

CITY OF CORONADO

Adopted Budget
For the Fiscal Year 2015-16



Fiscal Year 2015-16 Operating Budget

City of Coronado

Mayor

Casey Tanaka

Council Members

Mike Woiwode

Richard Bailey

Bill Sandke

Carrie Anne Inada Downey

City Manager

Blair King

Prepared by the Administrative Services Department
with
Contributions from All Departments

Table of Contents
Fiscal Year 2015-16 Adopted Budget

Budget Message

Budget Transmittal and Summary i

Introduction & Background Information

Mission and Vision Statements, Guiding Principles 1
Organization charts 3
History of Authorized Positions 17
Community Profile and Statistics 21
City of Coronado Map 22

City

Financial Summaries

FY 2015-16 Summary of Funds 23
Schedule of Transfers and Loans 24
Revenue Summary by Fund 25
Expenditure Summary by Fund 26
Revenue and Expenditure Budget Charts 29

General Fund

Schedule of Sources and Uses 33
Revenue Budget 34
Departmental Information 37
 Legislative (Mayor and City Council) 38
 City Clerk 40
 City Manager 43
 City Hall 49
 Legal Services 51
 Administrative Services 53
 Police Services 60
 Fire and Beach Lifeguard Services 70
 Public Services 83
 Engineering and Project Development Services 100
 Library Services 104
 Other Uses 113

Other General Funds

Recreation Services 115
Community Development Services 136
Insurance and Risk Management 146
Employee Benefits 151
Workers' Compensation 155
Solid Waste and Recycling 159
Vehicle and Equipment Replacement 164

Table of Contents
Fiscal Year 2015-16 Adopted Budget

Facilities Replacement and Refurbishment.....	168
Hotel Del Master Plan.....	171
Citizens Donation.....	173
Cultural Arts Commission	177
Frances G. Harpst Bequest	181

Special Revenue Funds

Highway User (Gas) Tax	183
Highway User (Gas) Tax II.....	188
Transnet.....	192
Coronado Bridge Tolls.....	199
Transportation Development Act.....	204
Other Transportation	209
Coronado Tidelands	214
Police Special Revenue Funds	220
Federal Grants	228
State Grants	231
Library Special Revenue Funds	234
Affordable HousingFund	242
Affordable HousingManagement Fund.....	245
Coronado Tourism Improvement District.....	254

Enterprise Funds

Wastewater.....	259
Golf Course.....	267
Storm Drain.....	275

Trust and Agency Funds

A.B Frye, Harlow Memorial, Reynolds Endowment, P. Friedman	285
--	-----



CITY OF CORONADO

July 1, 2015

Honorable Mayor and City Council
Coronado City Hall
1825 Strand Way
Coronado, CA 92118

RE: Fiscal Year 2015-16 Budget and Financial Plan

Dear Honorable Mayor and City Councilmembers:

I am pleased to present the City of Coronado Fiscal Year 2015-16 budget and financial plan. The financial plan is sound, consistent with Coronado's tradition of thoughtful balanced budgets. This budget provides the resources for day-to-day services and lays the foundation for continued fiscal sustainability. The City's largest fund, the General Fund, is balanced with \$46,093,800 projected in revenues and \$45,873,055 in approved expenditures and transfers. The City's all funds expenditures for the twelve-month period is projected to be \$59,439,325. While overall the City's financial footing is sound and its financial forecast is bright, there is a shadow with regard to the City's Storm Drain Program and the increased cost for compliance with the mandates of the National Pollutant Discharge Elimination System (NPDES). The General Fund has loaned in excess of \$6 million dollars to the Storm Drain Enterprise Fund with apparently little chance that the loan will be paid. Further discussion of the history and loans to the Storm Drain and NPDES program follow in this transmittal letter.

It has been noted that the budget is a numerical representation of City Council policies, priorities and goals. The budget is a policy document. With this in mind, I am taking the liberty of using this transmittal letter as an opportunity to discuss the approach to the budget and the financial goals and philosophies it contains, rather than present just the numbers. The Budget Summary that follows this transmittal letter is very comprehensive and provides more details of the budget. The purpose of this transmittal letter is to provide a foundation and a broader view and explanation.

This budget reflects six key commitments to a well-run municipal corporation.

1. **Commitment to financial sustainability;**
2. **Provide for high quality service;**
3. **Fund personnel and retirement costs for long-term sustainability;**
4. **Get to optimum service delivery through strategic review/analysis;**
5. **Establish long-term funding for the City's infrastructure and facility replacement needs; and**
6. **Commitment to long-term predictability and consistency.**

Commitment to financial sustainability. This budget is prepared in a conservative fashion. The term conservative in this context does not reflect a political philosophy, but means constrained and cautious. Think of the budget as a nice, dark suit versus a flashy, colorful Reyn Spooner shirt. Revenue estimates are projected realistically, but if there is any doubt about realizing anticipated income, a more pessimistic figure is used. With expenditures, the roles are reversed.

The General Fund balance carried forward from the previous Fiscal Year is estimated to be \$34,828,177. (This balance reflects an expenditure of \$2,994,276 to pay the remaining balance of the Storm Drain Fund bonds, which will be repaid at an interest rate of 3.2 percent; and a transfer of \$5 million to CalPERS as a prepayment on a projected future liability related to the safety retirement program.) The end of the year estimate for June 30, 2016, is \$36,567,300.

The City Council has established a generous General Fund minimum reserve requirement. By policy, the Council has established a committed fund balance to provide for emergency response and economic stabilization, and an assigned fund balance to provide for cash flow. The combined committed and assigned fund balance is the "minimum reserve requirement," which is budgeted to be \$21,671,000 for FY 2015-16. The estimated unassigned uncommitted ending fund balance is projected to be \$14,896,280.

Provide for high quality services. Citizen satisfaction is an essential value. To determine the level of citizen satisfaction, Coronado has twice commissioned the National Research Center to conduct a scientific survey to determine the satisfaction of residents with municipal services. The first survey was conducted in 2011 and most recently in 2014. In addition to being a scientific survey, as opposed to a self-selected survey, the survey results are compared against the responses of other similarly situated cities across the country. The 2014 survey showed that Coronado scored the highest out of nearly 500 other communities in the quality of recreation programs, the cleanliness of the city, and quality of life issues.

Other ways to measure the quality of City services are awards, credentials, and recognition. Coronado is just one of nine cities in California to receive a rare Aaa rating from Moody's Investors Services, a reflection of the City's financial strength. Another recognition that Coronado takes pride in is its "Tree City USA" designation. Coronado has been named a "Tree City USA" by the National Arbor Day Foundation for 30 consecutive years. The League of American Bicyclists has designated Coronado as a Bicycle Friendly City at the Silver Level, the highest in San Diego County. In addition, Coronado Beach has been named the best beach in the United States, and Orange Avenue has been named one

of the most romantic main streets in the United States. This budget maintains funding for all of the above-mentioned programs and is designed to maintain high quality services.

Fund personnel and retirement costs for long-term sustainability. The City of Coronado provides a defined benefit pension for its employees as a participant in California’s statewide public employee retirement system CalPERS. This defined pension plan is a significant benefit for employees and provides a secure retirement future. However, due to market losses over the past decade, actuarial projections indicate a need to provide more funding to prevent a future shortfall. To avoid the possible scenario of inadequate future funds, the City, consistent with its financial philosophy of sound business practices, has taken an aggressive approach to funding long-term actuarial projected retirement costs. In 2011, the City used \$6.2 million of undesignated reserve funds to pay off the Public Safety Side Fund. In 2013, the City used \$5 million to make a prepayment towards the Unfunded Actuarial Liability of the “miscellaneous retirement plan.” Most recently, in June 2015, the City Council made a \$5 million payment towards the Unfunded Actuarial Liability of the “safety retirement plan.” In addition, the City is budgeting at a higher rate than is required for its annual retirement contribution and is using the excess budgeted funds to capitalize a “CalPERS Stabilization Fund.” The \$5 million payment in 2015 will lower the balance of reserve carried forward to Fiscal Year 2015-16, but will also reduce the annual required contribution, lower the City’s cost over the next 30 years, and save approximately \$9 million in interest. In all, since 2011, the City has contributed \$16.3 million from undesignated reserves to aggressively pay its future retirement obligations.

This is expected to prove to be a shrewd business decision. By using undesignated reserves, the City will avoid future interest costs, which will result in a net long-term cost reduction. In addition, by moving money from lower interest earning undesignated reserve accounts to higher interest earning accounts, the City’s invested earnings will generate a higher rate of return than if it remained invested in the Local Agency Investment Fund (LAIF) or in Treasury investment vehicles.

In addition to retirement in CalPERS, Coronado provides a health insurance benefit to its retirees. Retirees may select to participate in the City’s Group Health Program. Retirees must pay the standard premium, with a small subsidy of approximately \$122 per month provided by the City. This subsidy is considered an “Other Post-Employment Benefit” (OPEB). Coronado had traditionally paid OPEB when the premium was due, not when the cost was incurred. The Governmental Accounting Standards Board (GASB) adopted Statements require that future OPEB liability be reported in the current financial statements. Following best management practices, Coronado established an OPEB Trust in 2014, and funded the OPEB Trust with \$1.8 million from the Employee Benefits Fund. The City followed in 2015 adding an additional \$275,000 to the OPEB Trust, which fully funds Coronado’s OPEB liabilities.

Get to optimum service delivery through strategic review/analysis. Coronado continuously is seeking ways to deliver high quality services in the most efficient manner. The best service for the lowest cost. The organization of the City’s workforce is a cornerstone in the delivery of services. It is management’s obligation to explore the efficiency of the organizational structure on a regular basis. To achieve maximum efficiency, this budget proposes several changes to the organization of the City’s workforce.

Although it is not proposed to change the net number of authorized positions assigned to the Police Department, a change in rank is proposed. It is recommended to reduce the number of Police

Commanders by one, to reduce the number of Police Sergeants by one, and introduce a new rank of Police Lieutenant, between the ranks of Sergeant and Commander. Two new lieutenant positions are proposed. Due to time limitations, commanders struggle to balance middle management responsibilities, such as use of force reports and administrative investigations, with the need to oversee and develop the sergeants in their divisions. Sergeants on the other hand, whose primary responsibility is field supervision, end up picking up more administrative duties. The gap between sergeants and commanders is large. Consequently, sergeants are unprepared to take on the duties of the commanders. A new rank of lieutenant will bridge this gap, free up Sergeants to focus on field supervision, and allow the Commanders to address their administrative functions. This reorganization is possible in part due to the 2014 contract with the Pacific Animal Welfare Society (PAWS) to operate the Animal Care Facility. Relieving the Support Services Division of this responsibility allowed for the consolidation of the Administration and Support Services Divisions. The cost for this reorganization will most likely be under \$20,000.

This budget proposes to combine Golf Services with Recreation Services. This reorganization results in the immediate reduction of one Executive Management staff member. Golf and Recreation will maintain two separate budgets. The consolidation of Golf and Recreation will create administrative efficiencies such as payroll processing and concession operations oversight.

Finally, this budget proposes to address a shortage of staffing in the area of Information Technology (IT). The IT Division is on-call 24 hours a day, seven days a week. The greatest attention is focused on the dispatch center, it cannot be allowed to go dark. Programing assistance and hardware maintenance (e.g., air conditioning outage in the computer room) also require a high degree of staff coverage and time commitment. This 24-hour, 365-day coverage is provided by three staff members. If any one of the three is on vacation, out of town or sick, the coverage becomes dangerously thin. Of those cities in San Diego County that support Police Departments with its IT staff, Coronado has the second lowest percentage of 1.29 IT staff per 100 employees. The average among all cities in San Diego County, not just those with Police Departments, is 2.21 IT staff per 100 employees.

The amount of technology required by Coronado is growing every year. Coronado has added new technology at the Golf Course with irrigation controllers. The Police Department is expanding its use of technology with body-worn cameras and devices such as license plate readers. The City is implementing a technologically advanced timekeeping system.

According to statewide data, for cities with 200 to 300 full-time employees, the average number of technology employees per 100 employees is 2.94, compared to Coronado's percentage of 1.29.

This budget proposes to delete one part-time IT Intern and add one full-time Information Technology Technician to serve as "help-desk" staff, and one IT Systems Administrator to bring this classification to a total of three. The net change to the total number of employees City-wide is one full-time additional staff member.

Other budget items: a new Cultural Arts (151) Fund is reflected in the budget. The Cultural Arts Commission has become more active in soliciting donations and working to make cultural art activities become self-supporting. In order to account for donated and grant funds, along with the expenditures targeted for the arts, this fund will accept a transfer from the General Fund that will reflect the costs

of the Contract Arts Administrator and, for this year, the Council's support of the City's 125th Anniversary events.

Establish long-term funding for the City's infrastructure and facility replacement needs.

Coronado has made a commitment to funding capital replacement and maintenance and providing for future needs. With regard to funding the City's long-term needs, in June 2014, the City entered into an agreement with GHD Inc. to assist the City with the development of an asset management program. This comprehensive approach will help the City maintain and manage its infrastructure by addressing the following key questions:

- What is the current state of the assets?
- What is the required service level?
- What assets are critical?
- What are the best maintenance and Capital Improvement Program (CIP) investments?
- What are the needed long-term funding strategies?

The first phase results are expected this June.

This year's budget again recommends a robust CIP program. The Council, by policy, has designated a formula for General Fund CIP projects. The formula calls for five percent of General Fund revenue to be made available for capital projects. Until such time as the comprehensive long-term infrastructure and facility replacement plan is adopted, half of the CIP allocation is placed in a facility replacement reserve. For this year, \$1,135,000 is available for current CIP projects. However, the number of projects the Council has previously made commitments to and additional CIP projects for 2015-16, is greater than the annual allocation available, which will require that undesignated reserves be expended if the Council wishes to fund the full list of recommended projects. By funding the full list, Coronado will retain its reputation of maintenance and repair in a cost effective and timely manner.

Commitment to a long-term predictability and consistency. It is the desire of management to avoid surprises. To keep the sails trimmed and the boat steady. In order to achieve the goal of predictability, problems need to be anticipated and identified early. Traditionally, the City Manager has used the Budget Transmittal Letter to share areas of concern. In the past, it has been the condition of the Wastewater Fund, the Golf Enterprise Fund, or the implementation of the Affordable Care Act, and utility and labor costs.

Such a problem is occurring with the Storm Drain Enterprise (530) Fund. This fund accounts for Storm Drain operations and maintenance and capital costs. Storm Drain operations include activities such as line cleaning, repairing storm drain infrastructure such as pipes, inlets and outlets, and conducting new regulatory obligations assigned via the NPDES program such as public education, enforcement, and water quality testing.

In 1994, the City Council adopted an ordinance to establish regulations in response to the NPDES permit issued in 1990. Along with the ordinance, the Council established a fee for a storm drain charge of \$2 per month for each dwelling and habitable unit, and \$2 per month for each commercial establishment and use. The School District and vacant property were not charged, and the Coronado Hospital was charged as a single unit. Early on, as the Council reviewed funding needed to fund storm

drain related capital projects, it became apparent that the City would need to sell bonds and that the storm drain fee would need to be increased to pay debt service and provide funding for the storm drain projects identified. In 1995, the Council took steps to raise the fee by 1999, to \$4.88 per month per dwelling and habitable unit. However, in 1996, the amount was only \$3.80 per month. In 1996, the City sold the Storm Drainage Project Revenue Bonds and completed the improvements in 1998. In 2004, the outstanding balance on these bonds was refinanced. Then, last fiscal year, the General Fund stepped in to defease the outstanding bond of the Storm Drain Fund. The defeasance of the bonds cost less with borrowing from the General Fund and the rate of return to the General Fund is higher than other investment vehicles. This is the “good loan.”

In short, throughout the history of the Storm Drain Fund, it was thought that the storm drain fee would retire the outstanding Storm Drain Fund debt. Until that time, the General Fund would make loans to the Storm Drain Fund. After the bonded debt was retired, the proceeds of the Storm Drain Fund would then be directed to retire the inter-fund borrowing between the General Fund and the Storm Drain Fund.

Now, \$6,087,516 has been loaned by the General Fund to the Storm Drain Fund for capital and maintenance. Another \$1,955,000 is available in an unspent line of credit and an additional \$500,000 is proposed for FY 2015-16. If one were to take the \$538,000 projected in annual fee revenue and treat the outstanding loan balance as an interest-free loan, not drawing on any more money from the General Fund, it would take over 11 years for the current fee revenue of the Storm Drain Fund to retire the General Fund outstanding loan. Because the Storm Drain Fund must continue paying operational costs, and the costs related to NPDES are escalating, it is unlikely that the Storm Drain Fund can “stop time.” Therefore, it is unlikely that the General Fund loan of \$6,087,516 will ever be repaid. Consequently, to avoid overstating its assets, the General Fund should “write-off” as bad debt the Storm Drain loan either prior to FY 2015-16, or during the course of the Fiscal Year. After which, the Council should closely monitor the ongoing condition of the Storm Drain Fund and NPDES program.

In Conclusion, I am proud to say that all-in-all, the City of Coronado is financially sound, the quality of Coronado’s day-to-day services is high; reserves are healthy; capital improvements continue to be made; personnel assets are being addressed; and the City continues to provide funding to community service organizations.

Administrative Services Director Leslie Suelter and her staff merit special recognition for preparation of the budget and day-to-day management of the City’s financial resources. The preparation of the CIP budget has been a collective staff effort. My sincere thanks is extended to the City’s entire workforce for the quality of services delivered.

Sincerely,



Blair King
City Manager

BK/sl

City of Coronado Budget Summary | FY 2015-16

This document contains the City of Coronado proposed financial plan, or budget, for the fiscal year beginning July 1, 2015.

The front sections of the budget document contain general information such as the City's mission, vision and guiding principle statements; organizational structure and staffing; and general statistical information. There is also a section containing Financial Summaries, which provides the City budget in snapshot form, including the one-page Summary of Funds, found on page 23. The Financial Summaries section also includes a list of revenues and expenditures by fund source and a schedule of inter-fund transfers. Following the Financial Summary section, the department budgets are presented, organized in fund order. Each fund section contains a brief description of the Department and Division activities supported by the fund and budget detail.

The City's operating budget for FY 2015-16, combining all funds, is \$59.2 million. This amount is an increase of \$2.2 million (3%) compared to the FY 2014-15 budget, not including the CalPERS prepayment of \$5 million that will be made at the end of FY 2014-15. Across all funds, revenue is projected at \$64.2 million, an increase of \$3.1 million (5.1%). Revenue is projected to exceed the operating budget, net of transfers, by \$5.5 million. The noteworthy changes in operating expenditures, revenue projections, and organizational changes are discussed below. The multi-year capital improvement program, including one-time special projects, is presented under separate cover. A list of capital projects and special one-time projects that were funded in FY 2015-16 are found on page 31.

The budget was developed using approaches, principles, applied techniques and a timeline reviewed by the City Council on February 3, 2015. A copy of these approaches and principles is found at the end of this budget summary. The City's operating budget also contains information about the City's organizational structure and total staffing.

ORGANIZATIONAL HIGHLIGHTS

The FY 2015-16 budget contains information about departmental reorganizations which are largely cost neutral and, in one case, result in net savings. First, the number of authorized Executive positions declined from 12 to 11 by combining the Directors of Recreation and Golf Services into one position and the combining of these two departments into one. At this time, the reorganization and merging of these two departments is ongoing and the vacancy that was created by the merger of the two Department Director positions may be presented later for consideration to be filled at a lower level classification. The savings resulting from this reorganization accrue to the Golf and Recreation Funds (Funds 520 and 106). One other change that impacts this combined Department is the shift of a 0.50 FTE from Recreation to Public Services. There has always been a Maintenance Worker assigned to Recreation, but the position has evolved to where it can be best organized through the Public Services Department and used to support Facilities Maintenance functions throughout the City. The shift reduces the personnel costs of Recreation with a corresponding increase in the General Fund Public Services Department.

The FY 2015-16 budget includes two new positions in the Administrative Services-Information Technology (IT) Division. The first of the two positions is a Network Systems Administrator, increasing the number of authorized positions from two to three. This is an existing professional-

technical level classification. The second proposed position is a new classification, a technician level position to replace temporary and contract staffing. With the addition of the two positions, the IT Division staffing will increase from three full-time positions to five. Because the cost of the two positions replaces existing contract services, there is no net increase in FY 2015-16 associated with this personnel modification, only a shift in the budget from a non-personnel category to the personnel category.

The need for additional staffing in IT is required to support the growing number of new and ever evolving complex technologies upon which City service delivery is dependent, many of which require 24/7 reliability. The workload growth has also come about in the area of security and risk management associated with protecting the City's information assets in an increasingly complex cyber world.

The City delayed adding staff in this area by looking for opportunities to contract out tasks or hire temporary staffing for lower level, routine IT tasks. This effort proved ineffective due to the inconsistency of persons assigned by outside companies, and the inability to integrate contract staffing within the rest of the IT operation. Since IT personnel are required to pass a more rigid background process (one to two month process) in order to work within the Police Department, contract staff have had limited application and cannot assist with afterhours work that is often required.

There are adjustments to the organizational structure of the Police Department at the command level which are expected to be cost neutral and without increase to the total number of authorized positions. The reorganization consists of reducing the number of Police Commanders from three to two; reducing the number of Police Sergeants from eight to seven; and creating two Police Lieutenant positions, a classification that the City used until the end of 2005. This is an effort to balance and distribute the middle management responsibilities more evenly, and is only possible now that the Department is no longer managing the operation at the Animal Care Facility. The reorganization will consolidate the Support Services and the Administration Divisions under one Commander. This reorganization was possible due to the recent retirement of one of the Commanders and is expected to be cost neutral.

Human Resources staff is working with three other departments on evaluating position reclassification requests that are not part of the reorganization, but due to evolving duties and expectations of the positions. These possible reclassifications will be presented separately for City Council consideration after the budget adoption.

The proposed total of authorized permanent positions, which will be approved formally with the presentation of the Personnel Authorization and Compensation Plan at a separate meeting, is 234 full-time equivalent positions. This number of positions is one greater than the number approved for FY 2014-15.

GENERAL FUND BUDGET HIGHLIGHTS

The General Fund is the largest fund and it supports 76% of all municipal services, not including capital projects. General Fund revenue for FY 2015-16 is projected at \$46.1 million, which

City of Coronado Budget Summary | **FY 2015-16**

exceeds budgeted expenditures and transfers of \$45.9 million by \$221,000. A majority of the City’s operating costs, including through transfers to other operating funds, are from the General Fund. In addition, General Funds are used to finance capital improvements, with a minimum of 5% of projected General Fund revenue transferred to the Capital Improvement Fund 400 or the Facilities Replacement Reserve Fund 136. For FY 2015-16, the City Council authorized a total of \$3.8 million for Capital Projects and Facilities Replacement, which is \$1.5 million above the this minimum contribution of \$2.3 million.

This budget includes authorization to pre-fund pension liabilities related to the City’s CalPERS Safety plan.

REVENUE

The chart below displays General Fund revenue, which is projected to increase in FY 2015-16 by \$1,194,000 to \$46.1 million, a 1.7% increase. The subsequent paragraphs describe the notable changes.

General Fund Revenue	FY 2013-14 Actual	FY 2014-15 Mid Year	FY 2015-16 Proposed	% Change
Property Taxes	23,186,422	23,887,000	24,627,000	3.1%
Transient Occupancy Tax	12,442,925	12,500,000	12,700,000	1.6%
Sales & Use Tax	2,892,499	3,200,000	3,380,000	5.6%
Franchise Tax	1,024,783	900,000	900,000	0.0%
Other Taxes	871,857	710,000	735,000	3.5%
Use of Money & Property	412,687	361,989	387,498	7.0%
Licenses & Permits, Fines & Fees	772,279	759,300	768,300	1.2%
Charges for Services	1,165,611	1,314,100	1,284,600	-2.2%
Intergovernmental Revenue & Reimbursements	1,104,748	1,151,000	1,151,902	0.1%
Transfers in from Other Funds	100,000	-	-	-
All Other	168,520	116,409	159,500	37.0%
Total General Fund Revenue	44,142,331	44,899,798	46,093,800	1.7%

The FY 2015-16 property tax revenue is projected, at a minimum, to grow by approximately 3.1%, reaching \$24.6 million. The increase is expected to come from a combination of growth in assessed valuation due to the annual inflation adjustment as well as from property sales. Once again, the change in the California Consumer Price Index was less than 2% while property sales in Coronado continue to be strong. The final tax roll information from the County Assessor will be available in late June 2015.

Transient Occupancy Tax revenue has been projected to be \$12.7 million, which reflects a conservative estimate compared to current projections. Actual revenue growth is likely to exceed this amount as recent trends show a sustained strong tourism market and hotel occupancies. This projection will likely be adjusted during the Mid-Year budget review if the fall months produce stronger results compared to prior year.

City of Coronado Budget Summary | FY 2015-16

The projected revenue from Sales & Use Taxes was derived with the assistance of the City’s sales tax consultant and reflects current trends. The majority of sales taxes are derived from restaurant sales.

The City’s revenues from property taxes, transient occupancy taxes, and sales taxes generate almost 90% of General Fund revenues. All other revenue sources combined are projected with only minor adjustments.

EXPENDITURES

General Fund expenditures for FY 2015-16 are budgeted at \$44.4 million. This budget supports operating costs in the General Fund, and via inter-fund transfers, operating costs in eight other funds. In addition to operating costs, the General Fund also pays for capital projects through its transfers to the Capital Improvement Projects Fund 400, the Facility Replacement and Refurbishment Fund 136, and the Storm Drain Fund 520. The FY 2015-16 budget is lower than the FY 2014-15 budget by 10.7%. The largest contributor to the decline, 9.6 %, is the FY 2014-15 CalPERS prepayment of \$5,000,000, which was approved at the end of FY 2014-15. Not including the CalPERS prepayment, the expenditure budget is lower by 1.1%.

Expenditures by Category: The following chart compares the General Fund expenditures by category to FY 2014-15 budget as well as prior year actual expenditures.

General Fund Expenditures by Category	FY 2013-14 Actual	FY 2014-15 Final	FY 2015-16 Adopted	% Change
Personnel	23,133,099	25,979,905	26,674,923	2.7%
Services and Supplies	7,227,887	8,723,263	8,889,175	1.9%
Property	321,450	424,100	398,700	-6.0%
Debt Service	-	-	-	-
Transfers	10,951,220	11,261,676	9,910,257	-12.0%
CalPERS Prepayment	-	5,000,000	-	-100.0%
Total General Fund	41,633,656	51,388,944	45,873,055	-10.7%

The *Personnel* category represents 65.8% of all General Fund expenditures. This percentage increases to more than 70% when considering that approximately \$3.5 million of inter-fund transfers supports personnel costs in other funds.

Changes in personnel costs are driven by changes in staffing, and general wage and benefit adjustments, merit increases, retirement and worker compensation costs. A general wage adjustment of 3% has been provided to most groups and an increase to the cafeteria benefit contribution of 8%. At the time of this writing, a final decision for wage and benefit adjustments for the employees represented by AFSCME Local 127 was pending completion of labor negotiations.

City of Coronado Budget Summary | FY 2015-16

Outside of the staffing and reorganization changes discussed in the prior section above, there are several other adjustments to the personnel category. Increases in pension amortization costs for both the Safety and Miscellaneous Plans account for approximately \$351,000. The projected pension costs for FY 2015-16 were budgeted to cover not only the direct cost of the CalPERS pensions in FY 2015-16, but also an inflated amount that will be set aside in an irrevocable Section 115 Trust Fund to pay for future pension costs. The difference between the amount budgeted and the amount remitted to CalPERS will be placed into the Section 115 Trust.

There is an increase in the personnel category for the aforementioned IT positions of approximately \$161,000. This cost is offset by the same amount of decrease in the Services and Supplies category. The General Fund will experience a net increase of approximately \$75,000 due to the shift of costs from the Recreation Fund 106 and the Gas Tax Fund 205. The former is related to the reorganization of staff between Recreation and Public Services Departments, and the latter is a shift of 0.5% of the Streets Maintenance Lead Worker due to Gas Tax revenues not keeping pace with cost growth over time.

Non-Personnel Categories (Services and Supplies, Property): Approximately 20% of the FY 2015-16 General Fund budget is for services and supplies, and property (equipment). Overall, these non-personnel expenditures in the General Fund are projected to increase approximately \$107,000 in FY 2015-16, which is an increase of 1.2% and are spread throughout the organization. The noteworthy items are for one-time increases, decreases, and in some cases shifting costs to other funds. The noteworthy items are discussed below.

Debt Service Category: The General Fund has no outstanding debt, so there is no debt service obligation at this time. The category was used most recently in FY 2011-12 when the City paid off a copier lease.

Transfers: The General Fund provides indirect support to several other funds through the inter-fund Transfers. The total amount being transferred to other funds is lower than FY 2014-15 by a net \$6.3 million, shown in the chart below on a fund-by-fund basis.

General Fund Transfers	FY 2013-14 Actual	FY 2014-15 Final Budget	FY 2015-16 Adopted	% Change
To Recreation Fund 106	2,471,000	2,471,000	2,471,000	0.0%
To Community Development Fund 108	830,000	830,000	800,000	-3.6%
To Insurance Fund 110	1,000,000	900,000	800,000	-11.1%
OPEB Trust Fund and CalPERS Payment Via Fund 112	1,800,000	5,000,000	-	-
To Solid Waste Fund 130	400,000	383,500	400,000	4.3%
To Vehicle & Equipment Replacement Fund 135	845,000	876,500	1,000,000	14.1%
To Facility Replacement & Refurbishment Fund 136	1,340,000	1,094,000	1,152,000	5.3%
To Cultural Arts Fund 151	-	-	115,000	-
To Capital Projects Fund 400	1,482,820	1,212,400	2,611,000	115.4%
To Capital Projects Fund 400 (Transportation Fees)	-	-	61,000	-
To Storm Drain Loan Fund 165/530	500,000	3,494,276	500,000	-85.7%
Total Transfers and Other Uses	10,668,820	16,261,676	9,910,000	-39.1%

City of Coronado Budget Summary | FY 2015-16

Transfers are 39% lower than FY 2014-15. The largest decrease is a \$5,000,000 reduction due to the FY 2014-15 CalPERS prepayment against the Safety Plan accrued liabilities that was approved at the end of FY 2014-15. The payment was recorded in the Employee Benefits Fund 112 with a transfer in from the General Fund. The second large decrease in transfers is for approximately \$3 million reflecting the prior one-time loan to the Storm Drain Fund 530 to defease outstanding bonds and derive long-term cost savings. The Storm Drain Fund continues to require ongoing loan support from the General Fund to fund its National Pollutant Discharge Elimination System costs, but the prior year was unique because of the bond defeasance. Instead of making semi-annual debt service payments to bond holders, the Storm Drain fund has begun making semi-annual debt service payments to the General Fund on the \$3 million General Fund loan. The annual loan repayments resulted in immediate interest rate savings.

There is a decrease of \$100,000 to the Insurance Fund transfer. The Insurance Fund will require less support from the General Fund as a result of lower self-insurance costs for liability coverage after having joined a new insurance joint powers authority in 2015.

For the first time, there is a transfer to the Cultural Arts Fund. The Fund 151 is a new fund in FY 2015-16 to record the expenditures associated with Cultural Arts. The transfer of \$115,000 consists of the \$50,000 which was authorized by the City Council to support the City's 125th anniversary celebrations, the contract costs for the contract Arts Coordinator, and a small amount for administrative expenses previously budgeted in the City Manager's Department budget. The separate fund was established primarily to simplify the tracking of revenues from fundraising and arts events and their corresponding expenditures.

The City's fleet of vehicles and its inventory of other fixed asset equipment grows in value and the cost of replacement grows over time. The City sets aside funds every year into this fund to support future replacement of assets that are not supported in Enterprise Funds. Defined, these assets include all vehicles that have a Vehicle Identification Number (VIN) and equipment greater than \$10,000 in value, with the exception of Heating Ventilating and Cooling (HVAC) equipment. The annual contribution to this fund has been increasing to keep pace with equipment replacements and to maintain a fund balance reserve. FY 2015-16 will see a larger expenditure for the scheduled replacement of a Fire Engine and the City's telephone equipment, in addition to the standard list of scheduled vehicle replacements.

By City Council policy there is a minimum General Fund annual contribution for current and future capital projects equal to 5% of projected General Fund Revenues. As revenue increases, so too does contribution to Capital Projects. Since FY 2012-13, this 5% amount has been split evenly between the Capital Projects Fund 400 and the Facilities Refurbishment Reserve Fund 136, which is accumulating reserve funds to fund large expenditures associated with future refurbishment or replacement of major facilities in the future. At the end of FY 2015-16, Fund 136 will have a projected balance of \$4.3 million. The transfer to the Capital Projects Fund was increased following the City Council Budget Workshop from \$1.2 million to \$2.6 million in order to accomplish a longer list of capital projects in FY 2015-16.

Expenditures by Department: The chart displayed on the next page is the same expenditure budget on a department basis. Net of Transfers and Contingency, department budgets, in total, show a

City of Coronado Budget Summary | FY 2015-16

small increase of 2.4%, which consists primarily of the general wage adjustments. Other noteworthy changes are discussed below.

General Fund Expenditures by Department	FY 2013-14 Actual	FY 2014-15 Final	FY 2015-16 Adopted	% Change
Legislature	253,762	273,280	295,463	8.1%
Community Grants	1,279,440	1,287,888	1,347,250	4.6%
City Clerk	249,747	272,752	262,746	-3.7%
City Manager	937,537	992,636	959,844	-3.3%
Public Communications	-	-	195,200	-
City Hall	169,969	176,450	165,450	-6.2%
Legal Services/CDSA Administration	287,334	347,950	340,700	-2.1%
Administrative Services	2,453,919	3,238,245	2,935,116	-9.4%
Police Services	9,691,961	11,178,978	11,828,390	5.8%
Fire and Beach Lifeguard Services	7,004,388	7,577,848	7,827,219	3.3%
Public Services	5,154,834	6,051,412	6,155,451	1.7%
Engineering & Project Development	860,673	1,145,759	1,048,437	-8.5%
Library Services	2,338,872	2,584,071	2,603,533	0.8%
Department Subtotal	30,682,436	35,127,269	35,964,798	2.4%
Transfers	10,951,220	11,261,676	9,910,257	-12.0%
CalPERS Prepayment	-	5,000,000	-	-
Total General Fund	41,633,656	51,388,945	45,875,055	-10.7%

The personnel costs *Legislative Department*, which pays the monthly stipend, expense allowance and health benefits for the five City Councilmembers, are going from \$115,000 to \$125,000, which reflects an increase to the health benefits for City Councilmembers equal to the Executive staff in the City. The other increase in this budget unit is to purchase five iPad computers in order to deliver paperless meeting agendas to the City Council for its meetings. Net of the Community Grants, the increase to the budget division is \$18,000 or 6.9%. Costs for web streaming the City Council meetings have been shifted to a new division, the Public Communications Division, which is discussed below.

Most of the organization recipients of *Community Grants* received the same funding in FY 2015-16 as the prior year. The City Council authorized a \$50,000 grant to support the new Coronado Island Film Festival, which accounts for the primary change in the total amount of funding compared to FY 2013-14. A listing of each of the Community Grant recipients and their FY 2015-16 funding is located on page XX.

The *City Clerk Department* budget has a net decrease of approximately \$10,000 or 3.7% due to there being no election expense in FY 2015-16 and because of prior year one-time training costs.

A new division called the *Public Communications Division*, managed by the City Manager's office, has been created and presented with the FY 2015-16 budget. Most of the \$195,000 proposed budget reflects existing costs, relocated from the Legislative, City Manager, City Clerk, and City Hall budgets. This new division will centralize the expenditures associated with the communications with citizens and the general public. The new Division will house costs associated with filming and producing City Council and Planning Commission meetings, which

City of Coronado Budget Summary | FY 2015-16

heretofore has been paid by the City's cable franchise and which, beginning in late 2015, will become the responsibility of the City. A budget of \$25,000, roughly estimated, is intended for these new costs, mostly for staffing camera operators for the City Council and Planning Commission meetings so they can be aired on the City's cable channel and streamed on the City webpage. Expanding this coverage to other Commission meetings would require additional cost analysis. Examples of other costs which have been shifted to this division include the Coronado *Currents* publication, website maintenance, web streaming, Nixle communication contract, and filming and audio equipment for the City Council Chambers. The last expenditure items will be funded entirely with PEG fee¹ revenue that is provided to the City as part of the cable franchise.

There is a decrease in the *City Manager Department* budget of \$33,000 resulting from of the shift of the Arts Administrator contract to the new Cultural Arts Fund and the shift of the Coronado *Currents* publication to the new Public Communications Division, offset by an increase in the Summer Shuttle program for the higher service levels and the cost of the Avenue of the Heroes program.

The costs associated with the operation of the Coronado City Hall facility are centralized into a separate budget unit rather than disbursed among the six departments that operate from City Hall. A small decrease in the *City Hall* budget is related to shifting equipment replacement costs for the City Council Chambers to the new Public Communications Division 100122, offset by minor adjustments to other operating accounts.

There is a net decrease of approximately \$300,000 to the *Administrative Services Department* budget which consists of Finance, Human Resources, and Information Technology (IT). The most noteworthy reduction is due to prior year one-time budget increases for the new website and for software enhancements to financial and building enterprise software. In addition, ongoing website support and maintenance costs have been shifted to the Public Communications budget. Other IT initiatives which are on the horizon include replacing the City's public safety Computer Aided Dispatch System and the payroll and accounting systems. For now, these projects have been identified as part of the CIP budget due to their size and scope. As previously mentioned, the FY 2015-16 budget includes two new positions in the IT Division. This staffing cost will be offset by a corresponding decrease in the contracts and services budget.

The *Police Services* budget, which is the largest operating Department budget, has a number of notable changes that net to an increase of approximately \$649,000 or 5.8%. The majority of the budget increase is related to the 3% general wage adjustment. Retirement costs associated with paying amortized liabilities have been centralized in the Police Administration Division. These costs are being charged in a different way by CalPERS than in the past and reflect the beginning of a five-year ramp up of the amortization of these costs. The net increase to the Police Department for CalPERS retirement costs is approximately \$142,000, which represents a 9% increase. There is a net increase of approximately \$80,000 in the Animal Services Division which is associated

¹ PEG stands for Public, Educational and Government access. Fees collected by cable companies are used for these public communication purposes. PEG funds may only be used to pay for equipment and other one-time non-personnel related expenditures. The funds are accumulated and held in reserve until such time as they are expended for approved uses. The City can pay itself back from future PEG revenues for current year expenditures if the equipment expenditures exceed the current funds available.

City of Coronado Budget Summary | FY 2015-16

with the new PAWS service contract. There are new service costs associated with the planned upgrade to new parking meters and one-time expenditure estimated at \$30,000 to replace all of the City's evidence lockers. These lockers are used to securely store property and evidence until being moved to more permanent locations.

The budget increase of approximately \$249,000 (3.3%) for the *Fire and Beach Lifeguard Services* Department is also primarily due to the general wage adjustment. Like the Police Department, the Safety retirement amortized liability costs are shifted all to one division as a result of the change in what these costs are charged. Other miscellaneous increases and decreases in the services and supplies category make up the bulk of the changes. The Department will begin to acquire, over a two-year period, specialized emergency response equipment and replacement confined-space equipment used for rescue operations.

A net increase in the *Public Services* Department budget of approximately \$104,000 or 1.7% is due to a number of adjustments including the aforementioned shift of personnel costs from the Recreation Department and the Streets–Gas Tax Division, accounting for approximately \$60,000 of the increase. There are also increases in water costs, primarily in the Parks Division, electricity costs, and other miscellaneous adjustments.

The notable change to the *Engineering and Project Development* budget is a decrease in the Contract Services account where in FY 2014-15, the budget included additional funding to provide temporary contract staffing support. Overall, the budget is decreasing by approximately \$97,000 or 8.5%.

The *Library Services* Department budget has a small net increase of approximately \$20,000, just under 1%. Replacement equipment in the computer lab and Winn Room, and the costs to implement a broadband system are expected to be offset by grant funding.

GENERAL FUND RESERVES

The projected ending General Fund balance for FY 2015-16, including reserves for emergency response, economic stabilization, and cash flow (minimum reserve requirement), is projected at \$35,048,922, as shown on the General Fund Source and Use schedule found on page 33.

The minimum General Fund reserve requirement for FY 2015-16, as determined by City Council policy, will be \$21,671,000. The expected reserve of \$35 million is \$13.4 million greater than the minimum reserve requirement and equal to 76% of the City's budgeted expenditures.

DISCUSSION OF OTHER CITY FUNDS

In addition to the General Fund, there are more than 40 additional permanent funds within the City's fund structure. All of the 100 series funds, of which there are a total of 17, are subsets of the General Fund for financial reporting purposes. The City Council has the most discretion on the use of these 100 funds, some of which have had restrictions imposed by the City Council. These General Fund types include the Recreation Fund, Community Development Fund, Insurance

City of Coronado Budget Summary | FY 2015-16

Fund, Vehicle & Equipment Replacement Fund, the Frances G. Harpst Fund, and others. The Cultural Arts Fund 151 is the newest fund among this group.

The funds in the 200 series are defined as special revenue funds and have unique restrictions from external agencies such as the State and Federal governments. The 400 series are funds that are specifically designated as capital project funds. The City has three enterprise funds, Wastewater, Golf, and Storm Drain, whose accounting more closely resembles a private business, which are found in the 500 fund series. The last set of funds, those in the 700 series, is the trust fund category. These funds have been set up to account for bequests to the City where the use of the proceeds is restricted by the donor. All of the 700 series funds at the City are funds in trust for use at the Library. The Summary of Funds on page 23 of the document contains a listing of each fund, the expected opening balances, revenues, expenditures, and ending balances.

The Recreation Fund 106 and Community Development Fund 108 were set up separately from the General Fund 100 to account for municipal services which are funded in significant part by revenue from user fees and charges. The General Fund inter-fund transfer, \$2.47 million for the Recreation Fund and \$800,000 for the Community Development Fund, supports activities in these funds which are not fully cost recovered. The General Fund transfer supports activities which either do not generate fees (e.g., most current and advanced planning activities) or for which the City Council has determined were appropriate for support (certain youth and recreation programs). Since FY 2011-12, cost growth in these two funds has been sustained with revenue from fees and charges.

In the Recreation Fund 106, projected revenue from fees and charges totaling \$2.16 million is modestly higher compared to FY 2014-15. Expenditures are projected at \$4.7 million, a decrease of 2.5%, the majority of which is for lower personnel costs due to reorganization efforts.

The Community Development Fund 108 is where the building and planning functions are expended. Revenues support 100% of the building activities, whereas the General Fund supports most of the planning activities. Building activity has been high in the past two years. Because it is not possible to predict the future level of activity, the revenue estimates for FY 2015-16 reflect the possibility that this level of activity could decline. These estimates will be reviewed again at Mid-Year to determine if estimates should be revised.

The Insurance Fund 110 accounts for the City's general risk management activities. The cost of public liability insurance is expected to decrease with the City's transition to a new joint powers insurance authority and the lowering of premium costs. The General Fund transfer to this fund has been reduced commensurately by \$100,000.

The Employee Benefits Fund 112 is funded through interdepartmental service charges from which the City pays for employee provided health and other benefits such as long- and short-term disability, life insurance, and unemployment insurance. The decrease in expenditures for FY 2015-16 reflects the prior year one-time \$275,000 contribution to its separately managed trust fund where the City prefunds its Other Post-Employment Benefits. The trust fund assets are invested for the purpose of paying future liabilities related to its retiree health benefit.

City of Coronado Budget Summary | FY 2015-16

The Vehicle & Equipment Replacement (VER) Fund 135 is funded through an annual transfer from the General Fund. The transfer amount for FY 2015-16 is programmed to increase to \$1,000,000, reflecting the growth in the amortized replacement cost of the City's General Fund rolling stock and other fixed assets. The list of vehicles and equipment scheduled for replacement totals approximately \$2 million, and can be found on page 165. The noteworthy vehicle and equipment replacements programmed for FY 2015-16 are a Fire Engine, the City's phone system hardware, and a specialized paint vehicle for Public Services.

The Cultural Arts Fund 151 will segregate the expenditures related to cultural arts. The primary reason for establishing a separate fund is the level of fundraising and program revenue expected to be generated by the activities of the Cultural Arts Commission. The cost of the contract Arts Administrator has been moved to this fund from the General Fund City Manager's Department budget and will be supported by a General Fund transfer. In addition, the City Council has authorized up to \$50,000 for the City's 125th anniversary. This one time amount is programmed for expenditure in FY 2015-16. The projected revenue for the Cultural Arts Fund includes anticipated donations, contributions, and grants related to cultural arts activities.

Among the Special Revenue Funds (200 series), the notable change is to Fund 270 which contains the projected revenue and payments to the Coronado Tourism Improvement District, both for the current assessment as well as the additional 0.5% assessment. Although contained in one fund, the assessment revenue for each assessment will be kept in different accounts and the expenditures, or payments to the District made by the City, will be tracked in different divisions.

ENTERPRISE FUNDS

Enterprise funds are used to report the operations that are intended to recover all or a significant portion of their costs through user fees and charges. In the City of Coronado, these consist of Wastewater Fund 510, Golf Course Fund 520, and Stormwater Fund 530.

The Wastewater Operating expenditures for FY 2015-16 total \$5.2 million which is approximately \$283,000 or 5.8% greater than the FY 2014-15 budget operating budget. A reduction in expenditures for capital equipment is offset by a 9% increase in the projected contribution for sewerage treatment and other costs from the San Diego METRO Wastewater Authority. Projected revenue reflects the next increase of the five-year phased-in rate adjustment and the increased charges to the Navy. The rates were increased at the very beginning of FY 2014-15 and are intended to support infrastructure replacement projects as well as operations and the City's participation in the Metro JPA.

The proposed Golf Course enterprise operating budget is \$3,253,000. As presented, this fund has a 3% deficit with operating expenditures exceeding revenue by \$140,000. As previously mentioned, the Golf Course Fund will see savings due to the reorganization of the Golf and Recreation Departments and shared cost of the Department Director. However, the lack of rain and the increased costs for water have strained the budget. Although showing a deficit on paper, the plan will be to curtail other more discretionary budgeted expenditures such as equipment replacements or carpet replacement unless revenues come in stronger and/or water expenses are lower. The estimated costs for water are worst case scenario and assume that the drought continues

City of Coronado Budget Summary | FY 2015-16

with little or no rain for the year. At mid-year, the budgeted estimates will be revisited against year-to-date actuals.

The *Storm Drain Fund* has been relying upon financial support from the General Fund since 2007, when the added costs required by the federal Clean Water Act began to push operating costs past the revenue from the Storm Drain fee. The Storm Drain Fee was first established in 1991 to pay for construction and maintenance of storm drainage system improvements and is collected annually by the County on behalf of the City at the same time as property taxes. The fee was increased from \$2.00 to \$3.80 per residential and commercial unit per month when the City issued \$5.4 million in bonds to build storm drainage infrastructure. The Storm Drain fee generates approximately \$540,000 per year, which was sufficient to cover the annual debt service on the bonds and other operating costs until 2007.

The General Fund loan was envisioned originally as a temporary measure² and repayment was anticipated following the complete defeasance of the Storm Drain Bonds. However, as Clean Water Act requirements, implemented through the National Pollutant Discharge Elimination System (NPDES) permit, have grown more stringent, and come with greater penalties for non-compliance, the loan has increased and become an ongoing annual requirement. At the end of FY 2015-16, the loan balance, together with accrued interest, is expected to reach \$11.6 million. This amount includes the \$2.99 million loan that was made in FY 2014-15, which was used to defease the outstanding bonds, originally issued in 1996. While the additional loan meant the Storm Drain Fund would have an even larger obligation to the General Fund, defeasing the outstanding bonds meant that annual debt service could be reduced and the Storm Drain Fund could make the repayment to the General Fund rather than to outside creditors. There will be continued focus in the coming year on the long-term funding strategy for the Storm Drainage system, evaluating funding options, and the pros and cons of loan forgiveness.

The FY 2015-16 operations budget of \$1.1 million, not including debt service², is 8% higher than the FY 2014-15 budget. The increases in personnel costs reflect the re-assignment of Engineering staff to the NPDES permit work, and increased professional services contracts in support of this effort. Debt service costs of approximately \$301,000 are 12% lower than FY 2014-15 as a result of the prior year bond defeasance. The debt service payment is now made to the General Fund at a lower interest rate than the previous bond rate. The proposed budget reflects the additional \$500,000 line of credit loan from the General Fund.

FINANCIAL PLAN REVIEW AND ADOPTION

This financial plan was presented at the regular meeting the City Council on May 19, 2015, and adopted on June 2 with only minor modification. The FY 2015-16 adopted budget, contained on the following pages, reflects prior City Council direction for all funds and reflects conservative revenue and expenditure projections.

Management of the budget occurs throughout the year. Year-end actual revenue and expenditures will be determined as quickly as possible. A preliminary report on the actual expenditures for FY

² The loan to the Storm Drain Fund is provided as a "line of credit" and drawn as needed.

City of Coronado Budget Summary | **FY 2015-16**

2014-15 will be presented in the fall and financial statements presented in December or January. The Council will review and approve a Mid-Year Budget report in February or March 2016. Preparation of the Fiscal Year 2016-17 Budget will begin in March 2016.

**Approach, Principles, Applied Techniques and Timeline for Preparation and
Implementation of FY 2015-16 Financial Plan
First Presented February 3, 2015**

- 1) Basic assumptions, such as revenue and expenditure growth assumptions, will be reviewed with the City Council on February 4, 2014, as part of a multi-year financial projection.
- 2) The basic budget model, to the degree practical, will continue to be a line item budget. With some exceptions, line items in the FY 2013-14 budget will be the base for FY 2015-16. Line item budgets are the most common and familiar budget types and lend themselves to simplicity, especially with small and lean fiscal/management staffs.
- 3) The Required Obligation Payment Schedule (ROPS) will continue to constitute the budget of the Successor Agency to the Community Development Agency. Each six months, the City Council, acting as the Board of the Successor Agency, will approve the ROPS for the succeeding six-month period. For the next several years, the semi-annual deposits to the Redevelopment Property Tax Trust Fund from the County of San Diego will be sufficient to cover only the payment obligations of the former Community Development Agency and not the administrative expenses of the City to operate the Successor Agency. Therefore, an advance from the City to the Successor Agency will be necessary to finance the administrative costs of the agency. These advances will become repayment obligations of the Successor Agency in future ROPS periods.
- 4) Separate funds will continue to be used for the activities of the Community Development and Recreation Departments. There will be no proposed change to the level of General Fund support of the two special funds for FY 2015-16, maintaining the level of support that was first provided in FY 2011-12 when the new funds were established.
- 5) In February 2013, the City Council approved a funding formula for the General Fund support of capital improvement project funding at 5% of projected General Fund revenues. The formula will establish an annual funding target and long-term strategy for funding capital projects no longer funded through the former Community Development Agency. For FY 2015-16, the combined amount of funding that will be transferred from the General Fund to the Capital Improvement Projects Fund 400 and the Facilities Replacement Fund 136 is estimated to be \$2,188,000. A portion of this contribution will be deposited to the Facilities Replacement Fund. The City Council will consider funding of specific projects, including projects not funded from the General Fund, at its May 20, 2014 budget workshop.
- 6) The FY 2015-16 budget will include the newly created Tidelands Fund 220 which will contain the operations and maintenance costs for the Glorietta Bay Marina and associated properties. The new fund was established in FY 2012-13 when the City entered into a new lease agreement with the Port of San Diego for these tidelands.
- 7) The basic financial plan goals for FY 2015-16, as in prior years, will be to maintain service levels and to present a budget that matches 12-month expenditures to 12-month revenues.

- 8) Continual system improvements will be sought including considering contracting for services and/or alternative service delivery, when appropriate, and where clear service improvements and cost improvements can be realized. Priority will be given to business practices and strategic planning efforts that result in savings, increased efficiencies, or improved revenues.
- 9) Employee compensation is programmed at the same level as FY 2013-14. The City will be in negotiations with its three bargaining groups for successor Memoranda of Understanding for FY 2015-16.
- 10) Community Group funding is subject to City Council direction. The amount will be programmed at the current fiscal year level.
- 11) Emphasis will be given to watching, caring, and monitoring the tax base.
- 12) Management will be vigilant in monitoring changes in the State budget that may directly or indirectly effect municipal operations or revenues and identify opportunities to recover costs for State and Federal mandates.
- 13) Performance and service satisfaction will be monitored and evaluated.
- 14) Maintenance of Coronado's physical assets will continue and will not be deferred.
- 15) With the exception of the Storm Drain Fund 530, enterprise activities are expected to be self-supporting.
- 16) Fee increases for enterprise activities will be recommended as soon as a long-term structural deficit is revealed in order to allow for the smallest and most gradual increase possible. It is anticipated that fee adjustments will be necessary to address a growing deficiency in the Wastewater Fund. The format and timing of such fee adjustments will be discussed in advance of the FY 2015-16 budget adoption.
- 17) Fees will continue to be considered where appropriate to allow General Fund activities to remain healthy and vibrant, targeted towards identified uses, with a strong nexus between the service and users in accordance with the requirements of AB 1600 and California law. Appropriate reserves will be maintained as required by the City Council Reserve Policy last revised in June 2013. As required by the GASB Pronouncement No. 54 on fund balance reporting, the amounts of committed and assigned reserves will be updated as needed prior to July 1, 2014.
- 18) A separate pension rate stabilization fund (Fund 115) has been created during FY 2013-14. The fund will be used to accumulate savings that resulted from the City's June 2013 \$5 million lump-sum prepayment toward its Miscellaneous Plan unfunded liability. The City's contribution rate was reduced from 20.099% to 16.75% and the FY 2013-14 savings of approximately \$376,000 together with similar savings in FY 2015-16 will be deposited to the new fund. The Miscellaneous Plan contribution rate that will be used to prepare the FY 2015-16 budget is 21.22% while the rate that will be paid to CalPERS will be at 17.178%. The budgetary savings from paying the lower rate will be deposited to Fund 115.
- 19) The draft budget will contain capacity for additional City Council directed services and programs.

THIS PAGE INTENTIONALLY LEFT BLANK



CITY OF CORONADO
MISSION AND VISION STATEMENTS

“Leading our community in a
partnership for excellence”

Coronado is a unique, well cared for, financially sound “small town” with an involved citizenry and a strong sense of community pride.

We see a partnership between the community and City government which protects the environment, preserves traditions and fosters innovation.

We see a community that places trust and confidence in its elected officials who lead a motivated professional City staff dedicated to customer service and continuous quality improvement.

We see a protection of our quality of life through strong leadership and open communication.

CITY OF CORONADO GUIDING PRINCIPLES

We are dedicated to leadership based on principles in seeking realization of our Mission and Vision through the following Guiding Principles:

Integrity. Our core principle is an honest code of behavior through which we maintain professional credibility personally and throughout the organization.

Service. Our primary focus is to serve the people and future generations of Coronado to the best of our abilities.

Safety. We maintain public standards reflective of safety as the basic and most important service we provide.

Respect. We maintain a culture characterized by openness, respect for the individual, trust, accountability and self responsibility.

Financial Responsibility. We recognize fiscal responsibility and accountability as the key to providing consistent services.

Community and Individuals. We respond to the needs of the community as a whole, while remaining sensitive to the needs of the individuals.

Future. We value our future and therefore place emphasis on the development and well-being of our children and youth.

Stewardship. We are good stewards of our community resources including environmental, financial, cultural and human resources.

Constant Improvement. We are committed to a philosophy of constantly improving the services we provide, communications with others, and managing our resources.

Planning. We understand and embrace the vital nature of planning as a continuing process to achieve the matching of expectations and resources.

Continuous Learning and Personal Development. We are committed to a vigorous program of continuing learning and personal development throughout the organization.

Innovation. We encourage and reward innovation while recognizing that not all innovations are ultimately successful.

Regional Relationships. We seek positive relationships with regional agencies with whom we need to work cooperatively to achieve our goals.

Sensitive to Individuals. To the extent possible, we are sensitive and responsive to the individual, even as we seek to improve the community as a whole.

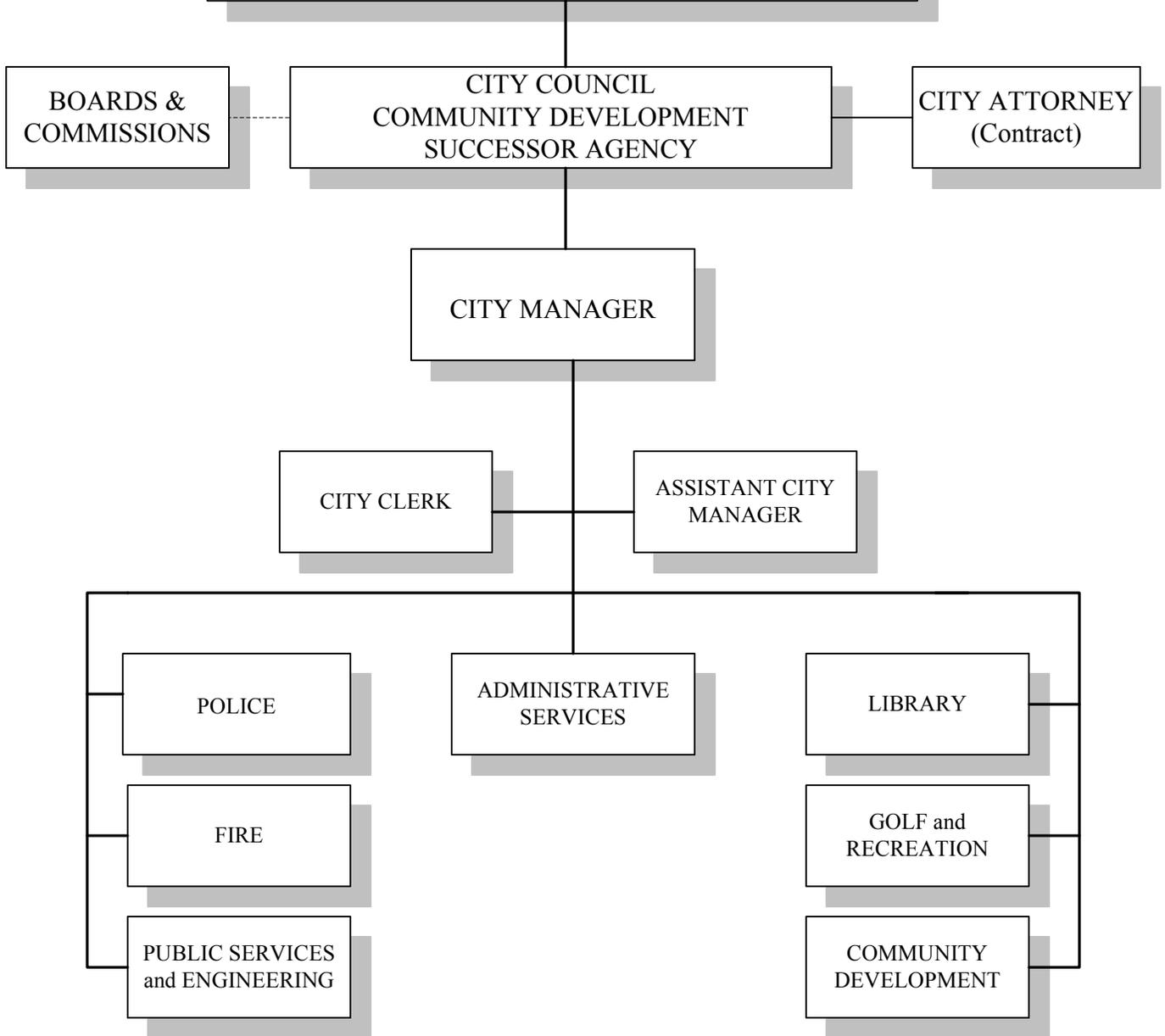
Community Spirit. We foster a positive community spirit in all who live, work and visit in Coronado and value the volunteers who demonstrate the true depth of the spirit.

Traditions. We preserve and build upon the strong traditions that make Coronado unique.

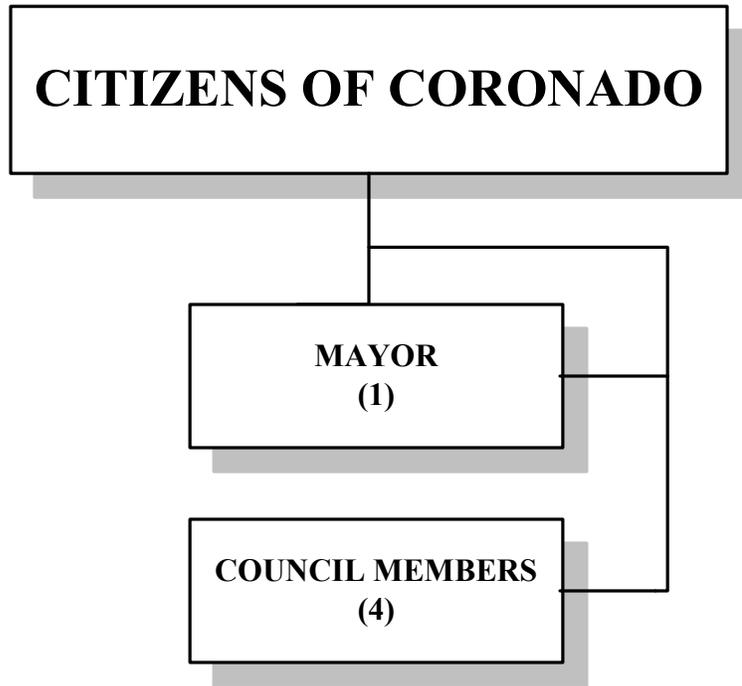
Work Environment. We provide the benefits of a pleasant and stable work environment for all our employees.



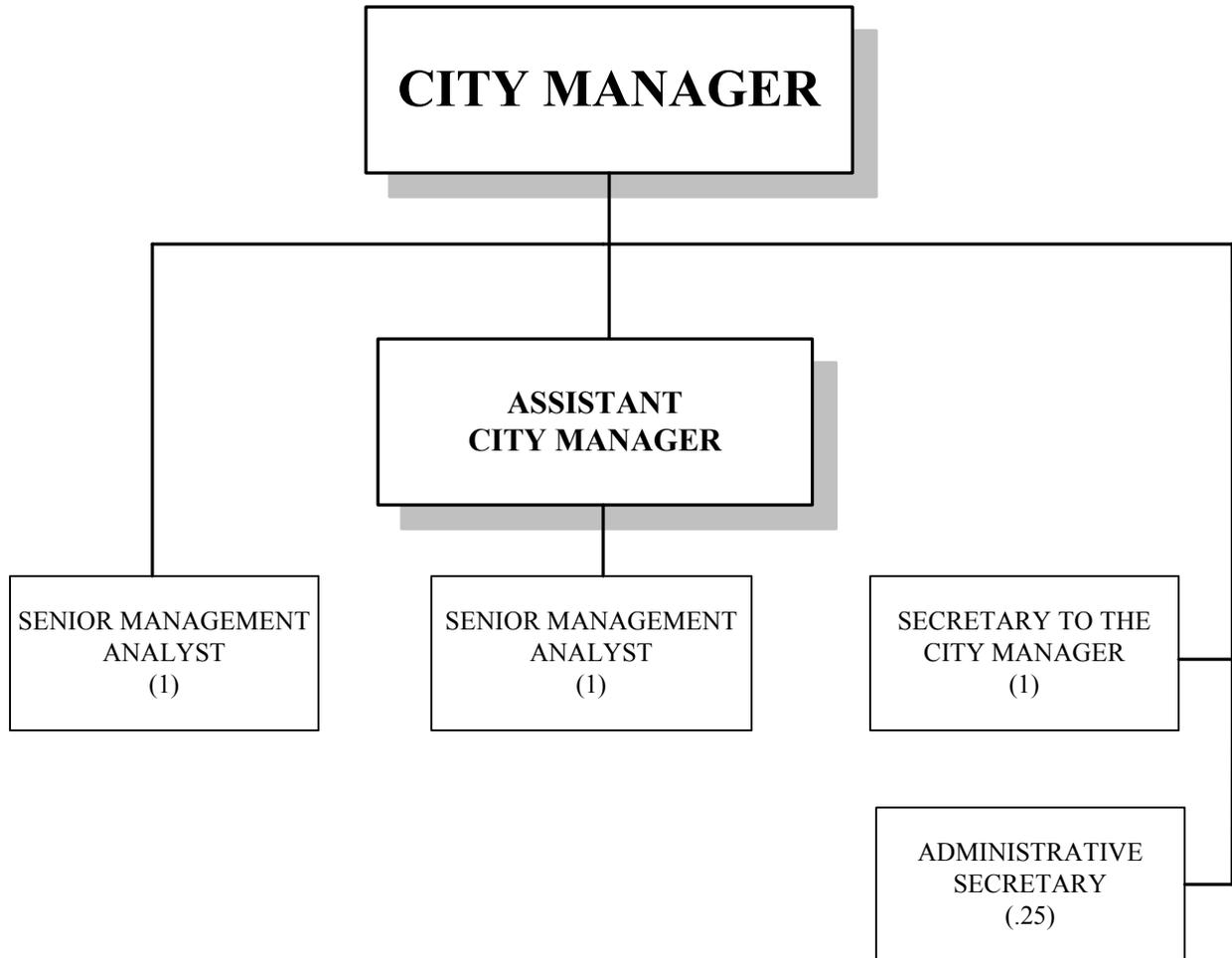
CITIZENS OF CORONADO



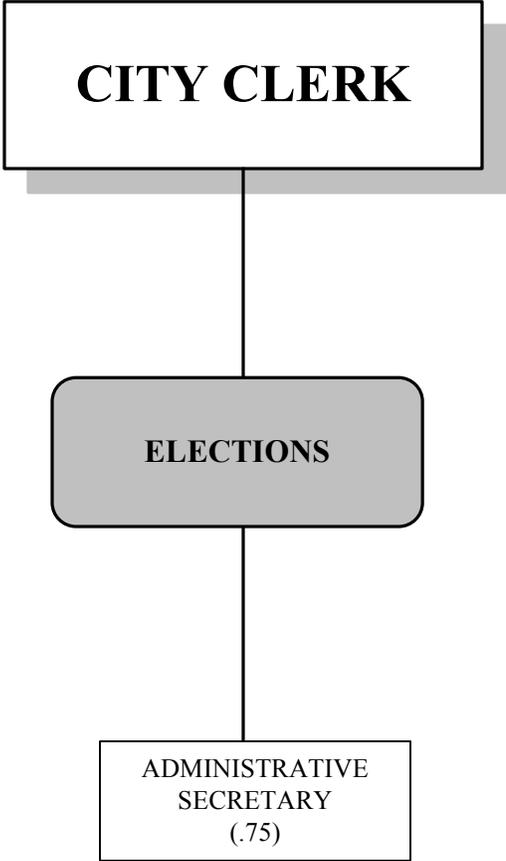
LEGISLATIVE



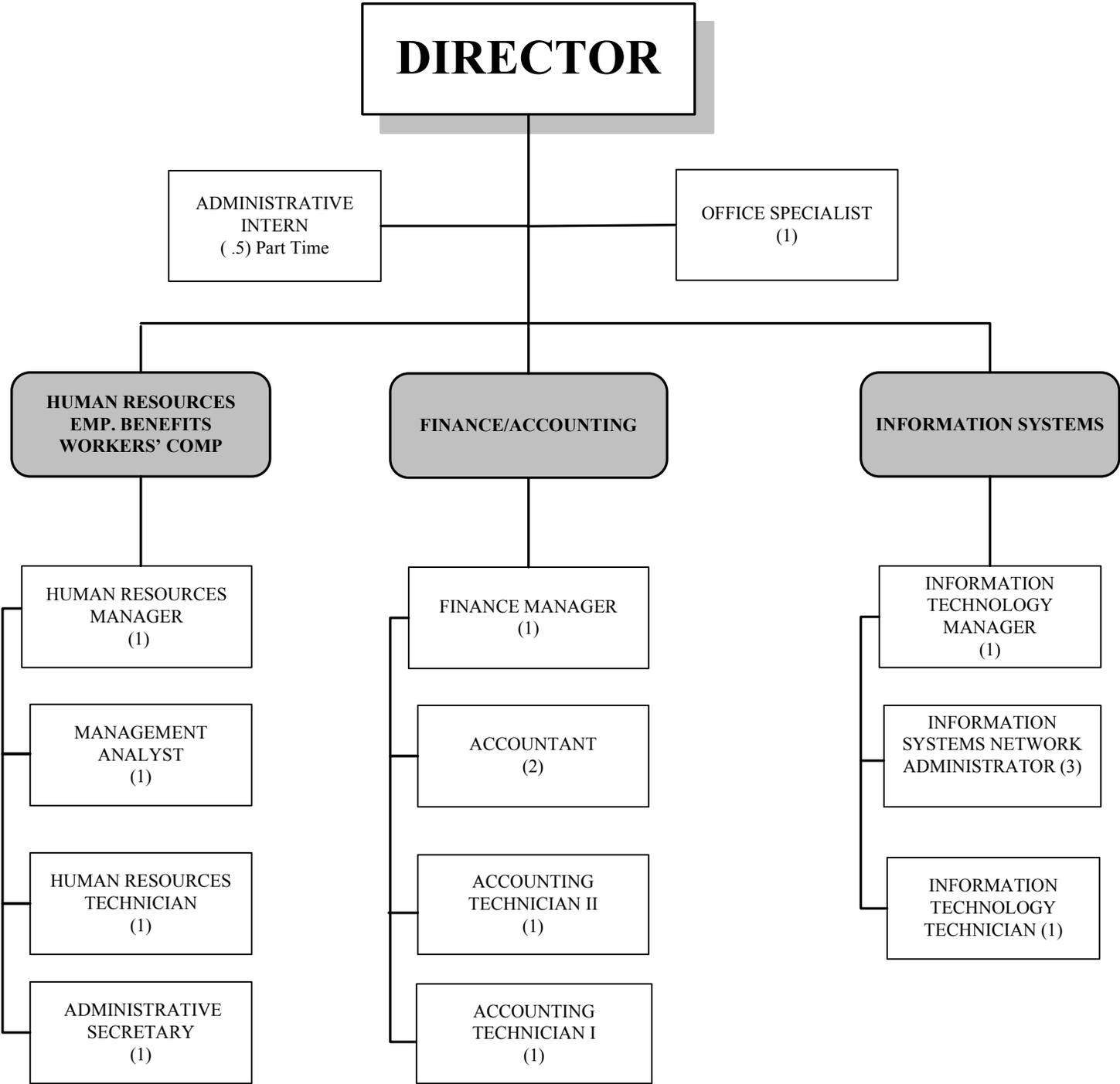
CITY MANAGER



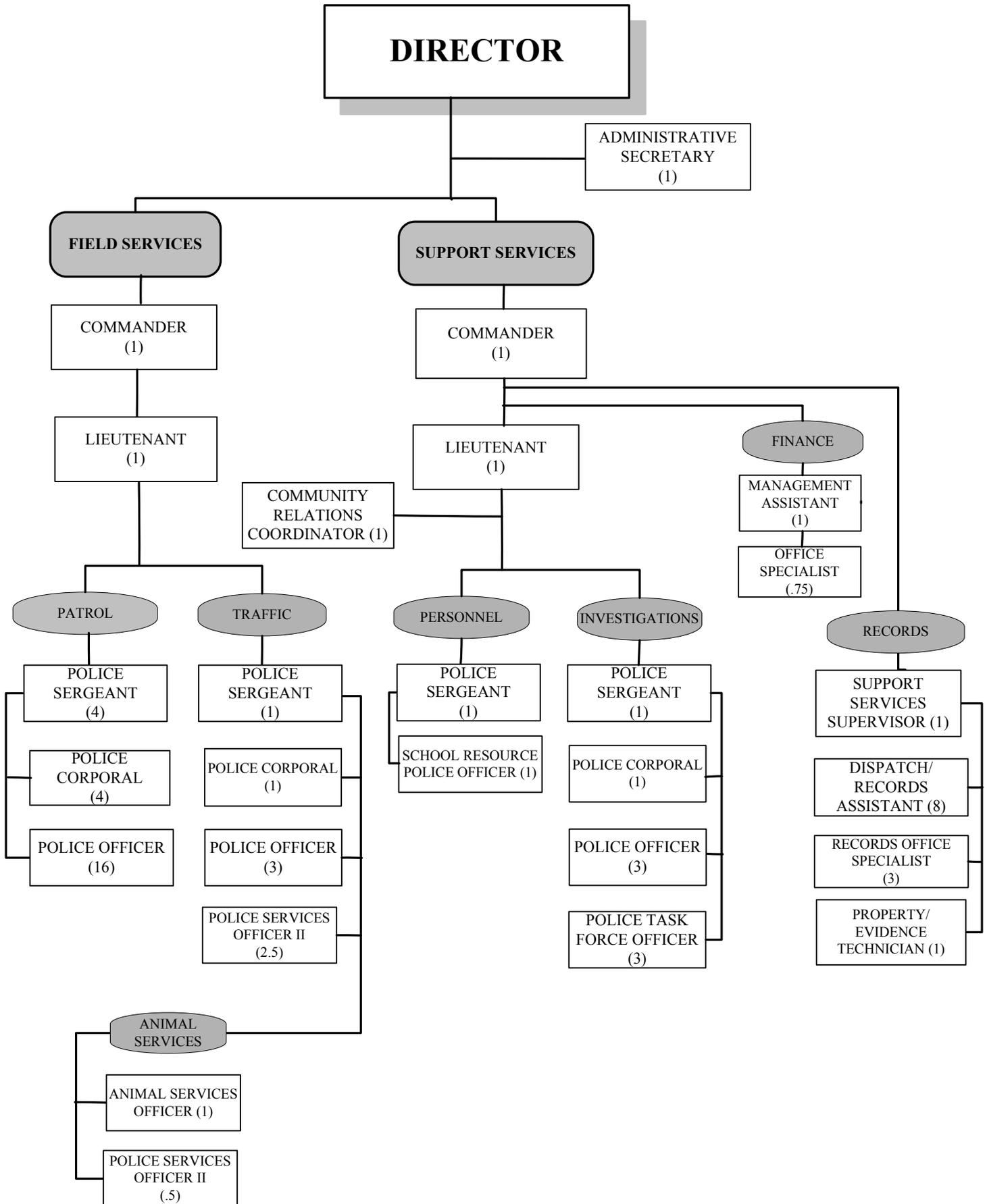
CITY CLERK



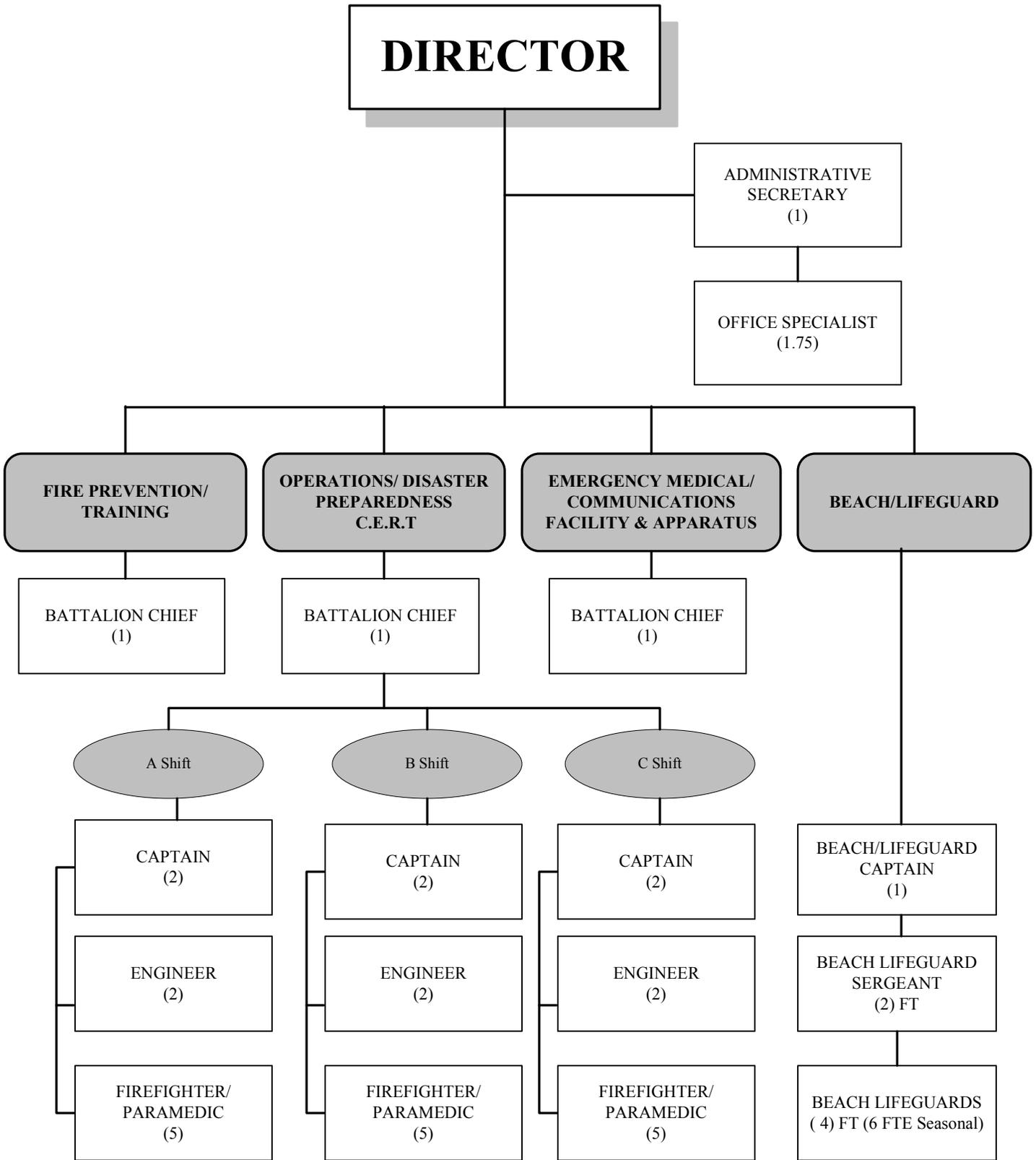
ADMINISTRATIVE SERVICES



POLICE SERVICES



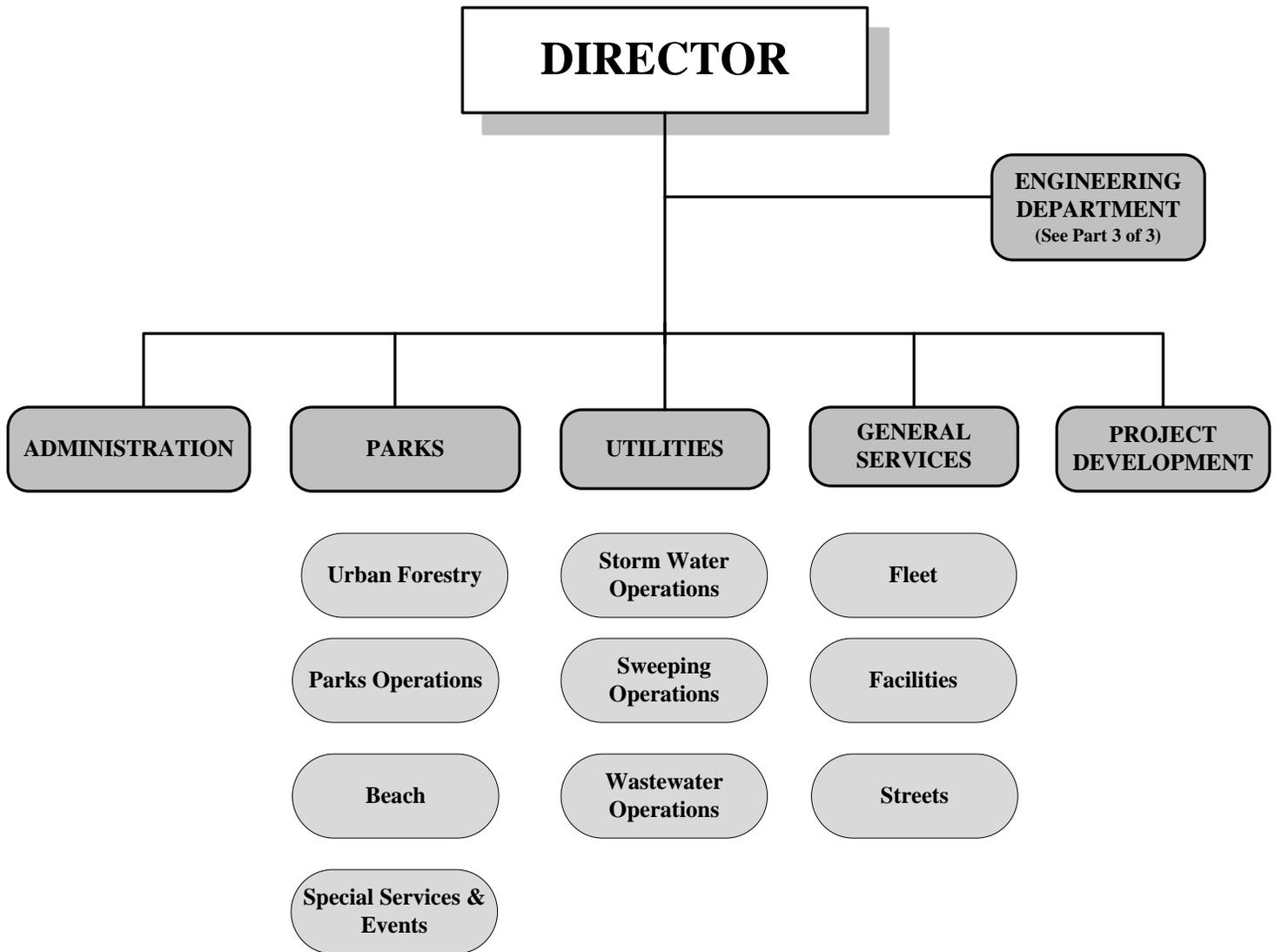
FIRE SERVICES



THIS PAGE INTENTIONALLY LEFT BLANK

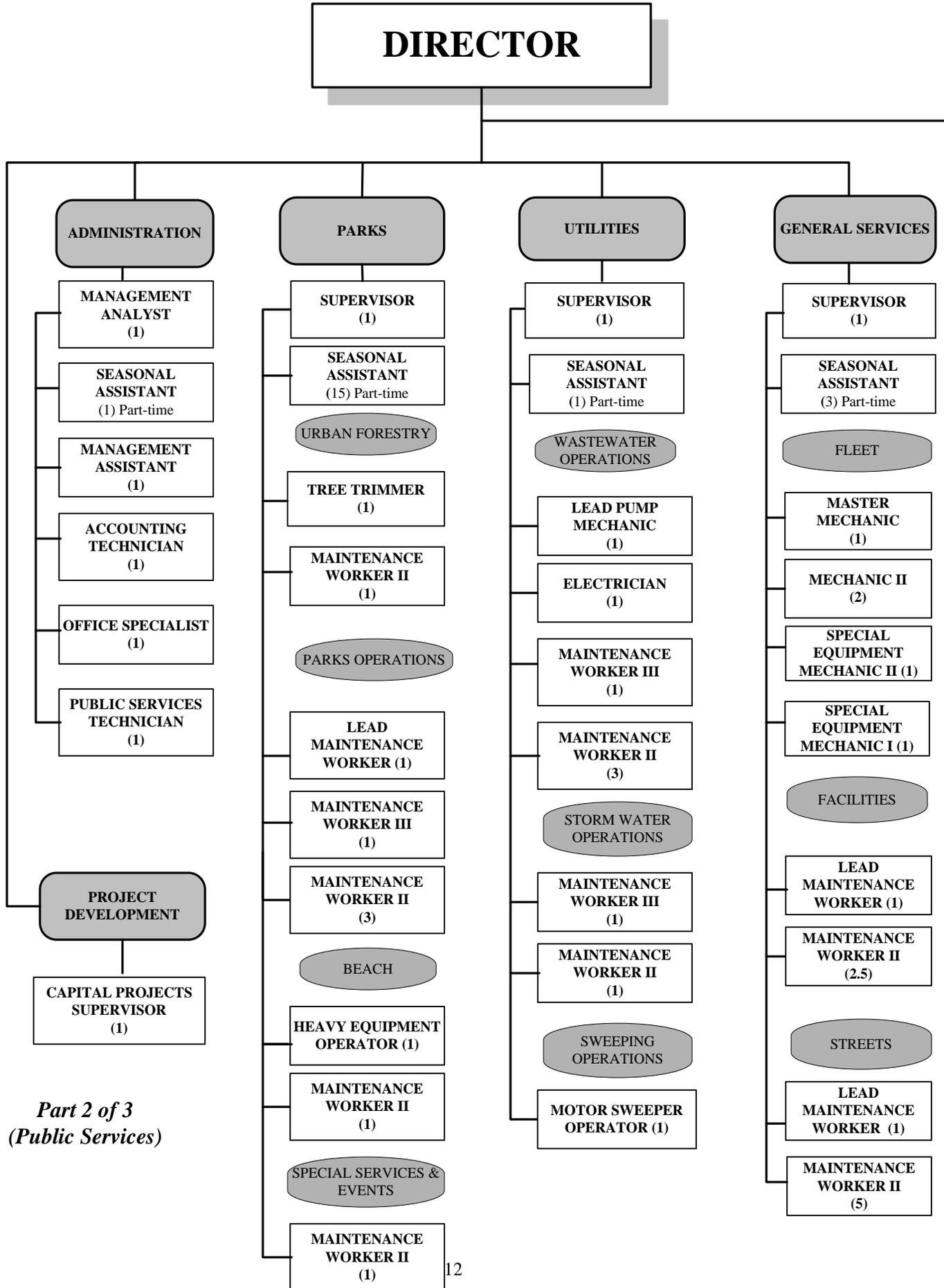


PUBLIC SERVICES and ENGINEERING DEPARTMENT



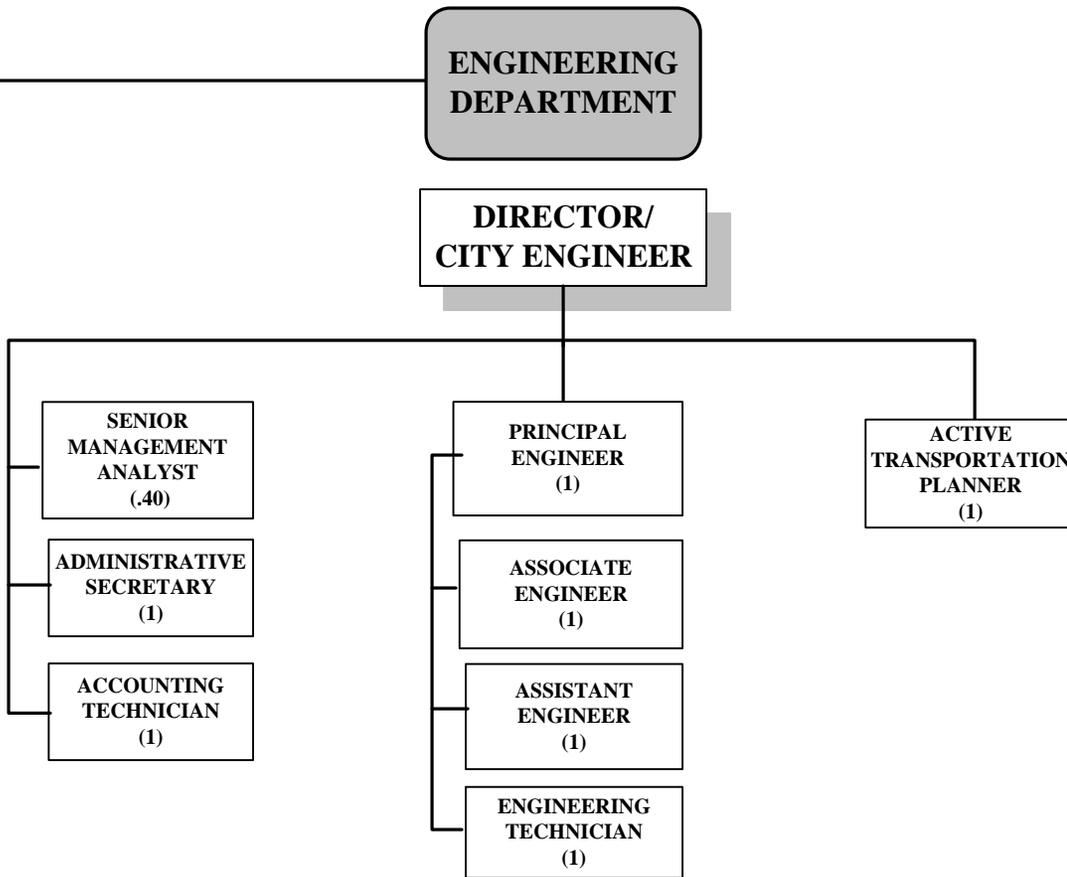
*Part 1 of 3
(Overview)*

PUBLIC SERVICES and ENGINEERING DEPARTMENT



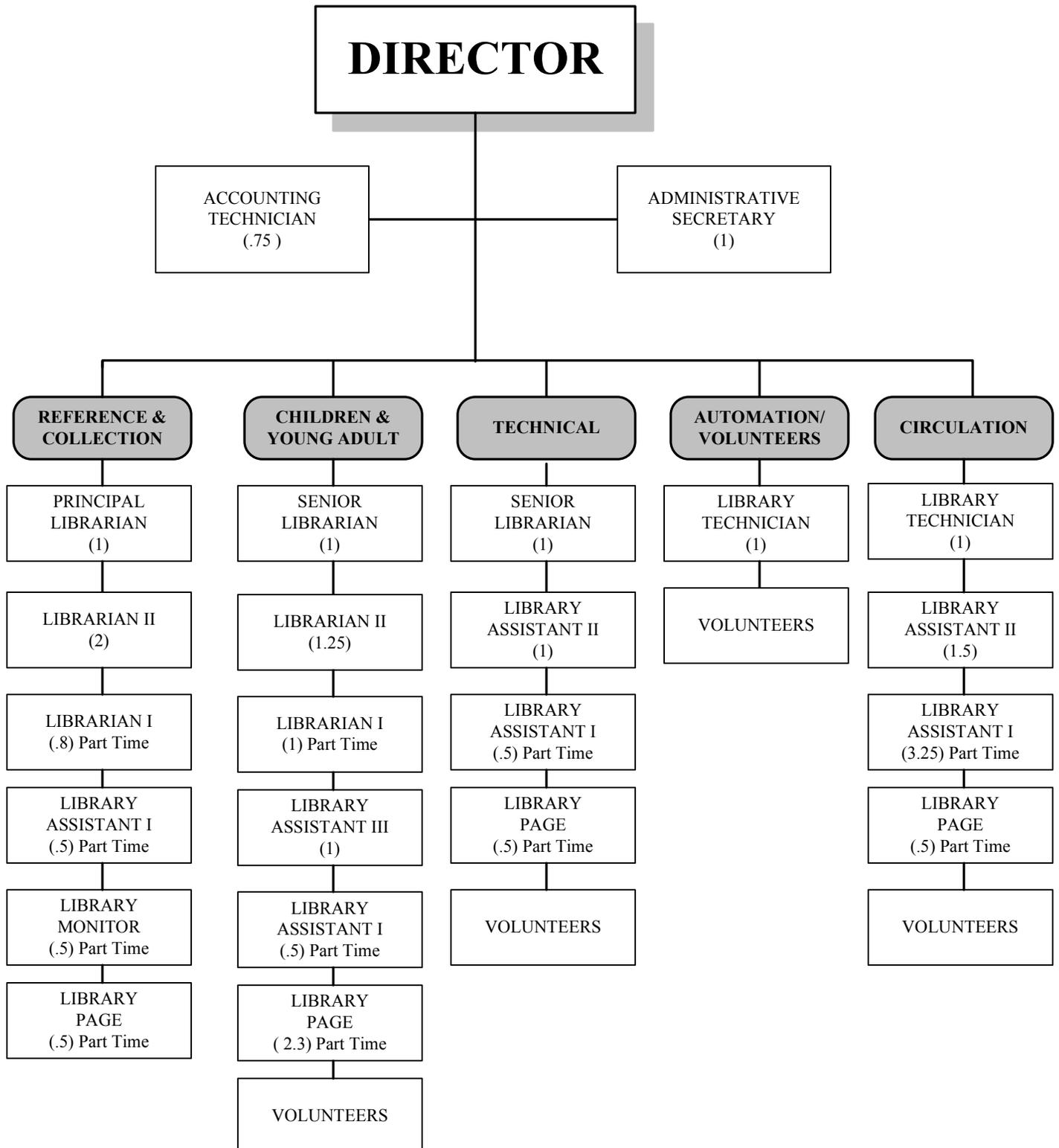
Part 2 of 3
(Public Services)

PUBLIC SERVICES and ENGINEERING DEPARTMENT

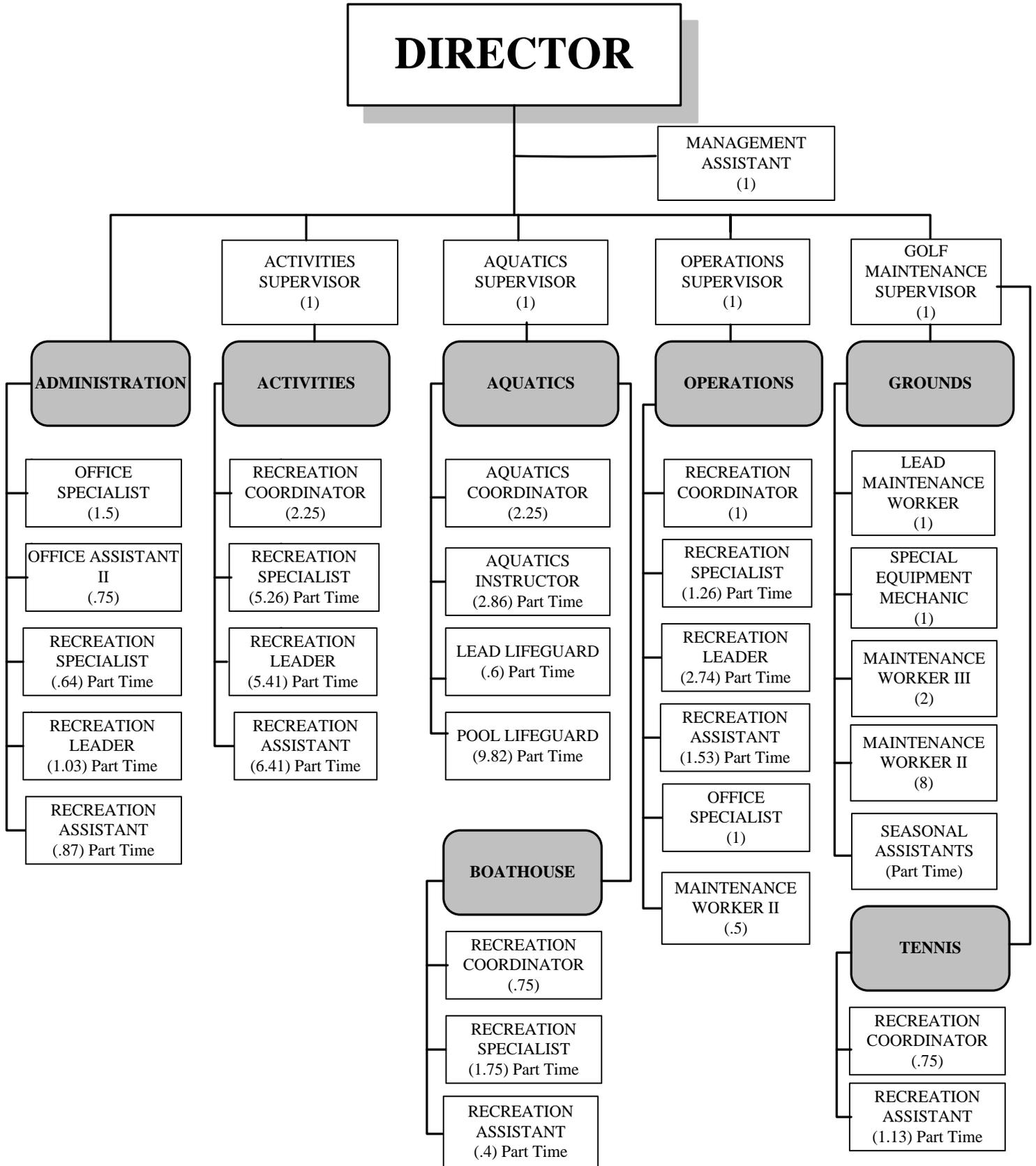


*Part 3 of 3
(Engineering)*

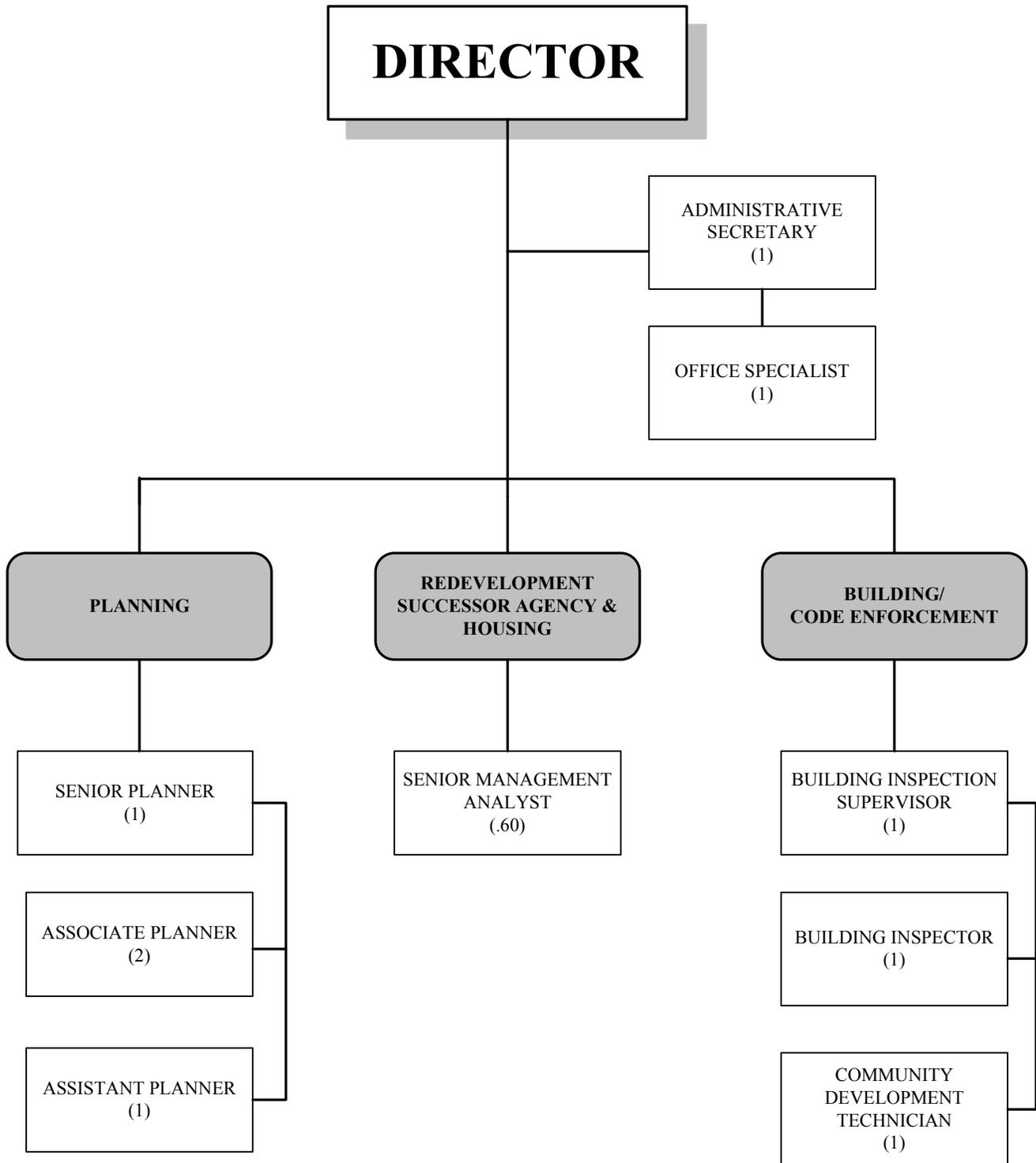
LIBRARY SERVICES



RECREATION and GOLF SERVICES



COMMUNITY DEVELOPMENT



City of Coronado History of Authorized Positions

	<u>Actual</u> <u>FY 08/09</u>	<u>Actual</u> <u>FY 09/10</u>	<u>Actual</u> <u>FY 10/11</u>	<u>Actual</u> <u>FY 11/12</u>	<u>Actual</u> <u>FY 12/13</u>	<u>Actual</u> <u>FY 13/14</u>	<u>Actual</u> <u>FY 14/15</u>	<u>Adopted</u> <u>FY 15/16</u>
City Clerk Department:								
City Clerk	1	1	1	1	1	1	1	1
Administrative Secretary	0	0	0	0	0	0	0.75	0.75
Office Specialist	1	1	1	1	1	1	0	0
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>1.75</u>	<u>1.75</u>
City Manager:								
City Manager	1	1	1	1	1	1	1	1
Director of Redevelopment & Housing	1	0	0	0	0	0	0	0
Assistant City Manager	0	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	0	0
Administrative Secretary	0.75	0.75	0.75	1	1	1	0.25	0.25
Secretary to the City Manager	0	0	0	0	0	0	1	1
Senior Management Analyst	1	0	0	1	1	2	2	2
	<u>4.75</u>	<u>3.75</u>	<u>3.75</u>	<u>5</u>	<u>5</u>	<u>6</u>	<u>5.25</u>	<u>5.25</u>
Administrative Services:								
Director of Administrative Services	1	1	1	1	1	1	1	1
Accountant	2	2	2	2	2	2	2	2
Accountant (limited term)	1	0	0	0	0	0	0	0
Accounting Technician	2	2	2	2	2	2	2	2
Office Specialist	0	0	0	0	0	0	1	1
Administrative Secretary	1	1	1	1	1	1	1	1
Finance Manager	1	1	1	1	1	1	1	1
Human Resources Manager	1	1	1	1	1	1	1	1
Human Resources Technician	2	2	2	2	1	1	1	1
Information Technology Manager	1	1	1	1	1	1	1	1
Information Systems Network Admin	1	1	1	2	2	2	2	3
Information Technology Technician	0	0	0	0	0	0	0	1
Management Analyst	0	0	0	0	1	1	1	1
Senior Management Analyst	1	1	1	1	1	0	0	0
	<u>14</u>	<u>13</u>	<u>13</u>	<u>14</u>	<u>14</u>	<u>13</u>	<u>14</u>	<u>16</u>
Community Development:								
Dir. Of Community Dev. Redevelop. & Housing	0	1	1	1	1	1	1	1
Director of Community Development	1	0	0	0	0	0	0	0
Administrative Secretary	1	1	1	1	1	1	1	1
Assistant Planner	1	1	1	1	1	1	1	1
Associate Planner	2	2	2	2	2	2	2	2
Building Inspector	2	2	2	2	2	2	2	1
Building Inspection Supervisor	0	0	0	0	0	1	1	1
Community Development Technician	0	0	0	0	0	0	0	1
Office Assistant II	1	1	1	1	1	1	1	1
Senior Building Inspector	1	1	1	1	1	0	0	0
Senior Management Analyst	0	1	1	0.75	0.75	0.75	0.60	0.60
Senior Planner	1	1	1	1	1	1	1	1
	<u>10</u>	<u>11</u>	<u>11</u>	<u>10.75</u>	<u>10.75</u>	<u>10.75</u>	<u>10.60</u>	<u>10.60</u>

City of Coronado
History of Authorized Positions

	<u>Actual</u> <u>FY 08/09</u>	<u>Actual</u> <u>FY 09/10</u>	<u>Actual</u> <u>FY 10/11</u>	<u>Actual</u> <u>FY 11/12</u>	<u>Actual</u> <u>FY 12/13</u>	<u>Actual</u> <u>FY 13/14</u>	<u>Actual</u> <u>FY 14/15</u>	<u>Adopted</u> <u>FY 15/16</u>
Fire Services:								
Director of Fire Services	1	1	1	1	1	1	1	1
Beach Lifeguard	0	0	0	0	0	4	4	4
Beach Lifeguard Captain	1	1	1	1	1	1	1	1
Beach Lifeguard Sergeant	1	1	1	1	1	2	2	2
Fire Captain	6	6	6	6	6	6	6	6
Fire Division Chief	3	3	3	3	3	3	3	3
Fire Engineer	7	6	6	6	6	6	6	6
Firefighter	2	2	2	2	2	2	2	2
Firefighter/Paramedic	12	13	13	13	13	13	13	13
Management Assistant	1	1	1	1	1	1	1	1
Office Specialist	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	35.50	35.50	35.50	35.50	35.50	40.50	40.50	40.50
Police Services:								
Director of Police Services	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1
Animal Services Officer	1	1	1	1	1	1	1	1
Evidence & Property Technician	1	1	1	1	1	1	1	1
Management Assistant	1	1	1	1	1	1	1	1
Office Specialist	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Police Commander	3	3	3	3	3	3	3	2
Police Community Relations Coordinator	1	1	1	1	1	1	1	1
Police Corporal	0	0	0	0	0	0	6	6
Police Dispatcher	2	2	2	2	2	2	2	2
Police Dispatch/Records Assistant	6	6	6	6	6	6	6	6
Police Lieutenant	0	0	0	0	0	0	0	2
Police Officer	32	32	32	32	32	32	26	26
Police Sergeant	8	8	8	8	8	8	8	7
Police Services Officer II	3	3	3	3	3	3	3	3
Police Support Services Supervisor	1	1	1	1	1	1	1	1
	64.75	64.75	64.75	64.75	64.75	64.75	64.75	64.75
Library Services:								
Director of Library Services	1	1	1	1	1	1	1	1
Accounting Technician	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Administrative Secretary	1	1	1	1	1	1	1	1
Intermediate Account Clerk	0	0	0	0	0	0	0	0
Librarian II	3	3	3	3.25	3.25	3.25	3.25	3.25
Library Assistant II	2.75	2	2	2.50	2.50	2.50	2.50	2.50
Library Assistant III	0	1	1	1	1	1	1	1
Library Technician	2	2	2	2	2	2	2	2
Principal Librarian	1	1	1	1	1	1	1	1
Senior Librarian	2	2	2	2	2	2	2	2
	13.5	13.75	13.75	14.50	14.50	14.50	14.50	14.50

City of Coronado History of Authorized Positions

	<u>Actual</u> <u>FY 08/09</u>	<u>Actual</u> <u>FY 09/10</u>	<u>Actual</u> <u>FY 10/11</u>	<u>Actual</u> <u>FY 11/12</u>	<u>Actual</u> <u>FY 12/13</u>	<u>Actual</u> <u>FY 13/14</u>	<u>Actual</u> <u>FY 14/15</u>	<u>Adopted</u> <u>FY 15/16</u>
Recreation:								
Director of Recreation	1	1	1	1	1	1	1	0.5
Administrative Secretary	1	1	1	1	1	1	1	0
Aquatics Coordinator	1.50	1.50	1.50	1.50	1.50	2.25	2.25	2.25
Aquatics Supervisor	1	1	1	1	1	1	1	1
Management Assistant	0	0	0	0	0	0	0	1
Office Assistant II	0.50	0.50	0.50	0.50	0.50	1.25	1.25	0.75
Office Specialist	1	1	1	1	1	2	2	2
Recreation Coordinator	3	3	3	3.75	3.75	4.50	4.50	4.75
Recreation Programs Supervisor	2	2	2	2	2	2	2	2
Maintenance Worker I/II	1	1	1	1	1	1	1	0.5
	12	12	12	12.75	12.75	16	16	14.75
Golf Course Operations:								
Director of Golf Course Operations	1	1	1	1	1	1	1	0.50
Golf Course Maintenance Supervisor	1	1	1	1	1	1	1	1
Lead Maintenance Worker	1	1	1	1	1	1	1	1
Maintenance Worker II	8	8	8	8	8	8	8	8
Maintenance Worker III	2	2	2	2	2	2	2	2
Office Specialist	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Special Equipment Mechanic II	1	1	1	1	1	1	1	1
	14.50	14.50	14.50	14.50	14.50	14.50	14.50	14.00
Public Services:								
Director of Public Services	1	1	1	1	1	1	1	1
Accounting Technician	1	1	1	1	1	1	1	1
Administrative Secretary	0	0	0	0	0	0	0	0
Electrician	1	1	1	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1	1	1	1
Lead Maintenance Worker	3	3	3	3	3	3	3	3
Lead Pump Mechanic	1	1	1	1	1	1	1	1
Management Analyst	1	1	1	1	1	1	1	1
Management Assistant	1	1	1	1	1	1	1	1
Maintenance Worker II	16	16	16	16	16	16	16	16.50
Maintenance Worker III	4	4	4	4	4	4	4	4
Master Mechanic	1	1	1	1	1	1	1	1
Mechanic I	1	0	0	0	0	0	0	0
Mechanic II	1	2	2	2	2	2	2	2
Motor Sweeper Operator	1	1	1	1	1	1	1	1
Office Specialist	1	1	1	1	1	1	1	1
Public Services Supervisor	3	3	3	3	3	3	3	3
Public Services Technician	1	1	1	1	1	1	1	1
Special Equipment Mechanic I	1	1	1	1	1	1	1	1
Special Equipment Mechanic II	1	1	1	1	1	1	1	1
Tree Trimmer	1	1	1	1	1	1	1	1
	42	42	42	42	42	42	42	42.50

City of Coronado
History of Authorized Positions

	Actual <u>FY 08/09</u>	Actual <u>FY 09/10</u>	Actual <u>FY 10/11</u>	Actual <u>FY 11/12</u>	Actual <u>FY 12/13</u>	Actual <u>FY 13/14</u>	Actual <u>FY 14/15</u>	Adopted <u>FY 15/16</u>
Engineering Services:								
Dir. Of Engineering & Proj Dev	0	1	1	1	1	1	1	1
Assistant City Manager/Director of Engineering & Project Development	1	0	0	0	0	0	0	0
Accounting Technician	1	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1	1
Assistant Engineer	1	1	1	1	1	1	1	1
Associate Engineer	2	2	2	2	1	1	1	1
Capital Projects Coordinator	1	1	1	1	1	0	0	0
Capital Projects Manager	1	1	1	1	1	1	1	1
Engineering Technician II	1	1	1	1	1	1	1	1
Principal Engineer	1	1	1	1	1	1	1	1
Senior Management Analyst	1	1	1	0.25	0.25	0.25	0.40	0.40
Transportation Planner	0	0	0	0	0	1	1	1
	11	11	11	10.25	9.25	9.25	9.40	9.40
TOTAL	224	223.25	223.25	226	225	233.25	233.25	234.00

City of Coronado
Statistical Information
Services, Demographics and Economics
Fiscal Year 2015-16

GENERAL GOVERNMENT INFORMATION:

Date of Incorporation: December 12, 1890
Form of Government: Council/Manager (General Law)

CLIMATE:

Average Minimum Temperature 58.0°F
Average Annual Temperature 64.2°F
Average Annual Precipitation 10.00"

AREA: 7.4 Square Miles (Land)
13.5 Square Miles (Land and Water)

SECURED PROPERTY ASSESSED VALUATION:

2014	\$6,794,398,082
2013	6,623,534,848
2012	6,367,266,558
2011	6,287,639,129
2010	6,237,938,551
2009	5,933,922,851

POPULATION 1 ±:

2010	24,637
2000	24,100
1990	26,540
1980	18,790
1970	18,804
1960	18,018
1950	12,700
1940	6,932
1930	5,425

PUBLIC SAFETY FACILITIES:

Police Stations	1
Fire Stations	2
Animal Care Facility	1
Beach Lifeguard Tower	1
Beach Lifeguard Service Building	1

± Population differs in some years because of fluctuations in the U.S. Navy group quarters (e.g. shipboard population)

BUILDING PERMITS:

	Number	Value
2014	907	\$63,663,260
2013	741	55,008,305
2012	1,167	48,969,357
2011	1,043	45,648,153
2010	1,083	24,622,010
2009	930	26,333,789
2008	1,023	36,506,807
2005	431	30,547,089

CONSTRUCTION AND MAINTENANCE:

Streets (miles)	40.3
Sidewalks (miles)	34.3
Alleys (miles)	9.9
Street Lights	348
Bike Path (miles)	9.8

CULTURE AND LEISURE FACILITIES:

Number of Parks	18
Acres of Parks	46.9
Community Center	1
Municipal Pool	2
Municipal Golf Course	1
Public Library	1
Tennis Center	1
Tennis Courts	19
Senior Center	1
Skate Park	1
Boating Center	1
Youth Center	1

HOUSING CHARACTERISTICS: 2010 ESTIMATES **

Total Housing Units 9,562

HOUSEHOLD INCOME: 2010 ESTIMATES *

Total Households 6,784
Median Household Income \$89,702

EMPLOYMENT/LABOR FORCE STATUS:

(Persons Age 16+) 2010 Estimates *
In Labor Force 11,289
Armed Forces 4,332
Civilian (employed) 6,552
Civilian (unemployed) 405

WASTEWATER & STORMWATER:

Sanitary Sewers (miles)	45.8
Average daily flow	3.6 million gallons
Storm Drains (miles)	8.5

WATER SYSTEM (Cal American Water Co.):

Service Connections	6,427
Fire Hydrants	314

HOTEL ROOMS (All Hotels & Motels): 1,932

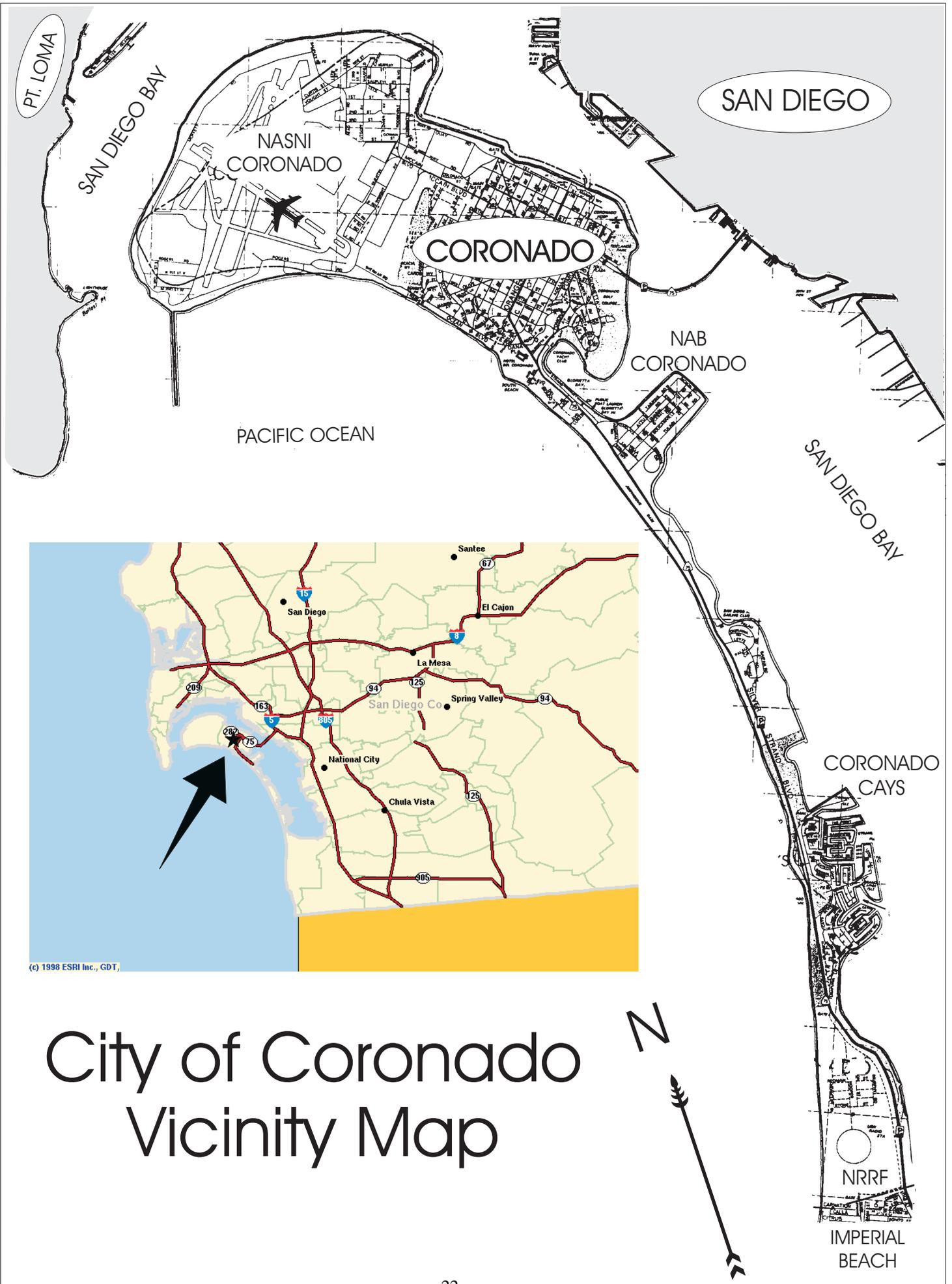
HOSPITALS: 1
Patient Beds 200

EDUCATION (PUBLIC):

Elementary Schools	2
Secondary Schools	2

* Information obtained from U.S. Census

** SANDAG 2010 estimates



City of Coronado Vicinity Map

Summary of Funds
FY 2015-16 Adopted (June 2, 2015)

Fund Title	Opening	Revenue	Other Sources/	Expenditures	Other Uses/	Capital	Estimated
	Fund Balance		Loans		Loans	Improvements	Fund Balance
	7/1/2015	FY 15-16	FY 15-16	FY 15-16	FY 15-16	FY 15-16	FY 15-16
100 GENERAL	34,828,177	46,093,800	-	35,963,055	9,910,000	-	35,048,922
106 RECREATION SERVICES	588,070	2,157,400	2,471,000	4,745,040	-	-	471,430
108 COMMUNITY DEVELOPMENT	1,745,750	1,165,000	800,000	1,943,957	-	-	1,766,793
110 INSURANCE	1,075,454	52,000	800,000	847,724	-	-	1,079,730
112 EMPLOYEE BENEFITS	1,615,568	1,000	-	115,362	-	-	1,501,206
114 WORKERS' COMPENSATION	1,653,241	13,600	-	(19,216)	-	-	1,686,057
118 CALPERS STABILIZATION	440,300	-	-	-	-	-	440,300
130 SOLID WASTE & RECYCLING	237,393	287,800	400,000	769,974	-	-	155,219
135 VEHICLE/EQUIPMT REPLACMT.	3,232,994	28,500	1,000,000	2,004,050	-	-	2,257,444
136 MAJOR FACILITIES RPLCMNT	3,168,595	10,000	1,152,000	-	-	-	4,330,595
140 HOTEL DEL DEVELOP. PLAN	150,000	-	-	-	-	-	150,000
150 CITIZENS' DONATIONS	40,770	27,000	-	30,800	-	-	36,970
151 CULTURAL ARTS	16,404	78,800	115,000	165,000	-	-	45,204
160 CDA LOANS	31,772,394	-	-	-	-	-	31,772,394
165 STORM DRAIN LOAN	10,536,792	-	500,000	-	500,000	-	10,536,792
170 FRANCES G HARPST-Principal	5,146,486	-	-	-	-	-	5,146,486
171 FRANCES G HARPST-Interest	351,292	45,000	-	-	-	-	396,292
205 HWY USER (GAS) TAX	422,388	401,000	-	372,045	-	-	451,343
206 HWY USER (GAS) TAX II	99,949	284,700	-	-	-	223,000	161,649
210 TRANSNET	583,641	646,100	-	186,699	-	1,025,000	18,042
215 CORONADO BRIDGE TOLLS	6,386,866	35,700	-	-	-	150,000	6,272,566
216 TRANSPORT DVLP ACT	217,356	153,700	-	245,600	-	-	125,456
217 OTHER TRANSPORTATION	3,517	100	235,000	-	-	235,000	3,617
220 CORONADO TIDELANDS	2,039,481	1,284,100	-	548,704	-	435,000	2,339,877
230 EQUITABLE SHARING DEA	222,842	33,400	-	85,700	-	-	170,542
234 TREASURY FORFEITURES	920	-	-	-	-	-	920
245 STATE GRANTS	-	36,000	-	36,000	-	-	-
250 CITIZENS GIFTS TO LIBRARY	169,250	900	-	22,700	-	-	147,450
251 LIBRARY AUDIO VISUAL	7,965	45,000	-	45,000	-	-	7,965
252 LIBRARY FUND	67,653	69,800	-	126,800	-	-	10,653
260 CDBG	-	-	-	-	-	-	-
265 AFFORDABLE HOUSING IN LIEU	759,635	2,700	-	-	-	-	762,335
266 AFFORDABLE HOUSING MGMT	2,311,056	407,600	-	279,628	-	-	2,439,028
270 CORONADO TOURSM IMP DIST	(109)	1,110,000	-	1,109,850	-	-	41
400 CAPITAL IMPROV PROJECTS	487,574	-	2,672,000	-	-	2,875,500	284,074
(A) 510 WASTEWATER	6,972,529	6,073,000	-	5,169,347	-	1,405,000	6,471,182
(A) 520 GOLF COURSE	658,585	3,144,000	-	3,253,206	-	50,000	499,379
(A) 530 STORM DRAIN	1,111,984	559,900	500,000	1,368,300	-	550,000	253,584
721/722 A.B. FRYE TRUST	5,903	-	-	-	-	-	5,903
723 HARLOW MEM. ROSE GRDN	7,279	-	-	4,000	-	-	3,279
724 REYNOLDS ENDOWMENT	17,293	-	-	-	-	-	17,293
726 PAULINE FREEDMAN TRUST	27,241	-	-	20,000	-	-	7,241
TOTAL CITY FUNDS	119,180,478	64,247,600	10,645,000	59,439,325	10,410,000	6,948,500	117,275,253

(A) The opening fund balance of most funds presented in this summary represent PROJECTED FY15 ending undesignated fund balance. For comparability of reporting, the three ENTERPRISE opening fund balances represent the estimated balances of current available cash.

CITY OF CORONADO
Schedule of Transfers and Loans
Fiscal Year 2015-16

<u>Transfers In and Out</u>	<u>Transfer Out</u>	<u>Transfer In</u>
Fund Description		
100 GENERAL		
Transfer to 106 Recreation Fund	2,471,000	-
Transfer to 108 Community Development Fund	800,000	-
Transfer to 110 Insurance Fund	800,000	-
Transfer to 130 Solid Waste Fund	400,000	-
Transfer to 135 Veh/Equip Replacement Fund	1,000,000	-
Transfer to 136 Facilities Replacement Fund	1,152,000	-
Transfer to 151 Cultural Arts Fund	115,000	-
Transfer to 165 Storm Drain Loan Fund	500,000	-
Transfer to 400 Capital Projects Fund	2,672,000	-
	9,910,000	-
106 RECREATION FUND	-	2,471,000
108 COMMUNITY DEVELOPMENT FUND	-	800,000
110 INSURANCE	-	800,000
130 SOLID WASTE & RECYCLING	-	400,000
135 VEHICLE & EQUIPMENT REPLACEMENT FUND	-	1,000,000
136 FACILITIES REPLACEMENT & REFURBISHMENT	-	1,152,000
151 CULTURAL ARTS	-	115,000
165 STORM DRAIN LOAN FUND	-	500,000
400 CAPITAL IMPROVEMENT PROGRAM	-	2,672,000
Sub-Total Transfers In and Out	9,910,000	9,910,000
	<u>Loan Receivable</u>	<u>Loan Payable</u>
165 STORM DRAIN LOAN FUND	500,000	-
530 STORM DRAIN FUND	-	500,000
Sub-Total Loans	500,000	500,000
TOTAL TRANSFER IN AND OUT AND LOANS	10,410,000	10,410,000

City of Coronado
Revenue Budget - Summary by Fund
Fiscal Year 2015-16

Fund/		FY2012-2013	FY2013-2014	FY2014-2015	FY2015-16	
Budget Unit	Description	Actual	Actual	Budget	Adopted	Variance
100	GENERAL FUND	41,333,208	44,142,331	44,899,798	46,093,800	2.66%
106	RECREATION SERVICES	4,812,747	4,471,447	4,578,500	4,628,400	1.09%
108	COMMUNITY DEVELOPMENT	2,378,657	2,321,380	2,117,000	1,965,000	-7.18%
110	INSURANCE FUND	2,068,742	1,197,464	977,000	852,000	-12.79%
112	EMPLOYEE BENEFITS	25,647	3,896	5,001,000	1,000	-99.98%
114	WORKERS' COMPENSATION	45,701	16,936	13,600	13,600	0.00%
130	SOLID WASTE AND RECYCLING	818,043	687,019	671,300	687,800	2.46%
135	VEHICLE AND EQUIP REPLACE	899,309	900,239	905,000	1,028,500	13.65%
136	MAJOR FACILITIES REPLACEMENT FUND	650,000	1,349,184	1,104,000	1,162,000	5.25%
150	CITIZENS DONATIONS	49,489	22,176	27,000	27,000	0.00%
151	CULTURAL ARTS	0	0	0	193,800	--
165	STORM DRAIN LOAN FUND	500,000	500,000	3,494,276	500,000	-85.69%
171	F. HARPST BEQUEST INTEREST	28,538	51,585	45,000	45,000	0.00%
205	HWY USERS (GAS) TAX	527,395	486,282	401,000	401,000	0.00%
206	HWY USERS (GAS) TAX II	214,699	376,550	284,700	284,700	0.00%
210	TRANSNET	311,639	506,174	558,100	646,100	15.77%
215	CORONADO BRIDGE TOLLS	18,542	43,510	35,700	35,700	0.00%
216	TRANSPORTATION DEV ACT	195,139	153,634	153,700	153,700	0.00%
217	OTHER TRANSPORTATION	21,686	11,330	100	235,100	235000.00%
220	CORONADO TIDELANDS	1,244,608	1,271,322	1,263,100	1,284,100	1.66%
230	EQUITABLE SHARING-DEA	91,397	60,905	33,400	33,400	0.00%
231	SLESF	100,000	100,000	0	0	0.00%
234	TREASURY FORFEITURE	1,537	1,293	1,000	0	0.00%
240	FEDERAL GRANTS	175,326	84,695	134,490	0	0.00%
245	STATE GRANTS	-21	7,299	56,814	36,000	-36.64%
250	CITIZENS GIFTS TO LIBRARY	424	979	900	900	0.00%
251	LIBRARY AUDIO VISUAL	57,279	51,915	55,000	45,000	-18.18%
252	LIBRARY FUND	10,996	23,036	14,300	69,800	388.11%
260	COMM DEV BLOCK GRANT	115,721	0	0	0	0.00%
265	AFFORDABLE HOUSING	1,602	45,575	2,700	2,700	0.00%
266	AFFORDABLE HOUSING MGMT	710,091	379,915	399,800	407,600	1.95%
270	CTID	541,755	579,913	573,300	1,110,000	93.62%
400	GENERAL CAPITAL PROJECTS	832,518	1,510,981	1,212,400	2,672,000	120.39%
405	CIP -GLORIETTA BAY PROJ	11,844	-1,184	0	0	0.00%
510	WASTEWATER UTILITY	4,763,738	4,844,353	4,433,700	6,073,000	36.97%
520	GOLF COURSE	2,836,008	3,073,200	3,403,040	3,144,000	-7.61%
530	STORM DRAINAGE	700,725	577,999	559,900	559,900	0.00%
722	AB FRY TRUST INTEREST	13	28	0	0	0.00%
723	HARLOW MEMORIAL ROSE GRDN	24	65	0	0	0.00%
724	REYNOLDS ENDOWMENT	37	11,402	0	0	0.00%
726	PAULINE FRIEDMAN BEQUEST	440	749	0	0	0.00%
730	OPEB TRUST FUND	0	0	275,000	0	0.00%
Total All City Funds		67,095,243	69,865,577	77,685,618	74,392,600	-4.24%

City of Coronado
Expenditures Budget - Summary by Fund
 Fiscal Year 2015-16

Fund/ Budget Unit	Description	FY2012-2013 Actual	FY2013-2014 Actual	FY2014-2015 Budget	FY2015-16 Adopted	Variance
100	GENERAL FUND					
100110	LEGISLATIVE	1,328,913	1,533,202	1,561,168	1,642,713	5.22%
100115	CITY CLERK	350,310	249,747	272,752	262,746	-3.67%
100120	CITY MANAGER	1,148,909	937,537	992,636	959,844	-3.30%
10012x	LEGAL SERVICES	354,075	287,334	347,950	340,700	-2.08%
100122	PUBLIC COMMUNICATIONS	0	0	0	195,200	--
100125	CITY HALL	163,523	169,969	176,450	163,450	-7.37%
10014X	ADMINISTRATIVE SERVICES	2,907,299	2,453,919	3,238,245	2,935,116	-9.36%
10021X	POLICE SERVICES	9,955,508	9,691,961	11,178,978	11,828,390	5.81%
10025X	FIRE & BEACH LIFEGUARDS SERVICES	7,028,762	7,004,388	7,577,848	7,827,219	3.29%
10031X	PUBLIC SERVICES	5,634,578	5,154,834	6,061,412	6,155,451	1.55%
100370	ENGINEERING & PROJECT DEVELOP.	1,070,037	860,673	1,145,759	1,048,437	-8.49%
100550	LIBRARY SERVICES	2,887,187	2,338,872	2,584,071	2,603,533	0.75%
100951	OTHERS USES	9,916,867	10,951,220	16,261,676	9,910,257	-39.06%
Total	GENERAL FUND	42,745,969	41,633,657	51,398,944	45,873,055	-10.75%
106	RECREATION SERVICES	4,465,389	4,231,232	4,858,204	4,745,040	-2.33%
108	COMMUNITY DEVELOPMENT	1,846,697	1,545,194	1,873,896	1,943,957	3.74%
110	INSURANCE FUND	1,361,180	942,758	1,024,526	847,724	-17.26%
112	EMPLOYEE BENEFITS	-88,533	-241,749	5,298,735	115,362	-97.82%
114	WORKERS' COMPENSATION	491,980	-504,553	-40,508	-19,216	-52.56%
130	SOLID WASTE AND RECYCLING	757,156	750,572	806,396	769,974	-4.52%
135	VEHICLE AND EQUIP REPLACE	292,656	721,300	1,434,440	2,004,050	39.71%
150	CITIZENS DONATIONS	18,912	26,167	65,300	30,800	-52.83%
151	CULTURAL ARTS	0	0	0	165,000	--

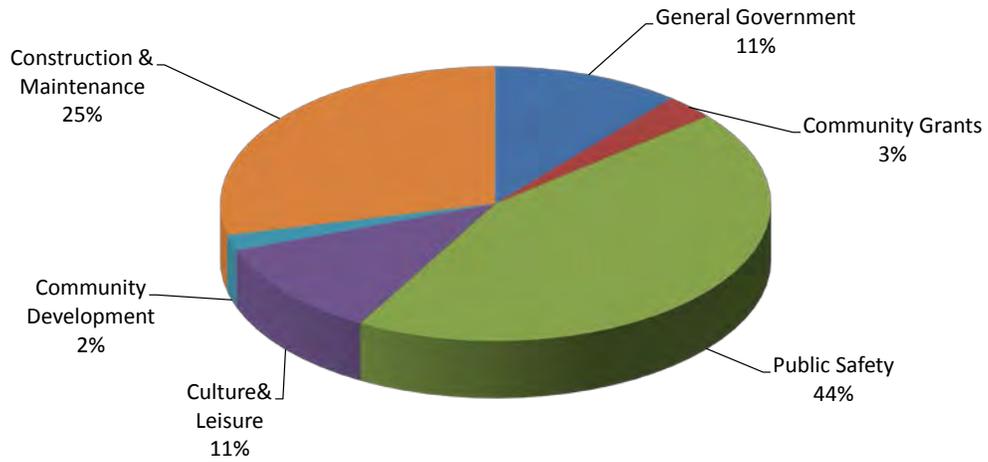
City of Coronado
Expenditures Budget - Summary by Fund
 Fiscal Year 2015-16

Fund/ Budget Unit	Description	FY2012-2013 Actual	FY2013-2014 Actual	FY2014-2015 Budget	FY2015-16 Adopted	Variance
205	HWY USERS (GAS) TAX	511,312	339,930	423,727	372,045	-12.20%
206	HWY USERS (GAS) TAX II	134,969	110	590,000	0	0.00%
210	TRANSNET	310,040	447,506	561,245	186,699	-66.73%
215	CORONADO BRIDGE TOLLS	259,513	404,237	500,000	0	0.00%
216	TRANSPORTATION DEV ACT	128,262	151,826	240,600	245,600	2.08%
217	OTHER TRANSPORTATION	72,000	120,916	125,000	0	0.00%
220	CORONADO TIDELANDS	452,572	421,356	773,535	548,704	-29.07%
230	EQUITABLE SHARING-DEA	45,169	69,834	80,000	85,700	7.13%
231	SLESF	0	100,000	0	0	0.00%
234	TREASURY FORFEITURE	4,749	9,000	29,000	0	0.00%
240	FEDERAL GRANTS	175,719	84,156	112,409	0	0.00%
245	STATE GRANTS	0	7,230	11,012	36,000	226.92%
250	CITIZENS GIFTS TO LIBRARY	12,754	14,530	33,500	22,700	-32.24%
251	LIBRARY AUDIO VISUAL	56,210	50,475	55,000	45,000	-18.18%
252	LIBRARY FUND	26,969	16,108	86,400	126,800	46.76%
260	COMM DEV BLOCK GRANT	115,721	72,950	69,738	0	0.00%
266	AFFORDABLE HOUSING MGMT	164,042	219,495	258,281	279,628	8.27%
270	CTID	541,755	580,022	573,300	1,109,850	93.59%
400	GENERAL CAPITAL PROJECTS	526,560	885,697	2,051,900	0	0.00%
405	CIP -GLORIETTA BAY PROJ	11,844	9,986	0	0	0.00%
510	WASTEWATER UTILITY	5,075,926	5,223,993	7,410,994	5,169,347	-30.25%

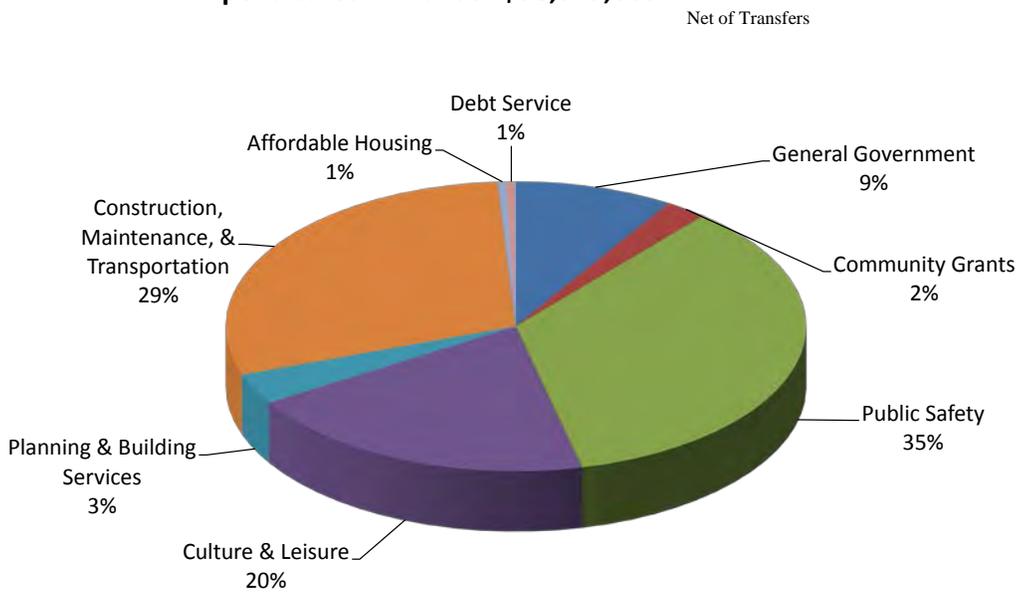
City of Coronado
Expenditures Budget - Summary by Fund
 Fiscal Year 2015-16

Fund/ Budget Unit	Description	FY2012-2013 Actual	FY2013-2014 Actual	FY2014-2015 Budget	FY2015-16 Adopted	Variance
520	GOLF COURSE	3,282,117	3,221,615	3,866,502	3,253,206	-15.86%
530	STORM DRAINAGE	1,086,573	1,026,141	1,560,540	1,368,300	-12.32%
723	HARLOW MEMORIAL ROSE GRDN	3,030	3,025	4,000	4,000	0.00%
726	PAULINE FRIEDMAN BEQUEST	24,517	27,668	31,000	20,000	-35.48%
	Total All City Funds	64,913,727	62,612,384	86,167,616	69,349,323	-19.52%

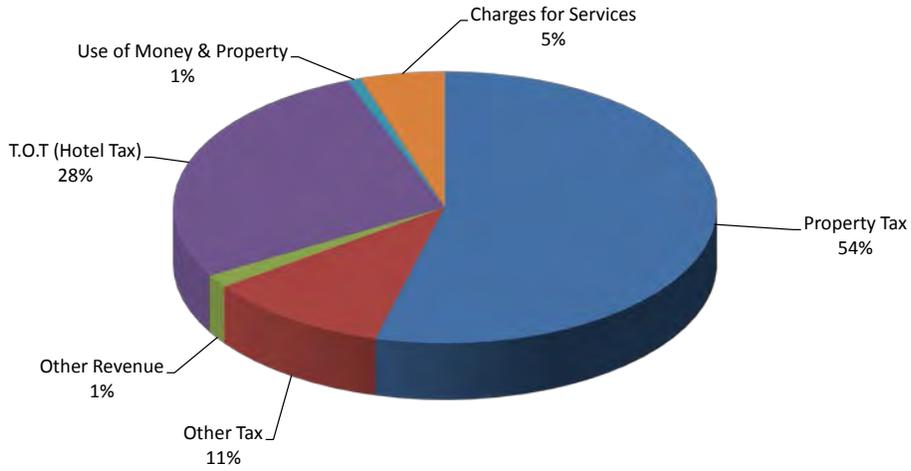
**FY 2015-16
General Fund Operating Budget by Category
\$45,873,055**



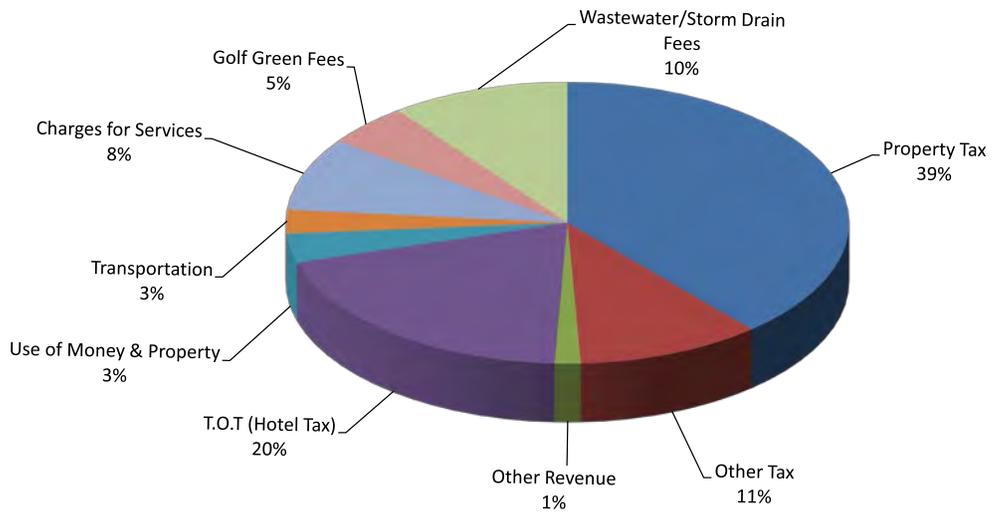
**Fiscal Year 2015-16
Expenditures All Funds \$58,329,000**



**Fiscal Year 2015-16
General Fund Estimated Revenue by Source
\$ 46,093,800**



**Fiscal Year 2015-16
Estimated Revenue by Source, All City Funds
\$ 64,482,600**



Capital Project Funding
Fiscal Year 2015-16 (Adopted June 2, 2015)

<u>Fund</u>	<u>Project Name</u>	<u>Amount</u>
206 Highway Users Tax II	Street Preventative Maintenance (annual program)	\$ 223,000 <u>223,000</u>
210 Transnet	Street, Curb & Gutter Improvements (Annual Program)	1,025,000 <u>1,025,000</u>
215 Coronado Bridge Tolls	Third, Fourth and I Avenue Improvements	150,000 <u>150,000</u>
217 Other Transportation Fund	Active Transportation Master Plan	175,000
	Tarawa Bicycle Signal	60,000 <u>235,000</u>
220 Coronado Tidelands	Glorietta Bay Dock C replacement	395,000
	Lighting refurbishment and Trellis lighting	40,000 <u>435,000</u>
400 Capital Projects Fund	Animal Care Facility HVAC	12,500
	Bulbouts at Second Street and Orange	85,000
	Cays Park Recreational Improvements	(80,000)
	Central Beach Restroom repairs	140,000
	Equipment Storage Shed	35,000
	Fire Station 37 (Cays) Parking Lot/Generator	185,000
	Police Station Generator Installation	115,000
	South Beach Restroom construction	650,000
	Street Preventative Maintenance (annual program)	184,000
	Tennis Court Repair and Resurfacing (6th and Orange)	90,000
	Computer Aided Dispatch	50,000
	Finance System Replacement	50,000
	Intersection Improvement at Avenida de las Arenas	60,000
	Library Digital Media Lab	100,000
	Library HVAC Upgrade	160,000
	Ocean Blvd.Shared-use Path Feasibility & EIR	100,000
	Parking Meter Replacement Project	250,000
	Pickle Ball Courts	100,000
	Public Art	5,000
	Spreckles Restroom	584,000 <u>2,875,500</u>
510 Wastewater	Equipment storage shed	60,000
	Glorietta Force Main Inspection	145,000
	Wastewater Main Replacement Program	1,200,000 <u>1,405,000</u>
520 Golf	Golf Course Turf Reduction	50,000 <u>50,000</u>
530 Storm Drain	Bandel Storm Pump Station	300,000
	Pine and North Beach Outfall Rehabilitation	100,000
	Storm Drain Inlet Improvements	50,000
	Storm Water Diverter Stations	100,000 <u>550,000</u>
Total FY 2015-16 Capital Project Funding		<u>\$ 6,948,500</u>

THIS PAGE INTENTIONALLY LEFT BLANK



**Schedule of General (100) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015 and 2016**

Actual Opening Balance (from June 30, 2014)	41,665,515	
Encumbrances/Carry Forward Amt from FY 2013-14	(253,927)	
Unrealized (gains) and losses and other misc reserve amounts	(104,465)	-
Adjusted Opening Fund Balance	41,307,123	34,828,177

	Actual 2013-14	Adopted 2014-15	Adopted FY 2015-16
1) OPENING FUND BALANCE	39,129,261	41,307,123	34,828,177
2) REVENUE & SOURCES OF FUNDS	44,142,331	44,899,798	46,093,800
Operating Expenditures			
Personnel	(23,133,096)	(26,140,905)	(26,674,923)
Services, Supplies & Property	(7,521,761)	(8,976,163)	(9,288,132)
Contingency	-	-	-
Transfers to Other Operating Funds	(7,657,000)	(5,961,000)	(6,086,000)
Transfer to Pay Storm Drain Bonds	-	(2,994,276)	-
Transfer for Safety Plan -UAL	-	(5,000,000)	-
Transfer for OPEB Contribution	(1,800,000)	-	-
Subtotal Operating Expenditures	(40,111,857)	(49,072,344)	(42,049,055)
CIP & Facilities Refurb/Replacement (5% of Rev)	(1,494,220)	(2,306,400)	(3,824,000)
Additional Recommended CIP and Project Funding	-	-	-
3) TOTAL EXPENDITURES AND TRANSFERS	(41,606,077)	(51,378,744)	(45,873,055)
4) NET INCREASE/(DECREASE) (lines 2 + 3)	2,536,254	(6,478,946)	220,745
5) ESTIMATED ENDING BALANCE (lines 4 + 1)	41,665,515	34,828,177	35,048,922
6) Minimum Reserve Requirement	(21,017,000)	(21,017,000)	(21,671,000)
7) Estimated Unassigned Ending Balance (lines 5 + 6)	20,648,515	13,811,177	13,377,922

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 100 GENERAL FUND

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4005 CURRENT PROPERTY TAX	19,578,496	20,131,756	21,000,000	21,600,000	2.86%
4006 DELINQUENT PROPERTY T	-212	-21,241	0	0	0.00%
4007 ACCELERATED SUPPLEMEN	254,788	423,581	200,000	240,000	20.00%
4008 ACCEL.DELINQUENT SUPP	3,150	2,974	2,000	2,000	0.00%
4009 HOMEOWNERS EXEMPTION	186,302	181,674	180,000	180,000	0.00%
4011 PROP.TAX-IN LIEU VLF	2,404,185	2,463,466	2,500,000	2,600,000	4.00%
4020 PROP.TAX INTEREST ALL	3,925	4,213	5,000	5,000	0.00%
400 PROPERTY TAX	22,430,634	23,186,422	23,887,000	24,627,000	3.10%
4110 FRANCHISE TAX	931,782	1,024,783	900,000	900,000	0.00%
4112 IN-KIND PEG FEES (AT&	13,079	16,053	7,000	40,000	471.43%
4120 SALES & USE TAX	2,016,770	2,172,798	2,460,000	3,380,000	37.40%
4121 PROP.TAX-TRIPLE FLIP	619,772	719,701	740,000	0	0.00%
4125 SALES TAX (PROP.172)	302,368	313,909	300,000	300,000	0.00%
4130 REAL PROPERTY TRF TAX	275,271	435,818	275,000	300,000	9.09%
4150 TRANSIENT OCCUPANCY T	10,366,260	12,442,925	12,500,000	12,700,000	1.60%
4160 BUSINESS LIC.(BEG.FYI	135,449	122,130	135,000	135,000	0.00%
4161 CA ACCESSABILITY FEE	1,438	1,464	0	0	0.00%
410 OTHER TAX	14,662,188	17,249,582	17,317,000	17,755,000	2.53%
4210 FILM PERMITS	1,775	1,075	1,500	1,500	0.00%
4220 ANIMAL LICENSES	6,196	7,770	7,000	0	0.00%
4230 PARKING METER COLLECT	296,265	298,601	275,000	300,000	9.09%
4260 CIVIL WITNESS FEES	1,184	2,043	1,500	1,500	0.00%
4270 COMMERCIAL USE PERMIT	9,275	11,067	12,000	12,000	0.00%
4400 ENGINEERING PERMITS-O	4,144	2,283	4,000	4,000	0.00%
4401 ENCROACHMENT PERMITS	2,000	2,415	2,000	2,000	0.00%
4402 RIGHT OF WAY-PLAN CHE	8,810	13,519	6,000	6,000	0.00%
4403 RIGHT OF WAY -INSPECT	5,290	7,733	4,000	4,000	0.00%
4405 DOCK PERMIT-PLAN CHEC	2,516	2,392	2,000	2,000	0.00%
4406 DOCK PERMIT-INSPECTIO	13,468	13,886	10,000	10,000	0.00%
4450 BICYCLE LICENSES	45	0	300	300	0.00%
420 LICENSES & PERMITS	350,968	362,783	325,300	343,300	5.53%
4510 VEHICLE CODE FINES	86,021	76,484	68,000	75,000	10.29%
4600 PARKING FINES	303,283	271,557	300,000	300,000	0.00%
4650 LIBRARY FINES & FEES	71,247	61,456	66,000	50,000	-24.24%

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
450 FINES & FEES	460,551	409,496	434,000	425,000	-2.07%
4702 INTEREST ON OTHER LOA	0	0	47,498	47,498	0.00%
4706 INV EARN-REALZD GNS/L	53,785	33,614	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-138,458	31,418	0	0	0.00%
4710 INVESTMENT EARNINGS	238,781	198,928	214,400	215,000	0.28%
4715 INTEREST -CM HOUSING	27,358	26,409	0	0	0.00%
4800 RENTS & CONCESSIONS	107,747	122,318	100,000	125,000	25.00%
470 USE OF MONEY & PROPERTY	289,214	412,687	361,898	387,498	7.07%
5100 ADMIN CHRGS REIMB	975,790	501,000	656,100	656,100	0.00%
5200 AMBULANCE SERVICE	525,215	588,769	600,000	550,000	-8.33%
5205 STATE HWY MTNCE	38,036	38,036	38,000	38,000	0.00%
5210 LIBRARY COPY MACH REC	2,066	1,906	2,000	2,000	0.00%
5300 ANIMAL SHELTER FEES	2,135	2,015	3,000	0	0.00%
5315 VEH STORAGE RELEASE F	16,122	13,512	8,000	31,500	293.75%
5411 IMPACT ADMIN FEE	3,963	5,080	0	0	0.00%
5412 PUBLIC TRANSPORTATION	8,748	15,294	7,000	7,000	0.00%
510 CHARGES CURRENT SERVICES	1,572,076	1,165,611	1,314,100	1,284,600	-2.24%
5720 VEH LIC IN LIEU FEE	11,443	0	0	0	0.00%
5745 FEMA/OES REIMBURSEMEN	15,756	24,528	0	0	0.00%
5750 POLICE GRANT REIMBURS	37,761	24,058	15,000	20,902	39.35%
5755 P.O.S.T REIMB	11,667	12,750	10,000	5,000	-50.00%
5760 SLESF GRANT REIMB	0	0	100,000	100,000	0.00%
5810 FEDERAL GRANTS	0	5,558	0	0	0.00%
570 INTERGOVERNMENTAL REVENUE	76,628	66,894	125,000	125,902	0.72%
5920 MISC REV	15,802	23,230	12,000	12,000	0.00%
5924 BEACH LIFEGUARD PROGR	69,304	76,808	70,000	70,000	0.00%
5925 FIRE DEPT REV	12,269	8,804	7,500	7,500	0.00%
5926 POLICE DEPT REVENUE	35,024	42,158	20,000	30,000	50.00%
590 OTHER REVENUE	132,399	151,000	109,500	119,500	9.13%
6315 PORT DIST REIMB	984,501	999,269	1,016,000	1,016,000	0.00%
6320 PUBLIC SRVCS REIMB	23,251	21,349	0	0	0.00%
6330 REIMB MANDATED COST	0	8,874	0	0	0.00%
6345 REIMBURSEMENTS-OTHER	130,135	3,861	5,000	5,000	0.00%
6350 BOOKING FEE REIMB	3,232	4,501	5,000	5,000	0.00%
630 REIMBURSEMENTS	1,141,119	1,037,854	1,026,000	1,026,000	0.00%

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
6910 TRANSFERS IN	217,431	100,000	0	0	0.00%
690 OTHER FINANCING SOURCES	217,431	100,000	0	0	0.00%
GENERAL FUND	41,333,208	44,142,331	44,899,798	46,093,800	2.66%

General Fund Departmental Information

DEPARTMENT: Legislative

FUNCTION: General Government

DEPARTMENT MISSION:

The Legislative Department accounts for the activities associated with legislating. The City Council, elected to represent the residents of Coronado, provides accountability; sets public policy, programs, and levels of services; and appropriates funds from general and special revenues and fund balance to finance the operations of the City.

DEPARTMENT GOALS:

To strive to continually meet or exceed those ideals listed in the City of Coronado's *Guiding Principles* in an effort to steadily improve the health, safety, welfare and quality of life for the residents of the City of Coronado.

COMMUNITY GRANT PROGRAM:

The City provides grant funding to not-for-profit organizations providing community services in Coronado. The grant funding is contained in the Legislative Department budget. The following is a listing of the prior year and FY 2015-16 grant awards.

Community Organization	FY 2014-15 Grants	FY 2015-16 Grants
Camp Able at Coronado	8,448	8,450
Coronado 4th of July Committee	25,000	27,500
Coronado Chamber of Commerce	112,200	110,000
Coronado Community Band	5,670	5,670
Coronado Floral Association	35,000	44,000
Coronado Historical Association/Visitor Center	381,350	381,350
Coronado Island Film Festival	0	50,000
Coronado MainStreet	103,765	103,765
Coronado Playhouse	21,000	21,000
Coronado SAFE Foundation	130,000	130,000
Coronado Senior Association	34,220	34,220
Coronado's Healthy Children's Initiative	330,590	330,590
Lambs Players Theatre	94,985	94,985
Memorial Day Committee	1,600	1,660
Miss Coronado Pageant	1,560	1,560
Navy League Sea Cadet Program	2,500	2,500
	<u>\$1,287,888</u>	<u>1,347,250</u>

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100110 LEGISLATIVE

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	26,104	26,204	26,204	26,204	0.00%
7115	CAFETERIA PLAN BENEFIT	79,520	74,567	75,610	88,752	17.38%
7120	RETIREMENT PLAN -MISC.	4,425	3,511	5,561	6,132	10.27%
7125	SOCIAL SECURITY CHARGES	2,068	1,945	1,625	1,625	0.00%
7130	MEDICARE CHARGES	483	455	380	380	0.00%
7150	EXPENSE ALLOWANCE	5,700	5,722	5,700	5,700	0.00%
7000 PERSONNEL SERVICES		118,301	112,405	115,080	128,793	10.65%
8030	CONTRACT SERVICES	56,596	64,243	62,700	48,000	-23.44%
8065	PROFESSIONAL SERVICES	0	235	0	0	0.00%
8251	R&M-OFFICE EQUIP.	0	5	0	0	0.00%
8330	COMMUNITY GRANTS	1,063,995	1,280,940	1,287,888	1,347,250	4.61%
8390	MISC.SERVICES	41,228	35,018	33,300	49,300	48.05%
8400	POSTAGE & COURIER SRVS.	0	0	200	200	0.00%
8410	SPECIAL PAYMENTS	3,025	272	0	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	39,440	32,293	53,200	53,370	0.32%
8560	MISC.SUPPLIES	6,328	7,792	8,800	10,800	22.73%
8000 SERVICES AND SUPPLIES		1,210,612	1,420,797	1,446,088	1,508,920	4.16%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	5,000	0.00%
9000 PROPERTY		0	0	0	5,000	0.00%
100110 LEGISLATIVE Total		1,328,913	1,533,202	1,561,168	1,642,713	4.96%

DEPARTMENT: City Clerk

FUNCTION: General Government

DEPARTMENT MISSION:

The mission of the City Clerk's Office is to provide the highest quality service in the support of the legislative process and serve as the custodian of records for the City. The City Clerk provides election administration; agenda compilation and posting; minutes preparation and indexing; legal noticing and publishing; and coordinates public records requests.

DEPARTMENT GOALS:

- Ensure all official City documents and records that are properly filed with the City Clerk's Office are maintained and protected.
- Ensure the City Council, City staff, and the public have ready access to resolutions, ordinances, deeds, agreements, Municipal Codes, and other City documents by maintaining an up-to-date and cross-referenced filing and retrieval system that allows for the provision of copies within 5 to 20 minutes of the request.
- Provide lawful, professional, efficient and timely election services and results to the public, elected officials, City staff and media.
- Administer oaths of office for City Officials.
- Coordinate the application process for City commissions and committees.

DEPARTMENT: City Clerk

Program Or City Council Services; Records;
Division: Election Administration and Fair
Political Practices Commission Filing

PROGRAM PURPOSE AND DESCRIPTION

The City Clerk ensures the protection and preservation of official City records, as well as compliance with legal document retention requirements mandated by the California Government Code. As custodian of record, the City Clerk is charged with keeping the official City Seal, attesting to signatures on official documents, and accepting service of process for legal documents on behalf of the City and its personnel. Local election administration is a program of the City Clerk Department, the purpose of which is to provide primary, general, and special election services and results. The City Clerk also ensures City compliance with Fair Political Practices Commission (FPPC) regulations regarding annual disclosure statements and campaign contribution statements.

ACTION STRATEGIES

1. Post and distribute agenda materials and minutes in a timely manner.
2. Maintain a complete and accurate record of City Council proceedings and official City files, including ordinances and resolutions, to facilitate the continual preservation and accuracy of the City's official and historical documents.
3. Ensure updating and posting of the Municipal Code on the City's website within 30 days of adoption of an ordinance.
4. Promote citizens' awareness of and service on City boards, commissions, and committees.
5. Index and file City documents and records to facilitate the accurate and complete research and retrieval of public documents.
6. Periodically update the City's adopted Records Management and Retention Schedule to ensure compliance with legal document retention requirements mandated in the California Government Code.
7. Provide access to voter registration materials for the general public.
8. Respond to citizen requests for candidate nomination packets and related information.
9. Advise candidates of legal requirements and filing dates for campaign statements and other requirements of the California Elections Code and the City's Political Campaign requirements.
10. Comply with the Political Reform Act of 1974 (Government Code 81000) by distributing the FPPC Form 700 Statement of Economic Interests to all officials and staff positions designated in the City's Conflict of Interest Code.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Continue implementation of City-wide electronic document management system.
2. Continue conversion of City contracts, agreements, and signed documents to electronic format.
3. Initiate and facilitate annual records retention reviews.
4. Work with the Registrar of Voters and FPPC to develop and enhance methods for distributing candidate, voter, and reporting information, including use of the City website and social media.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100115 CITY CLERK						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	149,627	143,092	137,830	144,180	4.61%
7012	OVERTIME SALARIES	535	0	0	0	0.00%
7014	TEMP/SEASONAL WAGES	0	5,641	5,150	0	0.00%
7115	CAFETERIA PLAN BENEFIT	29,997	31,749	28,416	29,544	3.97%
7120	RETIREMENT PLAN -MISC.	98,336	23,103	28,399	32,802	15.51%
7125	SOCIAL SECURITY CHARGES	9,426	9,364	8,865	8,939	0.84%
7130	MEDICARE CHARGES	2,205	2,190	2,073	2,091	0.84%
7135	WORKERS COMP.INS.CHARGES	2,555	2,803	2,720	2,690	-1.10%
7000 PERSONNEL SERVICES		292,681	217,943	213,452	220,246	3.09%
8030	CONTRACT SERVICES	16,275	22,224	28,000	29,500	5.36%
8047	LGL SRVS-OUTSIDE COUNSEL	0	0	0	0	0.00%
8065	PROFESSIONAL SERVICES	0	0	0	0	0.00%
8251	R&M-OFFICE EQUIP.	4,564	4,217	1,600	100	-93.75%
8320	COMMUNICATNS- TELE&COMM.	154	82	200	200	0.00%
8340	ELECTION EXPENSE	33,682	24	15,000	0	0.00%
8390	MISC.SERVICES	0	10	5,000	5,000	0.00%
8400	POSTAGE & COURIER SRVS.	539	515	100	100	0.00%
8415	TRAINING.MTGS,MEMBERSHIPS	1,249	1,938	7,200	5,400	-25.00%
8560	MISC.SUPPLIES	1,166	1,797	2,200	2,200	0.00%
8000 SERVICES AND SUPPLIES		57,629	30,806	59,300	42,500	-39.53%
9040	OFFICE & COMPUTER EQUIP.	0	998	0	0	0.00%
9043	COMPUTER REPLACEMENT EXP	0	0	0	0	0.00%
9000 PROPERTY		0	998	0	0	0.00%
100115 CITY CLERK	Total	350,310	249,747	272,752	262,746	-3.81%

DEPARTMENT: Office of the City
Manager

FUNCTION: General Government

DEPARTMENT MISSION:

The mission of the Office of the City Manager is to effectively and efficiently implement the policies of the City Council and manage the day-to-day operations of the City.

DEPARTMENT GOALS:

- Direct all City operational programs and services in an efficient and effective manner within approved budget limitations.
- Direct and coordinate staff resources to meet City Council policy directives.
- Provide recommendations, advice, and alternatives to the City Council.
- Provide timely response to requests from the public regarding City services.
- Coordinate capital improvements, including major facilities and infrastructure.
- Manage special projects in an effective manner.
- Coordinate special events and the legislative program.
- Manage intergovernmental relations and local community interagency relations.
- Provide oversight to the Successor Agency to the Community Development Agency.
- Identify and implement system improvements.
- Oversee Legal Services and Risk Management functions.
- Oversee public information and Government cable television channel.
- Oversee contracted services for: Animal Care Facility, Glorietta Bay Marina, Glorietta Bay Restaurant, and Cultural Arts.

DEPARTMENT: City Manager

Program Or Division:

Management and
Administration

PROGRAM PURPOSE AND DESCRIPTION

The policies and directives of the City Council are implemented by the Office of the City Manager. The City Manager is the Chief Executive Officer and reports to the City Council. The City Manager is responsible for all City operations, personnel, finances, and resources. The City Manager's Office manages and directs the Capital Improvement Program including major facilities and infrastructure projects.

ACTION STRATEGIES

1. Direct all City programs and services.
2. Maintain communication with all Councilmembers regarding important issues, policy matters, and the implementation of programs and/or services.
3. Provide the City Council with a balanced operating budget that is consistent with the Council's policy on General Fund reserves by no later than June 30 of each calendar year.
4. End the fiscal year with expenditures for all funds within budget.
5. Provide the City Council with a Capital Improvement Program which, after subcommittee review, is presented to the City Council concurrently with the operating budget of each fiscal year.
6. Provide administrative support to the Successor Agency to the Community Development Agency.
7. Facilitate communications with the public regarding City programs and services via such mechanisms as Coronado *Currents*, Coronado TV, Nixle alerts, press releases, weekly updates, social media, and public forums.
8. Appoint management negotiating teams to meet and confer with employee associations regarding memoranda of understanding, wages, hours, and working conditions.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Implement the Capital Improvement Program, managing the design, approval and construction of major facility and infrastructure projects.
2. Publish three issues of Coronado *Currents* and continue to enhance the use of social media to communicate with the public regarding City activities, plans, and accomplishments.
3. Support economic development activities.
4. Continue to enhance use of the government cable channel.
5. NPDES cost management.
6. Senior Center project.
7. Gateway project.
8. Infrastructure/Facilities Report (Asset Management Plan).
9. Recycle water.
10. Parking issues.

PROGRAM PURPOSE AND DESCRIPTION

This program coordinates interdepartmental and interagency activities and any special projects of the City Council as they pertain to the San Diego Unified Port District, Coronado Unified School District, League of California Cities, San Diego Association of Governments, San Diego County and regional cities, California Transportation Commission, United States Navy, Coastal Commission, Regional Water Quality Control Board, Metropolitan Transit System, MainStreet, Coronado Chamber of Commerce, Coronado Visitor Center, Coronado Tourism Improvement District, and State and Federal legislators.

ACTION STRATEGIES

1. Coordinate interagency projects affecting Port District issues, Navy capital project issues, and issues affecting MainStreet, Chamber of Commerce, Coronado Visitor Center, Coronado Tourism Improvement District, and the School District by monitoring and/or attending appropriate meetings and informing the City Council and staff via weekly update reports.
2. Issue permits and monitor special events in accordance with established Council Special Events Policy.
3. Coordinate the City's Legislative Program by serving as a liaison between the City Council, staff, and the City's legislative advocate and forwarding the City's position to the legislature.
4. Serve as a liaison for the Coronado business community and affiliated agencies.
5. Serve as liaison to the Oversight Board.
6. Issue permits for commercial use of City property.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Participate in both State and Federal legislative activities and pursue funding opportunities to promote projects of special interest to Coronado.
2. Present the Special Events Calendar to the City Council in October for Major Special Events to be held during the following calendar year.
3. Administer contracts for management of the Glorietta Bay Marina and Boathouse Restaurant operations; assist departments with contract administration.
4. Update the Legislative Policy Guidelines and monitor legislation pursuant to policy guidelines.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100120 CITY MANAGER						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	581,464	573,044	568,376	579,613	1.98%
7012	OVERTIME SALARIES	0	736	2,060	2,000	-2.91%
7014	TEMP/SEASONAL WAGES	0	1,260	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	75,899	79,637	71,246	74,077	3.97%
7120	RETIREMENT PLAN -MISC.	395,467	94,165	117,851	132,377	12.33%
7125	SOCIAL SECURITY CHARGES	27,346	27,281	27,041	27,740	2.58%
7130	MEDICARE CHARGES	8,474	8,402	8,416	8,578	1.93%
7135	WORKERS COMP.INS.CHARGES	9,788	10,199	11,144	10,815	-2.95%
7140	AUTO ALLOWANCE	10,500	9,992	9,954	9,954	0.00%
7000 PERSONNEL SERVICES		1,108,938	804,716	816,086	845,154	3.44%
8030	CONTRACT SERVICES	0	0	0	0	0.00%
8060	PERSONNEL SRVCS- TECHNICAL	0	0	0	0	0.00%
8065	PROFESSIONAL SERVICES	278	34,788	50,000	0	0.00%
8250	R&M-EQUIPMENT	0	0	2,500	0	0.00%
8251	R&M-OFFICE EQUIP.	201	574	800	800	0.00%
8320	COMMUNICATNS- TELE&COMM.	978	724	1,800	1,800	0.00%
8390	MISC.SERVICES	22,560	17,969	27,450	1,250	-95.45%
8400	POSTAGE & COURIER SRVS.	79	0	200	200	0.00%
8410	SPECIAL PAYMENTS	0	65,328	72,200	92,500	28.12%
8415	TRAINING,MTGS,MEMBERSHIPS	13,682	11,148	16,100	16,640	3.35%
8560	MISC.SUPPLIES	2,193	2,289	3,000	1,500	-50.00%
8000 SERVICES AND SUPPLIES		39,971	132,821	174,050	114,690	-51.76%
9040	OFFICE & COMPUTER EQUIP.	0	0	2,500	0	0.00%
9000 PROPERTY		0	0	2,500	0	0.00%
100120 CITY MANAGER Total		1,148,909	937,537	992,636	959,844	-3.42%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100121 CDSA ADMIN EXP (CITY)						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8005	ACCTG & AUDITING SRVCS	26,370	9,620	9,950	10,200	2.51%
8030	CONTRACT SERVICES	50	0	0	0	0.00%
8045	LEGAL SRVS-CITY ATTY.	9,943	1,527	11,000	11,000	0.00%
8046	LGL SRVS-ADDTL.CITY ATTY.	0	0	0	0	0.00%
8047	LGL SRVS-OUTSIDE COUNSEL	20,003	17,246	15,000	7,500	-50.00%
8065	PROFESSIONAL SERVICES	650	0	0	0	0.00%
8205	JANITORIAL SERVICES	0	0	0	0	0.00%
8235	UTILITIES-ELECTRICITY	0	0	0	0	0.00%
8237	UTILITIES-WATER	0	0	0	0	0.00%
8241	RENTAL-EQUIPMENT	0	0	0	0	0.00%
8320	COMMUNICATNS- TELE&COMM.	120	0	0	0	0.00%
8390	MISC.SERVICES	0	0	0	0	0.00%
8400	POSTAGE & COURIER SRVS.	0	0	0	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	1,996	0	0	0	0.00%
8560	MISC.SUPPLIES	0	0	0	0	0.00%
8000 SERVICES AND SUPPLIES		59,133	28,393	35,950	28,700	-25.26%
100121 CDSA ADMIN EXP (CITY) Total		59,133	28,393	35,950	28,700	-25.26%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100122 PUBLIC COMMUNICATIONS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	0	0	0	67,500	0.00%
8250	R&M-EQUIPMENT	0	0	0	2,500	0.00%
8251	R&M-OFFICE EQUIP.	0	0	0	86,500	0.00%
8390	MISC.SERVICES	0	0	0	26,200	0.00%
8000 SERVICES AND SUPPLIES		0	0	0	182,700	0.00%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	12,500	0.00%
9000 PROPERTY		0	0	0	12,500	0.00%
100122 PUBLIC COMMUNICATIONS Total		0	0	0	195,200	0.00%

DEPARTMENT: City Hall **Program Or Division:** General Government

PROGRAM PURPOSE AND DESCRIPTION

The City Hall Division centralizes general administrative costs of multiple departments and building overhead costs such as essential maintenance, janitorial and utility functions for City Hall.

ACTION STRATEGIES

1. Maintain City Hall facilities and equipment to ensure optimum customer service levels.
2. Continue to manage the costs of maintaining the City Hall facility in a fiscally conservative manner.
3. Seek cost and time efficient methods and technologies to provide the services offered at City Hall.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

Continually assess the facility costs of operating City Hall and examine equipment needs and any necessary improvements in the way services are provided.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100125 CITY HALL						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	7,576	1,719	0	0	0.00%
8205	JANITORIAL SERVICES	26,160	27,117	27,000	27,000	0.00%
8235	UTILITIES-ELECTRICITY	37,414	46,066	47,000	57,000	21.28%
8237	UTILITIES-WATER	12,824	12,211	21,000	19,000	-9.52%
8241	RENTAL-EQUIPMENT	1,435	1,507	1,600	1,600	0.00%
8242	RENTAL-BUILDINGS	0	0	0	0	0.00%
8251	R&M-OFFICE EQUIP.	5,450	7,282	6,650	6,650	0.00%
8252	R&M-BLDGS & STRUCTURES	2,150	3,152	7,200	7,200	0.00%
8320	COMMUNICATNS- TELE&COMM.	9,489	9,578	12,500	10,500	-16.00%
8400	POSTAGE & COURIER SRVS.	12,000	16,023	22,000	17,000	-22.73%
8415	TRAINING,MTGS,MEMBERSHIPS	0	0	0	0	0.00%
8560	MISC.SUPPLIES	10,387	10,021	11,500	9,500	-17.39%
8561	PAPER & PRINTER SUPPLIES	4,585	4,099	8,000	6,000	-25.00%
8562	CENTRAL SUPPLIES	0	0	0	0	0.00%
8000 SERVICES AND SUPPLIES		129,471	138,774	164,450	161,450	-1.86%
9040	OFFICE & COMPUTER EQUIP.	33,581	31,195	12,000	2,000	-83.33%
9000 PROPERTY		33,581	31,195	12,000	2,000	-500.00%
9300	DEBT SERVICE	0	0	0	0	0.00%
9315	INTEREST EXPENSE	4	0	0	0	0.00%
9325	RETIREMENT OF PRINCIPAL	468	0	0	0	0.00%
9300 DEBT SERVICE		472	0	0	0	0.00%
100125 CITY HALL	Total	163,523	169,969	176,450	163,450	-7.95%

DEPARTMENT: City Manager **Program Or Division:** Legal Services

PROGRAM PURPOSE AND DESCRIPTION

The Legal Services budget contains the attorney services for the City Council, City staff, boards and commissions to ensure compliance with local, state and federal laws and regulations.

The City contracts with private counsel to act as the City Attorney. The City Attorney's retainer is paid from this program budget. Additional funds are budgeted for civil litigation costs and special legal services unrelated to Risk Management that are not covered under the City Attorney's retainer agreement. These include costs related to environmental matters, personnel matters, and other miscellaneous civil actions.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100135 LEGAL SRV						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8045	LEGAL SRVS-CITY ATTY.	130,000	120,000	120,000	120,000	0.00%
8046	LGL SRVS-ADDTL.CITY ATTY.	78,538	119,964	102,000	102,000	0.00%
8047	LGL SRVS-OUTSIDE COUNSEL	86,404	18,977	90,000	90,000	0.00%
8400	POSTAGE & COURIER SRVS.	0	0	0	0	0.00%
8415	TRAINING.MTGS,MEMBERSHIPS	0	0	0	0	0.00%
8560	MISC.SUPPLIES	0	0	0	0	0.00%
8000 SERVICES AND SUPPLIES		294,942	258,941	312,000	312,000	0.00%
100135 LEGAL SRV	Total	294,942	258,941	312,000	312,000	0.00%

DEPARTMENT: Administrative Services FUNCTION: General Government

DEPARTMENT MISSION:

The mission of the Administrative Services Department is to preserve and protect the City's financial assets; to attract, select, and retain an effective workforce; to support information technology and services; and to provide general administrative support to the operating departments of the City.

DEPARTMENT GOALS:

- Provide accurate, timely, and meaningful reports on the City's financial condition.
- Attract and retain a quality workforce to assure that City services are provided in an effective manner.
- Develop and manage cost-effective programs for workers' compensation and employee benefits, including risk assessment and mitigation.
- Develop and enhance the professionalism and service orientation of personnel within the Administrative Services Department.
- Manage the City's information system resources in a cost-effective manner.
- Provide general direction to City Departments on procedures and processes related to budget administration, accounting, and human resource administration

DEPARTMENT BUDGET SUMMARY:

The Administrative Services Department consists of three General Fund divisions which are displayed individually on the following pages. The summary chart below combines the following Administrative Services Divisions: Administration/Finance, Human Resources and Information Systems.

Administrative Services Expenditures by Category	FY 2013-14 Actual	FY 2014-15 Mid-Year	FY 2015-16 Adopted	Variance
Personnel	1,443,108	1,719,425	1,819,376	5.81%
Services and Supplies	875,160	1,319,620	956,740	-27.50%
Property	135,652	199,200	159,000	-20.18%
Total Administrative Services	2,453,919	3,238,245	2,935,117	-9.36%

DEPARTMENT: Administrative Services **Program Or** Finance/Accounting
Division:

PROGRAM PURPOSE AND DESCRIPTION

The Finance/Accounting Division ensures compliance with legal recordkeeping requirements according to Generally Accepted Accounting Principles (GAAP). This program reviews revenue, expenditures, contractual obligations, and general ledger entries, with supporting documentation, to ensure budgetary control, accuracy, and conformance to contracts or agreements. This program verifies processes and records City accounts receivable, payable, and payroll transactions. This program is responsible for preparing and implementing the City's budget, providing on-going budget analysis and financial reports, ensuring adequate internal controls are in place to safeguard City's assets, fulfilling State and Federal financial reporting requirements, and administering the City's cash and investments.

ACTION STRATEGIES

1. Complete annual audit with no modifications, and prepare Comprehensive Annual Financial Report (CAFR) in a format that assures recognition for excellence in financial reporting from the Government Finance Officers Association (GFOA).
2. Prepare financial plan (budget) document in a form that ensures recognition for excellence in budgeting from the California Society of Municipal Finance Officers (CSMFO).

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Submit the CAFR for the fiscal year ended June 30, 2015 to Certificate of Achievement for Excellence in Financial Reporting Program of the GFOA for review.
2. Provide accounting for and staff support related to the dissolution of the former Community Development Agency.
3. Administer the IRS Code Section 115 trust funds established for Other Post-Employment Benefits and pension liabilities.
4. Implement Governmental Accounting Standards Board Statement 68 related to the presentation of pension benefits costs in the FY 2014-15 financial statements.
5. Implement enhancements to business license software.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100140 ADMINISTRATIVE SERVICES						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	601,560	572,239	612,673	562,195	-8.24%
7012	OVERTIME SALARIES	1,603	850	3,605	3,600	-0.14%
7014	TEMP/SEASONAL WAGES	5,367	3,959	16,270	9,042	-44.43%
7115	CAFETERIA PLAN BENEFIT	103,533	104,295	120,879	107,659	-10.94%
7120	RETIREMENT PLAN -MISC.	406,871	94,305	128,269	129,167	0.70%
7125	SOCIAL SECURITY CHARGES	34,984	33,094	36,790	33,494	-8.96%
7130	MEDICARE CHARGES	8,878	8,423	9,226	8,381	-9.16%
7135	WORKERS COMP.INS.CHARGES	10,234	10,100	12,292	10,658	-13.29%
7140	AUTO ALLOWANCE	4,200	3,710	3,696	3,150	-14.77%
7999	CAFETERIA-SUSPENSE	0	0	0	0	0.00%
7000 PERSONNEL SERVICES		1,177,229	830,975	943,699	867,345	-8.80%
8005	ACCTG & AUDITING SRVCS	35,090	54,520	44,900	47,800	6.46%
8030	CONTRACT SERVICES	62,114	67,009	80,800	109,900	36.01%
8055	PERSONNEL SERVICES	0	0	0	0	0.00%
8060	PERSONNEL SRVCS- TECHNICAL	0	0	0	0	0.00%
8065	PROFESSIONAL SERVICES	0	13,925	8,000	0	0.00%
8242	RENTAL-BUILDINGS	1,231	1,980	2,200	2,200	0.00%
8251	R&M-OFFICE EQUIP.	739	1,844	3,800	10,000	163.16%
8320	COMMUNICATNS- TELE&COMM.	129	0	200	200	0.00%
8390	MISC.SERVICES	2,052	2,673	3,700	3,700	0.00%
8395	PERMITS & FEES	400	705	500	500	0.00%
8400	POSTAGE & COURIER SRVS.	34	84	1,600	1,600	0.00%
8410	SPECIAL PAYMENTS	244,128	237,596	264,000	250,000	-5.30%
8415	TRAINING.MTGS,MEMBERSHIPS	5,612	7,872	17,840	19,800	10.99%
8425	PRINTING SERVICES	0	0	0	0	0.00%
8560	MISC.SUPPLIES	4,144	4,851	8,600	8,600	0.00%
8000 SERVICES AND SUPPLIES		355,673	393,060	436,140	454,300	4.00%
100140 ADMINISTRATIVE SERVICES Total		1,532,902	1,224,035	1,379,839	1,321,645	-4.40%

DEPARTMENT: Administrative Services

**Program Or
Division:**

Human Resources

PROGRAM PURPOSE AND DESCRIPTION

The Human Resources Division works jointly with all City departments to provide responsive, high quality personnel services to current and prospective employees and the public. This division provides and retains a skilled and competent workforce for City departments so that they may deliver superior services to residents and visitors.

This division links resources and services with departmental needs to train, motivate, retain, promote and compensate City employees, as well as provide a safe work environment so as to provide the highest quality service to the public.

ACTION STRATEGIES

1. Administer recruitments that find high caliber candidates to fill vacant positions in a timely manner.
2. Serve as a partner in employee development by providing resources and citywide training.
3. Provide timely information and guidance to City departments regarding the application of human resources principles and practices, and City, State, and Federal laws and regulations.
4. Respond to ADA compliance issues.
5. Support labor/management discussions during contract negotiation and throughout the year as needed.
6. Provide staff support to the City's Civil Service Commission.
7. Administer the City's safety and workers' compensation, benefits.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Provide sexual harassment training for all supervisors required by AB1825.
2. Provide abusive conduct training to ensure the workplace is free of hostile or offensive conduct, required by AB2053.
3. Oversee implementation of AB1522, requirement to provide paid sick leave accruals of up to 24 hours for seasonal and temporary employees, beginning July 1, 2015.
4. Increase outreach to veterans for open recruitments within the City.
5. Implement an employee performance evaluation tracking system.
6. Monitor and implement requirements related to the Affordable Care Act, reporting requirements begin in January 2016.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100142 HUMAN RESOURCES						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	130,853	132,324	215,278	196,564	-8.69%
7012	OVERTIME SALARIES	1,320	1,591	2,292	2,300	0.35%
7014	TEMP/SEASONAL WAGES	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	24,663	26,098	26,464	39,311	48.55%
7120	RETIREMENT PLAN -MISC.	93,588	21,390	45,321	45,458	0.30%
7125	SOCIAL SECURITY CHARGES	8,019	8,037	13,489	12,330	-8.60%
7130	MEDICARE CHARGES	1,923	1,880	3,155	2,884	-8.60%
7135	WORKERS COMP.INS.CHARGES	2,398	2,428	4,219	3,668	-13.06%
7000 PERSONNEL SERVICES		262,764	193,748	310,218	302,514	-2.55%
8030	CONTRACT SERVICES	35,052	9,189	39,200	20,200	-48.47%
8055	PERSONNEL SERVICES	3,630	2,747	5,600	4,700	-16.07%
8065	PROFESSIONAL SERVICES	41,862	50,486	49,700	53,500	7.65%
8242	RENTAL-BUILDINGS	1,231	1,980	2,160	2,300	6.48%
8251	R&M-OFFICE EQUIP.	157	456	500	500	0.00%
8320	COMMUNICATNS- TELE&COMM.	83	0	0	0	0.00%
8390	MISC.SERVICES	665	4,171	10,000	8,000	-20.00%
8400	POSTAGE & COURIER SRVS.	36	0	0	0	0.00%
8415	TRAINING.MTGS,MEMBERSHIPS	9,242	14,988	14,545	15,255	4.88%
8560	MISC.SUPPLIES	2,343	1,562	3,100	3,100	0.00%
8000 SERVICES AND SUPPLIES		94,301	85,580	124,805	107,555	-16.04%
100142 HUMAN RESOURCES Total		357,065	279,327	435,023	410,070	-6.09%

DEPARTMENT: Administrative Services	Program Or Division:	Information Systems
--	---------------------------------	---------------------

PROGRAM PURPOSE AND DESCRIPTION

The Information Systems Division administers the City's computers, servers, networks, security, and other information systems. The division provides technical support, proactive monitoring, and equipment purchase coordination to all departments.

ACTION STRATEGIES

1. Manage technical support, software, and hardware contracts.
2. Ensure security and integrity of network system and minimize downtime.
3. Coordinate the periodic replacement of computer equipment in a timely manner.
4. Develop and implement policies and procedures to protect system integrity.
5. Perform project management functions for citywide technology projects.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Coordinate with the City Manager's Office to develop a new City website.
2. Continue implementing priority initiatives from the Citywide Information Technology Strategic Plan.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100145 SYSTEMS ADMIN						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	282,939	287,786	303,112	431,613	42.39%
7012	OVERTIME SALARIES	566	0	0	0	0.00%
7014	TEMP/SEASONAL WAGES	17,525	11,395	20,623	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	42,279	44,740	45,366	78,622	73.31%
7120	RETIREMENT PLAN -MISC.	190,168	46,916	62,304	98,377	57.90%
7125	SOCIAL SECURITY CHARGES	17,543	17,676	19,812	26,593	34.23%
7130	MEDICARE CHARGES	4,138	4,134	4,694	6,258	33.32%
7135	WORKERS COMP.INS.CHARGES	4,985	5,269	9,597	8,053	-16.09%
7150	EXPENSE ALLOWANCE	198	470	0	0	0.00%
7000 PERSONNEL SERVICES		560,341	418,385	465,508	649,517	28.33%
8030	CONTRACT SERVICES	220,674	304,307	642,925	276,900	-56.93%
8251	R&M-OFFICE EQUIP.	3	1,004	13,500	12,500	-7.41%
8320	COMMUNICATNS- TELE&COMM.	28,026	28,165	34,100	76,700	124.93%
8321	COMMUNICATNS-INTERNET SRV	35,126	38,620	39,000	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	9,935	8,674	15,200	15,235	0.23%
8530	FUELS & LUBRICANTS	202	267	750	350	-53.33%
8560	MISC.SUPPLIES	10,684	15,484	13,200	13,200	0.00%
8000 SERVICES AND SUPPLIES		304,649	396,520	758,675	394,885	-92.13%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	0	0.00%
9043	COMPUTER REPLACEMENT EXP	146,924	135,652	169,500	159,000	-6.19%
9045	OTHER FIXED ASSETS	5,418	0	29,700	0	0.00%
9000 PROPERTY		152,342	135,652	199,200	159,000	-25.28%
9315	INTEREST EXPENSE	0	0	0	0	0.00%
9325	RETIREMENT OF PRINCIPAL	0	0	0	0	0.00%
100145 SYSTEMS ADMIN Total		1,017,332	950,557	1,423,383	1,203,402	-18.28%

DEPARTMENT: Police Services

FUNCTION: Public Safety

DEPARTMENT MISSION:

The mission of the Police Department is to provide superior public safety services to enhance the quality of life for the community.

DEPARTMENT GOALS:

- Enhance relationships between the Police Department and the community.
- Identify and implement new methods to reduce and/or control crime.
- Manage the Department's resources in accordance with the City's goals, guiding principles and Strategic Plan.
- Enforce laws to promote the lawful and safe use of City thoroughfares.

DEPARTMENT BUDGET SUMMARY:

The Police Services Department consists of four General Fund divisions which are displayed individually on the following pages. The summary chart below combines the following Police Services Divisions: Administration, Field, and Support Services.

Police Services Expenditures by Category	FY 2013-14 Actual	FY 2014-15 Mid-Year	FY 2015-16 Adopted	Variance
Personnel	8,645,894	9,968,738	10,270,255	3.02%
Services and Supplies	964,116	1,169,540	1,470,335	25.72%
Property	81,951	40,700	87,800	115.72%
Total Police Services	9,691,961	11,178,978	11,828,390	5.81%

DEPARTMENT: Police Services

Program Or Division: Police Administration

PROGRAM PURPOSE AND DESCRIPTION

Police Administration provides planning, policy direction, resource allocation, fiscal planning and control, and personnel management within the Police Department. The program serves as a liaison to the public and other City departments to ensure quality policing and community satisfaction. Investigations, training and community relations are part of the Administration Division.

The Investigations Unit investigates crimes leading to the arrest of misdemeanor and felony criminal suspects and recovery of stolen property. The Unit uses proactive tactics and specialized enforcement via plain clothes or in an undercover capacity. This portion of the program manages the work of general investigators, and personnel assigned to regional task forces.

The training component schedules personnel for mandatory or elective training and maintains all department training records.

The community relations component provides information on Police Department issues to the media and the public and crime prevention services and victim/witness services to the general public.

ACTION STRATEGIES

1. Ensure compliance with Department and State mandates for the training of peace officers and all other employees.
2. Facilitate the training of sworn and non-sworn employees at levels established to ensure professional competency.
3. Investigate reported crimes.
4. Provide a link for the timely communication of intelligence information between the Department, the regional task forces, and the Federal enforcement agencies.
5. Provide information to news services and television stations via social media to inform and educate the public on the Department's efforts and criminal activity in the City.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Complete the implementation of, and update as necessary the policy and procedures manuals.
2. Maintain compliance of perishable skills mandated by POST.
3. Continue implementation of plan to combat bicycle and other property theft.
4. Implement strategies to keep the public better informed about Police Services operations.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100211 POL. SERV. ADMINISTRATION

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	1,253,311	1,164,080	1,348,003	1,240,479	-7.98%
7011	WORKERS COMP PAY-SAFETY	10,254	943	0	0	0.00%
7012	OVERTIME SALARIES	94,272	88,566	89,029	91,700	3.00%
7014	TEMP/SEASONAL WAGES	17,775	20,237	0	0	0.00%
7015	HOLIDAY PAY	9,284	7,563	8,000	4,000	-50.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	223,778	221,894	225,002	202,513	-9.99%
7120	RETIREMENT PLAN -MISC.	392,130	285,431	48,239	54,174	12.30%
7121	RETIREMENT PLAN -SAFETY	0	1,108	306,204	182,240	-40.48%
7123	RETIREMENT PLN-SAFETY UAL	0	0	0	511,753	0.00%
7125	SOCIAL SECURITY CHARGES	14,970	15,309	14,232	14,354	0.86%
7130	MEDICARE CHARGES	19,948	18,611	18,168	16,451	-9.45%
7135	WORKERS COMP.INS.CHARGES	107,620	123,416	213,468	209,650	-1.79%
7160	UNIFORMS,BADGES & ACCESS.	8,576	7,650	8,500	8,500	0.00%
7000 PERSONNEL SERVICES		2,151,918	1,954,808	2,278,845	2,535,814	10.13%
8030	CONTRACT SERVICES	269,338	271,650	332,400	333,195	0.24%
8065	PROFESSIONAL SERVICES	9,343	13,886	6,200	6,200	0.00%
8205	JANITORIAL SERVICES	33,459	36,841	36,100	36,100	0.00%
8235	UTILITIES-ELECTRICITY	88,308	95,578	96,900	127,000	31.06%
8236	UTILITIES-GAS	5,370	5,405	6,000	6,000	0.00%
8237	UTILITIES-WATER	6,613	7,299	8,300	9,000	8.43%
8241	RENTAL-EQUIPMENT	9,211	1,825	2,400	2,400	0.00%
8250	R&M-EQUIPMENT	48,809	37,026	39,200	39,200	0.00%
8251	R&M-OFFICE EQUIP.	8,790	4,642	8,700	10,300	18.39%
8252	R&M-BLDGS & STRUCTURES	11,807	180	8,800	8,800	0.00%
8320	COMMUNICATNS- TELE&COMM.	34,220	31,109	38,900	60,425	55.33%
8400	POSTAGE & COURIER SRVS.	3,154	3,419	4,000	4,000	0.00%
8414	POLICE TRAINING	28,886	24,303	28,000	28,000	0.00%
8415	TRAINING,MTGS.MEMBERSHIPS	17,988	14,230	15,800	17,150	8.54%
8425	PRINTING SERVICES	9,110	10,656	12,900	12,900	0.00%
8510	FIREARMS & AMMUNITIONS	14,409	19,587	19,300	19,300	0.00%
8530	FUELS & LUBRICANTS	106,233	95,935	123,200	89,000	-27.76%
8535	MATERIALS	2,007	1,486	1,200	1,400	16.67%
8560	MISC.SUPPLIES	10,561	12,046	8,900	8,900	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8561	PAPER & PRINTER SUPPLIES	11,453	8,393	12,000	12,000	0.00%
8565	PROGRAM SUPPLIES	1,950	3,398	1,900	1,900	0.00%
8580	PHARMACEUTICALS & LAB SUPP	3,938	5,820	5,500	5,500	0.00%
8590	JANITORIAL SUPPLIES	3,605	3,131	3,600	4,100	13.89%
8595	SAFETY & 1ST AID SUPPLIES	903	1,196	1,000	1,000	0.00%
8000 SERVICES AND SUPPLIES		739,464	709,042	821,200	843,770	2.67%
9040	OFFICE & COMPUTER EQUIP.	2,380	1,502	2,300	7,300	217.39%
9043	COMPUTER REPLACEMENT EXP	0	0	0	0	0.00%
9045	OTHER FIXED ASSETS	24,371	62,217	18,500	20,000	8.11%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		26,751	63,719	20,800	27,300	23.81%
9300	DEBT SERVICE	0	0	0	0	0.00%
9315	INTEREST EXPENSE	0	0	0	0	0.00%
9325	RETIREMENT OF PRINCIPAL	0	0	0	0	0.00%
100211 POL. SERV. ADMINISTRATION Total		2,918,133	2,727,569	3,120,845	3,406,884	8.40%

DEPARTMENT: Police Services

Program Or Division: Field Services

PROGRAM PURPOSE AND DESCRIPTION

The Field Services Division includes patrol services, traffic enforcement, parking control, parking meter maintenance, a School Resource Officer, and the Police Explorer Program. The program is comprised of Police Officers, Police Services Officers, and Police Explorers who deliver quality public safety services to community members, merchants, and visitors to the City. Staff assigned to this Division is responsible for the proactive identification and suppression of criminal activity, calls for service, maintaining a safe traffic environment for pedestrians, bicyclists, and motorists and working with the community to maintain the quality of life.

This program also has the primary responsibility for providing police services to special events in the City, seeking and promoting voluntary compliance with parking regulations, and deploying police reserves Citywide.

ACTION STRATEGIES

1. Promptly respond to all calls for service.
2. Proactive identification and suppression of criminal activity.
3. Staff major and moderate special events.
4. Improve traffic safety.
5. Encourage public compliance with pedestrian, skateboard, rollerblade, bicycle and parking regulations through enforcement, education, and visibility.
6. Ensure all meters are functioning correctly.
7. Collect meter revenue.
8. Further relationships with youth and school communities.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Proactively address traffic issues in the community through education, enforcement and high visibility.
2. Combat bicycle and property theft through field enforcement.
3. Increase proactive beach patrols year-round.
4. Increase community relations interactions on school campuses.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100212 POL.SRVC-FIELD SERVICES						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	2,803,365	2,797,564	3,153,355	3,320,990	5.32%
7011	WORKERS COMP PAY-SAFETY	-29,187	-31,005	0	0	0.00%
7012	OVERTIME SALARIES	323,370	385,142	242,144	249,400	3.00%
7014	TEMP/SEASONAL WAGES	0	0	0	0	0.00%
7015	HOLIDAY PAY	119,146	137,572	140,000	45,000	-67.86%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	472,120	499,596	506,587	542,493	7.09%
7120	RETIREMENT PLAN -MISC.	731,499	770,804	29,452	34,101	15.79%
7121	RETIREMENT PLAN -SAFETY	0	3,411	866,935	589,594	-31.99%
7125	SOCIAL SECURITY CHARGES	10,109	9,163	8,605	9,035	5.00%
7130	MEDICARE CHARGES	42,953	45,339	49,830	50,841	2.03%
7135	WORKERS COMP.INS.CHARGES	248,670	300,417	574,249	675,839	17.69%
7160	UNIFORMS,BADGES & ACCESS.	26,750	26,750	27,600	30,000	8.70%
7000 PERSONNEL SERVICES		4,748,794	4,944,753	5,598,757	5,547,293	-0.93%
8030	CONTRACT SERVICES	158,660	133,836	176,400	227,400	28.91%
8250	R&M-EQUIPMENT	12,575	12,668	16,200	16,200	0.00%
8350	RSRV-VOLUNTEER POLICE	4,134	3,310	3,000	4,500	50.00%
8400	POSTAGE & COURIER SRVS.	0	0	0	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	0	0	0	0	0.00%
8515	PARKING METER SUPPLIES	2,197	6,551	9,500	9,500	0.00%
8530	FUELS & LUBRICANTS	16	379	0	0	0.00%
8535	MATERIALS	4,955	2,666	2,600	2,600	0.00%
8560	MISC.SUPPLIES	25,739	19,714	27,300	27,300	0.00%
8570	SPECIAL EVENTS	2,224	4,921	3,150	3,150	0.00%
8000 SERVICES AND SUPPLIES		210,500	184,045	238,150	290,650	18.06%
9045	OTHER FIXED ASSETS	5,489	15,748	17,900	28,000	56.42%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		5,489	15,748	17,900	28,000	36.07%
100212 POL.SRVC-FIELD SERVICES Total		4,964,784	5,144,546	5,854,807	5,865,943	0.19%

DEPARTMENT: Police Services

**Program Or
Division:**

Animal Services

PROGRAM PURPOSE AND DESCRIPTION

The Animal Services Division provides animal control services within the City of Coronado. The City operates an Animal Care Facility where stray and abandoned animals are temporarily sheltered. The day to day operations of the facility are managed by the PAWS of Coronado.

The Division provides public information and education on animal care, animal-related codes, conducts rabies prevention and animal licensing programs, and enforces local and State laws relating to animals. Impounded animals are returned to owners or placed in new homes through adoption, or transported to the County Humane Society. The program facilitates emergency medical care for sick or injured animals through private veterinary services.

ACTION STRATEGIES

1. Provide animal control patrols on streets, parks and beaches.
2. Cooperate with local and regional animal adoption and placement programs for quick placement of abandoned and relinquished animals.
3. Provide high quality care for animals staying within the facility.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

Continue work with community partners to identify and implement successful adoption and foster programs that reduce animal populations in the Care Facility.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100213 POL.SRVS-ANIMAL SERVICES						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	39,835	42,827	162,114	82,019	-49.41%
7012	OVERTIME SALARIES	749	109	2,976	3,065	2.99%
7014	TEMP/SEASONAL WAGES	58,061	60,812	54,960	0	0.00%
7015	HOLIDAY PAY	212	656	1,294	1,294	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	21,140	22,370	22,683	23,587	3.99%
7120	RETIREMENT PLAN -MISC.	10,680	11,205	21,064	19,495	-7.45%
7125	SOCIAL SECURITY CHARGES	5,563	5,972	8,515	5,355	-37.11%
7130	MEDICARE CHARGES	1,301	1,397	1,991	1,252	-37.11%
7135	WORKERS COMP.INS.CHARGES	3,958	4,078	4,152	2,649	-36.20%
7160	UNIFORMS,BADGES & ACCESS.	0	700	700	700	0.00%
7000 PERSONNEL SERVICES		141,499	150,127	280,449	139,418	-101.16%
8030	CONTRACT SERVICES	10,118	9,126	41,150	282,900	587.48%
8205	JANITORIAL SERVICES	7,133	3,660	4,800	0	0.00%
8235	UTILITIES-ELECTRICITY	14,077	14,697	14,000	19,000	35.71%
8236	UTILITIES-GAS	227	232	500	500	0.00%
8237	UTILITIES-WATER	587	529	1,000	1,600	60.00%
8250	R&M-EQUIPMENT	0	934	0	0	0.00%
8251	R&M-OFFICE EQUIP.	0	229	250	250	0.00%
8252	R&M-BLDGS & STRUCTURES	0	40	0	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	357	506	325	0	0.00%
8530	FUELS & LUBRICANTS	0	0	0	0	0.00%
8560	MISC.SUPPLIES	17,456	18,328	17,000	1,500	-91.18%
8590	JANITORIAL SUPPLIES	608	3,839	1,000	0	0.00%
8000 SERVICES AND SUPPLIES		50,562	52,121	80,025	305,750	73.83%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
100213 POL.SRVS-ANIMAL SERVICES Total		192,061	202,247	360,474	445,168	19.03%

DEPARTMENT: Police Services

**Program Or
Division:**

Support Services

PROGRAM PURPOSE AND DESCRIPTION

Support Services dispatching public safety services for all police and 911 calls and managing police records and reporting. In addition, Support Services conducts pre-employment background investigations of Police Department job applicants, administrative and compliance investigations on applications for Police-issued permits, and coordinates Police Department facilities maintenance. This division also coordinates and supervises the Senior Volunteer Patrol program.

ACTION STRATEGIES

1. Promptly and accurately dispatch police emergency and non-emergency calls for service and document all calls for service.
2. Maintain records in compliance with the City, State and Federal requirements.
3. Comply with legal requirements and Department policy on release of public information and ensure prompt processing of permits issued by the Department.
4. Collect, store and manage property and evidence. Purge property in compliance with policy and procedure.
5. Conduct background checks as required by law and conduct internal audits and inspections directed by the Department.
6. Monitor and coordinate maintenance and repair needs for the Police Facility.
7. Recruit and train Senior Patrol volunteers.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Using available State funds, replace the existing 911 hardware in the Dispatch Center.
2. Reduce delays in the completion of applicant background checks.
3. Within the limitations of the law, reduce the amount of time property is kept in the property room.
4. Consider additional opportunities to improve ability for the public to report criminal and quality of life issues.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100216 POL SRVS-SUPPORT SERVICES						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	900,063	991,767	1,094,482	1,274,760	16.47%
7011	WORKERS COMP PAY-SAFETY	0	-26,804	0	0	0.00%
7012	OVERTIME SALARIES	68,339	53,225	59,120	60,890	2.99%
7014	TEMP/SEASONAL WAGES	20,253	21,501	0	0	0.00%
7015	HOLIDAY PAY	17,880	26,868	29,000	10,000	-65.52%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	197,304	223,700	226,830	251,591	10.92%
7120	RETIREMENT PLAN -MISC.	549,121	191,821	172,626	201,249	16.58%
7121	RETIREMENT PLAN -SAFETY	0	283	82,150	76,059	-7.41%
7125	SOCIAL SECURITY CHARGES	45,394	50,216	55,139	58,134	5.43%
7130	MEDICARE CHARGES	14,493	15,399	17,148	19,512	13.79%
7135	WORKERS COMP.INS.CHARGES	32,318	46,530	72,492	93,835	29.44%
7160	UNIFORMS,BADGES & ACCESS.	1,700	1,700	1,700	1,700	0.00%
7000 PERSONNEL SERVICES		1,846,865	1,596,206	1,810,687	2,047,730	11.58%
8065	PROFESSIONAL SERVICES	2,500	6,546	17,000	17,000	0.00%
8250	R&M-EQUIPMENT	475	0	1,700	1,700	0.00%
8320	COMMUNICATNS- TELE&COMM.	267	301	300	300	0.00%
8350	RSRV-VOLUNTEER POLICE	7,538	10,280	9,000	9,000	0.00%
8390	MISC.SERVICES	535	1,644	1,500	1,500	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	1,071	137	0	0	0.00%
8530	FUELS & LUBRICANTS	0	0	0	0	0.00%
8535	MATERIALS	0	0	665	665	0.00%
8000 SERVICES AND SUPPLIES		12,386	18,908	30,165	30,165	0.00%
9040	OFFICE & COMPUTER EQUIP.	21,278	2,484	2,000	2,500	25.00%
9041	FURNITURE & FIXTURES	0	0	0	30,000	0.00%
9000 PROPERTY		21,278	2,484	2,000	32,500	93.85%
100216 POL SRVS-SUPPORT SERVICES Total		1,880,529	1,617,598	1,842,852	2,110,395	12.68%

DEPARTMENT: Fire

FUNCTION: Public Safety

DEPARTMENT MISSION:

The mission of the Fire Department is to provide a variety of public safety services to the community including fire prevention, emergency fire and medical aid response, and open water rescue or assistance. The Department also is responsible for leading the City and community's preparation for natural disasters through proper planning and education. The Department maintains two fire stations, located strategically within the community to respond and provide life-safety protection throughout the City. The City maintains one truck company, one engine company and a paramedic emergency transport unit led by a Battalion Chief, completing the 24-hour emergency response capabilities.

DEPARTMENT GOALS:

- Eliminate fire hazards and ensure access and firefighting capabilities through education, planning, and fire code enforcement.
- Respond to and extinguish fires so as to minimize the loss of life, damage to property, and economic impact upon the community.
- Provide pre-hospital emergency medical care and transport system to the residents and visitors of Coronado.
- Ensure that the City and its residents are prepared to respond to major disasters by providing information and education in the areas of fire safety and emergency preparedness.
- Provide prompt and courteous responses to public calls for service and fire hazard complaints.
- Provide assistance and rescue operations to swimmers and boaters in the ocean and bay.
- Provide beach visitors with safety information related to beach, bay and surf conditions.

Fire Services Expenditures by Category	FY 2013-14 Actual	FY 2014-15 Mid-Year	FY 2015-16 Adopted	Variance
Personnel	6,416,151	6,882,397	7,056,103	2.52%
Services and Supplies	549,983	662,150	737,315	11.35%
Property	38,256	33,300	33,800	1.50%
Debt Service	0	0	0	0
Total Fire Services	7,004,390	7,577,847	7,827,218	3.29%

DEPARTMENT: Fire

Program Or Division:

Fire Administration

PROGRAM PURPOSE AND DESCRIPTION

Fire Administration provides overall management of the department including such functions as personnel selection, promotion and evaluation, work prioritization and analysis, department policy guidance and problem resolution, quality control, grant writing, budget preparation and approval of expenditures.

ACTION STRATEGIES

1. Foster organizational ownership throughout the Department through a participatory style of management and open communication.
2. Establish and maintain a network of internal and external professional relationships.
3. Maintain current level of service while continually seeking ways to maximize resources.
4. Continually serve the citizens and visitors of Coronado to the highest satisfaction level possible.
5. Build depth and experience within the Department through direction of subordinates, delegation of responsibility, and accountability.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Evaluate effectiveness to meet public safety needs.
2. Improve EOC operations through education and participation.
3. Utilize specialized fire response software to analyze incident data and improve performance outcomes.

DEPARTMENT: Fire

Program Or Division: Operations

PROGRAM PURPOSE AND DESCRIPTION

The Operations Division is responsible for the application and oversight of all functional service delivery to the community both emergency and non-emergency in nature.

ACTION STRATEGIES

1. Provide a well-trained, response ready workforce, and emergency response apparatus.
2. Integrate Coronado specific and countywide operational policies and procedures into all multi-unit responses.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Continue to develop and implement operational policy.
2. Provide workforce development to advance within the organization.
3. Continue with scheduled bi-annual testing for hiring and promotions of fire department employees.

DEPARTMENT: Fire

Program Or Division:

Training

PROGRAM PURPOSE AND DESCRIPTION

This Division provides the work force the latest manipulative techniques and continuing education on technical information and other mandated local, state, and federal requirements.

ACTION STRATEGIES

1. Provide mandated training utilizing local and regional training opportunities and Coronado Fire Department in-house training program.
2. Provide training, and develop procedures and policies which reflect current nationally accepted standards found in NFPA and ISO documentation.
3. Provide training that supports operational policy, state and federal mandates, probationary requirements, and supports promotional opportunities.

DEPARTMENT: Fire

Program Or Division:

Fire Prevention and
Public Education

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for the prevention and control of fires and fire hazards. The program enforces laws governing the use, handling, transportation, and disposal of hazardous materials. Program functions include business and multi-family residential inspections; and inspection of automatic fire alarm systems and fire extinguishing equipment. The division investigates fire incidents to determine the cause and origin of fires and unauthorized releases of hazardous materials. This program is also responsible for educating the public in fire prevention awareness and life and fire safety.

ACTION STRATEGIES

1. Inspect all businesses and multi-family dwellings to enforce codes and ordinances.
2. Coordinate fire scene investigations. Tasks include preservation of evidence, interviewing witnesses, determination of cause and origin, and documentation.
3. Provide fire safety education in local schools and through community outreach.
4. Work collaboratively with Community Development and provide interpretation of fire codes and ordinances.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Oversee fire prevention activities including inspections of businesses, multi-family dwellings, schools, jails, high rises, health care facilities and special events.
2. Facilitate community relationships by overseeing the Fire Prevention Week Open House event.
3. Establish a comprehensive Records Management System which personnel can access through the Mobile Data Computer system and Internet.
4. Implement an electronic version of the Department's Pre-Fire Plan Program.
5. Review and document building plans for indicating the locations of utility shutoffs, standpipes, elevators, storage and other pertinent information to prepare for an emergency.
6. Provide on-going training to personnel related to code adoption and changes.

DEPARTMENT: Fire

Program Or Division: Emergency Medical Services

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for the delivery of emergency medical services (EMS) to the City of Coronado. These services are provided by all uniformed Fire Department staff. Services include rescue, medical evaluation, stabilization, medical treatment, and transportation to the appropriate medical facility, normally Coronado Hospital.

The Fire Department provides Advanced Life-Saving (ALS) ambulance service in the City of Coronado.

ACTION STRATEGIES

1. Provide ALS first responder and ALS transport services in accordance with San Diego County EMS requirements.
2. Provide Emergency Medical Services with a maximum response time of eight minutes, 90% of the time. This performance standard will comply with clinical standards established in agreement with San Diego County Department of Emergency Medical Services.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Utilize electronic patient care reporting software for more efficient and effective communication and records management.
2. Support our community outreach through an active CPR and AED program.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100251 FIRE SERVICES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	2,916,466	2,884,585	3,128,410	3,131,851	0.11%
7011	WORKERS COMP PAY-SAFETY	-6,406	-2,557	0	0	0.00%
7012	OVERTIME SALARIES	696,413	613,451	664,548	664,548	0.00%
7013	FLSA OVERTIME SALARIES	62,661	70,273	75,000	75,000	0.00%
7014	TEMP/SEASONAL WAGES	0	0	20,600	0	0.00%
7015	HOLIDAY PAY	0	0	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	452,791	479,148	485,856	505,208	3.98%
7120	RETIREMENT PLAN -MISC.	761,389	759,981	20,947	21,067	0.57%
7121	RETIREMENT PLAN -SAFETY	0	3,245	824,134	556,984	-32.42%
7123	RETIREMENT PLN-SAFETY UAL	0	0	0	341,168	0.00%
7125	SOCIAL SECURITY CHARGES	5,917	5,319	6,120	5,582	-8.80%
7130	MEDICARE CHARGES	46,675	46,121	56,384	56,135	-0.44%
7135	WORKERS COMP.INS.CHARGES	448,067	580,750	502,088	538,135	7.18%
7160	UNIFORMS,BADGES & ACCESS.	23,749	23,736	22,900	26,000	13.54%
7000 PERSONNEL SERVICES		5,407,723	5,464,054	5,806,987	5,921,678	1.94%
8030	CONTRACT SERVICES	178,377	148,319	208,050	175,750	-15.53%
8065	PROFESSIONAL SERVICES	17,620	18,275	18,200	21,200	16.48%
8205	JANITORIAL SERVICES	4,759	4,759	4,800	4,800	0.00%
8235	UTILITIES-ELECTRICITY	20,946	23,612	22,000	30,000	36.36%
8236	UTILITIES-GAS	2,037	2,177	1,500	2,300	53.33%
8237	UTILITIES-WATER	7,971	7,275	10,000	10,900	9.00%
8250	R&M-EQUIPMENT	32,754	33,335	33,500	39,500	17.91%
8251	R&M-OFFICE EQUIP.	7,137	7,039	7,700	7,700	0.00%
8252	R&M-BLDGS & STRUCTURES	4,103	3,795	6,500	88,500	1,261.54%
8320	COMMUNICATNS- TELE&COMM.	11,122	10,123	10,950	11,000	0.46%
8385	LAUNDRY/DRY CLEAN-OTHER	4,743	6,075	5,000	7,000	40.00%
8400	POSTAGE & COURIER SRVS.	402	302	500	500	0.00%
8415	TRAINING,MTGS.MEMBERSHIPS	29,677	29,925	41,900	44,265	5.64%
8416	TRAINING-CONTINUING EDUC	0	0	0	0	0.00%
8417	CERTIFICATIONS	0	0	0	0	0.00%
8418	TRAINING-QUALITY ASSURANC	0	0	0	0	0.00%
8530	FUELS & LUBRICANTS	34,498	39,266	48,000	40,000	-16.67%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8535	MATERIALS	12,081	12,993	15,500	13,000	-16.13%
8540	SHOP SUPPLIES	602	334	1,000	1,000	0.00%
8555	SMALL TOOLS & INSTRUMENTS	501	561	700	700	0.00%
8560	MISC.SUPPLIES	42,291	38,487	42,750	53,300	24.68%
8580	PHARMACEUTICALS &LAB SUPP	40,637	41,656	40,000	40,000	0.00%
8000 SERVICES AND SUPPLIES		452,256	428,310	518,550	591,415	12.32%
9025	FIRE FIGHTING EQUIPMENT	48,159	20,097	12,700	9,200	-27.56%
9040	OFFICE & COMPUTER EQUIP.	4,400	6,720	0	0	0.00%
9041	FURNITURE & FIXTURES	0	0	9,000	10,000	11.11%
9045	OTHER FIXED ASSETS	989	3,200	2,500	2,500	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		53,548	30,018	24,200	21,700	-11.52%
9300	DEBT SERVICE	0	0	0	0	0.00%
9315	INTEREST EXPENSE	0	0	0	0	0.00%
9325	RETIREMENT OF PRINCIPAL	0	0	0	0	0.00%
100251 FIRE SERVICES	Total	5,913,527	5,922,381	6,349,737	6,534,793	2.83%

DEPARTMENT: Fire

Program Or Division: Disaster Preparedness

PROGRAM PURPOSE AND DESCRIPTION

The Fire Department Disaster Preparedness Division is responsible for educating and preparing City staff and the community to respond to a major emergency or disaster. The Division recruits and trains community members to participate in Community Emergency Response Team (CERT) program. The purpose of the CERT program is to develop community self-sufficiency during a disaster. The Division also maintains the City's Emergency Preparedness and Response Plan and ensures that all City employees receive basic training as emergency response workers. Program staff participate in the Unified Disaster Council (UDC) and coordinate our access to the San Diego County Hazardous Materials Incident Response Team (HIRT).

ACTION STRATEGIES

1. Provide disaster response training to City of Coronado employees.
2. Maintain the Emergency Siren System and educate the community on what to do in the event of siren activation.
3. Provide support and training to the Community Emergency Response Team (CERT) and Coronado Emergency Radio Operators (CERO) members.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Continue to enhance EOC operations and capabilities, as well as maintaining ongoing training.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100252 DISASTER PREPAREDNESS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	79,789	87,320	91,907	96,092	4.55%
7011	WORKERS COMP PAY-SAFETY	0	1,063	0	0	0.00%
7012	OVERTIME SALARIES	5,395	1,245	5,729	5,725	-0.07%
7014	TEMP/SEASONAL WAGES	0	0	0	0	0.00%
7015	HOLIDAY PAY	0	0	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	14,093	14,913	15,122	15,724	3.98%
7120	RETIREMENT PLAN -MISC.	29,305	19,748	4,804	6,259	30.28%
7121	RETIREMENT PLAN -SAFETY	0	61	18,337	12,370	-32.54%
7125	SOCIAL SECURITY CHARGES	1,281	1,465	1,918	2,172	13.27%
7130	MEDICARE CHARGES	1,383	1,295	1,416	1,476	4.28%
7135	WORKERS COMP.INS.CHARGES	9,750	12,785	11,499	12,324	7.17%
7160	UNIFORMS,BADGES & ACCESS.	384	388	388	412	6.45%
7000 PERSONNEL SERVICES		141,380	140,282	151,119	152,555	0.94%
8030	CONTRACT SERVICES	31,651	39,908	41,900	43,100	2.86%
8251	R&M-OFFICE EQUIP.	105	1,854	2,500	2,500	0.00%
8252	R&M-BLDGS & STRUCTURES	3,426	2,479	5,000	5,000	0.00%
8320	COMMUNICATNS- TELE&COMM.	2,578	2,126	3,550	3,550	0.00%
8400	POSTAGE & COURIER SRVS.	0	70	100	100	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	1,291	359	1,100	1,100	0.00%
8535	MATERIALS	0	950	1,150	1,150	0.00%
8560	MISC.SUPPLIES	3,882	3,095	1,400	3,100	121.43%
8000 SERVICES AND SUPPLIES		42,934	50,842	56,700	59,600	4.87%
9025	FIRE FIGHTING EQUIPMENT	2,243	2,895	3,000	3,000	0.00%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	0	0.00%
9041	FURNITURE & FIXTURES	0	0	0	1,200	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		2,243	2,895	3,000	4,200	28.57%
100252 DISASTER PREPAREDNESS Total		186,556	194,019	210,819	216,355	2.56%

DEPARTMENT: Fire

Program Or Division:

Beach Lifeguard
Services

PROGRAM PURPOSE AND DESCRIPTION

This program provides the highest quality of public safety services in the coastal and aquatic environment, through prevention, rescue, education, medical aid, and beach management.

ACTION STRATEGIES

1. Provide appropriate water rescues and emergency medical services as needed.
2. Maintain the central lifeguard headquarters to meet safety and legal standards.
3. Provide response to water emergencies, including dive rescue/recovery.
4. Provide public education awareness through the Junior Lifeguard Program, Surf Awareness Class, and community safety lectures.
5. Coordinate activities with the County of San Diego Department of Environmental Health, to maintain a safe environment for the public.
6. Provide ongoing training and educational opportunities to lifeguard staff.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Enhance scheduling efficiency to optimize the deployment of full-time permanent Lifeguard Staff and Temporary Part-Time/Seasonal Beach Lifeguards.
2. Evaluate and enhance relationships with surrounding lifeguard services in other agencies.
3. Enhance efficiency and effectiveness utilizing new equipment and software (Long Range Acoustic Device systems and Kronos Timekeeping system).

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100255 FIRE/BEACH LIFEGUARDS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	175,118	271,812	395,396	422,562	6.87%
7011	WORKERS COMP PAY-SAFETY	0	0	0	0	0.00%
7012	OVERTIME SALARIES	15,302	12,301	20,600	21,200	2.91%
7014	TEMP/SEASONAL WAGES	413,200	298,289	243,613	251,382	3.19%
7015	HOLIDAY PAY	0	1,934	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	35,233	111,850	113,415	117,933	3.98%
7120	RETIREMENT PLAN -MISC.	144,817	54,248	81,781	96,539	18.05%
7125	SOCIAL SECURITY CHARGES	36,832	35,851	40,896	43,099	5.39%
7130	MEDICARE CHARGES	8,614	8,384	9,564	10,080	5.39%
7135	WORKERS COMP.INS.CHARGES	9,942	10,259	12,526	12,575	0.39%
7160	UNIFORMS,BADGES & ACCESS.	6,081	6,886	6,500	6,500	0.00%
7000 PERSONNEL SERVICES		845,140	811,815	924,291	981,870	5.86%
8030	CONTRACT SERVICES	4,690	3,777	4,600	2,900	-36.96%
8205	JANITORIAL SERVICES	7,800	7,800	9,000	9,000	0.00%
8235	UTILITIES-ELECTRICITY	8,838	10,439	10,000	11,700	17.00%
8237	UTILITIES-WATER	277	301	500	500	0.00%
8240	RENTAL-AUTO	0	0	0	0	0.00%
8250	R&M-EQUIPMENT	8,452	7,510	8,400	10,300	22.62%
8251	R&M-OFFICE EQUIP.	4,202	716	1,700	1,700	0.00%
8252	R&M-BLDGS & STRUCTURES	1,383	1,228	1,400	1,400	0.00%
8254	R&M-NON-STRUCTURAL	0	0	0	0	0.00%
8320	COMMUNICATNS- TELE&COMM.	5,111	3,493	6,200	7,700	24.19%
8385	LAUNDRY/DRY CLEAN-OTHER	98	134	100	100	0.00%
8400	POSTAGE & COURIER SRVS.	135	43	300	300	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	5,222	3,429	6,100	6,600	8.20%
8530	FUELS & LUBRICANTS	13,892	15,056	16,900	14,500	-14.20%
8535	MATERIALS	967	1,238	1,200	1,200	0.00%
8555	SMALL TOOLS & INSTRUMENTS	1,185	602	1,000	1,000	0.00%
8560	MISC.SUPPLIES	8,370	11,576	15,500	13,400	-13.55%
8565	PROGRAM SUPPLIES	6,185	3,186	3,500	4,000	14.29%
8570	SPECIAL EVENTS	3,495	303	500	0	0.00%
8000 SERVICES AND SUPPLIES		80,304	70,831	86,900	86,300	-0.70%
9025	FIRE FIGHTING EQUIPMENT	0	0	0	0	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9026	BEACH LIFEGUARD EQUIPMENT	2,743	4,788	5,600	7,400	32.14%
9040	OFFICE & COMPUTER EQUIP.	492	555	0	0	0.00%
9041	FURNITURE & FIXTURES	0	0	500	500	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000	PROPERTY	3,235	5,343	6,100	7,900	22.78%
9300	DEBT SERVICE	0	0	0	0	0.00%
9315	INTEREST EXPENSE	0	0	0	0	0.00%
9325	RETIREMENT OF PRINCIPAL	0	0	0	0	0.00%
100255	FIRE/BEACH LIFEGUARDS Total	928,678	887,988	1,017,291	1,076,070	5.46%

DEPARTMENT: Public Services**FUNCTION: Construction and Maintenance**

DEPARTMENT MISSION:

The mission of the Public Services Department is to maintain and enhance the City's physical infrastructure and provide the highest level of cost-effective maintenance to the City's beaches, facilities, parks, and rights-of-way, while protecting the public's health and safety.

DEPARTMENT GOALS:

- Maintain the City's beach and park areas, open space, and physical infrastructure at a high service level at the lowest possible cost.
- Provide a prompt and courteous response to all service and information requests.
- Extend the life of the City's vehicles, equipment and facilities.
- Investigate and implement cost and energy saving measures for the City's facilities, vehicles and equipment.
- Ensure a high level of contract service and resident participation in the City's Solid Waste Program.
- Ensure compliance with all Federal, State, and local laws governing activities managed by the Public Services Department.
- Provide staff support on regional infrastructure issues and community-wide special events.

DEPARTMENT BUDGET SUMMARY:

The Public Services Department consists of six General Fund divisions which are displayed individually on the following pages. The summary chart below combines the following Public Services Divisions: Administration, Streets, Parks, Fleet, Facilities and Beach Maintenance.

Public Services Expenditures by Category	FY 2013-14 Actual	FY 2014-15 Mid-Year	FY 2015-16 Adopted	Variance
Personnel	2,826,450	3,209,898	3,288,626	2.45%
Services and Supplies	2,298,280	2,715,115	2,808,425	3.44%
Property	30,103	126,400	58,400	-53.80%
Total Public Services	5,154,833	6,051,413	6,155,451	1.72%

PROGRAM PURPOSE AND DESCRIPTION

The Administration Division supports all divisions of the Public Services Department. Support consists of accounts payables and receivables, budget, contract management, grants administration, payroll, personnel evaluations, purchasing, public bids processing, safety/training programs related to OSHA requirements, and work order generation. This program coordinates City-wide vehicle and heavy equipment purchasing, management of the solid waste and recycling contract, staffing for City special events, non-vehicle air quality permits, and sewer and storm drain maintenance billing. The program administers temporary staffing contracts with Partnerships with Industry. This program staffs the California Department of Resources, Recycling and Recovery (CalRecycle) Committee, and advises the City Manager and Council on proposed programs and costs. Program staff members respond to resident inquiries, requests for service, and coordinate departmental service responses.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Implement a Public Services Work Management System that will plan, track, report and quantify work activities.
2. Evaluate and update Public Services' safety procedures to ensure a safe working environment.
3. Complete the Administrative Division's Workplan including a detailed operations plan for each task within the Division i.e., Standard Operating Procedures.
4. Develop an Asset Management Plan for the maintenance/rehabilitation/replacement of the City's infrastructure.
5. Develop an updated fleet inventory.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100311 PUBLIC SERVICES ADMIN.						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	220,236	257,036	272,922	275,608	0.98%
7012	OVERTIME SALARIES	5,380	5,645	8,817	8,800	-0.19%
7014	TEMP/SEASONAL WAGES	20,349	11,512	239,023	232,061	-2.91%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	50,755	53,711	54,464	56,632	3.98%
7120	RETIREMENT PLAN -MISC.	168,280	41,159	57,045	63,534	11.38%
7125	SOCIAL SECURITY CHARGES	15,054	15,113	31,009	30,571	-1.41%
7130	MEDICARE CHARGES	3,521	3,926	7,575	7,513	-0.82%
7135	WORKERS COMP.INS.CHARGES	5,596	4,543	9,883	9,472	-4.16%
7140	AUTO ALLOWANCE	4,200	1,363	1,680	1,680	0.00%
7000 PERSONNEL SERVICES		493,371	394,008	682,419	685,871	0.50%
8030	CONTRACT SERVICES	4,186	12,276	3,800	0	0.00%
8205	JANITORIAL SERVICES	2,250	1,726	4,800	4,800	0.00%
8235	UTILITIES-ELECTRICITY	3,019	4,091	4,700	4,700	0.00%
8236	UTILITIES-GAS	181	194	100	100	0.00%
8237	UTILITIES-WATER	0	0	400	400	0.00%
8250	R&M-EQUIPMENT	2,665	1,141	4,300	4,300	0.00%
8251	R&M-OFFICE EQUIP.	1,816	1,944	2,300	2,300	0.00%
8320	COMMUNICATNS- TELE&COMM.	8,485	8,510	8,800	8,800	0.00%
8385	LAUNDRY/DRY CLEAN-OTHER	187	0	0	0	0.00%
8415	TRAINING,MTGS.MEMBERSHIPS	1,985	2,186	2,500	2,500	0.00%
8530	FUELS & LUBRICANTS	88	557	800	650	-18.75%
8560	MISC.SUPPLIES	10,403	11,416	14,900	14,900	0.00%
8570	SPECIAL EVENTS	34,432	50,139	73,450	78,950	7.49%
8000 SERVICES AND SUPPLIES		69,696	94,180	120,850	122,400	1.27%
9040	OFFICE & COMPUTER EQUIP.	2,367	7,024	0	0	0.00%
9045	OTHER FIXED ASSETS	0	0	0	0	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		2,367	7,024	0	0	0.00%
9300	DEBT SERVICE	0	0	0	0	0.00%
9315	INTEREST EXPENSE	0	0	0	0	0.00%
9325	RETIREMENT OF PRINCIPAL	0	0	0	0	0.00%
100311 PUBLIC SERVICES ADMIN. Total		565,434	495,213	803,269	808,271	0.62%

DEPARTMENT: Public Services

Program Or Division: Streets

PROGRAM PURPOSE AND DESCRIPTION

This program provides for the construction, maintenance, and operation of more than nine miles of alleys, four acres of parking lots, and 61 miles of sidewalks ineligible for Gas Tax funding. This program also maintains the City's streets, curbs and gutters, and street signage, painting, and lighting. Maintenance includes resealing of pavement, sidewalk replacement, repairs of utility cuts, re-striping of parking stalls, cleaning of the downtown business area, sign repair/replacement, and street light maintenance to extend the life of the City's physical infrastructure.

ACTION STRATEGIES

1. Continue sidewalk, curb/gutter, and street survey program.
2. Manage in-house sign fabrication and related contract work.
3. Remove graffiti within 24 hours of notification.
4. Remove all mark-out paint within two weeks of city project completion.
5. Continue aggressively implementing trip hazard standard mitigation program.
6. Manage the sidewalk cleaning program.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Perform an annual infrastructure inspection.
2. Continue trip hazard mitigation.
3. Repaint white traffic striping throughout the City.
4. Manage the street light repair program.
5. Encourage employees to complete trade school courses applicable to this field.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100312 PUBLIC SERVICES STREETS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	177,068	160,660	159,763	194,816	21.94%
7012	OVERTIME SALARIES	11,141	12,805	30,658	29,765	-2.91%
7014	TEMP/SEASONAL WAGES	19,839	41,523	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	44,393	38,625	39,166	40,276	2.83%
7120	RETIREMENT PLAN -MISC.	114,273	26,503	33,634	45,292	34.66%
7125	SOCIAL SECURITY CHARGES	12,524	12,919	11,806	13,924	17.94%
7130	MEDICARE CHARGES	2,929	3,021	2,761	3,256	17.94%
7135	WORKERS COMP.INS.CHARGES	21,828	22,017	16,771	12,631	-24.69%
7160	UNIFORMS,BADGES & ACCESS.	150	2,132	200	200	0.00%
7000 PERSONNEL SERVICES		404,146	320,206	294,760	340,160	13.35%
8030	CONTRACT SERVICES	103,317	140,869	167,600	243,500	45.29%
8205	JANITORIAL SERVICES	3,808	4,028	3,600	3,600	0.00%
8220	DUMPING FEES	0	0	1,000	1,000	0.00%
8235	UTILITIES-ELECTRICITY	92,185	117,595	120,000	120,000	0.00%
8236	UTILITIES-GAS	421	452	300	300	0.00%
8237	UTILITIES-WATER	0	0	400	400	0.00%
8241	RENTAL-EQUIPMENT	875	224	6,000	4,000	-33.33%
8250	R&M-EQUIPMENT	65,229	58,321	67,100	67,100	0.00%
8251	R&M-OFFICE EQUIP.	1,204	1,175	1,800	5,300	194.44%
8252	R&M-BLDGS & STRUCTURES	659	407	1,000	1,000	0.00%
8253	R&M-INFRASTRUCTR-NOT ELIG	23,050	20,727	49,200	64,000	30.08%
8255	R&M-OUTSIDE	71,248	54,596	77,100	95,000	23.22%
8320	COMMUNICATNS- TELE&COMM.	1,693	649	1,800	1,800	0.00%
8385	LAUNDRY/DRY CLEAN-OTHER	777	1,154	1,100	1,100	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	1,774	610	4,500	6,700	48.89%
8530	FUELS & LUBRICANTS	38,106	37,915	56,100	45,000	-19.79%
8535	MATERIALS	0	13	0	0	0.00%
8555	SMALL TOOLS & INSTRUMENTS	3,754	6,710	7,500	11,000	46.67%
8560	MISC.SUPPLIES	12,511	19,481	14,300	14,300	0.00%
8000 SERVICES AND SUPPLIES		420,613	464,926	580,400	685,100	15.28%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	0	0.00%
9045	OTHER FIXED ASSETS	2,122	16,071	12,500	12,500	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9000	PROPERTY	2,122	16,071	12,500	12,500	0.00%
100312	PUBLIC SERVICES STREETS Total	826,881	801,204	887,660	1,037,760	14.46%

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for enhancing and maintaining more than 42 acres of public parks, medians and landscape areas, and performs periodic weed abatement on City-owned properties. Over 8,000 public trees and 2,000 palms are managed, maintained and replaced through a scheduled trim cycle, citizen work requests, and periodic tree plantings. . This program also provides staff support to the Street Tree Committee and oversees both a Memorial Tree Program and a Heritage Tree Program.

ACTION STRATEGIES

1. Ensure public parkland and other landscaped areas, and all public facilities therein, are in good to excellent condition by targeting high visibility and high use areas.
2. Respond to call-outs and work orders within the designated time periods established by assigned priority ratings.
3. Implement a five-year trim cycle on all public right-of-way trees.
4. Continue to implement the goals and standards of the City's Tree Master Plan.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Tree Master Plan: *Goal 1, Action Step 1-A:* Increase tree canopy cover on streets through the identification of appropriate tree planting sites on parkways. Utilize community volunteers to facilitate the planting of trees. *Goal 5, Action Step 5-C.1:* Incentivize the preservation, care and maintenance of mature trees on private property, through the promotion of the Heritage Tree Program.
2. Replace poorly shaped and declining Deodar Cedar trees on the Orange Avenue median.
3. Update the City-wide tree inventory linking the Arbor Access database to a GIS mapping system.
4. Coordinate the City's annual Arbor Day and City-wide volunteer tree planting event, in an effort to promote community involvement, awareness and understanding of the City's urban forest. The Arbor Day event also assists in meeting the requirement for maintaining the City's status as a Tree City U.S.A.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100313 PUBLIC SERVICES PARKS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	560,945	364,506	481,606	484,865	0.68%
7012	OVERTIME SALARIES	20,398	21,655	49,570	48,126	-2.91%
7014	TEMP/SEASONAL WAGES	64,914	46,279	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	143,749	119,306	120,976	124,336	2.78%
7120	RETIREMENT PLAN -MISC.	410,170	62,147	101,170	112,326	11.03%
7125	SOCIAL SECURITY CHARGES	39,214	26,025	32,933	33,045	0.34%
7130	MEDICARE CHARGES	9,171	6,087	7,702	7,728	0.34%
7135	WORKERS COMP.INS.CHARGES	66,978	70,305	54,900	32,852	-40.16%
7160	UNIFORMS,BADGES & ACCESS.	1,077	3,822	2,000	2,000	0.00%
7000 PERSONNEL SERVICES		1,316,614	720,131	850,857	845,279	-0.66%
8030	CONTRACT SERVICES	278,449	308,478	379,000	374,000	-1.32%
8205	JANITORIAL SERVICES	5,660	22,045	19,000	19,000	0.00%
8220	DUMPING FEES	0	0	0	0	0.00%
8235	UTILITIES-ELECTRICITY	32,874	37,301	35,000	35,000	0.00%
8236	UTILITIES-GAS	381	409	400	400	0.00%
8237	UTILITIES-WATER	308,954	411,728	375,000	450,000	20.00%
8241	RENTAL-EQUIPMENT	4,484	321	8,100	8,100	0.00%
8250	R&M-EQUIPMENT	37,819	43,440	44,900	44,900	0.00%
8251	R&M-OFFICE EQUIP.	1,089	0	1,520	1,520	0.00%
8252	R&M-BLDGS & STRUCTURES	0	0	0	0	0.00%
8255	R&M-OUTSIDE	18,908	18,354	31,300	31,300	0.00%
8320	COMMUNICATNS- TELE&COMM.	2,220	2,419	4,500	4,500	0.00%
8385	LAUNDRY/DRY CLEAN-OTHER	1,973	1,506	3,300	3,300	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	4,192	3,074	7,500	7,500	0.00%
8530	FUELS & LUBRICANTS	33,233	25,909	35,300	28,400	-19.55%
8535	MATERIALS	15,961	20,652	21,800	21,800	0.00%
8555	SMALL TOOLS & INSTRUMENTS	4,949	7,354	3,900	3,900	0.00%
8560	MISC.SUPPLIES	26,070	30,866	27,500	30,500	10.91%
8000 SERVICES AND SUPPLIES		777,217	933,854	998,020	1,064,120	6.21%
9030	MOBILE TOOLS	2,748	4,037	13,900	13,900	0.00%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	0	0.00%
9045	OTHER FIXED ASSETS	0	0	3,000	0	0.00%
9075	TREES & LANDSCAPING	0	0	0	0	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		2,748	4,037	16,900	13,900	-21.58%
100313 PUBLIC SERVICES PARKS Total		2,096,579	1,658,023	1,865,777	1,923,299	2.99%

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for repairing and maintaining the City's vehicle fleet including 176 cars, fire trucks, ambulances, police vehicles, street sweepers, cranes, vactors, rodders and various heavy, and construction related equipment. The fleet includes gas, diesel, electric, and alternate fueled vehicles (AFVs). This program provides machine and welding services to fabricate or construct unobtainable parts as well as provide repair services to the City infrastructure. The program coordinates the proper disposal and/or recycling of hazardous wastes such as fluids, oils, filters, and refrigerants. Program staff is responsible for the annual maintenance review of City fleet vehicles for vehicle replacement consideration. Fleet staff maintains regulation standards in regard to California Air Resources Board (CARB), Air Pollution Control District (APCD), California Highway Patrol (CHP), Department of Transportation (DOT), and Occupational Safety and Health Administration (OSHA).

ACTION STRATEGIES

Provide a courteous and professional level of service to the public and other City employees.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Implement a study designed to appropriately size the City's fleet.
2. Encourage employees to attend the required training for ASE and Fire Mechanic certifications.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100314 PUB. SERV. FLEET MAINT.						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	261,848	361,683	383,102	383,603	0.13%
7012	OVERTIME SALARIES	44,726	49,326	43,891	42,613	-2.91%
7014	TEMP/SEASONAL WAGES	22,195	30,817	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	49,326	79,488	80,600	82,811	2.74%
7120	RETIREMENT PLAN -MISC.	177,852	58,681	80,103	88,449	10.42%
7125	SOCIAL SECURITY CHARGES	20,223	27,056	26,474	26,425	-0.18%
7130	MEDICARE CHARGES	4,730	6,328	6,191	6,180	-0.18%
7135	WORKERS COMP.INS.CHARGES	28,222	49,839	45,616	26,995	-40.82%
7160	UNIFORMS,BADGES & ACCESS.	300	1,805	600	600	0.00%
7000 PERSONNEL SERVICES		609,422	665,023	666,577	657,677	-1.35%
8030	CONTRACT SERVICES	40,131	24,440	53,635	55,900	4.22%
8205	JANITORIAL SERVICES	1,995	2,110	2,500	2,500	0.00%
8235	UTILITIES-ELECTRICITY	3,690	5,000	4,800	4,800	0.00%
8236	UTILITIES-GAS	272	237	2,800	2,800	0.00%
8237	UTILITIES-WATER	2,208	2,646	3,900	3,900	0.00%
8250	R&M-EQUIPMENT	121,736	122,968	135,300	125,300	-7.39%
8251	R&M-OFFICE EQUIP.	1,296	810	1,000	1,000	0.00%
8320	COMMUNICATNS- TELE&COMM.	1,624	1,249	2,200	2,200	0.00%
8385	LAUNDRY/DRY CLEAN-OTHER	1,223	1,564	2,800	2,800	0.00%
8415	TRAINING,MTGS.MEMBERSHIPS	6,838	7,450	4,400	4,400	0.00%
8525	EQUIPMENT PARTS	26,685	14,891	15,000	15,000	0.00%
8530	FUELS & LUBRICANTS	14,220	11,492	15,000	12,000	-20.00%
8535	MATERIALS	5,967	2,387	6,000	6,000	0.00%
8555	SMALL TOOLS & INSTRUMENTS	4,992	21,405	4,000	4,000	0.00%
8560	MISC.SUPPLIES	7,514	11,739	6,700	6,700	0.00%
8000 SERVICES AND SUPPLIES		240,392	230,388	260,035	249,300	-4.31%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	0	0.00%
9045	OTHER FIXED ASSETS	0	0	0	0	0.00%
9055	SHOP TOOLS	9,577	0	97,000	32,000	-67.01%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		9,577	0	97,000	32,000	-203.12%
100314 PUB. SERV. FLEET MAINT. Total		859,391	895,411	1,023,612	938,977	-9.01%

DEPARTMENT: Public Services

Program Or Division: Facilities Maintenance

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for repairing and maintaining 239,157 square feet of public buildings, restrooms, park playground equipment and play areas, as well as providing assistance and support to other City departments when needed. Playground equipment and pits are inspected weekly. Maintenance activities include carpentry, plumbing, roofing, painting, mechanical/heating, and electrical work.

ACTION STRATEGIES

1. Provide a courteous and professional level of service to the public and other City staff.
2. Respond to emergency response call-outs within 45 minutes or less. Complete service requests and work orders within an acceptable time frame.
3. Eliminate all playground liability incidents through an aggressive inspection and preventive maintenance program.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Update the facility maintenance and equipment life cycle schedule and replacement program on an ongoing basis.
2. Continue to coordinate maintenance of City facilities.
3. Continue to aggressively manage the City-wide contract for heating and air conditioning (HVAC) in an effort to reduce costs and increase dependability.
4. Encourage employees to complete trade school courses applicable to this field.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100315 PUB SERV FACILITIES MAIN.

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	208,143	186,171	207,121	239,684	15.72%
7012	OVERTIME SALARIES	35,823	41,280	60,003	58,255	-2.91%
7014	TEMP/SEASONAL WAGES	5,650	9,558	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	50,735	51,153	51,868	61,077	17.75%
7120	RETIREMENT PLAN -MISC.	145,846	31,226	43,346	55,418	27.85%
7125	SOCIAL SECURITY CHARGES	14,474	13,999	16,562	18,472	11.54%
7130	MEDICARE CHARGES	3,385	3,274	3,873	4,320	11.54%
7135	WORKERS COMP.INS.CHARGES	23,112	28,021	22,978	16,092	-29.97%
7160	UNIFORMS,BADGES & ACCESS.	596	1,521	600	600	0.00%
7000 PERSONNEL SERVICES		487,763	366,204	406,352	453,918	10.48%
8030	CONTRACT SERVICES	278,914	294,413	461,800	367,095	-20.51%
8205	JANITORIAL SERVICES	1,330	1,535	1,400	1,400	0.00%
8235	UTILITIES-ELECTRICITY	2,684	3,636	4,500	4,500	0.00%
8236	UTILITIES-GAS	160	172	100	100	0.00%
8237	UTILITIES-WATER	0	0	120	120	0.00%
8241	RENTAL-EQUIPMENT	0	653	800	800	0.00%
8250	R&M-EQUIPMENT	5,056	4,381	5,800	5,800	0.00%
8251	R&M-OFFICE EQUIP.	1,124	937	560	560	0.00%
8252	R&M-BLDGS & STRUCTURES	80,526	71,126	89,400	89,400	0.00%
8320	COMMUNICATNS- TELE&COMM.	3,039	2,707	2,400	2,400	0.00%
8385	LAUNDRY/DRY CLEAN-OTHER	782	1,390	1,500	1,500	0.00%
8415	TRAINING.MTGS,MEMBERSHIPS	2,749	1,215	2,900	2,900	0.00%
8530	FUELS & LUBRICANTS	6,058	5,691	11,600	9,300	-19.83%
8535	MATERIALS	730	379	0	0	0.00%
8555	SMALL TOOLS & INSTRUMENTS	2,259	4,369	6,700	8,000	19.40%
8560	MISC.SUPPLIES	3,715	5,724	6,000	6,000	0.00%
8000 SERVICES AND SUPPLIES		389,126	398,327	595,580	499,875	-19.15%
9035	NON STRUCTURAL IMPROVMNTS	0	0	0	0	0.00%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	0	0.00%
9045	OTHER FIXED ASSETS	15,705	2,971	0	0	0.00%
9055	SHOP TOOLS	0	0	0	0	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9000	PROPERTY	15,705	2,971	0	0	0.00%
100315	PUB SERV FACILITIES MAIN.Total	892,595	767,502	1,001,932	953,793	-5.05%

DEPARTMENT: Public Services

Program Or Division: Beach Maintenance

PROGRAM PURPOSE AND DESCRIPTION

This program provides year-round maintenance of City beaches, storm drain outlets, and restrooms. The service area includes nearly two miles between Naval Air Station, North Island and the south end of the Coronado Shores condominiums, and the Glorietta Bay Park beach area for a total of 80 acres. Program functions include regularly scheduled beach kelp raking, sanitizing, trash removal, cleaning of sidewalks and steps, fire ring checks, North Beach storm drain outlet maintenance, dog run area clean-up, weed abatement, and graffiti removal.

ACTION STRATEGIES

1. Provide a courteous and professional level of service to the public and other City staff.
2. Maintain the City's rating as one of the top ten beaches in the nation.
3. Ensure a high level of safety and cleanliness on our beach areas through daily inspections.
4. Eliminate flooding incidences in adjacent beach areas through preventive storm drain channel maintenance and berming.
5. Remove all graffiti within 24 hours of notification.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Coordinate public access to the beach.
2. Maintain public safety in coordination with Lifeguard Services.
3. Implement internal tracking of kelp management.
4. Formulate and implement methods of sharing kelp management information with the public.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100316 PUB SERV BEACH MAINTENANC						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	84,884	179,645	167,936	169,328	0.83%
7012	OVERTIME SALARIES	19,098	16,756	29,409	28,552	-2.91%
7014	TEMP/SEASONAL WAGES	27,376	47,984	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	22,549	38,774	39,317	40,364	2.66%
7120	RETIREMENT PLAN -MISC.	63,395	30,791	35,172	39,111	11.20%
7125	SOCIAL SECURITY CHARGES	7,752	14,885	12,235	12,269	0.27%
7130	MEDICARE CHARGES	1,813	3,481	2,861	2,869	0.27%
7135	WORKERS COMP.INS.CHARGES	12,630	26,868	21,602	12,828	-40.62%
7160	UNIFORMS,BADGES & ACCESS.	97	1,693	400	400	0.00%
7000 PERSONNEL SERVICES		239,594	360,878	308,933	305,721	-1.05%
8030	CONTRACT SERVICES	27,368	21,239	5,700	5,700	0.00%
8205	JANITORIAL SERVICES	5,392	25,658	24,500	24,500	0.00%
8220	DUMPING FEES	0	0	0	0	0.00%
8235	UTILITIES-ELECTRICITY	5,087	7,454	6,300	7,300	15.87%
8236	UTILITIES-GAS	201	215	200	200	0.00%
8237	UTILITIES-WATER	6,835	8,432	8,700	10,000	14.94%
8241	RENTAL-EQUIPMENT	54,510	50,681	54,700	58,700	7.31%
8250	R&M-EQUIPMENT	12,560	10,150	15,100	15,100	0.00%
8251	R&M-OFFICE EQUIP.	1,166	0	730	730	0.00%
8252	R&M-BLDGS & STRUCTURES	172	0	0	0	0.00%
8255	R&M-OUTSIDE	513	5,236	3,000	8,000	166.67%
8320	COMMUNICATNS- TELE&COMM.	339	936	1,400	1,400	0.00%
8385	LAUNDRY/DRY CLEAN-OTHER	159	343	500	500	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	1,141	0	1,700	1,700	0.00%
8530	FUELS & LUBRICANTS	20,575	19,554	25,900	27,000	4.25%
8535	MATERIALS	249	0	2,800	2,800	0.00%
8555	SMALL TOOLS & INSTRUMENTS	0	1,633	1,000	1,000	0.00%
8560	MISC.SUPPLIES	17,839	25,075	18,000	23,000	27.78%
8000 SERVICES AND SUPPLIES		154,105	176,605	170,230	187,630	9.27%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	0	0.00%
9055	SHOP TOOLS	0	0	0	0	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
100316 PUB SERV BEACH MAINTENANC		393,699	537,483	479,163	493,351	2.88%

DEPARTMENT: Engineering and Project Development **FUNCTION:** Construction and Maintenance

DEPARTMENT MISSION:

The mission of the Engineering and Project Development Department is to provide engineering management including planning, design, construction, and repair of the City's buildings, parks, streets, and utility systems.

DEPARTMENT GOALS:

- Manage assigned capital improvement projects from project identification, planning, and project design through construction.
- Preparation of Requests for Proposals, creation of a selection committee, evaluation of proposals and make recommendation to Council for final selection.
- Complete capital improvement projects within the allocated budget and specified construction period.
- Review plans and specifications, issue permits and provide construction inspection for all private projects within the public right-of-way including improvement plans, waterfront facilities, utility connections, and encroachments.
- Provide an objective study of all traffic safety issues based upon traffic warrants, traffic manuals, and other applicable publications and provide recommendations to the Traffic Operations Committee, Transportation Commission, Bicycle Advisory Committee, and City Council as needed.
- Serve on various committees including the Regional Standards Committee, Traffic Operations Committee, San Diego Regional Traffic Engineers' Council Committee, National Pollution Discharge Elimination System Committee, City Safety Committee, and others to ensure the City is up-to-date on the latest technology or regional issues.
- Provide engineering assistance and information to citizens and contractors in a timely manner.

DEPARTMENT: Engineering and Project Development **Program Or Division:** Project Development

PROGRAM PURPOSE AND DESCRIPTION

This program provides the planning, design, contractual, and construction management services necessary for the development of the City’s major capital facilities projects.

ACTION STRATEGIES

1. Provide development advice to the City Manager and City Council, including preparation of feasibility studies and recommendation of strategies that lead to facility master plan decisions supporting the City’s adopted General and Strategic Plans.
2. Prepare cost analyses for project plans that optimize development solutions within the approved budget.
3. Coordinate facility needs assessments to ensure resources are balanced with project requirements and the interrelationship of projects is considered. During project development, coordinate with outside agencies having jurisdiction or ownership of the facility.
4. Seek funding from other agencies for capital projects.
5. Establish and maintain effective project accounting practices.
6. Coordinate all planning, design, and contract administration for the adopted capital improvement program.
7. Manage individual projects in compliance with contract documents to ensure the final project fully meets the design, quality and cost expectations of the City.
8. Prepare request for proposal for council approved projects.
9. Coordinate and conduct selection of design and construction firms.
10. Manage entitlement process including public workshops, presentations to Design Review, Planning Commission, Council, Coastal Commission and others.
11. Review projects for conformance to operational needs of users.
12. Review plans for coordination between disciplines.
13. Coordinate review of plans with departments including Fire, Police, and Public Services.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

The following is list of some of the projects that the Division will be working on during FY 2015-16:

Senior Center	Cays Fire Station Parking Lot/Generator
Boat Launch Ramp and Dock	Way finding Sign System
South Beach Restroom	Repair of the Central Beach Restroom Roof
Dock C Reconstruction	Spreckels Park Playgroung Surfacing
Spreckels Park Restroom Replacement	Golf Clubhouse Carpet Repl. and Interior Paint
Animal Care Facility - HVAC	

DEPARTMENT: Engineering and Project
Development

Program Or Division: Traffic and General
Engineering
Services

PROGRAM PURPOSE AND DESCRIPTION

The Department oversees roadway design parameters and ensures proper installation in accordance with State regulations. The Department responds to traffic-related public complaints and serves on the Traffic Operations Committee. In addition, the Department issues permits and provides inspection services related to private development that occurs within or encroaches on public right of way.

ACTION STRATEGIES

1. Manage general engineering projects from project identification, planning, and project design, through construction.
2. Review plans and specifications, issue permits, and provide construction inspection for private projects within the public right-of-way including improvement plans, waterfront facilities, utility connections, and encroachments.
3. Provide an objective study of all traffic safety issues based upon traffic warrants, traffic manuals, and other applicable publications, and provide recommendations to the Traffic Operations Committee (TOC), Transportation Commission, Bicycle Advisory Committee, and the City Council.
4. Serve on various committees including Regional Standards Committee, Traffic Operations Committee, San Diego Regional Traffic Engineers' Council (SANTEC) Committee, City/County Transportation Advisory Committee (CTAC) and others to ensure that the City is up-to-date on the latest technology and regional issues.
5. Respond to and provide assistance and information to citizens and contractors in a timely manner.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Research and investigate traffic complaints and suggestions for consistency with established warrants, regulations, and City policies.
2. Permit work done in the public right-of-way to ensure compliance with construction standards through review of plans and field inspections. Also, provide a log of construction in the right-of-way documenting location, contractor and work being done.
3. Provide staff support to the Transportation Commission and the Bicycle Advisory Committee.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100370 ENGINEERING/PROJ DEVELOP.

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	532,921	565,427	660,857	646,966	-2.10%
7012	OVERTIME SALARIES	210	1,292	4,425	4,425	0.00%
7014	TEMP/SEASONAL WAGES	2,083	729	16,387	15,910	-2.91%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	83,007	102,756	106,464	106,772	0.29%
7120	RETIREMENT PLAN -MISC.	386,051	96,568	137,947	148,868	7.92%
7125	SOCIAL SECURITY CHARGES	29,322	31,748	39,237	38,469	-1.96%
7130	MEDICARE CHARGES	7,624	8,090	9,927	9,718	-2.10%
7135	WORKERS COMP.INS.CHARGES	10,110	10,795	13,275	12,368	-6.83%
7140	AUTO ALLOWANCE	4,200	2,951	2,940	2,940	0.00%
7000 PERSONNEL SERVICES		1,055,529	820,356	991,459	986,437	-0.51%
8030	CONTRACT SERVICES	2,751	4,684	103,300	10,300	-90.03%
8060	PERSONNEL SRVCS- TECHNICAL	0	2,094	0	0	0.00%
8065	PROFESSIONAL SERVICES	1,226	18,957	27,000	27,000	0.00%
8205	JANITORIAL SERVICES	0	0	0	0	0.00%
8235	UTILITIES-ELECTRICITY	0	0	0	0	0.00%
8241	RENTAL-EQUIPMENT	0	0	0	0	0.00%
8250	R&M-EQUIPMENT	0	10	0	0	0.00%
8251	R&M-OFFICE EQUIP.	646	2,844	3,440	3,440	0.00%
8320	COMMUNICATNS- TELE&COMM.	389	236	1,460	960	-34.25%
8400	POSTAGE & COURIER SRVS.	0	0	0	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	3,864	4,654	7,000	7,000	0.00%
8530	FUELS & LUBRICANTS	1,508	1,377	2,100	1,300	-38.10%
8535	MATERIALS	0	0	0	0	0.00%
8555	SMALL TOOLS & INSTRUMENTS	0	0	0	0	0.00%
8560	MISC.SUPPLIES	4,124	5,462	10,000	12,000	20.00%
8000 SERVICES AND SUPPLIES		14,508	40,317	154,300	62,000	-148.87%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	0	0.00%
9041	FURNITURE & FIXTURES	0	0	0	0	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
100370 ENGINEERING/PROJ DEVELOP. Total		1,070,037	860,673	1,145,759	1,048,437	-9.28%

DEPARTMENT: Library Services

FUNCTION: Culture and Leisure

DEPARTMENT MISSION:

The Coronado Public Library enhances the quality of life by providing resources and cultural opportunities that promote reading, life-long learning, the enjoyment of culture and leisure, and the pursuit of knowledge.

DEPARTMENT GOALS:

- Maximize the use of Library facilities by providing a pleasant, comfortable, and accessible building including furnishings, equipment and technology to facilitate such use.
- Maintain high patron satisfaction by regularly studying, analyzing, and evaluating the public's uses, needs, and attitudes regarding library services.
- Encourage regular use of the Library by the young by providing them the services, climate, resources, and assistance to cultivate their desire for literacy and learning.
- Assist and promote the public's pursuit of knowledge, self-improvement, and the life-long use of libraries by staff facilitation in the search for information resources.
- Stimulate public interest in the Library by providing educational and cultural programs including lectures, concerts, exhibits, and the "Summer Festival."

DEPARTMENT: Library Services **Program Or Division:** Library Administration

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for overall administration of the library. The activities include program and strategic planning, personnel and financial management, and public information, and support for the Library Board of Trustees.

ACTION STRATEGIES

1. Prepare quality reports and agenda packets for all monthly and special meetings of the Library Board of Trustees.
2. Plan and implement Library programs and services.
3. Disseminate information about the Coronado Public Library and its services.
4. Plan an annual Summer Festival of events with funding from sponsors.
5. Provide periodic educational and cultural exhibits that are of interest to the public and that promote learning.
6. Provide Library services to 350,000-or-more on-site visitors and 130,000 online users.
7. Manage the Library budget within appropriated limits.
8. Provide quality customer service and manage efficient and effective personnel.
9. Incorporate e-book and other e-format collections and digital services into the Library's services.
10. Liaison with Friends of the Library on Library support activities.
11. Liaison with the Coronado Cultural Arts Commission on special programs and activities.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Oversee planning, staff, library services, building maintenance, and public and community relations.
2. Plan and incorporate digital services within Library programs and services, including the newspaper digitization and PhotoAtlas projects.
3. Implement the CENIC Broadband Internet Project.
4. Complete the Library Emergency & Disaster Preparedness Plan.
5. Pending approval of CIP Budget, implement Digital Media Lab.

DEPARTMENT: Library Services **Program Or Division:** Adult Services

PROGRAM PURPOSE AND DESCRIPTION

Adult Services is responsible for providing research assistance to Library patrons by locating and retrieving information within the Library and from remote locations. The program is also responsible for the selection of materials for the Library's adult collection. The program organizes and presents cultural and educational programs for the Coronado community.

ACTION STRATEGIES

1. Provide reference assistance to Library patrons on site and via telephone.
2. Develop and maintain a current and relevant collection by selecting and adding 5,000 items each fiscal year.
3. Increase number of e-book and e-audio titles.
4. Provide assistance to those using Library internet computers and digital resources.
5. Schedule and present eight or more cultural programs per year, not counting those presented as part of the Library's annual Summer Festival.
6. Pursue digitization of Coronado newspapers, which are currently on microfilm.
7. Maintain and evaluate subscriptions to electronic databases that can be accessed on site and remotely.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Continue implementing Library Strategic Plan goals/objectives.
2. Manage acquisition of digital media, e.g. downloadable e-books, e-audio, and e-magazines.
3. Implement the digitization of Coronado newspapers microfilm collection, i.e., promote and lead workshops on the use of the new resource with the public.
4. Promote the Library's digital resources with monthly workshops and promotional material.
5. Evaluate the Library's collections and arrangement for optimal use by patrons.
6. Streamline the Library's digital services and reader's advisory on the Library's webpage and mobile apps.

DEPARTMENT: Library Services **Program or Division:** Library Technical Services

PROGRAM PURPOSE AND DESCRIPTION

The Technical Services Division is responsible for all cataloging activities at the Coronado Public Library. This division catalogs all new library materials, in a variety of formats, on OCLC. Other responsibilities include processing new materials, repairing books, or withdrawing materials which are deemed no longer useful for the library's collection.

ACTION STRATEGIES

1. Produce a quality catalog of the Library's collection by maintaining accurate bibliographic records. This includes reviewing and editing existing records as necessary and performing original cataloging as needed.
2. Produce full access to the Library's audiovisual collection of talking books, sound recordings, DVDs, Blu-rays, Playaways, e-books, e-audio and e-magazines.
3. Maintain and preserve the Library's collection of books, serials, government documents, and periodicals by in-house repair.
4. Responsible for catalog problem resolution which may include deleting monograph or serials records, correcting mismatched records, and transferring item records as required.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

Keep abreast of cataloging trends and be familiar with metadata standards. Prepare for Resource Description and Access (RDA) which is the new cataloging code for the digital environment. RDA offers libraries the potential to change significantly how bibliographic data is created and used in the fast-paced information age. This technology will be the new standard for library resource description and access.

DEPARTMENT: Library Services **Program or Division:** Library Automation
Services and Volunteers

PROGRAM PURPOSE AND DESCRIPTION

This program manages an integrated library computer system and related hardware and software comprising the web-based catalog, patron registration and circulation, Internet access, full-text magazine index, newspaper index, remote databases and their interfaces as well as the Internet access and security of all computer systems. This program also coordinates the recruitment and use of volunteers in Library operations.

ACTION STRATEGIES

1. Monitor computer systems for security purposes and maintain software and hardware.
2. Maintain and enhance the Library website and the Library pages on the City-wide website.
3. Maintain, enhance and provide public access to the Library's newspaper index.
4. Provide public access to the Library's online resources.
5. Enhance the Library's operation by managing a corps of 40 volunteers working 4,500 hours.
6. Implement Strategic Plan objectives.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Upgrade the Library's web-based catalog services and functions through new computer program release enhancements.
2. Implement and maintain new technologies as they become available and the budget allows.
3. Provide mobile-device access to the Library website and catalog.
4. Add Bookjacket cover art to the Library Catalog.
5. Enhance Library section of City-wide website.

DEPARTMENT: Library Services **Program or Division:** Library Circulation

PROGRAM PURPOSE AND DESCRIPTION

This program provides library loan services to the public through registration of patrons, check-out and check-in of library materials, issuance of overdue notices and letters and related record keeping, collection of fines and fees, handling reserve items, and collecting statistics related to the department.

ACTION STRATEGIES

1. Facilitate loan of library materials to the public.
2. Provide library cards to newly registered patrons. Replace damaged and lost cards.
3. Collect approximately \$50,000 in fines and fees for Library services.
4. Identify missing, damaged, and lost materials to begin the process of item retrieval.
5. Hold books placed on patron reserve by telephone or in-person.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

As part of the Strategic Plan, the Circulation Section has successfully implemented the addition of electronic courtesy notices, informing patrons when materials are coming due. The ability to search for patron records by a driver's license is planned in early FY 2015-16.

DEPARTMENT: Library Services

Program or Division: Youth Services

PROGRAM PURPOSE AND DESCRIPTION

The purpose of the Youth Services Division is to provide exposure to literature and other resources to youth of all ages. To make quality library services available for children, the Coronado Library maintains a current collection of materials consisting of books, magazines, e-books, reference sources, and all types of audiovisual materials on a wide variety of subjects. The division offers literature-based programs, volunteer opportunities, reader's advisory, library instruction, and research assistance.

ACTION STRATEGIES

1. Maintain a relevant collection of printed materials by adding 1,500 to 2,000 new books per year to the Children's and Teen Libraries.
2. Provide a wide variety of multimedia materials appropriate to children by adding 700 new titles per year in various audiovisual formats.
3. Promote the Children's Library through flyers, posters, press releases, displays, e-newsletters, calendars, and bookmarks, with 35% of items funded by donations.
4. Produce 350 Children's and Teen programs, including reading clubs, story hours, Teen Wednesdays, and various special events.
5. Encourage participation in the Library Junior Volunteers Club for teens to help present programs for other youth.
6. Promote reading and the retention of reading skills in children by producing two summer reading clubs (for teens and children) in cooperation with the Serra Cooperative Library System, and two other reading clubs for fall and spring, always securing 100% outside financing of program costs.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Develop programs to foster self-expression and literacy in youth, including photography shows, reading clubs, special promotions about authors, and writing projects.
2. Use our popular story hours to enhance ways for parents of young children to connect with each other and develop good parenting skills. Use our expanding Parent's Material Section to provide learning opportunities for parents and children.
3. Maximize computer and web resources for teens using links to teen-specific sites and by acquiring software to use in teen programming including social media.
4. Continue to publish a weekly e-newsletter, promoting programs and services of the Children's and Teen Library with 100% outside funding.
5. Work with other community groups to present programs about books and reading, i.e. Octagon Club, Charity League, Coronado Safe, and Cultural Arts Commission.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100550 LIBRARY SERVICES						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	1,020,327	952,549	1,029,406	1,005,538	-2.32%
7012	OVERTIME SALARIES	15,635	13,861	22,042	22,040	-0.01%
7014	TEMP/SEASONAL WAGES	368,930	383,748	441,844	441,311	-0.12%
7015	HOLIDAY PAY	0	0	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	206,161	218,165	221,221	230,030	3.98%
7120	RETIREMENT PLAN -MISC.	689,344	170,655	229,969	243,986	6.09%
7125	SOCIAL SECURITY CHARGES	84,680	82,133	91,665	90,086	-1.72%
7130	MEDICARE CHARGES	20,150	19,397	21,653	21,299	-1.63%
7135	WORKERS COMP.INS.CHARGES	5,547	5,564	5,571	5,643	1.29%
7000 PERSONNEL SERVICES		2,410,773	1,846,072	2,063,371	2,059,933	-0.17%
8030	CONTRACT SERVICES	63,042	60,054	58,600	59,100	0.85%
8205	JANITORIAL SERVICES	50,947	52,922	55,500	55,000	-0.90%
8235	UTILITIES-ELECTRICITY	89,163	102,220	84,500	89,600	6.04%
8236	UTILITIES-GAS	3,128	3,229	3,000	3,000	0.00%
8237	UTILITIES-WATER	1,048	1,308	2,000	1,500	-25.00%
8250	R&M-EQUIPMENT	6,954	7,355	8,200	8,500	3.66%
8251	R&M-OFFICE EQUIP.	6,775	8,987	8,700	9,300	6.90%
8252	R&M-BLDGS & STRUCTURES	1,357	5,246	2,600	2,600	0.00%
8320	COMMUNICATNS- TELE&COMM.	14,722	21,938	24,700	38,200	54.66%
8400	POSTAGE & COURIER SRVS.	3,156	2,851	3,600	2,600	-27.78%
8415	TRAINING,MTGS,MEMBERSHIPS	3,013	2,421	5,400	5,400	0.00%
8505	LIBRARY BOOKS	177,685	171,808	201,600	179,600	-10.91%
8555	SMALL TOOLS & INSTRUMENTS	0	115	200	200	0.00%
8560	MISC.SUPPLIES	48,593	42,870	45,300	42,300	-6.62%
8590	JANITORIAL SUPPLIES	6,829	6,178	6,800	6,500	-4.41%
8000 SERVICES AND SUPPLIES		476,414	489,501	510,700	503,400	-1.45%
9040	OFFICE & COMPUTER EQUIP.	0	3,298	0	40,200	0.00%
9045	OTHER FIXED ASSETS	0	0	10,000	0	0.00%
9000 PROPERTY		0	3,298	10,000	40,200	75.12%
9300	DEBT SERVICE	0	0	0	0	0.00%
9315	INTEREST EXPENSE	0	0	0	0	0.00%
9325	RETIREMENT OF PRINCIPAL	0	0	0	0	0.00%
9500	OTHER FINANCING USES	0	0	0	0	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
100550 LIBRARY SERVICES	Total	2,887,187	2,338,872	2,584,071	2,603,533	0.75%

DEPARTMENT: Administrative Services

Program Or Division: Other Financing
Sources and Uses

PROGRAM PURPOSE AND DESCRIPTION

According to generally accepted accounting principles, the transfer of monies between funds is recorded as a transfer out and considered an Other Financing Source for financial statement purposes. A detailed schedule of all Transfers In and Out is presented in the Summary section.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

100951 GEN.FUND-USES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9500	OTHER FINANCING USES	0	0	0	0	0.00%
9510	TRANSFER OUT	9,916,867	10,951,220	16,261,676	9,910,000	-39.06%
9515	CONTINGENCY (BUDGET ONLY)	0	0	0	257	0.00%
9520	CONTRIBUTION FOR CAP PROJ	0	0	0	0	0.00%
9551	ESCROW FEES	0	0	0	0	0.00%
9500	OTHER FINANCING USES	9,916,867	10,951,220	16,261,676	9,910,257	-64.09%
100951 GEN.FUND-USES	Total	9,916,867	10,951,220	16,261,676	9,910,257	-64.09%

THIS PAGE INTENTIONALLY LEFT BLANK



Schedule of Recreation (106) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015 and 2016

	Actual FY 2013/14	Adopted FY 2014/15	Adopted FY 20015/16
FUND BALANCE AS OF JULY 1	661,753	910,197	588,070
Reserved Fund Balance		(42,424)	
AVAILABLE FUND BALANCE	<u>661,753</u>	<u>867,773</u>	<u>588,070</u>
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Intergovernmental Revenue	-	-	15,000
Charges for Services	2,000,448	2,107,500	2,117,400
Other Revenue	-	-	25,000
Transfers in from Other Funds	2,471,000	2,471,000	2,471,000
TOTAL SOURCES OF FUNDS	<u>4,471,448</u>	<u>4,578,500</u>	<u>4,628,400</u>
USES OF FUNDS:			
7000 Personnel Services	2,755,855	3,062,653	2,865,240
8000 Services and Supplies	1,390,542	1,604,950	1,697,700
9000 Property	32,307	190,600	182,100
Transfers Out	44,300	-	-
TOTAL USES OF FUNDS	<u>4,223,004</u>	<u>4,858,203</u>	<u>4,745,040</u>
NET INCREASE/(DECREASE) TO FUND BALANCE	<u>248,444</u>	<u>(279,703)</u>	<u>(116,640)</u>
ESTIMATED FUND BALANCE AS OF JUNE 30	<u>910,197</u>	<u>588,070</u>	<u>471,430</u>

DEPARTMENT: Recreation Services

FUNCTION: Culture and Leisure

DEPARTMENT MISSION

The mission of the Recreation Services Department is to strengthen the community through programs, services and facilities that enhance personal development, promote healthy lifestyles, encourage community involvement, and foster environmental stewardship.

DEPARTMENT GOALS

- Provide opportunities for safe, healthy, and positive recreational experiences for all citizens and visitors.
- Provide recreation experiences that promote personal development and enrichment, health and wellness, lifelong learning, and positive lifestyle choices.
- Create opportunities for community gatherings, play, celebration, and unity.
- Collaborate with community agencies to build and develop assets, enhance safety and security, and facilitate community problem solving.
- Provide things to do, places to go, and people that care for teenage residents.
- Increase accessibility to recreation facilities and services.
- Provide a safe, supportive environment for school-aged youth during non-school hours including opportunities for physical, social, and emotional skill development and positive interaction with peers and adult role models.
- Provide outlets for creativity and personal expression.
- Improve access to recreation opportunities for the senior population.
- Provide opportunities for community service and the development of leadership skills.
- Promote economic vitality and attractiveness through effectively designed and well-maintained recreation, sports, and community gathering facilities.
- Protect and preserve our environmental resources.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 106

RECREATION SERVICES

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
5500 PUBLIC SWIM ADMISSION	198,955	188,484	200,000	200,000	0.00%
5501 POOL-CONCESSIONS	4,907	4,638	5,000	5,000	0.00%
5505 SWIM CLASSES	114,696	112,704	100,000	107,600	7.60%
5506 WATER AEROBICS	9,654	10,336	10,000	15,700	57.00%
5515 POOL RENTAL	18,272	18,559	20,000	17,000	-15.00%
5517 AQUATICS CAMP	18,191	18,906	16,000	17,000	6.25%
5521 AQUATICS SPECIAL EVEN	2,983	199	3,000	3,000	0.00%
5525 CONTRACT PROGRAMS	203,650	228,571	225,000	248,500	10.44%
5530 YOUTH PROGRAMS REV	17,109	17,883	16,000	16,000	0.00%
5531 SKATEBOARD PARK REVEN	26,847	28,366	30,000	30,000	0.00%
5533 SKATEPARK-CONCESSIONS	9,189	9,257	10,000	10,000	0.00%
5534 SKATEPARK PROGRAMS	6,947	5,381	10,000	7,000	-30.00%
5540 RECREATION -CAMP CORO	163,845	150,284	175,000	186,600	6.63%
5541 REC.-AFTER SCHOOL PRO	13,002	12,442	16,000	16,800	5.00%
5542 REC.-PRESCHOOL CLASSES	49,591	64,666	65,000	47,200	-27.38%
5543 REC.-GYMNASTICS/DANCE	4,334	2,682	5,000	0	0.00%
5544 REC.-YOUTH SPORTS	54,521	47,734	50,000	52,400	4.80%
5545 REC.-TEEN PROGRAMS	49,414	38,197	50,000	52,400	4.80%
5546 REC.-SPECIAL EVENTS	6,746	8,283	12,000	12,000	0.00%
5547 FACILITY USE- MISC. ROO	36,832	41,676	40,000	40,000	0.00%
5548 RECREATION-SPECIALTY	17,816	13,161	10,000	9,400	-6.00%
5549 REC-OPEN GYM	15,710	14,419	14,000	27,000	92.86%
5550 RECREATION-ADULT SPOR	3,985	4,200	3,000	3,100	3.33%
5551 RECREATION-FITNESS CE	77,331	73,139	80,000	80,000	0.00%
5552 RECREATION-CLIMBING W	12,871	6,169	15,000	15,700	4.67%
5553 RECREATION-ADULT PROG	4,865	3,144	5,000	5,200	4.00%
5554 FACILITY USE-PARKS	64,469	76,435	85,000	85,000	0.00%
5555 FACILITY USE-BANQUET	319,431	294,918	305,000	305,000	0.00%
5556 FACILITY USE-CATERING	58,098	51,146	45,000	50,000	11.11%
5557 FACILITY USE-GYMNASIU	16,259	8,445	13,000	18,000	38.46%
5558 FACILITY USE-PLAYHOUS	15,415	10,000	14,000	14,000	0.00%
5559 SNACK BAR SALES	11,205	9,237	11,000	11,000	0.00%
5560 TENNIS PROGRAMS	193,924	205,079	250,000	219,500	-12.20%
5561 TENNIS COURT FEES	29,576	61,232	50,000	10,000	-80.00%

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
5562 TENNIS SHOP RENT	3,557	3,223	3,500	3,500	0.00%
5563 TENNIS PRO COURT RENT	0	0	0	40,000	0.00%
5564 TENNIS CONCESSIONS	565	6,230	6,000	2,400	-60.00%
5570 REC.-BOATING CLASSES	1,130	8,695	10,000	11,400	14.00%
5571 REC.-BOAT RENTAL	26,963	81,594	75,000	80,000	6.67%
5572 REC.-BOAT STORAGE	20,465	29,511	30,000	30,000	0.00%
5573 BOATING CONTRACT PROG	0	0	0	13,000	0.00%
510 CHARGES CURRENT SERVICES	1,903,317	1,969,222	2,082,500	2,117,400	1.68%
5860 GRANT REVENUE	0	0	0	15,000	0.00%
570 INTERGOVERNMENTAL REVENUE	0	0	0	15,000	1,500,000.00%
5920 MISC REV	25	-1,293	0	0	0.00%
590 OTHER REVENUE	25	-1,293	0	0	0.00%
6316 PORT REIMB -RECREATIO	30,739	32,519	25,000	25,000	0.00%
630 REIMBURSEMENTS	30,739	32,519	25,000	25,000	0.00%
6910 TRANSFERS IN	2,878,666	2,471,000	2,471,000	2,471,000	0.00%
690 OTHER FINANCING SOURCES	2,878,666	2,471,000	2,471,000	2,471,000	0.00%
RECREATION SERVICES	4,812,747	4,471,447	4,578,500	4,628,400	1.09%

DEPARTMENT: Recreation

Program Or Division: Administration

PROGRAM PURPOSE AND DESCRIPTION

This program provides direction, support and administration for all Recreation divisions. This entails overall management of the department including payroll, resource development, activity registration, personnel management and development, publicity, policy guidance, budgeting and accounting, strategic planning, performance measurement, as well as serving as a liaison with the Parks and Recreation Commission. Recreation Administration initiates and coordinates with other City departments and community agencies to provide recreation services and in the design and development of recreation, athletic, and cultural facilities. This program coordinates joint use of the Coronado Unified School District and the San Diego Unified Port District facilities, as well as the use of City fields by youth clubs and sports teams.

ACTION STRATEGIES

1. Provide clear direction to staff regarding goals, strategies, fiscal management and work plan.
2. Use performance measures and participation tracking to document service levels and impacts.
3. Ensure services are available, affordable, and accessible to all members of the community.
4. Ensure staff is professional, competent, well-trained, courteous, efficient and effective.
5. Coordinate the provision of recreation services and resources with community agencies and groups.
6. Ensure department information and publicity is accurate, professional, accessible and exciting.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Update Department Operations Manual and City Municipal Code related to Parks and Recreation.
2. Provide training opportunities to enhance the performance of all department staff.
3. Manage the increasing number of requests for special events and activities on our beaches and in our parks.
4. Participate in the assessment and design of senior services and potential new senior facility.
5. Sustain revenues to maintain balanced budget with current general fund subsidy.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

106511 REC.-ADMINISTRATION						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	253,979	257,864	267,309	223,627	-16.34%
7012	OVERTIME SALARIES	446	0	1,221	1,220	-0.08%
7014	TEMP/SEASONAL WAGES	73,579	71,979	77,045	76,225	-1.06%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERJA PLAN BENEFIT	51,137	54,119	54,879	52,117	-5.03%
7120	RETIREMENT PLAN -MISC.	172,645	42,984	55,950	51,477	-8.00%
7125	SOCIAL SECURITY CHARGES	19,213	19,566	20,402	17,896	-12.28%
7130	MEDICARE CHARGES	4,834	4,864	5,063	4,392	-13.26%
7135	WORKERS COMP.INS.CHARGES	5,519	5,695	6,749	5,595	-17.10%
7140	AUTO ALLOWANCE	3,600	3,614	3,600	1,800	-50.00%
7160	UNIFORMS.BADGES & ACCESS.	470	115	500	1,500	200.00%
7000 PERSONNEL SERVICES		585,423	460,800	492,717	435,849	-13.05%
8020	COMPUTER SUPPORT/LIC-YRLY	7,760	10,000	10,000	10,000	0.00%
8030	CONTRACT SERVICES	27,514	33,220	42,900	39,700	-7.46%
8250	R&M-EQUIPMENT	1,036	2,458	0	0	0.00%
8251	R&M-OFFICE EQUIP.	2,392	4,071	700	10,900	1,457.14%
8320	COMMUNICATNS- TELE&COMM.	3,222	2,886	5,500	4,000	-27.27%
8395	PERMITS & FEES	1,299	1,342	2,900	2,900	0.00%
8400	POSTAGE & COURIER SRVS.	4,037	4,509	4,500	4,500	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	3,207	5,082	5,050	5,000	-0.99%
8425	PRINTING SERVICES	19,507	19,915	21,800	23,300	6.88%
8530	FUELS & LUBRICANTS	0	0	0	0	0.00%
8535	MATERIALS	4,255	225	3,600	3,600	0.00%
8560	MISC.SUPPLIES	4,680	4,103	5,100	5,100	0.00%
8561	PAPER & PRINTER SUPPLIES	2,610	2,250	2,700	2,700	0.00%
8570	SPECIAL EVENTS	911	348	250	300	20.00%
8000 SERVICES AND SUPPLIES		82,430	90,410	105,000	112,000	6.25%
9040	OFFICE & COMPUTER EQUIP.	5,512	8,031	4,000	4,000	0.00%
9045	OTHER FIXED ASSETS	16,000	0	0	0	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		21,512	8,031	4,000	4,000	0.00%
9300	DEBT SERVICE	0	0	0	0	0.00%
9315	INTEREST EXPENSE	0	0	0	0	0.00%
9325	RETIREMENT OF PRINCIPAL	0	0	0	0	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
106511 REC.-ADMINISTRATION	Total	689,366	559,240	601,717	551,849	-9.04%

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for providing a variety of recreation programs and services that promote healthy lifestyles, build a sense of community, enrich the lives of citizens, encourage lifelong learning and leisure skills, and contribute to a strong quality of life. This program serves the varied needs and interests of all citizens of the community, across all age groups and capabilities. Emphasis is placed on youth development and teen programs. This program collaborates closely with local schools and community organizations to coordinate programs and schedules, share facilities, and maximize the opportunity for safe, social, recreational and educational experiences for citizens. Programs include enrichment classes, sports instruction and leagues, dance and fitness classes, art classes, teen programs, preschool developmental activities, trips, special events, day camps, after school supervision, and involvement in community special events. This Program also operates the Coronado Skatepark and assists in the coordination of facilities for community youth sports associations.

ACTION STRATEGIES

1. Provide high quality programs with excellent staff.
2. Provide diverse and innovative programs, serving all age groups.
3. Provide programs that support and strengthen families and community through partnerships with community agencies, including Coronado Unified School District, Coronado SAFE and the Coronado Cultural Arts Commission.
4. Provide programs that promote healthy lifestyles and opportunities for personal enrichment.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Outreach to the community to establish that the recreation department is the agency that serves the leisure needs of children and adults of all ages, sizes and abilities.
2. Create an awareness of the impact each person has on the environment through events, policies, practices, community involvement and modeling responsible behaviors.
3. Establish the Coronado Community Center as a safe place for students to go to after school where they can participate in enriching activities.
4. Enhance the offering of recreation activities and leadership development programs at the Community Center targeting high school students, adults and seniors.
5. Provide community-wide special events to bring citizens together to celebrate Coronado and highlight services offered by the Recreation Department.
6. Highlight Coronado's resources with celebrations to honor the 125th Anniversary of Coronado

City of Coronado Expenditures Budget

Fiscal Year 2015-16

106512 REC.-PROGRAMS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	173,673	175,232	202,293	202,293	0.00%
7012	OVERTIME SALARIES	2,808	1,672	10,497	10,500	0.03%
7014	TEMP/SEASONAL WAGES	519,760	472,041	572,736	506,179	-11.62%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	42,279	48,468	49,146	51,104	3.98%
7120	RETIREMENT PLAN -MISC.	152,051	51,098	76,271	87,723	15.02%
7125	SOCIAL SECURITY CHARGES	43,243	40,343	48,703	44,576	-8.47%
7130	MEDICARE CHARGES	10,114	9,435	11,390	10,425	-8.47%
7135	WORKERS COMP.INS.CHARGES	12,343	12,817	15,187	13,219	-12.96%
7160	UNIFORMS,BADGES & ACCESS.	3,697	4,017	3,500	4,200	20.00%
7000 PERSONNEL SERVICES		959,968	815,123	989,723	930,220	-6.40%
8030	CONTRACT SERVICES	1,535	582	1,800	0	0.00%
8067	PROGRAM SERVICES	182,223	207,367	200,000	216,000	8.00%
8205	JANITORIAL SERVICES	15,632	9,860	4,000	0	0.00%
8240	RENTAL-AUTO	2,458	0	0	0	0.00%
8250	R&M-EQUIPMENT	138	266	200	300	50.00%
8251	R&M-OFFICE EQUIP.	636	0	600	600	0.00%
8254	R&M-NON-STRUCTURAL	2,623	103	500	500	0.00%
8320	COMMUNICATNS- TELE&COMM.	3,655	2,892	4,200	4,200	0.00%
8390	MISC.SERVICES	556	285	600	600	0.00%
8415	TRAINING,MTGS.MEMBERSHIPS	6,456	5,648	7,000	10,000	42.86%
8425	PRINTING SERVICES	779	726	1,400	1,400	0.00%
8530	FUELS & LUBRICANTS	813	1,678	4,700	2,000	-57.45%
8535	MATERIALS	400	420	400	500	25.00%
8555	SMALL TOOLS & INSTRUMENTS	192	122	200	200	0.00%
8560	MISC.SUPPLIES	2,073	2,814	2,400	2,500	4.17%
8561	PAPER & PRINTER SUPPLIES	405	800	800	800	0.00%
8565	PROGRAM SUPPLIES	68,154	74,722	75,000	75,000	0.00%
8570	SPECIAL EVENTS	30,452	26,597	33,000	54,000	63.64%
8590	JANITORIAL SUPPLIES	363	443	300	300	0.00%
8595	SAFETY & 1ST AID SUPPLIES	658	600	600	600	0.00%
8000 SERVICES AND SUPPLIES		320,201	335,925	337,700	369,500	8.61%
9040	OFFICE & COMPUTER EQUIP.	540	0	500	500	0.00%
9045	OTHER FIXED ASSETS	1,084	0	1,100	1,100	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9000 PROPERTY		1,624	0	1,600	1,600	0.00%
106512 REC.-PROGRAMS	Total	1,281,793	1,151,048	1,329,023	1,301,320	-2.13%

DEPARTMENT: Recreation

Program Or Division: Aquatics

PROGRAM PURPOSE AND DESCRIPTION

This program provides a variety of aquatics programs in a safe and clean environment that promote healthy lifestyles and enhance personal aquatic skills and fitness. The Program is responsible for the operation of the Aquatics Center which consists of a state-of-the-art 50 meter competition pool and a recreational pool with a zero depth entry and water feature. Programs include “Learn to Swim” instruction for ages six months to adult, water fitness classes, Arthritis classes, recreational swimming for all ages, lap swimming and training and Splashball.

ACTION STRATEGIES

1. Conduct “Learn to Swim Program” year-round for ages six months to adult.
2. Conduct year round water aerobics and arthritis classes for adults.
3. Provide a varied schedule for recreational swimming in a safe, clean swimming environment with proper equipment and toys to promote the benefit of good health and exercise.
4. Provide a pool rental program with proper equipment and certified staff for group events and birthday parties.
5. Maintain the pool in peak operating condition through scheduled maintenance and monitoring.
6. Maintain certified, competent, well-informed, motivated staff through regular training.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Market to retain current users and acquire new clientele, achieving maximum use of the facilities.
2. Develop marketing tools for effective recruitment and retention of aquatics personnel.
3. Continue to offer swimming lessons, water aerobics and arthritis classes year round.
4. Promote aquatics safety in the community.
5. Offer a summer evening family event for the community.
6. Purchase Inflatables to increase participation for all ages, birthday parties and special events.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

106513 REC.-AQUATICS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	152,768	147,238	191,316	194,806	1.82%
7012	OVERTIME SALARIES	381	0	3,162	3,160	-0.06%
7014	TEMP/SEASONAL WAGES	400,502	407,546	359,080	351,266	-2.18%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	35,233	48,468	49,146	51,104	3.98%
7120	RETIREMENT PLAN -MISC.	129,452	34,533	57,578	68,425	18.84%
7125	SOCIAL SECURITY CHARGES	33,392	33,641	34,321	34,052	-0.78%
7130	MEDICARE CHARGES	7,810	7,868	8,027	7,964	-0.78%
7135	WORKERS COMP.INS.CHARGES	9,117	9,097	10,785	10,189	-5.53%
7160	UNIFORMS,BADGES & ACCESS.	3,852	4,337	4,200	4,200	0.00%
7000 PERSONNEL SERVICES		772,507	692,728	717,615	725,166	1.04%
8030	CONTRACT SERVICES	30,493	37,956	60,200	57,600	-4.32%
8235	UTILITIES-ELECTRICITY	85,800	92,664	85,000	115,000	35.29%
8236	UTILITIES-GAS	97,233	98,165	95,000	97,900	3.05%
8237	UTILITIES-WATER	19,812	18,870	20,000	20,600	3.00%
8240	RENTAL-AUTO	0	5,182	5,000	8,500	70.00%
8241	RENTAL-EQUIPMENT	0	0	0	0	0.00%
8250	R&M-EQUIPMENT	5,231	8,678	9,300	9,300	0.00%
8251	R&M-OFFICE EQUIP.	478	1,486	1,000	1,000	0.00%
8252	R&M-BLDGS & STRUCTURES	0	0	40,500	40,500	0.00%
8320	COMMUNICATNS- TELE&COMM.	1,022	993	2,000	5,000	150.00%
8395	PERMITS & FEES	1,016	1,734	1,800	1,800	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	3,353	1,479	2,600	3,300	26.92%
8425	PRINTING SERVICES	308	327	1,000	1,000	0.00%
8501	CONCESSION SUPPLIES	4,369	3,682	3,500	3,500	0.00%
8535	MATERIALS	5,522	12,203	8,100	8,100	0.00%
8555	SMALL TOOLS & INSTRUMENTS	178	0	500	500	0.00%
8560	MISC.SUPPLIES	767	1,415	3,500	3,500	0.00%
8565	PROGRAM SUPPLIES	1,496	2,059	2,300	2,800	21.74%
8570	SPECIAL EVENTS	16,560	13,313	14,600	14,600	0.00%
8575	WATER PURIFICATION AGENTS	64,267	64,982	72,000	72,000	0.00%
8590	JANITORIAL SUPPLIES	1,650	1,837	2,000	3,900	95.00%
8595	SAFETY & 1ST AID SUPPLIES	1,698	1,643	1,600	1,600	0.00%
8000 SERVICES AND SUPPLIES		341,254	368,667	431,500	472,000	8.58%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9045	OTHER FIXED ASSETS	0	2,069	135,000	111,500	-17.41%
9000	PROPERTY	0	2,069	135,000	111,500	-21.08%
106513	REC.-AQUATICS					
	Total	1,113,761	1,063,464	1,284,115	1,308,666	1.88%

DEPARTMENT: Recreation

**Program Or
Division:**

Tennis

PROGRAM PURPOSE AND DESCRIPTION

This program provides tennis programs and services in a safe and welcoming environment that promote healthy life styles, enhance personal tennis skills and fitness, and encourage life-long leisure skills. The program is responsible for the operation of the Coronado Tennis Center and satellite tennis courts at the Cays Park, Library Park, and Coronado High School. Programs include tennis instruction for ages three to adult in group and private lessons, competitive play and tournament events. The program works closely with the Coronado Unified School District and the Coronado Tennis Association to coordinate the use of courts for competitive leagues, instructional clinics, and social tennis play and events.

ACTION STRATEGIES

1. Provide high quality, well-maintained tennis facilities affording balanced opportunities for drop-in play, reserved court use, instruction and competitive play.
2. Provide clear, accurate, up-to-date, user-friendly court schedule information.
3. Provide tennis instruction in group and private lessons for young children, juniors and adults.
4. Work collaboratively with the Coronado Tennis Association to support league play, junior clinics, social and sanctioned tennis tournaments, and social tennis events.
5. Establish excellent customer service policies to create a welcoming, family-friendly tennis environment for Coronado citizens, visitors and guests.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Complete Policies and Procedures Guide to define the terms of support of the City to the CTA and the CTA to the City.
2. Create grass roots tennis programs to encourage youth in the community to play tennis.
3. Further develop staffing schedules and procedures to provide optimal customer service within program budget restrictions.
4. Complete and publish a Tennis Guidelines document to communicate standards for court use priorities and procedures.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

106514 RECREATION -TENNIS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	47,157	58,764	77,612	52,471	-32.39%
7012	OVERTIME SALARIES	81	1,421	0	0	0.00%
7014	TEMP/SEASONAL WAGES	34,614	38,454	21,881	21,391	-2.24%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	10,570	22,370	26,464	11,793	-55.44%
7120	RETIREMENT PLAN -MISC.	27,381	9,844	16,469	12,278	-25.45%
7125	SOCIAL SECURITY CHARGES	5,075	6,134	6,169	4,579	-25.76%
7130	MEDICARE CHARGES	1,187	1,435	1,443	1,071	-25.76%
7135	WORKERS COMP.INS.CHARGES	1,021	1,199	1,949	1,378	-29.30%
7000 PERSONNEL SERVICES		127,084	139,621	151,986	104,963	-44.80%
8005	ACCTG & AUDITING SRVCS	0	0	2,000	0	0.00%
8030	CONTRACT SERVICES	-1,185	348	0	37,300	0.00%
8067	PROGRAM SERVICES	131,373	155,602	150,000	143,000	-4.67%
8205	JANITORIAL SERVICES	51,677	51,041	53,400	17,400	-67.42%
8235	UTILITIES-ELECTRICITY	17,232	22,802	17,000	23,000	35.29%
8236	UTILITIES-GAS	2,105	1,109	1,700	1,700	0.00%
8237	UTILITIES-WATER	5,009	5,366	4,500	5,700	26.67%
8251	R&M-OFFICE EQUIP.	0	605	0	500	0.00%
8254	R&M-NON-STRUCTURAL	3,547	3,038	4,200	3,000	-28.57%
8255	R&M-OUTSIDE	0	0	27,000	0	0.00%
8320	COMMUNICATNS- TELE&COMM.	3,692	3,523	5,000	5,000	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	2,166	2,178	1,500	4,400	193.33%
8425	PRINTING SERVICES	371	70	1,000	500	-50.00%
8501	CONCESSION SUPPLIES	287	1,443	750	1,000	33.33%
8560	MISC.SUPPLIES	2,445	3,354	2,500	2,500	0.00%
8561	PAPER & PRINTER SUPPLIES	129	0	400	400	0.00%
8565	PROGRAM SUPPLIES	20,347	20,109	10,000	26,500	165.00%
8590	JANITORIAL SUPPLIES	0	0	0	6,000	0.00%
8000 SERVICES AND SUPPLIES		239,194	270,587	280,950	277,900	-1.10%
106514 RECREATION -TENNIS Total		366,278	410,207	432,936	382,863	-13.08%

DEPARTMENT: Recreation

Program Or Division: Operations

PROGRAM PURPOSE AND DESCRIPTION

This program manages the operations, scheduling and marketing of the Community Center, City Parks and Beaches. The primary goal is to preserve facilities for recreation activities that strengthen community, promote healthy lifestyles and develop youth. The program provides space for family celebrations like weddings, showers and birthdays. The program manages multiple uses of the Community Center with meeting rooms, fitness rooms, gymnasium, climbing wall, banquet room, and a playhouse. The Program works with the school district, youth groups, service clubs and citizens to provide the highest quality facilities for meetings, activities, and social gatherings.

ACTION STRATEGIES

1. Operate facilities in a fiscally prudent manner, achieving targeted revenue and participation numbers while minimizing expenditures.
2. Provide high quality, well maintained facilities affording pleasing, safe, secure places to recreate.
3. Ensure that citizens meet knowledgeable staff with the highest quality of customer service.
4. Provide the highest quality of facilities and equipment for citizen's physical fitness activities.
5. Supervise weddings on the beach to regulate commercial beach use as directed by City Council.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Maintain Facility Maintenance Program using daily, weekly and yearly condition reporting practices.
2. Through a new usage agreement with the Coronado Playhouse Non Profit Group we will create additional Playhouse use opportunities and increase revenue recovery from the Playhouse by partnering with the Coronado Playhouse Group in renting the Playhouse to outside groups.
3. Replace or overhaul the three treadmills in the Fitness Room as they have completed their lifespan.
4. Continue to educate private wedding planners and coordinators about the beach use policies implemented by the City in 2012.
5. Maximize facility use of the meeting spaces in the Community Center and Club Room.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

106515 REC.-OPERATIONS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	176,771	184,969	218,002	177,676	-18.50%
7012	OVERTIME SALARIES	41	161	0	0	0.00%
7014	TEMP/SEASONAL WAGES	161,665	180,540	198,325	160,566	-19.04%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	38,756	55,925	56,708	54,936	-3.12%
7120	RETIREMENT PLAN -MISC.	118,059	33,297	52,019	43,382	-16.60%
7125	SOCIAL SECURITY CHARGES	20,438	22,201	25,812	20,971	-18.76%
7130	MEDICARE CHARGES	4,780	5,192	6,037	4,905	-18.76%
7135	WORKERS COMP.INS.CHARGES	10,982	13,139	14,077	7,861	-44.16%
7160	UNIFORMS,BADGES & ACCESS.	1,929	2,047	2,100	2,100	0.00%
7000 PERSONNEL SERVICES		533,421	497,471	573,079	472,397	-21.31%
8030	CONTRACT SERVICES	25,473	19,337	36,900	37,200	0.81%
8205	JANITORIAL SERVICES	78,544	82,888	130,800	130,800	0.00%
8235	UTILITIES-ELECTRICITY	101,399	124,522	132,300	136,300	3.02%
8236	UTILITIES-GAS	11,462	14,186	25,000	25,000	0.00%
8237	UTILITIES-WATER	20,303	19,906	22,200	22,900	3.15%
8250	R&M-EQUIPMENT	5,497	6,018	6,000	6,500	8.33%
8254	R&M-NON-STRUCTURAL	2,273	4,232	7,600	2,700	-64.47%
8255	R&M-OUTSIDE	1,073	0	0	0	0.00%
8320	COMMUNICATNS- TELE&COMM.	0	0	0	0	0.00%
8395	PERMITS & FEES	603	593	800	800	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	4,263	2,245	3,900	5,500	41.03%
8425	PRINTING SERVICES	4,761	2,435	5,000	5,000	0.00%
8501	CONCESSION SUPPLIES	6,391	6,166	10,000	10,000	0.00%
8555	SMALL TOOLS & INSTRUMENTS	1,383	864	1,500	1,500	0.00%
8560	MISC.SUPPLIES	4,749	5,241	5,300	5,400	1.89%
8565	PROGRAM SUPPLIES	5,666	6,467	7,000	7,100	1.43%
8590	JANITORIAL SUPPLIES	22,847	21,074	26,500	27,300	3.02%
8000 SERVICES AND SUPPLIES		296,687	316,174	420,800	424,000	0.75%
9010	ATHLETIC EQUIPMENT	4,256	5,000	30,000	30,000	0.00%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	0	0.00%
9041	FURNITURE & FIXTURES	550	0	5,000	5,000	0.00%
9045	OTHER FIXED ASSETS	4,181	4,719	5,000	20,000	300.00%
9000 PROPERTY		8,986	9,719	40,000	55,000	27.27%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
106515 REC.-OPERATIONS	Total	839,094	823,364	1,033,879	951,397	-8.67%

DEPARTMENT: Recreation

Program Or Division: Boating

PROGRAM PURPOSE AND DESCRIPTION

This program supports public access to Glorietta Bay for recreational use of non-motorized paddling and rowing water vessels. The program includes education, skill instruction, activity and event participation for personal enrichment, fitness and sport for individuals and teams, in a safe and secure environment that promotes healthy life styles and encourages life-long leisure skills. The program is responsible for the operation of the Coronado Boathouse. The program will work closely with area rowing clubs, schools and universities to develop opportunities for team and competitive rowing.

ACTION STRATEGIES

1. Maintain a safe, secure, and friendly environment to experience paddling and rowing opportunities.
2. Provide rowing and paddling vessels and equipment for day use rental.
3. Provide storage for personal rowing and paddling vessels on a monthly or annual basis.
4. Provide a well-rounded program of instruction for youth and adults to learn paddling and rowing skills, boat handling, and small craft safety.
5. Establish excellent customer service policies to create a welcoming, family- friendly boating environment for Coronado citizens, visitors and guests.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Develop cooperative programming with clubs and schools to facilitate team activities.
2. Maximize vessel storage capacity of the boathouse.
3. Maintain a variety of vessels that are available for the community to rent and use during classes and camps.
4. Offer boating programs that are instructional, competitive, club activities, sports, special events, for fitness and for and team building activities.
5. Outreach to the community to raise the overall participation in paddle sports
6. Establish additional funding sources for boathouse programs including establishing a volunteer program and a non-profit support organization.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

106516 REC.-BOATHOUSE						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	14,867	14,393	35,705	35,705	0.00%
7012	OVERTIME SALARIES	294	0	0	0	0.00%
7014	TEMP/SEASONAL WAGES	63,499	106,964	67,439	119,603	77.35%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	3,523	11,185	11,342	11,793	3.98%
7120	RETIREMENT PLAN -MISC.	12,165	5,398	11,137	12,766	14.63%
7125	SOCIAL SECURITY CHARGES	4,880	7,519	6,395	9,629	50.57%
7130	MEDICARE CHARGES	1,141	1,759	1,496	2,252	50.58%
7135	WORKERS COMP.INS.CHARGES	1,471	2,070	2,021	2,898	43.39%
7160	UNIFORMS,BADGES & ACCESS.	1,950	824	2,000	2,000	0.00%
7000 PERSONNEL SERVICES		103,792	150,112	137,533	196,645	30.06%
8030	CONTRACT SERVICES	0	0	0	0	0.00%
8067	PROGRAM SERVICES	0	275	10,000	22,000	120.00%
8235	UTILITIES-ELECTRICITY	5,388	6,926	5,000	5,200	4.00%
8236	UTILITIES-GAS	0	0	0	0	0.00%
8237	UTILITIES-WATER	1,611	2,403	2,000	2,100	5.00%
8250	R&M-EQUIPMENT	10,178	0	1,500	1,500	0.00%
8395	PERMITS & FEES	0	0	500	500	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	1,063	255	1,000	2,000	100.00%
8425	PRINTING SERVICES	0	0	1,000	1,000	0.00%
8535	MATERIALS	719	144	500	500	0.00%
8555	SMALL TOOLS & INSTRUMENTS	383	282	500	500	0.00%
8560	MISC.SUPPLIES	2,052	612	1,000	1,000	0.00%
8565	PROGRAM SUPPLIES	49,674	3,771	3,000	3,000	0.00%
8595	SAFETY & 1ST AID SUPPLIES	235	2,341	3,000	3,000	0.00%
8000 SERVICES AND SUPPLIES		71,305	17,009	29,000	42,300	31.44%
9045	OTHER FIXED ASSETS	0	12,488	10,000	10,000	0.00%
9000 PROPERTY		0	12,488	10,000	10,000	0.00%
106516 REC.-BOATHOUSE Total		175,097	179,609	176,533	248,945	29.09%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

106951 RECREATION - USES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9510	TRANSFER OUT	0	44,300	0	0	0.00%
9500 OTHER FINANCING USES		0	44,300	0	0	0.00%
106951 RECREATION - USES Total		0	44,300	0	0	0.00%

Schedule of Community Development (108) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015 and 2016

	Actual FY 2013/14	Adopted FY 2014/15	Adopted FY 2015/16
FUND BALANCE AS OF JULY 1	727,574	1,503,759	1,745,750
Reserved Fund Balance		(1,113)	
AVAILABLE FUND BALANCE	<u>727,574</u>	<u>1,502,646</u>	<u>1,745,750</u>
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Licenses & Permits	696,007	550,000	650,000
Charges for Services	795,372	737,000	515,000
Transfers in from Other Funds	830,000	830,000	800,000
TOTAL SOURCES OF FUNDS	<u>2,321,380</u>	<u>2,117,000</u>	<u>1,965,000</u>
USES OF FUNDS:			
7000 Personnel Services	1,041,919	1,239,896	1,297,277
8000 Services and Supplies	473,675	634,000	646,680
9000 Non-Recurring Expenses	29,600	-	-
TOTAL USES OF FUNDS	<u>1,545,194</u>	<u>1,873,896</u>	<u>1,943,957</u>
NET INCREASE/(DECREASE) TO FUND BALANCE	<u>776,186</u>	<u>243,104</u>	<u>21,043</u>
ESTIMATED FUND BALANCE AS OF JUNE 30	<u><u>1,503,759</u></u>	<u><u>1,745,750</u></u>	<u><u>1,766,793</u></u>

DEPARTMENT: **Community
Development**

FUNCTION: Planning and Building
Services

DEPARTMENT MISSION:

The mission of the Community Development Department is to provide service to the City Council, appointed Commissions, City staff and public related to building and planning activities within the community. The Department facilitates the development of policies to reflect the goals and objectives of the City Council and prepares regulations to implement these policies. The Department focuses on providing a high level of technical and professional support to carry out the City's policies and regulations relating to land use planning, building, and code enforcement.

DEPARTMENT GOALS:

- Implement City policies and regulations relating to land use, environment and structures.
- Ensure safe, structurally sound and accessible structures pursuant to applicable state standards.
- Provide objective, knowledgeable, and courteous service.
- Provide accurate and timely responses to inquiries regarding planning, zoning and building issues.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 108

COMMUNITY DEVELOPMENT

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4300 BUILDING INSPECTION	506,074	604,722	500,000	600,000	20.00%
4301 BLDG STDS ADMIN FEE	227	292	0	0	0.00%
4305 STRONG MOTION INSTRUM	275	336	0	0	0.00%
4306 REINSPECTION FEE	0	244	0	0	0.00%
4310 P/M/E PERMITS	82,438	90,013	50,000	50,000	0.00%
4320 NOT USED - SEE 4310	-24	0	0	0	0.00%
4330 NOT USED - SEE 4310	-24	0	0	0	0.00%
420 LICENSES & PERMITS	588,967	695,607	550,000	650,000	18.18%
4610 CODE ENFORCEMENT FINE	200	400	0	0	0.00%
450 FINES & FEES	200	400	0	0	0.00%
5400 PLANNING PERMITS	72,176	89,543	50,000	50,000	0.00%
5413 CAL GREEN CODE PLAN C	0	0	300,000	0	0.00%
5415 BUILDING PLAN CHECK	290,650	420,083	200,000	300,000	50.00%
5416 P/M/E PLAN CHECK	15,772	24,557	5,000	5,000	0.00%
5420 ZONING PLAN CHECK	52,778	64,324	50,000	50,000	0.00%
5421 FIRE PLAN CHECK	52,632	84,732	50,000	50,000	0.00%
5422 FIRE INSPECTION	61,624	92,421	50,000	50,000	0.00%
5425 DIGITAL SCAN FEE-BUIL	13,427	18,626	32,000	10,000	-68.75%
5426 DIGITAL SCAN FEE-PLAN	85	170	0	0	0.00%
510 CHARGES CURRENT SERVICES	559,145	794,457	737,000	515,000	-30.12%
5920 MISC REV	1,285	915	0	0	0.00%
590 OTHER REVENUE	1,285	915	0	0	0.00%
6910 TRANSFERS IN	1,229,036	830,000	830,000	800,000	-3.61%
690 OTHER FINANCING SOURCES	1,229,036	830,000	830,000	800,000	-3.61%
COMMUNITY DEVELOPMENT	2,378,634	2,321,380	2,117,000	1,965,000	-7.18%

DEPARTMENT: Community
Development

Program Or Division: Department
Administration

PROGRAM PURPOSE AND DESCRIPTION

This program provides general management of the department including personnel selection and evaluation, staff supervision, work prioritization, training, department policy guidance and problem resolution, quality control, and budget preparation and maintenance. Department functions are coordinated with the operations of other City departments in order to assure a safe and livable environment is maintained in the community.

ACTION STRATEGIES

1. Establish and review priorities with City Manager on an annual basis.
2. Develop and monitor department budget.
3. Provide for adequate training of staff members annually.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Provide administrative staff support to the Planning Commission, Design Review Commission, and Historic Resource Commission.
2. Monitor state legislation regarding planning, building, zoning, and community development issues.

DEPARTMENT: Community
Development

Program Or Division: Current Planning

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for day-to-day implementation of the City's planning policies through the adoption, maintenance, and administration of the City's land use codes. Staff analyzes and processes various land use applications to the Planning Commission, Design Review Commission, and Historic Resource Commission. Staff is assigned special projects (including implementation of the Hotel del Coronado Master Plan, providing staff support to the Residential Standards Improvement Program Committee (RSIP), and zoning ordinance revisions to reflect current Council policy. Staff also provides support for the City's Geographic Information System (GIS).

ACTION STRATEGIES

1. To prepare City Council, Planning Commission, Design Review Commission, and Historic Resource Commission reports with accurate project information, analysis, and recommendations.
2. Complete 85 percent of all initial zoning plan checks within 21 days.
3. Process 98 percent of development applications and conduct public hearings within four weeks of receipt of a complete application or complete the process within the time required by law.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Provide staff support to the Residential Standards Improvement Program Committee (RSIP) in their review of single family and multiple family development standards.
2. Process various approvals required to implement the Hotel del Coronado Master Plan.
3. Maintain the City's website to reflect current department program information.
4. In conjunction with regional agencies, coordinate the integration of citywide aerial photos and topographical data into the City's computer-based GIS.

DEPARTMENT: Community Development **Program Or Division:** Advance Planning

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for developing and addressing alternative land use and development policies and related issues; initial processing and environmental review of development proposals; critiquing proposed regional policies, and representing the City before the public and other agencies, as required.

ACTION STRATEGIES

1. Provide information and comments to the public, the City Council, other City departments, and public agencies on long-range planning issues, Coronado demographics and land uses, and City and department policies.
2. Represent the City on advance planning related issues before civic, regional, state, and federal agencies.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Review and comment on Airport Land Use Compatibility Plan (ALUCP) and associated Environmental Document prepared by the Airport Land Use Commission for the City of Coronado.
2. Participate at SANDAG in regional planning activities.
3. Review, analyze, and comment on environmental documents prepared by outside agencies to minimize project impacts to Coronado.
4. Provide environmental review and support along with processing of discretionary permits required for City projects including but not limited to the South Beach restroom project, I Avenue Storm Drain, Dock C Reconstruction Project, and Public Boat Launch Ramp Rehabilitation Project.

DEPARTMENT: Community Development **Program Or Division:** Code Enforcement

PROGRAM PURPOSE AND DESCRIPTION

City codes and ordinances have been created to protect the health, safety and quality of life for the citizens and visitors of Coronado. The primary function of the Code Enforcement program is to educate and assist the public on various Planning and Building codes that have been adopted by the City of Coronado. We assist citizens by processing, administering and inspecting potential code violations and help property owners to achieve compliance so that the City is a viable place to live

ACTION STRATEGIES

1. Educate and teach citizens about the importance of codes and how they work to make the city a better place to live.
2. Work on producing effective communication in establish and maintain good relationships the public and other City departments.
3. Customer Service –Educate staff to provide knowledgeable and accurate information to the public.
4. Technology – Look for innovative ways to streamline the code enforcement process through technology.
5. Success - Strive to achieve 95% compliance within 30 days.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Technology – Continue to work with the City’s TRAKiT permitting software and website to streamline the code enforcement process.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

108411 PLANNING						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	598,905	517,685	524,898	531,240	1.21%
7012	OVERTIME SALARIES	728	185	6,613	6,610	-0.05%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	97,373	96,105	86,903	90,363	3.98%
7120	RETIREMENT PLAN -MISC.	404,381	86,480	109,473	122,817	12.19%
7125	SOCIAL SECURITY CHARGES	34,044	29,473	31,074	31,395	1.03%
7130	MEDICARE CHARGES	8,544	7,365	7,753	7,845	1.19%
7135	WORKERS COMP.INS.CHARGES	9,992	9,477	10,289	9,912	-3.66%
7140	AUTO ALLOWANCE	4,200	3,162	3,150	3,150	0.00%
7000 PERSONNEL SERVICES		1,158,167	749,934	780,152	803,332	2.89%
8030	CONTRACT SERVICES	633	5,858	2,000	2,000	0.00%
8046	LGL SRVS-ADDTL.CITY ATTY.	0	0	5,000	5,000	0.00%
8060	PERSONNEL SRVCS- TECHNICAL	0	19,287	5,700	5,700	0.00%
8065	PROFESSIONAL SERVICES	0	0	0	0	0.00%
8251	R&M-OFFICE EQUIP.	793	2,218	2,000	2,000	0.00%
8320	COMMUNICATNS- TELE&COMM.	508	586	700	700	0.00%
8390	MISC.SERVICES	2,445	8,480	9,000	9,000	0.00%
8400	POSTAGE & COURIER SRVS.	11	0	100	100	0.00%
8410	SPECIAL PAYMENTS	0	319	0	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	7,143	12,926	17,500	17,500	0.00%
8530	FUELS & LUBRICANTS	348	569	600	600	0.00%
8560	MISC.SUPPLIES	8,414	8,484	5,600	5,600	0.00%
8000 SERVICES AND SUPPLIES		20,295	58,727	48,200	48,200	0.00%
108411 PLANNING		1,178,462	808,661	828,352	851,532	2.72%

DEPARTMENT: Community
Development

Program Or Division: Building Plan Check
and Inspection

PROGRAM PURPOSE AND DESCRIPTION

The Building Division is dedicated to improving the quality of life and assuring the interests of life, health and safety in the City of Coronado. The division accomplishes these goals through the implementation of codes and standards as they relate to construction, fire and life safety. It is our goal to serve the residents of Coronado with the highest level of professionalism, proficiency and customer service in the industry.

ACTION STRATEGIES

1. Improve Processes – Look at ways to maintain processing time.
2. Complete 75 percent of all initial plan checks within 21 days.
3. Complete 99 percent inspections next day.
4. Customer Service –Educate staff to provide knowledgeable and accurate information to the public.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Adoption of the 2013 Title 24 California Codes with amendments.
2. Update TRAKiT to strengthen productivity by providing operation capabilities to the field. Provide for online inspection scheduling for administrative support. Provide data tracking by providing enhanced reporting features.
3. Update handouts and website to reflect code changes.
4. Continue to archive and scan permits.
5. Continue to assess service levels to maintain performance.
6. Provide timely inspection services on major projects, including
 - a. Hotel del Coronado pool
 - b. Marriott Hotel suites
 - c. Coronado Shores lobby corridor remodel.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

108412 BUILDING						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	180,666	194,045	294,509	313,445	6.43%
7012	OVERTIME SALARIES	676	3,215	6,612	6,610	-0.03%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	41,846	43,946	67,586	70,278	3.98%
7120	RETIREMENT PLAN -MISC.	139,997	31,808	61,965	73,031	17.86%
7125	SOCIAL SECURITY CHARGES	10,729	11,813	18,294	19,453	6.34%
7130	MEDICARE CHARGES	2,609	2,857	4,375	4,650	6.27%
7135	WORKERS COMP.INS.CHARGES	3,686	3,669	5,772	5,848	1.32%
7140	AUTO ALLOWANCE	0	632	630	630	0.00%
7000 PERSONNEL SERVICES		380,209	291,985	459,744	493,945	6.92%
8030	CONTRACT SERVICES	6,500	8,358	24,000	24,000	0.00%
8060	PERSONNEL SRVCS- TECHNICAL	71,188	61,877	65,120	100,000	53.56%
8065	PROFESSIONAL SERVICES	202,964	329,339	479,000	457,000	-4.59%
8251	R&M-OFFICE EQUIP.	942	2,960	2,500	2,500	0.00%
8320	COMMUNICATNS- TELE&COMM.	403	756	700	700	0.00%
8415	TRAINING,MTGS.MEMBERSHIPS	1,371	7,098	6,500	6,500	0.00%
8530	FUELS & LUBRICANTS	1,343	1,279	1,400	1,200	-14.29%
8560	MISC.SUPPLIES	3,316	3,282	6,580	6,580	0.00%
8000 SERVICES AND SUPPLIES		288,026	414,948	585,800	598,480	2.12%
108412 BUILDING		668,235	706,933	1,045,544	1,092,425	4.29%

Schedule of Insurance (110) Fund
Sources and Uses of Funds for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	<u>Actual</u> FY 2013/14	<u>Adopted</u> FY 2014/15	<u>Adopted</u> FY 2015/16
FUND BALANCE AS OF JUNE 30	873,382	1,127,271	1,075,454
Reserved Fund Balance		(4,291)	
AVAILABLE FUND BALANCE	873,382	1,122,980	1,075,454
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Use of Money	3,214	2,000	2,000
Reimbursements	193,433	75,000	50,000
Transfers in from Other Funds	1,000,000	900,000	800,000
TOTAL SOURCES OF FUNDS	1,196,647	977,000	852,000
USES OF FUNDS:			
7000 Personnel Services	100,705	108,226	109,424
8000 Services and Supplies	11,381	3,300	3,300
Legal Services	15,223	50,000	50,000
Claims Expense	101,933	150,000	150,000
Insurance Premiums	713,516	713,000	535,000
TOTAL USES OF FUNDS	942,758	1,024,526	847,724
NET INCREASE/(DECREASE) TO FUND BALANCE	253,889	(47,526)	4,276
ESTIMATED FUND BALANCE AS OF JUNE 30	1,127,271	1,075,454	1,079,730
ACCRUED CLAIM LIABILITY AS OF JUNE 30*	243,500	-	-
FUNDS AVAILABLE FOR CLAIMS AT JUNE 30	1,370,771	1,075,454	1,079,730

* The accrued liability is the estimated total expense outstanding plus an allowance for incurred but not reported for claims at June 30, which is booked as a payable each fiscal year.

PROGRAM PURPOSE AND DESCRIPTION

The Risk Management Division provides protection of the City's financial resources from exposures due to liability claims and property damage. The function of the program is to identify, evaluate, control, and reduce risks inherent in operating City programs. Major emphasis is placed on the early identification of risks and initiation of corrective action to reduce or eliminate risks. In addition, program staff works closely with all Departments to provide a safe work environment for employees to enhance the quality of their work life.

The division ensures that all claims for damages are thoroughly investigated and processed with the assistance of the affected City departments. Corrective action is recommended when necessary. Upon the filing of legal actions against the City, outside counsel is retained and the legal proceedings are coordinated and monitored. When appropriate, settlements are pursued within the financial limits authorized by the City Council.

The Risk Management Division administers the property insurance and other specific insurance programs.

ACTION STRATEGIES

1. Identify loss exposures and reduce risk of loss through the implementation of appropriate safety procedures and practices.
2. Stabilize or reduce the number, frequency, and type of liability claims through accident and loss prevention, properly maintained public facilities, and training of City employees.
3. Refer major liability claims to outside legal counsel for vigorous defense.
4. Maintain appropriate insurance coverage and manage premium costs through City's accident prevention programs and participation in a joint powers insurance pool.
5. Represent the City as a member agency of the San Diego Pooled Insurance Program Authority.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

Prepare annual renewal applications for property and general liability insurance coverage.

Continue to pursue the orderly dissolution of SANDPIPA and determine the best means of receiving effective and efficient liability and property insurance in the future.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 110 INSURANCE FUND

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	112	341	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-528	817	0	0	0.00%
4710 INVESTMENT EARNINGS	1,821	2,873	2,000	2,000	0.00%
470 USE OF MONEY & PROPERTY	1,405	4,031	2,000	2,000	0.00%
6335 REIMB OF TULIP INS PR	54,702	57,993	75,000	50,000	-33.33%
6340 INSURANCE REIMB	675,134	135,440	0	0	0.00%
6345 REIMBURSEMENTS-OTHER	2,618	0	0	0	0.00%
630 REIMBURSEMENTS	732,454	193,433	75,000	50,000	-33.33%
6910 TRANSFERS IN	1,334,883	1,000,000	900,000	800,000	-11.11%
690 OTHER FINANCING SOURCES	1,334,883	1,000,000	900,000	800,000	-11.11%
INSURANCE FUND	2,068,742	1,197,464	977,000	852,000	-12.79%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

110150 INSURANCE FUND						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	71,887	71,789	73,884	74,989	1.50%
7014	TEMP/SEASONAL WAGES	5,366	366	1,808	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	9,114	9,651	9,781	10,170	3.98%
7120	RETIREMENT PLAN -MISC.	47,985	11,707	15,275	16,939	10.89%
7125	SOCIAL SECURITY CHARGES	4,413	4,200	4,343	4,286	-1.30%
7130	MEDICARE CHARGES	1,130	1,061	1,105	1,095	-0.92%
7135	WORKERS COMP.INS.CHARGES	1,348	1,383	1,484	1,399	-5.73%
7140	AUTO ALLOWANCE	0	548	546	546	0.00%
7000 PERSONNEL SERVICES		141,243	100,705	108,226	109,424	1.10%
8030	CONTRACT SERVICES	0	4,291	0	0	0.00%
8044	PRIOR YR.CLAIMS-LEGAL SRV	10,017	0	0	0	0.00%
8046	LGL SRVS-ADDTL.CITY ATTY.	94,404	15,223	50,000	50,000	0.00%
8047	LGL SRVS-OUTSIDE COUNSEL	0	0	0	0	0.00%
8242	RENTAL-BUILDINGS	1,231	0	0	0	0.00%
8310	CLAIMS EXPENSE	33,806	101,933	150,000	150,000	0.00%
8311	CLAIMS-PRIOR YEAR	324,900	0	0	0	0.00%
8360	PROPERTY INSURANCE	142,907	162,376	185,000	185,000	0.00%
8365	PUBLIC LIABILITY INS.	604,702	546,139	523,000	345,000	-34.03%
8370	SURETY BOND INSURANCE	4,951	5,001	5,000	5,000	0.00%
8380	SELF-INS PROPERTY LOSSES	400	0	0	0	0.00%
8390	MISC.SERVICES	26	430	0	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	1,939	3,760	3,100	3,100	0.00%
8560	MISC.SUPPLIES	653	0	200	200	0.00%
8000 SERVICES AND SUPPLIES		1,219,937	839,153	916,300	738,300	-24.11%
110150 INSURANCE FUND Total		1,361,180	939,858	1,024,526	847,724	-20.86%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

110951 INSURANCE FUND - USES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9510	TRANSFER OUT	0	2,900	0	0	0.00%
9500	OTHER FINANCING USES	0	2,900	0	0	0.00%
110951	INSURANCE FUND - USES	0	2,900	0	0	0.00%
Total						

Schedule of Employee Benefits (112) Fund
Sources and Uses of Funds for the Fiscal Years Ending
June 30, 2014, 2015 and 2016

	Actual FY13-14	Adopted FY14-15	Adopted FY15-16
FUND BALANCE AS OF JULY 1	1,667,658	1,913,303	1,615,568
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Reimbursements	3,896	1,000	1,000
Transfers In	1,800,000	5,000,000	-
TOTAL SOURCES OF FUNDS	1,803,896	5,001,000	1,000
USES OF FUNDS:			
7000 Personnel Services	64,315	65,760	136,787
Cafeteria Plan Exp's	3,184,835	3,451,146	3,451,146
Retiree Health Ins. Contributions	67,883	79,000	84,500
Excess FSA/HRA Rebate	(190,000)	(200,000)	(200,000)
Department Assessments	(3,563,174)	(3,630,021)	(3,630,021)
GASB 45 Actuarial	-	7,000	-
OPEB Trust Contribution	1,800,000	275,000	-
Prepayment -Safety Plan UAL	-	5,000,000	-
8000 Services and Supplies	194,392	250,850	272,950
TOTAL USES OF FUNDS	1,558,251	5,298,735	115,362
NET INCREASE/(DECREASE) TO FUND BALANCE	245,645	(297,735)	(114,362)
ESTIMATED FUND BALANCE AS OF JUNE 30	1,913,303	1,615,568	1,501,206

DEPARTMENT: Administrative Services **FUNCTION:**

Employee Benefits
Administration

PROGRAM PURPOSE AND DESCRIPTION

The Employee Benefits Division administers a comprehensive benefit package for employees. Division staff provides assistance to employees in the election and use of these benefits.

ACTION STRATEGIES

1. Enroll all eligible employees in the benefit program within the prescribed time limits.
2. Increase employee awareness of benefits program through proper training.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Periodically evaluate costs and benefits of employee health programs.
2. Evaluate current benefit structure to comply with changing legislation such as the Affordable Care Act (ACA) and changing reporting requirements.
3. Evaluate impacts of the ACA Cadillac Tax, scheduled to begin in 2018 and evaluate strategies to minimize exposure such as re-structuring the plan designs if necessary.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 112

EMPLOYEE BENEFITS

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
6345 REIMBURSEMENTS-OTHER	3,628	3,896	1,000	1,000	0.00%
630 REIMBURSEMENTS	3,628	3,896	1,000	1,000	0.00%
6910 TRANSFERS IN	22,019	0	5,000,000	0	0.00%
690 OTHER FINANCING SOURCES	22,019	0	5,000,000	0	-500,000,000.00%
EMPLOYEE BENEFITS	25,647	3,896	5,001,000	1,000	-99.98%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

112155 EMPLOYEE BENEFITS FUND						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	43,377	41,195	44,679	85,089	90.45%
7012	OVERTIME SALARIES	37	258	0	0	0.00%
7014	TEMP/SEASONAL WAGES	0	0	0	9,042	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	7,047	7,462	7,561	14,012	85.32%
7120	RETIREMENT PLAN -MISC.	30,895	11,629	9,226	19,513	111.50%
7123	RETIREMENT PLN-SAFETY UAL	0	0	5,000,000	0	0.00%
7124	RETIREMENT PLAN CHRGS-PY	43,258	0	0	0	0.00%
7125	SOCIAL SECURITY CHARGES	2,604	2,438	2,770	5,478	97.77%
7130	MEDICARE CHARGES	633	570	648	1,372	111.85%
7135	WORKERS COMP.INS.CHARGES	755	762	876	1,756	100.46%
7140	AUTO ALLOWANCE	0	0	0	525	0.00%
7164	RETIREE HLTH INS CONTRIB.	59,144	67,883	79,000	84,500	6.96%
7165	CAFETERIA PLAN EXPENSE	2,886,008	3,080,377	3,451,146	3,451,146	0.00%
7166	CAFETERIA-DEPT.ASSESSMNTS	-3,245,826	-3,563,174	-3,630,021	-3,630,021	0.00%
7167	EXCESS FSA REBATE	-222,038	-190,000	-200,000	-200,000	0.00%
7170	DEPENDENT CARE REIMB.	102,743	104,458	0	0	0.00%
7186	ARRA 2009 -65% COBRA BENE	0	0	0	0	0.00%
7999	CAFETERIA-SUSPENSE	0	0	0	0	0.00%
7000 PERSONNEL SERVICES		-291,362	-436,141	4,765,885	-157,588	3,124.27%
8047	LGL SRVS-OUTSIDE COUNSEL	0	15,220	0	20,000	0.00%
8065	PROFESSIONAL SERVICES	24,964	17,047	46,200	47,900	3.68%
8352	LTD INSURANCE	21,784	19,894	21,000	62,000	195.24%
8353	SHORT TERM DISABILITY	31,917	43,306	45,000	40,000	-11.11%
8354	EMPLOYEES LIFE INS	46,566	42,274	50,000	20,000	-60.00%
8375	UNEMPLOYMENT INSURANCE	77,053	53,235	95,000	80,000	-15.79%
8410	SPECIAL PAYMENTS	0	0	0	0	0.00%
8415	TRAINING.MTGS,MEMBERSHIPS	544	0	550	2,550	363.64%
8560	MISC.SUPPLIES	0	516	100	500	400.00%
8000 SERVICES AND SUPPLIES		202,829	191,492	257,850	272,950	5.53%
9510	TRANSFER OUT	0	2,900	275,000	0	0.00%
9500 OTHER FINANCING USES		0	2,900	275,000	0	0.00%
112155 EMPLOYEE BENEFITS FUND Total		-88,533	-241,749	5,298,735	115,362	-4,493.13%

**Schedule of Worker's Compensation (114) Fund
Sources and Uses of Funds for the Fiscal Years Ending
June 30, 2014, 2015, and 2016**

	<u>Actual FY2013/14</u>	<u>Adopted FY 2014/15</u>	<u>Adopted FY 2015/16</u>
FUNDS AVAILABLE FOR CLAIMS AT JUNE 30	1,079,619	1,599,133	1,653,241
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	14,961	13,600	13,600
TOTAL SOURCES OF FUNDS	14,961	13,600	13,600
USES OF FUNDS:			
7000 Personnel Services	107,953	117,992	122,684
8000 Services and Supplies	218,357	241,500	260,100
Claims Exp's	769,137	1,500,000	1,500,000
Claims - Dept. Reimb.	(1,600,000)	(1,900,000)	(1,900,000)
	(504,553)	(40,508)	(17,216)
NET INCREASE/(DECREASE) TO FUND BALANCE	519,514	54,108	30,816
ESTIMATED FUND BALANCE AS OF JUNE 30	1,599,133	1,653,241	1,684,057
ACCRUED CLAIM LIABILITY AS OF JUNE 30 *	2,415,738	TBD	TBD
FUNDS AVAILABLE FOR CLAIMS AT JUNE 30	4,014,871	1,653,241	1,684,057

* The accrued claim liability is prepared by the City's Third Party Workers' Compensation Administrator and represents the estimated total expense outstanding for all claims at June 30, which is booked as a payable each fiscal year.

DEPARTMENT: Administrative Services **FUNCTION:**

Workers Compensation
Administration

PROGRAM PURPOSE AND DESCRIPTION

The Workers' Compensation Division administers medical benefits and salary continuation to employees with job-related injuries as mandated by State law. This division ensures that employee and workers' compensation benefits are provided in the most efficient and cost-effective manner.

This division arranges training and education of employees in safe work methods, use of personal protective equipment, and prevention of illnesses or diseases that may be contracted at work. In an effort to further reduce costs, a safety incentive program rewards employees for safe work practices.

ACTION STRATEGIES

1. Reduce workers' compensation reportable accidents.
2. Reduce the City's exposure to reportable incidents and/or incidents resulting in severe injuries.
3. Coordinate and facilitate City's safety training and citywide Safety Committee.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Coordinate preparation of annual actuarial report on the Workers' Compensation Program.
2. Conduct supervisor training on workers' compensation.
3. Solicit proposals for a new Workers' Compensation Administrator.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 114 WORKERS' COMPENSATION

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	3,673	2,083	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-12,121	1,975	0	0	0.00%
4710 INVESTMENT EARNINGS	15,721	12,878	13,600	13,600	0.00%
470 USE OF MONEY & PROPERTY	7,273	16,936	13,600	13,600	0.00%
6910 TRANSFERS IN	38,428	0	0	0	0.00%
690 OTHER FINANCING SOURCES	38,428	0	0	0	0.00%
WORKERS' COMPENSATION	45,701	16,936	13,600	13,600	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

114160 WORKERS COMP TRUST FUND

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	76,695	74,699	80,207	80,362	0.19%
7012	OVERTIME SALARIES	75	516	0	0	0.00%
7014	TEMP/SEASONAL WAGES	0	0	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	12,478	13,211	13,390	14,012	4.64%
7120	RETIREMENT PLAN -MISC.	52,224	12,394	16,511	18,489	11.98%
7125	SOCIAL SECURITY CHARGES	4,287	4,218	4,642	4,625	-0.36%
7130	MEDICARE CHARGES	1,116	1,068	1,170	1,173	0.22%
7135	WORKERS COMP.INS.CHARGES	1,317	1,341	1,568	1,499	-4.40%
7140	AUTO ALLOWANCE	0	506	504	525	4.17%
7000 PERSONNEL SERVICES		148,192	107,953	117,992	120,684	2.23%
8055	PERSONNEL SERVICES	0	0	0	0	0.00%
8065	PROFESSIONAL SERVICES	81,349	82,198	97,000	97,000	0.00%
8070	SAFETY SERVICES	3,064	6,887	2,900	2,900	0.00%
8310	CLAIMS EXPENSE	1,437,038	769,137	1,500,000	1,500,000	0.00%
8312	CLAIMS-DEPT.REIMB	-1,300,000	-1,600,000	-1,900,000	-1,900,000	0.00%
8313	WORKERS COMP CLAIM REIMB.	0	0	0	0	0.00%
8355	EXCESS INSURANCE	82,831	86,781	101,000	118,000	16.83%
8390	MISC.SERVICES	0	0	0	0	0.00%
8395	PERMITS & FEES	39,462	39,297	40,000	40,000	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	44	94	400	2,000	400.00%
8560	MISC.SUPPLIES	0	0	200	200	0.00%
8000 SERVICES AND SUPPLIES		343,788	-615,606	-158,500	-139,900	-13.30%
9510	TRANSFER OUT	0	3,100	0	0	0.00%
9500 OTHER FINANCING USES		0	3,100	0	0	0.00%
114160 WORKERS COMP TRUST FUND Total		491,980	-504,553	-40,508	-19,216	-110.81%

**Schedule of Solid Waste and Recycling (130) Fund
Sources and Uses of Funds for the Fiscal Years Ending
June 30, 2014, 2015 and 2016**

	Actual	Adopted	Adopted
	FY 2013/14	FY 2014/15	FY 2015/16
FUND BALANCE AS OF JULY 1	465,943	402,390	237,393
Encumbrances/Continuing Appr's		(29,901)	0
Adjusted Fund Balance	465,943	372,489	237,393
 FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
AB939 Fees	283,680	281,300	281,300
Reimbursements	3,339	6,500	6,500
Transfers in from Other Funds	400,000	383,500	400,000
 TOTAL SOURCES OF FUNDS	 687,019	 671,300	 687,800
 USES OF FUNDS:			
7000 Personnel Services	143,375	145,496	149,574
8000 Services and Supplies	116,929	155,900	154,900
Refuse Collection & Removal	278,025	295,500	278,000
Recycling	185,556	208,000	186,000
9000 Property	7,287	1,500	1,500
9500 Transfer to Other Fund	19,400	0	0
 TOTAL USES OF FUNDS	 750,572	 806,396	 769,974
 NET INCREASE/(DECREASE) TO FUND BALANCE	 (63,553)	 (135,096)	 (82,174)
 ESTIMATED FUND BALANCE AS OF JUNE 30	 402,390	 237,393	 155,219

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for developing, implementing and administering the City's solid waste programs, including the Household Hazardous Waste (HHW) Program, Recycling/Diversion Programs, hazardous materials and non-vehicle air permits as well as providing for the City's collection and disposal of solid waste. Program functions also include public education, contract negotiation and administration. County requirements and State legislation are monitored, while programs are developed to ensure compliance. Program staff serves as staff liaison to the City Council and the regional Technical Advisory Committee on solid waste issues.

ACTION STRATEGIES

1. Maintain State requirements for diversion of waste.
2. Respond to 95% of citizen concerns and complaints on solid waste related issues within 24 hours of notification.
3. Encourage a 100% participation rate in City recycling programs.
4. Search for alternative disposal and program options to stabilize the solid waste rate
5. Meet requirements for the safe and legal disposal of hazardous waste by offering a collection and disposal program to residents and City facilities that is convenient and cost effective.
6. Design a solid waste management program that is equitable and supports the full and true costs of solid waste disposal while encouraging reduction in solid waste generation.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Monitor regional landfill capacity and continue to develop options in the event the City has to transport its waste outside the region.
2. Implement a mandatory commercial recycling program.
3. Make progress towards helping the State achieve a 75% diversion goal.
4. Implement a paint stewardship program within the HHW program.
5. Implement new Air Pollution Control District (APCD) regulations for 'standing loss control' and Phase II Enhanced Vapor Recovery Systems for the City's fuel stations.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 130 SOLID WASTE AND RECYCLING

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
5605 SOLID WASTE AB939 FEE	275,117	283,680	281,300	281,300	0.00%
510 CHARGES CURRENT SERVICES	275,117	283,680	281,300	281,300	0.00%
5820 CA RECYCLING REIMB(FN	6,509	6,370	6,500	6,500	0.00%
5821 CA USED OIL REIMB FND	0	-6,746	0	0	0.00%
570 INTERGOVERNMENTAL REVENUE	6,509	-376	6,500	6,500	0.00%
6345 REIMBURSEMENTS-OTHER	219	3,715	0	0	0.00%
630 REIMBURSEMENTS	219	3,715	0	0	0.00%
6910 TRANSFERS IN	536,199	400,000	383,500	400,000	4.30%
690 OTHER FINANCING SOURCES	536,199	400,000	383,500	400,000	4.30%
SOLID WASTE AND RECYCLING	818,043	687,019	671,300	687,800	2.46%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

130320 SOLID WASTE & RECYCLING						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	73,999	83,056	87,761	89,868	2.40%
7012	OVERTIME SALARIES	7,862	8,921	12,669	12,300	-2.91%
7014	TEMP/SEASONAL WAGES	11,698	13,308	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	13,137	15,398	15,610	16,181	3.66%
7120	RETIREMENT PLAN -MISC.	49,603	11,793	18,254	20,622	12.97%
7125	SOCIAL SECURITY CHARGES	5,583	5,386	5,428	5,428	0.01%
7130	MEDICARE CHARGES	1,306	1,504	1,471	1,497	1.71%
7135	WORKERS COMP.INS.CHARGES	2,724	3,156	3,253	2,628	-19.21%
7140	AUTO ALLOWANCE	0	852	1,050	1,050	0.00%
7160	UNIFORMS,BADGES & ACCESS.	0	0	0	0	0.00%
7000 PERSONNEL SERVICES		165,912	143,375	145,496	149,574	2.73%
8030	CONTRACT SERVICES	91,887	87,029	108,000	108,000	0.00%
8210	BULKY TRASH PICKUP	0	0	18,000	18,000	0.00%
8215	COMPOSTING PROGRAM	0	31	400	400	0.00%
8225	RECYCLING COLL/PICKUP	185,556	185,556	208,000	186,000	-10.58%
8230	REFUSE COLLECTN/REMOVAL	231,271	278,025	295,500	278,000	-5.92%
8235	UTILITIES-ELECTRICITY	0	0	0	0	0.00%
8236	UTILITIES-GAS	0	0	0	0	0.00%
8237	UTILITIES-WATER	0	0	0	0	0.00%
8250	R&M-EQUIPMENT	9,022	21,230	15,600	15,600	0.00%
8251	R&M-OFFICE EQUIP.	0	0	900	900	0.00%
8320	COMMUNICATNS- TELE&COMM.	46,562	537	1,400	1,400	0.00%
8385	LAUNDRY/DRY CLEAN-OTHER	0	0	0	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	1,129	773	1,700	1,700	0.00%
8530	FUELS & LUBRICANTS	4,217	3,111	5,400	4,400	-18.52%
8560	MISC.SUPPLIES	5,099	4,219	4,500	4,500	0.00%
8000 SERVICES AND SUPPLIES		574,744	580,511	659,400	618,900	-6.54%
9040	OFFICE & COMPUTER EQUIP.	0	0	0	0	0.00%
9045	OTHER FIXED ASSETS	0	7,287	1,500	1,500	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		0	7,287	1,500	1,500	0.00%
9510	TRANSFER OUT	0	0	0	0	0.00%
130320 SOLID WASTE & RECYCLING Total		740,656	731,172	806,396	769,974	-4.73%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

130953 SW & RECYCLING USES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9510	TRANSFER OUT	16,500	19,400	0	0	0.00%
9500 OTHER FINANCING USES		16,500	19,400	0	0	0.00%
130953 SW & RECYCLING USES Total		16,500	19,400	0	0	0.00%

Schedule of Vehicle and Equipment Replacement (135) Fund
Sources and Uses of Funds for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual FY 2013/14	Adopted FY 2014/15	Adopted FY 2015/16
FUND BALANCE AS OF JULY 1	4,213,690	4,398,447	3,232,994
Encumbrances/Continuing Appr's		(636,013)	0
Adjusted Fund Balance	4,213,690	3,762,434	3,232,994
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Reimbursements	38,739	0	28,500
Transfers in from Other Funds	861,500	905,000	1,000,000
TOTAL SOURCES OF FUNDS	900,239	905,000	1,028,500
USES OF FUNDS:			
8000 Services and Supplies	14,465	14,500	1,800
9000 Property	654,077	1,373,000	1,978,800
9300 Debt Service	46,939	46,940	23,450
TOTAL USES OF FUNDS	715,481	1,434,440	2,004,050
NET INCREASE/(DECREASE) TO FUND BALANCE	184,757	(529,440)	(975,550)
ESTIMATED FUND BALANCE			
AS OF JUNE 30	4,398,447	3,232,994	2,257,444

DEPARTMENT: Public Services **Program Or Division:** Vehicle/Equipment Replacement

PROGRAM PURPOSE AND DESCRIPTION

The purpose of this fund is to set aside money on an annual basis for the replacement of the City’s fleet of vehicles and other fixed assets, not including vehicles and equipment that support Golf, Storm Drain and Wastewater which are funded from their respective enterprise funds. In order for the City to continue to offer a high level of service, it is anticipated that vehicles and equipment will be replaced when their useful life has been exceeded or reassigned when their condition/reliability warrants a re-evaluation. This list represents vehicles that are fully depreciated and scheduled for replacement and other equipment that is planned for replacement.

Department	Unit No.	Description	Estimated Replace Cost
Fire	5304	Ford Expedition with Command Module	\$90,000
Fire	5345	Pierce Quantum 1250 Pumper	\$750,000
Fire	FD-Cays	Generator Cays Station	\$24,000
Police	2-31	Honda Motorcycle	\$30,000
Police	2-3	Ford Crown Victoria	\$90,000
Police	2-4	Ford Crown Victoria	\$90,000
Police	2-20	Ford Explorer	\$90,000
Fleet	8-1	Ford F-350 Pickup 4X4	\$80,000
Fleet	8-3	Chevrolet Colorado	\$47,000
Parks	5-6A39	Lawn Genie Thatcher	\$7,800
Parks	5-5	John Deere 4400 4WDi Tractor	\$17,500
Parks	5-17	Jacobsen Diesel Rotary Mower	\$35,000
Parks	5-18	Turf Truckster	\$24,500
Streets	3-6	Lazer 5000 w/2 paint guns, Paint Striper (placeholder)	\$12,000
Streets	3-10	Chevrolet Colorado	\$47,000
Streets	4-1	Ford F-350 4 X 2 Pick Up	\$80,000
Streets	4-2	G233691 Striper, Graco Linelazer III (placeholder)	\$12,000
Streets	4-4	Bemis Eclipse Solar Arrow Board (placeholder)	\$20,000
Streets	4-19	2003 Ford F-450 Paint Truck	\$135,000
PS – Admin	11-3(4)	Chevrolet Colorado	\$47,000
Citywide		Replace Telephone system	\$250,000
		TOTAL	\$1,978,800

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 135 VEHICLE AND EQUIP REPLACE

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
5930 VEH/FURN/EQUIP SALES	37,808	38,738	0	0	0.00%
590 OTHER REVENUE	37,808	38,738	0	0	0.00%
6345 REIMBURSEMENTS-OTHER	0	0	28,500	28,500	0.00%
630 REIMBURSEMENTS	0	0	28,500	28,500	0.00%
6910 TRANSFERS IN	861,500	861,500	876,500	1,000,000	14.09%
690 OTHER FINANCING SOURCES	861,500	861,500	876,500	1,000,000	14.09%
VEHICLE AND EQUIP REPLACE	899,308	900,238	905,000	1,028,500	13.65%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

135330 VEHICLE/EQUIPMENT REPLCM

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8241	RENTAL-EQUIPMENT	12,113	14,465	14,500	1,800	-87.59%
8000 SERVICES AND SUPPLIES		12,113	14,465	14,500	1,800	-705.56%
9080	VEHICLE & EQUIPMENT	257,074	659,895	1,373,000	1,978,800	44.12%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		257,074	659,895	1,373,000	1,978,800	30.61%
9315	INTEREST EXPENSE	1,309	1,928	994	150	-84.91%
9325	RETIREMENT OF PRINCIPAL	22,161	45,011	45,946	23,300	-49.29%
9300 DEBT SERVICE		23,470	46,939	46,940	23,450	-100.17%
135330 VEHICLE/EQUIPMENT REPLCM		292,656	721,300	1,434,440	2,004,050	28.42%
Total						

Schedule of Facilities Replacement & Refurbishment (136) Fund
Sources and Uses of Funds for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual FY 2013/14	Adopted FY 2014/15	Adopted FY 2015/16
FUND BALANCE AS OF JULY 1	717,956	2,064,595	3,168,595
Encumbrances/Continuing Appr's			
Adjusted Fund Balance	717,956	2,064,595	3,168,595
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Use of Monery	6,639	10,000	10,000
Transfers in from Other Funds	1,340,000	1,094,000	1,152,000
TOTAL SOURCES OF FUNDS	1,346,639	1,104,000	1,162,000
USES OF FUNDS:			
8000 Services and Supplies	0	0	0
9000 Property	0	0	0
9500 Transfer to Other Fund	0	0	0
TOTAL USES OF FUNDS	0	0	0
NET INCREASE/(DECREASE) TO FUND BALANCE	1,346,639	1,104,000	1,162,000
ESTIMATED FUND BALANCE AS OF JUNE 30	2,064,595	3,168,595	4,330,595

DEPARTMENT:	Public Services	Program Or Division:	Facilities Replacement and Refurbishment
--------------------	-----------------	---------------------------------	---

PROGRAM PURPOSE AND DESCRIPTION

The purpose of this fund is to set aside money on an annual basis for the periodic repairs and maintenance of the various facilities owned by the City. The Funds are being accumulated for the eventual replacement or refurbishment of City buildings.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 136

MAJOR FACILITIES REPLCMNT

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	0	664	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	0	2,545	0	0	0.00%
4710 INVESTMENT EARNINGS	0	5,975	10,000	10,000	0.00%
470 USE OF MONEY & PROPERTY	0	9,184	10,000	10,000	0.00%
6910 TRANSFERS IN	650,000	1,340,000	1,094,000	1,152,000	5.30%
690 OTHER FINANCING SOURCES	650,000	1,340,000	1,094,000	1,152,000	5.30%
MAJOR FACILITIES REPLCMNT	650,000	1,349,184	1,104,000	1,162,000	5.25%

Schedule of Hotel Del Development Plan (140) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual FY 2013/14	Adopted FY 2014/15	Adopted FY 2015/16
FUND BALANCE AS OF JULY 1	150,000	150,000	150,000
<hr/>			
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
TOTAL SOURCES OF FUNDS	0	0	0
<hr/>			
USES OF FUNDS:			
7000 Salaries & Benefits	0	0	0
8000 Services and Supplies	0	0	0
9500 Transfers to Other Funds	0	0	0
<hr/>			
TOTAL USES OF FUNDS	0	0	0
<hr/>			
NET INCREASE/(DECREASE) TO FUND BALANCE	0	0	0
<hr/>			
ESTIMATED FUND BALANCE AS OF JUNE 30	150,000	150,000	150,000
<hr/> <hr/>			

DEPARTMENT: Community Development	Program Or Division:	Hotel Del Coronado Development Plan
--	---------------------------------	--

PROGRAM PURPOSE AND DESCRIPTION

In 2003, a Master Plan and Development Agreement was approved between the City and the owners of the Hotel del Coronado. The Master Plan and Development Agreement will facilitate the long term orderly growth and build-out of the hotel property. In addition to on and off-site public improvements, the Development Agreement requires the owners to make monetary contributions to the City based upon commencement of the Development Agreement and the subsequent construction schedule. In a 2008 amendment to the Development Agreement the funds were described as "...for the City's future construction of such public improvements as a public restroom facility, improvements to the SR75 median between Avenida del Sol and the Naval Amphibious Base or other public improvements as determined by the City."

Schedule of Citizens' Donations (150) Fund
Sources and Uses or the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual FY 2013/14	Adopted FY 2014/15	Adopted FY 2015/16
FUND BALANCE AS OF JUNE 30	83,062	79,070	40,770
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Donations	22,176	27,000	27,000
TOTAL SOURCES OF FUNDS	22,176	27,000	27,000
USES OF FUNDS:			
8000 Services and Supplies	26,167	65,300	30,800
9500 Contribution for Capital Project			
TOTAL USES OF FUNDS	26,167	65,300	30,800
NET INCREASE/(DECREASE) TO FUND BALANCE	(3,991)	(38,300)	(3,800)
ESTIMATED FUND BALANCE AS OF JUNE 30	79,070	40,770	36,970

DEPARTMENT: Administrative Services

Program Or Division: Citizens Donations

PROGRAM PURPOSE AND DESCRIPTION

Members of the public will occasionally make monetary donations to the City. These contributions are typically donated for specific purposes, such as in support of the Animal Care Facility, for Fire Department operations, or memorial benches or facilities, et al. The receipt and use of these donations are recorded in this Citizens Donation Fund.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 150 CITIZENS DONATIONS

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
5524 LAWN BOWLING	4,570	4,395	0	0	0.00%
510 CHARGES CURRENT SERVICES	4,570	4,395	0	0	0.00%
5910 CITIZENS DONATION	15,005	0	0	0	0.00%
5941 DONATION-FIRE	100	0	3,000	3,000	0.00%
5943 DONATION- POLICE	0	4,580	5,000	5,000	0.00%
5945 DONATION FOR PARKS&TR	505	2,055	0	0	0.00%
5947 DONATION-EXPLORER (PO	0	2,000	5,000	5,000	0.00%
5957 DONATION-REC.SCHOLARS	1,026	260	4,000	4,000	0.00%
5959 DONATION-GGBCC EQUIPM	10,000	0	0	0	0.00%
5960 DONATION-ANIMAL SHEL	6,056	5,111	10,000	10,000	0.00%
5965 DONATION-PUBLIC ART	12,228	3,775	0	0	0.00%
590 OTHER REVENUE	44,919	17,781	27,000	27,000	0.00%
CITIZENS DONATIONS	49,489	22,176	27,000	27,000	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

150555 CIT DONS							
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance	
8905	DON.EXP-ANIMAL SHELTER	0	6,316	10,000	10,000	0.00%	
8925	DON.EXP-PARK & RECREATION	0	0	4,750	4,750	0.00%	
8940	DON.EXP-LITTLE MAC	0	0	0	0	0.00%	
8941	DON.EXP-FIRE	871	5,243	3,000	3,000	0.00%	
8943	DON.EXP-POLICE	0	4,580	5,000	5,000	0.00%	
8945	DON.EXP-PARKS & TREES	0	242	33,000	2,000	-93.94%	
8947	DON.EXP-EXPLORER (POLICE)	0	1,892	5,000	5,000	0.00%	
8951	DON EXP- RADIO REPEATER	0	0	0	0	0.00%	
8954	DON.EXP-PUBLIC ART	9,502	895	3,500	0	0.00%	
8958	DON.EXP-K.KROHNE MEM FUND	119	0	0	0	0.00%	
8959	DON.EXP-GGBCC EQUIPMENTS	8,419	6,999	0	0	0.00%	
8967	DON.EXP-PUBLIC TENNIS IMP	0	0	1,050	1,050	0.00%	
8000 SERVICES AND SUPPLIES		18,912	26,167	65,300	30,800	-112.01%	
9520	CONTRIBUTION FOR CAP PROJ	0	0	0	0	0.00%	
150555 CIT DONS	Total	18,912	26,167	65,300	30,800	-112.01%	

Schedule of Cultural Arts (151) Fund
Sources and Uses or the Fiscal Years Ending
June 30, 2015, and 2016

	Adopted FY 2014/15	Proposed FY 2015/16	Adopted FY 2015/16
FUND BALANCE AS OF JUNE 30	-	16,404	16,404
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Contributions, Fees & Grants	-	78,800	78,800
Transfer in from Fund 150 & 782	19,904	-	-
Transfer from General Fund	-	115,000	115,000
TOTAL SOURCES OF FUNDS	19,904	193,800	193,800
USES OF FUNDS:			
8000 Services and Supplies	3,500	165,000	165,000
	-	-	-
TOTAL USES OF FUNDS	3,500	165,000	165,000
NET INCREASE/(DECREASE) TO FUND BALANCE	16,404	28,800	28,800
ESTIMATED FUND BALANCE AS OF JUNE 30	16,404	45,204	45,204

PROGRAM PURPOSE AND DESCRIPTION

In 2011 the City established a Cultural Arts Commission (CAC). The Cultural Arts Fund is used to record the activities and program activity related to cultural arts, as well as account for donations, grants, and other proceeds from cultural arts events. A transfer from the General Fund to the Cultural Arts Fund pays the contract for arts administration and for other miscellaneous expenses.

ACTION STRATEGIES

1. Monitor and support implementation of the CAC goals and work plan.
2. Support the City Manager's office through active participation in and advocacy for activities involving the arts.
3. Promote and support Coronado's vibrant arts community, through its seven program working teams, its fifteen identified arts partners organizations and CAC sponsored activities and programs.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Provide leadership to coordinate, produce and promote civic and community activities to celebrate Coronado's 125th Birthday.
2. Plan and implement 2015 CAC sponsored workshops, lectures and arts events including Florals by Locals, the second annual Coronado Writers' Workshop, local artist exhibitions and author book signings.
3. Establish a Community Gallery in the Coronado Community Center.
4. Launch the Wrapped Utility Box Public Art Project – *Wheels, Wings & Water: Coronado 125 Years of Transportation*.
5. Promote Coronado's arts community through CoronadoARTS.com, *3-on-Thursday*, E-blasts as well as local, regional, national and social media outlets.
6. Define the process and develop a timeline to initiate the Cultural Compass a 5-year strategic plan for the arts by September 2015.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 151 CULTURAL ARTS COMMISSION

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
5525 CONTRACT PROGRAMS	0	0	0	9,800	0.00%
510 CHARGES CURRENT SERVICES	0	0	0	9,800	980,000.00%
5860 GRANT REVENUE	0	0	0	42,000	0.00%
570 INTERGOVERNMENTAL REVENUE	0	0	0	42,000	4,200,000.00%
5910 CITIZENS DONATION	0	0	0	27,000	0.00%
590 OTHER REVENUE	0	0	0	27,000	2,700,000.00%
6910 TRANSFERS IN	0	0	0	115,000	0.00%
690 OTHER FINANCING SOURCES	0	0	0	115,000	11,500,000.00%
CULTURAL ARTS COMMISSION	0	0	0	193,800	19,380,000.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

151551 CULTURAL ARTS COMMISSION

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	0	0	0	100,000	0.00%
8065	PROFESSIONAL SERVICES	0	0	0	60,000	0.00%
8390	MISC.SERVICES	0	0	0	5,000	0.00%
8405	PROMOTIONAL EXPENSE	0	0	0	0	0.00%
8425	PRINTING SERVICES	0	0	0	0	0.00%
8565	PROGRAM SUPPLIES	0	0	0	0	0.00%
8954	DON.EXP-PUBLIC ART	0	0	0	0	0.00%
8000 SERVICES AND SUPPLIES		0	0	0	165,000	0.00%
151551 CULTURAL ARTS COMMISSION		0	0	0	165,000	0.00%
Total						

DEPARTMENT: Administrative Services

**Program Or
Division:**

Harpst Bequest Fund

PROGRAM PURPOSE AND DESCRIPTION

Fund 170/171 Frances G. Harpst Bequest Fund

Established in FY 2010-11, the Harpst Bequest Fund records the gift of Frances B. Harpst who endowed the City with approximately \$5.1 million. The gift was provided without specific guidance on its use. A separate fund was created for the principal and interest earnings from these funds.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 171

F.HARPST BEQUEST-INTEREST

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	536	0	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-25,319	2,431	0	0	0.00%
4710 INVESTMENT EARNINGS	53,321	49,154	45,000	45,000	0.00%
470 USE OF MONEY & PROPERTY	28,538	51,585	45,000	45,000	0.00%
F.HARPST BEQUEST-INTEREST	28,538	51,585	45,000	45,000	0.00%

Schedule of Highway Users (Gas) Tax (205) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual FY 2013/14	Adopted FY2014-15	Adopted FY 2015/16
FUND BALANCE AS OF JULY 1	299,001	445,115	422,388
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	1,310	1,000	1,000
Intergovernment Revenue	481,315	400,000	400,000
Miscellaneous Revenue	3,420	0	0
TOTAL SOURCES OF FUNDS	486,045	401,000	401,000
USES OF FUNDS:			
7000 Personnel Services	329,633	417,927	366,245
8000 Services and Supplies	2,997	5,800	5,800
9000 Transfers Out	7,300	0	0
TOTAL USES OF FUNDS	339,930	423,727	372,045
NET INCREASE/(DECREASE) TO FUND BALANCE	146,114	(22,727)	28,955
ESTIMATED FUND BALANCE AS OF JUNE 30	445,115	422,388	451,343

PROGRAM PURPOSE AND DESCRIPTION

The state of California imposes excise taxes on various transportation fuels. The City receives a share of these “gasoline taxes” which restricted for use in constructing, repairing, maintaining public streets, alleys with street names, and public curbs and gutters. Maintenance includes pavement restoration, curb and gutter repairs; street lighting and street sweeping. This program also repairs traffic control devices such as signage, striping and electric signals. The maintenance of the City’s streets is augmented by General Fund expenditures, which support activities related to street maintenance which are ineligible uses of Gas Tax Funds and which exceed the amount of available Gas Tax Funds.

ACTION STRATEGIES

1. Remove graffiti within 24 hours of notification.
2. Sweep alleys as necessary as an additional component to storm water quality.
3. Survey and identify road hazards and mitigate hazards within one year.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Perform annual right-of-way assessments to determine maintenance needs.
2. Encourage employees to complete trade school courses applicable to this field.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 205

HWY USERS (GAS) TAX

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	255	182	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-788	237	0	0	0.00%
4710 INVESTMENT EARNINGS	1,088	1,128	1,000	1,000	0.00%
470 USE OF MONEY & PROPERTY	555	1,547	1,000	1,000	0.00%
5770 GAS TAX RECEIPTS 2106	96,246	99,058	105,000	105,000	0.00%
5775 GAS TAX RECEIPTS 2105	116,705	181,790	130,000	130,000	0.00%
5780 GAS TAX RECEIPTS 2107	191,237	194,467	159,000	159,000	0.00%
5785 GAS TAX RECEIPTS 2107	6,000	6,000	6,000	6,000	0.00%
570 INTERGOVERNMENTAL REVENUE	410,188	481,315	400,000	400,000	0.00%
5930 VEH/FURN/EQUIP SALES	0	3,420	0	0	0.00%
590 OTHER REVENUE	0	3,420	0	0	0.00%
6910 TRANSFERS IN	116,652	0	0	0	0.00%
690 OTHER FINANCING SOURCES	116,652	0	0	0	0.00%
HWY USERS (GAS) TAX	527,395	486,282	401,000	401,000	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

205340 HWY (GAS) TX OPER & MTNCE						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	237,868	180,719	229,598	197,496	-13.98%
7012	OVERTIME SALARIES	2,949	13,345	14,005	13,597	-2.91%
7014	TEMP/SEASONAL WAGES	0	0	13,496	13,103	-2.91%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	59,191	59,653	60,488	62,098	2.66%
7120	RETIREMENT PLAN -MISC.	160,824	29,323	48,204	45,644	-5.31%
7125	SOCIAL SECURITY CHARGES	14,432	11,577	15,940	13,900	-12.80%
7130	MEDICARE CHARGES	3,375	2,708	3,728	3,251	-12.80%
7135	WORKERS COMP.INS.CHARGES	27,851	32,308	31,268	15,955	-48.97%
7160	UNIFORMS,BADGES & ACCESS.	805	0	1,200	1,200	0.00%
7000 PERSONNEL SERVICES		507,294	329,633	417,927	366,245	-14.11%
8030	CONTRACT SERVICES	0	0	500	500	0.00%
8065	PROFESSIONAL SERVICES	2,000	2,150	0	0	0.00%
8385	LAUNDRY/DRY CLEAN-OTHER	1,296	777	2,400	2,400	0.00%
8415	TRAINING.MTGS,MEMBERSHIPS	292	0	500	500	0.00%
8560	MISC.SUPPLIES	429	70	2,400	2,400	0.00%
8000 SERVICES AND SUPPLIES		4,017	2,997	5,800	5,800	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
205340 HWY (GAS) TX OPER & MTNCE		511,312	332,630	423,727	372,045	-13.89%
Total						

City of Coronado Expenditures Budget

Fiscal Year 2015-16

205953 G/T USES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9510	TRANSFER OUT	0	7,300	0	0	0.00%
9500	OTHER FINANCING USES	0	7,300	0	0	0.00%
205953 G/T USES	Total	0	7,300	0	0	0.00%

**Schedule of Highway User Tax II (206) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016**

	Actual FY2013/14	Adopted FY2014/15	Adopted FY2015/16
FUND BALANCE AS OF JULY 1	696,327	1,072,139	99,949
Prior Year Encumbrances & CIP c/forward		(656,890)	-
Adjusted Fund Balance	696,327	415,249	99,949
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	3,537	2,700	2,700
Intergovernmental Revenue	372,386	282,000	282,000
TOTAL SOURCES OF FUNDS	375,922	284,700	284,700
USES OF FUNDS:			
8000 Services and Supplies			
9800 Capital Projects	110	600,000	223,000
TOTAL USES OF FUNDS	110	600,000	223,000
NET INCREASE/(DECREASE) TO FUND BALANCE	375,812	(315,300)	61,700
ESTIMATED FUND BALANCE AS OF JUNE 30	1,072,139	99,949	161,649

DEPARTMENT: Engineering and Project
Development

Program Or Division: Highway Users
Tax II Fund

PROGRAM PURPOSE AND DESCRIPTION

Highway User Tax Account (HUTA) funds are restricted by Article XIX of the California State Constitution and by Streets and Highways Code Section 2101. Motor Vehicle Fuel Tax funds may only be used to fund the following activities:

- The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for nonmotorized traffic), including: the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- The research and planning for exclusive public mass transit guideways (and their related fixed facilities), the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- The construction and improvement of exclusive public mass transit guideways (and their related fixed facilities), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, the administrative costs necessarily incurred in the foregoing purposes, and the maintenance of the structures and the immediate right-of-way for the public mass transit guideways.
- The payment of principal and interest on voter-approved bonds issued for the purposes specified above.

ACTION STRATEGIES

1. Develop and prioritize Capital Improvement Plans eligible to utilize HUTA funds.
2. Manage HUTA funded capital improvement plans from project identification, planning, and project design through construction.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Street Preventive Maintenance Project: Design and implement the annual slurry seal project.
2. Bulb-outs at Second and Orange Avenue: Construct bulb-outs and cross-walks to assist with pedestrian crossing.
3. First Street Access Road: Construct improvements on First Street frontage road at G and E Avenues; landscape the median between the frontage road and First Street; and install sidewalk adjacent to First Street along the frontage road.
4. Intersection Improvements at Tenth Street and Alameda Boulevard: Identify options to reconfigure intersection to enhance pedestrian crossing and to calm traffic speeds.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 206

HWY USERS (GAS) TAX II

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	666	475	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-903	628	0	0	0.00%
4710 INVESTMENT EARNINGS	3,029	3,062	2,700	2,700	0.00%
470 USE OF MONEY & PROPERTY	2,792	4,164	2,700	2,700	0.00%
5786 HWY USERS TX 2103(FND)	211,907	372,386	282,000	282,000	0.00%
570 INTERGOVERNMENTAL REVENUE	211,907	372,386	282,000	282,000	0.00%
HWY USERS (GAS) TAX II	214,699	376,550	284,700	284,700	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

206376 HWY USERS TAX II-ENG.

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	0	0	0	0	0.00%
9759	15SLURRY-FY15 ST PRVNTV M	0	0	280,000	0	0.00%
9760	15007-BULBOUTS 2ND&ORANGE	0	0	75,000	0	0.00%
9761	15009-GUARDRAIL GLOR.BLVD	0	0	0	0	0.00%
9762	15010-INTR SCTN IMPRV 10TH	0	0	60,000	0	0.00%
9810	13SLURRY -FY13 SLURRY	134,969	0	0	0	0.00%
9815	13015-10TH & ORANGE ST LT	0	0	0	0	0.00%
9829	14SLURRY-STREET PRVNTV MN	0	110	0	0	0.00%
9864	15008-FIRST ST.ACCESS RD	0	0	175,000	0	0.00%
9886	12010-3RD,4TH&I DRAIN IMP	0	0	0	0	0.00%
9894	12003-AUDIBLE PED SIGNALS	0	0	0	0	0.00%
9800 CAPITAL EXPENDITURES		134,969	110	590,000	0	0.00%
206376 HWY USERS TAX II-ENG. Total		134,969	110	590,000	0	0.00%

**Schedule of TransNet (210) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016**

	Actual FY2013/14	Adopted FY2014/15	Adopted FY2015/16
FUND BALANCE AS OF JULY 1	33,234	91,855	583,641
Funds Resrv'd for RTCIP (Cumulative)			
Funds Held at SANDAG		1,122,360	
Prior Year Encumbrances & CIP c/fwd		(627,429)	0
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	306	100	100
Transnet Revenue	470,000	558,000	646,000
RTCIP Fees	35,820	-	-
TOTAL SOURCES OF FUNDS	506,127	558,100	646,100
USES OF FUNDS:			
7000 Personnel Services	95,136	136,245	98,699
8000 Services and Supplies			88,000
9800 Capital Projects	352,370	425,000	1,025,000
TOTAL USES OF FUNDS	447,506	561,245	1,211,699
NET INCREASE/(DECREASE) TO FUND BALANCE	58,620	(3,145)	(565,599)
ESTIMATED FUND BALANCE AS OF JUNE 30	91,854	583,641	18,042

DEPARTMENT: Engineering and Project
Development

Program Or Division: TransNet Fund

PROGRAM PURPOSE AND DESCRIPTION

The City receives TransNet funds from the regional half-cent sales tax for local transportation projects, including Capital Projects instrumental in expanding the transportation system, reducing traffic congestion, and bringing critical transit projects to life.

ACTION STRATEGIES

1. Develop and prioritize projects eligible to utilize TransNet funds.
2. Manage TransNet funded capital improvement plans from project identification, planning, and project design through construction.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

Street, Curb and Gutter Improvements Project: Develop engineering plans, specifications and cost estimates for the annual street improvement project which involves major repairs to pavement, curbs, gutters, and/or cross gutters, and is often combined with sewer repair work. Locations to be included in each year's project are identified through annual pavement condition inspections performed by Engineering staff as well as visual inspections and input regarding both roadway surface and sewer main conditions from Public Services staff.

DEPARTMENT: Engineering and Project
Development

Program Or Division: TransNet Fund

PROGRAM PURPOSE AND DESCRIPTION

The City receives TransNet funds from the regional half-cent sales tax for local transportation projects, including Capital Projects instrumental in expanding the transportation system, reducing traffic congestion, and bringing critical transit projects to life.

ACTION STRATEGIES

1. Develop and prioritize projects eligible to utilize TransNet funds.
2. Manage TransNet funded capital improvement plans from project identification, planning, and project design through construction.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

Street, Curb and Gutter Improvements Project: Develop engineering plans, specifications and cost estimates for the annual street improvement project which involves major repairs to pavement, curbs, gutters, and/or cross gutters, and is often combined with sewer repair work. Locations to be included in each year's project are identified through annual pavement condition inspections performed by Engineering staff as well as visual inspections and input regarding both roadway surface and sewer main conditions from Public Services staff.

DEPARTMENT:	Engineering and Project Development	Program Or Division:	Street Maintenance and Improvement
--------------------	-------------------------------------	-----------------------------	------------------------------------

PROGRAM PURPOSE AND DESCRIPTION

This program plans and designs the major repair and maintenance construction work on the public street system consisting of 39.55 miles of local streets. This program is financed from Highway User Tax funds.

ACTION STRATEGIES

1. Maintain a general engineering plan to guide the selection of streets to be repaired.
2. Consider alternative maintenance and repair methods prior to the development of plans and specifications in order to select the correct solution.
3. Manage general engineering projects from project identification, planning, and project design through construction.
4. Provide construction management and inspection to ensure the final product conforms to the plans and specifications.
5. Maintain accurate “as-built” drawings of the City’s street and roadway system.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Major Repairs to Streets: Streets being considered for major repairs include: Encino Row; Glorietta Place (cul de sac); Ocean Court (cul de sac); Second Street (Between Port's jurisdiction and A Avenue); and Country Club Lane.2.
2. Roadway Preventive Maintenance Program - Slurry Seal: Prepare engineering plans, specifications and cost estimates; and install slurry seal emulsion and pavement markings on selected streets (Monterey Ave.; Bay Circle; Cajon Place; Guadalupe Ave.; Margarita Ave.; Miguel Ave.; San Luis Rey Ave.; Visalia Row; Vista Place; Glorietta Blvd.; Glorietta Place; Pomona Ave. (Orange - Glorietta); Soledad Place; Second St. (Orange - Glorietta); and Golf Course Parking Lot and Maintenance Shed Area).

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 210

TRANSNET

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	51	70	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-926	48	0	0	0.00%
4710 INVESTMENT EARNINGS	238	237	100	100	0.00%
470 USE OF MONEY & PROPERTY	-637	354	100	100	0.00%
5405 RTCIP IMPACT FEE	4,330	35,820	0	0	0.00%
510 CHARGES CURRENT SERVICES	4,330	35,820	0	0	0.00%
5790 REGIONAL TRANSP REV	259,000	470,000	558,000	558,000	0.00%
5860 GRANT REVENUE	0	0	0	88,000	0.00%
570 INTERGOVERNMENTAL REVENUE	259,000	470,000	558,000	646,000	15.77%
6910 TRANSFERS IN	48,946	0	0	0	0.00%
690 OTHER FINANCING SOURCES	48,946	0	0	0	0.00%
TRANSNET	311,639	506,174	558,100	646,100	15.77%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

210372 TRANSNET PROJECTS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	65,168	61,937	91,627	65,035	-29.02%
7012	OVERTIME SALARIES	31	150	2,529	2,530	0.04%
7014	TEMP/SEASONAL WAGES	0	1,277	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	12,865	13,614	13,805	9,637	-30.19%
7120	RETIREMENT PLAN -MISC.	60,465	9,434	19,296	15,056	-21.97%
7125	SOCIAL SECURITY CHARGES	3,508	3,483	5,402	3,822	-29.24%
7130	MEDICARE CHARGES	935	916	1,371	986	-28.11%
7135	WORKERS COMP.INS.CHARGES	1,678	1,503	1,796	1,213	-32.46%
7140	AUTO ALLOWANCE	0	422	420	420	0.00%
7000 PERSONNEL SERVICES		144,650	92,736	136,245	98,699	-38.04%
8250	R&M-EQUIPMENT	0	0	0	0	0.00%
8410	SPECIAL PAYMENTS	0	0	0	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	0	0	0	0	0.00%
8460	GRANT EXPENSE	0	0	0	88,000	0.00%
8000 SERVICES AND SUPPLIES		0	0	0	88,000	0.00%
9800	CAPITAL EXPENDITURES	0	0	0	0	0.00%
9812	12005-BRADLEY FIELD EXPAN	0	0	0	0	0.00%
9814	13SCG-FY13 ST,CRB,GUTTER	0	0	0	0	0.00%
9835	14SCG-STREET, CURB,GTR-14	0	8,571	0	0	0.00%
9851	03102/06601 OPTICOM	0	0	0	0	0.00%
9863	15SCG-FY15 ST,CURB,GUTTER	0	0	425,000	0	0.00%
9867	04502-6TH/ORANGE(4TH/AL	0	0	0	0	0.00%
9869	SLRYSEAL - ST PREV MAINT	0	0	0	0	0.00%
9872	15016-STRM WTR DIVERTER	132,080	0	0	0	0.00%
9886	12010-3RD,4TH&I DRAIN IMP	0	25,000	0	0	0.00%
9894	12003-AUDIBLE PED SIGNALS	18,381	1,619	0	0	0.00%
9899	12SCG-FY12 ST.,CRB,GUTTR	14,929	317,181	0	0	0.00%
9800 CAPITAL EXPENDITURES		165,390	352,370	425,000	0	0.00%
210372 TRANSNET PROJECTS Total		310,040	445,106	561,245	186,699	-200.62%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

210953 TRANSNET USES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9500	OTHER FINANCING USES	0	0	0	0	0.00%
9510	TRANSFER OUT	0	2,400	0	0	0.00%
9500	OTHER FINANCING USES	0	2,400	0	0	0.00%
210953 TRANSNET USES	Total	0	2,400	0	0	0.00%

Schedule of Bridge Toll (215) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual FY2013/14	Adpoted FY2014/15	Adopted FY2015/16
FUND BALANCE AS OF JULY 1	9,205,264	8,842,360	6,386,867
Encumbrances/Continuing App's		(1,991,194)	-
Adjusted Fund Balance	9,205,264	6,851,167	6,386,867
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	38,539	35,700	35,700
TOTAL SOURCES OF FUNDS	38,539	35,700	35,700
USES OF FUNDS:			
9800 Capital Projects	401,442	500,000	(150,000)
TOTAL USES OF FUNDS	401,442	500,000	(150,000)
NET INCREASE/(DECREASE) TO FUND BALANCE	(362,903)	(464,300)	185,700
ESTIMATED FUND BALANCE AS OF JUNE 30	8,842,360	6,386,867	6,572,567

DEPARTMENT: Engineering and Project Development **Program Or Division:** Coronado Bridge Tolls

ACTION STRATEGIES

1. Develop and prioritize Capital Improvement Plans eligible to utilize Coronado Bridge Toll funds.
2. Manage Coronado Bridge Toll funded capital improvement plans from project identification, planning, and project design through construction.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Coronado Gateway Project: This project will implement traffic control and traffic calming measures on the State Route 75/282 corridor.
2. Third, Fourth and I Avenue Drainage Improvements: Install a 48” diameter storm drain on I Avenue from Fourth Street to the existing outfall in San Diego Bay and replace the existing 24” bay outfall with a 56” pipe. Improve the drainage along Third and Fourth Streets west of Orange Avenue.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 215 CORONADO BRIDGE TOLLS

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	9,481	5,724	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-31,273	4,971	0	0	0.00%
4710 INVESTMENT EARNINGS	40,334	32,815	35,700	35,700	0.00%
470 USE OF MONEY & PROPERTY	18,542	43,510	35,700	35,700	0.00%
CORONADO BRIDGE TOLLS	18,542	43,510	35,700	35,700	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

215635 CBT INTERSECTION IMPRVMT						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9722	08011-7TH/ADELLA/POMONA I	54,658	376,819	0	0	0.00%
9886	12010-3RD,4TH&I DRAIN IMP	0	0	500,000	0	0.00%
9893	12002-TRFFC SGNAL SYNCHRO	45,305	0	0	0	0.00%
9800 CAPITAL EXPENDITURES		99,963	376,819	500,000	0	0.00%
215635 CBT INTERSECTION IMPRVMT Total		99,963	376,819	500,000	0	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

215636 CBT TRAFFIC STUDY

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8065	PROFESSIONAL SERVICES	0	20,290	0	0	0.00%
8000 SERVICES AND SUPPLIES		0	20,290	0	0	0.00%
9881	SR75/282 TRF CONG RLF	159,549	7,128	0	0	0.00%
9800 CAPITAL EXPENDITURES		159,549	7,128	0	0	0.00%
215636 CBT TRAFFIC STUDY	Total	159,549	27,418	0	0	0.00%

**Schedule of Transportation Development (216) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016**

	Actual FY 2013/14	Adopted FY2014/15	Proposed FY2015/16	Adopted FY2015/16
FUND BALANCE AS OF JULY 1	332,714	334,256	217,356	217,356
Encumbrances/Continuing App's	-	(30,000)	-	0
Adjusted Fund Balance	332,714	304,256	217,356	217,356
FISCAL YEAR				
SOURCES OF FUNDS:				
Investment Earnings	1,541	1,000	1,000	1,000
Intergovernmental Revenue	151,826	152,700	152,700	152,700
Reimbursements	(151,825)	(240,600)	(245,600)	(245,600)
TOTAL SOURCES OF FUNDS	1,542	(86,900)	(91,900)	(91,900)
USES OF FUNDS:				
9800 Capital Projects	-	-	-	-
TOTAL USES OF FUNDS	-	-	-	-
NET INCREASE/(DECREASE) TO FUND BALANCE	1,542	(86,900)	(91,900)	(91,900)
ESTIMATED FUND BALANCE AS OF JUNE 30	334,256	217,356	125,456	125,456

DEPARTMENT: Engineering and Project Development	Program Or Division:	Transportation Development Act Fund
--	-----------------------------	-------------------------------------

PROGRAM PURPOSE AND DESCRIPTION

The City receives grant funds from the State of California for the development and support of its public transportation needs.

ACTION STRATEGIES

1. Transportation Development Act, Article 3 funds are used by cities within San Diego County for the planning and construction of bicycle and pedestrian facilities.
2. Transportation Development Act, Article 4 funds are used for transit services operated directly by the county or municipality.
3. Transportation Development Act, Article 8 funds are used to provide general transportation services or services to groups with special transportation needs such as the commuter ferry.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Apply for TDA, Article 3 funds for bicycle and pedestrian projects in the Bike Master Plan.
2. Administer annual contract to maintain on all bus shelters in Coronado.
3. Administer annual contract with the San Diego Harbor Excursion to provide fare-free commuter ferry service during peak commute periods on weekdays between San Diego and Coronado.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 216 TRANSPORTATION DEV ACT

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	291	221	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-780	268	0	0	0.00%
4710 INVESTMENT EARNINGS	1,321	1,320	1,000	1,000	0.00%
470 USE OF MONEY & PROPERTY	831	1,809	1,000	1,000	0.00%
5792 ART.4 NON MOTORIZED F	20,600	19,718	20,600	20,600	0.00%
570 INTERGOVERNMENTAL REVENUE	20,600	19,718	20,600	20,600	0.00%
6346 REIMB.TDA ART.8	173,708	132,108	132,100	132,100	0.00%
630 REIMBURSEMENTS	173,708	132,108	132,100	132,100	0.00%
TRANSPORTATION DEV ACT	195,139	153,634	153,700	153,700	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

216640 ART.8 TDA COMM.FERRY SRVC

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	128,262	132,108	160,000	165,000	3.12%
8000 SERVICES AND SUPPLIES		128,262	132,108	160,000	165,000	3.03%
216640 ART.8 TDA COMM.FERRY SRVC Total		128,262	132,108	160,000	165,000	3.03%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

216641 ART.4 NON-MOTORIZED FACIL

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	0	0	80,600	80,600	0.00%
8060	PERSONNEL SRVCS- TECHNICAL	0	19,718	0	0	0.00%
8000 SERVICES AND SUPPLIES		0	19,718	80,600	80,600	0.00%
216641 ART.4 NON-MOTORIZED FACIL Total		0	19,718	80,600	80,600	0.00%

**Schedule of Other Transportation Revenue (217) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016**

	Actual FY2013/14	Adopted FY2014/15	Adopted FY2015/16
FUND BALANCE AS OF JULY 1	85,374	(24,190)	3,517
Reserved for Freeway Emergency Call Boxes		(61,781)	
Encumbrances/Continuing App's		-	
Adjusted Fund Balance	85,374	(85,971)	3,517
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	201	100	100
Intergovernmental Revenue	11,150	-	-
Grant Reimbursement/Deferred Revenue	-	89,389	235,000
TOTAL SOURCES OF FUNDS	11,351	89,489	235,100
USES OF FUNDS:			
9500 Transfers Out	12,088	-	-
9800 Capital Projects	108,828	-	235,000
TOTAL USES OF FUNDS	120,916	-	235,000
NET INCREASE/(DECREASE) TO FUND BALANCE	(109,565)	89,489	100
ESTIMATED FUND BALANCE AS OF JUNE 30	(24,190)	3,517	3,617

DEPARTMENT: Engineering and Project Development **Program Or Division:** Transportation and Air Quality Program

PROGRAM PURPOSE AND DESCRIPTION

The City receives grant funds whose purpose is to reduce gasoline powered vehicle trips into and within Coronado and the resulting congestion, air pollution, and energy usage. Air quality regulations dictate that steps be taken to more effectively use existing infrastructures by increasing their capacity. Methods such as transit, ridesharing, carpooling, vanpooling, cycling, walking, ferrying, telecommuting, and alternative fuel vehicles are recognized as effective methods of increasing capacity.

ACTION STRATEGIES

1. Coordinate and administer contract and funding for local shuttle and regional transit services.
2. Coordinate and administer the contract and funding for commuter ferry service.
3. Retain membership on technical advisory committees (e.g., Transit Services and Facilities Advisory Committee).
4. Pursue and secure funding for transportation, trip reduction, congestion mitigation, environmental enhancement, and air quality programs and projects.

IMPORTANT ACTIVITIES FOR FY 2015-16

1. Participate in regional transportation technical advisory committees with the Metropolitan Transit Service and SANDAG to ensure continued transit services.
2. Renew annual commuter service ferry contract.
3. Monitor transit and commuter ferry ridership.
4. Continue the Free Summer Shuttle Service from June to September.
5. Pursue transportation and enhancement funding when available.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 217 OTHER TRANSPORTATION

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	80	46	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-1,984	-21	0	0	0.00%
4710 INVESTMENT EARNINGS	391	155	100	100	0.00%
470 USE OF MONEY & PROPERTY	-1,514	180	100	100	0.00%
5810 FEDERAL GRANTS	0	11,150	0	235,000	0.00%
570 INTERGOVERNMENTAL REVENUE	0	11,150	0	235,000	23,500,000.00%
6910 TRANSFERS IN	23,200	0	0	0	0.00%
690 OTHER FINANCING SOURCES	23,200	0	0	0	0.00%
OTHER TRANSPORTATION	21,686	11,330	100	235,100	235,000.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

217651 OTH.TRANSF-STATE GRANTS

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9510	TRANSFER OUT	0	10,680	0	0	0.00%
9500	OTHER FINANCING USES	0	10,680	0	0	0.00%
9842	13013-CORONADO SCENC LOOP	0	82,901	0	0	0.00%
9800	CAPITAL EXPENDITURES	0	82,901	0	0	0.00%
217651	OTH.TRANSF-STATE GRANTS	0	93,582	0	0	0.00%
Total						

City of Coronado Expenditures Budget

Fiscal Year 2015-16

217656 TRAFFIC C.RELIEF

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9510	TRANSFER OUT	0	1,407	0	0	0.00%
9500 OTHER FINANCING USES		0	1,407	0	0	0.00%
9763	15011-BICYCLE PRKNG MGMT	0	0	50,000	0	0.00%
9764	15012-PEDESTRIAN MSTER PL	0	0	75,000	0	0.00%
9810	13SLURRY -FY13 SLURRY	72,000	0	0	0	0.00%
9887	13014-BIKE LANES 6TH & H	0	25,927	0	0	0.00%
9800 CAPITAL EXPENDITURES		72,000	25,927	125,000	0	0.00%
217656 TRAFFIC C.RELIEF Total		72,000	27,334	125,000	0	0.00%

**Schedule of Coronado Tidelands (220) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015 and 2016**

	Actual FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16
FUND BALANCE AS OF JULY 1	791,694	1,642,789	2,039,481
Encumbrances/Continuing App's	-	(92,874)	-
Adjusted Fund Balance	791,694	1,549,916	2,039,481
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	4,402	4,100	-
Restaurant Concession	223,587	249,000	270,000
Marina Concession	1,044,463	1,010,000	1,014,100
TOTAL SOURCES OF FUNDS	1,272,452	1,263,100	1,284,100
USES OF FUNDS:			
7000 Personnel Services	21,647	22,335	23,404
8000 Services and Supplies	346,537	601,200	525,300
9400 Other Charges	600	-	-
9800 Capital Expenditures	52,572	150,000	435,000
TOTAL USES OF FUNDS	421,356	773,535	983,704
NET INCREASE/(DECREASE) TO FUND BALANCE	851,096	489,565	300,396
ESTIMATED FUND BALANCE AS OF JUNE 30	1,642,789	2,039,481	2,339,877

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 220

CORONADO TIDELANDS

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	169	575	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	343	1,370	0	0	0.00%
4710 INVESTMENT EARNINGS	1,305	3,827	4,100	4,100	0.00%
4810 CONCESSION PMT-RESTAU	234,614	221,087	249,000	270,000	8.43%
4815 CONCESSN PMT-SLIP REN	1,008,177	1,044,463	1,010,000	1,010,000	0.00%
470 USE OF MONEY & PROPERTY	1,244,608	1,271,322	1,263,100	1,284,100	1.66%
CORONADO TIDELANDS	1,244,608	1,271,322	1,263,100	1,284,100	1.66%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

220590 CORONADO TIDELANDS ADMIN						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	0	15,463	15,339	15,939	3.91%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	0	2,237	2,268	2,359	4.00%
7120	RETIREMENT PLAN -MISC.	0	2,495	3,255	3,589	10.27%
7125	SOCIAL SECURITY CHARGES	0	973	951	988	3.91%
7130	MEDICARE CHARGES	0	228	222	231	3.91%
7135	WORKERS COMP.INS.CHARGES	0	253	299	297	-0.67%
7000 PERSONNEL SERVICES		0	21,647	22,335	23,404	4.57%
220590 CORONADO TIDELANDS ADMIN Total		0	21,647	22,335	23,404	4.57%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

220591 CORONADO TIDELANDS MARINA

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8005	ACCTG & AUDITING SRVCS	0	3,060	1,600	1,650	3.12%
8030	CONTRACT SERVICES	253,101	258,471	260,000	260,000	0.00%
8046	LGL SRVS-ADDTL.CITY ATTY.	0	0	0	0	0.00%
8235	UTILITIES-ELECTRICITY	41,651	42,307	45,000	45,000	0.00%
8245	LEASE-LAND & WATER	12,584	10,696	13,000	120,000	823.08%
8290	PROPERTY TAXES	14,416	14,646	15,000	15,000	0.00%
8320	COMMUNICATNS- TELE&COMM.	6	5	0	0	0.00%
8390	MISC.SERVICES	6,008	5,399	10,000	10,000	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	624	0	2,000	2,000	0.00%
8000 SERVICES AND SUPPLIES		328,390	334,584	346,600	453,650	23.60%
9830	GLORIETTA BAY	52,145	52,572	150,000	0	0.00%
9800 CAPITAL EXPENDITURES		52,145	52,572	150,000	0	0.00%
220591 CORONADO TIDELANDS MARINA Total		380,535	387,156	496,600	453,650	-9.47%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

220592 COR.TIDELANDS RESTAURANT						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8005	ACCTG & AUDITING SRVCS	0	3,060	1,600	1,650	3.12%
8252	R&M-BLDGS & STRUCTURES	72,037	8,893	253,000	70,000	-72.33%
8000 SERVICES AND SUPPLIES		72,037	11,953	254,600	71,650	-255.34%
220592 COR.TIDELANDS RESTAURANT Total		72,037	11,953	254,600	71,650	-255.34%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

220954 TIDELANDS - USES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance	
9510	TRANSFER OUT	0	600	0	0	0.00%	
9500 OTHER FINANCING USES		0	600	0	0	0.00%	
220954 TIDELANDS - USES		Total		0	600	0	0.00%

Schedule of Police Services Special Revenue Funds
Funds 230, 231, 232, and 234
Combined Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual	Adopted	Adopted
	FY 2013/14	FY 2014/15	FY 2015-16
FUND BALANCE AS OF JULY 1	319,202	302,363	223,763
Encumbrances/Continuing App's	-	(4,000)	0
Adjusted Fund Balance	319,202	298,363	223,763
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	1,327	900	900
Intergovernmental Revenue	160,668	33,500	32,500
Other Revenue	-	-	0
Reimbursements	-	-	0
TOTAL SOURCES OF FUNDS	161,995	34,400	33,400
USES OF FUNDS:			
7000 Personal Services	-	-	0
8000 Services and Supplies	55,856	30,000	57,000
9000 Property	22,978	79,000	28,700
9500 Other Uses	100,000	-	0
TOTAL USES OF FUNDS	178,834	109,000	85,700
NET INCREASE/(DECREASE) TO FUND BALANCE	(16,839)	(74,600)	(52,300)
ESTIMATED FUND BALANCE AS OF JUNE 30	302,363	223,763	171,463

DEPARTMENT: Police Services

**Program Or
Division:**

DEA Asset Forfeiture

PROGRAM PURPOSE AND DESCRIPTION

The City receives Drug Enforcement Administration Asset Forfeiture Funds which must be used for projects that assist front line law enforcement. Funding comes from an equitable sharing agreement with the Department of Justice. Funding supplements training, maintenance agreements on equipment previously purchased in this program, as well as new projects not covered by the General Fund.

ACTION STRATEGIES

Identify projects necessary to assist front line law enforcement in combating crime that are not funded by the General Fund.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Training
2. Expand audio/visual recording equipment program worn by officers in the field.
3. Identify and develop specifications for critical incident response equipment.
4. Upgrade capability of electronic surveillance equipment.
5. Expand electronic capability of tracking stolen property.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 230

EQUITABLE SHARING-DEA

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	240	173	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-765	182	0	0	0.00%
4710 INVESTMENT EARNINGS	1,088	998	900	900	0.00%
470 USE OF MONEY & PROPERTY	563	1,352	900	900	0.00%
5755 P.O.S.T REIMB	2,181	6,894	2,500	2,500	0.00%
5765 EQUITABLE SHARING REV	88,652	52,659	30,000	30,000	0.00%
570 INTERGOVERNMENTAL REVENUE	90,834	59,552	32,500	32,500	0.00%
EQUITABLE SHARING-DEA	91,397	60,905	33,400	33,400	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

230221 DEA EXPENDITURES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	0	0	25,000	25,000	0.00%
8065	PROFESSIONAL SERVICES	0	1,619	4,000	4,000	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	14,593	43,472	25,000	25,000	0.00%
8560	MISC.SUPPLIES	650	10,764	1,000	3,000	200.00%
8000 SERVICES AND SUPPLIES		15,243	55,856	55,000	57,000	3.51%
9045	OTHER FIXED ASSETS	29,927	13,978	25,000	28,700	14.80%
9000 PROPERTY		29,927	13,978	25,000	28,700	12.89%
230221 DEA EXPENDITURES Total		45,169	69,834	80,000	85,700	6.65%

DEPARTMENT: Police Services

**Program Or
Division:**

Supplemental Law
Enforcement Funds

PROGRAM PURPOSE AND DESCRIPTION

The City receives grant funding from the State of California through Supplemental Law Enforcement Services Account. The Citizens Option for Public Safety (COPS) program provides funding for front-line law enforcement. Annual funding is \$100,000.

DEPARTMENT: Police Services

**Program Or
Division:**

Treasury Forfeiture

PROGRAM PURPOSE AND DESCRIPTION

The City receives Asset Forfeiture Funds which must be used for equipment and operations of the Narcotics Task Force Officer assignment. Funding comes through the Federal Department of Treasury. Funding supplements training, maintenance agreements on equipment previously purchased in this program, as well as new projects not covered by the General Fund.

ACTION STRATEGIES

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 234 TREASURY FORFEITURE

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	39	23	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-146	20	0	0	0.00%
4710 INVESTMENT EARNINGS	164	133	0	0	0.00%
470 USE OF MONEY & PROPERTY	57	177	0	0	0.00%
5765 EQUITABLE SHARING REV	1,480	1,116	1,000	0	0.00%
570 INTERGOVERNMENTAL REVENUE	1,480	1,116	1,000	0	-100,000.00%
TREASURY FORFEITURE	1,537	1,293	1,000	0	-100,000.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

234225 TREAS.FORF.-EXP'S

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9045	OTHER FIXED ASSETS	0	0	29,000	0	0.00%
9080	VEHICLE & EQUIPMENT	4,749	9,000	0	0	0.00%
9000	PROPERTY	4,749	9,000	29,000	0	0.00%
234225	TREAS.FORF.-EXP'S Total	4,749	9,000	29,000	0	0.00%

Schedule of Federal Grants (240) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual FY 2013/14	Adopted FY 2014/15	Adopted FY 2015/16
FUND BALANCE AS OF JULY 1	738	134,490	112,409
Encumbrances/Continuing App's	-	(22,081)	-
Adjusted Fund Balance	738	112,409	112,409
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Intergovernmental Revenue	84,695	134,490	-
TOTAL SOURCES OF FUNDS	84,695	134,490	-
USES OF FUNDS:			
7000 Personal Services	-	46,472	-
8000 Services and Supplies	64,480	609	-
9000 Property	20,953	87,409	-
TOTAL USES OF FUNDS	85,433	134,490	-
NET INCREASE/(DECREASE) TO FUND BALANCE	(738)	-	-
ESTIMATED FUND BALANCE AS OF JUNE 30	-	112,409	112,409

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 240

FEDERAL GRANTS

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
5810 FEDERAL GRANTS	175,326	63,742	22,081	0	0.00%
5828 SHGP GRANTS (FND 240)	0	20,953	112,409	0	0.00%
570 INTERGOVERNMENTAL REVENUE	175,326	84,695	134,490	0	-13,449,000.00%
FEDERAL GRANTS	175,326	84,695	134,490	0	-13,449,000.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

240237 HOMELAND SEC.GRANT PROGRAM

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7012	OVERTIME SALARIES	85,996	59,880	24,110	0	0.00%
7121	RETIREMENT PLAN - SAFETY	0	0	0	0	0.00%
7130	MEDICARE CHARGES	1,207	852	350	0	0.00%
7000 PERSONNEL SERVICES		87,203	60,733	24,460	0	0.00%
8390	MISC.SERVICES	2,866	2,470	540	0	0.00%
8000 SERVICES AND SUPPLIES		2,866	2,470	540	0	0.00%
9045	OTHER FIXED ASSETS	85,650	20,953	87,409	0	0.00%
9000 PROPERTY		85,650	20,953	87,409	0	0.00%
240237 HOMELAND SEC.GRANT PROGRAM Total		175,719	84,156	112,409	0	0.00%

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 245 STATE GRANTS

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	0	6	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-21	19	0	0	0.00%
4710 INVESTMENT EARNINGS	0	45	0	0	0.00%
470 USE OF MONEY & PROPERTY	-21	70	0	0	0.00%
5805 STATE GRANTS	0	7,230	56,814	0	0.00%
5860 GRANT REVENUE	0	0	0	36,000	0.00%
570 INTERGOVERNMENTAL REVENUE	0	7,230	56,814	36,000	-36.64%
STATE GRANTS	-21	7,299	56,814	36,000	-36.64%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

245234 ST. GRNT NON PUBL SFTY

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	0	0	0	36,000	0.00%
8000	SERVICES AND SUPPLIES	0	0	0	36,000	0.00%
245234 ST. GRNT NON PUBL SFTY		0	0	0	36,000	0.00%
Total						

City of Coronado Expenditures Budget

Fiscal Year 2015-16

245235 STATE GRANT-PUBLIC SAFETY

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7012	OVERTIME SALARIES	0	7,127	11,012	0	0.00%
7130	MEDICARE CHARGES	0	102	0	0	0.00%
7000 PERSONNEL SERVICES		0	7,230	11,012	0	0.00%
8560	MISC.SUPPLIES	0	0	0	0	0.00%
245235 STATE GRANT-PUBLIC SAFETY		0	7,230	11,012	0	0.00%
Total						

Library Services Special Funds

Fund 250 –Citizen’s Gift to the Library

This fund is for miscellaneous private gifts that supplement and support the services of the Coronado Public Library. It includes the Calvin Manning bequest.

Fund 251 –Audiovisual Account

This fund is for the proceeds of the rentals of Library DVDs and supports the acquisition of new DVDs. It supports the maintenance of existing DVDs in the collection.

Fund 252 –Library Trustee Account

This fund includes private gifts and memorial gifts.

**Schedule of Library Services Special Revenue Funds
Funds 250, 251, and 252
Combined Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016**

	Actual FY 2013/14	Adopted FY 2014/15	Proposed FY 2015/16	Adopted FY 2015/16
FUND BALANCE AS OF JULY 1	305,041	299,749	244,869	244,869
Encumbrances/Continuing App's	-	(180)	-	-
Adjusted Fund Balance	305,041	299,569	244,869	244,869
FISCAL YEAR ACTIVITY:				
SOURCES OF FUNDS:				
Investment Earnings	982	900	900	900
Charges for Current Services	51,848	55,000	45,000	45,000
Other Revenue	22,992	14,300	69,800	69,800
Reimbursements	-	-	-	-
TOTAL SOURCES OF FUNDS	75,822	70,200	115,700	115,700
USES OF FUNDS:				
7000 Personal Services	-	-	-	-
8000 Services and Supplies	81,114	124,900	194,500	194,500
9000 Property	-	-	-	-
TOTAL USES OF FUNDS	81,114	124,900	194,500	194,500
NET INCREASE/(DECREASE) TO FUND BALANCE	(5,292)	(54,700)	(78,800)	(78,800)
ESTIMATED FUND BALANCE AS OF JUNE 30	299,749	244,869	166,069	166,069

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 250

CITIZENS GIFTS TO LIBRARY

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	237	131	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-798	99	0	0	0.00%
4710 INVESTMENT EARNINGS	986	749	900	900	0.00%
470 USE OF MONEY & PROPERTY	424	979	900	900	0.00%
CITIZENS GIFTS TO LIBRARY	424	979	900	900	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

250556 CIT GIFT EXPS

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8505	LIBRARY BOOKS	12,754	14,530	28,500	17,700	-37.89%
8570	SPECIAL EVENTS	0	0	5,000	5,000	0.00%
8000 SERVICES AND SUPPLIES		12,754	14,530	33,500	22,700	-47.58%
250556 CIT GIFT EXPS	Total	12,754	14,530	33,500	22,700	-47.58%

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 251 LIBRARY AUDIO VISUAL

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	11	9	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-61	10	0	0	0.00%
4710 INVESTMENT EARNINGS	49	49	0	0	0.00%
470 USE OF MONEY & PROPERTY	-1	68	0	0	0.00%
5211 LIBRARY AUDIOVISUAL R	57,280	51,848	55,000	45,000	-18.18%
510 CHARGES CURRENT SERVICES	57,280	51,848	55,000	45,000	-18.18%
LIBRARY AUDIO VISUAL	57,279	51,915	55,000	45,000	-18.18%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

251553 LIBRARY AUDIOVISUAL

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8505	LIBRARY BOOKS	56,045	50,264	54,500	44,500	-18.35%
8560	MISC.SUPPLIES	165	211	500	500	0.00%
8000 SERVICES AND SUPPLIES		56,210	50,475	55,000	45,000	-22.22%
251553 LIBRARY AUDIOVISUAL		56,210	50,475	55,000	45,000	-22.22%
Total						

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 252 LIBRARY FUND

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4710 INVESTMENT EARNINGS	45	44	0	0	0.00%
470 USE OF MONEY & PROPERTY	45	44	0	0	0.00%
5910 CITIZENS DONATION	7,361	19,152	14,300	69,800	388.11%
5920 MISC REV	3,590	3,840	0	0	0.00%
590 OTHER REVENUE	10,951	22,992	14,300	69,800	388.11%
LIBRARY FUND	10,996	23,036	14,300	69,800	388.11%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

252552 LIBRARY

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8410	SPECIAL PAYMENTS	26,969	16,108	86,400	126,800	46.76%
8000 SERVICES AND SUPPLIES		26,969	16,108	86,400	126,800	31.86%
252552 LIBRARY	Total	26,969	16,108	86,400	126,800	31.86%

**Schedule of Affordable Housing (265) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016**

	Actual FY 2013/14	Adopted FY 2014/15	Adopted FY 2015/16
FUND BALANCE AS OF JULY 1	711,803	756,934	759,634
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	3,131	2,700	2,700
Intergovernmental Revenue	42,000	0	0
TOTAL SOURCES OF FUNDS	45,131	2,700	2,700
USES OF FUNDS:			
8000 Services and Supplies	0	0	0
9800 Capital Expenditures	0	0	0
TOTAL USES OF FUNDS	0	0	0
NET INCREASE/(DECREASE) TO FUND BALANCE	45,131	2,700	2,700
ESTIMATED FUND BALANCE AS OF JUNE 30	756,934	759,634	762,334

DEPARTMENT: Community Development	Program Or Division:	Affordable Housing In-Lieu Fee
--	---------------------------------	-----------------------------------

PROGRAM PURPOSE AND DESCRIPTION

As a condition of approval of any subdivision map for residential dwellings comprising two or more lots or two or more dwelling units, the Coronado Municipal Code requires the subdivider to reserve 20 percent of the units within the development for rent or for sale to persons qualifying within low income categories, or shall pay a fee in lieu thereof for every unit within the project, at the option of the subdivider, for the purpose of providing affordable housing assistance. The revenue in this fund reflects in lieu fee payments made to the City.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 265 AFFORDABLE HOUSING

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	726	461	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-2,229	444	0	0	0.00%
4710 INVESTMENT EARNINGS	3,104	2,670	2,700	2,700	0.00%
470 USE OF MONEY & PROPERTY	1,602	3,575	2,700	2,700	0.00%
5710 AFFORD HSING IN LIEU	0	42,000	0	0	0.00%
570 INTERGOVERNMENTAL REVENUE	0	42,000	0	0	0.00%
AFFORDABLE HOUSING	1,602	45,575	2,700	2,700	0.00%

**Schedule of Affordable Housing Management (266) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016**

	Actual FY 2013/14	Adopted FY 2014/15	Adopted FY 2015/16
FUND BALANCE AS OF JULY 1	2,010,267	2,169,537	2,311,056
Adjusted Fund Balance	2,010,267	2,169,537	2,311,056
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	5,076	4,800	4,800
Rents & Concessions	367,791	370,000	375,000
Ground Lease	-	20,000	20,000
Charges Current Services	5,897	5,000	7,800
TOTAL SOURCES OF FUNDS	378,765	399,800	407,600
USES OF FUNDS:			
7000 Personnel Services	95,348	82,041	83,928
8000 Services and Supplies	121,347	176,240	195,700
9000 Property	2,800	-	-
9400 Contingencies/OTHER	-	-	-
TOTAL USES OF FUNDS	219,495	258,281	279,628
NET INCREASE/(DECREASE) TO FUND BALANCE	159,270	141,519	127,972
ESTIMATED FUND BALANCE AS OF JUNE 30	2,169,537	2,311,056	2,439,028

DEPARTMENT:	Community Development	Program or Division:	Affordable Housing
--------------------	-----------------------	-----------------------------	--------------------

PROGRAM PURPOSE AND DESCRIPTION

This City owns and operates low and moderate income housing properties. The City assumed the ownership and responsibility for the properties upon the dissolution of the former Community Development Agency. The Affordable Housing Fund provides funding for the administration of housing activities, repairs and maintenance, and management of affordable housing properties throughout the City.

ACTION STRATEGIES

1. Monitor compliance with existing affordable housing agreements.
2. Prepare and submit reports required by redevelopment law to county and state agencies.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Use available resources to repair and maintain properties for affordable housing.
2. Prepare a Request for Qualifications (RFQ) to select an experienced firm (or non-profit organization) to rehabilitate and operate the City's affordable housing properties.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 266

AFFORDABLE HOUSING MGMT

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	424	727	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	703	1,150	0	0	0.00%
4710 INVESTMENT EARNINGS	3,148	4,350	4,800	4,800	0.00%
4800 RENTS & CONCESSIONS	369,415	367,792	370,000	375,000	1.35%
4805 GROUND LEASE	20,009	0	20,000	20,000	0.00%
470 USE OF MONEY & PROPERTY	393,699	374,019	394,800	399,800	1.27%
5250 COIN LAUNDRY	6,220	5,897	5,000	7,800	56.00%
510 CHARGES CURRENT SERVICES	6,220	5,897	5,000	7,800	56.00%
5920 MISC REV	50,686	0	0	0	0.00%
590 OTHER REVENUE	50,686	0	0	0	0.00%
6345 REIMBURSEMENTS-OTHER	0	-1	0	0	0.00%
6370 LMIH-LOAN/GRANT REPAY	259,486	0	0	0	0.00%
630 REIMBURSEMENTS	259,486	-1	0	0	0.00%
AFFORDABLE HOUSING MGMT	710,091	379,915	399,800	407,600	1.95%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

266490 AFF HOUSING MGMT - ADMIN

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	0	66,581	56,645	56,951	0.54%
7012	OVERTIME SALARIES	0	156	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	0	11,005	7,756	8,065	3.98%
7120	RETIREMENT PLAN -MISC.	0	11,153	12,020	13,327	10.87%
7125	SOCIAL SECURITY CHARGES	0	3,921	3,261	3,271	0.29%
7130	MEDICARE CHARGES	0	980	827	832	0.54%
7135	WORKERS COMP.INS.CHARGES	0	1,131	1,110	1,063	-4.23%
7140	AUTO ALLOWANCE	0	422	420	420	0.00%
7000 PERSONNEL SERVICES		0	95,348	82,041	83,928	2.25%
8047	LGL SRVS-OUTSIDE COUNSEL	0	0	15,000	15,000	0.00%
8065	PROFESSIONAL SERVICES	0	0	5,000	6,000	20.00%
8415	TRAINING,MTGS,MEMBERSHIPS	95	0	0	0	0.00%
8560	MISC.SUPPLIES	0	98	0	0	0.00%
8000 SERVICES AND SUPPLIES		95	98	20,000	21,000	4.76%
266490 AFF HOUSING MGMT - ADMIN Total		95	95,446	102,041	104,928	2.75%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

266491 AFF HSING 445-451 ORANGE

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	2,610	2,610	2,860	3,600	25.87%
8230	REFUSE COLLECTN/REMOVAL	1,361	1,361	1,400	2,000	42.86%
8235	UTILITIES-ELECTRICITY	96	0	130	0	0.00%
8237	UTILITIES-WATER	994	1,328	2,000	2,000	0.00%
8252	R&M-BLDGS & STRUCTURES	2,466	339	4,000	3,000	-25.00%
8255	R&M-OUTSIDE	4,526	4,013	5,500	6,000	9.09%
8395	PERMITS & FEES	125	125	0	0	0.00%
8000 SERVICES AND SUPPLIES		12,178	9,777	15,890	16,600	4.28%
266491 AFF HSING 445-451 ORANGE Total		12,178	9,777	15,890	16,600	4.28%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

266492 AFF HSING 560-566 G AVE

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	3,580	3,240	4,000	4,300	7.50%
8230	REFUSE COLLECTN/REMOVAL	398	626	1,000	1,000	0.00%
8235	UTILITIES-ELECTRICITY	553	745	1,000	1,200	20.00%
8237	UTILITIES-WATER	2,636	2,524	4,000	3,500	-12.50%
8252	R&M-BLDGS & STRUCTURES	3,705	5,190	8,000	8,000	0.00%
8255	R&M-OUTSIDE	6,633	5,420	6,000	6,900	15.00%
8395	PERMITS & FEES	254	0	0	0	0.00%
8000 SERVICES AND SUPPLIES		17,759	17,745	24,000	24,900	3.61%
266492 AFF HSING 560-566 G AVE Total		17,759	17,745	24,000	24,900	3.61%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

266493 AFF HSING 406-430 ORANGE

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	15,982	16,341	20,000	22,000	10.00%
8065	PROFESSIONAL SERVICES	835	42	0	0	0.00%
8230	REFUSE COLLECTN/REMOVAL	4,610	3,161	4,250	4,600	8.24%
8235	UTILITIES-ELECTRICITY	828	923	1,200	1,300	8.33%
8237	UTILITIES-WATER	10,753	14,226	14,000	20,000	42.86%
8252	R&M-BLDGS & STRUCTURES	25,398	14,639	20,000	20,000	0.00%
8255	R&M-OUTSIDE	8,021	14,841	15,000	18,000	20.00%
8395	PERMITS & FEES	544	0	350	350	0.00%
8000 SERVICES AND SUPPLIES		66,971	64,173	74,800	86,250	13.28%
266493 AFF HSING 406-430 ORANGE		66,971	64,173	74,800	86,250	13.28%
Total						

City of Coronado Expenditures Budget

Fiscal Year 2015-16

266497 AFF HSING 840 G AVE.

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8030	CONTRACT SERVICES	9,570	12,669	11,000	15,400	40.00%
8040	GENERAL CONTRACTOR	0	0	0	0	0.00%
8230	REFUSE COLLECTN/REMOVAL	2,271	2,546	3,000	3,300	10.00%
8235	UTILITIES-ELECTRICITY	2,175	2,346	3,000	3,400	13.33%
8237	UTILITIES-WATER	3,394	3,647	5,000	5,200	4.00%
8252	R&M-BLDGS & STRUCTURES	45,128	4,581	15,000	15,000	0.00%
8255	R&M-OUTSIDE	4,239	3,528	4,200	4,300	2.38%
8395	PERMITS & FEES	263	238	350	350	0.00%
8000 SERVICES AND SUPPLIES		67,039	29,554	41,550	46,950	11.50%
266497 AFF HSING 840 G AVE. Total		67,039	29,554	41,550	46,950	11.50%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

266959 LOW MOD INC HOUSING-USES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9510	TRANSFER OUT	0	2,800	0	0	0.00%
9500 OTHER FINANCING USES		0	2,800	0	0	0.00%
266959 LOW MOD INC HOUSING-USES Total		0	2,800	0	0	0.00%

Schedule of Coronado Tourism Improvement District (270) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual FY 2013/14	Adopted FY 2014/15	Adopted FY 2015/16
FUND BALANCE AS OF JUNE 30	-	(109)	(109)
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
CTID I Assessment	579,913	573,300	555,000
CTID II Assessment	-	-	555,000
TOTAL SOURCES OF FUNDS	579,913	573,300	1,110,000
USES OF FUNDS:			
8000 CTID I Payment	580,022	573,300	554,850
8000 CTID II Payment	-	-	555,000
TOTAL USES OF FUNDS	580,022	573,300	1,109,850
NET INCREASE/(DECREASE) TO FUND BALANCE	(109)	-	150
ESTIMATED FUND BALANCE AS OF JUNE 30	(109)	(109)	41

DEPARTMENT:	Office of the City Manager	Program Or Division:	Coronado Tourism Improvement District
--------------------	-------------------------------	---------------------------------	--

PROGRAM PURPOSE AND DESCRIPTION

The Coronado Tourism Improvement District (CTID), which took effect in 2010, was formed under the Parking and Business Improvement Law of 1989. Funding for the CTID is provided from a one-half percent (0.5%) assessment on hotel room occupancy at the four largest hotels in Coronado, including the Hotel Del Coronado, Loews Coronado Bay Resort, Coronado Island Marriott Resort and Glorietta Bay Inn. The purpose of the CTID is to market and promote Coronado as a tourism and retail destination.

The four hotels remit the assessments collected to the City of Coronado monthly. The use of the funds is determined by the CTID Advisory Board consisting of nine members. They include representatives from the four assessed hotels; three representatives from the Coronado Chamber of Commerce, Coronado Mainstreet, Ltd., and the Coronado Historical Association/Visitor's Center; and two at-large members from the business community. Each year the Advisory Board is required to submit an Annual Report to the City Council outlining its accomplishments for the current fiscal year and proposed activities and funding levels for the next fiscal year. Under the 1989 Law, the CTID must be reauthorized by the City Council each year.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 270

CTID

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4155 CTID ASSESS MENT	552,675	591,748	585,000	1,121,000	91.62%
4156 CTID ADMIN.FEE	-10,920	-11,834	-11,700	-11,000	-5.98%
410 OTHER TAX	541,755	579,913	573,300	1,110,000	93.62%
CTID	541,755	579,913	573,300	1,110,000	93.62%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

270570 CTID EXP'S

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8005	ACCTG & AUDITING SRVCS	1,000	0	1,200	0	0.00%
8410	SPECIAL PAYMENTS	0	1,000	0	10,000	0.00%
8460	GRANT EXPENSE	540,755	579,022	572,100	1,099,850	92.25%
8000 SERVICES AND SUPPLIES		541,755	580,022	573,300	1,109,850	48.34%
270570 CTID EXP'S	Total	541,755	580,022	573,300	1,109,850	48.34%

THIS PAGE INTENTIONALLY LEFT BLANK



Schedule of Wastewater Enterprise Fund (510)
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual FY2013/14	Adopted FY2014/15	Proposed FY2015/16	Adopted FY2015/16
FUND BALANCE AS OF JULY 1	11,862,260	11,512,178	6,972,529	6,972,529
Encumbrances/Continuing App's		(918,325)		
Capital Project Carryforward Budgets		(1,798,929)		
Adjusted Fund Balance	11,862,260	8,794,924	6,972,529	6,972,529
FISCAL YEAR ACTIVITY:				
SOURCES OF FUNDS:				
Licenses & Permits	76,370	30,000	20,000	20,000
Investment Earnings	47,339	45,600	40,000	40,000
Reimbursements	573	-	-	-
User Charges	4,714,212	5,513,000	6,013,000	6,013,000
TOTAL SOURCES OF FUNDS	4,838,493	5,588,600	6,073,000	6,073,000
USES OF FUNDS:				
7000 Personal Services	1,008,220	1,136,595	1,145,744	1,161,947
8000 Services and Supplies	2,733,788	3,021,100	3,469,100	3,469,100
9000 Property	269,671	381,300	197,300	197,300
9400 Other charges	355,700	331,000	341,000	341,000
9800 Capital Expenditures	727,798	2,541,000	-	1,405,000
Other (Receipts) or A/P Payments	93,399	-	-	-
TOTAL USES OF FUNDS	5,188,575	7,410,995	5,153,144	6,574,347
NET INCREASE/(DECREASE) TO FUND BALANCE	(350,082)	(1,822,395)	919,856	(501,347)
ESTIMATED FUND BALANCE AS OF JUNE 30	11,512,178	6,972,529	7,892,385	6,471,182

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 510

WASTEWATER UTILITY

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4460 SEWER CONNECTION PERM	11,196	76,370	30,000	20,000	-33.33%
420 LICENSES & PERMITS	11,196	76,370	30,000	20,000	-33.33%
4706 INV EARN-REALZD GNS/L	11,349	6,868	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-38,775	5,859	0	0	0.00%
4708 INV EARNINGS-PROP TAX	737	769	0	0	0.00%
4710 INVESTMENT EARNINGS	49,495	39,701	45,600	40,000	-12.28%
470 USE OF MONEY & PROPERTY	22,806	53,198	45,600	40,000	-12.28%
5930 VEH/FURN/EQUIP SALES	18,470	0	0	0	0.00%
590 OTHER REVENUE	18,470	0	0	0	0.00%
6345 REIMBURSEMENTS-OTHER	0	573	0	0	0.00%
630 REIMBURSEMENTS	0	573	0	0	0.00%
6530 SEWER USER CHARGES	3,882,134	3,732,158	3,849,800	4,717,000	22.53%
6535 NAVY SEWER USER CHARG	497,919	982,054	508,300	1,296,000	154.97%
650 ENTERPRISE REVENUE	4,380,053	4,714,212	4,358,100	6,013,000	37.97%
6910 TRANSFERS IN	331,213	0	0	0	0.00%
690 OTHER FINANCING SOURCES	331,213	0	0	0	0.00%
WASTEWATER UTILITY	4,763,738	4,844,353	4,433,700	6,073,000	36.97%

PROGRAM PURPOSE AND DESCRIPTION

This program is responsible for collecting and transporting all sewage generated on the peninsula north of Imperial Beach, including all Navy flows. Program functions include maintaining and operating 45 miles of sewer mains, 16 sanitary sewer pumping stations, performing sewer video inspections and providing a 24-hour emergency response. This program also provides for the operation and maintenance of Transbay, the City's main sanitary sewage pumping station.

ACTION STRATEGIES

1. Continue preventive maintenance program to ensure proper station functions and to reduce sewer backups/overflows.
2. Respond to emergency callouts within 45 minutes and report all spills to the appropriate agency within the required timeframe, and in accordance with their category rating.
3. Continue to refine the line cleaning program, identify line deficiencies, and provide Capital Improvement Program (CIP) recommendations based on findings.
4. Develop a wastewater informational brochure for residents.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Implement As-Needed service contracts for line cleaning, cctv, mechanical/structural repair, wet-well cleaning and Commercial Fats, Oils and Grease inspection program.
2. Send two employees through the Pipeline Assessment Certification Program (PACP) program for certification.
3. Disseminate Fats, Oils, and Grease (FOG) removal program information to the public during special events and through website postings. Encourage residential Best Management Practices for grease removal.
4. Purchase all Wastewater vehicles and equipment listed on the scheduled replacement list.
5. Purchase line cleaning software.

Department	Unit No.	Description	Estimated Replace Cost
Wastewater	6-5	Sewer Rodder	\$103,000
Wastewater	6-21	Ford Wheeled Coach Confined Space	\$40,000
		WWO 510 Fund Sub-Total	\$143,000

City of Coronado Expenditures Budget

Fiscal Year 2015-16

510010 WASTEWATER OPER. & MAINT.

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	479,944	516,595	555,108	564,839	1.75%
7012	OVERTIME SALARIES	30,965	49,352	58,702	50,700	-13.63%
7014	TEMP/SEASONAL WAGES	15,665	22,205	23,506	22,821	-2.91%
7016	STIPEND PAY	0	0	0	0	0.00%
7110	LIABILITY FOR COMP.ABSENC	-22,020	-3,334	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	116,720	120,533	122,220	125,928	3.03%
7120	RETIREMENT PLAN -MISC.	346,691	86,335	114,480	128,517	12.26%
7125	SOCIAL SECURITY CHARGES	31,105	34,783	38,715	38,672	-0.11%
7130	MEDICARE CHARGES	7,275	8,379	9,256	9,271	0.16%
7135	WORKERS COMP.INS.CHARGES	44,047	50,508	48,050	32,763	-31.81%
7140	AUTO ALLOWANCE	0	852	1,050	1,050	0.00%
7160	UNIFORMS,BADGES & ACCESS.	798	2,206	1,200	1,200	0.00%
7000 PERSONNEL SERVICES		1,051,192	888,414	972,287	975,762	0.36%
8005	ACCTG & AUDITING SRVCS	0	5,175	6,700	6,900	2.99%
8030	CONTRACT SERVICES	61,288	94,725	153,600	272,100	77.15%
8065	PROFESSIONAL SERVICES	18,876	29,694	10,000	10,000	0.00%
8205	JANITORIAL SERVICES	3,445	3,645	7,100	7,100	0.00%
8235	UTILITIES-ELECTRICITY	106,723	157,912	117,300	150,000	27.88%
8236	UTILITIES-GAS	381	409	1,000	1,000	0.00%
8237	UTILITIES-WATER	11,968	11,300	15,500	15,500	0.00%
8241	RENTAL-EQUIPMENT	10,900	0	10,000	13,000	30.00%
8250	R&M-EQUIPMENT	70,405	85,726	61,400	61,400	0.00%
8251	R&M-OFFICE EQUIP.	1,302	3,034	3,100	3,100	0.00%
8252	R&M-BLDGS & STRUCTURES	103,441	94,033	61,500	61,500	0.00%
8255	R&M-OUTSIDE	40,922	15,281	60,000	40,000	-33.33%
8260	SEWAGE&TRANSPORT TREATMNT	2,110,598	2,109,484	2,370,000	2,700,000	13.92%
8320	COMMUNICATNS- TELE&COMM.	11,539	14,205	17,200	17,200	0.00%
8385	LAUNDRY/DRY CLEAN-OTHER	3,752	4,272	5,500	5,500	0.00%
8410	SPECIAL PAYMENTS	0	759	0	0	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	11,284	4,857	14,400	15,900	10.42%
8520	CHEMICALS	34,823	33,786	26,300	20,300	-22.81%
8530	FUELS & LUBRICANTS	20,919	20,331	37,100	30,000	-19.14%
8535	MATERIALS	2,460	5,503	6,000	6,000	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8555	SMALL TOOLS & INSTRUMENTS	5,061	8,619	5,000	7,000	40.00%
8560	MISC.SUPPLIES	25,096	30,265	29,200	22,900	-21.58%
8000	SERVICES AND SUPPLIES	2,655,183	2,733,013	3,017,900	3,466,400	12.94%
9040	OFFICE & COMPUTER EQUIP.	3,096	22,475	21,900	21,900	0.00%
9045	OTHER FIXED ASSETS	6,186	610	17,000	17,000	0.00%
9055	SHOP TOOLS	17,456	11,084	27,400	15,400	-43.80%
9080	VEHICLE & EQUIPMENT	0	1,000	315,000	143,000	-54.60%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9090	DEPRECIATION	817,690	860,437	0	0	0.00%
9091	GAIN/LOSS-DISPSL FX.ASSET	0	0	0	0	0.00%
9000	PROPERTY	844,428	895,607	381,300	197,300	-93.26%
9415	INDIRECT EXPENSE	311,000	311,000	311,000	320,000	2.89%
9400	CONTINGENCIES/OTHER CHRGS	311,000	311,000	311,000	320,000	2.81%
510010	WASTEWATER OPER. & MAINT.	4,861,803	4,828,034	4,682,487	4,959,462	5.58%
Total						

DEPARTMENT: Engineering and Project
Development

Program Or Division: Wastewater Utility
Improvement
Program

PROGRAM PURPOSE AND DESCRIPTION

This program oversees major repairs and improvements to the sanitary sewer system, consisting of 43 miles of sanitary sewer, 12 sewer pump stations, and the Transbay pipeline. Sanitary sewage is collected and conveyed through a series of gravity sewer mains, pump stations, and force mains and pumped into the San Diego Metro System via the Transbay pipeline.

ACTION STRATEGIES

1. Update the Sanitary Sewer System Master Plan to reflect needed upgrades and replacements over a number of years.
2. Develop a Capital Improvement Plan for the sanitary sewer system based upon compiled inspection data and projected sewer flows.
3. Perform engineering studies to identify sanitary sewer system deficiencies requiring repair or improvement. The improvements will be prioritized based upon potential loss of life and property, and the need to provide continual reliable service.
4. Manage sanitary capital improvement plans from project identification, planning, and project design through construction.
5. Maintain accurate "as-built" drawings of the City's sanitary sewer system.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Internal inspection of the Glorietta Sewer Force Main and exterior inspection of condition of pipe at new access port.
2. Apply for coastal and environmental permits to address plant growth for the Pine Street outfall and replace the North Beach outfall fence to preserve pedestrian safety.
3. Repair the structural concrete, wet well liner and replace leaking pipes and gaskets at the Glorietta Bay pump station wet well.
4. Complete the installation of a permanent generator at Cays Main pump station.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

510781 WASTEWATER PROJECTS						
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	82,079	80,831	111,743	123,502	10.52%
7012	OVERTIME SALARIES	69	307	1,269	1,270	0.08%
7014	TEMP/SEASONAL WAGES	0	1,276	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	15,774	16,694	16,927	20,746	22.56%
7120	RETIREMENT PLAN -MISC.	87,327	12,550	23,502	28,668	21.98%
7125	SOCIAL SECURITY CHARGES	4,349	4,493	6,398	7,247	13.26%
7130	MEDICARE CHARGES	1,176	1,194	1,648	1,818	10.35%
7135	WORKERS COMP.INS.CHARGES	2,493	1,829	2,190	2,304	5.21%
7140	AUTO ALLOWANCE	0	632	630	630	0.00%
7000 PERSONNEL SERVICES		193,269	119,806	164,308	186,185	11.75%
8320	COMMUNICATNS- TELE&COMM.	444	774	1,500	1,000	-33.33%
8415	TRAINING,MTGS,MEMBERSHIPS	0	0	1,000	1,000	0.00%
8530	FUELS & LUBRICANTS	0	0	700	700	0.00%
8000 SERVICES AND SUPPLIES		444	774	3,200	2,700	-18.52%
9400	CONTINGENCIES/OTHER CHRGs	0	0	0	0	0.00%
9415	INDIRECT EXPENSE	20,000	20,000	20,000	21,000	5.00%
9400 CONTINGENCIES/OTHER CHRGs		20,000	20,000	20,000	21,000	4.76%
9724	SDWK-MGL SIDEWALK MIGUEL	0	0	1,061,000	0	0.00%
9824	11014-VACTOR WASTE PIT	140	4,080	0	0	0.00%
9825	12009-GB PUMP STATN WET W	130	177,420	0	0	0.00%
9841	14015-CYS MAIN SWR PUMP	0	-27	300,000	0	0.00%
9850	14017-PINE PUMP STATION	0	0	150,000	0	0.00%
9852	14018-PMP STATN WET WELL	0	0	1,000,000	0	0.00%
9858	14019 -WSTWTR SYTM ASSES	0	49,206	0	0	0.00%
9876	15019-RECLAIMED WTR PLNT	0	0	30,000	0	0.00%
9890	11004 EMERGENCY GEN @PSY	140	0	0	0	0.00%
9800 CAPITAL EXPENDITURES		410	230,679	2,541,000	0	0.00%
510781 WASTEWATER PROJECTS Total		214,123	371,259	2,728,508	209,885	-1,200.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

510971 WASTEWATER - USES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9532	CONTRIB TO GEN FUND	0	24,700	0	0	0.00%
9500 OTHER FINANCING USES		0	24,700	0	0	0.00%
510971 WASTEWATER - USES Total		0	24,700	0	0	0.00%

Schedule of Golf Enterprise (520) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016

	Actual FY2013/14	Adopted FY2014/15	Adopted FY2015/16
FUND BALANCE AS OF JULY 1	1,389,872	1,456,047	658,585
Encumbrances/Continuing App's	-	(334,000)	-
Adjusted Fund Balance	1,389,872	1,122,047	658,585
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Investment Earnings	6,444	5,000	5,000
Green Fees	2,689,223	2,817,000	2,817,000
Rents and Concessions	372,894	291,040	322,000
Miscellaneous Revenue	3,709	290,000	-
Transfers In/(Out)	(35,600)	-	-
TOTAL SOURCES OF FUNDS	3,036,670	3,403,040	3,144,000
USES OF FUNDS:			
7000 Personal Services	1,430,497	1,556,662	1,462,726
8000 Services and Supplies	1,337,350	1,412,540	1,539,980
9000 Property	(2,195)	70,300	75,500
9400 Other charges	170,000	170,000	175,000
9800 Capital Expenditures	43,508	657,000	50,000
Other (Receipts) or A/P Payments	(8,664)	-	-
TOTAL USES OF FUNDS	2,970,495	3,866,502	3,303,206
NET INCREASE/(DECREASE) TO FUND BALANCE	66,175	(463,462)	(159,206)
ESTIMATED FUND BALANCE AS OF JUNE 30	1,456,047	658,585	499,379

DEPARTMENT: Golf Services

FUNCTION: Culture and Leisure

DEPARTMENT MISSION:

The mission of Golf Services is to provide a well maintained, affordable golf course for the enjoyment of the golfing public.

DEPARTMENT GOALS:

- Maintain a green fee structure that is competitive with comparable facilities.
- Improve and enhance the aesthetics and course playing conditions.
- Implement maintenance programs, based on sound agronomic data that are beneficial and cost effective for the course and related facilities.
- Utilize equipment and materials safely and efficiently for the protection of patrons and staff.
- Enhance customer service through professional organizations and training.
- Promote the game of golf and encourage the development of new players through various activities.
- Actively review and institute water conservation measures to reduce the amount of water consumption used for turf irrigation.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 520 GOLF COURSE

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	1,459	975	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-4,418	930	0	0	0.00%
4710 INVESTMENT EARNINGS	6,267	5,468	5,000	5,000	0.00%
470 USE OF MONEY & PROPERTY	3,308	7,374	5,000	5,000	0.00%
5930 VEH/FURN/EQUIP SALES	1,000	800	0	0	0.00%
590 OTHER REVENUE	1,000	800	0	0	0.00%
6345 REIMBURSEMENTS-OTHER	1,780	2,909	290,000	0	0.00%
630 REIMBURSEMENTS	1,780	2,909	290,000	0	-29,000,000.00%
6505 GOLF COURSE GREEN FEE	2,519,650	2,689,223	2,817,000	2,817,000	0.00%
6520 GOLF RENTS & CONCESSI	310,270	372,894	291,040	322,000	10.64%
650 ENTERPRISE REVENUE	2,829,919	3,062,117	3,108,040	3,139,000	1.00%
GOLF COURSE	2,836,008	3,073,200	3,403,040	3,144,000	-7.61%

DEPARTMENT: Golf Services **Program Or Division:** Operations and Maintenance

PROGRAM PURPOSE AND DESCRIPTION

This program provides and coordinates the various elements essential to the successful operation and maintenance of the Coronado Municipal Golf Course. The program develops long-range planning for capital improvements, as well as clerical and budget support for the Golf Course and related facilities.

ACTION STRATEGIES

1. Maintain fees comparable to similar facilities and, if needed, justify and propose appropriate green fee adjustments to support programs and capital improvements.
2. Monitor performance of the golf professional and restaurant concessionaire providing services to the golf course and patrons.
3. Work with the Golf Advisory Committee to complete a comprehensive review of course features and formulate a plan that will implement the recommended improvements.
4. Monitor operating procedures and programs, and make changes as deemed necessary for the betterment of Golf operations and enjoyment of players.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Evaluate market strategies and develop a marketing program targeting golfers. Expose Coronado Municipal Golf Course to the next generation of golfers and build an ongoing customer base.
2. Continue to develop and enhance the Coronado Junior Golf Program through various junior groups. Partner with the Coronado schools to continue development of school golf programs.
3. Develop and culture an ongoing relationship with Coronado hotels and provide open communications to provide golf services with area hotels.
4. Evaluate and target goals related to the concessionaires to meet the ongoing needs of golfers and the general public. Establish benchmarks and levels of professionalism.
5. Fine tune the golf course irrigation system.
6. Develop plans to remove out-of-play turf in an effort to conserve water.
7. Improve parking lot planters and entryway.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

520020 GOLF COURSE OPER. & MAINT

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	815,672	860,432	921,905	880,930	-4.44%
7012	OVERTIME SALARIES	9,824	8,672	12,319	11,960	-2.91%
7014	TEMP/SEASONAL WAGES	22,277	28,374	26,062	10,740	-58.79%
7016	STIPEND PAY	0	0	0	0	0.00%
7110	LIABILITY FOR COMP.ABSENC	-4,861	1,082	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	206,160	218,145	221,221	218,755	-1.11%
7120	RETIREMENT PLAN -MISC.	585,715	142,491	196,640	203,744	3.61%
7125	SOCIAL SECURITY CHARGES	51,646	55,066	59,532	55,255	-7.18%
7130	MEDICARE CHARGES	12,116	12,879	13,924	13,129	-5.71%
7135	WORKERS COMP.INS.CHARGES	79,929	95,954	95,159	56,323	-40.81%
7140	AUTO ALLOWANCE	0	0	0	1,800	0.00%
7160	UNIFORMS,BADGES & ACCESS.	5,070	2,575	4,500	4,590	2.00%
7161	LAUNDRY/DRY CLEAN- UNIFORM	3,766	4,827	5,400	5,500	1.85%
7000 PERSONNEL SERVICES		1,787,314	1,430,497	1,556,662	1,462,726	-6.42%
8005	ACCTG & AUDITING SRVCS	0	8,095	5,200	5,400	3.85%
8030	CONTRACT SERVICES	81,073	64,452	62,800	63,100	0.48%
8065	PROFESSIONAL SERVICES	41,301	47,364	47,600	48,560	2.02%
8205	JANITORIAL SERVICES	31,578	31,122	12,040	0	0.00%
8220	DUMPING FEES	0	0	900	900	0.00%
8235	UTILITIES-ELECTRICITY	34,830	42,559	46,500	54,000	16.13%
8236	UTILITIES-GAS	2,525	3,709	3,500	3,600	2.86%
8237	UTILITIES-WATER	565,837	826,886	923,000	950,000	2.93%
8241	RENTAL-EQUIPMENT	0	527	400	400	0.00%
8245	LEASE-LAND & WATER	3,600	1,200	1,200	1,200	0.00%
8250	R&M-EQUIPMENT	4,420	4,299	5,500	5,600	1.82%
8251	R&M-OFFICE EQUIP.	210	610	1,000	1,000	0.00%
8252	R&M-BLDGS & STRUCTURES	23,728	11,172	26,800	121,800	354.48%
8253	R&M-INFRASTRUCTR-NOT ELIG	5,794	3,171	8,100	8,260	1.98%
8254	R&M-NON-STRUCTURAL	32,493	18,169	16,600	16,925	1.96%
8320	COMMUNICATNS- TELE&COMM.	3,625	4,122	3,500	3,580	2.29%
8385	LAUNDRY/DRY CLEAN-OTHER	2,112	1,849	3,000	3,000	0.00%
8395	PERMITS & FEES	463	1,342	1,300	1,300	0.00%
8415	TRAINING,MTGS,MEMBERSHIPS	5,965	7,319	7,500	7,655	2.07%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8525	EQUIPMENT PARTS	28,927	33,060	33,000	33,700	2.12%
8530	FUELS & LUBRICANTS	25,294	27,381	28,100	28,700	2.14%
8535	MATERIALS	86,956	85,891	89,800	91,600	2.00%
8540	SHOP SUPPLIES	1,001	517	1,000	1,020	2.00%
8550	ROCK AND SAND	31,781	31,745	37,900	41,200	8.71%
8555	SMALL TOOLS & INSTRUMENTS	1,004	2,889	1,600	1,630	1.88%
8560	MISC.SUPPLIES	11,271	14,511	15,100	15,500	2.65%
8585	GOLF COURSE SUPPLIES	11,085	12,440	11,400	11,600	1.75%
8590	JANITORIAL SUPPLIES	14,728	20,530	18,200	18,750	3.02%
8000 SERVICES AND SUPPLIES		1,051,599	1,306,932	1,412,540	1,539,980	8.28%
9030	MOBILE TOOLS	1,333	911	1,600	1,700	6.25%
9040	OFFICE & COMPUTER EQUIP.	672	731	1,000	1,100	10.00%
9041	FURNITURE & FIXTURES	0	0	0	0	0.00%
9055	SHOP TOOLS	0	0	0	0	0.00%
9075	TREES & LANDSCAPING	11,279	6,752	7,700	10,700	38.96%
9080	VEHICLE & EQUIPMENT	0	-10,588	60,000	62,000	3.33%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9090	DEPRECIATION	213,582	216,380	0	0	0.00%
9091	GAIN/LOSS-DISPSL FX.ASSET	0	0	0	0	0.00%
9000 PROPERTY		226,866	214,185	70,300	75,500	6.89%
9300	DEBT SERVICE	0	0	0	0	0.00%
9315	INTEREST EXPENSE	0	0	0	0	0.00%
9325	RETIREMENT OF PRINCIPAL	0	0	0	0	0.00%
9400	CONTINGENCIES/OTHER CHRGs	0	0	0	0	0.00%
9415	INDIRECT EXPENSE	170,000	170,000	170,000	175,000	2.94%
9400 CONTINGENCIES/OTHER CHRGs		170,000	170,000	170,000	175,000	2.86%
520020 GOLF COURSE OPER. & MAINT		3,235,779	3,121,614	3,209,502	3,253,206	1.34%
Total						

City of Coronado Expenditures Budget

Fiscal Year 2015-16

520782 GOLF COURSE PROJECTS

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
8252	R&M-BLDGS & STRUCTURES	0	30,418	312,000	0	0.00%
8000 SERVICES AND SUPPLIES		0	30,418	312,000	0	0.00%
9753	11006-GOLF C. CLUBHSE REF	46,338	0	0	0	0.00%
9765	15013-MTNCE SHED DRAINAGE	0	0	15,000	0	0.00%
9800	CAPITAL EXPENDITURES	0	0	0	0	0.00%
9874	14021-DRIVING RANGE FENCE	0	18,400	0	0	0.00%
9880	14022-GC IRRIGATN IMPROVM	0	15,584	330,000	0	0.00%
9800 CAPITAL EXPENDITURES		46,338	33,984	345,000	0	0.00%
520782 GOLF COURSE PROJECTS Total		46,338	64,401	657,000	0	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

520971 GOLF - USES

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9532	CONTRIB TO GEN FUND	0	35,600	0	0	0.00%
9500	OTHER FINANCING USES	0	35,600	0	0	0.00%
520971 GOLF - USES	Total	0	35,600	0	0	0.00%

**Schedule of Storm Drain Enterprise (530) Fund
Sources and Uses for the Fiscal Years Ending
June 30, 2014, 2015, and 2016**

	Actual FY2013/14	Adopted FY2014/15	Adopted FY2015/16
AVAILABLE BALANCE AS OF JULY 1	90,223	42,266	1,111,984
Available GF Line of Credit/Loan of 6/30/14	-	1,455,000	-
Additional Line of Credit authorized		500,000	500,000
Additional Loans	350,000	2,994,276	-
Capital project c/fwd	-	(58,697)	-
Encumbrances/Continuing App's	-	(32,468)	-
Adjusted Fund Balance	440,223	4,900,377	1,611,984
FISCAL YEAR ACTIVITY:			
SOURCES OF FUNDS:			
Licenses & Permits	30,587	21,000	21,000
Investment Earnings	319	-	-
Other Revenue & Reimbursements	9,347	-	538,900
User Charges	537,713	538,900	-
Transfers In	-	-	-
TOTAL SOURCES OF FUNDS	577,965	559,900	559,900
USES OF FUNDS:			
7000 Personal Services	415,403	472,680	518,937
8000 Services and Supplies	169,750	487,400	529,690
9000 Property	688	18,200	18,200
9300 Debt Service	364,175	3,145,013	301,473
9800 Capital Expenditures	31,530	225,000	550,000
Other (Receipts) or A/P Payments	(5,624)	-	-
TOTAL USES OF FUNDS	975,923	4,348,293	1,918,300
NET INCREASE/(DECREASE) TO FUND BALANCE	(397,957)	(3,788,393)	(1,358,400)
ESTIMATED AVAILABLE BALANCE			
AS OF JUNE 30	42,266	1,111,984	253,584

**Summary of General Funds Loaned to Storm Drain Fund
and General Fund Proceeds Available but Not Yet Drawn**

General Funds Loaned to Storm Drain Fnd as of 6/30/2014	6,087,516
Accrued Interest on Loaned Proceeds as of 6/30/2014	609,779
General Fund Line of Credit Available at 6/30/2014	1,455,000
Additional Line of Credit Authorized for FY 2014-15	500,000
General Fund Loan to Defease Bond FY 2014-15	<u>2,994,276</u>
Estimated Total Loan Projected through 6/30/2015	11,646,572

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 530 STORM DRAINAGE

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4304 PUBLIC STORM DRAIN FE	17,508	30,587	21,000	21,000	0.00%
420 LICENSES & PERMITS	17,508	30,587	21,000	21,000	0.00%
4704 INV.EARNINGS-FISCAL A	0	17	0	0	0.00%
4705 INV EARNINGS-CAMP CDA	0	2	0	0	0.00%
4706 INV EARN-REALZD GNS/L	22	19	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-122	33	0	0	0.00%
4708 INV EARNINGS-PROP TAX	106	110	0	0	0.00%
4710 INVESTMENT EARNINGS	177	170	0	0	0.00%
470 USE OF MONEY & PROPERTY	184	352	0	0	0.00%
5930 VEH/FURN/EQUIP SALES	788	0	0	0	0.00%
590 OTHER REVENUE	788	0	0	0	0.00%
6340 INSURANCE REIMB	19,355	9,346	0	0	0.00%
630 REIMBURSEMENTS	19,355	9,346	0	0	0.00%
6525 STORM DRAIN USER CHRG	539,048	537,713	538,900	538,900	0.00%
650 ENTERPRISE REVENUE	539,048	537,713	538,900	538,900	0.00%
6910 TRANSFERS IN	123,841	0	0	0	0.00%
690 OTHER FINANCING SOURCES	123,841	0	0	0	0.00%
STORM DRAINAGE	700,725	577,999	559,900	559,900	0.00%

PROGRAM PURPOSE AND DESCRIPTION

The City maintains approximately 8.5 miles of storm drains in the Village and the Coronado Cays, two storm water pumping stations (Bandel and Parker), as well as 11 diversion structures strategically located within the City's storm drain system. The system is maintained through twice weekly station inspections and twice monthly inspection/cleaning of the diversion systems, annual line cleaning, video inspections of problematic sections, timely repairs, and replacement of system defects.

ACTION STRATEGIES

1. Continue inspection and preventative maintenance program of the 11 diversion structures and two storm drain stations to ensure proper operation.
2. Respond in a timely manner to citizen concerns and emergency situations.
3. Revise and implement Storm Drain specific Standard Operating Procedures to provide consistent maintenance efforts.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Optimize staff time by revise line cleaning and high-frequency inlet cleaning schedule based on historical data. (CWEA).
2. Purchase line cleaning software.
3. Repair Parker pump 1.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

530030 STORM DRAIN SYS. OPER/MAI

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	23,806	24,750	26,578	27,241	2.50%
7012	OVERTIME SALARIES	1,170	2,187	2,617	7,500	186.59%
7115	CAFETERIA PLAN BENEFIT	4,933	5,219	5,293	5,454	3.05%
7120	RETIREMENT PLAN -MISC.	17,286	4,043	5,535	6,259	13.08%
7125	SOCIAL SECURITY CHARGES	1,521	1,646	1,810	2,154	19.00%
7130	MEDICARE CHARGES	356	385	423	504	19.00%
7135	WORKERS COMP.INS.CHARGES	2,010	2,404	2,224	1,438	-35.34%
7160	UNIFORMS,BADGES & ACCESS.	119	162	100	100	0.00%
7000 PERSONNEL SERVICES		51,201	40,796	44,580	50,650	11.98%
8030	CONTRACT SERVICES	8,660	16,214	42,500	40,000	-5.88%
8065	PROFESSIONAL SERVICES	0	0	1,000	0	0.00%
8205	JANITORIAL SERVICES	544	575	500	500	0.00%
8235	UTILITIES-ELECTRICITY	15,777	20,154	13,400	22,000	64.18%
8236	UTILITIES-GAS	60	64	110	110	0.00%
8237	UTILITIES-WATER	0	0	110	0	0.00%
8241	RENTAL-EQUIPMENT	500	0	500	0	0.00%
8250	R&M-EQUIPMENT	3,842	3,438	8,800	11,800	34.09%
8251	R&M-OFFICE EQUIP.	204	63	400	0	0.00%
8255	R&M-OUTSIDE	3,333	2,220	30,000	30,000	0.00%
8320	COMMUNICATNS- TELE&COMM.	2,007	2,291	2,500	2,500	0.00%
8410	SPECIAL PAYMENTS	0	91	0	0	0.00%
8415	TRAINING,MTGS.MEMBERSHIPS	164	1,149	4,880	4,880	0.00%
8530	FUELS & LUBRICANTS	2,175	2,233	2,000	0	0.00%
8535	MATERIALS	483	724	1,000	1,000	0.00%
8555	SMALL TOOLS & INSTRUMENTS	998	150	1,000	3,500	250.00%
8560	MISC.SUPPLIES	1,379	836	1,700	1,700	0.00%
8000 SERVICES AND SUPPLIES		40,128	50,202	110,400	117,990	6.43%
9080	VEHICLE & EQUIPMENT	0	0	0	0	0.00%
9090	DEPRECIATION	207,209	208,489	0	0	0.00%
9095	AMORTIZATION	17,601	17,601	0	0	0.00%
9000 PROPERTY		224,810	226,090	0	0	0.00%
9300	DEBT SERVICE	0	0	0	0	0.00%
9305	FISCAL AGENT SERVICE	1,980	1,980	2,600	0	0.00%
9315	INTEREST EXPENSE	166,518	159,339	124,660	89,991	-27.81%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
9325	RETIREMENT OF PRINCIPAL	0	0	210,000	211,482	0.71%
9300	DEBT SERVICE	168,498	161,319	337,260	301,473	-11.87%
530030	STORM DRAIN SYS. OPER/MAITotal	484,637	478,408	492,240	470,113	-4.71%

DEPARTMENT: Public Services

**Program Or
Division:**

National Pollution Discharge
Elimination System (NPDES)

PROGRAM PURPOSE AND DESCRIPTION

This program supports permit requirements to improve water quality through multi-disciplinary means, such as municipal operations, land development/building requirements, education and outreach, inspection and enforcement, and water quality sampling. Staff participates in Co-permittee planning groups, San Diego Bay (SDB) Watershed and submits required program evaluation reports to the San Diego Regional Water Quality Control Board on an annual basis.

ACTION STRATEGIES

1. Participate in San Diego Co-permittee and SDB Watershed workgroups required under Order R9-2013-0001 NPDES Permit.
2. Oversee NPDES Permit requirements that will improve water quality.
3. Educate the public regarding policy and best management practices that prevent pollutants from entering the waterways.
4. Respond immediately to and report spills or illegal discharges to the appropriate agency as prescribed by the NPDES Permit.
5. Submit required annual reports to the San Diego Regional Water Quality Control Board.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-2016

1. Evaluate the Permit requirements and current staffing levels. Provide recommendations to Council if staffing is insufficient to maintain Permit activity compliance. Continue consultant support to implement technical areas of the Permit.
2. Revise the Development and Construction program to best achieve Permit compliance and data tracking.
3. Provide education outreach to the builders and developers regarding required storm water compliant design criteria.
4. Implement the County-wide Model Best Management Practices Design Manual, to include Coronado specific development compliance features. This document will replace the current Model SUSMP.
5. Collect fees for all development and construction activities to ensure Permit requirements are cost neutral.
6. Participate with the Port District and the City of Imperial Beach to de-list Glorietta Bay from the 303d Impaired Water Body list.
7. Submit Jurisdictional Runoff Management Program (JRMP) Annual Report to the San Diego Regional Water Quality Control Board.
8. Implement full use of Trak-it to store all inspection data (construction, residential, commercial).

City of Coronado Expenditures Budget

Fiscal Year 2015-16

530031 GEN NPDES COMPLIANCE-P.S.

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	177,146	201,068	207,664	208,913	0.60%
7012	OVERTIME SALARIES	15,736	10,539	29,038	24,000	-17.35%
7016	STIPEND PAY	0	0	0	0	0.00%
7110	LIABILITY FOR COMP.ABSENC	-1,887	972	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	38,232	46,424	47,073	48,398	2.81%
7120	RETIREMENT PLAN -MISC.	120,934	31,990	43,717	48,501	10.94%
7125	SOCIAL SECURITY CHARGES	11,603	12,323	14,356	14,078	-1.94%
7130	MEDICARE CHARGES	2,714	2,980	3,438	3,383	-1.60%
7135	WORKERS COMP.INS.CHARGES	16,582	22,677	22,079	13,388	-39.36%
7140	AUTO ALLOWANCE	0	341	420	420	0.00%
7160	UNIFORMS.BADGES & ACCESS.	0	191	500	500	0.00%
7000 PERSONNEL SERVICES		381,060	329,504	368,286	361,581	-1.85%
8030	CONTRACT SERVICES	76,877	103,109	323,800	368,000	13.65%
8075	STRM DRN LITIGN-BMP	0	0	6,000	6,000	0.00%
8241	RENTAL-EQUIPMENT	600	0	6,000	1,000	-83.33%
8250	R&M-EQUIPMENT	0	0	2,500	0	0.00%
8251	R&M-OFFICE EQUIP.	0	0	0	0	0.00%
8255	R&M-OUTSIDE	14,113	2,343	15,000	15,000	0.00%
8400	POSTAGE & COURIER SRVS.	0	0	0	0	0.00%
8415	TRAINING,MTGS.MEMBERSHIPS	685	2,203	5,000	5,000	0.00%
8535	MATERIALS	4,119	4,975	5,000	5,000	0.00%
8555	SMALL TOOLS & INSTRUMENTS	1,925	974	3,500	3,500	0.00%
8560	MISC.SUPPLIES	2,538	5,944	10,200	8,200	-19.61%
8000 SERVICES AND SUPPLIES		100,858	119,548	377,000	411,700	8.43%
9040	OFFICE & COMPUTER EQUIP.	0	688	15,000	15,000	0.00%
9045	OTHER FIXED ASSETS	51	0	3,200	3,200	0.00%
9080	VEHICLE & EQUIPMENT	0	0	0	0	0.00%
9085	VEH.& EQUIP REPLCMNT RSRV	0	0	0	0	0.00%
9000 PROPERTY		51	688	18,200	18,200	0.00%
9315	INTEREST EXPENSE	25,931	21,345	0	0	0.00%
9300 DEBT SERVICE		25,931	21,345	0	0	0.00%
530031 GEN NPDES COMPLIANCE-P.S.Total		507,899	471,085	763,486	791,481	3.54%

DEPARTMENT: Engineering and Project Development	Program Or Division:	Storm Drainage Improvement Program
--	-----------------------------	------------------------------------

PROGRAM PURPOSE AND DESCRIPTION

This program oversees the major repairs and improvements to the City storm drainage system, consisting of 5.67 miles of storm drains, two major pump stations, and the dry weather diverter system. Storm and surface water runoff is collected through a series of catch basins, gravity storm drain lines, and is conveyed to San Diego Bay or the Pacific Ocean. Federal regulations established by the National Pollution Discharge Elimination System (NPDES) are applicable to storm drains and runoff management.

ACTION STRATEGIES

1. Perform engineering studies to identify storm drain deficiencies requiring repair or improvements. The improvements will be prioritized based upon the potential for loss of property.
2. Manage NPDES projects from planning, project identification, permitting, and project design through construction.
3. Maintain accurate and current maps and “as-built” drawings of the City storm drain system.

IMPORTANT ACTIVITIES OR PROJECTS FOR FY 2015-16

1. Third, Fourth and I Avenue Improvements: Install a 48” diameter storm drain on I Avenue from Fourth Street to the existing outfall in San Diego Bay and replace the existing 24” bay outfall with a 56” pipe. Improve the drainage along Third and Fourth Streets west of Orange Avenue.
2. Country Club Area Storm Line Infiltrations: This project will eliminate infiltration within the Country Club storm system that feeds into Parker Pump Station. It will seal the reinforced concrete pipes leading into the pump station.
3. Bandel Storm Pump Station: Install a permanent generator and an automatic transfer switch and replace deteriorated equipment.
4. Storm Water Master Plan: Develop a Storm Water Master Plan that will identify, prioritize and estimate costs for future projects in the Capital Improvement Program.
5. Storm Water Diverter Stations: Evaluate systems and redesign the storm water diverter stations.

City of Coronado Expenditures Budget

Fiscal Year 2015-16

530032 GEN NPDES COMPLIANCE-ENG.

Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance
7010	SALARIES & WAGES	29,394	29,988	39,433	69,775	76.95%
7012	OVERTIME SALARIES	43	200	1,269	1,270	0.08%
7014	TEMP/SEASONAL WAGES	0	365	0	0	0.00%
7016	STIPEND PAY	0	0	0	0	0.00%
7115	CAFETERIA PLAN BENEFIT	6,432	6,807	6,902	12,681	83.72%
7120	RETIREMENT PLAN -MISC.	29,255	4,734	8,282	16,233	96.00%
7125	SOCIAL SECURITY CHARGES	1,607	1,713	2,351	4,201	78.67%
7130	MEDICARE CHARGES	421	442	593	1,033	74.17%
7135	WORKERS COMP.INS.CHARGES	823	642	773	1,302	68.43%
7140	AUTO ALLOWANCE	0	211	210	210	0.00%
7000 PERSONNEL SERVICES		67,976	45,103	59,814	106,706	43.94%
8065	PROFESSIONAL SERVICES	0	0	0	0	0.00%
9315	INTEREST EXPENSE	25,931	21,345	0	0	0.00%
9300 DEBT SERVICE		25,931	21,345	0	0	0.00%
530032 GEN NPDES COMPLIANCE-ENG. Total		93,906	66,448	59,814	106,706	43.94%

THIS PAGE INTENTIONALLY LEFT BLANK



Trust and Agency Funds

The following funds have been established to track bequests from private individuals that have been given for a specific purpose.

Fund 721/722 –A.B. Fry Library Fund

This fund contains the interest from the \$3000 gift made by former Coronado Mayor A. B. Fry made in 1953, given to fund Library services.

Fund 723 Harlow Memorial Rose Garden Fund

These funds are dedicated for use in maintaining the rose garden at the Coronado Public Library. The Fund was established in 1975 by a bequest from Ruth Harlow in memory of her sister Eleanor Harlow, a former Library Trustee.

Fund 724 Reynolds Endowment Fund

The Reynolds Endowment was provided in 1995 to benefit the Children's Library.

Fund 726 – Pauline Friedman Account

This fund contains the bequest from long-time Coronado resident Pauline Friedman from 2005 to be used for the acquisition of new books and other items for the Library's collection.

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 722

A.B. FRY TRUST INTEREST

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	6	4	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-19	3	0	0	0.00%
4710 INVESTMENT EARNINGS	26	21	0	0	0.00%
470 USE OF MONEY & PROPERTY	13	28	0	0	0.00%
A.B. FRY TRUST INTEREST	13	28	0	0	0.00%

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 723

HARLOW MEMORIAL ROSE GRDN

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	18	9	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-69	5	0	0	0.00%
4710 INVESTMENT EARNINGS	75	51	0	0	0.00%
470 USE OF MONEY & PROPERTY	24	65	0	0	0.00%
HARLOW MEMORIAL ROSE GRDN	24	65	0	0	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

723562 ROSE GRDN EXPS							
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance	
8255	R&M-OUTSIDE	3,030	3,025	4,000	4,000	0.00%	
8000 SERVICES AND SUPPLIES		3,030	3,025	4,000	4,000	0.00%	
723562 ROSE GRDN EXPS Total		3,030	3,025	4,000	4,000	0.00%	

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 724 REYNOLDS ENDOWMENT

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	18	13	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-56	22	0	0	0.00%
4710 INVESTMENT EARNINGS	76	91	0	0	0.00%
470 USE OF MONEY & PROPERTY	37	125	0	0	0.00%
5910 CITIZENS DONATION	0	11,277	0	0	0.00%
590 OTHER REVENUE	0	11,277	0	0	0.00%
REYNOLDS ENDOWMENT	37	11,402	0	0	0.00%

City of Coronado - Revenue Budget
Fiscal Year 2015-16

Budget Unit: 726

PAULINE FRIEDMAN BEQUEST

Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	2015-16 Adopted	Variance
4706 INV EARN-REALZD GNS/L	116	54	0	0	0.00%
4707 UNREALIZED GAIN/LOSS	-429	17	0	0	0.00%
4710 INVESTMENT EARNINGS	476	289	0	0	0.00%
470 USE OF MONEY & PROPERTY	163	360	0	0	0.00%
5920 MISC REV	276	389	0	0	0.00%
590 OTHER REVENUE	276	389	0	0	0.00%
PAULINE FRIEDMAN BEQUEST	440	749	0	0	0.00%

City of Coronado Expenditures Budget

Fiscal Year 2015-16

726565 P.FRIEDMAN BEQUEST EXP'S							
Account	Account Title	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Budget	FY 2015-16 Adopted	Variance	
8505	LIBRARY BOOKS	24,517	27,668	31,000	20,000	-35.48%	
8000 SERVICES AND SUPPLIES		24,517	27,668	31,000	20,000	-55.00%	
726565 P.FRIEDMAN BEQUEST EXP'S Total		24,517	27,668	31,000	20,000	-55.00%	

THIS PAGE INTENTIONALLY LEFT BLANK

