



City of Petaluma, CA  
2009-2010 Operating Budget  
and Capital Improvement Program

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Various Photos – Courtesy of Scott Hess ([www.scotthessphoto.com](http://www.scotthessphoto.com))



This Victorian style building houses one of many restaurants that surround the Petaluma Turning Basin.

## HOW TO MAKE THE MOST OF THIS DOCUMENT

This budget document serves two distinct purposes. One purpose is to present the City Council and public with a clear picture of the services the city provides and of the policy alternatives that may be available. The other purpose is to provide city management with a financial and operating plan that conforms to the city's accounting system. Following the table of contents is five sections that comprise the budget. Those sections and a brief summary of what is contained in each follow:

### 1. INTRODUCTION

This section includes the **City Manager's Budget Message**, which provides an overview of the key policy issues, and programs that are being provided for in the budget. It also includes the **Budget Calendar and Process**, which provides information on how a budget is developed as well as how it can be changed during the year. This section provides the **Policies that Guide the Budget Process**. It includes the Financial Policies of the City, which provides the framework for overall fiscal planning and management and the Accounting Structure and Principles. Finally a **Description of Funds** is provided as this fund structure essentially guides the organizational development of the budget and the various funds are referred to throughout the document.

### 2. SUMMARIES

This section provides an overview of the budget and includes the **Budget Summary** that provides a visual depiction of the overall expenditure plan. It also includes a **Fund Description and Presentation** section that provides a description of each of the funds that the City budgets as well as a synopsis of each funds use by the City in the overall budget process included are the revenue and expenditure summaries. Overall all this section provides an overview of the City's plan for the fiscal year.

### 3. OPERATING BUDGET

This section includes department budget information on services, budget trends, department goals and objectives and staffing for each department. The main operating departments of the City present the section:

- Legislative
- Executive
- Finance
- Police
- Fire
- Community Development
- Public Works
- Parks and Recreation
- Water Resources and Conservation
- Petaluma Community Development Commission

#### 4. SUPPORTING SCHEDULES

This section provides a variety of schedules that give the reader additional information regarding the City and the makeup of the City structure. These include the **GANN Appropriations Limit**, which is required to be calculated each year to comply with Proposition 13. Also included are the formal City Council action documents that put this budget into effect. These are the budget resolution and the appropriating ordinance. We have included the Investment Policy this year. This section also includes **Frequently Asked Questions (FAQ)**. These provide the reader with answers to some of the most frequently asked questions about our budget. Finally, a **Glossary of Terms** is provided to assist the reader in understanding “budget” and “government” terms.

#### 5. CAPITAL IMPROVEMENT BUDGET

The Capital Improvement Program (CIP) listings show the FY 2010 projects and their associated costs. For those projects, information is also provided that includes prior year expenditures and an estimate of future expenditures for the project.

**TABLE OF CONTENTS**

**Volume 1 of 2**

**PAGE #**

**1. Introduction**

City Manager’s Budget Message ..... I-1  
Introductions..... 9

**2. Summary Schedules**

Summary..... S-1  
Where the Money Comes From/Goes..... 3  
Sources and Uses of Funds ..... 4  
Fund Summaries..... 6  
General Fund ..... 12  
Special Revenues ..... 22  
Debt Service..... 74  
Enterprise Funds..... 76  
Internal Service Funds ..... 92  
Permanent Funds..... 106  
Private Purpose Trusts..... 108  
Petaluma Community Development Funds..... 112  
General Fund Revenues – Summary Prior Year Comparisons..... 115  
General Fund Revenues – Detail Prior Year Comparisons..... 116  
Special Revenue Funds Revenue Summary By Type ..... 121  
Enterprise Funds Revenue Summary By Type ..... 125  
Internal Service Funds Revenue Summary By Type..... 127  
General Fund Expenditures By Department – Summary ..... 129  
General Fund Expenditures By Department – Detail ..... 130  
Special Revenue Funds Expenditure By Department..... 133  
Enterprise Funds Expenditure By Department and Division ..... 135  
Internal Service Funds Expenditure By Department and Division ..... 137

### 3. Operating Budgets

Legislative .....	OP-1
City Council .....	2
City Clerk .....	7
City Attorney .....	14
Executive.....	19
City Manager.....	20
Human Resources .....	26
Worker's Comp .....	29
Employee Benefits .....	30
Risk Management .....	36
Information Technology.....	40
Community Development Block Grants .....	46
HOME .....	48
Housing In-Lieu.....	50
Commercial Linkage .....	52
Low & Moderate Income Housing .....	54
Transient Occupancy Tax .....	58
Finance Department.....	63
Administration .....	70
Accounting Services.....	72
Commercial Services .....	74
General Services.....	76
Police .....	83
Fire .....	107
Community Development.....	133
Public Works .....	151
Airport Operations .....	185
Transit Operations.....	190
Landscape Assessment Districts .....	196
General Government/Community Development CIP .....	199
Fire CIP .....	200
Park CIP.....	201
Police CIP .....	202
Public Works CIP .....	203
FEMA CIP .....	204
TDA CIP .....	205
PCDC CIP.....	206
Parks and Recreation.....	209
Marina .....	242

Water Resources and Conservation .....	247
Water Utility.....	256
Wastewater Utility .....	274
Petaluma Community Development Commission .....	295
Merged Project Area .....	298
PCDC Debt Service .....	299
Low & Moderate Income Housing .....	300
PCDC Capital Projects.....	301

**4. Appendices**

Intragovernmental Charges.....	A-1
Transfers In and Out Summary.....	3
Debt Schedules and Legal Debt Margin.....	7
Full Time Position Summary .....	25
Full Time Position Allocation by Fund .....	27
Rates for Salary/Benefits.....	34
Resolution and Ordinance Adopting Budget and Appropriations .....	35
Resolution Adopting Appropriations Limit .....	55
Frequently Asked Questions .....	63
Glossary of Terms & Acronyms.....	67

**Volume 2 of 2**

**5. Capital Improvement Projects**

Airport Projects.....	CIP-1
FEMA Projects .....	5
Fire Projects.....	13
Parks & Recreation Projects .....	17
Police Projects .....	29
Public Works Projects .....	33
Surface Water Projects .....	49
Water Utility Projects.....	59
Recycled Water Projects.....	73
Wastewater Utility Projects.....	81
PCDC Projects .....	93

