

PARKS, RECREATION & NEIGHBORHOOD SERVICES DEPARTMENT

Impact Analysis Report

OVERVIEW

The Parks, Recreation and Neighborhood Services Department (PRNS) offers a wide variety of facilities, programs, and services including parks, aquatics, sports, therapeutics, youth/senior programs, graffiti abatement, and volunteer services. PRNS, which is primarily supported by the General Fund, offsets its costs with a variety of revenues including fees, reimbursements, and grants.

In this report, PRNS has an estimated \$20.2 million in Proposed General Fund fees for 2016-2017, which reflects a 62.7% cost recovery rate for 2016-2017 and is lower by 16.1 percentage points in comparison to the 2015-2016 rate of 78.8%. The lower cost recovery rate is due primarily to revisions in staffing levels and overhead cost increases. For 2016-2017, PRNS continues to balance the department's cost recovery goals, the need to ensure access for residents, and sustainment of competitive pricing.

As part of the Pricing and Revenue Policy (Council Policy 1-21), the City Manager, or his or her designee, has been granted the authority to set PRNS user fees and pricing strategies in accordance with annual City Council-approved cost recovery percentage goals, thereby increasing PRNS' ability to achieve cost recovery goals, ensure affordable access and preserve existing services by decreasing PRNS' dependence on the General Fund. To comply with PRNS' own community outreach commitments, all fee changes, once approved, are printed or posted in the community center or program brochures, on the internet (<http://sanjoseca.gov/prns/>), and at community and/or neighborhood facilities. PRNS continues its full implementation of the Pricing and Revenue Policy.

In determining the appropriate cost-recovery goal for a program/service, the first step is to identify the level of benefit that the customer and the community at large receive from the program/service. These levels of benefit are defined as public, merit, or private, and an appropriate public subsidy level is associated with each level of benefit. A summary and brief description of the categories and respective benefit levels follow:

- **Public** services have the highest level of community benefit and are highly subsidized. Examples of public services are trails and neighborhood/regional parks.
- **Private** services have an individual/private benefit with minimal-to-no community/public benefit. An example is adult piano lessons which have minimal benefit to the public. Private services have minimal-to-no subsidy and costs are paid by the participant.
- **Merit** services include a community/public benefit and an individual/private benefit. Swimming lessons are an example as they address a health and safety concern and provide a community benefit. There is also an individual benefit to the participant gaining a new skill. Merit programs have a cost-sharing model that combines a subsidy with partial offset of costs by the participant.

PARKS, RECREATION & NEIGHBORHOOD SERVICES DEPARTMENT

SUMMARY OF ANTICIPATED PERFORMANCE/ IMPACT OF PROPOSED FEE REVISIONS

As part of the 2016-2017 Proposed Operating Budget, every revenue category was thoroughly examined and adjusted based on anticipated fee increases or proposed service augmentations, as necessary. As a result, the revenue estimates for 2016-2017 (\$20.2 million) have been adjusted from levels assumed in the 2015-2016 Adopted Budget (\$17.8 million). All PRNS cost recovery goals as outlined in the following section are recommended to continue at 2015-2016 approved levels.

A brief description of the various strategies employed in each fee category is included below:

Anti-Graffiti (Public Property)

Beginning in 2011-2012, graffiti abatement services were transitioned to a new service delivery model for the Anti-Graffiti Program. The model provides PRNS with additional technology and data to track graffiti eradication on utility boxes. The City requires that utility companies remove graffiti on their utility boxes in a timely manner. At this time, the department continues to review how to best address graffiti abatement on utility boxes. No revenue is assumed in the 2016-2017 Proposed Operating Budget.

Aquatics

Revenue for Aquatics increased from an Adopted Budget estimate of \$162,500 in 2015-2016 to \$180,000 in 2016-2017. In 2016-2017, the Fair Swim Center, Alviso, Biebrach and Rotary Ryland pools will continue to be operated by vendors providing swim lessons and recreation swim; the

pools located at Mayfair and Camden Community Centers will continue to be operated by City staff who also provide swim lessons and recreational swimming. In 2016-2017, the projected cost recovery rate for this category is 23.0%, which is lower than last year's rate of 31.2% due to increased overhead costs and higher non-personal/equipment costs (to account for costs associated with non-city operated pools). There still continues to be challenges in maintaining required staffing levels; however, anticipated warm weather and stable vendor performance is expected to maintain community participation in 2016-2017.

Family Camp at Yosemite

The 2016-2017 revenue projection for Family Camp remains at the 2015-2016 Adopted Budget level of \$425,000; however, the 2016-2017 cost recovery rate of 38.1% is lower than last year's rate of 55.4%, due to increased personal services, non-personal/equipment, and overhead costs. For 2016-2017, PRNS is focusing on increasing occupancy and capacity utilization of tents at Family Camp by simplifying the pricing structure, redesigning collateral materials to better demonstrate Family Camp's value proposition, and offering a number of promotions (such as "refer a friend" or large group discounts) to encourage new campers. Staff anticipates achieving 100% direct cost recovery by 2020, with incremental increases in attendance over the next few years.

Fee Classes/Activities

The Director of PRNS has been delegated authority to set prices for all fee classes and activities provided at the community centers and regional parks, including Happy Hollow Park & Zoo (HHPZ) and Lake Cunningham Action

PARKS, RECREATION & NEIGHBORHOOD SERVICES DEPARTMENT

SUMMARY OF ANTICIPATED PERFORMANCE/ IMPACT OF PROPOSED FEE REVISIONS

Fee Classes/Activities (Cont'd.)

Sports Park (formerly Lake Cunningham Regional Skate Park). However, the fee activities at HHPZ and Lake Cunningham Sports Park have been excluded from the Fee Classes/Activities category and included in their respective categories in order to clearly capture cost recovery performance of each of these programs. The department will continue to review the schedule of prices and adjust to market rates where necessary.

In 2016-2017, Fee Classes/Activities is projected to generate \$7.7 million. The projected cost recovery rate in 2016-2017 for this category is 62.1%, which is lower than the 2015-2016 rate of 80.4% and well below the published cost recovery rate goal of 100%. This is due to increased personal services and overhead costs. When comparing revenues to direct costs only (excluding overhead), the Fee Activity Program is expected to have a cost recovery rate of 103.1%. The 2016-2017 Proposed Operating Budget recommends the addition of 48.5 positions, including the reallocation of non-personal/equipment funding for 19.8 of these positions to reflect the actual use of staff rather than contracting resources to provide services; the remaining 18.7 positions, offset by revenue, will support the San José Recreation Preschool program, Recreation of City Kids (ROCK) afterschool program, and therapeutic and senior programming.

Fitness and Drop-In Programs

Revenue for Fitness and Drop-In programs increased slightly, from an Adopted Budget estimate of \$280,000 in 2015-2016 to \$300,000 in 2016-2017. The cost recovery rate for 2016-2017 is expected to decrease from 56.4% in 2015-2016 to 43.1% in 2016-2017 due to increased overhead levels and staffing costs.

Happy Hollow Park & Zoo

Happy Hollow Park & Zoo (HHPZ) continues to realize high levels of attendance and revenue collection. A new "Dragon Flyers" ride is planned for operation in 2016-2017. It is HHPZ's first new ride since reopening in 2010, and will be placed at an existing picnic site within the park and has the ability to serve both adults and children. Through a generous donation from the Happy Hollow Foundation, two new exhibits in the park's Lower Zoo will hold two new American Alligators and two new Red Pandas, respectively. With the addition of two new Giant Anteaters to the facility funded by the same donor in 2013, these animals will increase the zoo's animal collection and attract more visitors to see and interact with the new exhibits. The 2016-2017 budgeted revenue estimate for HHPZ of \$7.5 million is slightly above the 2015-2016 Adopted Budget estimate of \$7.3 million. The projected cost recovery rate for HHPZ in 2016-2017 is 66.4%, which includes fee activity programs at HHPZ (\$1.5 million) not included in the Fee Classes/Activities category. This cost recovery rate is below the 2015-2016 rate of 77.9%, due primarily to increased staffing and overhead costs, partially offset by increased admission revenue for 2016-2017. HHPZ's direct cost recovery rate (excluding overhead costs) for 2016-2017 is 111.6%. Actions in the 2016-2017 Proposed Operating

PARKS, RECREATION & NEIGHBORHOOD SERVICES DEPARTMENT

SUMMARY OF ANTICIPATED PERFORMANCE/ IMPACT OF PROPOSED FEE REVISIONS

Happy Hollow Park & Zoo (Cont'd.)

Budget include upgrading five 0.75 Senior Recreation Leader PT positions to full-time Senior Recreation Leader positions, realigning existing staff to add 1.0 Food Service Coordinator position, and adding staffing and non-personal/equipment budget to support the American Alligator and the Red Panda exhibits as well as the Dragon Flyers ride.

Lake Cunningham Action Sports Park

The Lake Cunningham Action Sports Park (formerly the Lake Cunningham Skate Park) offers year-round programming including drop-in admittance, rentals, sale of merchandise, and fee classes and parking for both the Skate Park and the soon to be opened Bike Park. In 2016-2017, revenues are estimated to increase to \$412,000 from the 2015-2016 Adopted Budget level of \$268,000 due to the planned opening of the Bike Park in late 2016. The cost recovery level at the Action Sports Park is anticipated to decrease from 87.7% in 2015-2016, when programming included only the Skate Park, to 33.6% in 2016-2017 with the opening of the Bike Park. The lower cost recovery rate is due primarily to the delay in the opening of the Bike Park, which was previously anticipated to open in summer 2016, but is now projected to be completed in winter 2016. PRNS expects cost recovery to increase significantly in 2017-2018 when the Bike Park is open year-round.

Park Permits

Revenue for Park Permits increased from an Adopted Budget estimate of \$211,000 in 2015-2016 to \$215,000 in 2016-2017. The cost recovery rate is expected to decrease from 45.0% in 2015-2016 to 41.6% in 2016-2017 due to increased overhead costs. Staff continues to evaluate optimum program staffing levels and may potentially recommend future fee adjustments to achieve 100% cost recovery.

Parking

Parking fee collections at regional parks (excluding Lake Cunningham Park and Happy Hollow Park & Zoo that are captured separately) are expected to generate \$445,000 in 2016-2017, which is below the 2015-2016 Adopted Budget estimate of \$473,000 due to a \$30,000 projected revenue reduction from a proposed pilot program to address parking-related community concerns outside Alum Rock Park. Since the implementation of parking fees, there has been an increase in parking in the Rock Canyon Circle residential area, which is outside the park entrance. The pilot program will allow free parking in designated parking lots within the park. This reduction in revenue will be offset by the one-time defunding of a 0.67 Recreation Leader PT position responsible for general assistance at regional parks.

Automated parking machines (26) are installed in the regional parks – including Almaden Lake (3), Alum Rock (4), HHPZ (10), Kelley (2), Lake Cunningham (6), and Lake Cunningham Skate Park (1) – where parking fees are currently charged. Parking revenue from HHPZ and Lake Cunningham Skate Park are captured in their sections of this report. These parking machines more efficiently enable the

PARKS, RECREATION & NEIGHBORHOOD SERVICES DEPARTMENT

***SUMMARY OF ANTICIPATED PERFORMANCE/
IMPACT OF PROPOSED FEE REVISIONS***

Parking (Cont'd.)

department to adjust parking rates for peak and off peak periods when needed. Parking fees can range from \$2 - \$20 per vehicle to take into consideration inclement weather and/or large special events. The machines allow for daily parking fee collection year-round. For 2016-2017, the projected cost recovery rate for parking is 157.7%. At Lake Cunningham, parking revenue cost recovery is 495.9%, generating \$486,000 in estimated revenue, which benefits Lake Cunningham Regional Park capital improvements.

Rentals and Reservations

This fee category includes facility rentals, picnic and wedding reservations, community gardens, and sports field reservations. Estimated revenue in 2016-2017 is anticipated to increase by \$496,000, from the 2015-2016 Adopted Budget estimate of \$2.5 million to the 2016-2017 estimate of \$2.9 million, due to continued strong Community Center Rental, Sports Field Reservation, and Picnic Reservation performance. Staffing changes recommended in the 2016-2017 Proposed Operating Budget, offset by revenue, include the addition of 4.5 Recreation Leader PT positions to facilitate community center room rentals and the upgrade of 2.13 Senior Recreation PT positions to full-time status in Parks Reservation and Sport Field Reservations. The projected cost recovery rate decreased from 95.7% in 2015-2016 to 77.6% in 2016-2017, due primarily to increased overhead and staffing costs. Direct cost recovery for rentals and reservations is 135.9%.

NOTIFICATION

The Proposed Fees and Charges Report was released on May 6, 2016, allowing for a minimum of 10 days for public review. Public input on fee proposals will be heard by the City Council at public hearings held on Tuesday, May 17, 2016 at 1:30 p.m. and Monday, June 13, 2016 at 7:00 p.m. in the Council Chambers.

PRNS 2016-2017 COST RECOVERY GOALS

Public Services: Provide all users the same level of benefit and can be accessed by the widest cross section of the population.

Merit Services: Provide both a community and individual benefit.

Private Services: Provide an individual benefit with minimal-to-no community benefit.

Program	Level of Benefit	PRNS Cost-Recovery Goal	2015-2016 Cost Recovery Estimates	2016-2017 Cost Recovery Estimates*
Anti-Graffiti (Public Property)	Public	N/A	N/A	N/A
Aquatics	Merit	50%	31%	23%
Family Camp	Private	100%	55%	38%
Fee Classes/Activities	Merit - Private	100%	80%	62%
Fitness and Drop-in Programs	Merit - Private	65%	56%	43%
Happy Hollow Park and Zoo	Merit - Private	100%	78%	66%
Lake Cunningham Action Sports Park	Private	100%	88%	34%
Park Permits	Merit - Private	100%	45%	42%
Parking	Private	195%	140%	158%
Lake Cunningham Parking	Private	375%	624%	496%
Rentals and Reservations	Private	100%	96%	78%

* The lower cost recovery rate is due primarily to revisions in staffing levels and overhead cost increases.

DEPARTMENTAL FEES AND CHARGES

PARKS, RECREATION & NEIGHBORHOOD SERVICES

Service	2015-2016 Adopted Fee	2015-2016 % Cost Recovery	2016-2017 Proposed Fee	2016-2017 Estimated Cost	2016-2017 Estimated Revenue		2016-2017 % Cost Recovery	
					Current Fee	Proposed Fee	Current Fee	Proposed Fee
ANTI-GRAFFITI (PUBLIC PROPERTY)								
Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns .								
1. Anti-Graffiti (Public Property)								
1 Anti-Graffiti Program	Established by the City Manager or Designee		No Change					
SUB-TOTAL ANTI-GRAFFITI (PUBLIC PROPERTY)								
AQUATICS - CATEGORY II								
Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns .								
1. Aquatics								
1 Summer Swim	Established by the City Manager or Designee		No Change					
2 Summer Swim Program - Recreational Swim	Established by the City Manager or Designee		No Change					
3 Swim Program	Established by the City Manager or Designee		No Change					
4 Year Round Swim Program - Drop In Lap Swim	Established by the City Manager or Designee		No Change					
5 Year Round Swim Program - Group Pool Rentals	Established by the City Manager or Designee		No Change					
6 Year Round Swim Program - Other Charges	Established by the City Manager or Designee		No Change					
SUB-TOTAL AQUATICS - CATEGORY II		31.2%		783,624	180,000	180,000	23.0%	23.0%

DEPARTMENTAL FEES AND CHARGES

PARKS, RECREATION & NEIGHBORHOOD SERVICES

Service	2015-2016 Adopted Fee	2015-2016 % Cost Recovery	2016-2017 Proposed Fee	2016-2017 Estimated Cost	2016-2017 Estimated Revenue		2016-2017 % Cost Recovery	
					Current Fee	Proposed Fee	Current Fee	Proposed Fee

FAMILY CAMP - CATEGORY I

Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns.

1. Family Camp

1 Camp Season	Established by the City Manager or Designee	No Change
2 Camper Program Discount	Established by the City Manager or Designee	No Change
3 Pre and Post Season	Established by the City Manager or Designee	No Change

SUB-TOTAL FAMILY CAMP - CATEGORY I	55.4%	1,115,152	425,000	425,000	38.1%	38.1%
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FEE CLASSES/ACTIVITIES - CATEGORY I

Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns.

1. Concessions

1 Concessions	Established by the City Manager or Designee	No Change
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2. Fee Classes/Activities

1 Activities Offered at or through Various Venues	Established by the City Manager or Designee	No Change
2 Summer Camps	Established by the City Manager or Designee	No Change
3 Youth Recreational Sports	Established by the City Manager or Designee	No Change

3. Surcharges - Admin Fees

1 Fee Classes	Established by the City Manager or Designee	No Change
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DEPARTMENTAL FEES AND CHARGES

PARKS, RECREATION & NEIGHBORHOOD SERVICES

Service	2015-2016 Adopted Fee	2015-2016 % Cost Recovery	2016-2017 Proposed Fee	2016-2017 Estimated Cost	2016-2017 Estimated Revenue		2016-2017 % Cost Recovery	
					Current Fee	Proposed Fee	Current Fee	Proposed Fee

FEE CLASSES/ACTIVITIES - CATEGORY I

3. Surcharges - Admin Fees

2 Summer Drop In Program (6 Week Session)	Established by the City Manager or Designee	No Change
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SUB-TOTAL FEE CLASSES/ACTIVITIES - CATEGORY I	80.4%	12,482,844	6,163,000	7,749,229	49.4%	62.1%
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FITNESS AND DROP-IN PROGRAMS - CATEGORY II

Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns.

1. Fitness and Drop-In Programs

1 Fitness and Drop-In Programs	Established by the City Manager or Designee	No Change
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SUB-TOTAL FITNESS AND DROP-IN PROGRAMS - CATEGORY II	56.4%	695,467	300,000	300,000	43.1%	43.1%
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HAPPY HOLLOW PARK & ZOO - CATEGORY I

Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns.

1. Happy Hollow Park & Zoo

1 Admissions	Established by the City Manager or Designee	No Change
2 Amusement Rides	Established by the City Manager or Designee	No Change
3 Fee Activity	Established by the City Manager or Designee	No Change
4 Group Picnics/Special Facility Rentals	Established by the City Manager or Designee	No Change

DEPARTMENTAL FEES AND CHARGES

PARKS, RECREATION & NEIGHBORHOOD SERVICES

Service	2015-2016 Adopted Fee	2015-2016 % Cost Recovery	2016-2017 Proposed Fee	2016-2017 Estimated Cost	2016-2017 Estimated Revenue		2016-2017 % Cost Recovery	
					Current Fee	Proposed Fee	Current Fee	Proposed Fee
HAPPY HOLLOW PARK & ZOO - CATEGORY I								
1. Happy Hollow Park & Zoo								
5 Parking	Established by the City Manager or Designee		No Change					
6 Special Use	Established by the City Manager or Designee		No Change					
7 Vending Machines	Established by the City Manager or Designee		No Change					
SUB-TOTAL HAPPY HOLLOW PARK & ZOO - CATEGORY I		77.9%		11,344,718	7,444,000	7,535,817	65.6%	66.4%
LAKE CUNNINGHAM ACTION SPORTS PARK - CATEGORY I								
Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns .								
1. Lake Cunningham Action Sports Park								
1 Entrance Fees	Established by the City Manager or Designee		No Change					
2 Equipment Rental	Established by the City Manager or Designee		No Change					
3 Parking	Established by the City Manager or Designee		No Change					
4 Promotion Days	Established by the City Manager or Designee		No Change					
SUB-TOTAL LAKE CUNNINGHAM ACTION SPORTS PARK - CATEGORY I		87.7%		1,225,791	412,000	412,000	33.6%	33.6%

DEPARTMENTAL FEES AND CHARGES

PARKS, RECREATION & NEIGHBORHOOD SERVICES

Service	2015-2016 Adopted Fee	2015-2016 % Cost Recovery	2016-2017 Proposed Fee	2016-2017 Estimated Cost	2016-2017 Estimated Revenue		2016-2017 % Cost Recovery	
					Current Fee	Proposed Fee	Current Fee	Proposed Fee
LAKE CUNNINGHAM PARKING (LAKE CUNNINGHAM FUND) - CATEGORY II								
Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns .								
1. Lake Cunningham - Parking								
1 Annual Pass	Established by the City Manager or Designee		No Change					
2 Daily Pass	Established by the City Manager or Designee		No Change					
SUB-TOTAL LAKE CUNNINGHAM PARKING (LAKE CUNNINGHAM FUND) - CATEGORY II		623.8%		97,996	486,000	486,000	495.9%	495.9%
PARK PERMITS - CATEGORY I								
Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns .								
1. Park Permits								
1 Boat Launching	Established by the City Manager or Designee		No Change					
2 Boat Rentals	Established by the City Manager or Designee		No Change					
3 Camping	Established by the City Manager or Designee		No Change					
4 Filming on City Premises	Established by the City Manager or Designee		No Change					
5 Gated Events	Established by the City Manager or Designee		No Change					
6 General Reservations and Permits	Established by the City Manager or Designee		No Change					
SUB-TOTAL PARK PERMITS - CATEGORY I		45.0%		517,358	215,000	215,000	41.6%	41.6%

DEPARTMENTAL FEES AND CHARGES

PARKS, RECREATION & NEIGHBORHOOD SERVICES

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					Current Fee	Proposed Fee	Current Fee	Proposed Fee
PARKING - CATEGORY II								
Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns .								
1. Parking								
1 Annual Pass	Established by the City Manager or Designee		No Change					
2 Daily Pass	Established by the City Manager or Designee		No Change					
SUB-TOTAL PARKING - CATEGORY II		139.9%		282,148	475,000	445,000	168.4%	157.7%

RENTALS AND RESERVATIONS - CATEGORY I

Note: A detailed listing of the fee for each service will be posted on the PRNS Department website at www.sanjoseca.gov/prns.

1. Rentals and Reservations

1 Cleaning/Damage Deposit	Established by the City Manager or Designee		No Change					
2 Emma Prusch Park	Established by the City Manager or Designee		No Change					
3 Equipment Use Fees	Established by the City Manager or Designee		No Change					
4 Facility Use Fees	Established by the City Manager or Designee		No Change					
5 Field Preparation (Optional Service)	Established by the City Manager or Designee		No Change					
6 Field Reservations	Established by the City Manager or Designee		No Change					

DEPARTMENTAL FEES AND CHARGES

PARKS, RECREATION & NEIGHBORHOOD SERVICES

Service	2015-2016 Adopted Fee	2015-2016 % Cost Recovery	2016-2017 Proposed Fee	2016-2017 Estimated Cost	2016-2017 Estimated Revenue		2016-2017 % Cost Recovery	
					Current Fee	Proposed Fee	Current Fee	Proposed Fee
RENTALS AND RESERVATIONS - CATEGORY I								
1. Rentals and Reservations								
7 Field/Sports Facility Use Fees	Established by the City Manager or Designee		No Change					
8 Leininger Center	Established by the City Manager or Designee		No Change					
9 Maintenance of Tully Community Ball Fields	Established by the City Manager or Designee		No Change					
10 Other Facility Rentals	Established by the City Manager or Designee		No Change					
11 Picnic Reservations	Established by the City Manager or Designee		No Change					
12 Tournament Uses	Established by the City Manager or Designee		No Change					
SUB-TOTAL RENTALS AND RESERVATIONS - CATEGORY I		95.7%		3,796,795	2,670,000	2,946,305	70.3%	77.6%
TOTAL DEPARTMENT - GENERAL FUND				32,243,897	18,284,000	20,208,351	56.7%	62.7%
TOTAL DEPARTMENT - NON-GENERAL FUND				97,996	486,000	486,000	495.9%	495.9%
TOTAL DEPARTMENT - Category I				30,482,658	17,329,000	19,283,351	56.8%	63.3%
TOTAL DEPARTMENT - Category II				1,859,235	1,441,000	1,411,000	77.5%	75.9%
TOTAL DEPARTMENT				32,341,893	18,770,000	20,694,351	58.0%	64.0%