



City of Grand Terrace

Adopted Budget: FY 2012-13

From July 1, 2012 through June 30, 2013



City of Grand Terrace

Adopted Budget: FY 2012-13

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BUDGET MESSAGE MEMORANDUM
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Date: June 30, 2012

To: Honorable Mayor, Mayor Pro Tem and City Council Members,
City Manager

From: Bernie Simon, Finance Director

RE: **City of Grand Terrace and Successor Agency to CRA
FY 2012-13 - ADOPTED BUDGET**

Introduction

Staff is presenting herein, the fiscal year 2012-13 Final Budget for your review and consideration. The City of Grand Terrace is a general law, contract city in San Bernardino County that provides general government services and law enforcement to a population of 12,157¹. Fire services are provided by a separate county special district that encompasses other areas including the City of Grand Terrace. Fire services are paid for directly from the 1.0% general tax levy. The City also has a redevelopment agency (CRA) that is now under the “wind down” process towards dissolution.

The City is still continuing to suffer the effects of a slow economic recovery after a three to four year recession. In many respects, the recession may not be over locally because the local San Bernardino-Riverside economy is reliant on construction to fuel the economy. Economist John E. Husing predicts a modest growth for 2012-2013 compared to a prediction of weak growth in last year’s economic outlook. The local construction sector is the fourth key driver of the Inland Empire economic base and that remains depressed². In addition, high unemployment, fuel prices may slow down economic recovery.

Unfortunately, 2012-13 is again going to be an even more challenging year for the City of Grand Terrace than 2012-13. The recession for California and especially the Inland Empire was worse than most of the nation and the region are still experiencing a slow recovery. The City of Grand Terrace relies primarily on general revenues such as property tax, sales tax and franchise fees to pay for services. These major revenue sources are subject to the declines that follow that of the general economy. At the same time the City is subject to increases in costs such as the law enforcement contract with San Bernardino County and mandated federal and state program costs such as NPDES³. Potentially, 2009 year may have been the low point in the local economy and

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some revenue categories are now slowly increasing. However, it may take some time for revenues to recover to the level of pre-2008.

Because the City and former CRA staff are relatively small, many staff positions do work for both the city and the agency. In December 2011, the State Supreme Court upheld ABx1-26 which dissolved all redevelopment agencies (RDA) in California. As of February 1, 2012, all RDA's are dissolved and must now be in the "wind down" mode to finish projects, and sell off assets. The City has elected to become the successor agency to the Community Redevelopment Agency of Grand Terrace and must now navigate a very confusing and time consuming set of rules to obtain approval to fund CRA obligations and receive funding for CRA obligations. The City is allowed a maximum annual allowance of \$250,000 from RDA property taxes to perform its duties. This is significantly less than the roughly \$750,000 the CRA was using to pay for staff and administrative costs of the agency. In previous years approximately twelve employees were partially funded out of the CRA. Now only seven employees are funded by the agency and the needed administrative costs are still close to \$550,000 with professional costs including legal services. Staff anticipates that we will be able to use other sources of available CRA funds such as interest, rents and CRA unassigned fund balance to fund the needed administrative costs exceeding the allowance.

Projected revenues for FY 2012-13 are approximately \$15,363 less than the amount received in FY 2011-12, net of non-recurring revenue. General Fund expenditures proposed in FY 2012-13 are approximately \$6,886 less than the budgeted expenditures in FY 2011-12. Budget item reductions over the last three years, included reductions in law enforcement as well as staff reductions, benefit reductions, reallocation of salary costs, salary freezes in 2009 and a 10% furlough in 2010. Some of the reductions in expenditures have been offset this year because the General Fund has had to absorb reallocations of staffing costs and overhead allocation due to the dissolution of the CRA.

A roll-over budget for the final FY 2012-13 Budget was assembled by staff. This included updated revenue figures and generally the same expenditure levels as the current fiscal year. Operating and maintenance expenditure levels were only updated as needed to maintain at least the same level of basic services being provided

General Economic Condition

The unadjusted unemployment rate in the U.S. is 8.4% in March 2012 while the unemployment rate in Inland Empire is 12.5% at March 2012⁴. Prices for new single family homes increased in San Bernardino County by 15.2% between the 4th quarter of 2011 compared to the 4th quarter of 2012 while existing home prices for the same period declined by 0.5%⁵. Interest rates on new mortgages have remained at 3.63% for a 30 year single family mortgage

State Budget Impact

The state budget has a direct effect on the City of Grand Terrace and the Community Redevelopment Agency. The State continues to deal with their ongoing budget deficit. As of the Governor Brown's May Revision⁶, it is reported that the state budget deficit may

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be as high as \$15 billion. As of the preparation date of this report, no state budget has been adopted and signed by the Governor and no effect on the City and former CRA can be determined at this time.

FY 2012-13 Budget Changes

On May 22, 2012, the City Council conducted a workshop review of the Preliminary City Budget for the fiscal year beginning July 1, 2012 through June 30, 2013. Council directed staff to 1) separate Child Care Center operations to a separate fund and strive for the operations to be self sustaining, 2) Add \$25,000 for professional services for a utility user tax revenue analysis and resident survey. On June 12, 2012, Council considered the FY 2012-13 again for any changes. Staff incorporated changes as outlined on the City Managers staff report of June 12, 2012. For June 26, 2012, Staff made corrections as a result of ROPS changes and reclassified fund balances to comply with the new GASB 54 standard now in effect.

Fund Balance Reserves

Available fund balance reserves are now called unassigned fund balance to follow last years' implementation of GASB 54 in the financial statements. Designated or Reserved fund balance will now be called restricted, committed or assigned fund balance depending on the circumstances. Unassigned fund balance represents the net resources that each fund has available to pay for ongoing costs to run the City and the City as Successor Agency to the CRA, debt service and to fund capital projects. Fund balance is considered "non-spendable if it is a reserve in land or long-term debt because they would have to be sold or realized to pay for current expenditures. Non-Unassigned fund balance is shown in Table 3.

Available beginning fund balance reserves are generally based on the revised budget and known additions or deletions on how the final fiscal year 2011-12 revenues are anticipated to be received or accrued. The beginning fund balance reserves are projected because the final numbers for FY 2011-12 will not be known until approximately the end of August. Some estimated revenues were revised upward at the midyear budget review along with some fees received.

| FY 2012-13 Budget Fund Recap by Type of Unassigned Funds | | | | Table 1 |
|--|-----------------------------------|-------------------|--------------------|--------------------------------|
| | Beginning Unassigned Fund Balance | Revenues | Expenditures | Ending Unassigned Fund Balance |
| General Fund | 656,264 | 3,554,486 | (3,399,792) | 810,958 |
| Other City Funds | 3,358,784 | 3,376,039 | (4,001,752) | 2,733,071 |
| Capital Prj Funds | 0 | 2,552,040 | (2,552,040) | 0 |
| S/A-CRA Funds | 2,833,628 | 4,461,945 | -4,824,314 | 2,471,259 |
| Unassigned Grand Total | 6,848,676 | 13,944,510 | -14,777,898 | 6,015,288 |

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| FY 2012-13 Fund Summary –Unassigned Funds | | | | Table 2 | |
|--|------------------------------|--|-------------------|---------------------|---|
| Fund | | Beginning Unassigned Fund Balance | Revenues | Expenditures | Ending Unassigned Fund Balance |
| # | Description | | | | |
| 10 | General | 656,264 | 3,554,486 | -3,399,792 | 810,958 |
| | | | | | |
| 09 | Child Care | 0 | 1,046,306 | -1,051,597 | -5,291 |
| 11 | Street | 993,540 | 7,000 | -366,284 | 634,256 |
| 12 | Storm Drain | 67,252 | 350 | 0 | 67,602 |
| 13 | Park | 225,676 | 7,100 | -17,385 | 215,391 |
| 14 | SLESF (COPS) | 0 | 100,000 | -100,000 | 0 |
| 15 | Air Quality Improvement | 68,460 | 14,250 | 0 | 82,710 |
| 16 | Gas Tax | 78,669 | 425,265 | -383,280 | 120,654 |
| 17 | Traffic Safety | -9,826 | 71,500 | -53,640 | 8,034 |
| 19 | Facilities | 208,304 | 200 | 0 | 208,504 |
| 20 | Measure I | 108,364 | 150,500 | -255,605 | 3,259 |
| 21 | Waste Water Disposal (WWD) | 1,612,273 | 1,495,300 | -1,711,893 | 1,395,680 |
| 22 | Com Dev Block Grant (CDBG) | 0 | 43,933 | -43,933 | 0 |
| 26 | Landscape & Light Asses Dist | 6,072 | 14,335 | -18,135 | 2,272 |
| Other City Funds Subtotal | | 3,358,784 | 3,376,039 | -4,001,752 | 2,733,071 |
| | | | | | |
| 44 | Bike Lane | 0 | 0 | 0 | 0 |
| 46 | Street Improvement | 0 | 538,500 | -538,500 | 0 |
| 47 | Barton Bridge | 0 | 0 | 0 | 0 |
| 48 | Park Grant | 0 | 1,358,540 | -1,358,540 | 0 |
| 50 | Bond Proceeds Projects | 0 | 655,000 | -655,000 | 0 |
| Capital Funds Subtotal | | 0 | 2,552,040 | -2,552,040 | 0 |
| | | | | | |
| City Funds Total | | 4,015,048 | 9,482,565 | -9,953,584 | 3,544,029 |
| | | | | | |
| 31 | Obligation Retirement | 0 | 4,461,945 | 0 | 4,461,945 |
| 32 | Capital Projects | -459,112 | 0 | -1,147,627 | -1,606,739 |
| 33 | Debt Service | 1,751,779 | 0 | -3,435,187 | -1,683,408 |
| 34 | Low Mod Income Housing | 574,961 | 0 | 0 | 574,961 |
| 37 | CRA Project | 966,000 | 0 | -241,500 | 724,500 |
| Successor Agency Funds Total | | 2,833,628 | 4,461,945 | -4,824,314 | 2,471,259 |
| | | | | | |
| All Unassigned Funds Grand Total | | 6,848,676 | 13,944,510 | -14,777,898 | 6,015,288 |

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Fund Balance Reserves other than Unassigned

| City | | | | |
|---|----------------|-----------------------|---------------------------|--------------------|
| Projected FY 2012-13 Fund Balance - TABLE 3- | | | | |
| Restricted, Committed or Assigned | | | | |
| | Beginning | Revenue FY 2012-13 | Expenditure FY 2012-13 | Ending assigned |
| RESTRICTED | | | | |
| (21) Sewer Capital Fund | 491,059 | 0 | 0 | 491,059 |

| Successor Agency to CRA | | | | |
|--|-------------------|-----------------------|---------------------------|--------------------|
| Projected FY 2012-13 Fund Balance - TABLE 3- | | | | |
| Restricted, Committed or Assigned | | | | |
| | Beginning | Revenue FY 2012-13 | Expenditure FY 2012-13 | Ending assigned |
| RESTRICTED | | | | |
| (32)- S/A Capital Proj –Bonds Proceeds Restricted for Tax Exempt Projects | 12,601,872 | 0 | (655,000) | 11,946,872 |
| (32) S/A Capital Proj – Bonds –Taxable | 3,622,783 | 0 | | 3,622,783 |
| COMMITTED | | | | |
| (33) S/A Debt Service Fund SERAF Loan | 448,636 | 0 | 0 | 448,636 |
| (33) S/A Debt Service Fund ROPS Underfunding | 4,004,764 | 0 | 0 | 4,004,764 |
| | | | | |
| | | | | |
| TOTAL FUND BALANCE Restricted, Committed or Assigned | 20,678,055 | 0 | (655,000) | 20,023,055 |

Table 1 and 2 above shows the estimated revenues and proposed expenditures for the new FY 2012-13 budget. Once the FY 2012-13 budget is adopted, the ending available fund balance reserve in the last column above will be referred to as the available fund balance at all times during the fiscal year unless the budget is amended.

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Law Enforcement

The City contracts with the San Bernardino County Sheriff's Department for law enforcement services. The contract is for 6.87 fully supported Deputy positions along with 0.25 Lieutenant, 1.06 –Sergeant and other support and administrative positions -⁷. Decreases in the Sheriff's contract over the last two years included elimination of the Traffic Officer, reduction in Detective hours to 20 per week and removal of the Sheriff's Service Specialist. Based on the current level of service, the cost of the contract for basic services is \$1,759,395. The General Fund law enforcement costs include other costs in addition to the basic contract and \$100,000 of contract costs will be borne by the \$100,000 COPS/SLESF grant which is projected to remain in place for FY 2012-13. In addition, the City is estimating that no booking fees will be charged by the County for FY 2012-13.

State COPS/SLESF funding has been generally available since 1996. Although the funding sources changed somewhat over the years, the program was generally the same. The City received approximately \$30,000 per year from 1997 to 2000 and \$100,000 each year since 2001⁸.

Booking fee history goes back to the California Budget Act of 1990⁹. Booking fees enabled counties to recover costs associated with booking persons into county detention facilities. The state reimbursed or subsidized cities for booking fees during surplus years. The city has not paid booking fees since FY 2006-07¹⁰. Staff assumes that the .015 VLF subvention continuations will continue for FY 2012-13. If it does not occur, then it is possible that the City could also pay for their portion of booking fees.

Total General Fund law enforcement expenditures total \$1,758,595. This amount represents 51.7% of the General Fund Budget expenditures.

Proposed law enforcement budget for FY 2012-13

| | | |
|--|---------------------|----------------------------|
| General Fund contract costs | \$1,759,395 | Schedule A |
| Other Law Enforcement Costs | 99,200 | |
| Total Law Enforcement Cost | <u>\$ 1,858,595</u> | Gen Fund and COPS Grant |
| <u>Less: State COPS Grant</u> | \$ 100,000 | |
| | | |
| <i>Total General Fund Law Enforcement</i> | <i>\$ 1,758,595</i> | |
| Other Law Enforcement Costs: | | |
| Booking Fees | 0 | Estimated |
| Cal ID Contract | 13,500 | (non-Sched A) |
| Est. Overtime | 26,700 | (non-Sched A) |
| Fuel and Maintenance | 58,000 | (non-Sched A) |
| Other | 1,000 | (non-Sched A) |
| <i>Total Other General Fund Law Enforcement Expenditures</i> | <i>\$99,200</i> | |

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GENERAL FUND – (10) Adopted Budget FY 2012-13

The General Fund provides the available resources necessary to fund the day-to-day activities for the City of Grand Terrace and is the single most important operational fund. The General Fund pays for all administrative salaries, police services, animal control and other operating expenses for which there are no legally restricted revenues available. Staff anticipates that the General Fund will end FY 2011-12 with a surplus after budget reductions and recognition of increased revenue for the budget year. A carryover budget based on the FY 2011-12 service levels into FY 2012-13 is projected to result in a surplus of \$154,694 that will increase the unassigned General Fund Balance to \$810,958

| Projected Fund Balance Unassigned | |
|--|-------------|
| Projected Beginning Fund Balance \$ | 656,264 |
| Estimated Revenue | 3,554,486 |
| Less: Proposed Expenditures | (3,399,792) |
| Revenue over (under) expenditures | 154,694 |
| Projected Ending Fund Balance | 810,958 |
| Less: Designated, Assigned/Comm | 0 |
| Ending Unassigned Fund Balance | \$810,958 |

General Fund Revenue

General Fund Revenue by Category (by type)

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 Estimated | % Change |
|-------------------------|----------------------|----------------------|---------------------------------|------------------------------------|-------------|
| Property Taxes | 1,465,170 | 1,358,977 | 1,376,510 | 1,362,836 | -0.99% |
| Franchise Fees | 444,172 | 474,667 | 434,230 | 475,000 | 9.39% |
| Sales Tax/In lieu/MV | 816,533 | 868,099 | 954,000 | 990,000 | 3.77% |
| Licenses//Fees | 255,583 | 397,854 | 319,079 | 269,270 | -15.6% |
| Building/Planning | 85,822 | 154,284 | 102,850 | 69,150 | -32.7% |
| Child Care | 0 | 0 | 0 | 0 | 0.00% |
| Other | 429,983 | 515,175 | 388,180 | 388,230 | 0.01% |
| Non-recurring | 300,000 | 951,235 | 360,897 | 0 | -100.0% |
| Total | 3,797,263 | 4,720,291 | 3,935,746 | 3,554,486 | -9.69% |

Overall, revenues for FY 2012-13 are anticipated to decrease 9.69% to \$3,554,486 compared to the 2011-12 Revised Budget. However, when one-time or non-recurring revenue is removed from FY 2011-12, there is less than a 1% decrease.

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Property taxes due to the city are expected to decrease by 1.0% primarily due to the decrease in the statutory pass through by the CRA. Franchise Fees are expected to increase over the current year.

Sales tax and sales tax in lieu is estimated to increase approximately 3.7% over FY2011-12 budget based on reports from HdL. Licenses and Fees include business license, dog license, NPDES, park use fees and rental inspection fees. Licenses and fees is estimated to drop by 15.6% overall with the primarily decrease resulting from a second year of fewer anticipated rental inspection fees. Building and planning fees are anticipated to decrease 32.7% compared to the FY 2011-12 revised budget due to decrease in activity.

Other revenues of \$388,230 include fines, investment earnings, grants and \$300,000 from the residual receipts security agreement with the former CRA regarding the senior center development¹¹. Staff is including Residual receipts because it was approved in Recognized Obligation Payment Schedule for July 1 to December 31, 2012 (ROPS-2).

General Fund Expenditures

General Fund expenditures represent the largest and most important source of discretionary expenditures. The majority of costs for general government, community services, building and planning, law enforcement, and other important functions are taken from the general fund. Generally, expenditures which cannot be funded by other legally restricted funds such as capital funds, special revenue funds, trust funds and redevelopment funds will be funded by the general fund.

The proposed budget continues a salary freeze instituted in May 2009 and a 10% salary furlough started in May of 2010. Salaries and benefits shown in the FY 2012-13 Budget figures are net of the 10% furlough for City Hall employees. Child Care employees did not participate in the furlough but did take a 10% decrease in their cafeteria benefits. The furlough reduced salaries by about \$135,000 along with benefits and employer costs by approximately \$64,000 over all funds with 62% of the reduction in the General Fund.

Proposed General Fund Expenditures for FY 2012-13 total \$3,399,792 of which the breakdown by category is as follows:

General Fund Expenditures by Category

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Salaries/Benefits | 1,530,616 | 1,295,763 | 1,114,331 | 1,178,074 | 5.72% |
| Law Enforcement | 1,687,076 | 2,002,574 | 1,797,766 | 1,758,595 | -2.18% |
| Maintenance & Operations | 996,058 | 902,497 | 1,067,022 | 1,008,694 | -5.47% |
| Capital/Grants/Other | 276,831 | 113,242 | 94,149 | 22,500 | -76.1% |
| Transfer-Out | 181,987 | 38,836 | 61,160 | 91,520 | 49.64% |
| Cost Allocation | (806,607) | (625,365) | (727,750) | (659,591) | -9.37% |
| Total | 3,865,961 | 3,727,547 | 3,406,678 | 3,399,792 | -0.20% |

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*includes salary, prior to cost allocation

General Fund Expenditures by Department

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|---------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| City Council | 55,901 | 49,978 | 53,880 | 54,591 | 1.32% |
| City Manager | 272,398 | 223,198 | 272,035 | 239,870 | -11.8% |
| City Clerk | 192,677 | 190,400 | 118,062 | 105,725 | -10.4% |
| Finance | 323,253 | 252,643 | 272,511 | 281,023 | 3.12% |
| City Attorney | 85,219 | 63,739 | 60,000 | 60,000 | 0.00% |
| Building & Safety | 115,054 | 128,883 | 122,010 | 133,825 | 9.68% |
| Public Works | 105,570 | 183,465 | 215,878 | 190,520 | -11.7% |
| Comm Events/Code | 401,845 | 74,199 | 0 | 0 | 0% |
| Rental/Code Enfor. | 54,845 | 61,945 | 0 | 73,910 | 0% |
| Enforcement Progr | 94,941 | 135,930 | 139,126 | 140,014 | 0.64% |
| Non-Departmental | 683,919 | 405,056 | 325,290 | 329,740 | 1.37% |
| Facilities Maint. | 0 | 72,602 | 182,849 | 108,500 | -40.6% |
| Comm Econ Dev | 275,049 | 188,517 | 197,971 | 248,215 | 25.38% |
| Information Systems | 98,558 | 64,020 | 79,175 | 97,490 | 23.13% |
| Law Enforcement | 1,690,035 | 2,002,574 | 1,797,766 | 1,758,595 | -2.18% |
| Child Care | * | * | * | * | 0% |
| Park Maintenance | 139,454 | 117,035 | 157,292 | 155,405 | -1.20% |
| NPDES | 7,641 | 82033 | 83,668 | 99,025 | 18.35% |
| Storm Drain Maint | 5,400 | 16,000 | 16,000 | 16,000 | 0.00% |
| Planning Comm | 2,350 | 2331 | 2,395 | 2,265 | -5.43% |
| Historical Cultural | 327 | 1,137 | 1,200 | 1,200 | 0.00% |
| Senior Citizens Prg | 43,517 | 27,569 | 27,000 | 27,000 | 0.00% |
| EOC/CERT | 24,547 | 8,658 | 10,320 | 11,470 | 11.14% |
| Cost Allocation* | (806,607) | (625,365) | (727,750) | (659,591) | -9.37% |
| Labor Alloc | | | | -75,000 | 0% |
| Bond/Grants | | | | | |
| Total | 3,865,961 | 3,727,547 | 3,406,678 | 3,399,792 | -0.20% |

– Child Care moved from General Fund-10 to Child Care Fund 09

Proposed expenditures of \$3,399,792 in the General Fund for budget year FY 2012-13 represents a decrease of \$6,886 or 4.7% over FY 2011-12 Revised Budget. Major items of the decrease in General Fund expenditures are outlined below.

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Major changes in General Fund Expenditures

| | FY 2011-12 Revised Budget | FY 2012-13 Final Budget | Change |
|--------------------------------------|---------------------------------|-------------------------------|---------|
| General Fund Expenditures – (Only) | 3,406,678 | 3,399,792 | - 6,886 |
| Items: | | | |
| Decrease in SBCSD Sch. A | | (39,171) | |
| Decrease in O/H Cost Allocation | | (68,159) | |
| Increase in Workers Comp | | 11,362 | |
| Decrease in Liability Ins deposit | | (19,910) | |
| Increase PERS Employer rate-(62% GF) | | 6,000 | |
| Decrease in Grants | | (69,649) | |
| Decr. In Maintenance and Operations | | (58,328) | |
| Reallocation of S&B from CRA | | 180,000 | |
| Change HR position to Temp | | (55,000) | |
| Increase in Transfer Out | | 30,360 | |
| Other | | (60,709) | |
| Total differences and changes | | -6,886 | |

CHILD CARE FUND – (09) Adopted Budget FY 2012-13

In accordance with Council direction, Fund 09 has been created to account for Child Care Center revenues and expenditures separately from that of the General Fund.

| Projected Fund Balance Reserve | |
|---------------------------------------|-------------|
| Projected Beginning Fund Balance \$ | 0 |
| Estimated Revenue | 1,046,306 |
| Less: Proposed Expenditures | (1,051,597) |
| Revenue over (under) expenditures | (5,291) |
| Projected Ending Fund Balance | (5,291) |
| Less: Designated, Reserved | 0 |
| Ending Available Fund Balance | (5,291) |

Child Care Fund Revenue

| Programs | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|--------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Tiny Tot | 58,868 | 67,380 | 61,760 | 86,512 | 40.0% |
| After School | 223,682 | 236,329 | 252,990 | 289,296 | 14.3% |
| Pre-School; | 677,322 | 621,710 | 687,300 | 670,498 | -2.4% |
| Grants | 0 | 0 | 35,000 | 0 | 0% |

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| | | | | | |
|--------------|----------------|----------------|------------------|------------------|--------------|
| Other | 0 | 0 | 0 | 0 | 0% |
| Total | 959,872 | 925,419 | 1,037,050 | 1,046,306 | 0.89% |

Child Care revenue is anticipated to increase 4.42% compared to the prior fiscal year due to increased fees proposed excluding grant funds received.

Child Care Fund Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|----------------------|----------------------|----------------------|---------------------------------|-----------------------|---------------|
| Salaries & Benefits | 800,010 | 783,337 | 786,090 | 786,600 | 0.06% |
| Maintenance & Ops | 66,284 | 61,108 | 75,540 | 64,130 | 5.10% |
| Capital/Grants/Other | 567 | 555 | 37000 | 2000 | -94.5% |
| Transfer-Out | 0 | 0 | 0 | 0 | 0% |
| Cost Allocation | 235,319 | 149,686 | 213,253 | 198,867 | -6.75% |
| Total | 1,102,180 | 994,686 | 1,111,883 | 1,051,597 | -5.42% |

Expenditures by type are noted above. Child Care employees did not participate in the City furlough but did take a 10% decrease in their cafeteria benefits in 2009.

STREET FUND – (11) Adopted Budget FY 2012-13

All new development is required to pay a development impact fee for arterial streets and for traffic signals. Funds should be expended in accordance with the latest adopted fiscal impact study and capital needs assessment. An arterial improvement fee was also implemented by ordinance for which new development must also contribute for arterial roadway capital improvements. A traffic signal improvement fee is collected for new development as required for conditions of development or which impact additional traffic.

| Projected Fund Balance Unassigned | |
|--|-----------|
| Projected Beginning Fund Balance \$ | 993,540 |
| Estimated Revenue | 7,000 |
| Less: Proposed Expenditures | (366,284) |
| Revenue over (under) expenditures | (327,755) |
| Projected Ending Fund Balance | 634,256 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 634,256 |

Staff estimates that only minimal fees for arterial improvement fees and traffic signal fees may be collected in FY 2012-13, if development occurs. AB2928 Traffic Congestion Relief Funds from G.C. §14524 were moved to Gas Tax Fund (16) prior to being discontinued.

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Street Fund Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Prop 40- TCF | 0 | 0 | 0 | 0 | 0% |
| Arterial Impv Fee | 48,842 | 425,972 | 5,000 | 5,000 | 0% |
| Traff Sig Imp Fee | 5,152 | 37,568 | 0 | 0 | 0% |
| Invest, Earnings | 4,153 | 4,446 | 2,000 | 2,000 | 0% |
| Other | 0 | 0 | 0 | 0 | 0% |
| Total | 58,147 | 467,986 | 7,000 | 7,000 | 0% |

Street Fund Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Capital Items | 0 | 0 | 0 | 0 | 0.00% |
| Projects | 0 | 0 | 0 | 0 | 0.00% |
| Transfer-Out- | 6,883 | 0 | 290,600 | 317,000 | 9.08% |
| TSF – Cost Alloc | 943 | 13,746 | 17,011 | 49,284 | 189.72% |
| Total | 7,826 | 13,746 | 307,611 | 366,284 | 19.07% |

Expenditures must be made for improvements as noted in the supporting studies that supported the fee ordinance. Staff proposes to transfer \$62,000 from Arterial Fees and to the Street Capital Improvement Fund-46 to fund required match for the Michigan Avenue widening and \$150,000 from traffic signal fees and \$105,000 from arterial fees for part of the Michigan/Main St. traffic signal cost project in Street Capital Improvement Fund-46.

STORM DRAIN FUND – (12) Adopted Budget FY 2012-13

All new development is required to pay a Development Impact Fee for Storm Drain Capital Improvement. This fund accounts for all revenue collected for Storm Drain Capital Improvement Fees under Municipal Code. Funds should be expended in accordance with the latest adopted fiscal impact study and capital needs assessment outlined in the master plan.

| Projected Fund Balance Unassigned | |
|--|--------|
| Projected Beginning Fund Balance \$ | 67,252 |
| Estimated Revenue | 350 |
| Less: Proposed Expenditures | (0) |
| Revenue over (under) expenditures | 350 |
| Projected Ending Fund Balance | 350 |
| Less: Designated, Reserved | 0 |

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| | |
|--------------------------------|--------|
| Ending Unassigned Fund Balance | 67,602 |
|--------------------------------|--------|

Storm Drain Fund Revenue

| | Actual FY 2009-10 | Actual FY 2009-10 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Capital Impv Fee | 361 | 249 | 350 | 350 | 0% |
| Invest, Earnings | 3,503 | 2,234 | 0 | 0 | 0% |
| Other | 0 | 0 | 0 | 0 | 0% |
| Total | 3,864 | 2,483 | 350 | 350 | 0% |

Storm Drain Fund Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Projects | 10,580 | 0 | 0 | 0 | 0% |
| Capital Items | 0 | 0 | 0 | 0 | 0% |
| Transfer-Out- | 0 | 0 | 0 | 0 | 0% |
| TSF – Cost Alloc | 3,464 | 0 | 0 | 0 | 0% |
| Total | 14,044 | 0 | 0 | 0 | 0% |

Staff estimates that no fees may be collected for improvement fees in FY 2012-13, unless development occurs. The balance of the revenue will come from earnings on surplus cash.

Expenditures must be made for improvements as noted in the supporting studies that supported the fee ordinance. Staff proposes no expenditures at this time.

PARK FUND – (13) Adopted Budget FY 2012-13

All new development is required to pay a Development Impact Fee for Parks. This fund accounts for all revenue collected for Park Improvement Capital Improvement Fees under the Municipal Code. Funds should be expended in accordance with the latest adopted fiscal impact study and capital needs assessment.

| Projected Fund Balance Unassigned | |
|--|----------|
| Projected Beginning Fund Balance \$ | 225,676 |
| Estimated Revenue | 7,100 |
| Less: Proposed Expenditures | (17,385) |
| Revenue over (under) expenditures | (10,285) |
| Projected Ending Fund Balance | 215,391 |

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| | |
|--------------------------------|---------|
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 215,391 |

Park Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Capital Impv Fee | 506 | 881 | 1,100 | 1,100 | 0% |
| Invest, Earnings | 1,227 | 7,241 | 6,000 | 6,000 | 0% |
| Other | 0 | 0 | 0 | 0 | 0% |
| Total | 1,733 | 8,122 | 7,100 | 7,100 | 0% |

Park Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Maintenance & Operations | 0 | 0 | 0 | 0 | 0% |
| Capital Items | 0 | 0 | 0 | 0 | 0% |
| Projects | 39,517 | 0 | 15,000 | 15,000 | 0% |
| Transfer-Out- | 0 | 0 | 0 | 0 | 0% |
| TSF – Cost Alloc | 7,697 | 0 | 2,716 | 2,385 | 0% |
| Total | 47,214 | 0 | 17,716 | 17,385 | 0% |

Staff estimates that \$6,000 may be collected for improvement fees in FY 2012-13, if development occurs. The balance of the revenue will come from earnings on surplus cash.

Expenditures must be made for improvements as noted in the supporting studies that supported the fee ordinance. Staff proposes to expend \$15,000 for improvements and rehab of the Pico Park fields. This amount was appropriated in FY 2011-12, however the project will likely not be started before June 30th.

AB3229 COPS FUND – (14) Adopted Budget FY 2012-13

State Legislature has granted monies for the purpose of providing funds to local governments for front line law enforcement services, GC 30061-30065. This was originally funded by the state as a pacifier to local governments for the ERAF loss to local governments. Expenditures must be reported to the county Supplemental Law Enforcement Oversight Committee each year.

| Projected Fund Balance Unassigned | |
|--|---------|
| Projected Beginning Fund Balance \$ | 0 |
| Estimated Revenue | 100,000 |
| Less: Proposed Expenditures | 100,000 |
| Revenue over (under) expenditures | 0 |

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| | |
|--------------------------------|---|
| Projected Ending Fund Balance | 0 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 0 |

AB3229 COPS Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| AB3229 COPS | 102,839 | 100,000 | 100,000 | 100,000 | 0% |
| Invest. Earnings | 1 | 0 | 0 | 0 | 0% |
| Transfer-In | 183,185 | 183,185 | 0 | 0 | 0% |
| Total | 286,025 | 100,095 | 100,000 | 100,000 | 0% |

AB3229 COPS Fund – Expenditures

| | Actual FY 2008-09 | Actual FY 2009-10 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Maintenance & Operations | 289,615 | 285,525 | 99,500 | 99,500 | 0% |
| Capital Items | 0 | 0 | 0 | 0 | 0% |
| Projects | 0 | 0 | 0 | 0 | 0% |
| Transfer-Out- | 0 | 0 | 0 | 0 | 0% |
| TSF – Cost Alloc | 500 | 500 | 500 | 500 | 0% |
| Total | 290,115 | 286,025 | 100,000 | 100,000 | 0% |

The City receives the minimum \$100,000 to local governments. For FY 2012-13 for the temporary 0.15% Vehicle License Fee (VLF), a tax in addition to the existing 0.65% base VLF is expected to eliminate funding in FY 2012-13.

Expenditures must be made for law enforcement services. Staff has used this fund to track new law enforcement services despite expenditure exceeding the available grant money. Currently, a General Law patrol car is partially funded.

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AIR QUALITY IMPROVMENT FUND – (15) Adopted Budget FY 2012-13

The City receives a per capita subvention of approximately \$1.15 from each vehicle license fee for implementation of Mobile source air pollution reduction program. “Mobile source air pollution reduction programs” means any program or project implemented by the city to reduce air pollution from motor vehicles which it determines will be consistent with the California Clean Air Act of 1988 or the plan proposed pursuant to Article 5 (commencing with § 40460) of Chapter 5.5 of Part 3 of the California Health and Safety Code.

| Projected Fund Balance Unassigned | |
|--|--------|
| Projected Beginning Fund Balance \$ | 68,460 |
| Estimated Revenue | 14,250 |
| Less: Proposed Expenditures | (0) |
| Revenue over (under) expenditures | 14,250 |
| Projected Ending Fund Balance | 82,710 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 82,710 |

Air Quality Improvement Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| AQ/DMV Subv | 13,839 | 14,151 | 14,000 | 14,000 | 0% |
| Invest. Earnings | 341 | 218 | 250 | 250 | 0% |
| Transfer-In | 0 | 0 | 0 | 0 | 0% |
| Total | 14,180 | 14,369 | 14,250 | 14,250 | 0% |

Air Quality Improvement Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Salaries/Benefits | 0 | 673 | (1,600) | 0 | 0% |
| Maintenance & Operations | 0 | 0 | 0 | 0 | 0% |
| Capital Items | 297 | 31,876 | 0 | 0 | -100% |
| Projects | 0 | 0 | 0 | 0 | 0% |
| Transfer-Out- | 0 | 0 | 0 | 0 | 0% |
| TSF – Cost Alloc | 41 | 1,627 | 0 | 0 | 0% |
| Total | 338 | 34,176 | (1,600) | 0 | -97.8% |

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Staff estimates that \$14,000 will be collected from vehicle license fee subvention, based on a per capita basis in FY 2012-13. The balance of the revenue will come from earnings on surplus cash.

Expenditures must be made for furthering the mobile source air pollution reduction program improvements. A hybrid fuel vehicle was purchased in FY 2011-12. No expenditures are proposed. In Air Quality Improvement Fund.

GAS TAX FUND – (16) Adopted Budget FY 2012-13

The City receives an allocation of revenue from state fuel taxes imposed on end users. Revenues are allocated based on the guidelines in Streets and Highways Code § 2105(b), 2107, 2107.5 and 2106. Funds must be used for street improvements and maintenance. Proposition 42 /Traffic Congestion Funds (TCF) are no longer allocated to cities and has been replaced by Highway User Tax section 2103. It is not subject to maintenance of effort requirement as TCF was and is subject to the same expenditure rules as other gas tax sections.

| Projected Fund Balance Unassigned | |
|--|-----------|
| Projected Beginning Fund Balance \$ | 76,669 |
| Estimated Revenue | 425,265 |
| Less: Proposed Expenditures | (383,280) |
| Revenue over (under) expenditures | 41,985 |
| Projected Ending Fund Balance | 120,654 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 120,654 |

Gas Tax Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Prop 42 –TCF | 113,478 | 0 | 0 | 0 | 0% |
| Highway UT2103 | 0 | 107,888 | 134,105 | 134,105 | 0% |
| Gas Taxes 2106-7 | 209,737 | 216,928 | 223,820 | 231,500 | 3.43% |
| Invest. Earnings | 60 | 180 | 0 | 0 | 0%! |
| Transfer-In | 100,000 | 0 | 0 | 0 | 0% |
| TSF –Sweep/PI | 34,742 | 34,742 | 35,480 | 59,660 | 68.15% |
| Total | 458,016 | 359,738 | 393,405 | 425,265 | 8.10% |

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Gas Tax Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Salaries/Benefits | 163,236 | 150,440 | 103,921 | 96,020 | -7.60% |
| Maintenance & Operations | 158,840 | 158,477 | 204,430 | 214,245 | 4.80% |
| Capital Items | 0 | 0 | 0 | 0 | 0.00% |
| Projects | 0 | 0 | 0 | 0 | 0.00% |
| Transfer-Out- | 68,114 | 0 | 50,000 | 29,000 | -42.0% |
| TSF – Cost Alloc | 31,059 | 43,514 | 33,865 | 44,015 | 29.97% |
| Total | 421,249 | 352,431 | 392,216 | 383,280 | -2.28% |

Staff estimates that \$404,880 will be received for the City's share of gas taxes. The estimate is based on what was actually received in 2011-12 and the forecasted numbers by Michael Coleman of California City Finance. \$59,660 is the estimated transfer of sweep fee collections from the General Fund (10) and, beginning FY 2012-13, pavement impact fees collected through the solid waste franchise billings will be transferred to Gas Tax Fund (16).

Expenditures must be made for improvements for streets and street maintenance as described under the Streets and Highways Code. Staff proposes to expend \$106,065 for utilities and maintenance of traffic signals and street lights in the city. \$108,180 will be used for street maintenance and operations along with \$96,020 for 1.5 FTE salary and benefits of the Building/Safety/Public Works Departments. \$29,000 will be transferred to the Street Project Fund – (46) to fund a share of the Robin-Warbler paving project. Gas Tax Fund will also be charged \$44,015 for its share of the overhead cost allocation.

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TRAFFIC SAFETY FUND – (17) Adopted Budget FY 2012-13

Under the California Vehicle Code, all fines and forfeitures received as a result of moving traffic violations must be placed in a Traffic Safety Fund. The city receives approximately 50% of moving violation penalties. Funds must be used for street improvements, traffic safety, traffic enforcement, street improvements/construction and for crossing guards.

| Projected Fund Balance Unassigned | |
|--|----------|
| Projected Beginning Fund Balance \$ | (9,826) |
| Estimated Revenue | 71,500 |
| Less: Proposed Expenditures | (53,640) |
| Revenue over (under) expenditures | 17,860 |
| Projected Ending Fund Balance | 8,034 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 8,034 |

Traffic Safety Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Reimbursements | 9,233 | 0 | 0 | 0 | 0.00% |
| Fines-RL Camera | 195,742 | 54,950 | 49,000 | 49,000 | 0.00% |
| Vehicle Fines | 11,455 | 25,567 | 21,000 | 21,000 | 0.00% |
| Invest. Earnings | 96 | -126 | 0 | 0 | 0.00% |
| Transfer-In | 0 | 0 | 1,500 | 1,500 | 0.00% |
| Total | 216,526 | 80,391 | 71,500 | 71,500 | 0.00% |

Traffic Safety Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Salaries/Benefits | 8,006 | 8,455 | 1,500 | 0 | -100. % |
| Maintenance & Operations | 0 | 0 | 0 | 0 | 0.00% |
| RL Camera contr. | 82,226 | 54,950 | 49,000 | 49,000 | 0.00% |
| Projects | 0 | 0 | 0 | 0 | 0.00% |
| Transfer-Out- | 45,000 | 0 | 0 | 0 | 0.00% |
| TSF – Cost Alloc | 11,838 | 4,525 | 3,313 | 4,640 | 40.05% |
| Total | 147,070 | 67,930 | 53,813 | 53,640 | -0.32% |

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Staff estimates that \$70,000 may be received for its share of the penalties and fees in FY 2011-12, based on recent history. 100% of the red-light camera ticket fine will go to the contractor because historically the fine revenue generated has not exceeded the billings by Redflex for the service. This equates to roughly 70% of all the share of fines collected. The other 30% are from non-red-light.

Expenditures must be made in accordance with legally allowed expenditures in the Vehicle Code. Crossing guards were funded in the past from this fund. In prior years, such as FY 2008-09 and FY 2009-10 the Traffic Safety Fund did subsidize part of traffic operations and enforcement with a transfer of \$45,000 funds. However, that ended in FY 2011-12 when the true costs of the red-light ticket camera service was discovered.

FACILITIES DEVELOPMENT FUND – (19) Adopted Budget FY 2012-13

All new development is required to pay a Development Impact Fee for General Facilities and Public Facilities. This fund accounts for all revenue collected and funds expended under for this fee. Funds should be expended in accordance with the latest adopted fiscal impact study and capital needs assessment or master plan.

| Projected Fund Balance Unassigned | |
|--|---------|
| Projected Beginning Fund Balance \$ | 208,304 |
| Estimated Revenue | 200 |
| Less: Proposed Expenditures | (0) |
| Revenue over (under) expenditures | 200 |
| Projected Ending Fund Balance | 208,504 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 208,504 |

Facilities Development Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Dev Imp Fee | 2,064 | 1,776 | 0 | 0 | 0% |
| Invest. Earnings | 1,057 | 785 | 200 | 200 | 0% |
| Transfer-In | 0 | 0 | 0 | 0 | 0% |
| Total | 3,121 | 2,561 | 200 | 200 | 0% |

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Facilities Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Maintenance & Operations | 0 | 0 | 0 | 0 | 0% |
| Capital Items | 0 | 0 | 0 | 0 | 0% |
| Projects | 0 | 0 | 0 | 0 | 0% |
| Transfer-Out- | 0 | 0 | 0 | 0 | 0% |
| TSF – Cost Alloc | 0 | 0 | 0 | 0 | 0% |
| Total | 0 | 0 | 0 | 0 | 0% |

Staff estimates that \$200 may be collected for improvement fees in FY 2012-13, if development occurs. The balance of the revenue will come from earnings on surplus cash.

Expenditures must be made for improvements as noted in the supporting studies that supported the fee ordinance. Staff proposes no expenditures in FY 2012-13.

MEASURE I FUND – (20) Adopted Budget FY 2012-13

SANBAG administers San Bernardino County's half-cent transportation sales tax, Measure I. This half-cent tax, adopted by county voters in November 1989, provides funding for local and regional transportation projects countywide.

| Projected Fund Balance Unassigned | |
|--|-----------|
| Projected Beginning Fund Balance \$ | 108,364 |
| Estimated Revenue | 150,500 |
| Less: Proposed Expenditures | (255,605) |
| Revenue over (under) expenditures | (105,105) |
| Projected Ending Fund Balance | 3,259 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 3,259 |

Measure I Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Measure I | 138,110 | 154,208 | 140,000 | 140,000 | 0.00% |
| Stimulus Grant | 0 | 162,472 | 76,413 | 10,000 | -86.9% |
| Invest. Earnings | 413 | 601 | 500 | 500 | 0.00% |
| Transfer-In | 0 | 0 | 0 | 0 | 0.00% |
| Total | 138,523 | 317,281 | 216,913 | 150,500 | -30.6% |

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Measure I Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Maintenance & Operations | 790 | 0 | 88,000 | 48,000 | -45.4% |
| Capital Items | 0 | 0 | 0 | 0 | 0.00% |
| Projects | 0 | 70000 | 0 | 0 | 0.00% |
| Transfer-Out- | 101,984 | 162,472 | 182,676 | 192,000 | 5.10% |
| TSF – Cost Alloc | 11,000 | 32,746 | 24,072 | 15,605 | -35.1% |
| Total | 113,774 | 265,218 | 294,748 | 255,605 | -13.2% |

SANBAG estimates that \$140,000 may be the City's share of Measure I revenue in FY 2012-13.

Expenditures must be made for improvements as noted in adopted Measure I Capital Improvement Plan. Staff proposes to expend \$48,000 for street maintenance and improvements. \$192,000 will be transferred to Street Improvement Project Fund (46) funding for \$130,000 for Robin Warbler paving and \$62,000 matching funds for Michigan St. widening project. Measure I Fund will also be charged \$15,605 for its share of the overhead cost allocation.

WASTE WATER DISPOSAL FUND – (21) Adopted Budget FY 2012-13

The City charges a sewer user fee for maintaining the sewer lines within the City and paying the City of Colton for sewer plant maintenance fees. New development is also charged capital fees for connecting to the sewer system. By agreement, Riverside Highland Water Company bills for sewer on the water bills. Approximately 85% of the fees collected are passed through to the City of Colton. The available fund balance is steadily decreasing as regulatory and maintenance costs are rising. Any capital fees collected for connection must be used for capital costs in accordance with the master plan.

| Projected Fund Balance Unassigned | |
|--|-------------|
| Projected Beginning Fund Balance \$ | 1,612,273 |
| Projected Beginning Restricted. FB | 685,460 |
| Estimated Revenue | 1,495,300 |
| Less: Proposed Expenditures | (1,711,893) |
| Revenue over (under) expenditures | (216,593) |
| Projected Ending Fund Balance | 2,408,111 |
| Less: Restricted FB | (685,460) |
| Ending Unassigned Fund Balance | 1,395,680 |

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Waste Water Disposal Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Service Charge | 1,507,970 | 1,485,912 | 1,468,800 | 1,468,800 | 0.00% |
| Delinq Charges | 0 | 0 | 500 | 500 | 0.00% |
| Sewer Conn-GT | 300 | 300 | 12,000 | 12,000 | 0.00% |
| Invest. Earnings | 15,330 | 10,359 | 14,000 | 14,000 | 0.00% |
| Transfer-In | 0 | 0 | 0 | 0 | 0.00% |
| Total | 1,523,600 | 1,496,571 | 1,495,300 | 1,495,300 | 0.00% |

Waste Water Disposal Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Salaries/Benefits | 85,456 | 85,928 | 79,438 | 56,880 | -28.4% |
| Colton-WW Fee | 1,197,163 | 1,193,540 | 1,200,000 | 1,200,000 | 0.00% |
| Maintenance & Operations | 41,149 | 28,795 | 95,945 | 98,565 | 2.73% |
| Capital Items | 0 | 800 | 100,000 | 100,000 | 0.00% |
| Projects | 0 | 0 | 0 | 0 | 0.00% |
| Transfer-Out- | 100,000 | 0 | 0 | 0 | 0.00% |
| Depreciation | 88,570 | 0 | 99,000 | 99,000 | 0.00% |
| TSF – Cost Alloc | 157,454 | 107,939 | 131,440 | 157,448 | 19.79% |
| Total | 1,669,792 | 1,417,002 | 1,705,823 | 1,711,893 | 0.36% |

Staff estimates that \$1,495,300 may be collected for fees in FY 2012-13 based on recent history. The balance of the revenue will come from earnings on surplus cash.

Expenditures must be made for maintenance of the sewer system and to pay a sewer plant maintenance fee to the City of Colton. The sewer “wholesale” cost for the City of Colton component is 71.7% of the expenditures. Originally, all NPDES costs were expended in WWD Fund. Two years ago, NPDES costs were moved to the General Fund. Staff has determined that 30% of the cost should go to the WWD Fund. Therefore, FY 2012-13 Budget allocates 30% of the NPDES cost to the WWD Fund and 70% of the NPDES cost to the General Fund.

Staff proposes to expend \$56,880 for allocated labor, \$98,565 for line maintenance and administration and \$100,000 for monitoring equipment. \$1,200,000 is estimated to be expended for sewer plant maintenance costs to the City of Colton. The Waste Water Disposal Fund will also be charged \$157,448 for its share of the overhead cost allocation.

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Community Development Block Grant – (22) Adopted Budget FY 2012-13

The City receives grant funds under the Federal Housing and Community Development Act of 1974. Funding is on a per capital basis and program expenditures must follow the Community Development Block Grant (CDBG) federal guidelines. The City Council annually approves the CDBG projects.

| Projected Fund Balance Unassigned | |
|-------------------------------------|----------|
| Projected Beginning Fund Balance \$ | 0 |
| Estimated Revenue | 43,933 |
| Less: Proposed Expenditures | (43,933) |
| Revenue over (under) expenditures | 0 |
| Projected Ending Fund Balance | 0 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 0 |

CDBG Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| CDBG | 0 | 105,000 | 110,100 | 49,933 | -54.6% |
| CDBG – Other | 0 | 147,469 | 0 | 0 | 0.00% |
| Invest. Earnings | 0 | 0 | 0 | 0 | 0.00% |
| Transfer-In | 0 | 0 | 0 | 0 | 0.00% |
| Total | 0 | 252,469 | 110,100 | 49,933 | -54.6% |

CDBG Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|---------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| City Hall Imprv | 0 | 7,550 | 53,092 | 0 | - 100.0% |
| Senior Home Imp | 0 | 0 | 39,017 | 0 | - 100.0% |
| Family Services | 0 | 0 | 4,995 | 0 | - 100.0% |
| Library Literacy | 0 | 0 | 4,996 | 10,000 | 100.1% |
| Other | 0 | 0 | 0 | 6,000 | 0.00% |
| Code Enforcement | 0 | 0 | 8,000 | 27,933 | 249.1% |
| Transfer-Out- | 0 | 256,469 | 0 | 0 | 0.0% |
| TSF – Cost Alloc | 0 | 0 | 0 | 0 | 0.00% |
| Total | 0 | 264,019 | 110,100 | 43,933 | -60.1% |

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Staff estimates revenue and expenditure is based on the City's allocation of \$43,933 as approved on February 28, 2012 Council meeting.

LIGHTING LANDSCAPING ASSESSMENT DISTRICT FUND – (26)
Adopted Budget FY 2012-13

The City maintains three areas for lighting and landscaping. These developments were conditioned to join a LLMD and fund such cost to maintain the improvements. Landscaping and Lighting Assessment District 89-1 is a pre-proposition 21, assessment district under the 1972 act of the Streets and Highway Code. There is no cost escalator, so costs may not be raised without an affirmative vote of the property owners.

| Projected Fund Balance Unassigned | |
|--|----------|
| Projected Beginning Fund Balance \$ | 6,072 |
| Estimated Revenue | 14,335 |
| Less: Proposed Expenditures | (18,135) |
| Revenue over (under) expenditures | (3,800) |
| Projected Ending Fund Balance | 2,272 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 2,272 |

LLMD Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Assessments | 11,687 | 13,322 | 14,335 | 14,335 | 0% |
| Invest. Earnings | 0 | 0 | 0 | 0 | 0% |
| Transfer-In | 0 | 0 | 0 | 0 | 0% |
| Total | 11,687 | 13,322 | 14,335 | 14,335 | 0% |

LLMD Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Salaries/Benefits | 0 | 10,662 | 0 | 0 | 0.00% |
| Maintenance & Operations | 6,578 | 12,371 | 7,122 | 9252 | 29.91% |
| Capital Items | 0 | 0 | 0 | 0 | 0.00% |
| Transfer-Out- | 0 | 0 | 5,000 | 5,000 | 0.00% |
| TSF – Cost Alloc | 901 | 3,752 | 1,111 | 3,883 | 249.50% |
| Total | 7,479 | 26,785 | 13,233 | 18,135 | 37.04% |

Staff estimates that \$14,335 may be collected for improvement fees in FY 2012-13.

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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Expenditures must be made for maintaining improvements in the maintenance district boundaries as identified by the engineer's report.

STREET IMPROVEMENT PROJECT FUND – (46) Adopted Budget FY 2012-13

This is an on going project fund for street improvement projects.

| Projected Fund Balance Unassigned | |
|--|-----------|
| Projected Beginning Fund Balance \$ | 0 |
| Estimated Revenue | 538,500 |
| Less: Proposed Expenditures | (538,500) |
| Projected Ending Fund Balance | 0 |
| Revenue over (under) expenditures | 0 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 0 |

Street Improvement Project Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| TSF-CDBG | 0 | 147,469 | 0 | 0 | 0.00% |
| TSF- Street Fund | 3,669 | 0 | 290,600 | 255,500 | -12.0% |
| TSF-Gas Tax | 68,114 | 0 | 50,000 | 29,000 | -42.0% |
| TSF-Measure I | 0 | 162,472 | 182,676 | 254,000 | 39.04% |
| TSF-CRA-32 | 0 | 48,572 | 89,000 | 0 | -100.0% |
| Reimb- Other | 0 | 70,000 | 0 | 0 | 0.00% |
| Grants- Other | 0 | 0 | 246,000 | 0 | -100.0% |
| Total | 71,783 | 428,513 | 858,276 | 538,500 | -37.2% |

Street Improvement Project Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Stimulus –Proj | 5,335 | 157,303 | 94,632 | 0 | -100. % |
| Proj- Fed Hwy | 0 | 0 | 0 | 0 | 0.00% |
| Projects | 69,104 | 239,383 | 763,644 | 538,500 | -29.4% |
| Transfer-Out- | 0 | 0 | 0 | 0 | 0.00% |
| TSF – Cost Alloc | 0 | 0 | 0 | 0 | 0.00% |
| Total | 74,439 | 396,686 | 858,276 | 538,500 | -37.2% |

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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Staff anticipates that \$538,500 will be transferred from various funds as outlined above and accumulated to provide funding for proposed project expenditures. Expenditures must be made for improvements as noted from the funding source. \$255,500 for Michigan –Main Signal Light; \$124,000 for Michigan widening and \$159,000 for Robin –Warbler repaving.

BARTON ROAD BRIDGE FUND – (47) Adopted Budget FY 2012-13

Fund 47 was set up in 1999 to track the revenue and expenditures on Federal-aid project STPLZ-5421(002), Barton Road Bridge. The bridge is on Barton Road on the border with the City of Colton as Barton Road crosses the rail road tracks. The project was originally the engineering for a seismic retrofit and later a replacement bridge. Federal Highway funds will be contributing 80% of the funding with the Cities of Grand Terrace and Colton splitting the difference. The City of Colton is expected to be the lead agency during the construction.

| Projected Fund Balance Unassigned | |
|--|---|
| Projected Beginning Fund Balance \$ | 0 |
| Estimated Revenue | 0 |
| Less: Proposed Expenditures | 0 |
| Revenue over (under) expenditures | 0 |
| Projected Ending Fund Balance | 0 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 0 |

Barton Road Bridge Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| TSF-City Colton | 20,385 | 0 | 0 | 0 | 0% |
| State Grant | 124,212 | 0 | 0 | 0 | 0% |
| TSF-Measure I | 58,000 | 0 | 0 | 0 | 0% |
| TSF-CRA-32 | 0 | 0 | 0 | 0 | 0% |
| TSF- General Fnd | 9,060 | 0 | 94,088 | 0 | -100% |
| Total | 211,657 | 0 | 94,088 | 0 | -100% |

Barton Road Bridge Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Engineering | 31,642 | 26,583 | 94,088 | 0 | -100% |
| Project | 107,471 | 0 | 0 | 0 | -0% |
| Transfer-Out- | 0 | 0 | 0 | 0 | 0% |
| TSF – Cost Alloc | 0 | 0 | 0 | 0 | 0% |
| Total | 139,114 | 26,583 | 94,088 | 0 | -100% |

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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Staff estimates that \$94,088 will need to be the City's share of matching funds. The City of Grand Terrace may use Measure I Funds for its 10% but CRA funds are recommended funds be used.

It is anticipated that the preliminary engineering and right-of-way acquisition will be completed at the end of this year. Proposed expenditures must be made for improvements as allowed by the Federal grant. Colton is anticipated by the cooperative agreement to be the lead agency in the project. Staff proposes to expend \$94,088 as our share of the construction costs.

CAPTIL PROJECT WEST SDIDE PARK PROJECT FUND – (48)
Adopted Budget FY 2012-13

Fund 48 was set up in 2012 to track the revenue and expenditures on a state park grant project .City was awarded approximately a \$2,300,000 grant for the design and construction of a park on the west side of town.

| Projected Fund Balance Unassigned | |
|--|-------------|
| Projected Beginning Fund Balance \$ | 0 |
| Estimated Revenue | \$1,358,540 |
| Less: Proposed Expenditures | (1,358,540) |
| Revenue over (under) expenditures | 0 |
| Projected Ending Fund Balance | 0 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 0 |

West Side Park Project Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| State Grant | 0 | 0 | 953,207 | 1,358,540 | 42.5% |
| TSF-CRA-32 | 0 | 0 | 0 | 0 | 0% |
| TSF- General Fnd | 0 | 0 | 0 | 0 | 0% |
| Total | 0 | 0 | 953,207 | 1,358,540 | 42.5% |

West Side Park Project Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Engineering | 0 | 0 | 595,000 | 0 | -100% |
| Project | 0 | 0 | 177,0930 | 1,358,540 | ***% |
| Transfer-Out- | 0 | 0 | 0 | 0 | 0% |
| TSF – Cost Alloc | 0 | 0 | 0 | 0 | 0% |
| Total | 0 | 0 | 772,093 | 1,358,540 | ***% |

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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CAPITAL PROJECTS BOND PROCEEDS FUND – (50) Adopted Budget FY 2012-13

Fund 50 was set up in 2012 to track the revenue and expenditures on a bond proceeds capital projects .Revenue will be transferred in from Successor Agency Bond Proceeds (32) restricted Fund Balance. Bond projects must be named in the bond tax certificate as well as approved by the Successor Agency, Oversight Board and by Department of Finance on ROPS.

| Projected Fund Balance Unassigned | |
|--|-----------|
| Projected Beginning Fund Balance \$ | 0 |
| Estimated Revenue | \$655,000 |
| Less: Proposed Expenditures | (655,000) |
| Revenue over (under) expenditures | 0 |
| Projected Ending Fund Balance | 0 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 0 |

Capital Projects Bond Proceeds Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| State Grant | 0 | 0 | 0 | 0 | 0% |
| TSF-CRA-32 Bond Proceeds | 0 | 0 | 0 | 655,000 | *% |
| TSF- General Fnd | 0 | 0 | 0 | 0 | 0% |
| Total | 0 | 0 | 0 | 655,000 | *% |

Capital Projects Bond Proceeds Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|--------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Engineering Mich | 0 | 0 | 428,695 | 480,000 | 0% |
| Project-Barton Inf | 0 | 0 | 0 | 100,000 | 0% |
| Transfer-In-Staff- | 0 | 0 | 0 | 75,000 | 0% |
| TSF – Cost Alloc | 0 | 0 | 0 | 0 | 0% |
| Total | 0 | 0 | 428,695 | 655,000 | **% |

Expenditures consist of Michigan St. Design and engineering approved by the Successor Agency and the Oversight Board. Staff estimates that \$75,000 of General Fund Staff time may be charged to the bond projects. Original project to assemble land for \$1,000,000 was not approved on ROPS-2 and therefore recently removed.

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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SUCCESSOR AGENCY to COMMUNITY REDEVELOPMENT
AGENCY – (Funds 31, 32, 33, 34, 37)

| Projected FY 2012-13 Unassigned Fund Balance – TABLE 25 | | | | |
|--|-------------------------|-----------------------|---------------------------|----------------------|
| | Beginning Unassigned | Revenue FY 2012-13 | Expenditure FY 2012-13 | Ending Unassigned |
| S/A CRA Funds | | | | |
| RDA Retirement Oblig | 0 | 4,461,945 | | 4,461,945 |
| S/A Capital Proj Fund | (459,112) | 0 | (1,147,627) | (1,606,739) |
| S/A Debt Service Fund | 1,751,779 | 0 | (3,435,187) | (1,683,408) |
| S/A Low Mod Fund | 574,961 | 0 | 0 | 574,961 |
| S/A CRA Trust. Fund | 966,000 | 0 | (241,500) | 724,500 |
| | | | | |
| TOTAL FUND BALANCE UNASSIGNED | 2,459,173 | 4,461,945 | (10,410,217) | 1,219,374 |

| Projected FY 2012-13 Fund Balance - TABLE 26-continued | | | | |
|---|-------------------|-----------------------|---------------------------|--------------------|
| <u>Restricted, Committed or Assigned</u> | | | | |
| | Beginning | Revenue FY 2012-13 | Expenditure FY 2012-13 | Ending assigned |
| RESTRICTED | | | | |
| S/A Capital Proj – Bonds Proceeds Restricted for Tax Exempt Projects | 12,601,872 | 0 | (655,000) | 11,946,872 |
| S/A Capital Proj – Bonds –Taxable | 3,622,783 | 0 | 0 | 3,622,783 |
| COMMITTED | | | | |
| S/A Debt Service Fund SERAF Loan | 448,636 | 0 | 0 | 448,636 |
| S/A Debt Service Fund ROPS Underfunding | 4,004,764 | 0 | 0 | 4,004,764 |
| | | | | |
| | | | | |
| TOTAL FUND BALANCE Restricted, Committed or Assigned | 20,678,055 | 0 | (655,000) | 20,023,055 |

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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CRA – GT RDA OBLIGATION RETIREMENT FUND (31) Adopted Budget FY 2012-13

| Projected Fund Balance Unassigned | |
|--|-----------|
| Projected Beginning Fund Balance \$ | 0 |
| Estimated Revenue | 4,461,945 |
| Less: Proposed Expenditures | 0) |
| Revenue over (under) expenditures | 0 |
| Projected Ending Fund Balance | 0 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 4,461,945 |

This fund accounts for the CRA revenues received after the RDA dissolution. Funds will be transferred as needed to pay obligations in other CRA funds.

GT RDA Obligation Retirement Fund – Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Taxes | 0 | 0 | 0 | 4,386,945 | 100% |
| Rents | 0 | 0 | 0 | 0 | 0% |
| Invest. Earnings | 0 | 0 | 0 | 75,000 | 100% |
| Transfer-In –DS | 0 | 0 | 0 | 0 | 0% |
| Total | 0 | 0 | 0 | 4,461,945 | 100% |

GT RDA Obligation Retirement Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Salaries/Benefits | 0 | 0 | 0 | 0 | 0% |
| Maintenance & Operations | 0 | 0 | 0 | 0 | 0% |
| Capital/Projects | 0 | 0 | 0 | 0 | 0% |
| Transfer-Out | 0 | 0 | 0 | 0 | 0% |
| TSF – Cost Alloc | 0 | 0 | 0 | 0 | 0% |
| Total | 0 | 0 | 0 | 0 | 0% |

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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CRA – CAPITAL PROJECT FUND (32) Adopted Budget FY 2012-13

| Projected Fund Balance Unassigned | |
|--|-------------|
| Projected Beginning Fund Balance \$ | (459,112) |
| Estimated Revenue | 0 |
| Less: Proposed Expenditures | (1,147,627) |
| Revenue over (under) expenditures | (1,147,627) |
| Projected Ending Fund Balance | (1,606,739) |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | (1,606,739) |

This fund accounts for the CRA project funds received for non- CRA Low Mod redevelopment expenditures. CRA capital projects, economic development and administrative costs are expended in this fund. The majority of revenue received is transfer of excess property tax increment from the CRA Debt Service Fund (33) and now the GT Obligation Retirement Fund (31).

CRA Capital Project Fund - Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Bond Proceeds | 0 | 18,528,672 | 0 | 0 | 0% |
| Rents/Other | 50,318 | 57,961 | 46,000 | 0 | 0% |
| Invest. Earnings | 675 | 7,035 | 0 | 0 | 0% |
| Transfer-In –DS | 350,000 | 4,098,713 | 1,791,000 | 0 | 66.0% |
| Total | 400,992 | 22,692,381 | 1,837,000 | 0 | 63.3% |

CRA Capital Project Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Salaries/Benefits | 308,747 | 405,005 | 267,025 | 252,085 | -5.59% |
| Maintenance & Operations | 176,265 | 206,956 | 238,760 | 296,260 | 24.08% |
| Capital/Projects | 538,647 | 1,286,608 | 872,604 | 463,167 | -46.92% |
| Transfer-Out | -200,926 | 2,075,307 | 183,088 | 0 | -100.0% |
| TSF – Cost Alloc | 33,780 | 107,177 | 60,567 | 136,115 | 124.73% |
| Total | 856,513 | 4,081,053 | 1,622,044 | 1,147,627 | -29.25% |

Staff estimates that funding for expenditures will come from the GT RDA Obligation Fund –(31) or from committed fund balance in the Debt Service Fund (33) to make up for any ROPS 2 funding gap..

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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Expenditures must be made for redevelopment purposes and redevelopment projects. Staff proposes to expend \$252,085 for administrative salaries, \$296,260 for professional and economic development expenditures and \$463,167 for capital project costs. CRA Capital Projects Fund will also be charged a combined credit of \$136,115 for its share of the overhead cost allocation.

CRA – DEBT SERVICE FUND – (33) Adopted Budget FY 2012-13

The purpose of this fund is to receive 80% property tax increment and pay the debt of the CRA. This fund accounts for the 80% non housing CRA tax increment funds received for redevelopment expenditures. CRA debt service, maintain pass through agreements and administrative costs are expended in this fund. Remaining funds may be used for redevelopment expenditures and projects. An estimated \$18,300,000 of proceeds from the CRA 2011 tax allocation bonds are in shown as designated fund balance not yet available pending sale at the end of June 2011. Debt service for the first year of the 2011 TABS is included in expenditures for FY 2012-13.

| Projected Fund Balance Unassigned | |
|--|--------------|
| Projected Beginning Fund Balance \$ | 1,751,779 |
| Projected Committed FB | 4,453,400 |
| Estimated Revenue | 0 |
| Less: Proposed Expenditures | (3,435,187)) |
| Revenue over (under) expenditures | (3,435,187)) |
| Projected Ending Fund Balance | (1,683,408) |
| Less: Committed, Reserved | (4,453,400) |
| Ending Unassigned Fund Balance | (1,683,408) |

CRA Debt Service Fund - Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Prop Tax- Increm | 6,314,841 | 5,213,264 | 5,406,345 | 0 | 0 |
| Invest. Earnings | 48,298 | 30,071 | 38,000 | 0 | 0 |
| Transfer-In | 86 | 86 | 0 | 0 | 0 |
| TSF-In-LM Debt | 608,688 | 619,301 | 608,513 | 0 | 0 |
| Total | 6,971,913 | 5,862,636 | 6,052,858 | 0 | 0 |

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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CRA Debt Service Fund – Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Maintenance & Operations | 113,275 | 312,818 | 130,615 | 59,115 | -54.7% |
| 2011-TABS | 0 | 0 | 949,750 | 949,750 | 0.00% |
| 2004-TABS | 1,825,150 | 1,831,925 | 1,824,625 | 1,824,625 | 0.00% |
| 97 COP/ Zions | 173,647 | 254,848 | 254,848 | 254,848 | 0.00% |
| Pass-throughs | 2,082,561 | 2,082,561 | 1,928,745 | 0 | -100. % |
| ERAF/SERAF | 2,289,449 | 526,510 | 88,310 | 0 | -100. % |
| Transfer-Out- | 350,000 | 3,993,713 | 1,791,000 | 300,000 | -83.2% |
| TSF – Cost Alloc | 190,101 | 146,450 | 228,352 | 46,849 | -79.4% |
| Total | 7,024,183 | 9,148,825 | 7,196,245 | 3,435,187 | -52.2% |

Expenditures must be made for redevelopment purposes, projects and CRA debt service. Staff proposes to expend \$59,115 on maintenance and operations, and \$3,329,223 for CRA bond and loan debt service. Effective February 1, 2012 payments of all pass-through agreements with overlapping taxing agencies will be made by the County. CRA Debt Service Fund will also be charged \$46,849 for its share of the overhead cost allocation.

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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CRA – LOW MODERATE HOUSING FUND – (34) Adopted Budget FY 2012-13

This fund accounts for the 20% CRA tax increment funds received for redevelopment low mod housing expenditures. CRA housing projects, housing grants, etc. are expended from this fund. The majority of the funds in the CRA Low Mod Housing Fund were used, over the past few years, for assistance with the development of the senior housing project and new senior center. This fund is no longer needed since the dissolution of the CRA.

| Projected Fund Balance Unassigned | |
|--|---------|
| Projected Beginning Fund Balance \$ | 574,961 |
| Projected Beginning Designated FB | 0 |
| Estimated Revenue | 0 |
| Less: Proposed Expenditures | 0 |
| Revenue over (under) expenditures | 0 |
| Projected Ending Fund Balance | 0 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 574,961 |

CRA Low Mod Housing Fund - Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Prop Tax- 20% TI | 1,579,178 | 1,301,246 | 1,263,360 | 0 | -100.0% |
| Invest. Earnings | 7,222 | 6,175 | 15,000 | 0 | - 100.0% |
| Transfer-In | 0 | 0 | 0 | 0 | 0.00% |
| Sale | 0 | 132,000 | 0 | 0 | 0.00% |
| Other | 22,797 | -459,072 | 2,200 | 0 | -100.0% |
| Total | 1,609,197 | 980,349 | 1,280,560 | 0 | -100.0% |

CRA Low Mod Housing Fund - Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Salaries/Benefits | 205,105 | 163,648 | 159,831 | 0 | -100. % |
| Salaries-CDBG | 0 | 0 | 0 | 0 | 0.00% |
| Maintenance & Operations | 53,654 | 29,704 | 49,104 | 0 | -100. % |
| Capital/Projects | 934,444 | 432,181 | 300,000 | 0 | -100. % |
| Transfer-Out- | 608,687 | 619,301 | 608,513 | 0 | -100. % |
| TSF – Cost Alloc | 122,510 | -887 | 12,937 | 0 | -100. % |
| Total | 1,924,400 | 1,243,947 | 1,130,385 | 0 | -100. % |

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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At this time there are no expenditures anticipated.

CRA – Project Trust Fund – (37) Adopted Budget FY 2012-13

In FY 2011-12, CRA funded the economic development agreement with Stater Bros. Markets in the amount of \$1,207,500. If the development is built and meets certain agreed benchmarks than an installment payment may be made over five years.

| Projected Fund Balance Unassigned | |
|--|-----------|
| Projected Beginning Fund Balance \$ | 966,000 |
| Projected Beginning Designated FB | 0 |
| Estimated Revenue | 0 |
| Less: Proposed Expenditures | (241,500) |
| Revenue over (under) expenditures | (241,500) |
| Projected Ending Fund Balance | 724,500 |
| Less: Designated, Reserved | 0 |
| Ending Unassigned Fund Balance | 724,500 |

CRA Project Trust Fund - Revenue

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Invest. Earnings | 0 | 0 | 0 | 0 | 0% |
| Transfer-In | 0 | 1,207,500 | 0 | 0 | 0 % |
| Other | 0 | 0 | 0 | 0 | 0% |
| Total | 0 | 1,207,500 | 0 | 0 | 0% |

CRA Project Trust Fund - Expenditures

| | Actual FY 2009-10 | Actual FY 2010-11 | FY 2011-12 Revised Budget | Adopted FY 2012-13 | % Change |
|------------------|----------------------|----------------------|---------------------------------|-----------------------|-------------|
| Capital/Projects | 0 | 0 | 241,500 | 241,500 | 0% |
| Transfer-Out | 0 | 0 | 0 | 0 | 0% |
| TSF – Cost Alloc | 0 | 0 | 0 | 0 | 0% |
| Total | 0 | 0 | 241,500 | 241,500 | 0% |

No additions to the fund are anticipated this year. It is anticipated that 1/5 installment will be made to Stater Bros. Markets upon meeting agreed upon criteria in FY 2012-13.

¹ California Dept. of Finance, For more information:
<http://www.dof.ca.gov/research/demographic/reports/estimates/e-1/view.php>, Released May 1, 2012

² Inland Empire 2012 Forecast...Modest Growth!, John E. Husing, Ph.D., SANBAG, Inland Empire
Quarterly Economic Report, April 2012

³ National Pollution Discharge Elimination System; www.epa.gov

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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⁴ “Inland Empire 2012 Forecast- Unemployment Rates, John E. Husing, Ph.D., SANBAG, Inland Empire Quarterly Economic Report, April 2012

⁵ Dataquick

⁶ <http://govbud.dof.ca.gov/Revised/BudgetSummary/BSS/BSS.html>

⁷ San Bernardino County Sheriff contract agreement; Schedule “A” refers to services and costs

⁸ City of Grand Terrace Finance, general ledger and budgets

⁹ SB2557 GC 29550-29550.4; Michael Coleman, CaliforniaCityFinance.com

¹⁰ City of Grand Terrace Finance, general ledger ; FY2006-07 \$25,475- account 10-410-259”County Charge Booking Fee

¹¹ CRA Agenda Item 3F –Agreement Between the City and Agency Regarding Residual Receipts for the Senior Housing Project, February 24, 2009



AGENDA REPORT

MEETING DATE: June 12, 2012 *Council & Successor Agency Item*

TITLE: Proposed Budget for Fiscal Year 2012-13

PRESENTED BY: Betsy Adams, City Manager

RECOMMENDATION: Receive information on the proposed budget for Fiscal Year 2012-13. Provide direction on any desired additions or deletions to be included when the proposed budget is brought forward for adoption at the June 26 Council Meeting.

BACKGROUND:

On May 22, 2012, the City Council held a Budget Workshop on the preliminary budget for Fiscal Year (FY) 2012-13. Prior to this budget meeting the Council held two Special Meetings on the budget on February 11 and March 31 (Saturdays).

The preliminary budget for FY 2012-13 presented generally positive information, with the exception of the Successor Agency's budget. The General Fund, excluding any Successor Agency impacts, was projected to maintain a positive fund balance. The Child Care Fund, now separated from the General Fund, was projected to have a small negative fund balance which could be corrected through fee increases. The Other City Funds and Capital Funds were also projected to maintain a favorable budget position.

DISCUSSION:

The budget situation of the Successor Agency continues to be fluid. The State Department of Finance (DoF) has not responded to the Successor Agency's rebuttal to the DoF's comments on the first and second Recognized Obligation Payment Schedules (ROPS1 and ROPS2). Five letters are included as attachments which provide detail on Successor Agency obligations which could significantly impact the General Fund budget:

- DoF letter of April 26, 2012 which identifies three items in the Successor Agency's first ROPS (ROPS1) which DoF presents as not qualifying as enforceable obligations.
- Jones & Mayer letter of May 7, 2012 which responds to the April 26 DoF letter.
- DoF letter of May 11, 2012 which identifies one item in the Successor Agency's second ROPS (ROPS 2) as not qualifying as an enforceable obligation.
- DoF letter of May 25, 2012 approving ROPS1 and ROPS2 with the exclusion of the enforceable obligations identified in the DoF's letters of April 26 and May 11.
- Jones & Mayer letter of May 31, 2012 which responds to the May 11 DoF letter by

removing the disqualified enforceable obligation and requesting the reclassification of other obligations.

These letters are provided for background information and will not be the focus of the staff report. While it is hoped that the Successor Agency's enforceable obligation issues with the DoF will be resolved prior to the Council adopting the budget on June 26, it is possible the Council may have to adopt a budget with assumptions made for the Successor Agency. If this occurs, and depending on the final status of the enforceable obligations, the Council may need to adopt an amended budget during the first quarter of the new fiscal year.

The preliminary budget presented to the Council on May 22 included five possible cases for the General Fund depending on the outcome of the Successor Agency's enforceable obligations:

| FY 2012-13 General Fund Budget Summary with Successor Agency Impacts (as presented on May 22, 2012) | | | | | |
|--|------------------|-------------------------|-------------------------|-------------------------|-------------------|
| Description | Best Case | Possible Case #1 | Possible Case #2 | Possible Case #3 | Worst Case |
| Beginning Fund Balance | 656,264 | 656,264 | 531,264 | 356,264 | 284,439 |
| Revenues | 3,539,486 | 3,539,486 | 3,239,486 | 3,239,486 | 3,239,486 |
| Expenditures | -3,378,092 | -3,856,167 | -3,856,167 | -3,856,167 | -3,856,167 |
| Ending Fund Balance | 817,658 | 339,583 | -85,417 | -260,417 | -332,242 |

Since that meeting, the City has received some clarification from the DoF and Successor Agency counsel which allows the Council to consider two "likely" cases based on "best case" and "possible case #1" presented at the Budget Workshop. The revenue and expenditure numbers are different than those above because the following changes have incorporated into the General Fund budget:

- Street sweeping citation revenue has been increased by \$15,000.
- Professional services expenditure in the non departmental budget has been increased by \$25,000 for a utility users tax revenue estimate and resident survey, both which will require Council approval prior to work commencing in either area.
- Professional services expenditure in the finance department budget has been increased by \$6,700 for the General Fund portion of the annual audit services to be provided by a new audit firm.
- Utilities expenditure in park maintenance budget has been increased by \$15,000. In review after the Budget Workshop the department determined that the budget in this account needed to remain at \$45,000 and not be decreased to \$30,000.

When the above budget adjustments are made the two likely outcomes for the General Fund are as follows:

| FY 2012-13 General Fund Budget Summary with Successor Agency Impacts (as of June 12, 2012) | | |
|---|------------------|-------------------------|
| Description | Best Case | Possible Case #1 |
| Beginning Fund Balance | 656,264 | 656,264 |
| Revenues | 3,554,486 | 3,554,486 |
| Expenditures | -3,399,792 | -3,877,867 |
| Ending Fund Balance | 810,958 | 332,883 |

The two key areas of Successor Agency enforceable obligations which could impact the General Fund are the residual receipts payment and enforceable obligations which exceed the administrative allowance. Below is a summary of information in these two areas and how they impact the “best case” and “possible case #1”:

FY 2011-12

- Residual receipts is maintained as a General Fund revenue but is not treated as an enforceable obligation of the Successor Agency by the DoF. The payment was made from the Low-Moderate Housing Fund prior to the dissolution of the former redevelopment agency and the Low-Moderate Housing fund balance reflects this.
- Successor Agency administrative expenses in excess of the 5% administrative allowance, identified as \$71,825 by the DoF, will be paid with other Successor Agency sources of revenue (e.g. easement, interest, and rental income) as allowed by ABx1 26.

FY 2012-13

- Residual receipts is maintained as a General Fund revenue and is an enforceable obligation of the Successor Agency since the DoF included it in the maximum Redevelopment Property Tax Trust Fund (RPTTF) obligations approved for ROPS2 (\$4,089,776).
- Successor Agency administrative expenses in excess the \$250,000 administrative allowance, identified as \$478,075 by the DoF, would be paid with other Successor Agency sources of revenue including Successor Agency fund balance (excluding bond proceeds or low-moderate housing funds) if approved by the Oversight Board (“best case”). If this is not approved by the Oversight Board these expenses may be absorbed by the General Fund (“possible case #1”).

Based on the information known through June 7, the date this staff report was completed, the Successor Agency administrative expenses in excess the \$250,000 administrative allowance is the key budget issue for FY 2012-13. DoF clarification on the issues not yet resolved for ROPS1 could decrease this number. In addition, staff is reviewing the Successor Agency’s administrative expenses for possible reductions which would require the Successor Agency to adopt an amended ROPS2.

FISCAL IMPACT:

The fund summary for the proposed budget, based on the “best case” for Fiscal Year 2012-13 is provided in the table below:

| FY 2012-13 Fund Summary | | | | | |
|----------------------------------|------------------------------|---------------------------------------|-------------------|---------------------|------------------------------------|
| Fund | | Beginning Fund Balance | Revenues | Expenditures | Ending Fund Balance |
| # | Description | | | | |
| 10 | General | 656,264 | 3,554,486 | -3,399,792 | 810,958 |
| | | | | | |
| 09 | Child Care | 0 | 1,046,306 | -1,051,597 | -5,291 |
| 11 | Street | 993,540 | 7,000 | -366,284 | 634,256 |
| 12 | Storm Drain | 67,252 | 350 | 0 | 67,602 |
| 13 | Park | 225,676 | 7,100 | -17,385 | 215,391 |
| 14 | SLEAF (COPS) | 0 | 100,000 | -100,000 | 0 |
| 15 | Air Quality Improvement | 68,460 | 14,250 | 0 | 82,710 |
| 16 | Gas Tax | 78,669 | 425,265 | -383,280 | 120,654 |
| 17 | Traffic Safety | -9,826 | 71,500 | -53,640 | 8,034 |
| 19 | Facilities | 208,304 | 200 | 0 | 208,504 |
| 20 | Measure I | 108,364 | 150,500 | -255,605 | 3,259 |
| 21 | Waste Water Disposal (WWD) | 1,612,273 | 1,495,300 | -1,711,893 | 1,395,680 |
| 21 | WWD Designated Capital | 685,460 | 0 | 0 | 685,460 |
| 22 | Com Dev Block Grant (CDBG) | 0 | 43,933 | -43,933 | 0 |
| 26 | Landscape & Light Asses Dist | 6,072 | 14,335 | -18,135 | 2,272 |
| Other City Funds Subtotal | | 4,044,244 | 3,376,039 | -4,001,752 | 3,418,531 |
| | | | | | |
| 44 | Bike Lane | 0 | 0 | 0 | 0 |
| 46 | Street Improvement | 0 | 538,500 | -538,500 | 0 |
| 47 | Barton Bridge | 0 | 0 | 0 | 0 |
| 48 | Park Grant | 0 | 1,358,540 | -1,358,540 | 0 |
| 50 | Bond Proceeds Projects | 0 | 1,655,000 | -1,655,000 | 0 |
| Capital Funds Subtotal | | 0 | 3,552,040 | -3,552,040 | 0 |
| | | | | | |
| City Funds Total | | 4,700,508 | 10,482,565 | -10,953,584 | 4,229,489 |
| | | | | | |
| 31 | Obligation Retirement | 0 | 4,461,945 | 0 | 4,461,945 |
| 32 | Capital Projects | -459,112 | 0 | -1,147,627 | -1,606,739 |
| 32 | Bond Proceeds | 17,133,050 | 0 | -1,655,000 | 15,478,050 |
| 33 | Debt Service | 1,751,779 | 0 | -3,435,187 | -1,683,408 |
| 34 | Low Mod Income Housing | 574,961 | 0 | 0 | 574,961 |

| | | | | | |
|-------------------------------------|-------------|-------------------|-------------------|--------------------|-------------------|
| 37 | CRA Project | 966,000 | 0 | -241,500 | 724,500 |
| Successor Agency Funds Total | | 19,966,678 | 4,461,945 | -6,479,314 | 17,949,309 |
| | | | | | |
| All Funds Grand Total | | 24,677,186 | 14,944,510 | -17,432,898 | 22,188,798 |

Detailed reports for revenue and expenditure information for each fund are included as the first attachments to the staff report.

ATTACHMENTS:

- Fund Balance Projected FYE 12-13
- General Fund Revenue FY Budget 12-13
- General Fund Expenditures FY Budget 12-13- 6-12-12
- NON-GF- OTHER Fund Revenues FY Budget 12-13
- NON-GF- OTHER Fund Expenditures FY Budget 12-13
- DOF Letter of April 26_2012 on ROPS1
- Jones_Mayer Letter of May 7_2012 ROPS1 Response
- DOF Letter of May 11_2012 on ROPS2
- Grand_Terrace_May25_ROPS_Approval_Letter
- Jones_Mayer Letter of May 31_2012 ROPS2 Response

APPROVALS:

| | | |
|---------------|-----------|--------------------|
| Betsy Adams | Completed | 06/07/2012 2:30 PM |
| Finance | Completed | 06/07/2012 3:11 PM |
| City Attorney | Completed | 06/07/2012 6:20 PM |
| City Manager | Completed | 06/07/2012 6:59 PM |
| City Council | Pending | |

RESOLUTION NO. 2012- 34**A RESOLUTION OF THE CITY OF GRAND TERRACE,
CALIFORNIA, ADOPTING A BUDGET FOR FISCAL YEAR 2012-
2013**

WHEREAS, the City of Grand Terrace is a general law city incorporated under the laws of the State of California; and

WHEREAS, the City of Grand Terrace operates on a fiscal calendar year beginning on July 1st of each year and ending on June 30th of the next year; and

WHEREAS, the City of Grand Terrace wishes to adopt a budget for the fiscal year 2012-13 for expenditures based on estimated revenues and available fund balance reserves; and

WHEREAS, the City of Grand Terrace has previously elected to become the Successor Agency to the Community Redevelopment Agency of Grand Terrace to run the affairs of the former redevelopment agency; and

WHEREAS, staff has presented an operating and capital budget containing the General Fund, Special Revenue Funds, Enterprise Funds, Capital Funds and Successor Agency Funds to meet the needs of the citizens of the City of Grand Terrace; and

NOW THEREFORE, the City Council of the City of Grand Terrace does hereby resolve, declare, determine, and order as follows:

Section 1. The budget for Fiscal Year 2012-13, a copy of which has been filed in the City Clerk's office, is hereby adopted with projected beginning unassigned General Fund Balance of \$656,264, total General Fund expenditures of \$3,399,792 including transfers-out, to be funded by estimated revenues of \$3,554,486 including transfers-in.

The Child Care Center shall be accounted for in a separate fund for fund balance, revenue and expenditures.

Special Revenue Fund budget is adopted with beginning unassigned Special Revenue Fund Balance of \$3,358,784, total Special Revenue Fund expenditures of \$3,376,039 including transfers-out, to be funded by estimated revenues of \$4,001,752, including transfers-in.

Capital Projects Fund budget is adopted with beginning Capital Projects Fund Balance deficit of \$0, total Capital Projects Fund

expenditures of \$2,552,040, including transfers-out, to be funded by estimated revenues of \$2,552,040, including transfers-in.

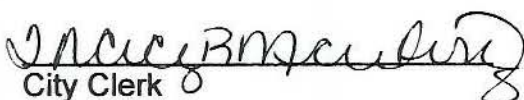
Successor Agency budget encompassing all of the former Community Redevelopment Agency funds is adopted with beginning unassigned Fund Balance of \$2,833,628, total expenditures of \$4, 824, 314, including transfers-out, to be funded by estimated revenues of \$4,461,945, including transfers-in. A summary of the City Budget by fund is referenced in "Exhibit A"

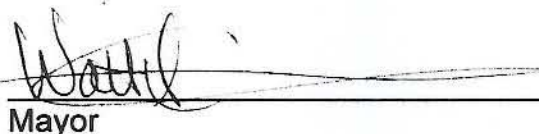
Section 2. City Council authorizes the restricted and committed fund balances as scheduled in "Exhibit A" attached for the purposes so set forth in the attached exhibit.

Section 3. City Council authorizes the City Manager to make budget adjustments to the adopted budget to reallocate appropriations between departmental activities. Only the City Council, by motion and affirmative majority vote, by minute action or by resolution, may make increases and decreases in estimated fund revenues and fund appropriations.

PASSED, APPROVED, AND ADOPTED this 26th day of June, 2012.

Attest:


City Clerk


Mayor

I, TRACEY R. MARTINEZ, CITY CLERK of the City of Grand Terrace, do hereby certify that the foregoing Resolution was introduced and adopted at a regular meeting of the City Council of the City of Grand Terrace held on the 26th day of June, 2012 by the following vote:

AYES: Councilmembers McNaboe, Sandoval and Hays; Mayor Pro Tem Garcia and Mayor Stanckiewicz

NOES: None

ABSENT: None

ABSTAIN: None


Tracey R. Martinez, City Clerk

APPROVED AS TO FORM:


City Attorney

RESOLUTION NO. 2012- 34

**A RESOLUTION OF THE CITY OF GRAND TERRACE, CALIFORNIA,
ADOPTING A BUDGET FOR FISCAL YEAR 2012-13
"EXHIBIT A"**

| FY 2012-13 Budget Fund Recap by Type of Unassigned Funds | | | | Table 1 |
|--|--|-------------------|--------------------|---|
| | Beginning Unassigned Fund Balance | Revenues | Expenditures | Ending Unassigned Fund Balance |
| General Fund | 656,264 | 3,554,486 | (3,399,792) | 810,958 |
| Other City Funds | 3,358,784 | 3,376,039 | (4,001,752) | 2,733,071 |
| Capital Prj Funds | 0 | 2,552,040 | (2,552,040) | 0 |
| S/A-CRA Funds | 2,833,628 | 4,461,945 | -4,824,314 | 2,471,259 |
| Unassigned Grand Total | 6,848,676 | 13,944,510 | -14,777,898 | 6,015,288 |

| FY 2012-13 Fund Summary –Unassigned Funds | | | | | Table 2 |
|---|------------------------------|-----------------------------------|------------|--------------|--------------------------------|
| Fund | | Beginning Unassigned Fund Balance | Revenues | Expenditures | Ending Unassigned Fund Balance |
| # | Description | | | | |
| 10 | General | 656,264 | 3,554,486 | -3,399,792 | 810,958 |
| 09 | Child Care | 0 | 1,046,306 | -1,051,597 | -5,291 |
| 11 | Street | 993,540 | 7,000 | -366,284 | 634,256 |
| 12 | Storm Drain | 67,252 | 350 | 0 | 67,602 |
| 13 | Park | 225,676 | 7,100 | -17,385 | 215,391 |
| 14 | SLESF (COPS) | 0 | 100,000 | -100,000 | 0 |
| 15 | Air Quality Improvement | 68,460 | 14,250 | 0 | 82,710 |
| 16 | Gas Tax | 78,669 | 425,265 | -383,280 | 120,654 |
| 17 | Traffic Safety | -9,826 | 71,500 | -53,640 | 8,034 |
| 19 | Facilities | 208,304 | 200 | 0 | 208,504 |
| 20 | Measure I | 108,364 | 150,500 | -255,605 | 3,259 |
| 21 | Waste Water Disposal (WWD) | 1,612,273 | 1,495,300 | -1,711,893 | 1,395,680 |
| 22 | Com Dev Block Grant (CDBG) | 0 | 43,933 | -43,933 | 0 |
| 26 | Landscape & Light Asses Dist | 6,072 | 14,335 | -18,135 | 2,272 |
| Other City Funds Subtotal | | 3,358,784 | 3,376,039 | -4,001,752 | 2,733,071 |
| 44 | Bike Lane | 0 | 0 | 0 | 0 |
| 46 | Street Improvement | 0 | 538,500 | -538,500 | 0 |
| 47 | Barton Bridge | 0 | 0 | 0 | 0 |
| 48 | Park Grant | 0 | 1,358,540 | -1,358,540 | 0 |
| 50 | Bond Proceeds Projects | 0 | 655,000 | -655,000 | 0 |
| Capital Funds Subtotal | | 0 | 2,552,040 | -2,552,040 | 0 |
| City Funds Total | | 4,015,048 | 9,482,565 | -9,953,584 | 3,544,029 |
| 31 | Obligation Retirement | 0 | 4,461,945 | 0 | 4,461,945 |
| 32 | Capital Projects | -459,112 | 0 | -1,147,627 | -1,606,739 |
| 33 | Debt Service | 1,751,779 | 0 | -3,435,187 | -1,683,408 |
| 34 | Low Mod Income Housing | 574,961 | 0 | 0 | 574,961 |
| 37 | CRA Project | 966,000 | 0 | -241,500 | 724,500 |
| Successor Agency Funds Total | | 2,833,628 | 4,461,945 | -4,824,314 | 2,471,259 |
| All Unassigned Funds Grand Total | | 6,848,676 | 13,944,510 | -14,777,898 | 6,015,288 |

Fund Balance Reserves other than Unassigned

| City | | | | |
|---|-----------|-----------------------|---------------------------|--------------------|
| Projected FY 2012-13 Fund Balance - TABLE 3- | | | | |
| Restricted, Committed or Assigned | | | | |
| | Beginning | Revenue FY 2012-13 | Expenditure FY 2012-13 | Ending assigned |
| RESTRICTED | | | | |
| (21) Sewer Capital Fund | 491,059 | 0 | 0 | 491,059 |

| Successor Agency to CRA | | | | |
|--|-------------------|-----------------------|---------------------------|--------------------|
| Projected FY 2012-13 Fund Balance - TABLE 3- | | | | |
| Restricted, Committed or Assigned | | | | |
| | Beginning | Revenue FY 2012-13 | Expenditure FY 2012-13 | Ending assigned |
| RESTRICTED | | | | |
| (32)- S/A Capital Proj —Bonds Proceeds Restricted for Tax Exempt Projects | 12,601,872 | 0 | (655,000) | 11,946,872 |
| (32) S/A Capital Proj – Bonds –Taxable | 3,622,783 | 0 | | 3,622,783 |
| COMMITTED | | | | |
| (33) S/A Debt Service Fund SERAF Loan | 448,636 | 0 | 0 | 448,636 |
| (33) S/A Debt Service Fund ROPS Underfunding | 4,004,764 | 0 | 0 | 4,004,764 |
| | | | | |
| | | | | |
| TOTAL FUND BALANCE Restricted, Committed or Assigned | 20,678,055 | 0 | (655,000) | 20,023,055 |



City of Grand Terrace

Adopted Budget: FY 2012-13

Projected Fund Balance Through June 30, 2013

City of Grand Terrace
Adopted Budget: FY 2012-13
Fund Balance Report
Budget through June 30, 2013

Rev 6/21/12

| | <i>Beg. Estimated Unassigned Fund Balance</i> | <i>Adopted Budget FY 2012-13 Revenue</i> | <i>Adopted Budget FY 2012-13 Expend</i> | <i>June 30, 2013 Projected Unassigned Fund Balance</i> |
|---|---|--|---|--|
| TOTAL 10- GENERAL FUND | 656,264 | 3,554,486 | (3,399,792) | 810,958 |
| 09 - CHILD CARE | 0 | 1,046,306 | (1,051,597) | (5,291) |
| 11 - STREET FUND | 993,540 | 7,000 | (366,284) | 634,256 |
| 12 - STORM DRAIN FUND | 67,252 | 350 | 0 | 67,602 |
| 13 - PARK FUND | 225,676 | 7,100 | (17,385) | 215,391 |
| 14 - SLESF (AB3229 COPS) | 0 | 100,000 | (100,000) | 0 |
| 15 - AIR QUALITY IMPRV. FUND | 68,460 | 14,250 | 0 | 82,710 |
| 16 - GAS TAX FUND | 78,669 | 425,265 | (383,280) | 120,654 |
| 17 - TRAFFIC SAFETY FUND | (9,826) | 71,500 | (53,640) | 8,034 |
| 19 - FACILITIES FUND | 208,304 | 200 | 0 | 208,504 |
| 20 - MEASURE "I" FUND | 108,364 | 150,500 | (255,605) | 3,259 |
| 21 - WASTE WATER DISPOSAL F | 1,612,273 | 1,495,300 | (1,711,893) | 1,395,680 |
| 22 - CDBG FUND | 0 | 43,933 | (43,933) | 0 |
| 26 - LNDSCP & LGTG A.D. | 6,072 | 14,335 | (18,135) | 2,272 |
| TOTAL OTHER CITY FUNDS | 3,358,784 | 3,376,039 | (4,001,752) | 2,733,071 |
| 44 - CAPITAL PROJECT - BIKE LANE | 0 | 0 | 0 | 0 |
| 46 - CAPITAL IMPR- STREETS | 0 | 538,500 | (538,500) | 0 |
| 47 - CAP.PROJ. BARTON BRIDGE | 0 | 0 | 0 | 0 |
| 48 - CAP.PROJ. PARK GRANT | 0 | 1,358,540 | (1,358,540) | 0 |
| 50 - CAP.PROJ. BOND PROCEEDS | 0 | 655,000 | (655,000) | 0 |
| TOTAL CAPITAL FUNDS | 0 | 2,552,040 | (2,552,040) | 0 |
| TOTAL CITY FUNDS | 4,015,048 | 9,482,565 | (9,953,584) | 3,544,029 |
| 31 - OBLIGATION RET FUND | 0 | 4,461,945 | 0 | 4,461,945 |
| 32 - CAPITAL PROJECTS FUND | (459,112) | 0 | (1,147,627) | (1,606,739) |
| 33 - DEBT SERVICE FUND | 1,751,779 | 0 | (3,435,187) | (1,683,408) |
| 34 - LOW MOD INC HSG FUND | 574,961 | 0 | 0 | 574,961 |
| 37 - CRA PROJECT FUND | 966,000 | 0 | (241,500) | 724,500 |
| TOTAL SUCCESSOR FUNDS | 2,833,628 | 4,461,945 | (4,824,314) | 2,471,259 |
| Grand Total- ALL FUNDS | 6,848,676 | 13,944,510 | (14,777,898) | 6,015,288 |

Notes: Revenues include Transfers-In

City of Grand Terrace
Adopted Budget: FY 2012-13

General Fund Revenues

Budget through June 30, 2013

Fund: 10 GENERAL FUND**Revenue:**

Property Taxes
 Permits - Fees
 Sales Tax
 Intergovernmental
 Building Fees
 Planning Fees
 Misc Fees and Fines
 Use of Property and Other

| Revenues by Type | | | |
|------------------------------------|------------------------------------|--|--|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |
| 1,465,170 | 1,358,977 | 1,376,510 | 1,362,836 |
| 646,222 | 741,676 | 645,660 | 690,270 |
| 779,615 | 868,099 | 954,000 | 990,000 |
| 119,140 | 130,845 | 107,649 | 54,000 |
| 63,648 | 113,534 | 85,000 | 54,800 |
| 22,175 | 40,750 | 17,850 | 14,350 |
| 41,379 | 27,309 | 24,050 | 44,100 |
| 659,914 | 1,439,101 | 725,027 | 344,130 |
| \$ 3,797,263 | \$ 4,720,291 | \$ 3,935,746 | \$ 3,554,486 |

Fund: 10 Total General Fund Revenue:

Fund: 10 GENERAL FUND**Revenue:**

| | |
|-----------|----------------------------------|
| 10-100-01 | SECURED TAXES, CURRENT YEAR |
| 10-100-02 | UNSECURED TAXES, CURRENT YEAR |
| 10-100-03 | SECURED & UNSECURED TAXES, PY |
| 10-100-04 | REAL PROPERTY TRANSFER TAX |
| 10-100-05 | HOMEOWNERS PROPERTY TAX RELIEF |
| 10-100-07 | SUPPLEMENTAL PROPERTY TAX |
| 10-100-08 | PENALTIES DELINQUENT TAXES |
| 10-100-09 | PROP TAX - VLF SWAP |
| 10-100-10 | PROP 1A TAX RECEIVABLE FINANCING |

Property Taxes

| | |
|-----------|--------------------------------|
| 10-200-01 | FRANCHISE |
| 10-200-02 | SW FRANCHISE SWEEP FEE |
| 10-200-03 | BUSINESS LICENSE TAX |
| 10-200-04 | BUSINESS LICENSE PENALTIES |
| 10-200-05 | YARD & GARAGE SALE PERMITS |
| 10-200-07 | SIGN PLACEMENT PERMIT |
| 10-200-08 | CANDIDATE FILING FEES |
| 10-200-09 | PAVEMENT IMPACT FEE |
| 10-200-10 | MISCELLANEOUS PERMITS |
| 10-200-11 | HOME OCCUPATION PERMITS |
| 10-200-13 | REIMB. BOOKING FEES AB1662-'99 |
| 10-200-14 | HOUSEHOLD HAZARDOUS WASTE |
| 10-200-15 | DOG LICENSE |
| 10-200-16 | ANIMAL SHELTER FEES |
| 10-200-20 | NPDES FEES |
| 10-400-08 | RENTAL INSPECTION FEES |

Permits - Fees

| | |
|-----------|-------------------|
| 10-300-02 | SALES AND USE TAX |
| 10-300-04 | SALES TAX IN-LIEU |

Sales Tax

| | |
|-----------|---------------------------------------|
| 10-300-05 | MOTOR VEHICLE-IN-LIEU TAX |
| 10-300-08 | COMMUNITY DEV BLOCK GRANT |
| 10-300-14 | EMERGENCY ASSISTANCE GRANT |
| 10-300-16 | COUNTY SOLID WASTE - ARTICLE 19 |
| 10-300-17 | CALEMA/FEMA/CALTRANS EMERGENCY GRAN |
| 10-300-19 | JAG POLICE GRANTS |
| 10-300-22 | COUNTY GRANTS |
| 10-300-23 | HOMELAND SECURITY GRANT |
| 10-300-24 | POLICE GRANTS |
| 10-300-28 | ENERGY EFF CONSERV BLOCK GRANT (EECBG |

Intergovernmental

| Revenues | | | |
|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |
| 330,831 | 410,055 | 419,475 | 419,475 |
| 16,407 | 16,216 | 14,000 | 14,000 |
| 31,872 | 20,583 | 30,000 | 30,000 |
| 15,150 | 17,336 | 13,000 | 13,000 |
| 4,116 | 4,404 | 4,675 | 4,675 |
| (3,311) | 2,144 | 0 | 0 |
| 7,889 | 6,491 | 10,000 | 10,000 |
| 930,175 | 881,747 | 885,360 | 871,686 |
| 132,040 | 0 | 0 | 0 |
| 1,465,170 | 1,358,977 | 1,376,510 | 1,362,836 |
| 409,429 | 423,146 | 398,750 | 423,500 |
| 34,743 | 51,520 | 35,480 | 51,520 |
| 78,407 | 86,380 | 81,000 | 86,000 |
| 1,978 | 1,389 | 2,000 | 2,000 |
| 1,015 | 1,000 | 1,000 | 1,000 |
| 1,500 | 1,150 | 1,000 | 1,000 |
| 0 | 2,250 | 0 | 1,250 |
| 7,844 | 41,920 | 24,180 | 40,000 |
| 389 | 378 | 500 | 500 |
| 650 | 700 | 600 | 600 |
| 80 | 0 | 0 | 0 |
| 8,934 | 11,985 | 11,900 | 11,900 |
| 18,498 | 17,994 | 16,000 | 16,000 |
| 1,288 | 342 | 0 | 0 |
| 10,050 | 10,480 | 11,000 | 11,000 |
| 71,417 | 91,042 | 62,250 | 44,000 |
| 646,222 | 741,676 | 645,660 | 690,270 |
| 609,941 | 668,395 | 729,625 | 750,540 |
| 169,675 | 199,704 | 224,375 | 239,460 |
| 779,615 | 868,099 | 954,000 | 990,000 |
| 36,917 | 64,147 | 0 | 0 |
| 0 | 0 | 0 | 16,000 |
| 12,497 | 412 | 0 | 0 |
| 38,669 | 35,022 | 38,000 | 38,000 |
| 0 | 22,340 | 0 | 0 |
| 9,636 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 21,421 | 7,908 | 0 | 0 |
| 0 | 1,016 | 0 | 0 |
| 0 | 0 | 69,649 | 0 |
| 119,140 | 130,845 | 107,649 | 54,000 |

Fund: 10 GENERAL FUND**Revenue:**

| Revenues | | | | |
|---|------------------------------------|------------------------------------|--|--|
| | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| | Column 1 | Column 2 | Column 3 | Column 4 |
| 10-400-06 ENGINEERING FEES -OTHER | 0 | 567 | 0 | 0 |
| 10-410-01 BUILDING & SAFETY ISSUANCE FEES | 0 | 7,161 | 5,000 | 4,800 |
| 10-410-02 PUBLIC WORKS PERMITS | 0 | 4,505 | 5,000 | 2,000 |
| 10-410-03 ENGINEERING PLAN REVIEW | 49,855 | 5,547 | 30,000 | 4,500 |
| 10-410-04 PUBLIC WORKS INSPECTION FEES | 3,269 | 0 | 4,000 | 2,000 |
| 10-410-05 SUBDIVISION FEES | 534 | 534 | 2,000 | 2,000 |
| 10-410-06 CONSTRUCTION PERMITS | 9,991 | 76,368 | 30,000 | 30,000 |
| 10-410-07 BUILDING & SAFETY PLAN REVIEW | 0 | 18,853 | 6,000 | 8,000 |
| 10-410-08 PUBLIC WORKS ISSUANCE FEES | 0 | 0 | 3,000 | 1,500 |
| Building Fees | 63,648 | 113,534 | 85,000 | 54,800 |
| 10-420-10 PLANNING - MISC. FEES | 13,425 | 19,150 | 4,950 | 4,950 |
| 10-420-11 SITE & ARCHITEC. REVIEW | 6,750 | 8,650 | 8,000 | 3,000 |
| 10-420-12 CONDITIONAL USE PERMIT | 1,600 | 7,200 | 4,400 | 4,400 |
| 10-420-13 VARIANCE FEE | 0 | 1,800 | 0 | 1,500 |
| 10-420-14 ENVIRONMNTL ASSESSMNT REPORTS | 400 | 2,150 | 500 | 500 |
| 10-420-15 TENTATIVE/FINAL MAP FEES | 0 | 1,800 | 0 | 0 |
| Planning Fees | 22,175 | 40,750 | 17,850 | 14,350 |
| 10-400-07 SALES, MAPS & PUBLICATIONS | 1,296 | 2,797 | 500 | 500 |
| 10-400-21 RETURNED CHECK FEE | 96 | 80 | 100 | 100 |
| 10-430-27 RECREATION CONTRACT CLASSES | 588 | 0 | 0 | 0 |
| 10-430-30 RECREATION - AQUATICS | 2,738 | 1,730 | 0 | 0 |
| 10-450-01 PARK USE FEES | 3,250 | 2,690 | 2,500 | 1,000 |
| 10-450-02 PARK LIGHTS USE FEE | 4,022 | 5,088 | 3,450 | 5,000 |
| 10-450-03 SPORTS LEAGUE FES/SURCHARGE | 2,875 | 0 | 5,000 | 10,000 |
| 10-500-01 COURT FINES | 2,654 | 931 | 1,000 | 1,000 |
| 10-500-02 PARKING CITATIONS | 7,048 | 2,746 | 3,000 | 18,000 |
| 10-500-05 CODE ENFORCEMENT FINES | 6,628 | 3,863 | 3,000 | 3,000 |
| 10-500-06 TOW CHARGE | 4,140 | 5,980 | 5,000 | 5,000 |
| 10-500-07 PARKING CITES-SWEEP DAY | 5,585 | 200 | 500 | 500 |
| 10-500-08 POLICE SERVICES REIMBURSEMENT | 0 | 1,147 | 0 | 0 |
| 10-500-09 PERMITTED PARKING | 460 | 58 | 0 | 0 |
| Misc Fees and Fines | 41,379 | 27,309 | 24,050 | 44,100 |
| 10-600-01 INVESTMENT EARNINGS | 17,131 | 11,993 | 20,000 | 20,000 |
| 10-600-05 RENTAL CITY FACILITIES | 37,508 | 69,562 | 33,130 | 18,130 |
| 10-600-15 SALE OF PROPERTY | 0 | 132,000 | 365,897 | 0 |
| 10-700-01 MISCELLANEOUS REVENUE | 2,230 | 18,351 | 1,000 | 1,000 |
| 10-700-02 REFUNDS PY EXPENSE | 92 | 85,519 | 0 | 0 |
| 10-700-12 SB90 STATE MANDATED COST REIMB | 0 | 1,360 | 0 | 0 |
| 10-700-13 DAMAGE REIMBURSEMENTS | 2,954 | 1,081 | 0 | 0 |
| 10-800-00 TRANSFER IN | 0 | 819,235 | 5,000 | 5,000 |
| 10-800-20 RESIDUAL RECEIPTS SECURITY AGR- SR HSIN | 600,000 | 300,000 | 300,000 | 300,000 |
| Use of Property and Other | 659,914 | 1,439,101 | 725,027 | 344,130 |
| Fund: 10 Total General Fund Revenue: | \$ 3,797,263 | \$ 4,720,291 | \$ 3,935,746 | \$ 3,554,486 |

City of Grand Terrace
Adopted Budget: FY 2012-13

General Fund Expenditures

Budget through June 30, 2013

Fund: 10 GENERAL FUND**Expenditure:**

| Expenditures | | | | |
|---|------------------------------------|------------------------------------|--|--|
| | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| | Column 1 | Column 2 | Column 3 | Column 4 |
| 10-110-120-000-000 COUNCIL-STIPENDS | 13,982 | 14,381 | 18,000 | 18,000 |
| 10-110-138-000-000 MEDICARE/FICA | 14,033 | 3,801 | 1,380 | 825 |
| 10-110-141-000-000 SUI | 0 | 16 | 0 | 0 |
| 10-110-142-000-000 HEALTH/LIFE INSURANCE | 15,892 | 17,492 | 18,000 | 19,266 |
| 10-110-210-000-000 OFFICE EXPENSE | 453 | 484 | 500 | 500 |
| 10-110-220-000-000 SPECIAL DEPARTMENTAL EXPENSE | 270 | 676 | 1,000 | 1,000 |
| 10-110-270-000-000 TRAVEL/CONFERENCES/MEETINGS | 371 | 3,506 | 3,000 | 3,000 |
| 10-110-273-000-000 AUTOMOBILE ALLOWANCE | 10,900 | 9,620 | 12,000 | 12,000 |
| City Council Total | 55,900.87 | 49,977.61 | 53,880.00 | 54,591.00 |

| | | | | |
|---|----------------|----------------|----------------|----------------|
| 10-120-110-000-000 SALARIES/WAGES | 173,312 | 144,085 | 169,770 | 164,780 |
| 10-120-138-000-000 MEDICARE/FICA | 2,966 | 2,602 | 2,465 | 1,815 |
| 10-120-139-000-000 EMPLOYEE BENEFIT PLAN | 30,883 | 25,826 | 30,730 | 22,605 |
| 10-120-140-000-000 RETIREMENT PLAN | 40,969 | 34,062 | 45,400 | 36,090 |
| 10-120-141-000-000 S U I | 744 | 629 | 655 | 760 |
| 10-120-142-000-000 HEALTH/LIFE INSURANCE | 9,231 | 4,140 | 4,020 | 435 |
| 10-120-143-000-000 WORKERS COMP.INSURANCE | 4,291 | 2,960 | 4,645 | 4,435 |
| 10-120-210-000-000 OFFICE EXPENSE | 2,765 | 2,500 | 3,000 | 3,000 |
| 10-120-220-000-000 SPECIAL DEPARTMENTAL EXPENSE | 250 | 50 | 250 | 250 |
| 10-120-230-000-000 ADVERTISING | 1,075 | 0 | 2,000 | 500 |
| 10-120-246-000-000 MAINT/OPERATION OF EQUIPMENT | 290 | 165 | 200 | 200 |
| 10-120-270-000-000 TRAVEL/CONFERENCES/MEETINGS | 321 | 479 | 2,000 | 500 |
| 10-120-273-000-000 AUTOMOBILE ALLOWANCE | 5,300 | 5,700 | 6,900 | 4,500 |
| City Manager Total | 272,398 | 223,198 | 272,035 | 239,870 |

| | | | | |
|--|----------------|----------------|----------------|----------------|
| 10-125-110-000-000 SALARIES/WAGES | 104,526 | 99,841 | 58,140 | 42,330 |
| 10-125-138-000-000 MEDICARE/FICA | 1,660 | 1,535 | 840 | 615 |
| 10-125-139-000-000 EMPLOYEE BENEFIT PLAN | 18,471 | 16,947 | 10,520 | 7,665 |
| 10-125-140-000-000 RETIREMENT PLAN | 22,603 | 20,718 | 12,735 | 9,450 |
| 10-125-141-000-000 S U I | 556 | 648 | 330 | 325 |
| 10-125-142-000-000 HEALTH/LIFE INSURANCE | 7,149 | 7,372 | 3,942 | 4,130 |
| 10-125-143-000-000 WORKERS COMP.INSURANCE | 2,517 | 2,036 | 1,590 | 1,505 |
| 10-125-210-000-000 OFFICE EXPENSE | 1,596 | 1,961 | 2,000 | 2,000 |
| 10-125-219-000-000 OFFICE FURNITURE/MINOR EQUIP. | (181) | 0 | 0 | 0 |
| 10-125-220-000-000 SPECIAL DEPARTMENTAL EXPENSE | 0 | 33 | 50 | 50 |
| 10-125-221-000-000 ELECTION EXPENSE | 0 | 7,518 | 0 | 10,400 |
| 10-125-222-000-000 VOLUNTEER BANQUET/AWARD PRO | 1,457 | 0 | 0 | 0 |
| 10-125-230-000-000 ADVERTISING | 4,088 | 4,261 | 4,000 | 4,000 |
| 10-125-240-000-000 RENTS & LEASES - EQUIPMENT | 499 | 499 | 500 | 500 |
| 10-125-246-000-000 MAINT/OPERATION OF EQUIP. | 105 | 543 | 300 | 300 |
| 10-125-250-000-000 PROFESSIONAL/SPECIAL SERVICES | 21,303 | 21,852 | 19,560 | 18,900 |
| 10-125-265-000-000 MEMBERSHIP & DUES | 330 | 135 | 415 | 415 |
| 10-125-270-000-000 TRAVEL/CONFERENCES/MEETINGS | 0 | 0 | 440 | 440 |
| 10-125-273-000-000 AUTO ALLOWANCE | 6,000 | 4,500 | 2,700 | 2,700 |
| City Clerk Total | 192,677 | 190,400 | 118,062 | 105,725 |

Fund: 10 GENERAL FUND**Expenditure:**

| | | Expenditures | | | |
|----------------------------------|-------------------------------|------------------------------------|------------------------------------|--|--|
| | | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| 10-140-110-000-000 | SALARIES/WAGES | 150,667 | 127,616 | 135,635 | 131,628 |
| 10-140-111-000-000 | INTER/PT TEMPORARY HELP | 21,080 | 0 | 0 | 0 |
| 10-140-115-000-000 | OVERTIME | 100 | 203 | 2,000 | 2,000 |
| 10-140-138-000-000 | MEDICARE/FICA | 2,406 | 1,980 | 1,970 | 1,910 |
| 10-140-139-000-000 | EMPLOYEE BENEFIT PLAN | 26,284 | 22,797 | 24,450 | 23,825 |
| 10-140-140-000-000 | RETIREMENT PLAN | 33,049 | 27,912 | 29,705 | 29,380 |
| 10-140-141-000-000 | S U I | 816 | 1,040 | 980 | 1,045 |
| 10-140-142-000-000 | HEALTH/LIFE INSURANCE | 8,188 | 10,593 | 11,805 | 13,195 |
| 10-140-143-000-000 | WORKERS COMP.INSURANCE | 3,646 | 2,696 | 3,710 | 4,675 |
| 10-140-210-000-000 | OFFICE EXPENSE | 2,777 | 2,555 | 3,000 | 3,000 |
| 10-140-219-000-000 | OFFICE FURNITURE/MINOR EQUIP. | 977 | 0 | 0 | 0 |
| 10-140-241-000-000 | RENT/LEASE FACILITY | 1,428 | 1,428 | 1,440 | 1,440 |
| 10-140-246-000-000 | SOFTWARE SUPPORT | 19,889 | 20,549 | 24,541 | 24,990 |
| 10-140-250-000-000 | PROFESSIONAL SERVICES | 33,156 | 14,907 | 17,785 | 24,485 |
| 10-140-255-000-000 | CONTRACTUAL SERVICES | 1,460 | 1,450 | (2,000) | 2,500 |
| 10-140-255-010-000 | PAYROLL PROCESSING FEES | 11,030 | 14,278 | 13,350 | 13,350 |
| 10-140-265-000-000 | MEMBERSHIP & DUES | 400 | 300 | 390 | 390 |
| 10-140-268-000-000 | TRAINING | 0 | 0 | 500 | 500 |
| 10-140-270-000-000 | TRAVEL/CONFERENCES/MEETINGS | 63 | 0 | 450 | 450 |
| 10-140-271-000-000 | MILEAGE | 57 | 0 | 100 | 100 |
| 10-140-273-000-000 | AUTO ALLOWANCE | 3,600 | 2,340 | 2,700 | 2,160 |
| 10-140-701-000-000 | CAPITAL PURCHASE/ LEASE | 2,180 | 0 | 0 | 0 |
| Finance Total | | 323,253 | 252,643 | 272,511 | 281,023 |
| 10-160-250-000-000 | PROFESSIONAL/SPECIAL SERVICES | 85,219 | 63,739 | 60,000 | 60,000 |
| City Attorney Total | | 85,219 | 63,739 | 60,000 | 60,000 |
| 10-172-110-000-000 | SALARIES/WAGES | 43,357 | 57,108 | 39,015 | 64,390 |
| 10-172-138-000-000 | MEDICARE/FICA | 646 | 743 | 785 | 935 |
| 10-172-139-000-000 | EMPLOYEE BENEFIT PLAN | 7,331 | 9,738 | 9,780 | 11,655 |
| 10-172-140-000-000 | RETIREMENT PLAN | 8,971 | 11,846 | 11,830 | 14,270 |
| 10-172-141-000-000 | S U I | 237 | 385 | 415 | 455 |
| 10-172-142-000-000 | HEALTH/LIFE INSURANCE | 2,303 | 4,668 | 4,990 | 5,755 |
| 10-172-143-000-000 | WORKERS COMP.INSURANCE | 1,067 | 1,164 | 1,480 | 2,285 |
| 10-172-210-000-000 | OFFICE EXPENSE | 811 | 604 | 1,106 | 645 |
| 10-172-219-000-000 | OFFICE FURNITURE/MINOR EQUIP. | 436 | 0 | 0 | 0 |
| 10-172-220-000-000 | SPECIAL DEPT. EXPENSE | 436 | 1,217 | 1,734 | 500 |
| 10-172-238-000-000 | UTILITIES | 648 | 842 | 720 | 360 |
| 10-172-246-000-000 | MAINTENANCE/OPERATION OF EQUI | 1,305 | 3,064 | 4,000 | 3,000 |
| 10-172-250-000-000 | PROFESSIONAL/SPECIAL SERVICES | 39,980 | 35,710 | 40,000 | 25,000 |
| 10-172-255-000-000 | ENGINEERING/CONSULTING | 3,669 | 0 | 4,000 | 2,000 |
| 10-172-265-000-000 | MEMBERSHIP AND DUES | 415 | 510 | 365 | 365 |
| 10-172-268-000-000 | TRAINING | 0 | 375 | 750 | 750 |
| 10-172-270-000-000 | TRAVEL/CONFERENCES/MEETINGS | 8 | 0 | 0 | 0 |
| 10-172-271-000-000 | MILEAGE | 133 | 70 | 200 | 200 |
| 10-172-273-000-000 | AUTOMOBILE ALLOWANCE | 3,300 | 840 | 840 | 1,260 |
| Building and Safety Total | | 115,054 | 128,883 | 122,010 | 133,825 |

Fund: 10 GENERAL FUND**Expenditure:**

| | | Expenditures | | | |
|---------------------------|-------------------------------|------------------------------------|------------------------------------|--|--|
| | | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| 10-175-110-000-000 | SALARIES/WAGES | 31,708 | 77,751 | 65,003 | 67,875 |
| 10-175-115-000-000 | OVERTIME | 0 | 1,581 | 5,000 | 5,000 |
| 10-175-138-000-000 | MEDICARE/FICA | 555 | 1,042 | 945 | 985 |
| 10-175-139-000-000 | EMPLOYEE BENEFIT PLAN | 5,869 | 13,403 | 11,768 | 12,285 |
| 10-175-140-000-000 | RETIREMENT PLAN | 7,182 | 16,348 | 14,233 | 15,150 |
| 10-175-141-000-000 | S U I | 113 | 645 | 587 | 520 |
| 10-175-142-000-000 | HEALTH/LIFE INSURANCE | 1,820 | 7,611 | 7,049 | 6,420 |
| 10-175-143-000-000 | WORKERS COMP.INSURANCE | 791 | 1,572 | 1,778 | 2,410 |
| 10-175-199-000-000 | LABOR FORCE ALLOCATION-PROJEC | 0 | (16,489) | 0 | 0 |
| 10-175-210-000-000 | OFFICE EXPENSE | 374 | 567 | 955 | 500 |
| 10-175-218-000-000 | SMALL TOOLS | 0 | 978 | 3,000 | 3,000 |
| 10-175-219-000-000 | OFFICE FURNITURE/MINOR EQUIP. | 436 | 0 | 0 | 0 |
| 10-175-220-000-000 | SPECIAL DEPT. EXPENSE | 436 | 121 | 500 | 500 |
| 10-175-238-000-000 | UTILITIES | 519 | 758 | 720 | 360 |
| 10-175-240-000-000 | RENT/LEASE EQUIPMENT | 0 | 4,376 | 5,000 | 2,500 |
| 10-175-246-000-000 | MAINTENANCE/OPERATION OF EQUI | 599 | 1,252 | 2,000 | 1,500 |
| 10-175-250-000-000 | PROFESSIONAL/SPECIAL SERVICES | 390 | 0 | 24,000 | 20,000 |
| 10-175-255-000-000 | ENGINEERING/CONSULTING | 53,067 | 55,219 | 45,000 | 30,000 |
| 10-175-265-000-000 | MEMBERSHIP AND DUES | 0 | 67 | 250 | 0 |
| 10-175-268-000-000 | TRAINING | 175 | 100 | 250 | 250 |
| 10-175-270-000-000 | TRAVEL/CONFERENCES/MEETINGS | 500 | 0 | 0 | 0 |
| 10-175-271-000-000 | MILEAGE | 135 | 0 | 0 | 0 |
| 10-175-272-000-000 | FUEL & VEHICLE MAINTENANCE | 0 | 15,933 | 20,000 | 15,000 |
| 10-175-273-000-000 | AUTOMOBILE ALLOWANCE | 900 | 630 | 840 | 1,265 |
| 10-175-701-000-000 | EQUIPMENT | 0 | 0 | 7,000 | 5,000 |
| Public Works Total | | 105,570 | 183,465 | 215,878 | 190,520 |
| 10-180-110-000-000 | SALARIES/WAGES | 174,500 | 41,367 | 0 | 0 |
| 10-180-115-000-000 | OVERTIME | 3,366 | 0 | 0 | 0 |
| 10-180-138-000-000 | MEDICARE/FICA | 2,910 | 703 | 0 | 0 |
| 10-180-139-000-000 | EMPLOYEE BENEFIT PLAN | 25,692 | 7,413 | 0 | 0 |
| 10-180-140-000-000 | RETIREMENT PLAN | 31,365 | 9,016 | 0 | 0 |
| 10-180-141-000-000 | S U I | 1,103 | 422 | 0 | 0 |
| 10-180-142-000-000 | HEALTH/LIFE INSURANCE | 9,981 | 3,791 | 0 | 0 |
| 10-180-143-000-000 | WORKERS COMP.INSURANCE | 3,724 | 672 | 0 | 0 |
| 10-180-210-000-000 | OFFICE EXPENSE | 2,064 | 33 | 0 | 0 |
| 10-180-218-000-000 | SMALL TOOLS | 1,911 | 0 | 0 | 0 |
| 10-180-220-000-000 | SPECIAL DEPARTMENTAL EXPENSE | 199 | 0 | 0 | 0 |
| 10-180-230-000-000 | ADVERTISING | 0 | 346 | 0 | 0 |
| 10-180-240-000-000 | RENT/LEASE EQUIPMENT | 4,695 | (75) | 0 | 0 |
| 10-180-245-000-000 | MAINT OF BUILDING & GROUNDS | 16,794 | 0 | 0 | 0 |
| 10-180-246-000-000 | MAINT/OPERATION OF EQUIP. | 8,666 | 0 | 0 | 0 |
| 10-180-247-000-000 | CIV CTR SECURITY SYSTEM | 824 | 0 | 0 | 0 |
| 10-180-250-000-000 | PROF SVS - SWIM PROGRAM | 8,925 | 0 | 0 | 0 |
| 10-180-255-000-000 | ENGINEERING SERVICES | 17,154 | 0 | 0 | 0 |
| 10-180-257-000-000 | HVAC SERVICE AGREEMENT | 51,760 | 5,998 | 0 | 0 |
| 10-180-265-000-000 | MEMBERSHIP & DUES | 145 | 0 | 0 | 0 |
| 10-180-268-000-000 | TRAINING | 285 | 0 | 0 | 0 |
| 10-180-270-000-000 | TRAVEL/CONFERENCES/MEETINGS | 9 | 0 | 0 | 0 |
| 10-180-271-000-000 | MILEAGE | 37 | 0 | 0 | 0 |
| 10-180-272-000-000 | FUEL & VEHICLE MAINTENANCE | 16,894 | 0 | 0 | 0 |

Fund: 10 GENERAL FUND**Expenditure:**

| | |
|--------------------|---------------------------|
| 10-180-273-000-000 | AUTOMOBILE ALLOWANCE |
| 10-180-700-000-000 | CAPITAL EQUIPMENT |
| 10-180-701-000-000 | COMPUTER UPGRADES |
| 10-180-706-000-000 | CIVIC CENTER IMPROVEMENTS |

Community Services Total

| | |
|--------------------|----------------------------|
| 10-185-110-000-000 | SALARIES/WAGES |
| 10-185-138-000-000 | MEDICARE/FICA |
| 10-185-139-000-000 | EMPLOYEE BENEFIT PLAN |
| 10-185-140-000-000 | RETIREMENT PLAN |
| 10-185-141-000-000 | SUI |
| 10-185-142-000-000 | HEALTH/LIFE INSURANCE |
| 10-185-143-000-000 | WORKERS COMP.INSURANCE |
| 10-185-210-000-000 | OFFICE EXPENSE |
| 10-185-218-000-000 | UNIFORMS/SMALL TOOLS |
| 10-185-246-000-000 | SOFTWARE SUPPORT |
| 10-185-265-000-000 | MEMBERSHIP & DUES |
| 10-185-272-000-000 | FUEL & VEHICLE MAINTENANCE |

Code Enforcement/Rental Inspection Total

| | |
|--------------------|--------------------------------|
| 10-187-246-000-000 | MAINT/OPERATION OF EQUIPMENT |
| 10-187-255-000-000 | EMERGENCY VETERINARY COSTS |
| 10-187-256-000-000 | PUBLIC HEALTH - ANIMAL CONTROL |
| 10-187-257-000-000 | WEED ABATEMENT - CONTRACT SVC |
| 10-187-258-000-000 | HOUSEHOLD HAZ/WASTE CONTRAC |

Enforcement Programs Total

| | |
|--------------------|-----------------------------------|
| 10-190-209-000-000 | CASH OVER/SHORT |
| 10-190-210-000-000 | OFFICE EXPENSE |
| 10-190-211-000-000 | POSTAGE & MAILING |
| 10-190-212-000-000 | COPYING EXPENSE |
| 10-190-215-000-000 | COUNTY ADMIN FEE-PROPERTY TAX |
| 10-190-220-000-000 | SPECIAL DEPARTMENTAL EXPENSE |
| 10-190-221-000-000 | REWARD PROGRAM |
| 10-190-224-000-000 | PRE-EMPLOYMENT PHYSICALS |
| 10-190-226-000-000 | CRIMINAL BACKGROUND CHECKS |
| 10-190-235-000-000 | COMMUNICATIONS |
| 10-190-238-000-000 | UTILITIES |
| 10-190-242-000-000 | RENT/LEASE OF PROPERTY |
| 10-190-246-000-000 | MAINT/OPERATION OF EQUIPMENT |
| 10-190-250-000-000 | PROFESSIONAL SERVICES |
| 10-190-251-000-000 | BANKING SERVICE CHARGES |
| 10-190-260-000-000 | INSURANCE & SURETY BONDS |
| 10-190-265-000-000 | MEMBERSHIP & DUES |
| 10-190-700-000-000 | EQUIPMENT LEASE PAYMENTS |
| 10-190-702-001-000 | DECEMBER 2010 WINTER STORM DA |
| 10-190-723-000-000 | FIRE STATION IMPROVMENTS (COUNTY) |
| 10-190-999-000-000 | OPERATING TRANSFERS OUT |

Non Departmental

| Expenditures | | | |
|------------------------------------|------------------------------------|--|--|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |
| 300 | 0 | 0 | 0 |
| 4,045 | 0 | 0 | 0 |
| 2,459 | 4,513 | 0 | 0 |
| 12,038 | 0 | 0 | 0 |
| 401,845 | 74,199 | 0 | 0 |
| 42,369 | 47,814 | 0 | 45,060 |
| 2,011 | 2,251 | 0 | 655 |
| 0 | 777 | 0 | 8,160 |
| 4,386 | 4,770 | 0 | 10,060 |
| 605 | 868 | 0 | 435 |
| 163 | 134 | 0 | 5,365 |
| 1,027 | 1,000 | 0 | 1,600 |
| 736 | 775 | 0 | 700 |
| 0 | 0 | 0 | 300 |
| 3,547 | 3,557 | 0 | 0 |
| 0 | 0 | 0 | 75 |
| 0 | 0 | 0 | 1,500 |
| 54,845 | 61,945 | 0 | 73,910 |
| 0 | 0 | 4,557 | 4,765 |
| 0 | 0 | 1,000 | 1,000 |
| 71,808 | 104,349 | 104,184 | 104,184 |
| 7,580 | 15,726 | 13,530 | 13,530 |
| 15,553 | 15,855 | 15,855 | 16,535 |
| 94,941 | 135,930 | 139,126 | 140,014 |
| (69) | 9 | 0 | 0 |
| 582 | 452 | 1,500 | 1,500 |
| 9,297 | 7,984 | 10,000 | 10,000 |
| 3,462 | 4,241 | 3,640 | 3,640 |
| 23,080 | 21,960 | 24,800 | 24,800 |
| 22,713 | 7,896 | 7,000 | 7,000 |
| 0 | 0 | 500 | 0 |
| 923 | 807 | 2,500 | 2,500 |
| 297 | 186 | 300 | 300 |
| 13,544 | 13,026 | 11,125 | 11,125 |
| 47,363 | 50,331 | 51,000 | 51,000 |
| 101 | 101 | 101 | 101 |
| 2,571 | 2,699 | 3,000 | 3,000 |
| 0 | 2,000 | 14,560 | 14,560 |
| 5,072 | 8,612 | 6,000 | 500 |
| 119,286 | 123,975 | 110,310 | 90,400 |
| 9,485 | 10,282 | 9,790 | 9,790 |
| 8,059 | 7,197 | 8,004 | 8,004 |
| 0 | 105,462 | 0 | 0 |
| 236,165 | 0 | 0 | 0 |
| 181,987 | 38,836 | 61,160 | 91,520 |
| 683,918 | 406,056 | 325,290 | 329,740 |

Fund: 10 GENERAL FUND**Expenditure:**

| | |
|--------------------|------------------------------|
| 10-195-245-000-000 | MAINT OF BUILDING & GROUNDS |
| 10-195-245-020-000 | MAINTENANCE CITYWIDE TREES |
| 10-195-246-000-000 | MAINT/OPERATION OF EQUIPMENT |
| 10-195-247-000-000 | CIVIC CTR SECURITY SYSTEM |
| 10-195-257-000-000 | HVAC SERVICE AGREEMENT |
| 10-195-706-000-000 | CIVIC CENTER IMPROVEMENTS |
| 10-195-720-000-000 | EQUIPMENT & SERVICES-GRANTS |

Facilities Maintenance Total

| Expenditures | | | |
|------------------------------------|------------------------------------|--|--|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |
| 0 | 8,724 | 26,500 | 26,500 |
| 0 | 0 | 5,000 | 5,000 |
| 0 | 8,282 | 12,500 | 10,000 |
| 0 | 1,105 | 4,200 | 2,000 |
| 0 | 51,341 | 50,000 | 50,000 |
| 0 | 0 | 15,000 | 15,000 |
| 0 | 3,150 | 69,649 | 0 |
| 0 | 72,602 | 182,849 | 108,500 |

| | | | | | |
|--------------------|-------------------------------|---------|---------|---------|---------|
| 10-370-110-000-000 | SALARIES/WAGES | 145,752 | 125,363 | 114,737 | 156,810 |
| 10-370-138-000-000 | MEDICARE/FICA | 2,466 | 2,142 | 2,022 | 2,275 |
| 10-370-139-000-000 | EMPLOYEE BENEFIT PLAN | 25,295 | 22,135 | 25,210 | 28,380 |
| 10-370-140-000-000 | RETIREMENT PLAN | 31,841 | 26,937 | 30,501 | 34,990 |
| 10-370-141-000-000 | S U I | 749 | 785 | 828 | 955 |
| 10-370-142-000-000 | HEALTH/LIFE INSURANCE | 8,436 | 7,881 | 9,970 | 11,840 |
| 10-370-143-000-000 | WORKERS COMP.INSURANCE | 3,580 | 2,611 | 3,803 | 5,565 |
| 10-370-199-000-000 | LABOR FORCE ALLOCATION-PROJEC | 0 | (8,038) | 0 | 0 |
| 10-370-210-000-000 | OFFICE EXPENSE | 3,709 | 2,367 | 2,000 | 1,500 |
| 10-370-220-000-000 | SPECIAL DEPARTMENTAL EXPENSE | 650 | 0 | 0 | 0 |
| 10-370-230-000-000 | ADVERTISING | 1,812 | 2,142 | 3,000 | 1,500 |
| 10-370-250-000-000 | PROFESSIONAL SERVICES | 22,429 | 2,753 | 4,000 | 2,500 |
| 10-370-255-000-000 | CONTRACTUAL SERVICES | 27,344 | 0 | 0 | 0 |
| 10-370-265-000-000 | MEMBERSHIP & DUES | 50 | 0 | 0 | 0 |
| 10-370-268-000-000 | TRAINING | 175 | 0 | 0 | 0 |
| 10-370-270-000-000 | TRAVEL/CONFERENCES/MEETINGS | 90 | 0 | 0 | 0 |
| 10-370-271-000-000 | MILEAGE | 300 | 0 | 100 | 100 |
| 10-370-273-000-000 | AUTOMOBILE ALLOWANCE | 0 | 1,440 | 1,800 | 1,800 |
| 10-370-701-000-000 | COMPUTER/UPGRADE | 369 | 0 | 0 | 0 |

Community Development Total

| | | | |
|----------------|----------------|----------------|----------------|
| 275,049 | 188,517 | 197,971 | 248,215 |
|----------------|----------------|----------------|----------------|

| | | | | | |
|--------------------|-------------------------------|--------|--------|--------|--------|
| 10-380-110-000-000 | SALARIES/WAGES | 51,480 | 33,752 | 34,435 | 45,915 |
| 10-380-138-000-000 | MEDICARE/FICA | 774 | 465 | 500 | 435 |
| 10-380-139-000-000 | EMPLOYEE BENEFIT PLAN | 9,158 | 6,109 | 6,235 | 8,310 |
| 10-380-140-000-000 | RETIREMENT PLAN | 11,207 | 7,431 | 7,540 | 10,245 |
| 10-380-141-000-000 | SUI | 336 | 294 | 330 | 330 |
| 10-380-142-000-000 | HEALTH/LIFE INSURANCE | 4,642 | 3,684 | 3,940 | 5,375 |
| 10-380-143-000-000 | WORKERS COMP.INSURANCE | 1,209 | 744 | 945 | 1,630 |
| 10-380-210-000-000 | OFFICE EXPENSE/SUPPLIES | 774 | 0 | 2,000 | 2,000 |
| 10-380-235-000-000 | COMMUNICATIONS - DSL | 2,480 | 400 | 2,000 | 2,000 |
| 10-380-249-000-000 | COMPUTER MAINTENANCE SERVICE | 8,661 | 3,875 | 7,500 | 7,500 |
| 10-380-250-000-000 | PROFESSIONAL/SPECIAL SERVICES | 6,785 | 7,118 | 10,500 | 10,500 |
| 10-380-268-000-000 | TRAINING | 999 | 0 | 750 | 750 |
| 10-380-271-000-000 | MILEAGE | 55 | 0 | 0 | 0 |
| 10-380-701-000-000 | COMPUTER/UPGRADES/PLOTTER | 0 | 147 | 2,500 | 2,500 |

IS Dept Total

| | | | |
|---------------|---------------|---------------|---------------|
| 98,559 | 64,020 | 79,175 | 97,490 |
|---------------|---------------|---------------|---------------|

Fund: 10 GENERAL FUND**Expenditure:**

| Expenditures | | | | |
|---|------------------------------------|------------------------------------|--|--|
| | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| | Column 1 | Column 2 | Column 3 | Column 4 |
| 10-410-220-000-000 GAS & VEHICLE MAINTENANCE | 45,024 | 45,780 | 48,107 | 58,000 |
| 10-410-250-000-000 SHERIFF OVERTIME | 25,041 | 13,916 | 26,700 | 26,700 |
| 10-410-255-000-000 COWCAP -COUNTY COST ALLOCATIO | 50,913 | 54,288 | 57,275 | 78,488 |
| 10-410-256-000-000 CONTRACTUAL SERVICES-COUNTY | 1,552,773 | 1,858,034 | 1,651,684 | 1,581,407 |
| 10-410-257-000-000 CRIME PREVENTION EXPENSES | 236 | 0 | 500 | 500 |
| 10-410-258-000-000 CAL ID | 13,088 | 13,108 | 13,500 | 13,500 |
| 10-410-701-009-000 EQUIPMENT AND SUPPLIES HOMELA | 0 | 17,448 | 0 | 0 |
| 10-410-701-011-000 CAPITAL EQUIP SUPPLIES - JAG GRA | 2,960 | 0 | 0 | 0 |
| Law Enforcement Total | 1,690,035 | 2,002,574 | 1,797,766 | 1,758,595 |

| | | | | |
|---|----------------|----------------|----------------|----------------|
| 10-450-110-000-000 SALARIES/WAGES | 39,254 | 44,362 | 20,471 | 16,335 |
| 10-450-115-000-000 OVERTIME | 1,124 | 2,277 | 0 | 0 |
| 10-450-138-000-000 MEDICARE/FICA | 549 | 635 | 300 | 240 |
| 10-450-139-000-000 EMPLOYEE BENEFIT PLAN | 4,357 | 6,143 | 3,709 | 2,960 |
| 10-450-140-000-000 RETIREMENT PLAN | 7,730 | 9,429 | 4,483 | 3,645 |
| 10-450-141-000-000 S U I | 810 | 762 | 229 | 175 |
| 10-450-142-000-000 HEALTH/LIFE INSURANCE | 2,921 | 4,854 | 2,596 | 2,120 |
| 10-450-143-000-000 WORKERS COMP.INSURANCE | 716 | 916 | 559 | 580 |
| 10-450-235-000-000 COMMUNICATION | 620 | 551 | 700 | 500 |
| 10-450-238-000-000 UTILITIES & REFUSE REMOVAL | 36,884 | 32,269 | 45,000 | 45,000 |
| 10-450-245-000-000 MAINT OF BUILDINGS & GROUNDS | 37,580 | 10,719 | 45,255 | 34,110 |
| 10-450-246-000-000 MAINT/OPERATION OF EQUIPMENT | 6,910 | 2,919 | 10,000 | 10,000 |
| 10-450-255-000-000 Contract Services | 0 | 0 | 18,990 | 34,740 |
| 10-450-701-000-000 MINOR EQUIPMENT | 0 | 1,200 | 5,000 | 5,000 |
| Parks Total | 139,454 | 117,035 | 157,292 | 155,405 |

| | | | | |
|--|--------------|---------------|---------------|---------------|
| 10-625-110-000-000 SALARIES/WAGES | 0 | 40,015 | 27,435 | 39,190 |
| 10-625-138-000-000 MEDICARE/FICA | 0 | 684 | 400 | 570 |
| 10-625-139-000-000 EMPLOYEE BENEFIT PLAN | 0 | 7,230 | 4,965 | 7,095 |
| 10-625-140-000-000 RETIREMENT PLAN | 0 | 8,795 | 6,010 | 8,750 |
| 10-625-141-000-000 SUI | 0 | 315 | 200 | 285 |
| 10-625-142-000-000 HEALTH/LIFE INSURANCE | 0 | 3,118 | 2,390 | 3,480 |
| 10-625-143-000-000 WORKERS COMP.INSURANCE | 0 | 844 | 750 | 1,390 |
| 10-625-210-000-000 OFFICE EXPENSE | 0 | 239 | 435 | 300 |
| 10-625-220-000-000 SPECIAL DEPARTMENTAL EXPENSE | 0 | 20,300 | 31,500 | 28,630 |
| 10-625-230-000-000 ADVERTISING | 0 | 0 | 700 | 200 |
| 10-625-246-000-000 MAINTENANCE OPERATIONS/EQUIPM | 0 | 492 | 7,700 | 7,700 |
| 10-625-255-000-000 PROFESSIONAL SERVICES | 7,641 | 0 | 0 | 0 |
| 10-625-268-000-000 TRAINING | 0 | 0 | 175 | 175 |
| 10-625-271-000-000 MILEAGE | 0 | 0 | 420 | 420 |
| 10-625-273-000-000 AUTO ALLOWANCE | 0 | 0 | 588 | 840 |
| General Fund NPDES Total | 7,641 | 82,033 | 83,668 | 99,025 |

| | | | | |
|---|--------------|---------------|---------------|---------------|
| 10-631-255-000-000 CONTRACTUAL SERVICES | 5,400 | 16,000 | 16,000 | 16,000 |
| Storm Drain Maintenance Total | 5,400 | 16,000 | 16,000 | 16,000 |

| | | | | |
|---|--------------|--------------|--------------|--------------|
| 10-801-120-000-000 COMMISSION STIPENDS | 2,350 | 1,891 | 2,200 | 2,200 |
| 10-801-138-000-000 MEDICARE/FICA | 0 | 430 | 195 | 65 |
| 10-801-141-000-000 SUI | 0 | 10 | 0 | 0 |
| 10-801-220-000-000 SPECIAL DEPARTMENTAL EXP | 67 | 0 | 0 | 0 |
| Planning Commision Total | 2,417 | 2,331 | 2,395 | 2,265 |

Fund: 10 GENERAL FUND**Expenditure:**

| Expenditures | | | |
|------------------------------------|------------------------------------|--|--|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |

| | | | | |
|---|------------|--------------|--------------|--------------|
| 10-804-210-000-000 OFFICE EXPENSE | 36 | 0 | 300 | 300 |
| 10-804-220-000-000 SPECIAL DEPARTMENTAL EXPENSE | 291 | 1,137 | 900 | 900 |
| Historical Cultural Total | 327 | 1,137 | 1,200 | 1,200 |

| | | | | |
|---|---------------|---------------|---------------|---------------|
| 10-805-110-000-000 SALARIES/WAGES | 14,181 | 1,193 | 0 | 0 |
| 10-805-138-000-000 MEDICARE/FICA | 206 | 17 | 0 | 0 |
| 10-805-140-000-000 RETIREMENT PLAN | 3,133 | 126 | 0 | 0 |
| 10-805-141-000-000 STATE UNEMPLOYMENT INSURANCE | 547 | (2) | 0 | 0 |
| 10-805-143-000-000 WORKERS COMP.INSURANCE | 338 | 310 | 0 | 0 |
| 10-805-210-000-000 OFFICE EXPENSE | 1,136 | 0 | 0 | 0 |
| 10-805-219-000-000 OFFICE FURNITURE/MINOR EQUIP | 8,280 | 693 | 0 | 0 |
| 10-805-220-000-000 SPECIAL DEPARTMENTAL EXPENSE | 833 | 0 | 0 | 0 |
| 10-805-222-000-000 SENIOR CITIZENS' PUBLICATION | 806 | 556 | 0 | 0 |
| 10-805-235-000-000 COMMUNICATIONS | 1,229 | 1,735 | 3,000 | 3,000 |
| 10-805-238-000-000 UTILITIES | 11,371 | 21,660 | 18,000 | 18,000 |
| 10-805-245-000-000 MAINTENANCE BLDG. & GROUNDS | 1,135 | 1,281 | 5,000 | 5,000 |
| 10-805-246-000-000 MAINT/OPERATION OF EQUIPMENT | 322 | 0 | 1,000 | 1,000 |
| Senior Citizens Total | 43,517 | 27,569 | 27,000 | 27,000 |

| | | | | |
|---|---------------|--------------|---------------|---------------|
| 10-808-210-000-000 OFFICE EXPENSE | 411 | 220 | 350 | 350 |
| 10-808-221-000-000 CERT PROGRAM | 2,773 | 2,996 | 2,000 | 3,000 |
| 10-808-235-000-000 COMMUNICATIONS | 1,079 | 1,004 | 1,120 | 1,120 |
| 10-808-245-000-000 MAINT/BLDGS & GROUNDS | 680 | 503 | 0 | 1,000 |
| 10-808-246-000-000 MAINT/OPERATION OF EQUIPMENT | 853 | 696 | 3,950 | 2,950 |
| 10-808-247-000-000 EMERG EQUIP PURCH | 741 | 2,276 | 2,000 | 2,000 |
| 10-808-248-000-000 REPLENISH FOOD RATIONS | 331 | 409 | 200 | 200 |
| 10-808-700-000-000 COMPUTER EQUIPMENT | 103 | 334 | 500 | 500 |
| 10-808-701-000-000 EMERGENCY EQUIPMENT | 758 | 0 | 0 | 0 |
| 10-808-702-000-000 CABINET & SHELVES | 202 | 220 | 200 | 200 |
| 10-808-706-000-000 MEDICAL SUPPLIES | 0 | 0 | 0 | 150 |
| 10-808-708-000-000 CERT GRANT | 7,541 | 0 | 0 | 0 |
| 10-808-709-000-000 HOMELAND SECURITY (HSGP) | 9,075 | 0 | 0 | 0 |
| EOC/CERT Total | 24,547 | 8,658 | 10,320 | 11,470 |

| | | | | |
|--|----------|----------|----------|----------|
| 10-950-310-000-000 FACILITY IMPROVEMENTS | 0 | 0 | 0 | 0 |
| GF - Capital Projects Total | 0 | 0 | 0 | 0 |

Fund: 10 GENERAL FUND**Expenditure:**

| | | Expenditures | | | |
|------------------------------|----------------------------------|------------------------------------|------------------------------------|--|--|
| | | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| 10-999-998-110-000 | O/H COST ALLOCATION - COUNCIL | (55,901) | (49,978) | (53,880) | (54,591) |
| 10-999-998-120-000 | O/H COST ALLOCATION - CITY MANA | (272,398) | (223,198) | (272,035) | (294,665) |
| 10-999-998-125-000 | O/H COST ALLOCATION - CITY CLERK | (192,677) | (190,400) | (118,062) | (102,114) |
| 10-999-998-140-000 | O/H COST ALLOCATION - FINANCE DI | (323,252) | (252,643) | (275,011) | (274,438) |
| 10-999-998-160-000 | O/H COST ALLOCATION -CITY ATTOR | (85,219) | (63,739) | (60,000) | (60,000) |
| 10-999-998-172-000 | O/H COST ALLOCATION - BUILDING & | 22,885 | 26,174 | 33,646 | 26,392 |
| 10-999-998-175-000 | O/H COST ALLOCATION - PUBLIC WO | 80,359 | 33,385 | 45,977 | 37,910 |
| 10-999-998-180-000 | O/H COST ALLOCATION - COMM.EVN | (14,525) | 37,033 | 0 | 0 |
| 10-999-998-185-000 | O/H COST ALLOCATION-RENTAL INSI | 25,661 | 23,091 | 0 | 26,038 |
| 10-999-998-190-000 | O/H COST ALLOCATION - NON-DPTL. | (265,766) | (253,176) | (249,071) | (221,321) |
| 10-999-998-370-000 | O/H COST ALLOCATION - CED | 104,189 | 78,575 | 83,715 | 102,871 |
| 10-999-998-380-000 | O/H COST ALLOCATION - GIS | (98,559) | (72,602) | (79,175) | (97,490) |
| 10-999-998-410-000 | O/H COST ALLOCATION - LAW ENFR | 161,420 | 188,221 | 135,931 | 175,505 |
| 10-999-998-440-000 | O/H COST ALLOCATION - CHILD CARI | 0 | 0 | 0 | 0 |
| 10-999-998-450-000 | O/H COST ALLOCATION - PARK MAIN | 27,162 | 20,508 | 26,711 | 22,326 |
| 10-999-998-625-000 | O/H COST ALLOCATION NPDES | 0 | 0 | 10,592 | 10,592 |
| 10-999-998-631-000 | O/H COST ALLOCATION - STORM DR | 13,142 | 17,753 | 4,588 | 7,614 |
| 10-999-998-801-000 | O/H COST ALLOCATION - PLANNING | 2,304 | 1,987 | 155 | 1,269 |
| 10-999-998-804-000 | O/H COST ALLOCATION-HC | 25,376 | 22,134 | 11,199 | 12,933 |
| 10-999-998-805-000 | O/H COST ALLOCATION- SENIOR CIT | 20,135 | 16,076 | 3,965 | 11,820 |
| 10-999-998-808-000 | O/H COST ALLOCATION - EOC | 19,057 | 15,434 | 23,005 | 9,758 |
| Cost Allocation Total | | (806,607) | (625,365) | (727,750) | (659,591) |

Fund: 10 Total Expenditure:

| | | | |
|------------------|------------------|------------------|------------------|
| 3,865,961 | 3,727,547 | 3,406,678 | 3,474,792 |
|------------------|------------------|------------------|------------------|

Less: Labor Charged Directly to Bond Projects and Park Grant**(75,000)**

| | | | |
|------------------|------------------|------------------|------------------|
| 3,865,961 | 3,727,547 | 3,406,678 | 3,399,792 |
|------------------|------------------|------------------|------------------|

City of Grand Terrace
Adopted Budget: FY 2012-13

Revenue - Other City Funds

Budget through June 30, 2013

REVENUE - Other City Funds

| | Actual June 30 2010 Column 1 | Actual June 30 2011 Column 2 | Amended Budget June 30 2012 Column 3 | Adopted Budget June 30 2013 Column 4 |
|--|---------------------------------------|---------------------------------------|--|--|
| Revenue: | | | | |
| Fund: 09 CHILD CARE CENTER FUND | | | | |
| 09-440-21 TINY TOT PROGRAM | 58,868 | 67,380 | 61,760 | 86,512 |
| 09-440-23 AFTER SCHOOL PROGRAM G/T & T/V | 223,682 | 236,329 | 252,990 | 289,296 |
| 09-440-28 PRE-SCHOOL PROGRAM | 677,322 | 621,710 | 687,300 | 670,498 |
| 09-300-22 COUNTY GRANTS | 0 | 0 | 35,000 | 0 |
| Fund: 09 Total Child Care Revenue: | \$ 959,872 | \$ 925,419 | \$ 1,037,050 | \$ 1,046,306 |
| Fund: 11 STREET FUND | | | | |
| 11-600-01 INVESTMENT EARNINGS | 4,153 | 4,446 | 2,000 | 2,000 |
| 11-800-04 ARTERIAL IMPROVEMENT FEE | 48,842 | 425,972 | 5,000 | 5,000 |
| 11-800-05 TRAFFIC SIGNAL IMPROVEMENT FEE | 5,152 | 37,568 | 0 | 0 |
| Fund: 11 Total Revenue: | 58,147 | 467,986 | 7,000 | 7,000 |
| Fund: 12 STORM DRAIN IMPROVEMENT | | | | |
| 12-600-01 INVESTMENT EARNINGS | 361 | 249 | 350 | 350 |
| 12-800-01 CAPITAL IMPROVEMENT FEES | 3,503 | 2,234 | 0 | 0 |
| Fund: 12 Total Revenue: | 3,864 | 2,483 | 350 | 350 |
| Fund: 13 PARK FUND | | | | |
| 13-600-01 INVESTMENT EARNINGS | 1,227 | 881 | 1,100 | 1,100 |
| 13-800-01 CAPITAL IMPROVEMENT FEES | 506 | 7,241 | 6,000 | 6,000 |
| Fund: 13 Total Revenue: | 1,733 | 8,122 | 7,100 | 7,100 |
| Fund: 14 SLESF (AB3229 COPS) | | | | |
| 14-300-01 AB3229 COPS ALLOCATION | 102,840 | 100,000 | 100,000 | 100,000 |
| 14-600-01 INVESTMENT EARNINGS | 1 | 95 | 0 | 0 |
| 14-800-00 TRANSFER IN | 183,185 | 0 | 0 | 0 |
| Fund: 14 Total Revenue: | 286,026 | 100,095 | 100,000 | 100,000 |
| Fund: 15 AIR QUALITY IMPROVEMENT FUND | | | | |
| 15-300-01 AQMD/DMV FEE - SUBVENTION | 13,839 | 14,151 | 14,000 | 14,000 |
| 15-600-01 INVESTMENT EARNINGS | 341 | 218 | 250 | 250 |
| Fund: 15 Total Revenue: | 14,180 | 14,369 | 14,250 | 14,250 |
| Fund: 16 GAS TAX FUND | | | | |
| 16-300-02 TRAFFIC CONGESTION RELIEF -PROP 42 | 113,478 | 0 | 0 | 0 |
| 16-300-20 HIGHWAY USER TAX 2103 | 0 | 107,888 | 134,105 | 134,105 |
| 16-300-21 GAS TAX - 2105 | 68,475 | 70,145 | 62,130 | 62,130 |
| 16-300-22 GAS TAX - 2106 | 46,997 | 48,851 | 46,360 | 46,360 |
| 16-300-23 GAS TAX - 2107 | 91,264 | 90,837 | 88,150 | 88,150 |
| 16-300-24 GAS TAX - 2107.5 | 3,000 | 3,000 | 3,000 | 3,000 |
| 16-600-01 INVESTMENT EARNINGS | 60 | 180 | 0 | 0 |
| 16-800-00 TRANSFERS IN | 100,000 | 0 | 0 | 0 |
| 16-800-10 SWEEP FEE & PAVEMENT MGMT TRANSFER | 34,742 | 38,836 | 59,660 | 91,520 |
| Fund: 16 Total Revenue: | 458,016 | 359,738 | 393,405 | 425,265 |

City of Grand Terrace

Rev 6/21/12

REVENUE - Other City Funds

| | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
|---|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| | Column 1 | Column 2 | Column 3 | Column 4 |
| Revenue: | | | | |
| Fund: 17 TRAFFIC SAFETY FUND | | | | |
| 17-300-01 REIMB CROSSING GUARD -C.U.S.D. | 9,233 | 0 | 0 | 0 |
| 17-500-03 VEHICLE CODE FINES | 207,197 | 80,517 | 70,000 | 70,000 |
| 17-600-01 INVESTMENT EARNINGS | 96 | (126) | 0 | 0 |
| 17-999-00 TRANSFER-IN | 0 | 0 | 1,500 | 1,500 |
| Fund: 17 Total Revenue: | 216,526 | 80,391 | 71,500 | 71,500 |
| Fund: 19 FACILITIES FUND | | | | |
| 19-600-01 INVESTMENT EARNINGS | 1,057 | 785 | 200 | 200 |
| 19-800-01 GENERAL FACILITIES DEV FEE | 2,064 | 1,102 | 0 | 0 |
| 19-800-02 PUBLIC FACILITIES DEV FEE | 0 | 674 | 0 | 0 |
| Fund: 19 Total Revenue: | 3,121 | 2,561 | 200 | 200 |
| Fund: 20 MEASURE "I" FUND | | | | |
| 20-300-01 MEASURE I - 1/2CENT SALES TAX | 138,111 | 154,208 | 140,000 | 140,000 |
| 20-300-03 STIMULUS GRANT FUNDS | 0 | 162,472 | 76,413 | 10,000 |
| 20-600-01 INVESTMENT EARNINGS | 413 | 601 | 500 | 500 |
| Fund: 20 Total Revenue: | 138,524 | 317,281 | 216,913 | 150,500 |
| Fund: 21 WASTE WATER DISPOSAL FUND | | | | |
| 21-400-20 SERVICE CHARGE | 1,507,970 | 1,485,912 | 1,468,800 | 1,468,800 |
| 21-400-23 DELINQ SVC CHG/TAX ROLL | 0 | 0 | 500 | 500 |
| 21-400-25 SEWER CONNECTION FEES -G.T. | 300 | 300 | 12,000 | 12,000 |
| 21-600-01 INVESTMENT EARNINGS | 15,282 | 9,580 | 12,000 | 12,000 |
| 21-600-11 INVESTMENT EARNINGS: RESERVE | 48 | 779 | 2,000 | 2,000 |
| Fund: 21 Total Revenue: | 1,523,601 | 1,496,571 | 1,495,300 | 1,495,300 |
| Fund: 22 CDBG | | | | |
| 22-300-08 COMMUNITY DEV BLOCK GRANT | 0 | 105,000 | 110,100 | 43,933 |
| 22-300-11 CDBG PROJECTS | 0 | 147,469 | 0 | 0 |
| Fund: 22 Total Revenue: | 0 | 252,469 | 110,100 | 43,933 |
| Fund: 26 LNDSCP & LGTG ASSESSMENT DIST | | | | |
| 26-100-01 TAX ROLL ASSESSMENTS | 5,928 | 5,671 | 5,635 | 5,635 |
| 26-100-02 PICO/ORIOLE ASSESSMENT DIST | 4,484 | 5,575 | 5,100 | 5,100 |
| 26-100-03 FORREST CITY/II ASSESS.DIST | 1,217 | 1,838 | 3,600 | 3,600 |
| 26-103-01 PENALTY & INTEREST | 58 | 239 | 0 | 0 |
| Fund: 26 Total Revenue: | 11,687 | 13,322 | 14,335 | 14,335 |
| Fund: 41 PUB FIN AUTH DEBT SERVICE FUND | | | | |
| 41-100-01 BOND PROCEEDS | 1,881,286 | 0 | 0 | 0 |
| 41-100-03 MISCELLANEOUS REVENUE | 46,223 | 0 | 0 | 0 |
| Fund: 41 Total Revenue: | 1,927,509 | 0 | 0 | 0 |
| TOTAL OTHER CITY FUNDS: | 5,602,807 | 4,040,807 | 3,467,503 | 3,376,039 |

REVENUE - Other City Funds

| | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
|----------|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| Revenue: | Column 1 | Column 2 | Column 3 | Column 4 |

Capital Project Funds

Fund: 44 CAPITAL PROJECT - BIKE LANE

| | | | | |
|--|----------------|----------|----------|----------|
| 44-300-01 TDA-LTF ARTICLE 3 GRANT-BIKE/P | 98,187 | 0 | 0 | 0 |
| 44-800-00 TRANSFERS IN - LOCAL MATCH | 47,198 | 0 | 0 | 0 |
| Fund: 44 Total Revenue: | 145,385 | 0 | 0 | 0 |

Fund: 46 CAPITAL IMPROVEMENTS - STREETS

| | | | | |
|--|---------------|----------------|----------------|----------------|
| 46-300-08 COMMUNITY DEV BLOCK GRANT | 0 | 147,469 | 0 | 0 |
| 46-300-15 TRANSFER-CONTRIB FROM STRT FND | 3,669 | 0 | 290,600 | 255,500 |
| 46-300-16 CONTRIBUTION-GAS TAX FUND | 68,114 | 0 | 50,000 | 29,000 |
| 46-300-20 CONTRIBUTION-MEASURE I FD | 0 | 162,472 | 182,676 | 254,000 |
| 46-300-21 TRANSFER FROM CRA | 0 | 48,572 | 89,000 | 0 |
| 46-600-01 INVESTMENT EARNINGS | 0 | 0 | 0 | 0 |
| 46-700-01 MISCELLANEOUS REVENUE | 0 | 70,000 | 0 | 0 |
| 46-700-26 FEDERAL HWY REIMBURSEMENTS | 0 | 0 | 246,000 | 0 |
| Fund: 46 Total Revenue: | 71,783 | 428,513 | 858,276 | 538,500 |

Fund: 47 CAP.PRJ. BARTON/COLTON BRIDGE

| | | | | |
|------------------------------------|----------------|----------|---------------|----------|
| 47-100-01 CONTRIB FROM MEAS I | 58,000 | 0 | 0 | 0 |
| 47-100-02 CONTRIB - CITY OF COLTON | 20,385 | 0 | 0 | 0 |
| 47-100-03 STATE GRANT FUNDS | 124,212 | 0 | 0 | 0 |
| 47-900-99 TRANSFER IN | 9,060 | 0 | 94,088 | 0 |
| Fund: 47 Total Revenue: | 211,657 | 0 | 94,088 | 0 |

Fund: 48 CAPITAL PROJECTS FUND

| | | | | |
|--------------------------------|----------|----------|----------------|------------------|
| 48-300-10 STATE GRANTS | 0 | 0 | 953,207 | 1,358,540 |
| Fund: 48 Total Revenue: | 0 | 0 | 953,207 | 1,358,540 |

Fund: 50 CAPITAL PROJECTS FUND- Bond Proceeds

| | | | | |
|--|----------|----------|----------|----------------|
| 50-900-99 TRANSFER IN (From Bond Proceeds) | 0 | 0 | 0 | 655,000 |
| Fund: 50 Total Revenue: | 0 | 0 | 0 | 655,000 |

TOTAL CAPITAL PROJECT FUNDS:

| | | | |
|----------------|----------------|------------------|------------------|
| 428,826 | 428,513 | 1,905,571 | 2,552,040 |
|----------------|----------------|------------------|------------------|

City of Grand Terrace
Adopted Budget: FY 2012-13

Expenditures - Other City Funds

Budget through June 30, 2013

Other Funds:

| Expenditures | | | |
|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |

Other City Funds

Fund: 09 Child Care Center Fund

| | | | | | |
|--------------------------------|----------------------------------|------------------|----------------|------------------|------------------|
| 09-440-110-000-000 | SALARIES/WAGES | 532,171 | 521,567 | 521,800 | 521,800 |
| 09-440-138-000-000 | MEDICARE/FICA | 11,841 | 11,423 | 11,015 | 9,295 |
| 09-440-139-000-000 | EMPLOYEE BENEFIT PLAN | 65,683 | 58,991 | 59,495 | 59,495 |
| 09-440-140-000-000 | RETIREMENT PLAN | 106,067 | 103,354 | 101,400 | 103,350 |
| 09-440-141-000-000 | S U I | 10,435 | 12,537 | 11,720 | 11,720 |
| 09-440-142-000-000 | HEALTH/LIFE INSURANCE | 28,173 | 27,878 | 29,235 | 29,960 |
| 09-440-143-000-000 | WORKERS COMP.INSURANCE | 12,521 | 11,520 | 14,270 | 18,525 |
| 09-440-210-000-000 | OFFICE EXPENSE | 1,734 | 1,696 | 1,800 | 1,300 |
| 09-440-219-000-000 | OFFICE FURNITURE/MINOR EQUIP. | 812 | 3,273 | 3,155 | 1,955 |
| 09-440-220-000-000 | FOOD/LUNCH AND SNACKS | 30,575 | 31,098 | 32,200 | 30,200 |
| 09-440-221-000-000 | TINY TOT PROGRAM | 1,744 | 1,215 | 2,060 | 2,000 |
| 09-440-223-000-000 | SCHOOL AGE PROGRAM | 3,439 | 3,055 | 4,820 | 4,000 |
| 09-440-225-000-000 | HOLIDAY DAY CAMP | 78 | 82 | 200 | 200 |
| 09-440-228-000-000 | PRE-SCHOOL PROGRAMS | 14,623 | 11,562 | 13,560 | 11,000 |
| 09-440-230-000-000 | ADVERTISING | 429 | 426 | 880 | 880 |
| 09-440-235-000-000 | COMMUNICATIONS | 4,930 | 6,036 | 5,500 | 5,500 |
| 09-440-238-000-000 | UTILITIES | 15,617 | 16,013 | 17,000 | 17,000 |
| 09-440-241-000-000 | RENT/LEASE FACILITY | 2,400 | 0 | 3,200 | 3,200 |
| 09-440-244-000-000 | CUSTODIAL SERVICE | 12,100 | 12,150 | 13,400 | 12,650 |
| 09-440-245-000-000 | MAINTENANCE-BLDG & GROUNDS | 3,327 | 2,816 | 4,460 | 2,500 |
| 09-440-246-000-000 | MAINT/OPERATION OF EQUIPMENT | 2,777 | 3,636 | 3,500 | 1,500 |
| 09-440-247-000-000 | SECURITY/FIRE SYSTEM MAINT | 1,500 | 1,500 | 1,500 | 1,500 |
| 09-440-270-000-000 | TRAVEL, CONFERENCES & MEETING | 1,745 | 150 | 2,060 | 0 |
| 09-440-271-000-000 | MILEAGE | 0 | 0 | 200 | 200 |
| 09-440-272-000-000 | FUEL & VEHICLE MAINTENANCE | 1,577 | 2,468 | 3,200 | 2,000 |
| 09-440-700-000-000 | COMPUTER EQUIPMENT | 567 | 556 | 2,000 | 1,000 |
| 09-440-708-000-000 | GRANT EXPENDITURES | 0 | 0 | 800 | 0 |
| 09-950-310-000-000 | FACILITY IMPROVEMENTS | 0 | 0 | 34,200 | 0 |
| 09-999-998-440-000 | O/H COST ALLOCATION - CHILD CARI | 235,319 | 149,686 | 213,253 | 198,867 |
| Child Care Center Total | | 1,102,180 | 994,686 | 1,111,883 | 1,051,597 |

Fund: 11 STREET FUND

| | | | | | |
|------------------------------------|----------------------------|--------------|---------------|----------------|----------------|
| 11-999-998-000-000 | TSF-IN(OUT) O/H COST ALLOC | 943 | 13,746 | 17,011 | 49,284 |
| 11-999-999-000-000 | OPERATING TRANSFER OUT | 6,883 | 0 | 290,600 | 317,000 |
| Fund: 11 Total Expenditure: | | 7,826 | 13,746 | 307,611 | 366,284 |

Fund: 12 STORM DRAIN FUND

| | | | | | |
|------------------------------------|----------------------------|---------------|----------|----------|----------|
| 12-903-701-000-000 | NPDES AGREEMENT | 10,580 | 0 | 0 | 0 |
| 12-999-998-000-000 | TSF-IN(OUT) O/H COST ALLOC | 3,464 | 0 | 0 | 0 |
| Fund: 12 Total Expenditure: | | 14,044 | 0 | 0 | 0 |

Fund: 13 PARK FUND

| | | | | | |
|------------------------------------|---------------------------------|---------------|----------|---------------|---------------|
| 13-445-706-000-000 | FIELD REHAB - PICO PARK | 0 | 0 | 15,000 | 15,000 |
| 13-445-710-000-000 | ORANGE GROVE PARKWAY | 39,517 | 0 | 0 | 0 |
| 13-999-998-000-000 | TSF-IN(OUT) O/H COST ALLOC PARK | 7,697 | 0 | 2,716 | 2,385 |
| Fund: 13 Total Expenditure: | | 47,214 | 0 | 17,716 | 17,385 |

Other Funds:

| Expenditures | | | |
|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |

Fund: 14 SLESF (AB3229 COPS)

| | | | | |
|--|----------------|----------------|----------------|----------------|
| 14-411-256-000-000 CONTRACTUAL SERVICES - COUNTY | 285,525 | 99,595 | 100,000 | 99,500 |
| 14-999-998-000-000 TSF-IN(OUT) O/H COST ALLOC | 500 | 500 | 0 | 500 |
| Fund: 14 Total Expenditure: | 286,025 | 100,095 | 100,000 | 100,000 |

Fund: 15 AIR QUALITY IMPROVEMENT FUND

| | | | | |
|--|------------|---------------|----------------|----------|
| 15-500-110-000-000 SALARIES/WAGES | 0 | 673 | (1,600) | 0 |
| 15-500-601-000-000 ELECTRICAL VEHICLE/STATIONS | 297 | 0 | 0 | 0 |
| 15-500-705-000-000 VEHICLES/CAPITAL EQUIPMENT | 0 | 31,876 | 0 | 0 |
| 15-999-998-000-000 TSF-IN(OUT) O/H COST ALLOC | 41 | 1,627 | 0 | 0 |
| Fund: 15 Total Expenditure: | 338 | 34,176 | (1,600) | 0 |

Fund: 16 GAS TAX FUND

| | | | | |
|--|----------------|----------------|----------------|----------------|
| 16-175-110-000-000 SALARIES/WAGES | 104,963 | 94,148 | 62,483 | 57,350 |
| 16-175-115-000-000 OVERTIME | 538 | 4,802 | 5,000 | 5,000 |
| 16-175-138-000-000 MEDICARE/FICA | 1,562 | 1,601 | 910 | 835 |
| 16-175-139-000-000 EMPLOYEE BENEFIT PLAN | 18,869 | 16,253 | 11,317 | 10,380 |
| 16-175-140-000-000 RETIREMENT PLAN | 23,091 | 19,734 | 13,691 | 12,800 |
| 16-175-141-000-000 SUI | 448 | 976 | 658 | 545 |
| 16-175-142-000-000 HEALTH/LIFE INSURANCE | 10,977 | 10,804 | 7,935 | 6,655 |
| 16-175-143-000-000 WORKERS COMP INSURANCE | 2,787 | 1,912 | 1,717 | 2,035 |
| 16-175-273-000-000 AUTO ALLOWANCE | 0 | 210 | 210 | 420 |
| 16-510-238-000-000 UTILITIES (ELECTRICITY) | 75,428 | 76,300 | 81,250 | 82,450 |
| 16-510-255-000-000 TRAFFIC SIGNAL MAINTENANCE | 12,353 | 10,062 | 15,000 | 23,615 |
| 16-900-220-000-000 SPECIAL DEPARTMENTAL EXPENSE | 1,312 | 538 | 550 | 550 |
| 16-900-254-000-000 STREET SWEEPING | 49,606 | 49,350 | 54,000 | 54,000 |
| 16-900-257-000-000 CONTRACTUAL SVC - PATCHING | 2,650 | 22,227 | 53,630 | 53,630 |
| 16-900-258-000-000 CONTRACTUAL SVC-OTHER | 17 | 0 | 0 | 0 |
| 16-900-260-000-000 CONTRACTUAL SVS-ARCH BARR REI | 17,474 | 0 | 0 | 0 |
| 16-900-999-000-000 TRANSFER OUT | 68,114 | 0 | 50,000 | 29,000 |
| 16-999-998-000-000 TSF-IN(OUT) O/H COST ALLOC | 31,059 | 43,514 | 33,865 | 44,015 |
| Fund: 16 Total Expenditure: | 421,249 | 352,431 | 392,216 | 383,280 |

Fund: 17 TRAFFIC SAFETY FUND

| | | | | |
|---|----------------|---------------|---------------|---------------|
| 17-900-255-000-000 Contract Svcs | 82,226 | 54,950 | 49,000 | 49,000 |
| 17-910-110-000-000 SALARIES/WAGES | 7,018 | 7,281 | 1,285 | 0 |
| 17-910-138-000-000 MEDICARE/FICA | 537 | 546 | 100 | 0 |
| 17-910-140-000-000 RETIREMENT PLAN | 0 | 62 | 0 | 0 |
| 17-910-141-000-000 S U I | 285 | 398 | 75 | 0 |
| 17-910-143-000-000 WORKERS COMP.INSURANCE | 165 | 168 | 40 | 0 |
| 17-999-998-000-000 TSF-IN(OUT) O/H COST ALLOC | 11,838 | 4,525 | 3,313 | 4,640 |
| 17-999-999-000-000 TRANSFER TO COPS FUND 14 | 45,000 | 0 | 0 | 0 |
| Fund: 17 Total Expenditure: | 147,070 | 67,930 | 53,813 | 53,640 |

Fund: 19 FACILITIES FUND

| | | | | |
|------------------------------------|----------|----------|----------|----------|
| 19-xxx-xx | 0 | 0 | 0 | 0 |
| Fund: 19 Total Expenditure: | 0 | 0 | 0 | 0 |

Other Funds:

| Expenditures | | | |
|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |

Fund: 20 MEASURE "I" FUND

| | | | | | |
|------------------------------------|--------------------------------|----------------|----------------|----------------|----------------|
| 20-200-708-000-000 | MICHIGAN - REHAB | 790 | 0 | 40,000 | 0 |
| 20-200-717-000-000 | CITY-WIDE SLURRY PROGRAM | 0 | 0 | 17,000 | 17,000 |
| 20-200-722-000-000 | CRACK SEALING PROGRAM | 0 | 0 | 24,000 | 24,000 |
| 20-200-723-000-000 | CITY-WIDE STRIPING PROGRAM | 0 | 0 | 7,000 | 7,000 |
| 20-200-725-000-000 | TRAFFIC SIGNAL LA CADENA/BARTO | 0 | 70,000 | 0 | 0 |
| 20-999-998-000-000 | TSF-IN(OUT) O/H COST ALLOC | 11,000 | 32,746 | 24,072 | 15,605 |
| 20-999-999-000-000 | OPERATING TRANSFER OUT - F47 | 58,000 | 0 | 0 | 0 |
| 20-999-999-001-000 | OPERATING TRANSFER OUT - F46 | 0 | 162,472 | 182,676 | 192,000 |
| 20-999-999-002-000 | OPERATING TRANSFER OUT - F44 | 43,984 | 0 | 0 | 0 |
| Fund: 20 Total Expenditure: | | 113,774 | 265,218 | 294,748 | 255,605 |

Fund: 21 WASTE WATER DISPOSAL FUND

| | | | | | |
|--------------------|------------------------------|-----------|-----------|-----------|-----------|
| 21-140-250-000-000 | PROFESSIONAL SERVICES | 0 | 7,958 | 0 | 0 |
| 21-175-110-000-000 | SALARIES/WAGES | 0 | 49,939 | 38,093 | 14,385 |
| 21-175-115-000-000 | OVERTIME | 0 | 1,283 | 1,500 | 1,500 |
| 21-175-138-000-000 | MEDICARE/FICA | 0 | 871 | 555 | 210 |
| 21-175-139-000-000 | EMPLOYEE BENEFIT PLAN | 0 | 8,808 | 6,899 | 2,605 |
| 21-175-140-000-000 | RETIREMENT PLAN | 0 | 10,700 | 8,348 | 3,210 |
| 21-175-141-000-000 | SUI | 0 | 468 | 347 | 155 |
| 21-175-142-000-000 | HEALTH/LIFE INSURANCE | 0 | 4,909 | 4,165 | 1,865 |
| 21-175-143-000-000 | WORKERS COMP.INSURANCE | 0 | 992 | 1,041 | 515 |
| 21-175-210-000-000 | OFFICE EXPENSE | 0 | 74 | 618 | 618 |
| 21-175-246-000-000 | MAINT/OPERATION OF EQUIPMENT | 0 | 0 | 600 | 600 |
| 21-175-250-000-000 | PROFESSIONAL SERVICES | 0 | 0 | 2,000 | 2,000 |
| 21-175-255-000-000 | CONTRACTUAL SERVICES | 0 | 0 | 34,920 | 25,040 |
| 21-175-270-000-000 | TRAVEL/CONFERENCES/MEETINGS | 0 | 200 | 0 | 0 |
| 21-175-271-000-000 | MILEAGE | 0 | 77 | 0 | 0 |
| 21-175-273-000-000 | AUTO ALLOWANCE | 0 | 630 | 420 | 420 |
| 21-570-802-000-000 | PAYMENTS/WST.WTR.TREATMENT | 1,197,163 | 1,193,540 | 1,200,000 | 1,200,000 |
| 21-572-110-000-000 | SALARIES/WAGES | 55,834 | 0 | 0 | 0 |
| 21-572-115-000-000 | OVERTIME | 521 | 0 | 0 | 0 |
| 21-572-138-000-000 | MEDICARE/FICA | 977 | 0 | 0 | 0 |
| 21-572-139-000-000 | EMPLOYEE BENEFIT PLAN | 10,059 | 0 | 0 | 0 |
| 21-572-140-000-000 | RETIREMENT PLAN | 12,305 | 0 | 0 | 0 |
| 21-572-141-000-000 | S U I | 358 | 0 | 0 | 0 |
| 21-572-142-000-000 | HEALTH/LIFE INSURANCE | 3,965 | 0 | 0 | 0 |
| 21-572-143-000-000 | WORKERS COMP.INSURANCE | 1,436 | 0 | 0 | 0 |
| 21-572-210-000-000 | OFFICE EXPENSE | 161 | 0 | 0 | 0 |
| 21-572-246-000-000 | MAINT/OPERATION OF EQUIP. | 522 | 0 | 0 | 0 |
| 21-572-255-000-000 | CONTRACTUAL SERVICES | 15,174 | 14,795 | 0 | 0 |
| 21-573-602-000-000 | SEWER RODDING/MAINTAINANCE | 25,292 | 1,935 | 15,000 | 15,000 |
| 21-573-603-000-000 | VIDEO INSPECTION -PIPES | 0 | 0 | 12,500 | 12,500 |
| 21-573-604-000-000 | DEPRECIATION EXPENSE | 88,570 | 0 | 99,000 | 99,000 |
| 21-573-605-000-000 | LAB TESTING | 0 | 11,084 | 12,500 | 25,000 |
| 21-573-704-000-000 | FLOW METER EQUIPMENT | 0 | 800 | 100,000 | 100,000 |
| 21-625-110-000-000 | SALARIES/WAGES | 0 | 0 | 11,760 | 20,620 |
| 21-625-138-000-000 | MEDICARE/FICA | 0 | 0 | 170 | 300 |
| 21-625-139-000-000 | EMPLOYEE BENEFIT PLAN | 0 | 0 | 2,130 | 3,735 |
| 21-625-140-000-000 | RETIREMENT SYSTEM | 0 | 0 | 2,575 | 4,605 |
| 21-625-141-000-000 | SUI | 0 | 0 | 85 | 150 |
| 21-625-142-000-000 | HEALTH/LIFE INSURANCE | 0 | 0 | 1,025 | 1,870 |
| 21-625-143-000-000 | WORKERS COMP. INSURANCE | 0 | 0 | 325 | 735 |

Other Funds:

| | | Expenditures | | | |
|---|-------------------------------|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| | | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| 21-625-210-000-000 | OFFICE EXPENSE | 0 | 0 | 190 | 190 |
| 21-625-220-000-000 | SPECIAL DEPARTMENTAL EXPENSE | 0 | 0 | 13,500 | 13,500 |
| 21-625-230-000-000 | ADVERTISING | 0 | 0 | 300 | 300 |
| 21-625-246-000-000 | MAINTENANCE OPERATIONS.EQUIPM | 0 | 0 | 3,300 | 3,300 |
| 21-625-268-000-000 | TRAINING | 0 | 0 | 75 | 75 |
| 21-625-271-000-000 | MILEAGE | 0 | 0 | 190 | 190 |
| 21-625-273-000-000 | AUTO ALLOWANCE | 0 | 0 | 252 | 252 |
| 21-999-998-000-000 | TSF-IN(OUT) O/H COST ALLOC | 157,454 | 107,939 | 131,440 | 157,448 |
| 21-999-999-000-000 | OPERATING TRANSFER OUT - F16 | 100,000 | 0 | 0 | 0 |
| Fund: 21 Total Expenditure: | | 1,669,792 | 1,417,002 | 1,705,823 | 1,711,893 |
| | | | | | |
| Fund: 22 CDBG | | | | | |
| 22-425-301-000-000 | CITY HALL IMPROVEMENTS | 0 | 7,550 | 53,092 | 0 |
| 22-425-302-000-000 | SENIOR HOME REPAIR | 0 | 0 | 39,017 | 0 |
| 22-425-305-000-000 | FAMILY SERVICES | 0 | 0 | 4,995 | 0 |
| 22-425-307-000-000 | CODE ENFORCEMENT | 0 | 0 | 8,000 | 27,933 |
| 22-425-308-000-000 | LIBRARY LITERACY PROGRAM | 0 | 0 | 4,996 | 10,000 |
| 22-425-309-000-000 | TIME FOR A CHANGE FOUNDATION | 0 | 0 | 0 | 6,000 |
| 22-999-999-000-000 | OPERATING TRANSFER OUT | 0 | 252,469 | 0 | 0 |
| Fund: 22 Total Expenditure: | | 0 | 260,019 | 110,100 | 43,933 |
| | | | | | |
| Fund: 26 LNDSCP & LGTG ASSESSMENT DIST | | | | | |
| 26-600-110-000-000 | SALARIES/WAGES | 0 | 10,992 | 0 | 0 |
| 26-600-238-000-000 | UTILITIES - ST LIGHTING | 598 | 598 | 800 | 800 |
| 26-600-239-000-000 | UTILITIES - WATER | 1,402 | 1,110 | 800 | 800 |
| 26-600-245-000-000 | LANDSCAPE MAINTENANCE | 0 | 0 | 70 | 2,000 |
| 26-600-250-000-000 | LEGAL FEES | 1,400 | 1,200 | 1,200 | 1,200 |
| 26-600-257-000-000 | ENGINEERING FEES | 0 | 381 | 447 | 447 |
| 26-601-110-000-000 | SALARIES/WAGES | 0 | 5,497 | 0 | 0 |
| 26-601-238-000-000 | UTILITIES - ST LIGHTING | 498 | 498 | 600 | 800 |
| 26-601-239-000-000 | UTILITIES - WATER | 283 | 268 | 500 | 500 |
| 26-601-250-000-000 | LEGAL FEES | 1,249 | 1,663 | 1,049 | 1,049 |
| 26-601-257-000-000 | ENGINEERING FEES | 0 | 130 | 440 | 440 |
| 26-602-238-000-000 | UTILITIES - ST LIGHTING | 697 | 697 | 866 | 866 |
| 26-602-239-000-000 | UTILITIES - WATER | 0 | 0 | 251 | 251 |
| 26-602-250-000-000 | LEGAL FEES | 451 | 0 | 0 | 0 |
| 26-602-257-000-000 | ENGINEERING FEES | 0 | 0 | 99 | 99 |
| 26-999-998-000-000 | TSF-IN(OUT) O/H COST ALLOC | 901 | 3,752 | 1,111 | 3,883 |
| 26-999-999-000-000 | TRANSFER OUT | 0 | 0 | 5,000 | 5,000 |
| Fund: 26 Total Expenditure: | | 7,479 | 26,785 | 13,233 | 18,135 |
| | | | | | |
| TOTAL OTHER CITY FUNDS: | | 3,816,991 | 3,532,088 | 4,105,543 | 4,001,752 |

Other Funds:

| Expenditures | | | |
|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |

| |
|------------------------------|
| Capital Project Funds |
|------------------------------|

Fund: 41 PUB FIN AUTH DEBT SERVICE FUND

| | | | | |
|--|------------------|----------|----------|----------|
| 41-300-200-000-000 BOND REPAYMENTS - INTEREST | 68,670 | 0 | 0 | 0 |
| 41-300-201-000-000 BOND REPAYMENTS - PRINCIPAL | 2,239,286 | 0 | 0 | 0 |
| 41-300-250-000-000 PROFESSIONAL SERVICES | 62,904 | 0 | 0 | 0 |
| 41-999-999-000-000 TRANSFER OUT | 86 | 0 | 0 | 0 |
| Fund: 41 Total Expenditure: | 2,370,946 | 0 | 0 | 0 |

Fund: 44 CAPITAL PROJECT - BIKE LANE

| | | | | |
|--|----------------|----------|----------|----------|
| 44-400-623-000-000 MT VERNON - PICO TO RAVEN | 103,360 | 0 | 0 | 0 |
| Fund: 44 Total Expenditure: | 103,360 | 0 | 0 | 0 |

Fund: 46 CAPITAL IMPROVEMENTS - STREETS

| | | | | |
|---|---------------|----------------|----------------|----------------|
| 46-400-274-000-000 MICHIGAN/MAIN SIGNAL LIGHT | 990 | 0 | 255,000 | 255,500 |
| 46-400-275-000-000 GLENDORA STREET IMPROVEMENTS | 68,114 | 0 | 0 | 0 |
| 46-900-301-000-000 PUBLIC ALLEY PAVEMENT REHAB-PF | 495 | 7,390 | 0 | 0 |
| 46-900-302-000-000 MISC SIDEWALK REPAIRS-PRJ#70009 | 0 | 20,801 | 0 | 0 |
| 46-900-303-000-000 BARTON/PRESTON INTRST-PRJ#7000 | 550 | 5,863 | 0 | 0 |
| 46-900-304-000-000 BARTON ROAD PAVEMENT REHAB-P | 4,290 | 72,593 | 0 | 0 |
| 46-900-305-000-000 MICH AVE PAV REHAB PHASEI-PRJ#7 | 0 | 50,656 | 0 | 0 |
| 46-900-306-000-000 MICH AVE PAV REHAB PHSEII-PRJ#70 | 0 | 0 | 94,632 | 0 |
| 46-900-310-002-000 GT ROAD CONSTRUCTION | 0 | 209,079 | 0 | 0 |
| 46-900-310-003-000 GT ROAD CONTINGENCY | 0 | 4,705 | 0 | 0 |
| 46-900-310-004-000 GT ROAD PROJECT MANAGEMENT | 0 | 25,600 | 0 | 0 |
| 46-900-311-000-000 MICHIGAN WIDENING (VB to COMMEF | 0 | 0 | 124,600 | 124,000 |
| 46-900-312-000-000 DEC. 2010 WINTER STORM DAMAGE | 0 | 0 | 246,000 | 0 |
| 46-900-313-000-000 PICO ST.- REPAVING | 0 | 0 | 88,044 | 0 |
| 46-900-314-000-000 IOWA-MAIN ST. TRAFFIC SIGNAL | 0 | 0 | 50,000 | 0 |
| 46-900-315-000-000 ROBIN WAY & WARBLER AVE - PAVIN | 0 | 0 | 0 | 159,000 |
| Fund: 46 Total Expenditure: | 74,439 | 396,686 | 858,276 | 538,500 |

Fund: 47 CAP.PRJ. BARTON/COLTON BRIDGE

| | | | | |
|---|----------------|---------------|---------------|----------|
| 47-400-250-000-000 CONSTRUCTION CONTRACT | 6,005 | 0 | 94,088 | 0 |
| 47-400-250-001-000 PRELIMINARY ENGINEERING | 31,642 | 26,583 | 0 | 0 |
| 47-400-250-003-000 RIGHT OF WAY ACQUISITION | 92,460 | 0 | 0 | 0 |
| 47-400-250-005-000 HAZ MAT SURVEY | 9,006 | 0 | 0 | 0 |
| Fund: 47 Total Expenditure: | 139,114 | 26,583 | 94,088 | 0 |

Fund: 48 CAPITAL PROJECTS FUND

| | | | | |
|---|----------|----------|----------------|------------------|
| 48-600-325-000-000 WEST SIDE PARK | 0 | 0 | 595,000 | 0 |
| 48-600-325-003-000 WEST SIDE PARK -CONSTRUCTION M | 0 | 0 | 177,093 | 1,358,540 |
| Fund: 48 Total Expenditure: | 0 | 0 | 772,093 | 1,358,540 |

Fund: 50 CAPITAL PROJECTS FUND- Bond Proceeds

| | | | | |
|--|----------|----------|----------------|----------------|
| 50-xxx-xx MICHIGAN STREET DESIGN AND ROW | 0 | 0 | 428,695 | 480,000 |
| 50-xxx-xx Staff Project Time | 0 | 0 | 0 | 75,000 |
| 50-xxx-xx Barton Road Infrastructure | 0 | 0 | 0 | 100,000 |
| 50-xxx-xx Project Area Land Assembly | 0 | 0 | 0 | 0 |
| Fund: 50 Total Expenditure | 0 | 0 | 428,695 | 655,000 |

TOTAL CAPITAL PROJECT FUNDS:

| | | | |
|------------------|----------------|------------------|------------------|
| 2,687,858 | 423,270 | 2,153,152 | 2,552,040 |
|------------------|----------------|------------------|------------------|

Other Funds:

| Expenditures | | | |
|------------------------------------|------------------------------------|--|--|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |

City of Grand Terrace
Adopted Budget: FY 2012-13

Revenue - Successor Agency Funds

Budget through June 30, 2013

| City of Grand Terrace | | | | Rev 6/21/12 |
|---|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| Successor Agency Funds | | | | |
| | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Revenue: | Column 1 | Column 2 | Column 3 | Column 4 |
| Fund: 31 GT RDA OBLIGATION RETIREMENT FUND | | | | |
| 31-100-00 PROPERTY TAX ALLOCATION | 0 | 0 | 0 | 4,386,945 |
| 31-600-01 INVESTMENT EARNINGS | 0 | 0 | 0 | 75,000 |
| Fund: 31 Total Revenue: | 0 | 0 | 0 | 4,461,945 |
| Fund: 32 CAPITAL PROJECTS FUND | | | | |
| 32-100-01 PROCEEDS FROM BOND ISSUE | 0 | 18,528,672 | 0 | 0 |
| 32-600-01 INVESTMENT EARNINGS | 675 | 7,035 | 0 | 0 |
| 32-600-05 RENTS | 50,318 | 56,948 | 46,000 | 0 |
| 32-700-01 MISCELLANEOUS REVENUE | 0 | 1,013 | 0 | 0 |
| 32-800-00 TRANSFER IN | 350,000 | 4,098,713 | 1,791,000 | 0 |
| Fund: 32 Total Revenue: | 400,993 | 22,692,381 | 1,837,000 | 0 |
| Fund: 33 DEBT SERVICE FUND | | | | |
| 33-100-07 SECURED TAXES, ORIGINAL | 737,836 | 623,600 | 632,850 | 0 |
| 33-100-08 CURRENT UNSECURED TAXES | 198,723 | 160,119 | 20,000 | 0 |
| 33-100-09 SECURED TAXES, REVISED | 4,858,597 | 3,962,359 | 4,400,595 | 0 |
| 33-100-10 SECURED & UNSECURED TAXES P/Y | 332,592 | 298,866 | 200,000 | 0 |
| 33-100-11 SUPPLEMENTAL PROP TAX/ORIGINAL | (2,377) | 3,438 | 0 | 0 |
| 33-100-12 SUPPLEMENTAL PROP TAX/REVISED | (29,890) | (626) | 5,000 | 0 |
| 33-100-13 HOMEOWNER PROP TX RLF/ORIGINAL | 17,818 | 41,155 | 17,900 | 0 |
| 33-100-14 HOMEOWNER PROP TX RLF/REVISED | 102,316 | 51,229 | 105,000 | 0 |
| 33-100-15 PENALTIES DELINQUENT TAXES | 99,225 | 64,843 | 25,000 | 0 |
| 33-100-99 TAX INCREMENT UNALLOCATED | 0 | (1,749,520) | 0 | 0 |
| 33-600-01 INVESTMENT EARNINGS | 48,298 | 30,071 | 38,000 | 0 |
| 33-700-10 PROCEEDS FROM DEBT | 0 | 1,757,800 | 0 | 0 |
| 33-700-99 TRANSFERS | 86 | 0 | 0 | 0 |
| 33-800-00 TRANSFER FROM LOW-MOD HOUSING | 608,688 | 619,301 | 608,513 | 0 |
| Fund: 33 Total Revenue: | 6,971,913 | 5,862,636 | 6,052,858 | 0 |
| Fund: 34 LOW INCOME HOUSING FUND | | | | |
| 34-100-16 20% SETASIDE | 1,579,178 | 1,301,246 | 1,263,360 | 0 |
| 34-100-99 TAX INCREMENT - UNALLOCATED | 0 | (459,072) | 0 | 0 |
| 34-400-01 INTEREST, LOW INC HSING LOANS | 1,210 | 619 | 1,200 | 0 |
| 34-400-02 PRINCIPAL, LOW INC HSING LOANS | 21,588 | 1,926 | 1,000 | 0 |
| 34-600-01 INVESTMENT EARNINGS | 7,222 | 3,629 | 15,000 | 0 |
| 34-600-15 SALE OF PROPERTY | 0 | 132,000 | 0 | 0 |
| Fund: 34 Total Revenue: | 1,609,197 | 980,349 | 1,280,560 | 0 |
| Fund: 37 CRA PROJECTS TRUST | | | | |
| 37-300-21 TRANSFER FROM CRA | 0 | 1,207,500 | 0 | 0 |
| Fund: 37 Total Revenue: | 0 | 1,207,500 | 0 | 0 |
| TOTAL SUCCESSOR AGENCY FUNDS: | 8,982,103 | 30,742,866 | 9,170,418 | 4,461,945 |

City of Grand Terrace
Adopted Budget: FY 2012-13

Expenditures - Successor Agency Funds

Budget through June 30, 2013

Other Funds:

| Expenditures | | | |
|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| Column 1 | Column 2 | Column 3 | Column 4 |

| |
|-------------------------------|
| Successor Agency Funds |
|-------------------------------|

Fund: 31 GT RDA OBLIGATION RETIREMENT FUND

31-999-xx TRANSFER IN

Fund: 31 Total Expenditure:

| | | | |
|----------|----------|----------|----------|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |

Fund: 32 CAPITAL PROJECTS FUND

| | | | | | |
|--------------------|-----------------------------------|---------|---------|---------|---------|
| 32-200-110-000-000 | SALARIES/WAGES | 114,407 | 167,330 | 111,460 | 106,830 |
| 32-200-115-000-000 | OVERTIME | 265 | 0 | 0 | 0 |
| 32-200-120-000-000 | AGENCY DIRECTORS' STIPENDS | 8,475 | 3,660 | 4,200 | 0 |
| 32-200-138-000-000 | MEDICARE/FICA | 1,960 | 2,914 | 1,675 | 1,550 |
| 32-200-139-000-000 | EMPLOYEE BENEFIT PLAN | 20,482 | 30,064 | 20,175 | 19,335 |
| 32-200-140-000-000 | RETIREMENT PLAN | 25,188 | 38,068 | 26,055 | 26,580 |
| 32-200-141-000-000 | STATE UNEMPLOYMENT INSURANCE | 448 | 867 | 695 | 500 |
| 32-200-142-000-000 | HEALTH/LIFE INSURANCE | 5,555 | 8,383 | 7,630 | 4,945 |
| 32-200-143-000-000 | WORKERS COMP.INSURANCE | 2,610 | 3,500 | 3,053 | 3,790 |
| 32-200-210-000-000 | OFFICE EXPENSE | 0 | 61 | 500 | 500 |
| 32-200-230-000-000 | ADVERTISING | 0 | 2,497 | 10,000 | 10,000 |
| 32-200-250-000-000 | PROFESSIONAL SERVICES | 13,948 | 96,417 | 70,000 | 70,000 |
| 32-200-251-000-000 | ATTORNEY-CRA | 85,219 | 62,031 | 60,000 | 60,000 |
| 32-200-255-000-000 | CONTRACTUAL SERVICES | 22,338 | 15,906 | 15,000 | 15,000 |
| 32-200-270-000-000 | TRAVEL/CONFERENCES/MEETINGS | 0 | 1,012 | 0 | 0 |
| 32-200-273-000-000 | AUTO ALLOWANCE | 0 | 4,790 | 2,610 | 3,840 |
| 32-370-110-000-000 | SALARIES/WAGES | 85,622 | 96,970 | 59,675 | 55,965 |
| 32-370-138-000-000 | MEDICARE/FICA | 1,506 | 1,641 | 865 | 610 |
| 32-370-139-000-000 | EMPLOYEE BENEFIT PLAN | 15,672 | 17,349 | 10,805 | 10,130 |
| 32-370-140-000-000 | RETIREMENT PLAN | 19,410 | 21,089 | 13,070 | 13,070 |
| 32-370-141-000-000 | SUI | 461 | 462 | 260 | 260 |
| 32-370-142-000-000 | HEALTH/LIFE INSURANCE | 4,744 | 5,864 | 3,155 | 2,690 |
| 32-370-143-000-000 | WORKERS COMP.INSURANCE | 1,942 | 2,053 | 1,642 | 1,990 |
| 32-370-210-000-000 | OFFICE EXPENSE | 20 | 0 | 0 | 0 |
| 32-370-213-000-000 | NEWSLETTER | 10,440 | 10,800 | 0 | 0 |
| 32-370-230-000-000 | ADVERTISING | 0 | 0 | 0 | 10,000 |
| 32-370-250-000-000 | PROFESSIONAL/SPECIAL SERVICES | 17,372 | 0 | 5,000 | 85,000 |
| 32-370-250-001-000 | LEGAL SETTLEMENTS | 0 | 105 | 0 | 0 |
| 32-370-255-000-000 | CONTRACTUAL SERVICES | 12,805 | 1,738 | 76,820 | 44,320 |
| 32-370-255-001-000 | PROFESSIONAL SERVICES | 8,813 | 0 | 0 | 0 |
| 32-370-270-000-000 | TRAVEL/CONFERENCES/MEETINGS | 1,709 | 0 | 0 | 0 |
| 32-370-273-000-000 | AUTO ALLOWANCE | 3,600 | 1,800 | 1,440 | 1,440 |
| 32-600-212-000-000 | TOWNE CENTER PROJECT | 72,327 | 17,763 | 0 | 0 |
| 32-600-214-000-000 | 21992 DeBERRY STREET | 49 | 0 | 0 | 0 |
| 32-600-215-000-000 | PARCEL # 1167-141-08-MICH & COMM | 399 | 0 | 0 | 0 |
| 32-600-301-000-000 | 22747 BARTON ROAD (OLD CIRCLE K | 15,875 | 366 | 0 | 0 |
| 32-600-302-000-000 | BARTON ROAD PROPERTY 22100-222 | 1,774 | 0 | 0 | 0 |
| 32-600-303-000-000 | STORM DRAIN PROJECT - CJUSD | 0 | 130,000 | 0 | 0 |
| 32-600-304-000-000 | COMMERCIAL EXTERIOR IMPROVEM | 52,357 | 52,214 | 220,429 | 0 |
| 32-600-305-000-000 | NEIGHBORHOOD IMPROVEMENT GR. | 31,295 | 9,682 | 39,035 | 0 |
| 32-600-307-000-000 | PROPERTY PURCHASE - VISTA GRAN | 18,890 | 121 | 0 | 0 |
| 32-600-308-000-000 | PURCHASE 0275-242-10-22100 BLK B, | 200,926 | 0 | 0 | 0 |
| 32-600-309-000-000 | COMMUNITY MESSAGE BOARD | 66,210 | 0 | 0 | 0 |
| 32-600-310-000-000 | GRAND TERRACE ROAD -REHAB | 24,041 | 0 | 0 | 0 |

Other Funds:

| | | Expenditures | | | |
|------------------------------------|------------------------------------|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| | | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| 32-600-311-000-000 | SENIOR CENTER KITCHEN PROJECT | 10,068 | 149,886 | 0 | 0 |
| 32-600-311-002-000 | SENIOR KITCHEN CONTINGENCY | 0 | 10,533 | 0 | 0 |
| 32-600-312-000-000 | BASEBALL FIELD PROJECT | 44,326 | 366,751 | 42,469 | 0 |
| 32-600-312-002-000 | BALLFIELD CONSTRUCTION CONTINGENCY | 0 | 6,356 | 0 | 0 |
| 32-600-312-003-000 | BALLFIELD CONSTRUCTION- MGMT | 0 | 57,635 | 0 | 0 |
| 32-600-313-000-000 | DOG PARK | 0 | 0 | 35,000 | 0 |
| 32-600-320-000-000 | LANDSCAPE PROJECTS- CITY BEAUTY | 111 | 37,940 | 0 | 0 |
| 32-600-321-000-000 | ROAD IMPRVMENTS/TRAFF CIRCULAT | 0 | 43,133 | 0 | 0 |
| 32-600-323-000-000 | MICH/BARTON/LAPAIX ST PUBLIC IMP | 0 | 325,982 | 535,671 | 0 |
| 32-600-323-002-000 | MICH/BARTON/LAPAIX ST PUB IMPV | 0 | 13,455 | 0 | 0 |
| 32-600-323-003-000 | MICH/BARTON/LAPAIX ST PUB IMPV | 0 | 53,722 | 0 | 0 |
| 32-600-323-004-000 | MICH/BARTN/LAPAIX PUB IMP PRJ M | 0 | 354 | 0 | 0 |
| 32-600-325-000-000 | WEST SIDE PARK | 0 | 3,350 | 0 | 0 |
| 32-600-325-199-000 | WEST SIDE PARK LABOR FORCE ALL | 0 | 7,365 | 0 | 0 |
| 32-600-327-000-000 | PURCHASE LOW MOD PROPERTIES | 0 | 0 | 0 | 463,167 |
| 32-600-999-000-000 | TRANSFER TO INVENTORY | (200,926) | 0 | 0 | 0 |
| 32-999-998-200-000 | TSF IN (OUT) O/H COST ALLOC-ADM | (51,454) | 16,216 | 0 | (23,908) |
| 32-999-998-370-000 | TSF IN (OUT) O/H COST ALLOC-ECON | 85,234 | 105,551 | 72,350 | 160,023 |
| 32-999-998-600-000 | COST ALLOCATION - PROJECTS | 0 | 0 | (11,783) | 0 |
| 32-999-999-000-000 | TRANSFER OUT | 0 | 2,075,307 | 183,088 | 0 |
| Fund: 32 Total Expenditure: | | 856,513 | 4,081,053 | 1,622,044 | 1,147,627 |

Fund: 33 DEBT SERVICE FUND

| | | | | | |
|------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 33-140-250-000-000 | PROFESSIONAL SERVICES | 0 | 49,978 | 15,500 | 40,000 |
| 33-300-206-000-000 | '97 COP LEASE PAYMENTS | 173,647 | 254,848 | 254,848 | 254,848 |
| 33-300-208-000-000 | 04 TA BONDS - INT | 215,150 | 1,831,925 | 104,625 | 104,625 |
| 33-300-208-001-000 | 04 TA BONDS - PRINC | 1,610,000 | 0 | 1,720,000 | 1,720,000 |
| 33-300-209-000-000 | 2011 TAX ALLOC BONDS - DEBT SER | 0 | 0 | 949,750 | 949,750 |
| 33-300-210-000-000 | TRUSTEE ADMIN FEES | 6,045 | 6,808 | 12,115 | 12,115 |
| 33-300-215-000-000 | COUNTY ADMIN FEE COLL PROP TAX | 95,680 | 75,985 | 96,000 | 0 |
| 33-300-250-000-000 | PROFESSIONAL SERVICES | 11,550 | 0 | 7,000 | 7,000 |
| 33-300-701-000-000 | ERAF TRANSFER | 2,289,449 | 526,510 | 88,310 | 0 |
| 33-400-705-000-000 | PASS-THROUGH EXPENDITURE | 1,951,455 | 1,901,198 | 1,820,830 | 0 |
| 33-400-705-250-000 | PASS-THOUGH STATUTORY | 131,106 | 98,842 | 107,915 | 0 |
| 33-400-706-000-000 | PASS-THROUGH CJUSD | 0 | 262,569 | 0 | 0 |
| 33-700-850-000-000 | RESIDUAL RECEIPTS SEC AGRMT CI | 0 | 0 | 0 | 300,000 |
| 33-999-998-000-000 | TSF IN(OUT) O/H COST ALLOCATION | 190,101 | 146,450 | 228,352 | 46,849 |
| 33-999-999-000-000 | TRANSFER OUT | 350,000 | 3,993,713 | 1,791,000 | 0 |
| Fund: 33 Total Expenditure: | | 7,024,183 | 9,148,825 | 7,196,245 | 3,435,187 |

Fund: 34 LOW INCOME HOUSING FUND

| | | | | | |
|--------------------|--------------------------------|---------|--------|--------|---|
| 34-140-250-000-000 | PROFESSIONAL SERVICES | 0 | 2,954 | 3,225 | 0 |
| 34-400-110-000-000 | SALARIES/WAGES | 115,094 | 87,360 | 77,495 | 0 |
| 34-400-115-000-000 | OVERTIME | 13 | 0 | 0 | 0 |
| 34-400-138-000-000 | MEDICARE/FICA | 1,885 | 1,498 | 1,125 | 0 |
| 34-400-139-000-000 | EMPLOYEE BENEFIT PLAN | 20,783 | 15,690 | 14,025 | 0 |
| 34-400-140-000-000 | RETIREMENT PLAN | 25,510 | 19,590 | 18,065 | 0 |
| 34-400-141-000-000 | S U I | 395 | 358 | 390 | 0 |
| 34-400-142-000-000 | HEALTH/LIFE INSURANCE | 6,195 | 4,440 | 4,221 | 0 |
| 34-400-143-000-000 | WORKERS COMP.INSURANCE | 2,680 | 1,776 | 2,120 | 0 |
| 34-400-210-000-000 | OFFICE EXPENSE | 1,726 | 60 | 200 | 0 |
| 34-400-215-000-000 | COUNTY ADMIN FEE COLL PROP TAX | 23,920 | 18,882 | 0 | 0 |

Other Funds:

| | | Expenditures | | | |
|--------------------------------------|----------------------------------|---------------------------|---------------------------|--------------------------------------|--------------------------------------|
| | | Actual June 30 2010 | Actual June 30 2011 | Amended Budget June 30 2012 | Adopted Budget June 30 2013 |
| | | Column 1 | Column 2 | Column 3 | Column 4 |
| 34-400-220-000-000 | SPECIAL DEPARTMENTAL EXPENSE | 13 | 0 | 0 | 0 |
| 34-400-235-000-000 | COMMUNICATIONS | 1,397 | 99 | 1,320 | 0 |
| 34-400-238-000-000 | UTILITIES | 1,480 | 930 | 1,896 | 0 |
| 34-400-246-000-000 | MAINTENANCE & OPERATIONS | 1,542 | 89 | 0 | 0 |
| 34-400-251-000-000 | LEGAL AND PROFESSIONAL SERVICE | 16,930 | 1,265 | 40,000 | 0 |
| 34-400-255-000-000 | CONTRACT SERVICES | 2,306 | 0 | 0 | 0 |
| 34-400-273-000-000 | AUTO ALLOWANCE | 0 | 2,920 | 2,100 | 0 |
| 34-500-726-000-000 | SENIOR HOUSING PROJECT | 333,348 | 0 | 0 | 0 |
| 34-500-727-000-000 | MULTI-FAMILY HOUSING PROJECT | 520 | 0 | 0 | 0 |
| 34-700-709-000-000 | 12569 MICHIGAN | 154 | 132,060 | 0 | 0 |
| 34-700-710-000-000 | 11695 CANAL | 154 | 60 | 0 | 0 |
| 34-700-767-000-000 | 22293 BARTON RD | 149 | 60 | 0 | 0 |
| 34-700-780-000-000 | 22317 BARTON RD. | 120 | 0 | 0 | 0 |
| 34-700-850-000-000 | RESIDUAL RECEIPTS SEC AGRMT CI | 600,000 | 300,000 | 300,000 | 0 |
| 34-800-110-000-000 | SALARIES/WAGES | 21,869 | 20,512 | 22,340 | 0 |
| 34-800-115-000-000 | OVERTIME | 275 | 0 | 0 | 0 |
| 34-800-138-000-000 | MEDICARE/FICA | 381 | 351 | 440 | 0 |
| 34-800-139-000-000 | EMPLOYEE BENEFIT PLAN | 3,976 | 3,713 | 5,495 | 0 |
| 34-800-140-000-000 | RETIREMENT PLAN | 4,865 | 4,528 | 6,645 | 0 |
| 34-800-141-000-000 | STATE UNEMPLOYMENT INSURANCE | 98 | 171 | 260 | 0 |
| 34-800-142-000-000 | HEALTH/LIFE INSURANCE | 437 | 56 | 3,155 | 0 |
| 34-800-143-000-000 | WORKERS COMP.INSURANCE | 651 | 652 | 830 | 0 |
| 34-800-210-000-000 | OFFICE EXPENSE | 58 | 944 | 800 | 0 |
| 34-800-218-000-000 | UNIFORMS/SMALL TOOLS | 82 | 0 | 500 | 0 |
| 34-800-220-000-000 | SPECIAL DEPARTMENTAL | 839 | 522 | 450 | 0 |
| 34-800-265-000-000 | MEMBERSHIP & DUES | 75 | 75 | 75 | 0 |
| 34-800-268-000-000 | TRAINING | 848 | 0 | 350 | 0 |
| 34-800-270-000-000 | TRAVEL/CONFERENCES/MTGS | 0 | 0 | 600 | 0 |
| 34-800-271-000-000 | MILEAGE | 120 | 0 | 200 | 0 |
| 34-800-272-000-000 | FUEL & VEHICLE MAINTENANCE | 2,318 | 3,918 | 1,500 | 0 |
| 34-999-001-000-000 | 04 TA DEBT SVS SHARE | 608,688 | 619,301 | 608,513 | 0 |
| 34-999-998-400-000 | TSF IN (OUT) O/H COST ALLOC HOU | 113,264 | (4,462) | (2,088) | 0 |
| 34-999-998-800-000 | TSF IN (OUT) O/H COST ALLOC-CODE | 9,246 | 3,575 | 14,138 | 0 |
| Fund: 34 Total Expenditure: | | 1,924,401 | 1,243,947 | 1,130,385 | 0 |
| | | | | | |
| Fund: 37 CRA PROJECTS TRUST | | | | | |
| 37-600-324-000-000 | STATER BROS ECON DEV AGREEME | 0 | 0 | 241,500 | 241,500 |
| Fund: 37 Total Expenditure: | | 0 | 0 | 241,500 | 241,500 |
| | | | | | |
| TOTAL SUCCESSOR AGENCY FUNDS: | | 9,805,097 | 14,473,824 | 10,190,174 | 4,824,314 |