

# City of Westminster

2014/15  
Revised Budget





# CITY OF WESTMINSTER

*2014/15 Revised Budget*

*June 11, 2014*





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FY 2014 - 2015 REVISED

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**TOTAL SOURCES & USES**

**FY 2014 - 2015 REVISED**

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
<b>GENERAL FUND</b>									
100	General Fund	23,243,466	45,275,000	-	68,518,466	48,066,000	136,000	48,202,000	20,316,466
<b>SPECIAL REVENUE FUNDS</b>									
200	Park Dedication	902,304	75,000	-	977,304	4,000	160,000	164,000	813,304
210	Gas Tax	298,509	1,376,000	-	1,674,509	1,239,000	150,000	1,389,000	285,509
211	Measure M	719,268	1,760,000	-	2,479,268	769,000	1,306,000	2,075,000	404,268
214	Street Improvements Grant Fund	(264,491)	1,786,000	-	1,521,509	-	1,771,000	1,771,000	(249,491)
216	Traffic Impact Fee	195,351	55,000	-	250,351	53,000	-	53,000	197,351
220	Municipal Lighting District	2,962,215	844,000	-	3,806,215	896,000	-	896,000	2,910,215
230	Community Promotion	1,687,267	15,000	-	1,702,267	160,000	-	160,000	1,542,267
240	Housing/Community Development	192,456	1,148,000	-	1,340,456	621,000	535,000	1,156,000	184,456
242	HCD Home Housing	480,176	3,040,000	-	3,520,176	2,863,000	-	2,863,000	657,176
245	Housing Authority Fund	26,619,045	133,000	2,000,000	28,752,045	1,242,000	-	1,242,000	27,510,045
250	Police Seizure	1,346,141	75,000	-	1,421,141	425,000	-	425,000	996,141
254	Special Police Services	31,268	-	-	31,268	-	-	-	31,268
255	Special Police Services	34,885	-	-	34,885	-	-	-	34,885
258	Special Police Services	147,211	6,000	103,000	256,211	113,000	-	113,000	143,211
260	Local Narcotics Seized Property	231,576	17,000	-	248,576	1,000	-	1,000	247,576
261	Supplemental Law Enforcement Service	(1,448)	147,000	68,000	213,552	215,000	-	215,000	(1,448)
262	Special Police Services	964	-	-	964	-	-	-	964
270	Drainage District	131,934	5,000	-	136,934	1,000	-	1,000	135,934
275	Community Services Grant	12,285	261,000	-	273,285	271,000	-	271,000	2,285
280	AQMD	388,843	114,000	-	502,843	80,000	28,000	108,000	394,843
290	Senior Transportation	200,228	184,000	28,000	412,228	222,000	-	222,000	190,228
295	Project SHUE	35,855	7,000	-	42,855	44,000	-	44,000	(1,145)
Total Special Revenue Funds		36,351,842	11,048,000	2,199,000	49,598,842	9,219,000	3,950,000	13,169,000	36,429,842
<b>CAPITAL PROJECTS FUNDS</b>									
400	Capital Projects	21	-	10,843,000	10,843,021	10,843,000	-	10,843,000	21
800	Reserve	11,133,808	767,000	-	11,900,808	-	3,783,000	3,783,000	8,117,808
Total Capital Projects Funds		11,133,829	767,000	10,843,000	22,743,829	10,843,000	3,783,000	14,626,000	8,117,829
<b>SUCCESSORY AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY FUND</b>									
501	SAWRA Fund	(95,135,541)	13,290,000	-	(81,845,541)	11,290,000	2,000,000	13,290,000	(95,135,541)
Total SAWRA Funds		(95,135,541)	13,290,000	-	(81,845,541)	11,290,000	2,000,000	13,290,000	(95,135,541)
<b>ENTERPRISE FUNDS</b>									
600	Water Utility	6,832,043	14,887,000	25,000	21,744,043	12,067,000	2,448,000	14,515,000	7,229,043
<b>TOTAL</b>		(17,574,361)	85,267,000	13,067,000	80,759,639	91,485,000	12,317,000	103,802,000	(23,042,361)
<b>INTERNAL SERVICE FUNDS</b>									
700	Equipment Replacement	1,033,285	2,099,000	-	3,132,285	1,524,000	525,000	2,049,000	1,083,285
740	General Benefits	3,356,400	12,980,000	-	16,336,400	14,603,000	-	14,603,000	1,733,400
750	Liability Administration	3,802,604	1,708,000	-	5,510,604	2,342,000	-	2,342,000	3,168,604
760	Information Systems and Equipment	1,462,293	1,353,000	-	2,815,293	1,813,000	177,000	1,990,000	825,293
770	Government Buildings	1,342,689	1,940,000	-	3,282,689	2,097,000	48,000	2,145,000	1,137,689
Total Internal Service Funds		10,997,271	20,080,000	-	31,077,271	22,379,000	750,000	23,129,000	7,948,271
Total All Funds		(6,577,090)	105,347,000	13,067,000	118,414,000	113,864,000	13,067,000	126,931,000	(15,094,090)

**OPERATING TRANSFERS**

**FY 2014 - 2015 REVISED**

<u>FUND</u>	<u>PROGRAM</u>	<u>OBJECT</u>	<u>FUND NAME</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>	<u>PURPOSE</u>
100	20000	91000	General Fund		25,000	Lifeline program
100	31000	91000	General Fund		43,000	Debt Service
100	31000	91000	General Fund		68,000	Police Officer Salaries
				<u>-</u>	<u>136,000</u>	
200	76500	91050	Park Dedication Fund		160,000	Capital Projects
210	55005	91050	Gas Tax Fund		150,000	Capital Projects
211	55027	91050	Measure M Fund		1,306,000	Capital Projects
214	55035	91050	Street Improvement Grant Fund		1,771,000	Capital Projects
240	16010	91050	CDBG Fund		535,000	Capital Projects
245	19000	81000	Housing Authority	2,000,000		SERAF Repayment
258	39800	81000	Special Police Grant Services Fund	43,000		Debt Service
258	39800	81000	Special Police Grant Services Fund	60,000		800 MHz Debt Service Payment
				<u>103,000</u>		
261	38500	81000	SLESF Fund	68,000		Police Officer Salaries
275	71800	81000	Community Services Grant Fund			CS Grant Fund
280	14800	91000	AQMD Fund		28,000	Senior Transportation Program
290	70501	81000	Senior Transportation Fund	28,000		Senior Transportation Program
400	14502	81050	Capital Improvement Projects Fund	177,000		Capital Projects
400	16510	81050	Capital Improvement Projects Fund	535,000		Capital Projects
400	31002	91050	Capital Improvement Projects Fund	3,708,000		Capital Projects
400	55026	81050	Capital Improvement Projects Fund	1,306,000		Capital Projects
400	55036	81050	Capital Improvement Projects Fund	150,000		Capital Projects
400	55037	81050	Capital Improvement Projects Fund	1,771,000		Capital Projects
400	55502	81050	Capital Improvement Projects Fund	2,463,000		Capital Projects
400	58002	81050	Capital Improvement Projects Fund	525,000		Capital Projects
400	75502	81050	Capital Improvement Projects Fund	48,000		Capital Projects
400	76502	81050	Capital Improvement Projects Fund	160,000		Capital Projects
				<u>10,843,000</u>		
501	18001	91002	SAWRA Operating Fund		2,000,000	SERAF Repayment
					<u>2,000,000</u>	
600	23000	81000	Water Utility Fund	25,000		Lifeline
600	23000	91000	Water Utility Fund		60,000	800 MHz Debt Service Payment
600	55500	91050	Water Utility Fund		2,388,000	Capital Projects
				<u>25,000</u>	<u>2,448,000</u>	
700	58000	91050	Equipment Replacement Fund		525,000	Capital Projects
					<u>525,000</u>	
760	14450	91050	Information Systems Fund		177,000	Capital Projects
770	75500	91050	Government Buildings Fund		48,000	Capital Projects
800	80001	91050	Reserve Fund		3,708,000	Capital Projects
800	80060	91050	Reserve Fund		75,000	Capital Projects
				<u>13,067,000</u>	<u>13,067,000</u>	

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED ACTUAL	DIFFERENCE	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Property Taxes	2,813,971	2,905,100	2,915,872	10,772	2,953,060	2,975,000
Property Taxes - In Lieu of VLF	7,499,135	7,553,000	7,704,371	151,371	7,704,000	7,859,000
<i>Property Taxes - Residual RDA elimination</i>	<i>90,973</i>	<i>207,730</i>	<i>1,022,339</i>	<i>814,609</i>	<i>415,930</i>	<i>416,000</i>
<i>Property Taxes - 1 time payout</i>	<i>3,834,271</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Sales Taxes	13,920,412	14,510,000	15,460,118	950,118	15,232,650	15,987,000
Property Transfer	219,464	160,000	223,853	63,853	160,000	224,000
Franchise	1,312,251	1,305,000	1,321,782	16,782	1,305,000	1,305,000
Business License	1,205,111	1,300,000	1,280,153	(19,847)	1,300,000	1,300,000
Transient Occupancy	593,150	520,000	526,212	6,212	520,000	542,000
Utility Users Taxes	4,928,588	5,200,000	4,995,523	(204,477)	5,200,000	4,996,000
License & Permits	562,390	555,000	534,923	(20,077)	555,000	635,000
Fines, Forfeits and Penalties	841,775	882,500	868,007	(14,493)	882,500	892,000
Use of Money & Property	384,248	1,231,000	1,364,586	133,586	1,231,000	1,231,000
Intergovernmental	219,334	169,588	122,120	(47,468)	169,588	96,000
Charges for Services	2,650,442	2,596,420	3,192,451	596,031	2,596,420	3,581,000
Overhead Charges	1,153,651	1,050,786	1,100,330	49,544	1,047,942	1,061,000
Other Revenue	260,615	236,365	179,538	(56,827)	182,115	196,000
<b>TOTAL REVENUE</b>	<b>42,489,783</b>	<b>40,382,489</b>	<b>42,812,178</b>	<b>2,429,689</b>	<b>41,455,205</b>	<b>43,296,000</b>
<b>EXPENDITURES</b>						
General Government	3,641,246	3,747,715	3,718,952	28,763	3,855,879	3,992,000
Police	24,221,269	24,996,177	24,895,131	101,046	24,946,869	25,845,000
Fire	10,431,976	10,776,349	10,762,350	13,999	11,410,451	11,302,000
Community Services	1,844,750	2,045,389	1,943,005	102,384	2,005,049	2,062,000
Public Works	5,414,236	5,424,562	5,403,588	20,974	5,375,770	5,560,000
Community Development	1,653,216	1,763,984	1,741,493	22,491	1,769,267	1,797,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>47,206,692</b>	<b>48,754,176</b>	<b>48,464,519</b>	<b>289,657</b>	<b>49,363,285</b>	<b>50,558,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
<i>Interfund Charges (staff charges)</i>						
<i>CIP</i>	<i>1,198,120</i>	<i>1,081,255</i>	<i>1,081,255</i>	<i>-</i>	<i>1,081,377</i>	<i>1,075,000</i>
<i>Water</i>	<i>748,883</i>	<i>845,913</i>	<i>829,353</i>	<i>(16,561)</i>	<i>851,309</i>	<i>870,000</i>
<i>Special Revenue (Gas Tax/Measure M)</i>	<i>949,180</i>	<i>970,801</i>	<i>969,439</i>	<i>(1,362)</i>	<i>973,006</i>	<i>1,016,000</i>
<i>Internal Service (Benefits/Liability)</i>	<i>530,649</i>	<i>597,448</i>	<i>600,320</i>	<i>2,872</i>	<i>595,508</i>	<i>606,000</i>
<i>WRA/ROPS Administration 3%</i>	<i>605,053</i>	<i>787,107</i>	<i>869,816</i>	<i>82,709</i>	<i>735,626</i>	<i>904,000</i>
Operating Transfers In:						
CDBG Fund	10,000	-	-	-	-	-
Special Police Grant Services Fund	5,541	-	-	-	-	-
Operating Transfers Out:						
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	-	(25,000)	(25,000)
Special Police Grant Services Fund	(150,857)	(42,022)	(42,022)	-	(42,668)	(43,000)
Supp Law Enforcement Svcs Fund	(29,805)	(52,289)	(52,289)	-	(65,539)	(68,000)
Information Technologies	(13,008)	-	-	-	-	-
Housing Authority	(13,476)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>3,815,281</b>	<b>4,163,213</b>	<b>4,230,872</b>	<b>67,658</b>	<b>4,103,619</b>	<b>4,335,000</b>
<b>NET CHANGE IN FUND BALANCE (wo CIP)</b>	<b>(901,628)</b>	<b>(4,208,474)</b>	<b>(1,421,469)</b>	<b>2,787,004</b>	<b>(3,804,461)</b>	<b>(2,927,000)</b>
Transfer to CIP for General Plan	(65,000)	(1,250,000)	(1,250,000)	-	-	-
<b>NET CHANGE IN FUND BALANCE (w CIP)</b>	<b>(966,628)</b>	<b>(5,458,474)</b>	<b>(2,671,469)</b>	<b>2,787,004</b>	<b>(3,804,461)</b>	<b>(2,927,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>26,881,563</b>	<b>25,914,935</b>	<b>25,914,935</b>	<b>-</b>	<b>23,243,466</b>	<b>23,243,466</b>
<b>ENDING FUND BALANCE</b>	<b>25,914,935</b>	<b>20,456,461</b>	<b>23,243,466</b>	<b>2,787,004</b>	<b>19,439,005</b>	<b>20,316,466</b>

PARK DEDICATION FUND - 200

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	24,917	25,000	23,671	(1,329)	25,000	25,000
Charges for Services	84,146	50,000	50,000	-	50,000	50,000
Other Revenue	-	30,000	30,000	-	-	-
<b>TOTAL REVENUE</b>	<b>109,064</b>	<b>105,000</b>	<b>103,671</b>	<b>(1,329)</b>	<b>75,000</b>	<b>75,000</b>
<b>EXPENDITURES</b>						
Community Services	5,453	3,750	5,184	(1,434)	3,750	4,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>5,453</b>	<b>3,750</b>	<b>5,184</b>	<b>(1,434)</b>	<b>3,750</b>	<b>4,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	295,418	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(146,000)	(445,000)	(445,000)	-	-	(160,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>149,418</b>	<b>(445,000)</b>	<b>(445,000)</b>	<b>-</b>	<b>-</b>	<b>(160,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>253,029</b>	<b>(343,750)</b>	<b>(346,513)</b>	<b>(2,763)</b>	<b>71,250</b>	<b>(89,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>995,788</b>	<b>1,248,817</b>	<b>1,248,817</b>	<b>-</b>	<b>902,304</b>	<b>902,304</b>
<b>ENDING FUND BALANCE</b>	<b>1,248,817</b>	<b>905,067</b>	<b>902,304</b>	<b>(2,763)</b>	<b>973,554</b>	<b>813,304</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
<b>Designated:</b>						
General Contingencies	-	-	-	-	-	-
Due to CIP Fund	-	-	-	-	-	-
Undesignated	1,248,817	905,067	902,304	(2,763)	973,554	813,304
Subtotal Unrestricted	1,248,817	905,067	902,304	(2,763)	973,554	813,304
<b>TOTAL FUND BALANCE</b>	<b>1,248,817</b>	<b>905,067</b>	<b>902,304</b>	<b>(2,763)</b>	<b>973,554</b>	<b>813,304</b>

**GAS TAX FUND - 210**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Intergovernmental	1,913,211	1,340,817	2,391,671	1,050,854	1,340,817	1,376,000
Other Revenue	19,622	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,932,832</b>	<b>1,340,817</b>	<b>2,391,671</b>	<b>1,050,854</b>	<b>1,340,817</b>	<b>1,376,000</b>
<b>EXPENDITURES</b>						
Public Works	1,142,310	1,197,231	1,231,542	(34,311)	1,199,215	1,239,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,142,310</b>	<b>1,197,231</b>	<b>1,231,542</b>	<b>(34,311)</b>	<b>1,199,215</b>	<b>1,239,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	421,631	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(303,493)	(119,539)	(119,539)	-	-	(150,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>118,138</b>	<b>(119,539)</b>	<b>(119,539)</b>	<b>-</b>	<b>-</b>	<b>(150,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>908,660</b>	<b>24,047</b>	<b>1,040,590</b>	<b>(1,016,543)</b>	<b>141,602</b>	<b>(13,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>(1,650,741)</b>	<b>(742,081)</b>	<b>(742,081)</b>	<b>-</b>	<b>298,509</b>	<b>298,509</b>
<b>ENDING FUND BALANCE</b>	<b>(742,081)</b>	<b>(718,034)</b>	<b>298,509</b>	<b>1,016,543</b>	<b>440,111</b>	<b>285,509</b>
				Outstanding project matching reimbursements		31,293
				Possible available balance		316,802
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Bond Debt Covenants	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	(742,081)	(718,034)	298,509	1,016,543	440,111	285,509
Subtotal Unrestricted	(742,081)	(718,034)	298,509	1,016,543	440,111	285,509
<b>TOTAL FUND BALANCE</b>	<b>(742,081)</b>	<b>(718,034)</b>	<b>298,509</b>	<b>1,016,543</b>	<b>440,111</b>	<b>285,509</b>

MEASURE M FUND - 211

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	22,426	10,000	21,304	11,304	10,000	10,000
Intergovernmental	2,437,249	2,939,096	2,790,762	(148,334)	1,450,346	1,750,000
<b>TOTAL REVENUE</b>	<b>2,459,674</b>	<b>2,949,096</b>	<b>2,812,066</b>	<b>(137,030)</b>	<b>1,460,346</b>	<b>1,760,000</b>
<b>EXPENDITURES</b>						
Public Works	306,450	490,695	447,553	43,142	490,916	546,000
Debt Service:						
Principal Retirement	158,024	162,861	162,861	-	169,311	170,000
Interest and Fiscal Charges	62,220	57,479	57,479	-	52,390	53,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>526,693</b>	<b>711,035</b>	<b>667,893</b>	<b>43,142</b>	<b>712,617</b>	<b>769,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	677,970	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(1,543,445)	(2,799,917)	(2,799,917)	-	-	(1,306,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(865,475)</b>	<b>(2,799,917)</b>	<b>(2,799,917)</b>	<b>-</b>	<b>-</b>	<b>(1,306,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,067,506</b>	<b>(561,856)</b>	<b>(655,744)</b>	<b>(93,888)</b>	<b>747,729</b>	<b>(315,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>307,505</b>	<b>1,375,011</b>	<b>1,375,011</b>	<b>-</b>	<b>719,268</b>	<b>719,268</b>
<b>ENDING FUND BALANCE</b>	<b>1,375,011</b>	<b>813,155</b>	<b>719,268</b>	<b>(93,888)</b>	<b>1,466,997</b>	<b>404,268</b>
					Outstanding project matching reimbursements	1,461,250
					Possible available balance	1,865,518
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Debt Service Covenants	131,604	131,604	131,604	-	131,604	131,604
Subtotal Restricted	131,604	131,604	131,604	-	131,604	131,604
<b>Unrestricted:</b>						
<b>Designated:</b>						
General Contingencies	-	-	-	-	-	-
Undesignated	1,243,407	681,551	587,664	(93,888)	1,335,393	272,664
Subtotal Unrestricted	1,243,407	681,551	587,664	(93,888)	1,335,393	272,664
<b>TOTAL FUND BALANCE</b>	<b>1,375,011</b>	<b>813,155</b>	<b>719,268</b>	<b>(93,888)</b>	<b>1,466,997</b>	<b>404,268</b>

## STREET IMPROVEMENTS GRANT FUND - 214

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	22,514	15,000	8,331	(6,669)	15,000	15,000
Intergovernmental	766,286	1,169,393	1,414,769	245,376	-	1,771,000
<b>TOTAL REVENUE</b>	<b>788,800</b>	<b>1,184,393</b>	<b>1,423,100</b>	<b>238,707</b>	<b>15,000</b>	<b>1,786,000</b>
<b>EXPENDITURES</b>						
Public Works	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	238,294	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(1,959,235)	(1,169,393)	(1,169,393)	-	-	(1,771,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,720,941)</b>	<b>(1,169,393)</b>	<b>(1,169,393)</b>	<b>-</b>	<b>-</b>	<b>(1,771,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(932,141)</b>	<b>15,000</b>	<b>253,707</b>	<b>238,707</b>	<b>15,000</b>	<b>15,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>413,943</b>	<b>(518,198)</b>	<b>(518,198)</b>	<b>-</b>	<b>(264,491)</b>	<b>(264,491)</b>
<b>ENDING FUND BALANCE</b>	<b>(518,198)</b>	<b>(503,198)</b>	<b>(264,491)</b>	<b>238,707</b>	<b>(249,491)</b>	<b>(249,491)</b>
				Outstanding project matching reimbursements		949,188
				Possible available balance		699,697
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	(518,198)	(503,198)	(264,491)	238,707	(249,491)	(249,491)
Subtotal Unrestricted	(518,198)	(503,198)	(264,491)	238,707	(249,491)	(249,491)
<b>TOTAL FUND BALANCE</b>	<b>(518,198)</b>	<b>(503,198)</b>	<b>(264,491)</b>	<b>238,707</b>	<b>(249,491)</b>	<b>(249,491)</b>

TRAFFIC IMPACT FEE FUND - 216

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	7,352	5,000	6,984	1,984	5,000	5,000
Charges for Services	42,254	50,000	36,793	(13,207)	50,000	50,000
<b>TOTAL REVENUE</b>	<b>49,606</b>	<b>55,000</b>	<b>43,777</b>	<b>(11,223)</b>	<b>55,000</b>	<b>55,000</b>
<b>EXPENDITURES</b>						
Public Works	15,750	52,750	52,189	561	52,750	53,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>15,750</b>	<b>52,750</b>	<b>52,189</b>	<b>561</b>	<b>52,750</b>	<b>53,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	106,819	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(129,300)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(22,481)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>11,375</b>	<b>2,250</b>	<b>(8,412)</b>	<b>(10,662)</b>	<b>2,250</b>	<b>2,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>192,388</b>	<b>203,763</b>	<b>203,763</b>	<b>-</b>	<b>195,351</b>	<b>195,351</b>
<b>ENDING FUND BALANCE</b>	<b>203,763</b>	<b>206,013</b>	<b>195,351</b>	<b>(10,662)</b>	<b>197,601</b>	<b>197,351</b>

**FUND BALANCE**

**Restricted:**

Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-

**Unrestricted:**

Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	203,763	206,013	195,351	(10,662)	197,601	197,351
Subtotal Unrestricted	203,763	206,013	195,351	(10,662)	197,601	197,351

**TOTAL FUND BALANCE**

<b>TOTAL FUND BALANCE</b>	<b>203,763</b>	<b>206,013</b>	<b>195,351</b>	<b>(10,662)</b>	<b>197,601</b>	<b>197,351</b>
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MUNICIPAL LIGHTING DISTRICT FUND - 220

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Property Taxes	1,847,101	807,440	1,108,985	301,545	821,149	822,000
Use of Money & Property	31,060	22,000	29,507	7,507	22,000	22,000
<b>TOTAL REVENUE</b>	<b>1,878,161</b>	<b>829,440</b>	<b>1,138,492</b>	<b>309,052</b>	<b>843,149</b>	<b>844,000</b>
<b>EXPENDITURES</b>						
Public Works	951,336	894,763	892,265	2,498	895,448	896,000
Capital Outlay	-	-	-	-	-	-
Budget Contingency 1.00%	-	8,294	8,294	-	8,432	-
Emergency Reserve 5.00%	-	41,472	41,472	-	42,157	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>951,336</b>	<b>944,529</b>	<b>942,031</b>	<b>2,498</b>	<b>946,037</b>	<b>896,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(200,000)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(200,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>726,825</b>	<b>(115,089)</b>	<b>196,461</b>	<b>311,550</b>	<b>(102,888)</b>	<b>(52,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,038,929</b>	<b>2,765,754</b>	<b>2,765,754</b>	<b>-</b>	<b>2,962,215</b>	<b>2,962,215</b>
<b>ENDING FUND BALANCE</b>	<b>2,765,754</b>	<b>2,650,665</b>	<b>2,962,215</b>	<b>311,550</b>	<b>2,859,327</b>	<b>2,910,215</b>

<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	2,765,754	2,650,665	2,962,215	311,550	2,859,327	2,910,215
Subtotal Unrestricted	2,765,754	2,650,665	2,962,215	311,550	2,859,327	2,910,215
<b>TOTAL FUND BALANCE</b>	<b>2,765,754</b>	<b>2,650,665</b>	<b>2,962,215</b>	<b>311,550</b>	<b>2,859,327</b>	<b>2,910,215</b>

## ROSE CENTER DEBT SERVICE ADMIN FUND - 230

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	25,180	15,000	3,137	(11,863)	15,000	15,000
<b>TOTAL REVENUE</b>	<b>25,180</b>	<b>15,000</b>	<b>3,137</b>	<b>(11,863)</b>	<b>15,000</b>	<b>15,000</b>
<b>EXPENDITURES</b>						
General Government	13,922	1,000	1,739	(739)	1,000	1,000
Debt Service						
Principal Retirement	112,442	115,884	115,884	-	120,474	121,000
Interest and Fiscal Charges	44,273	40,900	40,900	-	37,278	38,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>170,637</b>	<b>157,784</b>	<b>158,523</b>	<b>(739)</b>	<b>158,752</b>	<b>160,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
Capital Projects	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(145,456)</b>	<b>(142,784)</b>	<b>(155,386)</b>	<b>(12,602)</b>	<b>(143,752)</b>	<b>(145,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,988,109</b>	<b>1,842,653</b>	<b>1,842,653</b>	<b>-</b>	<b>1,687,267</b>	<b>1,687,267</b>
<b>ENDING FUND BALANCE</b>	<b>1,842,653</b>	<b>1,699,869</b>	<b>1,687,267</b>	<b>(12,602)</b>	<b>1,543,515</b>	<b>1,542,267</b>

**FUND BALANCE****Restricted:**

Community Promotion	-	-	-	-	-	-
Bond Debt Covenants	156,784	156,784	156,784	-	156,784	156,784
Subtotal Restricted	156,784	156,784	156,784	-	156,784	156,784

**Unrestricted:**

Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	1,685,869	1,543,085	1,530,483	(12,602)	1,386,731	1,385,483
Subtotal Unrestricted	1,685,869	1,543,085	1,530,483	(12,602)	1,386,731	1,385,483

**TOTAL FUND BALANCE**

<b>TOTAL FUND BALANCE</b>	<b>1,842,653</b>	<b>1,699,869</b>	<b>1,687,267</b>	<b>(12,602)</b>	<b>1,543,515</b>	<b>1,542,267</b>
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## HOUSING/COMMUNITY DEV-CDBG FUND - 240

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	(1,049)	-	215	215	-	-
Intergovernmental	1,328,329	872,593	872,593	-	858,000	1,148,000
Fines, Forfeits and Penalties	250	-	900	900	-	-
Other Revenue	35,850	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,363,380</b>	<b>872,593</b>	<b>873,708</b>	<b>1,115</b>	<b>858,000</b>	<b>1,148,000</b>
<b>EXPENDITURES</b>						
Community Development	372,645	712,305	568,140	144,165	494,402	621,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>372,645</b>	<b>712,305</b>	<b>568,140</b>	<b>144,165</b>	<b>494,402</b>	<b>621,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	239,306	2,224	2,224	-	-	-
Operating Transfers Out:						
General Fund	(10,000)	-	-	-	-	-
Capital Improvement Projects Fund	(681,730)	(628,918)	(628,918)	-	-	(535,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(452,424)</b>	<b>(626,694)</b>	<b>(626,694)</b>	<b>-</b>	<b>-</b>	<b>(535,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>538,311</b>	<b>(466,406)</b>	<b>(321,126)</b>	<b>145,280</b>	<b>363,598</b>	<b>(8,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>(24,729)</b>	<b>513,582</b>	<b>513,582</b>	<b>-</b>	<b>192,456</b>	<b>192,456</b>
<b>ENDING FUND BALANCE</b>	<b>513,582</b>	<b>47,176</b>	<b>192,456</b>	<b>145,280</b>	<b>556,054</b>	<b>184,456</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Notes Receivable	850,000	850,000	850,000	-	850,000	850,000
Subtotal Restricted	850,000	850,000	850,000	-	850,000	850,000
<b>Unrestricted:</b>						
<b>Designated:</b>						
General Contingencies	-	-	-	-	-	-
Undesignated	(336,418)	(802,824)	(657,544)	145,280	(293,946)	(665,544)
Subtotal Unrestricted	(336,418)	(802,824)	(657,544)	145,280	(293,946)	(665,544)
<b>TOTAL FUND BALANCE</b>	<b>513,582</b>	<b>47,176</b>	<b>192,456</b>	<b>145,280</b>	<b>556,054</b>	<b>184,456</b>

HCD HOME HOUSING FUND - 242

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	6,004	-	641	641	-	-
Intergovernmental	54,628	1,955,371	745,109	(1,210,262)	271,000	2,862,000
Other Revenue	19,172	177,191	20,188	(157,003)	20,000	178,000
<b>TOTAL REVENUE</b>	<b>79,804</b>	<b>2,132,562</b>	<b>765,938</b>	<b>(1,366,624)</b>	<b>291,000</b>	<b>3,040,000</b>
<b>EXPENDITURES</b>						
Community Development	61,094	1,440,348	745,109	695,239	37,000	2,863,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>61,094</b>	<b>1,440,348</b>	<b>745,109</b>	<b>695,239</b>	<b>37,000</b>	<b>2,863,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Housing/Community Development (CDBG)	-	-	-	-	-	-
Operating Transfers Out:						
Community Development	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>18,710</b>	<b>692,214</b>	<b>20,829</b>	<b>(671,385)</b>	<b>254,000</b>	<b>177,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>440,637</b>	<b>459,347</b>	<b>459,347</b>	<b>-</b>	<b>480,176</b>	<b>480,176</b>
<b>ENDING FUND BALANCE</b>	<b>459,347</b>	<b>1,151,561</b>	<b>480,176</b>	<b>(671,385)</b>	<b>734,176</b>	<b>657,176</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	459,347	1,151,561	480,176	(671,385)	734,176	657,176
Subtotal Unrestricted	459,347	1,151,561	480,176	(671,385)	734,176	657,176
<b>TOTAL FUND BALANCE</b>	<b>459,347</b>	<b>1,151,561</b>	<b>480,176</b>	<b>(671,385)</b>	<b>734,176</b>	<b>657,176</b>

HOUSING AUTHORITY FUND - 245

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	26,119	30,000	13,033	(16,967)	30,000	30,000
Other Revenue	-	145,000	-	(145,000)	145,000	103,000
<b>TOTAL REVENUE</b>	<b>26,119</b>	<b>175,000</b>	<b>13,033</b>	<b>(161,967)</b>	<b>175,000</b>	<b>133,000</b>
<b>EXPENDITURES</b>						
General Government	192,070	169,577	148,303	21,274	170,219	1,242,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>192,070</b>	<b>169,577</b>	<b>148,303</b>	<b>21,274</b>	<b>170,219</b>	<b>1,242,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
SAWRA	-	-	-	-	-	2,000,000
General Fund	13,476	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>13,476</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(152,475)</b>	<b>5,423</b>	<b>(135,270)</b>	<b>(140,693)</b>	<b>4,781</b>	<b>891,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>26,906,790</b>	<b>26,754,315</b>	<b>26,754,315</b>	<b>-</b>	<b>26,619,045</b>	<b>26,619,045</b>
<b>ENDING FUND BALANCE*</b>	<b>26,754,315</b>	<b>26,759,738</b>	<b>26,619,045</b>	<b>(140,693)</b>	<b>26,623,826</b>	<b>27,510,045</b>

**FUND BALANCE**

**Restricted:**

Low and Moderate Income Housing	112,937	148,360	7,667	(140,693)	42,448	928,667
Receivables - Notes/Loans	11,995,618	11,995,618	11,995,618	-	11,995,618	11,995,618
Receivables - SERAF	14,645,760	14,615,760	14,615,760	-	14,585,760	14,585,760
Subtotal Restricted	<b>26,754,315</b>	<b>26,759,738</b>	<b>26,619,045</b>	<b>(140,693)</b>	<b>26,623,826</b>	<b>27,510,045</b>

**Unrestricted:**

Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
Subtotal Unrestricted	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**TOTAL FUND BALANCE**

<b>26,754,315</b>	<b>26,759,738</b>	<b>26,619,045</b>	<b>(140,693)</b>	<b>26,623,826</b>	<b>27,510,045</b>
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## POLICE SEIZURE FUND - 250

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	12,335	10,000	1,696	(8,304)	10,000	10,000
Other Revenue	248,749	65,000	516,110	451,110	65,000	65,000
<b>TOTAL REVENUE</b>	<b>261,084</b>	<b>75,000</b>	<b>517,806</b>	<b>442,806</b>	<b>75,000</b>	<b>75,000</b>
<b>EXPENDITURES</b>						
Police	181,219	225,000	198,906	26,094	225,000	425,000
Capital Outlay	61,993	-	7,690	(7,690)	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>243,212</b>	<b>225,000</b>	<b>206,596</b>	<b>18,404</b>	<b>225,000</b>	<b>425,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>17,872</b>	<b>(150,000)</b>	<b>311,210</b>	<b>461,210</b>	<b>(150,000)</b>	<b>(350,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,017,058</b>	<b>1,034,931</b>	<b>1,034,931</b>	<b>-</b>	<b>1,346,141</b>	<b>1,346,141</b>
<b>ENDING FUND BALANCE</b>	<b>1,034,931</b>	<b>884,931</b>	<b>1,346,141</b>	<b>461,210</b>	<b>1,196,141</b>	<b>996,141</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	1,034,931	884,931	1,346,141	461,210	1,196,141	996,141
Subtotal Unrestricted	1,034,931	884,931	1,346,141	461,210	1,196,141	996,141
<b>TOTAL FUND BALANCE</b>	<b>1,034,931</b>	<b>884,931</b>	<b>1,346,141</b>	<b>461,210</b>	<b>1,196,141</b>	<b>996,141</b>

**SPECIAL POLICE SERVICES FUND - 254**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Intergovernmental	119,500	51,571	51,571	-		
<b>TOTAL REVENUE</b>	119,500	51,571	51,571	-	-	-
<b>EXPENDITURES</b>						
Police	119,500	51,571	20,303	31,268		
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	119,500	51,571	20,303	31,268	-	-
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	31,268	(31,268)	-	-
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	31,268	31,268
<b>ENDING FUND BALANCE</b>	-	-	31,268	(31,268)	31,268	31,268
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	-	-	31,268	(31,268)	31,268	31,268
Subtotal Unrestricted	-	-	31,268	(31,268)	31,268	31,268
<b>TOTAL FUND BALANCE</b>	-	-	31,268	(31,268)	31,268	31,268

**SPECIAL POLICE SERVICES FUND - 255**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	2,460	540	1,156	616	-	-
Charges	18,062	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>20,522</b>	<b>540</b>	<b>1,156</b>	<b>616</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Police	92,307	139,258	105,529	33,729	-	-
Capital Outlay	104,991	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>197,298</b>	<b>139,258</b>	<b>105,529</b>	<b>33,729</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	105,747	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>105,747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(71,029)</b>	<b>(138,718)</b>	<b>(104,373)</b>	<b>34,345</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>210,287</b>	<b>139,258</b>	<b>139,258</b>	<b>-</b>	<b>34,885</b>	<b>34,885</b>
<b>ENDING FUND BALANCE</b>	<b>139,258</b>	<b>540</b>	<b>34,885</b>	<b>34,345</b>	<b>34,885</b>	<b>34,885</b>
<hr/>						
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	139,258	540	34,885	34,345	34,885	34,885
Subtotal Unrestricted	139,258	540	34,885	34,345	34,885	34,885
<b>TOTAL FUND BALANCE</b>	<b>139,258</b>	<b>540</b>	<b>34,885</b>	<b>34,345</b>	<b>34,885</b>	<b>34,885</b>

**SPECIAL POLICE SERVICES FUND - 256**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Intergovernmental	52,245	16,924	16,924	-		
<b>TOTAL REVENUE</b>	<u>52,245</u>	<u>16,924</u>	<u>16,924</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
Police	52,245	16,924	16,924	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<u>52,245</u>	<u>16,924</u>	<u>16,924</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>BEGINNING FUND BALANCE</b>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>
<b>ENDING FUND BALANCE</b>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>
<hr/> <hr/>						
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>
Subtotal Unrestricted	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>
<b>TOTAL FUND BALANCE</b>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>

**SPECIAL POLICE SERVICES FUND - 257**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Intergovernmental	5,644	17,827	17,827	-		
<b>TOTAL REVENUE</b>	<u>5,644</u>	<u>17,827</u>	<u>17,827</u>	-	-	-
<b>EXPENDITURES</b>						
Police	5,644	17,827	17,827	-		
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<u>5,644</u>	<u>17,827</u>	<u>17,827</u>	-	-	-
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	-	(0)	(0)
<b>ENDING FUND BALANCE</b>	<u><u>(0)</u></u>	<u><u>(0)</u></u>	<u><u>(0)</u></u>	-	<u><u>(0)</u></u>	<u><u>(0)</u></u>
<hr/> <hr/>						
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	<u>-</u>	<u>-</u>	<u>-</u>	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	-	(0)	(0)
Subtotal Unrestricted	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	-	<u>(0)</u>	<u>(0)</u>
<b>TOTAL FUND BALANCE</b>	<u><u>(0)</u></u>	<u><u>(0)</u></u>	<u><u>(0)</u></u>	-	<u><u>(0)</u></u>	<u><u>(0)</u></u>

**SPECIAL POLICE SERVICES FUND - 258**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	3,033	3,350	1,545	(1,805)	3,350	4,000
Intergovernmental	53,656	42,000	42,000	-	-	-
Charges for Services	2,600	2,000	310	(1,690)	2,000	2,000
<b>TOTAL REVENUE</b>	<b>59,289</b>	<b>47,350</b>	<b>43,855</b>	<b>(3,495)</b>	<b>5,350</b>	<b>6,000</b>
<b>EXPENDITURES</b>						
Police	34,307	48,500	45,419	3,081	6,500	7,000
Debt Service:						
Bond Issuance Costs						
Principal Retirement	74,961	77,256	77,256	-	80,316	81,000
Interest and Fiscal Charges	29,515	27,266	27,266	-	24,852	25,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>138,784</b>	<b>153,022</b>	<b>149,941</b>	<b>3,081</b>	<b>111,668</b>	<b>113,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	45,110	42,022	42,022	-	42,668	43,000
Water Utility Fund	60,000	60,000	60,000	-	60,000	60,000
Operating Transfers Out:						
General Fund	(5,539)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>99,571</b>	<b>102,022</b>	<b>102,022</b>	<b>-</b>	<b>102,668</b>	<b>103,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>20,077</b>	<b>(3,650)</b>	<b>(4,064)</b>	<b>(414)</b>	<b>(3,650)</b>	<b>(4,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>131,198</b>	<b>151,275</b>	<b>151,275</b>	<b>-</b>	<b>147,211</b>	<b>147,211</b>
<b>ENDING FUND BALANCE</b>	<b>151,275</b>	<b>147,625</b>	<b>147,211</b>	<b>(414)</b>	<b>143,561</b>	<b>143,211</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Bond Debt Covenants	104,522	104,522	104,522	-	104,522	104,522
Subtotal Restricted	104,522	104,522	104,522	-	104,522	104,522
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	46,753	43,103	42,689	(414)	39,039	38,689
Subtotal Unrestricted	46,753	43,103	42,689	(414)	39,039	38,689
<b>TOTAL FUND BALANCE</b>	<b>151,275</b>	<b>147,625</b>	<b>147,211</b>	<b>(414)</b>	<b>143,561</b>	<b>143,211</b>

**SPECIAL POLICE SERVICES FUND - 259**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Intergovernmental	6,567	-	-	-	-	-
<b>TOTAL REVENUE</b>	<u>6,567</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
Police	5,921	22,827	22,827	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<u>5,921</u>	<u>22,827</u>	<u>22,827</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	646	(22,827)	(22,827)	-	-	-
<b>BEGINNING FUND BALANCE</b>	<u>22,181</u>	<u>22,827</u>	<u>22,827</u>	<u>-</u>	<u>0</u>	<u>0</u>
<b>ENDING FUND BALANCE</b>	<u><u>22,827</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>-</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
<hr/> <hr/>						
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	<u>22,827</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>
Subtotal Unrestricted	<u>22,827</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUND BALANCE</b>	<u><u>22,827</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>-</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

LOCAL SEIZED PROPERTY FUND - 260

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	4,045	2,000	962	(1,038)	2,000	2,000
Intergovernmental	64,281	15,000	52,219	37,219	15,000	15,000
<b>TOTAL REVENUE</b>	<b>68,326</b>	<b>17,000</b>	<b>53,181</b>	<b>36,181</b>	<b>17,000</b>	<b>17,000</b>
<b>EXPENDITURES</b>						
Police	57	500	104	396	500	1,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>57</b>	<b>500</b>	<b>104</b>	<b>396</b>	<b>500</b>	<b>1,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In: General Fund	-	-	-	-	-	-
Operating Transfers Out: General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>68,269</b>	<b>16,500</b>	<b>53,077</b>	<b>36,577</b>	<b>16,500</b>	<b>16,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>110,229</b>	<b>178,499</b>	<b>178,499</b>	<b>-</b>	<b>231,576</b>	<b>231,576</b>
<b>ENDING FUND BALANCE</b>	<b>178,499</b>	<b>194,999</b>	<b>231,576</b>	<b>36,577</b>	<b>248,076</b>	<b>247,576</b>

**FUND BALANCE**

<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	178,499	194,999	231,576	36,577	248,076	247,576
Subtotal Unrestricted	178,499	194,999	231,576	36,577	248,076	247,576
<b>TOTAL FUND BALANCE</b>	<b>178,499</b>	<b>194,999</b>	<b>231,576</b>	<b>36,577</b>	<b>248,076</b>	<b>247,576</b>

SUPPLEMENTAL LAW ENFORCEMENT FUND - 261

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	263	400	54	(346)	400	1,000
Intergovernmental	113,183	145,756	145,460	(296)	145,756	146,000
<b>TOTAL REVENUE</b>	<b>113,446</b>	<b>146,156</b>	<b>145,514</b>	<b>(642)</b>	<b>146,156</b>	<b>147,000</b>
<b>EXPENDITURES</b>						
Police	182,007	198,445	202,097	(3,652)	211,695	215,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>182,007</b>	<b>198,445</b>	<b>202,097</b>	<b>(3,652)</b>	<b>211,695</b>	<b>215,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	29,805	52,289	52,289	-	65,539	68,000
Operating Transfers Out:						
Special Police Services Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>29,805</b>	<b>52,289</b>	<b>52,289</b>	<b>-</b>	<b>65,539</b>	<b>68,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(38,756)</b>	<b>-</b>	<b>(4,294)</b>	<b>(4,294)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>41,602</b>	<b>2,846</b>	<b>2,846</b>	<b>-</b>	<b>(1,448)</b>	<b>(1,448)</b>
<b>ENDING FUND BALANCE</b>	<b>2,846</b>	<b>2,846</b>	<b>(1,448)</b>	<b>(4,294)</b>	<b>(1,448)</b>	<b>(1,448)</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated						
Undesignated	2,846	2,846	(1,448)	(4,294)	(1,448)	(1,448)
Subtotal Unrestricted	2,846	2,846	(1,448)	(4,294)	(1,448)	(1,448)
<b>TOTAL FUND BALANCE</b>	<b>2,846</b>	<b>2,846</b>	<b>(1,448)</b>	<b>(4,294)</b>	<b>(1,448)</b>	<b>(1,448)</b>

**SPECIAL POLICE SERVICES FUND - 262**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Intergovernmental	4,964	17,726	17,726	-	-	-
<b>TOTAL REVENUE</b>	<u>4,964</u>	<u>17,726</u>	<u>17,726</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
Police	4,000	17,726	17,726	-	4,000	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<u>4,000</u>	<u>17,726</u>	<u>17,726</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	964	-	-	-	(4,000)	-
<b>BEGINNING FUND BALANCE</b>	-	964	964	-	964	964
<b>ENDING FUND BALANCE</b>	<u>964</u>	<u>964</u>	<u>964</u>	<u>-</u>	<u>(3,036)</u>	<u>964</u>
<hr/> <hr/>						
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	964	964	964	-	(3,036)	964
Subtotal Unrestricted	<u>964</u>	<u>964</u>	<u>964</u>	<u>-</u>	<u>(3,036)</u>	<u>964</u>
<b>TOTAL FUND BALANCE</b>	<u>964</u>	<u>964</u>	<u>964</u>	<u>-</u>	<u>(3,036)</u>	<u>964</u>

SPECIAL POLICE SERVICES FUND - 263

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Intergovernmental	-	17,730	17,730	-	-	-
<b>TOTAL REVENUE</b>	-	17,730	17,730	-	-	-
<b>EXPENDITURES</b>						
Police	-	17,730	17,730	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	-	17,730	17,730	-	-	-
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	-	-	-	-	-	-
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	-	-	-	-	-	-

**SPECIAL POLICE SERVICES FUND - 264**

**FY 2014 - 2015 REVISED**

	2012-13 ESTIMATED	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Intergovernmental	92,774	-	-	-	-	-
<b>TOTAL REVENUE</b>	<u>92,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
Police	9,679	42,124	42,124	-	-	-
Capital Outlay	40,972	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<u>50,650</u>	<u>42,124</u>	<u>42,124</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	42,123	(42,124)	(42,124)	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	42,123	42,123	-	(1)	(1)
<b>ENDING FUND BALANCE</b>	<u>42,123</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
<hr/> <hr/>						
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	42,123	(1)	(1)	-	(1)	(1)
Subtotal Unrestricted	<u>42,123</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
<b>TOTAL FUND BALANCE</b>	<u>42,123</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>

**DRAINAGE DISTRICT FUND - 270**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	1,724	1,500	1,551	51	1,500	2,000
Charges for Services	5,763	2,500	522	(1,978)	2,500	3,000
<b>TOTAL REVENUE</b>	<b>7,486</b>	<b>4,000</b>	<b>2,073</b>	<b>(1,927)</b>	<b>4,000</b>	<b>5,000</b>
<b>EXPENDITURES</b>						
Public Works	374	200	104	96	200	1,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>374</b>	<b>200</b>	<b>104</b>	<b>96</b>	<b>200</b>	<b>1,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,112</b>	<b>3,800</b>	<b>1,969</b>	<b>(1,831)</b>	<b>3,800</b>	<b>4,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>122,852</b>	<b>129,965</b>	<b>129,965</b>	<b>-</b>	<b>131,934</b>	<b>131,934</b>
<b>ENDING FUND BALANCE</b>	<b>129,965</b>	<b>133,765</b>	<b>131,934</b>	<b>(1,831)</b>	<b>135,734</b>	<b>135,934</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	129,965	133,765	131,934	(1,831)	135,734	135,934
Subtotal Unrestricted	129,965	133,765	131,934	(1,831)	135,734	135,934
<b>TOTAL FUND BALANCE</b>	<b>129,965</b>	<b>133,765</b>	<b>131,934</b>	<b>(1,831)</b>	<b>135,734</b>	<b>135,934</b>

COMMUNITY SERVICES GRANT FUND - 275

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Intergovernmental	244,688	254,791	254,791	-	257,791	258,000
Other Revenue	1,000	3,000	3,000	-	3,000	3,000
<b>TOTAL REVENUE</b>	<b>245,688</b>	<b>257,791</b>	<b>257,791</b>	<b>-</b>	<b>260,791</b>	<b>261,000</b>
<b>EXPENDITURES</b>						
Community Services	246,857	261,556	260,807	749	266,024	271,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>246,857</b>	<b>261,556</b>	<b>260,807</b>	<b>749</b>	<b>266,024</b>	<b>271,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,169)</b>	<b>(3,765)</b>	<b>(3,016)</b>	<b>749</b>	<b>(5,233)</b>	<b>(10,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>16,470</b>	<b>15,301</b>	<b>15,301</b>	<b>-</b>	<b>12,285</b>	<b>12,285</b>
<b>ENDING FUND BALANCE</b>	<b>15,301</b>	<b>11,536</b>	<b>12,285</b>	<b>749</b>	<b>7,052</b>	<b>2,285</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	15,301	11,536	12,285	749	7,052	2,285
Subtotal Unrestricted	15,301	11,536	12,285	749	7,052	2,285
<b>TOTAL FUND BALANCE</b>	<b>15,301</b>	<b>11,536</b>	<b>12,285</b>	<b>749</b>	<b>7,052</b>	<b>2,285</b>

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	4,463	4,000	583	(3,417)	4,000	4,000
Intergovernmental	109,386	110,000	118,358	8,358	110,000	110,000
<b>TOTAL REVENUE</b>	<b>113,849</b>	<b>114,000</b>	<b>118,941</b>	<b>4,941</b>	<b>114,000</b>	<b>114,000</b>
<b>EXPENDITURES</b>						
General Government	48,762	71,187	60,699	10,488	71,187	80,000
Capital Outlay	49,964	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>98,726</b>	<b>71,187</b>	<b>60,699</b>	<b>10,488</b>	<b>71,187</b>	<b>80,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	13,647	-	-	-	-	-
Operating Transfers Out:						
Senior Transportation Fund	(28,000)	(28,000)	(28,000)	-	(28,000)	(28,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(14,353)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>-</b>	<b>(28,000)</b>	<b>(28,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>770</b>	<b>14,813</b>	<b>30,242</b>	<b>15,429</b>	<b>14,813</b>	<b>6,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>357,831</b>	<b>358,601</b>	<b>358,601</b>	<b>-</b>	<b>388,843</b>	<b>388,843</b>
<b>ENDING FUND BALANCE</b>	<b>358,601</b>	<b>373,414</b>	<b>388,843</b>	<b>15,429</b>	<b>403,656</b>	<b>394,843</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	358,601	373,414	388,843	15,429	403,656	394,843
Subtotal Unrestricted	358,601	373,414	388,843	15,429	403,656	394,843
<b>TOTAL FUND BALANCE</b>	<b>358,601</b>	<b>373,414</b>	<b>388,843</b>	<b>15,429</b>	<b>403,656</b>	<b>394,843</b>

COMMUNITY SERVICES GRANT FUND - 290

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	1,928	1,000	340	(660)	1,000	1,000
Intergovernmental	158,665	182,504	182,504	-	182,504	183,000
Other Revenue	14,920	-	4,357	4,357	-	-
<b>TOTAL REVENUE</b>	<b>175,513</b>	<b>183,504</b>	<b>187,201</b>	<b>3,697</b>	<b>183,504</b>	<b>184,000</b>
<b>EXPENDITURES</b>						
Community Services	156,357	211,504	170,741	40,763	211,504	222,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>156,357</b>	<b>211,504</b>	<b>170,741</b>	<b>40,763</b>	<b>211,504</b>	<b>222,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In: AQMD Fund	28,000	28,000	28,000	-	28,000	28,000
Operating Transfers Out: Capital Improvement Projects Fund	(13,647)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>14,353</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>	<b>28,000</b>	<b>28,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>33,509</b>	<b>-</b>	<b>44,460</b>	<b>44,460</b>	<b>-</b>	<b>(10,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>122,259</b>	<b>155,768</b>	<b>155,768</b>	<b>-</b>	<b>200,228</b>	<b>200,228</b>
<b>ENDING FUND BALANCE</b>	<b>155,768</b>	<b>155,768</b>	<b>200,228</b>	<b>44,460</b>	<b>200,228</b>	<b>190,228</b>

**FUND BALANCE**

<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	155,768	155,768	200,228	44,460	200,228	190,228
Subtotal Unrestricted	155,768	155,768	200,228	44,460	200,228	190,228
<b>TOTAL FUND BALANCE</b>	<b>155,768</b>	<b>155,768</b>	<b>200,228</b>	<b>44,460</b>	<b>200,228</b>	<b>190,228</b>

## PROJECT SHUE FUND - 295

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	899	1,000	98	(902)	1,000	1,000
Other Revenue	2,500	6,000	1,961	(4,039)	6,000	6,000
<b>TOTAL REVENUE</b>	<b>3,399</b>	<b>7,000</b>	<b>2,059</b>	<b>(4,941)</b>	<b>7,000</b>	<b>7,000</b>
<b>EXPENDITURES</b>						
Community Services	19,959	40,832	24,010	16,822	40,832	44,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>19,959</b>	<b>40,832</b>	<b>24,010</b>	<b>16,822</b>	<b>40,832</b>	<b>44,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
Internal Service (fixed assets)	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(16,559)</b>	<b>(33,832)</b>	<b>(21,951)</b>		<b>(33,832)</b>	<b>(37,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>74,365</b>	<b>57,806</b>	<b>57,806</b>	<b>-</b>	<b>35,855</b>	<b>35,855</b>
<b>ENDING FUND BALANCE</b>	<b>57,806</b>	<b>23,974</b>	<b>35,855</b>	<b>11,881</b>	<b>2,023</b>	<b>(1,145)</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	57,806	23,974	35,855	11,881	2,023	(1,145)
Subtotal Unrestricted	57,806	23,974	35,855	11,881	2,023	(1,145)
<b>TOTAL FUND BALANCE</b>	<b>57,806</b>	<b>23,974</b>	<b>35,855</b>	<b>11,881</b>	<b>2,023</b>	<b>(1,145)</b>

**CAPITAL PROJECTS FUND - 400**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Other Revenue	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
Capital Outlay	5,829,518	18,895,835	18,895,835	-	702,000	10,843,000
<b>TOTAL OPERATING EXPENDITURE</b>	5,829,518	18,895,835	18,895,835	-	702,000	10,843,000
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	65,000	1,250,000	1,250,000	-	-	-
CDBG Fund	681,730	628,918	628,918	-	-	535,000
Gas Tax Fund	303,493	119,539	119,539	-	-	150,000
Municipal Lighting Fund	200,000	2,060,039	2,060,039	-	-	-
Measure M Fund	1,543,445	2,799,917	2,799,917	-	-	1,306,000
Street Improvements Grant Fund	1,959,235	1,169,393	1,169,393	-	-	1,771,000
Traffic Impact Fee Fund	129,300	-	-	-	-	-
Park Dedication Fund	146,000	445,000	445,000	-	-	160,000
Water Utility Fund	2,078,000	2,388,000	2,388,000	-	-	2,463,000
Information Technologies Fund	252,000	177,000	177,000	-	177,000	177,000
Equipment Replacement Fund	543,022	525,000	525,000	-	525,000	525,000
Building Maintenance Fund	25,000	60,000	60,000	-	-	48,000
Reserve Fund	-	84,000	84,000	-	-	3,708,000
Operating Transfers Out:						
CDBG Fund	(239,306)	(2,224)	(2,224)	-	-	-
Gas Tax Fund	(421,631)	-	-	-	-	-
Traffic Impact Fee Fund	(106,819)	-	-	-	-	-
Measure M Fund	(677,970)	-	-	-	-	-
Street Improvements Grant Fund	(238,294)	-	-	-	-	-
Park Dedication Fund	(295,418)	-	-	-	-	-
Building Maintenance Fund	(627)	-	-	-	-	-
Equipment Replacement Fund	(142,921)	-	-	-	-	-
Water Utility Fund	(713,347)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	5,089,891	11,704,582	11,704,582	-	702,000	10,843,000
<b>NET CHANGE IN FUND BALANCE</b>	(739,627)	(7,191,253)	(7,191,253)	-	-	-
<b>BEGINNING FUND BALANCE</b>	7,930,901	7,191,274	7,191,274	-	21	21
<b>ENDING FUND BALANCE</b>	7,191,274	21	21	-	21	21
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
CIP Items	7,191,274	21	21	-	21	21
Undesignated	-	-	-	-	-	-
Subtotal Unrestricted	7,191,274	21	21	-	21	21
<b>TOTAL FUND BALANCE</b>	7,191,274	21	21	-	21	21

## RESERVE FUND - 800

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Water Sales - Tier 2 penalty	705,056	750,000	1,032,926	282,926	750,000	750,000
Use of Money and Property	62,964	42,000	7,492	(34,508)	42,000	17,000
<b>TOTAL REVENUE</b>	<b>768,020</b>	<b>792,000</b>	<b>1,040,418</b>	<b>248,418</b>	<b>792,000</b>	<b>767,000</b>
<b>EXPENDITURES</b>						
General Government	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Utility Fund	2,060,828	-	-	-	-	-
Operating Transfers Out:						
Information Systems Fund	(655,561)	-	-	-	-	-
Capital Improvement Project Fund	(75,000)	(2,144,039)	(2,144,039)	-	-	(3,783,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>1,330,267</b>	<b>(2,144,039)</b>	<b>(2,144,039)</b>	<b>-</b>	<b>-</b>	<b>(3,783,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,098,287</b>	<b>(1,352,039)</b>	<b>(1,103,621)</b>	<b>248,418</b>	<b>792,000</b>	<b>(3,016,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>10,139,142</b>	<b>12,237,429</b>	<b>12,237,429</b>	<b>-</b>	<b>11,133,808</b>	<b>11,133,808</b>
<b>ENDING FUND BALANCE</b>	<b>12,237,429</b>	<b>10,885,390</b>	<b>11,133,808</b>	<b>248,418</b>	<b>11,925,808</b>	<b>8,117,808</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Non-current Advances	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
<b>Designated:</b>						
Water Conservation	2,708,716	3,379,716	3,662,312	282,596	4,417,312	4,342,312
CIP Items						
General	6,500,004	6,500,004	6,500,004	-	6,500,004	2,792,004
Muni-Lighting	2,058,975	23,936	(1)	(23,937)	24,999	-
Equipment Replacement	640,706	648,706	641,868	(6,838)	649,868	649,868
Building Maintenance	329,028	333,028	329,625	(3,403)	333,625	333,625
Undesignated	-	-	-	-	-	(1)
Subtotal Unrestricted	12,237,429	10,885,390	11,133,808	248,418	11,925,808	8,117,808
<b>TOTAL FUND BALANCE</b>	<b>12,237,429</b>	<b>10,885,390</b>	<b>11,133,808</b>	<b>248,418</b>	<b>11,925,808</b>	<b>8,117,808</b>

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATE	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	201,726	-	112,734	112,734	-	-
Redevelopment Property Tax Trust Fund RPTTF	28,979,074	27,023,998	17,524,126	(9,499,872)	25,256,495	13,290,000
Other Revenue	26,313	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>29,207,113</b>	<b>27,023,998</b>	<b>17,636,860</b>	<b>(9,387,138)</b>	<b>25,256,495</b>	<b>13,290,000</b>
<b>EXPENDITURES</b>						
Community Development	53,156,052	2,529,261	2,500,000	29,261	2,743,626	2,777,000
Debt Service:				-		
Interest Expense	7,090,766	6,868,219	6,868,219	-	6,687,869	6,688,000
Principal	-	9,335,000	9,335,000	-	1,825,000	1,825,000
Capital Outlay	3,860,125	46,167,811	7,500,000	38,667,811	14,000,000	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>64,106,943</b>	<b>64,900,291</b>	<b>26,203,219</b>	<b>38,697,072</b>	<b>25,256,495</b>	<b>11,290,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
Housing Authority	-	-	-	-	-	(2,000,000)
Capital Improvement Projects Fund	(9,419,222)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(9,419,222)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,000,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(44,319,052)</b>	<b>(37,876,293)</b>	<b>(8,566,359)</b>	<b>29,309,934</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>(42,250,130)</b>	<b>(86,569,182)</b>	<b>(86,569,182)</b>	<b>-</b>	<b>(95,135,541)</b>	<b>(95,135,541)</b>
<b>ENDING FUND BALANCE</b>	<b>(86,569,182)</b>	<b>(124,445,475)</b>	<b>(95,135,541)</b>	<b>29,309,934</b>	<b>(95,135,541)</b>	<b>(95,135,541)</b>

**WATER UTILITY FUND - 600**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>OPERATING REVENUE</b>						
Use of Money & Property	86,479	70,000	43,242	(26,758)	70,000	70,000
Charges for Services	14,755,272	14,107,200	14,759,456	652,256	14,107,200	14,795,000
Other Revenue	50,255	160,000	146,319	(13,681)	20,000	22,000
<b>TOTAL REVENUE</b>	<b>14,892,005</b>	<b>14,337,200</b>	<b>14,949,017</b>	<b>611,817</b>	<b>14,197,200</b>	<b>14,887,000</b>
<b>OPERATING EXPENSES</b>						
Salaries & Benefits	2,688,490	2,702,493	2,558,966	143,527	2,732,106	2,698,000
Maintenance and operations	2,086,322	2,617,935	2,569,143	48,792	2,491,581	2,662,000
Purchased water	3,849,862	3,529,654	3,529,654	-	3,697,042	3,535,000
Pump and basin assessment	2,174,044	2,428,223	2,428,223	-	2,556,009	2,645,000
Capital Outlay	-	3,000	-	3,000	3,000	3,000
Debt Service:						
Principal Payments	323,171	336,794	336,794	-	345,543	346,000
Interest Payments	192,140	205,786	188,674	17,112	194,813	178,000
<b>TOTAL OPERATING EXPENSES</b>	<b>11,314,030</b>	<b>11,823,885</b>	<b>11,611,454</b>	<b>212,431</b>	<b>12,020,094</b>	<b>12,067,000</b>
<b>OPERATING INCOME (LOSS)</b>	<b>3,577,976</b>	<b>2,513,315</b>	<b>3,337,563</b>	<b>824,248</b>	<b>2,177,106</b>	<b>2,820,000</b>
Operating Transfers In:						
General Fund (Life Line)	25,000	25,000	25,000	-	25,000	25,000
Operating Transfers Out:						
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	-	(60,000)	(60,000)
Capital Projects Fund	(2,003,000)	(2,388,000)	(2,388,000)	-	-	(2,388,000)
Conservation Fund (to Fund 800)	(2,060,828)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(4,098,828)</b>	<b>(2,423,000)</b>	<b>(2,423,000)</b>	<b>-</b>	<b>(35,000)</b>	<b>(2,423,000)</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>(520,852)</b>	<b>90,315</b>	<b>914,563</b>	<b>824,248</b>	<b>2,142,106</b>	<b>397,000</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>6,438,333</b>	<b>5,917,480</b>	<b>5,917,480</b>	<b>-</b>	<b>6,832,043</b>	<b>6,832,043</b>
<b>ENDING WORKING CAPITAL</b>	<b>5,917,480</b>	<b>6,007,795</b>	<b>6,832,043</b>	<b>824,248</b>	<b>8,974,149</b>	<b>7,229,043</b>

## EQUIPMENT REPLACEMENT FUND - 700

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	32,336	30,000	4,504	(25,496)	30,000	30,000
Charges for Services	1,794,687	1,752,273	1,698,222	(54,051)	1,752,273	1,934,000
Other Revenue	246,132	120,000	266,011	146,011	120,000	120,000
Gain on sale of equipment	11,788	15,000	-	(15,000)	15,000	15,000
<b>TOTAL REVENUE</b>	<b>2,084,943</b>	<b>1,917,273</b>	<b>1,968,737</b>	<b>51,464</b>	<b>1,917,273</b>	<b>2,099,000</b>
<b>EXPENDITURES</b>						
Salaries and Benefits	365,289	369,671	356,887	12,784	371,685	395,000
Maintenance and Operations	1,089,376	1,111,767	1,100,856	10,911	1,111,817	1,129,000
Capital Outlay	142,922	-	-	-	-	-
Budget Contingency 1.00%	-	19,173	19,173	-	19,173	-
Emergency Reserve 5.00%	-	95,863	95,863	-	95,863	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,597,587</b>	<b>1,596,474</b>	<b>1,572,779</b>	<b>23,695</b>	<b>1,598,538</b>	<b>1,524,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	142,921	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(543,022)	(525,000)	(525,000)	-	(525,000)	(525,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(400,101)</b>	<b>(525,000)</b>	<b>(525,000)</b>	<b>-</b>	<b>(525,000)</b>	<b>(525,000)</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>87,255</b>	<b>(204,201)</b>	<b>(129,042)</b>	<b>75,159</b>	<b>(206,265)</b>	<b>50,000</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>1,075,071</b>	<b>1,162,327</b>	<b>1,162,327</b>	<b>-</b>	<b>1,033,285</b>	<b>1,033,285</b>
<b>ENDING WORKING CAPITAL</b>	<b>1,162,327</b>	<b>958,126</b>	<b>1,033,285</b>	<b>75,159</b>	<b>827,020</b>	<b>1,083,285</b>

## GENERAL BENEFITS FUND - 740

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Charges for Services	12,911,718	12,690,000	13,319,562	629,562	12,690,000	12,690,000
Other Revenue	551,983	290,000	161,313	(128,687)	290,000	290,000
<b>TOTAL REVENUE</b>	<b>13,463,701</b>	<b>12,980,000</b>	<b>13,480,875</b>	<b>500,875</b>	<b>12,980,000</b>	<b>12,980,000</b>
<b>EXPENDITURES</b>						
Salaries and Benefits	195	5,595	195	5,400	5,595	9,000
Maintenance and Operations	5,175,486	5,505,136	5,508,592	(3,456)	5,504,166	5,511,000
Insurance Premiums and Legal Fees	2,319,725	2,445,000	2,176,881	268,119	2,445,000	2,445,000
Claims and Benefits	7,043,862	6,638,000	7,290,531	(652,531)	6,638,000	6,638,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>14,539,268</b>	<b>14,593,731</b>	<b>14,976,199</b>	<b>(382,468)</b>	<b>14,592,761</b>	<b>14,603,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>(1,075,568)</b>	<b>(1,613,731)</b>	<b>(1,495,324)</b>	<b>118,407</b>	<b>(1,612,761)</b>	<b>(1,623,000)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>5,927,292</b>	<b>4,851,724</b>	<b>4,851,724</b>	<b>-</b>	<b>3,356,400</b>	<b>3,356,400</b>
<b>ENDING WORKING CAPITAL</b>	<b>4,851,724</b>	<b>3,237,993</b>	<b>3,356,400</b>	<b>118,407</b>	<b>1,743,639</b>	<b>1,733,400</b>

LIABILITY ADMINISTRATION FUND - 750

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Charges for Services	1,718,059	1,718,059	1,718,059	-	1,718,059	1,708,000
Other Revenue	88,844	-	24,192	24,192	-	-
<b>TOTAL REVENUE</b>	<b>1,806,903</b>	<b>1,718,059</b>	<b>1,742,251</b>	<b>24,192</b>	<b>1,718,059</b>	<b>1,708,000</b>
<b>EXPENDITURES</b>						
Maintenance and Operations	392,030	437,627	400,953	36,674	436,657	442,000
Insurance Premiums and Legal Fees	1,173,846	1,150,000	1,339,858	(189,858)	1,150,000	1,150,000
Claims and Benefits	934,869	750,000	981,937	(231,937)	750,000	750,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,500,745</b>	<b>2,337,627</b>	<b>2,722,748</b>	<b>(385,121)</b>	<b>2,336,657</b>	<b>2,342,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
CDBG Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>(693,841)</b>	<b>(619,568)</b>	<b>(980,497)</b>	<b>(360,929)</b>	<b>(618,598)</b>	<b>(634,000)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>5,476,942</b>	<b>4,783,101</b>	<b>4,783,101</b>	<b>-</b>	<b>3,802,604</b>	<b>3,802,604</b>
<b>ENDING WORKING CAPITAL</b>	<b>4,783,101</b>	<b>4,163,533</b>	<b>3,802,604</b>	<b>(360,929)</b>	<b>3,184,006</b>	<b>3,168,604</b>

**INFORMATION TECHNOLOGIES FUND - 760**

**FY 2014 - 2015 REVISED**

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	41,748	30,000	5,717	(24,283)	30,000	30,000
Charges for Services	1,307,263	1,307,263	1,307,263	-	1,307,263	1,323,000
Other Revenue	394	-	-	-	-	-
Gain on sale of equipment	6,330	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,355,735</b>	<b>1,337,263</b>	<b>1,312,980</b>	<b>(24,283)</b>	<b>1,337,263</b>	<b>1,353,000</b>
<b>EXPENDITURES</b>						
Salaries and Benefits	461,375	563,080	397,590	165,490	545,089	545,000
Maintenance and Operations	696,078	1,062,243	1,037,729	24,514	892,479	1,203,000
Capital Outlay	148,706	254,113	258,331	(4,218)	49,300	40,000
Debt Service:						
Principal Retirement	16,810	17,325	17,325	-	18,011	19,000
Interest and Fiscal Charges	8,496	6,931	6,115	816	6,389	6,000
Budget Contingency 1.00%	-	13,373	13,373	-	13,373	-
Emergency Reserve 5.00%	-	66,863	66,863	-	66,863	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,331,466</b>	<b>1,983,928</b>	<b>1,797,326</b>	<b>186,602</b>	<b>1,591,504</b>	<b>1,813,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Reserve Fund	655,561	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(252,000)	(177,000)	(177,000)	-	(177,000)	(177,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>403,561</b>	<b>(177,000)</b>	<b>(177,000)</b>	<b>-</b>	<b>(177,000)</b>	<b>(177,000)</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>427,830</b>	<b>(823,665)</b>	<b>(661,346)</b>	<b>162,319</b>	<b>(431,241)</b>	<b>(637,000)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>1,695,809</b>	<b>2,123,639</b>	<b>2,123,639</b>	<b>-</b>	<b>1,462,293</b>	<b>1,462,293</b>
<b>ENDING WORKING CAPITAL</b>	<b>2,123,639</b>	<b>1,299,974</b>	<b>1,462,293</b>	<b>162,319</b>	<b>1,031,052</b>	<b>825,293</b>

GOVERNMENT BUILDINGS FUND - 770

FY 2014 - 2015 REVISED

	2012-13 ACTUAL	2013-14 REVISED BUDGET	2013-14 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2014-15 ADOPTED BUDGET	2014-15 PROPOSED REVISED BUDGET
<b>REVENUE</b>						
Use of Money & Property	29,966	20,000	4,138	(15,862)	20,000	20,000
Charges for Services	2,309,107	1,984,674	1,984,675	1	1,912,376	1,920,000
Other Revenue	4,780	-	2,390	2,390	-	-
<b>TOTAL REVENUE</b>	<b>2,343,853</b>	<b>2,004,674</b>	<b>1,991,203</b>	<b>(13,471)</b>	<b>1,932,376</b>	<b>1,940,000</b>
<b>EXPENDITURES</b>						
Salaries	211,122	277,391	274,545	2,846	283,912	361,000
Maintenance and Operations	1,335,378	1,530,573	1,621,521	(90,948)	1,526,958	1,556,000
Capital outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	127,763	131,674	131,674	-	136,889	137,000
Interest and Fiscal Charges	49,985	52,724	52,724	-	48,609	43,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,724,248</b>	<b>1,992,362</b>	<b>2,080,464</b>	<b>(88,102)</b>	<b>1,996,368</b>	<b>2,097,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	627	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(25,000)	(60,000)	(60,000)	-	-	(48,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(24,373)</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>-</b>	<b>-</b>	<b>(48,000)</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>595,232</b>	<b>(47,688)</b>	<b>(149,261)</b>	<b>(101,573)</b>	<b>(63,992)</b>	<b>(205,000)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>896,718</b>	<b>1,491,950</b>	<b>1,491,950</b>	<b>-</b>	<b>1,342,689</b>	<b>1,342,689</b>
<b>ENDING WORKING CAPITAL</b>	<b>1,491,950</b>	<b>1,444,262</b>	<b>1,342,689</b>	<b>(101,573)</b>	<b>1,278,697</b>	<b>1,137,689</b>



# GENERAL FUND REVENUE SUMMARY

FY 2014 - 2015 REVISED

Object #		ACTUAL 2012-13	REVISED BUDGET 2013-14	ESTIMATED 2013-14	BUDGET 2014-15	REVISED BUDGET 2014-15
<b>GENERAL FUNDS</b>						
<b>Property Taxes (ad valorem)</b>						
30000	Current Year - Secured	2,233,215	2,305,000	2,289,217	2,330,000	2,330,000
30002	Current Year - Unsecured	84,710	93,000	76,026	93,000	93,000
30010	RDA Close Out	1,174,035	-	-	-	-
30020	Current Year - Supplemental Roll	32,326	25,000	49,298	25,000	45,000
30030	Residual	90,973	207,730	1,022,339	415,930	416,000
30040	Property Tax - other	2,660,236	2,000	962	2,000	2,000
30042	Public Utility Roll	75,774	76,000	78,045	76,760	77,000
30043	Homeowners Exemption	19,155	20,100	17,964	20,300	20,000
30045	In Lieu of VLF	7,499,135	7,553,000	7,704,371	7,704,000	7,859,000
30049	Pass-Through Agreements	368,791	384,000	404,360	406,000	408,000
<b>Total Property Taxes</b>		<b>14,238,351</b>	<b>10,665,830</b>	<b>11,642,582</b>	<b>11,072,990</b>	<b>11,250,000</b>
<b>Other Taxes</b>						
30060	Utility Users Tax	4,928,588	5,200,000	4,995,523	5,200,000	4,996,000
30080	Business License Tax	1,203,000	1,300,000	1,276,257	1,300,000	1,300,000
30081	ADA Compliance Fee	2,112	-	3,896	-	-
30500	Sales and Use Taxes	10,557,897	10,607,204	11,450,000	11,302,238	11,893,000
30501	Sales Tax In Lieu (triple flip)	3,212,678	3,745,796	3,852,036	3,767,412	3,931,000
30505	Sales Tax - Public Safety	149,837	157,000	158,082	163,000	163,000
30520	Franchise Tax - Public Utility	835,738	705,000	835,738	705,000	705,000
30522	Franchise Tax - PCTA	476,514	600,000	486,044	600,000	600,000
30540	Transient Occupancy Tax	593,150	520,000	526,212	520,000	542,000
30580	Property Transfer Tax	219,464	160,000	223,853	160,000	224,000
<b>Total Other Taxes</b>		<b>22,178,977</b>	<b>22,995,000</b>	<b>23,807,641</b>	<b>23,717,650</b>	<b>24,354,000</b>
<b>Licenses and Permits</b>						
31000	Animal Licenses	131,061	120,000	125,489	120,000	130,000
31040	Special Inspectors	1,565	2,000	1,640	2,000	3,000
31500	Permits - Construction - Building	320,887	301,000	297,406	301,000	366,000
31501	Permits - Construction - Plumbing	28,427	35,000	27,340	35,000	35,000
31502	Permits - Construction - Electrical	34,986	35,000	38,099	35,000	35,000
31503	Permits - Construction - Grn Bldg	145	2,000	1,123	2,000	2,000
31504	Permits - Construction - Mech	14,280	15,000	15,570	15,000	15,000
31505	Permits - Firework Stands	15,000	15,000	15,000	15,000	15,000
31509	Permits - Construction - Other	35	-	-	-	-
31590	Permits - Street & Curb	-	15,000	(160)	15,000	15,000
31598	Permits - Police	15,185	12,500	10,916	12,500	14,000
31599	Permits - Film	820	2,500	2,500	2,500	4,000
<b>Total Licenses and Permits</b>		<b>562,390</b>	<b>555,000</b>	<b>534,923</b>	<b>555,000</b>	<b>634,000</b>
<b>Fines, Forfeits and Penalties</b>						
32500	Vehicle Code Fines	322,107	350,000	334,598	350,000	350,000
32520	Ordinance Violation Fines	482,973	500,000	487,802	500,000	500,000
32521	Admin Citations	36,695	32,500	45,607	32,500	43,000
<b>Total Fines, Forfeits and Penalties</b>		<b>841,775</b>	<b>882,500</b>	<b>868,007</b>	<b>882,500</b>	<b>893,000</b>

<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>REVISED BUDGET 2014-15</b>
<b>Use of Money and Property</b>						
33000	Interest Income - Pooled	562,258	550,000	534,146	550,000	550,000
33020	Interest Income - Other	(987,154)	-	-	-	-
33500	Rental Income - Community Services	22,904	49,000	30,586	49,000	49,000
33560	Rental Income - Facilities	656,375	500,000	678,345	500,000	500,000
33568	Rental Income - Bus Shelters	129,864	132,000	121,509	132,000	132,000
<b>Total Use of Money and Property</b>		<b>384,248</b>	<b>1,231,000</b>	<b>1,364,586</b>	<b>1,231,000</b>	<b>1,231,000</b>
<b>Intergovernmental</b>						
34000	CDBG - Program Grants	52,600	48,548	48,548	48,548	49,000
34098	Federal - Other	45,469	-	3,030	-	-
34200	State Motor Vehicle in Lieu Tax	48,337	-	40,004	-	-
34220	POST Reimbursement	34,437	32,000	25,742	32,000	32,000
34294	State - Other	20,617	75,000	4,796	75,000	-
34490	County - Other	17,873	14,040	-	14,040	15,000
<b>Total Intergovernmental</b>		<b>219,334</b>	<b>169,588</b>	<b>122,120</b>	<b>169,588</b>	<b>96,000</b>
<b>Charges for Services</b>						
35000	Zoning Fee	120,105	105,000	128,294	105,000	175,000
35002	Subdivision Fee	13,260	6,000	2,822	6,000	3,000
35003	Development Fee	13,610	11,000	35,209	11,000	20,000
35004	Sale of Maps and Publications	4,552	10,485	10,941	10,485	13,000
35008	General Plan Assessment	16,346	16,000	14,095	16,000	15,000
35010	Engineering Fees - Subdivision Fees	11,248	8,000	11,288	8,000	8,000
35011	Engineering Fees - Inspections	38,071	60,000	69,135	60,000	70,000
35012	Plan Checking/Inspection Fees	97,337	41,000	56,085	41,000	89,000
35013	Over the Top Program	1,095	1,000	510	1,000	1,000
35017	Engineering - Wide LD Prnt	9,075	5,000	9,848	5,000	5,000
35020	Staff Service Fee	12,495	12,000	10,391	12,000	39,000
35022	Chrgs-Bus Lic Pr	107,549	115,000	125,950	115,000	131,000
35023	Chrgs-Bus Lic Renewal	201,144	190,000	212,528	190,000	209,000
35032	Fire - Paramedic Services	5,256	3,000	-	3,000	3,000
35034	Fire - Paramedic Subscriptions	207,527	215,000	212,184	215,000	215,000
35036	Fire - Plan Check Fees	12,588	15,000	15,749	15,000	15,000
35038	Fire - Ambulance Transport	997,551	970,000	1,366,793	970,000	1,400,000
35040	Police - Special Services	85,313	80,000	175,548	80,000	370,000
35041	Police - False Alarms	99,007	100,000	139,248	100,000	120,000
35042	Booking Fees	5,398	7,500	2,327	7,500	8,000
35043	Jail Payphone	456	500	257	500	1,000
35044	Police - Animal Shelter Fees	5,905	7,500	8,090	7,500	8,000
35050	Recreation Programs	249,001	259,535	268,024	259,535	270,000
35052	Recreation Facilities	9,533	8,000	6,755	8,000	8,000
35053	Chrgs - Parking Meter	38,330	40,000	28,220	40,000	40,000
35095	Weed Abatement	-	13,900	-	13,900	14,000
35099	Other - Miscellaneous	6,846	6,000	290	6,000	9,000
35102	Inspections - Plan Check	281,844	290,000	281,870	290,000	322,000
<b>Total Charges for Services</b>		<b>2,650,442</b>	<b>2,596,420</b>	<b>3,192,451</b>	<b>2,596,420</b>	<b>3,581,000</b>

<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>REVISED BUDGET 2014-15</b>
	<b>Other Revenue</b>					
36026	Energy Partnership	6,074	-	-	-	-
39000	Reimbursements - Solar Panels	-	-	14,664	-	-
39049	Donations-Misc	20,724	12,250	13,125	11,750	12,000
39060	Reimbursed Damages, Misc	8,624	31,000	(87)	31,000	31,000
39069	Reimbursements - Other	205,239	182,115	143,368	128,365	142,000
39090	Miscellaneous receipts	7,851	6,000	5,933	6,000	6,000
39092	Cash Over/Short	1,827	-	(279)	-	-
35025	SAWRA	605,053	787,107	869,816	735,626	904,000
35020	Staff Service Fee - CIP	1,198,120	1,081,255	1,081,255	1,081,377	1,075,000
84000	Sale of Real or Personal Property	10,275	5,000	2,814	5,000	5,000
	<b>Total Other Revenue</b>	<b>2,063,788</b>	<b>2,104,727</b>	<b>2,130,609</b>	<b>1,999,118</b>	<b>2,175,000</b>
	<b>Overhead Charges</b>					
60400	<b>Overhead Charges</b>					
200	Park Dedication	5,453	3,750	-	3,750	4,000
216	Traffic Impact	750	2,750	-	2,750	3,000
220	Municipal Lighting	92,275	41,472	-	42,157	43,000
270	Drainage District	374	200	-	200	1,000
280	AQMD	4,584	4,790	-	4,760	5,000
700	Motor Pool	103,653	95,864	-	95,864	105,000
740	General Benefits	671,553	648,961	-	649,076	649,000
750	Liability Administration	90,345	85,903	-	85,903	86,000
760	Information Systems	67,470	66,863	-	66,863	68,000
770	Government Buildings	117,193	100,234	1,100,330	96,619	97,000
	<b>Total Overhead Charges</b>	<b>1,153,651</b>	<b>1,050,786</b>	<b>1,100,330</b>	<b>1,047,942</b>	<b>1,061,000</b>
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>44,292,956</b>	<b>42,250,851</b>	<b>44,763,249</b>	<b>43,272,208</b>	<b>45,275,000</b>

**GENERAL FUND REVENUE SUMMARY**

**FY 2014 - 2015 REVISED**

Object #		ACTUAL 2012-13	REVISED BUDGET 2013-14	ESTIMATED 2013-14	BUDGET 2014-15	REVISED BUDGET 2014-15
<b>GENERAL FUND (100)</b>						
<b>12000</b>	<b>City Clerk</b>					
35004	Charges - Maps and Publications	111	185	47	185	1,000
39069	Reimbursements - Other	1,411	150	1,361	1,500	3,000
	<b>Total</b>	<b>1,522</b>	<b>335</b>	<b>1,408</b>	<b>1,685</b>	<b>4,000</b>
<b>12500</b>	<b>Elections</b>					
39069	Reimbs - Other	8,003	100	100	8,000	8,000
	<b>Total</b>	<b>8,003</b>	<b>100</b>	<b>100</b>	<b>8,000</b>	<b>8,000</b>
<b>20000</b>	<b>General City Revenues/Expenses</b>					
30000	Prop Tax - CY - Secured	2,233,215	2,305,000	2,289,217	2,330,000	2,330,000
30002	Prop Tax - CY - Unsecured	84,710	93,000	76,026	93,000	93,000
30047	Prop Tax - RDA Close Out	1,174,035	-	-	-	-
30020	Prop Tax - CY - Supplemental Roll	32,326	25,000	49,298	25,000	45,000
30030	Prop Tax - Residual	90,973	207,730	1,022,339	415,930	416,000
30040	Prop Tax - Other - Misc	2,660,236	2,000	962	2,000	2,000
30042	Prop Tax - Public Utility Roll	75,774	76,000	78,045	76,760	77,000
30043	Prop Tax - Homeowners	19,155	20,100	17,964	20,300	20,000
30045	Prop Tax - In Lieu of VLF	7,499,135	7,553,000	7,704,371	7,704,000	7,859,000
30049	Pass-Through Agreements	368,791	384,000	404,360	406,000	408,000
30060	Utility Users Tax	4,928,588	5,200,000	4,995,523	5,200,000	4,996,000
30080	Business License Tax	1,203,000	1,300,000	1,276,257	1,300,000	1,300,000
30081	ADA Compliance Fee	2,112	-	3,896	-	-
30500	Sales and Use Taxes	10,557,897	10,607,204	11,450,000	11,302,238	11,893,000
30501	Sales Tax In Lieu (triple flip)	3,212,678	3,745,796	3,852,036	3,767,412	3,931,000
30520	Franchise Tax - Public Utility	835,738	705,000	835,738	705,000	705,000
30522	Franchise Tax - PCTA	476,514	600,000	486,044	600,000	600,000
30540	Transient Occupancy Tax	593,150	520,000	526,212	520,000	542,000
30580	Property Transfer Tax	219,464	160,000	223,853	160,000	224,000
33000	Interest Income - Pooled	562,258	550,000	534,146	550,000	550,000
33020	Interest Income - Other	(987,154)	-	-	-	-
33560	Rent Income - Facilities	655,925	500,000	678,345	500,000	500,000
34200	State Motor Vehicle in Lieu Tax	48,337	-	40,004	-	-
34294	I/GVT-St-Other	-	-	1,487	-	-
35025	SAWRA Admin Offset	605,053	787,107	869,816	735,626	904,000
35053	Charges - Parking Meter	38,330	40,000	28,220	40,000	40,000
35092	Charges - Other - Departments	1,153,651	1,050,786	1,100,330	1,047,942	1,061,000
39000	Reimbursements - Solar Panels	-	-	14,664	-	-
39069	Reimbursements - Other	6,919	-	4,827	-	-

<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>REVISED BUDGET 2014-15</b>
39090	Other - Miscellaneous Receipts	1,973	-	782	-	-
39092	Other - Cash Over/Short	1,768	-	(236)	-	-
84000	Property Sales	6,330	-	-	-	-
	<b>Total</b>	<b>38,360,881</b>	<b>36,431,723</b>	<b>38,564,526</b>	<b>37,501,208</b>	<b>38,496,000</b>
<b>21000</b>	<b>Finance Administration</b>					
35004	Charges - Maps and Publications	3	-	-	-	-
35099	Charges - Other - Misc	6,846	6,000	290	6,000	9,000
39090	Other - Misc - Receipts	5,750	5,000	4,151	5,000	5,000
	<b>Total</b>	<b>12,599</b>	<b>11,000</b>	<b>4,441</b>	<b>11,000</b>	<b>14,000</b>
<b>31000</b>	<b>General Police Services</b>					
30505	Sales Tax - Public Safety	149,837	157,000	158,082	163,000	163,000
31598	Permits - Police	14,411	12,000	10,400	12,000	12,000
32500	Fines - Vehicle - Code	322,107	350,000	334,598	350,000	350,000
32520	Fines - Ordinance - Violation	482,973	500,000	487,802	500,000	500,000
32522	Fines - Administrative Cites	5,773	7,500	4,401	7,500	8,000
33560	Rent Income - Facilities	450	-	-	-	-
34098	I/GVT - Fed - Other	45,469	-	3,030	-	-
34220	I/GVT - POST Reimbursement	34,437	32,000	25,742	32,000	32,000
34294	I/GVT - State - Other	20,617	75,000	3,309	75,000	-
35004	Charges - Maps and Publications	1	-	64	-	-
35040	Charges - Police Special	85,313	80,000	175,548	80,000	370,000
35041	Charges - False Alarm	99,007	100,000	139,248	100,000	120,000
35042	Charges - Booking Fees	5,398	7,500	2,327	7,500	8,000
35043	Charges - Jail Payphone	456	500	257	500	1,000
39049	Misc Donations	287	-	1,375	-	-
39069	Reimbursements - Other	5,513	200	160	200	1,000
39092	Other - Cash Over/Short	(159)	-	(43)	-	-
84000	Property Sales	3,945	5,000	2,814	5,000	5,000
	<b>Total</b>	<b>1,275,836</b>	<b>1,326,700</b>	<b>1,349,114</b>	<b>1,332,700</b>	<b>1,570,000</b>
<b>32000</b>	<b>Animal Control</b>					
31000	Licenses - Animal	131,061	120,000	125,489	120,000	130,000
31598	Permits - Police	774	500	516	500	2,000
35044	Charges - Animal Shelter	5,905	7,500	8,090	7,500	8,000
	<b>Total</b>	<b>137,740</b>	<b>128,000</b>	<b>134,095</b>	<b>128,000</b>	<b>140,000</b>
<b>33000</b>	<b>Code Enforcement</b>					
31505	Permits - Firework Stands	15,000	15,000	15,000	15,000	15,000
32521	Fines - Admin Citations	30,923	25,000	41,206	25,000	35,000
35013	Charges - Over the Top Program	1,095	1,000	510	1,000	1,000
39069	Reimbursements - Other	17,979	-	22,967	-	1,000
	<b>Total</b>	<b>64,997</b>	<b>41,000</b>	<b>79,683</b>	<b>41,000</b>	<b>52,000</b>

<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>REVISED BUDGET 2014-15</b>
<b>41000</b>	<b>General Fire Services</b>					
35032	Charges - Paramedic Service	5,256	3,000	-	3,000	3,000
35034	Charges - Paramedic Subscription	207,527	215,000	212,184	215,000	215,000
	<b>Total</b>	<b>212,783</b>	<b>218,000</b>	<b>212,184</b>	<b>218,000</b>	<b>218,000</b>
<b>44000</b>	<b>Ambulance Transport Services</b>					
35038	Charges - Ambulance Srv	997,551	970,000	1,366,793	970,000	1,400,000
	<b>Total</b>	<b>997,551</b>	<b>970,000</b>	<b>1,366,793</b>	<b>970,000</b>	<b>1,400,000</b>
<b>50000</b>	<b>Public Works Administration</b>					
33568	Rental Income - Bus Shelters	129,864	132,000	121,509	132,000	132,000
35020	Charges - Staff Service	-	139,519	139,519	139,641	-
39069	Reimbursements - Other	472	-	-	-	-
	<b>Total</b>	<b>130,336</b>	<b>271,519</b>	<b>261,028</b>	<b>271,641</b>	<b>132,000</b>
<b>50500</b>	<b>Engineering Services</b>					
31590	Permits - Street & Curb	-	15,000	(160)	15,000	15,000
35004	Charges - Maps and Publications	4,381	10,000	10,773	10,000	10,000
35010	Charges - Eng - Subdivision	11,248	8,000	11,288	8,000	8,000
35011	Charges - Eng - Inspection	38,071	60,000	69,135	60,000	70,000
35012	Charges - Plan Check/Inspection	67,695	15,000	17,407	15,000	30,000
35017	Charges - Wide Load Permit	9,075	5,000	9,848	5,000	5,000
35020	Charges - Staff Service	1,198,120	941,736	941,736	941,736	1,075,000
39060	Reimburse - Damaged Property	7,483	30,000	(87)	30,000	30,000
	<b>Total</b>	<b>1,336,072</b>	<b>1,084,736</b>	<b>1,059,940</b>	<b>1,084,736</b>	<b>1,243,000</b>
<b>51500</b>	<b>Street Maintenance</b>					
39069	Reimbursements - Other	3,028	9,500	5,000	9,500	10,000
	<b>Total</b>	<b>3,028</b>	<b>9,500</b>	<b>5,000</b>	<b>9,500</b>	<b>10,000</b>
<b>52500</b>	<b>Concrete Repair</b>					
35095	Charges - Weed Abatement	-	13,900	-	13,900	14,000
39069	Reimburse - Other	15,624	15,250	16,000	15,250	16,000
	<b>Total</b>	<b>15,624</b>	<b>29,150</b>	<b>16,000</b>	<b>29,150</b>	<b>30,000</b>
<b>53000</b>	<b>Park Maintenance</b>					
34490	I/GVT - County - Other	17,873	14,040	-	14,040	15,000
39060	Reimburse - Damaged Property	1,141	1,000	-	1,000	1,000
39069	Reimbursements - Other	43,091	43,915	48,755	43,915	44,000
	<b>Total</b>	<b>62,105</b>	<b>58,955</b>	<b>48,755</b>	<b>58,955</b>	<b>60,000</b>
<b>61050</b>	<b>Planning</b>					
35000	Charges - Zoning Fee	120,105	105,000	128,294	105,000	175,000
35002	Charges - Subdivision Fee	13,260	6,000	2,822	6,000	3,000
35003	Charges - Development Fee	13,610	11,000	35,209	11,000	20,000
35004	Charges - Maps and Publications	30	200	16	200	1,000
35008	General Plan Assessment	16,346	16,000	14,095	16,000	15,000

<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>REVISED BUDGET 2014-15</b>
35012	Charges - Plan Check Fees	29,643	26,000	38,678	26,000	59,000
	<b>Total</b>	<b>192,993</b>	<b>164,200</b>	<b>219,114</b>	<b>164,200</b>	<b>273,000</b>
<b>62050</b>	<b>Building</b>					
31040	Licenses - Special Inspectors	1,565	2,000	1,640	2,000	3,000
31500	Permits - Construction - Building	320,887	301,000	297,406	301,000	366,000
31501	Permits - Construction - Plumbing	28,427	35,000	27,340	35,000	35,000
31502	Permits - Construction - Electrical	34,986	35,000	38,099	35,000	35,000
31503	Permits - Construction - Grn Bldg	145	2,000	1,123	2,000	2,000
31504	Permits - Construction - Mech	14,280	15,000	15,570	15,000	15,000
31509	Permits - Construction - Other	35	-	-	-	-
35004	Charges - Maps and Publications	27	100	41	100	1,000
35020	Charges - Staff Service	8,995	10,000	7,751	10,000	16,000
35022	Business License Processing	107,549	115,000	125,950	115,000	131,000
35023	Business License Renewals	201,144	190,000	212,528	190,000	209,000
35036	Charges - Fire - Plan Check	12,588	15,000	15,749	15,000	15,000
35102	Inspections - Plan Check	281,844	290,000	281,870	290,000	322,000
36026	Energy Partnership	6,074	-	-	-	-
	<b>Total</b>	<b>1,018,547</b>	<b>1,010,100</b>	<b>1,025,067</b>	<b>1,010,100</b>	<b>1,150,000</b>
<b>70000</b>	<b>Community Services Administration</b>					
33500	Rent Income - Community Service	22,904	49,000	30,586	49,000	49,000
35020	Charges - Staff Service	3,500	2,000	2,640	2,000	23,000
39069	Reimbursements - Other	43,198	45,000	43,198	45,000	54,000
39092	Other - Cash Over/Short	218	-	-	-	-
	<b>Total</b>	<b>69,821</b>	<b>96,000</b>	<b>76,424</b>	<b>96,000</b>	<b>126,000</b>
<b>70500</b>	<b>Senior Center</b>					
34000	CDBG - Program Grants	52,600	48,548	48,548	48,548	49,000
39049	Misc Donations	200	-	-	-	-
39069	Reimbursements - Other	-	5,000	1,000	5,000	5,000
	<b>Total</b>	<b>52,800</b>	<b>53,548</b>	<b>49,548</b>	<b>53,548</b>	<b>54,000</b>
<b>71000</b>	<b>Recreation Services</b>					
35050	Charges - Recreation Programs	-	249,245	257,734	249,245	259,000
35052	Charges - Recreation Facilities	5,171	8,000	6,755	8,000	8,000
	<b>Total</b>	<b>5,171</b>	<b>257,245</b>	<b>264,489</b>	<b>257,245</b>	<b>267,000</b>
<b>72550</b>	<b>Adult Sports</b>					
35050	Charges - Recreation Programs	980	-	-	-	-
35052	Charges - Recreation Facilities	4,362	-	-	-	-
	<b>Total</b>	<b>5,341</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>73050</b>	<b>Aquatics</b>					
35050	Charges - Recreation Programs	107,369	-	-	-	-
	<b>Total</b>	<b>107,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>REVISED BUDGET 2014-15</b>
<b>73550</b>	<b>Special Classes</b>					
35050	Charges - Recreation Programs	117,959	-	-	-	-
	<b>Total</b>	<b>117,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>74150</b>	<b>Trips and Tours</b>					
35050	Charges - Recreation Programs	3,834	-	-	-	-
	<b>Total</b>	<b>3,834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>74250</b>	<b>Youth Sports</b>					
35050	Charges - Recreation Programs	9,735	-	-	-	-
	<b>Total</b>	<b>9,735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>74350</b>	<b>Special Events</b>					
35050	Charges - Recreation Programs	9,123	-	-	-	-
39049	Donations-Misc	1,400	-	-	-	-
39090	Other - Misc Receipts	128	-	-	-	-
	<b>Total</b>	<b>10,651</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>78200</b>	<b>Contributions - Parks/Trees</b>					
39049	Donations-Misc	345	-	-	-	-
	<b>Total</b>	<b>345</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>75000</b>	<b>Community Promotion</b>					
31599	Film Permits	820	2,500	2,500	2,500	4,000
35050	Charges - Recreation Programs	-	10,290	10,290	10,290	11,000
39049	Donations-Misc	18,492	12,250	11,750	11,750	12,000
39069	Reimbursements - Other	-	63,000	-	-	-
39090	Other - Misc Receipts	60,000	1,000	1,000	1,000	1,000
	<b>Total</b>	<b>79,312</b>	<b>89,040</b>	<b>25,540</b>	<b>25,540</b>	<b>28,000</b>
	<b>FUND TOTAL</b>	<b>44,292,956</b>	<b>42,250,851</b>	<b>44,763,249</b>	<b>43,272,208</b>	<b>45,275,000</b>

**SPECIAL REVENUE FUNDS SUMMARY**

**FY 2014 - 2015 REVISED**

<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>REVISED BUDGET 2014-15</b>
<b>PARK DEDICATION FUND (200)</b>						
<b>76500</b>	<b>Park Dedication</b>					
33000	Interest Income - Pooled	24,917	25,000	23,671	25,000	25,000
35070	Charges - Park Dedication Fee	84,146	50,000	50,000	50,000	50,000
39049	Donations-Misc	-	30,000	30,000	-	-
	<b>Total</b>	<b>109,064</b>	<b>105,000</b>	<b>103,671</b>	<b>75,000</b>	<b>75,000</b>
<b>GAS TAX FUND (210)</b>						
<b>55005</b>	<b>Gas Tax</b>					
34098	I/GVT - Federal - Other	520,705	-	483,570	-	-
34240	Gas Tax - 2107	668,539	626,085	558,716	626,085	557,000
34244	Gas Tax - 2106	308,481	283,268	358,650	283,268	358,000
34246	Gas Tax - 2105	407,985	423,964	454,654	423,964	453,000
34248	Gas Tax - 2107.5	7,500	7,500	7,500	7,500	8,000
34294	I/GVT - State - Other	-	-	528,582	-	-
39069	Reimbursements - Other	19,622	-	-	-	-
	<b>Total</b>	<b>1,932,832</b>	<b>1,340,817</b>	<b>2,391,671</b>	<b>1,340,817</b>	<b>1,376,000</b>
<b>MEASURE M FUND (211)</b>						
<b>55027</b>	<b>Measure M Administration</b>					
33000	Interest Income - Pooled	22,426	10,000	21,304	10,000	10,000
34421	I/GVT - Measure M2	1,560,502	1,395,346	1,302,434	1,395,346	1,390,000
34428	I/GVT - Measure M2 Comp	-	1,488,750	1,488,750	-	305,000
34490	I/GVT - County - Other	876,747	55,000	(422)	55,000	55,000
	<b>Total</b>	<b>2,459,674</b>	<b>2,949,096</b>	<b>2,812,066</b>	<b>1,460,346</b>	<b>1,760,000</b>
<b>STREET IMPROVEMENTS GRANT FUND (214)</b>						
<b>55035</b>	<b>Street Improvements Grant</b>					
33000	Interest Income - Pooled	22,514	15,000	8,331	15,000	15,000
34098	I/GVT - Federal - Other	-	144,000	144,000	-	785,000
34261	I/GVT - Proposition 42	740,799	1,025,393	1,270,769	-	986,000
34421	I/GVT - Measure M2	25,488	-	-	-	-
	<b>Total</b>	<b>788,800</b>	<b>1,184,393</b>	<b>1,423,100</b>	<b>15,000</b>	<b>1,786,000</b>
<b>TRAFFIC IMPACT FEE FUND (216)</b>						
<b>55030</b>	<b>Traffic Impact Fee Administration</b>					
33000	Interest Income - Pooled	7,352	5,000	6,984	5,000	5,000
35019	Traffic Mitigation Fee	42,254	50,000	36,793	50,000	50,000
	<b>Total</b>	<b>49,606</b>	<b>55,000</b>	<b>43,777</b>	<b>55,000</b>	<b>55,000</b>

Object #		ACTUAL 2012-13	REVISED BUDGET 2013-14	ESTIMATED 2013-14	BUDGET 2014-15	REVISED BUDGET 2014-15
<b>MUNICIPAL LIGHTING DISTRICT FUND (220)</b>						
<b>59500</b>	<b>Municipal Lighting</b>					
30000	Current Year - Secured	665,069	685,440	672,262	699,149	700,000
30002	Current Year - Unsecured	24,847	25,000	22,306	25,000	25,000
30010	Property Tax - RDA Close	346,381	-	-	-	-
30020	Current Year - Supplemental Roll	9,506	7,000	14,497	7,000	7,000
30030	Property Tax - Residual	26,840	-	301,503	-	-
30040	Property Tax - Other	632,023	-	179	-	-
30042	Public Utility Roll	19,777	19,000	20,414	19,000	19,000
30043	Homeowners Exemption	5,633	6,000	5,283	6,000	6,000
30049	Pass-Through Agreements	117,025	65,000	72,541	65,000	65,000
33000	Interest Income - Pooled	31,060	22,000	29,507	22,000	22,000
	<b>Total</b>	<b>1,878,161</b>	<b>829,440</b>	<b>1,138,492</b>	<b>843,149</b>	<b>844,000</b>
<b>ROSE CENTER DEBT SERVICE FUND (230)</b>						
<b>11200</b>	<b>Rose Center Debt Service Administration</b>					
33000	Interest Income - Pooled	25,166	15,000	3,137	15,000	15,000
33020	Interest Income - Other	14	-	-	-	-
	<b>Total</b>	<b>25,180</b>	<b>15,000</b>	<b>3,137</b>	<b>15,000</b>	<b>15,000</b>
<b>HOUSING/COMMUNITY DEVELOPMENT FUND (240)</b>						
<b>16010</b>	<b>CDBG</b>					
32521	Fines - Admin Citation	250	-	900	-	-
33000	Interest Income - Pooled	(1,049)	-	215	-	-
34000	CDBG - Current Year	1,328,329	872,593	872,593	858,000	1,148,000
36020	Program Income	35,600	-	-	-	-
39090	Other-Misc Receipts	250	-	-	-	-
	<b>Total</b>	<b>1,363,380</b>	<b>872,593</b>	<b>873,708</b>	<b>858,000</b>	<b>1,148,000</b>
<b>HCD HOME HOUSING FUND (242)</b>						
<b>17403</b>	<b>HOME Housing</b>					
33000	Interest Income - Pooled	6,001	-	641	-	-
33020	Interest Income - Other	2	-	-	-	-
34004	I/GVT - Fed - HOME	54,628	1,955,371	745,109	271,000	2,862,000
36020	Program Income	19,172	177,191	20,188	20,000	178,000
	<b>Total</b>	<b>79,804</b>	<b>2,132,562</b>	<b>765,938</b>	<b>291,000</b>	<b>3,040,000</b>
<b>HOUSING AUTHORITY FUND (245)</b>						
<b>19000</b>	<b>Housing Authority</b>					
33000	Interest Income - Pooled	1,636	-	-	-	-
33020	Interest Income - Other	24,483	30,000	13,033	30,000	30,000
36020	Program Income	-	145,000	-	145,000	100,000
39090	Other - Misc - Receipts	-	-	-	-	3,000
	<b>Total</b>	<b>26,119</b>	<b>175,000</b>	<b>13,033</b>	<b>175,000</b>	<b>133,000</b>

Object #		ACTUAL 2012-13	REVISED BUDGET 2013-14	ESTIMATED 2013-14	BUDGET 2014-15	REVISED BUDGET 2014-15
<b>POLICE SEIZURE FUND (250)</b>						
<b>34100</b>	<b>DOJ Seizures - Criminal</b>					
33000	Interest Income - Pooled	12,335	10,000	1,696	10,000	10,000
39090	Other - Misc - Receipts	248,749	65,000	516,110	65,000	65,000
	<b>Total</b>	<b>261,084</b>	<b>75,000</b>	<b>517,806</b>	<b>75,000</b>	<b>75,000</b>
<b>SPECIAL POLICE SERVICES FUND (251)</b>						
<b>39400</b>	<b>Asian Criminal Enterprise Initiative</b>					
34098	Federal - Other	17,556	-	-	-	-
	<b>Total</b>	<b>17,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>HUMAN TRAFFICKING FUND (252)</b>						
<b>39100</b>	<b>Orange County Human Trafficking Task Force</b>					
34098	Federal - Other	71,085	-	-	-	-
	<b>Total</b>	<b>71,085</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (253)</b>						
<b>39700</b>	<b>Law Enforcement Child Trafficking</b>					
34294	State - Other	25,884	-	-	-	-
	<b>Total</b>	<b>25,884</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (254)</b>						
<b>39900</b>	<b>CalEMA Human Trafficking</b>					
34294	State - Other	119,500	51,571	51,571	-	-
	<b>Total</b>	<b>119,500</b>	<b>51,571</b>	<b>51,571</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (255)</b>						
<b>39500</b>	<b>SAAV</b>					
33000	Interest Income - Pooled	2,460	540	1,156	-	-
35007	Charges - SAAV Reimbursements	18,062	-	-	-	-
	<b>Total</b>	<b>20,522</b>	<b>540</b>	<b>1,156</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (256)</b>						
<b>39150</b>	<b>OCHTTF</b>					
34098	Federal - Other	52,245	16,924	16,924	-	-
	<b>Total</b>	<b>52,245</b>	<b>16,924</b>	<b>16,924</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (257)</b>						
<b>39250</b>	<b>JAG</b>					
34098	Federal - Other	5,644	17,827	17,827	-	-
	<b>Total</b>	<b>5,644</b>	<b>17,827</b>	<b>17,827</b>	<b>-</b>	<b>-</b>

Object #		ACTUAL 2012-13	REVISED BUDGET 2013-14	ESTIMATED 2013-14	BUDGET 2014-15	REVISED BUDGET 2014-15
<b>SPECIAL POLICE SERVICES FUND (258)</b>						
<b>39200</b>	<b>Animal Control - Humane Program</b>					
33000	Interest Income - Pooled	411	350	59	350	1,000
35044	Charges - Animal Shelter	2,600	2,000	310	2,000	2,000
	<b>Total</b>	<b>3,011</b>	<b>2,350</b>	<b>369</b>	<b>2,350</b>	<b>3,000</b>
<b>39800</b>	<b>Special Police Debt Service</b>					
33000	Interest Income - Pooled	2,622	3,000	1,486	3,000	3,000
	<b>Total</b>	<b>2,622</b>	<b>3,000</b>	<b>1,486</b>	<b>3,000</b>	<b>3,000</b>
<b>39910</b>	<b>Justice Assistance Grant</b>					
34098	Federal - Other	36,057	-	-	-	-
	<b>Total</b>	<b>36,057</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>39990</b>	<b>Off of Traf Safety - Grants</b>					
34296	I/GVT - State - Other - OTS	17,599	42,000	42,000	-	-
	<b>Total</b>	<b>17,599</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>	<b>-</b>
	<b>FUND TOTAL</b>	<b>59,289</b>	<b>47,350</b>	<b>43,855</b>	<b>5,350</b>	<b>6,000</b>
<b>SPECIAL POLICE SERVICES FUND (259)</b>						
<b>39350</b>	<b>Police Prop 69</b>					
34490	I/GVT - County - Other	6,567	-	-	-	-
	<b>Total</b>	<b>6,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LOCAL NARCOTICS SEIZED PROPERTY FUND (260)</b>						
<b>35000</b>	<b>LNSP</b>					
33000	Interest Income - Pooled	4,045	2,000	962	2,000	2,000
34802	I/GVT - Other - LNSP	64,281	15,000	52,219	15,000	15,000
	<b>Total</b>	<b>68,326</b>	<b>17,000</b>	<b>53,181</b>	<b>17,000</b>	<b>17,000</b>
<b>SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)</b>						
<b>38500</b>	<b>Citizens Option for Public Safety</b>					
33020	Interest Income - Other	263	400	54	400	1,000
34500	I/GVT - County - COPS	113,183	145,756	145,460	145,756	146,000
	<b>Total</b>	<b>113,446</b>	<b>146,156</b>	<b>145,514</b>	<b>146,156</b>	<b>147,000</b>
<b>SPECIAL POLICE SERVICES FUND (262)</b>						
<b>39251</b>	<b>JAG 2011</b>					
34098	Federal - Other	4,964	17,726	17,726	-	-
	<b>Total</b>	<b>4,964</b>	<b>17,726</b>	<b>17,726</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (263)</b>						
<b>39252</b>	<b>JAG 2012</b>					
34098	Federal - Other	-	17,730	17,730	-	-
	<b>Total</b>	<b>-</b>	<b>17,730</b>	<b>17,730</b>	<b>-</b>	<b>-</b>

Object #		ACTUAL 2012-13	REVISED BUDGET 2013-14	ESTIMATED 2013-14	BUDGET 2014-15	REVISED BUDGET 2014-15
<b>SPECIAL POLICE SERVICES FUND (264)</b>						
<b>39253</b>	<b>AB109</b>					
34490	I/GVT - County - Other	92,774	-	-	-	-
	<b>Total</b>	<b>92,774</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DRAINAGE DISTRICT FUND (270)</b>						
<b>59000</b>	<b>Drainage District</b>					
33000	Interest Income - Pooled	1,724	1,500	1,551	1,500	2,000
35084	Charges - Drainage Fee Dist 4	1,171	1,000	263	1,000	1,000
35087	Charges - Drainage Fee Dist 7	3,823	1,500	259	1,500	2,000
35089	Charges - Drainage Fee Dist 9	769	-	-	-	-
	<b>Total</b>	<b>7,486</b>	<b>4,000</b>	<b>2,073</b>	<b>4,000</b>	<b>5,000</b>
<b>COMMUNITY SERVICES GRANT FUND (275)</b>						
<b>71800</b>	<b>Family Resource Center</b>					
34000	I/GVT - CDBG - Current	28,677	34,791	34,791	37,791	38,000
34490	I/GVT - County - Other	216,011	220,000	220,000	220,000	220,000
39049	Donations-Misc	1,000	3,000	3,000	3,000	3,000
	<b>Total</b>	<b>245,688</b>	<b>257,791</b>	<b>257,791</b>	<b>260,791</b>	<b>261,000</b>
<b>AQMD FUND (280)</b>						
<b>14800</b>	<b>Air Quality Management Program</b>					
33000	Interest Income - Pooled	4,463	4,000	583	4,000	4,000
34280	State - AQMD	109,386	110,000	118,358	110,000	110,000
	<b>Total</b>	<b>113,849</b>	<b>114,000</b>	<b>118,941</b>	<b>114,000</b>	<b>114,000</b>
<b>COMMUNITY SERVICES GRANT FUND (290)</b>						
<b>70501</b>	<b>Senior Transportation</b>					
33000	Interest Income - Pooled	1,928	1,000	340	1,000	1,000
34490	I/GVT - County - Other	158,665	182,504	182,504	182,504	183,000
39069	Reimbursements - Other	14,920	-	4,357	-	-
	<b>Total</b>	<b>175,513</b>	<b>183,504</b>	<b>187,201</b>	<b>183,504</b>	<b>184,000</b>
<b>PROJECT SHUE FUND (295)</b>						
<b>76000</b>	<b>Project SHUE</b>					
33000	Interest Income - Pooled	899	1,000	98	1,000	1,000
39049	Donations-Misc	2,500	-	-	-	-
39069	Reimbursements - Other	-	6,000	2,120	6,000	6,000
39092	Other - Cash Over/Short	-	-	(159)	-	-
	<b>Total</b>	<b>3,399</b>	<b>7,000</b>	<b>2,059</b>	<b>7,000</b>	<b>7,000</b>

<b>CAPITAL PROJECTS FUNDS REVENUE SUMMARY</b>	<b>FY 2014 - 2015 REVISED</b>
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<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>REVISED BUDGET 2014-15</b>
<b>RESERVE FUND (800)</b>						
<b>80021</b>	<b>S/R - Muni Lighting Restricted/Contingency</b>					
33000	Interest Income - Pooled	27,782	25,000	1,063	25,000	-
	<b>Total</b>	<b>27,782</b>	<b>25,000</b>	<b>1,063</b>	<b>25,000</b>	<b>-</b>
<b>80060</b>	<b>Utility Restricted/Contingency</b>					
33000	Interest Income - Pooled	17,832	5,000	4,670	5,000	5,000
35060	Metered Water Sales	705,056	750,000	1,032,926	750,000	750,000
	<b>Total</b>	<b>722,888</b>	<b>755,000</b>	<b>1,037,596</b>	<b>755,000</b>	<b>755,000</b>
<b>80070</b>	<b>I/S - Equipment Replacement Restricted/Contingency</b>					
33000	Interest Income - Pooled	8,645	8,000	1,162	8,000	8,000
	<b>Total</b>	<b>8,645</b>	<b>8,000</b>	<b>1,162</b>	<b>8,000</b>	<b>8,000</b>
<b>80071</b>	<b>I/S - Building Maintenance Restricted/Contingency</b>					
33000	Interest Income - Pooled	4,440	4,000	597	4,000	4,000
	<b>Total</b>	<b>4,440</b>	<b>4,000</b>	<b>597</b>	<b>4,000</b>	<b>4,000</b>
<b>80072</b>	<b>I/S - Information Systems Restricted/Contingency</b>					
33000	Interest Income - Pooled	4,265	-	-	-	-
	<b>Total</b>	<b>4,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND TOTAL</b>	<b>768,020</b>	<b>792,000</b>	<b>1,040,418</b>	<b>792,000</b>	<b>767,000</b>

**SAWRA FUNDS REVENUE SUMMARY**

**FY 2014 - 2015 REVISED**

<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>REVISED BUDGET 2014-15</b>
<b>SUCCESSOR AGENCY TO THE WRA OPERATING FUND (501)</b>						
<b>18001</b>	<b>Successor Agency to the WRA - Admin</b>					
30100	Property Tax - RPTTF	28,979,074	27,023,998	17,524,126	25,256,495	13,290,000
33000	Interest Income - Pooled	10,679	-	-	-	-
33020	Interest Income - Other	191,047	-	112,734	-	-
39069	Reimbursements - Other	26,313	-	-	-	-
	<b>Total</b>	<b>29,207,113</b>	<b>27,023,998</b>	<b>17,636,860</b>	<b>25,256,495</b>	<b>13,290,000</b>

**ENTERPRISE FUND REVENUE SUMMARY**

**FY 2014 - 2015 REVISED**

<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>BUDGET 2014-15</b>
<b>WATER UTILITY FUND (600)</b>						
<b>23000</b>	<b>Water Billing and Collection</b>					
33020	Interest Income - Other	7	-	6	-	-
35060	Metered Water Sales	14,393,181	13,750,000	14,314,961	13,750,000	14,400,000
35061	Water Surcharge	76,237	70,000	79,093	70,000	75,000
35062	Establishment Charges	49,614	55,000	48,939	55,000	76,000
35066	Delinquent Charges	191,202	195,000	203,335	195,000	195,000
35068	Shutoff Charges	19,080	20,000	20,676	20,000	20,000
35069	Standby Service Charges	130	200	101	200	1,000
39092	Cash Over/Short	-	-	185	-	-
	<b>Total</b>	<b>14,729,451</b>	<b>14,090,200</b>	<b>14,667,297</b>	<b>14,090,200</b>	<b>14,767,000</b>
<b>55500</b>	<b>Water Utility - Administration</b>					
33000	Interest Income - Pooled	86,472	70,000	43,236	70,000	70,000
39069	Reimbursements - Other	-	140,000	140,000	-	-
	<b>Total</b>	<b>86,472</b>	<b>210,000</b>	<b>183,236</b>	<b>70,000</b>	<b>70,000</b>
<b>56500</b>	<b>Utility Production &amp; Supply</b>					
39069	Reimbs - Other	33,766	20,000	5,638	20,000	22,000
	<b>Total</b>	<b>33,766</b>	<b>20,000</b>	<b>5,638</b>	<b>20,000</b>	<b>22,000</b>
<b>57000</b>	<b>System Maintenance</b>					
35020	Charges - Staff Service	4,487	2,000	1,320	2,000	2,000
35064	Meter/Service Installation	21,340	15,000	89,530	15,000	26,000
35065	Water Frontage Fee	-	-	1,500	-	-
39069	Reimbursements - Other	16,081	-	496	-	-
39090	Miscellaneous Receipts	408	-	-	-	-
	<b>Total</b>	<b>42,317</b>	<b>17,000</b>	<b>92,846</b>	<b>17,000</b>	<b>28,000</b>
	<b>FUND TOTAL</b>	<b>14,892,005</b>	<b>14,337,200</b>	<b>14,949,017</b>	<b>14,197,200</b>	<b>14,887,000</b>

INTERNAL SERVICE FUNDS REVENUE SUMMARY	FY 2014 - 2015 REVISED
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Object #	ACTUAL 2012-13	REVISED BUDGET 2013-14	ESTIMATED 2013-14	BUDGET 2014-15	REVISED BUDGET 2014-15
<b>EQUIPMENT REPLACEMENT FUND (700)</b>					
<b>58000</b>	<b>Motor Pool</b>				
33000	32,336	30,000	4,504	30,000	30,000
35020	947	60,000	-	60,000	60,000
35093	953,990	942,186	942,186	942,186	968,000
35094	818,033	743,087	743,087	743,087	899,000
35099	21,717	7,000	12,949	7,000	7,000
39069	246,132	120,000	266,011	120,000	120,000
84000	11,788	15,000	-	15,000	15,000
<b>Total</b>	<b>2,084,943</b>	<b>1,917,273</b>	<b>1,968,737</b>	<b>1,917,273</b>	<b>2,099,000</b>
<b>GENERAL BENEFITS FUND (740)</b>					
<b>14306</b>	<b>Medical Benefits</b>				
35092	4,948,257	5,000,000	4,993,683	5,000,000	5,000,000
35099	536,108	500,000	522,207	500,000	500,000
39069	175,596	140,000	160,530	140,000	140,000
<b>Total</b>	<b>5,659,960</b>	<b>5,640,000</b>	<b>5,676,420</b>	<b>5,640,000</b>	<b>5,640,000</b>
<b>14326</b>	<b>Worker's Compensation Benefits</b>				
35092	1,487,713	1,500,000	1,502,573	1,500,000	1,500,000
39069	376,386	150,000	783	150,000	150,000
<b>Total</b>	<b>1,864,099</b>	<b>1,650,000</b>	<b>1,503,356</b>	<b>1,650,000</b>	<b>1,650,000</b>
<b>14350</b>	<b>Retirement Benefits</b>				
35092	4,556,291	4,500,000	4,842,377	4,500,000	4,500,000
35099	1,196,687	1,000,000	1,268,722	1,000,000	1,000,000
<b>Total</b>	<b>5,752,978</b>	<b>5,500,000</b>	<b>6,111,099</b>	<b>5,500,000</b>	<b>5,500,000</b>
<b>14355</b>	<b>Compensated Absences</b>				
35092	186,663	190,000	190,000	190,000	190,000
<b>Total</b>	<b>186,663</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
<b>FUND TOTAL</b>	<b>13,463,701</b>	<b>12,980,000</b>	<b>13,480,875</b>	<b>12,980,000</b>	<b>12,980,000</b>
<b>LIABILITY ADMINISTRATION FUND (750)</b>					
<b>14335</b>	<b>Public Liability Administration</b>				
35092	1,718,059	1,718,059	1,718,059	1,718,059	1,708,000
39060	150	-	813	-	-
39069	88,695	-	23,379	-	-
<b>Total</b>	<b>1,806,903</b>	<b>1,718,059</b>	<b>1,742,251</b>	<b>1,718,059</b>	<b>1,708,000</b>

<i>Object #</i>		<b>ACTUAL 2012-13</b>	<b>REVISED BUDGET 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>BUDGET 2014-15</b>	<b>REVISED BUDGET 2014-15</b>
<b>INFORMATION SYSTEMS AND EQUIPMENT FUND (760)</b>						
<b>14450</b>	<b>Information Systems</b>					
33000	Interest Income - Pooled	41,748	30,000	5,717	30,000	30,000
35092	Charges - Other Departments	1,307,263	1,307,263	1,307,263	1,307,263	1,323,000
39069	Reimbursements - Other	394	-	-	-	-
84000	Property Sales	6,330	-	-	-	-
	<b>Total</b>	<b>1,355,735</b>	<b>1,337,263</b>	<b>1,312,980</b>	<b>1,337,263</b>	<b>1,353,000</b>

<b>GOVERNMENT BUILDINGS FUND (770)</b>						
<b>75500</b>	<b>Government Building</b>					
33000	Interest Income - Pooled	29,966	20,000	4,138	20,000	20,000
35092	Charges - Other Departments	2,309,107	1,984,674	1,984,675	1,912,376	1,920,000
39069	Reimbursements - Other	4,780	-	2,390	-	-
	<b>Total</b>	<b>2,343,853</b>	<b>2,004,674</b>	<b>1,991,203</b>	<b>1,932,376</b>	<b>1,940,000</b>

**EXPENDITURE SUMMARY BY TYPE**

**FY 2014 - 2015 REVISED**

<u>FUND NUMBER</u>		<u>SALARIES &amp; BENEFITS</u>	<u>OPERATIONS &amp; MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
100	General Fund	28,910,000	21,648,000	-	50,558,000	(2,492,000)	48,066,000
200	Park Dedication Fund	-	4,000	-	4,000	-	4,000
210	Gas Tax Fund	-	405,000	-	405,000	834,000	1,239,000
211	Measure M Fund	-	668,000	-	668,000	101,000	769,000
216	Traffic Impact Fee Fund	-	3,000	-	3,000	50,000	53,000
220	Municipal Lighting District Fund	-	865,000	-	865,000	31,000	896,000
230	Rose Center Debt Service	-	160,000	-	160,000	-	160,000
240	Housing/Community Devlpmt Fund	279,000	342,000	-	621,000	-	621,000
242	HCD Home Housing Fund	-	2,863,000	-	2,863,000	-	2,863,000
245	Housing Authority	178,000	1,064,000	-	1,242,000	-	1,242,000
250	Police Seizure Fund	-	425,000	-	425,000	-	425,000
258	Special Police Services Fund	-	113,000	-	113,000	-	113,000
260	Local Narcotics Seized Property Fund	-	1,000	-	1,000	-	1,000
261	Supp. Law Enfrcrmnt Services Fund	214,000	1,000	-	215,000	-	215,000
270	Drainage District Fund	-	1,000	-	1,000	-	1,000
275	Community Services Grant Fund	163,000	108,000	-	271,000	-	271,000
280	AQMD Fund	-	80,000	-	80,000	-	80,000
290	Community Services Grant Fund	120,000	102,000	-	222,000	-	222,000
295	Project SHUE Fund	41,000	3,000	-	44,000	-	44,000
400	Capital Projects Fund	-	-	10,843,000	10,843,000	-	10,843,000
501	SAWRA Fund Administration	1,324,000	9,966,000	-	11,290,000	-	11,290,000
600	Water Utility	2,698,000	8,496,000	3,000	11,197,000	870,000	12,067,000
700	Equipment Replacement	395,000	1,129,000	-	1,524,000	-	1,524,000
740	General Benefits	9,000	14,291,000	-	14,300,000	303,000	14,603,000
750	Liability Administration	-	2,039,000	-	2,039,000	303,000	2,342,000
760	Information Systems	545,000	1,228,000	40,000	1,813,000	-	1,813,000
770	Government Buildings	361,000	1,736,000	-	2,097,000	-	2,097,000
<b>Total Expenditure</b>		<b>35,237,000</b>	<b>67,741,000</b>	<b>10,886,000</b>	<b>113,864,000</b>	<b>-</b>	<b>113,864,000</b>

**GENERAL FUNDS EXPENDITURE SUMMARY**

**FY 2014 - 2015 REVISED**

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>100</b>	<b>GENERAL FUND</b>						
	CITY COUNCIL						
10000	City Council	140,000	213,000	-	353,000	(13,000)	340,000
10100	Planning Commission	10,000	4,000	-	14,000	-	14,000
10200	Traffic Commission	5,000	4,000	-	9,000	-	9,000
10300	Community Svr & Rec Comm	5,000	6,000	-	11,000	-	11,000
	Subtotal	<b>160,000</b>	<b>227,000</b>	-	<b>387,000</b>	<b>(13,000)</b>	<b>374,000</b>
	CITY MANAGER						
11500	City Manager	708,000	351,000	-	1,059,000	(95,000)	964,000
	Subtotal	<b>708,000</b>	<b>351,000</b>	-	<b>1,059,000</b>	<b>(95,000)</b>	<b>964,000</b>
	CITY CLERK						
12000	City Clerk	393,000	142,000	-	535,000	(20,000)	515,000
12500	Elections	-	92,000	-	92,000	-	92,000
	Subtotal	<b>393,000</b>	<b>234,000</b>	-	<b>627,000</b>	<b>(20,000)</b>	<b>607,000</b>
	CITY ATTORNEY						
13000	City Attorney	-	203,000	-	203,000	(110,000)	93,000
	Subtotal	-	<b>203,000</b>	-	<b>203,000</b>	<b>(110,000)</b>	<b>93,000</b>
	HUMAN RESOURCES & RISK MANAGEMENT						
14200	Human Resources	288,000	163,000	-	451,000	(353,000)	98,000
	Subtotal	<b>288,000</b>	<b>163,000</b>	-	<b>451,000</b>	<b>(353,000)</b>	<b>98,000</b>
	FINANCE						
21000	Finance Administration	957,000	296,000	-	1,253,000	(502,000)	751,000
	Subtotal	<b>957,000</b>	<b>296,000</b>	-	<b>1,253,000</b>	<b>(502,000)</b>	<b>751,000</b>
	GENERAL CITY						
20000	General City	-	12,000	-	12,000	-	12,000
	Subtotal	-	<b>12,000</b>	-	<b>12,000</b>	-	<b>12,000</b>
	<b>GENERAL GOVERNMENT</b>	<b>2,506,000</b>	<b>1,486,000</b>	-	<b>3,992,000</b>	<b>(1,093,000)</b>	<b>2,899,000</b>
31000	General Police	20,025,000	4,951,000	-	24,976,000	-	24,976,000
32000	Animal Control	236,000	137,000	-	373,000	-	373,000
	Code Enforcement	364,000	132,000	-	496,000	-	496,000
	<b>POLICE</b>	<b>20,625,000</b>	<b>5,220,000</b>	-	<b>25,845,000</b>	-	<b>25,845,000</b>

**GENERAL FUNDS EXPENDITURE SUMMARY**

**FY 2014 - 2015 REVISED**

<u>PROGRAM NUMBER</u>		<u>SALARIES &amp; BENEFITS</u>	<u>OPERATIONS &amp; MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
41000	General Fire Services	154,000	10,113,000	-	10,267,000	-	10,267,000
44000	Ambulance Services	-	1,035,000	-	1,035,000	-	1,035,000
	<b>FIRE</b>	<b>154,000</b>	<b>11,148,000</b>	<b>-</b>	<b>11,302,000</b>	<b>-</b>	<b>11,302,000</b>
70000	Administration	627,000	615,000	-	1,242,000	-	1,242,000
70500	Senior Center	179,000	45,000	-	224,000	-	224,000
71000	Recreation Services	282,000	174,000	-	456,000	-	456,000
72000	Community Promo/Events	-	140,000	-	140,000	-	140,000
	<b>COMMUNITY SERVICES</b>	<b>1,088,000</b>	<b>974,000</b>	<b>-</b>	<b>2,062,000</b>	<b>-</b>	<b>2,062,000</b>
50000	Administration	404,000	52,000	-	456,000	(102,000)	354,000
50500	Engineering	1,169,000	446,000	-	1,615,000	(225,000)	1,390,000
51500	Street Maintenance	566,000	359,000	-	925,000	(925,000)	-
52500	Concrete Repair	228,000	183,000	-	411,000	(53,000)	358,000
53000	Park Maintenance	596,000	1,143,000	-	1,739,000	(49,000)	1,690,000
53500	Street Tree Maintenance	167,000	247,000	-	414,000	(45,000)	369,000
	<b>PUBLIC WORKS</b>	<b>3,130,000</b>	<b>2,430,000</b>	<b>-</b>	<b>5,560,000</b>	<b>(1,399,000)</b>	<b>4,161,000</b>
<b>285</b>	<b>COMMUNITY DEVELOPMENT FUND</b>						
61050	Planning	649,000	161,000	-	810,000	-	810,000
62050	Building	758,000	229,000	-	987,000	-	987,000
	<b>COMMUNITY DEV</b>	<b>1,407,000</b>	<b>390,000</b>	<b>-</b>	<b>1,797,000</b>	<b>-</b>	<b>1,797,000</b>
	<b>TOTAL GENERAL FUND</b>	<b>28,910,000</b>	<b>21,648,000</b>	<b>-</b>	<b>50,558,000</b>	<b>(2,492,000)</b>	<b>48,066,000</b>

**SPECIAL REVENUE FUNDS EXPENSE SUMMARY**

**FY 2014 - 2015 REVISED**

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>200</b>	<b>PARK DEDICATION FUND</b>						
76500	Park Dedication	-	4,000	-	4,000	-	4,000
	<b>TOTAL</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
<b>210</b>	<b>GAS TAX FUND</b>						
55005	Gas Tax	-	405,000	-	405,000	834,000	1,239,000
	<b>TOTAL</b>	<b>-</b>	<b>405,000</b>	<b>-</b>	<b>405,000</b>	<b>834,000</b>	<b>1,239,000</b>
<b>211</b>	<b>MEASURE M FUND</b>						
55027	Measure M Administration	-	668,000	-	668,000	101,000	769,000
	<b>TOTAL</b>	<b>-</b>	<b>668,000</b>	<b>-</b>	<b>668,000</b>	<b>101,000</b>	<b>769,000</b>
<b>216</b>	<b>TRAFFIC IMPACT FEE FUND</b>						
55030	Traffic Impact Fee Admin.	-	3,000	-	3,000	50,000	53,000
	<b>TOTAL</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>50,000</b>	<b>53,000</b>
<b>220</b>	<b>MUNICIPAL LIGHTING DISTRICT FUND</b>						
59500	Municipal Lighting	-	865,000	-	865,000	31,000	896,000
	<b>TOTAL</b>	<b>-</b>	<b>865,000</b>	<b>-</b>	<b>865,000</b>	<b>31,000</b>	<b>896,000</b>
<b>230</b>	<b>ROSE CENTER DEBT SERVICE FUND</b>						
11200	Rose Center DS Admin	-	160,000	-	160,000	-	160,000
	<b>TOTAL</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>
<b>240</b>	<b>HOUSING/COMMUNITY DEVELOPMENT FUND</b>						
16010	CDBG	279,000	342,000	-	621,000	-	621,000
	<b>TOTAL</b>	<b>279,000</b>	<b>342,000</b>	<b>-</b>	<b>621,000</b>	<b>-</b>	<b>621,000</b>
<b>242</b>	<b>HCD HOME HOUSING FUND</b>						
17403	HOME Housing	-	2,863,000	-	2,863,000	-	2,863,000
	<b>TOTAL</b>	<b>-</b>	<b>2,863,000</b>	<b>-</b>	<b>2,863,000</b>	<b>-</b>	<b>2,863,000</b>

**SPECIAL REVENUE FUNDS EXPENSE SUMMARY**

**FY 2014 - 2015 REVISED**

<u>PROGRAM NUMBER</u>		<u>SALARIES &amp; BENEFITS</u>	<u>OPERATIONS &amp; MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
<b>245</b>	<b>HOUSING AUTHORITY FUND</b>						
19000	Housing Authority	178,000	1,064,000	-	1,242,000	-	1,242,000
	<b>TOTAL</b>	<b>178,000</b>	<b>1,064,000</b>	<b>-</b>	<b>1,242,000</b>	<b>-</b>	<b>1,242,000</b>
<b>250</b>	<b>POLICE SEIZURE FUND</b>						
34100	DOJ Seizures - Criminal	-	425,000	-	425,000	-	425,000
	<b>TOTAL</b>	<b>-</b>	<b>425,000</b>	<b>-</b>	<b>425,000</b>	<b>-</b>	<b>425,000</b>
<b>258</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39200	Animal Control - Humane Prgm	-	6,000	-	6,000	-	6,000
39800	Special Police Svc Fd Debt Svc	-	107,000	-	107,000	-	107,000
	<b>TOTAL</b>	<b>-</b>	<b>113,000</b>	<b>-</b>	<b>113,000</b>	<b>-</b>	<b>113,000</b>
<b>260</b>	<b>LOCAL NARCOTICS SEIZED PROPERTY FUND</b>						
35000	Local Narcotics Seizure	-	1,000	-	1,000	-	1,000
	<b>TOTAL</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>261</b>	<b>SUPP. LAW ENFCRMNT SERVICES FUND</b>						
38500	Citizens Option for Public Sfty	214,000	1,000	-	215,000	-	215,000
	<b>TOTAL</b>	<b>214,000</b>	<b>1,000</b>	<b>-</b>	<b>215,000</b>	<b>-</b>	<b>215,000</b>
<b>270</b>	<b>DRAINAGE DISTRICT FUND</b>						
59000	Drainage District	-	1,000	-	1,000	-	1,000
	<b>TOTAL</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>275</b>	<b>COMMUNITY SERVICES GRANT FUND</b>						
71800	Family Resources Center	163,000	108,000	-	271,000	-	271,000
	<b>TOTAL</b>	<b>163,000</b>	<b>108,000</b>	<b>-</b>	<b>271,000</b>	<b>-</b>	<b>271,000</b>

**SPECIAL REVENUE FUNDS EXPENSE SUMMARY**

**FY 2014 - 2015 REVISED**

<u>PROGRAM</u> <u>NUMBER</u>		<u>SALARIES</u> <u>&amp; BENEFITS</u>	<u>OPERATIONS &amp;</u> <u>MAINTENANCE</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND</u> <u>CHARGES</u>	<u>TOTAL</u>
<b>280</b>	<b>AQMD FUND</b>						
14800	Air Quality Mgmt. Program	-	80,000	-	80,000	-	80,000
	<b>TOTAL</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>
<b>290</b>	<b>SENIOR TRANSPORTATION FUND</b>						
70501	Senior Transportation	120,000	102,000	-	222,000	-	222,000
	<b>TOTAL</b>	<b>120,000</b>	<b>102,000</b>	<b>-</b>	<b>222,000</b>	<b>-</b>	<b>222,000</b>
<b>295</b>	<b>PROJECT SHUE FUND</b>						
70500	Project SHUE	41,000	3,000	-	44,000	-	44,000
	<b>TOTAL</b>	<b>41,000</b>	<b>3,000</b>	<b>-</b>	<b>44,000</b>	<b>-</b>	<b>44,000</b>

**CAPITAL PROJECTS FUND EXPENSE SUMMARY**

**FY 2014 - 2015 REVISED**

<u>PROGRAM NUMBER</u>		<u>SALARIES &amp; BENEFITS</u>	<u>OPERATIONS &amp; MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
<b>400</b>	<b>CAPITAL PROJECTS FUND</b>						
14502	Info Services Equip Cap Proj	-	-	177,000	177,000	-	177,000
16510	CDBG CIP	-	-	535,000	535,000	-	535,000
31002	Police CIP	-	-	3,708,000	3,708,000	-	3,708,000
55026	Measure M Capital Projects	-	-	1,306,000	1,306,000	-	1,306,000
55036	Gas Tax Capital Projects	-	-	150,000	150,000	-	150,000
55037	Street Improve Capital Projects	-	-	1,771,000	1,771,000	-	1,771,000
55502	Utility Capital Projects	-	-	2,463,000	2,463,000	-	2,463,000
58002	Motor Pool Capital Projects	-	-	525,000	525,000	-	525,000
75502	Government Buildings CIP	-	-	48,000	48,000	-	48,000
76502	Park Dedication Capital Project:	-	-	160,000	160,000	-	160,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>10,843,000</b>	<b>10,843,000</b>	<b>-</b>	<b>10,843,000</b>

**SAWRA FUND EXPENSE SUMMARY**

**FY 2014 - 2015 REVISED**

<u>PROGRAM NUMBER</u>		<u>SALARIES &amp; BENEFITS</u>	<u>OPERATIONS &amp; MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
<b>501</b>	<b>SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY FUND</b>						
18001	SAWRA Administration	1,324,000	9,966,000	-	11,290,000	-	11,290,000
	<b>TOTAL</b>	<b>1,324,000</b>	<b>9,966,000</b>	<b>-</b>	<b>11,290,000</b>	<b>-</b>	<b>11,290,000</b>

**ENTERPRISE FUND EXPENSE SUMMARY**

**FY 2014 - 2015 REVISED**

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>600</b>	<b>WATER UTILITY</b>						
23000	Water Billing and Collection	332,000	914,000	-	1,246,000	-	1,246,000
55500	Water Utility-Administration	601,000	124,000	3,000	728,000	-	728,000
56500	Water Production & Supply	395,000	7,007,000	-	7,402,000	870,000	8,272,000
57000	System Maintenance	1,370,000	451,000	-	1,821,000	-	1,821,000
	<b>TOTAL</b>	<b>2,698,000</b>	<b>8,496,000</b>	<b>3,000</b>	<b>11,197,000</b>	<b>870,000</b>	<b>12,067,000</b>

**INTERNAL SERVICE FUNDS EXPENSE SUMMARY**

**FY 2014 - 2015 REVISED**

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>700</b>	<b>EQUIPMENT REPLACEMENT</b>						
58000	Motor Pool	395,000	1,129,000	-	1,524,000	-	1,524,000
	<b>TOTAL</b>	<b>395,000</b>	<b>1,129,000</b>	<b>-</b>	<b>1,524,000</b>	<b>-</b>	<b>1,524,000</b>
<b>740</b>	<b>GENERAL BENEFITS</b>						
14306	Medical Benefits	-	6,125,000	-	6,125,000	151,000	6,276,000
14326	Worker's Compensation	-	1,573,000	-	1,573,000	152,000	1,725,000
14336	Personnel Board	9,000	48,000	-	57,000	-	57,000
14350	Retirement Benefits	-	5,785,000	-	5,785,000	-	5,785,000
14355	Compensated Absences	-	760,000	-	760,000	-	760,000
	<b>TOTAL</b>	<b>9,000</b>	<b>14,291,000</b>	<b>-</b>	<b>14,300,000</b>	<b>303,000</b>	<b>14,603,000</b>
<b>750</b>	<b>PUBLIC LIABILITY</b>						
14335	Public Liability Admin	-	2,039,000	-	2,039,000	303,000	2,342,000
	<b>TOTAL</b>	<b>-</b>	<b>2,039,000</b>	<b>-</b>	<b>2,039,000</b>	<b>303,000</b>	<b>2,342,000</b>
<b>760</b>	<b>INFORMATION SYSTEMS</b>						
14450	Information Systems	545,000	1,228,000	40,000	1,813,000	-	1,813,000
	<b>TOTAL</b>	<b>545,000</b>	<b>1,228,000</b>	<b>40,000</b>	<b>1,813,000</b>	<b>-</b>	<b>1,813,000</b>
<b>770</b>	<b>GOVERNMENT BUILDINGS</b>						
75500	Government Building	361,000	1,736,000	-	2,097,000	-	2,097,000
	<b>TOTAL</b>	<b>361,000</b>	<b>1,736,000</b>	<b>-</b>	<b>2,097,000</b>	<b>-</b>	<b>2,097,000</b>

**Budget Detail Worksheet**

Dept: CITY COUNCIL  
Fund: 100 - GENERAL FUND  
Program: 10000 - CITY COUNCIL

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
39069	Reimbursements - Other	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	51,898	52,290	52,290	53,000	710	
40040	PERS Retirement	7,879	12,039	12,461	12,000	(461)	
40060	Medicare Tax	1,259	1,412	1,412	2,000	588	
40062	Insurance/Rebate	65,584	76,076	76,076	72,000	(4,076)	
40065	Worker's Compensation	599	643	643	1,000	357	
40080	Mid-Yr/Year-end Adjustments	(4)	-	-	-	-	
40092	General Benefits Offset	11,244	-	-	-	-	
	<b>SUBTOTAL</b>	<b>138,457</b>	<b>142,460</b>	<b>142,882</b>	<b>140,000</b>	<b>(2,882)</b>	
<b>Operations &amp; Maintenance</b>							
43074	Utilities - Telephone	5,279	5,000	5,000	8,000	3,000	
43090	Contractual - Other	1,089	2,000	2,000	2,000	-	
44000	Supplies	5,959	8,000	8,000	6,000	(2,000)	
44002	Printing	1,304	1,500	1,500	2,000	500	
44010	Postage	927	1,000	1,000	2,000	1,000	
44020	Special Department Expense	8,008	12,800	12,800	10,000	(2,800)	
44030	Training & Meeting	8,368	15,000	15,000	18,000	3,000	League of California Cities Annual Conference; Washington, DC Lobbying Trip; Mayors and Council Members Executive Forum and Workshops
44050	Equipment Rental	1,587	1,000	1,000	4,000	3,000	
44062	Membership Dues	6,620	15,000	15,000	14,000	(1,000)	
44080	Repairs & Maintenance - Equip	816	1,000	1,000	-	(1,000)	
	<b>SUBTOTAL</b>	<b>39,956</b>	<b>62,300</b>	<b>62,300</b>	<b>66,000</b>	<b>3,700</b>	
<b>Department Charges</b>							
44056	Information Systems Charge	13,697	13,697	13,697	14,000	303	
44085	Government Buildings Charge	140,987	130,144	130,794	131,000	206	
44092	Liability Claims Charge	1,620	1,620	1,620	2,000	380	
	<b>SUBTOTAL</b>	<b>156,304</b>	<b>145,461</b>	<b>146,111</b>	<b>147,000</b>	<b>889</b>	
<b>Capital Outlay</b>							
47023	Computer Equipment - non cap	4,867	-	-	-	-	
	<b>SUBTOTAL</b>	<b>4,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Budget Detail Worksheet

**Dept:** CITY COUNCIL  
**Fund:** 100 - GENERAL FUND  
**Program:** 10000 - CITY COUNCIL

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(12,565)	(12,958)	(12,998)	(13,000)	(63)	3.7% to water
	<b>SUBTOTAL</b>	<u>(12,565)</u>	<u>(12,958)</u>	<u>(12,998)</u>	<u>(13,000)</u>	<u>(63)</u>	
	<b>TOTAL EXPENDITURES</b>	<u>327,020</u>	<u>337,263</u>	<u>338,295</u>	<u>340,000</u>	<u>1,644</u>	
	<b>BALANCE</b>	<u><u>(327,020)</u></u>	<u><u>(337,263)</u></u>	<u><u>(338,295)</u></u>	<u><u>(340,000)</u></u>	<u><u>(1,644)</u></u>	

**Budget Detail Worksheet**

Dept: CITY COUNCIL  
Fund: 100 - GENERAL FUND  
Program: 10100 - COMMISSION - PLANNING

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
81008	Transfers In - RDA	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Salaries &amp; Benefits</u></b>							
40020	Part Time Wages	3,200	7,000	7,000	7,000	-	Commissioners receive \$80/meeting
40045	PARS Retirement Part Time	48	105	105	1,000	895	
40060	Medicare Tax	36	102	102	1,000	898	
40065	Worker's Compensation	21	46	46	1,000	954	
40080	Mid-Yr/Year-end Adjustments	(165)	-	-	-	-	
40092	General Benefits Offset	415	-	-	-	-	
<b>SUBTOTAL</b>		<u>3,555</u>	<u>7,253</u>	<u>7,253</u>	<u>10,000</u>	<u>2,747</u>	
<b><u>Operations &amp; Maintenance</u></b>							
44030	Training & Meeting	761	1,000	1,000	1,000	-	Training for the new members
44062	Membership Dues	350	400	400	1,000	600	American Planning Association membership
<b>SUBTOTAL</b>		<u>1,111</u>	<u>1,400</u>	<u>1,400</u>	<u>2,000</u>	<u>600</u>	
<b><u>Department Charges</u></b>							
44092	Liability Claims Charge	1,080	1,080	1,080	2,000	920	
<b>SUBTOTAL</b>		<u>1,080</u>	<u>1,080</u>	<u>1,080</u>	<u>2,000</u>	<u>920</u>	
<b>TOTAL EXPENDITURES</b>		<u>5,747</u>	<u>9,733</u>	<u>9,733</u>	<u>14,000</u>	<u>4,267</u>	
<b>BALANCE</b>		<u>(5,747)</u>	<u>(9,733)</u>	<u>(9,733)</u>	<u>(14,000)</u>	<u>(4,267)</u>	

**Budget Detail Worksheet**

Dept: CITY COUNCIL  
Fund: 100 - GENERAL FUND  
Program: 10200 - COMMISSION - TRAFFIC

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
39090	Other Revenue - Misc Receipts	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40020	Part Time Wages	1,450	2,000	2,000	2,000	-	Commissioners receive \$50/meeting
40045	PARS Retirement Part Time	22	30	30	1,000	970	
40060	Medicare Tax	21	29	29	1,000	971	
40065	Worker's Compensation	10	13	13	1,000	987	
40092	General Benefits Offset	57	-	-	-	-	
	<b>SUBTOTAL</b>	<u>1,559</u>	<u>2,072</u>	<u>2,072</u>	<u>5,000</u>	<u>2,928</u>	
<b>Operations &amp; Maintenance</b>							
44000	Supplies	301	200	200	1,000	800	
44030	Training & Meeting	-	500	500	1,000	500	
	<b>SUBTOTAL</b>	<u>301</u>	<u>700</u>	<u>700</u>	<u>2,000</u>	<u>1,300</u>	
<b>Department Charges</b>							
44092	Liability Claims Charge	1,080	1,080	1,080	2,000	920	
	<b>SUBTOTAL</b>	<u>1,080</u>	<u>1,080</u>	<u>1,080</u>	<u>2,000</u>	<u>920</u>	
	<b>TOTAL EXPENDITURES</b>	<u>2,940</u>	<u>3,852</u>	<u>3,852</u>	<u>9,000</u>	<u>5,148</u>	
	<b>BALANCE</b>	<u>(2,940)</u>	<u>(3,852)</u>	<u>(3,852)</u>	<u>(9,000)</u>	<u>(5,148)</u>	

**Budget Detail Worksheet**

Dept: CITY COUNCIL  
Fund: 100 - GENERAL FUND  
Program: 10300 - COMMISSION - COMMUNITY SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
39090	Other Revenue - Misc Receipts	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40020	Part Time Wages	1,100	1,500	1,500	2,000	500	5 Members x 6 Meetings x \$50 per meeting
40045	PARS Retirement Part Time	14	23	23	1,000	977	
40060	Medicare Tax	16	22	22	1,000	978	
40065	Worker's Compensation	11	10	10	1,000	990	
40080	Mid-Yr/Year-end Adjustments	(260)	-	-	-	-	
40092	General Benefits Offset	15	-	-	-	-	
	<b>SUBTOTAL</b>	<u>896</u>	<u>1,555</u>	<u>1,555</u>	<u>5,000</u>	<u>3,445</u>	
<b>Operations &amp; Maintenance</b>							
44000	Supplies	49	200	200	1,000	800	Commissioner Business Cards, name tags and name plates for Community Services, Commission on Aging and Youth Committee
44030	Training & Meeting	48	1,600	1,600	2,000	400	2 Commissioners to attend Annual CPRS Conference
44062	Membership Dues	190	200	200	1,000	800	Commissioners annual dues to CPRS
	<b>SUBTOTAL</b>	<u>287</u>	<u>2,000</u>	<u>2,000</u>	<u>4,000</u>	<u>2,000</u>	
<b>Department Charges</b>							
44092	Liability Claims Charge	1,080	1,080	1,080	2,000	920	
	<b>SUBTOTAL</b>	<u>1,080</u>	<u>1,080</u>	<u>1,080</u>	<u>2,000</u>	<u>920</u>	
	<b>TOTAL EXPENDITURES</b>	<u>2,264</u>	<u>4,635</u>	<u>4,635</u>	<u>11,000</u>	<u>6,365</u>	
	<b>BALANCE</b>	<u>(2,264)</u>	<u>(4,635)</u>	<u>(4,635)</u>	<u>(11,000)</u>	<u>(6,365)</u>	

**Budget Detail Worksheet**

Dept: CITY COUNCIL  
Fund: 740 - GENERAL BENEFITS FUND  
Program: 14336 - PERSONNEL BOARD

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
39069	Reimbursements - Other	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Salaries &amp; Benefits</u></b>							
40020	Part Time Wages	-	5,400	5,400	6,000	600	Commissioners receive \$75/meeting
40045	PARS Retirement Part Time	-	81	81	1,000	919	
40060	Medicare Tax	-	78	78	1,000	922	
40065	Worker's Compensation	-	36	36	1,000	964	
40092	General Benefits Offset	195	-	-	-	-	
	<b>SUBTOTAL</b>	<u>195</u>	<u>5,595</u>	<u>5,595</u>	<u>9,000</u>	<u>3,405</u>	
<b><u>Operations &amp; Maintenance</u></b>							
43000	Legal Fees	-	25,000	25,000	25,000	-	Jones & Mayer legal services at Personnel Board hearings
43094	Professional Services	-	5,000	5,000	5,000	-	Court reporter services at hearings
44020	Special Department Expense	-	1,000	1,000	1,000	-	Meals/refreshments for meetings
	<b>SUBTOTAL</b>	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>	<u>-</u>	
<b><u>Department Charges</u></b>							
44092	Liability Claims Charge	16,412	16,412	16,412	17,000	588	
	<b>SUBTOTAL</b>	<u>16,412</u>	<u>16,412</u>	<u>16,412</u>	<u>17,000</u>	<u>588</u>	
	<b>TOTAL EXPENDITURES</b>	<u>16,607</u>	<u>53,007</u>	<u>53,007</u>	<u>57,000</u>	<u>3,993</u>	
	<b>BALANCE</b>	<u>(16,607)</u>	<u>(53,007)</u>	<u>(53,007)</u>	<u>(57,000)</u>	<u>(3,993)</u>	

**Budget Detail Worksheet**

Dept: CITY MANAGER  
Fund: 100 - GENERAL FUND  
Program: 11500- CITY MANAGER

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
39069	Reimbursements - Other	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	562,919	386,645	402,239	401,000	(1,239)	
40002	Special & Holiday Pay	11,321	-	-	-	-	
40006	Payoffs - Sick Leave	34,772	-	-	-	-	
40007	Payoffs - Vacation	78,005	-	-	-	-	
40020	Part Time Wages	7,690	26,000	26,000	71,000	45,000	
40040	PERS Retirement	71,605	77,422	83,786	84,000	214	
40045	PARS Retirement Part Time	104	390	390	2,000	1,610	
40060	Medicare Tax	6,946	6,155	6,381	8,000	1,619	
40062	Insurance/Rebate	138,852	136,335	136,411	130,000	(6,411)	
40065	Worker's Compensation	15,859	8,084	8,448	4,000	(4,448)	
40066	Leave Payoff Offset	(108,539)	3,866	4,022	5,000	978	
40069	Employer Paid Benefits	2,250	3,000	3,000	3,000	-	
40080	Mid-Yr/Year-End Adjustments	(12,273)	-	-	-	-	
40092	General Benefits Offset	31,725	-	-	-	-	
<b>SUBTOTAL</b>		<b>841,237</b>	<b>647,897</b>	<b>670,677</b>	<b>708,000</b>	<b>37,323</b>	
<b>Operations &amp; Maintenance</b>							
43074	Utilities - Telephone	1,104	1,200	1,200	2,000	800	
43090	Contractual - Other	79,457	175,000	175,000	175,000	-	
44000	Supplies	896	1,400	1,400	2,000	600	
44010	Postage	43	700	700	1,000	300	
44020	Special Department Expense	2,436	3,500	3,500	4,000	500	
44030	Training & Meeting	16,266	20,000	20,000	20,000	-	
44060	Publications & Subscriptions	440	500	500	1,000	500	
44062	Membership Dues	43,742	60,000	60,000	60,000	-	
44080	Repairs & Maintenance-Equip	46	500	500	1,000	500	
44082	Repairs & Maintenance-Bldg	20,980	-	-	-	-	
<b>SUBTOTAL</b>		<b>165,411</b>	<b>262,800</b>	<b>262,800</b>	<b>266,000</b>	<b>3,200</b>	

**Budget Detail Worksheet**

Dept: CITY MANAGER  
Fund: 100 - GENERAL FUND  
Program: 11500- CITY MANAGER

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	6,652	70	70	1,000	930	
44054	Vehicle Replacement Charge	5,704	103	103	1,000	897	
44056	Information Systems Charge	38,057	38,057	38,057	39,000	943	
44085	Government Buildings Charge	24,156	36,390	36,485	37,000	515	
44092	Liability Claims Charge	6,480	6,480	6,480	7,000	520	
	<b>SUBTOTAL</b>	<u>81,049</u>	<u>81,100</u>	<u>81,195</u>	<u>85,000</u>	<u>3,805</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(96,805)	(88,270)	(90,306)	(95,000)	(3,945)	8.9% to Water
	<b>SUBTOTAL</b>	<u>(96,805)</u>	<u>(88,270)</u>	<u>(90,306)</u>	<u>(95,000)</u>	<u>(3,945)</u>	
	<b>TOTAL EXPENDITURES</b>	<u>990,892</u>	<u>903,527</u>	<u>924,366</u>	<u>964,000</u>	<u>40,383</u>	
	<b>BALANCE</b>	<u>(990,892)</u>	<u>(903,527)</u>	<u>(924,366)</u>	<u>(964,000)</u>	<u>(40,383)</u>	

**Budget Detail Worksheet**

**Dept:** CITY MANAGER  
**Fund:** 501 - SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY - OPERATING FUND  
**Program:** 18001/18601 - SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
30100	Property Tax - RPPTF	28,979,074	27,023,998	25,256,495	13,290,000	(11,966,495)	
33000	Interest Income - Pooled	10,679	-	-	-	-	
33020	Interest Income - Other	191,047	-	-	-	-	
39069	Reimbursements - Other	26,313	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>29,207,113</b>	<b>27,023,998</b>	<b>25,256,495</b>	<b>13,290,000</b>	<b>(11,966,495)</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40001	Part Time Wages	-	11,000	-	-	-	
40062	Insurance/Rebate	13,241	716,925	1,493,000	1,324,000	(169,000)	
	<b>SUBTOTAL</b>	<b>13,241</b>	<b>727,925</b>	<b>1,493,000</b>	<b>1,324,000</b>	<b>(169,000)</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	211,349	240,000	50,000	140,000	90,000	Jones & Mayer, BBK
43001	Legal Fees - Litigation	-	200,000	-	200,000	200,000	
43030	Audit Fees	22,235	-	-	-	-	
43090	Contractual - Other	209,591	184,000	85,000	94,000	9,000	Bank fees, arbitrage, pest control, fiscal consultant, actuary study, RSG, City code and document storage
44020	Special Department Expense	45,240,985	285,000	350,000	100,000	(250,000)	Best Buy agreement
44030	Training & Meeting	100	-	-	-	-	
46100	Housing Assistance	293,327	-	-	-	-	
	<b>SUBTOTAL</b>	<b>45,977,587</b>	<b>909,000</b>	<b>485,000</b>	<b>534,000</b>	<b>49,000</b>	
<b>Department Charges</b>							
44085	Government Buildings Charge	161,034	80,500	-	-	-	
44092	Liability Claims Charge	30,000	30,000	30,000	15,000	(15,000)	
	<b>SUBTOTAL</b>	<b>191,034</b>	<b>110,500</b>	<b>30,000</b>	<b>15,000</b>	<b>(15,000)</b>	
<b>Capital Outlay</b>							
48000	CIP & Long Term Project Costs	3,860,125	46,167,811	14,000,000	-	(14,000,000)	Remaining balance will be carried over
	<b>SUBTOTAL</b>	<b>3,860,125</b>	<b>46,167,811</b>	<b>14,000,000</b>	<b>-</b>	<b>(14,000,000)</b>	
<b>Debt Service</b>							
49202	Principal	9,125,000	9,335,000	1,825,000	1,825,000	-	
49000	Interest Expense	7,090,766	6,868,219	6,687,869	6,688,000	131	
	<b>SUBTOTAL</b>	<b>16,215,766</b>	<b>16,203,219</b>	<b>8,512,869</b>	<b>8,513,000</b>	<b>131</b>	

**Budget Detail Worksheet**

**Dept:** CITY MANAGER  
**Fund:** 501 - SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY - OPERATING FUND  
**Program:** 18001/18601 - SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Administrative Charges/Transfers</u></b>							
60200	SAWRA Admin Offset/Credits	605,053	781,836	735,626	904,000	168,374	ROPS 3%
91000	Transfers Out	9,419,222	-	-	2,000,000	2,000,000	
	<b>SUBTOTAL</b>	<u>10,024,275</u>	<u>781,836</u>	<u>735,626</u>	<u>2,904,000</u>	<u>2,168,374</u>	
	<b>TOTAL EXPENDITURES</b>	<u>76,282,028</u>	<u>64,900,291</u>	<u>25,256,495</u>	<u>13,290,000</u>	<u>(11,966,495)</u>	
	<b>BALANCE</b>	<u>(47,074,915)</u>	<u>(37,876,293)</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Budget Detail Worksheet**

Dept: CITY CLERK  
Fund: 100 - GENERAL FUND  
Program: 12000 - CITY CLERK

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35004	Charges - Maps & Publications	111	185	185	1,000	815	
39069	Reimbursements - Other	1,411	150	1,500	3,000	1,500	
	<b>TOTAL REVENUE</b>	<b>1,522</b>	<b>335</b>	<b>1,685</b>	<b>4,000</b>	<b>2,315</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	191,632	193,524	193,524	194,000	476	
40002	Special & Holiday Pay	5,383	-	-	-	-	
40006	Payoffs - Sick Leave	173	-	-	-	-	
40007	Payoffs - Vacation	2,958	-	-	-	-	
40020	Part Time Wages	1,283	42,848	42,848	71,000	28,152	2 part -time employees from 20 hours per week to 30 hours per week
40040	PERS Retirement	32,308	38,751	40,311	41,000	689	
40045	PARS Retirement Part Time	19	643	643	2,000	1,357	
40060	Medicare Tax	2,959	3,448	3,448	4,000	552	
40062	Insurance/Rebate	84,487	81,494	81,494	77,000	(4,494)	
40065	Worker's Compensation	1,323	1,570	1,570	2,000	430	
40066	Leave Payoff Offset	(985)	1,935	1,935	2,000	65	
40080	Mid-Yr/Year-end Adjustments	(6,403)	-	-	-	-	
40092	General Benefits Offset	24,177	-	-	-	-	
	<b>SUBTOTAL</b>	<b>339,315</b>	<b>364,213</b>	<b>365,773</b>	<b>393,000</b>	<b>27,227</b>	
<b>Operations &amp; Maintenance</b>							
41006	Insurance & Bonds	59	250	250	1,000	750	Public Notary Costs; Errors & Omissions Insurance; Notary Bonds
43000	Legal Fees	8,615	6,900	5,900	6,000	100	Jones & Mayer Attorney services
43090	Contractual - Other	12,005	15,000	15,000	20,000	5,000	Quality Code Publishing, Diane Gladwell, NetFile (Does not include licenses cost for technology applications or upgrades)
44000	Supplies	1,483	3,500	3,500	4,000	500	General office and archival supplies, business equipment, and resource materials
44010	Postage	566	1,500	1,500	2,000	500	Does not include postage if required for land use changes or Prop 218 noticing
44030	Training & Meeting	740	2,250	2,250	3,000	750	City Clerk's Assoc. Annual Conference (CCAC) , So. CA City Clerks' Assoc. (SCCCA); Association of Records Managers & Administrators (ARMA); Orange County City Clerks (OCCC)
44034	Mileage	29	300	300	1,000	700	

**Budget Detail Worksheet**

Dept: CITY CLERK  
Fund: 100 - GENERAL FUND  
Program: 12000 - CITY CLERK

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44050	Equipment Rental	3,198	2,500	2,500	4,000	1,500	
44060	Publications & Subscriptions	145	550	550	1,000	450	Code books, reference material, candidate pamphlets
44062	Membership Dues	838	1,000	1,000	1,000	-	ARMA; CCAC; International Institute of Municipal Clerks (IIMC); National Notary Assoc. (NNA); Association of Information and Image Management (AIIM)
44070	Advertising	1,561	4,000	4,000	4,000	-	Orange County News, OC Register
44080	Repairs & Maintenance-Equip	805	1,500	1,500	2,000	500	
	<b>SUBTOTAL</b>	<u>30,044</u>	<u>39,250</u>	<u>38,250</u>	<u>49,000</u>	<u>10,750</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	28	-	-	-	-	
44054	Vehicle Replacement Charge	38	-	-	-	-	
44056	Information Systems Charge	57,074	57,074	57,074	58,000	926	
44085	Government Buildings Charge	26,277	27,071	27,142	28,000	858	
44092	Liability Claims Charge	6,480	6,480	6,480	7,000	520	
	<b>SUBTOTAL</b>	<u>89,897</u>	<u>90,625</u>	<u>90,696</u>	<u>93,000</u>	<u>2,304</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(16,992)	(18,281)	(18,305)	(20,000)	(1,490)	3.70%
	<b>SUBTOTAL</b>	<u>(16,992)</u>	<u>(18,281)</u>	<u>(18,305)</u>	<u>(20,000)</u>	<u>(1,490)</u>	
	<b>TOTAL EXPENDITURES</b>	<u>442,263</u>	<u>475,807</u>	<u>476,414</u>	<u>515,000</u>	<u>38,791</u>	
	<b>BALANCE</b>	<u>(440,742)</u>	<u>(475,472)</u>	<u>(474,729)</u>	<u>(511,000)</u>	<u>(36,476)</u>	

**Budget Detail Worksheet**

**Dept:** CITY CLERK  
**Fund:** 100 - GENERAL FUND  
**Program:** 12500 - ELECTIONS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
39069	Reimbursements - Other	8,003	100	8,000	8,000	-	
<b>TOTAL REVENUE</b>		<u>8,003</u>	<u>100</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	-	1,000	2,000	2,000	-	Jones and Mayer; Martin and Chapman
43090	Contractual - Other	48,990	-	75,000	85,000	10,000	Orange County Registrar of Voters (Consolidation), Net File 700, 460 Forms
44000	Supplies	23	1,000	1,000	1,000	-	Election Related Supplies
44030	Training & Meeting	-	1,800	1,800	2,000	200	New Election Law Seminar
44060	Publications & Subscriptions	54	120	120	1,000	880	Elections Code
44070	Advertising	445	500	750	1,000	250	Publication of legal notices (Voter's Rights Act Requirements)
<b>SUBTOTAL</b>		<u>49,513</u>	<u>4,420</u>	<u>80,670</u>	<u>92,000</u>	<u>11,330</u>	
<b>TOTAL EXPENDITURES</b>		<u>49,513</u>	<u>4,420</u>	<u>80,670</u>	<u>92,000</u>	<u>11,330</u>	
<b>BALANCE</b>		<u>(41,510)</u>	<u>(4,320)</u>	<u>(72,670)</u>	<u>(84,000)</u>	<u>(11,330)</u>	



**Budget Detail Worksheet**

Dept: CITY ATTORNEY  
Fund: 100 - GENERAL FUND  
Program: 13000 - CITY ATTORNEY

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
39069	Reimbursements - Other	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	-	-	-	-	-	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	210,000	210,000	210,000	210,000	-	
40040	PERS Retirement	34,643	42,050	43,743	44,000	257	
40060	Medicare Tax	3,045	3,045	3,045	4,000	955	
40065	Worker's Compensation	1,386	1,386	1,386	2,000	614	
40080	Mid-Yr/Year-end Adjustments	648	-	-	-	-	
40090	Salary/Benefits Reimburse	(244,017)	(256,481)	(258,174)	(260,000)	(1,826)	City Attorney reimbursement of benefit costs; salary offset
40092	General Benefits Offsets	168	-	-	-	-	
	<b>SUBTOTAL</b>	<b>5,873</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	234,878	200,000	200,000	200,000	-	Non-departmental attorney charges
44030	Training & Meeting	475	1,000	1,000	1,000	-	League of California Cities
	<b>SUBTOTAL</b>	<b>235,353</b>	<b>201,000</b>	<b>201,000</b>	<b>201,000</b>	<b>-</b>	
<b>Department Charges</b>							
44092	Liability Claims Charge	1,620	1,620	1,620	2,000	380	
	<b>SUBTOTAL</b>	<b>1,620</b>	<b>1,620</b>	<b>1,620</b>	<b>2,000</b>	<b>380</b>	
<b>Administrative Charges/Transfers</b>							
60300	Utility Admin Offset/Credits	(8,985)	(7,497)	(7,497)	(8,000)	(503)	3.70%
60800	Other Funds Admin Offset/CR	(121,423)	(101,310)	(101,310)	(102,000)	(690)	50.00%
	<b>SUBTOTAL</b>	<b>(130,408)</b>	<b>(108,807)</b>	<b>(108,807)</b>	<b>(110,000)</b>	<b>(1,193)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>112,438</b>	<b>93,813</b>	<b>93,813</b>	<b>93,000</b>	<b>(813)</b>	
	<b>BALANCE</b>	<b>(112,438)</b>	<b>(93,813)</b>	<b>(93,813)</b>	<b>(93,000)</b>	<b>813</b>	



**Budget Detail Worksheet**

Dept: ADMINISTRATIVE SERVICES  
Fund: 100 - GENERAL FUND  
Program: 14200 - HUMAN RESOURCES AND RISK MANAGEMENT

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
39090	Other Revenue - Misc Receipts	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	150,309	153,324	155,880	159,000	3,120	
40001	Overtime - Salaried	96	100	100	1,000	900	Overtime contingency
40002	Special and Holiday Pay	4,037	-	-	-	-	
40007	Payoffs - Vacation	7,688	-	-	-	-	
40020	Part Time Wages	5,734	51,230	51,230	52,000	770	
40040	PERS Retirement	25,641	30,702	32,470	33,000	530	
40045	PARS Retirement P/t Wages	51	768	768	1,000	232	
40060	Medicare Tax	2,559	3,053	3,090	4,000	910	
40062	Insurance/Rebate	35,320	34,011	34,024	34,000	(24)	
40065	Worker's Compensation	1,178	1,390	1,407	2,000	593	
40066	Leave Payoff Offset	(6,093)	1,533	1,559	2,000	441	
40080	Mid-Yr/Year-end Adjustments	(1,584)	-	-	-	-	
40092	General Benefits Offset	2,039	-	-	-	-	
	<b>SUBTOTAL</b>	<b>226,976</b>	<b>276,111</b>	<b>280,528</b>	<b>288,000</b>	<b>7,472</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	14,343	30,000	30,000	30,000	-	Jones & Mayer, Rutan & Tucker, Liebert Cassidy Whitmore
43090	Contractual - Other	32,746	25,000	25,000	25,000	-	DOT drug/alcohol testing, DOJ Live Scan processing, PARS part-time employee retirement plan, Employee Assistance Plan, applicant background services, and HR consulting services.
44000	Supplies	6,259	6,000	6,000	6,000	-	Office supplies
44002	Printing	-	500	500	1,000	500	Recruitment announcements, Personnel Policy Manuals, employment applications, payroll transaction forms
44010	Postage	579	1,000	1,000	1,000	-	Postage for mailing job fliers and departmental correspondence.
44020	Special Department Expense	11,470	15,000	15,000	15,000	-	NEOGOV annual maintenance fee, pre-employment medical evaluations, pre-employment polygraphs & psychological exams for Police Department applicants, DOT medical evaluation, fitness-for-duty exams, service award pins

**Budget Detail Worksheet**

Dept: ADMINISTRATIVE SERVICES  
Fund: 100 - GENERAL FUND  
Program: 14200 - HUMAN RESOURCES AND RISK MANAGEMENT

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44030	Training & Meeting	3,954	22,000	12,000	12,000	-	City-wide training, Orange County Employee Relations Consortium workshops, professional development for HR & Risk Mgmt Department
44060	Publications & Subscriptions	73	500	500	1,000	500	HR & Risk Mgmt professional association publications, HR & Risk Mgmt reference resources
44062	Membership Dues	1,149	2,000	2,000	2,000	-	PERS PAC, CalPACS, CalPELRA, NPELRA, IPMA-HR, SCPMA-HR, PARMA
44070	Advertising	-	500	500	1,000	500	Recruitment advertising in print and online resources
44080	Repairs & Maintenance-Equip	62	1,360	1,360	2,000	640	Allocated copier cost, typewriter repair
	<b>SUBTOTAL</b>	<u>70,633</u>	<u>103,860</u>	<u>93,860</u>	<u>96,000</u>	<u>2,140</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	63	-	-	-	-	
44054	Vehicle Replacement Charge	85	-	-	-	-	
44056	Information Systems Charge	35,012	35,012	35,012	36,000	988	
44085	Government Buildings Charge	16,657	21,260	21,315	22,000	685	
44092	Liability Claims Charge	8,683	8,640	8,640	9,000	360	
	<b>SUBTOTAL</b>	<u>60,500</u>	<u>64,912</u>	<u>64,967</u>	<u>67,000</u>	<u>2,033</u>	
<b><u>Capital Outlay</u></b>							
47023	Computer Equipment - non cap	1,125	-	-	-	-	
	<b>SUBTOTAL</b>	<u>1,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(29,457)	(36,480)	(36,027)	(37,000)	(973)	
60800	Other Funds Admin Offset/CR	(251,463)	(311,418)	(307,549)	(316,000)	(8,452)	
	<b>SUBTOTAL</b>	<u>(280,920)</u>	<u>(347,898)</u>	<u>(343,576)</u>	<u>(353,000)</u>	<u>(9,424)</u>	
	<b>TOTAL EXPENDITURES</b>	<u>78,313</u>	<u>96,985</u>	<u>95,779</u>	<u>98,000</u>	<u>2,221</u>	
	<b>BALANCE</b>	<u>(78,313)</u>	<u>(96,985)</u>	<u>(95,779)</u>	<u>(98,000)</u>	<u>(2,221)</u>	

**Budget Detail Worksheet**

**Dept:** ADMINISTRATIVE SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 20000 - GENERAL CITY REVENUES/EXPENSES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
30000	Prop Taxes - Current - Secured	2,233,215	2,305,000	2,330,000	2,330,000	-	
30002	Prop Taxes - Current - Unsecured	84,710	93,000	93,000	93,000	-	
30010	Prop Taxes - RDA Close out	1,174,035	-	-	-	-	
30020	Prop Taxes - Supplemental	32,326	25,000	25,000	45,000	20,000	
30030	Prop Taxes - Residual	90,973	207,730	415,930	416,000	70	
30040	Prop Taxes - Other - Misc	2,660,236	2,000	2,000	2,000	-	
30042	Prop Taxes - Public Utility	75,774	76,000	76,760	77,000	240	
30043	Prop Taxes - Home Owners	19,155	20,100	20,300	20,000	(300)	
30045	Prop Taxes - In Lieu VLF	7,499,135	7,553,000	7,704,000	7,859,000	155,000	
30049	Prop Taxes - Pass Thru Agrmnts	368,791	384,000	406,000	408,000	2,000	
30060	Utility Users tax	4,928,588	5,200,000	5,200,000	4,996,000	(204,000)	
30080	Business License Taxes	1,203,000	1,300,000	1,300,000	1,300,000	-	
30081	ADA Compliance Fee	2,112	-	-	-	-	
30500	Sales Taxes	10,557,897	10,607,204	11,302,238	11,893,000	590,762	
30501	Sales Taxes - In Lieu	3,212,678	3,745,796	3,767,412	3,931,000	163,588	
30540	Transient Occupancy Taxes	593,150	520,000	520,000	542,000	22,000	
30520	Franchise Tax - Public Utility	835,738	705,000	705,000	705,000	-	
30522	Franchise Tax - PCTA	476,514	600,000	600,000	600,000	-	
30580	Taxes - Property Transfer Tax	219,464	160,000	160,000	224,000	64,000	
34200	I/GVT - In Lieu Taxes - MVLf	48,337	-	-	-	-	
33000	Interest Income - Pooled	562,258	550,000	550,000	550,000	-	
33020	Interest income - Other	(987,154)	-	-	-	-	Mark portfolio to market at year end
33560	Rent income - Facilities	655,925	500,000	500,000	500,000	-	
35025	Staff Charges - ROPS SAWRA	605,053	787,107	735,626	904,000	168,374	ROPS 3%
35053	Charges - Parking Meter	38,330	40,000	40,000	40,000	-	
35092	Charges - Other Depts	1,153,651	1,050,786	1,047,942	1,061,000	13,058	5% of Non- General Fund revenue is overhead for the GF
39069	Reimbursements - Other	6,919	-	-	-	-	
39090	Other Revenue - Misc Receipts	1,973	-	-	-	-	
39092	Other Revenue - Cash Over/short	1,768	-	-	-	-	
84000	Property Sales	6,330	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>38,360,881</b>	<b>36,431,723</b>	<b>37,501,208</b>	<b>38,496,000</b>	<b>994,792</b>	

**Budget Detail Worksheet**

**Dept:** ADMINISTRATIVE SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 20000 - GENERAL CITY REVENUES/EXPENSES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>EXPENDITURES</b>							
<b><u>Operations &amp; Maintenance</u></b>							
48502	Taxes - Property	9,627	10,000	10,000	12,000	2,000	
97200	Bad Debt Expense	30,786	-	-	-	-	
	<b>SUBTOTAL</b>	<u>40,413</u>	<u>10,000</u>	<u>10,000</u>	<u>12,000</u>	<u>2,000</u>	
<b><u>Transfers</u></b>							
91000	Transfers out	38,476	25,000	25,000	25,000	-	Water Lifeline Program
	<b>SUBTOTAL</b>	<u>38,476</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>78,889</u>	<u>35,000</u>	<u>35,000</u>	<u>37,000</u>	<u>2,000</u>	
	<b>BALANCE</b>	<u>38,281,992</u>	<u>36,396,723</u>	<u>37,466,208</u>	<u>38,459,000</u>	<u>992,792</u>	

**Budget Detail Worksheet**

**Dept:** ADMINISTRATIVE SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 21000 - FINANCE ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35004	Charges - Maps & Publications	3	-	-	-	-	Copies, budgets & CAFR's
35099	Charges - Other - Misc	6,846	6,000	6,000	9,000	3,000	
39090	Other Revenue - Misc Receipts	5,750	5,000	5,000	5,000	-	AR charges
	<b>TOTAL REVENUE</b>	<b>12,599</b>	<b>11,000</b>	<b>11,000</b>	<b>14,000</b>	<b>3,000</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	471,813	662,235	668,254	666,000	(2,254)	
40001	Overtime - Salaried	3,377	3,500	3,500	4,000	500	For payroll & accounts payable
40002	Special and Holiday Pay	12,820	-	-	-	-	
40007	Payoffs - Vacation	13,512	-	-	-	-	
40007	Payoffs - Compensatory Time	216	-	-	-	-	
40020	Part Time Wages	655	-	-	-	-	
40040	PERS Retirement	83,999	136,417	143,009	142,000	(1,009)	
40045	PARS Retirement Part Time	10	-	-	-	-	
40060	Medicare Tax	7,641	10,181	10,268	11,000	732	
40062	Insurance/Rebate	113,788	128,860	128,879	122,000	(6,879)	Insurance for 6 employees and 5 retirees
40065	Worker's Compensation	3,494	4,634	4,674	5,000	326	
40066	Leave Payoff Offset	(8,678)	6,622	6,683	7,000	317	
40080	Mid-Yr/Year-end Adjustments	316	-	-	-	-	
40092	General Benefits Offset	8,735	-	-	-	-	
	<b>SUBTOTAL</b>	<b>711,697</b>	<b>952,449</b>	<b>965,267</b>	<b>957,000</b>	<b>(8,267)</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	2,726	7,000	7,000	5,000	(2,000)	Jones & Mayer Attorney services
43030	Audit Fees	18,339	20,000	20,000	20,000	-	Diehl, Evans & Co. LLP annual audit
43090	Contractual - Other	46,226	41,000	41,000	56,000	15,000	HDL Sales Tax and Property Tax Reporting, Armored Courier Services; Annual Fee Update, Financial Consultants, CAFR Reports, shredding service - Increase for HDL Property Tax Report previously paid from RDA
44000	Supplies	8,467	25,000	25,000	20,000	(5,000)	Basic supplies; cash register supplies; copy machine paper costs
44002	Printing	3,546	6,000	6,000	5,000	(1,000)	AP forms, Budget, CAFR Covers; print and assemble budget; check stock; purchasing forms; budget and CAFR dividers; envelopes
44010	Postage	3,943	5,000	5,000	5,000	-	Federal Express; postage for AR bills
44020	Special Department Expense	709	1,200	1,200	2,000	800	Filing fees, GFOA

**Budget Detail Worksheet**

**Dept:** ADMINISTRATIVE SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 21000 - FINANCE ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44030	Training & Meeting	4,362	5,000	5,000	11,000	6,000	GFOA annual conference; CSMFO annual conference; Diehl Evans Payroll/AP seminar; redevelopment & tax conference; AICPA training; League of California Cities; CAPPO Conference
44034	Mileage	359	500	500	1,000	500	Mileage reimbursement to Hefley Storage, post office and training
44062	Membership Dues	793	1,800	1,800	1,000	(800)	American Payroll Association; Government Finance Officers Association; California Society of Municipal Finance Officers; CAPPO Inc.; Department of California CPA renewal; NIGP; Sam's Club
44080	Repairs & Maintenance-Equip	477	600	600	1,000	400	Allocation of copy costs to departments; Electronic Risk Consultants; Brennan & Co Service Agreement
<b>SUBTOTAL</b>		<u>89,946</u>	<u>113,100</u>	<u>113,100</u>	<u>127,000</u>	<u>13,900</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	124	132	132	1,000	868	Pool vehicles
44054	Vehicle Replacement Charge	168	195	195	1,000	805	Pool vehicles
44056	Information Systems Charge	216,368	137,428	137,428	138,000	572	
44085	Government Buildings Charge	22,650	17,362	17,408	18,000	592	Share of City's facility maintenance costs
44092	Liability Claims Charge	10,800	10,800	10,800	11,000	200	
<b>SUBTOTAL</b>		<u>250,110</u>	<u>165,917</u>	<u>165,963</u>	<u>169,000</u>	<u>3,037</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(262,938)	(307,867)	(311,083)	(314,000)	(20)	GF staffing charge/(credit) 25%
60800	Other Funds Admin Offset/CR	(157,763)	(184,720)	(186,650)	(188,000)	(12)	GF staffing charge/(credit) 15%
<b>SUBTOTAL</b>		<u>(420,701)</u>	<u>(492,587)</u>	<u>(497,732)</u>	<u>(502,000)</u>	<u>(31)</u>	
<b>TOTAL EXPENDITURES</b>		<u>631,052</u>	<u>738,879</u>	<u>746,598</u>	<u>751,000</u>	<u>8,639</u>	
<b>BALANCE</b>		<u>(618,453)</u>	<u>(727,879)</u>	<u>(735,598)</u>	<u>(737,000)</u>	<u>(5,639)</u>	

**Budget Detail Worksheet**

Dept: ADMINISTRATIVE SERVICES  
Fund: 280 - AQMD & FEMA FUND  
Program: 14800 - AIR QUALITY MANAGEMENT PROGRAM

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	4,463	4,000	4,000	4,000	-	
34280	I/GVT - State - AQMD	109,386	110,000	110,000	110,000	-	
81000	Transfer In	13,647	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>127,496</u>	<u>114,000</u>	<u>114,000</u>	<u>114,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Operations &amp; Maintenance</u></b>							
43030	Audit Fees	885	910	940	1,000	60	Diehl Evans annual audit
43096	AQMD Incentives	19,397	25,000	25,000	25,000	-	Gift certificate awards for participation in the City's car pool program
44020	Special Department Expense	-	8,250	8,250	9,000	750	AQMD picnic & prizes
	<b>SUBTOTAL</b>	<u>20,282</u>	<u>34,160</u>	<u>34,190</u>	<u>35,000</u>	<u>810</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	20,777	29,118	29,118	29,000	(118)	
44054	Vehicle Replacement Charge	3,119	3,119	3,119	11,000	7,881	
	<b>SUBTOTAL</b>	<u>23,896</u>	<u>32,237</u>	<u>32,237</u>	<u>40,000</u>	<u>7,763</u>	
<b><u>Capital Outlay</u></b>							
47060	Automobiles & Equipment	49,964	-	-	-	-	
	<b>SUBTOTAL</b>	<u>49,964</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60400	Overhead Charges/Credits	4,584	4,790	4,760	5,000	240	5% of revenue to GF (less audit fee) program allows 5% maximum for administration
91000	Transfers out	28,000	28,000	28,000	28,000	-	Senior Transportation program 70501
	<b>SUBTOTAL</b>	<u>32,584</u>	<u>32,790</u>	<u>32,760</u>	<u>33,000</u>	<u>240</u>	
	<b>TOTAL EXPENDITURES</b>	<u>126,726</u>	<u>99,187</u>	<u>99,187</u>	<u>108,000</u>	<u>8,813</u>	
	<b>BALANCE</b>	<u>770</u>	<u>14,813</u>	<u>14,813</u>	<u>6,000</u>	<u>(8,813)</u>	

**Budget Detail Worksheet**

**Dept:** ADMINISTRATIVE SERVICES  
**Fund:** 800 - RESTRICTED/CONTINGENCY FOR PROJECTS  
**Program:** 80001 - GENERAL FUND - RESTRICTED/CONTINGENCY

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Administrative Charges/Transfers</u></b>							
91050	Transfers Out - CIP	-	-	-	3,708,000	3,708,000	Police 800MHz replacement project
	<b>SUBTOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,708,000</u>	<u>3,708,000</u>	
	<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,708,000</u>	<u>3,708,000</u>	
	<b>BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,708,000)</u>	<u>(3,708,000)</u>	

### Budget Detail Worksheet

**Dept:** ADMINISTRATIVE SERVICES  
**Fund:** 600 - WATER UTILITY FUND  
**Program:** 23000 - UTILITY BILLING & COLLECTION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33020	Interest Income - Other	7	-	-	-	-	
35060	Metered Water Sales	14,393,181	13,750,000	13,750,000	14,400,000	650,000	Tier 2 moved to Conservation Reserve
35061	Water Surcharge	76,237	70,000	70,000	75,000	5,000	Charged on Midway City accounts
35062	Establishment Charges	49,614	55,000	55,000	76,000	21,000	New account set up
35066	Delinquent Charges	191,202	195,000	195,000	195,000	-	\$10 delinquent charge
35068	Shutoff Service Charges	19,080	20,000	20,000	20,000	-	For non-payment
35069	Standby Service Charges	130	200	200	1,000	800	
81000	Transfers in	25,000	25,000	25,000	25,000	-	From GF for Life Line program
<b>TOTAL REVENUE</b>		<b>14,754,451</b>	<b>14,115,200</b>	<b>14,115,200</b>	<b>14,792,000</b>	<b>676,800</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	197,004	202,481	204,113	209,000	4,887	
40001	Overtime - Salaried	836	1,000	1,000	1,000	-	For water billing
40002	Special and Holiday Pay	4,948	-	-	-	-	
40007	Payoffs - Vacation	2,295	-	-	-	-	
40020	Part Time Wages	1,778	-	-	-	-	
40040	PERS Retirement	36,797	44,024	45,996	47,000	1,004	
40045	PARS Retirement Part Time	27	-	-	-	-	
40060	Medicare Tax	3,273	3,276	3,300	4,000	700	
40062	Insurance/Rebate	73,237	68,729	68,729	66,000	(2,729)	
40065	Worker's Compensation	1,490	1,491	1,502	2,000	498	
40066	Leave Payoff Offset	(556)	2,025	2,041	3,000	959	
40080	Mid-Yr/Year-end Adjustments	(3,120)	-	-	-	-	
40092	General Benefits Offset	5,804	-	-	-	-	
<b>SUBTOTAL</b>		<b>323,812</b>	<b>323,026</b>	<b>326,681</b>	<b>332,000</b>	<b>5,319</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	146	-	-	-	-	Jones & Mayer attorney services
43030	Audit Fees	8,000	8,000	8,000	8,000	-	Water portion of the annual audit performed by Diehl Evans & Co LLP
43074	Utilities - Telephone	680	-	-	-	-	
43090	Contractual - Other	25,805	74,480	74,480	100,000	25,520	Trustee services, arbitrage rebate services, fee update, financial consultants, California Infrastructure Bank Admin Fee, water bill processing
44000	Supplies	10,269	9,000	9,000	9,000	-	Allocation of copier paper costs; cash register supplies; billing supplies
44002	Printing	9,151	5,000	5,000	5,000	-	Water statements, remittance envelopes, municipal statements, disconnect notices
44010	Postage	62,243	10,000	10,000	13,000	3,000	Postage for delinquent water bills
44020	Special Department Expense	74,212	20,000	20,000	80,000	60,000	Bank charges, credit card processing charges, Paymentus online bill pay

**Budget Detail Worksheet**

Dept: ADMINISTRATIVE SERVICES  
Fund: 600 - WATER UTILITY FUND  
Program: 23000 - UTILITY BILLING & COLLECTION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44034	Mileage	136	-	-	-	-	Mileage between City Hall and post office
44050	Equipment Rental	6,832	6,000	6,000	6,000	-	Copier
44060	Publications & Subscriptions	125	-	-	-	-	
44080	Repairs & Maintenance-Equip	5,259	9,000	9,000	5,000	(4,000)	Allocation of copy costs to departments; Electronic Risk Consultants; Technology Unlimited
49402	Building Leases	10,000	-	-	-	-	
97200	Bad Debt Expense	31,951	-	-	-	-	
<b>SUBTOTAL</b>		<b>244,811</b>	<b>141,480</b>	<b>141,480</b>	<b>226,000</b>	<b>84,520</b>	
<b>Department Charges</b>							
44052	Vehicle Use Charge	124	132	132	1,000	868	Pool vehicles
44054	Vehicle Replacement Charge	169	195	195	1,000	805	Pool vehicles
44056	Information Systems Charge	58,488	137,428	137,428	138,000	572	
44085	Government Buildings Charge	14,291	17,362	17,408	18,000	592	Share of City's facility maintenance costs
44092	Liability Claims Charge	5,400	5,400	5,400	6,000	600	
<b>SUBTOTAL</b>		<b>78,472</b>	<b>160,517</b>	<b>160,563</b>	<b>164,000</b>	<b>3,437</b>	
<b>Debt Service</b>							
49202	Principal	-	336,794	345,543	346,000	457	\$5,035,000 2008 Certificates of Participation Series (Water System Refunding Program); \$889,355 loan payable to the Orange County Water District; \$2,000,000 Installment Sale Agreement payable to California Infrastructure and Economic Development Bank
49000	Interest Expense	218,132	188,674	177,701	178,000	299	
49102	Cost of Issuance	-	17,112	17,112	-	(17,112)	
<b>SUBTOTAL</b>		<b>218,132</b>	<b>542,580</b>	<b>540,356</b>	<b>524,000</b>	<b>(16,356)</b>	
<b>Administrative Charges/Transfers</b>							
91000	Transfers Out	2,120,828	60,000	60,000	60,000	-	To Special Police Service for the water portion of the debt service on the 800mHz
<b>SUBTOTAL</b>		<b>2,120,828</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>		<b>2,986,055</b>	<b>1,227,603</b>	<b>1,229,080</b>	<b>1,306,000</b>	<b>76,920</b>	
<b>BALANCE</b>		<b>11,768,396</b>	<b>12,887,597</b>	<b>12,886,120</b>	<b>13,486,000</b>	<b>599,880</b>	

**Budget Detail Worksheet**

Dept: ADMINISTRATIVE SERVICES  
Fund: 740 - GENERAL BENEFITS FUND  
Program: 14306 - MEDICAL BENEFITS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35092	Charges - Other - To Depts	4,948,257	5,000,000	5,000,000	5,000,000	-	
35099	Charges - Other - Misc	536,108	500,000	500,000	500,000	-	employees medical reimbursements
39069	Reimbursements - Other	175,596	140,000	140,000	140,000	-	retiree reimbursements
	<b>TOTAL REVENUE</b>	<u>5,659,960</u>	<u>5,640,000</u>	<u>5,640,000</u>	<u>5,640,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40067	Insurance Rebate	976,071	1,100,000	1,100,000	1,100,000	-	Rebate for active full-time employees not utilizing the full monthly allowance for health benefits
40068	Retiree Insurance Expense	2,349,541	2,400,000	2,400,000	2,400,000	-	Retiree medical, vision, life and dental plans
	<b>SUBTOTAL</b>	<u>3,325,612</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>-</u>	
<b>Operations &amp; Maintenance</b>							
41000	Benefit Program Administration	10,732	15,000	15,000	15,000	-	PERS medical plan administration fees
41004	Compensation Payments	200,247	28,000	28,000	28,000	-	EDD charges for unemployment claims
41006	Insurance & Bonds	2,193,272	2,300,000	2,300,000	2,300,000	-	Active full-time employee medical, vision, life, dental and AFLAC insurance
	<b>SUBTOTAL</b>	<u>2,404,251</u>	<u>2,343,000</u>	<u>2,343,000</u>	<u>2,343,000</u>	<u>-</u>	
<b>Administrative Charges/Transfers</b>							
60400	Overhead Charges/Credits	281,366	282,000	282,000	282,000	-	5% of revenue to GF
60800	Other Funds Admin Offset/CR	132,662	149,362	148,877	151,000	2,123	GF staffing charge
	<b>SUBTOTAL</b>	<u>414,028</u>	<u>431,362</u>	<u>430,877</u>	<u>433,000</u>	<u>2,123</u>	
	<b>TOTAL EXPENDITURES</b>	<u>6,143,892</u>	<u>6,274,362</u>	<u>6,273,877</u>	<u>6,276,000</u>	<u>2,123</u>	
	<b>BALANCE</b>	<u>(483,931)</u>	<u>(634,362)</u>	<u>(633,877)</u>	<u>(636,000)</u>	<u>(2,123)</u>	

**Budget Detail Worksheet**

Dept: ADMINISTRATIVE SERVICES  
Fund: 740 - GENERAL BENEFITS FUND  
Program: 14326 - WORKERS COMPENSATION BENEFITS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35092	Charges - Other - To Depts	1,487,713	1,500,000	1,500,000	1,500,000	-	
39069	Reimbursements - Other	376,386	150,000	150,000	150,000	-	
	<b>TOTAL REVENUE</b>	<u>1,864,099</u>	<u>1,650,000</u>	<u>1,650,000</u>	<u>1,650,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Operations &amp; Maintenance</u></b>							
41000	Benefit Program Administration	60,863	70,000	70,000	70,000	-	Hazelrigg Risk Management Services administration fee
41002	Medical Payments	518,805	500,000	500,000	500,000	-	Medical services rendered for on-the-job injuries
41004	Compensation Payments	642,659	600,000	600,000	600,000	-	Disability payments for employees injured on-the-job and temporarily unable to perform the essential functions of their position
41006	Insurance & Bonds	126,453	120,000	120,000	120,000	-	Excess Workers' Compensation insurance
43090	Contractual - Other	231,304	200,000	200,000	200,000	-	Legal services - Falk & Hamblin; Hazelrigg Risk Management Services - nurse care management, utilization review & bill review; ADA job analyses; ergonomic evaluations; safety training
	<b>SUBTOTAL</b>	<u>1,580,085</u>	<u>1,490,000</u>	<u>1,490,000</u>	<u>1,490,000</u>	<u>-</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60400	Overhead Charges/Credits	93,205	82,500	82,500	83,000	500	5% of revenue to GF
60800	Other Funds Admin Offset/CR	132,662	149,362	148,877	152,000	3,123	GF staffing charge
	<b>SUBTOTAL</b>	<u>225,867</u>	<u>231,862</u>	<u>231,377</u>	<u>235,000</u>	<u>3,623</u>	
	<b>TOTAL EXPENDITURES</b>	<u>1,805,952</u>	<u>1,721,862</u>	<u>1,721,377</u>	<u>1,725,000</u>	<u>3,623</u>	
	<b>BALANCE</b>	<u>58,147</u>	<u>(71,862)</u>	<u>(71,377)</u>	<u>(75,000)</u>	<u>(3,623)</u>	

**Budget Detail Worksheet**

Dept: ADMINISTRATIVE SERVICES  
Fund: 740 - GENERAL BENEFITS FUND  
Program: 14350 - RETIREMENT BENEFITS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35092	Charges - Other - To Depts	4,556,291	4,500,000	4,500,000	4,500,000	-	
35099	Charges - Other - Misc	1,196,687	1,000,000	1,000,000	1,000,000	-	
	<b>TOTAL REVENUE</b>	<u>5,752,978</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Operations &amp; Maintenance</u></b>							
41004	Compensation Payments	7,417	10,000	10,000	10,000	-	Retiree annuity, voluntary early retirement incentive, FSP extension
41008	Retirement Contributions	5,674,733	5,500,000	5,500,000	5,500,000	-	CalPERS City & employee portion of retirement contributions.
	<b>SUBTOTAL</b>	<u>5,682,150</u>	<u>5,510,000</u>	<u>5,510,000</u>	<u>5,510,000</u>	<u>-</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60400	Overhead Charges/Credits	287,649	275,000	275,000	275,000	-	5% of revenue to GF
	<b>SUBTOTAL</b>	<u>287,649</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>5,969,799</u>	<u>5,785,000</u>	<u>5,785,000</u>	<u>5,785,000</u>	<u>-</u>	
	<b>BALANCE</b>	<u>(216,821)</u>	<u>(285,000)</u>	<u>(285,000)</u>	<u>(285,000)</u>	<u>-</u>	

**Budget Detail Worksheet**

**Dept:** ADMINISTRATIVE SERVICES  
**Fund:** 740 - GENERAL BENEFITS FUND  
**Program:** 14355 - COMPENSATED ABSENCES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35092	Charges - Other - To Depts	186,663	190,000	190,000	190,000	-	
	<b>TOTAL REVENUE</b>	<u>186,663</u>	<u>190,000</u>	<u>190,000</u>	<u>190,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40006	Payoffs - Sick Leave	176,196	125,000	125,000	125,000	-	Cashout of employee sick leave balances
40007	Payoffs - Vacation	584,152	500,000	500,000	500,000	-	Cashout of employee vacation balances
40080	Mid-Yr/Year-end Adjustments	(166,662)	125,000	125,000	125,000	-	
	<b>SUBTOTAL</b>	<u>593,686</u>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>-</u>	
<b>Administrative Charges/Transfers</b>							
60400	Overhead Charges/Credits	9,333	9,500	9,500	10,000	500	5% of revenue to GF
	<b>SUBTOTAL</b>	<u>9,333</u>	<u>9,500</u>	<u>9,500</u>	<u>10,000</u>	<u>500</u>	
	<b>TOTAL EXPENDITURES</b>	<u>603,019</u>	<u>759,500</u>	<u>759,500</u>	<u>760,000</u>	<u>500</u>	
	<b>BALANCE</b>	<u>(416,356)</u>	<u>(569,500)</u>	<u>(569,500)</u>	<u>(570,000)</u>	<u>(500)</u>	

**Budget Detail Worksheet**

Dept: ADMINISTRATIVE SERVICES  
Fund: 750 - LIABILITY ADMINISTRATION FUND  
Program: 14335 - PUBLIC LIABILITY ADMIN

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35092	Charges - Other - To Depts	1,718,059	1,718,059	1,718,059	1,708,000	(10,059)	
39060	Reimburse - Damaged Prop	150	-	-	-	-	
39069	Reimbursements - Other	88,695	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>1,806,903</u>	<u>1,718,059</u>	<u>1,718,059</u>	<u>1,708,000</u>	<u>(10,059)</u>	
<b>EXPENDITURES</b>							
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	675,765	350,000	350,000	350,000	-	Ferguson, Praet & Sherman; Jones & Mayer; Liebert Cassidy Whitmore; Pollak, Vida & Fisher; Woodruff, Spradlin & Smart; Haight, Brown & Bonesteel - legal services
43090	Contractual - Other	6,135	-	-	-	-	
44030	Training & Meeting	-	3,000	3,000	3,000	-	Attend Risk Management training workshops and classes
44034	Mileage	73	-	-	-	-	
45000	Insurance & Bonds	498,081	800,000	800,000	800,000	-	Property, liability, employment practices, crime, boiler and machinery insurance
45004	Liability/Litigation Administration	30,152	50,000	50,000	50,000	-	NovaPro liability claims administration
45002	Claims & Damages	934,869	750,000	750,000	750,000	-	Pending liability litigation
	<b>SUBTOTAL</b>	<u>2,145,075</u>	<u>1,953,000</u>	<u>1,953,000</u>	<u>1,953,000</u>	<u>-</u>	
<b>Administrative Charges/Transfers</b>							
60400	Overhead Charges/Credits	90,345	85,903	85,903	86,000	97	5% of revenue to GF
60800	Other Funds Admin Offset/CR	265,325	298,724	297,754	303,000	5,246	GF staffing charge
	<b>SUBTOTAL</b>	<u>355,670</u>	<u>384,627</u>	<u>383,657</u>	<u>389,000</u>	<u>5,343</u>	
	<b>TOTAL EXPENDITURES</b>	<u>2,500,745</u>	<u>2,337,627</u>	<u>2,336,657</u>	<u>2,342,000</u>	<u>5,343</u>	
	<b>BALANCE</b>	<u>(693,841)</u>	<u>(619,568)</u>	<u>(618,598)</u>	<u>(634,000)</u>	<u>(15,402)</u>	



**Budget Detail Worksheet**

Dept: POLICE  
Fund: 100 - GENERAL FUND  
Program: 31000 - GENERAL POLICE SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
30505	Sales Taxes - Public Safety	149,837	157,000	163,000	163,000	-	
31598	Permits - Other - Police	14,411	12,000	12,000	12,000	-	
32500	Fines - Vehicle - Code	322,107	350,000	350,000	350,000	-	13% of State fines to City
32520	Fines - Ordinance - Violations	482,973	500,000	500,000	500,000	-	parking
32521	Fines - Administrative Citations	5,773	7,500	7,500	8,000	500	
33560	Rental Income - Facilities	450	-	-	-	-	
34098	I/GVT - Fed - Other	45,469	-	-	-	-	
34220	I/GVT - State Reimburse - Post	34,437	32,000	32,000	32,000	-	
34294	I/GVT - State - Other	20,617	75,000	75,000	-	(75,000)	
35004	Charges - Maps & Publications	1	-	-	-	-	
35040	Charges - Police-Spec Services	85,313	80,000	80,000	370,000	290,000	
35041	Charges - Police-False Alarm	99,007	100,000	100,000	120,000	20,000	
35042	Charges-Police-Booking Fees	5,398	7,500	7,500	8,000	500	
35043	Charges-Police-Jail Payphone	456	500	500	1,000	500	
39049	Other Revenue - Donations-Misc	287	-	-	-	-	
39069	Reimbursements - Other	5,513	200	200	1,000	800	
39092	Other Revenue - Cash Over/Short	(159)	-	-	-	-	
81000	Transfers In	15,541	-	-	-	-	
84000	Property Sales	3,945	5,000	5,000	5,000	-	
<b>TOTAL REVENUE</b>		<b>1,291,377</b>	<b>1,326,700</b>	<b>1,332,700</b>	<b>1,570,000</b>	<b>237,300</b>	

**EXPENDITURES****Salaries & Benefits**

40000	Permanent Salaries	10,824,400	10,984,119	11,149,266	11,045,000	(104,266)	
40001	Overtime - Salaried	480,636	662,800	662,800	663,000	200	
40002	Special and Holiday Pay	80,316	329,524	334,478	332,000	(2,478)	
40003	Injured on Duty Pay	228,890	-	-	-	-	
40006	Payoffs - Sick Leave	75,941	-	-	-	-	
40007	Payoffs - Vacation	249,456	-	-	-	-	
40008	Payoffs - Compensatory Time	76,490	-	-	-	-	
40009	Payoffs - Holiday	209,598	-	-	-	-	
40020	Part Time Wages	241,844	525,000	525,000	659,000	134,000	
40040	PERS Retirement	3,067,393	3,244,340	3,429,107	3,348,000	(81,107)	
40045	PARS Retirement Part Time	3,009	7,875	7,875	9,000	1,125	
40060	Medicare Tax	178,436	180,589	182,983	186,000	3,017	
40062	Insurance/Rebate	2,614,924	2,576,365	2,613,465	2,614,000	535	
40065	Worker's Compensation	1,091,401	1,085,230	1,098,933	1,104,000	5,067	
40066	Leave Payoff Offset	(229,520)	109,841	111,493	111,000	(493)	
40080	Mid-Yr/Year-End Adjustments	(53,285)	-	-	-	-	

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 100 - GENERAL FUND  
Program: 31000 - GENERAL POLICE SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
40090	Salary/Benefits Reimburse	(26,391)	(81,050)	-	(46,000)	(46,000)	(\$54,000) CDBG offset; \$8,000 fuel/ phone allowance
40092	General Benefits Offset	75,578	-	-	-	-	
<b>SUBTOTAL</b>		<b>19,189,118</b>	<b>19,624,633</b>	<b>20,115,400</b>	<b>20,025,000</b>	<b>(90,400)</b>	

**Operations & Maintenance**

43000	Legal Fees	114,791	81,500	81,500	82,000	500	City Attorney legal fees
43074	Utilities - Telephone	31,087	51,000	51,000	51,000	-	Cellular phones and regular telephones
43090	Contractual - Other	249,656	785,855	287,768	913,000	625,232	Funds are provided for parking citation processing agreement, DUI blood technician fees, Emergency Room & Physician fees for Sexual Assault Victim examinations, towing/storage fees for vehicles stored for evidence, record destruction charges, range fees, narcotics destruction charges & regional helicopter assistance in major crimes, dictation, sign language interpreter, Microsoft Enterprise Agreement, and COPLINK.
43095	Jail Expense	-	-	-	200,000	200,000	
43097	Jail Booking Fees	-	7,000	7,000	7,000	-	Pay for subjects booked throughout the State for municipal code violations and prisoners booked at Huntington Beach Jail requiring special handling who normally would be separated from the Orange County Jail main population.
44000	Supplies	41,298	48,881	48,881	49,000	119	Purchase of office supplies such as catalog envelopes, pencils, pens, binders, file folders, file storage boxes, calendars, computer disks, digital photo supplies, miscellaneous forensic supplies, paper for the copy machine and printers, pre-booking forms, Probable Cause Declarations, etc.
44002	Printing	16,844	22,100	22,100	23,000	900	Printing of Department items such as forms, letterhead, Department envelopes, business cards, property evidence tags, property receipts, and citations. The printing costs fluctuate due to fact that outside vendors are used.
44010	Postage	12,293	18,000	18,000	18,000	-	All classes of postage, including UPS and Federal Express items.
44020	Special Department Expense	35,689	10,909	10,909	11,000	91	Purchase of bicycle registration forms and renewal stickers, food for prisoners held over six hours, fees for helium tank refills, and fees incurred when requesting information related to crime reports from various cellular phone companies as mandated by a subpoena.
44025	Special Investigations	6,000	6,000	6,000	6,000	-	Funds are used to further investigations.

**Budget Detail Worksheet**

**Dept:** POLICE  
**Fund:** 100 - GENERAL FUND  
**Program:** 31000 - GENERAL POLICE SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44030	Training & Meeting	78,808	97,770	97,770	98,000	230	Attendance by Department employees at various training seminars and conferences related to City business and Department functions including POST reimbursable and non-reimbursable costs. Some are statewide organizations and others are county wide. These provide training on new case law and legislation, as well as other new developments in the areas of law enforcement that the attendees are working in. Also covered are training expenses for our SWAT and Trauma Support Teams and any in-house training requiring the use of an outside instructor.
44032	Disaster Preparedness	5,386	2,638	2,638	3,000	362	CERT funds
44040	Uniforms	26,382	43,139	43,139	44,000	861	Purchase of uniforms for all employees in the 31000 activity. The single largest expenditure is covered by the contract for general uniforms items which has been awarded to Galls. Other items covered are badges (Symbol Arts), shoulder patches, soft hats, and other miscellaneous items of uniform wear.
44042	Safety Equipment	95,994	71,868	71,868	72,000	132	Included in this category are funds for the purchase of safety items. Such items as ballistic vests and covers, batons, helmets, OC Spray, Bianchi Accumold Elite equipment (duty belts, etc.), gloves, safety glasses, motorcycle boots, and other equipment used by the Pro and SWAT Teams. The majority cost is attributable to road flares, ammunition cost, digital recorders, pac-set batteries, and emergency response related gear.
44050	Equipment Rental	22,246	35,758	35,758	36,000	242	This object provides funds for the lease and service of five digital copy machines; pager rental for the Chaplains.
44060	Publications & Subscriptions	7,591	11,131	11,131	12,000	869	Items provided for in this object include a monthly legal update video subscription, various manuals used in personnel/disciplinary actions, legislative updates, California Penal Codes, and others used by officers throughout the Department, ID checking guide, vehicle VIN manuals, Kelley Blue Books for use in appraising stolen/recovered vehicles in preparing required state and federal reports, Public Record Computer Database, and various other manuals/books used in the operation of the Department.

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 100 - GENERAL FUND  
Program: 31000 - GENERAL POLICE SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44062	Membership Dues	4,249	6,290	6,290	7,000	710	Provides funding of memberships for Department employees in various professional and other approved organizations. Included are memberships in the California Peace Officers' Association (Management employees only), California Chiefs of Police, Orange County Chiefs/Sheriffs' Association, California Society of Municipal Finance Officers, Western States Burglary Investigators' Association, CCUG, SCAFO, I.A.P.E., O.C. Financial Crimes Investigators' Association, California Association of Property & Evidence, etc. A number of the membership dues have increased.
44070	Advertising	4,990	4,903	4,903	5,000	97	This includes advertisements for personnel position on the web and newspapers, as well as materials used that have the PD logo or name on them.
44080	Repairs & Maintenance-Equip	154,517	250,397	250,397	254,000	3,603	Funds for equipment repair & maintenance, exclusive of fleet vehicles, including technology, general equipment maintenance agreements, and varies types of batteries.
<b>SUBTOTAL</b>		<u>907,821</u>	<u>1,555,139</u>	<u>1,057,052</u>	<u>1,891,000</u>	<u>833,948</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	499,028	515,318	515,318	504,000	(11,318)	
44054	Vehicle Replacement Charge	398,308	341,492	341,492	461,000	119,508	
44056	Information Systems Charge	285,598	285,598	285,598	286,000	402	Police computer replacement reserve \$177,000
44085	Government Buildings Charge	1,251,580	1,010,876	1,014,000	1,014,000	-	Share of facility maintenance costs
44092	Liability Claims Charge	794,293	794,293	794,293	795,000	707	
<b>SUBTOTAL</b>		<u>3,228,807</u>	<u>2,947,577</u>	<u>2,950,701</u>	<u>3,060,000</u>	<u>109,299</u>	
<b><u>Capital Outlay</u></b>							
47023	Computer Equipment - Non Cap	89,350					
47024	Computer Equipment - Software	17,403	-	-	-	-	
<b>SUBTOTAL</b>		<u>106,753</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b><u>Administrative Charges/Transfers</u></b>							
91000	Transfers Out	87,923	94,311	108,207	111,000	2,793	\$68,000 to 38500 SLESF, \$43,000 to 39800 Police Debt Service
<b>SUBTOTAL</b>		<u>87,923</u>	<u>94,311</u>	<u>108,207</u>	<u>111,000</u>	<u>2,793</u>	
<b>TOTAL EXPENDITURES</b>		<u>23,520,421</u>	<u>24,221,660</u>	<u>24,231,360</u>	<u>25,087,000</u>	<u>855,640</u>	
<b>BALANCE</b>		<u>(22,229,044)</u>	<u>(22,894,960)</u>	<u>(22,898,660)</u>	<u>(23,517,000)</u>	<u>(618,340)</u>	

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 100 - GENERAL FUND  
Program: 32000 - ANIMAL CONTROL

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
31000	Licenses - Animal	131,061	120,000	120,000	130,000	10,000	
31598	Permits - Other - Police	774	500	500	2,000	1,500	
35044	Charges - Police - Animal Shelter	5,905	7,500	7,500	8,000	500	
	<b>TOTAL REVENUE</b>	<u>137,740</u>	<u>128,000</u>	<u>128,000</u>	<u>140,000</u>	<u>12,000</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	62,849	112,734	115,152	108,000	(7,152)	
40001	Overtime - Salaried	1,089	10,000	10,000	10,000	-	
40002	Special and Holiday Pay	-	3,382	3,455	4,000	545	
40003	Injured On Duty Pay	556	-	-	-	-	
40006	Payoffs-Sick Leave	1,152	-	-	-	-	
40009	Payoffs - Holiday	1,924	-	-	-	-	
40020	Part Time Wages	43,272	23,964	23,964	24,000	36	
40040	PERS Retirement	12,786	25,956	27,441	23,000	(4,441)	
40045	PARS Retirement Part Time	703	359	359	1,000	641	
40060	Medicare Tax	1,638	2,170	2,205	3,000	795	
40062	Insurance/Rebate	35,905	44,837	44,848	45,000	152	
40065	Worker's Compensation	11,417	14,997	15,239	16,000	761	
40066	Leave Payoff Offset	(516)	1,127	1,152	2,000	848	
40080	Mid-Yr/Year-End Adjustments	(143)	-	-	-	-	
	<b>SUBTOTAL</b>	<u>172,631</u>	<u>239,526</u>	<u>243,815</u>	<u>236,000</u>	<u>(7,815)</u>	
<b>Operations &amp; Maintenance</b>							
43090	Contractual - Other	86,900	90,000	90,000	90,000	-	This object will provide funds to pay for treatment of injured animals whenever the Westminster Veterinary Group is not open. Funds are also provided for kennel services to house stray and owner-release animals. The increase is due to the fees increasing.
44000	Supplies	195	1,000	1,000	1,000	-	This object provides for the purchase of miscellaneous office supplies as needed.
44002	Printing	47	3,000	3,000	3,000	-	Funds are used for printing costs of animal control related forms, such as dog license renewal forms, door hangers, receipt books, etc.
44010	Postage	7,942	1,000	1,000	8,000	7,000	All classes of postage, including UPS and Federal Express. Funds increase to reflect actual expenditures.

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 100 - GENERAL FUND  
Program: 32000 - ANIMAL CONTROL

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44020	Special Department Expense	474	6,242	6,242	7,000	758	Items provided for this object include animals traps, plastic bags, gloves, leashes, ketch-all, dog license tags, chemical capture drugs, etc.
44030	Training & Meeting	-	2,000	2,000	2,000	-	This will provide funds for employees to attend training seminars to update their program in accordance with new laws and technologies.
44040	Uniforms	572	800	800	1,000	200	Uniforms for one FTE.
44060	Publications & Subscriptions	186	200	200	1,000	800	Annual update of State Humane Officer handbooks and other necessary training materials.
44062	Membership Dues	109	300	300	1,000	700	Annual memberships in California Animal Control Director's Association and National Animal Control Officer's Association.
44080	Repairs & Maintenance-Equip	-	500	500	1,000	500	Repair & maintenance of equipment including: ketch-alls, animal traps, and animal cages
	<b>SUBTOTAL</b>	<u>96,426</u>	<u>105,042</u>	<u>105,042</u>	<u>115,000</u>	<u>9,958</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	12,024	12,794	12,794	11,000	(1,794)	
44054	Vehicle Replacement Charge	8,932	8,932	8,932	9,000	68	
44092	Liability Claims Charge	1,080	1,080	1,080	2,000	920	
	<b>SUBTOTAL</b>	<u>22,036</u>	<u>22,806</u>	<u>22,806</u>	<u>22,000</u>	<u>(806)</u>	
	<b>TOTAL EXPENDITURES</b>	<u>291,093</u>	<u>367,374</u>	<u>371,663</u>	<u>373,000</u>	<u>1,337</u>	
	<b>BALANCE</b>	<u>(153,353)</u>	<u>(239,374)</u>	<u>(243,663)</u>	<u>(233,000)</u>	<u>10,663</u>	

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 100 - GENERAL FUND  
Program: 33000 - CODE ENFORCEMENT

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
31505	Permits - Firework Stands	15,000	15,000	15,000	15,000	-	
32521	Fines - Admin Citations	30,923	25,000	25,000	35,000	10,000	Fines generated from citations
35013	Charges-Over The Top Program	1,095	1,000	1,000	1,000	-	
39069	Reimbursements - Other	17,979	-	-	1,000	1,000	
<b>TOTAL REVENUE</b>		<b>64,997</b>	<b>41,000</b>	<b>41,000</b>	<b>52,000</b>	<b>11,000</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	247,858	248,007	248,007	249,000	993	
40001	Overtime	990	3,000	3,000	3,000	-	
40002	Special & Holiday Pay	6,531	-	-	-	-	
40006	Payoffs - Sick Leave	304	-	-	-	-	
40007	Payoffs - Vacation	5,705	-	-	-	-	
40008	Payoffs - Compensatory Time	611	-	-	-	-	
40020	Part Time Wages	4,128	-	-	-	-	
40040	PERS Retirement	48,558	57,101	59,100	59,000	(100)	
40045	PARS Retirement	33	-	-	-	-	
40060	Medicare Tax	4,122	3,906	3,906	4,000	94	
40062	Insurance/Rebate	37,154	36,653	36,653	37,000	347	
40065	Worker's Compensation	8,395	8,215	8,215	9,000	785	
40066	Leave Payoff Offset	(3,529)	2,480	2,480	3,000	520	
40080	Mid-Yr/Year-End Adjustments	(2,882)	-	-	-	-	
<b>SUBTOTAL</b>		<b>357,978</b>	<b>359,362</b>	<b>361,361</b>	<b>364,000</b>	<b>2,639</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	30,206	25,000	25,000	25,000	-	City Attorney
43074	Utilities - Telephone	1,637	500	500	2,000	1,500	Cell phones for Officers
43090	Contractual - Other	12,043	26,000	26,000	26,000	-	Shopping Cart Retrieval contract and Admin Cite Processing Services contract.
44000	Supplies	350	1,000	1,000	1,000	-	Camera Equip, etc.
44002	Printing	-	200	200	1,000	800	NOV's, brochures, door hangers
44010	Postage	-	1,000	1,000	1,000	-	Fed Ex/10-Day Req'd Notices-SAAV Correspondence/Court Documents
44030	Training & Meeting	-	100	100	1,000	900	CACEO Training
44040	Uniforms	158	400	400	1,000	600	Code Enforcement Shirts
44060	Publications & Subscriptions	-	500	500	1,000	500	Code Books (Cal Bldg & Res Codes)
44062	Membership Dues	-	100	100	1,000	900	CACEO Certification- \$75/officer
<b>SUBTOTAL</b>		<b>44,393</b>	<b>54,800</b>	<b>54,800</b>	<b>60,000</b>	<b>5,200</b>	

**Budget Detail Worksheet**

**Dept:** POLICE  
**Fund:** 100 - GENERAL FUND  
**Program:** 33000 - CODE ENFORCEMENT

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	19,375	11,466	11,466	13,000	1,534	
44054	Vehicle Replacement Charge	18,572	18,547	18,547	-	(18,547)	
44056	Information Systems Charge	41,004	41,004	41,004	42,000	996	
44085	Government Buildings Charge	10,081	10,000	10,000	10,000	-	
44092	Liability Claims Charge	6,275	6,275	6,275	7,000	725	
	<b>SUBTOTAL</b>	<u>95,307</u>	<u>87,292</u>	<u>87,292</u>	<u>72,000</u>	<u>(15,292)</u>	
<b><u>Administrative Charges/Transfers</u></b>							
91000	Transfers Out	105,747	-	-	-	-	
	<b>SUBTOTAL</b>	<u>105,747</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>603,425</u>	<u>501,454</u>	<u>503,453</u>	<u>496,000</u>	<u>(7,453)</u>	
	<b>BALANCE</b>	<u>(538,428)</u>	<u>(460,454)</u>	<u>(462,453)</u>	<u>(444,000)</u>	<u>18,453</u>	

**Budget Detail Worksheet**

**Dept:** POLICE  
**Fund:** 250 - POLICE SEIZURES FUND  
**Program:** 34100 - DOJ SEIZURES/CRIMINAL

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	12,335	10,000	10,000	10,000	-	
39090	Other Revenue - Misc Receipts	248,749	65,000	65,000	65,000	-	
	<b>TOTAL REVENUE</b>	<u>261,084</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Operations &amp; Maintenance</b>							
43074	Utilities - Telephone	-	25,000	25,000	-	(25,000)	
43090	Contractual - Other	77,809	75,000	75,000	175,000	100,000	
44020	Special Department Expense	11,657	25,000	25,000	150,000	125,000	
44030	Training & Meetings	16,859	25,000	25,000	25,000	-	
44042	Safety Equipment	74,894	75,000	75,000	75,000	-	
	<b>SUBTOTAL</b>	<u>181,219</u>	<u>225,000</u>	<u>225,000</u>	<u>425,000</u>	<u>200,000</u>	
<b>Capital Outlay</b>							
47024	Computer Equipment - Software	61,993	-	-	-	-	
	<b>SUBTOTAL</b>	<u>61,993</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>243,212</u>	<u>225,000</u>	<u>225,000</u>	<u>425,000</u>	<u>200,000</u>	
	<b>BALANCE</b>	<u>17,872</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>(350,000)</u>	<u>(200,000)</u>	

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 254 - SPEC POLICE SERVICES FUND  
Program: 39900 - ABC GRANT

Account Number	Line Item	Actual 2012-13	Revised 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34098	I/GVT - Fed - Other	119,500	51,571	-	-	-	Remaining balance will be carried over at year-end
	<b>TOTAL REVENUE</b>	<b>119,500</b>	<b>51,571</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	1,923	-	-	-	-	
40001	Overtime - Salaried	34,385	47,071	-	-	-	
40020	Part Time Wages	1,368	-	-	-	-	
44040	PERS Retirement	407	-	-	-	-	
40060	Medicare Tax	261	-	-	-	-	
40065	Worker's Compensation	1,826	-	-	-	-	
40080	Mid-Yr/Year-End Adjustments	(1,280)	-	-	-	-	
	<b>SUBTOTAL</b>	<b>38,891</b>	<b>47,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Operations &amp; Maintenance</b>							
43074	Utilities - Telephone	290	-	-	-	-	
43090	Contractual - Other	80,318	-	-	-	-	
44025	Special Investigations	-	2,500	-	-	-	
44030	Training & Meeting	-	2,000	-	-	-	
	<b>SUBTOTAL</b>	<b>80,608</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital Outlay</b>							
91000	Transfers out	2	-	-	-	-	
	<b>SUBTOTAL</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL EXPENDITURES</b>	<b>119,500</b>	<b>51,571</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 255 - SPEC POLICE SERVICES FUND  
Program: 39500 - SAAV

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	2,460	540	-	-	-	Remaining balance will be carried over at year-end
35007	Charges-SAAV Reimbursements	18,062	-	-	-	-	
81000	Transfers In	105,747	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>126,269</u>	<u>540</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Salaries &amp; Benefits</u></b>							
40001	Overtime	14,093	35,907	-	-	-	
40020	Part Time Wages	27,396	26,521	-	-	-	
40045	PARS Retirement Wages	405	-	-	-	-	
40060	Medicare Tax	602	-	-	-	-	
40065	Workers Compensation	4,157	-	-	-	-	
40080	Mid-YR/Year-End Adj	745	-	-	-	-	
	<b>SUBTOTAL</b>	<u>47,399</u>	<u>62,428</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b><u>Operations &amp; Maintenance</u></b>							
43074	Utilities - Telephone	-	1,440	-	-	-	
43090	Contractual - Other	35,696	48,611	-	-	-	
44000	Supplies	-	26,779	-	-	-	
44080	Repairs & Maintenance-Equip	9,212	-	-	-	-	
	<b>SUBTOTAL</b>	<u>44,908</u>	<u>76,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b><u>Capital Outlay</u></b>							
47022	Computer Equipment - Hardware	21,360	-	-	-	-	
47024	Computer Equipment - Software	7,145	-	-	-	-	
47060	Automobiles & Equipment	76,487	-	-	-	-	
	<b>SUBTOTAL</b>	<u>104,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>197,298</u>	<u>139,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>BALANCE</b>	<u>(71,029)</u>	<u>(138,718)</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Budget Detail Worksheet**

**Dept:** POLICE  
**Fund:** 256 - SPEC POLICE SERVICES FUND  
**Program:** 39150 - OCHTTF

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34098	I/GVT - Fed - Other	52,245	16,924	-	-	-	3 year grant approved 9/22/10 and ends 9/30/13 - remaining balance will be carried over at year-end.
<b>TOTAL REVENUE</b>		<u>52,245</u>	<u>16,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Operations &amp; Maintenance</u></b>							
43030	Audit Fees	500	-	-	-	-	
43090	Contractual - Other	51,745	16,924	-	-	-	
<b>SUBTOTAL</b>		<u>52,245</u>	<u>16,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL EXPENDITURES</b>		<u>52,245</u>	<u>16,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Budget Detail Worksheet**

**Dept:** POLICE  
**Fund:** 257 - SPEC POLICE SERVICES FUND  
**Program:** 39250 - JAG 2013-14

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34098	I/GVT - Fed - Other	5,644	17,827	-	-	-	Grant ends 09/30/14 - remaining balance will be carried over at year-end
	<b>TOTAL REVENUE</b>	<u>5,644</u>	<u>17,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40020	Part Time Wages	5,644	16,818	-	-	-	
40045	PARS Retirement Part Time	-	252	-	-	-	
40060	Medicare Tax	-	244	-	-	-	
40065	Worker's Compensation	-	513	-	-	-	
	<b>SUBTOTAL</b>	<u>5,644</u>	<u>17,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Operations &amp; Maintenance</b>							
44020	Special Department Expense	-	-	-	-	-	
	<b>SUBTOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>5,644</u>	<u>17,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Budget Detail Worksheet**

**Dept:** POLICE  
**Fund:** 258 - SPEC POLICE SERVICES FUND  
**Program:** 39200 - ANIMAL CONTROL-HUMANE PROGRAMS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	411	350	350	1,000	650	
35044	Charges - Police - Animal Shelter	2,600	2,000	2,000	2,000	-	
	<b>TOTAL REVENUE</b>	<u>3,011</u>	<u>2,350</u>	<u>2,350</u>	<u>3,000</u>	<u>650</u>	
<b>EXPENDITURES</b>							
<b>Operations &amp; Maintenance</b>							
43090	Contractual - Other	420	6,000	6,000	6,000	-	Funds are provided for annual spay/neuter of animals pursuant to Westminster Spay/Neuter Program and humane education.
	<b>SUBTOTAL</b>	<u>420</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>420</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	
	<b>BALANCE</b>	<u>2,591</u>	<u>(3,650)</u>	<u>(3,650)</u>	<u>(3,000)</u>	<u>650</u>	

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 258 - SPEC POLICE SERVICES FUND  
Program: 39800 - SPECIAL POLICE SERVICES FUND-DEBT SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	2,622	3,000	3,000	3,000	-	
81000	Transfers In	-	42,022	42,668	43,000	332	Balance of program funded by GF - Total expense less interest, water transfers in
81000	Transfers In - Utility Fund	60,000	60,000	60,000	60,000	-	Portion of 800Mhz funded by water
<b>TOTAL REVENUE</b>		<u>62,622</u>	<u>105,022</u>	<u>105,668</u>	<u>106,000</u>	<u>332</u>	
<b>EXPENDITURES</b>							
<b><u>Operations &amp; Maintenance</u></b>							
43090	Contractual - Other	335	500	500	1,000	500	Union Bank of California Trustee Fees for 08 A Refunding Issue
<b>SUBTOTAL</b>		<u>335</u>	<u>500</u>	<u>500</u>	<u>1,000</u>	<u>500</u>	
<b><u>Debt Service</u></b>							
49202	Principal	74,961	77,256	80,316	81,000	684	\$7,825,000 2008 Westminster Certificates of Participation (Civic Center Refunding Program)
49000	Interest Expense	29,515	27,266	24,852	25,000	148	
<b>SUBTOTAL</b>		<u>104,476</u>	<u>104,522</u>	<u>105,168</u>	<u>106,000</u>	<u>832</u>	
<b>TOTAL EXPENDITURES</b>		<u>104,812</u>	<u>105,022</u>	<u>105,668</u>	<u>107,000</u>	<u>1,332</u>	
<b>BALANCE</b>		<u>(42,189)</u>	<u>-</u>	<u>-</u>	<u>(1,000)</u>	<u>(1,000)</u>	

**Budget Detail Worksheet**

**Dept:** POLICE  
**Fund:** 258 - SPEC POLICE SERVICES FUND  
**Program:** 39990 - OFF OF TRAFFIC SAFETY-GRANT

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34296	I/GVT - State - Other - OTS	17,599	42,000	-	-	-	Grant - Remaining balance will be carried over at year-end. Funding for the Sobriety Checkpoint Grant Program will be effective for the period of October 1, 2013 to September 30, 2014.
<b>TOTAL REVENUE</b>		<u>17,599</u>	<u>42,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40001	Overtime - Salaried	15,831	42,000	-	-	-	
40020	Part Time Wages	-	-	-	-	-	
40045	PARS Retirement Part Time	-	-	-	-	-	
40060	Medicare Tax	214	-	-	-	-	
40065	Worker's Compensation	1,553	-	-	-	-	
<b>SUBTOTAL</b>		<u>17,599</u>	<u>42,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Operations &amp; Maintenance</b>							
44000	Supplies	-	-	-	-	-	
44042	Safety Equipment	-	-	-	-	-	
<b>SUBTOTAL</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL EXPENDITURES</b>		<u>17,599</u>	<u>42,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 259 - SPEC POLICE SERVICES FUND  
Program: 39350 - POLICE PROP 69

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34098	I/GVT - Fed - Other	6,567	-	-	-	-	Grant - Remaining balance will be carried over at year-end
34490	I/GVT - County - Other	-	-	-	-	-	
<b>TOTAL REVENUE</b>		<u>6,567</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40001	Overtime - Salaried	1,447	5,791	-	-	-	
40020	Part Time Wages	1,155	7,579	-	-	-	
40045	PARS Retirement Part Time	17	-	-	-	-	
40060	Medicare Tax	38	-	-	-	-	
40065	Worker's Compensation	125	-	-	-	-	
40080	Mid-Yr/Year-end Adj	562	-	-	-	-	
<b>SUBTOTAL</b>		<u>3,344</u>	<u>13,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Operations &amp; Maintenance</b>							
43090	Contractual - Other	-	-	-	-	-	
44000	Supplies	2,576	1,918	-	-	-	
44020	Special Department Expense	-	6,538	-	-	-	
44030	Training & Meeting	-	1,001	-	-	-	
47040	Machinery & Equipment	-	-	-	-	-	
<b>SUBTOTAL</b>		<u>2,576</u>	<u>9,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL EXPENDITURES</b>		<u>5,921</u>	<u>22,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>BALANCE</b>		<u>646</u>	<u>(22,827)</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Budget Detail Worksheet**

**Dept:** POLICE  
**Fund:** 260 - LOCAL SEIZED PROPERTY FUND  
**Program:** 35000 - LOCAL NARCOTIC SEIZURE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	4,045	2,000	2,000	2,000	-	
34802	I/GVT - Other - LNSP	64,281	15,000	15,000	15,000	-	
	<b>TOTAL REVENUE</b>	<u>68,326</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Debt Service</b>							
49000	Interest Expense	57	500	500	1,000	500	Interest on seized property
	<b>SUBTOTAL</b>	<u>57</u>	<u>500</u>	<u>500</u>	<u>1,000</u>	<u>500</u>	
<b>Administrative Charges/Transfers</b>							
60400	Overhead Charges/ Credits	-	-	-	-	-	
	<b>SUBTOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>57</u>	<u>500</u>	<u>500</u>	<u>1,000</u>	<u>500</u>	
	<b>BALANCE</b>	<u>68,269</u>	<u>16,500</u>	<u>16,500</u>	<u>16,000</u>	<u>(500)</u>	

**Budget Detail Worksheet**

**Dept:** POLICE  
**Fund:** 261 - SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND  
**Program:** 38500 - CITIZEN OPTION FOR PUB SAFETY PROGRAM

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	263	400	400	1,000	600	
34500	I/GVT - County - COPS	113,183	145,756	145,756	146,000	244	
81000	Transfers In	29,805	52,289	65,539	68,000	2,461	Balance of program funded by GF
<b>TOTAL REVENUE</b>		<b>143,251</b>	<b>198,445</b>	<b>211,695</b>	<b>215,000</b>	<b>3,305</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	110,087	117,988	125,883	126,000	117	
40001	Overtime - Salaried	4,000	10,000	10,000	10,000	-	
40002	Special and Holiday Pay	1,616	3,540	3,776	4,000	224	
40009	Payoffs - Holiday	2,380	-	-	-	-	
40040	PERS Retirement	33,811	36,928	41,038	41,000	(38)	
40060	Medicare Tax	1,730	1,856	1,970	3,000	1,030	
40062	Insurance/Rebate	13,515	13,589	13,614	13,000	(614)	
40065	Worker's Compensation	11,955	12,824	13,615	15,000	1,385	
40066	Leave Payoff Offset	1,100	1,180	1,259	2,000	741	
40080	Mid-Yr/Year-End Adjustments	1,272	-	-	-	-	
<b>SUBTOTAL</b>		<b>181,467</b>	<b>197,905</b>	<b>211,155</b>	<b>214,000</b>	<b>2,845</b>	
<b>Department Charges</b>							
44092	Liability Claims Charge	540	540	540	1,000	460	
<b>SUBTOTAL</b>		<b>540</b>	<b>540</b>	<b>540</b>	<b>1,000</b>	<b>460</b>	
<b>TOTAL EXPENDITURES</b>		<b>182,007</b>	<b>198,445</b>	<b>211,695</b>	<b>215,000</b>	<b>3,305</b>	
<b>BALANCE</b>		<b>(38,756)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 262 - SPEC POLICE SERVICES FUND  
**Program:** 39251 - JAG 2011

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34098	I/GVT - Fed - Other	4,964	17,726	-	-	-	Grant ends 09/30/15 - remaining balance will be carried over at year-end
	<b>TOTAL REVENUE</b>	<u>4,964</u>	<u>17,726</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Operations &amp; Maintenance</u></b>							
44080	Repairs & Maintenance- Equip	4,000	17,726	4,000	-	(4,000)	
	<b>SUBTOTAL</b>	<u>4,000</u>	<u>17,726</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>	
<b><u>Capital Outlay</u></b>							
47040	Machinery & Equipment	-	-	-	-	-	
	<b>SUBTOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>4,000</u>	<u>17,726</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>	
	<b>BALANCE</b>	<u>964</u>	<u>-</u>	<u>(4,000)</u>	<u>-</u>	<u>4,000</u>	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 263 - SPEC POLICE SERVICES FUND  
**Program:** 39252 - JAG 2012

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34098	I/GVT - Fed - Other	-	17,730	-	-	-	Grant - remaining balance will be carried over at year-end
<b>TOTAL REVENUE</b>		-	17,730	-	-	-	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40020	Part Time Wages	-	17,730	-	-	-	
<b>SUBTOTAL</b>		-	17,730	-	-	-	
<b>TOTAL EXPENDITURES</b>		-	17,730	-	-	-	
<b>BALANCE</b>		-	-	-	-	-	

## Budget Detail Worksheet

**Dept:** POLICE  
**Fund:** 264 - SPEC POLICE SERVICES FUND  
**Program:** 39253 - AB109

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34490	I/GVT - County - Other	92,774	-	-	-	-	Grant - remaining balance will be carried over at year-end
<b>TOTAL REVENUE</b>		<b>92,774</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40001	Overtime - Salaried	1,528	42,124	-	-	-	
40080	Mid-Yr/Year-End Adjustments	1,100					
<b>SUBTOTAL</b>		<b>2,629</b>	<b>42,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Operations &amp; Maintenance</b>							
43090	Contractual - Other	7,050	-	-	-	-	
<b>SUBTOTAL</b>		<b>7,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Capital Outlay</b>							
47024	Computer Equipment - Software	40,972	-	-	-	-	
<b>SUBTOTAL</b>		<b>40,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>		<b>50,650</b>	<b>42,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>BALANCE</b>		<b>42,123</b>	<b>(42,124)</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 760 - INFORMATION TECHNOLOGIES FUND  
Program: 14450 - INFORMATION TECHNOLOGIES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	41,748	30,000	30,000	30,000	-	
35092	Charges - Other - To Depts	1,307,263	1,307,263	1,307,263	1,323,000	15,737	
39069	Reimbursements-Other	394	-	-	-	-	
81000	Transfers In	655,561	-	-	-	-	
84000	Property Sales	6,330	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>2,011,296</b>	<b>1,337,263</b>	<b>1,337,263</b>	<b>1,353,000</b>	<b>15,737</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	244,139	338,499	345,675	346,000	325	
40002	Special and Holiday Pay	5,121	-	-	-	-	
40007	Payoffs - Vacation	4,191	-	-	-	-	
40020	Part Time Wages	13,674	20,000	20,000	20,000	-	
40040	PERS Retirement	53,178	67,781	72,004	72,000	(4)	
40045	PARS Retirement Part Time	-	300	300	1,000	700	
40060	Medicare Tax	4,066	5,370	5,474	6,000	526	
40062	Insurance/Rebate	71,654	95,651	95,687	93,000	(2,687)	
40065	Worker's Compensation	7,377	2,444	2,492	3,000	508	
40066	Leave Payoff Offset	(402)	3,385	3,457	4,000	543	
40080	Mid-Yr/Year-end Adjustments	8,549	-	-	-	-	
40090	Salary/Benefits Reimbursements	-	29,650	-	-	-	
40092	General Benefits Offset	49,829	-	-	-	-	
	<b>SUBTOTAL</b>	<b>461,375</b>	<b>563,080</b>	<b>545,089</b>	<b>545,000</b>	<b>(89)</b>	
<b>Operations &amp; Maintenance</b>							
43074	Utilities - Telephone	130,265	129,000	129,000	129,000	-	
43090	Contractual - Other	340,582	519,319	354,408	661,000	306,592	Added \$139,000 the prorated amount for VMWare and \$168,000 IT Management - Sciens 1 year
44000	Supplies	2,413	7,500	7,500	8,000	500	
44010	Postage	50	-	-	-	-	
44020	Special Department Expense	-	5,000	5,000	5,000	-	
44030	Training & Meeting	6,289	40,000	40,000	40,000	-	
44050	Equipment Rental	18,081	41,000	41,000	41,000	-	
44060	Publications & Subscriptions	-	7,500	7,500	8,000	500	
44062	Membership Dues	394	5,000	5,000	5,000	-	
44080	Repairs & Maintenance-Equip	99,334	210,681	205,828	206,000	172	
60904	Contingency	-	80,236	80,236	-	(80,236)	
	<b>SUBTOTAL</b>	<b>597,408</b>	<b>1,045,236</b>	<b>875,472</b>	<b>1,103,000</b>	<b>227,528</b>	

**Budget Detail Worksheet**

Dept: POLICE  
Fund: 760 - INFORMATION TECHNOLOGIES FUND  
Program: 14450 - INFORMATION TECHNOLOGIES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	919	626	626	1,000	374	Pool car usage
44054	Vehicle Replacement Charge	1,246	923	923	1,000	77	Pool car usage
44056	Information Systems Charge	2,351	2,351	2,351	3,000	649	
44085	Government Buildings Charge	20,204	20,000	20,000	20,000	-	Share of facilities maintenance costs
44092	Liability Claims Charge	6,480	6,480	6,480	7,000	520	
	<b>SUBTOTAL</b>	<u>31,200</u>	<u>30,380</u>	<u>30,380</u>	<u>32,000</u>	<u>1,620</u>	
<b><u>Debt Service</u></b>							
49202	Principal	16,810	17,325	18,011	19,000	989	\$7,825,000 2008 Westminster Certificates of Participation (Civic Center Refunding Program)
49000	Interest Expense	7,585	6,115	5,573	6,000	427	
49102	Cost of Issuance	912	816	816	-	(816)	
	<b>SUBTOTAL</b>	<u>25,307</u>	<u>24,256</u>	<u>24,400</u>	<u>25,000</u>	<u>600</u>	
<b><u>Capital Outlay</u></b>							
47022	Computer Equipment-Capitalized	122,012	238,113	33,300	24,000	(9,300)	Moved \$10,000 to 43023
47023	Computer Equipment-Non-Cap	23,886	-	-	-	-	
47024	Computer Equipment-Software	2,808	16,000	16,000	16,000	-	
	<b>SUBTOTAL</b>	<u>148,706</u>	<u>254,113</u>	<u>49,300</u>	<u>40,000</u>	<u>(9,300)</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60400	Overhead Charges/ Credits	67,470	66,863	66,863	68,000	1,137	5% of revenue to GF
91050	Transfers to Capital Projects	252,000	177,000	177,000	177,000	-	Police Computer Replacement CIP
	<b>SUBTOTAL</b>	<u>319,470</u>	<u>243,863</u>	<u>243,863</u>	<u>245,000</u>	<u>1,137</u>	
	<b>TOTAL EXPENDITURES</b>	<u>1,583,466</u>	<u>2,160,928</u>	<u>1,768,504</u>	<u>1,990,000</u>	<u>221,496</u>	
	<b>BALANCE</b>	<u>427,830</u>	<u>(823,665)</u>	<u>(431,241)</u>	<u>(637,000)</u>	<u>(205,759)</u>	

**Budget Detail Worksheet**

Dept: FIRE  
Fund: 100 - GENERAL FUND  
Program: 41000 - GENERAL FIRE SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35032	Charges - Fire - Paramedic Service	5,256	3,000	3,000	3,000	-	
35034	Charges - Fire - Paramedic Subscription	207,527	215,000	215,000	215,000	-	
<b>TOTAL REVENUE</b>		<u>212,783</u>	<u>218,000</u>	<u>218,000</u>	<u>218,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Salaries &amp; Benefits</u></b>							
40062	Insurance/Rebate	168,860	164,758	164,758	154,000	(10,758)	Insurance for 33 retirees
40092	General Benefits Offset	6,983	-	-	-	-	
<b>SUBTOTAL</b>		<u>175,843</u>	<u>164,758</u>	<u>164,758</u>	<u>154,000</u>	<u>(10,758)</u>	
<b><u>Operations &amp; Maintenance</u></b>							
43074	Utilities - Telephone	1,141	3,000	3,000	3,000	-	
43090	Contractual - Other	9,202,598	9,485,555	10,149,893	10,023,000	(126,893)	OCFA charge includes an estimated 3.8% increase in 14/15; \$27,000 haz mat charges
44082	Repairs & Maintenance-Equip	26,398	30,000	30,000	30,000	-	OCFA building repairs
48502	Taxes - Property	8,286	8,500	8,500	9,000	500	Trash & sewer assessment on fire stations
<b>SUBTOTAL</b>		<u>9,238,423</u>	<u>9,527,055</u>	<u>10,191,393</u>	<u>10,065,000</u>	<u>(126,393)</u>	
<b><u>Department Charges</u></b>							
44092	Liability Claims Charge	47,666	47,666	47,666	48,000	334	
<b>SUBTOTAL</b>		<u>47,666</u>	<u>47,666</u>	<u>47,666</u>	<u>48,000</u>	<u>334</u>	
<b>TOTAL EXPENDITURES</b>		<u>9,461,932</u>	<u>9,739,479</u>	<u>10,403,817</u>	<u>10,267,000</u>	<u>(136,817)</u>	
<b>BALANCE</b>		<u>(9,249,149)</u>	<u>(9,521,479)</u>	<u>(10,185,817)</u>	<u>(10,049,000)</u>	<u>136,817</u>	

**Budget Detail Worksheet**

**Dept:** FIRE  
**Fund:** 100 - GENERAL FUND  
**Program:** 44000 - AMBULANCE TRANSPORT SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35038	Charges - Fire - Ambulance Services	997,551	970,000	970,000	1,400,000	430,000	
	<b>TOTAL REVENUE</b>	<u>997,551</u>	<u>970,000</u>	<u>970,000</u>	<u>1,400,000</u>	<u>430,000</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40020	Part Time Wages	435	-	-	-	-	
40060	Medicare Tax	6	-	-	-	-	
40065	Worker's Compensation	3	-	-	-	-	
40080	Mid-Yr/Year-End Adjustments	(260)	-	-	-	-	
	<b>SUBTOTAL</b>	<u>184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Operations &amp; Maintenance</b>							
43090	Contractual - Other	924,506	991,870	961,634	990,000	28,366	Ambulance billing (Wittman), Shoreline ambulance contract
44000	Supplies	354	-	-	-	-	
	<b>SUBTOTAL</b>	<u>924,860</u>	<u>991,870</u>	<u>961,634</u>	<u>990,000</u>	<u>28,366</u>	
<b>Department Charges</b>							
44092	Liability Claims Charge	45,000	45,000	45,000	45,000	-	
	<b>SUBTOTAL</b>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>970,044</u>	<u>1,036,870</u>	<u>1,006,634</u>	<u>1,035,000</u>	<u>28,366</u>	
	<b>BALANCE</b>	<u>27,507</u>	<u>(66,870)</u>	<u>(36,634)</u>	<u>365,000</u>	<u>401,634</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY SERVICES  
Fund: 100 - GENERAL FUND  
Program: 70000 - COMMUNITY SERVICES ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33500	Rental Income-Community Service	22,904	49,000	49,000	49,000	-	Facility Rental Fees and Security Guard Fees - \$25 per guard per hour
35020	Charges - Staff Service Fees	3,500	2,000	2,000	23,000	21,000	Special event processing fee (20 @ \$100)
39069	Reimbursements - Other	43,198	45,000	45,000	54,000	9,000	Crossing Guard Reimbursement
39092	Other Rev-Cash Over/Short	218	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>69,821</b>	<b>96,000</b>	<b>96,000</b>	<b>126,000</b>	<b>30,000</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	256,329	319,936	334,677	328,000	(6,677)	
40001	Overtime - Salaried	-	100	100	1,000	900	Overtime for Admin Aide to take commission minutes
40002	Special & Holiday Pay	6,858	-	-	-	-	
40007	Payoffs - Vacation	9,615	-	-	-	-	
40020	Part Time Wages	112,724	93,131	93,131	103,000	9,869	Increase due to the increase in the raise of the minimum wage as of July 1, 2014. PT Crossing Guards \$102,912; PT Admin Aide \$22.75 X 19 hrs. X 50 wks= 20,475)
40040	PERS Retirement	43,714	64,064	69,713	68,000	(1,713)	
40045	PARS Retirement Part Time	1,691	1,397	1,397	2,000	603	Increase due to raise of minimum wage
40060	Medicare Tax	5,804	6,199	6,413	7,000	587	Increase due to raise of minimum wage
40062	Insurance/Rebate	93,013	103,770	103,828	96,000	(7,828)	Insurance for 4 employees and 7 retirees
40065	Worker's Compensation	13,917	11,539	11,636	18,000	6,364	increase due to raise of minimum wage
40066	Leave Payoff Offset	(6,478)	3,199	3,347	4,000	653	
40080	Mid-Year/Year-End Adjustments	(1,856)	-	-	-	-	
40092	General Benefits Offset	31,446	-	-	-	-	
	<b>SUBTOTAL</b>	<b>566,778</b>	<b>603,335</b>	<b>624,242</b>	<b>627,000</b>	<b>2,758</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	3,683	7,000	7,000	7,000	-	
43090	Contractual - Other	-	7,800	2,800	6,000	3,200	Staff development and security guards for facility rentals, these fees will be paid by customer in advance.
44000	Supplies	5,401	6,000	6,000	6,000	-	Purchase supplies such as paper, pens, folders, staples, toner and crossing guards such as vests, hats, etc.

**Budget Detail Worksheet**

**Dept:** COMMUNITY SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 70000 - COMMUNITY SERVICES ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44002	Printing	583	-	-	-	-	Department forms such as field allocation requests, intent to meet permits, etc.
44020	Special Department Expense	282	600	600	1,000	400	
44030	Training & Meeting	283	3,000	3,000	3,000	-	Staff to attend annual CPRS Conference
44034	Mileage	1,559	1,800	1,800	2,000	200	Mileage Reimbursement for staff including crossing guard rover
44050	Equipment Rental	5,812	5,000	5,000	5,000	-	Annual Lease Payment for Copy Machine
44060	Publications & Subscriptions	72	100	100	1,000	900	
44062	Membership Dues	950	1,100	1,100	2,000	900	CPRS Agency Membership \$500; CPRS Individual Members \$625 (\$125ea); Lern Membership \$295
44080	Repairs & Maintenance-Equip	1,559	2,000	2,000	2,000	-	Annual Maintenance fee for copier
	<b>SUBTOTAL</b>	<u>20,184</u>	<u>34,400</u>	<u>29,400</u>	<u>35,000</u>	<u>5,600</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	209	561	561	1,000	439	Pool car usage
44054	Vehicle Replacement Charge	283	828	828	1,000	172	Pool car usage
44056	Information Systems Charge	123,060	123,060	123,060	124,000	940	
44085	Government Buildings Charge	428,818	442,636	446,375	447,000	625	Share of City's facility maintenance costs
44092	Liability Claims Charge	6,008	6,008	6,008	7,000	992	
	<b>SUBTOTAL</b>	<u>558,378</u>	<u>573,093</u>	<u>576,832</u>	<u>580,000</u>	<u>3,168</u>	
	<b>TOTAL EXPENDITURES</b>	<u>1,145,340</u>	<u>1,210,828</u>	<u>1,230,474</u>	<u>1,242,000</u>	<u>11,526</u>	
	<b>BALANCE</b>	<u>(1,075,519)</u>	<u>(1,114,828)</u>	<u>(1,134,474)</u>	<u>(1,116,000)</u>	<u>18,474</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY SERVICES  
Fund: 100 - GENERAL FUND  
Program: 70500 - SENIOR CENTER

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34000	I/GVT - Federal - CDBG - Current	52,600	48,548	48,548	49,000	452	CDBG funds for Lifeline program (\$6,600) and portion of a Senior Services Supervisor at the Senior Center (\$21,000) and 2 part time rec leaders at Senior Center (\$20,948)
39049	Other Rev-Donations-Misc	200	5,000	5,000	5,000	-	Donations to the Senior Center
<b>TOTAL REVENUE</b>		<b>52,800</b>	<b>53,548</b>	<b>53,548</b>	<b>54,000</b>	<b>452</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	58,204	69,102	71,076	72,000	924	\$21,000 offset from CDBG funds
40002	Special & Holiday Pay	1,736	-	-	-	-	
40020	Part Time Wages	46,700	60,695	60,695	61,000	305	12.13 & 13.14: Nutritionist 14.47 X 30 hrs X 50 wks; (2) Sr. Rec Leaders 11.14 X 25 hrs X 50 wks; Sr. Rec Leaders 11.14 x 20x 50 wks; \$20,948 offset from CDBG funds
40040	PERS Retirement	9,953	13,837	14,805	15,000	195	
40045	PARS Retirement Part Time	676	910	910	1,000	90	
40060	Medicare Tax	1,540	1,882	1,911	3,000	1,089	
40062	Insurance/Rebate	26,493	25,777	25,786	25,000	(786)	
40065	Worker's Compensation	1,344	857	870	1,000	130	
40066	Leave Payoff Offset	658	691	711	1,000	289	
40080	Mid-Year/Year-End Adjustments	320	-	-	-	-	
40092	General Benefits Offset	1,642	-	-	-	-	
<b>SUBTOTAL</b>		<b>149,264</b>	<b>173,751</b>	<b>176,764</b>	<b>179,000</b>	<b>2,236</b>	
<b>Operations &amp; Maintenance</b>							
43090	Contractual - Other	5,379	6,600	6,600	7,000	400	Lifeline program funded through CDBG
44000	Supplies	3,303	3,600	3,600	4,000	400	Supplies to support the center's operations such as paper, pens, table clothes, etc.
44030	Training & Meeting	-	200	200	1,000	800	Attend annual Aging Conference
44034	Mileage	17	-	-	-	-	Mileage Reimbursement for staff
44050	Equipment Rental	2,294	2,300	2,300	3,000	700	Annual Maintenance fee copy machine
44062	Membership Dues	170	200	200	1,000	800	Annual CPRS Aging Section Membership Dues for full time employee
44080	Repairs & Maintenance-Equip	154	200	200	1,000	800	
<b>SUBTOTAL</b>		<b>11,318</b>	<b>13,100</b>	<b>13,100</b>	<b>17,000</b>	<b>3,900</b>	

**Budget Detail Worksheet**

**Dept:** COMMUNITY SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 70500 - SENIOR CENTER

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Department Charges</u></b>							
44056	Information Systems Charge	24,068	24,068	24,068	25,000	932	
44092	Liability Claims Charge	2,160	2,160	2,160	3,000	840	
	<b>SUBTOTAL</b>	<u>26,228</u>	<u>26,228</u>	<u>26,228</u>	<u>28,000</u>	<u>1,772</u>	
	<b>TOTAL EXPENDITURES</b>	<u>186,810</u>	<u>213,079</u>	<u>216,092</u>	<u>224,000</u>	<u>7,908</u>	
	<b>BALANCE</b>	<u>(134,010)</u>	<u>(159,531)</u>	<u>(162,544)</u>	<u>(170,000)</u>	<u>(7,456)</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY SERVICES  
Fund: 100 - GENERAL FUND  
Program: 71000 - RECREATION SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35050	Charges - Recreation Programs	-	249,245	249,245	259,000	9,755	
35052	Charges - Recreation - Facilities	5,171	8,000	8,000	8,000	-	Ball Diamond Lights - Youth and Adult
<b>TOTAL REVENUE</b>		<b>5,171</b>	<b>257,245</b>	<b>257,245</b>	<b>267,000</b>	<b>9,755</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	60,591	62,268	62,268	63,000	732	
40002	Special & Holiday Pay	1,676	-	-	-	-	
40020	Part Time Wages	92,198	157,100	157,100	177,000	19,900	Increase due to the increase in the raise of the minimum wage as of July 1, 2014. Wages for part-time recreation staff (\$95,000) and Aquatics staff (\$62,100). Recreation staff implements programs including Parks and Playgrounds, Mobile Van, Youth Sports and supports City special events
40040	PERS Retirement	10,344	12,469	12,469	13,000	531	
40045	PARS Retirement Part Time	1,383	2,357	2,357	3,000	643	increase due to raise of minimum wage
40060	Medicare Tax	2,398	3,338	3,338	4,000	662	increase due to raise of minimum wage
40062	Insurance/Rebate	12,116	12,144	12,144	13,000	856	
40065	Worker's Compensation	5,043	5,274	5,274	8,000	2,726	increase due to raise of minimum wage
40066	Leave Payoff Offset	623	623	623	1,000	377	
40080	Mid-Year/Year-End Adjustments	11,368	-	-	-	-	
40090	Salary/Benefits Reimbursement	(2,488)	-	-	-	-	
40092	General Benefits Offset	479	-	-	-	-	
<b>SUBTOTAL</b>		<b>195,732</b>	<b>255,573</b>	<b>255,573</b>	<b>282,000</b>	<b>26,427</b>	
<b>Operations &amp; Maintenance</b>							
43074	Utilities - Telephone	886	1,500	1,500	2,000	500	5 Cell Phones for the Parks and Pool
43090	Contractual - Other	-	119,250	119,250	120,000	750	Pool rental, Red Cross fees, contract instructor payments, Trips & Tours - payments for admission and transportation
44000	Supplies	6,537	15,570	15,570	16,000	430	Supplies for recreation programs including games, sports equipment, crafts supplies, first aid supplies, lifeguarding equipment and water safety instruction materials
44002	Printing	395	6,810	6,810	7,000	190	Program Flyers - Parks and Playgrounds, Aquatics, Classes, Youth Sports
44030	Training & Meeting	1,266	390	390	1,000	610	Fee for recreation and aquatics staff to attend trainings
44040	Uniforms	-	2,015	2,015	3,000	985	Staff shirts and uniforms for recreation leaders, lifeguards and water safety instructors

**Budget Detail Worksheet**

**Dept:** COMMUNITY SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 71000 - RECREATION SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44062	Membership Dues	-	50	50	1,000	950	Membership for SCPPOA (Southern California Pool Operators Association) and SCMAF (Southern California Municipal Athletic Federation)
<b>SUBTOTAL</b>		<u>9,084</u>	<u>145,585</u>	<u>145,585</u>	<u>150,000</u>	<u>4,415</u>	
<b>Department Charges</b>							
44052	Vehicle Use Charge	2,694	2,690	2,690	3,000	310	
44054	Vehicle Replacement Charge	1,710	1,710	1,710	2,000	290	
44056	Information Systems Charge	6,585	6,585	6,585	7,000	415	
44092	Liability Claims Charge	7,007	11,147	11,147	12,000	853	
<b>SUBTOTAL</b>		<u>17,996</u>	<u>22,132</u>	<u>22,132</u>	<u>24,000</u>	<u>1,868</u>	
<b>TOTAL EXPENDITURES</b>		<u>222,812</u>	<u>423,290</u>	<u>423,290</u>	<u>456,000</u>	<u>32,710</u>	
<b>BALANCE</b>		<u>(217,641)</u>	<u>(166,045)</u>	<u>(166,045)</u>	<u>(189,000)</u>	<u>(22,955)</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY SERVICES  
Fund: 100 - GENERAL FUND  
Program: 75000 - COMMUNITY PROMOTION AND EVENTS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
31599	Film Permits	820	2,500	2,500	4,000	1,500	
35050	Charges - Recreation Programs	-	10,290	10,290	11,000	710	
39049	Other Revenue - Donations - Misc	18,492	12,250	11,750	12,000	250	Donations for Summer Concerts and other city events, and community donations to purchase 5 gallon memorial trees
39069	Reimbursements-Other	60,000	63,000	-	-	-	
39090	Other Revenue - Misc Receipts	-	1,000	1,000	1,000	-	Revenue from games at special events
	<b>TOTAL REVENUE</b>	<b>79,312</b>	<b>89,040</b>	<b>25,540</b>	<b>28,000</b>	<b>2,460</b>	
<b>EXPENDITURES</b>							
<b><u>Operations &amp; Maintenance</u></b>							
43090	Contractual - Other	49,825	65,750	65,750	66,000	250	Layout and printing for the city newsletter on a quarterly basis, stipends for summer concerts, food for the employee party, sound for Tree Lighting and Dia., WTV-3 Video Engineer services, repair of equipment and maintenance, installation, operation of broadcast equipment, assist City crew with technical assistance
44000	Supplies	4,975	21,760	21,760	22,000	240	Paper, certificates, folders and pens, video tapes, batteries, calendars, cleaning supplies for equipment
44002	Printing	766	3,000	3,000	3,000	-	Printing for various flyers such as Summer Concerts, Tree Lighting Ceremony and Keep America Beautiful
44010	Postage	18,774	20,000	20,000	20,000	-	Postage to mail the brochure 4 times annually
44020	Special Department Expense	991	4,150	4,150	5,000	850	Supplies and refreshments needed to support events: Youth in Government Day, Summer Concerts/Dia, Flag Day, Safety Day; also includes the purchase of memorial trees (\$95 each x 5)
44021	Parades	21,366	63,000	-	-	-	
44026	Witness Reward Payments	2,500	750	750	1,000	250	Witness rewards for Police Department
44030	Trainings & Meetings	-	100	100	1,000	900	
44074	Mayor's Ball	5,443	3,000	2,500	3,000	500	Mayor's Ball - \$2,500 City contribution; \$500 Southern California Edison contribution.
44080	Repairs & Maintenance-Equip	-	5,100	5,100	6,000	900	Maintenance of decks, sound system, video cameras
	<b>SUBTOTAL</b>	<b>104,641</b>	<b>186,610</b>	<b>123,110</b>	<b>127,000</b>	<b>3,890</b>	

**Budget Detail Worksheet**

**Dept:** COMMUNITY SERVICES  
**Fund:** 100 - GENERAL FUND  
**Program:** 75000 - COMMUNITY PROMOTION AND EVENTS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Department Charges</u></b>							
44056	Information Systems Charge	11,402	11,402	11,402	12,000	598	
44092	Liability Claims Charge	-	180	180	1,000	820	
	<b>SUBTOTAL</b>	<u>11,402</u>	<u>11,582</u>	<u>11,582</u>	<u>13,000</u>	<u>1,418</u>	
	<b>TOTAL EXPENDITURES</b>	<u>116,043</u>	<u>198,192</u>	<u>134,692</u>	<u>140,000</u>	<u>5,308</u>	
	<b>BALANCE</b>	<u>(36,730)</u>	<u>(109,152)</u>	<u>(109,152)</u>	<u>(112,000)</u>	<u>(2,848)</u>	

**Budget Detail Worksheet**

**Dept:** COMMUNITY SERVICES  
**Fund:** 200 - PARK DEDICATION FUND  
**Program:** 76500 - PARK DEDICATION ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	24,917	25,000	25,000	25,000	-	
35070	Charges-Park Dedication Fees	84,146	50,000	50,000	50,000	-	Park Dedication Fees
39049	Other Revenue-Donations-Misc	-	30,000	-	-	-	
81007	Transfers In - Cap Proj Fund	295,418	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>404,482</u>	<u>105,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Administrative Charges/Transfers</u></b>							
60400	Overhead Charges/ Credits	5,453	3,750	3,750	4,000	250	5% of revenue to GF
91050	Transfers to Capital Projects	146,000	445,000	-	160,000	160,000	
	<b>SUBTOTAL</b>	<u>151,453</u>	<u>448,750</u>	<u>3,750</u>	<u>164,000</u>	<u>160,250</u>	
	<b>TOTAL EXPENDITURES</b>	<u>151,453</u>	<u>448,750</u>	<u>3,750</u>	<u>164,000</u>	<u>160,250</u>	
	<b>BALANCE</b>	<u>253,028</u>	<u>(343,750)</u>	<u>71,250</u>	<u>(89,000)</u>	<u>(160,250)</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY SERVICES  
Fund: 230 - ROSE CENTER DEBT SERVICE ADMINISTRATION FUND  
Program: 11200 - ROSE CENTER DEBT SERVICE ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	25,166	15,000	15,000	15,000	-	
33020	Interest Income - Other	14	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>25,180</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	14,674	-	-	-	-	
40006	Payoffs - Sick Leave	6,277	-	-	-	-	
40007	Payoffs - Vacation	9,294	-	-	-	-	
40020	Part Time Wages	500	-	-	-	-	
40040	PERS Retirement	841	-	-	-	-	
40045	PARS Retirement Part Time	8	-	-	-	-	
40060	Medicare Tax	452	-	-	-	-	
40062	Insurance/Rebate	1,059	-	-	-	-	
40065	Worker's Compensation	152	-	-	-	-	
40080	Mid-Yr/Year-End Adjustments	(19,837)	-	-	-	-	
	<b>SUBTOTAL</b>	<u>13,419</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Operations &amp; Maintenance</b>							
43090	Contractual - Other	503	1,000	1,000	1,000	-	trustee fees
	<b>SUBTOTAL</b>	<u>503</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	
<b>Debt Service</b>							
49202	Principal	112,442	115,884	120,474	121,000	526	\$7,825,000 2008 Westminster Certificates of Participation (Civic Center Refunding Program)
49000	Interest Expense	44,273	40,900	37,278	38,000	722	
	<b>SUBTOTAL</b>	<u>156,715</u>	<u>156,784</u>	<u>157,752</u>	<u>159,000</u>	<u>1,248</u>	
	<b>TOTAL EXPENDITURES</b>	<u>170,637</u>	<u>157,784</u>	<u>158,752</u>	<u>160,000</u>	<u>1,248</u>	
	<b>BALANCE</b>	<u>(145,456)</u>	<u>(142,784)</u>	<u>(143,752)</u>	<u>(145,000)</u>	<u>(1,248)</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY SERVICES  
Fund: 275 - COMMUNITY SERVICES GRANT FUND  
Program: 71800 - FAMILY RESOURCES CENTER

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34000	I/GVT-Federal-CDBG-Current	28,677	34,791	37,791	38,000	209	CDBG Funds
34490	I/GVT-County-Other	216,011	220,000	220,000	220,000	-	Grant from County of Orange
39049	Other Revenue-Donations-Misc	1,000	3,000	3,000	3,000	-	Donations
<b>TOTAL REVENUE</b>		<u>245,688</u>	<u>257,791</u>	<u>260,791</u>	<u>261,000</u>	<u>209</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	58,528	63,952	67,154	68,000	846	Supervisor step B \$28.11 hr (July and August) Step C \$29.53 (Sept-June)
40002	Special & Holiday Pay	1,405	-	-	-	-	
40020	Part Time Wages	56,452	62,754	62,754	63,000	246	0.75 FTE Com Resource Splst. 13.22 hr. \$20,623; Comm Outreach .75 FTE 14.68 hr. \$22,901; Comm Outreach .30 FTE \$11.32 hr. \$8,830; Data entry/intern .50 FTE \$10 hr, \$10,400
40040	PERS Retirement	9,956	12,806	13,988	14,000	12	19.577% Full Time Wages
40045	PARS Retirement Part Time	852	941	941	1,000	59	1.5% Part Time Wages
40060	Medicare Tax	1,706	1,837	1,884	2,000	116	1.45% Total Wages
40062	Insurance/Rebate	13,239	13,352	13,368	14,000	632	\$13039 per person + long term disability .49% of full time salaries (\$299)
40065	Worker's Compensation	1,024	836	857	1,000	143	.66% Gen Staff (outreach workers) .66% (Clerical, Supervisor, DE)
40080	Mid-Year -End Adjustments	(224)	-	-	-	-	
40090	Salary/Benefits Reimbursements	2,147	-	-	-	-	
<b>SUBTOTAL</b>		<u>145,086</u>	<u>156,478</u>	<u>160,946</u>	<u>163,000</u>	<u>2,054</u>	
<b>Operations &amp; Maintenance</b>							
43074	Utilities - Telephone	3,236	3,000	3,000	3,000	-	phones and Internet/email
43090	Contractual - Other	87,490	90,329	90,329	91,000	671	Abrazar Inc \$10,797, B & G Club \$9,000, Inter House \$16,095, West. Youth Services \$52,777, WSD \$1,660
44000	Supplies	359	-	-	-	-	
44020	Special Department Expense	7,697	8,917	8,917	9,000	83	Supplies for CAC, emergency assistance and child care (increase funded by CDBG and donations)
44030	Training & Meeting	253	250	250	1,000	750	Training and conference registration
44034	Mileage	590	520	520	1,000	480	Meetings and trainings
44050	Equipment Rental	2,019	2,062	2,062	3,000	938	Copy machine lease and maintenance
44080	Repairs & Maintenance-Equip	129	-	-	-	-	
<b>SUBTOTAL</b>		<u>101,771</u>	<u>105,078</u>	<u>105,078</u>	<u>108,000</u>	<u>2,922</u>	
<b>TOTAL EXPENDITURES</b>		<u>246,857</u>	<u>261,556</u>	<u>266,024</u>	<u>271,000</u>	<u>4,976</u>	
<b>BALANCE</b>		<u>(1,169)</u>	<u>(3,765)</u>	<u>(5,233)</u>	<u>(10,000)</u>	<u>(4,767)</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY SERVICES  
Fund: 290 - COMMUNITY SERVICES GRANT FUND  
Program: 70501 - SENIOR TRANSPORTATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	1,928	1,000	1,000	1,000	-	
34490	I/GVT - County - Other	158,665	182,504	182,504	183,000	496	Funding from OCTA \$92,841; Senior Serv \$15,996; OCTA funding to Abrazar \$73,667
39069	Reimbursements-Other	14,920	-	-	-	-	
81000	Transfers In	28,000	28,000	28,000	28,000	-	From AQMD (required match)
	<b>TOTAL REVENUE</b>	<b>203,513</b>	<b>211,504</b>	<b>211,504</b>	<b>212,000</b>	<b>496</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	4,277	-	-	-	-	
40020	Part Time Wages	57,952	106,520	106,520	107,000	480	Coord. \$18.50 hr X 35 hrs. X 50 wks = 32,375; Drivers (2) 14.62 X 30 hrs. X 50 wks = \$43,860; Drivers (2) 14.62 x 15 hrs. x 50 wks = \$21,930; Sr. Leader 11.14 x 15 hrs x 50 wks = \$8,355
40040	PERS Retirement	756	-	-	-	-	
40045	PARS Retirement Part Time	866	1,598	1,598	2,000	402	1.5% of PT wages
40060	Medicare Tax	902	1,545	1,545	2,000	455	1.45% of PT wages
40065	Worker's Compensation	4,069	8,213	8,213	9,000	787	7.71% of PT wages
40080	Mid-Yr/Year-end Adjustments	(380)	-	-	-	-	
	<b>SUBTOTAL</b>	<b>68,441</b>	<b>117,876</b>	<b>117,876</b>	<b>120,000</b>	<b>2,124</b>	
<b>Operations &amp; Maintenance</b>							
43074	Utilities - Telephone	1,310	2,000	2,000	2,000	-	4 cell phones for drivers
43090	Contractual - Other	69,510	73,667	73,667	74,000	333	OCTA funding for Abrazar's SR Trans Program
44000	Supplies	2,181	2,850	2,850	3,000	150	Toner, ink, office supplies, cleaning products, clip boards and first aid supplies.
44020	Special Department Expense	2,614	2,800	2,800	3,000	200	Promotional Items for program
44034	Mileage	-	-	-	-	-	
44040	Uniforms	1,332	1,669	1,669	2,000	331	Staff Shirts and Jackets
44050	Equipment Rental	1,242	2,500	2,500	3,000	500	.5 Cost for Copy Machine
	<b>SUBTOTAL</b>	<b>78,188</b>	<b>85,486</b>	<b>85,486</b>	<b>87,000</b>	<b>1,514</b>	
<b>Department Charges</b>							
44052	Vehicle Use Charge	9,728	8,142	8,142	15,000	6,858	
	<b>SUBTOTAL</b>	<b>9,728</b>	<b>8,142</b>	<b>8,142</b>	<b>15,000</b>	<b>6,858</b>	

**Budget Detail Worksheet**

**Dept:** COMMUNITY SERVICES  
**Fund:** 290 - COMMUNITY SERVICES GRANT FUND  
**Program:** 70501 - SENIOR TRANSPORTATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Administrative Charges/Transfers</u></b>							
91000	Transfers Out	13,647	-	-	-	-	
	<b>SUBTOTAL</b>	<u>13,647</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>170,004</u>	<u>211,504</u>	<u>211,504</u>	<u>222,000</u>	<u>10,496</u>	
	<b>BALANCE</b>	<u>33,509</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY SERVICES  
Fund: 295 - PROJECT SHUE FUND  
Program: 76000 - PROJECT SHUE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	899	1,000	1,000	1,000	-	
39049	Other Revenue-Donations-Misc	2,500	6,000	6,000	6,000	-	Various Donations
<b>TOTAL REVENUE</b>		<u>3,399</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40020	Part Time Wages	18,251	36,163	36,163	37,000	837	Director 16.24 X 28 hrs X 40 wks; Asst. I 9.16 X 20 hrs X 38wks; Asst I (2) 8.05 X 18 hrs. X 38 wks;
40045	PARS Retirement Part Time	268	542	542	1,000	458	
40060	Medicare Tax	259	524	524	1,000	476	
40065	Worker's Compensation	387	1,103	1,103	2,000	897	
<b>SUBTOTAL</b>		<u>19,166</u>	<u>38,332</u>	<u>38,332</u>	<u>41,000</u>	<u>2,668</u>	
<b>Operations &amp; Maintenance</b>							
44000	Supplies	793	2,500	2,500	3,000	500	Program supplies
<b>SUBTOTAL</b>		<u>793</u>	<u>2,500</u>	<u>2,500</u>	<u>3,000</u>	<u>500</u>	
<b>TOTAL EXPENDITURES</b>		<u>19,959</u>	<u>40,832</u>	<u>40,832</u>	<u>44,000</u>	<u>3,168</u>	
<b>BALANCE</b>		<u>(16,559)</u>	<u>(33,832)</u>	<u>(33,832)</u>	<u>(37,000)</u>	<u>(3,168)</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 100 - GENERAL FUND  
Program: 50000 - PUBLIC WORKS ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33568	Rental Income - Bus Shelters	129,864	132,000	132,000	132,000	-	Bus Shelter Revenue
35020	Charges - Staff Service Fee	-	139,519	139,641	-	(139,641)	All shown in Engineering
39069	Reimbursements - Other	472	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>130,336</b>	<b>271,519</b>	<b>271,641</b>	<b>132,000</b>	<b>(139,641)</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	244,652	269,181	272,432	273,000	568	
40002	Special & Holiday Pay	6,017	-	-	-	-	
40007	Payoffs - Vacation	17,602	-	-	-	-	
40040	PERS Retirement	42,739	54,688	57,534	58,000	466	
40060	Medicare Tax	4,039	4,151	4,198	5,000	802	
40062	Insurance/Rebate	50,495	57,927	57,943	58,000	57	
40065	Worker's Compensation	6,408	6,426	6,448	7,000	552	
40066	Leave Payoff Offset	(14,945)	2,692	2,724	3,000	276	
40080	Mid-Yr/Year-End Adjustments	822	-	-	-	-	
40092	General Benefits Offset	1,208	-	-	-	-	
	<b>SUBTOTAL</b>	<b>359,038</b>	<b>395,065</b>	<b>401,279</b>	<b>404,000</b>	<b>2,721</b>	
<b>Operations &amp; Maintenance</b>							
43074	Utilities - Telephone	738	860	860	1,000	140	cell phone charges
44000	Supplies	951	500	500	1,000	500	supplies for computers and printers
44020	Special Department Expense	5,000	-	-	-	-	
44030	Training & Meeting	260	2,000	2,000	2,000	-	Pw Officers Institute/ASCE APWA/City Engineers meetings
44050	Equipment Rental	5,508	4,600	4,600	5,000	400	Copier rental
44060	Publications & Subscriptions	-	50	50	1,000	950	ASCE/other publications
44062	Membership Dues	1,621	1,900	1,900	2,000	100	ASCE/ACI/APWACAL RAC
44080	Repairs & Maintenance-Equip	815	1,300	1,300	2,000	700	Printers/Computers
	<b>SUBTOTAL</b>	<b>14,893</b>	<b>11,210</b>	<b>11,210</b>	<b>14,000</b>	<b>2,790</b>	
<b>Department Charges</b>							
44052	Vehicle Use Charge	4,008	4,498	4,498	3,000	(1,498)	
44054	Vehicle Replacement Charge	4,676	1,017	1,017	3,000	1,983	
44056	Information Systems Charge	25,622	25,622	25,622	26,000	378	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 50000 - PUBLIC WORKS ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44092	Liability Claims Charge	5,791	5,791	5,791	6,000	209	
	<b>SUBTOTAL</b>	<u>40,097</u>	<u>36,928</u>	<u>36,928</u>	<u>38,000</u>	<u>1,072</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(57,964)	(62,048)	(62,918)	(64,000)	(1,082)	Water charge 14%
60300	Utility Admin Offset/Credits	(15,500)	(15,500)	(15,500)	(15,000)	500	NPDES Water Charge
60800	Other Funds Admin Offset/CR	(15,000)	(15,000)	(15,000)	(15,000)	-	Gas Tax/Measure M Charge
60800	Other Funds Admin Offset/CR	(8,409)	(8,409)	(8,409)	(8,000)	409	Municipal Lighting Charge
	<b>SUBTOTAL</b>	<u>(96,873)</u>	<u>(100,957)</u>	<u>(101,827)</u>	<u>(102,000)</u>	<u>(173)</u>	
	<b>TOTAL EXPENDITURES</b>	<u>317,155</u>	<u>342,246</u>	<u>347,590</u>	<u>354,000</u>	<u>6,410</u>	
	<b>BALANCE</b>	<u>(186,819)</u>	<u>(70,727)</u>	<u>(75,949)</u>	<u>(222,000)</u>	<u>(146,051)</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 100 - GENERAL FUND  
Program: 50500 - ENGINEERING SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
31590	Permits - Other - Street & Cur	-	15,000	15,000	15,000	-	encroachment permits
35004	Charges - Maps & Publications	4,381	10,000	10,000	10,000	-	copies of plans and specs sold to public
35010	Charges - Engineering Subdivision Fees	11,248	8,000	8,000	8,000	-	plan check for new subdivisions
35011	Charges - Engineering - Inspection	38,071	60,000	60,000	70,000	10,000	engineering inspection associated with new developments
35012	Charges - Plan Check/Inspection Fees	67,695	15,000	15,000	30,000	15,000	plan check and inspection for new on-site improvements and improvements to be added to the city's infrastructure
35017	Charges - Engineering-Wide Load Permit	9,075	5,000	5,000	5,000	-	wide load permit fees
35020	Charges - Staff Service Fees	1,198,120	941,736	941,736	1,075,000	133,264	staff times charged to projects
39060	Reimbursements - Damaged Property	7,483	30,000	30,000	30,000	-	
	<b>TOTAL REVENUE</b>	<b>1,336,072</b>	<b>1,084,736</b>	<b>1,084,736</b>	<b>1,243,000</b>	<b>158,264</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	770,808	799,345	799,345	800,000	655	
40002	Special & Holiday Pay	21,325	-	-	-	-	
40007	Payoffs - Vacation	12,283	-	-	-	-	
40020	Part Time Wages	579	-	-	-	-	
40040	PERS Retirement	135,554	164,207	170,650	171,000	350	
40045	PARS Retirement Part Time	9	-	-	-	-	
40060	Medicare Tax	12,651	12,505	12,505	13,000	495	
40062	Insurance/Rebate	151,924	152,355	152,355	151,000	(1,355)	
40065	Worker's Compensation	24,090	26,304	26,304	26,000	(304)	
40066	Leave Payoff Offset	(4,339)	7,993	7,993	8,000	7	
40080	Mid-Yr/Year-End Adjustments	1,370	-	-	-	-	
40092	General Benefits Offset	2,362	-	-	-	-	
	<b>SUBTOTAL</b>	<b>1,128,616</b>	<b>1,162,709</b>	<b>1,169,152</b>	<b>1,169,000</b>	<b>(152)</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	3,392	9,500	9,500	10,000	500	To review CIP & develop agreements & insurance documents
43074	Utilities - Telephone	3,117	2,800	2,800	3,000	200	cell phones and long distances
43090	Contractual - Other	9,600	5,000	5,000	5,000	-	title reports/traffic counts/soils reports/OCTA Charge for CMP Program/NPDES needs

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 100 - GENERAL FUND  
Program: 50500 - ENGINEERING SERVICES

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44000	Supplies	2,870	15,000	15,000	15,000	-	Plotting papers, software, special drafting pens, Auto Cad Software licenses, engineering software & supplies & maintenance for the paid parking system. Reduced per FSP
44010	Postage	379	2,000	2,000	2,000	-	Postage increase May 1
44020	Special Department Expense	78,167	90,000	90,000	100,000	10,000	Annual NPDES permit cost. Reduced per FSP. <b>County's cost increases.</b>
44030	Training & Meeting	1,156	2,000	2,000	2,000	-	ITE/ASCE/APWA/League of Cities Training/City Engineers Mtgs
44040	Uniforms	259	1,000	1,000	1,000	-	PW inspector uniform, and safety boots for engineers
44050	Equipment Rental	4,924	5,200	5,200	6,000	800	Copier
44060	Publications & Subscriptions	-	300	300	1,000	700	Misc publications
44062	Membership Dues	593	600	600	1,000	400	ASCE/APWA/ACI
44080	Repairs & Maintenance-Equip	3,081	5,000	5,000	5,000	-	Printers/Computers/Blur Print Machines
45008	Signal Damage Claims	63,016	50,000	50,000	50,000	-	
	<b>SUBTOTAL</b>	<b>170,554</b>	<b>188,400</b>	<b>188,400</b>	<b>201,000</b>	<b>12,600</b>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	13,592	11,531	11,531	13,000	1,469	
44054	Vehicle Replacement Charge	9,299	9,381	9,381	8,000	(1,381)	
44056	Information Systems Charge	84,182	84,182	84,182	85,000	818	
44085	Government Buildings Charge	39,707	51,484	51,619	52,000	381	
44092	Liability Claims Charge	86,891	86,891	86,891	87,000	109	
	<b>SUBTOTAL</b>	<b>233,671</b>	<b>243,469</b>	<b>243,604</b>	<b>245,000</b>	<b>1,396</b>	
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(76,642)	(79,729)	(80,058)	(81,000)	(942)	Water charge 5%
60300	Utility Admin Offset/Credits	(10,800)	(10,800)	(10,800)	(11,000)	(200)	NPDES Water Charge
60800	Other Funds Admin Offset/CR	(50,000)	(50,000)	(50,000)	(50,000)	-	Gas Tax Charge
60800	Other Funds Admin Offset/CR	(10,000)	(10,000)	(10,000)	(10,000)	-	Measure M Charge
60800	Other Funds Admin Offset/CR	(15,000)	(50,000)	(50,000)	(50,000)	-	Traffic Impact
60800	Other Funds Admin Offset/CR	(39,266)	(22,991)	(22,991)	(23,000)	(9)	Municipal Lighting Charge
	<b>SUBTOTAL</b>	<b>(201,708)</b>	<b>(223,520)</b>	<b>(223,849)</b>	<b>(225,000)</b>	<b>(1,151)</b>	
	<b>TOTAL EXPENDITURES</b>	<b>1,331,133</b>	<b>1,371,058</b>	<b>1,377,307</b>	<b>1,390,000</b>	<b>12,693</b>	
	<b>BALANCE</b>	<b>4,940</b>	<b>(286,322)</b>	<b>(292,571)</b>	<b>(147,000)</b>	<b>145,571</b>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 100 - GENERAL FUND  
Program: 51500 - STREET MAINTENANCE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
39069	Reimbursements - Other	3,028	9,500	9,500	10,000	500	Street sweeping Beach Blvd 1,009 per quarter; Recycling of e-waste per quarter
<b>TOTAL REVENUE</b>		<b>3,028</b>	<b>9,500</b>	<b>9,500</b>	<b>10,000</b>	<b>500</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	276,046	290,964	290,964	299,000	8,036	
40001	Overtime - Salaried	9,369	8,000	8,000	8,000	-	Support for concrete crew, spill cleanups
40002	Special & Holiday Pay	7,266	-	-	-	-	
40003	Injured on Duty Pay	4,580	-	-	-	-	
40006	Payoffs - Sick Leave	128	-	-	-	-	
40007	Payoffs - Vacation	2,054	-	-	-	-	
40008	Payoffs - Compensatory Time	3,256	-	-	-	-	
40040	PERS Retirement	55,941	66,991	69,337	71,000	1,663	
40060	Medicare Tax	4,776	4,842	4,842	5,000	158	
40062	Insurance/Rebate	155,451	153,680	153,680	153,000	(680)	
40065	Worker's Compensation	25,760	25,748	25,748	27,000	1,252	
40066	Leave Payoff Offset	687	2,910	2,910	3,000	90	
40080	Mid-Yr/Year-End Adjustments	3,766	-	-	-	-	
40092	General Benefits Offset	5,479	-	-	-	-	
<b>SUBTOTAL</b>		<b>554,561</b>	<b>553,135</b>	<b>555,481</b>	<b>566,000</b>	<b>10,519</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	104	-	-	-	-	
43074	Utilities - Telephone	490	1,000	1,000	1,000	-	Cell phones
43090	Contractual - Other	735	1,500	1,500	2,000	500	Sandblasting for removal of traffic striping and legends
44000	Supplies	45,519	60,000	60,000	60,000	-	Type 2 barricades, 28in. traffic cones, asphalt, cold mix, tac oil and small tools. Paint sign blanks, letters and graffiti paper for signs
44030	Training & Meeting	955	1,200	1,200	2,000	800	Hazardous materials training seminars, and supervisor seminars
44040	Uniforms	1,100	1,500	1,500	2,000	500	Uniform and safety boots
44042	Safety Equipment	1,342	1,140	1,140	2,000	860	Safety awards, disaster supplies and back braces
44062	Membership Dues	402	500	500	1,000	500	Maintenance Superintendents Association

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 51500 - STREET MAINTENANCE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
49404	Land Leases	2,125	2,125	2,125	3,000	875	Land lease for dump site - Southern California Edison
<b>SUBTOTAL</b>		<u>52,771</u>	<u>68,965</u>	<u>68,965</u>	<u>73,000</u>	<u>4,035</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	59,772	53,458	53,458	65,000	11,542	
44054	Vehicle Replacement Charge	89,959	86,959	86,959	107,000	20,041	
44056	Information Systems Charge	13,475	13,475	13,475	14,000	525	
44085	Government Buildings Charge	15,155	12,815	12,840	13,000	160	
44092	Liability Claims Charge	86,893	86,893	86,893	87,000	107	
<b>SUBTOTAL</b>		<u>265,254</u>	<u>253,600</u>	<u>253,625</u>	<u>286,000</u>	<u>32,375</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(61,081)	(61,299)	(61,465)	(65,000)	(3,285)	GF staffing charge/credit 7%
60800	Other Funds Admin Offset/CR	(811,505)	(814,401)	(816,606)	(860,000)	(43,644)	GF staffing charge/credit 93%
<b>SUBTOTAL</b>		<u>(872,586)</u>	<u>(875,700)</u>	<u>(878,071)</u>	<u>(925,000)</u>	<u>(46,929)</u>	
<b>TOTAL EXPENDITURES</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>BALANCE</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 100 - GENERAL FUND  
Program: 52500 - CONCRETE REPAIR

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35095	Charges - Weed Abatement	-	13,900	13,900	14,000	100	Reimbursement from Railroad for cleanup along Hoover tracks
39069	Reimbursements - Other	15,624	15,250	15,250	16,000	750	Street sweeping Midway City 3,812 per quarter
<b>TOTAL REVENUE</b>		<u>15,624</u>	<u>29,150</u>	<u>29,150</u>	<u>30,000</u>	<u>850</u>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	119,534	126,088	126,088	127,000	912	
40001	Overtime - Salaried	1,299	1,500	1,500	2,000	500	Concrete pours and emergency callouts
40002	Special & Holiday Pay	2,581	-	-	-	-	
40006	Payoffs - Sick Leave	620	-	-	-	-	
40008	Payoffs - Compensatory Time	1,168	-	-	-	-	
40040	PERS Retirement	23,840	29,031	30,047	30,000	(47)	
40060	Medicare Tax	2,032	2,064	2,064	3,000	936	
40062	Insurance/Rebate	58,849	59,141	59,141	52,000	(7,141)	
40065	Worker's Compensation	10,807	10,972	10,972	12,000	1,028	
40066	Leave Payoff Offset	601	1,261	1,261	2,000	739	
40080	Mid-Yr/Year-End Adjustments	475	-	-	-	-	
40092	General Benefits Offset	369	-	-	-	-	
<b>SUBTOTAL</b>		<u>222,176</u>	<u>230,057</u>	<u>231,073</u>	<u>228,000</u>	<u>(3,073)</u>	
<b>Operations &amp; Maintenance</b>							
43090	Contractual - Other	217,785	128,000	77,430	78,000	570	Bunkers at dump site and debris haul to landfill, Recycle asphalt and concrete dumping fees, Street sweeping contract, Weed abatement, NPDES permit, State Water Board Discharge fee, and Water quality ordinance agreement. For 13/14 shifting \$140,000 from street sweeping (GF) to Measure M. In 14/15 shifting \$50,570 from street sweeping (GF) to Measure M, per FSP plan.
44000	Supplies	6,983	11,500	6,500	7,000	500	Concrete and supplies to replace sidewalk, curb and gutter. Carbide teeth for sidewalk grinder
44040	Uniforms	456	500	500	1,000	500	Uniforms and safety boots

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 100 - GENERAL FUND  
Program: 52500 - CONCRETE REPAIR

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44042	Safety Equipment	103	80	80	1,000	920	Back braces
44050	Equipment Rental	1,130	-	-	-	-	
44080	Repairs & Maintenance-Equip	-	1,500	1,500	2,000	500	Replacement of drum and cutters for grinders
<b>SUBTOTAL</b>		<u>226,456</u>	<u>141,580</u>	<u>86,010</u>	<u>89,000</u>	<u>2,990</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	14,160	12,570	12,570	13,000	430	
44054	Vehicle Replacement Charge	13,848	12,596	12,596	13,000	404	
44056	Information Systems Charge	9,497	9,497	9,497	10,000	503	
44092	Liability Claims Charge	57,929	57,929	57,929	58,000	71	
<b>SUBTOTAL</b>		<u>95,434</u>	<u>92,592</u>	<u>92,592</u>	<u>94,000</u>	<u>1,408</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(53,334)	(53,334)	(53,334)	(53,000)	334	Trench Crew to Water
<b>SUBTOTAL</b>		<u>(53,334)</u>	<u>(53,334)</u>	<u>(53,334)</u>	<u>(53,000)</u>	<u>334</u>	
<b>TOTAL EXPENDITURES</b>		<u>490,732</u>	<u>410,895</u>	<u>356,341</u>	<u>358,000</u>	<u>1,659</u>	
<b>BALANCE</b>		<u>(475,108)</u>	<u>(381,745)</u>	<u>(327,191)</u>	<u>(328,000)</u>	<u>(809)</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 100 - GENERAL FUND  
Program: 53000 - PARK MAINTENANCE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34490	I/GVT - County - Other	17,873	14,040	14,040	15,000	960	County reimbursement for 60% of maintenance on Bolsa median Magnolia to Beach
39060	Reimbursements - Damages	1,141	1,000	1,000	1,000	-	
39069	Reimbursements - Other	43,091	43,915	43,915	44,000	85	\$43,915 Graffiti removal for Midway City 10,000 per quarter, damaged trees and purchase of trees
<b>TOTAL REVENUE</b>		<b>62,105</b>	<b>58,955</b>	<b>58,955</b>	<b>60,000</b>	<b>1,045</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	197,672	265,215	210,003	277,000	66,997	
40001	Overtime - Salaried	1,389	5,000	5,000	5,000	-	Emergency callouts, 5 holiday park maint., Spring Festival, July 4th Celebration, Civic Center parking lot cleaning, and nightly park restroom locking
40002	Special & Holiday Pay	4,592	-	-	-	-	
40008	Payoffs - Compensatory Time	4,144	-	-	-	-	
40020	Part Time Wages	86,395	108,680	108,680	109,000	320	Part-time persons for Graffiti Crew, Weekend Park Maint., Weekday Park Maint. with the use of Court Referral Program
40040	PERS Retirement	35,965	44,642	46,334	62,000	15,666	
40045	PARS Retirement Part Time	1,296	1,630	1,630	2,000	370	
40060	Medicare Tax	4,321	5,545	4,744	6,000	1,256	
40062	Insurance/Rebate	87,996	101,829	88,528	101,000	12,472	
40065	Worker's Compensation	22,967	29,480	25,223	31,000	5,777	
40066	Leave Payoff Offset	2,016	2,652	2,100	3,000	900	
40080	Mid-Yr/Year-End Adjustments	3,360	-	-	-	-	
40092	General Benefits Offset	5,199	-	-	-	-	
<b>SUBTOTAL</b>		<b>457,313</b>	<b>564,673</b>	<b>492,242</b>	<b>596,000</b>	<b>103,758</b>	
<b>Operations &amp; Maintenance</b>							
43070	Utilities - Gas	4,794	5,000	5,000	5,000	-	Sigler, Bolsa Chica, & Gillespie Park heating and water heaters & war Memorial eternal flame
43072	Utilities - Electricity	58,966	57,905	62,905	63,000	95	Building, Security, & Night Sport lighting
43074	Utilities - Telephone	4,366	6,000	6,000	6,000	-	Pricing material and bid quotes, Nextel phone system, and pagers
43075	Utilities - Water	261,304	240,000	240,000	240,000	-	Irrigation of Park turf & landscape areas, medians. Potable water for buildings and drinking fountains.

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 100 - GENERAL FUND  
Program: 53000 - PARK MAINTENANCE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
43090	Contractual - Other	402,138	390,000	390,000	440,000	50,000	Annual contractual work with Midori Landscape for: Medians, Parks, Civic Center. Weed control for arterial streets, irrigation inspections, fertilizer & herbicide application. Lighting & electrical repairs, and fence repairs. Additional maintenance required for new medians on Bolsa, Bolsa Chica, Westminster Blvd, and to Frank Fry Park extension, Chamber of Commerce building, the new PD building, and for landscape maintenance around the parking structure. Added \$50,000 to Midori contract.
44000	Supplies	29,556	30,000	30,000	30,000	-	Irrigation supplies, hand tools, janitorial supplies, electrical supplies, trash can liners, fertilizer, pesticide, herbicide, lumber, paint hardware, and misc. office supplies.
44030	Training & Meeting	147	2,000	2,000	2,000	-	State mandated continuing education for upkeep of PCA & QAC licenses
44040	Uniforms	1,216	1,200	1,200	2,000	800	Uniforms, safety boots, and coveralls
44042	Safety Equipment	1,168	1,500	1,500	2,000	500	Disaster supplies, back braces, helmets, face masks, respirators, ear & eye protection, first aid supplies, safety awards
44060	Publications & Subscriptions	-	260	260	1,000	740	Chemical Book updates, OSHA Regulation - shared cost. Horticulture, landscape books and magazines
44062	Membership Dues	400	850	850	1,000	150	CAPA & PAPA membership dues
44080	Repairs & Maintenance-Equip	6,521	10,000	10,000	10,000	-	Repairs for small equipment, replacement parts for small equipment and chemical sprayers, Play equipment replacement & repairs, Toro mower blades; splash pad maintenance and repair
44082	Repairs & Maintenance-Bldg	20,862	25,000	25,000	25,000	-	Park building repairs
44084	Repairs & Maint-Vandalism	22,857	20,000	20,000	20,000	-	City wide graffiti removal. Repair and replacements due to vandalism in parks
48502	Taxes - Property	7,720	8,000	8,000	8,000	-	Sigler, Liberty, Park West, Gillespie, Westminster, Buckingham, Bolsa Chica, Indian Village, and Goldenwest Parks
49404	Land Leases	16,582	17,000	17,000	17,000	-	Cascade, Palos Verdes, College, Frank G. Fry Park, & Frank G. Fry Park extension
<b>SUBTOTAL</b>		<b>838,597</b>	<b>814,715</b>	<b>819,715</b>	<b>872,000</b>	<b>52,285</b>	
<b>Department Charges</b>							
44052	Vehicle Use Charge	78,230	74,120	74,120	72,000	(2,120)	
44054	Vehicle Replacement Charge	45,863	36,935	36,935	43,000	6,065	
44056	Information Systems Charge	22,169	22,169	22,169	23,000	831	
44085	Government Buildings Charge	18,033	21,405	21,430	22,000	570	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 53000 - PARK MAINTENANCE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44092	Liability Claims Charge	110,005	110,005	110,005	111,000	995	
	<b>SUBTOTAL</b>	<u>274,300</u>	<u>264,634</u>	<u>264,659</u>	<u>271,000</u>	<u>6,341</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(31,404)	(31,498)	(31,532)	(35,000)	(3,468)	GF staffing charge/credit 2%
60300	Utility Admin Offset/Credits	-	(13,985)	(13,985)	(14,000)	(15)	Additional salaries to water
	<b>SUBTOTAL</b>	<u>(31,404)</u>	<u>(45,483)</u>	<u>(45,517)</u>	<u>(49,000)</u>	<u>(3,483)</u>	
	<b>TOTAL EXPENDITURES</b>	<u>1,538,805</u>	<u>1,598,539</u>	<u>1,531,099</u>	<u>1,690,000</u>	<u>158,901</u>	
	<b>BALANCE</b>	<u>(1,476,700)</u>	<u>(1,539,584)</u>	<u>(1,472,144)</u>	<u>(1,630,000)</u>	<u>(157,856)</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 100 - GENERAL FUND  
Program: 53500 - STREET TREE MAINTENANCE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>EXPENDITURES</b>							
<b><u>Salaries &amp; Benefits</u></b>							
40000	Permanent Salaries	140,789	89,948	145,160	90,000	(55,160)	
40001	Overtime - Salaried	7,801	9,000	9,000	9,000	-	Emergency call outs and 3 holidays covered
40002	Special & Holiday Pay	2,335	-	-	-	-	
40007	Payoffs - Vacation	3,576	-	-	-	-	
40040	PERS Retirement	27,890	20,710	34,592	22,000	(12,592)	
40060	Medicare Tax	2,289	1,434	2,235	2,000	(235)	
40062	Insurance/Rebate	62,598	49,305	62,606	35,000	(27,606)	
40065	Worker's Compensation	12,172	7,629	11,886	8,000	(3,886)	
40066	Leave Payoff Offset	(2,164)	900	1,452	1,000	(452)	
40080	Mid-Yr/Year-End Adjustments	(5,400)	-	-	-	-	
	<b>SUBTOTAL</b>	<b>251,886</b>	<b>178,926</b>	<b>266,931</b>	<b>167,000</b>	<b>(99,931)</b>	
<b><u>Operations &amp; Maintenance</u></b>							
43090	Contractual - Other	158,180	155,000	125,000	176,000	51,000	Tree maintenance contract with West Coast Arborist for: Trimming, removals, planting & stump grinding. Contractual oleander trimming. Added \$30,000 to Great Scott Tree contract.
44000	Supplies	7,299	8,000	8,000	8,000	-	Tree purchases, soil amendments, tree stakes, root barriers, hand tools, pesticide & herbicide, parkway grass seed, sod replacement and irrigation supplies
44030	Training & Meeting	393	596	596	1,000	404	State mandated continuing education for PCA and QAC applicators licenses
44040	Uniforms	970	1,475	1,475	2,000	525	Uniforms, safety boots, back supports and safety equipment
44062	Membership Dues	155	265	265	1,000	735	Membership dues for CAPCA & PAPA for PCA & QAC licenses
44080	Repairs & Maintenance-Equip	675	500	500	1,000	500	Outside repairs of equipment: Chainsaws, hydraulic saws & hoses, replacement chainsaw chains & bars, and Spray tank pumps.
	<b>SUBTOTAL</b>	<b>167,672</b>	<b>165,836</b>	<b>135,836</b>	<b>189,000</b>	<b>53,164</b>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	18,204	15,324	15,324	15,000	(324)	
44054	Vehicle Replacement Charge	13,779	13,779	13,779	14,000	221	
44092	Liability Claims Charge	28,965	28,965	28,965	29,000	35	
	<b>SUBTOTAL</b>	<b>60,948</b>	<b>58,068</b>	<b>58,068</b>	<b>58,000</b>	<b>(68)</b>	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 100 - GENERAL FUND  
**Program:** 53500 - STREET TREE MAINTENANCE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	(14,415)	(14,690)	(13,825)	(13,000)	1,405	GF staffing charge/credit
60300	Utility Admin Offset/Credits	-	(26,666)	(26,666)	(27,000)	(26,666)	Trench Crew to Water
60300	Utility Admin Offset/Credits	-	(5,011)	(5,011)	(5,000)	(5,011)	Additional salaries to water
	<b>SUBTOTAL</b>	<u>(14,415)</u>	<u>(46,367)</u>	<u>(45,502)</u>	<u>(45,000)</u>	<u>(30,272)</u>	
	<b>TOTAL EXPENDITURES</b>	<u>466,091</u>	<u>356,463</u>	<u>415,333</u>	<u>369,000</u>	<u>(77,107)</u>	
	<b>BALANCE</b>	<u>(466,091)</u>	<u>(356,463)</u>	<u>(415,333)</u>	<u>(369,000)</u>	<u>77,107</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 210 - GAS TAX FUND  
Program: 55005 - GAS TAX PROGRAM

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34240	I/GVT - State - Gas Tax - 2107	668,539	626,085	626,085	557,000	(69,085)	
34244	I/Gvt - State - Gas Tax - 2106	308,481	283,268	283,268	358,000	74,732	
34246	I/GVT - State - Gas Tax - 2105	407,985	423,964	423,964	453,000	29,036	
34248	I/GVT - State - Gas Tax - 2107.5	7,500	7,500	7,500	8,000	500	
34098	I/GVT - Federal - Other	520,705	-	-	-	-	
39069	Reimbursements - Other	19,622	-	-	-	-	
81050	Transfers In - Cap Proj Fund	421,631	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>2,354,463</b>	<b>1,340,817</b>	<b>1,340,817</b>	<b>1,376,000</b>	<b>35,183</b>	
<b>EXPENDITURES</b>							
<b>Operations &amp; Maintenance</b>							
43090	Contractual - Other	247,686	300,000	300,000	300,000	-	\$300,000 traffic signal maintenance
	<b>SUBTOTAL</b>	<b>247,686</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	
<b>Department Charges</b>							
44092	Liability Claims Charge	104,270	104,270	104,270	105,000	730	
	<b>SUBTOTAL</b>	<b>104,270</b>	<b>104,270</b>	<b>104,270</b>	<b>105,000</b>	<b>730</b>	
<b>Administrative Charges/Transfers</b>							
60800	Other Funds Admin Offset/CR	790,355	792,961	794,945	834,000	39,055	GF staffing charge/credit
91050	Transfers to Capital Projects	303,493	119,539	-	150,000	150,000	
	<b>SUBTOTAL</b>	<b>1,093,848</b>	<b>912,500</b>	<b>794,945</b>	<b>984,000</b>	<b>189,055</b>	
	<b>TOTAL EXPENDITURES</b>	<b>1,445,803</b>	<b>1,316,770</b>	<b>1,199,215</b>	<b>1,389,000</b>	<b>189,785</b>	
	<b>BALANCE</b>	<b>908,660</b>	<b>24,047</b>	<b>141,602</b>	<b>(13,000)</b>	<b>(154,602)</b>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 211 - MEASURE M FUND  
Program: 55027 - MEASURE M ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
34421	I/GVT - County - Measure M2	1,560,502	1,395,346	1,395,346	1,390,000	(5,346)	OCTA projection
34428	I/GVT - County - Meas M2 COMP	-	1,488,750	-	305,000	305,000	
34490	I/GVT - County - Other	876,747	55,000	55,000	55,000	-	\$55,000 street sweeping
33000	Interest Income - Pooled	22,426	10,000	10,000	10,000	-	
81050	Transfers In - Cap Proj Fund	677,970	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>3,137,644</u>	<u>2,949,096</u>	<u>1,460,346</u>	<u>1,760,000</u>	<u>299,654</u>	
<b>EXPENDITURES</b>							
<b>Operations &amp; Maintenance</b>							
43072	Utilities - Electricity	50,338	95,000	95,000	95,000	-	Power for city traffic signals
43090	Contractual - Other	159,961	299,255	299,255	350,000	50,745	Street Sweeping, trustee services, arbitrage calculations
	<b>SUBTOTAL</b>	<u>210,299</u>	<u>394,255</u>	<u>394,255</u>	<u>445,000</u>	<u>50,745</u>	
<b>Debt Service</b>							
49202	Principal	158,024	162,861	169,311	170,000	689	\$7,825,000 2008 Westminster Certificates of Participation (Civic Center Refunding Program)
49000	Interest Expense	62,220	57,479	52,390	53,000	610	
	<b>SUBTOTAL</b>	<u>220,243</u>	<u>220,340</u>	<u>221,701</u>	<u>223,000</u>	<u>1,299</u>	
<b>Administrative Charges/Transfers</b>							
60800	Other Funds Admin Offset/CR	96,151	96,440	96,661	101,000	4,339	GF staffing charge/credit
91050	Transfers to Capital Projects	1,543,445	2,799,917	-	1,306,000	1,306,000	
	<b>SUBTOTAL</b>	<u>1,639,596</u>	<u>2,896,357</u>	<u>96,661</u>	<u>1,407,000</u>	<u>1,310,339</u>	
	<b>TOTAL EXPENDITURES</b>	<u>2,070,138</u>	<u>3,510,952</u>	<u>712,617</u>	<u>2,075,000</u>	<u>1,362,383</u>	
	<b>BALANCE</b>	<u>1,067,506</u>	<u>(561,856)</u>	<u>747,729</u>	<u>(315,000)</u>	<u>(1,062,729)</u>	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 214 - STREET IMPROVEMENTS GRANT FUND  
**Program:** 55035 - STREET IMPROVEMENTS GRANT FUNDS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	22,514	15,000	15,000	15,000	-	
34098	I/GVT - Federal - Other	-	144,000	-	785,000	785,000	HSIP
34261	I/GVT - Section 2103	740,799	1,025,393	-	986,000	986,000	Prop 42 FY 12/13
34421	I/GVT - County - Measure M2	25,488	-	-	-	-	
81050	Transfers In - Cap Proj Fund	238,294	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>1,027,094</u>	<u>1,184,393</u>	<u>15,000</u>	<u>1,786,000</u>	<u>1,771,000</u>	
<b>EXPENDITURES</b>							
<b>Administrative Charges/Transfers</b>							
91050	Transfers to Capital Projects	1,959,235	1,169,393	-	1,771,000	1,771,000	
	<b>SUBTOTAL</b>	<u>1,959,235</u>	<u>1,169,393</u>	<u>-</u>	<u>1,771,000</u>	<u>1,771,000</u>	
	<b>TOTAL EXPENDITURES</b>	<u>1,959,235</u>	<u>1,169,393</u>	<u>-</u>	<u>1,771,000</u>	<u>1,771,000</u>	
	<b>BALANCE</b>	<u>(932,141)</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 216 - TRAFFIC IMPACT FUND  
**Program:** 55030 - TRAFFIC IMPACT FEE ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	7,352	5,000	5,000	5,000	-	
35019	Charges - Traffic Mitigation	42,254	50,000	50,000	50,000	-	traffic impact fees to be generated from new developments
81007	Transfers In - Cap Proj Fund	106,819	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>156,425</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Administrative Charges/Transfers</u></b>							
60400	Overhead Charges/Credits	750	2,750	2,750	3,000	250	
60800	Other Funds Admin Offset/CR	15,000	50,000	50,000	50,000	-	Engineering staffing charge
91050	Transfers to Capital Projects	129,300	-	-	-	-	
	<b>SUBTOTAL</b>	<u>145,050</u>	<u>52,750</u>	<u>52,750</u>	<u>53,000</u>	<u>250</u>	
	<b>TOTAL EXPENDITURES</b>	<u>145,050</u>	<u>52,750</u>	<u>52,750</u>	<u>53,000</u>	<u>250</u>	
	<b>BALANCE</b>	<u>11,375</u>	<u>2,250</u>	<u>2,250</u>	<u>2,000</u>	<u>(250)</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 220 - MUNICIPAL LIGHTING FUND  
Program: 59500 - MUNICIPAL LIGHTING

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
30000	Prop Taxes - Current - Secured	665,069	685,440	699,149	700,000	851	2% increase
30002	Prop Taxes - Current- Unsecure	24,847	25,000	25,000	25,000	-	
30010	Prop Taxes - RDA Close Out	346,381	-	-	-	-	
30020	Prop Taxes - Supplemental-Curr	9,506	7,000	7,000	7,000	-	
30030	Prop Taxes - Residual	26,840	-	-	-	-	
30040	Prop Taxes - Other - Misc	632,023	-	-	-	-	
30042	Prop Taxes-Other-Public Utlty	19,777	19,000	19,000	19,000	-	
30043	Prop Taxes-Other-H/Owners Subv	5,633	6,000	6,000	6,000	-	
30049	Prop Taxes-Pass Thru Agrmnts	117,025	65,000	65,000	65,000	-	1% increase
33000	Interest Income - Pooled	31,060	22,000	22,000	22,000	-	
	<b>TOTAL REVENUE</b>	<b>1,878,161</b>	<b>829,440</b>	<b>843,149</b>	<b>844,000</b>	<b>851</b>	
<b>EXPENDITURES</b>							
<b>Operations &amp; Maintenance</b>							
43072	Utilities - Electricity	719,539	715,000	715,000	715,000	-	to power street lights city wide
43090	Contractual - Other	4,956	20,000	20,000	20,000	-	repairs and installation of city owned street lights
44080	Repairs & Maintenance-Equip	-	-	-	-	-	equipments needed for repair
60904	Contingency	-	49,766	50,589	-	(50,589)	1% budget contingency & 5% emergency reserve
	<b>SUBTOTAL</b>	<b>724,495</b>	<b>784,766</b>	<b>785,589</b>	<b>735,000</b>	<b>(50,589)</b>	
<b>Department Charges</b>							
44092	Liability Claims Charge	86,891	86,891	86,891	87,000	109	
	<b>SUBTOTAL</b>	<b>86,891</b>	<b>86,891</b>	<b>86,891</b>	<b>87,000</b>	<b>109</b>	
<b>Administrative Charges/Transfers</b>							
60400	Overhead Charges/Credits	92,275	41,472	42,157	43,000	843	5% of program revenue to GF
60800	Other Funds Admin Offset/CR	47,675	31,400	31,400	31,000	(400)	Public Works Admin and Engineering staffing charge
91050	Transfers to Capital Projects	200,000	-	-	-	-	
	<b>SUBTOTAL</b>	<b>339,950</b>	<b>72,872</b>	<b>73,557</b>	<b>74,000</b>	<b>443</b>	
	<b>TOTAL EXPENDITURES</b>	<b>1,151,336</b>	<b>944,529</b>	<b>946,037</b>	<b>896,000</b>	<b>(50,037)</b>	
	<b>BALANCE</b>	<b>726,825</b>	<b>(115,089)</b>	<b>(102,889)</b>	<b>(52,000)</b>	<b>50,889</b>	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 270 - DRAINAGE DISTRICT FUND  
**Program:** 59000 - DRAINAGE DISTRICT

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	1,724	1,500	1,500	2,000	500	
35084	Charges-Drainage Fee Dist #4	1,171	1,000	1,000	1,000	-	
35087	Charges-Drainage Fee Dist #7	3,823	1,500	1,500	2,000	500	
35089	Charges-Drainage Fee Dist #9	769	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>7,486</u>	<u>4,000</u>	<u>4,000</u>	<u>5,000</u>	<u>1,000</u>	
<b>EXPENDITURES</b>							
<b><u>Administrative Charges/Transfers</u></b>							
60400	Overhead Charges/Credits	374	200	200	1,000	800	5% of program revenue to GF
	<b>SUBTOTAL</b>	<u>374</u>	<u>200</u>	<u>200</u>	<u>1,000</u>	<u>800</u>	
	<b>TOTAL EXPENDITURES</b>	<u>374</u>	<u>200</u>	<u>200</u>	<u>1,000</u>	<u>800</u>	
	<b>BALANCE</b>	<u>7,112</u>	<u>3,800</u>	<u>3,800</u>	<u>4,000</u>	<u>200</u>	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 800 - RESTRICTED/CONTINGENCY FOR PROJECTS  
**Program:** 80060 - UTILITY- RESTRICTED/CONTINGENCY

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	17,832	5,000	5,000	5,000	-	
35060	Metered Water Sales	705,056	750,000	750,000	750,000	-	Tier 2
81000	Transfers In	2,060,828	-	-	-	-	
	<b>TOTAL REVENUE</b>	<u>2,783,716</u>	<u>755,000</u>	<u>755,000</u>	<u>755,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Administrative Charges/Transfers</u></b>							
91050	Transfers Out - CIP	75,000	84,000	-	75,000	75,000	Conservation CIP
	<b>SUBTOTAL</b>	<u>75,000</u>	<u>84,000</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>	
	<b>TOTAL EXPENDITURES</b>	<u>75,000</u>	<u>84,000</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>	
	<b>BALANCE</b>	<u>2,708,716</u>	<u>671,000</u>	<u>755,000</u>	<u>680,000</u>	<u>(75,000)</u>	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 800 - RESTRICTED/CONTINGENCY FOR PROJECTS  
**Program:** 80070 - I/S-EQUIPMENT REPLACEMENT-RESTRICTED/CONTINGENCY

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	8,645	8,000	8,000	8,000	-	
	<b>TOTAL REVENUE</b>	<u>8,645</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Administrative Charges/Transfers</u></b>							
91000	Transfers Out	-	-	-	-	-	
	<b>SUBTOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>BALANCE</b>	<u>8,645</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 800 - RESTRICTED/CONTINGENCY FOR PROJECTS  
**Program:** 80071 - I/S-GOVERNMENT BUILDINGS-RESTRICTED/CONTINGENCY

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	4,440	4,000	4,000	4,000	-	
	<b>TOTAL REVENUE</b>	<u>4,440</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	
<b>EXPENDITURES</b>							
<b><u>Administrative Charges/Transfers</u></b>							
91050	Transfers Out - Capital Projects	-	-	-	-	-	
	<b>SUBTOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>BALANCE</b>	<u>4,440</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 600 - WATER UTILITY FUND  
Program: 55500 - UTILITY ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	86,472	70,000	70,000	70,000	-	
39069	Reimbursements - Other	-	140,000	-	-	-	
81052	Transfers In - Cap Proj Fund-RDA	713,347	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>799,820</b>	<b>210,000</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	366,312	373,146	376,505	367,000	(9,505)	
40001	Overtime - Salaried	9,814	28,451	28,451	29,000	549	
40002	Special & Holiday Pay	9,066	-	-	-	-	
40007	Payoffs - Vacation	12,697	-	-	-	-	
40008	Payoffs- Compensatory Time off	2,596	-	-	-	-	
40020	Part Time Wages	2,973	-	-	-	-	
40040	PERS Retirement	66,975	80,709	84,459	82,000	(2,459)	
40060	Medicare Tax	6,036	5,906	5,955	6,000	45	
40062	Insurance/Rebate	93,957	86,456	86,456	88,000	1,544	
40065	Worker's Compensation	24,007	24,151	24,410	25,000	590	
40066	Leave Payoff Offset	(8,908)	3,731	3,765	4,000	235	
40080	Mid-Yr/Year-End Adjustments	1,816	-	-	-	-	
40092	General Benefits Offset	1,324	-	-	-	-	
	<b>SUBTOTAL</b>	<b>588,666</b>	<b>602,550</b>	<b>610,001</b>	<b>601,000</b>	<b>(9,001)</b>	
<b>Operations &amp; Maintenance</b>							
43074	Utilities - Telephone	6,628	9,400	9,500	10,000	500	
43090	Contractual - Other	35	141,800	1,800	2,000	200	
44000	Supplies	256	800	800	1,000	200	
44030	Training & Meeting	2,344	9,430	9,430	20,000	10,570	Additional funds for State Lobbyist \$10,000
44040	Uniforms	1,617	11,014	11,234	12,000	766	funds moved from 56500 and 57000 plus 2% increase each year.
44042	Safety Equipment	120	3,200	3,200	4,000	800	funds moved from 56500 and 57000
44060	Publications & Subscriptions	270	500	500	1,000	500	
44062	Membership Dues	3,283	7,000	7,000	7,000	-	funds moved from 56500 and 57000
	<b>SUBTOTAL</b>	<b>14,552</b>	<b>183,144</b>	<b>43,464</b>	<b>57,000</b>	<b>13,536</b>	
<b>Department Charges</b>							
44052	Vehicle Use Charge	20,802	21,980	21,980	19,000	(2,980)	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 600 - WATER UTILITY FUND  
**Program:** 55500 - UTILITY ADMINISTRATION

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44054	Vehicle Replacement Charge	12,362	12,839	12,839	15,000	2,161	
44085	Government Buildings Charge	30,281	25,606	25,656	26,000	344	
44092	Liability Claims Charge	6,631	6,631	6,631	7,000	369	
	<b>SUBTOTAL</b>	<u>70,076</u>	<u>67,056</u>	<u>67,106</u>	<u>67,000</u>	<u>(106)</u>	
<b><u>Capital Outlay</u></b>							
47024	Computer Equipment - Software	-	3,000	3,000	3,000	-	
	<b>SUBTOTAL</b>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	
<b><u>Administrative Charges/Transfers</u></b>							
91050	Transfers to Capital Projects	2,003,000	2,388,000	-	2,388,000	2,388,000	see CIP request
	<b>SUBTOTAL</b>	<u>2,003,000</u>	<u>2,388,000</u>	<u>-</u>	<u>2,388,000</u>	<u>2,388,000</u>	
	<b>TOTAL EXPENDITURES</b>	<u>2,676,294</u>	<u>3,243,750</u>	<u>723,571</u>	<u>3,116,000</u>	<u>2,392,429</u>	
	<b>BALANCE</b>	<u>(1,876,475)</u>	<u>(3,033,750)</u>	<u>(653,571)</u>	<u>(3,046,000)</u>	<u>(2,392,429)</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 600 - WATER UTILITY FUND  
Program: 56500 - UTILITY PRODUCTION & SUPPLY

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
39069	Reimbursements - Other	33,766	20,000	20,000	22,000	2,000	Hydrant meters
<b>TOTAL REVENUE</b>		<b>33,766</b>	<b>20,000</b>	<b>20,000</b>	<b>22,000</b>	<b>2,000</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	228,756	244,921	247,587	238,000	(9,587)	
40001	Overtime - Salaried	9,120	13,530	13,530	14,000	470	
40002	Special & Holiday Pay	5,102	-	-	-	-	
40007	Payoffs - Vacation	6,225	-	-	-	-	
40008	Payoffs - Compensatory Time	2,054	-	-	-	-	
40040	PERS Retirement	45,234	56,391	59,000	57,000	(2,000)	
40060	Medicare Tax	3,864	3,959	3,998	4,000	2	
40062	Insurance/Rebate	58,640	61,093	61,105	57,000	(4,105)	
40065	Worker's Compensation	20,525	21,053	21,259	22,000	741	
40066	Leave Payoff Offset	(3,827)	2,449	2,476	3,000	524	
40080	Mid-Yr/Year-End Adjustments	6,989	-	-	-	-	
40092	General Benefits Offset	4,371	-	-	-	-	
<b>SUBTOTAL</b>		<b>387,053</b>	<b>403,396</b>	<b>408,955</b>	<b>395,000</b>	<b>(13,955)</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	1,852	6,700	6,700	7,000	300	
43070	Utilities - Gas	-	500	500	1,000	500	
43072	Utilities - Electricity	410,143	555,008	560,763	574,000	13,237	Increase due to BPP setting of 72% for a total of 8896 AF @ \$64.50 elect/AF
43074	Utilities - Telephone	2,801	1,800	1,800	3,000	1,200	Increase due to actual useage of data
43075	Utilities - Water	1,904	3,000	3,000	3,000	-	
43076	Purchased Water	3,849,862	3,529,654	3,697,042	3,532,000	(165,042)	Taken from 14/15 Water Rate Model. BPP raised to 72% lowering the amount of purchased water.
43090	Contractual - Other	22,178	42,840	42,840	43,000	160	
44000	Supplies	10,584	19,600	19,600	20,000	400	
44002	Printing	4,543	9,956	9,954	10,000	46	2% Increase per year
44010	Postage	4,373	8,652	8,825	9,000	175	2% Increase per year
44020	Special Department Expense	16,698	42,366	42,366	43,000	634	
44030	Training & Meeting	4,315	-	-	-	-	moved to 55500
44040	Uniforms	941	-	-	-	-	moved to 55500
44042	Safety Equipment	224	-	-	-	-	moved to 55500

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 600 - WATER UTILITY FUND  
Program: 56500 - UTILITY PRODUCTION & SUPPLY

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44062	Membership Dues	1,172	-	-	-	-	moved to 55500
44080	Repairs & Maintenance-Equip	29,651	36,500	36,500	37,000	500	
47502	Pump & Basin Assessment	2,174,044	2,428,223	2,556,009	2,645,000	88,991	14/15 increase of the BPP to 72% and RA of \$294.50 Taken from Water Rate Model.
47090	Depreciation	1,113,135	-	-	-	-	
48502	Taxes - Property	2,987	7,000	7,000	7,000	-	based on prior years
	<b>SUBTOTAL</b>	<u>7,651,408</u>	<u>6,691,799</u>	<u>6,992,899</u>	<u>6,934,000</u>	<u>(58,899)</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	31,194	32,282	32,282	39,000	6,718	
44054	Vehicle Replacement Charge	28,010	28,010	28,010	29,000	990	
44092	Liability Claims Charge	4,363	4,363	4,363	5,000	637	
	<b>SUBTOTAL</b>	<u>63,567</u>	<u>64,655</u>	<u>64,655</u>	<u>73,000</u>	<u>8,345</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60300	Utility Admin Offset/Credits	642,583	720,617	726,013	745,000	18,987	GF staffing charge/credit
60300	Utility Admin Offset/Credits	106,300	125,296	125,296	125,000	(296)	NPDES Charges and Trench crew
	<b>SUBTOTAL</b>	<u>748,883</u>	<u>845,913</u>	<u>851,309</u>	<u>870,000</u>	<u>18,691</u>	
	<b>TOTAL EXPENDITURES</b>	<u>8,850,911</u>	<u>8,005,763</u>	<u>8,317,818</u>	<u>8,272,000</u>	<u>(45,818)</u>	
	<b>BALANCE</b>	<u>(8,817,145)</u>	<u>(7,985,763)</u>	<u>(8,297,818)</u>	<u>(8,250,000)</u>	<u>47,818</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 600 - WATER UTILITY FUND  
Program: 57000 - UTILITY SYSTEM MAINTENANCE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35020	Charges - Staff Service Fees	4,487	2,000	2,000	2,000	-	water flow test
35064	Meter & Service Installation	21,340	15,000	15,000	26,000	11,000	hydrant meters
39069	Reimbursements - Other	16,081	-	-	-	-	
39090	Other Revenue - Misc Receipts	408	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>42,317</b>	<b>17,000</b>	<b>17,000</b>	<b>28,000</b>	<b>11,000</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	774,082	820,492	825,203	813,000	(12,203)	
40001	Overtime - Salaried	38,180	41,660	41,660	42,000	340	
40002	Special & Holiday Pay	18,077	-	-	-	-	
40003	Injured on Duty Pay	13,891	-	-	-	-	
40007	Payoffs - Vacation	18,050	-	-	-	-	
40008	Payoffs - Compensatory Time	1,207	-	-	-	-	
40040	PERS Retirement	154,414	188,910	196,646	192,000	(4,646)	
40060	Medicare Tax	13,674	13,821	13,890	14,000	110	
40062	Insurance/Rebate	231,916	226,942	226,964	228,000	1,036	
40065	Worker's Compensation	69,297	73,491	73,854	72,000	(1,854)	
40066	Leave Payoff Offset	(29,012)	8,205	8,252	9,000	748	
40080	Mid-Yr/Year-End Adjustments	64,090	-	-	-	-	
40092	General Benefits Offset	21,096	-	-	-	-	
	<b>SUBTOTAL</b>	<b>1,388,960</b>	<b>1,373,521</b>	<b>1,386,469</b>	<b>1,370,000</b>	<b>(16,469)</b>	
<b>Operations &amp; Maintenance</b>							
43090	Contractual - Other	42,469	60,254	62,062	63,000	938	3% anticipated increase each year in trash/dump fees
44000	Supplies	(17,421)	38,211	38,211	39,000	789	
44020	Special Department Expense	2,935	7,735	7,735	8,000	265	
44030	Training & Meeting	2,566	-	-	-	-	moved to 55500
44040	Uniforms	3,453	-	-	-	-	moved to 55500
44042	Safety Equipment	1,761	-	-	-	-	moved to 55500
44050	Equipment Rental	-	1,144	1,144	2,000	856	
44062	Membership Dues	846	-	-	-	-	moved to 55500
44080	Repairs & Maintenance-Equip	154	3,327	3,427	4,000	573	3% increase per year
	<b>SUBTOTAL</b>	<b>36,763</b>	<b>110,671</b>	<b>112,579</b>	<b>116,000</b>	<b>3,421</b>	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 600 - WATER UTILITY FUND  
**Program:** 57000 - UTILITY SYSTEM MAINTENANCE

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	100,686	96,432	96,432	108,000	11,568	
44054	Vehicle Replacement Charge	131,477	131,477	131,477	143,000	11,523	
44056	Information Systems Charge	48,395	48,395	48,395	49,000	605	
44092	Liability Claims Charge	34,273	34,273	34,273	35,000	727	
	<b>SUBTOTAL</b>	<u>314,831</u>	<u>310,577</u>	<u>310,577</u>	<u>335,000</u>	<u>24,423</u>	
	<b>TOTAL EXPENDITURES</b>	<u>1,740,554</u>	<u>1,794,769</u>	<u>1,809,625</u>	<u>1,821,000</u>	<u>11,375</u>	
	<b>BALANCE</b>	<u>(1,698,237)</u>	<u>(1,777,769)</u>	<u>(1,792,625)</u>	<u>(1,793,000)</u>	<u>(375)</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 700 - EQUIPMENT REPLACEMENT FUND  
Program: 58000 - MOTOR POOL

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	32,336	30,000	30,000	30,000	-	
35020	Charges - Staff Service Fees	947	60,000	60,000	60,000	-	Revenue from repairs to OCFA, Abrazar, and Boys & Girls Club vehicles
35093	Charges - Department Use Fees	953,990	942,186	942,186	968,000	25,814	
35094	Charges - Department Replaceme	818,033	743,087	743,087	899,000	155,913	
35099	Charges - Other - Misc	21,717	7,000	7,000	7,000	-	
39069	Reimbursements - Other	246,132	120,000	120,000	120,000	-	Reimbursement from Midway City Sanitation for fuel purchased
81050	Transfers In - Cap Proj Fund	142,921	-	-	-	-	
84000	Property Sales	11,788	15,000	15,000	15,000	-	Auction proceeds from sales of replaced vehicles
	<b>TOTAL REVENUE</b>	<b>2,227,865</b>	<b>1,917,273</b>	<b>1,917,273</b>	<b>2,099,000</b>	<b>181,727</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	194,902	217,731	217,155	221,000	3,845	
40001	Overtime - Salaried	22	3,780	3,780	4,000	220	Emergency callouts, Allow one staff member to work overtime to assist with workload
40002	Special & Holiday Pay	3,927	-	-	-	-	
40007	Payoffs - Vacation	14,214	-	-	-	-	
40008	Payoffs-Comp Time Off	1,395	-	-	-	-	
40020	Part time Wages	24,975	-	-	25,000	25,000	
40040	PERS Retirement	35,456	46,953	49,285	50,000	715	
40045	PARS Retirement	357	-	-	1,000	1,000	
40060	Medicare Tax	3,513	3,212	3,247	4,000	753	
40062	Insurance/Rebate	70,644	78,739	78,751	67,000	(11,751)	
40065	Worker's Compensation	18,667	17,079	17,265	20,000	2,735	
40066	Leave Payoff Offset	(11,899)	2,177	2,202	3,000	798	
40080	Mid-Yr/Year-End Adjustments	(5,308)	-	-	-	-	
40092	General Benefits Offset	14,425	-	-	-	-	
	<b>SUBTOTAL</b>	<b>365,289</b>	<b>369,671</b>	<b>371,685</b>	<b>395,000</b>	<b>23,315</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal fees	(395)	-	-	-	-	
43070	Utilities - Gas	204	250	250	1,000	750	Gas for shop heaters

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 700 - EQUIPMENT REPLACEMENT FUND  
**Program:** 58000 - MOTOR POOL

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
43074	Utilities - Telephone	1,598	2,000	2,000	2,000	-	Modem line for fuel management system and cell phones
43090	Contractual - Other	73,934	86,300	86,300	87,000	700	Anti-freeze (recycled), Code 3 repairs, Towing, Westminster Car Wash, City Detail on site car wash, Motorcycle repairs, Annual OSHA inspections for booms and cranes trucks, Transmission repairs, Glass repair and replacement, Clarifier, waste oil & filter disposal, and Accident repairs, warranty deductibles & misc.
43092	Communications Contract	79,010	73,708	73,708	74,000	292	Annual repair and maintenance contract for public works radios (base stations, desktop, mobiles, and portables) and backbone costs
44000	Supplies	688,616	700,000	700,000	700,000	-	Gasoline, diesel, lube oil, tires batteries, filters & other parts; \$50K increase for Parts is offset by increase to revenues
44002	Printing	-	280	280	1,000	720	Work orders, pre-trip inspection forms, trouble reports, and evaluation cards
44010	Postage	635	1,000	1,000	1,000	-	
44020	Special Department Expense	829	-	-	-	-	
44030	Training & Meeting	-	1,200	1,200	2,000	800	Calif State Fleet Managers conference, Management Seminars, Mechanic Training, and misc (meals & parking)
44040	Uniforms	1,261	2,000	2,000	2,000	-	Uniforms, safety boots, and rags
44042	Safety Equipment	936	1,500	1,500	2,000	500	Disaster Supplies and safety awards
44060	Publications & Subscriptions	1,608	3,000	3,000	3,000	-	Kelley Blue Book and Mitchell on Demand DVD updates
44062	Membership Dues	-	515	515	1,000	485	NAFA, MSA, MEMA
44080	Repairs & Maintenance-Equip	3,600	8,000	8,000	8,000	-	Arsenault & Associates - software support for fleet maintenance, Track Engineering - maintenance agreement for fuel system, SCAQMD - permit for spray boot, tanks, generators, and Repairs to fuel island
45002	Claims and Damages	-	10,000	10,000	10,000	-	Damages to City vehicles moved from Liability 14335
60904	Contingency	-	115,036	115,036	-	(115,036)	1% budget contingency, 5% emergency reserve
<b>SUBTOTAL</b>		<u>851,836</u>	<u>1,004,789</u>	<u>1,004,789</u>	<u>894,000</u>	<u>(110,789)</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 700 - EQUIPMENT REPLACEMENT FUND  
Program: 58000 - MOTOR POOL

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	13,518	10,456	10,456	13,000	2,544	
44054	Vehicle Replacement Charge	8,176	8,176	8,176	8,000	(176)	
44056	Information Systems Charge	18,192	18,192	18,192	19,000	808	
44085	Government Buildings Charge	30,281	25,606	25,656	26,000	344	
44092	Liability Claims Charge	63,720	63,720	63,720	64,000	280	
	<b>SUBTOTAL</b>	<u>133,887</u>	<u>126,150</u>	<u>126,200</u>	<u>130,000</u>	<u>3,800</u>	
<b><u>Capital Outlay</u></b>							
47040	Machinery & Equipment	142,922	-	-	-	-	
	<b>SUBTOTAL</b>	<u>142,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60400	Overhead Charges/Credits	103,653	95,864	95,864	105,000	9,136	5% of revenue to GF
91050	Transfers to Capital Projects	543,022	525,000	525,000	525,000	-	Annual equipment replacement
	<b>SUBTOTAL</b>	<u>646,675</u>	<u>620,864</u>	<u>620,864</u>	<u>630,000</u>	<u>9,136</u>	
	<b>TOTAL EXPENDITURES</b>	<u>2,140,610</u>	<u>2,121,474</u>	<u>2,123,538</u>	<u>2,049,000</u>	<u>(74,538)</u>	
	<b>BALANCE</b>	<u>87,255</u>	<u>(204,201)</u>	<u>(206,265)</u>	<u>50,000</u>	<u>256,265</u>	

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 770 - GOVERNMENT BUILDINGS FUND  
Program: 75500 - GOVERNMENT BUILDINGS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	29,966	20,000	20,000	20,000	-	
35092	Charges - Other - To Departments	2,309,107	1,984,674	1,912,376	1,920,000	7,624	
39069	Reimbursements - Other	4,780	-	-	-	-	
81050	Transfers in Cap Proj	627	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>2,344,480</b>	<b>2,004,674</b>	<b>1,932,376</b>	<b>1,940,000</b>	<b>7,624</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	115,247	115,845	120,005	168,000	47,995	
40001	Overtime - Salaried	638	5,000	5,000	5,000	-	Emergency calls nights & weekends, Special events, late & early meetings
40002	Special & Holiday Pay	2,389	-	-	-	-	
40007	Payoffs - Vacation	3,372	-	-	-	-	
40008	Payoffs - Compensatory Time	270	-	-	-	-	
40020	Part Time Wages	5,084	42,848	42,848	43,000	152	
40040	PERS Retirement	22,852	26,672	28,597	39,000	10,403	
40045	PARS Retirement Part Time	76	643	643	1,000	357	
40060	Medicare Tax	2,094	2,594	2,654	4,000	1,346	
40062	Insurance/Rebate	71,712	68,839	68,853	80,000	11,147	
40065	Worker's Compensation	10,942	13,792	14,112	19,000	4,888	
40066	Leave Payoff Offset	(2,208)	1,158	1,200	2,000	800	
40080	Mid-Yr/Year-End Adjustments	(24,704)	-	-	-	-	
40092	General Benefits Offset	3,357	-	-	-	-	
	<b>SUBTOTAL</b>	<b>211,122</b>	<b>277,391</b>	<b>283,912</b>	<b>361,000</b>	<b>77,088</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal fees	-	312	312	1,000	688	
43070	Utilities - Gas	25,694	24,500	24,500	25,000	500	Reduce by \$20,000 to reflect projected usage
43072	Utilities - Electricity	433,700	444,500	444,500	445,000	500	Reduce by \$100,000 to reflect projected usage
43074	Utilities - Telephone	18,038	9,600	9,600	10,000	400	\$2,000 to reflect projected usage
43075	Utilities - Water	39,439	50,500	50,500	51,000	500	Increase in water usage for new PD building and Chamber of Commerce. \$10,000 increase for 13/14 based on tracking of new usage.

**Budget Detail Worksheet**

Dept: PUBLIC WORKS  
Fund: 770 - GOVERNMENT BUILDINGS FUND  
Program: 75500 - GOVERNMENT BUILDINGS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
43090	Contractual - Other	491,908	556,437	556,437	577,000	20,563	Electrician services, Consultants for plans & specs for CIP's, Trash bins, Asbestos surveys & monitoring, AQMD permits. Additional HVAC, fire equipment, elevator, window cleaning, service calls by Allison Mechanical, and janitorial services by Merchants. Moved \$20,000 to Supplies. An additional \$20,100 for a new maintenance service contract for the solar panels, and additional 4 buildings added to the existing energy management contract with Climatec.
43093	Rose Center Maintenance	41,537	45,392	45,392	46,000	608	For additional repairs and maintenance at Rose Center
44000	Supplies	30,517	76,161	76,161	77,000	839	Batteries, signs, photos, flags, fuses, keys, microphone, paint supplies, tools, plumbing supplies occupancy sensors. Moving \$20,000 from Contractual Account to cover Merchants supplies.
44020	Special Department Expense	1,973	13,600	13,600	14,000	400	Added 8,600 PD cable costs 13/14
44030	Training & Meeting	-	1,500	1,500	2,000	500	Training classes and seminars
44040	Uniforms	1,343	2,800	2,800	3,000	200	Pants, shirts, & boots for personnel
44042	Safety Equipment	1,444	1,600	1,600	2,000	400	Safety glasses, gloves, dust masks, first aid supplies, eye wash supplies, lockout/tagout supplies
44050	Equipment Rental	-	864	864	1,000	136	Pager rental
44080	Repairs & Maintenance-Equip	10,942	49,500	49,500	50,000	500	Fire extinguisher service, HVAC service & repair, generator service, boilers service, HVAC control service, wheelchair lift service, toilet paper, paper towels and trash can liners.
44082	Repairs & Maintenance-Bldg	11,323	43,750	43,750	44,000	250	Gate repairs, plant maintenance, fumigation maintenance, light repairs & bulbs, locks, windows & motors repair, janitorial supplies.
48502	Taxes - Property	46,924	50,000	50,000	50,000	-	Civic Center
	<b>SUBTOTAL</b>	<b>1,154,781</b>	<b>1,371,016</b>	<b>1,371,016</b>	<b>1,398,000</b>	<b>26,984</b>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	12,400	8,318	8,318	9,000	682	
44054	Vehicle Replacement Charge	14,917	14,917	14,917	15,000	83	
44056	Information Systems Charge	18,722	18,722	18,722	19,000	278	
44092	Liability Claims Charge	17,366	17,366	17,366	18,000	634	
	<b>SUBTOTAL</b>	<b>63,405</b>	<b>59,323</b>	<b>59,323</b>	<b>61,000</b>	<b>1,677</b>	

**Budget Detail Worksheet**

**Dept:** PUBLIC WORKS  
**Fund:** 770 - GOVERNMENT BUILDINGS FUND  
**Program:** 75500 - GOVERNMENT BUILDINGS

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b><u>Debt Service</u></b>							
49202	Principal	127,763	131,674	136,889	137,000	111	\$7,825,000 2008 Westminster Certificates of Participation (Civic Center Refunding Program)
49000	Interest Expense	49,986	46,472	42,357	43,000	643	
49102	Cost of Issuance	-	6,252	6,252	-	(6,252)	
	<b>SUBTOTAL</b>	<u>177,748</u>	<u>184,398</u>	<u>185,498</u>	<u>180,000</u>	<u>(5,498)</u>	
<b><u>Administrative Charges/Transfers</u></b>							
60400	Overhead Charges/Credits	117,193	100,234	96,619	97,000	381	5% of revenue to GF
91050	Transfers to Capital Projects	25,000	60,000	-	48,000	48,000	
	<b>SUBTOTAL</b>	<u>142,193</u>	<u>160,234</u>	<u>96,619</u>	<u>145,000</u>	<u>48,381</u>	
	<b>TOTAL EXPENDITURES</b>	<u>1,749,248</u>	<u>2,052,362</u>	<u>1,996,368</u>	<u>2,145,000</u>	<u>148,632</u>	
	<b>BALANCE</b>	<u>595,232</u>	<u>(47,688)</u>	<u>(63,992)</u>	<u>(205,000)</u>	<u>(141,008)</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY DEVELOPMENT  
Fund: 100 - GENERAL FUND  
Program: 61050 - PLANNING

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
35000	Charges - Planning - Zoning	120,105	105,000	105,000	175,000	70,000	
35002	Charges-Planning-Subdivision	13,260	6,000	6,000	3,000	(3,000)	
35003	Charges - Developer Fees	13,610	11,000	11,000	20,000	9,000	
35004	Charges - Maps & Publications	30	200	200	1,000	800	
35008	Charges-Gen Plan Assessment	16,346	16,000	16,000	15,000	(1,000)	
35012	Charges - Plan Ck/Inspection	29,643	26,000	26,000	59,000	33,000	
81008	Transfers In - RDA	-	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>192,993</b>	<b>164,200</b>	<b>164,200</b>	<b>273,000</b>	<b>108,800</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	488,685	403,724	403,724	376,000	(27,724)	
40002	Special & Holiday Pay	12,445	-	-	-	-	
40006	Payoffs - Sick Leave	25,604	-	-	-	-	
40007	Payoffs - Vacation	60,160	-	-	-	-	
40008	Payoffs - Compensatory Time	787	-	-	-	-	
40020	Part Time Wages	-	78,000	78,000	78,000	-	
40040	PERS Retirement	73,975	80,842	84,096	78,000	(6,096)	
40045	PARS Retirement	-	1,170	1,170	2,000	830	
40060	Medicare Tax	8,812	7,199	7,199	7,000	(199)	
40062	Insurance/Rebate	91,708	90,769	90,769	100,000	9,231	
40065	Worker's Compensation	7,688	3,277	3,277	4,000	723	
40066	Leave Payoff Offset	(81,831)	4,037	4,037	4,000	(37)	
40080	Mid-Yr/Year-End Adjustments	(103,748)	-	-	-	-	
	<b>SUBTOTAL</b>	<b>584,286</b>	<b>669,018</b>	<b>672,272</b>	<b>649,000</b>	<b>(23,272)</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	18,401	20,000	20,000	20,000	-	The increase reflects the actual cost of legal services for Planning.
43090	Contractual - Other	39,017	6,500	6,500	7,000	500	for Planning Commission minutes
44000	Supplies	1,564	2,000	2,000	2,000	-	
44010	Postage	5,731	5,000	5,000	1,000	(4,000)	Applicants pay the direct cost for mailing as staff does not mail out notices for development applications
44030	Training & Meeting	1,117	1,400	1,400	2,000	600	Land use planning, law and CEQA classes. APA state and national conference. League of Cities Planning Academy ULI conferences.
44050	Equipment Rental	2,655	3,000	3,000	3,000	-	Internal cost/copier
44060	Publications & Subscriptions	37	250	250	1,000	750	Planning publications
44062	Membership Dues	1,330	1,482	1,482	2,000	518	To maintain APA, AICP and ULI memberships
44070	Advertising	78	1,400	1,400	14,000	12,600	General Plan and Zoning Amendment Public Hearings

**Budget Detail Worksheet**

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 100 - GENERAL FUND  
**Program:** 61050 - PLANNING

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44080	Repairs & Maintenance-Equip	1,611	2,000	2,000	2,000	-	cost of leasing and paper use for printing and copying
<b>SUBTOTAL</b>		<u>71,542</u>	<u>43,032</u>	<u>43,032</u>	<u>54,000</u>	<u>10,968</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	1,100	798	798	1,000	202	
44054	Vehicle Replacement Charge	1,491	1,176	1,176	2,000	824	
44056	Information Systems Charge	78,867	78,867	78,867	79,000	133	
44085	Government Buildings Charge	29,565	17,079	17,123	18,000	877	Share of City's facility maintenance costs
44092	Liability Claims Charge	6,275	6,275	6,275	7,000	725	
<b>SUBTOTAL</b>		<u>117,298</u>	<u>104,195</u>	<u>104,239</u>	<u>107,000</u>	<u>2,761</u>	
<b><u>Administrative Charges/Transfers</u></b>							
91050	Transfers to Capital Projects	65,000	1,250,000	-	-	-	
<b>SUBTOTAL</b>		<u>65,000</u>	<u>1,250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL EXPENDITURES</b>		<u>838,126</u>	<u>2,066,245</u>	<u>819,543</u>	<u>810,000</u>	<u>(9,543)</u>	
<b>BALANCE</b>		<u>(645,133)</u>	<u>(1,902,045)</u>	<u>(655,343)</u>	<u>(537,000)</u>	<u>118,343</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY DEVELOPMENT  
Fund: 100 - GENERAL FUND  
Program: 62050 - BUILDING

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
31040	Licenses - Special Inspector	1,565	2,000	2,000	3,000	1,000	
31500	Permits-Construction-Building	320,887	301,000	301,000	366,000	65,000	
31501	Permits-Construction-Plumbing	28,427	35,000	35,000	35,000	-	
31502	Permits-Construction-Electrical	34,986	35,000	35,000	35,000	-	
31503	Permits-Construction-Grn Bldg	145	2,000	2,000	2,000	-	
31504	Permits-Construction-Mech.	14,280	15,000	15,000	15,000	-	
31509	Permits-Construction-Other	35	-	-	-	-	
35004	Charges - Maps & Publications	27	100	100	1,000	900	
35020	Charges - Staff Service Fees	8,995	10,000	10,000	16,000	6,000	
35022	Charges - Business Lic Proc	107,549	115,000	115,000	131,000	16,000	
35023	Charges - Business Lic Rnwls	201,144	190,000	190,000	209,000	19,000	
35036	Charges - Fire Plan Check Fees	12,588	15,000	15,000	15,000	-	
35102	Charges - Plan Check Fees	281,844	290,000	290,000	322,000	32,000	
36026	Energy Partnership	6,074	-	-	-	-	
	<b>TOTAL REVENUE</b>	<b>1,018,547</b>	<b>1,010,100</b>	<b>1,010,100</b>	<b>1,150,000</b>	<b>139,900</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	475,745	502,848	502,848	503,000	152	
40001	Overtime	54	3,000	3,000	3,000	-	
40002	Special & Holiday Pay	11,871	-	-	-	-	
40003	Injured on Duty	2,085	-	-	-	-	
40006	Payoffs - Sick Leave	8,543	-	-	-	-	
40007	Payoffs - Vacation	42,768	-	-	-	-	
40020	Part Time Wages	13,499	-	-	20,000	20,000	
40040	PERS Retirement	83,809	109,104	113,157	113,000	(157)	
40045	PARS Retirement	29	-	-	1,000	1,000	
40060	Medicare Tax	7,346	7,711	7,711	8,000	289	
40062	Insurance/Rebate	100,569	95,887	95,887	94,000	(1,887)	
40065	Worker's Compensation	9,598	7,478	7,478	10,000	2,522	
40066	Leave Payoff Offset	(46,653)	5,028	5,028	6,000	972	
40080	Mid-Yr/Year-End Adjustments	(37,919)	-	-	-	-	
40092	General Benefits Offset	2,241	-	-	-	-	
	<b>SUBTOTAL</b>	<b>673,587</b>	<b>731,056</b>	<b>735,109</b>	<b>758,000</b>	<b>22,891</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	125	200	200	1,000	800	Attorney fees
43074	Utilities - Telephone	1,572	2,500	2,500	3,000	500	Cell phone for communication with and from inspectors
43090	Contractual - Other	71,030	83,000	83,000	83,000	-	Plan check and inspection services
44000	Supplies	1,204	1,500	1,500	2,000	500	Desk equipment, stationary, calendars

**Budget Detail Worksheet**

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 100 - GENERAL FUND  
**Program:** 62050 - BUILDING

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
44002	Printing	202	300	300	1,000	700	Permit Forms, correction notices, cards
44010	Postage	-	100	100	6,000	5,900	UPS, Federal Express, mailers
44020	Special Department Expense	32	250	250	1,000	750	
44030	Training & Meeting	2,760	3,000	3,000	3,000	-	AB 717 state mandated training, continued education and certifications
44031	ADA Compliance Training	-	2,112	-	-	-	
44034	Mileage	439	600	600	1,000	400	
44040	Uniforms	717	600	600	1,000	400	
44042	Safety Equipment	178	200	200	1,000	800	
44050	Equipment Rental	1,939	3,500	3,500	4,000	500	
44060	Publications & Subscriptions	1,677	2,400	2,400	3,000	600	New editions of Codes and standards
44062	Membership Dues	1,953	2,000	2,000	2,000	-	ICC, OCICC, CALBO, IAPMO, NFPA, AIA, IAEI, CMBTA
44080	Repairs & Maintenance-Equip	313	600	600	1,000	400	
<b>SUBTOTAL</b>		<b>84,141</b>	<b>102,862</b>	<b>100,750</b>	<b>113,000</b>	<b>12,250</b>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	14,579	14,370	14,370	13,000	(1,370)	
44054	Vehicle Replacement Charge	5,842	9,781	9,781	11,000	1,219	
44056	Information Systems Charge	66,316	66,316	66,316	67,000	684	
44085	Government Buildings Charge	29,350	17,079	17,123	18,000	877	Share of City's facility maintenance costs
44092	Liability Claims Charge	6,275	6,275	6,275	7,000	725	
<b>SUBTOTAL</b>		<b>122,362</b>	<b>113,821</b>	<b>113,865</b>	<b>116,000</b>	<b>2,135</b>	
<b>TOTAL EXPENDITURES</b>		<b>880,090</b>	<b>947,739</b>	<b>949,724</b>	<b>987,000</b>	<b>37,276</b>	
<b>BALANCE</b>		<b>138,456</b>	<b>62,361</b>	<b>60,376</b>	<b>163,000</b>	<b>102,624</b>	

**Budget Detail Worksheet**

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 240 - HOUSING & COMMUNITY DEVELOPMENT FUND  
**Program:** 16010 - CDBG

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
32521	Fines - Ordinance - Violations	250	-	-	-	-	Admin citations will accrue to this acct should code enf become CDBG funded
33020	Interest Income - Other	1	-	-	-	-	
33000	Interest Income-Pooled	(1,049)	-	-	-	-	
34000	I/GVT - Federal - CDBG	1,328,329	872,593	858,000	1,148,000	290,000	\$935,585 CDBG Entitlement plus \$1,068,844 carryover
36020	Program Income	35,600	-	-	-	-	
39090	Other Rev-Misc Receipts	250	-	-	-	-	
81050	Transfers In - Cap Proj Fund	239,306	2,224	-	-	-	
	<b>TOTAL REVENUE</b>	<b>1,602,686</b>	<b>874,817</b>	<b>858,000</b>	<b>1,148,000</b>	<b>290,000</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	102,758	84,843	87,759	124,000	36,241	10% of Housing Coor, plus CDBG code Enforcement with addition of FT Code Enforcement Officer.
40002	Special & Holiday Pay	2,858	-	-	-	-	
40020	Part Time Wages	3,658	25,480	25,480	32,000	6,520	Underestimated Wages in FY 13-14. Code Enf Step Increase.
40040	PERS Retirement	17,951	18,738	20,117	30,000	9,883	
40045	PARS Retirement	55	382	382	1,000	618	
40060	Medicare Tax	1,782	1,643	1,685	3,000	1,315	
40062	Insurance/Rebate	15,468	15,215	15,229	26,000	10,771	
40065	Worker's Compensation	1,559	2,141	2,230	7,000	4,770	
40066	Leave Payoff Offset	1,176	848	878	2,000	1,122	
40080	Mid-Yr/Year-End Adjustments	581	51,400	51,400	54,000	2,600	20% of Sgt and 5% of Lt. supervisors; Increase in Salary, New Segt/Lt Assigned
	<b>SUBTOTAL</b>	<b>147,847</b>	<b>200,690</b>	<b>205,160</b>	<b>279,000</b>	<b>73,840</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	-	21,000	21,000	21,000	-	Legal fees for Attorney Doc. Review \$1,000; code enforcement \$15,000
43030	Audit Fees	6,500	6,500	6,500	7,000	500	Audit fee share
43074	Utilities - Telephone	789	-	-	-	-	
43090	Contractual - Other	82,646	347,714	130,980	169,000	38,020	CDBG Admin 20% allowance; Consolidated Plan 2015-2020
44000	Supplies	1,203	1,000	1,000	1,000	-	
44010	Postage	47	500	500	1,000	500	
44020	Special Department Expense	8	500	500	1,000	500	
44070	Advertising	615	1,000	1,000	1,000	-	Publish Public Notices for Federal Funds

**Budget Detail Worksheet**

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 240 - HOUSING & COMMUNITY DEVELOPMENT FUND  
**Program:** 16010 - CDBG

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
46003	Public Service	123,929	119,339	113,700	126,000	12,300	Grants to non-profit organizations within the city
<b>SUBTOTAL</b>		<u>215,736</u>	<u>497,553</u>	<u>275,180</u>	<u>327,000</u>	<u>51,820</u>	
<b><u>Department Charges</u></b>							
44052	Vehicle Use Charge	-	5,000	5,000	5,000	-	Code Enforcement
44056	Information Systems Charge	9,062	9,062	9,062	10,000	938	
<b>SUBTOTAL</b>		<u>9,062</u>	<u>14,062</u>	<u>14,062</u>	<u>15,000</u>	<u>938</u>	
<b><u>Administrative Charges/Transfers</u></b>							
91000	Transfers Out	10,000	-	-	-	-	PD Building Space moved to Housing Authority
91050	Transfers to Capital Projects	681,730	628,918	-	535,000	535,000	City and Non Profit CDBG Public Facilities
<b>SUBTOTAL</b>		<u>691,730</u>	<u>628,918</u>	<u>-</u>	<u>535,000</u>	<u>535,000</u>	
<b>TOTAL EXPENDITURES</b>		<u>1,064,375</u>	<u>1,341,223</u>	<u>494,402</u>	<u>1,156,000</u>	<u>661,598</u>	
<b>BALANCE</b>		<u>538,311</u>	<u>(466,406)</u>	<u>363,598</u>	<u>(8,000)</u>	<u>(371,598)</u>	

**Budget Detail Worksheet**

Dept: COMMUNITY DEVELOPMENT  
Fund: 242 - HCD HOME FUND  
Program: 17403 - HOME HOUSING

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	6,001	-	-	-	-	
33020	Interest Income - Other	2	-	-	-	-	
34004	I/GVT - Federal - HOME	54,628	1,955,371	271,000	2,862,000	2,591,000	\$286,350 new \$ plus \$2,575,500 carryover
36020	Program Income	19,172	177,191	20,000	178,000	158,000	HOME SFR Loan Payoffs projected
	<b>TOTAL REVENUE</b>	<u>79,804</u>	<u>2,132,562</u>	<u>291,000</u>	<u>3,040,000</u>	<u>2,749,000</u>	
<b>EXPENDITURES</b>							
<b><u>Operations &amp; Maintenance</u></b>							
43000	Legal Fees	-	-	10,000	-	(10,000)	LINC CHDO Project Delivery
43090	Contractual - Other	11,945	42,005	27,000	29,000	2,000	10% of Entitlement Grant \$27K); Locust Street eligible project delivery costs (\$295K)
44020	Special Department Expense	150	-	-	-	-	
46002	Program Loans	48,999	-	-	150,000	150,000	Two Homebuyer Loans
46004	Program Grants	-	1,398,343	-	2,684,000	2,684,000	Mobile Home Grants (\$1 million); American Family Housing Locust Street Project (\$1 million construction)
	<b>SUBTOTAL</b>	<u>61,094</u>	<u>1,440,348</u>	<u>37,000</u>	<u>2,863,000</u>	<u>2,826,000</u>	
	<b>TOTAL EXPENDITURES</b>	<u>61,094</u>	<u>1,440,348</u>	<u>37,000</u>	<u>2,863,000</u>	<u>2,826,000</u>	
	<b>BALANCE</b>	<u>18,710</u>	<u>692,214</u>	<u>254,000</u>	<u>177,000</u>	<u>(77,000)</u>	

## Budget Detail Worksheet

**Dept:** COMMUNITY DEVELOPMENT  
**Fund:** 245 - HOUSING AUTHORITY  
**Program:** 19000 - HOUSING AUTHORITY

Account Number	Line Item	Actual 2012-13	Revised Budget 2013-14	Adopted Budget 2014-15	Proposed Revised Budget 2014-15	Changes	Description
<b>REVENUE</b>							
33000	Interest Income - Pooled	1,636	30,000	30,000	30,000	-	
33020	Interest Income - Other	24,483	-	-	-	-	
36020	Program Income	-	145,000	145,000	100,000	(45,000)	SFR Loan repayments, multi-family residual receipt payments
39060	Other Revenue - Misc Receipts	-	-	-	3,000	3,000	
81000	Transfers In	13,476	-	-	2,000,000	2,000,000	SERAF Repayment from RPTTF (Admin Allowance allowed is \$521,647)
<b>TOTAL REVENUE</b>		<b>39,595</b>	<b>175,000</b>	<b>175,000</b>	<b>2,133,000</b>	<b>1,958,000</b>	
<b>EXPENDITURES</b>							
<b>Salaries &amp; Benefits</b>							
40000	Permanent Salaries	90,460	79,605	79,605	96,000	16,395	75% of Housing Coordinator
40002	Special & Holiday Pay	1,928	-	-	-	-	
40007	Payoffs - Vacation	8	-	-	-	-	
40020	Part Time Wages	-	-	-	44,000	44,000	Part-time Administrative Analyst (35 hours per week)
40040	PERS Retirement	14,438	15,940	16,582	20,000	3,418	
40045	PARS Retirement	-	-	-	1,000	1,000	
40060	Medicare Tax	1,526	1,283	1,283	3,000	1,717	
40062	Insurance/Rebate	13,555	9,269	9,269	12,000	2,731	
40065	Worker's Compensation	657	584	584	1,000	416	
40066	Leave Payoff Offset	(9,464)	796	796	1,000	204	
40080	Mid-Yr/Year-End Adjustments	(604)	-	-	-	-	
<b>SUBTOTAL</b>		<b>112,504</b>	<b>107,477</b>	<b>108,119</b>	<b>178,000</b>	<b>69,881</b>	
<b>Operations &amp; Maintenance</b>							
43000	Legal Fees	8,323	20,000	20,000	20,000	-	Attorney services for subordinations, reconveyances
43074	Utilities - Telephone	210	300	300	1,000	700	
43090	Contractual - Other	47,745	40,000	40,000	40,000	-	Housing Authority technical assistance
44000	Supplies	-	500	500	1,000	500	
44010	Postage	81	300	300	1,000	700	
44020	Special Department Expense	38	1,000	1,000	1,000	-	
44050	Equipment Rental	4,801	-	-	-	-	
44080	Repairs - Maint & Equip	310	-	-	-	-	
46004	Program Grants	-	-	-	1,000,000	1,000,000	Mobile Home Grant Program
98005	Write-down/Advances	18,058	-	-	-	-	
<b>SUBTOTAL</b>		<b>79,565</b>	<b>62,100</b>	<b>62,100</b>	<b>1,064,000</b>	<b>1,001,900</b>	
<b>TOTAL EXPENDITURES</b>		<b>192,070</b>	<b>169,577</b>	<b>170,219</b>	<b>1,242,000</b>	<b>1,071,781</b>	
<b>BALANCE</b>		<b>(152,475)</b>	<b>5,423</b>	<b>4,781</b>	<b>891,000</b>	<b>886,219</b>	

# CAPITAL IMPROVEMENT PROJECTS

FY 2014 - 2015 REVISED

		<u>Amount</u>
<b>General Fund Projects (Fund 100)</b>		
31002-153000	800MHz System - Police	\$3,708,000
<b>Total requests</b>		<b>\$3,708,000</b>
<b>Park Dedication Fund Projects (Fund 200)</b>		
76502-157600	<b>Cushion Cap overlay at 4 parks</b> - For the replacement of the rubberized cushions at the following playgrounds: Bowling Green; Newcastle, Gillespie; Russell Paris. These cushions in the playground areas are deteriorating and in need of replacement.	\$110,000
76502-157601	<b>Park Platform Replacement</b> - For the replacement of the playground platforms at various City parks that are in poor condition.	\$50,000
<b>Total requests</b>		<b>\$160,000</b>
<b>Gas Tax Projects (Fund 210)</b>		
55036-143601	City-wide concrete FY 14/15	\$75,000
55036-143602	City-wide striping FY 14/15	\$30,000
55036-153600	Bolsa/Magnolia Improvements - Design (OCTA ICE \$105,000 & Gas Tax \$45,000)	\$45,000
<b>Total requests</b>		<b>\$150,000</b>
<b>Measure M (Fund 211)</b>		
55026-152600	Traffic Signal Modifications - Design (Westminster/Olive, Westminster/University, Bushard/Hazard, Bushard/McFadden & Ward/Bolsa) (HSIP \$28,500 & M2 \$3,200)	\$4,000
55026-152601	Rancho Road widening (match) - construction (M2 \$189,000 & HSIP	\$189,000
55026-152602	Bolsa/Magnolia Improvements - Design (OCTA ICE \$105,000 & Gas	\$105,000
55026-152603	City wide street improvements (M2 \$807,800 & 2103 \$985,724)	\$808,000
55026-152604	City-wide catch basin screen (OCTA ECP \$200,000)	\$200,000
<b>Total requests</b>		<b>\$1,306,000</b>
<b>Street Improvement Projects (Fund 214)</b>		
55037-153700	Traffic Signal Modifications - Design (Westminster/Olive, Westminster/University, Bushard/Hazard, Bushard/McFadden & Ward/Bolsa) (HSIP \$28,500 & M2 \$3,200)	\$29,000
55037-153701	Rancho Road widening (match) - construction (M2 \$189,000 & HSIP \$756,000)	\$756,000
55037-153702	City wide street improvements (M2 \$807,800 & 2103 \$985,724)	\$986,000
<b>Total requests</b>		<b>\$1,771,000</b>
<b>CDBG Projects (Fund 240)</b>		
16510-151600	CDBG Street Improvement Project	\$285,000
16510-151601	CDBG Boys & Girls Club Improvements	\$250,000
<b>Total requests</b>		<b>\$535,000</b>
<b>Water Utility (Fund 600)</b>		
55502-125500	<b>14/15 Periodic Repair/Replacement</b> - Repair and/or replacement of City owned facilities and major assets.	\$400,000
55502-135500	<b>Water Well Maintenance and Repair</b> - The Maintenance Repair and Replacement of City owned Water Wells City Wide	\$200,000

# CAPITAL IMPROVEMENT PROJECTS

FY 2014 - 2015 REVISED

		<u>Amount</u>
55502-125501	<b>Replacement of old disinfection units at each well site</b> - Replacement of ageing disinfection units at City owned Water Facilities.	\$80,000
55502-115502	<b>Well site security, CCTV and motion detection for 9 sites</b> - For the installation of security systems as outlined by Homeland security and the State of California	\$8,000
55502-105502	<b>Water conservation</b> - On-going efforts to educate and promote conserving water for today and tomorrow. The City must meet the requirements of SBx7X7 and Executive order 20X2020.	\$75,000
55502-155500	<b>New SCADA computer/Software upgrades to current operating systems</b> - Software and maintenance of City owned Supervisory Control and Data Acquisition (SCADA). Replacement of ageing hardware.	\$200,000
55502-135502	<b>City wide water line improvements</b> - Replace ageing and under-sized water lines City wide.	\$1,500,000
<b>Total requests</b>		<b><u>\$2,463,000</u></b>
<b>Equipment Replacement (Fund 700)</b>		
58002-145800	Annual equipment replacement project	\$525,000
<b>Total requests</b>		<b><u>\$525,000</u></b>
<b>Information Systems (Fund 760)</b>		
14502-034204	Police Department Technology Replacement	\$177,000
<b>Total requests</b>		<b><u>\$177,000</u></b>
<b>Building Maintenance (Fund 770)</b>		
75502-157500	<b>Painting of Senior Center and east/west room</b> - This is to paint both the Senior Center and the east/west room. Both of these areas are in need of painting as the areas are in poor condition.	\$12,000
75502-157501	<b>Painting City Hall</b> - This is for the painting of all of the vinyl covered walls in City Hall. Many of the walls in City Hall are covered in old vinyl wallpaper, and in poor condition. Applying new paint to all of the vinyl covered walls will enhance the look as well as coordinate aesthetically with the new carpet that was recently installed throughout City Hall.	\$15,000
75502-157502	<b>Door upgrade at Senior Center</b> - This is to upgrade the door mechanism (on the most westerly single door facing south), and to make the door ADA compliant.	\$6,000
75502-157503	<b>Door upgrade at Recreation</b> - This is to upgrade the door mechanism for the double doors (north side of building facing Westminster Blvd), and to make them ADA compliant.	\$10,000
75502-157504	<b>Westminster Post Office</b> - This is for ongoing maintenance of the Westminster Post Office on Goldenwest Street, as this is the responsibility of the City.	\$5,000
<b>Total requests</b>		<b><u>\$48,000</u></b>
<b>Grand Total CIP Fund 400 Requests</b>		<b><u><u>\$10,843,000</u></u></b>

**CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS**

**FY 2014 - 2015 REVISED**

EXPENSES THROUGH: **4/30/2014**  
 FUNDS: **400/501**  
 DATE: **5/28/2014**

Project Number	Project Description	2013-14 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2014-15 Budget	Total Budget
<b>FUNDED PROJECTS</b>								
<b>Cable Television projects:</b>								
11202-964001	Community Theater	-	-	14,013,854	7,882	14,021,736	-	14,021,736
	<b>subtotal</b>	<b>-</b>	<b>-</b>	<b>14,013,854</b>	<b>7,882</b>	<b>14,021,736</b>	<b>-</b>	<b>14,021,736</b>
<b>Information Systems projects:</b>								
14502-004200	Information System Repairs	-	-	125,931	34,069	160,000	-	160,000
14502-024200	New financial system	3,556	-	1,641,486	41,514	1,683,000	-	1,683,000
14502-024201	Network infrastructure upgrade	-	-	49,746	563	50,309	-	50,309
14502-024202	Centralized document manager and server	25,773	-	30,000	(0)	30,000	-	30,000
14502-024203	GIS support training and integration	-	-	4,805	25,195	30,000	-	30,000
14502-024205	Document imaging batch capture & CD library software system	1,370	-	17,309	(0)	17,309	-	17,309
14502-034200	New phone and voice mail system	-	-	388,561	11,439	400,000	-	400,000
14502-034201	Replace mail processing machine	-	-	17,980	7,020	25,000	-	25,000
14502-034202	Network infrastructure upgrade	-	-	15,387	34,613	50,000	-	50,000
14502-034204	PD IT Replacement	198,560	1,169	996,602	522,066	1,341,668	177,000	1,518,668
14502-084200	City wide document management system	25,353	-	262,313	275,687	538,000	-	538,000
	<b>subtotal</b>	<b>254,612</b>	<b>1,169</b>	<b>3,550,121</b>	<b>952,165</b>	<b>4,325,286</b>	<b>177,000</b>	<b>4,502,286</b>
<b>CDBG projects:</b>								
16510-111600	Abrazar, Inc. - plans and expansion	-	-	-	110,000	110,000	-	110,000
16510-121600	Sigler Park Improvements	45,734	16,322	72,835	729,894	802,729	-	802,729
16510-121603	Senior Center Kitchen Renovation Project	246,587	1,550	468,090	6,933	475,023	-	475,023
16510-131602	St Improvements Scattered Sites	-	-	445,766	-	445,766	-	445,766
16510-151600	CDBG Street Improvement Project	-	-	-	285,000	-	285,000	285,000
16510-151601	CDBG Boys & Girls Club Improvements	-	-	-	250,000	-	250,000	250,000
	<b>subtotal</b>	<b>292,321</b>	<b>17,872</b>	<b>986,691</b>	<b>1,381,827</b>	<b>1,833,518</b>	<b>535,000</b>	<b>2,368,518</b>
<b>SAWRA projects:</b>								
18001-101801	Parking Structure	54,970	4,940	17,760,475	8,200,967	25,961,442	-	25,961,442
18001-111805	Westminster Gateway Improvements	-	-	-	500,000	500,000	-	500,000
18001-111806	City Wide Park Improvements	-	-	129,986	-	129,986	-	129,986
18001-111808	City Corp Yard Improvements	244,727	9,100,695	10,000,000	-	10,000,000	-	10,000,000
18001-111810	City Building Equipment Replacement	344,593	64,192	714,527	7,508	722,035	-	722,035
18001-111811	Evidence Storage construction (09 & 11 TAB)	254,952	1,107,548	1,500,000	3,150,134	4,650,134	-	4,650,134
18001-111812	Consulting/Planning/Legal (2009 TAB)	436,977	1,267,023	2,140,255	-	2,140,255	-	2,140,255
18001-111813	Land acquisition-economic dev (2011 BT TAB)	-	-	4,797,307	702,693	5,500,000	-	5,500,000
18001-111814	Land acquisition - Firing Range (2009 TAB)	-	-	4,709,611	-	4,709,611	-	4,709,611
18001-111815	Park improvements	345,383	4,154,617	4,500,000	2,859,014	7,359,014	-	7,359,014
18001-111816	Economic development grants (2011 B TAB)	-	-	-	6,000,000	6,000,000	-	6,000,000
18001-131801	Public Imprvs Parks/Streets/Water Griffn	1,620,632	499,368	2,120,000	5,246,878	7,366,878	-	7,366,878
	<b>subtotal</b>	<b>3,302,234</b>	<b>16,198,383</b>	<b>48,372,161</b>	<b>26,667,194</b>	<b>75,039,355</b>	<b>-</b>	<b>75,039,355</b>
<b>Police projects:</b>								
31002-042801	West-Comm dispatch consolidation	-	-	66,623	3,377	70,000	-	70,000
31002-053000	Target Donation - Police Technology	-	-	9,000	3,500	12,500	-	12,500
31002-073001	State of California CPE 9-1-1 Funds	-	-	495,449	204,551	700,000	-	700,000
31002-153000	800MHz System - PD	-	-	-	3,708,000	-	3,708,000	3,708,000
	<b>subtotal</b>	<b>-</b>	<b>-</b>	<b>571,072</b>	<b>3,919,428</b>	<b>782,500</b>	<b>3,708,000</b>	<b>4,490,500</b>
<b>Street projects - Measure M :</b>								
55026-132601	City-wide street improvements FY 12-13 (M2)	(48,226)	13,534	1,021,476	178,979	1,200,455	-	1,200,455
55026-132602	Dillow/Moran Filtterra Bio-retention System installation (OCTA ECP Tier 1)	-	-	-	99,240	99,240	-	99,240
55026-142600	Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (OCTA ACE)	275,737	72,344	348,081	420,669	768,750	-	768,750
55026-142601	Rancho Road widening - design (M2)	29,085	175	29,260	6,740	36,000	-	36,000
55026-142602	Brookhurst Improvements (OCTA SLPP)	506,027	13,973	520,000	-	520,000	-	520,000
55026-142603	City wide street improvements (M2)	1,696	498,484	500,180	710,459	1,210,639	-	1,210,639
55026-142604	Gillespie Park Filtterra Bioretention & Irrigation System (OCTA ECP)	-	-	-	172,500	172,500	-	172,500
55026-142605	City-wide catch basin screen (OCTA ECP)	-	-	-	92,028	92,028	-	92,028
55026-152600	Traffic Signal Modifications - Design (HSIP \$28,500 & M2 \$3,200)	-	-	-	4,000	-	4,000	4,000
55026-152601	Rancho Road widening (match) - construction (M2 \$189,000 & HSIP \$756,000)	-	-	-	189,000	-	189,000	189,000
55026-152602	Bolsa/Magnolia Improvements - Design (OCTA ICE \$105,000 & Gas Tax \$45,000)	-	-	-	105,000	-	105,000	105,000
55026-152603	City wide street improvements (M2 \$807,800 & 2103 \$985,724)	-	-	-	808,000	-	808,000	808,000
55026-152604	City-wide catch basin screen (OCTA ECP \$200,000)	-	-	-	200,000	-	200,000	200,000
	<b>subtotal</b>	<b>764,319</b>	<b>598,510</b>	<b>2,418,997</b>	<b>2,986,615</b>	<b>4,099,612</b>	<b>1,306,000</b>	<b>5,405,612</b>

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS

FY 2014 - 2015 REVISED

EXPENSES THROUGH: 4/30/2014  
 FUNDS: 400/501  
 DATE: 5/28/2014

Project Number	Project Description	2013-14 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2014-15 Budget	Total Budget
<b>Traffic Impact projects:</b>								
55031-073100	Traffic signal installation-Hoover & 21st St (TIF)	-	-	7,381	192,619	200,000	-	200,000
55031-093100	Battery backup for Traffic Signal (TIF/M) 08/09	15,130	-	90,000	-	90,000	-	90,000
55031-123100	Goldenwest Traffic Signal Synchronization	-	-	-	20,000	20,000	-	20,000
55031-133100	First Street/Bolsa traffic signal synchronization (Santa Ana lead)	-	-	-	46,800	46,800	-	46,800
55031-133101	Edinger Avenue Corridor traffic signal synchronization (Santa Ana lead)	-	-	-	3,000	3,000	-	3,000
55031-133102	New and modified traffic signal installations	-	43,700	43,700	-	43,700	-	43,700
55031-133103	Radar speed feedback sign installations at various locations FY 12/13	-	35,800	35,800	-	35,800	-	35,800
	<b>subtotal</b>	<b>15,130</b>	<b>79,500</b>	<b>176,881</b>	<b>262,419</b>	<b>439,300</b>	<b>-</b>	<b>439,300</b>
<b>Gas Tax projects:</b>								
55036-083600	Bolsa median improvements - Magnolia to Beach (design only)	-	-	94,905	5,095	100,000	-	100,000
55036-103601	Utility relocation Hazard Ave-Beach to Hoover	-	-	1,358,061	27	1,358,088	-	1,358,088
55036-113600	Safe Routes to School (10/11)	5,063	-	549,214	44,786	594,000	-	594,000
55036-113602	Replace Lighting Fixtures, Sensors, Controls and Occupancy Controllers for City Buildings	-	-	50,004	20,762	70,766	-	70,766
55036-113604	Replace LED Yellow Signal Indicators and Street Name Retrofit Kits	-	-	495,127	26,873	522,000	-	522,000
55036-133601	15th Street and Jackson Street improvements	-	-	1,423	43,577	45,000	-	45,000
55036-133602	City-wide concrete FY 12/13	-	-	28,582	48,661	77,243	-	77,243
55036-133603	City-wide striping FY 12/13	4,949	-	26,639	3,361	30,000	-	30,000
55036-133604	Street improvement contingency FY 12/13	21,473	6,295	27,768	40,265	68,033	-	68,033
55036-143601	City-wide concrete FY 14/15	65,353	24,186	89,539	75,000	89,539	75,000	164,539
55036-143602	City-wide striping FY 14/15	-	-	-	60,000	30,000	30,000	60,000
55036-153600	Bolsa/Magnolia Imprvmnts (ICE 105K/GT 45k)	-	-	-	45,000	-	45,000	45,000
	<b>subtotal</b>	<b>96,838</b>	<b>30,481</b>	<b>2,721,262</b>	<b>413,407</b>	<b>2,984,669</b>	<b>150,000</b>	<b>3,134,669</b>
<b>Street Improvement projects:</b>								
55037-021019	ST & ROW repairs (Congestion Mgmt.)	-	-	714,486	177	714,663	-	714,663
55037-123700	Safe Routes to School (11/12)	1,043	30,441	139,076	55,024	194,100	-	194,100
55037-123701	City-wide catch basin screen installation (\$100,000 OCTA M2 Env. Proj & \$20k match)	2,082	-	120,000	-	120,000	-	120,000
55037-133700	City-wide street improves FY 12-13 (Prop 42)	841	810,860	938,845	304,890	1,243,735	-	1,243,735
55037-133701	New (Newland/15th) & modified (McFadden/Ward) traffic signal install (SR2S)	315,610	76,449	393,300	-	393,300	-	393,300
55037-133702	Radar speed feedback sign installations at various locations FY 12/13 (SR2S)	344	321,856	322,200	-	322,200	-	322,200
55037-143700	Bolsa Chica widening from Duncannon to Old Bolsas Chica - construction (Prop 42)	-	194,034	194,034	62,216	256,250	-	256,250
55037-143701	Brookhurst Improvements (Prop 42)	479,603	20,023	499,626	191,763	691,389	-	691,389
55037-143702	City wide street improvements (Prop 42)	-	-	-	27,754	27,754	-	27,754
55037-143703	Street improvement contingency (Prop 42)	-	-	-	50,000	50,000	-	50,000
55037-143704	City-wide catch basin screen (HSIP)	-	-	-	144,000	144,000	-	144,000
55037-153700	Traffic Signal Mods - design (HSIP 28,500 & M2 3,200)	-	-	-	29,000	-	29,000	29,000
55037-153701	Rancho Road Wwidign (M2 189k HSIP 756k)	-	-	-	756,000	-	756,000	756,000
55037-153702	City-wide street imprvmnts (M2 807,800 & 2103 \$985,724)	-	-	-	986,000	-	986,000	986,000
	<b>subtotal</b>	<b>799,523</b>	<b>1,453,663</b>	<b>3,321,567</b>	<b>2,606,824</b>	<b>4,157,391</b>	<b>1,771,000</b>	<b>5,928,391</b>
<b>Water utility projects:</b>								
55502-105502	Water Conservation/improvements (80060)	43,288	17,347	136,759	269,573	331,332	75,000	406,332
55502-115502	Well site security	-	-	22,592	17,408	32,000	8,000	40,000
55502-115503	Disinfection unit replacement at well sites	14,192	-	149,694	210,306	360,000	-	360,000
55502-115504	Water master plan update	-	-	-	150,000	150,000	-	150,000
55502-125500	Periodic Repair/Replacement	318,791	91,795	718,447	630,099	948,546	400,000	1,348,546
55502-125501	Replace small disinfection units	172,000	-	172,000	148,000	240,000	80,000	320,000
55502-125503	Well 4 Rehabilitation	-	-	217,131	82,869	300,000	-	300,000
55502-135500	Well maintenance and repair	36,580	163,420	297,328	302,672	400,000	200,000	600,000
55502-135502	City-wide water line improvements	775,213	354,397	1,842,957	1,882,043	2,225,000	1,500,000	3,725,000
55502-145500	Gillespie Park Filtrera Bioretention & Irrigation System (80060)	4,800	-	4,800	4,200	9,000	-	9,000
55502-155500	New SCADA computer/Software upgrades to current operating systems	-	-	-	200,000	-	200,000	200,000
	<b>subtotal</b>	<b>1,364,864</b>	<b>626,959</b>	<b>3,561,708</b>	<b>3,897,170</b>	<b>4,995,878</b>	<b>2,463,000</b>	<b>7,458,878</b>
<b>Motor Pool projects:</b>								
58002-934401	Remediation Project	310	-	890,713	113,100	1,003,813	-	1,003,813
58002-105801	Senior Transportation	-	-	5,000	8,647	13,647	-	13,647
58002-125800	11/12 Equipment Replacement	215,919	-	554,494	49,506	604,000	-	604,000
58002-135800	12/13 Equipment Replacement	490,541	25,583	537,599	5,423	543,022	-	543,022
58002-145800	Annual Equipment Replacement	-	-	-	1,050,000	525,000	525,000	1,050,000
	<b>subtotal</b>	<b>706,770</b>	<b>25,583</b>	<b>1,987,806</b>	<b>1,226,676</b>	<b>2,689,482</b>	<b>525,000</b>	<b>3,214,482</b>

**CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS**

**FY 2014 - 2015 REVISED**

EXPENSES THROUGH: **4/30/2014**

FUNDS: **400/501**

DATE: **5/28/2014**

Project Number	Project Description	2013-14 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2014-15 Budget	Total Budget
<b>Street &amp; safety lighting projects:</b>								
59502-115900	Decorative streetlight for Bolsa Undergrounding project from Magnolia to	-	-	128,576	51,424	180,000	-	180,000
59502-135900	Street lighting retrofit Westminster Blvd. between Bolsa Chica and Bushard	-	-	114,443	85,557	200,000	-	200,000
59502-145900	Park improvements - Lighting	-	-	-	2,060,039	2,060,039	-	2,060,039
	<b>subtotal</b>	<b>-</b>	<b>-</b>	<b>243,019</b>	<b>2,197,020</b>	<b>2,440,039</b>	<b>-</b>	<b>2,440,039</b>
<b>Community Development projects:</b>								
60002-026000	Code Enforcement Grant Funds	-	-	8,388	6,489	14,877	-	14,877
60002-136000	Community Development Housing Element	22,205	18,560	40,765	24,235	65,000	-	65,000
60002-136001	Planning IT Improvements	13,750	5,500	28,339	46,661	75,000	-	75,000
60002-146000	General Plan & Implementation Measures	17,222	2,306	19,528	1,230,472	1,250,000	-	1,250,000
	<b>subtotal</b>	<b>53,177</b>	<b>26,366</b>	<b>97,020</b>	<b>1,307,857</b>	<b>1,404,877</b>	<b>-</b>	<b>1,404,877</b>
<b>Building Maintenance projects:</b>								
75502-024004	City Hall - double doors, retrofit to automatic	6,060	-	7,590	-	7,590	-	7,590
75502-077504	Paint walls & replace 4 west doors - Senior	6,139	-	13,192	6,808	20,000	-	20,000
75502-077505	Replace HVAC - City Hall	15,670	-	71,740	10,751	82,491	-	82,491
75502-087500	Roof - City Hall, Sr Cntr Annex, Clock Tower	-	-	-	6,000	6,000	-	6,000
75502-127500	Senior Center - sound & audio system	8,776	-	13,966	19,734	33,700	-	33,700
75502-137500	Senior Center - sliding doors, storage	25,000	-	25,000	-	25,000	-	25,000
75502-147500	Energy Management	54,854	5,146	60,000	-	60,000	-	60,000
75502-157500	Painting of Senior Center and east/west room	-	-	-	12,000	-	12,000	12,000
75502-157501	Painting City Hall	-	-	-	15,000	-	15,000	15,000
75502-157502	Door upgrade at Senior Center	-	-	-	6,000	-	6,000	6,000
75502-157503	Door upgrade at Recreation	-	-	-	10,000	-	10,000	10,000
75502-157504	Westminster Post Office - ongoing	-	-	-	5,000	-	5,000	5,000
	<b>subtotal</b>	<b>116,499</b>	<b>5,146</b>	<b>191,488</b>	<b>91,293</b>	<b>234,781</b>	<b>48,000</b>	<b>282,781</b>
<b>Park Dedication projects:</b>								
76502-033200	Matching for irrigation @ Palos Verdes, Park West & Westminster Park (10% of \$300,000)	-	-	-	30,000	30,000	-	30,000
76502-033204	Security lighting at Coronet Park	-	-	-	20,000	20,000	-	20,000
76502-057603	Court resurfacing	-	-	38,402	14,398	52,800	-	52,800
76502-067600	Ball field infield rehab: Park West, Gillespie, Westminster & Sigler	-	-	46,974	2,306	49,280	-	49,280
76502-087602	Park projects contingency	25,888	740	173,242	108,198	281,440	-	281,440
76502-107600	Irrigation systems at various parks	-	-	-	27,920	27,920	-	27,920
76502-117600	Replace roof at Buckingham Park	-	-	-	15,000	15,000	-	15,000
76502-117601	Replace 2 gazebos & 2 shade shelters Liberty	-	-	-	70,000	70,000	-	70,000
76502-127600	Liberty basketball court, skate park, handball	-	-	-	77,500	77,500	-	77,500
76502-127601	Goldenwest Park Improvements	38,593	7,407	46,000	-	46,000	-	46,000
76502-137600	Westminster Park basketball poles, backboards, resurface basketball and handball courts; security lights	-	-	-	18,000	18,000	-	18,000
76502-137601	Bolsa Chica Park Block wall; security lights; irrigation controller	305	4,085	4,390	45,610	50,000	-	50,000
76502-137602	Buckingham Park New dug out benches	-	-	-	13,000	13,000	-	13,000
76502-137603	Westminster Village Park New concrete handball court; resurfacing of basketball court	-	-	-	31,000	31,000	-	31,000
76502-137604	Coronet Park New basketball poles, backboards resurfacing	-	-	-	9,000	9,000	-	9,000
76502-137605	Canopy over Splash pad	-	-	-	25,000	25,000	-	25,000
76502-147600	Refurbish sandboxes at all city parks	-	-	-	40,000	40,000	-	40,000
76502-157600	Cusion cap overlay at 4 parks	-	-	-	110,000	-	110,000	110,000
76502-157601	Park platform replacement	-	-	-	50,000	-	50,000	50,000
	<b>subtotal</b>	<b>64,786</b>	<b>12,232</b>	<b>309,008</b>	<b>706,932</b>	<b>855,940</b>	<b>160,000</b>	<b>1,015,940</b>
	<b>Total funded projects</b>	<b>7,831,073</b>	<b>19,075,864</b>	<b>82,522,655</b>	<b>48,624,709</b>	<b>120,304,364</b>	<b>10,843,000</b>	<b>131,147,364</b>
<b>Distribution by Funds:</b>								
General Fund (100)		-	-	571,072	3,919,428	782,500	3,708,000	4,490,500
Park Dedication (200)		64,786	12,232	309,008	706,932	855,940	160,000	1,015,940
Gas Tax Fund (210)		96,838	30,481	2,721,262	413,407	2,984,669	150,000	3,134,669
Measure M Fund (211)		764,319	598,510	2,418,997	2,986,615	4,099,612	1,306,000	5,405,612
Street Repair Fund (214)		799,523	1,453,663	3,321,567	2,606,824	4,157,391	1,771,000	5,928,391
Traffic Impact Fee Fund (216)		15,130	79,500	176,881	262,419	439,300	-	439,300
Municipal Lighting Fund (220)		-	-	243,019	2,197,020	2,440,039	-	2,440,039
Rose Center Debt Service Fund (230)		-	-	14,013,854	7,882	14,021,736	-	14,021,736
CDBG Fund (240)		292,321	17,872	986,691	1,381,827	1,833,518	535,000	2,368,518
Community Development Fund (285)		53,177	26,366	97,020	1,307,857	1,404,877	-	1,404,877
SAWRA Fund (501)		3,302,234	16,198,383	48,372,161	26,667,194	75,039,355	-	75,039,355
Water Utility Fund (600)		1,364,864	626,959	3,561,708	3,897,170	4,995,878	2,463,000	7,458,878
Equipment Replacement Fund (700)		706,770	25,583	1,987,806	1,226,676	2,689,482	525,000	3,214,482
Computer Equip. Replacement Fund (760)		254,612	1,169	3,550,121	952,165	4,325,286	177,000	4,502,286
Government Buildings Fund (770)		116,499	5,146	191,488	91,293	234,781	48,000	282,781
	<b>Total funded projects</b>	<b>7,831,073</b>	<b>19,075,864</b>	<b>82,522,655</b>	<b>48,624,709</b>	<b>120,304,364</b>	<b>10,843,000</b>	<b>131,147,364</b>



**Fiscal Year 2014-15 Revised Budget  
 Departmental Supplemental Requests - All Funds**

<b>Fund #</b>	<b>Program #</b>	<b>Object # / Description</b>	<b>Budget Adjustment Request (\$ Increase)</b>	<b>Justification for Increase/Description</b>
100	31000 Police	40000 - Permanent Wages	\$75,000	Full time Administrative Analyst - support to Police Chief
100	31000 Police	40020 - Part time wages	\$30,000	Part time Research Assistant
100	31000 Police	43090 - Contractual Other	\$30,000	These funds are our annual proportional share for the system and operational costs of the Orange County Automated Fingerprint Identification Systems. This Live Scan device and connection to the County are used to confirm identification of arrestees.
100	31000 Police	43090 - Contractual Other	\$100,000	Investigative Services - IA service provision
100	31000 Police	43095 - Jail Expense	\$200,000	The Westminster Police Department operates a temporary jail and is currently staffed with 2 full time civilian employees. In 2012, Westminster Officers made 2,788 arrests, or an average of 7.6 arrests a day. The lack of adequate staffing in the jail resulted in officers being "out-of-service" for extended durations to process, book and transport prisoners. This translates to 8,364 lost hours of police officer activity at a cost of approximately \$425,393 in soft costs, or equivalent to the cost of nearly 4 full time Police Officers. The out of service time also equates to less officers on the street to respond to emergencies and fight crime. In an attempt to recover these inefficient and lost hours, we propose creating a jail services contract with private contractor in the FY14-15 budget.
<b>Total Police Requests</b>			<b>\$435,000</b>	
100	53000 - Park Maintenance	40000 - Permanent Wages	\$22,500	Full-time Maintenance Worker 1 position. 50% offset by water fund and \$9,000 offset by reduced salaries from retired PW Maintenance Supervisor. <b>(Net Cost \$22,500)</b>
<b>Total Public Works Requests</b>			<b>\$22,500</b>	
100	62050 Building	40020 / Part Time Wages	\$20,000	Part-time Plan Checker, for over the counter plan checks to keep our turn-arounds within the required periods for the projected work and to assist with scanning review process and filing of plans.
<b>Total Building Requests</b>			<b>\$20,000</b>	
<b>Total General Fund Requests</b>			<b>\$477,500</b>	
245	19000 Housing Authority	Part Time Wages	\$44,000	Request for part-time employee in the Administrative Analyst category of the Part-Time Employees Resolution; employee will continue to implement the Mobile Home Grant Program and provide staff assistance related to new programming allowed with the infusion of SERAF Funds into the Housing Authority.
<b>Total Housing Authority Fund Requests</b>			<b>\$44,000</b>	

**Fiscal Year 2014-15 Revised Budget  
 Departmental Supplemental Requests - All Funds**

<b>Fund #</b>	<b>Program #</b>	<b>Object # / Description</b>	<b>Budget Adjustment Request (\$ Increase)</b>	<b>Justification for Increase/Description</b>
770	75500 Building Maintenance	40000	\$67,000	One full-time Building Maintenance/Repair Worker to assist with the overwhelming demand and needs of all City buildings. Currently, our Fleet Superintendent has been overseeing all of Building Maintenance, but is being stretched too thin, and needs assistance.
<b>Total Government Buildings Fund Requests</b>			<u><u>\$67,000</u></u>	
<b>Total Supplemental Requests, ALL FUNDS:</b>			<u><u>\$588,500</u></u>	

INTERFUND CHARGE CALCULATION

FY 2014 - 2015 REVISED

		12-Jun-14		WATER SALARIES		GAS TAX		MEASURE M		TRAFFIC IMPACT		MUNICIPAL LIGHTING		MEDICAL		WORKERS COMP		LIABILITY		GENERAL FUND		TOTAL
DEPARTMENT		%	\$\$	TRENCH NPDES	Flat \$	%	\$\$	%	\$\$	Flat \$	Flat \$	%	\$\$	%	\$\$	%	\$\$	%	\$\$	%	\$\$	
		56500				55005		55027				14306		14306		14306						
ADMINISTRATION																						
10000	CITY COUNCIL	3.7%	13,000	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	96.3%	340,000	353,000
10100	PLANNING COMMISSION	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	14,000	14,000
10200	TRAFFIC COMMISSION	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	9,000	9,000
10300	COMMUNITY SERVICE COM	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	11,000	11,000
11500	CITY MANAGER	8.9%	95,000	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	91.0%	964,000	1,059,000
12000	CITY CLERK	3.7%	20,000	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	96.3%	515,000	535,000
12500	ELECTIONS	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	92,000	92,000
13000	CITY ATTORNEY	3.7%	8,000	-	-	0.0%	-	0.0%	-	-	-	12.5%	25,000	12.5%	26,000	25.0%	51,000	45.8%	93,000	45.8%	93,000	203,000
14200	HUMAN RESOURCES	8.2%	37,000	-	-	0.0%	-	0.0%	-	-	-	17.5%	79,000	17.5%	79,000	35.0%	158,000	21.7%	98,000	21.7%	98,000	451,000
20000	GENERAL CITY	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	12,000	12,000
21000	FINANCE	25.0%	314,000	-	-	0.0%	-	0.0%	-	-	-	3.8%	47,000	3.8%	47,000	7.5%	94,000	59.9%	751,000	59.9%	751,000	1,253,000
PUBLIC SAFETY																						
31000	POLICE	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	24,976,000	24,976,000
32000	ANIMAL CONTROL	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	373,000	373,000
63050	CODE ENFORCEMENT	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	496,000	496,000
41000	FIRE	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	10,267,000	10,267,000
44000	AMBULANCE TRANSPORT	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	1,035,000	1,035,000
COMMUNITY SERVICES																						
70000	COMM SERVICES ADMIN	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	1,242,000	1,242,000
70500	SR CENTER	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	224,000	224,000
71000	PARKS & PLAYGROUNDS	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	456,000	456,000
75000	COMMUNITY PROMO/EVEN	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	140,000	140,000
PUBLIC WORKS																						
50000	ADMINISTRATION	14.0%	64,000	15,000	2.2%	10,000	0.0%	5,000	50,000	8,000	0.0%	-	0.0%	-	0.0%	-	0.0%	-	77.6%	354,000	456,000	
50500	ENGINEERING	5.0%	81,000	11,000	3.1%	50,000	40.0%	10,000	23,000	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	86.1%	1,390,000	1,615,000
51500	STREET MAINT	7.0%	65,000	-	83.7%	774,000	9.3%	86,000	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	0.0%	-	925,000
52500	CONCRETE REPAIR	0.0%	-	53,000	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	87.1%	358,000	411,000
53000	PARK MAINT	2.0%	35,000	14,000	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	97.2%	1,690,000	1,739,000
53500	STREET TREE	3.0%	13,000	32,000	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	89.1%	369,000	414,000
COMMUNITY DEVELOPMENT																						
61050	PLANNING	0.0%	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	100.0%	810,000	810,000
62050	BUILDING	0.0%	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	100.0%	987,000	987,000
		1.5%	745,000	125,000	1.6%	834,000	0.2%	101,000	50,000	31,000	0.3%	151,000	0.3%	152,000	0.6%	303,000	95.1%	48,066,000	95.1%	48,066,000	50,558,000	

OVERHEAD CHARGE CALCULATION      FY 2014 - 2015 REVISED
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FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	75,000	5.00%	4,000
Gas Tax	210	1,376,000	0.00%	-
Measure "M"	-61	1,760,000	0.00%	-
Street Improvements Grant	214	1,786,000	0.00%	-
Traffic Impact Fee	216	55,000	5.00%	3,000
Municipal Lighting	220	844,000	5.00%	43,000
Rose Center Debt Service	230	15,000	0.00%	-
CDBG	240	1,148,000	0.00%	-
HCD HOME	242	3,040,000	0.00%	-
Housing Authority	245	133,000	0.00%	-
Police Seizure	440	75,000	0.00%	-
Special Police Services	258	6,000	0.00%	-
LNSP	260	17,000	0.00%	-
SLESF	261	147,000	0.00%	-
Drainage District	270	5,000	5.00%	1,000
Community Services Grant	275	261,000	0.00%	-
AQMD	280	114,000	4.39%	5,000 *
Community Services Grant	290	184,000	0.00%	-
Project SHUE	295	7,000	0.00%	-
SAWRA	501	13,186,000	0.00%	-
Water Utility	600	14,887,000	0.00%	-
Equipment Replacement	700	2,099,000	5.00%	105,000
Employee Benefits	740	12,980,000	5.00%	649,000
Liability Administration	750	1,708,000	5.00%	86,000
Information Systems	760	1,353,000	5.00%	68,000
Building Maintenance	770	1,940,000	5.00%	97,000
Reserve Fund	800	767,000	0.00%	-
Total Overhead Charge	100	59,968,000		1,061,000

\* Reduced by audit fee of \$850, program maximum of 5% for administrative expenses.

# POSITION SUMMARY

# FY 2014 - 2015 REVISED

						Difference
	2010-11	2011-12	2012-13	2013-14	2014-15	15 - 14
<b>CITY COUNCIL</b>						
Elected/Appointed	57.00	39.00	30.00	30.00	30.00	-
<b>Total Elected/Appointed</b>	<b>57.00</b>	<b>39.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>-</b>
<b>CITY MANAGER</b>						
Full-time	5.00	5.00	4.00	3.00	3.00	-
Part-time FTE	0.54	0.51	0.23	0.72	1.97	1.25
<b>CITY ATTORNEY</b>						
Full-time	1.00	1.00	1.00	1.00	1.00	-
<b>CITY CLERK</b>						
Full-time	6.00	5.00	2.50	2.00	2.00	-
Part-time FTE	0.00	0.74	0.04	1.19	1.97	0.78
<b>HUMAN RESOURCES</b>						
Full-time	4.00	4.00	2.00	2.00	2.00	-
Part-time FTE	0.34	1.01	0.16	1.42	1.44	0.02
<b>FINANCE</b>						
Full-time	12.00	11.00	8.50	10.00	10.00	-
Part-time FTE	1.66	1.65	0.07	-	-	-
<b>POLICE</b>						
Full-time	145.00	143.00	132.00	129.00	131.00	2.00
Part-time FTE	19.43	21.72	9.65	17.71	19.22	1.51
<b>FIRE</b>						
Full-time (OCFA contract)	51.00	51.00	51.00	51.00	51.00	-
Full-time (ambulance contract)	12.00	12.00	12.00	12.00	12.00	-
Part-time FTE	0.22	0.21	0.01	-	-	-
<b>COMMUNITY SERVICES</b>						
Full-time	9.00	8.00	7.00	7.00	7.00	-
Part-time FTE	18.79	18.16	12.06	14.34	15.22	0.88
<b>PUBLIC WORKS</b>						
Full-time	53.00	54.00	49.00	49.00	51.00	2.00
Part-time FTE	10.51	10.27	3.33	4.21	4.92	0.71
<b>COMMUNITY DEVELOPMENT</b>						
Full-time	28.00	28.00	12.00	11.00	11.00	-
Part-time FTE	4.58	3.73	0.59	2.87	4.83	1.96
<b>Total Full-Time Authorized</b>	<b>263.00</b>	<b>259.00</b>	<b>218.00</b>	<b>214.00</b>	<b>218.00</b>	<b>4.00</b>
<b>Total Part-Time FTE</b>	<b>119.07</b>	<b>121.01</b>	<b>89.14</b>	<b>105.47</b>	<b>112.58</b>	<b>7.11</b>
<b>Total Full-Time Equivalents</b>	<b>382.07</b>	<b>380.01</b>	<b>307.14</b>	<b>319.47</b>	<b>330.58</b>	<b>11.11</b>

### Requested Position Changes:

Full-time Administrative Analyst - Police Chief support  
 Full-time Code Enforcement Officer - CDBG funding  
 Full-time Building Maintenance Repair Worker  
 Part-time Research Assistant  
 Part-time Plan Checker  
 Part-time Administrative Analyst - Housing

