



DATE: June 16, 2014

AGENDA ITEM # 2

**TO:** Financial Commission

**FROM:** Marcia Somers, City Manager  
Joe Aguilar, Interim Finance Director

**SUBJECT:** Draft FY 2014/15 Operating Budget and 2014/15 – 2018/19 Capital Improvement Program

**RECOMMENDATION:**

Receive second year update of the 2013/14 – 2014/15 biennial budget and five-year Capital Improvement Program

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**Attachment:**

A. Report #10 from June 10, 2014 City Council meeting



DATE: June 10, 2014

AGENDA ITEM # 10

## AGENDA REPORT

**TO:** City Council

**FROM:** Marcia Somers, City Manager  
Joe Aguilar, Interim Finance Director

**SUBJECT:** Draft FY 2014/15 Operating Budget and 2014/15 – 2018/19 Capital Improvement Program

### RECOMMENDATION:

Review and provide direction regarding the second-year update of the 2013/14 – 2014/15 Biennial Budget and five-year Capital Improvement Program

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### SUMMARY:

#### Estimated Fiscal Impact:

**Amount:** City-wide operating and capital appropriations approximate \$44 million

**Budgeted:** Second year of the FY 2013/14 – 2014/15 Biennial Budget is subject to approval

**Public Hearing Notice:** Not applicable

**Previous Council Consideration:** Mid-Year Budget and CIP Review February 11, 2014

**CEQA Status:** Not applicable

#### Attachments:

1. Updated FY 2014/15 Summary Schedules
2. Proposed operating budget adjustments
3. 2014/15 planned CIP projects by category

## **BACKGROUND**

On June 25, 2013, the City Council adopted a biennial budget for the two-year period ending June 30, 2015. At that time, year one (FY 2013/14) was formally adopted and appropriated as a basis for operations within that fiscal year. As anticipated, the second year of the biennial budget has been refreshed and updated for the formal appropriation of FY 2014/15 dollars. This update and the five-year Capital Improvement Program (CIP) will be reviewed at the June 10 meeting and are scheduled for adoption on June 24, 2014. As part of that adoption, Council will be presented with the required authorizing resolutions.

## **DISCUSSION**

### **Second-Year Budget Approach**

Remaining true to the essence of a biennial budget, the FY 2014/15 budget adoption process represents a revision of the projections as originally set forth in the multi-year plan. Staff has performed a high-level review of revenues, appropriations and reserve levels, and taken this opportunity to refine the document with new information and necessary operational or contractual adjustments. The internal process undertaken involved:

- Performing a review of the operational needs of each department
- Staging a strategic executive staff session following the mid-year budget update process
- Updating key Fund balance projections for known actual audit results
- Re-evaluating capacity to add new CIP projects

This approach to the biennial budget is quite beneficial in several ways by saving considerable time and effort in its compilation and affirming the relevance of the projections and estimates put forth in the original plan.

The remainder of this document will focus on communicating key Fund balances, proposed use of reserves, identified adjustments and changes to the five-year CIP.

Attachment 1 reflects an updated budget summary section that includes a high-level presentation of fund balances, revenues, expenditures and CIPs. These documents highlight the revisions made to the adopted plan numbers as reflected in the column 14/15 Update. This section also includes the “Projected Fund Balances and Reserves” schedule, a key document that has been updated for current Fund balances and projects end-of-year results for FY 2013/14.

In this second year of the biennial model, adopted operating budget revisions will be entered into internal budget systems. This eliminates the need to republish a full new document. On the other hand, given the rolling nature of the five-year capital plan, a newly updated five-year CIP will be published including those changes identified through the Council’s review process.

## Fiscal Status Executive Summary

In February 2014, the Council was provided with a mid-year budget update that operating budget projections were expected to be met. Furthermore, favorable June 30, 2013 financial audit results were released allowing for continued key reserve enhancements and capital funding. At mid-year in FY 2013/14, the City was in good financial standing – a condition that remains and is the theme of this June 2014 budget update.

It is anticipated that the FY 2013/14 revenues over expenditures will be approximately \$3.5 million. This is largely due to the 12 deferred/frozen staff positions, plus several other vacant staff positions, throughout the fiscal year, significant I.T.-related purchases not yet made and higher than projected property tax revenues. As part of this budget revision process, all departments identified needed operating expenditures and/or capital adjustments. The 2014/15 General Fund proposed expenditures are 7% greater than 2013/14; however, if the five additional positions had not been deferred in 2013/2014, it would be a 5% increase. Furthermore, the CPI for the San Francisco Bay Area has grown by 2.5% each of the last two fiscal years.

The upcoming five-year CIP is being updated to reflect 2018/19 planned appropriations in annual, ongoing projects only. New projects recommended for funding in 2014/15 are those that are critical to improving service delivery and/or enhancing operational cost-effectiveness.

### Proposed Uses/Transfers of Projected FY 2013/14 Available Reserves

This revised budget proposes the following uses of the anticipated \$3.5 million revenues over expenditures from 2013/14:

<b>General Reserves</b>					
	<i>Per Audit Balance June 30, 2013</i>	<i>Mid Year Approved Transfers FY 2013/14</i>	<i>Balance After Mid Year Transfers</i>	<i>Requested Additional Proposed Transfers FY 2013/14</i>	<i>Revised Reserves Balance June 30, 2014</i>
<b>General Fund Assigned Reserves</b>					
General Fund Operating Reserve *	\$ 5,525,000	\$ 200,000	\$ 5,725,000	\$ 680,000	\$ 6,405,000
OPEB Reserve	500,000	250,000	\$ 750,000	100,000	\$ 850,000
PERS Reserve	0	450,000	\$ 450,000	550,000	\$ 1,000,000
Sub total	\$ 6,025,000	\$ 900,000	\$ 6,925,000	\$ 1,330,000	\$ 8,255,000
<b>Reserve Transfers to Other Funds</b>					
Community Facility Renewal Fund	\$ 7,165,592	\$ 750,000	\$ 7,915,592	\$ 350,000	\$ 8,265,592
Workers Compensation Internal Fund	211,516	338,484	\$ 550,000	0	\$ 550,000
Technology Upgrade Fund (New)	0	0	0	1,000,000	\$ 1,000,000
CIP Fund (unassigned fund balance)	160,926	0	160,926	400,000	560,926
CIP Fund (New Project)					
** Interoperable Communications	0	0	0	375,000	\$ 375,000
Sub total	\$ 7,538,034	\$ 1,088,484	\$ 8,626,518	\$ 2,125,000	\$ 10,751,518
All Assigned Additions to Reserves	***	\$ 1,988,484		\$ 3,455,000	
*Twenty Percent (20%) of Operating Budget of \$32,038,000					
**Set-aside half the costs allocated to Los Altos for participation in joint communications system					
*** Mid Year Transfer totals of \$2,288,484 included \$300,000 already booked in FY2013					

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A summary of proposed transfers noted above includes:

- An additional \$680,000 transferred to Operating Fiscal Reserves bringing the new balance to \$6,405,000 which meets the Council's goal of maintaining a 20% reserve
- Transfer of \$100,000 to the OPEB Reserve for a total of \$850,000
- Transfer of \$550,000 to the PERS reserve which brings the balance to \$1,000,000
- Transfer \$350,000 to the Community Facilities Renewal Fund to address the ongoing needs of aging City facilities
- Establishing a Technology Fund with an initial allocation of \$1,000,000 begins to address the significant organizational needs related to the City's aging technology infrastructure and network systems
- Transfer of \$400,000 to the CIP Fund
- Transfer of \$375,000 to the CIP Fund for the City's portion of the Silicon Valley Regional Interoperability Authority infrastructure project costs; the remaining \$375,000 capital costs will be expended from the Equipment Replacement Fund

All proposed transfers discussed above are presented within the "Projected Fund Balances and Reserves" schedule included as part of Attachment 1.

### **Proposed FY 2014/15 Budget Updates**

The second year of the biennial budget is useful in bringing to Council's attention the need for identified operating and capital budget adjustments.

**General Fund adjustments** are presented on Attachment 2 and include:

With the continued deferral of a large number of positions in 2013/14, it has become evident that the level and quality of service delivery has been significantly affected. The cautious approach, while prudent at the time, has made it clear that it is necessary to enhance the complement of staffing resources. In February 2014, Council authorized the filling of three of the deferred positions: Office Assistant II (Recreation), Maintenance Worker and Maintenance Supervisor. This report recommends that three additional positions be removed from the deferred list and filled in 2014/15:

- Financial Services Manager
- Human Resources Technician (formerly designated for Deputy City Clerk)
- Police Officer – Traffic

This leaves six positions that will remain on the deferred list including Accounting Technician, Assistant Civil Engineer, Community Services Officer (2), Fleet Facilitator and Maintenance Worker I.

As requested by the Council, these unfilled positions and the optimal organizational staffing level will be evaluated during FY 2014/15.

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Other General Fund adjustments include:

**Legislative/Administration** – Almost the entire additional expense is related to a potential special election for Community Center funding. Other costs in these programs are for subscriptions, events, advertising and software applications.

**Finance/I.T.** – Funding for temporary staffing, audit assistance and various software upgrades, server memory and storage, and equipment for the Emergency Operations Center.

**Police** – Funding related to enhanced parking enforcement including license plate reader technology and equipment and additional part-time parking enforcement staff.

**Other Fund adjustments** are also presented in Attachment 2. The proposed adjustments primarily impact two Fund groups – Equipment Replacement and Sewer. These proposed adjustments include: the purchase of four replacement vehicles (Police unmarked and City Hall pool cars), an electric cart (Recreation), street maintenance equipment, and computer work stations out of Equipment Replacement. Green options will be pursued for the replacement vehicles. As recommended in the 2013 Sanitary Sewer Master Plan Update but deferred in 2013/14, a Maintenance Leadworker position is proposed as a new Sewer Fund expenditure. This increases the overall City Personnel Allocation count by one for a total of 131 positions.

### **Capital Improvement Program**

The City of Los Altos annually updates the five-year CIP with a fifth year of projects created for each update. The focus in 2014/15 will be on completing a larger share of the funded, but not yet completed, CIP projects. However, based on Council direction, improved service delivery opportunities and/or enhanced cost effectiveness, four new and two existing capital projects have been identified for 2014/15 (Attachment 3). These include:

1. CF-01002 Civic Center Redevelopment

Recommendation: This project will need to be updated subsequent to Council's review and approval of next steps related to the Community Center project in September and November 2014.

2. Plaza 3 Driveway and Drive Aisle Re-paving

Recommendation: Appropriate \$260,000 (CIP Fund/Gas Tax-eligible)

The Plaza 3 drive aisle entering from San Antonio Road requires re-grading and resurfacing to improve cross-slope and storm water drainage as well as vehicular access. The limits of work will be from the driveway approach on San Antonio Road to the raised crosswalk at the rear entrance to 139 Main Street. The work includes surveying existing elevations along the pavement, curb, sidewalk, and building entrances, designing new grades with conforming cross slopes to provide positive drainage, grinding the existing pavement, and replacing with new asphalt. The sidewalk and curb along the rear entrances will be replaced. It is likely that

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a new storm drain inlet will be required to capture and convey storm water to the storm drain main pipeline on San Antonio Road. Restriping of the parking spaces and other pavement markings in the area affected by the work will also be included.

3. City Hall HVAC (existing project No. 0408)

Recommendation: Appropriate an additional \$122,000 for a project balance of \$200,000 (CIP Fund)

City Hall is served by two air handling units, two air conditioning units, and a boiler that heats recirculating water to heating units in the overhead air ducts. The air handlers, condensing units for the refrigerant, and the boiler are at the end of their useful lives and are due for replacement. A project was designed and released for bidding in 2009, but a contract was not awarded due to concerns that funds would be wasted since City Hall would likely be incorporated into Civic Center improvements in the short-term. As it now appears that the City Hall building will be used for its current purpose indefinitely, investment in the system used to control temperature in City Hall is recommended. The design work already accomplished will be updated to include a new control system and boiler. Costs have also been revised to 2014 using current pricing information.

4. Grant Park Classroom Wing Roof Replacement

Recommendation: Appropriate \$75,000 (Park in-Lieu Fund)

Grant Park has a multipurpose building and a classroom/restroom wing for community use. The roof on the classroom/restroom wing has been leaking for several years and is temporarily covered with a tarp. Replacement of the tar and gravel roof and associated gutters and downspouts is needed to make the structure weatherproof. The work will include replacement of any decayed roof sheathing found after the existing roof is removed, and a new fascia around the perimeter of the roof.

5. Advanced Traffic Management Feasibility Study

Recommendation: Appropriate \$55,000 (Traffic Impact Fees)

Intelligent Transportation Systems (ITS) is a concept developed beginning in the late 1990s which improves transportation safety and mobility and enhances productivity through the integration of advanced communications technologies into the transportation infrastructure and in vehicles. ITS encompasses a broad range of wireless and wire-line communications-based information and electronics technologies. These electronic technologies include advanced traffic controllers, vehicle/bicycle video detection and monitoring and central traffic management system software. The combination of these elements enhances the City's traffic management capabilities and allows for improved signal coordination between neighboring agencies.

This project would provide the City the feasibility and projected costs of implementing new communication infrastructure (fiber optics, wireless communication, network switches, network servers, network design IP scheme, ethernet) from Los Altos City Hall to traffic signalized intersections, traffic operations center to manage traffic in real time, upgrading traffic signalized intersections to support adaptive or demand-driven traffic control and other supportive ITS strategies. The feasibility study will provide a logical phased approach for implementing all of these elements.

6. Foothill Expressway Median Trees

Recommendation: Appropriate \$50,000 (CIP Fund)

As part of the design approval for the new office building at 467 First Street, City Council requested a capital project be developed to provide additional screening trees in the landscape median on Foothill Expressway from San Antonio Road to W. Edith Avenue. The Foothill Expressway corridor median is planted at irregular intervals with either trees or Oleander shrubs. No stretch of Foothill has continuous landscaping, and the commercial districts, in some cases, have no landscaping in order to heighten visibility. The corridor between San Antonio Road and W. Edith Avenue has the most continuous planting of median trees. This project will entail planting 36” box trees, 25’ feet on center, to fill in the gaps within the existing street tree pattern on the median of Foothill Expressway from San Antonio Road to Edith Ave. Irrigation will be installed to support the establishment and health of the new trees.

This year, only the annual, ongoing projects will have monies planned for the fifth year in 2018/19. These projects include:

Project #	Project:	Funding Source	Proposed Budget
CF-01003	Civic Facilities Capital Recovery Projects	CIP	\$100,000
CD-01004	Special Projects and Studies	CIP	\$50,000
TS-01001	Street Resurfacing	Gas Tax	\$475,000
TS-01003	Street Striping	Gas Tax	\$75,000
TS-01004	Street Slurry Seal	CIP	\$125,000
TS-01005	Concrete Repair	CIP	\$200,000
TS-01006	Traffic Sign Replacement	CIP	\$25,000
TS-01013	Transportation Enhancements	Gas Tax	\$50,000
WW-01002	Structural Reach Repair	Sewer Fund	\$648,850
WW-01003	Root Foaming	Sewer Fund	\$245,760
WW-01005	CIPP Corrosion Rehabilitation	Sewer Fund	\$309,670
WW-01006	Fats, Oils and Grease (FOG) Program	Sewer Fund	\$61,440
WW-01008	Geographic Information Systems (GIS) Update	Sewer Fund	\$61,440
WW-01009	Sewer System Management Plan Update	Sewer Fund	\$24,500

New project sheets will be prepared upon Council direction.

## **FISCAL IMPACT**

Approval of the FY 2014/15 Operating Budget confirms the second year of the two-year Financial Plan, originally adopted in June 2013, along with the operational adjustments noted above. It is also adjusted for those capital project modifications made in the five-year CIP. At this time, including all revisions, the total appropriations for the General Fund and all funds total \$32 million and \$42 million, respectively. In addition, \$1.7 million is being spent in the CIP Project and Equipment Replacement Funds for capital projects. Revenues for the General Fund and all funds total \$32.7 million and \$43.7 million, respectively. The budget to be presented on June 24, 2014 will reflect costs related to the pending labor negotiations as well as any additional direction from the City Council.

## **PUBLIC CONTACT**

Posting of the meeting agenda serves as notice to the general public.

Attachment 1

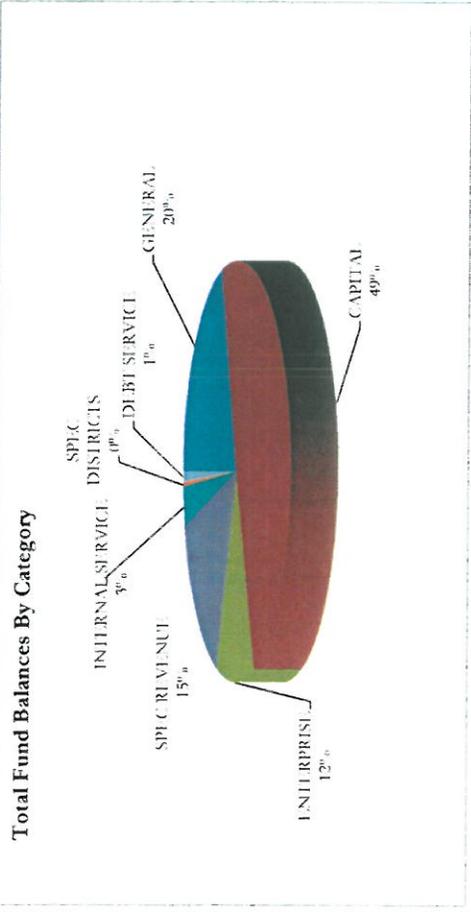
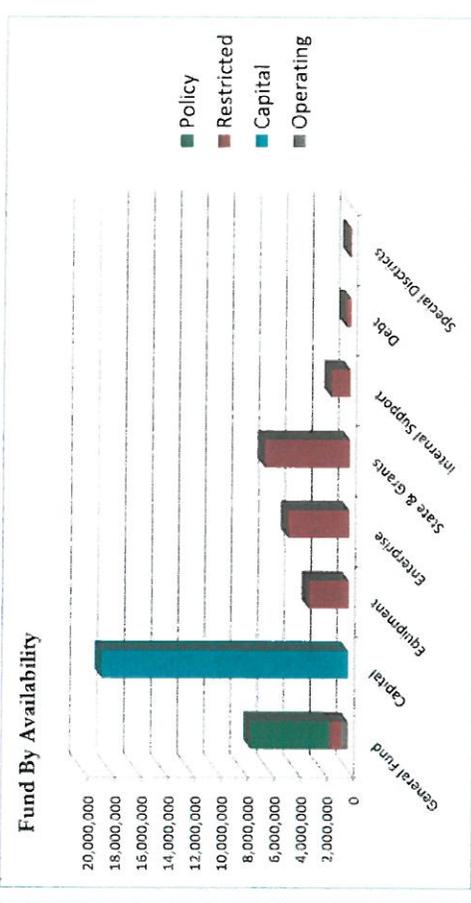
Updated FY 2013/15 Summary Schedules

# FY 2014/15 PROJECTED FUND BALANCES AND RESERVES

FUNDS	BEG. BALANCE	REVENUE	EXPENSES	CAPITAL PROJECTS	TRSFERS	PROJECTED BALANCE 6/30/2015	USE OF RESERVES	UNRESTRICTED BALANCE	RESTRICTED BALANCE
<b>GENERAL FUND</b>									
- Unreserved	610,820	32,762,800	(32,038,680)		(107,880)	1,227,060	(775,000)	452,060	0
- Operating Commitments	0					0			0
- Operating Reserve	6,405,000				0	6,405,000	150,000		6,555,000
- State Revenue Stabilization Reserve	0					0			0
- OPEB Reserve	850,000				0	850,000	0		850,000
- Inventory & Veterans Reserve	45,860					45,860	0		45,860
- PERS Reserve	1,000,000					1,000,000	150,000		1,150,000
<b>TOTAL GENERAL FUND</b>	<b>8,911,680</b>	<b>32,762,800</b>	<b>(32,038,680)</b>	<b>0</b>	<b>(107,880)</b>	<b>9,527,920</b>	<b>(475,000)</b>	<b>452,060</b>	<b>8,600,860</b>
<b>CAPITAL PROJECTS FUND</b>									
EQUIPMENT REPLACEMENT FUND	1,793,117	85,000	0	(1,394,200)	0	483,917	350,000	833,917	
FACILITY FUND	2,786,854	0	(386,430)	0		2,400,424	25,000		2,425,424
COMMUNITY FACILITY RENEWAL FUND	8,265,592	0	0	0	0	8,265,592	100,000	8,365,592	0
<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>	<b>12,845,563</b>	<b>85,000</b>	<b>(386,430)</b>	<b>(1,394,200)</b>	<b>0</b>	<b>11,149,933</b>	<b>475,000</b>	<b>9,199,509</b>	<b>2,425,424</b>
<b>SEWER FUND</b>									
SEWER FUND amount does not include \$1 million of appropriated CIP's	2,414,543	5,458,300	(3,831,340)	(1,684,190)		2,357,313			2,357,313
<b>SOLID WASTE FUND</b>									
SOLID WASTE FUND	2,399,921	832,000	(449,120)	0		2,782,801			2,782,801
STORM FUND	0	0	(257,480)	0	257,480	0			0
<b>TOTAL ENTERPRISE FUNDS</b>	<b>4,814,464</b>	<b>6,290,300</b>	<b>(4,537,940)</b>	<b>(1,684,190)</b>	<b>257,480</b>	<b>5,140,114</b>	<b>0</b>	<b>0</b>	<b>5,140,114</b>
<b>REAL PROPERTY PROCEEDS FUND</b>									
VEHICLE IMPOUND FUND	10,099,700	66,600	0	0		10,166,300		10,166,300	0
SUPPLEMENTAL LAW ENFORCEMENT FUND	0	26,900	0		(26,900)	0			0
GAS TAX FUNDS	25,000	100,000	0		(100,000)	25,000			25,000
PROPOSITION 1B FUND	772,481	595,900	0	(645,000)	(190,000)	533,381			533,381
STORM DRAIN DEPOSIT FUND	40,098	1,600	0	0		41,698			41,698
COMMUNITY DEV BLOCK GRANT FUND	56,086	0	0	0		56,086			56,086
TRANSPORTATION DEVELOPMENT ACT FUND	0	60,000	0	(60,000)		0			0
TRAFFIC IMPACT FEE FUND	13,478	1,324,800	0	(1,324,800)		13,478			13,478
IN LECU PARK FEES FUND	890,893	4,200	0	0		895,093			895,093
DOWNTOWN PARKING FUND	4,590,590	365,000	0	0		4,955,590			4,955,590
ESTATE DONATION FUND	154,174	37,300	(50,000)	0		141,474			141,474
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>16,655,350</b>	<b>2,582,400</b>	<b>(50,000)</b>	<b>(2,029,800)</b>	<b>(316,900)</b>	<b>16,841,050</b>	<b>0</b>	<b>10,166,300</b>	<b>6,674,750</b>

# FY 2014/15 PROJECTED FUND BALANCES AND RESERVES

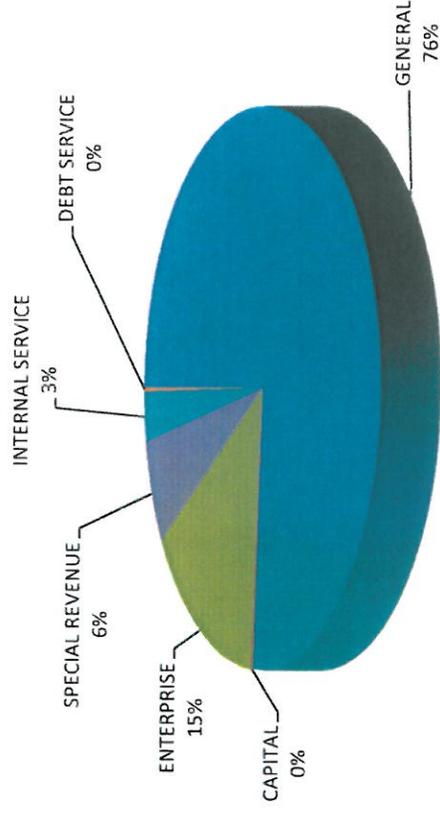
FUNDS	BEG. BALANCE	REVENUE	EXPENSES	CAPITAL PROJECTS	TRSFERS	PROJECTED BALANCE 6/30/2015	USE OF RESERVES	UNRESTRICTED BALANCE	RESTRICTED BALANCE
DENTAL PLAN FUND	157,832	105,000	(105,000)	0	0	157,832		157,832	0
UNEMPLOYMENT FUND	213,838	35,000	(35,000)	0	0	213,838		213,838	0
WORKERS COMPENSATION FUND	597,000	642,000	(595,000)	0	0	644,000	0	644,000	0
LIABILITY FUND	336,996	465,000	(450,000)	0	0	351,996	0	351,996	0
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>1,305,666</b>	<b>1,247,000</b>	<b>(1,185,000)</b>	<b>0</b>	<b>0</b>	<b>1,367,666</b>	<b>0</b>	<b>1,367,666</b>	<b>0</b>
GENERAL DEBT FUND	365,670	0	(166,960)	0	167,300	366,010		366,010	0
AVALON DR. CURB & GUTTER AD.	47,160	13,800	(13,800)	0	0	47,160		47,160	0
RAYMUNDO CURB & GUTTER AD.	33,610	28,600	(28,600)	0	0	33,610		33,610	0
OTHER ASSESSMENT DISTRICT FUNDS	76,740	52,300	(44,200)	0	0	84,840		84,840	0
BLUE OAK/LANE/SEWER	0	0	0	0	0	0		0	0
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>523,180</b>	<b>94,700</b>	<b>(253,560)</b>	<b>0</b>	<b>167,300</b>	<b>531,620</b>	<b>0</b>	<b>531,620</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>45,055,903</b>	<b>43,062,200</b>	<b>(38,451,610)</b>	<b>(5,108,190)</b>	<b>0</b>	<b>44,558,303</b>	<b>0</b>	<b>19,817,869</b>	<b>24,740,434</b>



## REVENUE BY FUND TYPE

FUNDS	11-12 ACCT ACTUAL	12-13 ACTUAL	12-13 BUDGET	13-14 ADOPTED	14-15 PROPOSED	14-15 REVISED	13-14 to 14-15 REVISED CHG \$	CHG %
GENERAL	28,919,010	31,274,932	29,917,093	30,453,182	31,286,300	32,762,800	2,309,618	7.58%
CAPITAL	4,370,639	811,316	136,000	200,000	85,000	85,000	(115,000)	-57.50%
ENTERPRISE	5,361,770	5,989,386	5,817,366	6,486,883	6,290,300	6,290,300	(196,583)	-3.03%
SPECIAL REVENUE	1,991,569	5,727,185	2,222,608	4,645,400	2,582,400	2,597,400	(2,048,000)	-44.09%
INTERNAL SERVICE	1,222,875	1,315,567	1,279,800	1,247,000	1,247,000	1,247,000	0	0.00%
DEBT SERVICE	89,101	87,125	94,790	94,700	94,700	94,700	0	0.00%
<b>GRAND TOTAL</b>	<b>\$ 41,954,964</b>	<b>\$ 45,205,512</b>	<b>\$ 39,467,657</b>	<b>\$ 43,127,165</b>	<b>\$ 41,585,700</b>	<b>\$ 43,077,200</b>	<b>\$ (49,965)</b>	<b>-0.12%</b>

**14-15 Revised**

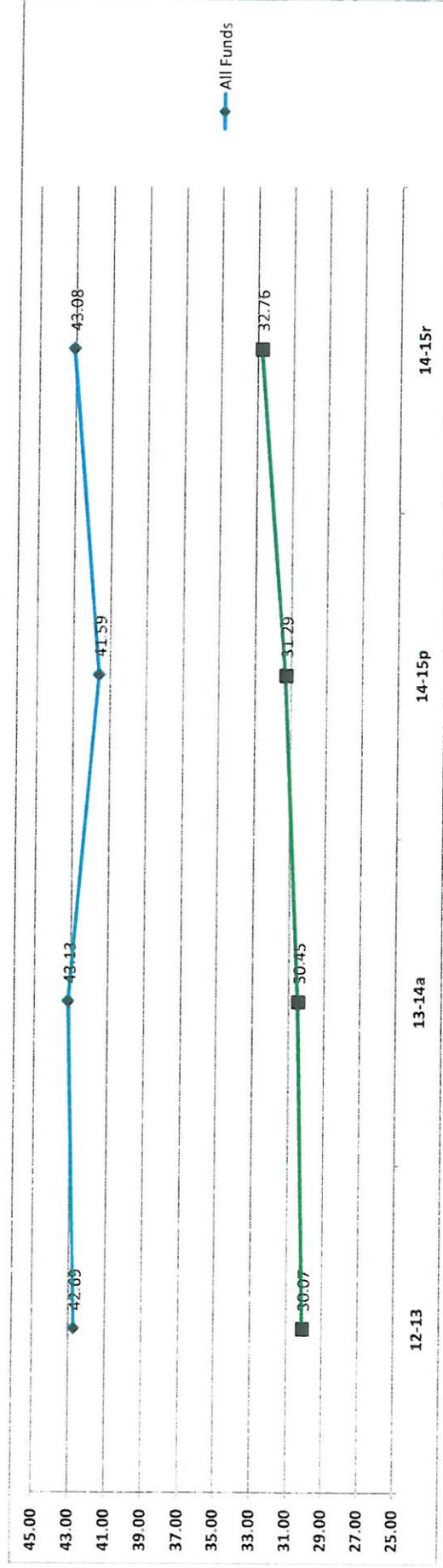


## REVENUE BY FUND

FUNDS	11-12 ACTUAL	12-13 ACTUAL	12-13 BUDGET	13-14 ADOPTED	14-15 PROPOSED	14-15 REVISED	13-14 to 14-15 REVISED	CHG \$	CHG %
GENERAL FUND	28,919,010	31,274,932	29,917,093	30,453,182	31,286,300	32,762,800	2,309,618	7.58%	
<b>TOTAL GENERAL FUND</b>	<b>28,919,010</b>	<b>31,274,932</b>	<b>29,917,093</b>	<b>30,453,182</b>	<b>31,286,300</b>	<b>32,762,800</b>	<b>2,309,618</b>	<b>7.58%</b>	
CAPITAL PROJECTS FUND	970,639	811,316	136,000	200,000	85,000	85,000	(115,000)	-57.50%	
FACILITY FUND	0	0	0	0	0	0	0	0.00%	
COMMUNITY FACILITY RENEWAL FUND	3,400,000	0	0	0	0	0	0	0.00%	
<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>	<b>4,370,639</b>	<b>811,316</b>	<b>136,000</b>	<b>200,000</b>	<b>85,000</b>	<b>85,000</b>	<b>(115,000)</b>	<b>-57.50%</b>	
SEWER FUND	4,531,834	5,107,117	4,961,171	5,655,183	5,458,300	5,458,300	(196,883)	-3.48%	
SOLID WASTE FUND	829,936	882,269	856,195	831,700	832,000	832,000	300	0.04%	
STORM FUND	0	0	0	0	0	0	0	0.00%	
<b>TOTAL ENTERPRISE FUNDS</b>	<b>5,361,770</b>	<b>5,989,386</b>	<b>5,817,366</b>	<b>6,486,883</b>	<b>6,290,300</b>	<b>6,290,300</b>	<b>(196,583)</b>	<b>-3.03%</b>	
REAL PROPERTY PROCEEDS FUND	143,088	504,033	80,487	2,744,400	66,600	66,600	(2,677,800)	-97.57%	
VEHICLE IMPOUND FUND	21,279	17,395	45,000	26,900	26,900	26,900	0	0.00%	
SUPPLEMENTAL LAW ENFORCEMENT FUND	100,000	100,000	100,000	100,000	100,000	100,000	0	0.00%	
GAS TAX FUND	834,803	704,730	493,390	595,800	595,900	595,900	100	0.02%	
PROPOSITION 1B FUND	2,233	432	5,500	1,600	1,600	1,600	0	0.00%	
STORM DRAIN DEPOSIT FUND	0	0	0	0	0	0	0	0.00%	
COMMUNITY DEV BLOCK GRANT FUND	21,463	59,201	117,454	60,000	60,000	75,000	15,000	25.00%	
TRANSPORTATION DEVELOPMENT ACT FUND	0	3,375	17,643	0	1,324,800	1,324,800	1,324,800	0.00%	
TRAFFIC IMPACT FEE FUND	65,072	653,463	3,300	714,300	4,200	4,200	(710,100)	-99.41%	
PARK-IN-LIEU PARK FUND	762,027	3,640,640	1,319,300	365,000	365,000	365,000	0	0.00%	
DOWNTOWN PARKING FUND	41,523	43,896	40,380	37,300	37,300	37,300	0	0.00%	
ESTATE DONATION FUND	81	20	154	100	100	100	0	0.00%	
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>1,991,569</b>	<b>5,727,185</b>	<b>2,222,608</b>	<b>4,645,400</b>	<b>2,582,400</b>	<b>2,597,400</b>	<b>(2,048,000)</b>	<b>-44.09%</b>	

# REVENUE BY FUND

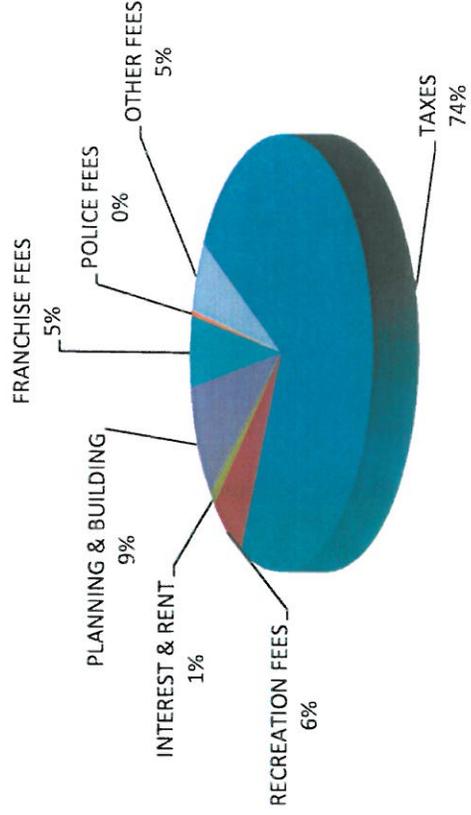
FUNDS	11-12 ACTUAL	12-13 ACTUAL	12-13 BUDGET	13-14 ADOPTED	14-15 PROPOSED	14-15 REVISED	13-14 to 14-15 REVISED CHG \$	CHG %
DENTAL PLAN FUND	112,254	114,264	97,800	105,000	105,000	105,000	0	0.00%
UNEMPLOYMENT FUND	75,353	75,353	75,000	35,000	35,000	35,000	0	0.00%
WORKERS COMPENSATION FUND	660,018	687,389	642,000	642,000	642,000	642,000	0	0.00%
LIABILITY FUND	375,250	438,561	465,000	465,000	465,000	465,000	0	0.00%
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>1,222,875</b>	<b>1,315,567</b>	<b>1,279,800</b>	<b>1,247,000</b>	<b>1,247,000</b>	<b>1,247,000</b>	<b>0</b>	<b>0.00%</b>
GENERAL DEBT FUND	10	0	440	0	0	0	0	0.00%
AVALON DR CURB & GUTTER A.D.	13,564	13,653	14,150	13,800	13,800	13,800	0	0.00%
RAYMUNDO CURB & GUTTER A.D.	27,423	27,454	27,840	28,600	28,600	28,600	0	0.00%
BLUE OAK LANE SEWER	48,104	46,018	52,360	52,300	52,300	52,300	0	0.00%
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>89,101</b>	<b>87,125</b>	<b>94,790</b>	<b>94,700</b>	<b>94,700</b>	<b>94,700</b>	<b>0</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>41,954,964</b>	<b>45,205,512</b>	<b>39,467,657</b>	<b>43,127,165</b>	<b>41,585,700</b>	<b>43,077,200</b>	<b>(49,965)</b>	<b>-0.12%</b>



## GENERAL FUND REVENUE SOURCES

GENERAL FUND	11-12 ACTUAL	12-13 ACTUAL	12-13 BUDGET	13-14 ADOPTED	14-15 PROPOSED	14-15 REVISED	13-14 to 14-15 REVISED	CHG \$	CHG %
TAXES	-	21,288,949	22,725,371	21,578,867	22,983,100	24,143,600	1,839,218	1,839,218	8.25%
RECREATION FEES	-	1,807,649	1,864,594	1,814,528	1,871,600	1,871,600	54,500	54,500	3.00%
INTEREST & RENT	-	94,187	104,225	435,200	385,500	386,200	700	700	0.18%
PLANNING & BUILDING	-	2,432,854	3,136,317	2,680,108	2,488,200	2,562,700	296,600	296,600	11.92%
FRANCHISE FEES	-	1,731,193	1,769,516	1,692,414	1,726,200	1,740,100	13,900	13,900	0.81%
POLICE FEES	-	81,018	99,576	116,210	112,900	127,000	14,100	14,100	12.49%
OTHER FEES	-	1,483,161	1,575,333	1,599,766	1,618,900	1,709,500	90,600	90,600	5.60%
<b>TOTAL</b>	<b>28,919,011</b>	<b>31,274,933</b>	<b>29,917,093</b>	<b>30,453,182</b>	<b>31,286,300</b>	<b>32,762,800</b>	<b>2,309,618</b>	<b>2,309,618</b>	<b>7.58%</b>

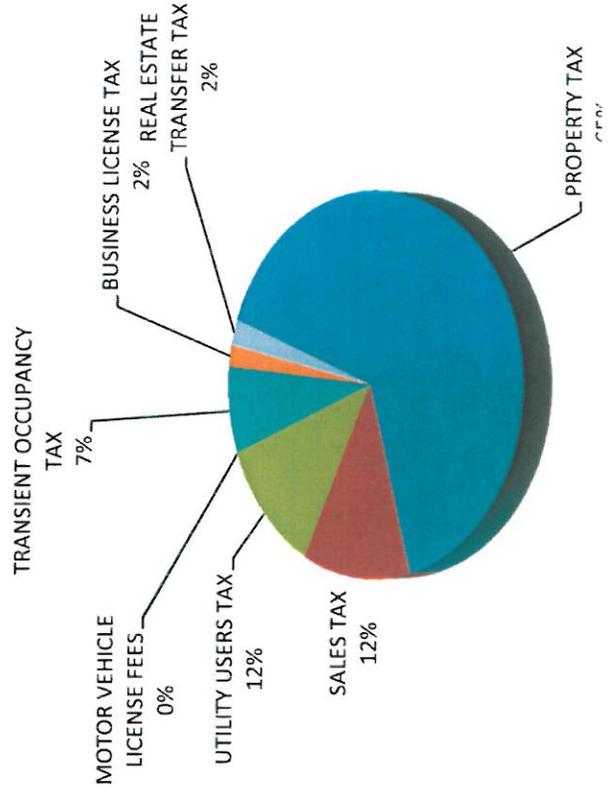
### 14-15 Revised



# GENERAL FUND TAX REVENUE SOURCES

GENERAL FUND	11-12		12-13		12-13		13-14		14-15		13-14 to 14-15	
	ACTUAL	ACTUAL	BUDGET	ADOPTED	PROPOSED	REVISIED	CHG \$	CHG %				
PROPERTY TAX	13,301,950	14,130,040	13,905,660	14,497,582	14,932,500	15,746,700	1,249,118	8.62%				
SALES TAX	2,746,374	2,926,441	2,598,300	2,615,600	2,694,000	2,825,700	210,100	8.03%				
UTILITY USERS TAX	2,547,777	2,600,054	2,598,960	2,629,800	2,708,700	2,756,700	126,900	4.83%				
MOTOR VEHICLE LICENSE FEES	0	15,102	52,499	0	0	0	0	0.00%				
TRANSIENT OCCUPANCY TAX	1,782,018	1,946,484	1,498,000	1,663,100	1,713,000	1,796,100	133,000	8.00%				
BUSINESS LICENSE TAX	442,824	519,828	453,200	418,400	431,000	514,500	96,100	22.97%				
REAL ESTATE TRANSFER TAX	468,006	587,422	472,248	479,900	503,900	503,900	24,000	5.00%				
<b>TOTAL</b>	<b>21,288,949</b>	<b>22,725,371</b>	<b>21,578,867</b>	<b>22,304,382</b>	<b>22,983,100</b>	<b>24,143,600</b>	<b>1,839,218</b>	<b>8.25%</b>				

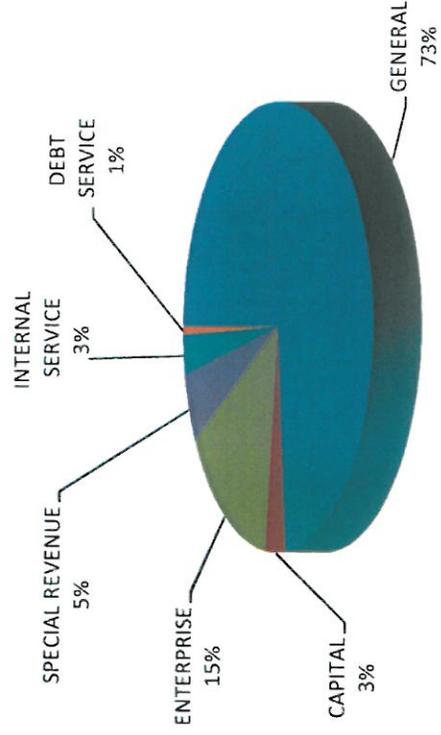
**14-15 Revised**



## EXPENDITURES BY FUND TYPE

FUNDS	11-12 ACTUAL	12-13 ACTUAL	12-13 BUDGET	13-14 ADOPTED	14-15 PROPOSED	14-15 REVISED	13-14 to 14-15 REVISED CHG \$	13-14 to 14-15 REVISED CHG %
GENERAL	27,520,935	28,179,421	29,799,332	29,909,630	30,411,640	32,038,680	2,129,050	7.12%
CAPITAL	5,119,542	4,341,954	1,954,200	1,747,500	1,357,200	1,780,630	33,130	1.90%
ENTERPRISE	5,623,269	5,115,887	5,951,741	6,138,430	6,113,030	6,222,130	83,700	1.36%
SPECIAL REVENUE	139,896	227,311	951,000	892,000	2,079,800	2,224,800	1,332,800	149.42%
INTERNAL SERVICE	1,053,255	1,788,877	1,179,000	1,185,000	1,185,000	1,191,200	6,200	0.52%
DEBT SERVICE	314,031	257,262	252,500	256,410	253,560	253,560	(2,850)	-1.11%
<b>GRAND TOTAL</b>	<b>39,770,928</b>	<b>39,910,713</b>	<b>40,087,773</b>	<b>40,128,970</b>	<b>41,400,230</b>	<b>43,711,000</b>	<b>3,582,030</b>	<b>8.93%</b>

### 14-15 Revised



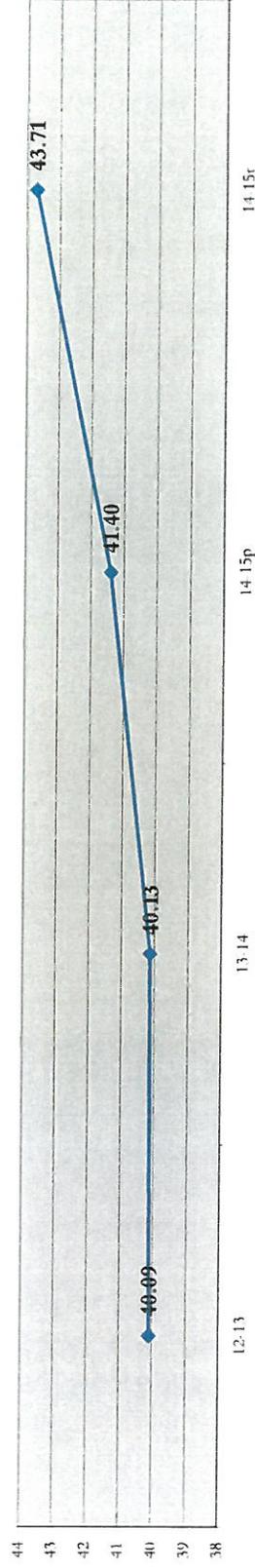
## EXPENDITURES BY FUND

FUNDS	11-12		12-13		12-13		13-14		13-14 MID		13-14 to 14-15	
	ACTUAL	ACTUAL	BUDGET	ADOPTED	REVIS	PROPOSED	REVIS	CHG \$	CHG %			
GENERAL FUND	27,520,935	28,179,421	29,799,332	29,739,350	29,909,630	30,411,640	32,038,680	2,129,050	7.12%			
<b>TOTAL GENERAL FUND</b>	<b>27,520,935</b>	<b>28,179,421</b>	<b>29,799,332</b>	<b>29,739,350</b>	<b>29,909,630</b>	<b>30,411,640</b>	<b>32,038,680</b>	<b>2,129,050</b>	<b>7.12%</b>			
CAPITAL PROJECTS FUND	4,991,650	4,141,667	1,824,200	1,447,500	1,447,500	1,222,200	1,394,200	(53,300)	-3.68%			
EQUIPMENT REPLACEMENT FUND	127,893	200,287	130,000	300,000	300,000	135,000	386,430	86,430	28.81%			
FACILITY FUND	0	0	0	0	0	0	0	0	0			
COMMUNITY FACILITY RENEWAL FUND	0	0	0	0	0	0	0	0	0			
<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>	<b>5,119,543</b>	<b>4,341,954</b>	<b>1,954,200</b>	<b>1,747,500</b>	<b>1,747,500</b>	<b>1,357,200</b>	<b>1,780,630</b>	<b>33,130</b>	<b>1.90%</b>			
SEWER FUND	5,069,193	4,529,242	5,253,955	5,440,640	5,440,640	5,406,430	5,515,530	74,890	1.38%			
SOLID WASTE FUND	341,449	354,735	440,311	440,311	440,310	449,120	449,120	8,810	2.00%			
STORM FUND	212,627	231,910	257,475	257,480	257,480	257,480	257,480	0	0.00%			
<b>TOTAL ENTERPRISE FUNDS</b>	<b>5,623,269</b>	<b>5,115,887</b>	<b>5,951,741</b>	<b>6,138,431</b>	<b>6,138,430</b>	<b>6,113,030</b>	<b>6,222,130</b>	<b>83,700</b>	<b>1%</b>			
REAL PROPERTY PROCEEDS FUND	0	0	0	0	0	0	0	0	0			
VEHICLE IMPOUND FUND	0	0	0	0	0	0	0	0	0			
SUPPLEMENTAL LAW ENFORCEMENT FUND	0	0	0	0	0	0	0	0	0			
GAS TAX FUNDS	0	0	300,000	500,000	500,000	645,000	645,000	145,000	29.00%			
PROPOSITION 1B FUND	0	0	0	0	0	0	0	0	0			
STORM DRAIN DEPOSIT FUND	0	0	0	0	0	0	0	0	0			
COMMUNITY DEV BLOCK GRANT FUND	17,194	165,345	115,000	60,000	60,000	60,000	75,000	15,000	25.00%			
TRAFFIC DEVELOPMENT ACT FUND	0	0	0	0	0	1,324,800	1,324,800	1,324,800	0			
TRAFFIC IMPACT FEE FUND	0	0	0	0	0	0	55,000	55,000	0			
PARK-IN-LIEU FUND	99,051	0	382,000	282,000	282,000	0	75,000	(207,000)	-73.40%			
DOWNTOWN PARKING FUND	23,651	61,966	154,000	50,000	50,000	50,000	50,000	0	0.00%			
ESTATE DONATION FUND	0	0	0	0	0	0	0	0	0			
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>139,896</b>	<b>227,311</b>	<b>951,000</b>	<b>892,000</b>	<b>892,000</b>	<b>2,079,800</b>	<b>2,224,800</b>	<b>1,332,800</b>	<b>149%</b>			

## EXPENDITURES BY FUND

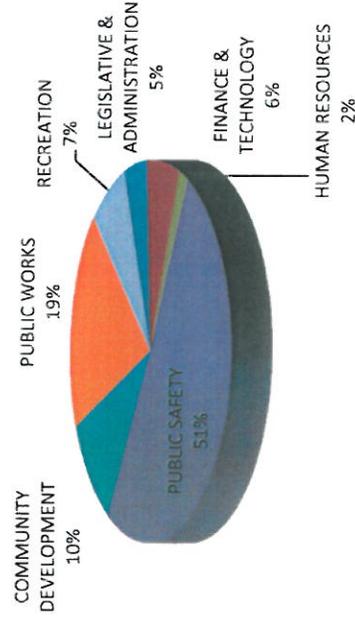
FUNDS	11-12	12-13	12-13	13-14	13-14 MID	14-15	14-15	13-14 to 14-15
	ACTUAL	ACTUAL	BUDGET	ADOPTED	YEAR REVISIED	PROPOSED	REVISIED	REVISIED CHG \$ CHG %
DENTAL PLAN FUND	109,632	104,711	99,000	105,000	105,000	105,000	105,000	0 0.00%
UNEMPLOYMENT FUND	4,894	23,399	70,000	35,000	35,000	35,000	35,000	0 0.00%
WORKERS COMPENSATION FUND	527,509	1,026,428	560,000	595,000	595,000	595,000	595,000	0 0.00%
LIABILITY FUND	411,220	634,338	450,000	450,000	450,000	450,000	456,200	6,200 1.38%
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>1,053,255</b>	<b>1,788,877</b>	<b>1,179,000</b>	<b>1,185,000</b>	<b>1,185,000</b>	<b>1,185,000</b>	<b>1,191,200</b>	<b>6,200 1%</b>
GENERAL DEBT FUND	167,049	169,573	167,300	169,810	169,810	166,960	166,960	(2,850) -1.68%
AVALON DR. CURB & GUTTER	13,679	13,961	13,000	13,800	13,800	13,800	13,800	0 0.00%
RAYMUNDO CURB & GUTTER	28,553	27,707	28,000	28,600	28,600	28,600	28,600	0 0.00%
BLUE OAK LANE SEWER	104,750	46,022	44,200	44,200	44,200	44,200	44,200	0 0.00%
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>314,031</b>	<b>257,262</b>	<b>252,500</b>	<b>256,410</b>	<b>256,410</b>	<b>253,560</b>	<b>253,560</b>	<b>(2,850) -1%</b>
<b>GRAND TOTAL</b>	<b>39,770,928</b>	<b>39,910,712</b>	<b>40,087,773</b>	<b>39,958,690</b>	<b>40,128,970</b>	<b>41,400,230</b>	<b>43,711,000</b>	<b>3,582,030 8.93%</b>

EXPENDITURE TREND - ALL FUNDS



# GENERAL FUND EXPENDITURES BY DEPARTMENT

DEPARTMENT	11-12 ACTUAL	12-13 ACTUAL	12-13 BUDGET	13-14 ADOPTED	14-15 PROPOSED	14-15 REVISED	13-14 to 14-15 REVISED	CHG \$	CHG %
LEGISLATIVE & ADMINISTRATION	1,577,385	1,339,195	1,544,027	1,347,960	1,408,330	1,828,630	480,670	35.66%	
FINANCE & TECHNOLOGY	1,493,232	1,580,471	2,148,260	1,920,180	1,988,820	2,457,260	537,080	27.97%	
HUMAN RESOURCES	516,385	451,252	724,915	523,330	543,130	697,330	174,000	33.25%	
PUBLIC SAFETY	14,044,920	14,194,039	14,590,636	15,189,650	15,548,780	15,841,380	651,730	4.29%	
COMMUNITY DEVELOPMENT	3,737,569	4,352,892	4,070,245	3,015,520	3,038,570	3,038,570	23,050	0.76%	
PUBLIC WORKS	4,068,968	4,159,859	4,600,146	5,716,180	5,709,590	5,918,990	202,810	3.55%	
RECREATION	2,082,476	2,101,714	2,121,103	2,196,810	2,174,420	2,256,520	59,710	2.72%	
<b>GENERAL FUND</b>	<b>27,520,935</b>	<b>28,179,421</b>	<b>29,799,332</b>	<b>29,909,630</b>	<b>30,411,640</b>	<b>32,038,680</b>	<b>2,129,050</b>	<b>7.12%</b>	



## EXPENDITURES BY PROGRAM

PROGRAM	12-13		12-13		13-14		13-14		14-15		14-15		13-14 to 14-15	
	ACTUAL	ACTUAL	BUDGET	REVISD	BUDGET	ADOPTED	MID-YEAR	REVISD	PROPOSED	REVISD	PROPOSED	REVISD	CHG \$	CHG %
CITY COUNCIL	176,459	132,336	160,660	170,610	170,610	173,910	185,610	11,700	15,000	15,000	8.79%			
EXECUTIVE	648,682	430,614	650,373	528,020	528,020	537,720	540,320	2,600	12,300	12,300	2.33%			
CITY ATTORNEY	348,757	372,988	282,100	297,500	297,500	297,500	297,500	0	0	0	0.00%			
CITY CLERK	388,927	403,257	450,894	351,830	351,830	399,200	805,200	406,000	453,370	453,370	128.86%			
VOLUNTEERS	14,560	0	0	0	0	0	0	0	0	0	0.00%			
<b>LEGISLATIVE &amp; ADMINISTRATION</b>	<b>1,577,385</b>	<b>1,339,195</b>	<b>1,544,027</b>	<b>1,347,960</b>	<b>1,347,960</b>	<b>1,408,330</b>	<b>1,828,630</b>	<b>420,300</b>	<b>480,670</b>	<b>480,670</b>	<b>35.06%</b>			
FINANCE	857,538	916,006	1,036,385	884,470	884,470	901,290	1,175,030	273,740	253,060	253,060	28.61%			
INFORMATION TECHNOLOGY	426,330	465,834	522,275	551,610	551,610	551,930	746,630	194,700	145,020	145,020	26.29%			
CENTRAL SERVICES	46,113	53,847	41,600	49,600	49,600	49,600	49,600	0	0	0	0.00%			
CABLE TELEVISION	0	0	0	0	0	0	0	0	0	0	0.00%			
NON DEPARTMENTAL	163,251	144,785	548,000	486,000	486,000	486,000	486,000	0	139,000	139,000	28.60%			
<b>FINANCE &amp; TECHNOLOGY</b>	<b>1,493,232</b>	<b>1,580,471</b>	<b>2,148,260</b>	<b>1,971,680</b>	<b>1,971,680</b>	<b>1,988,820</b>	<b>2,457,260</b>	<b>468,440</b>	<b>537,080</b>	<b>537,080</b>	<b>27.24%</b>			
HUMAN RESOURCES	516,385	451,252	724,915	523,330	523,330	543,130	697,330	154,200	174,000	174,000	33.25%			
<b>HUMAN RESOURCES</b>	<b>516,385</b>	<b>451,252</b>	<b>724,915</b>	<b>523,330</b>	<b>523,330</b>	<b>543,130</b>	<b>697,330</b>	<b>154,200</b>	<b>174,000</b>	<b>174,000</b>	<b>33.25%</b>			
ADMINISTRATION	1,523,542	1,440,320	1,505,040	1,560,640	1,560,640	1,583,020	1,583,020	0	(32,620)	(32,620)	-2.09%			
PATROL SERVICES	3,995,875	3,822,293	3,955,670	4,109,730	4,109,730	4,139,160	4,139,160	0	29,430	29,430	0.72%			
FIRE SERVICES	5,375,022	5,513,187	5,709,850	5,753,520	5,753,520	6,041,200	6,041,200	0	287,680	287,680	5.00%			
SUPPORT SERVICES	1,421,355	1,462,065	1,531,158	1,560,690	1,560,690	1,587,210	1,587,210	0	26,520	26,520	1.70%			
INVESTIGATIVE SERVICES	1,100,930	1,288,977	1,342,490	1,342,490	1,342,490	1,371,430	1,371,430	0	28,940	28,940	2.16%			
TRAFFIC OPERATIONS	616,330	660,698	597,130	769,000	769,000	788,180	1,080,780	292,600	311,780	311,780	40.54%			
EMERGENCY PREPAREDNESS	11,866	6,499	34,120	38,580	38,580	38,580	38,580	0	0	0	0.00%			
<b>PUBLIC SAFETY</b>	<b>14,044,920</b>	<b>14,194,039</b>	<b>14,590,636</b>	<b>15,134,650</b>	<b>15,134,650</b>	<b>15,548,780</b>	<b>15,841,380</b>	<b>292,600</b>	<b>651,730</b>	<b>651,730</b>	<b>4.31%</b>			
PLANNING	982,394	1,281,218	1,118,120	1,307,900	1,307,900	1,328,800	1,328,800	0	20,900	20,900	1.60%			
BUILDING INSPECTION	1,210,173	1,419,364	1,183,368	1,246,950	1,246,950	1,269,350	1,269,350	0	22,400	22,400	1.80%			
ENGINEERING	1,206,210	1,256,733	1,310,657	0	0	0	0	0	0	0	0.00%			
ECONOMIC DEVELOPMENT	99,488	190,799	202,985	205,550	205,550	185,300	185,300	0	(20,250)	(20,250)	-9.85%			
TRAFFIC	239,304	204,777	255,115	255,120	255,120	255,120	255,120	0	0	0	0.00%			
<b>COMMUNITY DEVELOPMENT</b>	<b>3,737,569</b>	<b>4,352,892</b>	<b>4,070,245</b>	<b>3,015,520</b>	<b>3,015,520</b>	<b>3,038,570</b>	<b>3,038,570</b>	<b>0</b>	<b>23,050</b>	<b>23,050</b>	<b>0.76%</b>			
ADMINISTRATION	490,746	416,041	556,378	395,910	395,910	397,260	397,260	0	(2,150)	(2,150)	-0.54%			
ENGINEERING	0	0	0	1,303,930	1,303,930	1,335,660	1,335,660	0	31,730	31,730	2.43%			
FLEET MAINTENANCE	108,755	121,969	114,728	116,840	116,840	117,580	117,580	0	740	740	0.63%			
STREET MAINTENANCE	742,391	765,210	977,207	757,560	757,560	774,120	774,120	0	16,560	16,560	2.19%			
PARKS & STREET LANDSCAPING	1,802,963	1,894,266	1,981,318	2,038,560	2,038,560	2,110,520	2,196,220	85,700	90,230	90,230	4.43%			
FACILITY MAINTENANCE	924,113	962,373	970,515	968,450	968,450	974,450	1,098,150	123,700	65,700	65,700	6.78%			
<b>PUBLIC WORKS</b>	<b>4,068,968</b>	<b>4,159,859</b>	<b>4,600,146</b>	<b>5,581,250</b>	<b>5,581,250</b>	<b>5,709,590</b>	<b>5,918,990</b>	<b>209,400</b>	<b>202,810</b>	<b>202,810</b>	<b>3.63%</b>			
ADMINISTRATION	405,395	420,988	416,788	443,380	443,380	441,930	521,530	79,600	51,850	51,850	11.69%			
FACILITIES	347,697	331,558	365,990	359,390	359,390	361,450	361,450	0	2,060	2,060	0.57%			
LIFELONG LEARNING	587,338	588,592	599,425	603,190	603,190	605,560	605,560	0	2,370	2,370	0.39%			
HEALTH & WELLNESS	350,588	346,317	357,220	360,840	360,840	362,780	362,780	0	1,940	1,940	0.54%			
SENIOR PROGRAMS	174,818	180,280	166,696	186,010	186,010	188,310	188,310	0	2,300	2,300	1.24%			
TEEN PROGRAMS	138,509	144,229	133,730	136,840	136,840	139,080	139,080	0	2,240	2,240	1.64%			
PERFORMING ARTS	42,769	41,264	39,474	39,470	39,470	39,470	39,470	0	0	0	0.00%			
COMMUNITY EVENTS	35,362	48,486	41,780	41,390	41,390	35,840	38,340	2,500	(3,050)	(3,050)	-8.51%			
<b>RECREATION</b>	<b>2,082,476</b>	<b>2,101,714</b>	<b>2,121,103</b>	<b>2,164,960</b>	<b>2,164,960</b>	<b>2,174,420</b>	<b>2,256,520</b>	<b>82,100</b>	<b>59,710</b>	<b>59,710</b>	<b>2.76%</b>			

**EXPENDITURES BY PROGRAM**

PROGRAM	11-12		12-13		12-13		13-14		13-14		14-15		14-15		13-14 to 14-15	
	ACTUAL	ACTUAL	BUDGET REVISED	BUDGET REVISED	BUDGET ADOPTED	MID-YEAR REVISED	PROPOSED	REVISD	PROPOSED	REVISD	PROPOSED	REVISD	CHG \$	CHG %		
<b>TOTAL GENERAL FUND</b>	<b>27,520,935</b>	<b>28,179,421</b>	<b>29,799,332</b>	<b>29,739,350</b>	<b>29,909,630</b>	<b>29,909,630</b>	<b>30,411,640</b>	<b>32,038,680</b>	<b>1,627,040</b>	<b>1,627,040</b>	<b>2,129,050</b>	<b>2,129,050</b>	<b>7.16%</b>			
CAPITAL PROJECTS FUND	4,991,649	4,141,667	1,824,200	1,447,500	1,447,500	1,447,500	1,222,200	1,394,200	172,000	172,000	(53,300)	-3.68%				
EQUIPMENT REPLACEMENT FUND	127,893	200,287	130,000	300,000	300,000	300,000	135,000	386,430	251,430	251,430	86,430	28.81%				
FACILITY FUND	0	0	0	0	0	0	0	0	0	0	0	0				
COMMUNITY FACILITY RENEWAL FUND	0	0	0	0	0	0	0	0	0	0	0	0				
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>5,119,542</b>	<b>4,341,954</b>	<b>1,954,200</b>	<b>1,747,500</b>	<b>1,747,500</b>	<b>1,747,500</b>	<b>1,357,200</b>	<b>1,780,630</b>	<b>423,430</b>	<b>423,430</b>	<b>33,130</b>	<b>1.90%</b>				
SEWER SYSTEM ADMINISTRATION	2,901,687	3,057,908	2,868,545	2,790,260	2,790,260	2,790,260	2,845,980	2,845,980	0	0	55,720	2.00%				
SEWER SYSTEM MAINTENANCE	743,084	772,265	741,410	832,050	832,050	832,050	876,260	985,360	109,100	109,100	153,310	18.43%				
SEWER CIPS	741,299	699,069	1,644,000	1,818,330	1,818,330	1,818,330	1,684,190	1,684,190	0	0	(134,140)	-7.38%				
<b>TOTAL SEWER FUNDS</b>	<b>4,386,070</b>	<b>4,529,242</b>	<b>5,253,955</b>	<b>5,440,640</b>	<b>5,440,640</b>	<b>5,440,640</b>	<b>5,406,430</b>	<b>5,515,530</b>	<b>109,100</b>	<b>109,100</b>	<b>74,890</b>	<b>1.38%</b>				
SOLID WASTE	341,448	354,735	440,311	440,311	440,311	440,311	449,120	449,120	0	0	8,809	2.00%				
<b>TOTAL SOLID WASTE FUND</b>	<b>341,448</b>	<b>354,735</b>	<b>440,311</b>	<b>440,311</b>	<b>440,311</b>	<b>440,311</b>	<b>449,120</b>	<b>449,120</b>	<b>0</b>	<b>0</b>	<b>8,809</b>	<b>2.00%</b>				
URBAN RUNOFF PROGRAM	163,679	180,544	209,620	209,620	209,620	209,620	209,620	209,620	0	0	0	0.00%				
STORM DRAIN	48,949	51,366	47,860	47,860	47,860	47,860	47,860	47,860	0	0	0	0.00%				
<b>TOTAL STORM DRAIN FUNDS</b>	<b>212,627</b>	<b>231,910</b>	<b>257,480</b>	<b>257,480</b>	<b>257,480</b>	<b>257,480</b>	<b>257,480</b>	<b>257,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>				
REAL PROPERTY PROCEEDS	0	0	0	0	0	0	0	0	0	0	0	0				
VEHICLE IMPOUND	0	0	0	0	0	0	0	0	0	0	0	0				
SUPPLEMENTAL LAW ENFORCEMENT	0	0	0	0	0	0	0	0	0	0	0	0				
GAS TAX	0	0	300,000	500,000	500,000	500,000	645,000	645,000	0	0	145,000	29%				
PROPOSITION 1B	0	0	0	0	0	0	0	0	0	0	0	0				
STORM DRAIN DEPOSIT	0	0	0	0	0	0	0	0	0	0	0	0				
COMMUNITY DEV BLOCK GRANT	17,195	165,345	115,000	60,000	60,000	60,000	60,000	75,000	15,000	15,000	15,000	25.00%				
TRAFFIC DEVELOPMENT ACT	0	0	0	0	0	0	1,324,800	1,324,800	0	0	1,324,800	0				
TRAFFIC IMPACT FEE	0	0	0	0	0	0	0	55,000	55,000	55,000	55,000	0				
IN LIEU PARK FEES	99,050	0	382,000	282,000	282,000	282,000	0	75,000	75,000	75,000	(207,000)	-73.40%				
DOWNTOWN PARKING	23,651	61,966	154,000	50,000	50,000	50,000	50,000	50,000	0	0	0	0.00%				
ESTATE DONATION	0	0	0	0	0	0	0	0	0	0	0	0				
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>139,897</b>	<b>227,311</b>	<b>951,000</b>	<b>892,000</b>	<b>892,000</b>	<b>892,000</b>	<b>2,079,800</b>	<b>2,224,800</b>	<b>145,000</b>	<b>145,000</b>	<b>1,332,800</b>	<b>149.42%</b>				
DENTAL PLAN	109,632	104,711	99,000	105,000	105,000	105,000	105,000	105,000	0	0	0	0%				
UNEMPLOYMENT	4,894	23,399	70,000	35,000	35,000	35,000	35,000	35,000	0	0	0	0%				
WORKERS COMPENSATION	527,509	1,026,428	560,000	595,000	595,000	595,000	595,000	595,000	0	0	0	0%				
LIABILITY	411,220	634,338	450,000	450,000	450,000	450,000	450,000	456,200	6,200	6,200	6,200	1%				
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>1,053,254</b>	<b>1,788,876</b>	<b>1,179,000</b>	<b>1,185,000</b>	<b>1,185,000</b>	<b>1,185,000</b>	<b>1,185,000</b>	<b>1,191,200</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>0.52%</b>				
GENERAL DEBT	167,049	169,573	167,300	169,810	169,810	169,810	166,960	166,960	0	0	(2,850)	-2%				
AVAIION DR CURB & GUTTER A/D	13,679	13,961	13,000	13,800	13,800	13,800	13,800	13,800	0	0	0	0%				
RAYMUNDO CURB & GUTTER A/D	28,553	27,707	28,000	28,600	28,600	28,600	28,600	28,600	0	0	0	0%				
BLUE OAK SEWER	104,750	46,022	44,200	44,200	44,200	44,200	44,200	44,200	0	0	0	0%				
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>314,032</b>	<b>257,263</b>	<b>252,500</b>	<b>256,410</b>	<b>256,410</b>	<b>256,410</b>	<b>253,560</b>	<b>253,560</b>	<b>0</b>	<b>0</b>	<b>(2,850)</b>	<b>-72.89%</b>				
<b>GRAND TOTAL</b>	<b>39,087,803</b>	<b>39,910,712</b>	<b>40,087,778</b>	<b>39,958,691</b>	<b>40,128,971</b>	<b>40,128,971</b>	<b>41,400,230</b>	<b>43,711,000</b>	<b>2,310,770</b>	<b>2,310,770</b>	<b>3,582,029</b>	<b>8.96%</b>				

Attachment 2

Proposed operating budget adjustments

**PROPOSED BUDGET ADJUSTMENTS**

	Appropriation			Net Fiscal Impact
	Original Plan	Proposed Change	Revised Budget	
<b>GENERAL FUND</b>				
Advertising/Sister Cities/Joint Volunteers	173,910	11,700	185,610	11,700
Membership/Subscription/Adobe Software	537,720	2,600	540,320	2,600
Special Election/Laptops	399,200	406,000	805,200	406,000
Personnel/Software Upgrade	2,457,260	408,440	2,865,700	408,440
Personnel/Recruiting	543,130	154,200	697,330	154,200
Personnel/Parking Technology	15,548,780	292,600	15,841,380	292,600
Personnel	5,709,590	209,400	5,918,990	209,400
Personnel/Time Clock	2,174,420	82,100	2,256,520	82,100
Net Impact	<b>\$ 27,544,010</b>	<b>\$ 1,567,040</b>	<b>\$ 29,111,050</b>	<b>\$ 1,567,040</b>

	Appropriation			Net Fiscal Impact
	Original Plan	Proposed Change	Revised Budget	
<b>EQUIPMENT REPLACEMENT</b>				
Replace 30 Workstations/15 Monitors	135,000	48,500		
2 Unmarked Vehicles		65,000		
2 City Hall Lease/Purchase Pool Cars		73,000		
Maintenance Equipment		54,930		
Electric Car		10,000		
Net Impact	<b>\$ 135,000</b>	<b>\$ 251,430</b>	<b>\$ 386,430</b>	<b>\$ 251,430</b>

	Appropriation			Net Fiscal Impact
	Original Plan	Proposed Change	Revised Budget	
<b>OTHER FUNDS</b>				
Maintenance Leadworker	876,260	109,100	985,360	109,100
Annual Liability Premium Increase	450,000	6,200	456,200	6,200
ADA Accessibility CIP	60,000	15,000	75,000	15,000
Net Impact	<b>\$ 1,386,260</b>	<b>\$ 130,300</b>	<b>\$ 1,516,560</b>	<b>\$ 130,300</b>

Attachment 3

2014/15 planned CIP projects by category

Proposed Budget Adjustments - Capital Projects

CIP FUND	Appropriation			Net Fiscal Impact
	Project Balance	Proposed Change	Revised Project	
City Hall HVAC (existing project 04-08)	78,000	122,000	200,000	122,000
Foothill Expressway Median Trees	0	50,000	50,000	50,000
Plaza 3	0	260,000	260,000	260,000
Civic Center Redevelopment	0	TBD	TBD	TBD
Net Impact	\$ 78,000	\$ 432,000	\$ 510,000	\$ 432,000

PARK IN LIEU FUND	Appropriation			Net Fiscal Impact
	Original Plan	Proposed Change	Revised Project	
Grant Park Classroom Wing Roof Replacement	0	75,000	75,000	75,000
Net Impact	\$ -	\$ 75,000	\$ 75,000	\$ 75,000

Traffic Impact Fees	Appropriation			Net Fiscal Impact
	Original Plan	Proposed Change	Revised Project	
Advanced Traffic Management Feasibility Study	0	55,000	55,000	55,000
Net Impact	\$ -	\$ 55,000	\$ 55,000	\$ 55,000