

CITY OF LEMON GROVE, CALIFORNIA

Fiscal Year 2015-2016

Consolidated Operating & Capital Budget







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Fiscal Year 2015-2016 Consolidated Operating & Capital Budget

City of Lemon Grove
Lemon Grove Roadway Lighting District
Lemon Grove Sanitation District
Lemon Grove Successor Agency

CITY COUNCIL



Racquel Vasquez



Mary Teresa Sessom



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George Gastil



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June 2, 2015

Dear Honorable Mayor and Members of the City Council:

I am pleased to present the City of Lemon Grove Consolidated Operating & Capital Budget for Fiscal Year 2015-2016 (FY 2015-16). The consolidated budget includes budgets for the City's General Fund and the other 23 funds managed by the City. It also includes budgets for the Lemon Grove Roadway Lighting District, the Lemon Grove Sanitation District, and the Lemon Grove Successor Agency. The purpose of this letter is to introduce the FY 2015-16 consolidated budget and present themes for this year's budget.

FY 2015-16 Consolidated Budget Document

The FY 2015-16 budget document follows a pattern similar to budgets from previous fiscal years. Following this transmittal letter, the budget includes a budget overview and analysis, a description of the funds within the budget, the salary plan and classification summary, a City organizational chart, and budget details for each fund managed by the City or related boards. It is City staff's aim to present a budget document that is accessible to Lemon Grove stakeholders.

FY 2015-16 Budget Themes

The City's General Fund, the primary budget for the general municipal services provided by the City, continues to experience a growth in revenues in FY 2015-16. Its significant revenue sources (sales tax, property tax, and vehicle license fees) all show positive gains over the previous fiscal year—6.4 percent, 4.2 percent and 2.5 percent, respectively. Overall revenue—derived from taxes, fees for services, franchise fees, fines and forfeitures, and miscellaneous sources—are anticipated to decrease by a total of 6.1 percent over last fiscal year, primarily due to an anticipated drop in development fees.

Projected anticipated revenues in FY 2015-16 surpass the revenues received at the height of the housing bubble before the commencement of the Great Recession. Other non-General Fund revenue sources are mostly constant with declines in some revenue sources, such as Gas Tax proceeds.

With the growth in revenue, the FY 2015-16 budget enables the City to meet some of the demands of the community that were not possible during the Great Recession. Also, the FY 2015-16 budget ensures that several critical deferred maintenance projects are completed and that the City's CalPERS Unfunded Actuarial Liability is proactively addressed. The FY 2015-16 budget reflects a 4.1 percent increase in General Fund expenditures.

Conclusion

In conclusion, the FY 2015-16 budget continues to reflect fiscal constraint, similar to budgets during and since the Great Recession. The budget provides the City the resources needed to maintain and expand basic services and programs. City staff looks forward to serving the residents, business owners and visitors of Lemon Grove in the upcoming year.

Sincerely,

A handwritten signature in black ink, appearing to read "Graham Mitchell". The signature is written in a cursive style with a large initial "G" and "M".

Graham Mitchell
City Manager

BUDGET OVERVIEW & ANALYSIS

In Fiscal Year 2015-2016 (FY 2015-16), the total expenditure plan for the City and its related districts is approximately \$28.5 million. Of that, \$19.5 million will be spent on operational expenditures, \$4.7 million on capital purchases or improvements, \$2.7 million on paying down the PERS Unfunded Actuarial Liability, and \$1.8 million on debt service. The operating budget covers the day-to-day costs of providing services, such as law enforcement, fire and emergency services, park maintenance, recreation services, sewer services, planning and code enforcement services, and stormwater programming.

The City uses a fund accounting system, which segregates revenues and expenditures by specific activities. Under this standard government accounting system, the funding source determines how the money can be spent. The *General Fund* is the City's primary funding source for fire protection, law enforcement, park maintenance, recreation programming, planning and engineering services, and general administration. *Enterprise Funds* are used to separate and account for operations that are self-supporting, such as the Lemon Grove Sanitation District. For these funds, costs are fully recovered from user charges which may only be used to support that particular service. *Special Revenue Funds* are used to account for activities paid from dedicated revenue sources with specific limitations, such as grants.

In addition to the different funds, the City operates as an independent entity, as do the Lemon Grove Roadway Lighting District, the Lemon Grove Sanitation District, and the Successor Agency to the former Lemon Grove Community Development Agency. However, the Sanitation District and Roadway Lighting District rely on the City for support services, such as operations, finance, IT, human resources, and general administration.

The City's General Fund represents \$12.2 million (42.7 percent) of total FY 2015-16 expenditures, the Lemon Grove Sanitation District represents \$6.8 million (23.7 percent), the Lemon Grove Roadway Lighting District represents \$328,300 (1.2 percent), and the other funds managed by the City represent \$9.2 million (32.4 percent) of the total FY 2015-16 budget.

The City groups expenditures into six categories: Salary & Benefits, Services & Supplies, Contracted Services, Capital Projects/Purchases, Unfunded Pension Liability Payoff, and Debt Service. The table below compares FY 2015-16 and FY 2014-15 expenditures by these expenditure categories.

Expenditure Category	FY 2014-15	FY 2015-16	Percent of FY 2015-16 Budget
Salary & Benefits	\$6,844,300	\$7,151,000	25.1%
Services & Supplies	4,366,700	4,564,700	16.0%
Contracted Services	7,554,400	7,640,000	26.8%
Capital Projects/Purchases	3,242,400	4,708,100	16.5%
Unfunded Pension Liability Payoff	0	2,694,400	9.5%
Debt Service	1,748,500	1,752,100	6.1%
TOTAL	\$23,756,300	\$28,510,300	100%

BUDGET OVERVIEW & ANALYSIS

General Fund (Fund 1)

The General Fund budgets for FY 2014-15 and FY 2015-16 shows surpluses in revenue over expenditures. This is attributed to the ongoing recovery of the economy at the national, state and local levels. This portion of the Budget Overview & Analysis includes the following sub-sections:

- ◆ General Fund Summary,
- ◆ Anticipated Revenues,
- ◆ Expenditure Plan, and
- ◆ General Reserve Analysis.

General Fund Summary

In FY 2014-15, the General Fund is anticipated to generate a total of \$12.1 in revenue and transfers from other funds. During this same period, it anticipates expending \$11.5 million for general municipal services—creating a \$600,100 surplus. The FY 2015-16 budget experiences growth in the primary revenue sources—sales tax, property tax and vehicle license fees. The upcoming combined revenue and transfers from other funds is expected to reach \$12.2 million; \$11.9 million is budgeted for expenditures. The FY 2014-15 budget shows a surplus of \$290,000.

It is important to note that beginning with the FY 2014-15 budget, the City began allocating personnel costs directly to the various funds operated by the City—prior to FY 2014-15, personnel costs were paid out of the General Fund and later reimbursed by the various funds. Hence, this shift in budgeting procedure reduces the amount of transfers from other funds to the General Fund and reduces the total personnel allocation and costs to the General Fund.

Anticipated Revenues

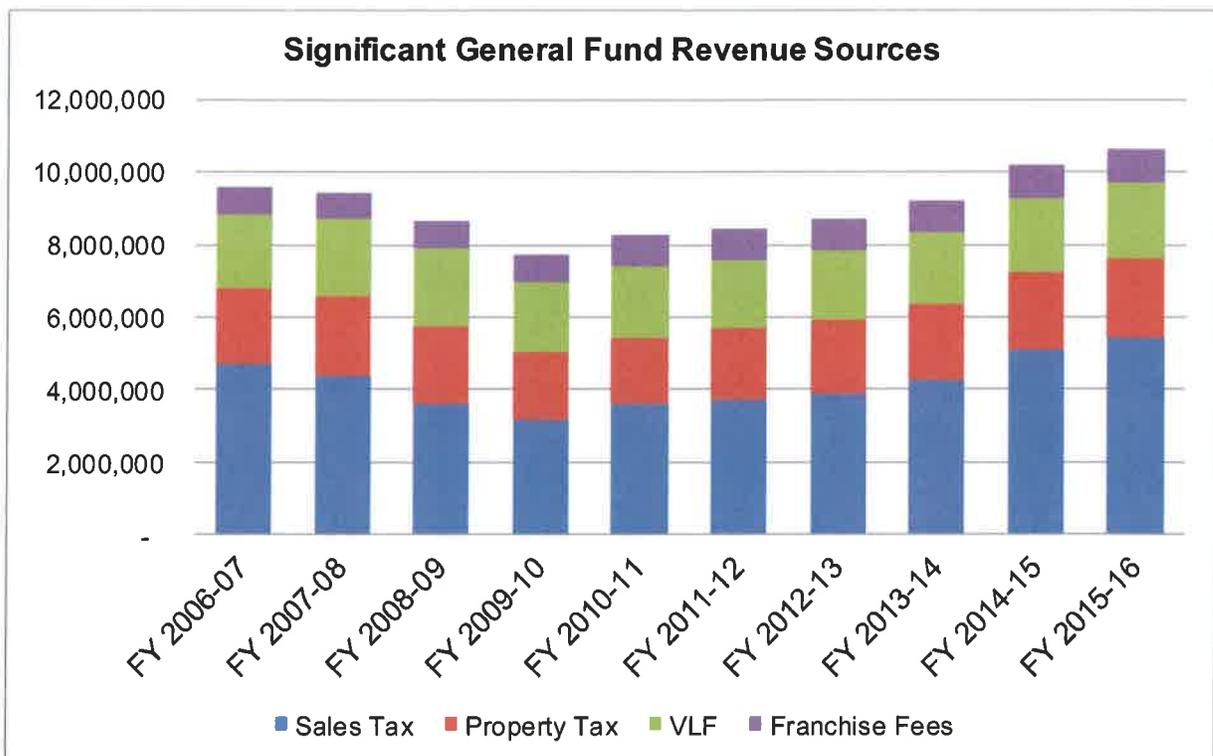
The FY 2015-16 General Fund budget shows increases in the City's three most significant revenue sources—sales tax, property tax, and vehicle license fees (VLF). In addition to these revenue sources, the General Fund relies on fees for services (recreation fees and permits), fines and forfeitures, licenses, franchise fees, and miscellaneous income. The following table identifies revenue categories as a percentage of total General Fund revenue.

Sales Tax	45.7%
Property Tax	18.8%
Vehicle License Fees	17.6%
Franchise Fees	7.9%
Recreation & Rental Fees	0.8%
Fire Department Fees	2.3%
Development Fees	2.3%
Fines	1.2%
Business Licenses	0.9%
Other/Miscellaneous	2.5%

BUDGET OVERVIEW & ANALYSIS

Of the major revenue sources, sales tax revenue has experienced the most fluctuation over the past ten years. In FY 2006-07, the City collected \$4.7 million in sales tax. That dropped to a low of \$3.2 million in FY 2009-10. The FY 2015-16 budget reflects \$5.4 million in sales tax—this is an increase of approximately \$324,000 over FY 2014-15, or a 6.4 percent increase. Property tax reached a high of \$2.2 million in FY 2008-09; the FY 2015-16 budget reflects a figure of \$2.2 million. This projection in property tax revenue is nearly \$90,000 over FY 2014-15, a 4.2 percent increase. Vehicle license fee revenue is budgeted to be \$2.1 million, mirroring the previous high in FY 2008-09. In FY 2015-16, overall General Fund revenues continue to climb. This increase reflects a modest increase of 2.8 percent over FY 2014-15.

The table below shows how the City's major revenue sources have fluctuated over the past ten years.



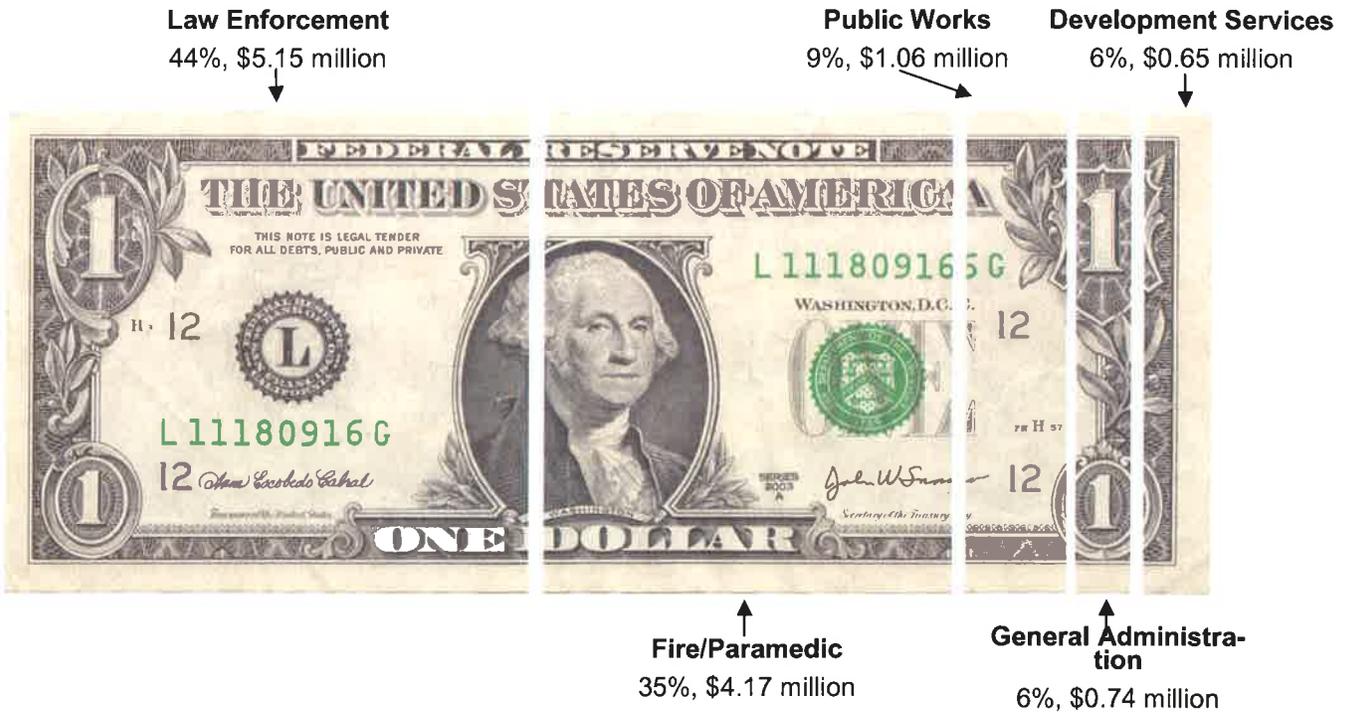
Transfers from other funds to the General Fund are projected to be almost \$394,000 in FY 2015-16. This includes a transfer out of \$200,000 to the Pension Liability Fund. The transfers reflected in the budget consist only of overhead costs (services, supplies and contracted services), as well as a \$100,000 transfer from the "COPS" Fund, which subsidizes law enforcement costs. It should be noted that the transfer to the Storm Water Fund decreases from the FY 2014-15 budget.

Overall, the City's General Fund revenue is estimated to be \$12,207,500 in FY 2015-16. This estimated revenue is approximately \$160,200 more than in FY 2014-15.

BUDGET OVERVIEW & ANALYSIS

Expenditure Plan

The FY 2015-16 budget shows approximately \$11.92 million in expenditures. This is an increase of \$469,900 or 4.1 percent over the previous fiscal year. The FY 2015-16 General Fund budget allocates resources by City department. The following graph illustrates how the City allocates General Fund resources to each City department (General Administration includes the City Council, the City Manager's office, the City Attorney's Office, and the Finance Department).



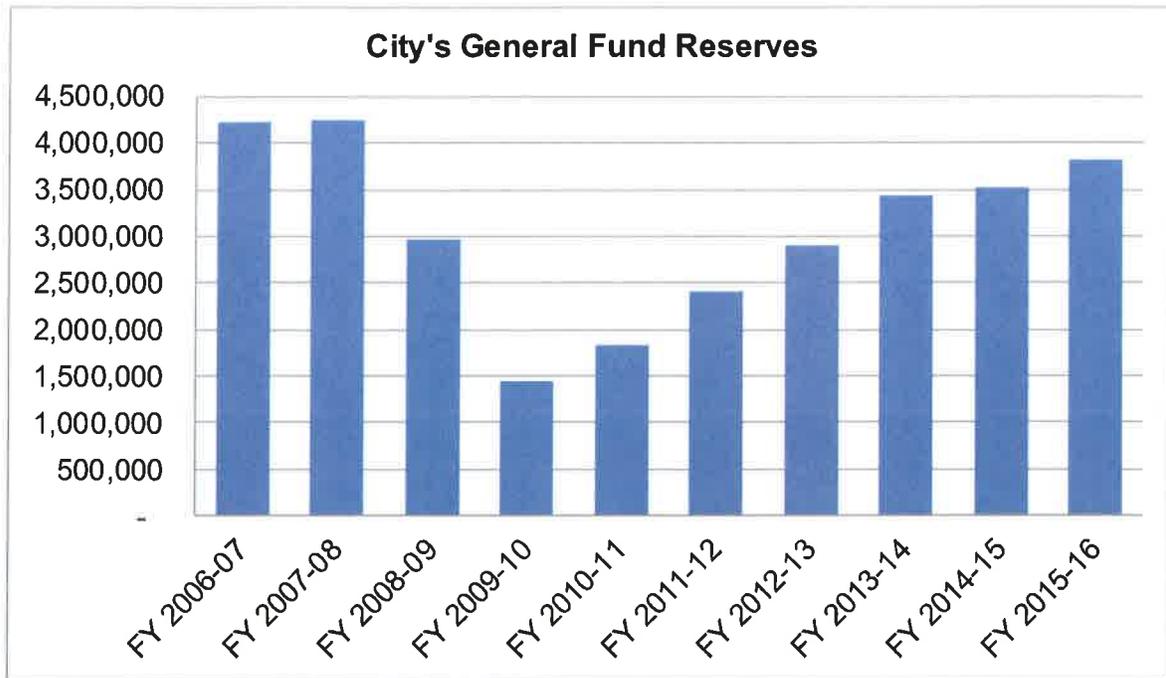
The FY 2015-16 budget reflects increases in the Law Enforcement budget by approximately 1.8 percent, the Fire Department budget by approximately 4.0 percent, and other departments by 9.5 percent. The FY 2015-16 budget includes 2 new positions—Human Resources Manager and Administrative/Accounting Assistant. The budget also reflects a cost of living adjustment to wages—2 percent for miscellaneous employees and 2 percent for fire personnel.

General Reserves Analysis

During the Great Recession, the City's General Reserves—a combination of General Fund surplus and the balance in the General Reserve Fund (Fund 6)—was relied on to maintain basic municipal operations. Since FY 2010-11, the City has been replenishing its General Reserves and has been building its self-insurance funds for general liability and workers' compensation.

The FY 2015-16 budget shows the City's combined general reserves to be \$3,530,600, not including self-insurance funds. If self-insurance funds were added to the total reserve, the City has \$4.5 million, representing 38 percent of the General Fund's annual operating budget. The graph on page 13 illustrates the combined General Reserves for the past ten years.

BUDGET OVERVIEW & ANALYSIS



Other City Funds

In addition to the General Fund, the City operates 23 other funds. This section provides a summary of the significant non-General Fund expenditures identified in the FY 2015-16 budget and the role of the other funds.

Street Maintenance and Repairs – four funds allocate funding for street maintenance operations and repairs, including sidewalk and drainage improvements within the public right-of-way: Gas Tax (2) budgets \$844,300 for street maintenance operations, Grants (8) budgets \$225,000 in Safe Routes to School funds, CDBG (9) allocates \$169,000 for street and sidewalk improvements, and TRANSNET Fund (14) budgets \$1,310,500 for traffic, drainage, and pavement improvements.

Lemon Grove Avenue Realignment Project – in addition to former redevelopment bond proceeds, the FY 2015-16 budget allocates \$100,000 from the Street Construction Reserve Fund (3), \$34,000 from the Regional Transportation Congestion Improvement Program Fund (27), \$900,000 from the TRANSNET Fund (14), and \$500,000 in California Infill Infrastructure Grant monies through the Housing Fund (31).

Pension Liability Fund (Fund 4) – the FY 2015-16 budget includes this new fund. The purpose of this fund is to receive funds and distribute payment to CalPERS to pay down the City's Unfunded Actuarial Liability.

Park Land Dedication Ordinance (Fund 5) - the FY 2015-16 budget reflects an investment of over \$60,000 in park related infrastructure improvements from the Park Land Dedication Ordinance fund. This fund is financed through developer impact fees.

BUDGET OVERVIEW & ANALYSIS

Lemon Grove Roadway Lighting District

The Lemon Grove Roadway Lighting District manages two funds used for repair, maintenance, and energy costs of street lights. Fund 11, the General Benefit Fund, provides funding for street light benefits throughout the community. Fund 12, the Local Benefit Assessment Fund, provides for enhanced lighting benefits at the mid-block. Revenues in the two funds are expected to reach \$251,900 in FY 2015-16. Total expenditures are anticipated to be \$328,400 in FY 2015-16. Energy costs have temporarily increased due to a reconciliation of the City's street light inventory. The combined fund balance in these two funds will be \$361,400, leaving adequate funding for general operations and unforeseen repairs.

Lemon Grove Sanitation District Budget

The Lemon Grove Sanitation District manages two funds—an Operations Fund (15) and a Reserve Fund (16). In FY 2015-16, the District anticipates generating \$6.0 million in total revenue. In FY 2015-16, the District anticipates expending \$5.2 million in operating costs and \$1.5 million in capital improvement projects. The revenue and expenditure plan will leave a balance of nearly \$11.54 million in the District's reserves at the end of the fiscal year.

DESCRIPTION OF FUNDS

As stated in the Budget Overview & Analysis section, the City manages its revenue and expenditures through various funds. Between the City, Roadway Lighting District, and Sanitation District, the FY 2015-16 consolidated budget is comprised of 28 funds. Each fund identified in this budget is described in the sections below.

CITY FUNDS

General Fund (01)

The General Fund is a governmental fund used to account for day-to-day operations of the City. All financial activity that is not required to be accounted for in another fund is included in the General Fund. Public safety, government administration, community services, street maintenance, environmental programs, and park maintenance are funded from the General Fund.

Gas Tax Fund (02)

This fund is supported by revenue from the State gas tax fund. Fund proceeds may be used to research, plan, construct, improve, maintain, and operate local streets.

Street Construction Reserve Fund (03)

This fund was initially established to combine funds for larger street projects. With the use of the City's accounting program, it is possible to designate various funding sources over several years to accomplish this same purpose. However, the fund is used to clearly demonstrate "Maintenance of Effort" by the City in contributing funds for street projects in order to receive State transportation funding.

Pension Liability Fund (04)

This fund was established to track and make payments on the City's PERS Unfunded Actuarial Liability (UAL). When the City Council approves a payment to pay down the UAL, the payment will be transferred from the affected fund to this Fund, and the payment will be recorded from this fund. That allows the City to track the payments.

Parkland Dedication Ordinance Fund (05)

The City Municipal Code requires that subdivision development set-aside park land that will eventually be developed as part of the municipal park system. The Code also allows the payment of a fee in-lieu of dedicating actual land. Proceeds in the fund may be used by the City for the purchase of park land, the development of new parks or the major rehabilitation of existing parks.

General Reserve Fund (06)

The General Reserve Fund serves as the City's "savings account." This fund was created for several purposes: for use in times of emergency, one-time capital/equipment purchases, setting aside funds for replacing equipment, required grant matches, and to ensure funds are available for financial obligations (such as liability coverage and accumulated leave time).

DESCRIPTION OF FUNDS

Supplemental Law Enforcement Fund (07)

This fund, also known as the COPS fund, is supported by State grant proceeds. This fund is used to augment the staffing level of Sheriff deputies. At one time, the grant amount paid for one deputy; today it pays for approximately half of one deputy position.

Grant Fund (08)

This fund provides for management of grants currently being administered by the City. It functions as an "in-and-out" fund to ensure grant proceeds and expenditures are not mingled with the General Fund or other fund proceeds.

Community Development Block Grant Fund (09)

This fund manages grant proceeds from the Community Development Block Grant program. Funds are expended and then reimbursed by the County of San Diego.

Transit Development Act Fund – Transit (10)

Transit proceeds are allocated from MTS for maintenance of landscaping along the trolley corridor and maintenance of trolley stations and bus shelters throughout the City.

TransNet Fund (14)

This fund manages proceeds from the TransNet allocation and street related projects eligible for TransNet funding. This fund is specifically used to finance significant right-of-way improvements (streets and sidewalks), storm drain, and traffic related projects.

Sidewalk Reserve Fund (18)

This fund was initially established to pool funds for larger sidewalk projects.

Integrated Waste Reduction Fund (21)

The City relies on this fund to manage its household hazardous waste disposal program. This program is supported by AB 939 funds which are collected for this and recycling related programs. The City relies on this fund for contractual services to provide household hazardous waste events and to promote a higher level of recycling within the City.

Wildflower Assessment District Fund (22)

This fund manages the Wildflower Landscaping Maintenance Assessment District. This fund tracks assessment revenue and expenditures related to landscape upkeep of common areas within the Wildflower Assessment District.

Serious Traffic Offender Program Fund (23)

This fund receives a portion of impound fees collected within the City. The City uses this fund to pay for Sheriff traffic division overtime and other traffic related expenses.

Workers Compensation Reserve Fund (25)

In FY 2003-04, the City began to fund its own workers' compensation program. This was done to have better control over the drastic increases in workers' compensation insurance premiums. This fund covers catastrophic workers compensation claims.

DESCRIPTION OF FUNDS

Storm Water Program Fund (26)

The Storm Water Program Fund was established in FY 2005-06. The fund's purpose is to collect designated storm water program fees and support the City's storm water program—a State and Federal mandated program. The fund has not fully paid for the program since its inception. Increased mandates have increased fund expenditures over the past few years.

Regional Transportation Congestion Improvement Program (Fund 27)

This fund was created in FY 2008-09 to manage fees related to the passage of the TransNet extension. These fees represent per housing unit fees for new residential development. Expenditures from this fund are to be used to initiate street improvement projects on a major arterial within the City.

Self-Insured Liability Reserve Fund (29)

In FY 2011-12, the City established the Self-Insured Liability Reserve Fund to fund liability claims.

Public Education and Government Fund (30)

This fund collects designated monies from cable franchisees that operate within the City. The use of these monies is restricted to capital items that enhance or facilitate public access to government information.

Housing Fund (31)

An outcome of the dissolution of the Lemon Grove Community Development Agency was the creation of the Lemon Grove Housing Authority. The Housing Fund operates funds that were remaining in the former redevelopment agency's housing fund and is used to operate and fund affordable housing program and projects. The Housing Fund also manages the Infill Infrastructure Grant (IIG) between the State of California and the former Lemon Grove Community Development Agency.

Capital Reserve (32)

Initially this fund was established to track the purchase of a fire engine. In FY 2012-13, the City received one-time "SAFE" program monies. These funds were accounted for in a separate fund—the Safety Capital Reserve Fund, which helped offset the cost of purchasing a new fire apparatus. The City Council has now approved this fund to be used to set aside funds for future capital improvement projects throughout the City.

Main Street Promenade Community Facilities District (33)

During FY 2013-14, the voters within the Main Street Promenade Community Facilities District voted to create an assessment to fund ongoing maintenance and capital improvements to the Main Street Promenade.

Successor Agency Fund (60 and 64 combined)

This fund receives reimbursements for enforceable obligations approved by the California Department of Finance and makes payments for said obligations. Obligations include debt service payments and outstanding projects such as the Main Street Promenade and Lemon Grove Avenue Realignment projects.

DESCRIPTION OF FUNDS

ROADWAY LIGHTING DISTRICT FUNDS

The Lemon Grove Roadway Lighting District manages two funds for two separate activities. Fund 11, the General Benefit Fund, provides funding for street light benefits throughout the community. Fund 12, the Local Benefit Assessment Fund, provides for enhanced lighting benefits at the mid-block.

SANITATION DISTRICT FUNDS

The Lemon Grove Sanitation District manages two funds—an Operations Fund (15) and a Reserve Fund (16). The District relies on Fund 15 to collect revenue generated by Sanitation District rate payers and to pay the operational costs to operate the system. Fund 16 is used to set aside funds for equipment replacement, sewer rehabilitation projects, and rate stabilization.

SALARY PLAN/CLASSIFICATION SUMMARY



Salary Plan FY 2015-2016 (Effective Date: June 24, 2015)

<u>ACCOUNT CLERK</u>	<u>RANGE</u>	A	B	C	D	E
	16.8					
ANNUAL		28,880.28	30,312.36	31,843.89	33,435.09	35,105.85
MONTHLY		2,406.69	2,526.03	2,653.66	2,786.26	2,925.49
BI-WEEKLY		1,110.78	1,165.86	1,224.77	1,285.97	1,350.23
HOURLY		14.52	15.24	16.01	16.81	17.65
	32.3					
ANNUAL		61,519.77	64,602.72	67,824.90	71,226.09	74,786.40
MONTHLY		5,126.65	5,383.56	5,652.08	5,935.51	6,232.20
BI-WEEKLY		2,366.15	2,484.72	2,608.65	2,739.47	2,876.40
HOURLY		30.93	32.48	34.10	35.81	37.60
	23.8					
ANNUAL		40,635.27	42,664.05	44,792.28	47,039.85	49,386.87
MONTHLY		3,386.27	3,555.34	3,732.69	3,919.99	4,115.57
BI-WEEKLY		1,582.90	1,640.93	1,722.78	1,809.23	1,899.50
HOURLY		20.43	21.45	22.52	23.65	24.83
	29.3					
ANNUAL		53,146.08	55,791.45	58,595.94	61,519.77	64,602.72
MONTHLY		4,428.84	4,649.29	4,883.00	5,126.65	5,383.56
BI-WEEKLY		2,044.08	2,145.83	2,253.69	2,366.15	2,484.72
HOURLY		26.72	28.05	29.46	30.93	32.48
	32.3					
ANNUAL		61,519.77	64,602.72	67,824.90	71,226.09	74,786.40
MONTHLY		5,126.65	5,383.56	5,652.08	5,935.51	6,232.20
BI-WEEKLY		2,366.15	2,484.72	2,608.65	2,739.47	2,876.40
HOURLY		30.93	32.48	34.10	35.81	37.60
	36.1					
ANNUAL		74,030.58	77,750.01	81,628.56	85,706.01	90,002.25
MONTHLY		6,169.22	6,479.17	6,802.38	7,142.17	7,500.19
BI-WEEKLY		2,847.33	2,990.39	3,139.56	3,296.39	3,461.63
HOURLY		37.22	39.09	41.04	43.09	45.25
	38.7					76.50 shift
ANNUAL		84,066.15	89,698.58	95,708.39	102,216.56	Y
MONTHLY		7,005.51	7,474.88	7,975.70	8,518.05	122,425.44
BI-WEEKLY (106 hrs)		3,233.31	3,449.95	3,681.09	3,931.41	10,202.12
HOURLY (2,756 hrs/yr)		30.50	32.55	34.73	37.09	4,708.58
MONTHLY (56 Hrs/wk. RATE) (53 regular + 3 sch'd OT)		7,600.32	8,109.54	8,652.88	9,241.28	61.55
	34.8					
ANNUAL		69,495.66	72,976.41	76,616.28	80,455.05	84,472.83
MONTHLY		5,791.31	6,081.37	6,384.69	6,704.59	7,039.40
BI-WEEKLY		2,672.91	2,806.79	2,946.78	3,094.43	3,248.96
HOURLY		34.94	36.69	38.52	40.45	42.47

SALARY PLAN/CLASSIFICATION SUMMARY

CITY ENGINEER

	40.8	A	B	C	D	E
ANNUAL		93,124.98	97,779.24	102,672.18	107,803.80	113,193.99
MONTHLY		7,760.42	8,148.27	8,556.02	8,983.65	9,432.83
BI-WEEKLY		3,581.73	3,760.74	3,948.93	4,146.30	4,353.62
HOURLY		46.82	49.16	51.62	54.20	56.91

CODE ENFORCEMENT OFFICER

	25.8	A	B	C	D	E
HOURLY		22.52	23.65	24.83	26.07	27.38

CODE ENFORCEMENT OFFICER/WATER QUALITY INSPECTOR

	29.3	A	B	C	D	E
ANNUAL		53,146.08	55,791.45	58,595.94	61,519.77	64,602.72
MONTHLY		4,428.84	4,649.29	4,883.00	5,126.65	5,383.56
BI-WEEKLY		2,044.08	2,145.83	2,253.69	2,366.15	2,484.72
HOURLY		26.72	28.05	29.46	30.93	32.48

COMMUNITY SERVICES ASSISTANT

	18.7	A	B	C	D	E
ANNUAL		31,684.77	33,275.97	34,926.84	36,677.16	38,507.04
MONTHLY		2,640.40	2,773.00	2,910.57	3,056.43	3,208.92
BI-WEEKLY		1,218.65	1,279.85	1,343.34	1,410.66	1,481.04
HOURLY		15.93	16.73	17.56	18.44	19.36

COMMUNITY SERVICES SUPERINTENDENT

	35.7	A	B	C	D	E
ANNUAL		72,618.39	76,258.26	80,057.25	84,075.03	88,271.82
MONTHLY		6,051.53	6,354.86	6,671.44	7,006.25	7,355.99
BI-WEEKLY		2,793.02	2,933.01	3,079.13	3,233.66	3,395.07
HOURLY		36.51	38.34	40.25	42.27	44.38

DEPUTY FIRE CHIEF

	43.3	A	B	C	D	E
ANNUAL		105,218.10	110,488.95	116,018.37	121,806.36	127,912.59
MONTHLY		8,768.18	9,207.41	9,668.20	10,150.53	10,659.38
BI-WEEKLY		4,046.85	4,249.58	4,462.25	4,684.86	4,919.72
HOURLY		52.90	55.55	58.33	61.24	64.31

DEVELOPMENT SERVICES DIRECTOR

	41.8	A	B	C	D	E
ANNUAL		97,858.80	102,751.74	107,883.36	113,273.55	118,942.20
MONTHLY		8,154.90	8,562.65	8,990.28	9,439.46	9,911.85
BI-WEEKLY		3,763.80	3,951.99	4,149.36	4,356.68	4,574.70
HOURLY		49.20	51.66	54.24	56.95	59.80

DEVELOPMENT SERVICES TECHNICIAN II

	29.3	A	B	C	D	E
ANNUAL		53,146.08	55,791.45	58,595.94	61,519.77	64,602.72
MONTHLY		4,428.84	4,649.29	4,883.00	5,126.65	5,383.56
BI-WEEKLY		2,044.08	2,145.83	2,253.69	2,366.15	2,484.72
HOURLY		26.72	28.05	29.46	30.93	32.48

ENGINEERING INSPECTOR

	29.3	A	B	C	D	E
ANNUAL		53,146.08	55,791.45	58,595.94	61,519.77	64,602.72
MONTHLY		4,428.84	4,649.29	4,883.00	5,126.65	5,383.56
BI-WEEKLY		2,044.08	2,145.83	2,253.69	2,366.15	2,484.72
HOURLY		26.72	28.05	29.46	30.93	32.48

ENGINEERING TECH III

	29.3	A	B	C	D	E
ANNUAL		53,146.08	55,791.45	58,595.94	61,519.77	64,602.72
MONTHLY		4,428.84	4,649.29	4,883.00	5,126.65	5,383.56
BI-WEEKLY		2,044.08	2,145.83	2,253.69	2,366.15	2,484.72
HOURLY		26.72	28.05	29.46	30.93	32.48

SALARY PLAN/CLASSIFICATION SUMMARY

<u>EXECUTIVE SECRETARY</u>						
	23.8	A	B	C	D	E
ANNUAL		40,635.27	42,664.05	44,792.28	47,039.85	49,386.87
MONTHLY		3,386.27	3,555.34	3,732.69	3,919.99	4,115.57
BI-WEEKLY		1,562.90	1,640.93	1,722.78	1,809.23	1,899.50
HOURLY		20.43	21.45	22.52	23.65	24.83
<u>FACILITY TECH I</u>						
	17.6	A	B	C	D	E
ANNUAL		30,033.90	31,525.65	33,116.85	34,767.72	36,498.15
MONTHLY		2,502.83	2,627.14	2,759.74	2,897.31	3,041.51
BI-WEEKLY		1,155.15	1,212.53	1,273.73	1,337.22	1,403.78
HOURLY		15.10	15.85	16.65	17.48	18.35
<u>FACILITY TECH II</u>						
	21.6	A	B	C	D	E
ANNUAL		36,498.15	38,328.03	40,237.47	42,246.36	44,374.59
MONTHLY		3,041.51	3,194.00	3,353.12	3,520.53	3,697.88
BI-WEEKLY		1,403.78	1,474.16	1,547.60	1,624.86	1,706.72
HOURLY		18.35	19.27	20.23	21.24	22.31
<u>FINANCE DIRECTOR</u>						
	41.8	A	B	C	D	E
ANNUAL		97,858.80	102,751.74	107,883.36	113,273.55	118,942.20
MONTHLY		8,154.90	8,562.65	8,990.28	9,439.46	9,911.85
BI-WEEKLY		3,763.80	3,951.99	4,149.36	4,356.68	4,574.70
HOURLY		49.20	51.66	54.24	56.95	59.80
<u>FIRE CAPTAIN</u>						
	37.6	A	B	C	D	
ANNUAL		79,676.22	85,014.53	90,710.51	96,878.82	
MONTHLY		6,639.69	7,084.54	7,559.21	8,073.23	
BI-WEEKLY (106 hrs)		3,064.47	3,269.79	3,488.87	3,726.11	
HOURLY (2,756 hrs/yr)		28.91	30.85	32.91	35.15	
MONTHLY (56 Hrs/wk. RATE) (53 regular + 3 sch'd OT)		7,203.43	7,686.06	8,201.03	8,758.70	
<u>FIRE CHIEF</u>						
	44.1	A	B	C	D	E
ANNUAL		109,395.00	114,864.75	120,612.96	126,639.63	132,964.65
MONTHLY		9,116.25	9,572.06	10,051.08	10,553.30	11,080.39
BI-WEEKLY		4,207.50	4,417.88	4,638.96	4,870.76	5,114.03
HOURLY		55.00	57.75	60.64	63.67	66.85
<u>FIRE DIVISION CHIEF</u>						
	41.8	A	B	C	D	E
ANNUAL		97,858.80	102,751.74	107,883.36	113,273.55	118,942.20
MONTHLY		8,154.90	8,562.65	8,990.28	9,439.46	9,911.85
BI-WEEKLY		3,763.80	3,951.99	4,149.36	4,356.68	4,574.70
HOURLY		49.20	51.66	54.24	56.95	59.80
<u>FIRE ENGINEER</u>						
	33.4	A	B	C	D	
ANNUAL		64,913.40	69,262.56	73,903.20	78,928.63	
MONTHLY		5,409.45	5,771.88	6,158.60	6,577.39	
BI-WEEKLY (106 hrs)		2,496.67	2,663.94	2,842.43	3,035.72	
HOURLY (2,756 hrs/yr)		23.55	25.13	26.82	28.64	
MONTHLY (56 Hrs/wk. RATE) (53 regular + 3 sch'd OT)		5,868.74	6,261.95	6,681.50	7,135.84	

SALARY PLAN/CLASSIFICATION SUMMARY

FIRE INSPECTOR

	25.9	A	B	C	D	E
ANNUAL		45,011.07	47,258.64	49,625.55	52,111.80	54,717.39
MONTHLY		3,750.92	3,938.22	4,135.46	4,342.65	4,559.78
BI-WEEKLY		1,731.20	1,817.64	1,908.68	2,004.30	2,104.52
HOURLY		22.63	23.76	24.95	26.20	27.51

FIRE PREVENTION/PUBLIC EDUCATION SPECIALIST

	25.9	A	B	C	D	E
HOURLY		22.63	23.76	24.95	26.20	27.51

FIREFIGHTER/PARAMEDIC

	32.6	A	A+	B	C	D
ANNUAL		62,428.40	64,519.76	66,611.11	71,074.05	75,907.09
MONTHLY		5,202.37	5,376.65	5,550.93	5,922.84	6,325.59
BI-WEEKLY (106 hrs)		2,401.09	2,481.53	2,561.97	2,733.62	2,919.50
HOURLY (2,756 hrs/yr)		22.65	23.41	24.17	25.79	27.54
MONTHLY-56 Hrs/wk. RATE (53 regular + 3 sch'd OT)		5,644.08	5,833.15	6,022.23	6,425.72	6,862.67

HUMAN RESOURCES MANAGER

	35.7	A	B	C	D	E
ANNUAL		72,618.39	76,258.26	80,057.25	84,075.03	88,271.82
MONTHLY		6,051.53	6,354.86	6,671.44	7,006.25	7,355.99
BI-WEEKLY		2,793.02	2,933.01	3,079.13	3,233.66	3,395.07
HOURLY		36.51	38.34	40.25	42.27	44.38

LICENSE CLERK

	20.6	A	B	C	D	E
ANNUAL		34,767.72	36,498.15	38,328.03	40,237.47	42,246.36
MONTHLY		2,897.31	3,041.51	3,194.00	3,353.12	3,520.53
BI-WEEKLY		1,337.22	1,403.78	1,474.16	1,547.60	1,624.86
HOURLY		17.48	18.35	19.27	20.23	21.24

MAINTENANCE SERVICE WORKER

	12.0	A	B	C	D	E
ANNUAL		22,833.72	23,987.34	25,180.74	26,453.70	27,766.44
MONTHLY		1,902.81	1,998.95	2,098.40	2,204.48	2,313.87
BI-WEEKLY		878.22	922.59	968.49	1,017.45	1,067.94
HOURLY		11.48	12.06	12.66	13.30	13.96

MANAGEMENT ANALYST

	32.8	A	B	C	D	E
ANNUAL		63,031.41	66,193.92	69,495.66	72,976.41	76,616.28
MONTHLY		5,252.62	5,516.16	5,791.31	6,081.37	6,384.69
BI-WEEKLY		2,424.29	2,545.92	2,672.91	2,806.79	2,946.78
HOURLY		31.69	33.28	34.94	36.69	38.52

OFFICE AIDE

	10.4	A	B	C	D	E
HOURLY		10.63	11.16	11.71	12.30	12.92

PRINCIPAL PLANNER

	35.7	A	B	C	D	E
ANNUAL		72,618.39	76,258.26	80,057.25	84,075.03	88,271.82
MONTHLY		6,051.53	6,354.86	6,671.44	7,006.25	7,355.99
BI-WEEKLY		2,793.02	2,933.01	3,079.13	3,233.66	3,395.07
HOURLY		36.51	38.34	40.25	42.27	44.38

PUBLIC WORKS DIRECTOR

	41.8	A	B	C	D	E
ANNUAL		97,858.80	102,751.74	107,883.36	113,273.55	118,942.20
MONTHLY		8,154.90	8,562.65	8,990.28	9,439.46	9,911.85
BI-WEEKLY		3,763.80	3,951.99	4,149.36	4,356.68	4,574.70
HOURLY		49.20	51.66	54.24	56.95	59.80

SALARY PLAN/CLASSIFICATION SUMMARY

<u>PUBLIC WORKS SECRETARY</u>						
	20.6	A	B	C	D	E
ANNUAL		34,767.72	36,498.15	38,328.03	40,237.47	42,246.36
MONTHLY		2,897.31	3,041.51	3,194.00	3,353.12	3,520.53
BI-WEEKLY		1,337.22	1,403.78	1,474.16	1,547.60	1,624.86
HOURLY		17.48	18.35	19.27	20.23	21.24
<u>PUBLIC WORKS SUPERINTENDENT</u>						
	35.7	A	B	C	D	E
ANNUAL		72,618.39	76,258.26	80,057.25	84,075.03	88,271.82
MONTHLY		6,051.53	6,354.86	6,671.44	7,006.25	7,355.99
BI-WEEKLY		2,793.02	2,933.01	3,079.13	3,233.66	3,395.07
HOURLY		36.51	38.34	40.25	42.27	44.38
<u>RECREATION LEADER I</u>						
	5.8	A	B	C	D	E
HOURLY		8.49	8.91	9.36	9.83	10.32
<u>RECREATION LEADER II</u>						
	12.0	A	B	C	D	E
ANNUAL		22,833.72	23,987.34	25,180.74	26,453.70	27,766.44
MONTHLY		1,902.81	1,998.95	2,098.40	2,204.48	2,313.87
BI-WEEKLY		878.22	922.59	968.49	1,017.45	1,067.94
HOURLY		11.48	12.06	12.66	13.30	13.96
<u>SANITATION SUPERVISOR</u>						
	27.1	A	B	C	D	E
ANNUAL		47,736.00	50,122.80	52,628.94	55,254.42	58,019.13
MONTHLY		3,978.00	4,176.90	4,385.75	4,604.54	4,834.93
BI-WEEKLY		1,836.00	1,927.80	2,024.19	2,125.17	2,231.51
HOURLY		24.00	25.20	26.46	27.78	29.17
<u>STREET SUPERVISOR</u>						
	27.1	A	B	C	D	E
ANNUAL		47,736.00	50,122.80	52,628.94	55,254.42	58,019.13
MONTHLY		3,978.00	4,176.90	4,385.75	4,604.54	4,834.93
BI-WEEKLY		1,836.00	1,927.80	2,024.19	2,125.17	2,231.51
HOURLY		24.00	25.20	26.46	27.78	29.17
<u>STREET TECH I</u>						
	17.6	A	B	C	D	E
ANNUAL		30,033.90	31,525.65	33,116.85	34,767.72	36,498.15
MONTHLY		2,502.83	2,627.14	2,759.74	2,897.31	3,041.51
BI-WEEKLY		1,155.15	1,212.53	1,273.73	1,337.22	1,403.78
HOURLY		15.10	15.85	16.65	17.48	18.35
<u>STREET TECH II</u>						
	21.6	A	B	C	D	E
ANNUAL		36,498.15	38,328.03	40,237.47	42,246.36	44,374.59
MONTHLY		3,041.51	3,194.00	3,353.12	3,520.53	3,697.88
BI-WEEKLY		1,403.78	1,474.16	1,547.60	1,624.86	1,706.72
HOURLY		18.35	19.27	20.23	21.24	22.31
<u>TECHNICIAN I</u>						
	17.6	A	B	C	D	E
ANNUAL		30,033.90	31,525.65	33,116.85	34,767.72	36,498.15
MONTHLY		2,502.83	2,627.14	2,759.74	2,897.31	3,041.51
BI-WEEKLY		1,155.15	1,212.53	1,273.73	1,337.22	1,403.78
HOURLY		15.10	15.85	16.65	17.48	18.35
<u>TECHNICIAN II</u>						
	21.6	A	B	C	D	E
ANNUAL		36,498.15	38,328.03	40,237.47	42,246.36	44,374.59
MONTHLY		3,041.51	3,194.00	3,353.12	3,520.53	3,697.88
BI-WEEKLY		1,403.78	1,474.16	1,547.60	1,624.86	1,706.72
HOURLY		18.35	19.27	20.23	21.24	22.31

SALARY PLAN/CLASSIFICATION SUMMARY

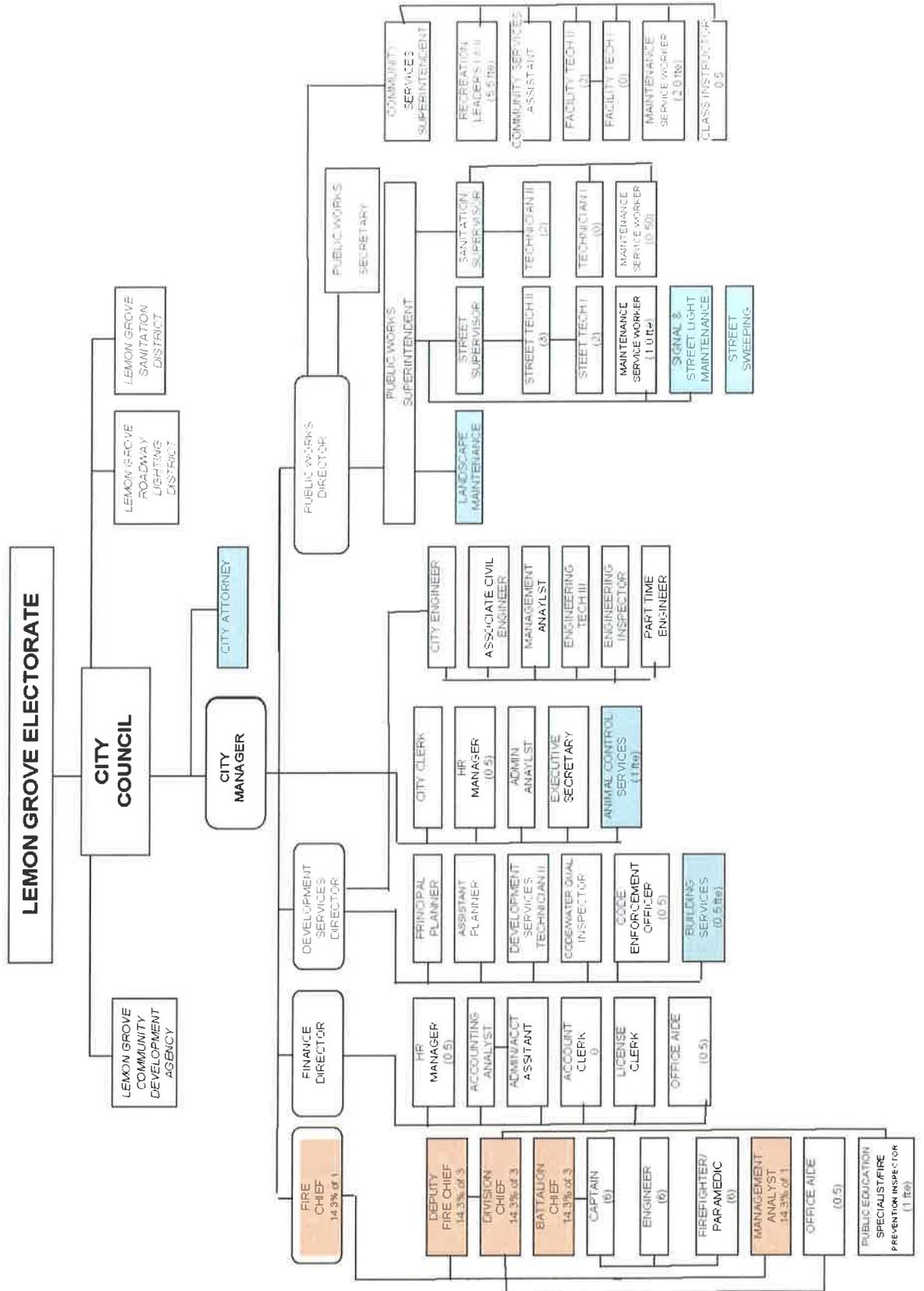


CLASSIFICATION SUMMARY

(Effective Date: June 24, 2015)

CLASS TITLE/GROUP/STATUS	RANGE NO.	SALARY RANGE	# OF AUTHORIZED EMPLOYEES**
CLASSIFIED			
CLERICAL / ADMIN SUPPORT GROUP			
		MONTHLY	
Account Clerk	16.8	2,407 - 2,925	0
Admin/Accounting Assistant	23.8	3,386 - 4,116	1
Community Services Assistant	18.7	2,640 - 3,209	1
Executive Secretary (Confidential)	23.8	3,386 - 4,116	1
License Clerk	20.6	2,897 - 3,521	1
Public Works Secretary	20.6	2,897 - 3,521	1
			5.00
OPERATIONS / MAINTENANCE GROUP			
Community Services Superintendent	35.7	6,052 - 7,356	1
Facility Tech I	17.6	2,503 - 3,042	0
Facility Tech II	21.6	3,042 - 3,698	2
Public Works Superintendent	35.7	6,052 - 7,356	1
Sanitation Supervisor	27.1	3,978 - 4,835	1
Street Supervisor	27.1	3,978 - 4,835	1
Street Tech I	17.6	2,503 - 3,042	2
Street Tech II	21.6	3,042 - 3,698	3
Technician I	17.6	2,503 - 3,042	0
Technician II	21.6	3,042 - 3,698	2
			13.00
PUBLIC SAFETY GROUP			
Fire Captain	37.6	6,640 - 8,073	6
Fire Engineer	33.4	5,409 - 6,577	6
Firefighter/Paramedic	32.6	5,377 - 6,326	6
			18.0
PROFESSIONAL / TECHNICAL GROUP			
Accounting Analyst	32.3	5,127 - 6,232	1
Administrative Analyst	29.3	4,429 - 5,384	1
Assistant Planner	32.3	5,127 - 6,232	1
Associate Civil Engineer	36.1	6,169 - 7,500	1
City Clerk	34.8	5,791 - 7,039	1
Code Enforcement Officer/Water Quality Inspector	29.3	4,429 - 5,384	1
Development Services Technician II	29.3	4,429 - 5,384	1
Engineering Inspector	29.3	4,429 - 5,384	1
Engineering Tech III	29.3	4,429 - 5,384	1
Fire Inspector	25.9	3,751 - 4,560	0
Human Resources Manager	35.7	6,052 - 7,356	1
Management Analyst	32.8	5,253 - 6,385	1
Principal Planner	35.7	6,052 - 7,356	1
			12.00
MANAGEMENT GROUP			
Battalion Chief	38.7	7,006 - 10,202	1
City Manager (contract)	---	-	1
Development Services Director	41.8	8,155 - 9,912	1
Deputy Fire Chief	43.3	8,768 - 10,659	0
Finance Director	41.8	8,155 - 9,912	1
Fire Chief	44.1	9,116 - 11,080	0
Fire Division Chief	41.8	8,155 - 9,912	0
City Engineer	40.8	7,760 - 9,433	1
Public Works Director	41.8	8,155 - 9,912	1
			6.0
PART-TIME/TEMPORARY/SEASONAL/OTHER			
		HOURLY	
Class Instructor * (other)	---	10.00 - 25.00	0.5
Code Enforcement Officer	25.8	21.45 - 26.07	0.50
Engineer * (other)	---	30.30 - 30.30	0.5
Fire Prevention/Public Education Specialist *	25.9	21.55 - 26.20	1.0
Office Aide *	9.4	10.12 - 12.30	1
Intern * (other)	---	8.00 - 12.00	0
Maintenance Service Worker*	12.0	1,903 - 2,314	2.5
Recreation Leader I *	5.8	8.08 - 9.83	2.25
Recreation Leader II *	12.0	1,903 - 2,314	2.25
*Full Time Equivalent (fte)			10.00
TOTAL EMPLOYEES:			64.00

ORGANIZATION CHART



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GENERAL FUND SUMMARY OF RESOURCES

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE	\$ 377,200	\$ 987,900	\$ 1,657,500	\$ 1,657,500	2,257,600

REVENUES					
Licenses	110,200	109,000	103,000	104,000	105,000
Property Tax	2,035,700	2,064,200	2,227,300	2,135,000	2,224,900
Development Fees	300,000	312,700	260,000	368,000	272,000
Sales Tax & Triple Flip Adjustment .25%	3,897,100	4,294,800	4,700,000	5,076,000	5,400,000
Franchise Fees	889,300	923,600	932,000	932,000	932,000
Transient Occupancy Tax	36,800	39,400	35,800	35,800	35,800
Interest Income	2,200	2,500	2,500	2,000	2,000
Miscellaneous Income	110,400	67,500	21,500	54,000	23,500
Vehicle License Fees	13,400	11,100	10,700	10,700	10,700
Vehicle License Fee Adjustment	1,886,800	1,940,700	2,024,500	2,024,500	2,074,500
Parks & Recreation Fees	108,000	100,300	95,400	98,700	96,700
Rents & Leases	325,800	330,900	238,000	236,000	224,000
Traffic Fines-Public Safety	103,400	120,700	125,500	140,000	140,000
Fire Department Fees	271,000	254,800	253,600	270,600	272,600
TOTAL REVENUES:	\$ 10,090,100	\$ 10,572,200	\$ 11,029,800	\$ 11,487,300	\$ 11,813,700

TRANSFERS					
Gas Tax Fund	830,200	927,400	64,900	60,000	44,500
Supplemental Law Enf. Service Fund	100,100	100,000	100,000	100,000	100,000
TDA Administration	60,300	64,200	3,600	3,600	17,400
Lighting District - General District Administration	48,300	25,100	4,700	4,700	9,400
Lighting District Loc. Ben. Administration	30,600	61,300	2,600	2,600	4,900
TransNet Administration	84,300	81,700	-	-	-
Integrated Waste (AB939) Administration	26,500	28,200	600	600	1,200
Sanitation District Administration	1,483,900	1,562,200	548,500	548,500	552,400
Wildflower Dist. Administration	5,500	5,300	100	100	100
Serious Traffic Offender Program Fund Admin.	2,000	2,000	-	-	-
Storm Water Administration	36,800	39,000	-	-	-
Successor Agency - Administration	250,000	248,000	37,800	2,100	20,100
Transfer to Pension Liability Fund	-	-	-	-	(200,000)
Transfer to Storm Water Fund	(81,100)	(75,500)	(157,500)	(162,200)	(156,200)

TOTAL TRANSFERS:	\$ 2,877,400	\$ 3,068,900	\$ 605,300	\$ 560,000	\$ 393,800
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TOTAL REVENUES & TRANSFERS:	\$ 12,967,500	\$ 13,641,100	\$ 11,635,100	\$ 12,047,300	\$ 12,207,500
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TOTAL RESOURCES:	\$ 13,344,700	\$ 14,629,000	\$ 13,292,600	\$ 13,704,800	\$ 14,465,100
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**GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT**

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
EXPENDITURES:					
City Council	130,100	130,200	67,600	67,600	68,300
City Manager	473,000	525,400	219,000	217,900	302,100
City Attorney	128,900	112,600	151,500	140,700	141,500
Finance	361,100	400,700	189,800	191,800	231,800
Law Enforcement	4,567,600	4,801,100	4,944,000	4,944,000	5,042,400
Animal Control	202,600	202,100	201,100	208,800	203,800
Fire	3,505,600	3,623,700	3,863,200	4,005,800	4,165,900
Development Services	1,207,800	1,304,900	571,600	653,400	699,000
Public Works	1,780,100	1,870,800	1,068,700	1,017,200	1,062,300
TOTAL EXPENDITURES:	\$ 12,356,800	\$ 12,971,500	\$ 11,276,500	\$ 11,447,200	\$ 11,917,100
GENERAL FUND BALANCE	\$ 987,900	\$ 1,657,500	\$ 2,016,100	\$ 2,257,600	\$ 2,548,000

**GENERAL FUND
SUMMARY OF EXPENDITURES BY FUNCTION:**

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Function:					
Salaries	4,125,200	4,389,500	3,018,900	3,158,900	3,252,400
Retirement	816,200	838,100	621,500	625,300	632,200
Benefits-Other	974,500	945,800	667,300	666,500	702,400
Services & Supplies	1,600,500	1,725,400	1,661,300	1,693,100	1,931,500
Contracted Services	4,790,700	5,013,500	5,246,900	5,243,800	5,338,000
Recreation Programs	49,700	59,200	60,600	59,600	60,600
TOTAL EXPENDITURES:	\$ 12,356,800	\$ 12,971,500	\$ 11,276,500	\$ 11,447,200	\$ 11,917,100

**GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT AND FUNCTION**

CITY COUNCIL	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries	47,500	48,900	17,000	17,000	17,000
Retirement	9,500	9,300	3,900	3,900	4,000
Benefits-Other	25,500	26,300	9,000	9,000	9,000
Services & Supplies	47,600	45,700	37,700	37,700	38,300
TOTAL:	\$ 130,100	\$ 130,200	\$ 67,600	\$ 67,600	\$ 68,300

CITY MANAGER	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries	315,800	340,700	120,500	120,500	139,300
Retirement	62,500	67,400	29,100	29,100	39,200
Benefits-Other	58,200	60,200	23,500	23,800	22,700
Services & Supplies	36,500	57,100	45,900	44,500	100,900
TOTAL:	\$ 473,000	\$ 525,400	\$ 219,000	\$ 217,900	\$ 302,100

CITY ATTORNEY	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Professional Services (Contract Salary)	128,900	112,600	141,500	140,700	141,500
Litigation Services-non City Attorney	-	-	10,000	-	-
TOTAL:	\$ 128,900	\$ 112,600	\$ 151,500	\$ 140,700	\$ 141,500

FINANCE	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries	192,700	226,700	73,200	73,200	97,000
Retirement	36,600	42,100	15,700	15,800	26,900
Benefits-Other	39,700	49,800	17,100	17,300	18,800
Services & Supplies	92,100	82,100	83,800	85,500	89,100
TOTAL:	\$ 361,100	\$ 400,700	\$ 189,800	\$ 191,800	\$ 231,800

LAW ENFORCEMENT	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Sheriff's Contract	4,459,200	4,698,800	4,894,300	4,894,300	4,992,700
Services & Supplies	108,400	102,300	49,700	49,700	49,700
Animal Control	202,600	202,100	201,100	208,800	203,800
TOTAL:	\$ 4,770,200	\$ 5,003,200	\$ 5,145,100	\$ 5,152,800	\$ 5,246,200

**GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT AND FUNCTION**

FIRE	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries	2,044,700	2,144,400	2,292,300	2,428,300	2,456,700
Retirement	452,000	444,200	475,500	475,500	432,800
Benefits-Other	514,700	480,700	499,600	490,000	532,900
Services & Supplies	494,200	554,400	595,800	612,000	743,500
TOTAL:	\$ 3,505,600	\$ 3,623,700	\$ 3,863,200	\$ 4,005,800	\$ 4,165,900

**DEVELOPMENT SERVICES
DEPARTMENT**

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
PLANNING					
Salaries	312,300	335,000	149,900	149,500	201,800
Retirement	56,100	62,100	33,000	33,000	51,300
Benefits-Other	49,000	56,000	28,100	33,500	34,400
Services & Supplies	233,200	248,800	185,800	244,900	212,600
SUBTOTAL:	650,600	701,900	396,800	460,900	500,100
ENGINEERING					
Salaries	354,600	390,600	87,800	96,500	93,100
Retirement	58,600	64,600	13,800	15,800	28,800
Benefits-Other	71,500	73,500	13,300	15,400	15,200
Services & Supplies	72,500	74,300	59,900	64,800	61,800
SUBTOTAL:	557,200	603,000	174,800	192,500	198,900
TOTAL:	1,207,800	1,304,900	571,600	653,400	699,000

PUBLIC WORKS DEPARTMENT

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Administration					
Salaries	162,300	179,400	24,100	32,300	25,100
Retirement	32,000	35,300	5,300	7,000	6,900
Benefits-Other	26,900	28,000	9,500	10,400	9,000
Services & Supplies	21,000	30,800	48,900	55,600	125,200
SUBTOTAL:	\$ 242,200	\$ 273,500	\$ 87,800	\$ 105,300	\$ 166,200

STREETS

Salaries	321,300	339,500	-	-	-
Retirement	50,400	54,900	-	-	-
Benefits-Other	64,600	72,200	-	-	-
Services & Supplies	134,100	130,500	143,900	134,800	144,400
SUBTOTAL:	\$ 570,400	\$ 597,100	\$ 143,900	\$ 134,800	\$ 144,400

**GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT AND FUNCTION**

COMMUNITY SERVICES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries	119,500	113,600	125,300	110,300	113,600
Retirement	12,300	12,600	16,200	16,200	17,300
Benefits-Other	21,600	26,700	29,400	29,400	28,300
Services & Supplies	53,500	48,100	50,400	49,900	50,500
Programs	49,700	59,200	60,600	59,600	60,600
SUBTOTAL:	\$ 256,600	\$ 260,200	\$ 281,900	\$ 265,400	\$ 270,300
GROUNDS					
Benefits-Other	43,300	4,900	4,800	4,600	4,600
Services & Supplies	249,100	231,300	227,500	226,700	226,700
SUBTOTAL:	\$ 292,400	\$ 236,200	\$ 232,300	\$ 231,300	\$ 231,300
FACILITIES					
Salaries	116,500	125,600	128,800	131,300	108,800
Retirement	22,000	24,300	29,000	29,000	25,000
Benefits-Other	30,200	32,000	33,000	33,100	27,500
Services & Supplies	58,200	120,000	132,000	87,000	88,800
SUBTOTAL:	\$ 226,900	\$ 301,900	\$ 322,800	\$ 280,400	\$ 250,100
SANITATION					
Salaries	138,000	145,100	-	-	-
Retirement	24,200	21,300	-	-	-
Benefits-Other	29,300	35,500	-	-	-
Services & Supplies	100	-	-	-	-
SUBTOTAL:	\$ 191,600	\$ 201,900	\$ -	\$ -	\$ -
TOTAL:	\$ 1,780,100	\$ 1,870,800	\$ 1,068,700	\$ 1,017,200	\$ 1,062,300
GENERAL FUND GRAND TOTAL:	\$ 12,356,800	\$ 12,971,500	\$ 11,276,500	\$ 11,447,200	\$ 11,917,100
BEGINNING FUND BALANCE	\$ 377,200	\$ 987,900	\$ 1,657,500	\$ 1,657,500	\$ 2,257,600
TOTAL REVENUES:	\$ 10,090,100	\$ 10,572,200	\$ 11,029,800	\$ 11,487,300	\$ 11,813,700
TOTAL TRANSFERS:	\$ 2,877,400	\$ 3,068,900	\$ 605,300	\$ 560,000	\$ 393,800
TOTAL REVENUES & TRANSFERS:	\$ 12,967,500	\$ 13,641,100	\$ 11,635,100	\$ 12,047,300	\$ 12,207,500
TOTAL EXPENDITURES:	\$ 12,356,800	\$ 12,971,500	\$ 11,276,500	\$ 11,447,200	\$ 11,917,100
ENDING FUND BALANCE	\$ 987,900	\$ 1,657,500	\$ 2,016,100	\$ 2,257,600	\$ 2,548,000

EXPENDITURE DETAIL - CITY COUNCIL

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries - Regular	47,500	48,900	17,000	17,000	17,000
SUBTOTAL SALARIES	\$ 47,500	\$ 48,900	\$ 17,000	\$ 17,000	\$ 17,000
Medical Insurance	18,600	19,300	6,500	6,500	6,500
Retirees Health Insurance	6,100	6,200	2,100	2,100	2,100
Medicare	700	700	300	300	300
Life Insurance	100	100	100	100	100
Retirement	9,500	9,300	3,900	3,900	4,000
SUBTOTAL BENEFITS	\$ 35,000	\$ 35,600	\$ 12,900	\$ 12,900	\$ 13,000
Community Promotions	7,000	2,500	2,500	2,500	2,500
Computer Maintenance	4,600	3,900	3,300	3,300	3,400
Copier Service	400	-	200	200	200
Insurance Premium:Liability	2,300	2,500	1,500	1,500	1,500
Insurance Premium:Property	200	300	300	300	300
Membership & Dues	21,200	22,200	22,200	22,200	22,200
Mileage	6,900	9,300	3,200	3,200	3,700
Office Supplies	1,000	600	200	200	200
Travel & Meetings	1,500	2,200	1,500	1,500	1,500
Utilities-Gas & Electric	2,000	2,200	2,800	2,800	2,800
Utilities-Telephone	500	-	-	-	-
SUBTOTAL SERVICES & SUPPLIES	\$ 47,600	\$ 45,700	\$ 37,700	\$ 37,700	\$ 38,300
TOTAL	\$ 130,100	\$ 130,200	\$ 67,600	\$ 67,600	\$ 68,300

EXPENDITURE DETAIL - CITY MANAGER

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries - Regular	315,800	340,700	120,500	120,500	139,300
SUBTOTAL SALARIES	\$ 315,800	\$ 340,700	\$ 120,500	\$ 120,500	\$ 139,300
Insurance - Medical	28,200	29,400	14,800	14,800	13,500
Retirees Medical	9,200	9,200	2,800	2,800	2,800
Deferred Compensation	6,000	6,000	1,800	1,800	1,800
Employee Assistance Program	100	100	100	100	100
Worker's Compensation	6,100	7,100	800	900	900
Medicare	4,700	5,000	1,800	1,800	2,100
Life Insurance	300	300	300	100	100
Long Term Disability	3,600	3,100	1,100	1,500	1,400
Retirement	62,500	67,400	29,100	29,100	39,200
SUBTOTAL BENEFITS	\$ 120,700	\$ 127,600	\$ 52,600	\$ 52,900	\$ 61,900
Computer Maintenance	11,300	15,500	6,000	8,000	4,200
Copier Service	200	-	500	1,000	1,200
Insurance Premium-Liability	8,400	6,900	5,800	5,800	5,800
Insurance Premium-Property	500	900	900	1,000	1,200
Membership & Dues	800	2,400	2,700	3,700	3,000
Mileage	6,100	6,300	1,800	1,800	1,800
Office Supplies	2,100	3,900	2,300	2,300	2,300
Professional Services	-	12,500	15,000	10,000	70,000
Publishing	2,600	1,600	2,000	2,000	2,000
Subscriptions and Books	300	300	300	300	300
Training	-	1,500	1,600	1,600	1,600
Travel & Meetings	300	1,100	500	500	500
Utilities-Gas & Electric	2,000	2,200	4,000	3,000	3,500
Utilities-Telephone	1,700	1,700	2,100	2,100	2,100
Utilities-Water	200	300	400	400	400
Wellness Program	-	-	-	1,000	1,000
SUBTOTAL SERVICES & SUPPLIES	\$ 36,500	\$ 57,100	\$ 45,900	\$ 44,500	\$ 100,900
TOTAL	\$ 473,000	\$ 525,400	\$ 219,000	\$ 217,900	\$ 302,100

EXPENDITURE DETAIL - CITY ATTORNEY

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Code Enforcement	3,500	1,300	1,500	700	1,500
Investigation-Other Atty	-	-	10,000	-	-
Professional Services (Non-Salary)	125,400	111,300	140,000	140,000	140,000
TOTAL	\$ 128,900	\$ 112,600	\$ 151,500	\$ 140,700	\$ 141,500

EXPENDITURE DETAIL - FINANCE

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries - Regular	192,600	226,700	73,200	73,200	97,000
Salaries - Overtime	100	-			
SUBTOTAL SALARIES	\$ 192,700	\$ 226,700	\$ 73,200	\$ 73,200	\$ 97,000
Insurance - Medical	15,100	22,700	10,600	10,600	11,100
Retirees Medical	15,400	15,400	2,300	2,300	2,300
Employee Assistance Program	100	100	100	-	100
Worker's Compensation	3,900	6,000	2,400	2,400	2,400
Medicare	2,900	3,400	1,300	1,300	2,200
Life Insurance	200	100	-	-	-
Long Term Disability	2,100	2,100	400	700	700
Retirement	36,600	42,100	15,700	15,800	26,900
SUBTOTAL BENEFITS	\$ 76,300	\$ 91,900	\$ 32,800	\$ 33,100	\$ 45,700
Computer Maintenance	13,100	22,100	16,700	16,700	18,800
Copier Service	600	-	600	900	1,200
Credit Card and Bank Fees	13,100	13,700	14,000	16,900	16,900
Insurance Premium-Liability	6,400	5,900	4,500	4,500	4,500
Insurance Premium-Property	400	800	200	200	200
Membership & Dues	1,300	1,000	1,100	1,100	1,100
Mileage	3,200	3,000	500	500	500
Office Supplies	2,600	5,100	2,500	2,500	2,500
Printing	100	100	100	100	100
Professional Services	47,500	23,600	35,000	35,000	35,000
Subscriptions and Books	200	-	200	200	200
Training	200	2,200	1,500	1,500	2,000
Travel & Meetings	-	100	100	100	100
Utilities-Gas & Electric	2,000	2,200	4,000	3,000	3,500
Utilities-Telephone	1,000	2,000	2,500	2,000	2,200
Utilities-Water	200	300	300	300	300
SUBTOTAL SERVICES & SUPPLIES	\$ 92,100	\$ 82,100	\$ 83,800	\$ 85,500	\$ 89,100
TOTAL	\$ 361,100	\$ 400,700	\$ 189,800	\$ 191,800	\$ 231,800

EXPENDITURE DETAIL - LAW ENFORCEMENT

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Sheriff:					
800 Mhz	78,900	78,900	25,500	25,500	25,500
Arjis	16,000	16,000	16,300	16,300	16,300
Cal Id	5,600	5,500	6,100	6,100	6,100
Contractual Services	4,459,200	4,698,800	4,894,300	4,894,300	4,992,700
Insurance Premium-Property	5,000	-	-	-	-
Utilities-Water	2,900	1,900	1,800	1,800	1,800
Animal Control:					
Computer Maintenance-Animal Control	2,400	2,400	-	-	-
Contractual Services	191,500	193,500	190,000	199,100	192,700
After Hours Calls	-	700	3,600	3,600	3,600
Fuel - Animal Control Vehicle	4,600	2,800	5,000	3,000	5,000
Office Supplies - Animal Control	800	-	-	-	-
Repairs - Animal Control Vehicle	3,300	2,700	2,500	3,100	2,500
TOTAL	\$ 4,770,200	\$ 5,003,200	\$ 5,145,100	\$ 5,152,800	\$ 5,246,200

EXPENDITURE DETAIL - FIRE

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries	1,657,600	1,674,200	1,618,700	1,618,700	1,751,700
Constant Staffing - Scheduled	119,900	118,500	125,300	121,300	126,800
Constant Staffing - Unscheduled	338,200	346,600	512,000	512,000	512,000
Salaries - Part Time	49,900	51,900	56,300	56,300	66,200
Salaries - Credit From JPA	(120,900)	(46,800)	(20,000)	120,000	-
SUBTOTAL SALARIES	\$ 2,044,700	\$ 2,144,400	\$ 2,292,300	\$ 2,428,300	\$ 2,456,700
Insurance - Medical	217,400	210,000	205,200	205,200	205,200
Retirees Medical	67,900	63,300	84,000	84,000	84,000
Employee Assistance Program	600	600	600	600	600
Uniform Allowance	25,300	17,400	20,000	20,000	20,000
Holiday Pay	45,000	39,900	42,300	39,200	78,000
Paramedic Recertification	36,600	36,000	39,300	38,300	39,300
EMT - DC Incentive	1,500	1,500	1,500	1,500	1,500
Education Award	7,300	8,000	10,700	10,200	10,700
Worker's Compensation	76,900	68,600	60,000	55,000	55,000
Medicare	33,500	34,900	34,300	34,300	36,900
Life Insurance	600	500	1,700	1,700	1,700
Retirement	452,000	444,200	475,500	475,500	432,800
Unemployment	2,100	-	-	-	-
SUBTOTAL BENEFITS	\$ 966,700	\$ 924,900	\$ 975,100	\$ 965,500	\$ 965,700
ALS Supplies Pass Thru	16,700	27,600	25,800	25,800	46,200
City Emergency Preparedness	19,300	26,600	24,000	24,200	24,500
Community Risk Reduction/Fire Prevention	1,000	800	1,000	1,000	1,000
Computer Maintenance	17,800	23,500	25,000	25,000	25,000
Copier Rental	1,500	-	2,400	2,400	2,400
Departmental Expenditures	7,200	10,600	8,000	8,000	9,000
Dispatch Services	158,500	202,300	220,000	220,000	239,000
Fire Station Supplies	4,000	4,000	4,000	4,000	5,000
Fire Truck Purchase	-	-	-	-	86,700
Fuel	28,600	28,600	26,000	26,000	26,000
Insurance -Liability	65,300	45,400	41,500	41,500	41,500
Insurance-Property	4,000	6,100	6,500	6,500	6,500
JAC Reimbursable Expenditures	-	(600)	-	-	-
JPA Reconciliation Expenditures	-	4,100	1,500	1,500	1,500
JPA Reimbursable Expenditures	1,100	600	-	-	-
Loan Payment	22,600	22,600	22,700	22,700	22,700
Medical Examinations	3,900	2,200	7,500	7,500	7,500
Medical Services & Supplies	1,500	-	-	-	-
Membership & Dues	-	400	600	600	600
Office Supplies	3,000	3,000	2,000	2,000	2,300
Patient Care Reporting Pass Thru	1,500	5,400	5,800	5,800	5,800
Personal Exposure Reporting	300	300	300	300	300
Personal Protective Clothing	15,100	13,200	11,000	11,000	13,500
Personnel Recruitment	1,800	100	500	500	500
RCCP Pass Thru fees	-	(1,100)	-	-	-
Repair and Maintenance-Equipment	4,900	2,600	4,000	3,000	4,500
Repair and Maintenance-Vehicles	44,200	56,100	48,000	65,000	54,000
Reserve Firefighter Expense	-	3,500	6,000	6,000	6,000
Self Contained Breathing Apparatus (SCBA)	4,900	5,600	4,000	4,000	4,500
Subscriptions and Books	-	1,600	300	300	300
TIP-Trauma Intervention Program	3,800	3,800	3,800	3,800	3,800

Tools and Supplies	3,700	2,000	3,000	3,000	3,000
Training	12,200	18,200	30,000	30,000	39,000
Training-AMR Pass Thru	11,200	1,400	19,100	19,100	19,100
Uniforms	2,900	2,800	5,000	5,000	5,000
Utilities-Gas & Electric	14,600	16,600	20,000	20,000	20,000
Utilities-Telephone	4,200	5,500	5,500	5,500	5,500
Utilities-Water	3,400	3,000	3,000	3,000	3,000
Vehicle Supplies	2,100	2,600	2,000	2,000	2,300
Weed Abatement Expenditures	7,400	3,400	6,000	6,000	6,000
SUBTOTAL SERVICES & SUPPLIES	\$ 494,200	\$ 554,400	\$ 595,800	\$ 612,000	\$ 743,500
TOTAL	\$ 3,505,600	\$ 3,623,700	\$ 3,863,200	\$ 4,005,800	\$ 4,165,900

EXPENDITURE DETAIL - DEVELOPMENT SERVICES

PLANNING DEPARTMENT

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries - Regular	312,300	335,000	149,900	149,500	191,800
Extra Help	-	-	-	-	10,000
SUBTOTAL SALARIES	\$ 312,300	\$ 335,000	\$ 149,900	\$ 149,500	\$ 201,800
Medical Insurance	29,900	32,200	15,400	20,800	20,800
Retirees Medical	6,200	6,200	3,100	3,100	3,100
Employee Assistance Program	100	100	200	200	200
Worker's Compensation	4,200	8,200	4,600	2,200	2,500
Medicare	5,800	6,200	2,400	4,800	4,800
Life Insurance	100	100	600	600	600
Long Term Disability	2,700	3,000	1,800	1,800	2,400
Retirement	56,100	62,100	33,000	33,000	51,300
SUBTOTAL BENEFITS	\$ 105,100	\$ 118,100	\$ 61,100	\$ 66,500	\$ 85,700
Computer Maintenance	8,300	13,900	8,600	9,200	9,700
Copier Service	800	-	500	1,000	1,200
Development Support	-	-	-	-	10,000
Fuel	1,100	2,200	2,100	1,500	1,500
Insurance Premium-Liability	10,900	7,900	7,600	7,600	7,600
Insurance Premium-Property	700	1,100	1,200	1,200	1,200
Membership & Dues	1,700	2,000	2,500	2,500	2,500
Mileage	3,000	3,100	1,500	1,500	1,500
Noticing	1,300	1,100	1,000	1,000	1,000
Office Supplies	3,000	5,100	4,000	3,000	3,000
Plan Checks/Consultations	197,800	205,600	150,000	210,000	163,500
Printing	600	100	300	300	300
Repair and Maintenance-Equipment	100	-	-	-	-
Repair and Maintenance-Vehicles	-	100	200	200	200
Subscriptions and Books	-	2,100	200	200	200
Training	200	400	400	400	3,000
Travel & Meetings	-	-	100	100	500
Utilities-Gas & Electric	2,000	1,900	4,000	3,500	4,000
Utilities-Telephone	1,500	1,800	1,200	1,200	1,200
Utilities-Water	200	400	400	500	500
SUBTOTAL SERVICES & SUPPLIES	\$ 233,200	\$ 248,800	\$ 185,800	\$ 244,900	\$ 212,600
SUBTOTAL	\$ 650,600	\$ 701,900	\$ 396,800	\$ 460,900	\$ 500,100

EXPENDITURE DETAIL - DEVELOPMENT SERVICES

ENGINEERING DEPARTMENT

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries	341,300	361,200	68,600	77,300	77,200
Extra Help	13,300	29,400	19,200	19,200	15,900
SUBTOTAL SALARIES	\$ 354,600	\$ 390,600	\$ 87,800	\$ 96,500	\$ 93,100
Insurance-Medical	43,600	46,200	6,900	8,100	8,700
Insurance-Medical Retirees	9,200	7,700	900	1,100	1,400
Employee Assistance Prog	100	100	200	200	200
Worker's Compensation	8,300	10,200	2,200	2,400	2,200
Medicare	6,200	7,600	2,700	3,100	2,300
Life Insurance	100	100	200	300	200
Long Term Disability	800	900	200	200	200
Retirement	58,600	64,600	13,800	15,800	28,800
Unemployment	3,200	700	-	-	-
SUBTOTAL BENEFITS	\$ 130,100	\$ 138,100	\$ 27,100	\$ 31,200	\$ 44,000
Computer Maintenance	11,700	14,800	7,000	10,000	7,100
Copier Rental	1,100	-	400	1,000	1,200
Cost Recovery	4,200	-	-	-	-
Development Support	2,500	2,900	5,300	5,300	5,300
Fuel	1,700	1,500	1,200	1,400	1,400
Insurance-Liability	10,300	9,900	6,900	6,900	6,900
Insurance-Property	600	1,300	1,100	1,100	1,100
Membership & Dues	700	300	300	1,100	300
Mileage	3,600	3,500	300	600	600
Office Supplies	2,500	5,100	2,000	2,300	2,300
Personnel Recruitment	100	-	-	500	-
Printing	100	900	1,000	-	1,000
Professional Services	1,200	1,100	2,000	2,000	2,000
Protective Clothing	-	100	500	500	500
Repair and Maintenance-Vehicles	1,100	1,700	1,000	1,000	1,000
Training	800	900	500	500	500
Travel & Meetings	1,600	300	500	500	500
Utilities-Traffic Signals	25,100	26,300	26,000	26,000	26,000
Utilities-Telephone	3,300	3,200	3,300	3,500	3,500
Utilities-Water	300	500	600	600	600
SUBTOTAL SERVICES & SUPPLIES	\$ 72,500	\$ 74,300	\$ 59,900	\$ 64,800	\$ 61,800
SUBTOTAL	\$ 557,200	\$ 603,000	\$ 174,800	\$ 192,500	\$ 198,900
TOTAL DEVELOPMENT SERVICES	\$ 1,207,800	\$ 1,304,900	\$ 571,600	\$ 653,400	\$ 699,000

EXPENDITURE DETAIL - PUBLIC WORKS

ADMINISTRATIVE DIVISION

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries - Regular	162,100	179,100	23,800	32,000	24,800
Salaries - Overtime	200	300	300	300	300
SUBTOTAL SALARIES	\$ 162,300	\$ 179,400	\$ 24,100	\$ 32,300	\$ 25,100
Medical Insurance	18,200	16,600	2,700	3,700	2,700
Employee Assistance Prog	100	100	100	100	100
Worker's Compensation	4,200	6,100	5,500	5,400	5,500
Medicare	2,600	2,900	600	600	400
Life Insurance	-	100	100	100	100
Long Term Disability	1,800	2,200	500	500	200
Retirement	32,000	35,300	5,300	7,000	6,900
SUBTOTAL BENEFITS	\$ 58,900	\$ 63,300	\$ 14,800	\$ 17,400	\$ 15,900
Computer Maintenance	3,800	9,200	8,200	8,200	3,000
Copier Service	400	-	200	1,000	1,200
Insurance Premium-Liability	4,500	5,900	3,100	3,100	3,100
Insurance Premium-Property	600	800	1,000	1,000	1,000
Marketing Supplies	-	-	1,000	7,000	7,000
Membership & Dues	-	600	1,700	1,700	1,700
Mileage	3,000	2,800	500	900	500
Office Supplies	1,600	4,000	2,500	2,000	2,000
Professional Services	2,700	1,600	2,000	2,000	77,000
Protective Clothing	-	-	7,000	7,000	7,000
Repair and Maintenance-Equipment	800	900	900	900	900
Training	200	200	13,000	13,000	13,000
Travel & Meetings	200	100	500	500	500
Utilities-Gas & Electric	2,000	2,200	4,000	4,000	4,000
Utilities-Telephone	1,000	2,200	3,000	3,000	3,000
Utilities-Water	200	300	300	300	300
SUBTOTAL SERVICES & SUPPLIES	\$ 21,000	\$ 30,800	\$ 48,900	\$ 55,600	\$ 125,200
SUB TOTAL	\$ 242,200	\$ 273,500	\$ 87,800	\$ 105,300	\$ 166,200

EXPENDITURE DETAIL - PUBLIC WORKS

STREETS DIVISION

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries - Regular	302,100	320,700	-	-	-
Salaries - Overtime	8,400	10,400	-	-	-
Extra Help	10,800	8,400	-	-	-
SUBTOTAL SALARIES	\$ 321,300	\$ 339,500	\$ -	\$ -	\$ -
Medical Insurance	44,600	45,600	-	-	-
Retirees Medical	1,500	1,500	-	-	-
Employee Assistance Program	200	200	-	-	-
Worker's Compensation	10,700	12,200	-	-	-
Medicare	4,600	4,900	-	-	-
Life Insurance	200	100	-	-	-
Long Term Disability	2,800	3,100	-	-	-
Retirement	50,400	54,900	-	-	-
Unemployment Insurance	-	4,600	-	-	-
SUBTOTAL BENEFITS	\$ 115,000	\$ 127,100	\$ -	\$ -	\$ -
Computer Maintenance	5,100	7,600	4,000	4,500	2,500
Contract Services	700	300	5,000	5,000	5,000
Copier Service	400	-	400	400	400
Cost Recovery Expenditures	-	300	1,000	1,000	1,000
Dead Animal Removal	2,000	1,700	2,100	2,100	2,100
Equipment Rental - External	8,500	3,100	9,000	9,000	9,000
Fuel	20,700	13,600	17,000	15,000	15,000
Graffiti Cleanup	1,400	1,700	1,800	1,800	1,800
Herbicides/Pesticides	1,100	600	1,000	1,000	1,000
Insurance Premium-Liability	15,900	11,900	6,600	6,600	6,600
Insurance Premium-Property	700	1,600	1,000	1,000	1,000
Medical Exams	800	100	100	200	200
Membership & Dues	-	600	300	500	500
Office Supplies	900	100	200	200	200
Pavement Markings	-	-	500	-	-
Permit Expenses	-	300	400	400	400
Personnel Recruitment	-	400	-	-	-
Protective Clothing	3,900	3,800	-	-	-
Repair and Maintenance-Equipment	15,000	17,800	15,000	15,000	15,000
Repair and Maintenance-Sidewalk	3,800	4,500	5,000	5,000	5,000
Repair and Maintenance-Storm Drain	-	3,500	10,000	5,000	15,000
Repair and Maintenance-Vehicles	9,700	12,800	21,000	21,000	22,000
Street Sweeping	13,900	13,900	14,000	14,000	14,000
Tools and Supplies	4,200	7,800	7,000	7,000	7,000
Training - Streets	6,900	3,300	-	-	-
Utilities-Gas & Electric	-	-	3,000	600	1,200
Utilities-Telephone	3,200	2,700	3,000	3,000	3,000
Utilities-Water	15,300	16,500	15,500	15,500	15,500
SUBTOTAL SERVICES & SUPPLIES	\$ 134,100	\$ 130,500	\$ 143,900	\$ 134,800	\$ 144,400
SUB TOTAL	\$ 570,400	\$ 597,100	\$ 143,900	\$ 134,800	\$ 144,400

EXPENDITURE DETAIL - PUBLIC WORKS

COMMUNITY SERVICES DIVISION

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries	66,000	68,600	70,300	70,300	73,500
Overtime	-	400	-	-	-
Extra Help	53,500	44,600	55,000	40,000	40,100
SUBTOTAL SALARIES	\$ 119,500	\$ 113,600	\$ 125,300	\$ 110,300	\$ 113,600
Insurance-Medical	8,500	10,800	13,500	13,500	13,500
Insurance-Medical Retirees	6,200	6,200	6,100	6,100	6,100
Employee Assistance Prog	500	500	500	500	500
Worker's Compensation	2,500	3,000	3,700	3,700	3,700
Medicare	3,100	2,800	4,600	4,600	3,500
Life Insurance	-	-	100	100	100
Long Term Disability	500	800	800	800	800
Retirement	12,300	12,600	16,200	16,200	17,300
Unemployment	300	2,600	100	100	100
SUBTOTAL BENEFITS	\$ 33,900	\$ 39,300	\$ 45,600	\$ 45,600	\$ 45,600
Computer Maintenance	1,200	5,800	2,000	3,300	1,000
Contractual Services	500	1,100	1,000	1,000	1,000
Copier Rental	300	-	400	800	1,200
Credit Card Fees	400	2,000	2,200	1,000	1,500
Daycamp	18,300	7,700	12,000	12,000	12,000
Fuel	100	-	-	-	-
Insurance-Liability	6,200	3,000	3,100	3,100	3,100
Insurance-Property	400	400	-	-	-
Maintenance-Supplies	-	-	200	200	200
Medical Exams	-	100	100	100	100
Membership & Dues	-	200	100	100	100
Mileage	100	-	100	100	100
Office Supplies	1,300	1,200	500	500	500
Personnel Recruitment	200	500	200	200	200
Printing	-	-	500	500	500
Recreation Center	300	-	-	-	-
Rental Expense-Senior Center	4,500	3,300	5,000	3,000	5,000
Repair and Maintenance-Equipment	100	400	500	500	500
Softball	1,600	1,400	1,500	1,800	1,800
Special Events	18,000	21,000	21,000	21,700	21,700
Training	-	100	100	100	100
Utilities-Gas & Electric	34,300	35,300	40,000	40,000	40,000
Utilities-Telephone	1,100	2,800	4,500	3,500	4,500
Utilities-Water	14,300	21,000	16,000	16,000	16,000
SUBTOTAL SERVICES & SUPPLIES	\$ 103,200	\$ 107,300	\$ 111,000	\$ 109,500	\$ 111,100
SUBTOTAL	\$ 256,600	\$ 260,200	\$ 281,900	\$ 265,400	\$ 270,300

EXPENDITURE DETAIL - PUBLIC WORKS

GROUNDS DIVISION

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Medical Insurance	-	-	-	-	-
Retirees Medical	4,600	4,600	4,600	4,600	4,600
Worker's Compensation	38,000	300	200	-	-
Medicare	-	-	-	-	-
Long Term Disability	-	-	-	-	-
Retirement	-	-	-	-	-
Unemployment	700	-	-	-	-
SUBTOTAL BENEFITS	\$ 43,300	\$ 4,900	\$ 4,800	\$ 4,600	\$ 4,600
Contract Services	119,300	112,900	115,000	115,000	115,000
Insurance Premium-Liability	400	-	-	-	-
Maintenance-Lighting	-	2,200	1,500	2,200	2,200
Maintenance-Supplies	20,900	19,300	22,000	22,000	22,000
Repair and Maintenance	7,200	2,000	-	-	-
Repair and Maintenance-Equipment	300	-	-	-	-
Tree Trimming	17,900	19,900	19,000	19,000	19,000
Utilities-Gas & Electric	4,000	4,100	4,800	4,000	4,000
Utilities-Telephone	1,300	1,200	2,200	1,500	1,500
Utilities-Water	77,800	69,700	63,000	63,000	63,000
SUBTOTAL SERVICES & SUPPLIES	\$ 249,100	\$ 231,300	\$ 227,500	\$ 226,700	\$ 226,700
SUB TOTAL	\$ 292,400	\$ 236,200	\$ 232,300	\$ 231,300	\$ 231,300

EXPENDITURE DETAIL - PUBLIC WORKS

FACILITIES DIVISION

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries - Regular	114,300	123,400	126,300	126,300	106,300
Salaries - Overtime	2,200	2,200	2,500	5,000	2,500
SUBTOTAL SALARIES	\$ 116,500	\$ 125,600	\$ 128,800	\$ 131,300	\$ 108,800
Medical Insurance	21,100	21,600	22,500	22,500	18,000
Retirees Medical	3,100	3,100	3,100	3,100	2,400
Employee Assistance Prog	100	100	100	100	100
Worker's Compensation	4,000	5,100	4,600	4,700	4,700
Medicare	900	1,000	1,200	1,200	1,100
Life Insurance	100	100	100	100	100
Long Term Disability	900	1,000	1,400	1,400	1,100
Retirement	22,000	24,300	29,000	29,000	25,000
SUBTOTAL BENEFITS	\$ 52,200	\$ 56,300	\$ 62,000	\$ 62,100	\$ 52,500
Advertising	-	300	300	300	300
Computer Maintenance	2,600	4,000	1,600	2,200	2,200
Contract Services	4,100	45,300	54,000	10,000	10,000
Copier Rental	400	-	200	-	-
Cost Recovery	-	500	600	600	600
Equipment Rental	400	200	200	200	200
Fuel	1,100	3,500	2,500	2,500	2,500
Insurance Premium-Liability	4,000	4,900	3,200	3,300	3,300
Insurance Premium-Property	200	700	500	500	500
Maintenance-Services	15,800	10,000	15,000	15,000	15,000
Maintenance-Supplies	18,200	32,000	28,000	28,000	28,000
Office Supplies	100	100	-	-	-
Protective Clothing	1,700	1,300	-	-	-
Repair and Maintenance	-	-	10,000	5,000	10,000
Repair and Maintenance-ADA	-	-	-	1,000	1,000
Repair and Maintenance-Equipment	2,300	1,700	2,000	2,000	2,000
Repair and Maintenance-Vehicles	500	1,800	700	3,200	-
Special District Assessment	-	5,200	5,300	5,300	5,300
Tools and Supplies	1,400	3,300	3,000	3,000	3,000
Training	100	100	-	-	-
Utilities-Gas & Electric	3,600	3,800	3,600	3,600	3,600
Utilities-Telephone	1,600	1,200	1,200	1,200	1,200
Utilities-Water	100	100	100	100	100
SUBTOTAL SERVICES & SUPPLIES	\$ 58,200	\$ 120,000	\$ 132,000	\$ 87,000	\$ 88,800
SUB TOTAL	\$ 226,900	\$ 301,900	\$ 322,800	\$ 280,400	\$ 250,100

EXPENDITURE DETAIL - PUBLIC WORKS

SANITATION DIVISION

DESCRIPTION	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
Salaries - Regular	124,500	136,400	-	-	-
Salaries - Overtime	2,700	6,400	-	-	-
Extra Help	10,800	2,300	-	-	-
SUBTOTAL SALARIES	\$ 138,000	\$ 145,100	\$ -	\$ -	\$ -
Medical Insurance	21,000	26,200	-	-	-
Employee Assistance Program	100	100	-	-	-
Worker's Compensation	4,300	5,900	-	-	-
Medicare	2,800	2,100	-	-	-
Life Insurance	100	100	-	-	-
Long Term Disability	1,000	1,100	-	-	-
Retirement	24,200	21,300	-	-	-
SUBTOTAL BENEFITS	\$ 53,500	\$ 56,800	\$ -	\$ -	\$ -
Medical Exams	100	-	-	-	-
SUBTOTAL SERVICES & SUPPLIES	\$ 100	\$ -	\$ -	\$ -	\$ -
SUB TOTAL	\$ 191,600	\$ 201,900	\$ -	\$ -	\$ -
TOTAL	\$ 1,780,100	\$ 1,870,800	\$ 1,068,700	\$ 1,017,200	\$ 1,062,300
TOTAL-ALL DEPARTMENTS	12,356,800	12,971,500	11,276,500	11,447,200	11,917,100

GAS TAX FUND - FUND 02 Highway User Tax

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 127,200	100	\$ 100	\$ 100	\$ 74,500
Adjustment to Estimate Fund Balance					
REVENUES					
Highway Users Tax:					
Section 2103	205,300	360,800	271,400	270,700	209,600
Section 2105	113,100	176,100	137,500	159,600	149,300
Section 2106	93,400	96,100	113,000	95,000	81,800
Section 2107	185,300	188,400	169,400	217,900	204,100
Section 2107.5	6,000	6,000	6,000	6,000	6,000
Transfer from Sanitation District	100,000	100,000	100,000	100,000	100,000
TOTAL RESOURCES:	\$ 830,300	\$ 927,500	\$ 797,400	\$ 849,300	\$ 825,300
EXPENDITURES					
Salaries - Regular	-	-	487,300	481,000	532,700
Salaries - Overtime	-	-	15,000	22,500	18,300
Extra Help	-	-	15,000	4,000	4,000
SUBTOTAL SALARIES	-	-	517,300	507,500	555,000
Medical Insurance	-	-	75,400	67,700	76,800
Retirees Medical	-	-	8,400	8,200	9,300
Deferred Compensation	-	-	1,000	1,000	1,000
Employee Assistance Program	-	-	100	100	100
Worker's Compensation	-	-	4,700	14,600	14,600
Medicare	-	-	7,400	7,000	8,100
Life Insurance	-	-	300	300	300
Long Term Disability	-	-	4,700	4,700	4,700
Retirement	-	-	110,400	103,000	129,700
SUBTOTAL BENEFITS	-	-	212,400	206,600	244,600
Mileage	-	-	5,000	700	200
Transfer to City for Administration	830,200	927,400	64,900	60,000	44,500
SUBTOTAL OPERATIONS	830,200	927,400	69,900	60,700	44,700
TOTAL EXPENDITURES:	\$ 830,200	\$ 927,400	\$ 799,600	\$ 774,800	\$ 844,300
ENDING FUND BALANCE - June 30	\$ 100	\$ 100	\$ (2,200)	\$ 74,500	\$ (19,000)

STREET CONSTRUCTION RESERVE FUND - FUND 03

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 341,300	\$ 346,700	\$ 156,600	\$ 156,600	\$ 157,300
REVENUES					
Interest	1,000	700	700	700	700
Other Revenue	10,800	-	-	-	-
TOTAL RESOURCES:	\$ 353,100	\$ 347,400	\$ 157,300	\$ 157,300	\$ 158,000
EXPENDITURES					
Capital Equipment	6,400	190,800	-	-	-
Lemon Grove Avneue Realignment Project	-	-	100,000	-	100,000
TOTAL EXPENDITURES:	\$ 6,400	\$ 190,800	\$ 100,000	\$ -	\$ 100,000
ENDING FUND BALANCE - June 30	\$ 346,700	\$ 156,600	\$ 57,300	\$ 157,300	\$ 58,000

PENSION LIABILITY FUND - FUND 4

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	-	-	-	-	-
REVENUES					
General Reserve Transfer	-	-	-	-	200,000
TOTAL RESOURCES:	\$ -	\$ -	\$ -	\$ -	\$ 200,000
EXPENDITURES					
Pension Liability	-	-	-	-	200,000
TOTAL EXPENDITURES:	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Mileage	\$ -	\$ -	\$ -	\$ -	\$ -

PARK LAND DEDICATION ORDINANCE - FUND 05

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 19,400	\$ 23,600	\$ 19,100	\$ 19,100	\$ 59,200
Adjustment to estimate Fund Balance	-	-	-	-	-
REVENUES					
Development Fees	4,100	9,000	51,100	50,200	5,000
Interest	100	-	-	-	-
TOTAL RESOURCES:	\$ 23,600	\$ 32,600	\$ 70,200	\$ 69,300	\$ 64,200
EXPENDITURES					
Park Improvements	-	13,500	10,100	10,100	64,200
TOTAL EXPENDITURES:	\$ -	\$ 13,500	\$ 10,100	\$ 10,100	\$ 64,200
ENDING FUND BALANCE - June 30	\$ 23,600	\$ 19,100	\$ 60,100	\$ 59,200	\$ -

GENERAL RESERVE FUND - FUND 06

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 2,003,700	\$ 1,906,100	\$ 1,772,500	\$ 1,772,500	\$ 1,242,900
Adjustment to estimate Fund Balance					
REVENUES					
Interest-Other	4,500	4,200	4,000	4,400	4,400
Property Tax Service Fee Refund (one-time)	98,400	-	-	-	-
TOTAL RESOURCES:	\$ 2,106,600	\$ 1,910,300	\$ 1,776,500	\$ 1,776,900	\$ 1,247,300
Expenditures					
City Manager Recruitment	-	-	-	-	17,500
Election Services (2-seats=\$10,000, 1-ballot measure=\$6,000)	27,100	200	8,000	5,500	-
Fire-Side Fund Pay-Off (HCFA)	20,500	-	-	-	-
General Plan Update	-	-	-	-	150,000
Sick Leave Payout	-	-	4,600	-	-
Telephone Upgrade	17,800	-	-	-	-
Transfer to Self Insured Funds	85,000	50,000	50,000	-	(25,000)
Transfer to Capital Improvement Projects Fund	-	-	-	180,000	-
Vacation Pay Off	1,700	400	12,200	37,500	12,000
<u>Capital Asset Purchases</u>					
Finance System	32,700	38,000	32,000	32,000	-
Fire Engine and Fire Equipment	15,700	35,600	114,000	114,000	65,200
IT System upgrades	-	13,600	-	-	-
Facility Replacement-City Hall	-	-	50,000	50,000	-
Facility Replacement-Senior Center	-	-	115,000	115,000	15,000
Facility Replacement-Sheriff's Station	-	-	95,000	-	-
Animal Control Vehicle	-	-	-	-	30,000
TOTAL EXPENDITURES:	\$ 200,500	\$ 137,800	\$ 480,800	\$ 534,000	\$ 264,700
ENDING FUND BALANCE - June 30	\$ 1,906,100	\$ 1,772,500	\$ 1,295,700	\$ 1,242,900	\$ 982,600

SUPPLEMENTAL LAW ENFORCEMENT SERVICES - FUND 07 Citizen's Option for Public Safety (COPS)

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 100	\$ -	\$ -	\$ -	\$ -
REVENUES					
Annual Allocation	100,000	100,000	100,000	100,000	100,000
TOTAL RESOURCES:	\$ 100,100	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
EXPENDITURES					
Transfer to City for Administration & Operations	100,100	100,000	100,000	100,000	100,000
TOTAL EXPENDITURES:	\$ 100,100	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
ENDING FUND BALANCE - June 30	\$ -	\$ -	\$ -	\$ -	\$ -

GRANTS - FUND 08

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ (26,400)	\$ (637,500)	\$ (32,300)	\$ (32,300)	\$ (32,300)
	(132,400)				
REVENUES					
Grant Revenues & Reimbursements	160,900	798,500	772,900	660,800	479,700
Interest	200	200	-	-	-
TOTAL RESOURCES:	\$ 2,300	\$ 161,200	\$ 740,600	\$ 628,500	\$ 447,400
EXPENDITURES					
Public Safety:					
Disaster Preparedness Grants	2,900	1,200	2,200	2,300	2,300
Misc Fire Department Grants	400	-	-	-	-
Homeland Security Grants (SHSGP)	7,300	17,800	22,000	22,000	20,000
UASI-Urban Area Security Initiative	1,100	3,400	3,400	3,000	3,000
ARRA JAG-Law Enforcement	12,600	-	-	-	-
JAG Law Enforcement Grant	24,700	-	-	-	-
Miscellaneous:					
Beverage Container Recycling Program	300	6,200	300	300	300
HEAL Zone Grant	19,000	14,700	12,000	12,000	12,000
Capital Projects:					
Promenade Extension Planning	-	91,700	308,000	196,200	112,100
Smart Growth Incentive Program - Promenade	268,900	-	-	-	-
Safe Routes to School (State) - San Miguel	27,300	185,700	-	-	-
Safe Routes to School (Non-Infrastructure)	152,200	94,700	100,000	100,000	105,000
Safe Routes to School (Federal) - Palm/Golden	100	6,300	325,000	325,000	225,000
Safe Routes to School (State) - Madera	123,000	-	-	-	-
Extraordinary Item (Promenade correction)	-	(228,200)	-	-	-
TOTAL EXPENDITURES:	\$ 639,800	\$ 193,500	\$ 772,900	\$ 660,800	\$ 479,700
ENDING FUND BALANCE - June 30	\$ (637,500)	\$ (32,300)	\$ (32,300)	\$ (32,300)	\$ (32,300)

COMMUNITY DEVELOPMENT BLOCK GRANT - FUND 09

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ (400)	\$ (400)	\$ (400)	\$ (400)	\$ 79,600
Adjustment to Estimate Fund Balance	-	-	-	-	-
REVENUES					
Allocation	293,600	-	80,000	80,000	-
TOTAL RESOURCES:	\$ 293,200	\$ (400)	\$ 79,600	\$ 79,600	\$ 79,600
EXPENDITURES					
General Expenditures	4,300	-	-	-	-
Street/Sidewalk Rehabilitation	289,300	-	79,600	-	169,000
TOTAL EXPENDITURES:	\$ 293,600	\$ -	\$ 79,600	\$ -	\$ 169,000
ENDING FUND BALANCE - June 30	\$ (400)	\$ (400)	\$ -	\$ 79,600	\$ (89,400)

TRANSPORTATION DEVELOPMENT ACT (TDA) - FUND 10
Transnet Article 4

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ -	\$ -	\$ 200	\$ 200	\$ 28,100
REVENUES					
MTS Annual Allocation	116,200	121,200	121,200	121,200	121,200
Other Revenue	-	-	237,400	237,400	184,900
Interest	300	300	100	100	100
Deferred Revenue	-	-	166,600	166,600	-
TOTAL RESOURCES:	\$ 116,500	\$ 121,500	\$ 525,500	\$ 525,500	\$ 334,300
EXPENDITURES					
Salaries - Regular	-	-	46,700	46,700	49,200
Overtime	-	-	300	300	300
SUBTOTAL SALARIES	-	-	47,000	47,000	49,500
Medical Insurance	-	-	5,300	5,300	5,900
Retirees Medical	-	-	500	500	200
Deferred Compensation	-	-	100	100	100
Worker's Compensation	-	-	100	100	100
Medicare	-	-	600	600	600
Life Insurance	-	-	100	100	-
Long Term Disability	-	-	400	400	400
Retirement	-	-	10,700	10,700	8,100
SUBTOTAL BENEFITS	-	-	17,800	17,800	15,400
OPERATIONS:					
Mileage	-	-	600	600	600
PROJECTS:					
Capital Expenditures-Bus Shelter Replacement	-	-	120,000	90,000	100,000
Lemon Grove Avenue Realignment Project	-	-	237,400	237,400	-
Broadway/LGA Roadway Repairs	-	-	-	-	50,000
Repair and Maintenance-Bus Shelter	43,800	43,300	50,000	50,000	50,000
Repair and Maintenance-Trolley Facility	-	2,400	26,000	26,000	26,000
Trolley Corridor Landscape Maintenance	12,400	11,400	25,000	25,000	25,000
Transfer to General Fund - Administration	3,600	3,600	3,600	3,600	17,400
Transfer to General Fund - Operations	56,700	60,600	-	-	-
SUBTOTAL-PROJECTS:	\$ 116,500	\$ 121,300	\$ 462,600	\$ 432,600	\$ 269,000
TOTAL EXPENDITURES:	\$ 116,500	\$ 121,300	\$ 527,400	\$ 497,400	\$ 333,900
ENDING FUND BALANCE - June 30	\$ -	\$ 200	\$ (1,900)	\$ 28,100	\$ 400

*Deferred Revenue projected to be \$130,000 at 6/30/15

TRANSNET - FUND 14 Street Construction

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 12,300	\$ (110,200)	\$ (45,100)	\$ (45,100)	\$ -
REVENUES					
Annual Allocation	792,400	647,300	1,045,800	1,450,100	1,911,100
Miscellaneous Revenue	-	29,800			
TOTAL RESOURCES:	\$ 804,700	\$ 566,900	\$ 1,000,700	\$ 1,405,000	\$ 1,911,100
EXPENDITURES					
Salaries - Regular	-	-	63,700	65,500	70,400
Overtime	-	-	100	200	100
SUBTOTAL SALARIES	-	-	63,800	65,700	70,500
Medical Insurance	-	-	6,800	10,200	11,100
Retirees Medical	-	-	2,000	1,200	1,200
Deferred Compensation	-	-	200	200	200
Worker's Compensation	-	-	1,600	1,600	1,600
Medicare	-	-	800	1,000	1,000
Life Insurance	-	-	200	200	-
Long Term Disability	-	-	400	400	600
Retirement	-	-	14,400	14,000	16,900
SUBTOTAL BENEFITS	-	-	26,400	28,800	32,600
OPERATIONS:					
Mileage	-	-	700	-	-
PROJECTS					
<u>Lemon Grove Realignment (CR) - LG 13</u>					
Lemon Grove Realignment	-	-	-	-	908,200
<u>Traffic Improvements (PM) - LG 14</u>					
Traffic Improvements (Citywide)	126,200	82,600	125,000	180,000	139,100
<u>Storm Drain Rehabilitation (PM) - LG 15</u>					
Storm Drain Maintenance (Citywide)	101,000	35,500	70,000	115,700	83,300
<u>Storm Drain Rehabilitation (CR) - LG 16</u>					
Storm Drain Improvements	111,100	111,500	130,000	243,400	118,300
<u>Street Improvements (PM) - LG 17</u>					
Pavement Management	124,100	152,400	155,000	139,000	71,900
<u>Traffic Improvements (CR) - LG 18</u>					
Traffic Signals	29,000	16,000	20,000	9,300	18,900
<u>Street Improvements (CR) - LG 20</u>					
Street/Sidewalk Rehabilitation	281,600	111,300	365,000	623,100	468,300
Street/Sidewalk Rehabilitation-CDBG	11,300	-	-	-	-
Safe Routes to School (Federal)-Palm & Golden	-	200	75,000	-	-
Safe Routes to School (State) - Madera Street	40,900	200	-	-	-
Safe Routes to School (State) San Miguel	5,400	20,600	-	-	-
Transfer to City for Administration & Operations	84,300	81,700	-	-	-
SUBTOTAL-PROJECTS:	\$ 914,900	\$ 612,000	\$ 940,000	\$ 1,310,500	\$ 1,808,000
TOTAL EXPENDITURES:	\$ 914,900	\$ 612,000	\$ 1,030,900	\$ 1,405,000	\$ 1,911,100
ENDING FUND BALANCE - June 30	\$ (110,200)	\$ (45,100)	\$ (30,200)	\$ -	\$ -

SIDEWALK RESERVE - FUND 18

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800
Adjustment to estimate Fund Balance	(100)				
REVENUES					
Revenue					
Interest	100	100	-	-	-
TOTAL RESOURCES:	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800
EXPENDITURES					
Curb, Ramp, Sidewalk Rehab	-	-	-	-	-
TOTAL EXPENDITURES:	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE - June 30	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800	\$ 22,800

INTEGRATED WASTE REDUCTION - FUND 21 AB939 - Integrated Waste Reduction Act of 1990

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 105,900	\$ 98,800	\$ 88,800	\$ 88,800	\$ 66,700
Adjustment to estimate Fund Balance	-	-	-	-	-
REVENUES					
AB939 Fees	34,300	25,300	22,000	22,000	22,000
Interest	400	300	300	300	300
TOTAL RESOURCES:	\$ 140,600	\$ 124,400	\$ 111,100	\$ 111,100	\$ 89,000
EXPENDITURES					
Salaries - Regular	-	-	21,400	23,900	21,600
SUBTOTAL SALARIES	-	-	21,400	23,900	21,600
Medical Insurance	-	-	2,300	2,700	2,300
Retirees Medical	-	-	800	800	800
Deferred Compensatin	-	-	100	100	100
Employee Assistance Program	-	-	-	-	-
Worker's Compensation	-	-	600	600	300
Medicare	-	-	300	300	300
Long Term Disability	-	-	200	200	200
Retirement	-	-	4,900	5,500	2,100
SUBTOTAL BENEFITS	-	-	9,200	10,200	6,100
OPERATIONS					
Consultant Fees	1,100	500	900	900	5,500
General Expenditure	14,200	-	-	-	-
Mileage	-	-	300	300	300
Program Fees	-	6,900	8,500	8,500	8,000
Transfer to City for Administration	26,500	28,200	600	600	1,200
TOTAL OPERATIONS:	\$ 41,800	\$ 35,600	\$ 10,300	\$ 10,300	\$ 15,000
TOTAL EXPENDITURES:	\$ 41,800	\$ 35,600	\$ 40,900	\$ 44,400	\$ 42,700
ENDING FUND BALANCE - June 30	\$ 98,800	\$ 88,800	\$ 70,200	\$ 66,700	\$ 46,300

WILDFLOWER ASSESSMENT DISTRICT - FUND 22
Wildflower Landscape Maintenance Assessment District 97-1

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 4,300	\$ 4,300	\$ 4,900	\$ 4,900	\$ 5,100
Adjustment to Estimate Fund Balance	-	-	-	-	-
REVENUES					
Annual Assessment Revenue	8,500	8,700	8,500	8,900	9,100
TOTAL RESOURCES:	\$ 12,800	\$ 13,000	\$ 13,400	\$ 13,800	\$ 14,200
EXPENDITURES					
Salaries - Regular	-	-	3,900	4,200	4,200
Overtime	-	-	-	100	-
SUBTOTAL SALARIES	\$ -	\$ -	\$ 3,900	\$ 4,200	\$ 4,200
Medical Insurance	-	-	500	500	500
Retirees Medical	-	-	100	100	-
Long Term Disability	-	-	100	100	100
Retirement	-	-	1,000	1,000	400
SUBTOTAL BENEFITS	\$ -	\$ -	\$ 1,700	\$ 1,700	\$ 1,000
OPERATIONS					
Contractual Services	3,000	-	1,700	2,500	2,500
Utilities-Gas and Electric	-	-	200	-	-
Utilities-Water	-	-	800	200	200
Transfer to City for Administration	5,500	5,300	100	100	100
TOTAL OPERATIONS:	\$ 8,500	\$ 5,300	\$ 2,800	\$ 2,800	\$ 2,800
TOTAL EXPENDITURES:	\$ 8,500	\$ 5,300	\$ 8,400	\$ 8,700	\$ 8,000
ENDING FUND BALANCE - June 30	\$ 4,300	\$ 7,700	\$ 5,000	\$ 5,100	\$ 6,200

SERIOUS TRAFFIC OFFENDER PROGRAM (STOP) - FUND 23

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 28,000	\$ 34,500	\$ 34,500	\$ 34,500	\$ 19,900
Adjustment to Estimate Fund Balance	-	-	-	-	-
REVENUES					
Impound Fee Share	12,000	9,500	9,500	8,000	9,500
Interest	100	100	100	100	100
TOTAL RESOURCES:	\$ 40,100	\$ 44,100	\$ 44,100	\$ 42,600	\$ 29,500
EXPENDITURES					
Salaries - Regular	-	-	1,800	1,800	1,900
SUBTOTAL SALARIES	-	-	1,800	1,800	1,900
Medical Insurance	-	-	100	100	100
Retirees Medical	-	-	100	100	100
Deferred Compensation	-	-	100	100	100
Worker's Compensation	-	-	100	100	100
Retirement	-	-	500	500	200
SUBTOTAL BENEFITS	-	-	900	900	600
OPERATIONS					
General Expenditure	3,600	7,600	20,000	20,000	10,000
Transfer to City for Administration	2,000	2,000	-	-	-
TOTAL OPERATIONS:	\$ 5,600	\$ 9,600	\$ 20,000	\$ 20,000	\$ 10,000
TOTAL EXPENDITURES:	\$ 5,600	\$ 9,600	\$ 22,700	\$ 22,700	\$ 12,500
ENDING FUND BALANCE - June 30	\$ 34,500	\$ 34,500	\$ 21,400	\$ 19,900	\$ 17,000

SELF-INSURED WORKERS COMPENSATION RESERVE - FUND 25

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 231,200	\$ 258,000	\$ 355,700	\$ 355,700	\$ 525,200
Adjustment to estimate Fund Balance	-	-	-	-	-
REVENUES					
Interest	1,700	1,400	1,400	1,400	1,400
General Reserve Transfer	75,000	50,000	50,000	-	(25,000)
Other Revenue	-	8,200	-	-	-
TOTAL RESOURCES:	\$ 307,900	\$ 317,600	\$ 407,100	\$ 357,100	\$ 501,600
EXPENDITURES					
Claims	49,900	(38,100)	-	-	-
Estimated Claims Payable	-	-	-	(168,100)	-
Insurance	-	-	-	-	-
Professional Services	-	-	-	-	-
TOTAL EXPENDITURES:	\$ 49,900	\$ (38,100)	\$ -	\$ (168,100)	\$ -
ENDING FUND BALANCE - June 30	\$ 258,000	\$ 355,700	\$ 407,100	\$ 525,200	\$ 501,600

*Fund Balance includes \$25,000 on deposit with Tristar.

STORM WATER PROGRAM - FUND 26

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 700	\$ 3,400	\$ 3,400	\$ 3,400	\$ -
Adjustment to Estimate Fund Balance	(500)	-	-	-	-
REVENUES					
Storm Water Fees - Commercial	48,800	49,300	49,300	49,300	49,300
Storm Water Fees - Discretionary	11,300	11,500	11,500	14,300	11,500
Storm Water Fees - Residential	300	-	-	-	-
Transfer from General Fund	81,100	75,500	157,500	162,200	156,200
TOTAL RESOURCES:	\$ 141,700	\$ 139,700	\$ 221,700	\$ 229,200	\$ 217,000
EXPENDITURES					
Salaries - Regular	-	-	30,400	35,100	30,500
SUBTOTAL SALARIES	-	-	30,400	35,100	30,500
Medical Insurance	-	-	3,900	4,100	3,400
Retirees Medical	-	-	100	500	500
Worker's Compensation	-	-	500	500	500
Medicare	-	-	400	500	400
Long Term Disability	-	-	300	400	300
Retirement	-	-	6,900	8,000	3,000
SUBTOTAL BENEFITS	-	-	12,100	14,000	8,100
OPERATIONS					
General Expenditure	101,500	97,300	179,000	179,000	179,000
Mileage	-	-	200	1,100	100
Transfer to City for Administration	36,800	39,000	-	-	-
TOTAL OPERATIONS:	\$ 138,300	\$ 136,300	\$ 179,200	\$ 180,100	\$ 179,100
TOTAL EXPENDITURES:	\$ 138,300	\$ 136,300	\$ 221,700	\$ 229,200	\$ 217,700
ENDING FUND BALANCE - June 30	\$ 3,400	\$ 3,400	\$ -	\$ -	\$ (700)

REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM - FUND 27

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 200	\$ -	\$ -	\$ -	\$ 42,600
Adjustment to Estimate Fund Balance	(100)	-	-	-	-
REVENUES					
RTCIP Fees (\$2,254 per residential housing unit)	(100)	-	34,000	76,600	34,000
TOTAL RESOURCES:	\$ -	\$ -	\$ 34,000	\$ 76,600	\$ 76,600
EXPENDITURES					
Lemon Grove Avenue Realignment Project	-	-	34,000	34,000	34,000
TOTAL EXPENDITURES:	\$ -	\$ -	\$ 34,000	\$ 34,000	\$ 34,000
ENDING FUND BALANCE - June 30	\$ -	\$ -	\$ -	\$ 42,600	\$ 42,600

Above fund balance does not reflect \$99,000 in deferred revenue

SELF-INSURED LIABILITY RESERVE - FUND 29

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 450,000	\$ 423,500	\$ 420,800	\$ 420,800	\$ 448,600
REVENUES					
Interest	1,300	1,200	1,200	1,200	1,200
Dividend	24,700	25,500	20,000	37,600	20,000
Revenue- General Reserve Account	40,000	-	-	-	-
TOTAL RESOURCES:	\$ 516,000	\$ 450,200	\$ 442,000	\$ 459,600	\$ 469,800
EXPENDITURES					
Claims	92,500	29,400	10,000	1,000	10,000
Safety Loss Prevention Regulatory Compliance	-	-	10,000	10,000	10,000
TOTAL EXPENDITURES:	\$ 92,500	\$ 29,400	\$ 20,000	\$ 11,000	\$ 20,000
ENDING FUND BALANCE - June 30	\$ 423,500	\$ 420,800	\$ 422,000	\$ 448,600	\$ 449,800

PUBLIC EDUCATIONAL AND GOVERNMENTAL ACCESS (PEG) - FUND 30

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ -	\$ 132,100	\$ 189,800	\$ 189,800	\$ 179,200
REVENUES					
Interest	200	400	400	400	400
PEG Fees	133,300	58,600	58,000	56,000	56,000
TOTAL RESOURCES:	\$ 133,500	\$ 191,100	\$ 248,200	\$ 246,200	\$ 235,600
EXPENDITURES					
Computer Expense	-	-	8,500	26,000	36,000
Professional Services	1,400	-	8,000	8,000	3,000
Capital Improvements	-	1,300	33,000	33,000	50,000
TOTAL EXPENDITURES:	\$ 1,400	\$ 1,300	\$ 49,500	\$ 67,000	\$ 89,000
ENDING FUND BALANCE - June 30	\$ 132,100	\$ 189,800	\$ 198,700	\$ 179,200	\$ 146,600

HOUSING FUND - FUND 31

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 193,400	\$ (1,015,700)	\$ (1,261,600)	\$ (1,261,600)	\$ (1,121,800)
REVENUES					
Housing Revenue	-	14,100	-	-	-
Other Revenue	3,000	-	-	-	-
Grant Revenue	-	-	1,170,800	-	-
Extraordinary item (Reclassified revenue)	-	134,600	-	-	-
TOTAL RESOURCES:	\$ 196,400	\$ (867,000)	\$ (90,800)	\$ (1,261,600)	\$ (1,121,800)
EXPENDITURES					
General Expense	200	100	200	200	-
Lemon Grove Avenue Realignment Project	-	-	400,000	-	-
Main Street Promenade	1,206,900	394,500	-	(140,000)	-
Professional Services	5,000	-	-	-	-
TOTAL EXPENDITURES:	\$ 1,212,100	\$ 394,600	\$ 400,200	\$ (139,800)	\$ -
ENDING FUND BALANCE - June 30	\$ (1,015,700)	\$ (1,261,600)	\$ (491,000)	\$ (1,121,800)	\$ (1,121,800)

SUCCESSOR AGENCY - FUNDS 60 AND 64

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ (14,447,000)	\$ (13,398,900)	\$ (12,632,400)	\$ (12,632,400)	\$ (12,553,900)
REVENUE					
Administrative Reimbursement		248,000	250,000	250,000	250,000
ROPS Reimbursement	2,035,400	2,083,500	2,100,000	1,848,000	2,100,000
Miscellaneous Revenue	227,900	-	-	-	-
Rent	9,000	9,000	9,000	9,000	9,000
Interest Revenue	7,800	4,000	4,000	-	-
Extraordinary Item-reallocate housing revenue		(134,600)	-	-	-
TOTAL RESOURCES:	\$ (12,166,900)	\$ (11,189,000)	\$ (10,269,400)	\$ (10,525,400)	\$ (10,194,900)
EXPENDITURES					
Salaries - Regular	-	-	154,600	149,600	166,000
SUBTOTAL SALARIES	-	-	154,600	149,600	166,000
Medical Insurance	-	-	13,700	13,700	15,000
Retirees Medical	-	-	8,100	8,100	8,100
Deferred Compensation	-	-	800	800	800
Worker's Compensation	-	-	6,800	6,800	6,800
Medicare	-	-	2,200	2,200	2,200
Life Insurance	-	-	-	-	-
Long Term Disability	-	-	1,400	1,400	1,500
Retirement	-	-	34,600	34,600	16,200
SUBTOTAL BENEFITS	-	-	67,600	67,600	50,600
2004 Tax Allocation Bonds -Interest Only	161,100	273,400	136,000	136,000	-
2007 Tax Allocation Bonds-Interest Only	342,200	579,300	571,800	571,800	563,900
2010 Tax Allocation Bonds-Interest Only	189,800	324,100	315,500	315,500	305,200
2014 Tax Allocation Bonds-Interest Only	-	-	115,200	115,200	223,000
Administrative Reimbursement	250,000	248,000	27,800	2,100	20,100
Consultant Services	900	-	-	-	-
DCH Honda Freeway Sign	16,300	-	-	-	-
General Expense	7,200	3,900	-	-	-
Legal Services	8,400	2,000	5,000	2,400	5,000
Mileage	-	-	3,000	3,300	3,300
Main Street Promenade	150,400	-	-	140,000	-
PERS Actuarial Unfunded Liability	-	-	-	-	694,400
Professional Services	13,400	12,700	5,000	25,000	5,000
Lemon Grove Avenue Realignment Project	92,300	-	500,000	500,000	500,000
TOTAL OPERATIONS:	\$ 1,232,000	\$ 1,443,400	\$ 1,679,300	\$ 1,811,300	\$ 2,319,900
TOTAL EXPENDITURES:	\$ 1,232,000	\$ 1,443,400	\$ 1,901,500	\$ 2,028,500	\$ 2,536,500
ENDING FUND BALANCE - June 30	\$ (13,398,900)	\$ (12,632,400)	\$ (12,170,900)	\$ (12,553,900)	\$ (12,731,400)

In addition the following principal payments will be made (these payments do not affect Fund Balance):

2004 Tax Allocation Bonds -principal Only	\$ 70,000	\$ 70,000	75,000	75,000	-
2007 Tax Allocation Bonds-principal Only	180,000	185,000	190,000	190,000	205,000
2010 Tax Allocation Bonds-principal Only	330,000	340,000	345,000	345,000	355,000
2014 Tax Allocation Bonds-principal Only	-	-	-	-	100,000
TOTAL BOND PRINCIPAL PAYMENTS:	\$ 580,000	\$ 595,000	\$ 610,000	\$ 610,000	\$ 660,000

LEMON GROVE ROADWAY LIGHTING DISTRICT GENERAL BENEFIT - FUND 11

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 147,800	\$ 175,200	\$ 235,000	\$ 235,000	\$ 290,900
Adjustment to estimate Fund Balance					
Reserve for Street Light Improvement	30,600	30,600	30,600	30,600	30,600
REVENUES					
General Lighting Assessment	151,400	157,700	158,000	162,000	165,000
Interest	400	500	400	400	400
TOTAL RESOURCES:	\$ 299,600	\$ 333,400	\$ 393,400	\$ 397,400	\$ 456,300
EXPENDITURES					
Salaries - Regular	-	-	16,100	15,800	16,900
SUBTOTAL SALARIES	-	-	16,100	15,800	16,900
Medical Insurance	-	-	1,700	1,900	2,500
Retirees Medical	-	-	500	500	500
Deferred Compensation	-	-	100	100	100
Employee Assistance Program	-	-	-	-	-
Worker's Compensation	-	-	200	300	300
Medicare	-	-	200	200	200
Life Insurance	-	-	-	-	-
Long Term Disability	-	-	100	100	100
Retirement	-	-	3,600	3,600	3,000
SUBTOTAL BENEFITS	-	-	6,400	6,700	6,700
OPERATIONS					
Mileage	-	-	\$ 300	\$ 300	\$ 1,000
Professional Services	200	-	5,000	-	-
Repair and Maintenance	11,700	3,100	5,000	5,000	5,000
Utilities-Street Lights	64,200	70,200	74,000	74,000	74,000
Transfer to City for Administration	48,300	25,100	4,700	4,700	9,400
TOTAL OPERATIONS	\$ 124,400	\$ 98,400	\$ 89,000	\$ 84,000	\$ 89,400
TOTAL EXPENDITURES:	\$ 124,400	\$ 98,400	\$ 111,500	\$ 106,500	\$ 113,000
ENDING FUND BALANCE - June 30	\$ 175,200	\$ 235,000	\$ 281,900	\$ 290,900	\$ 343,300

LEMON GROVE ROADWAY LIGHTING DISTRICT LOCAL BENEFIT ASSESSMENT - FUND 12

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 439,400	\$ 386,900	\$ 272,700	\$ 272,700	\$ 147,000
Adjustment to estimate Fund Balance	-	-	-	-	-
REVENUES					
Local Benefit Lighting Assessment	85,000	85,800	86,000	86,000	86,000
Other Revenue	-	6,100	-	-	-
Interest	1,000	800	1,100	500	500
TOTAL RESOURCES:	\$ 525,400	\$ 479,600	\$ 359,800	\$ 359,200	\$ 233,500
EXPENDITURES					
Salaries - Regular	-	-	46,100	45,200	48,300
SUBTOTAL SALARIES	-	-	46,100	45,200	48,300
Medical Insurance	-	-	5,000	5,300	5,300
Retirees Medical	-	-	1,600	1,600	1,600
Deferred Compensation	-	-	300	300	300
Worker's Compensation	-	-	800	800	300
Medicare	-	-	600	600	700
Life Insurance	-	-	100	100	100
Long Term Disability	-	-	300	200	300
Retirement	-	-	10,300	10,400	8,600
SUBTOTAL BENEFITS	-	-	19,000	19,300	17,200
Mileage	-	-	800	800	700
Professional Services	5,100	5,000	5,100	5,100	5,100
Repair & Maintenance-Street Lights	4,900	29,000	7,500	7,500	7,500
Street Light Utilities	92,100	108,000	113,300	120,000	120,000
Street Light Repayment program	5,800	3,600	11,700	11,700	11,700
Transfer to City for Administration	30,600	61,300	2,600	2,600	4,900
TOTAL OPERATIONS:	\$ 138,500	\$ 206,900	\$ 141,000	\$ 147,700	\$ 149,900
TOTAL EXPENDITURES:	\$ 138,500	\$ 206,900	\$ 206,100	\$ 212,200	\$ 215,400
ENDING FUND BALANCE - June 30	\$ 386,900	\$ 272,700	\$ 153,700	\$ 147,000	\$ 18,100

EXPENDITURE DETAIL -- SANITATION OPERATIONS - FUND 15

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
EXPENDITURES					
Salaries - Regular	-	-	771,400	765,800	850,900
Overtime	-	-	14,200	14,200	14,200
Extra Help	-	-	13,500	15,000	15,000
SUBTOTAL SALARIES	-	-	799,100	795,000	880,100
Medical Insurance	-	-	101,800	98,700	101,800
Retirees Medical	-	-	15,400	15,500	15,500
Deferred Compensation	-	-	1,700	1,700	1,700
Employee Assistance Program	-	-	-	-	-
Worker's Compensation	3,400	42,000	30,000	30,000	10,000
Medicare	-	-	13,300	13,500	14,400
Life Insurance	-	-	1,200	1,200	1,200
Long Term Disability	-	-	6,000	6,000	6,800
Retirement	-	-	167,300	165,300	187,700
Unemployment	-	1,200	-	-	-
SUBTOTAL BENEFITS	3,400	43,200	336,700	331,900	339,100
Claims Paid	4,000	1,100	20,000	5,000	20,000
Computer Maintenance	26,000	44,600	46,600	46,600	40,000
Contractual Services	-	44,600	55,000	55,000	55,000
Emergency Callouts	-	100	10,000	5,000	10,000
Equipment Rental	-	300	-	-	-
Estimated Workers Comp Claim Payable	-	-	-	168,200	-
Fuel	4,400	9,500	9,100	9,100	9,100
Industrial Enforcement	4,100	8,500	1,000	10,000	10,000
Insurance Premium: Liability	54,800	56,500	48,800	48,800	48,800
Insurance Premium: Property	3,200	5,100	7,700	7,700	7,700
Line Cleaning	-	7,900	-	25,000	10,000
Litigagion Services	6,700	56,100	50,000	60,000	30,000
Medical Exams	-	200	400	400	400
Membership and Dues	100	1,200	2,000	2,000	2,000
Mileage	-	-	8,400	9,000	8,400
Muni Sewage Capacity & Treatment	2,291,400	2,295,100	2,300,000	2,310,600	2,302,000
Muni Sewage Transportation	28,200	64,800	65,000	65,000	42,000
Office Supplies	700	400	2,000	2,000	2,000
PERS Actuarial Unfunded Liability	-	-	-	-	1,800,000
Personnel Recruitment	-	100	-	-	-
Professional Services	13,600	17,100	55,000	30,000	72,500
Protective Clothing	2,700	3,400	4,000	4,000	4,000
Repairs	-	3,900	5,400	5,400	5,400
Repair and Maintenance-Equipment	8,900	6,500	15,000	10,000	15,000
Repair and Maintenance-Vehicles	7,200	29,700	20,000	10,000	20,000
Restoration Services	45,100	2,000	20,000	10,000	20,000
Street Sweeping	16,000	16,000	18,000	18,000	18,000
Tools and Supplies	9,000	10,400	11,000	11,000	11,000
Traffic Safety Equipment	-	-	500	500	500
Training	1,500	3,400	13,100	10,000	13,100
Travel & Meetings	10,700	4,100	3,500	2,000	3,500
Utilities-Gas and Electricity	1,000	900	700	700	700
Utilities-Telephone	2,500	3,300	2,500	4,500	4,500
Utilities-Water	1,300	1,300	2,000	2,500	2,500
Inter.Trans For Admin.Services	737,100	547,500	548,500	548,500	552,400
Inter.Trans For Operations	746,800	1,014,700	-	-	-
Inter.Trans.To Gas Tax Fund	100,000	100,000	100,000	100,000	100,000
Inter.Trans.For Operations Reserve	-	1,900,000	-	-	-
SUBTOTAL OPERATIONS	\$ 4,127,000	\$ 6,260,300	\$ 3,445,200	\$ 3,596,500	\$ 5,240,500
TOTAL EXPENDITURES	\$ 4,130,400	\$ 6,303,500	\$ 4,581,000	\$ 4,723,400	\$ 6,459,700

LEMON GROVE SANITATION DISTRICT RESERVE - FUND 16

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 Mid- Year Budget	FY 14-15 Anticipated	FY 15-16 Budget
BEGINNING FUND BALANCE - July 1	\$ 4,683,600	\$ 4,683,600	\$ 6,934,100	\$ 6,934,100	\$ 6,934,100
Rate Stabilization - Beginning Balance (sub-set of Fund Balance)	\$ 3,250,700	\$ 3,257,600	\$ 3,865,200	\$ 3,865,200	\$ 3,523,200
REVENUES					
Interest	6,900	7,600	8,000	8,000	8,000
Transfer From Operations	-	-	-	-	-
Transfer to Operations Reserve	-	(600,000)	(350,000)	(350,000)	-
Rate Stabilization Ending Balance*	\$ 3,257,600	\$ 3,865,200	\$ 3,523,200	\$ 3,523,200	\$ 3,531,200
Operations Reserves - Beg. Bal.(sub-set of Fund Balance)	\$ 1,432,900	\$ 1,397,300	\$ 3,068,900	\$ 3,068,900	\$ 2,902,900
REVENUES					
Interest	5,400	3,300	4,000	4,000	4,000
Transfer From Operations (revenue)	-	1,900,000	-	-	-
Transfer From Rate Stabilization (revenue)	-	600,000	350,000	350,000	-
TOTAL RESOURCES:	\$ 1,438,300	\$ 3,900,600	\$ 3,422,900	\$ 3,422,900	\$ 2,906,900
EXPENDITURES					
CAPITAL EQUIPMENT PURCHASES					
Equipment Replacement	18,000	16,400	20,000	20,000	20,000
Vehicles	-	544,800	-	-	-
CAPITAL IMPROVEMENT PLAN PROJECTS					
Lemon Grove Avenue Realignment Project	1,400	212,900	-	-	-
Sewer Main Rehab	21,600	57,600	2,000,000	500,000	1,500,000
TOTAL EXPENDITURES:	41,000	831,700	2,020,000	520,000	1,520,000
Operations Reserves Ending Balance**	\$ 1,397,300	\$ 3,068,900	\$ 1,402,900	\$ 2,902,900	\$ 1,386,900
ENDING FUND BALANCE - June 30	\$ 4,654,900	\$ 6,934,100	\$ 4,926,100	\$ 6,426,100	\$ 4,918,100