



City of Grand Terrace

Adopted Budget: FY 2012-13

From July 1, 2012 through June 30, 2013

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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Date: June 30, 2012

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

From: Bernie Simon, Finance Director

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

Introduction

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

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

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

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

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

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

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

General Economic Condition

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

State Budget Impact

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

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

FY 2012-13 Budget Changes

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

Fund Balance Reserves

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

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

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

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

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Fund Balance Reserves other than Unassigned

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

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

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

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Law Enforcement

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

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

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

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

Proposed law enforcement budget for FY 2012-13

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

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

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

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

General Fund Revenue

General Fund Revenue by Category (by type)

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

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

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

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

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

General Fund Expenditures

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

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

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

General Fund Expenditures by Category

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

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*includes salary, prior to cost allocation

General Fund Expenditures by Department

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

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

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

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Major changes in General Fund Expenditures

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

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

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

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

Child Care Fund Revenue

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

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

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

Child Care Fund Expenditures

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

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

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

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

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

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

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Street Fund Revenue

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

Street Fund Expenditures

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

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

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

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

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

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Ending Unassigned Fund Balance	67,602
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Storm Drain Fund Revenue

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

Storm Drain Fund Expenditures

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

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

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

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

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

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

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

Park Fund – Revenue

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

Park Fund – Expenditures

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

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

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

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

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

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

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

AB3229 COPS Fund – Revenue

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

AB3229 COPS Fund – Expenditures

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

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

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

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

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

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

Air Quality Improvement Fund – Revenue

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

Air Quality Improvement Fund – Expenditures

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

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

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

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

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

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

Gas Tax Fund – Revenue

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

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Gas Tax Fund – Expenditures

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

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

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

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

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

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

Traffic Safety Fund – Revenue

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

Traffic Safety Fund – Expenditures

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

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

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

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

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

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

Facilities Development Fund – Revenue

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

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Facilities Fund – Expenditures

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

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

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

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

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

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

Measure I Fund – Revenue

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

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Measure I Fund – Expenditures

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

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

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

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

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

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

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Waste Water Disposal Fund – Revenue

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

Waste Water Disposal Fund – Expenditures

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

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

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

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

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

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

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

CDBG Fund – Revenue

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

CDBG Fund – Expenditures

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

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

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

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

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

LLMD Fund – Revenue

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

LLMD Fund – Expenditures

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

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

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

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

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

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

Street Improvement Project Fund – Revenue

	Actual FY 2009-10	Actual FY 2010-11	FY 2011-12 Revised Budget	Adopted FY 2012-13	% Change
TSF-CDBG	0	147,469	0	0	0.00%
TSF- Street Fund	3,669	0	290,600	255,500	-12.0%
TSF-Gas Tax	68,114	0	50,000	29,000	-42.0%
TSF-Measure I	0	162,472	182,676	254,000	39.04%
TSF-CRA-32	0	48,572	89,000	0	-100.%
Reimb- Other	0	70,000	0	0	0.00%
Grants- Other	0	0	246,000	0	-100.%
Total	71,783	428,513	858,276	538,500	-37.2%

Street Improvement Project Fund – Expenditures

	Actual FY 2009-10	Actual FY 2010-11	FY 2011-12 Revised Budget	Adopted FY 2012-13	% Change
Stimulus –Proj	5,335	157,303	94,632	0	-100. %
Proj- Fed Hwy	0	0	0	0	0.00%
Projects	69,104	239,383	763644	538,500	-29.4%
Transfer-Out-	0	0	0	0	0.00%
TSF – Cost Alloc	0	0	0	0	0.00%
Total	74,439	396,686	858,276	538,500	-37.2%

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

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

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

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

Barton Road Bridge Fund – Revenue

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

Barton Road Bridge Fund – Expenditures

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

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

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

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

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

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

West Side Park Project Fund – Revenue

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

West Side Park Project Fund – Expenditures

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

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

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

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

Capital Projects Bond Proceeds Fund – Revenue

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

Capital Projects Bond Proceeds Fund – Expenditures

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

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

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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

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

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

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

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

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

GT RDA Obligation Retirement Fund – Revenue

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

GT RDA Obligation Retirement Fund – Expenditures

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

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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

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

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

CRA Capital Project Fund - Revenue

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

CRA Capital Project Fund – Expenditures

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

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

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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

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

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

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

CRA Debt Service Fund - Revenue

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

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

CRA Debt Service Fund – Expenditures

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

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

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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

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

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

CRA Low Mod Housing Fund - Revenue

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

CRA Low Mod Housing Fund - Expenditures

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

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

At this time there are no expenditures anticipated.

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

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

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

CRA Project Trust Fund - Revenue

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

CRA Project Trust Fund - Expenditures

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

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

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

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

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

BUDGET MESSAGE MEMORANDUM
Adopted Budget FY 2012-13

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

⁵ Dataquick

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

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

⁸ City of Grand Terrace Finance, general ledger and budgets

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

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

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



AGENDA REPORT

MEETING DATE:	June 12, 2012	<i>Council & Successor Agency Item</i>
TITLE:	Proposed Budget for Fiscal Year 2012-13	
PRESENTED BY:	Betsy Adams, City Manager	
RECOMMENDATION:	Receive information on the proposed budget for Fiscal Year 2012-13. Provide direction on any desired additions or deletions to be included when the proposed budget is brought forward for adoption at the June 26 Council Meeting.	

BACKGROUND:

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

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

DISCUSSION:

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

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

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

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

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

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

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

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

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

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

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

FY 2011-12

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

FY 2012-13

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

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

FISCAL IMPACT:

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

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

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

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

ATTACHMENTS:

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

APPROVALS:

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



City of Grand Terrace

Adopted Budget: FY 2012-13

Projected Fund Balance Through June 30, 2013

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

Rev 6/21/12

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

Notes: Revenues include Transfers-In

City of Grand Terrace
Adopted Budget: FY 2012-13

General Fund Revenues

Budget through June 30, 2013

Fund: 10 GENERAL FUND

Revenue:

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

Fund: 10 Total General Fund Revenue:

Fund: 10 GENERAL FUND

Revenue:

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

Property Taxes

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

Permits - Fees

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

Sales Tax

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

Intergovernmental

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

Fund: 10 GENERAL FUND

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

City of Grand Terrace
Adopted Budget: FY 2012-13

General Fund Expenditures

Budget through June 30, 2013

Fund: 10 GENERAL FUND

Expenditure:

10-110-120-000-000	COUNCIL-STIPENDS
10-110-138-000-000	MEDICARE/FICA
10-110-141-000-000	SUI
10-110-142-000-000	HEALTH/LIFE INSURANCE
10-110-210-000-000	OFFICE EXPENSE
10-110-220-000-000	SPECIAL DEPARTMENTAL EXPENSE
10-110-270-000-000	TRAVEL/CONFERENCES/MEETINGS
10-110-273-000-000	AUTOMOBILE ALLOWANCE

City Council Total

10-120-110-000-000	SALARIES/WAGES
10-120-138-000-000	MEDICARE/FICA
10-120-139-000-000	EMPLOYEE BENEFIT PLAN
10-120-140-000-000	RETIREMENT PLAN
10-120-141-000-000	S U I
10-120-142-000-000	HEALTH/LIFE INSURANCE
10-120-143-000-000	WORKERS COMP.INSURANCE
10-120-210-000-000	OFFICE EXPENSE
10-120-220-000-000	SPECIAL DEPARTMENTAL EXPENSE
10-120-230-000-000	ADVERTISING
10-120-246-000-000	MAINT/OPERATION OF EQUIPMENT
10-120-270-000-000	TRAVEL/CONFERENCES/MEETINGS
10-120-273-000-000	AUTOMOBILE ALLOWANCE

City Manager Total

10-125-110-000-000	SALARIES/WAGES
10-125-138-000-000	MEDICARE/FICA
10-125-139-000-000	EMPLOYEE BENEFIT PLAN
10-125-140-000-000	RETIREMENT PLAN
10-125-141-000-000	S U I
10-125-142-000-000	HEALTH/LIFE INSURANCE
10-125-143-000-000	WORKERS COMP.INSURANCE
10-125-210-000-000	OFFICE EXPENSE
10-125-219-000-000	OFFICE FURNITURE/MINOR EQUIP.
10-125-220-000-000	SPECIAL DEPARTMENTAL EXPENSE
10-125-221-000-000	ELECTION EXPENSE
10-125-222-000-000	VOLUNTEER BANQUET/AWARD PRO
10-125-230-000-000	ADVERTISING
10-125-240-000-000	RENTS & LEASES - EQUIPMENT
10-125-246-000-000	MAINT/OPERATION OF EQUIP.
10-125-250-000-000	PROFESSIONAL/SPECIAL SERVICES
10-125-265-000-000	MEMBERSHIP & DUES
10-125-270-000-000	TRAVEL/CONFERENCES/MEETINGS
10-125-273-000-000	AUTO ALLOWANCE

City Clerk Total

Expenditures			
Actual June 30 2010	Actual June 30 2011	Amended Budget June 30 2012	Adopted Budget June 30 2013
Column 1	Column 2	Column 3	Column 4
13,982	14,381	18,000	18,000
14,033	3,801	1,380	825
0	16	0	0
15,892	17,492	18,000	19,266
453	484	500	500
270	676	1,000	1,000
371	3,506	3,000	3,000
10,900	9,620	12,000	12,000
55,900.87	49,977.61	53,880.00	54,591.00
173,312	144,085	169,770	164,780
2,966	2,602	2,465	1,815
30,883	25,826	30,730	22,605
40,969	34,062	45,400	36,090
744	629	655	760
9,231	4,140	4,020	435
4,291	2,960	4,645	4,435
2,765	2,500	3,000	3,000
250	50	250	250
1,075	0	2,000	500
290	165	200	200
321	479	2,000	500
5,300	5,700	6,900	4,500
272,398	223,198	272,035	239,870
104,526	99,841	58,140	42,330
1,660	1,535	840	615
18,471	16,947	10,520	7,665
22,603	20,718	12,735	9,450
556	648	330	325
7,149	7,372	3,942	4,130
2,517	2,036	1,590	1,505
1,596	1,961	2,000	2,000
(181)	0	0	0
0	33	50	50
0	7,518	0	10,400
1,457	0	0	0
4,088	4,261	4,000	4,000
499	499	500	500
105	543	300	300
21,303	21,852	19,560	18,900
330	135	415	415
0	0	440	440
6,000	4,500	2,700	2,700
192,677	190,400	118,062	105,725

Fund: 10 GENERAL FUND

Expenditure:

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

Fund: 10 GENERAL FUND

Expenditures				
	Actual June 30 2010	Actual June 30 2011	Amended Budget June 30 2012	Adopted Budget June 30 2013
	Column 1	Column 2	Column 3	Column 4
10-175-110-000-000 SALARIES/WAGES	31,708	77,751	65,003	67,875
10-175-115-000-000 OVERTIME	0	1,581	5,000	5,000
10-175-138-000-000 MEDICARE/FICA	555	1,042	945	985
10-175-139-000-000 EMPLOYEE BENEFIT PLAN	5,869	13,403	11,768	12,285
10-175-140-000-000 RETIREMENT PLAN	7,182	16,348	14,233	15,150
10-175-141-000-000 S U I	113	645	587	520
10-175-142-000-000 HEALTH/LIFE INSURANCE	1,820	7,611	7,049	6,420
10-175-143-000-000 WORKERS COMP.INSURANCE	791	1,572	1,778	2,410
10-175-199-000-000 LABOR FORCE ALLOCATION-PROJEC	0	(16,489)	0	0
10-175-210-000-000 OFFICE EXPENSE	374	567	955	500
10-175-218-000-000 SMALL TOOLS	0	978	3,000	3,000
10-175-219-000-000 OFFICE FURNITURE/MINOR EQUIP.	436	0	0	0
10-175-220-000-000 SPECIAL DEPT. EXPENSE	436	121	500	500
10-175-238-000-000 UTILITIES	519	758	720	360
10-175-240-000-000 RENT/LEASE EQUIPMENT	0	4,376	5,000	2,500
10-175-246-000-000 MAINTENANCE/OPERATION OF EQUI	599	1,252	2,000	1,500
10-175-250-000-000 PROFESSIONAL/SPECIAL SERVICES	390	0	24,000	20,000
10-175-255-000-000 ENGINEERING/CONSULTING	53,067	55,219	45,000	30,000
10-175-265-000-000 MEMBERSHIP AND DUES	0	67	250	0
10-175-268-000-000 TRAINING	175	100	250	250
10-175-270-000-000 TRAVEL/CONFERENCES/MEETINGS	500	0	0	0
10-175-271-000-000 MILEAGE	135	0	0	0
10-175-272-000-000 FUEL & VEHICLE MAINTENANCE	0	15,933	20,000	15,000
10-175-273-000-000 AUTOMOBILE ALLOWANCE	900	630	840	1,265
10-175-701-000-000 EQUIPMENT	0	0	7,000	5,000
Public Works Total	105,570	183,465	215,878	190,520

10-180-110-000-000 SALARIES/WAGES	174,500	41,367	0	0
10-180-115-000-000 OVERTIME	3,366	0	0	0
10-180-138-000-000 MEDICARE/FICA	2,910	703	0	0
10-180-139-000-000 EMPLOYEE BENEFIT PLAN	25,692	7,413	0	0
10-180-140-000-000 RETIREMENT PLAN	31,365	9,016	0	0
10-180-141-000-000 S U I	1,103	422	0	0
10-180-142-000-000 HEALTH/LIFE INSURANCE	9,981	3,791	0	0
10-180-143-000-000 WORKERS COMP.INSURANCE	3,724	672	0	0
10-180-210-000-000 OFFICE EXPENSE	2,064	33	0	0
10-180-218-000-000 SMALL TOOLS	1,911	0	0	0
10-180-220-000-000 SPECIAL DEPARTMENTAL EXPENSE	199	0	0	0
10-180-230-000-000 ADVERTISING	0	346	0	0
10-180-240-000-000 RENT/LEASE EQUIPMENT	4,695	(75)	0	0
10-180-245-000-000 MAINT OF BUILDING & GROUNDS	16,794	0	0	0
10-180-246-000-000 MAINT/OPERATION OF EQUIP.	8,666	0	0	0
10-180-247-000-000 CIV CTR SECURITY SYSTEM	824	0	0	0
10-180-250-000-000 PROF SVS - SWIM PROGRAM	8,925	0	0	0
10-180-255-000-000 ENGINEERING SERVICES	17,154	0	0	0
10-180-257-000-000 HVAC SERVICE AGREEMENT	51,760	5,998	0	0
10-180-265-000-000 MEMBERSHIP & DUES	145	0	0	0
10-180-268-000-000 TRAINING	285	0	0	0
10-180-270-000-000 TRAVEL/CONFERENCES/MEETINGS	9	0	0	0
10-180-271-000-000 MILEAGE	37	0	0	0
10-180-272-000-000 FUEL & VEHICLE MAINTENANCE	16,894	0	0	0

Fund: 10 GENERAL FUND

Expenditure:

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

Expenditures			
Actual June 30 2010	Actual June 30 2011	Amended Budget June 30 2012	Adopted Budget June 30 2013
Column 1	Column 2	Column 3	Column 4
300	0	0	0
4,045	0	0	0
2,459	4,513	0	0
12,038	0	0	0
401,845	74,199	0	0

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

42,369	47,814	0	45,060
2,011	2,251	0	655
0	777	0	8,160
4,386	4,770	0	10,060
605	868	0	435
163	134	0	5,365
1,027	1,000	0	1,600
736	775	0	700
0	0	0	300
3,547	3,557	0	0
0	0	0	75
0	0	0	1,500
54,845	61,945	0	73,910

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

0	0	4,557	4,765
0	0	1,000	1,000
71,808	104,349	104,184	104,184
7,580	15,726	13,530	13,530
15,553	15,855	15,855	16,535
94,941	135,930	139,126	140,014

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

(69)	9	0	0
582	452	1,500	1,500
9,297	7,984	10,000	10,000
3,462	4,241	3,640	3,640
23,080	21,960	24,800	24,800
22,713	7,896	7,000	7,000
0	0	500	0
923	807	2,500	2,500
297	186	300	300
13,544	13,026	11,125	11,125
47,363	50,331	51,000	51,000
101	101	101	101
2,571	2,699	3,000	3,000
0	2,000	14,560	14,560
5,072	8,612	6,000	500
119,286	123,975	110,310	90,400
9,485	10,282	9,790	9,790
8,059	7,197	8,004	8,004
0	105,462	0	0
236,165	0	0	0
181,987	38,836	61,160	91,520
683,918	406,056	325,290	329,740

Fund: 10 GENERAL FUND

Expenditure:

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

Facilities Maintenance Total

10-370-110-000-000	SALARIES/WAGES
10-370-138-000-000	MEDICARE/FICA
10-370-139-000-000	EMPLOYEE BENEFIT PLAN
10-370-140-000-000	RETIREMENT PLAN
10-370-141-000-000	S U I
10-370-142-000-000	HEALTH/LIFE INSURANCE
10-370-143-000-000	WORKERS COMP.INSURANCE
10-370-199-000-000	LABOR FORCE ALLOCATION-PROJEC
10-370-210-000-000	OFFICE EXPENSE
10-370-220-000-000	SPECIAL DEPARTMENTAL EXPENSE
10-370-230-000-000	ADVERTISING
10-370-250-000-000	PROFESSIONAL SERVICES
10-370-255-000-000	CONTRACTUAL SERVICES
10-370-265-000-000	MEMBERSHIP & DUES
10-370-268-000-000	TRAINING
10-370-270-000-000	TRAVEL/CONFERENCES/MEETINGS
10-370-271-000-000	MILEAGE
10-370-273-000-000	AUTOMOBILE ALLOWANCE
10-370-701-000-000	COMPUTER/UPGRADE

Community Development Total

10-380-110-000-000	SALARIES/WAGES
10-380-138-000-000	MEDICARE/FICA
10-380-139-000-000	EMPLOYEE BENEFIT PLAN
10-380-140-000-000	RETIREMENT PLAN
10-380-141-000-000	SUI
10-380-142-000-000	HEALTH/LIFE INSURANCE
10-380-143-000-000	WORKERS COMP.INSURANCE
10-380-210-000-000	OFFICE EXPENSE/SUPPLIES
10-380-235-000-000	COMMUNICATIONS - DSL
10-380-249-000-000	COMPUTER MAINTENANCE SERVICE
10-380-250-000-000	PROFESSIONAL/SPECIAL SERVICES
10-380-268-000-000	TRAINING
10-380-271-000-000	MILEAGE
10-380-701-000-000	COMPUTER/UPGRADES/PLOTTER

IS Dept Total

Expenditures			
Actual June 30 2010	Actual June 30 2011	Amended Budget June 30 2012	Adopted Budget June 30 2013
Column 1	Column 2	Column 3	Column 4
0	8,724	26,500	26,500
0	0	5,000	5,000
0	8,282	12,500	10,000
0	1,105	4,200	2,000
0	51,341	50,000	50,000
0	0	15,000	15,000
0	3,150	69,649	0
0	72,602	182,849	108,500
145,752	125,363	114,737	156,810
2,466	2,142	2,022	2,275
25,295	22,135	25,210	28,380
31,841	26,937	30,501	34,990
749	785	828	955
8,436	7,881	9,970	11,840
3,580	2,611	3,803	5,565
0	(8,038)	0	0
3,709	2,367	2,000	1,500
650	0	0	0
1,812	2,142	3,000	1,500
22,429	2,753	4,000	2,500
27,344	0	0	0
50	0	0	0
175	0	0	0
90	0	0	0
300	0	100	100
0	1,440	1,800	1,800
369	0	0	0
275,049	188,517	197,971	248,215
51,480	33,752	34,435	45,915
774	465	500	435
9,158	6,109	6,235	8,310
11,207	7,431	7,540	10,245
336	294	330	330
4,642	3,684	3,940	5,375
1,209	744	945	1,630
774	0	2,000	2,000
2,480	400	2,000	2,000
8,661	3,875	7,500	7,500
6,785	7,118	10,500	10,500
999	0	750	750
55	0	0	0
0	147	2,500	2,500
98,559	64,020	79,175	97,490

Fund: 10 GENERAL FUND

Expenditure:

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

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

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

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

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

Fund: 10 GENERAL FUND

Expenditures				
	Actual June 30 2010	Actual June 30 2011	Amended Budget June 30 2012	Adopted Budget June 30 2013
	Column 1	Column 2	Column 3	Column 4
Expenditure:				
10-804-210-000-000 OFFICE EXPENSE	36	0	300	300
10-804-220-000-000 SPECIAL DEPARTMENTAL EXPENSE	291	1,137	900	900
Historical Cultural Total	327	1,137	1,200	1,200
10-805-110-000-000 SALARIES/WAGES	14,181	1,193	0	0
10-805-138-000-000 MEDICARE/FICA	206	17	0	0
10-805-140-000-000 RETIREMENT PLAN	3,133	126	0	0
10-805-141-000-000 STATE UNEMPLOYMENT INSURANCE	547	(2)	0	0
10-805-143-000-000 WORKERS COMP.INSURANCE	338	310	0	0
10-805-210-000-000 OFFICE EXPENSE	1,136	0	0	0
10-805-219-000-000 OFFICE FURNITURE/MINOR EQUIP	8,280	693	0	0
10-805-220-000-000 SPECIAL DEPARTMENTAL EXPENSE	833	0	0	0
10-805-222-000-000 SENIOR CITIZENS' PUBLICATION	806	556	0	0
10-805-235-000-000 COMMUNICATIONS	1,229	1,735	3,000	3,000
10-805-238-000-000 UTILITIES	11,371	21,660	18,000	18,000
10-805-245-000-000 MAINTENANCE BLDG. & GROUNDS	1,135	1,281	5,000	5,000
10-805-246-000-000 MAINT/OPERATION OF EQUIPMENT	322	0	1,000	1,000
Senior Citizens Total	43,517	27,569	27,000	27,000
10-808-210-000-000 OFFICE EXPENSE	411	220	350	350
10-808-221-000-000 CERT PROGRAM	2,773	2,996	2,000	3,000
10-808-235-000-000 COMMUNICATIONS	1,079	1,004	1,120	1,120
10-808-245-000-000 MAINT/BLDGS & GROUNDS	680	503	0	1,000
10-808-246-000-000 MAINT/OPERATION OF EQUIPMENT	853	696	3,950	2,950
10-808-247-000-000 EMERG EQUIP PURCH	741	2,276	2,000	2,000
10-808-248-000-000 REPLENISH FOOD RATIONS	331	409	200	200
10-808-700-000-000 COMPUTER EQUIPMENT	103	334	500	500
10-808-701-000-000 EMERGENCY EQUIPMENT	758	0	0	0
10-808-702-000-000 CABINET & SHELVES	202	220	200	200
10-808-706-000-000 MEDICAL SUPPLIES	0	0	0	150
10-808-708-000-000 CERT GRANT	7,541	0	0	0
10-808-709-000-000 HOMELAND SECURITY (HSGP)	9,075	0	0	0
EOC/CERT Total	24,547	8,658	10,320	11,470
10-950-310-000-000 FACILITY IMPROVEMENTS	0	0	0	0
GF - Capital Projects Total	0	0	0	0

Fund: 10 GENERAL FUND

Expenditure:

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

Fund: 10 Total Expenditure:

3,865,961	3,727,547	3,406,678	3,474,792
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Less: Labor Charged Directly to Bond Projects and Park Grant

(75,000)			
3,865,961	3,727,547	3,406,678	3,399,792

City of Grand Terrace
Adopted Budget: FY 2012-13

Revenue - Other City Funds

Budget through June 30, 2013

REVENUE - Other City Funds

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

REVENUE - Other City Funds

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

REVENUE - Other City Funds

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

Capital Project Funds

Fund: 44 CAPITAL PROJECT - BIKE LANE

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

Fund: 46 CAPITAL IMPROVEMENTS - STREETS

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

Fund: 47 CAP.PRJ. BARTON/COLTON BRIDGE

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

Fund: 48 CAPITAL PROJECTS FUND

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

Fund: 50 CAPITAL PROJECTS FUND- Bond Proceeds

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

TOTAL CAPITAL PROJECT FUNDS:

	428,826	428,513	1,905,571	2,552,040
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City of Grand Terrace
Adopted Budget: FY 2012-13

Expenditures - Other City Funds

Budget through June 30, 2013

Other Funds:

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

Other City Funds

Fund: 09 Child Care Center Fund

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

Fund: 11 STREET FUND

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

Fund: 12 STORM DRAIN FUND

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

Fund: 13 PARK FUND

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

Other Funds:

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

Fund: 14 SLESF (AB3229 COPS)

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

Fund: 15 AIR QUALITY IMPROVEMENT FUND

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

Fund: 16 GAS TAX FUND

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

Fund: 17 TRAFFIC SAFETY FUND

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

Fund: 19 FACILITIES FUND

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

Other Funds:

Expenditures				
Actual June 30 2010	Actual June 30 2011	Amended Budget June 30 2012	Adopted Budget June 30 2013	
Column 1	Column 2	Column 3	Column 4	
Fund: 20 MEASURE "I" FUND				
20-200-708-000-000 MICHIGAN - REHAB	790	0	40,000	0
20-200-717-000-000 CITY-WIDE SLURRY PROGRAM	0	0	17,000	17,000
20-200-722-000-000 CRACK SEALING PROGRAM	0	0	24,000	24,000
20-200-723-000-000 CITY-WIDE STRIPING PROGRAM	0	0	7,000	7,000
20-200-725-000-000 TRAFFIC SIGNAL LA CADENA/BARTO	0	70,000	0	0
20-999-998-000-000 TSF-IN(OUT) O/H COST ALLOC	11,000	32,746	24,072	15,605
20-999-999-000-000 OPERATING TRANSFER OUT - F47	58,000	0	0	0
20-999-999-001-000 OPERATING TRANSFER OUT - F46	0	162,472	182,676	192,000
20-999-999-002-000 OPERATING TRANSFER OUT - F44	43,984	0	0	0
Fund: 20 Total Expenditure:	113,774	265,218	294,748	255,605

Fund: 21 WASTE WATER DISPOSAL FUND

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

Other Funds:

Expenditures				
	Actual June 30 2010	Actual June 30 2011	Amended Budget June 30 2012	Adopted Budget June 30 2013
	Column 1	Column 2	Column 3	Column 4
21-625-210-000-000 OFFICE EXPENSE	0	0	190	190
21-625-220-000-000 SPECIAL DEPARTMENTAL EXPENSE	0	0	13,500	13,500
21-625-230-000-000 ADVERTISING	0	0	300	300
21-625-246-000-000 MAINTENANCE OPERATIONS.EQUIPM	0	0	3,300	3,300
21-625-268-000-000 TRAINING	0	0	75	75
21-625-271-000-000 MILEAGE	0	0	190	190
21-625-273-000-000 AUTO ALLOWANCE	0	0	252	252
21-999-998-000-000 TSF-IN(OUT) O/H COST ALLOC	157,454	107,939	131,440	157,448
21-999-999-000-000 OPERATING TRANSFER OUT - F16	100,000	0	0	0
Fund: 21 Total Expenditure:	1,669,792	1,417,002	1,705,823	1,711,893

Fund: 22 CDBG

22-425-301-000-000 CITY HALL IMPROVEMENTS	0	7,550	53,092	0
22-425-302-000-000 SENIOR HOME REPAIR	0	0	39,017	0
22-425-305-000-000 FAMILY SERVICES	0	0	4,995	0
22-425-307-000-000 CODE ENFORCEMENT	0	0	8,000	27,933
22-425-308-000-000 LIBRARY LITERACY PROGRAM	0	0	4,996	10,000
22-425-309-000-000 TIME FOR A CHANGE FOUNDATION	0	0	0	6,000
22-999-999-000-000 OPERATING TRANSFER OUT	0	252,469	0	0
Fund: 22 Total Expenditure:	0	260,019	110,100	43,933

Fund: 26 LNDSCP & LGTG ASSESSMENT DIST

26-600-110-000-000 SALARIES/WAGES	0	10,992	0	0
26-600-238-000-000 UTILITIES - ST LIGHTING	598	598	800	800
26-600-239-000-000 UTILITIES - WATER	1,402	1,110	800	800
26-600-245-000-000 LANDSCAPE MAINTENANCE	0	0	70	2,000
26-600-250-000-000 LEGAL FEES	1,400	1,200	1,200	1,200
26-600-257-000-000 ENGINEERING FEES	0	381	447	447
26-601-110-000-000 SALARIES/WAGES	0	5,497	0	0
26-601-238-000-000 UTILITIES - ST LIGHTING	498	498	600	800
26-601-239-000-000 UTILITIES - WATER	283	268	500	500
26-601-250-000-000 LEGAL FEES	1,249	1,663	1,049	1,049
26-601-257-000-000 ENGINEERING FEES	0	130	440	440
26-602-238-000-000 UTILITIES - ST LIGHTING	697	697	866	866
26-602-239-000-000 UTILITIES - WATER	0	0	251	251
26-602-250-000-000 LEGAL FEES	451	0	0	0
26-602-257-000-000 ENGINEERING FEES	0	0	99	99
26-999-998-000-000 TSF-IN(OUT) O/H COST ALLOC	901	3,752	1,111	3,883
26-999-999-000-000 TRANSFER OUT	0	0	5,000	5,000
Fund: 26 Total Expenditure:	7,479	26,785	13,233	18,135

TOTAL OTHER CITY FUNDS:

3,816,991	3,532,088	4,105,543	4,001,752
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Other Funds:

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

Capital Project Funds			
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Fund: 41 PUB FIN AUTH DEBT SERVICE FUND

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

Fund: 44 CAPITAL PROJECT - BIKE LANE

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

Fund: 46 CAPITAL IMPROVEMENTS - STREETS

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

Fund: 47 CAP.PRJ. BARTON/COLTON BRIDGE

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

Fund: 48 CAPITAL PROJECTS FUND

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

Fund: 50 CAPITAL PROJECTS FUND- Bond Proceeds

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

TOTAL CAPITAL PROJECT FUNDS:

2,687,858	423,270	2,153,152	2,552,040
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Other Funds:

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

City of Grand Terrace
Adopted Budget: FY 2012-13

Revenue - Successor Agency Funds

Budget through June 30, 2013

City of Grand Terrace

Rev 6/21/12

Successor Agency Funds

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

City of Grand Terrace
Adopted Budget: FY 2012-13

Expenditures - Successor Agency Funds

Budget through June 30, 2013

Other Funds:

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

Successor Agency Funds

Fund: 31 GT RDA OBLIGATION RETIREMENT FUND

31-999-xx TRANSFER IN	0	0	0	0
Fund: 31 Total Expenditure:	0	0	0	0

Fund: 32 CAPITAL PROJECTS FUND

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

Other Funds:

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

Fund: 33 DEBT SERVICE FUND

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

Fund: 34 LOW INCOME HOUSING FUND

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

Other Funds:

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