



**CITY OF
LA MESA**

JEWEL of the HILLS

STAFF REPORT

DATE: July 23, 2013
SUBJECT: Adoption of the 2013-2015 Final Budget
ISSUING DEPARTMENT: Finance

SUMMARY

Issue:

Should the City Council accept the Council-recommended changes to the preliminary budget and adopt the proposed final budgets for fiscal years 2013-2014 and 2014-2015?

Recommendations:

Staff recommends the City Council provide direction on each of the following budget adjustments from the June 25, 2013 meeting (items 1-5) and adopt the final budgets for 2013-2014 and 2014-2015 (item 6):

1. Reduce City Council Travel, Conferences and Meetings from \$12,500 to \$5,000 in both fiscal years 2013-2014 and 2014-2015;
2. Eliminate out of state Memberships and Dues from the City Council budget, specifically:
 - a. National League of Cities – a reduction of \$4,600 in 2013-2014 and \$4,700 in 2014-2015, and
 - b. US Conference of Mayors - a reduction of \$5,400 in 2013-2014 and \$5,500 in 2014-2015;
3. Reduce City Council Expenditures Reimbursement from \$13,400 to \$5,000 in both fiscal years;
4. Provide direction to continue budgeting \$21,610 in Council Car Allowance or transfer funds to the Mileage Reimbursement Account for Council use;
5. Add \$3,000 for City Non Departmental Memberships and Dues for San Diego East County Economic Development Council;
6. Adopt the final budgets for 2013-2014 and 2014 -2015.

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Fiscal Impact:

The proposed budgets present a balance of revenues and expenditures for all funds. The total proposed final budget for 2013-2014 is \$99,400,340 and the total budget for 2014-2015 is \$80,679,550.

City's Strategic Goals:

- Safe community;
- Maintain a financially sound and affordable city government;
- Continue to improve and provide high quality municipal services;
- Revitalize neighborhoods and corridors;
- Enhanced recreation and quality of life opportunities;
- Effective and efficient traffic circulation and transportation.

BACKGROUND:

On June 25, 2013, the City Council heard a detailed presentation of the 2013-2015 Preliminary Budget. The presentation included a review of significant changes from the previous years' budgets, upcoming projects, key revenue and expenditure assumptions, and specific Council direction resulting from the Council's Strategic Planning Workshop. At the conclusion of the presentation, the City Council adopted the Preliminary Budget and directed certain changes to be brought back with the 2013-2015 Final Budget.

This submittal of the 2013-2015 Final Budget is the seventh biennial budget for the City of La Mesa. Adoption of the budget is a two-step process. The first step was adoption of the Preliminary Budget. The second step involved taking a second look at revenue and expenditure estimates and incorporating any necessary changes along with the changes requested by the City Council to the Preliminary Budget. This report discusses the influences on this budget and details the changes from the Preliminary to the Final Budget for both 2013-2014 and 2014-2015.

DISCUSSION

This budget continues to be a conservative status quo plan for the next two fiscal years. The proposed Final Budget includes revised beginning reserve projections, changes as directed by Council, refinements to the Capital Improvement Program and operating funds, and previously approved and unspent operating appropriations from the previous budget.

The 2013-2015 Final Budget, reflects overall changes and adjustments from the Preliminary Budget.

The estimated General Fund Beginning Reserves as of July 1, 2013 have been revised in the Final Budget to reflect revised revenue projections and unexpended appropriations that will be carried forward. There are no adjustments to General Fund revenues or transfers in either 2013-2014 or 2014-2015.

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Revenues for All Other Funds are increased by \$496,400 in the 2013-2014 Final Budget, and remain the same in the 2014-2015 Final Budget. The increase in 2013-2014 is due to anticipated outside funding for additional Capital Improvement projects programmed in the Final Budget.

Appropriations for General Fund operating expenses increased by \$44,590 in the 2013-2014 Final Budget and \$25,910 in the 2014-2015 Final Budget. Appropriations for All Other Funds operating expenses increased by \$232,090 in 2013-2014 and decreased by \$36,760 in 2014-2015. The biggest change in appropriations occurred in the Capital Improvement Budget with an increase of \$775,620 in the 2013-2014 Final Budget. Specific details of the changes to appropriations are found later in this report.

Changes to the Preliminary Budget and Recommended Final Budget for each of the two fiscal years are summarized below.

**CITY OF LA MESA
SUMMARY OF CHANGES TO PRELIMINARY BUDGET
FISCAL YEAR 2013-2014**

	General Fund			All Other Funds		
	Preliminary Budget	Recommended Final Budget	Net Change	Preliminary Budget	Recommended Final Budget	Net Change
Resources:						
Beg. Reserves (Est.) 7-1-2013	\$ 9,791,240	\$ 10,576,280	\$ 785,040	\$ 18,680,760	\$ 18,680,760	\$ -
Revenues	36,884,800	36,884,800	-	32,762,100	33,258,500	496,400
Total Transfers In/(Out)	1,182,000	1,182,000	-	(1,182,000)	(1,182,000)	-
Total Resources	47,858,040	48,643,080	785,040	50,260,860	50,757,260	496,400
Appropriations:						
Operating Expenses	38,482,420	38,527,010	44,590	12,014,230	12,246,320	232,090
Debt Service	-	-	-	3,566,460	3,566,460	-
Capital Improvement Budget	-	-	-	20,344,680	21,120,300	775,620
End. Reserves (Est.) 6-30-2014	9,375,620	10,116,070	740,450	14,335,490	13,824,180	(511,310)
Total Appropriations	\$ 47,858,040	\$ 48,643,080	\$ 785,040	\$ 50,260,860	\$ 50,757,260	\$ 496,400
Reserves as % of Expenditures	24.36%	26.26%				

**CITY OF LA MESA
SUMMARY OF CHANGES TO PRELIMINARY BUDGET
FISCAL YEAR 2014-2015**

	General Fund			All Other Funds		
	Preliminary Budget	Recommended Final Budget	Net Change	Preliminary Budget	Recommended Final Budget	Net Change
Resources:						
Beg. Reserves (Est.) 7-1-2014	\$ 9,375,620	\$ 10,116,070	\$ 740,450	\$ 14,335,490	\$ 13,824,180	\$ (511,310)
Revenues	37,549,400	37,549,400	-	19,189,900	19,189,900	-
Total Transfers In/(Out)	1,396,100	1,396,100	-	(1,396,100)	(1,396,100)	-
Total Resources	48,321,120	49,061,570	740,450	32,129,290	31,617,980	(511,310)
Appropriations:						
Operating Expenses	39,374,520	39,400,430	25,910	11,119,830	11,083,070	(36,760)
Debt Service	-	-	-	3,606,030	3,606,030	-
Capital Improvement Budget	-	-	-	2,332,310	2,332,310	-
End. Reserves (Est.) 6-30-2015	8,946,600	9,661,140	714,540	15,071,120	14,596,570	(474,550)
Total Appropriations	\$ 48,321,120	\$ 49,061,570	\$ 740,450	\$ 32,129,290	\$ 31,617,980	\$ (511,310)
Reserves as % of Expenditures	22.72%	24.52%				

Adjustments to Operating Budgets

Adjustments to the 2013-2015 Preliminary Budget that are included in the proposed 2013-2015 Proposed Final Budget are summarized below.

Adjustments to Operating Budgets	Fiscal Year 2013-2014		Fiscal Year 2014-2015	
	General Fund	All Other Funds	General Fund	All Other Funds
Carryforward unexpended 2012-2013 Appropriations	7,600	195,330	-	-
Move budgeted items from 2014-2015 to 2013-2014 (offset by decrease in 2014-2015)	8,500	36,760	(8,500)	(36,760)
Council-directed reductions to City Council Travel, Memberships, and Council Expenses (total)	(25,900)	-	(26,100)	-
Council-directed addition of East County Economic Development Corporation membership	3,000	-	3,000	-
Fire - Emergency Preparedness Coordinator position (now funded through Heartland JPA)	38,860	-	40,160	-
Police Department (CRU) - adjustment to operating budget	12,530	-	17,350	-
Total Changes to Appropriations	\$ 44,590	\$ 232,090	\$ 25,910	\$ (36,760)

Prior year appropriations that are carried forward in the 2013-2014 Final Budget include computer technology that was budgeted in the 2012-2013 but not expended by the end of the fiscal year. These appropriations are needed for specific technology-related projects that are in progress and are expected to be completed by the end of fiscal year 2013-2014.

Included in the appropriations adjustments are items that were included in the approved 2014-2015 Preliminary Budget, but are being moved to the 2013-2014 fiscal year. These items are shown as decreases in the Final 2014-2015 budget.

Also included in the adjustments to appropriations are changes to travel, memberships, Council Expenses and car allowance as well as the addition of an annual membership to the ECEDC as directed by the City Council at the June 25, 2013 Council Meeting. These changes are detailed in a separate memorandum to the Council attached to this staff report and presented as separate items for Council approval.

Finally, there are adjustments to the Fire Department and Police Department operating budgets. Included in the 2013-2015 Preliminary Budget was a new Emergency Preparedness Coordinator position in the Fire Department. This position was originally wholly funded by the General Fund. In the 2013-2015 Final Budget, this position has been upgraded and moved to the Heartland Fire and Rescue JPA and to be included in the shared costs as part of the consolidation. There is also a small adjustment to the Police Department Community Resources operating department for an appropriation omitted in the Preliminary Budget.

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Included in the departmental operating budgets are amounts for outside contract services. These wide range of services are detailed in a separate memorandum attached to this staff report.

Impact on General Fund Reserves

The 2013-2015 Preliminary Budget required the use of \$415,650 of General Fund Reserves in 2013-2014 and \$429,020 in 2014-2015. The changes to operating expenses detailed above result in a slight increase in the use of reserves to \$460,210 in 2013-2014 and \$454,930 in 2014-2015. The Final Budget estimates the ending General Fund Reserves at \$10,116,070 in 2013-2014 and \$9,661,140 in 2014-2015.

The two-year budget process calls for staff to return to the Council with a mid-biennium update to the budget prior to the beginning of the second fiscal year. Staff will bring forward any necessary changes to the 2014-2015 Budget in June 2014.

RECOMMENDATION

That the City Council provides direction to staff on each budget adjustment items 1-5 and adopts the final budgets for 2013-2014 and 2014-2015 (item 6):

1. Reduce City Council Travel, Conferences and Meetings from \$12,500 to \$5,000 in both fiscal years 2013-2014 and 2014-2015;
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 - a. National League of Cities – a reduction of \$4,600 in 2013-2014 and \$4,700 in 2014-2015, and
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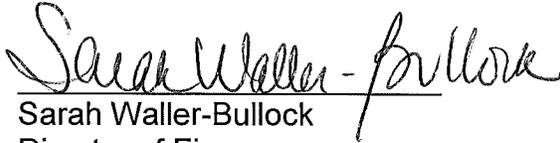
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Reviewed by



David E. Witt
City Manager

Respectfully submitted by,



Sarah Waller-Bullock
Director of Finance

Attachments:

- A. Resolution adopting the budget for 2013-2014 and 2014-2015
 - Schedule 1: Final Budget Summary – All Funds
 - Schedule 2: Final Revenues – General Fund
 - Schedule 3: Final Revenues – All Funds
 - Schedule 4: Final Expenditures – General Fund
 - Schedule 5: Final Expenditures – All Funds
 - Schedule 6: Final Expenditures by Object Account – General Fund
 - Schedule 7: Final Expenditures by Object Account – All Funds
 - Schedule 9: Final Interfund Transfers
 - Schedule 12: Final Equipment Replacement/Computers and Related Equipment Fund
Capital Improvement Program
- B. Memorandum regarding specific City Council budget changes
- C. Memorandum regarding outsourced City services

RESOLUTION NO. 2013-

RESOLUTION ADOPTING A BUDGET FOR FISCAL YEAR 2013-2014 AND
FISCAL YEAR 2014-2015

BE IT AND IT IS HEREBY RESOLVED by the City Council of the City of La Mesa, California, that for the said fiscal years beginning July 1, 2013 and July 1, 2014, there is hereby appropriated out of the Treasury of the City of La Mesa for municipal purposes and for allowances to be used by the various departments and activities of said City for said fiscal year the sum of \$99,400,340 and \$80,679,550 respectively, in the amounts, allowances, and estimates more particularly set forth and described in said budget on file in the office of the City Clerk. The amounts of money so appropriated are hereby classified and summarized in control accounts as included on the attached Schedule 1.

NOW THEREFORE, BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA MESA AS FOLLOWS:

1. All previous appropriations are hereby canceled and the balances remaining therein are applied to finance the new appropriations set forth in this budget.
2. All moneys appropriated by this resolution under the heading "Reserves" shall be expended only as authorized by the City Council.
3. All transfers between funds, departments and/or activities shall be made by the City Council except that the City Manager may, on his own initiative and without prior approval of the City Council, transfer between budget accounts within a single department, activity, or capital improvement fund, or from any budget account or appropriation, to the reserve, amounts determined to be in excess of actual requirements.
4. The final budget of the City incorporating therein the approved figures is hereby approved, fixed, and adopted.

PASSED AND ADOPTED at a Regular meeting of the City Council of the City of La Mesa, California, held the 23rd day of July, 2013, by the following vote, to wit:

AYES:

NOES:

ABSENT:

CERTIFICATE OF CITY CLERK

I, MARY J. KENNEDY, CMC, City Clerk of the City of La Mesa, California, do hereby certify the foregoing to be a true and exact copy of Resolution No. 2013-_____, duly passed and adopted by the City Council of said City on the date and by the vote therein recited.

MARY J. KENNEDY, CMC, City Clerk

(SEAL OF CITY)

**CITY OF LA MESA
SCHEDULE 1
BUDGET SUMMARY - ALL FUNDS
2013-2014 FINAL BUDGET**

Fund Description	Resources				Appropriations			Estimated Ending Reserves 6-30-2014
	Estimated Beginning Reserves 7-1-2013	Preliminary Revenues	Preliminary Transfers In	Preliminary Transfers Out	Preliminary Operating Expenses	Preliminary Debt Service	Preliminary Capital Imp Budget	
GENERAL FUND								
General Fund	10,576,280	36,884,800	2,666,300	(1,484,300)	(38,527,010)	-	-	10,116,070
SUCCESSOR AGENCY FUND								
Successor Agency Fund	-	1,125,600	-	(230,200)	(201,240)	(694,140)	-	20
ENTERPRISE FUND								
Wastewater Fund	2,205,730	10,310,700	-	(2,357,000)	(8,120,890)	(857,170)	-	1,181,370
SPECIAL REVENUE FUNDS								
Home Consortium	89,920	310,400	-	-	(198,750)	-	-	201,570
Housing Rehab	146,210	17,100	-	-	(7,570)	-	-	155,740
Community Develop Block Grant	1,430	108,000	-	-	(89,530)	-	-	19,900
Gas Tax	20	1,410,000	-	(1,410,000)	-	-	-	20
Transnet	4,830	5,013,000	-	(4,803,900)	-	(208,920)	-	5,010
Downtown Parking	1,345,250	358,400	-	(93,500)	(188,290)	-	-	1,421,860
Environmental Services	715,760	296,900	-	(69,700)	(472,070)	-	-	470,890
Community Services Improve	39,500	-	-	(39,500)	-	-	-	-
Public Safety Aug - Prop 172	20,350	246,400	-	(245,600)	-	-	-	21,150
Supplemental Law Enf (COPS)	32,510	100,300	-	(100,000)	-	-	-	32,810
Miscellaneous Grant Funds	185,360	441,400	-	-	(352,170)	-	-	274,590
PEG Grant Funds	336,690	197,000	-	(10,000)	(87,600)	-	-	436,090
Transit Administration	46,660	53,500	-	(51,500)	-	-	-	48,660
Housing Successor Agency Fund	-	53,300	-	-	(53,260)	-	-	40
DEBT SERVICE FUNDS								
2004 Series A Debt Service	1,337,970	1,065,500	-	-	(2,510)	(1,096,440)	-	1,304,520
2004 Series B Debt Service	235,630	270,700	-	-	(1,300)	(326,380)	-	178,650
2006 COPS Debt Service	4,270	-	387,700	-	(3,200)	(383,410)	-	5,360
CAPITAL IMPROVEMENTS								
Capital Improvement Program	4,288,360	11,541,900	6,116,300	(108,000)	-	-	(21,120,300)	718,260
INTERNAL SERVICE FUNDS								
Employee Benefits	427,760	3,785,400	-	-	(4,139,410)	-	-	73,750
Workers' Compensation	3,518,500	1,656,900	-	-	(1,230,530)	-	-	3,944,870
Equipment Replacement	1,495,010	1,078,100	667,800	-	(2,204,840)	-	-	1,036,070
Liability Risk Financing	2,203,040	15,200	1,165,100	-	(1,090,360)	-	-	2,292,980
Internal Service Fund Adj	-	(6,197,200)	-	-	6,197,200	-	-	-
TOTAL ALL FUNDS	29,257,040	70,143,300	11,003,200	(11,003,200)	(50,773,330)	(3,566,460)	(21,120,300)	23,940,250

**CITY OF LA MESA
SCHEDULE 1
BUDGET SUMMARY - ALL FUNDS
2014-2015 FINAL BUDGET**

Fund Description	Resources				Appropriations			Estimated Ending Reserves 6-30-2015
	Beginning Reserves 7-1-2014	Preliminary Revenues	Preliminary Transfers In	Preliminary Transfers Out	Preliminary Operating Expenses	Preliminary Debt Service	Preliminary Capital Imp Budget	
GENERAL FUND								
General Fund	10,116,070	37,549,400	2,673,000	(1,276,900)	(39,400,430)	-	-	9,661,140
SUCCESSOR AGENCY FUND								
Successor Agency Fund	20	1,131,100	-	(235,000)	(204,260)	(691,800)	-	60
LM Successor Agency Admin		1,131,100		(235,000)	(204,260)	(691,800)	-	
LM Successor Agency AD90-1							-	
LM Successor Agency AD98-1							-	
ENTERPRISE FUND								
Wastewater Fund	1,181,370	10,832,700	-	(2,244,100)	(8,280,350)	(857,170)	-	632,450
SPECIAL REVENUE FUNDS								
Home Consortium	201,570	310,400	-	-	(198,570)	-	-	313,400
Housing Rehab	155,740	17,100	-	-	(7,710)	-	-	165,130
Community Develop Block Grant	19,900	108,000	-	-	(93,210)	-	-	34,690
Gas Tax	20	1,410,000	-	(1,410,000)	-	-	-	20
Transnet	5,010	1,477,600	-	(1,275,000)	-	(202,470)	-	5,140
Downtown Parking	1,421,860	358,500	-	(95,300)	(194,120)	-	-	1,490,940
Environmental Services	470,890	296,900	-	(69,700)	(425,230)	-	-	272,860
Community Services Improve	-	-	-	-	-	-	-	-
Public Safety Aug - Prop 172	21,150	251,300	-	(250,500)	-	-	-	21,950
Supplemental Law Enf (COPS)	32,810	100,300	-	(100,000)	-	-	-	33,110
Miscellaneous Public Safety Funds	274,590	339,300	-	-	(280,750)	-	-	333,140
PEG Grant Funds	436,090	196,000	-	-	(88,730)	-	-	543,360
Transit Administration	48,660	53,500	-	(51,500)	-	-	-	50,660
Housing Successor Agency Fund	40	54,600	-	-	(54,580)	-	-	60
DEBT SERVICE FUNDS								
2004 Series A Debt Service	1,304,520	1,086,700	-	-	(2,520)	(1,107,540)	-	1,281,160
2004 Series B Debt Service	178,650	276,100	-	-	(1,300)	(352,380)	-	101,070
2006 COPS Debt Service	5,360	-	399,000	-	(3,200)	(394,670)	-	6,490
CAPITAL IMPROVEMENTS								
Capital Improvement Program	718,260	140,000	2,254,900	-	-	-	(2,332,310)	780,850
INTERNAL SERVICE FUNDS								
Employee Benefits	73,750	4,513,800	-	-	(4,526,860)	-	-	60,690
Workers' Compensation	3,944,870	1,673,700	-	-	(1,309,080)	-	-	4,309,490
Equipment Replacement	1,036,070	1,175,600	417,800	-	(878,020)	-	-	1,751,450
Liability Risk Financing	2,292,980	15,400	1,263,300	-	(1,163,280)	-	-	2,408,400
Internal Service Fund Adj	-	(6,628,700)	-	-	6,628,700	-	-	-
TOTAL ALL FUNDS	23,940,250	56,739,300	7,008,000	(7,008,000)	(50,483,500)	(3,606,030)	(2,332,310)	24,257,710

**SCHEDULE 2
REVENUES - GENERAL FUND**

	Amended Final Budget 2012-2013	April YTD Revenues 2012-2013	Final Budget 2013-2014	Final Budget 2014-2015
<u>PROPERTY TAXES</u>				
Ad Valorem - Current	5,497,900	4,741,777	5,687,200	5,772,500
Ad Valorem - Delinquent	150,000	54,727	73,100	74,200
Property Tax in Lieu of VLF	4,473,700	2,221,421	4,443,800	4,466,000
Property Tax - Tax Inc	150,000	236,685	544,700	552,900
Subtotal	10,271,600	7,254,610	10,748,800	10,865,600
<u>OTHER TAXES</u>				
Sales Tax	10,814,700	6,779,562	10,897,500	11,169,900
Prop L Sales Tax	7,337,700	5,320,395	7,579,300	7,768,800
Property Transfer Tax	140,000	142,337	150,000	150,000
Transient Occupancy Tax	804,000	589,205	910,000	910,000
Franchises - Refuse	275,800	192,169	293,000	293,000
Gas & Electric	681,800	580,798	588,000	589,000
Cable TV	972,600	506,749	991,000	992,000
Bench Ads	6,700	6,720	6,700	6,700
Subtotal	21,033,300	14,117,935	21,415,500	21,879,400
<u>LICENSES AND PERMITS</u>				
Business Licenses	378,800	320,540	385,000	385,000
Dog Licenses	41,000	37,143	43,000	43,000
Building Permits	208,000	167,267	193,000	198,800
Electrical Permits	41,600	24,817	28,800	29,600
Plumbing Permits	32,500	21,814	25,000	25,700
House Moving Permits	300	211	200	300
Grading Permits	4,000	588	1,300	1,300
Mobile Home Permits	5,900	5,887	5,900	5,900
Plan Check Fees	128,500	109,032	127,000	131,000
Mechanical Permit Fees	36,800	27,315	32,300	33,300
Const & Demo Recycling	3,500	-	-	-
Energy Conservation Check Fees	23,800	19,661	22,700	23,400
Microfilming Fees	7,000	7,346	7,700	7,800
Strong Motion Instrumentation	1,000	1,257	1,300	1,400
Planning/Plan Check & Inspection	96,900	74,226	94,000	96,500
Fire/Plan Check and Inspection	50,000	56,886	53,000	55,000
State Handicap Inspection Fees	34,800	17,667	17,000	17,400
State Building Standards Admin Fee	1,000	741	800	900
Fire-annual Inspection & Permit	-	67,380	95,000	125,000
Miscellaneous Permits	400	3,701	300	300
Subtotal	1,095,800	963,479	1,133,300	1,181,600
<u>FINES, FORFEITS AND PENALTIES</u>				
Drug Asset Forfeitures	55,000	-	-	-
Parking Violations	90,000	70,691	90,000	90,000
CVC Fines	225,000	136,571	225,000	225,000
San Diego County Parking Assessment	9,000	6,966	10,000	10,000
Court House Construction Surcharge	12,200	10,449	13,500	14,000
Emergency Response Revenue	1,000	729	1,000	1,000
Police Impound Fees	50,000	25,435	50,000	50,000
State Court House Fine Surcharge	27,200	15,665	27,200	27,200
State Trial Court Funding	-	10,386	13,600	13,600
Abandon Vehicle Abatement	9,000	-	9,000	9,000
Regional Auto Theft	80,000	65,470	80,000	80,000
Miscellaneous Fines	17,700	32,616	17,500	17,500
Subtotal	576,100	374,978	536,800	537,300

SCHEDULE 2 (CONTINUED)
REVENUES - GENERAL FUND

	Amended Final Budget 2012-2013	April YTD Revenues 2012-2013	Final Budget 2013-2014	Final Budget 2014-2015
<u>USE OF MONEY AND PROPERTY</u>				
Interest Income	136,000	113,333	112,500	113,500
Rent-City Owned Buildings	317,400	279,855	348,900	349,000
Rent - Recreation Facilities	234,000	203,586	236,000	237,000
Farmers Market	75,000	35,770	51,000	52,500
Subtotal	762,400	632,544	748,400	752,000
<u>REVENUE FROM OTHER AGENCIES</u>				
Motor Vehicle License Fees	-	29,884	-	-
Special Grants	-	2,367	-	-
Shared Maintenance - Harry Griffen Park	266,700	229,820	266,700	266,700
Electricity Usage-Helix High	1,300	2,953	1,500	1,600
NTF Reimbursements	17,000	14,902	20,000	20,000
Anti-Trafficking Task Force	500	-	500	500
LMSV-JSC Water Usage	33,000	23,150	34,700	36,400
JPA Reimbursement	-	83,685	15,000	15,000
Miscellaneous Revenue from Other Agencies	62,500	376,295	62,500	62,500
Subtotal	381,000	763,056	400,900	402,700
<u>SERVICE CHARGES</u>				
State CASP Service Fee	-	787	300	300
Swimming Pool Admissions	175,000	83,751	170,000	175,000
Engineering Fees	115,000	262,563	175,000	180,000
Other Animal Services	2,000	148	500	500
Planning & Zoning Fees	77,600	151,066	127,500	131,000
Sale of Maps & Reports	500	472	500	500
Billings to Other Department	50,000	-	50,000	50,000
Recreation Class Fees	303,000	201,812	310,000	320,000
Senior Activity	61,100	53,222	57,500	58,700
Sports Activity	115,000	69,783	110,000	115,000
Services & Fees-Fire Dept	15,000	6,040	10,000	10,000
Paramedic Services	407,900	339,890	407,900	407,900
RCCP Fees (AMR Pass-Thru)	123,000	-	125,000	125,000
Photocopy Fees	600	497	600	600
Live Scan Charges - DOJ	60,000	55,217	60,000	60,000
Fingerprint Charges	60,000	59,435	62,000	62,000
Child Safety Install Inspection	-	98	-	-
Correctable Cite Signoffs	5,000	2,815	4,000	4,000
Grading Inspection	10,000	17,763	10,000	10,000
Public Improvement Inspection	15,000	13,600	15,000	15,000
Traffic Impact Review	1,000	2,700	2,000	2,000
Contract Grading Inspection	10,000	50,000	10,000	10,000
Contract Public Works Project Inspection	20,000	9,299	20,000	20,000
Contract Inspection Management	3,800	12,141	4,500	4,500
Miscellaneous Charges	43,100	88,652	90,000	90,000
Subtotal	1,673,600	1,481,751	1,822,300	1,852,000
<u>OTHER REVENUE</u>				
Sale of Real Property	750,000	-	-	-
Sale of Personal Property	1,000	13,113	1,000	1,000
Damage Recovery	10,200	22,341	10,200	10,200
POST Reimbursements	35,000	26,799	36,000	36,000
State Mandated Costs	-	23,212	-	-
Donations	23,200	2,162	1,200	1,200
Miscellaneous Revenues	30,400	13,820	30,400	30,400
Subtotal	849,800	101,447	78,800	78,800
TOTAL REVENUE - GENERAL FUND	36,643,600	25,689,800	36,884,800	37,549,400

**SCHEDULE 3
REVENUES - ALL FUNDS**

<u>FUNDS</u>	Amended Final Budget 2012-2013	April YTD Revenues 2012-2013	Final Budget 2013-2014	Final Budget 2014-2015
GENERAL FUND	36,643,600	25,689,800	36,884,800	37,549,400
<u>SPECIAL FUNDS</u>				
Wastewater	9,870,800	6,464,698	10,310,700	10,832,700
Environmental Services	338,000	248,563	296,900	296,900
Home Consortium	577,000	66,427	310,400	310,400
Housing Rehabilitation	17,400	13,605	17,100	17,100
CDBG Administration	118,000	63,310	108,000	108,000
Downtown Parking	343,900	338,313	358,400	358,500
Gas Tax	1,515,900	995,281	1,410,000	1,410,000
Transnet	2,885,300	680,250	5,013,000	1,477,600
Public Safety Aug-Prop 172	246,200	196,849	246,400	251,300
Supp Law Enforcement - COPS	100,100	75,083	100,300	100,300
PEG Funds	195,000	101,350	197,000	196,000
Miscellaneous Grant Funds	559,000	137,498	386,200	294,100
Public Safety Grants	-	577,290	-	-
Capital Project Grants	-	131,240	-	-
Drug Asset Seizure	-	112,528	55,200	45,200
Transit Administration	52,100	104,750	53,500	53,500
Special Funds Subtotals	16,818,700	10,307,035	18,863,100	15,751,600
<u>DEBT SERVICE FUNDS</u>				
2004 Series A Bond	1,048,500	1,155,577	1,065,500	1,086,700
2004 Series B Bond	265,800	833	270,700	276,100
Debt Service Funds Subtotal	1,314,300	1,156,410	1,336,200	1,362,800
<u>SUCCESSOR AGENCY/FORMER REDEVELOPMENT FUNDS</u>				
Successor Agency	-	-	1,125,600	1,131,100
Housing Successor Agency	-	77,704	53,300	54,600
Central Area Redevelopment	-	-	-	-
Fletcher Parkway Redevelopment	-	-	-	-
Fletcher Parkway RDA Set-Aside	-	-	-	-
Alvarado Creek Redevelopment	1,136,000	-	-	-
Alvarado Creek RDA Set-Aside	-	-	-	-
Assessment District 1990-1	600	500	-	-
Assessment District 1998-1	-	-	-	-
Successor Agency/Former Redevelopment Subtotals	1,136,600	78,204	1,178,900	1,185,700
<u>CAPITAL IMPROVEMENT FUNDS:</u>				
Sanitary Sewer Projects	-	-	-	-
Transportation Projects	12,255,900	289,587	11,144,800	140,000
Storm Drain Projects	-	-	314,400	-
Building Projects	443,400	136,894	16,500	-
Parks Projects	1,081,800	366,467	38,300	-
Miscellaneous Projects	27,900	6,550	27,900	-
CIP Subtotals	13,809,000	799,498	11,541,900	140,000
<u>INTERNAL SERVICE FUNDS</u>				
Employee Benefit	4,030,100	2,825,755	3,785,400	4,513,800
Workers' Compensation	1,641,200	1,652,027	1,656,900	1,673,700
Equipment Replacement	872,000	709,992	1,078,100	1,175,600
Liability Risk Financing	10,900	212,219	15,200	15,400
Less: Internal Service Fund Adjustment	(6,311,300)	(4,640,848)	(6,197,200)	(6,628,700)
Net Internal Service Funds Subtotals	242,900	759,145	338,400	749,800
TOTAL REVENUE - ALL FUNDS	69,965,100	38,790,092	70,143,300	56,739,300

**SCHEDULE 4
EXPENDITURES - GENERAL FUND**

Function - Department/Division	Amended Final Budget 2012-2013	April YTD Expenditures 2012-2013	Final Budget 2013-2014	Final Budget 2014-2015
<u>GENERAL GOVERNMENT</u>				
City Council	219,110	133,236	187,320	192,240
City Attorney	321,090	208,750	325,590	327,400
Subtotal	540,200	341,986	512,910	519,640
<u>ADMINISTRATIVE SERVICES</u>				
City Manager	584,290	358,812	577,690	591,020
City Clerk	299,270	195,251	262,750	318,890
Information Technology	706,510	389,566	772,040	776,280
Human Resources	419,700	263,175	434,280	446,460
Subtotal	2,009,770	1,206,804	2,046,760	2,132,650
<u>FINANCE</u>				
City Treasurer	28,410	17,323	29,520	30,760
Finance	930,030	564,556	954,440	976,690
Non-Departmental	1,727,530	847,781	1,097,440	1,101,490
Subtotal	2,685,970	1,429,660	2,081,400	2,108,940
<u>COMMUNITY DEVELOPMENT</u>				
Planning	832,430	437,730	733,180	678,180
Building Inspection	753,010	453,277	752,740	771,380
Subtotal	1,585,440	891,007	1,485,920	1,449,560
<u>POLICE</u>				
Police Services	2,773,010	1,780,528	2,824,540	2,980,510
Police Patrol	6,840,980	4,494,027	6,724,340	6,899,880
Police Investigations	2,993,030	1,907,885	3,026,520	3,079,130
Police Traffic	1,059,550	656,422	1,039,870	1,058,530
Police Animal Control	194,590	89,978	191,410	192,040
Police Community Resources	777,680	463,659	801,610	822,700
Subtotal	14,638,840	9,392,499	14,608,290	15,032,790
<u>FIRE</u>				
Fire Management	129,560	41,489	35,800	36,050
Fire Operations	6,814,450	4,406,754	6,671,510	6,804,490
Fire Prevention	64,810	9,347	27,560	23,280
Fire Haz Mat/Emergency Prep	64,570	47,029	84,030	89,310
Fire Emergency Medical Services	512,530	250,466	517,230	528,500
Fire Heartland JPA	839,160	595,232	1,235,560	1,295,330
Subtotal	8,425,080	5,350,317	8,571,690	8,776,960
<u>PUBLIC WORKS</u>				
Building Maintenance	891,230	615,968	937,250	942,460
Administration	338,630	195,843	379,840	381,640
Street Maintenance	1,487,020	796,539	1,529,120	1,573,680
Street Cleaning	182,650	98,252	195,750	197,410
Fleet Maintenance	384,340	244,968	386,110	394,220
Traffic Safety-Engineering	972,450	647,369	983,000	1,003,200
Traffic Safety-Operations	411,200	270,927	394,580	404,840
Tree Trimming	289,340	159,614	281,110	283,810
Streetscape Maintenance	426,860	224,996	428,980	442,920
Engineering	420,700	221,786	421,660	422,480
Park Maintenance	1,112,380	650,072	1,146,220	1,162,500
Harry Griffen Park	391,370	236,596	366,200	378,870
Briercrest Park	107,050	62,342	108,320	111,940
Subtotal	7,415,220	4,425,272	7,558,140	7,699,970
<u>COMMUNITY SERVICES</u>				
Aquatics	450,150	249,449	422,930	428,360
Facilities	324,560	188,974	338,560	340,550
Classes/Events	626,150	342,473	587,380	590,620
Human Services	306,100	185,492	313,030	320,390
Subtotal	1,706,960	966,388	1,661,900	1,679,920
TOTAL GENERAL FUND	39,007,480	24,003,933	38,527,010	39,400,430

**SCHEDULE 5
EXPENDITURES - ALL FUNDS**

<u>FUNDS</u>	Amended Final Budget 2012-2013	April YTD Expenditures 2012-2013	Final Budget 2013-2014	Final Budget 2014-2015
GENERAL FUND	39,007,480	24,003,933	38,527,010	39,400,430
<u>SPECIAL FUNDS</u>				
Wastewater	8,386,490	5,359,886	9,014,820	9,100,760
Environmental Services	300,010	175,904	472,070	425,230
Home Consortium	201,600	64,025	198,750	198,570
Housing Rehabilitation	7,690	4,155	7,570	7,710
CDBG Administration	118,000	86,194	89,530	93,210
Transnet	-	-	208,920	202,470
Downtown Parking	188,110	104,905	188,290	194,120
Community Services Grants	359,690	259,130	352,170	280,750
SHSG 11 Grant	4,700	513,107	-	-
Supplemental Law - COPS Grant	-	23,356	-	-
Drug Asset Seizure	-	16,615	-	-
PEG Funds	86,470	53,271	87,600	88,730
Subtotal	9,652,760	6,660,548	10,619,720	10,591,550
<u>DEBT SERVICE FUNDS</u>				
2004 Series A	1,091,690	1,086,821	1,098,950	1,110,060
2004 Series B	305,530	305,308	327,680	353,680
2006 COPs Debt Service	379,610	378,702	386,610	397,870
Subtotal	1,776,830	1,770,831	1,813,240	1,861,610
<u>SUCCESSOR AGENCY/ FORMER REDEVELOPMENT FUNDS</u>				
Successor Agency	-	694,548	895,380	896,060
Housing Successor Agency	-	32,828	53,260	54,580
Central Area RDA and Debt Service	28,580	-	-	-
Fletcher Parkway RDA and Debt Service	119,610	6,995	-	-
Fletcher Parkway Housing Set Aside	697,810	-	-	-
Alvarado Creek RDA and Debt Service	53,800	-	-	-
Alvarado Creek Housing Set Aside	100,000	-	-	-
Assessment District 1990-1	178,440	-	-	-
Assessment District 1998-1	514,060	-	-	-
Subtotal	1,692,300	734,371	948,640	950,640
<u>CAPITAL IMPROVEMENT PROGRAM FUNDS</u>				
Sanitary Sewer Projects	2,894,600	516,072	2,994,590	400,000
Transportation Projects	15,481,510	997,394	16,065,490	1,425,000
Storm Drain Projects	1,580,410	550,370	867,460	400,000
Building Projects	736,240	390,365	369,160	0
Parks Projects	859,690	1,053,575	498,940	107,310
Miscellaneous Projects	326,550	10,335	324,660	-
Subtotal	21,879,000	3,518,111	21,120,300	2,332,310
<u>INTERNAL SERVICE FUNDS</u>				
Employee Benefit	3,852,120	2,154,013	4,139,410	4,526,860
Workers' Compensation	1,342,480	820,931	1,230,530	1,309,080
Equipment Replacement	2,057,790	640,876	1,985,980	914,780
Liability Risk Financing	1,259,180	895,910	1,090,360	1,163,280
Subtotal	8,511,570	4,511,730	8,446,280	7,914,000
TOTAL ALL FUNDS - GROSS	82,519,940	41,199,524	81,475,190	63,050,540
LESS: INTERNAL SERVICE FUND ADJUSTMENT	(6,261,300)	(4,640,848)	(6,197,200)	(6,628,700)
TOTAL ALL FUNDS - NET	76,258,640	36,558,676	75,277,990	56,421,840

**SCHEDULE 6
EXPENDITURES BY OBJECT ACCOUNT
GENERAL FUND**

Account	Description	Amended Final Budget 2012-2013	April YTD Expenditures 2012-2013	Final Budget 2013-2014	Final Budget 2014-2015
6101	Regular Salaries	16,217,830	10,305,905	16,280,400	16,324,030
6102	Part Time/Temporary Salaries	573,800	253,825	448,180	451,170
6103	Overtime	1,667,420	1,482,785	1,677,030	1,677,030
6104	Special Pay	159,640	124,092	159,730	165,880
6105	Termination/Retirement Pay	160,000	143,155	160,000	160,000
6106	Stipends	0	53,850	0	0
	Salaries and Wages	18,778,690	12,363,612	18,725,340	18,778,110
6204	Retirement - PARS	100,000	100,000	110,000	110,000
6205	Retirement - PERS	5,110,690	2,886,834	4,689,180	5,030,870
6206	Social Security	770,500	457,673	775,800	776,940
6208	Cafeteria - Flexnet	2,840,530	1,589,657	2,928,160	3,194,530
6209	Long Term Disability Insurance	17,140	7,641	11,310	11,330
6210	Group Life Insurance	37,720	17,390	27,890	27,660
6211	Group Life Insurance - Management	1,640	739	1,190	1,190
6212	Workers' Compensation Insurance	1,465,480	971,177	1,302,980	1,308,000
6213	Unemployment Comp. Insurance	40,650	27,094	40,840	40,780
	Fringe Benefits	10,384,350	6,058,205	9,887,350	10,501,300
6310	Insurance and Surety Bonds	131,040	112,643	137,200	143,800
6311	Travel/Conferences/Meetings	113,690	26,789	98,330	99,990
6312	Memberships and Dues	55,010	42,920	50,940	51,850
6313	Training	276,270	124,744	309,030	295,680
6314	Clothing and Personal Expenses	210,340	170,428	230,610	232,340
6315	Councilmember Expenditures	13,400	1,577	5,000	5,000
6316	Services/Testing	21,710	3,695	22,880	23,190
	Personal Expenses	821,460	482,796	853,990	851,850
6416	Office Supplies	61,560	26,937	61,260	61,840
6417	Postage	41,460	8,934	35,810	36,830
6418	Books/Subscriptions/Printing	80,960	26,403	88,800	81,610
6419	Duplicating	46,900	26,241	47,260	47,080
6420	Special Departmental Supplies	926,140	664,236	947,410	936,810
6421	Small Tools	15,200	4,369	16,250	15,400
6422	Advertising	15,010	5,681	14,080	14,080
6423	Communications	238,570	122,245	281,010	272,980
6425	Rents and Leases	39,400	9,604	33,550	33,950
6426	Maintenance of Buildings and Grounds	167,370	117,134	174,570	173,550
6427	Vehicle Operating Supplies	281,770	227,202	389,340	400,740
6428	Vehicle Maintenance	205,040	109,622	227,370	226,400
6429	Mileage	6,260	1,172	27,450	27,120
6430	Professional and Specialized Services	3,325,500	1,624,388	3,008,520	3,154,980
6431	Maintenance/Operation of Equipment	508,990	319,644	504,010	465,370
6432	Contributions - Other Agencies	657,490	451,167	663,710	672,690
6435	Car Allowance	72,550	47,132	50,600	50,600
6440	Equipment Replacement Fund Charges	755,620	503,747	952,310	1,049,570
6450	Miscellaneous Other Charges	323,600	134,477	256,310	258,920
6451	Special Other Charges	-	1,500	-	-
6461	Utilities - Gas	57,980	13,256	32,320	33,330
6462	Utilities - Electricity	707,790	424,724	728,980	751,190
6463	Utilities - Water	474,820	219,598	470,750	494,600
	Materials, Supplies and Services	9,009,980	5,089,413	9,011,670	9,259,640
6583	Improvements - Non Buildings	1,000	0	23,020	6,030
6584	Equipment Replacement	12,000	9,906	13,840	3,500
6586	Computer Related Equipment	0	0	11,800	0
	Capital Outlay	13,000	9,906	48,660	9,530
	General Fund Total	39,007,480	24,003,932	38,527,010	39,400,430

**SCHEDULE 7
EXPENDITURES BY OBJECT ACCOUNT
ALL FUNDS ***

Account	Description	Amended Final Budget 2012-2013	April YTD Expenditures 2012-2013	Final Budget 2013-2014	Final Budget 2014-2015
6101	Regular Salaries	17,811,100	11,347,749	17,932,500	17,994,580
6102	Part Time/Temporary Salaries	687,550	316,913	553,640	535,030
6103	Overtime	1,696,110	1,546,858	1,720,000	1,720,000
6104	Special Pay	177,380	139,762	178,690	186,380
6105	Termination/Retirement Pay	160,000	143,155	160,000	160,000
6106	Stipends	0	60,750	0	0
	Salaries and Wages	20,532,140	13,555,187	20,544,830	20,595,990
6204	Retirement - PARS	100,000	100,000	110,000	110,000
6205	Retirement - PERS	5,484,700	3,136,583	5,094,770	5,469,080
6206	Social Security	903,140	541,102	914,190	915,170
6208	Cafeteria - Flexnet	3,125,810	1,782,355	3,276,920	3,572,620
6209	Long Term Disability Insurance	20,090	8,929	13,420	13,440
6210	Group Life Insurance	41,390	19,127	30,760	30,520
6211	Group Life Insurance - Management	1,980	873	1,470	1,470
6212	Workers' Compensation Insurance	1,548,270	1,032,180	1,385,650	1,390,700
6213	Unemployment Comp. Insurance	44,980	29,987	45,060	45,060
	Fringe Benefits	11,270,360	6,651,136	10,872,240	11,548,060
6310	Insurance and Surety Bonds	1,192,390	974,192	1,097,220	1,174,640
6311	Travel/Conferences/Meetings	125,110	27,436	114,600	113,260
6312	Memberships and Dues	58,520	46,185	55,850	56,890
6313	Training	287,120	126,567	320,480	307,330
6314	Clothing and Personal Expenses	219,590	177,388	239,400	241,180
6315	Councilmember Expenditures	13,400	1,577	5,000	5,000
6316	Services/Testing	21,710	3,695	22,880	23,190
	Personal Expenses	1,917,840	1,357,040	1,855,430	1,921,490
6416	Office Supplies	69,230	28,745	66,970	67,270
6417	Postage	98,710	18,306	68,620	69,510
6418	Books/Subscriptions/Printing	133,220	31,064	131,220	126,980
6419	Duplicating	46,900	26,241	47,260	47,080
6420	Special Departmental Supplies	1,118,380	727,662	1,136,170	1,108,580
6421	Small Tools	16,770	5,411	18,040	17,060
6422	Advertising	21,530	7,346	20,450	20,450
6423	Communications	251,040	127,184	292,900	284,980
6425	Rents and Leases	257,700	120,774	313,950	314,350
6426	Maintenance of Buildings and Grounds	167,370	117,180	175,070	174,050
6427	Vehicle Operating Supplies	306,210	249,786	428,490	441,090
6428	Vehicle Maintenance	225,140	125,364	246,720	246,010
6429	Mileage	30,410	32,449	79,210	78,380
6430	Professional and Specialized Services	13,064,310	7,903,096	13,124,870	13,690,970
6431	Maintenance/Operation of Equipment	578,610	339,161	565,250	527,610
6432	Contributions - Other Agencies	912,960	566,440	885,710	894,690
6435	Car Allowance	85,260	55,103	63,250	63,250
6440	Equipment Replacement Fund Charges	846,990	564,660	1,065,290	1,162,550
6441	Depreciation	95,000	0	95,000	95,000
6450	Miscellaneous Other Charges	1,957,390	982,671	1,612,980	1,689,000
6451	Special Other Charges	15,280	3,000	0	0
6461	Utilities - Gas	57,980	13,256	32,320	33,330
6462	Utilities - Electricity	707,790	424,724	728,980	751,190
6463	Utilities - Water	484,580	220,862	473,380	497,370
	Materials, Supplies and Services	21,548,760	12,690,485	21,672,100	22,400,750
6582	Buildings	750,000	0	0	0
6583	Improvements - Non Buildings	1,000	0	23,020	6,030
6584	Equipment Replacement	216,720	409,577	270,790	250,770
6585	Vehicle Replacement	1,194,900	546,146	425,510	167,650
6586	Computer/Related Equipment	512,460	37,750	1,306,610	221,460
	Capital Outlay	2,675,080	993,473	2,025,930	645,910
6691	Retirement of Principal	805,000	805,000	1,696,560	1,804,430
6692	Interest Expense	1,891,760	1,629,088	1,869,900	1,801,600
	Debt Service	2,696,760	2,434,088	3,566,460	3,606,030
	All Funds Total	60,640,940	37,681,409	60,536,990	60,718,230

* Excludes CIP Funds

SCHEDULE 9 INTERFUND TRANSFERS

TRANSFERS IN:

FUND	DESCRIPTION	2013-2014	2014-2015
GENERAL FUND			
Gas Tax Fund	Maintenance of streets and roads	850,000	850,000
Wastewater Fund	Support services	1,206,000	1,206,000
Transnet Fund	Maintenance of streets and roads	150,000	150,000
Public Safety Augmentation (Prop 172) Fund	Support services	245,600	250,500
Transit Administration Fund	Transit project administration	51,500	51,500
Downtown Parking Fund	Support services	93,500	95,300
Environmental Services Fund	Support services	69,700	69,700
TOTAL TRANSFERS TO GENERAL FUND		<u>2,666,300</u>	<u>2,673,000</u>
EQUIPMENT REPLACEMENT FUND			
Supplemental Law Enf Fund	Funding for specific equipment	100,000	100,000
General Fund	Funding for specific equipment	530,300	317,800
Wastewater Fund	Funding for specific equipment	37,500	-
TOTAL TRANSFERS TO EQUIPMENT REPLACEMENT		<u>667,800</u>	<u>417,800</u>
LIABILITY RISK FINANCING FUND			
General Fund	Anticipated claims	576,600	625,200
Wastewater Fund	Anticipated claims	588,500	638,100
TOTAL TRANSFERS TO LIABILITY RISK FINANCING		<u>1,165,100</u>	<u>1,263,300</u>
DEBT SERVICE FUNDS			
2006 COPS DEBT SERVICE FUND			
General Fund	Debt service payment (Series A Post Office)	157,500	164,000
La Mesa Successor Agency	Debt service payment (Series B Library)	230,200	235,000
TOTAL TRANSFERS TO DEBT SERVICE FUNDS		<u>387,700</u>	<u>399,000</u>
CAPITAL IMPROVEMENT PROJECTS FUNDS			
CAPITAL ASSET MANAGEMENT PLAN FUND			
General Fund	Future maint/replacement of city assets	62,500	62,500
Community Services Improvement Fund	Future maint/replacement of city assets	39,500	-
Public Buildings CIP Fund	Future maint/replacement of city assets	108,000	-
WASTEWATER CIP FUND			
Wastewater Fund	Specific projects	500,000	400,000
TRANSPORTATION CIP FUND			
Transnet Fund	Specific projects	4,078,700	725,000
Gas Tax Fund	Specific projects funded by Section 2103 (HUTA)	560,000	560,000
STORM DRAINS CIP FUND			
Transnet Fund	Specific projects	575,200	400,000
PUBLIC BUILDINGS CIP FUND			
General Fund	Specific projects	50,000	-
Wastewater Fund	Specific projects	25,000	-
PEG Fees	Specific projects	10,000	-
PARKS CIP FUND			
General Fund	Specific projects	107,400	107,400
TOTAL TRANSFERS TO CAPITAL IMPROVEMENT PROJECTS FUNDS		<u>6,116,300</u>	<u>2,254,900</u>
TOTAL BUDGETED INTERFUND TRANSFERS TO:		<u>\$ 11,003,200</u>	<u>\$ 7,008,000</u>

SCHEDULE 9 (CONTINUED) INTERFUND TRANSFERS

TRANSFERS OUT:

FUND	DESCRIPTION	2013-2014	2014-2015
GENERAL FUND			
Capital Assets Mgt Plan Fund	Future maint/replacement of city assets	62,500	62,500
Parks CIP Fund	Specific projects	107,400	107,400
Public Buildings CIP Fund	Specific projects	50,000	-
2006 COPs Debt Service Fund	Debt service payment (Series A Post Office)	157,500	164,000
Equipment Replacement Fund	Funding for specific equipment	530,300	317,800
Liability Risk Financing	Anticipated claims	576,600	625,200
TOTAL TRANSFERS FROM GENERAL FUND		1,484,300	1,276,900
GAS TAX / TRANSNET FUNDS			
General Fund	Maintenance of streets and roads (Gas Tax)	850,000	850,000
General Fund	Maintenance of streets and roads (Transnet)	150,000	150,000
Transportation CIP Fund	Specific projects (Transnet)	4,078,700	725,000
Transportation CIP Fund	Specific projects (Gas Tax Sec. 2103 HUTA)	560,000	560,000
Storm Drains CIP Fund	Specific projects (Transnet)	575,200	400,000
TOTAL TRANSFERS FROM GAS TAX / TRANSNET FUNDS		6,213,900	2,685,000
WASTEWATER FUND			
General Fund	Support services	1,206,000	1,206,000
Wastewater CIP Fund	Specific projects	500,000	400,000
Public Buildings CIP Fund	Specific projects	25,000	-
Equipment Replacement	Specific projects	37,500	-
Liability Risk Financing	Anticipated claims	588,500	638,100
TOTAL TRANSFERS FROM WASTEWATER FUND		2,357,000	2,244,100
OTHER SPECIAL REVENUE FUNDS			
DOWNTOWN PARKING			
General Fund	Support services	93,500	95,300
ENVIRONMENTAL SERVICES			
General Fund	Support services	69,700	69,700
PUBLIC SAFETY AUGMENTATION (PROP 172) / SUPP LAW ENF FUNDS			
General Fund	Support services	245,600	250,500
Equipment Replacement Fund	Funding for specific equipment	100,000	100,000
PEG FEES FUND			
Public Buildings CIP Fund	Specific projects	10,000	-
COMMUNITY SERVICES IMPROVEMENT FUND			
Capital Assets Mgt Plan Fund	Future maint/replacement of city assets	39,500	-
TOTAL TRANSFERS FROM OTHER SPECIAL REVENUE FUNDS		558,300	515,500
TRANSIT ADMINISTRATION			
General Fund	Transit project administration	51,500	51,500
TOTAL TRANSFERS FROM TRANSIT ADMINISTRATION FUND		51,500	51,500
SUCCESSOR AGENCY			
2006 COPs Debt Service Fund	Debt service payment (Series B Library)	230,200	235,000
TOTAL TRANSFERS FROM TRANSIT ADMINISTRATION FUND		230,200	235,000
CAPITAL IMPROVEMENT PROJECTS FUNDS			
PUBLIC BUILDINGS FUND			
Capital Assets Mgt Plan Fund	Future maint/replacement of city assets	108,000	-
TOTAL TRANSFERS FROM TRANSIT ADMINISTRATION FUND		108,000	-
TOTAL BUDGETED INTERFUND TRANSFERS FROM:		\$ 11,003,200	\$ 7,008,000

SCHEDULE 12
EQUIPMENT REPLACEMENT FUND
Equipment and Vehicle Replacement \$5,000 and Over
(Excludes Computers and Related Equipment)

Fund	Dept	Account	Dept Name Description	Final Budget 2013-2014	Final Budget 2014-2015
101	1309		Non-Departmental		
		6584	Electronic card cutter	6,660	0
		6584	Replace Photocopier in Finance/City Clerk area	15,470	
			Total 1309	22,130	0
101	1311		Environmental Services (208)		
		6585	Ford Fusion Hybrid SE or Fusion S to replace Chevy Malibu (Split with 4143)	16,660	0
101	1402		Public Works - Building Maintenance		
		6585	Ford F350 or similar, extended cab with 8ft utility body and lift gate	40,490	0
			Total 1402	40,490	0
101	2101		Police - Services		
		6584	Motorola XTS5000 portable radios (25/yr)	85,290	86,970
		6584	Motorola XTL5000 mobile radios (15/yr)	50,410	51,390
			Total 2101	135,700	138,360
101	2102		Police - Patrol		
		6584	Digital cameras for patrol vehicles (12)	7,380	0
		6584	SRT helmets (17) (To be paid from Asset Seizure)	0	0
		6585	Ford Police Interceptors (3/yr)	138,950	141,670
		6584	MSA Millennium Riot/CBRN masks (21) (To be paid from Asset Seizure)	0	0
			Total 2102	146,330	141,670
101	2103		Police - Investigations		
		6584	Cellular Phone Downloading Equipment (To be paid from Asset Seizure)	0	0
		6585	Nissan Murano S (new or used) or similar to replace Ford Explorer SportTrack, Investigations #72	29,270	0
		6585	Chevy Captiva (new or used) or similar to replace Chevy Avalanche, Investigations #80	25,940	0
		6585	Chevy Silverado (new or used) or similar to replace Chevy 4x4, Investigations #52	37,040	0
		6585	Hyundai Sonata (new or used) or similar to replace Hyundai Sonata, Investigations #53	0	25,980
			Total 2103	92,250	25,980
101	2202		Fire - Operations		
		6584	Fire hoses, various sizes	9,350	9,530
		6584	Scott 4.5 Self Contained Breathing Apparatus (4/yr)	27,510	28,050
		6584	LifePak 15 monitor/defibrillators (2)	0	71,330
			Total 2202	36,860	108,910

SCHEDULE 12
EQUIPMENT REPLACEMENT FUND
Equipment and Vehicle Replacement \$5,000 and Over
(Excludes Computers and Related Equipment)

Fund	Dept	Account	Dept Name Description	Final Budget 2013-2014	Final Budget 2014-2015
101	3102		Public Works - Street Maintenance		
		6585	Ford F450 or similar, crew cab with 12ft flatbed	51,290	0
		6584	3.0 cubic yard 4N1 bucket for 621 Case loader	16,830	0
			Total 3102	68,120	0
101	5104		Community Services - Facilities		
		6584	Community Center commercial refrigerator/freezer	10,890	0
			Total 5104	10,890	0
101	5150		Public Works - Park Maintenance		
		6585	Ford F250 or similar, regular cab to replace work truck #516	32,450	0
			Total 5150	32,450	0
207	4143		Public Works - Wastewater		
		6584	Zieman 2660-A equipment trailer for Bobcat skid-steer	17,950	0
		6584	Slot cutter attachment for Bobcat tractor	9,210	0
		6585	Ford Fusion Hybrid SE or Fusion S to replace Chevy Malibu (Split with 1311)	16,660	0
		6585	Ford F150 or similar, super cab to replace 2001 F150 for Engineering Inspector	36,760	0
			Total 4143	80,580	0
			Totals 6584 - Equipment Replacement	256,950	247,270
			Totals 6585 - Vehicle Replacement	425,510	167,650
			Grand Total	682,460	414,920
			Fund 101		
			Totals 6584	229,790	247,270
			Totals 6585	372,090	167,650
			Total - Fund 101	601,880	414,920
			Fund 207		
			Totals 6584	27,160	0
			Totals 6585	53,420	0
			Total - Fund 207	80,580	0

**SCHEDULE 12
EQUIPMENT REPLACEMENT FUND
Computers and Related Equipment**

Fund	Dept	Account	Dept Name Description	Final Budget 2013-2014	Final Budget 2014-2015
Various Funds and Departments					
		6586	Technology replacement	205,900	200,500
		6586	Technology replacement - TRS-PC replacements including MCTs (carryforward from 2012-2013)	169,600	0
		6586	Public WiFi project equipment (carryforward from 2012-2013)	12,500	0
			Total	388,000	200,500
101	1302		City Clerk		
		6586	Citywide unalterable media data storage system (WORM)	0	20,960
			Total 1302	0	20,960
101	1307		Information Technology		
		6586	Exchange server upgrade	37,000	0
		6586	Patch management system	10,330	0
			Total 1307	47,330	0
101	2101		Police - Services		
		6586	New CAD (Computer-Aided Dispatch) system	790,270	0
			Total 2101	790,270	0
101	2301		Building Inspection		
		6586	Microfiche reader replacement	10,000	0
			Total 2301	10,000	0
101	3101		Public Works		
		6586	Cartegraph Upgrade	28,000	
			Total 3101	28,000	0
101	5105		Classes and Events Division		
		6586	ActiveNet/Class fully hosted	24,200	0
			Total 5105	24,200	0
Totals - Computers and Related Equipment				1,287,800	221,460

Capital Improvement Program
2013-2014

PROJECT NUMBER	CATEGORY PROJECT DESCRIPTION	Funding Sources										TOTAL
		PROPOSED NEW	CARRY FORWARD	WASTEWATER FUND SF	GENERAL FUND GF	CDBG FUND CD	PROP. A TRANSNET TR	PROP 42 HUTA FT	TDA FUND TD	PARK FEES PF	OTHER OT	
301-WASTEWATER												
301074SF	Sewer Design 07		19,080	19,080								19,080
301082SF	Sewer Design 08		1,260	1,260								1,260
301094SF	Backwater Valves 09		1,150	1,150								1,150
301100SF	Other Agency CIP Participation 10		254,910	254,910								254,910
301111SF	Other Agency CIP Participation 11		881,340	881,340								881,340
301114SF	Backwater Valves 11		20,000	20,000								20,000
301120SF	Sewer System Improvements 12		21,100	21,100								21,100
301130SF	Backwater Valves 13		19,010	19,010								19,010
301131SF	Other Agency CIP Participation 13		723,930	723,930								723,930
301132SF	Sewer System Improvements 13		52,810	52,810								52,810
301140SF	Sewer System Improvements 14	500,000		500,000								500,000
301141OT	Alvarado Trunk Sewer Phase 2 (from MH A0040.01 to the East)	500,000									500,000	500,000
TOTAL SEWER PROJECTS		1,000,000	1,994,590	2,494,590							500,000	2,994,590
302-TRANSPORTATION												
302042TD	S/W Ped Ramp Inventory		590						590			590
302057TR	Street Lights for Utility Undergrounding		12,700				12,700					12,700
302064TR	Street Lights for OH Utility Undergrounding 06		7,560				7,560					7,560
302072TR	Street Resurfacing 07		2,360				2,360					2,360
302074TR	Concrete Curb Gutter and Sidewalk Replacement 07		3,620				3,620					3,620
302075TR	Street Lights for OH Utility Undergrounding 07		50,000				50,000					50,000
302084TR	Street Lights for OH Utility Undergrounding 08		50,000				50,000					50,000
302085TR	Traffic Signal Upgrades 08		3,130				3,130					3,130
302086TR	Traffic Calming Program 08		22,710				22,710					22,710
302094TR	Street Lights for OH Utility Undergrounding 09		19,850				19,850					19,850
302096TR	Traffic Calming Program 09		25,000				25,000					25,000
302099TR	Downtown Village Streetscape Improvements		983,010				983,010					983,010
30209HOT	Downtown Village Streetscape Design		2,920								2,920	2,920
30209JOT	Walk & Roll to School SRS		453,090								453,090	453,090
30209KOT	Glen Street Sidewalk Safe Routes to School Grant		413,040								413,040	413,040
302101TR	Pavement Management 10		5,000				5,000					5,000
302103TR	Street Lights for OH Utility Undergrounding 10		20,000				20,000					20,000
302105TR	Traffic Calming Program 10		25,000				25,000					25,000
302106FT	Proposition 42 Street Improvements 10		55,600					55,600				55,600
302111TR	Pavement Management Program 11		5,000				5,000					5,000
302116TR	Traffic Calming Program 11		25,000				25,000					25,000
302118OT	University/Massachusetts Signal Improvements		151,570								151,570	151,570
302120TR	RTIP - LAM 17 - Street Reconstruction 12		179,830				179,830					179,830
302121TR	RTIP - LAM 19 - Pavement Management 12		5,000				5,000					5,000
302123TR	RTIP - LAM 21 - Street Lights for Utility Undergrounding 12		20,000				20,000					20,000
302125TR	RTIP - LAM 25 - Traffic Calming 12		25,000				25,000					25,000
302126FT	HUTA (Section 2103) Street Improvements		269,710					269,710				269,710
302127OT	Traffic Signal Upgrade at University/Harbinson		190,230								190,230	190,230
30212ATD	Downtown Village Transit Improvements		420,000						420,000			420,000
30212CTD	Transit Stop Improvements - Citywide		656,130						656,130			656,130

Capital Improvement Program
2013-2014

PROJECT NUMBER	CATEGORY PROJECT DESCRIPTION	Funding Sources										TOTAL	
		PROPOSED NEW	CARRY FORWARD	WASTEWATER FUND SF	GENERAL FUND GF	CDBG FUND CD	PROP. A TRANSNET TR	PROP 42 HUTA FT	TDA FUND TD	PARK FEES PF	OTHER OT		
30212FOT	Federal Safe Routes to School Grant (Maryland Sidewalks, 70th/Tower, University/Parks, University/Lowell, Lake Murray/Kiowa, Lake Murray/Maryland)		292,100									292,100	292,100
302130TR	Street Reconstruction 13		871,490				871,490						871,490
302131TR	Pavement Management 13		58,200				58,200						58,200
302132TR	Repair Curb, Gutter, Sidewalk and Pedestrian Ramps 13		42,150				42,150						42,150
302133TR	Traffic Signal Upgrades 13		145,620				145,620						145,620
302135TR	Traffic Calming 13		48,520				48,520						48,520
302136FT	HUTA (Section 2103) Street Improvements 13		556,200					556,200					556,200
302137OT	Underground District #28 (Massachusetts SR94 to University and Waite w/o Massachusetts)		4,680,980									4,680,980	4,680,980
302138TR	Street Lights - Overhead Utility Undergrounding 13		42,770				42,770						42,770
302139OT	State Safe Routes to School Grant (Olive, Tower & 71st Sidewalks, Normal, 71st, Gregory Lemon Severin Xwalks, Lemon/Glen, El Paso/Dalhart, Dallas/Park Plaza Intersections)		385,500				385,500						385,500
30213BTD	Downtown Village Transit Improvements		210,000					210,000					210,000
30213AOT	Prop 1B Street Improvements		24,000									24,000	24,000
302140TR	RTIP - LAM 40 Street Reconstruction 14	500,000					500,000						500,000
302141TR	RTIP - LAM 33 - Repair Curb, Gutter, Sidewalk and Ramps 14	200,000					200,000						200,000
302142TR	RTIP - LAM 37 - Traffic Signal Upgrades 14	600,000					600,000						600,000
302143TR	RTIP - LAM 39 - Traffic Calming 14	50,000					50,000						50,000
302144FT	HUTA (Section 2103) Street Improvements 14	700,000						700,000					700,000
302145TR	Downtown Village Streetscape Improvements (SANDAG Smart Growth)	2,000,000					2,000,000						2,000,000
TOTAL TRANSPORTATION PROJECTS		4,050,000	11,460,180				6,434,020	1,581,510	1,286,720			6,207,930	15,510,180
304-STORM DRAINS													
304130TR	Roadway Drainage Improvements 13		53,060				53,060						53,060
304140TR	RTIP - LAM 44 - Roadway Drainage Improvements 14	500,000					500,000						500,000
304141CD	Vista La Mesa/King Street Improvements	314,400				314,400							314,400
TOTAL STORM DRAIN PROJECTS		814,400	53,060			314,400	553,060						867,460
305-PUBLIC BUILDINGS													
305120SF	Public Works Awning Structure Over Fuel Pumps		85,000	85,000									85,000
305121OT	Civic Center Marquee Sign	10,000	1,910									11,910	11,910
305122GF	Police Station Supplemental Improvements		56,050		56,050								56,050
305123GF	Re-roof Recreation Center Slope Areas		20,000		20,000								20,000
305124GF	Re-roof Recreation Center Flat Areas		19,000		19,000								19,000
305125GF	Re-roof Community Center Building - Upper Roof		25,000		25,000								25,000
305127GF	City Hall Maintenance		47,160		47,160								47,160
305131GF	Library and Post Office Automated Door System Replacement		13,550		13,550								13,550
305132CD	Adult Enrichment Center Parking Lot and Fitness Center		16,490			16,490							16,490
305140SF	Public Works Operations Emergency Generator	25,000		25,000									25,000
305141GF	Public Works Operations Emergency Generator	50,000			50,000								50,000
TOTAL PUBLIC BUILDING PROJECTS		85,000	284,160	110,000	230,760	16,490						11,910	369,160

Capital Improvement Program
2013-2014

PROJECT NUMBER	CATEGORY PROJECT DESCRIPTION	Funding Sources										TOTAL
		PROPOSED NEW	CARRY FORWARD	WASTEWATER FUND SF	GENERAL FUND GF	CDBG FUND CD	PROP. A TRANSNET TR	PROP 42 HUTA FT	TDA FUND TD	PARK FEES PF	OTHER OT	
306-PARKS												
306042PF	Waite Dr Park Design		19,740								19,740	19,740
306081GF	La Mesita Park - Tennis Court Resurfacing		23,100		23,100							23,100
306084GF	Jr. Seau Artificial Turf Improvements		7,820		7,820							7,820
306102CD	Vista La Mesa Park Improvements		18,270			18,270						18,270
306114CD	Vista La Mesa Park Drainage Improvements		700			700						700
306123PF	Construct two 24' X 34' shade structures at La Mesita Park		146,710								146,710	146,710
306124PF	Trail Fitness Equipment at La Mesita Park		15,000								15,000	15,000
306127GF	Park Restroom Roof Replacement - Harry Griffin Park		7,900		7,900							7,900
306128GF	Park Restroom Roof Replacement - Sunshine Park		7,500		7,500							7,500
306130PF	Construct one 24' X 34' shade structure at Harry Griffin Park		80,000								80,000	80,000
306132PF	Supplemental Outdoor Fitness Equipment for Adult Center		13,980								13,980	13,980
306133GF	ADA Access Upgrades to Sunshine Park		25,000		25,000							25,000
306134CD	Vista La Mesa Park Improvements		20,000			20,000						20,000
306136OT	Water Conservation Landscaping Retrofit		5,910								5,910	5,910
306140PF	Waite Drive Land Purchase	107,310									107,310	107,310
TOTAL PARKS PROJECTS		107,310	391,630		71,320	38,970					382,740	498,940
310-MISCELLANEOUS												
310061GF	City-wide Sign Replacement		1,800		1,800							1,800
310084GF	ADA Modifications 08		44,970		44,970							44,970
310121GF	CIP Reserve 12		250,000		250,000							250,000
310122OT	Energy Conservation Projects		27,890								27,890	27,890
TOTAL MISCELLANEOUS PROJECTS			324,660		296,770						27,890	324,660
SUMMARY												
TOTAL SANITARY SEWER PROJECTS		1,025,000	1,994,590	2,494,590							500,000	2,994,590
TOTAL TRANSPORTATION PROJECTS		4,050,000	11,460,180				6,434,020	1,581,510	1,286,720		6,207,930	15,510,180
TOTAL STORM DRAINS PROJECTS		814,400	53,060			314,400	553,060					867,460
TOTAL PUBLIC BUILDINGS PROJECTS		85,000	284,160	110,000	230,760	16,490					11,910	369,160
TOTAL PARKS PROJECTS		107,310	391,630		71,320	38,970					382,740	498,940
TOTAL MISCELLANEOUS PROJECTS			324,660		296,770							324,660
TOTAL ALL PROJECTS		6,081,710	14,508,280	2,604,590	598,850	369,860	6,987,080	1,581,510	1,286,720	382,740	6,719,840	20,564,990
OAP-OTHER AGENCY CIP												
TOTAL OTHER AGENCY CIP												

Legend:			
Gold	Existing funded projects being carried forward	Total	14,518,280
Blue	New projects requesting general funds	Total	50,000
Green	New projects funded by other identified, expected or available funds	Total	5,996,710

NOTES:
Project Account Number: First 3-digit indicates fund type; next two-digit indicates the year that the project was budgeted; next digit indicates project serial number; and the last two indicate funding source.

Capital Improvement Program
2014-2015

PROJECT NUMBER	CATEGORY PROJECT DESCRIPTION	Funding Sources										TOTAL
		PROPOSED NEW	CARRY FORWARD	WASTEWATER FUND SF	GENERAL FUND GF	CDBG FUND CD	PROP. A TRANSNET TR	PROP 42 HUTA FT	TDA FUND TD	PARK FEES PF	OTHER OT	
301-WASTEWATER												
301150SF	Sewer System Improvements 15	400,000		400,000								400,000
	TOTAL SEWER PROJECTS	400,000	0	400,000								400,000
302-TRANSPORTATION												
302150TR	RTIP - LAM 40 - Street Reconstruction 15	400,000					400,000					400,000
302151TR	RTIP - LAM 33 - Repair Curb, Gutter, Sidewalk and Ramps 15	200,000					200,000					200,000
302152TR	RTIP - LAM 37 - Traffic Signal Upgrades 15	100,000					100,000					100,000
302153TR	RTIP - LAM 39 - Traffic Calming 15	25,000					25,000					25,000
302154FT	HUTA (Section 2103) Street Improvements 15	700,000						700,000				700,000
	TOTAL TRANSPORTATION PROJECTS	1,425,000	0				725,000	700,000			0	1,425,000
304-STORM DRAINS												
304150TR	RTIP - LAM 44 - Roadway Drainage Improvements 15	400,000					400,000					400,000
	TOTAL STORM DRAIN PROJECTS	400,000	0				400,000					400,000
305-PUBLIC BUILDINGS												
	TOTAL PUBLIC BUILDING PROJECTS		0								0	0
306-PARKS												
306150PF	Waite Drive Land Purchase	107,310									107,310	107,310
	TOTAL PARKS PROJECTS	107,310	0								107,310	107,310
SUMMARY												
	TOTAL SANITARY SEWER PROJECTS	400,000	0	400,000								400,000
	TOTAL TRANSPORTATION PROJECTS	1,425,000	0				725,000	700,000			0	1,425,000
	TOTAL STORM DRAINS PROJECTS	400,000	0				400,000					400,000
	TOTAL PUBLIC BUILDINGS PROJECTS	0	0								0	0
	TOTAL PARKS PROJECTS	107,310	0								107,310	107,310
	TOTAL MISCELLANEOUS PROJECTS	0	0									0
	TOTAL ALL PROJECTS	2,332,310	0	400,000	0		0	1,125,000	700,000	0	107,310	2,332,310

Legend:			
Gold	Existing funded projects being carried forward		
Blue	New projects requesting general funds		
Green	New projects funded by other identified, expected or available funds	Total	2,332,310

NOTES:

Project Account Number: First 3-digit indicates fund type; next two-digit indicates the year that the project was budgeted; next digit indicates project serial number; and the last two indicate funding source.