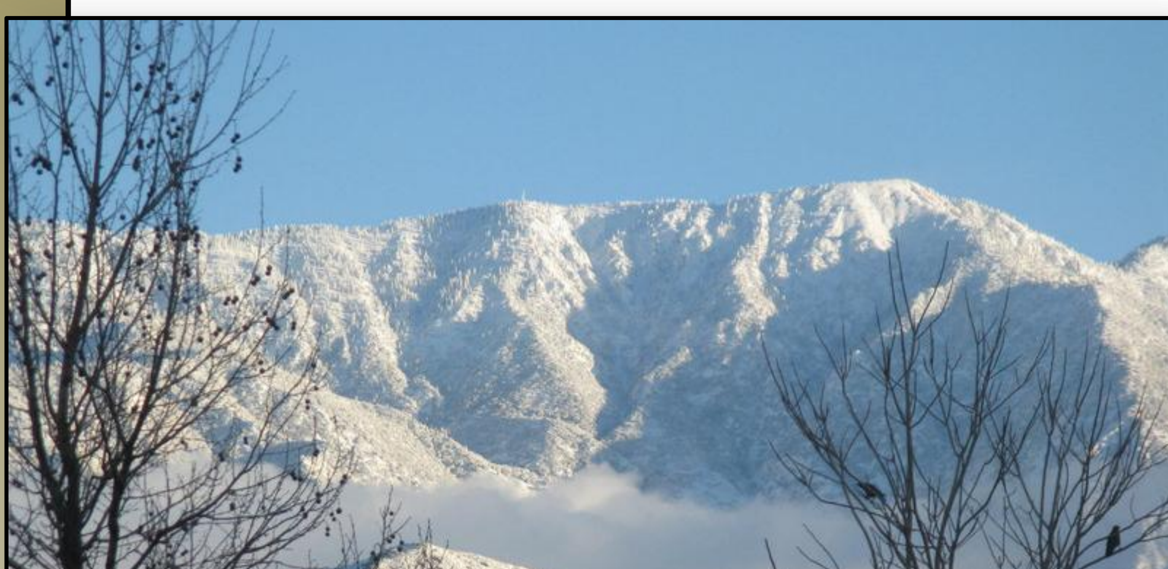
CITY of BANNING

BANNING, CA
Established 1913
Proud History
Prosperous Tomorrow

Fiscal Year 2012/2013 & 2013/2014

TWO YEAR BUDGET

DETAIL



CITY of BANNING

Fiscal Years 2012/2013 & 2013/2014

Revenue & Expenditure Detail

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CITY of BANNING
Budget Memo

July 16th, 2012

Budget Memo
Fiscal Years 2012/2013 & 2013/2014 Budget Detail

On June 26th, 2012, the City Council approved the two year budget plan for Fiscal Years 2012/2013 & 2013/2014. The expenditures were approved at fund level and for major categories of cost (i.e. personnel, service and supplies, debt, and capital). In complying with California Society of Municipal Finance Officers (CSMFO) and Government Finance Officers Association (GFOA) guideline, the Council budget document included the Gann spending limitation calculation, governing budgetary practices, and a summary of acronyms.

This document provides line item expenditure and revenue detail for all programs within each department. The information provided should be used by departments to conduct analysis and to monitor and control various cost and revenue components in combination with accessing information through NaviLine.

The appendices in the document contain the budget message which includes an overview of the General Fund revenues and expenditures, steps taken to balance the budget, information regarding other operating funds, and concerns for the future.

I would like to take this opportunity to express my appreciation and gratitude to all departmental staff throughout the City that participated in producing the budget document. Preparation of the budget can be time-consuming. Thank you for your help.

Michelle Green

Michelle Green
Deputy Finance Director

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CITY OF BANNING
Fund Summary Status
FY13 Projections
FY 2012-2013

#	FUND NAME	(1) Projected Balance @ July 1, 2012	(2) FY 2012-13 Adjusted Revenue	(3) FY 2012-13 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ June 30, 2013 (Col. 1+4)
	Governmental Funds					
001	General	1,582,156	12,955,018	12,955,018	-	1,582,156
	Sub-Total	**1,582,156**	**12,955,018**	**12,955,018**	**-**	**1,582,156**
	Special Revenue Funds					
002	Developer Deposit Fund	-	40,000	40,000	-	-
003	Riverside County MOU	227,122	451,000	563,990	(112,990)	114,132
100	Gas Tax	434,140	1,341,601	1,430,632	(89,031)	345,109
101	Measure A Street	281,415	826,301	1,060,000	(233,699)	47,716
103	SB300 Street Improvement	148,204	725	-	725	148,929
104	Article 3 - Sidewalk Construction	13,315	300	-	300	13,615
110	C.D.B.G.	-	-	-	-	-
111	Landscape Maintenance Assmt. Dist.#1	211,657	133,474	138,246	(4,772)	206,885
132	Air Quality	166,891	20,250	3,000	17,250	184,141
140	Asset Forfeiture	2,499	-	-	-	2,499
148	Supplemental Law Enforcement	-	-	-	-	-
149	Public Safety - Sales Tax	22,537	-	22,537	(22,537)	-
150	State Park Bond Act	929	-	-	-	929
190	Housing Authority Fund	386,836	-	-	-	386,836
200	Special Donations	28,247	6,750	5,500	1,250	29,497
201	Senior Center Activities	58,430	3,800	12,750	(8,950)	49,480
202	Animal Control Reserve	4,909	-	-	-	4,909
203	Police Volunteer	3,215	-	1,080	(1,080)	2,135
204	D.A.R.E. Donation	-	-	-	-	-
300	City Hall COP Debt Service	-	437,001	437,001	-	-
360	Sun Lakes CFD #86-1	34,833	-	-	-	34,833
365	Assessmnt Dist - #91-1 Wilson St. Debt	-	-	-	-	-
370	Area Police Computer	29,061	41,487	55,279	(13,792)	15,269
375	Fair Oaks 2004-1 Debt Service	373,646	202,103	202,103	-	373,646
376	Cameo Homes	5,762	-	-	-	5,762
	Sub-Total	**2,433,648**	**3,504,792**	**3,972,118**	**(467,326)**	**1,966,322**

CITY OF BANNING

Fund Summary Status

FY13 Projections

FY 2012-2013

#	FUND NAME	(1) Projected Balance @ July 1, 2012	(2) FY 2012-13 Adjusted Revenue	(3) FY 2012-13 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ June 30, 2013 (Col. 1+4)
	Capital Improvement Funds					
400	Police Facilities Development	26,547	-	-	-	26,547
410	Fire Facility Development	930,458	-	-	-	930,458
420	Traffic Control Facility	382,550	5,600	35,000	(29,400)	353,150
421	Ramsey & Highland Home Traffic Signal	80,660	150	-	150	80,810
430	General Facilities	474,340	-	-	-	474,340
441	Sunset Grade Separation Fund	2,006	-	-	-	2,006
444	Wilson Median	377,411	500	-	500	377,911
451	Park Development	23,722	250	-	250	23,972
470	Capital Improvement Fund	656,797	-	-	-	656,797
	Sub-Total	**2,954,491**	**6,500**	**35,000**	**(28,500)**	**2,925,991**
	Banning Utility Authority					
660	Water Operations	1,739,493	8,940,000	8,642,145	297,855	2,037,348
661	Water Capital Facility Fee	4,587,406	187,500	775,000	(587,500)	3,999,906
663	BUA Water Capital Project Fund	1,265,582	2,750	635,000	(632,250)	633,332
669	BUA Water Debt Service Fund	88,124	2,289,405	2,288,905	500	88,624
	Water Subtotal	*7,680,605*	*11,419,655*	*12,341,050*	*(921,395)*	*6,759,210*
680	Wastewater Operations	1,169,374	3,217,159	3,029,638	187,521	1,356,895
681	Wastewater Capital Facility Fees	9,343,866	105,000	85,000	20,000	9,363,866
683	BUA WWtr Capital Project Fund	3,043,157	1,500	300,000	(298,500)	2,744,657
685	State Revolving Loan	766,538	303,000	300,103	2,897	769,435
689	BUA Wastewater Debt Service Fund	90,056	393,889	393,389	500	90,556
	Wastewater Subtotal	*14,412,991*	*4,020,548*	*4,108,130*	*(87,582)*	*14,325,409*
662	Irrigation Water	2,768,302	5,000	75,000	(70,000)	2,698,302
682	Wastewater Tertiary	3,445,375	254,000	-	254,000	3,699,375
	Reclaimed Water Subtotal	*6,213,677*	*259,000*	*75,000*	*184,000*	*6,397,677*
	Sub-Total	**28,307,273**	**15,699,203**	**16,524,180**	**(824,977)**	**27,482,296**

CITY OF BANNING
Fund Summary Status
FY13 Projections
FY 2012-2013

#	FUND NAME	(1) Projected Balance @ July 1, 2012	(2) FY 2012-13 Adjusted Revenue	(3) FY 2012-13 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ June 30, 2013 (Col. 1+4)
	Enterprise Funds					
600	Airport	213,653	204,100	231,956	(27,856)	185,797
610	Transit Operations	13,780	1,309,685	1,309,685	-	13,780
690	Refuse	325,387	3,096,850	3,094,003	2,847	328,234
	Enterprise Subtotal	*552,820*	*4,610,635*	*4,635,644*	*(25,009)*	*527,811*
670	Electric Operations	6,382,162	27,531,000	27,419,127	111,873	6,494,035
672	Rate Stability	5,960,509	60,000	-	60,000	6,020,509
673	Electric Improvement	8,232,568	-	60,000	(60,000)	8,172,568
674	2007 Elec Rev Bond Proceeds	13,590,975	-	5,464,189	(5,464,189)	8,126,786
675	Public Benefit Fund	467,482	669,750	691,793	(22,043)	445,439
678	2007 Elec Rev Bond Debt Service	492,406	2,672,330	2,671,830	500	492,906
	Electric Subtotal	*35,126,102*	*30,933,080*	*36,306,939*	*(5,373,859)*	*29,752,243*
	Sub-Total	**35,678,922**	**35,543,715**	**40,942,583**	**(5,398,868)**	**30,280,054**
	Internal Service Funds					
700	Risk Management	750,108	2,208,961	2,445,312	(236,351)	513,757
702	Fleet Maintenance	514,918	1,098,404	1,101,578	(3,174)	511,744
703	Information Systems Services	93,239	388,610	390,790	(2,180)	91,059
761	Utility Billing Services	125,037	1,529,799	1,533,687	(3,888)	121,149
	Sub-Total	**1,483,302**	**5,225,774**	**5,471,367**	**(245,593)**	**1,237,709**
	Successor Agency Funds					
805	Redevelopment Obligation Retirement	1,472,989	2,945,978	2,945,978	-	1,472,989
810	Successor Housing Agency	1,551,581	-	191,639	(191,639)	1,359,942
830	Debt Service Fund	6,559	3,245,841	2,918,880	326,961	333,520
850	Successor Agency	2,281,150	-	250,000	(250,000)	2,031,150
855	Tax Alloc Parity Bonds-2007 Tabs	851,127	-	206,724	(206,724)	644,403
856	Tax Allocation Bonds-2003 Tabs	24,644	-	-	-	24,644
857	Low\Mod Tax Alloc Bonds-2003 Tabs	300,405	-	-	-	300,405
860	Project Fund	-	-	-	-	-
	Sub-Total	**6,488,455**	**6,191,819**	**6,513,221**	**(321,402)**	**6,167,053**
	GRAND TOTAL ALL FUNDS	**78,928,247**	**79,126,821**	**86,413,487**	**(7,286,666)**	**71,641,581**

CITY OF BANNING
Fund Summary Status
FY14 Projections
FY 2013-2014

#	FUND NAME	(1) Projected Balance @ July 1, 2013	(2) FY 2013-14 Adjusted Revenue	(3) FY 2013-14 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ June 30, 2014 (Col. 1+4)
	Governmental Funds					
001	General	1,582,156	12,590,855	13,221,268	(630,413)	951,743
	Sub-Total	**1,582,156**	**12,590,855**	**13,221,268**	**(630,413)**	**951,743**
	Special Revenue Funds					
002	Developer Deposit Fund	-	40,000	40,000	-	-
003	Riverside County MOU	114,132	451,000	576,024	(125,024)	(10,892)
100	Gas Tax	345,109	961,300	1,024,689	(63,389)	281,720
101	Measure A Street	47,716	418,000	410,000	8,000	55,716
103	SB300 Street Improvement	148,929	725	-	725	149,654
104	Article 3 - Sidewalk Construction	13,615	300	-	300	13,915
110	C.D.B.G.	-	-	-	-	-
111	Landscape Maintenance Assmt. Dist.#1	206,885	135,810	138,252	(2,442)	204,443
132	Air Quality	184,141	25,250	3,000	22,250	206,391
140	Asset Forfeiture	2,499	-	-	-	2,499
148	Supplemental Law Enforcement	-	-	-	-	-
149	Public Safety - Sales Tax	-	-	-	-	-
150	State Park Bond Act	929	-	-	-	929
190	Housing Authority Fund	386,836	-	-	-	386,836
200	Special Donations	29,497	6,750	5,500	1,250	30,747
201	Senior Center Activities	49,480	3,800	12,750	(8,950)	40,530
202	Animal Control Reserve	4,909	-	-	-	4,909
203	Police Volunteer	2,135	-	1,080	(1,080)	1,055
204	D.A.R.E. Donation	-	-	-	-	-
300	City Hall COP Debt Service	-	437,001	437,001	-	-
360	Sun Lakes CFD #86-1	34,833	-	-	-	34,833
365	Assessmnt Dist - #91-1 Wilson St. Debt	-	-	-	-	-
370	Area Police Computer	15,269	52,831	52,831	-	15,269
375	Fair Oaks 2004-1 Debt Service	373,646	199,843	199,843	-	373,646
376	Cameo Homes	5,762	-	-	-	5,762
	Sub-Total	**1,966,322**	**2,732,610**	**2,900,970**	**(168,360)**	**1,797,962**

CITY OF BANNING
Fund Summary Status
FY14 Projections
FY 2013-2014

#	FUND NAME	(1) Projected Balance @ July 1, 2013	(2) FY 2013-14 Adjusted Revenue	(3) FY 2013-14 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ June 30, 2014 (Col. 1+4)
	Capital Improvement Funds					
400	Police Facilities Development	26,547	-	-	-	26,547
410	Fire Facility Development	930,458	-	-	-	930,458
420	Traffic Control Facility	353,150	8,100	35,000	(26,900)	326,250
421	Ramsey & Highland Home Traffic Signal	80,810	150	-	150	80,960
430	General Facilities	474,340	-	-	-	474,340
441	Sunset Grade Separation Fund	2,006	-	-	-	2,006
444	Wilson Median	377,911	500	-	500	378,411
451	Park Development	23,972	250	-	250	24,222
470	Capital Improvement Fund	656,797	-	-	-	656,797
	Sub-Total	**2,925,991**	**9,000**	**35,000**	**(26,000)**	**2,899,991**
	Banning Utility Authority					
660	Water Operations	2,037,348	9,454,500	9,035,099	419,401	2,456,749
661	Water Capital Facility Fee	3,999,906	195,000	1,450,000	(1,255,000)	2,744,906
663	BUA Water Capital Project Fund	633,332	3,150	135,000	(131,850)	501,482
669	BUA Water Debt Service Fund	88,624	2,289,205	2,288,705	500	89,124
	Water Subtotal	*6,759,210*	*11,941,855*	*12,908,804*	*(966,949)*	*5,792,261*
680	Wastewater Operations	1,356,895	3,462,950	3,147,563	315,387	1,672,282
681	Wastewater Capital Facility Fees	9,363,866	105,000	10,000	95,000	9,458,866
683	BUA WWtr Capital Project Fund	2,744,657	2,000	-	2,000	2,746,657
685	State Revolving Loan	769,435	303,000	299,995	3,005	772,440
689	BUA Wastewater Debt Service Fund	90,556	393,618	393,118	500	91,056
	Wastewater Subtotal	*14,325,409*	*4,266,568*	*3,850,676*	*415,892*	*14,741,301*
662	Irrigation Water	2,698,302	6,000	-	6,000	2,704,302
682	Wastewater Tertiary	3,699,375	254,000	-	254,000	3,953,375
	Reclaimed Water Subtotal	*6,397,677*	*260,000*	-	*260,000*	*6,657,677*
	Sub-Total	**27,482,296**	**16,468,423**	**16,759,480**	**(291,057)**	**27,191,239**

CITY OF BANNING
Fund Summary Status
FY14 Projections
FY 2013-2014

#	FUND NAME	(1) Projected Balance @ July 1, 2013	(2) FY 2013-14 Adjusted Revenue	(3) FY 2013-14 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ June 30, 2014 (Col. 1+4)
	Enterprise Funds					
600	Airport	185,797	201,100	233,137	(32,037)	153,760
610	Transit Operations	13,780	1,309,685	1,309,685	-	13,780
690	Refuse	328,234	3,159,850	3,157,030	2,820	331,054
	Enterprise Subtotal	*527,811*	*4,670,635*	*4,699,852*	*(29,217)*	*498,594*
670	Electric Operations	6,494,035	26,731,000	27,103,656	(372,656)	6,121,379
672	Rate Stability	6,020,509	-	-	-	6,020,509
673	Electric Improvement	8,172,568	-	-	-	8,172,568
674	2007 Elec Rev Bond Proceeds	8,126,786	-	5,264,189	(5,264,189)	2,862,597
675	Public Benefit Fund	445,439	684,000	715,424	(31,424)	414,015
678	2007 Elec Rev Bond Debt Service	492,906	2,666,946	2,666,446	500	493,406
	Electric Subtotal	*29,752,243*	*30,081,946*	*35,749,715*	*(5,667,769)*	*24,084,474*
	Sub-Total	**30,280,054**	**34,752,581**	**40,449,567**	**(5,696,986)**	**24,583,068**
	Internal Service Funds					
700	Risk Management	513,757	2,218,536	2,453,632	(235,096)	278,661
702	Fleet Maintenance	511,744	1,100,719	1,103,894	(3,175)	508,569
703	Information Systems Services	91,059	396,160	398,341	(2,181)	88,878
761	Utility Billing Services	121,149	1,557,550	1,561,440	(3,890)	117,259
	Sub-Total	**1,237,709**	**5,272,965**	**5,517,307**	**(244,342)**	**993,367**
	Successor Agency Funds					
805	Redevelopment Obligation Retirement	1,472,989	2,945,978	2,945,978	-	1,472,989
810	Successor Housing Agency	1,359,942	-	191,599	(191,599)	1,168,343
830	Debt Service Fund	333,520	3,245,801	3,018,380	227,421	560,941
850	Successor Agency	2,031,150	-	250,000	(250,000)	1,781,150
855	Tax Alloc Parity Bonds-2007 Tabs	644,403	-	108,224	(108,224)	536,179
856	Tax Allocation Bonds-2003 Tabs	24,644	-	-	-	24,644
857	Low\Mod Tax Alloc Bonds-2003 Tabs	300,405	-	-	-	300,405
860	Project Fund	-	-	-	-	-
	Sub-Total	**6,167,053**	**6,191,779**	**6,514,181**	**(322,402)**	**5,844,651**
	GRAND TOTAL ALL FUNDS	**71,641,581**	**78,018,213**	**85,397,773**	**(7,379,560)**	**64,262,021**

Capital Requests for FY 2012-13 & 2013-14

Account Number	Account Description	FY 2012-13 Project Description	FY 2012-13 Amount	FY 2013-14 Project Description	FY 2013-14 Amount
General Fund					
001-2060-446.90-56	MACHINERY/EQUIPMENT	PEG Funded Upgrades to Government TV Equipment	51,023	PEG Funded Upgrades to Government TV Equipment	51,023
001-2400-422.90-56	MACHINERY/EQUIPMENT	Paramedic Monitor	16,000	Paramedic Montior	16,000
	Subtotal		*67,023*		*67,023*
Measure A Street Fund					
101-4900-431.93-16	MEASURE A ST IMPROVEMENTS	Westward Ave Paving from Sunset to Highland Home Rd	1,000,000	Overlay Project: Hoffer St, Alessandro Rd and Ramsey St	410,000
	Subtotal		*1,000,000*		*410,000*
Traffic Control Facility Fund					
420-4900-431.93-27	TRAFFIC SIGNALS/SYNCHRON	Traffic Signal Head Replacement	10,000	Loop Replacement	10,000
	Subtotal		*10,000*		*10,000*
Water Fund					
660-6300-471.90-15	BUILDING IMPROVEMENTS	Well/Booster Building Improvements	10,000	Well/Booster Building Improvements	5,000
660-6300-471.90-18	PLANT IMPROVEMENTS	Water Yard Site Work	10,000	Water Yard Site Work	10,000
	Subtotal		*20,000*		*15,000*
Water Capital Facilities Fund					
661-6300-471.90-78	PLANNING/DESIGN-CAPITAL	Impact Fee Study	50,000	Water Master Plan	50,000
661-6300-471.95-08	WELLS/PUMPING EQUIPMENT	Pilot Well in Cabazon Storage Unit	250,000	Equip New Well in Cabazon Storage Unit	1,250,000
661-6300-471.95-10	WATER MAINS	Annual Water Line Replacement	100,000	Annual Water Line Replacement	100,000
661-6300-471.95-12	TREATMENT PLANT IMPROV	Water Yard Building	275,000		-
	Subtotal		*675,000*		*1,400,000*
Irrigation Water Fund					
662-6300-471.95-12	TREATMENT PLANT IMPROV	Irrigation Master Plan/Impact Fee Study	75,000		-
	Subtotal		*75,000*		*-*
BUA Water Capital Project Fund					
663-6300-471.95-09	RESERVOIRS	Altitude Valves	150,000		-
663-6300-471.95-10	WATER MAINS	Water Canyon Waterline	350,000		-
	Subtotal		*500,000*		*-*
Electric Fund					
670-7000-473.90-15	BUILDING IMPROVEMENTS	Misc Repairs	30,000	Misc Repairs	30,000
670-7000-473.90-18	PLANT IMPROVEMENTS	Misc Repairs	2,000	Misc Repairs	2,000
670-7000-473.95-01	POLES/TOWERS/FIXTURES	Annual Operating Repairs & Replacements	20,000	Annual Operating Repairs & Replacements	20,000
670-7000-473.95-02	OVERHEAD CONDUCTOR/DEVICE	Annual Operating Repairs & Replacements	20,000	Annual Operating Repairs & Replacements	20,000
670-7000-473.95-04	UNDERGROUND CONDUC/DEVICE	Annual Operating Repairs & Replacements	75,000	Annual Operating Repairs & Replacements	75,000
670-7000-473.95-05	LINE TRANSFORMERS	Annual Operating Repairs & Replacements	200,000	Annual Operating Repairs & Replacements	200,000
670-7000-473.95-06	SUBSTATION EQUIPMENT	Annual Operating Repairs & Replacements	50,000	Annual Operating Repairs & Replacements	50,000
670-7000-473.95-17	METERS	Annual Operating Repairs & Replacements	10,000	Annual Operating Repairs & Replacements	10,000
670-7000-473.95-19	STREET LIGHTS	Annual Operating Repairs & Replacements	15,000	Annual Operating Repairs & Replacements	15,000
670-7000-473.95-23	SYSTEM IMPROVEMENTS-LABOR	Capitalized Labor Costs	88,000	Capitalized Labor Costs	88,000
670-7000-473.95-29	POLE TESTING & REPLACEMNT	Annual Operating Repairs & Replacements	40,000	Annual Operating Repairs & Replacements	40,000
	Subtotal		*550,000*		*550,000*
07 Electric Revenue Bond Debt Service Fund					
674-7000-473.90-11	NEW BUILDING-CITY YARDS	New Corporate Yard Building & Block Wall	2,700,000		-
674-7000-473.93-74	ALOLA SUBSTATION		-	Alola Substation Upgrade	2,750,000
674-7000-473.96-29	D.T. UNDERGROUND CONVERSN	Downtown Undergrounding	2,364,189	Downtown Undergrounding	2,364,189
	Subtotal		*5,064,189*		*5,114,189*
Wastewater Fund					
680-8000-454.90-56	MACHINERY/EQUIPMENT	Vactor Truck Equipment	17,500		-
680-8000-454.95-12	TREATMENT PLANT IMPROV	Digester Cleaning	60,000	Repairs to Heat Exchanger	60,000
	Subtotal		*77,500*		*60,000*
Wastewater Capital Facility Fund				Valve Actuator Replacement	
681-8000-454.95-12	TREATMENT PLANT IMPROV	Lift Station Improvements	10,000	Lift Station Improvements	10,000
	Subtotal		*10,000*		*10,000*
BUA Wastewater Capital Project Fund					
683-8000-454.90-78	PLANNING/DESIGN-CAPITAL	Deutsch Trunk Line Mainline Replacement	300,000		-
	Subtotal		*300,000*		*-*
	***GRAND TOTAL**		**8,348,712**		**7,636,212**

*Does not include NONCAPITALIZED ASSETS

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CITY of BANNING

Fund/Department Legend

0001 General Fund Departments
0001 – General
1000 – City Council
1200 – City Manager
1300 – Human Resources
1400 – City Clerk
1500 – Elections
1800 – City Attorney
1900 – Fiscal Services
1910 – Purchasing & A/P
2060 – TV Government Access
2200 – Police
2210 – Dispatch
2279 – TASIN – SB621 (Police)
2300 – Animal Control
2400 – Fire
2479 – TASIN – SB621 (Fire)
2700 – Building Safety
2740 – Code Enforcement
2800 – Planning
3000 – Engineering
3200 – Building Maintenance
3600 – Parks
4000 – Recreation
4010 – Aquatics
4050 – Senior Center
4060 – Sr. Center Advisory Board
4500 – Central Services
4800 – Debt Service
5400 – Community Enhancement

All Other Funds
002 – Developer Deposit Fund
003 – Riverside County MOU
100 – Gas Tax Street Fund
101 – Measure A Street Fund
103 – SB 300 Street Fund
104 – Article 3 Sidewalk Fund
110 – CDBG Fund
111 – Landscape Maintenance
132 – Air Quality Improvement Fund
140 – Asset Forfeiture/Police Fund
148 – Supplemental Law Enforcement
149 – Public Safety Sales Tax Fund
150 – State Park Bond Fund
190 – Housing Authority Fund
200 – Special Donation Fund
201 – Sr. Center Activities Fund
202 – Animal Control Reserve Fund
203 – Police Volunteer Fund
204 – D.A.R.E. Donation Fund
300 – City Administration COP Debt Service
360 – Sun Lakes CFD #86-1
365 – Wilson Street #91-1 Assessment Debt
370 – Area Police Computer Fund
375 – Fair Oaks #2004-01 Assessment Debt
376 – Cameo Homes
400 – Police Facilities Development
410 – Fire Facilities Development
420 – Traffic Control Facility Fund
421 – Ramsey/Highland Home Road Signal
430 – General Facilities Fund
441 – Sunset Grade Separation Fund
444 – Wilson Median Fund
451 – Park Development Fund
470 – Capital Improvement Fund
475 – Fair Oaks #2004-01 Assessment District
600 – Airport Fund
610 – Transit Fund
660 – Water Fund
661 – Water Capital Facilities
662 – Irrigation Water Fund
663 – BUA Water Capital Project Fund
669 – BUA Water Debt Service Fund
670 – Electric Fund
672 – Rate Stability Fund
673 – Electric Improvement Fund
674 – ’07 Electric Revenue Bond Project Fund
675 – Public Benefit Fund
678 – ’07 Electric Revenue Bond Debt Service Fund
680 – Wastewater Fund
681 – Wastewater Capital Facility Fund
682 – Wastewater Tertiary
683 – BUA Wastewater Capital Project Fund
685 – State Revolving Loan Fund
689 – BUA Wastewater Debt Service Fund
690 – Refuse Fund
700 – Risk Management Fund
702 – Fleet Maintenance
703 – Information Systems Services
761 – Utility Billing Administration
805 – Redevelopment Obligation Retirement Fund
810 – Successor Housing Agency
830 – Debt Service Fund
850 – Successor Agency
855 – 2007 TABS Bond Proceeds
856 – 2003 TABS Bond Proceeds
857 – 2003 TABS Bond Proceeds Low/Mod
860 – Project Fund

(001) General Fund

The General Fund is the general operating fund of the city. All general tax receipts and fee revenue not allocated by law, council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities that are not required to be accounted for or paid by another fund.

Special Revenue Funds

Special Revenue Funds account for revenues derived from specific sources that are required by law or administrative regulation to be accounted for in a separate fund. Funds included are (Ordered by fund number):

(002) Developer Deposits – Community Development: This fund accounts for deposits required of developers that are used by the City for studies and reports required due to the development. These funds are combined with the General Fund for financial statement reporting.

(003) County of Riverside – MOU: In February, 2007 an agreement was executed between the County of Riverside and the City of Banning with respect to expansion of the Smith Correctional Facility located in Banning, California. To mitigate the potential impacts of this expansion on the citizens of the City of Banning, the County will, over the course of 10 years, provide the City with 4.5 million dollars and implement a reverse 9-1-1 system; in exchange, over the same period, the City will use these funds to hire four sworn police officers.

(100) Gas Tax: The Street Division is responsible for the maintenance of streets and storm drains or operation of traffic controls and related facilities. The Division uses State and local standards to ensure protection and maintenance of public infrastructure.

(101) Measure A Street: Measure "A" was approved by the voters of Riverside County authorizing an additional half-cent sales tax specifically for transportation improvement purposes. This fund accounts for the receipt and expenditures of the money collected under the Measure "A" program.

(103) SB300 Street Improvement: This Fund pertains to Senate Bill 300 where the State participates in local transportation projects meeting the eligibility criteria under the State-Local Transportation Partnership Program.

(104) Article 3 – Sidewalk Construction: This program provides grants under Senate Bill 821 for Bicycle and Pedestrian Facilities on a competitive basis. Projects are submitted by the local agencies annually to the Riverside County Transportation Commission.

(110) C.D.B.G.: Accounts for monies received and expended by the City as a participant in the Federal Community Development Block Grant Housing Program.

(111) Landscape Maintenance Assessment District #1: This fund is responsible for the maintenance of landscaping installed in public right-of-ways within Landscape Maintenance District No. 1. The City collects the assessments through the County of Riverside Tax Collector's office. The Engineer's Report and all paperwork is prepared in-house by staff on an annual basis and assessments are recorded on individual parcels within the district, subject to the approval of the City Council.

(132) Air Quality: The Air Quality Management District (A.Q.M.D.) Fund proceeds are intended for improving the air quality within Riverside County. Quarterly allocations are received from the District for governmental agencies to improve air quality. Qualifying fund uses include alternative fuel vehicles that are used for City operations and compressed natural gas (CNG) fueling stations.

(140) Asset Forfeiture: The Asset Forfeiture Fund is used as a depository for assets forfeited as a result of Police Department arrests, narcotics-related arrests, etc. The forfeited assets then become available for operating costs or capital equipment needs in the continuation of drug enforcement within the Police Department.

(148) Supplemental Law Enforcement: This program was approved in FY 1996-97. This funding is restricted to front line law enforcement programs. Funding for this program is considered each year by the State and is not guaranteed.

(149) Public Safety – Sales Tax: The adoption of a one-half cent sales tax strictly used for public safety operations was authorized by Proposition 172. The sales tax is recorded in a separate fund and subsequently transferred to the City's General Fund to subsidize fire and police operations.

(150) State Park Bond Act: This fund was established during Fiscal Year 2003 to account for funds received through the Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Act of 2000 and the Clean Water, Clean Air, Safe Neighborhoods Parks, and Coastal Protection Bond Act of 2002. This fund ensures that the monies expended and reimbursed on bond funded projects is tracked separately from other funding sources.

(190) Housing Authority: Undertakes a variety of housing projects provided in the Housing Authority Law including: leasing housing, multiple family housing, mobile home housing, housing certificates and other State and Federal housing programs.

(200) Special Donations: This fund was established during Fiscal Year 1989-90 to account for special donations received by the City. This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(201) Senior Center Activities: This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(202) Animal Control Reserve: This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(203) Police Volunteer: The Volunteer Citizen Patrol Program is designed to relieve regular officers of duties not specifically defined as law enforcement activities. This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(300) City Hall COP Debt Service: This fund was created to record the debt service transactions for the 1997 City Administration Certificates of Participation Refunding Bonds. The bonds were refinanced in FY11. The new debt matures in 2020.

(360) Sun Lakes CFD #86-1: This fund is used to record the financial activities of the Sun Lakes Community Facilities District (C.F.D.) #86-1 Refunding Bond's annual debt service and related administrative costs. The original bond proceeds were used to create an overpass for the railroad. A bridge and thoroughfare district was created to mitigate the cost of the capital improvement from future development in the area.

Each year the City certifies and collects a special tax through the County of Riverside property tax collection program to provide funds for the District's expenditures. The refunding bonds matured in 2005. The fund still exists to track bridge and thoroughfare revenue.

(365) Assessment District - #91-1 Wilson St. Debt: This fund is used to record the principal, interest and related administrative costs for the Wilson Street Assessment District #91-1 Bond debt service activities. The proceeds were used to develop infrastructure in new residential subdivisions. The improvements are an obligation of the property owners located within the District and no City Funds are used to subsidize any costs associated with the District.
Each year the City certifies an assessed amount for the property owners to the County of Riverside and collects the amounts due through the County's property tax system. The bonds have a final maturity in 2012 and may be prepaid at any time by a property owner. The prepayment proceeds can only be used to call outstanding District bonds.

(370) Area Police Computer: This fund has been created to isolate the costs associated with the Area Police Network. The network increases communication to each agency and provides the capability to obtain information from Sacramento. Three Riverside County cities are currently participating in the program, which is administered by the City. The participating agencies include Banning, Beaumont, and Hemet. The City of Banning's portion of this program is reflected in the Police department's budget located in the General Fund.

(375) Fair Oaks 2004-1 Debt Service: This fund was used to record the deposit and use of funds provided by Century Homes to develop an assessment district relating to the Fair Oaks Ranch Estates Development. In 2004-05 the Fair Oaks Assessment District was formed. In May 2005 bonds in the amount of $2,898,000 were issued to finance the cost of constructing and acquiring certain public improvements funded by the District. Since FY 2005-06, this fund has been used to track the debt service activity related to the bond issue.

(376) Cameo Homes: This fund was used to record the deposit and use of funds provided to develop an assessment district.

Capital Improvement Funds

(400) Police Facilities Development: This fund was created to mitigate the cost of needed additional police facilities resulting from new development that has increased the City's population. Expenditures from this fund are restricted to the development of new, or expansion of existing, police sites and the acquisition of capital equipment such as vehicles.

(410) Fire Facility Development: This fund has been created to record the financial activities related to the increased fire service level impact resulting from new development. The fee is collected at the time a building permit is requested.

The fees are used to mitigate the cost of increased service levels resulting from additional population. The fees can be used to develop additional fire stations or acquire additional capital projects.

(420) Traffic Control Facility: Traffic Control Facilities Fees are the impact fees paid by the new developments for construction of traffic signals at various locations within the City.

(421) Ramsey & Highland Home Traffic Signal: This fund has been created to segregate payments made by developers to subsidize a capital infrastructure project. The project has been isolated to ensure developer payments are being used specifically for the intended improvement.

(430) General Facilities: This fund has been created to reserve funds obtained from new development to update the City's General Plan and to construct City Hall Annex. Fees are collected at the time a building permit is issued and are intended to update the City Hall Facilities.

(441) Sunset Grade Separation Fund: This fund was created to isolate payments made with the intent to fund the capital improvement in the future.

(444) Wilson Median: This fund was created to isolate developer payments made with the intent to fund a capital improvement in the future. Only costs associated with the capital improvement project are to be expensed to this fund.

(451) Park Development: The Park Development Department is responsible for the acquisition and development of parks and recreation facilities. Functions include land acquisition, planning and design, grant funding acquisition, identification and administration of rehabilitation and improvement projects, establishment and collection of developer fees, and development of leases.

(470) Capital Improvement Funds: This fund is used to record the receipt and expenditure of the one-time upfront lease payment received from the Banning Utility Authority. In as much as this lease payment came from bond proceeds, it can only be used to fund capital expenditures. The Council initially earmarked these for a variety of projects.

Banning Utility Authority

The Banning Utility Authority was created in 2005 for the purpose of, among other things, providing financing for capital improvement projects for water and wastewater.

(660) Water Operations: The Water Department is responsible for providing domestic water to residences, businesses and industries within the City. The Division is also responsible for providing adequate flows for the City's fire protection system. The City's main source of water supply is water wells in the City's water canyon along with wells scattered throughout other parts of the City. The Water Division is an enterprise function; i.e. all costs relative to the production and delivery of water (maintenance, replacement and expansion) are paid with user fees and capital connection fees.

(661) Water Capital Facility Fee: The Water Capital Facility Fees are a one-time charge collected from new developments or existing developments requesting new services from the City's Water Distribution System. The fees collected can be utilized for the Water Department Capital Improvement Programs.

(662) Irrigation Water: The purpose of the Irrigation Water Fund is to set aside funds for an irrigation water/reclaimed water project. Funding for this project is obtained on an incremental basis over a period of years until adequate funds are available to pay for the project.

(663) BUA Water Capital Project Fund: A portion of the water 2005 revenue bonds was set aside to fund specific water utility capital improvement projects.

(669) BUA Water Debt Service Fund: The Banning Utility Authority issued $35,635,000 in Water Bonds dated November 1, 2005. The proceeds of the Water Bonds were used to (i) pay costs of certain capital improvements to the Water Enterprise; (ii) defease the 1986 Water Certificates; (iii) defease the 1989 Water Certificates; (iv) make an initial up-front lease payment to the City; and pay costs of issuance of the Water Bonds. Debt service costs are funded by net water revenues. The bonds are scheduled to mature in the year 2035.

(680) Wastewater Operations: The Wastewater Department collects the effluent from the city's residential, commercial and industrial facilities and discharges the effluent after required treatment in compliance with the Discharge Permit issued by the State Water Quality Control Board. The Wastewater Treatment Facilities are operated by United Water Environmental Services, on a contract basis.

(681) Wastewater Capital Facility Fees: The Wastewater Capital Facility Fee is a one-time charge collected from new development or existing development requesting new services from the City's wastewater collection system. The fees collected can be utilized for Wastewater Division Capital Improvement Programs.

(682) Wastewater Tertiary Fund: The rate charged is intended to offset costs for wastewater system operations, maintenance of utility equipment, replacement of wastewater infrastructure, future construction of tertiary facilities, loan or bond indebtedness, maintaining the minimum bond coverage ratio, and other unforeseen expenses.

(683) BUA Wastewater Capital Project Fund: A portion of the wastewater 2005 revenue bonds was set aside to pay for specific wastewater utility capital improvement projects

(685) State Revolving Loan: The City has completed the renovating and expanding of the wastewater treatment plant. To fund the project construction, the City submitted an application for low-interest financing under the State Revolving Loan Program. As part of the requirements of the State Revolving Loan Program, the State requires that the City dedicate a special fund to ensure the ability of the City to repay the loan. This fund was created in FY 1998-99 to comply with this requirement.

As part of the procedure, the City will transfer approximately $25,000 per month from the Wastewater Operations Fund for the purpose of repaying the loan. The loan amount is $4,658,883, borrowed at 2.6% interest, for twenty years. The loan is scheduled to be paid off in November 2020.

(689) BUA Wastewater Debt Service Fund: The Banning Utility Authority issued $7,100,000 in Wastewater Bonds dated November 1, 2005. The proceeds of the Wastewater Bonds were used to (i) pay costs of certain capital improvements to the Wastewater Enterprise; (ii) defease the 1989 Wastewater Certificates; and pay costs of issuance of the Wastewater Bonds. Debt service costs are funded by net wastewater revenues. The bonds are scheduled to mature in the year 2035.

Enterprise Funds

(600) Airport: The Banning Municipal Airport is an element of the national and local transportation system, which significantly affects the economic development of the City of Banning. The Airport Fund reflects annual revenues, expenditures and proposed capital improvement projects. A sound and realistic planning of Airport operations has the means to increase its contribution to the economy of the community.

(610) Transit Operations: The Fixed Transit Route Division operates fixed-route bus services that serve the City of Banning and provides service between Banning and Cabazon. The Dial-A-Ride Division provides curb-to-curb transit services to elderly and disabled citizens residing within the City of Banning.

(690) Refuse: The City provides solid waste disposal through a franchise agreement with Waste Management. The City tracks collections of revenue and the costs to provide the service in this fund.

(670) Electric Operations: The Electric Department provides economical, reliable, and safe distribution of electricity to residents and businesses in the City of Banning. The Department contracts with both public and private entities for the provision of specialized services.

(672) Rate Stability: Accumulated funds are used to offset operational costs to mitigate the need for rate increases. There is a minimum reserve of 20% required per the Available Fund Balance Reserve policy.

(673) Electric Improvement: The Electric Improvement Fund includes interest and payments received from Southern California Edison (SCE) as per Federal Energy Regulatory Commission decisions. City Council has adopted Resolution 1993-37 setting the guidelines for utilization of these funds. Resolution No. 1993-37 strictly prohibits the use of these funds for salaries or for operations and maintenance of the electric distribution system.

(674) Electric Bond Project Fund: The Banning Financing Authority was created in 2003 for the purpose of, among other things, providing financing for the acquisition or construction of public capital improvements. A portion of the electric revenue bonds proceeds was set aside to fund certain improvements to the Electric System.

(675) Public Benefit Fund: The California electric restructuring legislation, Assembly Bill 1890, requires publicly owned utilities to maintain a usage based Public Benefits Charge to be used for Public Benefit Programs. Among the provisions of this legislation are requirements for utilities to collect and spend monies on any or all of the following four categories:

1) Cost-effective demand-side management programs that promote energy-efficiency and conservation. 2) New investments in renewable energy sources. 3) Research, development and demonstration programs to advance science or technology. 4) Services provided to low-income customers.

(678) Electric Debt Service Fund: The Banning Financing Authority issued $45,790,000 in Electric Bonds dated July 3, 2007. The proceeds of the Electric Bonds are being used to (i) finance certain improvements to the City's Electric System; and pay costs of issuance of the Bonds. Debt service costs are funded by net electric revenues. The bonds are scheduled to mature in the year 2038.

Internal Service Funds

(700) Risk Management: Costs associated with liability exposures and employee related cost for worker's comp and unemployment insurance are accounted for here. The Council has adopted a policy of maintaining a minimum fund balance of $500,000 in this fund to be available for unknown lawsuits and other insurance costs.

(702) Fleet Maintenance: The Fleet Maintenance Division is responsible for the maintenance and repair of all City owned vehicles and equipment. Costs of maintaining and repairing vehicles and equipment are assessed to each division, including an appropriate share of overhead costs.

(703) Information Systems Services: The Information Technology Services Division is responsible for the effective utilization of information technology throughout the City and for implementation of information systems planning consistent with the City's business systems plan.

(761) Utility Billing Services: The Utility Billing Operations is responsible for preparing and collecting bills for electric, water, wastewater and refuse (trash), and also serves as the central revenue collection point for the City. The Utility Meter Services Operations is responsible for meter reading.

Successor Agency Funds

(Fund Descriptions may change subject to the implementation of ABX1 26.)

(805) Redevelopment Obligation Retirement: Is intended as the repository for property taxes received from the County Auditor-Controller to pay enforceable obligations as set forth in the Enforceable Obligation Payment Schedule ("EOPS") or, when effective, the Recognized Obligation Payment Schedule ("ROPS").

(810) Successor Housing Agency (*Previously Low/Mod Housing)*: The Low/Moderate Income Set Aside Operations Fund was used to provide, facilitate and develop housing programs for the rehabilitation or construction of housing for low/moderate income persons.

(830) Debt Service Fund: The Debt Service Fund is the fund which: 1) makes principal and interest payments on agency debt service, and 2) was used to allocate payment for pass thru's.

(850) Successor Agency Fund (*Previously Administration Fund)*: This fund accounts for costs associated with the administration of the Redevelopment Agency.

(855) Tax Allocation Bonds-2007 Tabs: Proceeds from this bond issue may be used for a variety of improvements. The Agency Board has developed and approved a number of programs intended to upgrade the appearance of the project area, stimulate investment, produce jobs and revitalize the area. As of April 2011, all bond proceeds have been committed to projects and transferred to the City to administer.

(856) Tax Allocation Bonds-2003 Tabs: Proceeds from these bonds may be used for a variety of improvements. The Agency Board has developed and approved a number of programs intended to upgrade the appearance of the project area, stimulate investment, produce jobs and revitalize the area.

(857) Low/Mod Tax Allocation Bonds-2003 Tabs: A portion of the proceeds from the bond sale are to be used exclusively for the rehabilitation and construction of housing for low and moderate-income persons. The essence of the use of these funds is: 1) to result in the fulfillment of the Housing Element and the adopted Redevelopment Implementation Plan Goals and Policies, 2) to improve the visual image of the community and 3) to assist in the removal of blight.

(860) Project Fund: The Redevelopment Projects Fund was budget available to the Redevelopment Agency for focused activities to accomplish the objectives of the Agency.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
GENERAL FUND					
GENERAL					
001-0001-301.10-01	PROPERTY TAXES-CURRENT	1,893,391	1,788,840	1,788,840	1,788,840
001-0001-301.10-03	PROP TX-SUPPLEMENTAL ROLL	29,757	29,150	29,150	29,150
001-0001-301.10-07	PROPERTY TAX ADMIN CHARGE	45,561-	50,000-	50,000-	50,000-
001-0001-301.10-09	PROP TX-CURRENT UNSECURED	93,447	99,000	99,000	99,000
001-0001-301.10-10	PROPERTY TAX BACKFILL	1,880,980	1,804,104	1,804,104	1,804,104
*	PROPERTY TAXES	3,852,014	3,671,094	3,671,094	3,671,094
001-0001-302.11-01	SALES & USE TAXES	1,223,041	1,308,545	1,375,000	1,375,000
001-0001-302.11-03	SALES TAX SHARING AGREEMT	0	0	60,000-	60,000-
001-0001-302.11-06	CABAZON OUTLET	473,969	520,000	520,000	520,000
001-0001-302.11-08	SALES TAX BACKFILL	433,496	376,455	501,426	501,426
*	SALES & USE TAXES	2,130,506	2,205,000	2,336,426	2,336,426
001-0001-306.12-03	BED TAX - TOT TAX	506,074	512,000	550,000	550,000
001-0001-306.12-04	FRANCHISE TAX	122,016	121,000	122,000	122,000
001-0001-306.12-05	DIRECT FRANCHISE REVENUE	373,418	380,450	380,000	387,000
001-0001-306.12-07	BUSINESS LICENSE TAX	145,500	155,000	155,000	155,000
001-0001-306.12-08	PROPERTY TRANSFER TAX	59,068	51,685	51,685	51,685
001-0001-306.12-11	FRANCHISE FEE - CTV	89,571	110,000	327,000	327,000
001-0001-306.12-12	PUB EDUC GRNT FEE	11,847	0		
*	OTHER TAXES	1,307,494	1,330,135	1,585,685	1,592,685
001-0001-321.18-01	CVC FINES	321,013	250,000	250,000	250,000
001-0001-321.18-03	BUSINESS LIC-PENALTIES	4,426	5,800	5,000	5,000
*	FINES/FORFEITS/PENALTIES	325,439	255,800	255,000	255,000

FY13 AND FY14 ADOPTED BUDGET - REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-0001-331.20-01	INVESTMENT INTEREST	56,491	45,000	50,000	50,000
001-0001-331.20-08	MISC. INTEREST	0	275	275	275
001-0001-331.20-15	INTEREST - W.F. SWEEP ACC	1,587	1,200	1,200	1,200
*	INTEREST	58,078	46,475	51,475	51,475
001-0001-331.25-07	LEASE INCOME	1,801	14,700	2,700	2,700
*	OTHER INCOME	1,801	14,700	2,700	2,700
001-0001-341.31-01	ST MOTOR VEH LICENSE-REG	92,958	100,000		
001-0001-341.31-10	ST HMOWN PROP TX RELIEF	30,577	32,000	32,000	32,000
001-0001-341.31-14	REIMB MANDATED COSTS	2,236	7,000		
*	REVENUE FROM STATE	125,771	139,000	32,000	32,000
001-0001-349.34-50	PASS THRU - CRA	96,490	112,245	112,245	112,245
*	REVENUE FROM CRA/CITY	96,490	112,245	112,245	112,245
001-0001-351.35-04	RETURNED CHECK FEES-UT	11,118	11,500	11,500	11,500
*	CHARGES FOR CURRENT SVC	11,118	11,500	11,500	11,500
001-0001-361.41-01	CASH OVER/SHORT	20-	0		
001-0001-361.41-61	MISC. RECEIPTS/REVENUE	767	5,000	5,000	5,000
001-0001-361.41-76	UNCLAIMED WARRANTS	122	0		
*	SUNDRY CHARGES/SPC PRGRMS	869	5,000	5,000	5,000
001-0001-371.50-02	ADMIN SERVICE - ELECTRIC	2,367,667	2,698,605	2,753,100	2,673,100
001-0001-371.50-06	ADMIN SERVICE - TRANSIT	4,500	4,500	4,500	4,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-0001-371.50-07	ADMIN SVC - DIAL-A-RIDE	1,000	1,000	1,000	1,000
001-0001-371.50-08	ADMIN SUPRT-AREA POL COMP	6,000	6,000	6,000	6,000
*	INTERNAL SERVICE REVENUES	2,379,167	2,710,105	2,764,600	2,684,600
001-0001-381.57-01	LEASE PAYMENTS	651,000	651,000	651,000	651,000
*	INTERFUND TRANSFERS	651,000	651,000	651,000	651,000
**	GENERAL	10,939,747	11,152,054	11,478,725	11,405,725

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	T.V. GOVERNMENT ACCESS				
001-2060-306.12-06	FRANCHISE TAX-CTV SERVICE	215,341	215,000		
001-2060-306.12-12	PUB EDUC GRNT FEE	0	52,000	56,800	56,800
*	OTHER TAXES	215,341	267,000	56,800	56,800
**	T.V. GOVERNMENT ACCESS	215,341	267,000	56,800	56,800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
POLICE					
001-2200-302.11-04	PUBLIC SAFETY SALES TAX	0	0	107,000	107,000
*	SALES & USE TAXES	0	0	107,000	107,000
001-2200-306.12-10	FRANCHISE FEE-TOWING SVC	119,351	79,568	120,000	120,000
*	OTHER TAXES	119,351	79,568	120,000	120,000
001-2200-321.18-05	PARKING FINES	15,974	13,000	13,000	13,000
001-2200-321.18-06	PKG TCKT DISBURSE DUE CO	3,769-	3,250-	3,250-	3,250-
*	FINES/FORFEITS/PENALTIES	12,205	9,750	9,750	9,750
001-2200-341.31-18	STATE AID-P.O.S.T.	4,821	18,000	18,000	18,000
001-2200-341.31-45	STATE HOMELAND SEC GRANT	0	150,000		
001-2200-341.31-46	OTS-TRAFFIC SAFETY GRANT	24,656	12,512		
001-2200-341.31-60	DEPT OF JUSTICE	7,749	814,760	277,196	
*	REVENUE FROM STATE	37,226	995,272	295,196	18,000
001-2200-344.33-17	REIMB ADA RECOVERY/ARCNET	46,319	26,000		
*	REVENUE FROM COUNTY	46,319	26,000		
001-2200-347.34-25	OJP - BYRNE GRANT	22,143	93,995		
*	REVENUE FROM FEDERAL	22,143	93,995		
001-2200-351.35-05	REIMB FOR POLICE SERVICES	68,524	30,000	30,000	30,000
001-2200-351.35-06	MISC POLICE FEES	1,580	4,200	1,000	1,000
001-2200-351.35-90	VEH IMP REL FEES (OTHER)	26,411	30,000	20,000	20,000
001-2200-351.35-99	FINGERPRINTING	19,901	19,000	19,000	19,000
*	CHARGES FOR CURRENT SVC	116,416	83,200	70,000	70,000

FY13 AND FY14 ADOPTED BUDGET - REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-2200-361.41-24	SALE OF SURPLUS PROPERTY	1,645	1,000	1,000	1,000
001-2200-361.41-61	MISC. RECEIPTS/REVENUE	9,674	5,000	5,000	5,000
*	SUNDRY CHARGES/SPC PRGRMS	11,319	6,000	6,000	6,000
001-2200-361.42-02	COST REIMBURSMENT: BUSD	209,556	99,367	99,820	99,820
*	SUNDRY CHARGES/SPC PRGRMS	209,556	99,367	99,820	99,820
001-2200-381.56-24	TRNSFR-P. S. SALES TAX FD	85,000	101,338	11,269	
*	INTERFUND TRANSFERS	85,000	101,338	11,269	
**	POLICE	659,535	1,494,490	719,035	430,570

FY13 AND FY14 ADOPTED BUDGET - REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
DISPATCH					
001-2210-341.31-51	CA DEPT OF GEN'L SERVICES	0	55,500		
*	REVENUE FROM STATE	0	55,500		
**	DISPATCH	0	55,500		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
TASIN - SB621					
001-2279-331.20-01	INVESTMENT INTEREST	462	1,000		
*	INTEREST	462	1,000		
001-2279-341.31-50	SB621-IND GAMING SPL DIST	564,951	0		
*	REVENUE FROM STATE	564,951	0		
**	TASIN - SB621	565,413	1,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ANIMAL CONTROL					
001-2300-311.16-01	ANIMAL LICENSES	5,055	0		
*	LICENSES & PERMITS	5,055	0		
001-2300-351.35-09	MISC ANIMAL CONTROL FEES	13,164	11,000		
*	CHARGES FOR CURRENT SVC	13,164	11,000		
**	ANIMAL CONTROL	18,219	11,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FIRE					
001-2400-302.11-04	PUBLIC SAFETY SALES TAX	0	0	107,000	107,000
*	SALES & USE TAXES	0	0	107,000	107,000
001-2400-306.15-08	WEED ABATEMENT FEE-TX ROL	48,994	50,000	50,000	50,000
*	OTHER TAXES-SPECIAL	48,994	50,000	50,000	50,000
001-2400-321.18-09	PASS ZONE NONCOMPLIANCE	17,636	4,000		
001-2400-321.18-11	AMR TRANS COST REIMB	0	0	20,800	20,800
*	FINES/FORFEITS/PENALTIES	17,636	4,000	20,800	20,800
001-2400-351.35-10	HAZARDOUS MTL DISCLOSURE	16,482	13,000	10,000	10,000
001-2400-351.35-11	BLDG PERMIT INSP-FIRE	10,720	9,000	12,000	12,000
001-2400-351.35-12	BLDG PLAN CHECK FEES-FIRE	4,279	4,000	6,000	6,000
001-2400-351.35-83	WEED ABATEMENT FEE	1,839	2,000	2,000	2,000
001-2400-351.35-86	FIRE PROTECTION FEE	12,838	12,840	12,840	12,840
*	CHARGES FOR CURRENT SVC	46,158	40,840	42,840	42,840
001-2400-361.42-27	DISASTER EXPO	6,129	0		
*	SUNDRY CHARGES/SPC PRGRMS	6,129	0		
001-2400-381.56-24	TRNSFR-P. S. SALES TAX FD	85,000	101,338	11,268	
*	INTERFUND TRANSFERS	85,000	101,338	11,268	
**	FIRE	203,917	196,178	231,908	220,640

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
TASIN - SB621					
001-2479-331.20-01	INVESTMENT INTEREST	337	1,000		
*	INTEREST	337	1,000		
001-2479-341.31-50	SB621-IND GAMING SPL DIST	500,000	0		
*	REVENUE FROM STATE	500,000	0		
**	TASIN - SB621	500,337	1,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	BUILDING SAFETY				
001-2700-306.15-05	TAX ASSMT SERVICE CHARGE	20,643	0		
001-2700-306.15-09	PROPTY ABATEMENT FEE-TX R	1,684	0		
*	OTHER TAXES-SPECIAL	22,327	0		
001-2700-311.16-03	BUILDING PERMITS	69,105	55,800	57,000	57,000
001-2700-311.16-04	PLUMBING PERMITS	6,954	5,400	5,500	5,500
001-2700-311.16-05	ELECTRICAL PERMITS	14,863	13,100	15,000	15,000
001-2700-311.16-06	MECHANICAL PERMITS	12,276	7,700	7,200	7,200
*	LICENSES & PERMITS	103,198	82,000	84,700	84,700
001-2700-351.35-15	NUISANCE ABATEMENT FEE	10,836	0		
001-2700-351.35-16	CONSTRUCTION PLAN CK FEE	42,083	40,440	35,000	35,000
001-2700-351.35-17	PLAN STORAGE/COMP DATA	742	500	800	800
001-2700-351.35-18	S M I P FEES	268	500	500	500
001-2700-351.35-20	CODE CONFORMANCE INSPEC	5,330	0		
001-2700-351.35-21	DEMO SITE CLEARANCE	1,188	400	1,000	1,000
001-2700-351.35-22	TITLE 24 ENERGY CALCS	60	60	250	250
001-2700-351.35-24	MISC BLDG INSP FEES	260	0		
001-2700-351.35-83	WEED ABATEMENT FEE	1,087	0		
001-2700-351.35-89	VEHICLE ABATEMENT FEE	49,976	0		
*	CHARGES FOR CURRENT SVC	111,830	41,900	37,550	37,550
001-2700-351.36-06	ABAND PROP REGIST FEE	15,551	0		
*	CHARGES FOR CURRENT SVC	15,551	0		
**	BUILDING SAFETY	252,906	123,900	122,250	122,250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	CODE ENFORCEMENT				
001-2740-306.15-05	TAX ASSMT SERVICE CHARGE	0	50-	50-	50-
001-2740-306.15-09	PROPTY ABATEMENT FEE-TX R	0	12,000	12,000	12,000
*	OTHER TAXES-SPECIAL	0	11,950	11,950	11,950
001-2740-351.35-15	NUISANCE ABATEMENT FEE	0	8,000	11,000	11,000
001-2740-351.35-20	CODE CONFORMANCE INSPEC	0	5,000	4,000	4,000
001-2740-351.35-89	VEHICLE ABATEMENT FEE	0	30,000	40,000	40,000
*	CHARGES FOR CURRENT SVC	0	43,000	55,000	55,000
001-2740-351.36-06	ABAND PROP REGIST FEE	0	12,000	13,000	13,000
*	CHARGES FOR CURRENT SVC	0	12,000	13,000	13,000
**	CODE ENFORCEMENT	0	66,950	79,950	79,950

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
PLANNING					
001-2800-311.16-11	CONDITIONAL USE PERMIT	14,337	0	10,000	10,000
001-2800-311.16-14	HOME OCCUPATION PERMIT	440	0	250	250
001-2800-311.16-21	SIGN PERMITS	7,300	7,000	7,000	7,000
*	LICENSES & PERMITS	22,077	7,000	17,250	17,250
001-2800-351.35-28	VARIANCE FEES	4,292	0		
001-2800-351.35-32	LOT LINE ADJUST FEE	761	1,100	2,000	2,000
001-2800-351.35-33	DESIGN REVIEW FEE	16,514	10,000	10,000	10,000
001-2800-351.35-34	T M - SUB FEE (1-4 LOTS)	9,811	0		
001-2800-351.35-36	T M - TIME EXT - SUB FEE	4,258	0		
001-2800-351.35-40	ENVIRONMENTAL ASST REVIEW	0	6,000	6,000	6,000
001-2800-351.35-42	BLDG PLAN CK FEE-PLANNING	1,500	150	1,500	1,500
001-2800-351.35-45	MISC PLANNING DPT FEES	1,116	1,000	1,500	1,500
001-2800-351.35-48	SERVICE LETTER	690	400	200	200
001-2800-351.35-56	LNDSCP/IRRIG PLAN CHECK	0	4,000	4,000	4,000
*	CHARGES FOR CURRENT SVC	38,942	22,650	25,200	25,200
001-2800-361.41-02	MISC REIMBURSEMENTS	1,000	0		
*	SUNDRY CHARGES/SPC PRGRMS	1,000	0		
**	PLANNING	62,019	29,650	42,450	42,450

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ENGINEERING					
001-3000-311.16-15	ENCROACHMENT PERMIT	4,737	4,000	4,500	4,500
001-3000-311.16-16	PUBLIC WORKS PERMIT/INSPT	11,004	8,000	8,000	8,000
001-3000-311.16-18	EXCAVATION PERMIT/INSPECT	3,448	1,500	1,500	2,000
001-3000-311.16-22	INDUST WASTE DISCH PERMIT	0	500		
*	LICENSES & PERMITS	19,189	14,000	14,000	14,500
001-3000-351.35-47	RECORD OF SURVEY	619	620	620	620
001-3000-351.35-54	IMPROVEMENT PLAN CHECK	43,386	40,000	45,000	50,000
001-3000-351.35-55	SUBDIV'N PLAN CHECK/INSPT	18,845	20,000	23,500	26,500
001-3000-351.35-57	PARCEL MAP REVIEW	3,142	3,000	4,000	4,000
001-3000-351.35-59	MISC ENGINEERING FEES	653	0		
001-3000-351.35-60	MAP/XEROX/PUBLICATION	1,415	1,500	2,000	2,000
001-3000-351.35-61	CONSULTANT PLAN CK REV	89,875	40,000	45,000	45,000
*	CHARGES FOR CURRENT SVC	157,935	105,120	120,120	128,120
001-3000-351.36-03	INDUSTRIAL WASTE INSPECT	1,750	525	2,000	2,000
*	CHARGES FOR CURRENT SVC	1,750	525	2,000	2,000
**	ENGINEERING	178,874	119,645	136,120	144,620

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
RECREATION					
001-4000-331.25-02	FACILITY RENTAL	31,566	22,000	10,500	10,500
001-4000-331.25-16	FACILITY RENTAL-STAFFING	4	200	5,200	5,200
*	OTHER INCOME	31,570	22,200	15,700	15,700
001-4000-351.35-03	ELEM SCHOOL RECR PROGRAM	25-	0		
001-4000-351.35-69	SPORTS LEAGUE FEES	5,425	6,975	7,680	7,750
001-4000-351.35-71	CONTRACT CLASS FEES	18,894	17,500	17,500	17,500
001-4000-351.35-95	RECREATION CLASS FEES	509	1,000		
*	CHARGES FOR CURRENT SVC	24,803	25,475	25,180	25,250
**	RECREATION	56,373	47,675	40,880	40,950

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
AQUATICS					
001-4010-331.25-02	FACILITY RENTAL	6,874	1,610	5,500	5,500
*	OTHER INCOME	6,874	1,610	5,500	5,500
001-4010-351.35-67	SWIMMING POOL ADMISSIONS	13,838	13,000	13,000	13,000
001-4010-351.35-68	POOL HEATING FEES	475	0		
001-4010-351.35-71	CONTRACT CLASS FEES	14,891	17,120	17,500	17,500
*	CHARGES FOR CURRENT SVC	29,204	30,120	30,500	30,500
001-4010-351.36-02	SNACK BAR CONCESSIONS	5,086	5,000	5,500	5,500
*	CHARGES FOR CURRENT SVC	5,086	5,000	5,500	5,500
**	AQUATICS	41,164	36,730	41,500	41,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	SENIOR CENTER				
001-4050-331.25-02	FACILITY RENTAL	85	0		
*	OTHER INCOME	85	0		
001-4050-344.33-03	COUNTY NUTRITION PROGRAM	5,400	5,400	5,400	5,400
*	REVENUE FROM COUNTY	5,400	5,400	5,400	5,400
001-4050-351.35-74	SENIOR CITIZEN PROGRAMS	71	100		
*	CHARGES FOR CURRENT SVC	71	100		
001-4050-361.41-12	DONATIONS	90	0		
*	SUNDRY CHARGES/SPC PRGRMS	90	0		
**	SENIOR CENTER	5,646	5,500	5,400	5,400
***	GENERAL FUND	13,699,491	13,608,272	12,955,018	12,590,855

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
DEVELOPER DEPOSIT FUND					
PLANNING					
002-2800-351.36-01	ENVIRONMENTAL REVIEW	55,903	40,000	40,000	40,000
*	CHARGES FOR CURRENT SVC	55,903	40,000	40,000	40,000
**	PLANNING	55,903	40,000	40,000	40,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	DEVELOPER-PARDEE				
002-2830-351.35-30	GENERAL PLAN AMENDMENT	0	238,000		
002-2830-351.35-31	SPECIFIC PLAN AMENDMENT	0	49,000		
*	CHARGES FOR CURRENT SVC	0	287,000		
**	DEVELOPER-PARDEE	0	287,000		
***	DEVELOPER DEPOSIT FUND	55,903	327,000	40,000	40,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
RIVERSIDE COUNTY MOU					
RIVERSIDE COUNTY MOU					
003-2289-331.20-01	INVESTMENT INTEREST	1,089	1,000	1,000	1,000
*	INTEREST	1,089	1,000	1,000	1,000
003-2289-344.33-16	COUNTY POLICE MOU	450,000	450,000	450,000	450,000
*	REVENUE FROM COUNTY	450,000	450,000	450,000	450,000
**	RIVERSIDE COUNTY MOU	451,089	451,000	451,000	451,000
***	RIVERSIDE COUNTY MOU	451,089	451,000	451,000	451,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
GAS TAX STREET FUND					
STREET					
100-4900-331.20-01	INVESTMENT INTEREST	4,463	3,600	3,600	3,600
*	INTEREST	4,463	3,600	3,600	3,600
100-4900-341.31-05	GAS TAX-SEC 2106	95,256	99,600	95,000	100,000
100-4900-341.31-06	GAS TAX-SEC 2107	199,123	204,700	200,000	210,000
100-4900-341.31-07	GAS TAX-SEC 2107.5	6,000	6,000	6,000	6,000
100-4900-341.31-09	ST. GASOLINE TAX-2105	149,064	154,600	150,000	150,000
100-4900-341.31-62	GAS TAX-SEC 2103	275,818	338,600	300,000	325,000
*	REVENUE FROM STATE	725,261	803,500	751,000	791,000
100-4900-361.41-02	MISC REIMBURSEMENTS	5,304	0		
100-4900-361.41-31	BEAUMONT COST-SHARE REIMB	1,009	1,500	1,500	1,500
100-4900-361.41-53	RESTITUTION/SUBROGATION	740	800	800	800
*	SUNDRY CHARGES/SPC PRGRMS	7,053	2,300	2,300	2,300
100-4900-381.55-01	TRANSFER-GENERAL FUND	0	254,735	91,325	91,325
*	INTERFUND TRANSFERS	0	254,735	91,325	91,325
100-4900-381.56-53	TRNSFR-WATER FUND	18,000	18,000	18,000	18,000
100-4900-381.56-68	TRANSFER-REFUSE FUND	55,000	55,000	55,000	55,000
*	INTERFUND TRANSFERS	73,000	73,000	73,000	73,000
**	STREET	809,777	1,137,135	921,225	961,225

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	AB2928 TRAFFIC CONGESTION				
100-4901-331.20-01	INVESTMENT INTEREST	1,046	0		
*	INTEREST	1,046	0		
**	AB2928 TRAFFIC CONGESTION	1,046	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	PROP 1B - STRTS & ROADS				
100-4902-331.20-01	INVESTMENT INTEREST	35	75	75	75
*	INTEREST	35	75	75	75
100-4902-341.31-58	PROP 1B-LOCAL STRTS/ROADS	0	0	420,301	
*	REVENUE FROM STATE	0	0	420,301	
**	PROP 1B - STRTS & ROADS	35	75	420,376	75
***	GAS TAX STREET FUND	810,858	1,137,210	1,341,601	961,300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
MEASURE A STREET FUND					
STREET					
101-4900-302.11-02	MEASURE A SALES TAX	436,845	379,000	398,000	410,000
*	SALES & USE TAXES	436,845	379,000	398,000	410,000
101-4900-331.20-01	INVESTMENT INTEREST	7,646	8,000	8,000	8,000
*	INTEREST	7,646	8,000	8,000	8,000
101-4900-341.31-59	CIWMB-TARGETED RAC GRANT	0	130,000		
*	REVENUE FROM STATE	0	130,000		
101-4900-381.56-04	TRNSFR-GAS TAX STREET FD	0	527,565		
101-4900-381.56-07	TRANSFER - PROP 1B	0	0	420,301	
*	INTERFUND TRANSFERS	0	527,565	420,301	
**	STREET	444,491	1,044,565	826,301	418,000
***	MEASURE A STREET FUND	444,491	1,044,565	826,301	418,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SB 300 STREET FUND					
STREET					
103-4900-331.20-01	INVESTMENT INTEREST	862	725	725	725
*	INTEREST	862	725	725	725
**	STREET	862	725	725	725
***	SB 300 STREET FUND	862	725	725	725

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ARTICLE 3 SIDEWALK FUND					
STREET					
104-4900-331.20-01	INVESTMENT INTEREST	0	300	300	300
*	INTEREST	0	300	300	300
104-4900-344.33-01	SIDEWALK GRANT-ART 3	242,647	0		
*	REVENUE FROM COUNTY	242,647	0		
104-4900-381.56-02	TRNSFR - MEASURE A FUND	358,787	0		
*	INTERFUND TRANSFERS	358,787	0		
**	STREET	601,434	300	300	300
***	ARTICLE 3 SIDEWALK FUND	601,434	300	300	300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CDBG FUND					
FY10 GRANT					
110-5510-347.34-02	FEDERAL C D B GRANTS	66,626	15,275		
*	REVENUE FROM FEDERAL	66,626	15,275		
**	FY10 GRANT	66,626	15,275		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FY11 GRANT					
110-5511-347.34-02	FEDERAL C D B GRANTS	18,046	141,570		
*	REVENUE FROM FEDERAL	18,046	141,570		
**	FY11 GRANT	18,046	141,570		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FY12 GRANT					
110-5512-347.34-02	FEDERAL C D B GRANTS	0	135,970		
*	REVENUE FROM FEDERAL	0	135,970		
**	FY12 GRANT	0	135,970		
***	CDBG FUND	84,672	292,815		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
LANDSCAPE MAINTENANCE					
STREET					
111-4900-306.15-01	SPECIAL BENEFIT ASSMT	132,065	131,260	133,474	135,810
111-4900-306.15-05	TAX ASSMT SERVICE CHARGE	691-	500-	750-	750-
*	OTHER TAXES-SPECIAL	131,374	130,760	132,724	135,060
111-4900-331.20-01	INVESTMENT INTEREST	1,065	750	750	750
*	INTEREST	1,065	750	750	750
**	STREET	132,439	131,510	133,474	135,810
***	LANDSCAPE MAINTENANCE	132,439	131,510	133,474	135,810

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
AIR QUALITY IMPROVEMT FD					
STREET					
132-4900-331.20-01	INVESTMENT INTEREST	675	1,000	250	250
*	INTEREST	675	1,000	250	250
132-4900-341.31-22	AB 2766 AQMD SUBVENTION	30,693	31,000	20,000	25,000
*	REVENUE FROM STATE	30,693	31,000	20,000	25,000
132-4900-381.55-01	TRANSFER-GENERAL FUND	2,778	0		
*	INTERFUND TRANSFERS	2,778	0		
132-4900-381.56-73	TRNSFR-FLEET MAINT FUND	575	0		
*	INTERFUND TRANSFERS	575	0		
**	STREET	34,721	32,000	20,250	25,250
***	AIR QUALITY IMPROVEMT FD	34,721	32,000	20,250	25,250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ASSET FORFEIT-POLICE FUND					
POLICE					
140-2200-331.20-01	INVESTMENT INTEREST	15	10		
*	INTEREST	15	10		
**	POLICE	15	10		
***	ASSET FORFEIT-POLICE FUND	15	10		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SUPPLEMENTL LAW ENFOREMNT					
FY09 GRANT					
148-2209-331.20-01	INVESTMENT INTEREST	166	0		
*	INTEREST	166	0		
**	FY09 GRANT	166	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
DISPATCH					
148-2210-331.20-01	INVESTMENT INTEREST	205	0		
*	INTEREST	205	0		
**	DISPATCH	205	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FY11 GRANT					
148-2211-331.20-01	INVESTMENT INTEREST	643	500		
*	INTEREST	643	500		
148-2211-344.33-12	COPS - AB3229	100,000	0		
*	REVENUE FROM COUNTY	100,000	0		
**	FY11 GRANT	100,643	500		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FY12 GRANT					
148-2212-331.20-01	INVESTMENT INTEREST	0	500		
*	INTEREST	0	500		
148-2212-344.33-12	COPS - AB3229	0	100,000		
*	REVENUE FROM COUNTY	0	100,000		
**	FY12 GRANT	0	100,500		
***	SUPPLEMENTL LAW ENFOREMNT	101,014	101,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
PUB SAFETY SALES TAX FUND					
	PUBLIC SAFETY: POL & FIRE				
149-2250-302.11-04	PUBLIC SAFETY SALES TAX	189,164	202,676		
*	SALES & USE TAXES	189,164	202,676		
149-2250-331.20-01	INVESTMENT INTEREST	62	0		
*	INTEREST	62	0		
**	PUBLIC SAFETY: POL & FIRE	189,226	202,676		
***	PUB SAFETY SALES TAX FUND	189,226	202,676		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
STATE PARK BOND ACT FUND					
PARKS					
150-3600-331.20-01	INVESTMENT INTEREST	5	0		
*	INTEREST	5	0		
**	PARKS	5	0		
***	STATE PARK BOND ACT FUND	5	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BANNING HOUSING AUTHORITY					
HOUSING AUTHORITY					
190-3900-381.56-79	TRANSFER-CRA LOW/MOD FUND	0	395,545		
*	INTERFUND TRANSFERS	0	395,545		
**	HOUSING AUTHORITY	0	395,545		
***	BANNING HOUSING AUTHORITY	0	395,545		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SPECIAL DONATION FUND					
SPECIAL DONATIONS					
200-9100-361.41-15	FIRE DEPT DONATIONS	50	0		
200-9100-361.41-73	DONATIONS-SENIOR CENTER	2,008	2,500	2,500	2,500
200-9100-361.41-92	DONAT'NS-ALL-STAR TOURNMT	0	1,500	1,500	1,500
*	SUNDRY CHARGES/SPC PRGRMS	2,058	4,000	4,000	4,000
200-9100-361.42-17	DONATION-HOLIDAY LUNCHEON	200	2,600		
200-9100-361.42-18	DONAT'N RECREATION FEES	5,198	2,750	2,750	2,750
*	SUNDRY CHARGES/SPC PRGRMS	5,398	5,350	2,750	2,750
**	SPECIAL DONATIONS	7,456	9,350	6,750	6,750
***	SPECIAL DONATION FUND	7,456	9,350	6,750	6,750

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SENIOR CTR ACTIVITIES FD					
SENIOR CENTER					
201-4050-331.20-01	INVESTMENT INTEREST	411	500	500	500
*	INTEREST	411	500	500	500
201-4050-361.41-99	CHRISTMAS DINNER FUND	51	0	300	300
*	SUNDRY CHARGES/SPC PRGRMS	51	0	300	300
**	SENIOR CENTER	462	500	800	800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	SENIOR CTR ADVISORY BOARD				
201-4060-351.35-85	MEMBERSHIP FEES	301	200	200	200
*	CHARGES FOR CURRENT SVC	301	200	200	200
201-4060-361.41-12	DONATIONS	2,443	2,500	2,800	2,800
201-4060-361.41-96	SENIOR CITIZEN PROGRAMS	2,338	2,800		
201-4060-361.41-98	SANTA'S SHOPPE	432	700		
*	SUNDRY CHARGES/SPC PRGRMS	5,213	6,000	2,800	2,800
**	SENIOR CTR ADVISORY BOARD	5,514	6,200	3,000	3,000
***	SENIOR CTR ACTIVITIES FD	5,976	6,700	3,800	3,800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ANIMAL CONTROL RESERVE FD					
ANIMAL CONTROL					
202-2300-331.20-01	INVESTMENT INTEREST	29	30		
*	INTEREST	29	30		
**	ANIMAL CONTROL	29	30		
***	ANIMAL CONTROL RESERVE FD	29	30		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
POLICE VOLUNTEER FUND					
POLICE					
203-2200-331.20-01	INVESTMENT INTEREST	31	30		
*	INTEREST	31	30		
**	POLICE	31	30		
***	POLICE VOLUNTEER FUND	31	30		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
DARE/GREAT FUND					
DISPATCH					
204-2210-331.20-01	INVESTMENT INTEREST	49	0		
*	INTEREST	49	0		
**	DISPATCH	49	0		
***	DARE/GREAT FUND	49	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CITY ADMIN COP DEBT SVC					
	CITY HALL CONST.				
300-6800-331.20-01	INVESTMENT INTEREST	164	50	50	50
300-6800-331.20-03	INT. EARNED-FISCAL AGENT	31,672	0		
*	INTEREST	31,836	50	50	50
300-6800-331.25-03	CITY HALL LEASE REVENUE	484,105	426,437	436,951	436,951
*	OTHER INCOME	484,105	426,437	436,951	436,951
**	CITY HALL CONST.	515,941	426,487	437,001	437,001
***	CITY ADMIN COP DEBT SVC	515,941	426,487	437,001	437,001

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SUN LAKES CFD #86-1					
HS GRADE SEPARATION FUND					
360-6700-331.20-01	INVESTMENT INTEREST	204	250		
*	INTEREST	204	250		
**	HS GRADE SEPARATION FUND	204	250		
***	SUN LAKES CFD #86-1	204	250		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WILSON ST #91-1 ASSMT DBT					
STREET					
365-4900-306.15-01	SPECIAL BENEFIT ASSMT	207,042	0		
365-4900-306.15-05	TAX ASSMT SERVICE CHARGE	285-	0		
*	OTHER TAXES-SPECIAL	206,757	0		
365-4900-331.20-01	INVESTMENT INTEREST	404	200		
365-4900-331.20-03	INT. EARNED-FISCAL AGENT	99	200		
*	INTEREST	503	400		
**	STREET	207,260	400		
***	WILSON ST #91-1 ASSMT DBT	207,260	400		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
AREA POLICE COMPUTER FUND					
POLICE					
370-2200-331.20-01	INVESTMENT INTEREST	17-	250		
*	INTEREST	17-	250		
370-2200-361.41-71	COST-SHARING REIMB-CITIES	38,451	34,521	28,275	29,742
*	SUNDRY CHARGES/SPC PRGRMS	38,451	34,521	28,275	29,742
370-2200-381.55-01	TRANSFER-GENERAL FUND	10,134	16,473	13,212	23,089
*	INTERFUND TRANSFERS	10,134	16,473	13,212	23,089
**	POLICE	48,568	51,244	41,487	52,831
***	AREA POLICE COMPUTER FUND	48,568	51,244	41,487	52,831

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FAIR OAKS AD #2004-1 DEBT					
STREET					
375-4900-306.15-01	SPECIAL BENEFIT ASSMT	221,568	207,768	201,638	199,378
375-4900-306.15-05	TAX ASSMT SERVICE CHARGE	183-	70-	185-	185-
*	OTHER TAXES-SPECIAL	221,385	207,698	201,453	199,193
375-4900-331.20-01	INVESTMENT INTEREST	587	500	500	500
375-4900-331.20-03	INT. EARNED-FISCAL AGENT	377	600	150	150
*	INTEREST	964	1,100	650	650
**	STREET	222,349	208,798	202,103	199,843
***	FAIR OAKS AD #2004-1 DEBT	222,349	208,798	202,103	199,843

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CAMEO HOMES					
STREET					
376-4900-331.20-01	INVESTMENT INTEREST	266	225		
*	INTEREST	266	225		
**	STREET	266	225		
***	CAMEO HOMES	266	225		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
P/FACILITIES DVLP.					
POLICE					
400-2200-331.20-01	INVESTMENT INTEREST	123	150		
*	INTEREST	123	150		
400-2200-361.41-33	POLICE FACIL DVLP FEE	5,685	1,500		
*	SUNDRY CHARGES/SPC PRGRMS	5,685	1,500		
**	POLICE	5,808	1,650		
***	P/FACILITIES DVLP.	5,808	1,650		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FIRE FACILITY DEVELOPMENT					
FIRE					
410-2400-331.20-01	INVESTMENT INTEREST	5,388	3,000		
*	INTEREST	5,388	3,000		
410-2400-361.41-34	F/FACIL DVLP FEE	821	5,000		
*	SUNDRY CHARGES/SPC PRGRMS	821	5,000		
**	FIRE	6,209	8,000		
***	FIRE FACILITY DEVELOPMENT	6,209	8,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
TRAFFIC CONTROL FACIL FD					
STREET					
420-4900-331.20-01	INVESTMENT INTEREST	2,281	2,000	600	600
*	INTEREST	2,281	2,000	600	600
420-4900-361.41-42	TRAFFIC CONTROL FACIL FEE	14,160	500	5,000	7,500
*	SUNDRY CHARGES/SPC PRGRMS	14,160	500	5,000	7,500
**	STREET	16,441	2,500	5,600	8,100
***	TRAFFIC CONTROL FACIL FD	16,441	2,500	5,600	8,100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
RAMSEY/HIGHLD HOME SIG FD					
STREET					
421-4900-331.20-01	INVESTMENT INTEREST	469	400	150	150
*	INTEREST	469	400	150	150
**	STREET	469	400	150	150
***	RAMSEY/HIGHLD HOME SIG FD	469	400	150	150

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
GENERAL FACILITIES FUND					
GENERAL FACILITIES					
430-2900-331.20-01	INVESTMENT INTEREST	2,728	2,500		
*	INTEREST	2,728	2,500		
430-2900-361.41-43	GENERAL FACILITIES FEES	4,425	2,000		
*	SUNDRY CHARGES/SPC PRGRMS	4,425	2,000		
**	GENERAL FACILITIES	7,153	4,500		
***	GENERAL FACILITIES FUND	7,153	4,500		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SUNSET GRADE SEP FUND					
SUNSET GRADE SEP'N FUND					
441-6500-331.20-01	INVESTMENT INTEREST	610	1,000		
*	INTEREST	610	1,000		
441-6500-366.44-21	TUMF FUNDING	728,067	3,168,647		
*	OTHER REVENUE	728,067	3,168,647		
**	SUNSET GRADE SEP'N FUND	728,677	3,169,647		
***	SUNSET GRADE SEP FUND	728,677	3,169,647		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WILSON MEDIAN FUND					
STREET					
444-4900-331.20-01	INVESTMENT INTEREST	2,195	1,850	500	500
*	INTEREST	2,195	1,850	500	500
**	STREET	2,195	1,850	500	500
***	WILSON MEDIAN FUND	2,195	1,850	500	500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
PARK DEVELOPMENT FUND					
PARKS					
451-3600-331.20-01	INVESTMENT INTEREST	988	1,900	250	250
*	INTEREST	988	1,900	250	250
**	PARKS	988	1,900	250	250
***	PARK DEVELOPMENT FUND	988	1,900	250	250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND					
GENERAL CONSTRUCTION					
470-6900-331.20-03	INT. EARNED-FISCAL AGENT	3,896	2,500		
*	INTEREST	3,896	2,500		
**	GENERAL CONSTRUCTION	3,896	2,500		
***	CAPITAL IMPROVEMENT FUND	3,896	2,500		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
AIRPORT FUND					
AIRPORT FUND					
600-5100-331.20-01	INVESTMENT INTEREST	1,099	500	250	250
*	INTEREST	1,099	500	250	250
600-5100-331.25-10	HANGAR RENTS-CITY	100,577	110,000	85,000	90,000
600-5100-331.25-13	TIEDOWNS-PERMANENT	520	500	500	500
600-5100-331.25-14	TIEDOWNS-TEMPORARY	704	1,200	200	200
600-5100-331.25-15	OTHER AIRPORT RENTALS	12,600	12,000	8,000	10,000
*	OTHER INCOME	114,401	123,700	93,700	100,700
600-5100-341.31-21	FED/STATE AIRPORT GRANTS	60,000	0		
600-5100-341.31-64	CA DEPT OF TRANS GRANT	0	4,848	10,000	
*	REVENUE FROM STATE	60,000	4,848	10,000	
600-5100-347.34-06	FAA IMPROV PROGRAM GRANT	373,810	330,634		
*	REVENUE FROM FEDERAL	373,810	330,634		
600-5100-351.35-76	AVIATION FUEL SALES	113,386	140,000	100,000	100,000
600-5100-351.35-77	OTHER SALES/SERVICES	15	200	150	150
*	CHARGES FOR CURRENT SVC	113,401	140,200	100,150	100,150
600-5100-361.41-01	CASH OVER/SHORT	8	0		
*	SUNDRY CHARGES/SPC PRGRMS	8	0		
600-5100-381.56-02	TRNSFR - MEASURE A FUND	10,828	0		
*	INTERFUND TRANSFERS	10,828	0		
**	AIRPORT FUND	673,547	599,882	204,100	201,100

FY13 AND FY14 ADOPTED BUDGET - REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
***	AIRPORT FUND	673,547	599,882	204,100	201,100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
TRANSIT FUND					
TRANSIT FUND-FIXED ROUTE					
610-5800-306.12-01	TRANSIT-SB325 ART 4	990,407	993,388	1,006,290	1,006,290
610-5800-306.12-09	TRANS-SB325/ART4-CAPITAL	0	1,200		
*	OTHER TAXES	990,407	994,588	1,006,290	1,006,290
610-5800-331.20-01	INVESTMENT INTEREST	2,536	2,000	800	800
*	INTEREST	2,536	2,000	800	800
610-5800-341.31-25	CAPITAL GRANT - STA	795,102	611,496		
610-5800-341.31-45	STATE HOMELAND SEC GRANT	1,222	0		
610-5800-341.31-61	CA EMER MGMT SYSTEM	26,713	24,475		
*	REVENUE FROM STATE	823,037	635,971		
610-5800-351.35-80	TRANSIT FARES	90,179	89,050	95,480	95,480
610-5800-351.35-81	BUS PASSES	21,499	30,450	33,500	33,500
*	CHARGES FOR CURRENT SVC	111,678	119,500	128,980	128,980
610-5800-369.49-99	PRIOR PERIOD ADJUSTMENT	198-	0		
*	OTHER REVENUE	198-	0		
**	TRANSIT FUND-FIXED ROUTE	1,927,460	1,752,059	1,136,070	1,136,070

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	TRANSIT FUND-DIAL-A-RIDE				
610-5850-306.12-01	TRANSIT-SB325 ART 4	127,062	137,149	163,815	163,815
*	OTHER TAXES	127,062	137,149	163,815	163,815
610-5850-341.31-25	CAPITAL GRANT - STA	878	198,463		
610-5850-341.31-45	STATE HOMELAND SEC GRANT	0	58,712		
610-5850-341.31-61	CA EMER MGMT SYSTEM	17,462	0		
*	REVENUE FROM STATE	18,340	257,175		
610-5850-351.35-79	DIAL-A-RIDE RECEIPTS	8,582	9,000	9,800	9,800
*	CHARGES FOR CURRENT SVC	8,582	9,000	9,800	9,800
**	TRANSIT FUND-DIAL-A-RIDE	153,984	403,324	173,615	173,615
***	TRANSIT FUND	2,081,444	2,155,383	1,309,685	1,309,685

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WATER FUND					
WATER OPERATIONS					
660-6300-331.20-01	INVESTMENT INTEREST	5,509	8,000	2,500	3,000
*	INTEREST	5,509	8,000	2,500	3,000
660-6300-356.38-01	METERED SALES	7,247,851	8,080,350	8,800,000	9,314,000
660-6300-356.38-06	TURN ON CHARGES	55,923	50,000	50,000	50,000
660-6300-356.38-08	DELINQ. RECONNECT FEE	45,835	43,000	43,000	43,000
660-6300-356.38-09	BACKFLOW CHARGES	23,343	24,500	24,000	24,000
660-6300-356.38-12	MISCELLANEOUS REVENUES	5,868	5,500	5,500	5,500
*	UTILITY FUNDS	7,378,820	8,203,350	8,922,500	9,436,500
660-6300-361.41-24	SALE OF SURPLUS PROPERTY	8,068	0		
660-6300-361.41-53	RESTITUTION/SUBROGATION	8,275	4,000	4,000	4,000
660-6300-361.41-61	MISC. RECEIPTS/REVENUE	84,232	7,600	7,500	7,500
*	SUNDRY CHARGES/SPC PRGRMS	100,575	11,600	11,500	11,500
660-6300-366.44-03	METER INSTALLATION & CONN	273	3,500	3,500	3,500
*	OTHER REVENUE	273	3,500	3,500	3,500
660-6300-381.56-50	TRANS-BUA WTR CAP PROJ FD	49,295	0		
660-6300-381.56-54	TRNSFR-WATER DEVEL FUND	19,300	0		
*	INTERFUND TRANSFERS	68,595	0		
**	WATER OPERATIONS	7,553,772	8,226,450	8,940,000	9,454,500
***	WATER FUND	7,553,772	8,226,450	8,940,000	9,454,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WATER CAPITAL FACIL.					
WATER OPERATIONS					
661-6300-331.20-01	INVESTMENT INTEREST	27,194	25,000	12,500	15,000
*	INTEREST	27,194	25,000	12,500	15,000
661-6300-366.44-04	CAPITAL FACILITIES FEE	49,268	50,000	35,000	40,000
661-6300-366.44-20	CAPITAL FRONTAGE FEE	4,375	4,000	5,000	5,000
*	OTHER REVENUE	53,643	54,000	40,000	45,000
661-6300-381.56-50	TRANS-BUA WTR CAP PROJ FD	0	135,000	135,000	135,000
*	INTERFUND TRANSFERS	0	135,000	135,000	135,000
**	WATER OPERATIONS	80,837	214,000	187,500	195,000
***	WATER CAPITAL FACIL.	80,837	214,000	187,500	195,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
IRRIGATION WATER FUND					
WATER OPERATIONS					
662-6300-331.20-01	INVESTMENT INTEREST	17,552	15,000	5,000	6,000
*	INTEREST	17,552	15,000	5,000	6,000
**	WATER OPERATIONS	17,552	15,000	5,000	6,000
***	IRRIGATION WATER FUND	17,552	15,000	5,000	6,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BUA WATER CAP PROJ FUND					
WATER OPERATIONS					
663-6300-331.20-01	INVESTMENT INTEREST	3,171	1,000	750	1,150
663-6300-331.20-03	INT. EARNED-FISCAL AGENT	3,869	2,000	2,000	2,000
*	INTEREST	7,040	3,000	2,750	3,150
**	WATER OPERATIONS	7,040	3,000	2,750	3,150
***	BUA WATER CAP PROJ FUND	7,040	3,000	2,750	3,150

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BUA WATER - DEBT SERV					
WATER OPERATIONS					
669-6300-331.20-01	INVESTMENT INTEREST	432	600	200	200
669-6300-331.20-03	INT. EARNED-FISCAL AGENT	4,749	2,500	1,200	1,200
*	INTEREST	5,181	3,100	1,400	1,400
669-6300-381.56-53	TRNSFR-WATER FUND	2,287,030	2,286,325	2,288,005	2,287,805
*	INTERFUND TRANSFERS	2,287,030	2,286,325	2,288,005	2,287,805
**	WATER OPERATIONS	2,292,211	2,289,425	2,289,405	2,289,205
***	BUA WATER - DEBT SERV	2,292,211	2,289,425	2,289,405	2,289,205

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ELECTRIC FUND					
ELECTRIC					
670-7000-331.20-01	INVESTMENT INTEREST	31,437	20,000	6,000	6,000
*	INTEREST	31,437	20,000	6,000	6,000
670-7000-331.27-01	TEMP POLE CONNECTION	1,486	1,000	1,000	1,000
670-7000-331.27-02	ELECT JOINT POLES	10,875	13,150	10,000	10,000
*	OTHER INCOME-UTILITY	12,361	14,150	11,000	11,000
670-7000-356.38-01	METERED SALES	23,676,671	23,700,000	24,000,000	24,000,000
670-7000-356.38-05	STREET LIGHTING	306,701	300,000	300,000	300,000
670-7000-356.38-06	TURN ON CHARGES	82,871	60,000	60,000	60,000
670-7000-356.38-08	DELINQ. RECONNECT FEE	17,700	30,000	20,000	20,000
670-7000-356.38-10	BULK ENERGY SALES	1,450,487	700,000	1,800,000	1,000,000
670-7000-356.38-12	MISCELLANEOUS REVENUES	17,507	5,000	5,000	5,000
670-7000-356.38-17	CRR REVENUE - CAISO	366,947	250,000	250,000	250,000
670-7000-356.38-20	TRANSMISSION SALES-CAISO	1,303,995	1,600,000	975,000	975,000
*	UTILITY FUNDS	27,222,879	26,645,000	27,410,000	26,610,000
670-7000-361.41-24	SALE OF SURPLUS PROPERTY	2,703	1,500	1,500	1,500
670-7000-361.41-53	RESTITUTION/SUBROGATION	9,635	32,000	1,000	1,000
670-7000-361.41-54	PROCEEDS FROM INS. LOSSES	0	22,900	1,000	1,000
*	SUNDRY CHARGES/SPC PRGRMS	12,338	56,400	3,500	3,500
670-7000-366.44-03	METER INSTALLATION & CONN	265	500	500	500
670-7000-366.44-07	IN AID OF CONSTRUCTION	147,919	250,000	100,000	100,000
*	OTHER REVENUE	148,184	250,500	100,500	100,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
670-7000-381.56-61	TRNSFR-ELECTRIC IMPROV FD	275,448	0		
670-7000-381.56-80	TRSF - ELEC RATE STAB FD	0	1,200,000		
*	INTERFUND TRANSFERS	275,448	1,200,000		
**	ELECTRIC	27,702,647	28,186,050	27,531,000	26,731,000
***	ELECTRIC FUND	27,702,647	28,186,050	27,531,000	26,731,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
RATE STABILITY FUND					
ELECTRIC					
672-7000-331.20-01	INVESTMENT INTEREST	25,950	40,000		
*	INTEREST	25,950	40,000		
672-7000-381.56-61	TRNSFR-ELECTRIC IMPROV FD	0	2,200,000	60,000	
*	INTERFUND TRANSFERS	0	2,200,000	60,000	
**	ELECTRIC	25,950	2,240,000	60,000	
***	RATE STABILITY FUND	25,950	2,240,000	60,000	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ELECTRIC IMPROVEMENT					
ELECTRIC					
673-7000-331.20-01	INVESTMENT INTEREST	64,042	52,000		
*	INTEREST	64,042	52,000		
673-7000-331.21-87	INTEREST ON CRA LOAN	10,650	6,959		
*	INTEREST-INTERFUND LOANS	10,650	6,959		
673-7000-381.56-86	TRSF-07 ELEC BOND PROJ FD	0	971,021		
673-7000-381.56-93	TRNSF - 07 TAP BOND FUND	0	433,364		
*	INTERFUND TRANSFERS	0	1,404,385		
673-7000-391.82-92	LOAN REPAYM-CRA PROJ FD	0	76,086		
*	LOAN REPAYMENTS	0	76,086		
**	ELECTRIC	74,692	1,539,430		
***	ELECTRIC IMPROVEMENT	74,692	1,539,430		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
07 ELEC REV BOND PROJ FD					
ELECTRIC					
674-7000-331.20-01	INVESTMENT INTEREST	300-	0		
674-7000-331.20-03	INT. EARNED-FISCAL AGENT	73,956	8,000		
*	INTEREST	73,656	8,000		
**	ELECTRIC	73,656	8,000		
***	07 ELEC REV BOND PROJ FD	73,656	8,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
PUBLIC BENEFIT FUND					
PUBLIC BENEFIT PROGRAM					
675-7020-331.20-01	INVESTMENT INTEREST	561-	1,000		
*	INTEREST	561-	1,000		
675-7020-356.38-15	PUBLIC BENEFIT PGM SURCHG	637,600	695,400	669,750	684,000
*	UTILITY FUNDS	637,600	695,400	669,750	684,000
**	PUBLIC BENEFIT PROGRAM	637,039	696,400	669,750	684,000
***	PUBLIC BENEFIT FUND	637,039	696,400	669,750	684,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
07 ELEC REV BDS DEBT SVC					
ELECTRIC					
678-7000-331.20-01	INVESTMENT INTEREST	1,190	0		
678-7000-331.20-03	INT. EARNED-FISCAL AGENT	111,659	190,000	100,000	100,000
*	INTEREST	112,849	190,000	100,000	100,000
678-7000-381.56-59	TRANSFER-ELECTRIC FUND	8,365,923	2,450,046	2,572,330	2,566,946
*	INTERFUND TRANSFERS	8,365,923	2,450,046	2,572,330	2,566,946
**	ELECTRIC	8,478,772	2,640,046	2,672,330	2,666,946
***	07 ELEC REV BDS DEBT SVC	8,478,772	2,640,046	2,672,330	2,666,946

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WASTEWATER FUND					
WASTEWATER UTILITY					
680-8000-331.20-01	INVESTMENT INTEREST	4,811	2,500	750	1,000
*	INTEREST	4,811	2,500	750	1,000
680-8000-356.38-02	USER FEES	2,468,120	2,701,500	3,216,409	3,461,950
*	UTILITY FUNDS	2,468,120	2,701,500	3,216,409	3,461,950
680-8000-361.41-61	MISC. RECEIPTS/REVENUE	312	0		
*	SUNDRY CHARGES/SPC PRGRMS	312	0		
680-8000-381.56-48	TRSF-BUA WWTR CAP PROJ FD	207,229	0		
680-8000-381.56-65	TRNSF-WSTWTR CAP FAC FUND	146,080	0		
*	INTERFUND TRANSFERS	353,309	0		
**	WASTEWATER UTILITY	2,826,552	2,704,000	3,217,159	3,462,950
***	WASTEWATER FUND	2,826,552	2,704,000	3,217,159	3,462,950

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WASTEWATER CAPITAL FACIL.					
WASTEWATER UTILITY					
681-8000-331.20-01	INVESTMENT INTEREST	74,738	57,750	15,000	15,000
*	INTEREST	74,738	57,750	15,000	15,000
681-8000-366.44-04	CAPITAL FACILITIES FEE	993,704	37,330	75,000	75,000
681-8000-366.44-20	CAPITAL FRONTAGE FEE	52,107	10,000	15,000	15,000
*	OTHER REVENUE	1,045,811	47,330	90,000	90,000
**	WASTEWATER UTILITY	1,120,549	105,080	105,000	105,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	TERTIARY RESERVES				
681-8050-356.38-16	SURCHARGE-TERTIARY RESERV	349,438	0		
*	UTILITY FUNDS	349,438	0		
**	TERTIARY RESERVES	349,438	0		
***	WASTEWATER CAPITAL FACIL.	1,469,987	105,080	105,000	105,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WWTR TERTIARY FUND					
TERTIARY RESERVES					
682-8050-331.20-01	INVESTMENT INTEREST	0	4,000	4,000	4,000
*	INTEREST	0	4,000	4,000	4,000
682-8050-356.38-16	SURCHARGE-TERTIARY RESERV	0	393,964	250,000	250,000
*	UTILITY FUNDS	0	393,964	250,000	250,000
**	TERTIARY RESERVES	0	397,964	254,000	254,000
***	WWTR TERTIARY FUND	0	397,964	254,000	254,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BUA W/WATER CAP PROJ FUND					
WASTEWATER UTILITY					
683-8000-331.20-03	INT. EARNED-FISCAL AGENT	6,822	3,000	1,500	2,000
*	INTEREST	6,822	3,000	1,500	2,000
**	WASTEWATER UTILITY	6,822	3,000	1,500	2,000
***	BUA W/WATER CAP PROJ FUND	6,822	3,000	1,500	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
STATE REVOLVING LOAN FUND					
WASTEWATER UTILITY					
685-8000-331.20-01	INVESTMENT INTEREST	4,366	4,000	3,000	3,000
*	INTEREST	4,366	4,000	3,000	3,000
685-8000-381.56-64	TRANSFER-WASTEWATER FUND	300,000	300,000	300,000	300,000
*	INTERFUND TRANSFERS	300,000	300,000	300,000	300,000
**	WASTEWATER UTILITY	304,366	304,000	303,000	303,000
***	STATE REVOLVING LOAN FUND	304,366	304,000	303,000	303,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BUA WASTEWATER-DEBT SERV					
WASTEWATER UTILITY					
689-8000-331.20-01	INVESTMENT INTEREST	546	400	350	350
689-8000-331.20-03	INT. EARNED-FISCAL AGENT	148	500	100	100
*	INTEREST	694	900	450	450
689-8000-381.56-64	TRANSFER-WASTEWATER FUND	531,660	392,785	393,439	393,168
*	INTERFUND TRANSFERS	531,660	392,785	393,439	393,168
**	WASTEWATER UTILITY	532,354	393,685	393,889	393,618
***	BUA WASTEWATER-DEBT SERV	532,354	393,685	393,889	393,618

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
REFUSE					
REFUSE					
690-9600-306.12-05	DIRECT FRANCHISE REVENUE	36,130	30,000	40,000	40,000
*	OTHER TAXES	36,130	30,000	40,000	40,000
690-9600-331.20-01	INVESTMENT INTEREST	1,428	3,200	350	350
*	INTEREST	1,428	3,200	350	350
690-9600-331.25-04	RENTS/LEASES	12,000	24,000	12,000	12,000
*	OTHER INCOME	12,000	24,000	12,000	12,000
690-9600-356.38-03	REFUSE MONTHLY BILLING	3,360,789	3,490,000	3,400,000	3,470,000
690-9600-356.38-06	TURN ON CHARGES	19,326	19,500	19,500	19,500
690-9600-356.38-95	FRANCHISE FEE	373,418-	378,450-	380,000-	387,000-
*	UTILITY FUNDS	3,006,697	3,131,050	3,039,500	3,102,500
690-9600-366.44-13	SHARE OF RECYCLABLE MATLS	10,376	0	5,000	5,000
*	OTHER REVENUE	10,376	0	5,000	5,000
**	REFUSE	3,066,631	3,188,250	3,096,850	3,159,850
***	REFUSE	3,066,631	3,188,250	3,096,850	3,159,850

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
RISK MANAGEMENT FUND					
	WORKERS COMPENSATION				
700-5020-331.20-01	INVESTMENT INTEREST	21,494	35,000		
*	INTEREST	21,494	35,000		
700-5020-361.41-53	RESTITUTION/SUBROGATION	41,790	25,000		
700-5020-361.41-61	MISC. RECEIPTS/REVENUE	6,026	6,000		
*	SUNDRY CHARGES/SPC PRGRMS	47,816	31,000		
700-5020-374.51-01	WORKERS COMP-GENERAL FUND	263,687	246,720	252,069	254,308
700-5020-374.51-02	WORKERS COMP-OTHER FUNDS	207,644	230,092	230,322	232,144
*	SUNDRY CHARGES/SPC PRGRMS	471,331	476,812	482,391	486,452
**	WORKERS COMPENSATION	540,641	542,812	482,391	486,452

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	UNEMPLOYMENT INSURANCE				
700-5030-331.20-01	INVESTMENT INTEREST	3	25		
*	INTEREST	3	25		
700-5030-374.51-21	UNEMPLOYMENT-GENERAL FUND	13,873	12,227	46,932	47,402
700-5030-374.51-22	UNEMPLOYMENT-OTHER FUNDS	13,719	16,181	59,544	60,051
*	SUNDRY CHARGES/SPC PRGRMS	27,592	28,408	106,476	107,453
**	UNEMPLOYMENT INSURANCE	27,595	28,433	106,476	107,453

FY13 AND FY14 ADOPTED BUDGET - REVENUES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	LIABILITY INSURANCE				
700-5040-331.20-01	INVESTMENT INTEREST	130	200		
*	INTEREST	130	200		
700-5040-361.41-02	MISC REIMBURSEMENTS	5,493	8,200		
*	SUNDRY CHARGES/SPC PRGRMS	5,493	8,200		
700-5040-361.42-01	INSURANCE DIVIDEND	107,073	123,000		
*	SUNDRY CHARGES/SPC PRGRMS	107,073	123,000		
700-5040-374.51-11	LIAB/PROP INS-GENERAL FND	366,578	365,386	301,384	302,596
700-5040-374.51-12	LIAB/PROP INS-OTHER FUNDS	860,583	857,848	844,404	847,729
*	SUNDRY CHARGES/SPC PRGRMS	1,227,161	1,223,234	1,145,788	1,150,325
700-5040-381.55-01	TRANSFER-GENERAL FUND	0	1,814,291		
*	INTERFUND TRANSFERS	0	1,814,291		
**	LIABILITY INSURANCE	1,339,857	3,168,925	1,145,788	1,150,325

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	CITY ATTORNEY				
700-5300-374.51-91	LEGAL SERVICES - GEN'L FD	0	0	161,000	161,000
700-5300-374.51-92	LEGAL SERVICES - OTHER FD	0	0	313,306	313,306
*	SUNDRY CHARGES/SPC PRGRMS	0	0	474,306	474,306
**	CITY ATTORNEY	0	0	474,306	474,306
***	RISK MANAGEMENT FUND	1,908,093	3,740,170	2,208,961	2,218,536

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FLEET MAINTENANCE FUND					
FLEET MAINTENANCE					
702-3800-331.20-01	INVESTMENT INTEREST	3,194	2,500	2,500	2,500
*	INTEREST	3,194	2,500	2,500	2,500
702-3800-351.35-91	FUEL FACILITY SALES	180,536	180,000	180,000	180,000
*	CHARGES FOR CURRENT SVC	180,536	180,000	180,000	180,000
702-3800-351.36-07	EXCISE TAX ON FUEL	6,871-	0		
*	CHARGES FOR CURRENT SVC	6,871-	0		
702-3800-361.41-61	MISC. RECEIPTS/REVENUE	470	0		
*	SUNDRY CHARGES/SPC PRGRMS	470	0		
702-3800-374.51-31	FLEET MAINT SVC-GEN FUND	281,198	332,234	270,139	270,823
702-3800-374.51-32	FLEET MAINTSVC-OTHER FUND	535,283	666,363	645,765	647,396
*	SUNDRY CHARGES/SPC PRGRMS	816,481	998,597	915,904	918,219
**	FLEET MAINTENANCE	993,810	1,181,097	1,098,404	1,100,719
***	FLEET MAINTENANCE FUND	993,810	1,181,097	1,098,404	1,100,719

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
INFORMAT'N SYSTEMS SVC FD					
INFORMATION SYSTEMS SVCS					
703-3700-331.20-01	INVESTMENT INTEREST	1,684	1,700		
*	INTEREST	1,684	1,700		
703-3700-361.41-61	MISC. RECEIPTS/REVENUE	1,962	0		
*	SUNDRY CHARGES/SPC PRGRMS	1,962	0		
703-3700-374.51-71	COMPUTER SVC-GENERAL FUND	162,910	164,328	187,718	191,365
703-3700-374.51-72	COMPUTER SVC-OTHER FUNDS	234,143	221,809	200,892	204,795
*	SUNDRY CHARGES/SPC PRGRMS	397,053	386,137	388,610	396,160
**	INFORMATION SYSTEMS SVCS	400,699	387,837	388,610	396,160
***	INFORMAT'N SYSTEMS SVC FD	400,699	387,837	388,610	396,160

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
UTL BILL, ACCT & COLL SVC					
	UTL BILL, ACCT & COLL SVC				
761-3100-331.20-01	INVESTMENT INTEREST	1,736	1,500	1,200	1,200
*	INTEREST	1,736	1,500	1,200	1,200
761-3100-356.38-07	DELINQUENT PROCESSING FEE	293,126	280,000	287,000	287,000
*	UTILITY FUNDS	293,126	280,000	287,000	287,000
761-3100-371.50-41	BUS OFFICE SVC-WATER	48,662	163,005	183,459	194,285
761-3100-371.50-42	BUS OFFICE SVC-ELECTRIC	99,737	336,911	332,947	341,546
761-3100-371.50-43	BUS OFFICE SVC-WASTEWATER	34,684	116,505	128,546	135,604
761-3100-371.50-44	BUS OFFICE SVC-REFUSE	37,967	127,925	130,351	135,685
*	INTERNAL SERVICE REVENUES	221,050	744,346	775,303	807,120
**	UTL BILL, ACCT & COLL SVC	515,912	1,025,846	1,063,503	1,095,320

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	METER READING & SERVICE				
761-3110-361.41-27	GAIN ON SALE OF ASSET	463	0		
*	SUNDRY CHARGES/SPC PRGRMS	463	0		
761-3110-371.50-21	METER/SVC COSTS-WATER	215,932	223,560	233,148	231,115
761-3110-371.50-22	METER/SVC COSTS-ELECTRIC	215,932	223,560	233,148	231,115
*	INTERNAL SERVICE REVENUES	431,864	447,120	466,296	462,230
**	METER READING & SERVICE	432,327	447,120	466,296	462,230
***	UTL BILL, ACCT & COLL SVC	948,239	1,472,966	1,529,799	1,557,550

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
REDEV OBLIGAT'N RETIRE FD					
CRA					
805-9200-301.10-01	PROPERTY TAXES-CURRENT	0	866,616	1,550,174	1,550,174
*	PROPERTY TAXES	0	866,616	1,550,174	1,550,174
**	CRA	0	866,616	1,550,174	1,550,174

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-DOWNTOWN					
805-9300-301.10-01	PROPERTY TAXES-CURRENT	0	673,502	964,808	964,808
*	PROPERTY TAXES	0	673,502	964,808	964,808
**	CRA-DOWNTOWN	0	673,502	964,808	964,808

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-MIDWAY					
805-9400-301.10-01	PROPERTY TAXES-CURRENT	0	237,494	430,996	430,996
*	PROPERTY TAXES	0	237,494	430,996	430,996
**	CRA-MIDWAY	0	237,494	430,996	430,996
***	REDEV OBLIGAT'N RETIRE FD	0	1,777,612	2,945,978	2,945,978

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-LOW/MOD FUND					
CRA-LOW/MOD					
810-9700-307.14-02	PROP TAX ADMIN-DOWNTOWN	2,973-	2,952-		
810-9700-307.14-04	PROPERTY TAX ADMIN-MIDWAY	1,104-	1,237-		
810-9700-307.14-05	PROPERTY TAX ADMIN	3,835-	4,454-		
*	OTHER TAXES-CRA	7,912-	8,643-		
810-9700-331.20-01	INVESTMENT INTEREST	12,222	13,000		
*	INTEREST	12,222	13,000		
810-9700-381.56-82	TRANSFER-CRA DEBT SVC FD	426,575	205,886		
810-9700-381.56-83	TRNSFR-CRA DWNTWN DBT SVC	332,052	130,365		
810-9700-381.56-84	TRNSFR-CRA MIDWAY DBT SVC	121,297	54,937		
*	INTERFUND TRANSFERS	879,924	391,188		
**	CRA-LOW/MOD	884,234	395,545		
***	CRA-LOW/MOD FUND	884,234	395,545		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-DEBT SERVICE FUND					
CRA					
830-9200-306.14-02	TAX INCREMENT	2,081,136	1,046,636		
830-9200-306.14-05	SUPPLEMENTAL TAX INCREMEN	44,393	30,000		
830-9200-306.14-06	SBE APPORTIONMENT	7,347	6,635		
830-9200-307.14-05	PROPERTY TAX ADMIN	15,338-	21,031-		
*	OTHER TAXES-CRA	2,117,538	1,062,240		
830-9200-331.20-01	INVESTMENT INTEREST	2,368-	5,000		
830-9200-331.20-03	INT. EARNED-FISCAL AGENT	42,373	40,000		
*	INTEREST	40,005	45,000		
830-9200-381.56-79	TRANSFER-CRA LOW/MOD FUND	192,304	192,380	191,639	191,599
830-9200-381.56-88	TRANS-RDV OBLIG RETIRE FD	0	866,616	1,550,174	1,550,174
830-9200-381.56-93	TRNSF - 07 TAP BOND FUND	0	30,378	87,692	87,692
*	INTERFUND TRANSFERS	192,304	1,089,374	1,829,505	1,829,465
**	CRA	2,349,847	2,196,614	1,829,505	1,829,465

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	2007 T.A.P. BOND EXPENSES				
830-9210-331.20-03	INT. EARNED-FISCAL AGENT	3,714	5,500		
*	INTEREST	3,714	5,500		
**	2007 T.A.P. BOND EXPENSES	3,714	5,500		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-DOWNTOWN					
830-9300-306.14-01	TAX INCREMENT-DOWNTOWN	1,551,978	763,032		
830-9300-306.14-05	SUPPLEMENTAL TAX INCREMEN	31,939	5,000		
830-9300-306.14-06	SBE APPORTIONMENT	76,342	40,000		
830-9300-307.14-02	PROP TAX ADMIN-DOWNTOWN	11,891-	14,120-		
*	OTHER TAXES-CRA	1,648,368	793,912		
830-9300-331.20-01	INVESTMENT INTEREST	1,284-	3,000		
*	INTEREST	1,284-	3,000		
830-9300-381.56-86	TRSF-07 ELEC BOND PROJ FD	0	9,643		
830-9300-381.56-88	TRANS-RDV OBLIG RETIRE FD	0	673,502	964,808	964,808
830-9300-381.56-93	TRNSF - 07 TAP BOND FUND	0	0	20,532	20,532
*	INTERFUND TRANSFERS	0	683,145	985,340	985,340
**	CRA-DOWNTOWN	1,647,084	1,480,057	985,340	985,340

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-MIDWAY					
830-9400-306.14-03	TAX INCREMENT-MIDWAY	602,517	303,715		
830-9400-306.14-05	SUPPLEMENTAL TAX INCREMEN	2,446	5,000		
830-9400-306.14-06	SBE APPORTIONMENT	1,520	1,350		
830-9400-307.14-04	PROPERTY TAX ADMIN-MIDWAY	4,415-	5,227-		
*	OTHER TAXES-CRA	602,068	304,838		
830-9400-331.20-01	INVESTMENT INTEREST	361-	750		
*	INTEREST	361-	750		
830-9400-381.56-88	TRANS-RDV OBLIG RETIRE FD	0	237,494	430,996	430,996
*	INTERFUND TRANSFERS	0	237,494	430,996	430,996
**	CRA-MIDWAY	601,707	543,082	430,996	430,996
***	CRA-DEBT SERVICE FUND	4,602,352	4,225,253	3,245,841	3,245,801

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-ADMIN FUND					
CRA					
850-9200-331.20-01	INVESTMENT INTEREST	97	10,856		
*	INTEREST	97	10,856		
850-9200-331.25-07	LEASE INCOME	12,750	9,000		
*	OTHER INCOME	12,750	9,000		
850-9200-361.41-61	MISC. RECEIPTS/REVENUE	10,079	0		
*	SUNDRY CHARGES/SPC PRGRMS	10,079	0		
850-9200-381.56-82	TRANSFER-CRA DEBT SVC FD	573,083	0		
850-9200-381.56-91	TRNSFR - CRA PROJECT FUND	0	209,508		
*	INTERFUND TRANSFERS	573,083	209,508		
**	CRA	596,009	229,364		
***	CRA-ADMIN FUND	596,009	229,364		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
2007 TAPB PROCEEDS					
TAX ALLOC. BDS					
855-9500-331.20-01	INVESTMENT INTEREST	366-	0		
855-9500-331.20-03	INT. EARNED-FISCAL AGENT	22,071	50,000		
*	INTEREST	21,705	50,000		
855-9500-361.41-61	MISC. RECEIPTS/REVENUE	25	0		
*	SUNDRY CHARGES/SPC PRGRMS	25	0		
**	TAX ALLOC. BDS	21,730	50,000		
***	2007 TAPB PROCEEDS	21,730	50,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
2003 TABS BOND PROCEEDS					
TAX ALLOC. BDS					
856-9500-331.20-01	INVESTMENT INTEREST	5,946	10,000		
*	INTEREST	5,946	10,000		
**	TAX ALLOC. BDS	5,946	10,000		
***	2003 TABS BOND PROCEEDS	5,946	10,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
2003 TAB PROCEEDS-LOW/MOD					
CRA-LOW/MOD					
857-9700-331.20-01	INVESTMENT INTEREST	6,254	10,000		
*	INTEREST	6,254	10,000		
**	CRA-LOW/MOD	6,254	10,000		
***	2003 TAB PROCEEDS-LOW/MOD	6,254	10,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA PROJECT FUND					
CRA					
860-9200-331.20-01	INVESTMENT INTEREST	23,484	4,644		
*	INTEREST	23,484	4,644		
**	CRA	23,484	4,644		
***	CRA PROJECT FUND	23,484	4,644		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
GASB 34 FUND					
GASB 34					
950-7900-397.89-07	PROCEEDS FROM L.T. DEBT	3,455,000-	0		
*	OTHER LOAN REVENUES	3,455,000-	0		
**	GASB 34	3,455,000-	0		
***	GASB 34 FUND	3,455,000-	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
INVESTMENT FUND					
975-7500-331.20-01	INVESTMENT INTEREST	1-	0		
*	INTEREST	1-	0		
**		1-	0		
***	INVESTMENT FUND	1-	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
		83,227,905	91,014,622	79,126,821	78,018,213

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
GENERAL FUND					
CITY COUNCIL					
001-1000-411.10-10	PAYROLL-REGULAR	23,816	23,464	23,464	23,464
*	SALARY & WAGES	23,816	23,464	23,464	23,464
001-1000-411.15-10	FICA	1,822	1,795	1,795	1,795
001-1000-411.15-20	WORKERS COMP	526	518	568	568
001-1000-411.15-40	LIFE INSURANCE	455	510	510	510
001-1000-411.15-50	HEALTH INSURANCE	29,713	30,435	32,718	32,718
001-1000-411.15-60	DENTAL INSURANCE	5,877	5,784	6,305	6,305
*	FRINGE BENEFITS	38,393	39,042	41,896	41,896
001-1000-411.23-01	ADVERTISING/PUBLISHING	2,542	0		
001-1000-411.23-02	PRINTING/BINDING	0	100		
001-1000-411.23-03	DUES/SUBSCRIPTIONS	13,941	16,750	16,750	16,750
001-1000-411.23-04	POSTAGE/MAILING COSTS	0	50		
001-1000-411.23-05	TRAVEL/CONFERENCES	9,737	12,000	8,000	8,000
*	CONTRACTUAL SERVICES	26,220	28,900	24,750	24,750
001-1000-411.25-10	VISION ALLOWANCE	0	500	500	500
*	CONTRACT SVC-EMPLOYEE SPC	0	500	500	500
001-1000-411.33-11	PROFESSIONAL SERVICES	49,500	0	50,000	50,000
*	CONTRACT SVC-PROFESSIONAL	49,500	0	50,000	50,000
001-1000-411.36-00	DEPARTMENTAL SUPPLIES	1,365	1,500	1,500	1,500
001-1000-411.36-07	FOOD/MEALS COST	776	600	600	600
*	DEPARTMENTAL SUPPLIES	2,141	2,100	2,100	2,100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-1000-411.89-48	COMPUTER HARDWARE	2,743	0		
*	NONCAPITALIZED ASSETS	2,743	0		
**	CITY COUNCIL	142,813	94,006	142,710	142,710

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CITY MANAGER					
001-1200-412.10-10	PAYROLL-REGULAR	113,028	103,261	172,606	175,585
001-1200-412.10-41	MANAGEMENT INCENTIVE	1,289	4,471	5,980	5,980
001-1200-412.10-70	COMP TIME PAYOFF	0	3,417	5,273	5,273
001-1200-412.10-71	VACATION PAYOFF	4,006	4,299	5,749	5,749
001-1200-412.10-72	SICK LEAVE PAYOFF	0	5,165	6,899	6,899
*	SALARY & WAGES	118,323	120,613	196,507	199,486
001-1200-412.15-10	FICA	5,532	5,881	10,528	10,528
001-1200-412.15-15	PERS	23,070	29,611	52,283	56,901
001-1200-412.15-20	WORKERS COMP	3,336	3,683	6,863	6,863
001-1200-412.15-30	UNEMPLOYMENT INSURANCE	331	365	2,234	2,234
001-1200-412.15-40	LIFE INSURANCE	171	147	210	210
001-1200-412.15-51	SECTION 14.2A BENEFIT	11,632	10,591	15,159	15,159
001-1200-412.15-70	UTILITY CREDIT	1,171	1,231	3,055	3,055
001-1200-412.15-80	BENEFIT ALLOWANCE	10,944	12,197	25,592	25,592
*	FRINGE BENEFITS	56,187	63,706	115,924	120,542
001-1200-412.23-02	PRINTING/BINDING	0	200	200	100
001-1200-412.23-03	DUES/SUBSCRIPTIONS	3,166	1,900	1,900	1,900
001-1200-412.23-04	POSTAGE/MAILING COSTS	21	50	50	50
001-1200-412.23-05	TRAVEL/CONFERENCES	3,731	3,500	6,500	6,500
001-1200-412.23-06	STAFF TRAINING	54	2,500	1,500	1,500
001-1200-412.23-47	GENERAL EXPENSES	0	1,000		
*	CONTRACTUAL SERVICES	6,972	9,150	10,150	10,050

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-1200-412.25-10	VISION ALLOWANCE	250	0	250	250
*	CONTRACT SVC-EMPLOYEE SPC	250	0	250	250
001-1200-412.26-05	TELEPHONE SVC	0	0	2,100	2,100
001-1200-412.26-07	RADIO TRANSMISSION SVCS	2,708	2,000		
*	CONTRACTUAL SVC-UTILITIES	2,708	2,000	2,100	2,100
001-1200-412.30-17	REPAIR/MAINT-SOFTWARE	163	0		
*	CONTRACT SVC REPAIR/MAINT	163	0		
001-1200-412.33-11	PROFESSIONAL SERVICES	31,518	10,000	10,000	10,000
*	CONTRACT SVC-PROFESSIONAL	31,518	10,000	10,000	10,000
001-1200-412.36-00	DEPARTMENTAL SUPPLIES	449	750	1,000	1,000
001-1200-412.36-07	FOOD/MEALS COST	543	600	1,000	1,000
*	DEPARTMENTAL SUPPLIES	992	1,350	2,000	2,000
001-1200-412.51-73	INTERFUND SVC-FLEET MAINT	3,603	4,116	5,688	5,703
*	INTERFUND SERVICE PYMTS	3,603	4,116	5,688	5,703
001-1200-412.89-48	COMPUTER HARDWARE	657	0		
*	NONCAPITALIZED ASSETS	657	0		
**	CITY MANAGER	221,373	210,935	342,619	350,131

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
PERSONNEL					
001-1300-412.10-10	PAYROLL-REGULAR	99,114	102,799	111,817	113,975
001-1300-412.10-30	OVERTIME	381	500	500	500
001-1300-412.10-41	MANAGEMENT INCENTIVE	3,018	3,708	3,999	4,031
001-1300-412.10-51	INCENTIVE PAY	2,379	2,310	2,310	2,310
001-1300-412.10-70	COMP TIME PAYOFF	2,501	2,921	3,112	3,168
001-1300-412.10-71	VACATION PAYOFF	6,529	3,565	3,845	3,904
001-1300-412.10-72	SICK LEAVE PAYOFF	3,294	4,283	4,614	4,685
001-1300-412.10-73	HOLIDAY PAYOFF	98	0		
001-1300-412.10-95	SEVERANCE PACKAGE	29,111	0		
*	SALARY & WAGES	146,425	120,086	130,197	132,573
001-1300-412.15-10	FICA	8,209	7,824	8,168	8,241
001-1300-412.15-15	PERS	19,654	26,959	30,067	33,338
001-1300-412.15-20	WORKERS COMP	2,975	3,191	3,848	3,922
001-1300-412.15-30	UNEMPLOYMENT INSURANCE	295	316	1,252	1,277
001-1300-412.15-40	LIFE INSURANCE	362	159	168	168
001-1300-412.15-51	SECTION 14.2A BENEFIT	1,696	1,545	2,207	2,207
001-1300-412.15-70	UTILITY CREDIT	1,468	1,485	1,086	1,086
001-1300-412.15-80	BENEFIT ALLOWANCE	12,283	14,311	14,976	14,984
001-1300-412.15-84	VEHICLE ALLOWANCE	0	0	2,113	2,113
*	FRINGE BENEFITS	46,942	55,790	63,885	67,336
001-1300-412.23-01	ADVERTISING/PUBLISHING	8,838	20,000	10,000	10,000
001-1300-412.23-02	PRINTING/BINDING	684	1,000	1,000	1,000
001-1300-412.23-03	DUES/SUBSCRIPTIONS	1,467	2,200	2,200	2,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-1300-412.23-04	POSTAGE/MAILING COSTS	20	100	100	100
001-1300-412.23-05	TRAVEL/CONFERENCES	1,096	3,000	2,000	2,000
001-1300-412.23-06	STAFF TRAINING	685	5,000	5,000	5,000
*	CONTRACTUAL SERVICES	12,790	31,300	20,300	20,300
001-1300-412.25-04	VEHICLE ALLOWANCE	2,500	2,113		
001-1300-412.25-05	MILEAGE REIMBURSEMENT	0	200	100	100
001-1300-412.25-09	TUITION/BOOKS REIMBURSEMT	8,649	15,000	15,000	15,000
001-1300-412.25-10	VISION ALLOWANCE	425	500	500	500
*	CONTRACT SVC-EMPLOYEE SPC	11,574	17,813	15,600	15,600
001-1300-412.26-05	TELEPHONE SVC	0	0	1,000	1,000
001-1300-412.26-07	RADIO TRANSMISSION SVCS	2,483	3,000		
*	CONTRACTUAL SVC-UTILITIES	2,483	3,000	1,000	1,000
001-1300-412.30-17	REPAIR/MAINT-SOFTWARE	4,906	5,000	5,000	5,000
*	CONTRACT SVC REPAIR/MAINT	4,906	5,000	5,000	5,000
001-1300-412.33-11	PROFESSIONAL SERVICES	58,148	60,000	73,000	73,000
001-1300-412.33-13	CONSULTING SERVICES	1,975	15,000		
001-1300-412.33-32	MEDICAL/PHYSICAL EXAMS	7,896	10,000	8,000	8,000
*	CONTRACT SVC-PROFESSIONAL	68,019	85,000	81,000	81,000
001-1300-412.36-00	DEPARTMENTAL SUPPLIES	500	2,000	1,000	1,000
*	DEPARTMENTAL SUPPLIES	500	2,000	1,000	1,000
001-1300-412.41-15	SPECIAL EMPLOYEE PROGRAMS	1,996	6,500	1,000	1,000

FY13 AND FY14 ADOPTED BUDGET - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-1300-412.41-16	RECRUITMENT EXPENSE	286	2,000	1,500	1,500
001-1300-412.41-17	PERSONNEL TEST COSTS	1,442	4,000	4,000	4,000
001-1300-412.41-20	SPECIAL INVESTIGATION EXP	7,974	12,500		
*	SUNDRY CHARGES/SPC PRGRMS	11,698	25,000	6,500	6,500
001-1300-412.54-13	PERSONNEL SERVICES	152,186-	155,210-	172,669-	175,770-
*	CONTRA EXPENDITURE	152,186-	155,210-	172,669-	175,770-
**	PERSONNEL	153,151	189,779	151,813	154,539

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CITY CLERK					
001-1400-412.10-10	PAYROLL-REGULAR	44,145	42,253	46,940	46,940
001-1400-412.10-70	COMP TIME PAYOFF	0	795	883	883
001-1400-412.10-71	VACATION PAYOFF	397	0		
001-1400-412.10-72	SICK LEAVE PAYOFF	397	0		
001-1400-412.10-73	HOLIDAY PAYOFF	278	0		
001-1400-412.10-82	JURY DUTY REIMBURSEMENT	15-	0		
*	SALARY & WAGES	45,202	43,048	47,823	47,823
001-1400-412.15-10	FICA	4,073	3,891	4,323	4,323
001-1400-412.15-15	PERS	9,040	10,055	11,692	12,725
001-1400-412.15-20	WORKERS COMP	701	689	800	800
001-1400-412.15-30	UNEMPLOYMENT INSURANCE	126	124	514	514
001-1400-412.15-40	LIFE INSURANCE	83	77	85	85
001-1400-412.15-50	HEALTH INSURANCE	3,696	3,742	4,469	4,469
001-1400-412.15-60	DENTAL INSURANCE	909	880	1,065	1,065
001-1400-412.15-70	UTILITY CREDIT	1,350	1,358	1,509	1,509
001-1400-412.15-80	BENEFIT ALLOWANCE	8,699	8,548	9,497	9,497
001-1400-412.15-84	VEHICLE ALLOWANCE	0	0	251	251
*	FRINGE BENEFITS	28,677	29,364	34,205	35,238
001-1400-412.23-03	DUES/SUBSCRIPTIONS	348	365	350	350
001-1400-412.23-05	TRAVEL/CONFERENCES	120	1,000		
001-1400-412.23-06	STAFF TRAINING	30	0	300	300
*	CONTRACTUAL SERVICES	498	1,365	650	650

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-1400-412.25-04	VEHICLE ALLOWANCE	225	226		
001-1400-412.25-10	VISION ALLOWANCE	0	250		250
*	CONTRACT SVC-EMPLOYEE SPC	225	476		250
001-1400-412.30-17	REPAIR/MAINT-SOFTWARE	199	800		
*	CONTRACT SVC REPAIR/MAINT	199	800		
001-1400-412.33-72	ORDINANCE CODIFICATION SV	6,952	10,000	7,000	7,000
*	CONTRACT SVC-PROFESSIONAL	6,952	10,000	7,000	7,000
001-1400-412.36-00	DEPARTMENTAL SUPPLIES	642	700		
*	DEPARTMENTAL SUPPLIES	642	700		
**	CITY CLERK	82,395	85,753	89,678	90,961

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ELECTIONS					
001-1500-412.23-01	ADVERTISING/PUBLISHING	197	200	200	
*	CONTRACTUAL SERVICES	197	200	200	
001-1500-412.33-71	COUNTY ELECTION SERVICES	20,818	0	35,000	
*	CONTRACT SVC-PROFESSIONAL	20,818	0	35,000	
**	ELECTIONS	21,015	200	35,200	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	CITY ATTORNEY				
001-1800-412.33-04	LEGAL SERVICES	654,680	600,000		
*	CONTRACT SVC-PROFESSIONAL	654,680	600,000		
001-1800-412.50-18	INTERFUND SVC-C/ATTORNEY	0	0	161,000	161,000
*	INTERFUND SERVICE PYMTS	0	0	161,000	161,000
001-1800-412.54-18	CITY ATTORNEY SERVICES	439,000-	439,000-		
*	CONTRA EXPENDITURE	439,000-	439,000-		
**	CITY ATTORNEY	215,680	161,000	161,000	161,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	FISCAL SERVICES				
001-1900-412.10-10	PAYROLL-REGULAR	198,009	225,669	244,667	246,690
001-1900-412.10-30	OVERTIME	3,516	3,000	3,000	3,000
001-1900-412.10-41	MANAGEMENT INCENTIVE	3,241	3,392	3,392	3,392
001-1900-412.10-51	INCENTIVE PAY	2,380	2,310	2,310	2,310
001-1900-412.10-56	WORKING OUT OF CLASS	28	0		
001-1900-412.10-70	COMP TIME PAYOFF	5,494	4,758	4,292	4,331
001-1900-412.10-71	VACATION PAYOFF	10,874	3,261	3,261	3,261
001-1900-412.10-72	SICK LEAVE PAYOFF	5,767	3,918	3,914	3,914
001-1900-412.10-73	HOLIDAY PAYOFF	451	0		
*	SALARY & WAGES	229,760	246,308	264,836	266,898
001-1900-412.15-10	FICA	17,200	18,086	19,872	20,030
001-1900-412.15-15	PERS	38,600	54,542	62,632	68,455
001-1900-412.15-20	WORKERS COMP	5,920	6,740	8,322	8,391
001-1900-412.15-30	UNEMPLOYMENT INSURANCE	587	669	2,709	2,732
001-1900-412.15-40	LIFE INSURANCE	473	316	316	316
001-1900-412.15-50	HEALTH INSURANCE	9,313	10,478	11,264	11,264
001-1900-412.15-60	DENTAL INSURANCE	1,119	1,173	1,278	1,278
001-1900-412.15-70	UTILITY CREDIT	900	905	905	905
001-1900-412.15-80	BENEFIT ALLOWANCE	32,536	41,402	47,124	47,124
001-1900-412.15-84	VEHICLE ALLOWANCE	0	0	2,113	2,113
*	FRINGE BENEFITS	106,648	134,311	156,535	162,608
001-1900-412.23-01	ADVERTISING/PUBLISHING	0	500	100	100
001-1900-412.23-02	PRINTING/BINDING	772	1,000	500	500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-1900-412.23-03	DUES/SUBSCRIPTIONS	1,012	850	850	850
001-1900-412.23-04	POSTAGE/MAILING COSTS	31	25	25	25
001-1900-412.23-05	TRAVEL/CONFERENCES	1,035	2,000	2,000	2,000
001-1900-412.23-06	STAFF TRAINING	814	750		
001-1900-412.23-27	CONTRACT EMPLOYMENT SVCS	2,867	40,000		
001-1900-412.23-46	RETURNED CHECK/BANK FEES	46,452	47,000	47,000	47,000
*	CONTRACTUAL SERVICES	52,983	92,125	50,475	50,475
001-1900-412.25-04	VEHICLE ALLOWANCE	2,500	2,113		
001-1900-412.25-05	MILEAGE REIMBURSEMENT	23	25	25	25
001-1900-412.25-10	VISION ALLOWANCE	125	500	500	500
*	CONTRACT SVC-EMPLOYEE SPC	2,648	2,638	525	525
001-1900-412.26-05	TELEPHONE SVC	0	0	960	960
001-1900-412.26-07	RADIO TRANSMISSION SVCS	1,035	1,200		
*	CONTRACTUAL SVC-UTILITIES	1,035	1,200	960	960
001-1900-412.30-17	REPAIR/MAINT-SOFTWARE	17,192	17,500	17,500	17,500
*	CONTRACT SVC REPAIR/MAINT	17,192	17,500	17,500	17,500
001-1900-412.33-11	PROFESSIONAL SERVICES	20,101	55,933	30,000	30,000
001-1900-412.33-12	AUDIT SERVICES	13,123	9,920	10,060	10,362
*	CONTRACT SVC-PROFESSIONAL	33,224	65,853	40,060	40,362
001-1900-412.36-00	DEPARTMENTAL SUPPLIES	1,361	2,500	2,000	2,000
*	DEPARTMENTAL SUPPLIES	1,361	2,500	2,000	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-1900-412.54-19	FISCAL SERVICES	328,673-	340,606-	305,931-	310,832-
*	CONTRA EXPENDITURE	328,673-	340,606-	305,931-	310,832-
001-1900-412.89-48	COMPUTER HARDWARE	689	0		
*	NONCAPITALIZED ASSETS	689	0		
**	FISCAL SERVICES	116,867	221,829	226,960	230,496

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	PURCHASING & A/P				
001-1910-412.10-10	PAYROLL-REGULAR	37,528	36,604	38,500	40,482
001-1910-412.10-30	OVERTIME	10,716	10,000	10,000	10,000
001-1910-412.10-70	COMP TIME PAYOFF	0	704	740	778
*	SALARY & WAGES	48,244	47,308	49,240	51,260
001-1910-412.15-10	FICA	3,667	3,561	3,582	3,736
001-1910-412.15-15	PERS	5,609	8,901	9,799	11,213
001-1910-412.15-20	WORKERS COMP	1,069	1,107	1,325	1,393
001-1910-412.15-30	UNEMPLOYMENT INSURANCE	106	110	431	453
001-1910-412.15-80	BENEFIT ALLOWANCE	13,997	11,398	11,398	11,398
*	FRINGE BENEFITS	24,448	25,077	26,535	28,193
001-1910-412.23-01	ADVERTISING/PUBLISHING	0	150	150	150
001-1910-412.23-02	PRINTING/BINDING	1,200	1,300	1,100	1,100
001-1910-412.23-06	STAFF TRAINING	299	400	300	300
*	CONTRACTUAL SERVICES	1,499	1,850	1,550	1,550
001-1910-412.30-17	REPAIR/MAINT-SOFTWARE	7,655	8,000	8,000	8,000
*	CONTRACT SVC REPAIR/MAINT	7,655	8,000	8,000	8,000
001-1910-412.36-00	DEPARTMENTAL SUPPLIES	842	1,000	750	750
*	DEPARTMENTAL SUPPLIES	842	1,000	750	750
001-1910-412.54-20	PURCHASING & A/P SERVICES	62,421-	65,012-	51,509-	53,710-
*	CONTRA EXPENDITURE	62,421-	65,012-	51,509-	53,710-
**	PURCHASING & A/P	20,267	18,223	34,566	36,043

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	T.V. GOVERNMENT ACCESS				
001-2060-446.10-10	PAYROLL-REGULAR	1,589	0		
001-2060-446.10-30	OVERTIME	94	1,000	1,000	1,000
001-2060-446.10-70	COMP TIME PAYOFF	2,963	0		
001-2060-446.10-71	VACATION PAYOFF	6,069	0		
001-2060-446.10-72	SICK LEAVE PAYOFF	124	0		
001-2060-446.10-73	HOLIDAY PAYOFF	153	0		
001-2060-446.10-95	SEVERANCE PACKAGE	13,793	0		
*	SALARY & WAGES	24,785	1,000	1,000	1,000
001-2060-446.15-10	FICA	786	77	77	77
001-2060-446.15-15	PERS	280	0		
001-2060-446.15-20	WORKERS COMP	23	0		
001-2060-446.15-30	UNEMPLOYMENT INSURANCE	4	0		
001-2060-446.15-80	BENEFIT ALLOWANCE	23	0		
*	FRINGE BENEFITS	1,116	77	77	77
001-2060-446.30-06	REPAIR/MAINT-EQUIPMENT	1,870	2,000		
001-2060-446.30-17	REPAIR/MAINT-SOFTWARE	0	0	4,000	4,000
*	CONTRACT SVC REPAIR/MAINT	1,870	2,000	4,000	4,000
001-2060-446.33-11	PROFESSIONAL SERVICES	3,925	3,970		
*	CONTRACT SVC-PROFESSIONAL	3,925	3,970		
001-2060-446.36-00	DEPARTMENTAL SUPPLIES	339	700	700	700
*	DEPARTMENTAL SUPPLIES	339	700	700	700

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-2060-446.89-48	COMPUTER HARDWARE	1,256	0		
*	NONCAPITALIZED ASSETS	1,256	0		
001-2060-446.90-56	MACHINERY/EQUIPMENT	0	40,000	51,023	51,023
*	CAPITAL EXPENDITURES	0	40,000	51,023	51,023
**	T.V. GOVERNMENT ACCESS	33,291	47,747	56,800	56,800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
POLICE					
001-2200-421.10-10	PAYROLL-REGULAR	2,484,459	2,407,689	2,408,029	2,428,736
001-2200-421.10-30	OVERTIME	516,829	381,176	306,236	306,236
001-2200-421.10-40	DEFERRED COMP	4,320	4,296	4,296	4,296
001-2200-421.10-41	MANAGEMENT INCENTIVE	5,488	5,462	5,462	5,462
001-2200-421.10-51	INCENTIVE PAY	77,864	73,462	77,072	77,072
001-2200-421.10-56	WORKING OUT OF CLASS	2,125	0		
001-2200-421.10-70	COMP TIME PAYOFF	23,853	47,004	47,004	47,696
001-2200-421.10-71	VACATION PAYOFF	37,458	30,381	30,381	30,696
001-2200-421.10-72	SICK LEAVE PAYOFF	10,499	16,232	16,214	16,214
001-2200-421.10-73	HOLIDAY PAYOFF	27,160	39,397	37,085	37,779
001-2200-421.10-80	WORKERS COMP-REIMBURSEMNT	2,829-	1,094-		
001-2200-421.10-95	SEVERANCE PACKAGE	14,271	0		
*	SALARY & WAGES	3,201,497	3,004,005	2,931,779	2,954,187
001-2200-421.15-10	FICA	235,327	227,452	221,443	222,843
001-2200-421.15-15	PERS	1,010,467	1,123,717	1,162,356	1,256,292
001-2200-421.15-20	WORKERS COMP	195,327	191,218	179,353	180,716
001-2200-421.15-30	UNEMPLOYMENT INSURANCE	7,352	7,123	25,837	26,057
001-2200-421.15-40	LIFE INSURANCE	3,653	3,491	3,335	3,335
001-2200-421.15-70	UTILITY CREDIT	9,000	9,054	9,054	9,054
001-2200-421.15-80	BENEFIT ALLOWANCE	324,582	307,016	305,091	305,091
001-2200-421.15-82	UNIFORM ALLOWANCE	0	0	35,508	35,508
001-2200-421.15-95	FICA REIMB-BENEFIT ALLOW	1,034-	0		
*	FRINGE BENEFITS	1,784,674	1,869,071	1,941,977	2,038,896

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-2200-421.23-01	ADVERTISING/PUBLISHING	275	250	250	250
001-2200-421.23-02	PRINTING/BINDING	2,035	8,550	8,550	8,550
001-2200-421.23-03	DUES/SUBSCRIPTIONS	1,575	2,475	2,475	2,475
001-2200-421.23-04	POSTAGE/MAILING COSTS	854	900	900	900
001-2200-421.23-05	TRAVEL/CONFERENCES	7,445	7,200	7,200	7,200
001-2200-421.23-06	STAFF TRAINING	36,544	48,154	48,154	48,154
001-2200-421.23-07	MISC CONTRACT SVC	1,230	1,500	1,500	1,500
001-2200-421.23-16	LAUNDRY/CLEANING	0	2,660	2,660	2,660
001-2200-421.23-19	ALARM SERVICE	594	1,520	1,926	1,926
001-2200-421.23-24	PEST ERADICATION SERVICE	1,195	1,790	1,790	1,790
001-2200-421.23-29	LANDSCAPE MAINTENANCE	0	8,000	8,000	8,000
001-2200-421.23-33	COMPUTER SERVICES	1,607	1,720	1,720	1,720
001-2200-421.23-45	CITATION PROCESSING SVC	4,324	4,840	4,850	4,850
* CONTRACTUAL	SERVICES	57,678	89,559	89,975	89,975
001-2200-421.25-01	UNIFORM ALLOWANCE	40,115	35,508		
001-2200-421.25-02	UNIFORM PURCHASE/MAINT	0	4,500	500	4,500
001-2200-421.25-10	VISION ALLOWANCE	0	2,500		2,500
* CONTRACT SVC	-EMPLOYEE SPC	40,115	42,508	500	7,000
001-2200-421.26-01	UTILITIES-BANNING	70,366	65,000	65,000	65,000
001-2200-421.26-05	TELEPHONE SVC	32,694	58,811	98,000	98,000
001-2200-421.26-06	NATURAL GAS SVC	6,793	7,000	6,000	6,000
001-2200-421.26-07	RADIO TRANSMISSION SVCS	57,610	31,773		
001-2200-421.26-09	SATELLITE TELEVISION	646	1,200	1,200	1,200

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	CONTRACTUAL SVC-UTILITIES	168,109	163,784	170,200	170,200
001-2200-421.30-02	REPAIR/MAINT-BUILDINGS	470	1,000	500	500
001-2200-421.30-06	REPAIR/MAINT-EQUIPMENT	8,239	21,500	19,500	19,500
001-2200-421.30-08	REPAIR/MAINT-RADIOS	26,824	28,426	28,426	28,426
001-2200-421.30-17	REPAIR/MAINT-SOFTWARE	16,700	17,000	17,000	17,000
001-2200-421.30-19	REPAIR/MAINT-HARDWARE	575	500	500	500
*	CONTRACT SVC REPAIR/MAINT	52,808	68,426	65,926	65,926
001-2200-421.32-02	RENTAL OF BLDG	4,800	0		
001-2200-421.32-06	LEASE/PURCHASE PAYMENTS	4,613	5,000	5,000	5,000
*	CONTRACTUAL SVCS-RENT/LSE	9,413	5,000	5,000	5,000
001-2200-421.33-11	PROFESSIONAL SERVICES	115,902	93,127	72,000	72,000
001-2200-421.33-18	CUSTODIAN SERVICES	0	0	24,400	24,400
001-2200-421.33-31	MEDICAL/HOSPITAL	32,983	40,020	40,020	40,020
001-2200-421.33-94	FINGERPRINTING - DOJ	14,983	15,000	15,000	15,000
*	CONTRACT SVC-PROFESSIONAL	163,868	148,147	151,420	151,420
001-2200-421.36-00	DEPARTMENTAL SUPPLIES	14,263	16,165	16,165	16,165
001-2200-421.36-01	ORDNANCE	28,331	20,065	20,065	20,065
001-2200-421.36-04	CLOTHING/ACCOUTERMENTS	25,721	17,000	16,000	16,000
001-2200-421.36-19	EMERG'CY MED SVC SUPPLIES	1,102	2,475	1,000	1,000
001-2200-421.36-62	SPECIAL DEPARTMENTAL SPLY	9,034	8,000	8,000	8,000
*	DEPARTMENTAL SUPPLIES	78,451	63,705	61,230	61,230

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-2200-421.38-05	PHOTOGRAPHIC SUPPLIES	2,636	3,050	3,050	3,050
*	SUPPLIES-TECHNICAL SPLS	2,636	3,050	3,050	3,050
001-2200-421.41-10	BOOKING FEES	19,514	20,000	20,000	20,000
001-2200-421.41-20	SPECIAL INVESTIGATION EXP	581	2,470	2,470	2,470
001-2200-421.41-23	K-9 PROGRAM EXPENSE	229	63		
001-2200-421.41-26	CAL-ID SYSTEM	7,223	24,726	27,158	28,352
001-2200-421.41-92	MCGRUFF PROGRAM	0	5,000	5,000	5,000
*	SUNDRY CHARGES/SPC PRGRMS	27,547	52,259	54,628	55,822
001-2200-421.51-73	INTERFUND SVC-FLEET MAINT	250,706	288,100	234,220	234,812
*	INTERFUND SERVICE PYMTS	250,706	288,100	234,220	234,812
001-2200-421.56-31	TRNSFR-AREA POLICE COMPUT	10,134	16,473	13,212	23,089
*	INTERFUND TRANSFERS	10,134	16,473	13,212	23,089
001-2200-421.89-46	OFF FURN/EQUIP/FIXTURES	1,736	0		
001-2200-421.89-48	COMPUTER HARDWARE	3,746	899		
001-2200-421.89-49	COMPUTER SOFTWARE	0	486		
001-2200-421.89-53	RADIO EQUIPMENT/RADIOS	0	104		
001-2200-421.89-56	MACHINERY/EQUIPMENT	11,806	0		
*	NONCAPITALIZED ASSETS	17,288	1,489		
001-2200-421.90-48	COMPUTER HARDWARE	6,203	3,544		
001-2200-421.90-53	RADIO EQUIPMENT/RADIOS	299,203	150,797		
001-2200-421.90-56	MACHINERY/EQUIPMENT	6,308	0		
*	CAPITAL EXPENDITURES	311,714	154,341		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
** POLICE		6,176,638	5,969,917	5,723,117	5,860,607

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
DISPATCH					
001-2210-421.10-10	PAYROLL-REGULAR	356,652	396,270	400,854	406,014
001-2210-421.10-30	OVERTIME	109,073	100,000	100,000	100,000
001-2210-421.10-41	MANAGEMENT INCENTIVE	610	607	607	607
001-2210-421.10-51	INCENTIVE PAY	550	542	542	542
001-2210-421.10-52	SHIFT DIFFERENTIAL	4,838	6,000	3,300	3,300
001-2210-421.10-58	EDUCATION INCENTIVE BONUS	24,270	25,969	26,512	26,593
001-2210-421.10-59	RECRUITMENT BONUS	1,500	0		
001-2210-421.10-70	COMP TIME PAYOFF	6,930	7,766	5,023	5,072
001-2210-421.10-71	VACATION PAYOFF	6,944	584	584	584
001-2210-421.10-72	SICK LEAVE PAYOFF	14,776	701	700	700
001-2210-421.10-73	HOLIDAY PAYOFF	1,076	0		
001-2210-421.10-74	PAY REDUCT/DEFERRAL PAYOF	1,089	0		
001-2210-421.10-95	SEVERANCE PACKAGE	17,560	0		
*	SALARY & WAGES	545,868	538,439	538,122	543,412
001-2210-421.15-10	FICA	42,478	42,949	42,569	42,974
001-2210-421.15-15	PERS	86,238	106,565	112,759	124,039
001-2210-421.15-20	WORKERS COMP	11,183	12,125	13,627	13,798
001-2210-421.15-30	UNEMPLOYMENT INSURANCE	1,068	1,189	4,490	4,547
001-2210-421.15-40	LIFE INSURANCE	36	31	31	31
001-2210-421.15-70	UTILITY CREDIT	5,400	5,432	5,432	5,432
001-2210-421.15-80	BENEFIT ALLOWANCE	88,196	93,233	93,240	93,240
001-2210-421.15-82	UNIFORM ALLOWANCE	0	0	132	132
001-2210-421.15-88	BOOT ALLOWANCE	0	0	1,600	1,600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	FRINGE BENEFITS	234,599	261,524	273,880	285,793
001-2210-421.23-06	STAFF TRAINING	141	1,500	1,500	1,500
*	CONTRACTUAL SERVICES	141	1,500	1,500	1,500
001-2210-421.25-01	UNIFORM ALLOWANCE	137	132		
001-2210-421.25-10	VISION ALLOWANCE	0	250		250
001-2210-421.25-11	BOOT ALLOWANCE	1,400	1,600		
*	CONTRACT SVC-EMPLOYEE SPC	1,537	1,982		250
001-2210-421.26-01	UTILITIES-BANNING	16	0		
001-2210-421.26-05	TELEPHONE SVC	0	27	205	205
001-2210-421.26-07	RADIO TRANSMISSION SVCS	227	205		
*	CONTRACTUAL SVC-UTILITIES	243	232	205	205
001-2210-421.30-06	REPAIR/MAINT-EQUIPMENT	1,111	1,000	1,000	1,000
*	CONTRACT SVC REPAIR/MAINT	1,111	1,000	1,000	1,000
001-2210-421.36-00	DEPARTMENTAL SUPPLIES	226	473	473	473
001-2210-421.36-04	CLOTHING/ACCOUTERMENTS	857	1,100	1,100	1,100
*	DEPARTMENTAL SUPPLIES	1,083	1,573	1,573	1,573
001-2210-421.90-23	COMMUNICATIONS CTR IMPROV	27,120	28,380		
*	CAPITAL EXPENDITURES	27,120	28,380		
**	DISPATCH	811,702	834,630	816,280	833,733

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	TASIN - SB621				
001-2279-421.10-10	PAYROLL-REGULAR	0	140,451		
001-2279-421.10-30	OVERTIME	685	109,290		
*	SALARY & WAGES	685	249,741		
001-2279-421.15-10	FICA	131	0		
001-2279-421.15-80	BENEFIT ALLOWANCE	6	0		
*	FRINGE BENEFITS	137	0		
001-2279-421.89-48	COMPUTER HARDWARE	28,444	0		
*	NONCAPITALIZED ASSETS	28,444	0		
001-2279-421.90-48	COMPUTER HARDWARE	0	236		
001-2279-421.90-52	VEHICLES	0	286,616		
001-2279-421.90-56	MACHINERY/EQUIPMENT	0	30,694		
*	CAPITAL EXPENDITURES	0	317,546		
**	TASIN - SB621	29,266	567,287		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ANIMAL CONTROL					
001-2300-424.26-05	TELEPHONE SVC	0	0	450	450
*	CONTRACTUAL SVC-UTILITIES	0	0	450	450
001-2300-424.30-02	REPAIR/MAINT-BUILDINGS	61	0		
*	CONTRACT SVC REPAIR/MAINT	61	0		
001-2300-424.33-90	ANIMAL CONTROL SVCS	114,918	142,000	142,000	142,000
*	CONTRACT SVC-PROFESSIONAL	114,918	142,000	142,000	142,000
**	ANIMAL CONTROL	114,979	142,000	142,450	142,450

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FIRE					
001-2400-422.10-10	PAYROLL-REGULAR	40,619	39,996	39,996	39,996
001-2400-422.10-30	OVERTIME	748	0		
001-2400-422.10-70	COMP TIME PAYOFF	0	769	769	769
001-2400-422.10-73	HOLIDAY PAYOFF	307	0		
*	SALARY & WAGES	41,674	40,765	40,765	40,765
001-2400-422.15-10	FICA	3,779	3,668	3,590	3,590
001-2400-422.15-15	PERS	8,495	9,725	10,180	11,079
001-2400-422.15-20	WORKERS COMP	1,229	1,210	1,376	1,376
001-2400-422.15-30	UNEMPLOYMENT INSURANCE	122	120	448	448
001-2400-422.15-70	UTILITY CREDIT	1,800	1,811	1,811	1,811
001-2400-422.15-80	BENEFIT ALLOWANCE	11,599	11,398	11,398	11,398
*	FRINGE BENEFITS	27,024	27,932	28,803	29,702
001-2400-422.23-01	ADVERTISING/PUBLISHING	233	400	100	100
001-2400-422.23-02	PRINTING/BINDING	0	122	100	100
001-2400-422.23-04	POSTAGE/MAILING COSTS	0	100		
001-2400-422.23-05	TRAVEL/CONFERENCES	660	0	1,500	1,500
001-2400-422.23-06	STAFF TRAINING	1,277	2,000		
001-2400-422.23-19	ALARM SERVICE	498	500	500	500
001-2400-422.23-24	PEST ERADICATION SERVICE	850	900	900	900
001-2400-422.23-39	WEED ABATEMENT SERVICES	0	68,000	40,000	40,000
*	CONTRACTUAL SERVICES	3,518	72,022	43,100	43,100
001-2400-422.26-01	UTILITIES-BANNING	5,897	9,000	6,000	6,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-2400-422.26-06	NATURAL GAS SVC	2,200	3,800	1,600	1,600
001-2400-422.26-07	RADIO TRANSMISSION SVCS	842	1,300	500	500
*	CONTRACTUAL SVC-UTILITIES	8,939	14,100	8,100	8,100
001-2400-422.30-02	REPAIR/MAINT-BUILDINGS	133	300	300	300
001-2400-422.30-06	REPAIR/MAINT-EQUIPMENT	541	0	500	500
001-2400-422.30-17	REPAIR/MAINT-SOFTWARE	108	500	310	310
*	CONTRACT SVC REPAIR/MAINT	782	800	1,110	1,110
001-2400-422.32-06	LEASE/PURCHASE PAYMENTS	0	0	1,680	1,680
*	CONTRACT SVC-RENTAL/LEASE	0	0	1,680	1,680
001-2400-422.33-93	FIRE SUPPRESSION SERVICES	2,106,692	2,300,000	2,262,106	2,262,106
001-2400-422.33-95	DIRECT BILL EXP-CNTY CONT	29,498	21,000	19,765	19,765
*	CONTRACT SVC-PROFESSIONAL	2,136,190	2,321,000	2,281,871	2,281,871
001-2400-422.36-00	DEPARTMENTAL SUPPLIES	1,245	1,318	1,000	1,000
001-2400-422.36-19	EMERG'CY MED SVC SUPPLIES	9,395	18		
001-2400-422.36-21	DISASTER EDUC'N MATERIALS	0	250		
001-2400-422.36-23	PARAMEDIC SUPPLIES	17,833	25,000	20,800	20,800
001-2400-422.36-59	FIELD SUPPLIES	0	500		
*	DEPARTMENTAL SUPPLIES	28,473	27,086	21,800	21,800
001-2400-422.41-30	COMMUNITY SERVICES	1,234	2,300	1,000	1,000
*	SUNDRY CHARGES/SPC PRGRMS	1,234	2,300	1,000	1,000
001-2400-422.42-67	DISASTER EXPO	6,129	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	SUNDRY CHARGES/SPC PRGRMS	6,129	0		
001-2400-422.51-73	INTERFUND SVC-FLEET MAINT	931	516	919	921
*	INTERFUND SERVICE PYMTS	931	516	919	921
001-2400-422.89-49	COMPUTER SOFTWARE	0	0	3,000	
*	NONCAPITALIZED ASSETS	0	0	3,000	
001-2400-422.90-56	MACHINERY/EQUIPMENT	0	0	16,000	16,000
*	CAPITAL EXPENDITURES	0	0	16,000	16,000
**	FIRE	2,254,894	2,506,521	2,448,148	2,446,049

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	TASIN - SB621				
001-2479-422.33-93	FIRE SUPPRESSION SERVICES	0	500,000		
*	CONTRACT SVC-PROFESSIONAL	0	500,000		
**	TASIN - SB621	0	500,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	BUILDING SAFETY				
001-2700-442.10-10	PAYROLL-REGULAR	75,372	52,218	74,724	74,724
001-2700-442.10-40	DEFERRED COMP	117	0		
001-2700-442.10-41	MANAGEMENT INCENTIVE	1,454	2,089	2,989	2,989
001-2700-442.10-51	INCENTIVE PAY	1,017	1,386	1,980	1,980
001-2700-442.10-56	WORKING OUT OF CLASS	46	0		
001-2700-442.10-58	EDUCATION INCENTIVE BONUS	38	0		
001-2700-442.10-70	COMP TIME PAYOFF	5,066	1,507	2,156	2,156
001-2700-442.10-71	VACATION PAYOFF	3,777	2,008	2,874	2,874
001-2700-442.10-72	SICK LEAVE PAYOFF	1,769	2,413	3,448	3,448
001-2700-442.10-73	HOLIDAY PAYOFF	1,932	0		
001-2700-442.10-95	SEVERANCE PACKAGE	70,704	0		
*	SALARY & WAGES	161,292	61,621	88,171	88,171
001-2700-442.15-10	FICA	6,481	3,817	5,578	5,578
001-2700-442.15-15	PERS	16,179	13,543	20,285	22,076
001-2700-442.15-20	WORKERS COMP	2,671	1,579	2,571	2,571
001-2700-442.15-30	UNEMPLOYMENT INSURANCE	220	157	837	837
001-2700-442.15-40	LIFE INSURANCE	180	129	184	184
001-2700-442.15-70	UTILITY CREDIT	225	0		
001-2700-442.15-80	BENEFIT ALLOWANCE	13,159	8,613	12,342	12,342
001-2700-442.15-84	VEHICLE ALLOWANCE	0	0	1,811	1,811
*	FRINGE BENEFITS	39,115	27,838	43,608	45,399
001-2700-442.23-02	PRINTING/BINDING	114	200	150	150
001-2700-442.23-03	DUES/SUBSCRIPTIONS	1,365	2,000	150	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	CONTRACTUAL SERVICES	1,479	2,200	300	2,150
001-2700-442.25-04	VEHICLE ALLOWANCE	900	1,268		
001-2700-442.25-11	BOOT ALLOWANCE	60	0		
*	CONTRACT SVC-EMPLOYEE SPC	960	1,268		
001-2700-442.26-05	TELEPHONE SVC	0	0	1,000	1,000
001-2700-442.26-07	RADIO TRANSMISSION SVCS	1,599	2,000		
*	CONTRACTUAL SVC-UTILITIES	1,599	2,000	1,000	1,000
001-2700-442.30-06	REPAIR/MAINT-EQUIPMENT	0	150		
001-2700-442.30-08	REPAIR/MAINT-RADIOS	0	200		
001-2700-442.30-17	REPAIR/MAINT-SOFTWARE	10,881	14,000	12,000	12,000
*	CONTRACT SVC REPAIR/MAINT	10,881	14,350	12,000	12,000
001-2700-442.33-11	PROFESSIONAL SERVICES	94,025	85,000	95,000	95,000
*	CONTRACT SVC-PROFESSIONAL	94,025	85,000	95,000	95,000
001-2700-442.36-00	DEPARTMENTAL SUPPLIES	26	1,000	250	250
*	DEPARTMENTAL SUPPLIES	26	1,000	250	250
001-2700-442.41-28	SMIP FEES TO STATE	574	500	550	600
*	SUNDRY CHARGES/SPC PRGRMS	574	500	550	600
001-2700-442.42-49	REFUNDS	2,279	0		
*	SUNDRY CHARGES/SPC PRGRMS	2,279	0		
001-2700-442.51-73	INTERFUND SVC-FLEET MAINT	8,962	12,654	7,266	7,285

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	INTERFUND SERVICE PYMTS	8,962	12,654	7,266	7,285
**	BUILDING SAFETY	321,192	208,431	248,145	251,855

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	CODE ENFORCEMENT				
001-2740-442.10-10	PAYROLL-REGULAR	0	101,333	101,333	101,333
001-2740-442.10-70	COMP TIME PAYOFF	0	1,856	1,856	1,856
*	SALARY & WAGES	0	103,189	103,189	103,189
001-2740-442.15-10	FICA	0	6,992	6,489	6,489
001-2740-442.15-15	PERS	0	24,640	25,791	28,069
001-2740-442.15-20	WORKERS COMP	0	4,510	6,205	6,205
001-2740-442.15-30	UNEMPLOYMENT INSURANCE	0	289	1,081	1,081
001-2740-442.15-80	BENEFIT ALLOWANCE	0	22,796	22,796	22,796
001-2740-442.15-88	BOOT ALLOWANCE	0	0	200	200
*	FRINGE BENEFITS	0	59,227	62,562	64,840
001-2740-442.23-02	PRINTING/BINDING	0	500	500	500
001-2740-442.23-03	DUES/SUBSCRIPTIONS	0	275	275	275
001-2740-442.23-05	TRAVEL/CONFERENCES	0	500	275	250
001-2740-442.23-06	STAFF TRAINING	0	975	500	500
001-2740-442.23-07	MISC CONTRACT SVC	0	1,500	2,500	2,500
001-2740-442.23-33	COMPUTER SERVICES	0	2,200	2,200	2,200
*	CONTRACTUAL SERVICES	0	5,950	6,250	6,225
001-2740-442.25-10	VISION ALLOWANCE	0	250	250	250
001-2740-442.25-11	BOOT ALLOWANCE	0	200		
*	CONTRACT SVC-EMPLOYEE SPC	0	450	250	250
001-2740-442.30-08	REPAIR/MAINT-RADIOS	0	275	275	275
*	CONTRACT SVC REPAIR/MAINT	0	275	275	275

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-2740-442.36-00	DEPARTMENTAL SUPPLIES	0	3,000	2,000	2,000
*	DEPARTMENTAL SUPPLIES	0	3,000	2,000	2,000
**	CODE ENFORCEMENT	0	172,091	174,526	176,779

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
PLANNING					
001-2800-441.10-10	PAYROLL-REGULAR	121,028	134,778	168,074	173,146
001-2800-441.10-30	OVERTIME	0	500	500	500
001-2800-441.10-40	DEFERRED COMP	989	974	1,329	1,377
001-2800-441.10-41	MANAGEMENT INCENTIVE	969	1,392	1,993	1,993
001-2800-441.10-51	INCENTIVE PAY	3,123	3,324	4,320	4,320
001-2800-441.10-70	COMP TIME PAYOFF	1,401	3,278	4,351	4,471
001-2800-441.10-71	VACATION PAYOFF	0	3,211	4,472	4,564
001-2800-441.10-72	SICK LEAVE PAYOFF	8,028	3,858	5,366	5,476
*	SALARY & WAGES	135,538	151,315	190,405	195,847
001-2800-441.15-10	FICA	10,642	10,918	13,799	14,216
001-2800-441.15-15	PERS	26,380	33,037	44,726	50,095
001-2800-441.15-20	WORKERS COMP	2,945	3,231	4,654	4,787
001-2800-441.15-30	UNEMPLOYMENT INSURANCE	359	386	1,883	1,939
001-2800-441.15-40	LIFE INSURANCE	330	330	428	428
001-2800-441.15-70	UTILITY CREDIT	1,590	1,449		
001-2800-441.15-80	BENEFIT ALLOWANCE	22,378	23,978	31,024	31,024
001-2800-441.15-84	VEHICLE ALLOWANCE	0	0	4,225	4,225
*	FRINGE BENEFITS	64,624	73,329	100,739	106,714
001-2800-441.23-01	ADVERTISING/PUBLISHING	3,371	3,000	3,100	3,100
001-2800-441.23-02	PRINTING/BINDING	76	300	300	300
001-2800-441.23-03	DUES/SUBSCRIPTIONS	277	1,000	500	500
001-2800-441.23-04	POSTAGE/MAILING COSTS	368	300	300	300
001-2800-441.23-05	TRAVEL/CONFERENCES	361	1,500	500	500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-2800-441.23-06	STAFF TRAINING	195	500	500	500
001-2800-441.23-07	MISC CONTRACT SVC	50	100	100	100
*	CONTRACTUAL SERVICES	4,698	6,700	5,300	5,300
001-2800-441.25-04	VEHICLE ALLOWANCE	3,000	3,259		
001-2800-441.25-10	VISION ALLOWANCE	0	250	250	250
*	CONTRACT SVC-EMPLOYEE SPC	3,000	3,509	250	250
001-2800-441.30-17	REPAIR/MAINT-SOFTWARE	5,340	6,000	6,000	6,000
*	CONTRACT SVC REPAIR/MAINT	5,340	6,000	6,000	6,000
001-2800-441.33-11	PROFESSIONAL SERVICES	6,628	19,000		60,000
*	CONTRACT SVC-PROFESSIONAL	6,628	19,000		60,000
001-2800-441.36-00	DEPARTMENTAL SUPPLIES	818	750	600	600
*	DEPARTMENTAL SUPPLIES	818	750	600	600
001-2800-441.41-13	JOINT AGENCY ASSESSMENTS	10,930	12,500	12,500	12,500
*	SUNDRY CHARGES/SPC PRGRMS	10,930	12,500	12,500	12,500
001-2800-441.42-49	REFUNDS	0	4,258		
*	SUNDRY CHARGES/SPC PRGRMS	0	4,258		
001-2800-441.56-13	TSFR-AIR QUALITY IMP FUND	2,778	0		
*	INTERFUND TRANSFERS	2,778	0		
**	PLANNING	234,354	277,361	315,794	387,211

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ENGINEERING					
001-3000-442.10-10	PAYROLL-REGULAR	73,030	67,023	67,026	67,228
001-3000-442.10-30	OVERTIME	21	500	500	500
001-3000-442.10-40	DEFERRED COMP	806	664	671	671
001-3000-442.10-41	MANAGEMENT INCENTIVE	503	529	530	530
001-3000-442.10-51	INCENTIVE PAY	3,554	3,175	3,192	3,192
001-3000-442.10-56	WORKING OUT OF CLASS	120	0		
001-3000-442.10-70	COMP TIME PAYOFF	1,197	1,489	1,482	1,486
001-3000-442.10-71	VACATION PAYOFF	3,272	1,476	1,477	1,477
001-3000-442.10-72	SICK LEAVE PAYOFF	1,955	1,773	1,772	1,772
001-3000-442.10-73	HOLIDAY PAYOFF	49	0		
001-3000-442.10-95	SEVERANCE PACKAGE	3,795	0		
*	SALARY & WAGES	88,302	76,629	76,650	76,856
001-3000-442.15-10	FICA	5,914	5,208	5,240	5,256
001-3000-442.15-15	PERS	16,311	17,360	18,178	19,839
001-3000-442.15-20	WORKERS COMP	1,272	1,165	1,220	1,227
001-3000-442.15-30	UNEMPLOYMENT INSURANCE	218	199	742	745
001-3000-442.15-40	LIFE INSURANCE	571	131	131	131
001-3000-442.15-80	BENEFIT ALLOWANCE	9,506	9,518	9,524	9,524
001-3000-442.15-84	VEHICLE ALLOWANCE	0	0	302	302
001-3000-442.15-88	BOOT ALLOWANCE	0	0	50	50
001-3000-442.15-95	FICA REIMB-BENEFIT ALLOW	13-	0		
*	FRINGE BENEFITS	33,779	33,581	35,387	37,074
001-3000-442.23-01	ADVERTISING/PUBLISHING	514	800	500	500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-3000-442.23-02	PRINTING/BINDING	541	500	500	500
001-3000-442.23-03	DUES/SUBSCRIPTIONS	353	400	450	450
001-3000-442.23-04	POSTAGE/MAILING COSTS	406	500	300	300
001-3000-442.23-05	TRAVEL/CONFERENCES	109	1,000	500	500
001-3000-442.23-06	STAFF TRAINING	8	320	500	500
*	CONTRACTUAL SERVICES	1,931	3,520	2,750	2,750
001-3000-442.25-04	VEHICLE ALLOWANCE	300	302		
001-3000-442.25-05	MILEAGE REIMBURSEMENT	175	350	300	300
001-3000-442.25-10	VISION ALLOWANCE	0	500	500	500
001-3000-442.25-11	BOOT ALLOWANCE	50	50		
*	CONTRACT SVC-EMPLOYEE SPC	525	1,202	800	800
001-3000-442.26-05	TELEPHONE SVC	0	180	1,250	1,250
001-3000-442.26-07	RADIO TRANSMISSION SVCS	3,732	3,500		
*	CONTRACTUAL SVC-UTILITIES	3,732	3,680	1,250	1,250
001-3000-442.30-06	REPAIR/MAINT-EQUIPMENT	243	0	250	250
001-3000-442.30-08	REPAIR/MAINT-RADIOS	275	300	300	300
001-3000-442.30-17	REPAIR/MAINT-SOFTWARE	1,523	2,050	2,100	2,100
*	CONTRACT SVC REPAIR/MAINT	2,041	2,350	2,650	2,650
001-3000-442.33-11	PROFESSIONAL SERVICES	14,488	11,000	10,000	10,000
001-3000-442.33-51	SPL PROCESSING CONSULTANT	1,006	7,050	5,000	5,000
001-3000-442.33-53	ENGINEERING SERVICES	31,185	96,817	30,000	60,000
*	CONTRACT SVC-PROFESSIONAL	46,679	114,867	45,000	75,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-3000-442.36-00	DEPARTMENTAL SUPPLIES	1,915	3,000	2,000	2,000
001-3000-442.36-07	FOOD/MEALS COST	205	400	400	400
*	DEPARTMENTAL SUPPLIES	2,120	3,400	2,400	2,400
001-3000-442.51-73	INTERFUND SVC-FLEET MAINT	13,292	17,070	12,518	12,550
*	INTERFUND SERVICE PYMTS	13,292	17,070	12,518	12,550
001-3000-442.89-48	COMPUTER HARDWARE	532	0	500	500
*	NONCAPITALIZED ASSETS	532	0	500	500
**	ENGINEERING	192,933	256,299	179,905	211,830

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BUILDING MAINTENANCE					
001-3200-412.10-10	PAYROLL-REGULAR	71,469	65,913	65,404	65,729
001-3200-412.10-30	OVERTIME	5,079	3,600	3,600	3,600
001-3200-412.10-40	DEFERRED COMP	235	213	217	217
001-3200-412.10-41	MANAGEMENT INCENTIVE	102	107	107	107
001-3200-412.10-51	INCENTIVE PAY	60	58	58	58
001-3200-412.10-70	COMP TIME PAYOFF	96	1,392	1,382	1,388
001-3200-412.10-71	VACATION PAYOFF	96	514	521	521
001-3200-412.10-72	SICK LEAVE PAYOFF	1,157	617	625	625
001-3200-412.10-73	HOLIDAY PAYOFF	347	0		
*	SALARY & WAGES	78,641	72,414	71,914	72,245
001-3200-412.15-10	FICA	6,230	5,672	5,487	5,512
001-3200-412.15-15	PERS	15,025	16,120	16,744	18,313
001-3200-412.15-20	WORKERS COMP	2,955	2,873	3,870	3,882
001-3200-412.15-30	UNEMPLOYMENT INSURANCE	202	197	729	733
001-3200-412.15-40	LIFE INSURANCE	89	43	43	43
001-3200-412.15-70	UTILITY CREDIT	1,800	1,811	1,811	1,811
001-3200-412.15-80	BENEFIT ALLOWANCE	14,897	14,782	14,783	14,783
001-3200-412.15-88	BOOT ALLOWANCE	0	0	225	225
*	FRINGE BENEFITS	41,198	41,498	43,692	45,302
001-3200-412.23-03	DUES/SUBSCRIPTIONS	189	300	250	250
001-3200-412.23-19	ALARM SERVICE	2,381	2,900	2,900	2,900
001-3200-412.23-24	PEST ERADICATION SERVICE	1,687	1,500	1,500	1,500
001-3200-412.23-29	LANDSCAPE MAINTENANCE	21,991	24,500	24,500	24,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	CONTRACTUAL SERVICES	26,248	29,200	29,150	29,150
001-3200-412.25-02	UNIFORM PURCHASE/MAINT	109	110	110	110
001-3200-412.25-10	VISION ALLOWANCE	250	0	250	
001-3200-412.25-11	BOOT ALLOWANCE	225	225		
*	CONTRACT SVC-EMPLOYEE SPC	584	335	360	110
001-3200-412.26-06	NATURAL GAS SERVICE	322	2,750	2,750	2,750
001-3200-412.26-07	RADIO TRANSMISSION SVCS	304	300	300	300
*	CONTRACTUAL SVC-UTILITIES	626	3,050	3,050	3,050
001-3200-412.30-01	REPAIR/MAINT-GRNDS/FIELDS	940	1,414	1,400	1,400
001-3200-412.30-02	REPAIR/MAINT-BUILDINGS	51,835	55,286	49,000	49,000
001-3200-412.30-06	REPAIR/MAINT-EQUIPMENT	609	480	500	500
001-3200-412.30-21	REPAIR/MAINT AC/HEATING	3,046	5,500	6,000	6,000
*	CONTRACT SVC REPAIR/MAINT	56,430	62,680	56,900	56,900
001-3200-412.33-18	CUSTODIAN SERVICES	52,993	56,000	35,600	35,600
*	CONTRACT SVC-PROFESSIONAL	52,993	56,000	35,600	35,600
001-3200-412.36-00	DEPARTMENTAL SUPPLIES	1,653	1,500	1,500	1,500
001-3200-412.36-03	JANITORIAL SUPPLIES	21,801	15,000	11,000	11,000
001-3200-412.36-07	FOOD/MEALS COST	3	0		
*	DEPARTMENTAL SUPPLIES	23,457	16,500	12,500	12,500
001-3200-412.38-50	REPAIR PARTS/SUPPLIES	592	1,000	1,000	1,000
*	SUPPLIES-TECHNICAL SPLS	592	1,000	1,000	1,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-3200-412.51-73	INTERFUND SVC-FLEET MAINT	2,506	5,228	4,959	4,971
*	INTERFUND SERVICE PYMTS	2,506	5,228	4,959	4,971
001-3200-412.54-32	BUILDING MAINTENANCE SVCS	89,798-	92,699-	150,044-	150,974-
*	CONTRA EXPENDITURE	89,798-	92,699-	150,044-	150,974-
**	BUILDING MAINTENANCE	193,477	195,206	109,081	109,854

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
PARKS					
001-3600-461.10-10	PAYROLL-REGULAR	169,039	173,965	180,215	185,518
001-3600-461.10-30	OVERTIME	3,918	2,000	2,000	2,000
001-3600-461.10-40	DEFERRED COMP	528	480	488	488
001-3600-461.10-55	STANDBY PAY	8,720	6,000	6,000	6,000
001-3600-461.10-56	WORKING OUT OF CLASS	57	0		
001-3600-461.10-70	COMP TIME PAYOFF	0	3,567	3,686	3,788
001-3600-461.10-71	VACATION PAYOFF	0	923	939	939
001-3600-461.10-72	SICK LEAVE PAYOFF	1,061	1,109	1,126	1,126
001-3600-461.10-73	HOLIDAY PAYOFF	176	0		
*	SALARY & WAGES	183,499	188,044	194,454	199,859
001-3600-461.15-10	FICA	15,327	15,269	15,299	15,712
001-3600-461.15-15	PERS	35,479	42,418	45,993	51,524
001-3600-461.15-20	WORKERS COMP	7,881	8,106	11,539	11,881
001-3600-461.15-30	UNEMPLOYMENT INSURANCE	506	520	2,010	2,070
001-3600-461.15-40	LIFE INSURANCE	250	85	85	85
001-3600-461.15-70	UTILITY CREDIT	3,600	1,811	1,811	1,811
001-3600-461.15-80	BENEFIT ALLOWANCE	49,268	48,747	48,747	48,747
001-3600-461.15-88	BOOT ALLOWANCE	0	0	855	855
001-3600-461.15-95	FICA REIMB-BENEFIT ALLOW	825-	0		
*	FRINGE BENEFITS	111,486	116,956	126,339	132,685
001-3600-461.23-19	ALARM SERVICE	1,176	1,400	1,400	1,400
001-3600-461.23-24	PEST ERADICATION SERVICE	1,390	0	500	500
*	CONTRACTUAL SERVICES	2,566	1,400	1,900	1,900

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-3600-461.25-02	UNIFORM PURCHASE/MAINT	343	700	700	700
001-3600-461.25-10	VISION ALLOWANCE	0	500	500	500
001-3600-461.25-11	BOOT ALLOWANCE	855	855		
*	CONTRACT SVC-EMPLOYEE SPC	1,198	2,055	1,200	1,200
001-3600-461.26-01	UTILITIES-BANNING	46,463	60,000	60,000	60,000
001-3600-461.26-06	NATURAL GAS SVC	381	600	600	600
*	CONTRACTUAL SVC-UTILITIES	46,844	60,600	60,600	60,600
001-3600-461.30-01	REPAIR/MAINT-GRNDS/FIELDS	3,627	4,000	3,500	3,500
001-3600-461.30-02	REPAIR/MAINT-BUILDINGS	2,041	1,500	1,500	1,500
001-3600-461.30-06	REPAIR/MAINT-EQUIPMENT	1,022	1,200	1,000	1,000
001-3600-461.30-07	REPAIR/MAINT-FENCING	500	500	500	500
001-3600-461.30-16	REPAIR/MAINT-IRRIGATION	155	1,000	1,000	1,000
*	CONTRACT SVC REPAIR/MAINT	7,345	8,200	7,500	7,500
001-3600-461.32-05	EQUIPMENT RENT	105	200	200	200
*	CONTRACT SVC-RENTAL/LEASE	105	200	200	200
001-3600-461.33-32	MEDICAL/PHYSICAL EXAMS	0	200		
*	CONTRACT SVC-PROFESSIONAL	0	200		
001-3600-461.36-00	DEPARTMENTAL SUPPLIES	2,132	1,984	2,000	2,000
001-3600-461.36-07	FOOD/MEALS COST	0	16	20	20
001-3600-461.36-57	HERBICIDES/WEED CONTROL	500	500	500	500
*	DEPARTMENTAL SUPPLIES	2,632	2,500	2,520	2,520

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-3600-461.38-50	REPAIR PARTS/SUPPLIES	500	500	500	500
001-3600-461.38-54	GRAFFITI PAINT	311	400	400	400
*	SUPPLIES-TECHNICAL SPLS	811	900	900	900
001-3600-461.51-73	INTERFUND SVC-FLEET MAINT	513	3,944	3,545	3,554
*	INTERFUND SERVICE PYMTS	513	3,944	3,545	3,554
001-3600-461.54-36	LANDSCAPE MAINTENANCE SVC	87,000-	84,158-	94,844-	94,844-
*	CONTRA EXPENDITURE	87,000-	84,158-	94,844-	94,844-
**	PARKS	269,999	300,841	304,314	316,074

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
RECREATION					
001-4000-461.10-10	PAYROLL-REGULAR	109,432	104,506	94,395	94,395
001-4000-461.10-30	OVERTIME	108	500	500	500
001-4000-461.10-41	MANAGEMENT INCENTIVE	990	1,072	1,074	1,074
001-4000-461.10-51	INCENTIVE PAY	764	750	750	750
001-4000-461.10-70	COMP TIME PAYOFF	0	1,158	1,159	1,159
001-4000-461.10-71	VACATION PAYOFF	1,585	1,031	1,033	1,033
001-4000-461.10-72	SICK LEAVE PAYOFF	0	1,238	1,239	1,239
001-4000-461.10-73	HOLIDAY PAYOFF	153	0		
*	SALARY & WAGES	113,032	110,255	100,150	100,150
001-4000-461.15-10	FICA	8,330	6,628	6,677	6,677
001-4000-461.15-15	PERS	14,957	17,548	18,666	20,569
001-4000-461.15-20	WORKERS COMP	2,633	2,257	2,592	2,592
001-4000-461.15-30	UNEMPLOYMENT INSURANCE	328	280	1,057	1,057
001-4000-461.15-40	LIFE INSURANCE	117	77	77	77
001-4000-461.15-70	UTILITY CREDIT	1,347	1,358	1,358	1,358
001-4000-461.15-80	BENEFIT ALLOWANCE	10,522	10,826	10,841	10,841
001-4000-461.15-84	VEHICLE ALLOWANCE	0	0	754	754
*	FRINGE BENEFITS	38,234	38,974	42,022	43,925
001-4000-461.23-01	ADVERTISING/PUBLISHING	168	0		
001-4000-461.23-02	PRINTING/BINDING	249	250	150	150
001-4000-461.23-03	DUES/SUBSCRIPTIONS	390	400		
001-4000-461.23-06	STAFF TRAINING	120	0		
001-4000-461.23-15	RECREATION OFFICIALS/INST	15,862	15,000	15,500	15,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-4000-461.23-19	ALARM SERVICE	1,680	2,000	1,700	1,700
001-4000-461.23-24	PEST ERADICATION SERVICE	1,257	1,745	1,300	1,300
*	CONTRACTUAL SERVICES	19,726	19,395	18,650	18,650
001-4000-461.25-04	VEHICLE ALLOWANCE	750	754		
001-4000-461.25-05	MILEAGE REIMBURSEMENT	484	550	100	100
001-4000-461.25-10	VISION ALLOWANCE	250	250	250	250
*	CONTRACT SVC-EMPLOYEE SPC	1,484	1,554	350	350
001-4000-461.26-01	UTILITIES-BANNING	7,269	8,000	8,000	8,000
001-4000-461.26-05	TELEPHONE SVC	0	0	588	588
001-4000-461.26-06	NATURAL GAS SVC	4,101	3,800	4,000	4,000
001-4000-461.26-07	RADIO TRUNKING SERVICE	1,676	535		
*	CONTRACTUAL SVC-UTILITIES	13,046	12,335	12,588	12,588
001-4000-461.30-06	REPAIR/MAINT-EQUIPMENT	1,219	1,500	2,000	6,500
001-4000-461.30-21	REPAIR/MAINT AC/HEATING	0	500		
*	CONTRACT SVC REPAIR/MAINT	1,219	2,000	2,000	6,500
001-4000-461.32-05	EQUIPMENT RENT	1,799	0		
001-4000-461.32-06	LEASE/PURCHASE PAYMENTS	0	0	1,110	1,110
*	CONTRACT SVC-RENTAL/LEASE	1,799	0	1,110	1,110
001-4000-461.33-18	CUSTODIAN EXPENSES	1,804	1,315	1,800	1,800
*	CONTRACT SVC-PROFESSIONAL	1,804	1,315	1,800	1,800
001-4000-461.36-00	DEPARTMENTAL SUPPLIES	3,306	3,000	1,800	1,800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-4000-461.36-09	RECREATION SUPPLIES	2,120	2,670	2,000	2,000
*	DEPARTMENTAL SUPPLIES	5,426	5,670	3,800	3,800
001-4000-461.51-73	INTERFUND SVC-FLEET MAINT	674	606	1,024	1,027
*	INTERFUND SERVICE PYMTS	674	606	1,024	1,027
001-4000-461.89-53	RADIO EQUIPMENT/RADIOS	0	685		
001-4000-461.89-56	MACHINERY/EQUIPMENT	0	495		
*	NONCAPITALIZED ASSETS	0	1,180		
**	RECREATION	196,444	193,284	183,494	189,900

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
AQUATICS					
001-4010-461.10-10	PAYROLL-REGULAR	37,452	43,449	41,974	41,974
001-4010-461.10-30	OVERTIME	1,026	1,500	1,500	1,500
*	SALARY & WAGES	38,478	44,949	43,474	43,474
001-4010-461.15-10	FICA	950	1,141	1,139	1,139
001-4010-461.15-15	PERS	711	1,042	1,170	1,321
001-4010-461.15-20	WORKERS COMP	1,708	2,031	2,699	2,699
001-4010-461.15-30	UNEMPLOYMENT INSURANCE	112	130	470	470
*	FRINGE BENEFITS	3,481	4,344	5,478	5,629
001-4010-461.23-01	ADVERTISING/PUBLISHING	882	800	200	200
001-4010-461.23-03	DUES/SUBSCRIPTIONS	0	30		
001-4010-461.23-06	STAFF TRAINING	1,945	1,500	1,875	1,875
001-4010-461.23-19	ALARM SERVICE	732	740	740	740
*	CONTRACTUAL SERVICES	3,559	3,070	2,815	2,815
001-4010-461.25-02	UNIFORM PURCHASE/MAINT	1,173	1,200	1,200	1,200
*	CONTRACT SVC-EMPLOYEE SPC	1,173	1,200	1,200	1,200
001-4010-461.26-01	UTILITIES-BANNING	17,288	16,200	16,500	16,500
001-4010-461.26-06	NATURAL GAS SVC	8,207	9,000	9,000	9,000
*	CONTRACTUAL SVC-UTILITIES	25,495	25,200	25,500	25,500
001-4010-461.30-12	REPAIR/MAINT-POOL	17,205	3,677	4,600	3,000
*	CONTRACT SVC REPAIR/MAINT	17,205	3,677	4,600	3,000
001-4010-461.36-08	CHMCLS/GASES/POOL SUPPLS	0	12,642	12,750	12,750

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-4010-461.36-09	RECREATION SUPPLIES	1,854	1,220	1,200	1,200
001-4010-461.36-22	SNACK BAR-CONCESSION SUP	3,118	4,500	3,800	3,800
*	DEPARTMENTAL SUPPLIES	4,972	18,362	17,750	17,750
001-4010-461.41-04	LICENSES/PERMITS/FEES	1,239	1,200	1,250	1,250
*	SUNDRY CHARGES/SPC PRGRMS	1,239	1,200	1,250	1,250
**	AQUATICS	95,602	102,002	102,067	100,618

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SENIOR CENTER					
001-4050-461.10-10	PAYROLL-REGULAR	13,230	17,729	18,611	18,611
001-4050-461.10-30	OVERTIME	36	0		
*	SALARY & WAGES	13,266	17,729	18,611	18,611
001-4050-461.15-10	FICA	1,006	1,356	1,424	1,424
001-4050-461.15-15	PERS	1,600	2,893	3,248	3,666
001-4050-461.15-20	WORKERS COMP	295	487	637	637
001-4050-461.15-30	UNEMPLOYMENT INSURANCE	40	53	208	208
*	FRINGE BENEFITS	2,941	4,789	5,517	5,935
001-4050-461.26-01	UTILITIES-BANNING	8,706	12,000	12,000	12,000
001-4050-461.26-06	NATURAL GAS SVC	2,765	3,750	3,500	3,500
*	CONTRACTUAL SVC-UTILITIES	11,471	15,750	15,500	15,500
001-4050-461.30-06	REPAIR/MAINT-EQUIPMENT	217	500		
*	CONTRACT SVC REPAIR/MAINT	217	500		
001-4050-461.32-06	LEASE/PURCHASE PAYMENTS	988	1,065	275	275
*	CONTRACT SVC-RENTAL/LEASE	988	1,065	275	275
001-4050-461.33-18	CUSTODIAN EXPENSES	1,624	2,500	2,500	2,500
*	CONTRACT SVC-PROFESSIONAL	1,624	2,500	2,500	2,500
**	SENIOR CENTER	30,507	42,333	42,403	42,821

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	CENTRAL SERVICES				
001-4500-412.23-02	PRINTING/BINDING	59	1,000	100	100
001-4500-412.23-04	POSTAGE/MAILING COSTS	26,026	33,000	27,000	27,000
*	CONTRACTUAL SERVICES	26,085	34,000	27,100	27,100
001-4500-412.26-01	UTILITIES-BANNING	44,514	46,000	48,000	48,000
001-4500-412.26-05	TELEPHONE SVC	56,927	58,000	59,226	59,226
*	CONTRACTUAL SVC-UTILITIES	101,441	104,000	107,226	107,226
001-4500-412.30-06	REPAIR/MAINT-EQUIPMENT	26,958	45,000	25,000	25,000
*	CONTRACT SVC REPAIR/MAINT	26,958	45,000	25,000	25,000
001-4500-412.32-06	LEASE/PURCHASE PAYMENTS	14,732	15,000	10,000	10,000
001-4500-412.32-08	CITY HALL LEASE	317,105	259,437	269,951	269,951
*	CONTRACT SVC-RENTAL/LEASE	331,837	274,437	279,951	279,951
001-4500-412.33-11	PROFESSIONAL SERVICES	2,054	2,000	2,000	2,000
*	CONTRACT SVC-PROFESSIONAL	2,054	2,000	2,000	2,000
001-4500-412.36-00	DEPARTMENTAL SUPPLIES	6,551	11,000	7,000	7,000
*	DEPARTMENTAL SUPPLIES	6,551	11,000	7,000	7,000
001-4500-412.47-00	CONTINGENCY	0	153,275	200,000	200,000
*	CONTINGENCY	0	153,275	200,000	200,000
001-4500-412.51-71	INTERFUND SVC-INSURANCE	366,578	365,386	301,384	302,596
001-4500-412.51-78	INTERFUND SVC-COMPUTER	162,910	164,328	187,718	191,365
*	INTERFUND SERVICE PYMTS	529,488	529,714	489,102	493,961

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
001-4500-412.54-40	NEGOTIATIONS	0	0	304,756-	304,756-
*	CONTRA EXPENDITURE	0	0	304,756-	304,756-
001-4500-412.56-04	TRNSFR-GAS TAX STREET FD	0	254,735	91,325	91,325
001-4500-412.56-71	REIMBSMT-INS FUND	0	1,814,291		
*	INTERFUND TRANSFERS	0	2,069,026	91,325	91,325
001-4500-412.90-56	MACHINERY/EQUIPMENT	0	10,000		
*	CAPITAL EXPENDITURES	0	10,000		
**	CENTRAL SERVICES	1,024,414	3,232,452	923,948	928,807

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	COMMUNITY ENHANCEMENT				
001-5400-446.41-86	COMMUNITY PROMOTION	43,000	6,725		
*	SUNDRY CHARGES/SPC PRGRMS	43,000	6,725		
**	COMMUNITY ENHANCEMENT	43,000	6,725		
***	GENERAL FUND	12,996,253	16,536,852	12,955,018	13,221,268

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
DEVELOPER DEPOSIT FUND					
PLANNING					
002-2800-441.33-05	ENVIRONMENTAL REVIEW	57,113	40,000	40,000	40,000
*	CONTRACT SVC-PROFESSIONAL	57,113	40,000	40,000	40,000
**	PLANNING	57,113	40,000	40,000	40,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	DEVELOPER-PARDEE				
002-2830-441.33-11	PROFESSIONAL SERVICES	0	287,000		
*	CONTRACT SVC-PROFESSIONAL	0	287,000		
**	DEVELOPER-PARDEE	0	287,000		
***	DEVELOPER DEPOSIT FUND	57,113	327,000	40,000	40,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
RIVERSIDE COUNTY MOU					
RIVERSIDE COUNTY MOU					
003-2289-421.10-10	PAYROLL-REGULAR	234,441	283,296	288,222	289,175
003-2289-421.10-51	INCENTIVE PAY	10,600	12,635	9,025	9,025
003-2289-421.10-59	RECRUITMENT BONUS	2,000	0		
003-2289-421.10-70	COMP TIME PAYOFF	2,723	5,188	10,557	10,592
003-2289-421.10-71	VACATION PAYOFF	2,068	2,596	6,602	6,620
003-2289-421.10-72	SICK LEAVE PAYOFF	2,335	0		
003-2289-421.10-73	HOLIDAY PAYOFF	4,076	5,706	11,614	11,652
*	SALARY & WAGES	258,243	309,421	326,020	327,064
003-2289-421.15-10	FICA	18,961	23,431	23,449	23,529
003-2289-421.15-15	PERS	99,233	138,502	143,984	154,808
003-2289-421.15-20	WORKERS COMP	18,687	19,455	22,873	22,949
003-2289-421.15-30	UNEMPLOYMENT INSURANCE	703	809	3,075	3,085
003-2289-421.15-40	LIFE INSURANCE	323	408	408	408
003-2289-421.15-80	BENEFIT ALLOWANCE	25,637	39,516	38,901	38,901
003-2289-421.15-82	UNIFORM ALLOWANCE	0	0	5,280	5,280
*	FRINGE BENEFITS	163,544	222,121	237,970	248,960
003-2289-421.25-01	UNIFORM ALLOWANCE	4,768	5,280		
*	CONTRACT SVC-EMPLOYEE SPC	4,768	5,280		
**	RIVERSIDE COUNTY MOU	426,555	536,822	563,990	576,024
***	RIVERSIDE COUNTY MOU	426,555	536,822	563,990	576,024

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
GAS TAX STREET FUND					
STREET					
100-4900-431.10-10	PAYROLL-REGULAR	241,778	240,805	245,784	250,714
100-4900-431.10-30	OVERTIME	4,475	5,000	5,000	5,000
100-4900-431.10-40	DEFERRED COMP	765	673	679	679
100-4900-431.10-41	MANAGEMENT INCENTIVE	288	303	303	303
100-4900-431.10-51	INCENTIVE PAY	2,520	2,316	2,325	2,325
100-4900-431.10-55	STANDBY PAY	8,349	8,500	8,500	8,500
100-4900-431.10-56	WORKING OUT OF CLASS	145	0		
100-4900-431.10-70	COMP TIME PAYOFF	874	4,896	4,988	5,083
100-4900-431.10-71	VACATION PAYOFF	3,574	1,431	1,437	1,437
100-4900-431.10-72	SICK LEAVE PAYOFF	2,848	1,719	1,724	1,724
100-4900-431.10-73	HOLIDAY PAYOFF	72	0		
100-4900-431.10-95	SEVERANCE PACKAGE	3,795	0		
*	SALARY & WAGES	269,483	265,643	270,740	275,765
100-4900-431.15-10	FICA	21,102	20,930	21,333	21,218
100-4900-431.15-15	PERS	51,341	59,355	63,399	70,364
100-4900-431.15-20	WORKERS COMP	8,773	8,792	9,611	9,836
100-4900-431.15-30	UNEMPLOYMENT INSURANCE	725	720	2,743	2,798
100-4900-431.15-40	LIFE INSURANCE	243	122	122	122
100-4900-431.15-70	UTILITY CREDIT	3,578	3,621	3,621	3,621
100-4900-431.15-80	BENEFIT ALLOWANCE	56,666	56,305	56,308	56,308
100-4900-431.15-84	VEHICLE ALLOWANCE	0	0	151	151
100-4900-431.15-88	BOOT ALLOWANCE	0	0	870	870
*	FRINGE BENEFITS	142,428	149,845	158,158	165,288

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
100-4900-431.23-01	ADVERTISING/PUBLISHING	271	400	400	400
100-4900-431.23-02	PRINTING/BINDING	1,304	500	500	500
100-4900-431.23-03	DUES/SUBSCRIPTIONS	100	150	150	150
100-4900-431.23-17	TREE TRIMMING SERVICE	12,638	10,000	5,000	5,000
100-4900-431.23-18	CONTRACT STRIPING	1,900	8,055	5,000	5,000
100-4900-431.23-19	ALARM SERVICE	216	350	350	350
100-4900-431.23-22	PAGING SERVICE	177	200	200	200
100-4900-431.23-24	PEST ERADICATION SERVICE	209	625	625	625
100-4900-431.23-25	HAZARDOUS MATERIAL CLN-UP	1,649	200	800	800
100-4900-431.23-27	CONTRACT EMPLOYMENT SVCS	95	0		
100-4900-431.23-37	NPDES STORM WATER EXPENSE	29,441	40,000	30,000	30,000
*	CONTRACTUAL SERVICES	48,000	60,480	43,025	43,025
100-4900-431.25-02	UNIFORM PURCHASE/MAINT	629	1,500	1,500	1,500
100-4900-431.25-04	VEHICLE ALLOWANCE	150	151		
100-4900-431.25-05	MILEAGE REIMBURSEMENT	0	200	200	200
100-4900-431.25-10	VISION ALLOWANCE	475	500		
100-4900-431.25-11	BOOT ALLOWANCE	870	870		
*	CONTRACT SVC-EMPLOYEE SPC	2,124	3,221	1,700	1,700
100-4900-431.26-01	UTILITIES-BANNING	2,458	4,400	5,000	5,000
100-4900-431.26-02	TRAFFIC SIGNAL ELECTRIC	10,494	16,500	12,000	12,000
100-4900-431.26-05	TELEPHONE SVC	0	110	620	630
100-4900-431.26-06	NATURAL GAS SVC	381	700	700	700

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
100-4900-431.26-07	RADIO TRANSMISSION SVCS	3,253	3,100		
*	CONTRACTUAL SVC-UTILITIES	16,586	24,810	18,320	18,330
100-4900-431.30-06	REPAIR/MAINT-EQUIPMENT	494	38,740	10,000	10,000
100-4900-431.30-08	REPAIR/MAINT-RADIOS	152	400	400	400
100-4900-431.30-09	REPAIR/MAINT-TRFFC SIGNAL	19,639	20,000	15,000	15,000
100-4900-431.30-13	REPAIR/MAINT-SIDEWALKS	1,109	6,760	5,000	5,000
100-4900-431.30-15	REPAIR/MAINT-OTHER	1,298	0		
100-4900-431.30-18	REPAIR/MAINT-STORM DRAINS	0	20,000	16,500	16,500
*	CONTRACT SVC REPAIR/MAINT	22,692	85,900	46,900	46,900
100-4900-431.33-32	MEDICAL/PHYSICAL EXAMS	70	100	100	100
*	CONTRACT SVC-PROFESSIONAL	70	100	100	100
100-4900-431.36-00	DEPARTMENTAL SUPPLIES	11,759	14,935	10,000	10,000
100-4900-431.36-57	HERBICIDES/WEED CONTROL	1,462	1,500	1,500	1,500
*	DEPARTMENTAL SUPPLIES	13,221	16,435	11,500	11,500
100-4900-431.38-54	GRAFFITI PAINT	3,332	3,500	3,500	3,500
100-4900-431.38-57	STREET SWEEPER SUPPLIES	1,732	3,000	3,000	3,000
100-4900-431.38-58	BITUMINOUS MATERIALS	808	6,622	5,000	5,000
100-4900-431.38-59	OTHER STREET MATERIALS	4,228	5,118	3,000	3,000
*	SUPPLIES-TECHNICAL SPLS	10,100	18,240	14,500	14,500
100-4900-431.41-04	LICENSES/PERMITS/FEES	0	4,090	4,000	4,000
*	SUNDRY CHARGES/SPC PRGRMS	0	4,090	4,000	4,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
100-4900-431.44-99	PRIOR PERIOD ADJUSTMENT	240,983-	0		
*	SUNDRY CHARGES/SPC PRGRMS	240,983-	0		
100-4900-431.50-13	INTERFUND SVC-PERSONNEL	20,449	20,856	11,400	11,606
100-4900-431.50-18	INTERFUND SVC-C/ATTORNEY	12,580	12,580	16,765	16,765
100-4900-431.50-32	INTFD SVC-BLDG JANIT/MANT	5,011	5,173	9,996	10,056
*	INTERFUND SERVICE PYMTS	38,040	38,609	38,161	38,427
100-4900-431.51-71	INTERFUND SVC-INSURANCE	134,276	133,839	255,592	256,622
100-4900-431.51-72	INTERFUND SVC-PURCH & A/P	1,355	1,411	2,500	2,607
100-4900-431.51-73	INTERFUND SVC-FLEET MAINT	76,812	129,419	117,640	117,938
100-4900-431.51-77	INTERFUND SVC-FINANCIAL	13,401	13,909	14,457	14,695
100-4900-431.51-78	INTERFUND SVC-COMPUTER	3,479	3,296	13,038	13,292
*	INTERFUND SERVICE PYMTS	229,323	281,874	403,227	405,154
100-4900-431.56-06	TRANSFER - MEASURE A FUND	0	527,565		
*	INTERFUND TRANSFERS	0	527,565		
100-4900-431.89-56	MACHINERY/EQUIPMENT	0	1,000		
*	NONCAPITALIZED ASSETS	0	1,000		
100-4900-431.93-37	STORM DRAINS	0	100,000		
*	CAP EXPEND-INFRASTRUCTURE	0	100,000		
**	STREET	551,084	1,577,812	1,010,331	1,024,689

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	PROP 1B - STRTS & ROADS				
100-4902-431.56-06	TRANSFER - MEASURE A FUND	0	0	420,301	
*	INTERFUND TRANSFERS	0	0	420,301	
**	PROP 1B - STRTS & ROADS	0	0	420,301	
***	GAS TAX STREET FUND	551,084	1,577,812	1,430,632	1,024,689

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
MEASURE A STREET FUND					
STREET					
101-4900-431.33-53	ENGINEERING SERVICES	0	0	60,000	
*	CONTRACT SVC-PROFESSIONAL	0	0	60,000	
101-4900-431.56-07	TRNSFR-SIDEWALK FUND	358,787	0		
101-4900-431.56-50	TRNSFR-AIRPORT FUND	10,828	0		
*	INTERFUND TRANSFERS	369,615	0		
101-4900-431.93-16	MEASURE A ST IMPROVEMENTS	339,320	1,856,565	1,000,000	410,000
*	CAP EXPEND-INFRASTRUCTURE	339,320	1,856,565	1,000,000	410,000
**	STREET	708,935	1,856,565	1,060,000	410,000
***	MEASURE A STREET FUND	708,935	1,856,565	1,060,000	410,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ARTICLE 3 SIDEWALK FUND					
STREET					
104-4900-431.93-11	SIDEWALK IMPROVEMENTS	512,714	0		
*	CAP EXPEND-INFRASTRUCTURE	512,714	0		
**	STREET	512,714	0		
***	ARTICLE 3 SIDEWALK FUND	512,714	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CDBG FUND					
FY10 GRANT					
110-5510-461.90-67	REPPLIER PK-BOWL RENOVTN	71,901	10,000		
*	CAPITAL EXPENDITURES	71,901	10,000		
**	FY10 GRANT	71,901	10,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FY11 GRANT					
110-5511-446.41-45	CHILD CARE CONTRIBUTIONS	9,046	0		
*	SUNDRY CHARGES/SPC PRGRMS	9,046	0		
110-5511-446.42-69	BOYS/GIRLS CLUB - SG PASS	9,000	0		
*	SUNDRY CHARGES/SPC PRGRMS	9,000	0		
110-5511-461.90-67	REPPLIER PK-BOWL RENOVTN	0	141,570		
*	CAPITAL EXPENDITURES	0	141,570		
**	FY11 GRANT	18,046	141,570		

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	FY12 GRANT					
	110-5512-446.41-45	CHILD CARE CONTRIBUTIONS	0	7,000		
*		SUNDRY CHARGES/SPC PRGRMS	0	7,000		
	110-5512-446.42-69	BOYS/GIRLS CLUB - SG PASS	0	7,000		
*		SUNDRY CHARGES/SPC PRGRMS	0	7,000		
	110-5512-461.90-67	REPPLIER PK-BOWL RENOVTN	0	121,970		
*		CAPITAL EXPENDITURES	0	121,970		
**		FY12 GRANT	0	135,970		
***		CDBG FUND	89,947	287,540		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
LANDSCAPE MAINTENANCE					
STREET					
111-4900-432.23-01	ADVERTISING/PUBLISHING	87	500	400	400
111-4900-432.23-29	LANDSCAPE MAINTENANCE	35	0		
111-4900-432.23-33	COMPUTER SERVICES	728	1,000	750	750
*	CONTRACTUAL SERVICES	850	1,500	1,150	1,150
111-4900-432.26-01	UTILITIES-BANNING	18,915	32,132	30,000	30,000
*	CONTRACTUAL SVC-UTILITIES	18,915	32,132	30,000	30,000
111-4900-432.30-01	REPAIR/MAINT-GRNDS/FIELDS	9,054	13,720	12,000	12,000
*	CONTRACT SVC REPAIR/MAINT	9,054	13,720	12,000	12,000
111-4900-432.50-31	INTERFUND SVC-PARKS SVCS	87,000	84,158	94,844	94,844
*	INTERFUND SERVICE PYMTS	87,000	84,158	94,844	94,844
111-4900-432.51-72	INTERFUND SVC-PURCH & A/P	0	0	37	39
111-4900-432.51-77	INTERFUND SVC-FINANCIAL	0	0	215	219
*	INTERFUND SERVICE PYMTS	0	0	252	258
**	STREET	115,819	131,510	138,246	138,252
***	LANDSCAPE MAINTENANCE	115,819	131,510	138,246	138,252

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
AIR QUALITY IMPROVEMT FD					
STREET					
132-4900-446.41-13	JOINT AGENCY ASSESSMENTS	3,069	3,000	3,000	3,000
*	SUNDRY CHARGES/SPC PRGRMS	3,069	3,000	3,000	3,000
**	STREET	3,069	3,000	3,000	3,000
***	AIR QUALITY IMPROVEMT FD	3,069	3,000	3,000	3,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SUPPLEMENTL LAW ENFOREMNT					
FY09 GRANT					
148-2209-421.30-05	REPAIR/MAINT-VEHICLES	200	0		
*	CONTRACT SVC REPAIR/MAINT	200	0		
148-2209-421.36-62	SPECIAL DEPARTMENTAL SPLY	283	117		
*	DEPARTMENTAL SUPPLIES	283	117		
148-2209-421.90-56	MACHINERY/EQUIPMENT	0	4,293		
*	CAPITAL EXPENDITURES	0	4,293		
**	FY09 GRANT	483	4,410		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
DISPATCH					
148-2210-421.23-06	STAFF TRAINING	980	45,062		
*	CONTRACTUAL SERVICES	980	45,062		
148-2210-421.36-01	ORDNANCE	3,892	396		
148-2210-421.36-04	CLOTHING/ACCOUTERMENTS	382	0		
148-2210-421.36-62	SPECIAL DEPARTMENTAL SPLY	0	853		
*	DEPARTMENTAL SUPPLIES	4,274	1,249		
148-2210-421.89-46	OFF FURN/EQUIP/FIXTURES	900	0		
148-2210-421.89-48	COMPUTER HARDWARE	0	1,314		
148-2210-421.89-49	COMPUTER SOFTWARE	0	3,958		
148-2210-421.89-51	AUTOMOTIVE EQUIPMENT	2,411	4,316		
148-2210-421.89-53	RADIO EQUIPMENT/RADIOS	6,876	4,026		
148-2210-421.89-56	MACHINERY/EQUIPMENT	3,756	12,547		
*	NONCAPITALIZED ASSETS	13,943	26,161		
148-2210-421.90-48	COMPUTER HARDWARE	0	23		
148-2210-421.90-56	MACHINERY/EQUIPMENT	0	9,651		
*	CAPITAL EXPENDITURES	0	9,674		
**	DISPATCH	19,197	82,146		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FY11 GRANT					
148-2211-421.90-56	MACHINERY/EQUIPMENT	0	101,143		
*	CAPITAL EXPENDITURES	0	101,143		
**	FY11 GRANT	0	101,143		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FY12 GRANT					
148-2212-421.90-56	MACHINERY/EQUIPMENT	0	100,500		
*	CAPITAL EXPENDITURES	0	100,500		
**	FY12 GRANT	0	100,500		
***	SUPPLEMENTL LAW ENFOREMNT	19,680	288,199		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
PUB SAFETY SALES TAX FUND					
	PUBLIC SAFETY: POL & FIRE				
149-2250-420.55-22	TRNSFR-GEN FND-POLICE-CAP	85,000	101,338	11,269	
149-2250-420.55-24	TRNSFR-GENERAL FND-FIRE	85,000	101,338	11,268	
*	INTERFUND TRANSFERS	170,000	202,676	22,537	
**	PUBLIC SAFETY: POL & FIRE	170,000	202,676	22,537	
***	PUB SAFETY SALES TAX FUND	170,000	202,676	22,537	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BANNING HOUSING AUTHORITY					
HOUSING AUTHORITY					
190-3900-443.10-10	PAYROLL-REGULAR	0	37,299		
190-3900-443.10-41	MANAGEMENT INCENTIVE	0	1,492		
190-3900-443.10-51	INCENTIVE PAY	0	990		
190-3900-443.10-70	COMP TIME PAYOFF	0	1,076		
190-3900-443.10-71	VACATION PAYOFF	0	1,435		
190-3900-443.10-72	SICK LEAVE PAYOFF	0	1,723		
*	SALARY & WAGES	0	44,015		
190-3900-443.15-10	FICA	0	2,727		
190-3900-443.15-15	PERS	0	9,674		
190-3900-443.15-20	WORKERS COMP	0	1,128		
190-3900-443.15-30	UNEMPLOYMENT INSURANCE	0	112		
190-3900-443.15-40	LIFE INSURANCE	0	92		
190-3900-443.15-80	BENEFIT ALLOWANCE	0	6,152		
*	FRINGE BENEFITS	0	19,885		
190-3900-443.23-03	DUES/SUBSCRIPTIONS	0	2,318		
190-3900-443.23-04	POSTAGE/MAILING COSTS	0	1,442		
*	CONTRACTUAL SERVICES	0	3,760		
190-3900-443.25-04	VEHICLE ALLOWANCE	0	905		
*	CONTRACT SVC-EMPLOYEE SPC	0	905		
190-3900-443.30-17	REPAIR/MAINT-SOFTWARE	0	1,000		
*	CONTRACT SVC REPAIR/MAINT	0	1,000		

FY13 AND FY14 ADOPTED BUDGET - EXPENDITURES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
190-3900-443.33-04	LEGAL SERVICES	0	20,000		
190-3900-443.33-11	PROFESSIONAL SERVICES	0	115,196		
*	CONTRACT SVC-PROFESSIONAL	0	135,196		
190-3900-443.36-00	DEPARTMENTAL SUPPLIES	0	2,208		
*	DEPARTMENTAL SUPPLIES	0	2,208		
190-3900-443.41-65	LOW/MOD HOUSING PROGRAM	0	158,405		
*	SUNDRY CHARGES/SPC PRGRMS	0	158,405		
190-3900-443.50-13	INTERFUND SVC-PERSONNEL	0	670		
190-3900-443.50-18	INTERFUND SVC-C/ATTORNEY	0	20,838		
190-3900-443.50-32	INTFD SVC-BLDG JANIT/MANT	0	9,668		
*	INTERFUND SERVICE PYMTS	0	31,176		
190-3900-443.51-71	INTERFUND SVC-INSURANCE	0	1,958		
190-3900-443.51-72	INTERFUND SVC-PURCH & A/P	0	69		
190-3900-443.51-77	INTERFUND SVC-FINANCIAL	0	8,222		
190-3900-443.51-78	INTERFUND SVC-COMPUTER	0	1,170		
*	INTERFUND SERVICE PYMTS	0	11,419		
**	HOUSING AUTHORITY	0	407,969		
***	BANNING HOUSING AUTHORITY	0	407,969		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SPECIAL DONATION FUND					
SPECIAL DONATIONS					
200-9100-446.36-68	HOLIDAY LUNCHEON	75	2,760		
*	DEPARTMENTAL SUPPLIES	75	2,760		
200-9100-446.41-93	ALL-STAR TOURNAMENTS	0	1,500		
*	SUNDRY CHARGES/SPC PRGRMS	0	1,500		
200-9100-446.42-19	RECREATION FEES	2,149	950	5,500	5,500
*	SUNDRY CHARGES/SPC PRGRMS	2,149	950	5,500	5,500
200-9100-446.89-46	OFF FURN/EQUIP/FIXTURES	2,481	0		
*	NONCAPITALIZED ASSETS	2,481	0		
**	SPECIAL DONATIONS	4,705	5,210	5,500	5,500
***	SPECIAL DONATION FUND	4,705	5,210	5,500	5,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SENIOR CTR ACTIVITIES FD					
SENIOR CENTER					
201-4050-446.30-06	REPAIR/MAINT-EQUIPMENT	173	500	500	500
*	CONTRACT SVC REPAIR/MAINT	173	500	500	500
201-4050-446.36-00	DEPARTMENTAL SUPPLIES	1,811	2,500	1,750	1,750
*	DEPARTMENTAL SUPPLIES	1,811	2,500	1,750	1,750
201-4050-446.42-08	CHRISTMAS DINNER FUND	1,582	2,000	1,800	1,800
*	SUNDRY CHARGES/SPC PRGRMS	1,582	2,000	1,800	1,800
**	SENIOR CENTER	3,566	5,000	4,050	4,050

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	SENIOR CTR ADVISORY BOARD				
201-4060-446.30-06	REPAIR/MAINT-EQUIPMENT	0	1,500	1,500	1,500
*	CONTRACT SVC REPAIR/MAINT	0	1,500	1,500	1,500
201-4060-446.36-65	SENIOR PROGRAM SUPPLIES	2,421	5,000	4,000	4,000
201-4060-446.36-66	MUSICIANS/ENTERTAINERS	0	1,000	500	500
*	DEPARTMENTAL SUPPLIES	2,421	6,000	4,500	4,500
201-4060-446.42-06	BUS TRIPS	528	1,500		
201-4060-446.42-07	SANTA'S SHOPPE	143	400		
*	SUNDRY CHARGES/SPC PRGRMS	671	1,900		
201-4060-461.23-19	ALARM SERVICE	1,129	1,200	1,200	1,200
201-4060-461.23-24	PEST ERADICATION SERVICE	384	400	400	400
*	CONTRACTUAL SERVICES	1,513	1,600	1,600	1,600
201-4060-461.25-05	MILEAGE REIMBURSEMENT	10	100	100	100
*	CONTRACT SVC-EMPLOYEE SPC	10	100	100	100
201-4060-461.36-00	DEPARTMENTAL SUPPLIES	739	1,100	1,000	1,000
*	DEPARTMENTAL SUPPLIES	739	1,100	1,000	1,000
**	SENIOR CTR ADVISORY BOARD	5,354	12,200	8,700	8,700
***	SENIOR CTR ACTIVITIES FD	8,920	17,200	12,750	12,750

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
POLICE VOLUNTEER FUND					
POLICE					
203-2200-446.36-00	DEPARTMENTAL SUPPLIES	0	718	718	718
203-2200-446.36-04	CLOTHING/ACCOUTERMENTS	1,098	362	362	362
*	DEPARTMENTAL SUPPLIES	1,098	1,080	1,080	1,080
203-2200-446.41-86	COMMUNITY PROMOTION	365	0		
*	SUNDRY CHARGES/SPC PRGRMS	365	0		
**	POLICE	1,463	1,080	1,080	1,080
***	POLICE VOLUNTEER FUND	1,463	1,080	1,080	1,080

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
DARE/GREAT FUND					
DISPATCH					
204-2210-421.10-10	PAYROLL-REGULAR	30,489	0		
204-2210-421.10-51	INCENTIVE PAY	92	0		
204-2210-421.10-73	HOLIDAY PAYOFF	1,321	0		
*	SALARY & WAGES	31,902	0		
204-2210-421.15-10	FICA	2,121	0		
204-2210-421.15-15	PERS	10,184	0		
204-2210-421.15-20	WORKERS COMP	1,860	0		
204-2210-421.15-30	UNEMPLOYMENT INSURANCE	8	0		
204-2210-421.15-40	LIFE INSURANCE	51	0		
*	FRINGE BENEFITS	14,224	0		
204-2210-446.36-00	DEPARTMENTAL SUPPLIES	107	0		
*	DEPARTMENTAL SUPPLIES	107	0		
204-2210-446.42-14	SPCL PROG EXP-POLICE DEPT	554	0		
*	SUNDRY CHARGES/SPC PRGRMS	554	0		
**	DISPATCH	46,787	0		
***	DARE/GREAT FUND	46,787	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CITY ADMIN COP DEBT SVC					
CITY HALL CONST.					
300-6800-467.33-11	PROFESSIONAL SERVICES	3,550	350		
*	CONTRACT SVC-PROFESSIONAL	3,550	350		
300-6800-467.61-07	PRINCIPAL-PARTIC CTFS	4,210,000	0		
300-6800-467.61-17	PRINCIPAL - BBVA COMPASS	0	308,547	321,696	333,873
*	DEBT SERVICE-PRINCIPAL	4,210,000	308,547	321,696	333,873
300-6800-467.62-07	INT-PARTICIPATION CTFS	222,530	0		
300-6800-467.62-17	INTEREST - BBVA COMPASS	0	128,453	115,305	103,128
*	DEBT SERVICE - INTEREST	222,530	128,453	115,305	103,128
300-6800-467.65-05	ARB REBATE PAYMENT	9,916	0		
300-6800-467.65-08	BOND PAYING AGENT FEES	1,210	0		
*	DEBT SERVICE - EXPENSE	11,126	0		
**	CITY HALL CONST.	4,447,206	437,350	437,001	437,001
***	CITY ADMIN COP DEBT SVC	4,447,206	437,350	437,001	437,001

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SUN LAKES CFD #86-1					
HS GRADE SEPARATION FUND					
360-6700-431.33-19	ADMINISTRATION SERVICES	0	250		
*	CONTRACT SVC-PROFESSIONAL	0	250		
**	HS GRADE SEPARATION FUND	0	250		
***	SUN LAKES CFD #86-1	0	250		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WILSON ST #91-1 ASSMT DBT					
STREET					
365-4900-432.33-11	PROFESSIONAL SERVICES	500	550		
365-4900-432.33-15	ARB REBATE CALCS	0	2,000		
365-4900-432.33-19	ADMINISTRATION SERVICES	6,313	6,325		
365-4900-432.33-20	DELINQUENCY NOTICES	257	600		
*	CONTRACT SVC-PROFESSIONAL	7,070	9,475		
365-4900-432.51-77	INTERFUND SVC-FINANCIAL	5,800	5,800		
*	INTERFUND SERVICE PYMTS	5,800	5,800		
365-4900-432.61-12	PRINCIPAL-LIMIT OBL BONDS	205,000	225,000		
*	DEBT SERVICE-PRINCIPAL	205,000	225,000		
365-4900-432.62-12	INTEREST-LIMIT OBL BONDS	48,090	30,030		
*	DEBT SERVICE - INTEREST	48,090	30,030		
365-4900-432.65-08	BOND PAYING AGENT FEES	2,500	2,500		
*	DEBT SERVICE - EXPENSE	2,500	2,500		
**	STREET	268,460	272,805		
***	WILSON ST #91-1 ASSMT DBT	268,460	272,805		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
AREA POLICE COMPUTER FUND					
POLICE					
370-2200-421.26-05	TELEPHONE SVC	13,831	17,575	17,575	17,575
*	CONTRACTUAL SVC-UTILITIES	13,831	17,575	17,575	17,575
370-2200-421.30-17	REPAIR/MAINT-SOFTWARE	20,229	20,767	23,854	21,406
370-2200-421.30-19	REPAIR/MAINT-HARDWARE	6,889	6,652	7,850	7,850
*	CONTRACT SVC REPAIR/MAINT	27,118	27,419	31,704	29,256
370-2200-421.50-01	INTERFUND SVC-ADMINISTRTN	6,000	6,000	6,000	6,000
*	INTERFUND SERVICE PYMTS	6,000	6,000	6,000	6,000
**	POLICE	46,949	50,994	55,279	52,831
***	AREA POLICE COMPUTER FUND	46,949	50,994	55,279	52,831

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FAIR OAKS AD #2004-1 DEBT STREET					
375-4900-431.33-11	PROFESSIONAL SERVICES	10	550	550	550
375-4900-431.33-19	ADMINISTRATION SERVICES	9,136	8,000	4,000	4,200
375-4900-431.33-20	DELINQUENCY NOTICES	255	525	200	200
*	CONTRACT SVC-PROFESSIONAL	9,401	9,075	4,750	4,950
375-4900-431.51-77	INTERFUND SVC-FINANCIAL	8,300	8,300	8,300	8,300
*	INTERFUND SERVICE PYMTS	8,300	8,300	8,300	8,300
375-4900-431.61-12	PRINCIPAL-LIMIT OBL BONDS	70,000	60,000	60,000	60,000
*	DEBT SERVICE-PRINCIPAL	70,000	60,000	60,000	60,000
375-4900-431.62-12	INTEREST-LIMIT OBL BONDS	130,310	128,123	125,753	123,293
*	DEBT SERVICE - INTEREST	130,310	128,123	125,753	123,293
375-4900-431.65-08	BOND PAYING AGENT FEES	3,300	3,300	3,300	3,300
*	DEBT SERVICE - EXPENSE	3,300	3,300	3,300	3,300
**	STREET	221,311	208,798	202,103	199,843
***	FAIR OAKS AD #2004-1 DEBT	221,311	208,798	202,103	199,843

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
TRAFFIC CONTROL FACIL FD					
STREET					
420-4900-431.33-53	ENGINEERING SERVICES	0	10,000	25,000	25,000
*	CONTRACT SVC-PROFESSIONAL	0	10,000	25,000	25,000
420-4900-431.93-27	TRAFFIC SIGNALS/SYNCHRON	0	10,000	10,000	10,000
*	CAP EXPEND-INFRASTRUCTURE	0	10,000	10,000	10,000
**	STREET	0	20,000	35,000	35,000
***	TRAFFIC CONTROL FACIL FD	0	20,000	35,000	35,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
SUNSET GRADE SEP FUND					
	SUNSET GRADE SEP'N FUND				
441-6500-431.93-02	SUNSET GRADE SEPARATION	728,067	3,209,636		
*	CAP EXPEND-INFRASTRUCTURE	728,067	3,209,636		
**	SUNSET GRADE SEP'N FUND	728,067	3,209,636		
***	SUNSET GRADE SEP FUND	728,067	3,209,636		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
PARK DEVELOPMENT FUND					
PARKS					
451-3600-461.33-11	PROFESSIONAL SERVICES	8,636	0		
*	CONTRACT SVC-PROFESSIONAL	8,636	0		
451-3600-461.90-37	REPPLIER PARK IMPROVEMENT	17,954	132,046		
*	CAPITAL EXPENDITURES	17,954	132,046		
**	PARKS	26,590	132,046		
***	PARK DEVELOPMENT FUND	26,590	132,046		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CAPITAL IMPROVEMENT FUND					
RECREATION					
470-4000-413.90-15	BUILDING IMPROVEMENTS	19,294	0		
*	CAPITAL EXPENDITURES	19,294	0		
**	RECREATION	19,294	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	GENERAL CONSTRUCTION				
470-6900-413.90-15	BUILDING IMPROVEMENTS	0	29,500		
*	CAPITAL EXPENDITURES	0	29,500		
**	GENERAL CONSTRUCTION	0	29,500		
***	CAPITAL IMPROVEMENT FUND	19,294	29,500		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
AIRPORT FUND					
AIRPORT FUND					
600-5100-435.10-10	PAYROLL-REGULAR	37,344	40,130	39,571	39,800
600-5100-435.10-30	OVERTIME	5,203	500	500	500
600-5100-435.10-41	MANAGEMENT INCENTIVE	259	273	273	273
600-5100-435.10-51	INCENTIVE PAY	151	149	149	149
600-5100-435.10-70	COMP TIME PAYOFF	244	293	282	287
600-5100-435.10-71	VACATION PAYOFF	244	262	263	263
600-5100-435.10-72	SICK LEAVE PAYOFF	390	315	315	315
*	SALARY & WAGES	43,835	41,922	41,353	41,587
600-5100-435.15-10	FICA	2,894	2,585	2,534	2,552
600-5100-435.15-15	PERS	5,303	6,496	6,738	7,549
600-5100-435.15-20	WORKERS COMP	1,318	1,453	1,409	1,416
600-5100-435.15-30	UNEMPLOYMENT INSURANCE	114	120	443	446
600-5100-435.15-40	LIFE INSURANCE	0	14	14	14
600-5100-435.15-80	BENEFIT ALLOWANCE	2,012	2,063	2,065	2,065
*	FRINGE BENEFITS	11,641	12,731	13,203	14,042
600-5100-435.23-04	POSTAGE/MAILING COSTS	5	50	20	20
600-5100-435.23-19	ALARM SERVICE	576	600	600	600
600-5100-435.23-25	HAZARDOUS MATERIAL CLN-UP	0	400	250	250
*	CONTRACTUAL SERVICES	581	1,050	870	870
600-5100-435.25-05	MILEAGE REIMBURSEMENT	0	300	300	300
*	CONTRACT SVC-EMPLOYEE SPC	0	300	300	300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
600-5100-435.26-01	UTILITIES-BANNING	14,034	15,000	15,000	15,000
600-5100-435.26-05	TELEPHONE SVC	715	1,125	1,200	1,200
600-5100-435.26-06	NATURAL GAS SVC	385	650	600	600
*	CONTRACTUAL SVC-UTILITIES	15,134	16,775	16,800	16,800
600-5100-435.30-01	REPAIR/MAINT-GRNDS/FIELDS	220	1,750	1,500	1,500
600-5100-435.30-02	REPAIR/MAINT-BUILDINGS	4,140	9,300	5,000	5,000
600-5100-435.30-06	REPAIR/MAINT-EQUIPMENT	2,000	2,500	1,000	1,000
600-5100-435.30-08	REPAIR/MAINT-RADIOS	0	200	200	200
*	CONTRACT SVC REPAIR/MAINT	6,360	13,750	7,700	7,700
600-5100-435.33-11	PROFESSIONAL SERVICES	92,045	208,333	20,000	20,000
*	CONTRACT SVC-PROFESSIONAL	92,045	208,333	20,000	20,000
600-5100-435.36-00	DEPARTMENTAL SUPPLIES	342	300	300	300
600-5100-435.36-12	AVIATION FUEL	114,397	140,000	86,960	86,960
600-5100-435.36-14	OIL/LUBICANTS	0	300		
600-5100-435.36-15	STATE SALES TAX	191	300	300	300
*	DEPARTMENTAL SUPPLIES	114,930	140,900	87,560	87,560
600-5100-435.41-04	LICENSES/PERMITS/FEES	3,404	5,000	4,000	4,000
600-5100-435.41-07	CREDIT CARD FEES	3,373	6,000	5,000	5,000
*	SUNDRY CHARGES/SPC PRGRMS	6,777	11,000	9,000	9,000
600-5100-435.49-50	DEPRECIATION	104,546	0		
600-5100-435.49-51	DEPREC-GR EQUITY/CONT CAP	52,347	0		
*	BAD DEBT & DEPREC EXPENSE	156,893	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
600-5100-435.50-13	INTERFUND SVC-PERSONNEL	2,700	2,754	341	347
600-5100-435.50-18	INTERFUND SVC-C/ATTORNEY	1,663	1,663	501	501
600-5100-435.50-32	INTFD SVC-BLDG JANIT/MANT	0	0	309	311
*	INTERFUND SERVICE PYMTS	4,363	4,417	1,151	1,159
600-5100-435.51-71	INTERFUND SVC-INSURANCE	28,917	28,888	30,121	30,169
600-5100-435.51-72	INTERFUND SVC-PURCH & A/P	1,091	1,137	306	319
600-5100-435.51-73	INTERFUND SVC-FLEET MAINT	1,525	1,730	1,442	1,445
600-5100-435.51-77	INTERFUND SVC-FINANCIAL	3,237	3,360	1,769	1,798
600-5100-435.51-78	INTERFUND SVC-COMPUTER	0	0	381	388
*	INTERFUND SERVICE PYMTS	34,770	35,115	34,019	34,119
600-5100-435.93-73	AIRPORT IMPROVEMENTS	0	25,731		
*	CAP EXPEND-INFRASTRUCTURE	0	25,731		
**	AIRPORT FUND	487,329	512,024	231,956	233,137
***	AIRPORT FUND	487,329	512,024	231,956	233,137

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
TRANSIT FUND					
TRANSIT FUND-FIXED ROUTE					
610-5800-434.10-10	PAYROLL-REGULAR	481,796	434,513	410,765	414,404
610-5800-434.10-30	OVERTIME	14,766	8,000	8,000	8,000
610-5800-434.10-41	MANAGEMENT INCENTIVE	2,971	3,216	3,222	3,222
610-5800-434.10-51	INCENTIVE PAY	2,293	2,250	2,250	2,250
610-5800-434.10-55	STANDBY PAY	7,398	1,500	1,500	1,500
610-5800-434.10-70	COMP TIME PAYOFF	0	7,290	7,110	7,180
610-5800-434.10-71	VACATION PAYOFF	5,163	3,092	3,098	3,098
610-5800-434.10-72	SICK LEAVE PAYOFF	0	3,714	3,717	3,717
610-5800-434.10-73	HOLIDAY PAYOFF	1,278	0		
*	SALARY & WAGES	515,665	463,575	439,662	443,371
610-5800-434.15-10	FICA	39,444	35,364	32,629	32,913
610-5800-434.15-15	PERS	87,555	99,414	99,294	109,630
610-5800-434.15-20	WORKERS COMP	23,817	25,165	23,149	23,407
610-5800-434.15-30	UNEMPLOYMENT INSURANCE	1,344	1,301	4,575	4,615
610-5800-434.15-40	LIFE INSURANCE	240	230	230	230
610-5800-434.15-70	UTILITY CREDIT	9,453	10,412	8,601	8,601
610-5800-434.15-80	BENEFIT ALLOWANCE	95,381	83,767	83,814	83,814
610-5800-434.15-84	VEHICLE ALLOWANCE	0	0	2,263	2,263
*	FRINGE BENEFITS	257,234	255,653	254,555	265,473
610-5800-434.23-01	ADVERTISING/PUBLISHING	79	2,000	2,000	2,000
610-5800-434.23-02	PRINTING/BINDING	4,606	8,000	6,000	6,000
610-5800-434.23-03	DUES/SUBSCRIPTIONS	445	300	500	500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
610-5800-434.23-04	POSTAGE/MAILING COSTS	50	50	75	75
610-5800-434.23-05	TRAVEL/CONFERENCES	713	2,500	2,500	2,500
610-5800-434.23-06	STAFF TRAINING	100	3,500	3,500	3,500
*	CONTRACTUAL SERVICES	5,993	16,350	14,575	14,575
610-5800-434.25-02	UNIFORM PURCHASE/MAINT	2,608	3,850	3,800	4,000
610-5800-434.25-03	TOOL ALLOWANCE	0	350		
610-5800-434.25-04	VEHICLE ALLOWANCE	2,250	2,263		
610-5800-434.25-05	MILEAGE REIMBURSEMENT	0	100	100	100
610-5800-434.25-10	VISION ALLOWANCE	0	0	250	250
610-5800-434.25-11	BOOT ALLOWANCE	200	0		
*	CONTRACT SVC-EMPLOYEE SPC	5,058	6,563	4,150	4,350
610-5800-434.26-05	TELEPHONE SVC	0	0	2,100	2,100
610-5800-434.26-07	RADIO TRUNKING SERVICE	5,043	2,200		
*	CONTRACTUAL SVC-UTILITIES	5,043	2,200	2,100	2,100
610-5800-434.30-08	REPAIR/MAINT-RADIOS	157	150	1,000	1,000
*	CONTRACT SVC REPAIR/MAINT	157	150	1,000	1,000
610-5800-434.32-06	LEASE/PURCHASE PAYMENTS	0	0	1,400	1,400
*	CONTRACT SVC-RENTAL/LEASE	0	0	1,400	1,400
610-5800-434.33-11	PROFESSIONAL SERVICES	0	52,355	113,154	94,837
610-5800-434.33-32	MEDICAL/PHYSICAL EXAMS	721	300	500	500
*	CONTRACT SVC-PROFESSIONAL	721	52,655	113,654	95,337

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
610-5800-434.36-00	DEPARTMENTAL SUPPLIES	2,579	5,000	5,000	5,000
610-5800-434.36-07	FOOD/MEALS COST	261	0		
*	DEPARTMENTAL SUPPLIES	2,840	5,000	5,000	5,000
610-5800-434.49-50	DEPRECIATION	95,525	0		
*	BAD DEBT & DEPREC EXPENSE	95,525	0		
610-5800-434.50-01	INTERFUND SVC-ADMINISTRTN	4,500	4,500	4,500	4,500
610-5800-434.50-13	INTERFUND SVC-PERSONNEL	20,159	20,560	15,867	16,152
610-5800-434.50-18	INTERFUND SVC-C/ATTORNEY	12,402	12,402	23,333	23,333
610-5800-434.50-32	INTFD SVC-BLDG JANIT/MANT	0	0	11,026	11,110
*	INTERFUND SERVICE PYMTS	37,061	37,462	54,726	55,095
610-5800-434.51-71	INTERFUND SVC-INSURANCE	64,961	64,750	45,433	45,616
610-5800-434.51-72	INTERFUND SVC-PURCH & A/P	25	26	3,735	3,894
610-5800-434.51-73	INTERFUND SVC-FLEET MAINT	199,549	158,040	172,826	173,262
610-5800-434.51-77	INTERFUND SVC-FINANCIAL	6,939	7,203	21,580	21,935
610-5800-434.51-78	INTERFUND SVC-COMPUTER	3,176	3,009	18,757	19,122
*	INTERFUND SERVICE PYMTS	274,650	233,028	262,331	263,829
610-5800-434.89-46	OFF FURN/EQUIP/FIXTURES	204	3,962		
610-5800-434.89-48	COMPUTER HARDWARE	0	0	1,000	1,000
610-5800-434.89-53	RADIO EQUIPMENT/RADIOS	2,514	0		
610-5800-434.89-56	MACHINERY/EQUIPMENT	804	0	2,500	2,500
*	NONCAPITALIZED ASSETS	3,522	3,962	3,500	3,500
610-5800-434.90-19	PLANT PROPERTY	0	214,825		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
610-5800-434.90-48	COMPUTER HARDWARE	0	60,000		
610-5800-434.90-51	AUTOMOTIVE EQUIPMENT	0	120,668		
610-5800-434.90-56	MACHINERY/EQUIPMENT	0	240,612		
*	CAPITAL EXPENDITURES	0	636,105		
**	TRANSIT FUND-FIXED ROUTE	1,203,469	1,712,703	1,156,653	1,155,030

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	TRANSIT FUND-DIAL-A-RIDE				
610-5850-434.10-10	PAYROLL-REGULAR	57,890	62,294	62,544	62,544
610-5850-434.10-30	OVERTIME	355	600	600	600
610-5850-434.10-70	COMP TIME PAYOFF	0	385	385	385
610-5850-434.10-73	HOLIDAY PAYOFF	144	0		
*	SALARY & WAGES	58,389	63,279	63,529	63,529
610-5850-434.15-10	FICA	4,741	5,095	4,972	4,972
610-5850-434.15-15	PERS	8,998	11,844	12,371	13,748
610-5850-434.15-20	WORKERS COMP	1,177	1,293	1,389	1,389
610-5850-434.15-30	UNEMPLOYMENT INSURANCE	162	184	675	675
610-5850-434.15-70	UTILITY CREDIT	900	905	905	905
610-5850-434.15-80	BENEFIT ALLOWANCE	5,799	5,699	5,699	5,699
*	FRINGE BENEFITS	21,777	25,020	26,011	27,388
610-5850-434.23-06	STAFF TRAINING	0	500	500	500
*	CONTRACTUAL SERVICES	0	500	500	500
610-5850-434.25-02	UNIFORM PURCHASE/MAINT	402	1,500	700	700
610-5850-434.25-05	MILEAGE REIMBURSEMENT	0	100	100	100
610-5850-434.25-10	VISION ALLOWANCE	0	250		
*	CONTRACT SVC-EMPLOYEE SPC	402	1,850	800	800
610-5850-434.26-05	TELEPHONE SVC	0	0	600	600
610-5850-434.26-07	RADIO TRUNKING SERVICE	2,110	1,800		
*	CONTRACTUAL SVC-UTILITIES	2,110	1,800	600	600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
610-5850-434.30-08	REPAIR/MAINT-RADIOS	0	500	500	500
*	CONTRACT SVC REPAIR/MAINT	0	500	500	500
610-5850-434.33-32	MEDICAL/PHYSICAL EXAMS	0	300	150	150
*	CONTRACT SVC-PROFESSIONAL	0	300	150	150
610-5850-434.36-00	DEPARTMENTAL SUPPLIES	92	1,000	800	800
*	DEPARTMENTAL SUPPLIES	92	1,000	800	800
610-5850-434.49-50	DEPRECIATION	42,535	0		
*	BAD DEBT & DEPREC EXPENSE	42,535	0		
610-5850-434.50-01	INTERFUND SVC-ADMINISTRTN	1,000	1,000	1,000	1,000
610-5850-434.50-13	INTERFUND SVC-PERSONNEL	3,859	3,935	1,175	1,196
610-5850-434.50-18	INTERFUND SVC-C/ATTORNEY	2,377	2,377	1,728	1,728
610-5850-434.50-32	INTFD SVC-BLDG JANIT/MANT	0	0	817	823
*	INTERFUND SERVICE PYMTS	7,236	7,312	4,720	4,747
610-5850-434.51-71	INTERFUND SVC-INSURANCE	12,374	12,333	8,654	8,689
610-5850-434.51-72	INTERFUND SVC-PURCH & A/P	113	117	281	293
610-5850-434.51-73	INTERFUND SVC-FLEET MAINT	29,938	71,141	42,973	43,082
610-5850-434.51-77	INTERFUND SVC-FINANCIAL	2,270	2,356	1,621	1,648
610-5850-434.51-78	INTERFUND SVC-COMPUTER	943	893	1,893	1,929
*	INTERFUND SERVICE PYMTS	45,638	86,840	55,422	55,641
610-5850-434.90-49	COMPUTER SOFTWARE	0	25,000		
610-5850-434.90-51	AUTOMOTIVE EQUIPMENT	0	207,175		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
610-5850-434.90-56	MACHINERY/EQUIPMENT	0	7,538		
*	CAPITAL EXPENDITURES	0	239,713		
**	TRANSIT FUND-DIAL-A-RIDE	178,179	428,114	153,032	154,655
***	TRANSIT FUND	1,381,648	2,140,817	1,309,685	1,309,685

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WATER FUND					
WATER OPERATIONS					
660-6300-471.10-10	PAYROLL-REGULAR	806,274	851,516	873,127	877,528
660-6300-471.10-30	OVERTIME	61,846	48,000	48,000	48,000
660-6300-471.10-40	DEFERRED COMP	2,768	2,766	2,857	2,902
660-6300-471.10-41	MANAGEMENT INCENTIVE	1,864	2,285	2,439	2,439
660-6300-471.10-51	INCENTIVE PAY	10,913	10,835	11,063	11,177
660-6300-471.10-55	STANDBY PAY	28,006	29,000	29,000	29,000
660-6300-471.10-56	WORKING OUT OF CLASS	115	0		
660-6300-471.10-58	EDUCATION INCENTIVE BONUS	36,495	39,448	39,937	40,058
660-6300-471.10-70	COMP TIME PAYOFF	5,477	18,207	18,667	18,773
660-6300-471.10-71	VACATION PAYOFF	8,161	7,516	7,839	7,927
660-6300-471.10-72	SICK LEAVE PAYOFF	8,342	30,309	31,133	31,307
660-6300-471.10-73	HOLIDAY PAYOFF	455	0		
660-6300-471.10-80	WORKERS COMP-REIMBURSEMT	91-	0		
660-6300-471.10-95	SEVERANCE PACKAGE	3,795	0		
*	SALARY & WAGES	974,420	1,039,882	1,064,062	1,069,111
660-6300-471.15-10	FICA	72,840	77,802	77,243	77,576
660-6300-471.15-15	PERS	174,781	219,465	235,030	257,054
660-6300-471.15-16	RETIREMENT-WATER CO. EMPL	5,681	5,681	5,681	5,681
660-6300-471.15-20	WORKERS COMP	27,140	29,392	30,231	30,384
660-6300-471.15-30	UNEMPLOYMENT INSURANCE	2,361	2,547	9,730	9,779
660-6300-471.15-40	LIFE INSURANCE	438	611	618	618
660-6300-471.15-50	HEALTH INSURANCE	203	249	298	298
660-6300-471.15-51	SECTION 14.2A BENEFIT	1,212	1,103	1,567	1,567

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
660-6300-471.15-60	DENTAL INSURANCE	56	59	71	71
660-6300-471.15-70	UTILITY CREDIT	3,685	3,712	3,760	3,760
660-6300-471.15-80	BENEFIT ALLOWANCE	165,715	174,985	175,478	175,478
660-6300-471.15-84	VEHICLE ALLOWANCE	0	0	2,129	2,129
660-6300-471.15-88	BOOT ALLOWANCE	0	0	2,240	2,240
660-6300-471.15-95	FICA REIMB-BENEFIT ALLOW	13-	0		
*	FRINGE BENEFITS	454,099	515,606	544,076	566,635
660-6300-471.23-01	ADVERTISING/PUBLISHING	620	400	700	400
660-6300-471.23-02	PRINTING/BINDING	5,720	6,000	6,000	6,000
660-6300-471.23-03	DUES/SUBSCRIPTIONS	1,029	3,000	1,500	1,500
660-6300-471.23-04	POSTAGE/MAILING COSTS	5,366	7,500	7,000	7,000
660-6300-471.23-05	TRAVEL/CONFERENCES	642	3,000	2,500	2,500
660-6300-471.23-06	STAFF TRAINING	747	2,000	2,000	2,000
660-6300-471.23-19	ALARM SERVICE	882	1,350	1,750	1,750
660-6300-471.23-22	PAGING SERVICE	192	600	600	600
660-6300-471.23-24	PEST ERADICATION SERVICE	2,054	3,300	3,000	3,000
660-6300-471.23-27	CONTRACT EMPLOYMENT SVCS	0	1,600		
660-6300-471.23-32	LABORATORY SERVICES	36,885	65,375	65,000	65,000
660-6300-471.23-33	COMP PGM SVC/COMP CONSULT	0	100		
*	CONTRACTUAL SERVICES	54,137	94,225	90,050	89,750
660-6300-471.25-02	UNIFORM PURCHASE/MAINT	3,206	3,000	3,000	3,000
660-6300-471.25-04	VEHICLE ALLOWANCE	2,115	2,140		
660-6300-471.25-06	OVERTIME MEALS	936	700	700	700

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
660-6300-471.25-10	VISION ALLOWANCE	363	2,000	2,000	2,000
660-6300-471.25-11	BOOT ALLOWANCE	2,240	2,440		
*	CONTRACT SVC-EMPLOYEE SPC	8,860	10,280	5,700	5,700
660-6300-471.26-01	UTILITIES - BANNING	1,005,665	1,390,379	1,500,000	1,600,000
660-6300-471.26-04	ELECTRICITY-EDISON	14,162	18,660	20,000	20,500
660-6300-471.26-05	TELEPHONE SERVICE	5,322	6,000	9,000	9,000
660-6300-471.26-06	NATURAL GAS SERVICE	759	3,000	1,500	1,500
660-6300-471.26-07	RADIO TRANSMISSION SVCS	4,923	6,000		
*	CONTRACTUAL SVC-UTILITIES	1,030,831	1,424,039	1,530,500	1,631,000
660-6300-471.27-14	WATER PURCHASE - RESALE	148,441	897,009	690,000	995,000
*	COST OF GOODS/SVC-RESALE	148,441	897,009	690,000	995,000
660-6300-471.30-02	REPAIR/MAINT-BUILDINGS	2,620	5,000	5,000	5,000
660-6300-471.30-06	REPAIR/MAINT-EQUIPMENT	4,494	63,183	20,000	20,000
660-6300-471.30-08	REPAIR/MAINT-RADIOS	61	500	500	500
660-6300-471.30-15	REPAIR/MAINT-OTHER	0	4,625	4,000	4,000
660-6300-471.30-17	REPAIR/MAINT-SOFTWARE	9,700	14,000	14,000	14,000
*	CONTRACT SVC REPAIR/MAINT	16,875	87,308	43,500	43,500
660-6300-471.32-02	RENTAL OF BLDG	5,201	5,000		
660-6300-471.32-05	EQUIPMENT RENTAL	317	10,000	10,000	10,000
660-6300-471.32-06	LEASE/PURCHASE PAYMENTS	17,998	23,000	23,000	23,000
660-6300-471.32-08	CITY HALL LEASE	41,750	41,750	41,750	41,750
*	CONTRACT SVC-RENTAL/LEASE	65,266	79,750	74,750	74,750

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
660-6300-471.33-04	LEGAL SERVICES	0	50,000	30,000	30,000
660-6300-471.33-11	PROFESSIONAL SERVICES	184,233	299,881	100,000	100,000
660-6300-471.33-15	ARB REBATE CALCS	0	0		2,000
660-6300-471.33-32	MEDICAL/PHYSICAL EXAMS	370	300	300	300
660-6300-471.33-53	ENGINEERING SERVICES	35,615	41,690	40,000	50,000
*	CONTRACT SVC-PROFESSIONAL	220,218	391,871	170,300	182,300
660-6300-471.36-00	DEPARTMENTAL SUPPLIES	3,825	5,000	4,500	4,500
660-6300-471.36-07	FOOD/MEALS COST	225	400	400	400
660-6300-471.36-08	CHEMLS/GASES/POOL SUP/DRG	24,931	35,000	30,000	30,000
*	DEPARTMENTAL SUPPLIES	28,981	40,400	34,900	34,900
660-6300-471.41-04	LICENSES/PERMITS/FEES	20,596	40,000	40,000	40,000
660-6300-471.41-05	TAXES/ASSESSMENTS	1,439	2,000	2,000	2,000
660-6300-471.41-46	COMMUNITY PROMOTIONS	5,063	5,000	5,000	5,000
*	SUNDRY CHARGES/SPC PRGRMS	27,098	47,000	47,000	47,000
660-6300-471.42-43	WATERMASTER SERVICES	6,000	96,542	90,000	90,000
660-6300-471.42-49	REFUNDS	0	1,000		
*	SUNDRY CHARGES/SPC PRGRMS	6,000	97,542	90,000	90,000
660-6300-471.45-06	WELLS/PUMP EQUIP EXPENSE	37,035	150,000	125,000	100,000
660-6300-471.45-07	RESERVOIR EXPENSES	9	10,000	10,000	15,000
660-6300-471.45-08	WTR DISTRIBUTION SYS EXP	317,837	352,125	350,000	275,000
660-6300-471.45-11	METERS EXPENSE	29,905	30,854	30,000	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
660-6300-471.45-16	TOOLS/MISC SUPPLIES	7,662	14,597	12,500	12,500
660-6300-471.45-17	AGGREGATE/ASPHALT	33,329	15,000	20,000	20,000
660-6300-471.45-19	WATER REG, VALVES, ETC.	833	15,000	15,000	15,000
660-6300-471.45-99	INVENTORY ADJUSTMENTS	24,645	0		
*	SPECIAL UTILITY COSTS	451,255	587,576	562,500	467,500
660-6300-471.49-01	BAD DEBT EXPENSE	361	0		
660-6300-471.49-50	DEPRECIATION	1,134,873	0		
660-6300-471.49-51	DEPR-GRANT EQUITY/CON CAP	222,326	0		
*	BAD DEBT & DEPREC EXPENSE	1,357,560	0		
660-6300-471.50-13	INTERFUND SVC-PERSONNEL	26,501	27,027	35,488	36,125
660-6300-471.50-18	INTERFUND SVC-C/ATTORNEY	50,984	50,984	59,372	59,372
660-6300-471.50-32	INTFD SVC-BLDG JANIT/MANT	10,795	11,144	31,058	31,244
*	INTERFUND SERVICE PYMTS	88,280	89,155	125,918	126,741
660-6300-471.51-71	INTERFUND SVC-INSURANCE	83,494	83,223	82,386	82,718
660-6300-471.51-72	INTERFUND SVC-PURCH & A/P	9,946	10,359	9,208	9,601
660-6300-471.51-73	INTERFUND SVC-FLEET MAINT	118,115	138,859	140,627	140,982
660-6300-471.51-75	INTERFUND SVC-BILL/COLL	48,662	163,005	183,459	194,285
660-6300-471.51-76	INTERFUND SVC-MTR READ SV	215,932	223,560	233,148	231,115
660-6300-471.51-77	INTERFUND SVC-FINANCIAL	46,178	47,930	53,204	54,080
660-6300-471.51-78	INTERFUND SVC-COMPUTER	12,627	11,962	39,852	40,626
*	INTERFUND SERVICE PYMTS	534,954	678,898	741,884	753,407
660-6300-471.56-04	TRNSFR-GAS TAX STREET FD	18,000	18,000	18,000	18,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
660-6300-471.56-62	TRSF - BUA WATER DEBT SVC	2,287,030	2,286,325	2,288,005	2,287,805
*	INTERFUND TRANSFERS	2,305,030	2,304,325	2,306,005	2,305,805
660-6300-471.57-01	LEASE PAYMENT	470,000	470,000	470,000	470,000
*	INTERFUND TRANSFERS	470,000	470,000	470,000	470,000
660-6300-471.65-08	BOND PAYING AGENT FEES	1,975	2,000	2,000	2,000
*	DEBT SERVICE - EXPENSE	1,975	2,000	2,000	2,000
660-6300-471.89-15	BUILDING IMPROVEMENTS	196	30,000	15,000	15,000
660-6300-471.89-22	FENCING IMPROVEMENTS	5,274	10,000	7,500	7,500
660-6300-471.89-46	OFF FURN/EQUIP/FIXTURES	0	1,000	1,000	1,000
660-6300-471.89-48	COMPUTER HARDWARE	532	2,000	1,500	1,500
660-6300-471.89-56	MACHINERY/EQUIPMENT	0	5,000	4,000	40,000
*	NONCAPITALIZED ASSETS	6,002	48,000	29,000	65,000
660-6300-471.90-15	BUILDING IMPROVEMENTS	0	10,000	10,000	5,000
660-6300-471.90-18	PLANT IMPROVEMENTS	0	25,000	10,000	10,000
*	CAPITAL EXPENDITURES	0	35,000	20,000	15,000
**	WATER OPERATIONS	8,250,282	8,939,866	8,642,145	9,035,099
***	WATER FUND	8,250,282	8,939,866	8,642,145	9,035,099

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WATER CAPITAL FACIL.					
WATER OPERATIONS					
661-6300-471.33-11	PROFESSIONAL SERVICES	125,979	95,316	100,000	50,000
*	CONTRACT SVC-PROFESSIONAL	125,979	95,316	100,000	50,000
661-6300-471.56-65	TRNSFR-WATER FUND	19,300	0		
*	INTERFUND TRANSFERS	19,300	0		
661-6300-471.90-78	PLANNING/DESIGN-CAPITAL	0	50,000	50,000	50,000
*	CAPITAL EXPENDITURES	0	50,000	50,000	50,000
661-6300-471.95-08	WELLS/PUMPING EQUIPMENT	0	0	250,000	1,250,000
661-6300-471.95-10	WATER MAINS	0	100,000	100,000	100,000
661-6300-471.95-12	TREATMENT PLANT IMPROV	0	0	275,000	
*	SPECIAL UTILITY CAP ITEMS	0	100,000	625,000	1,350,000
**	WATER OPERATIONS	145,279	245,316	775,000	1,450,000
***	WATER CAPITAL FACIL.	145,279	245,316	775,000	1,450,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
IRRIGATION WATER FUND					
WATER OPERATIONS					
662-6300-471.95-12	TREATMENT PLANT IMPROV	0	250,000	75,000	
*	SPECIAL UTILITY CAP ITEMS	0	250,000	75,000	
**	WATER OPERATIONS	0	250,000	75,000	
***	IRRIGATION WATER FUND	0	250,000	75,000	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BUA WATER CAP PROJ FUND					
WATER OPERATIONS					
663-6300-471.56-54	TRNSFR-WATER CAP FAC FUND	0	135,000	135,000	135,000
663-6300-471.56-65	TRNSFR-WATER FUND	49,295	0		
*	INTERFUND TRANSFERS	49,295	135,000	135,000	135,000
663-6300-471.95-09	RESERVOIRS	0	350,000	150,000	
663-6300-471.95-10	WATER MAINS	0	750,000	350,000	
*	SPECIAL UTILITY CAP ITEMS	0	1,100,000	500,000	
**	WATER OPERATIONS	49,295	1,235,000	635,000	135,000
***	BUA WATER CAP PROJ FUND	49,295	1,235,000	635,000	135,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WATER PARTICIPAT CTF-86					
WATER OPERATIONS					
666-6300-471.65-07	AMORT-DEBT DISCT/EXP	3,522	0		
*	DEBT SERVICE - EXPENSE	3,522	0		
**	WATER OPERATIONS	3,522	0		
***	WATER PARTICIPAT CTF-86	3,522	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WATER PARTICIPAT. CTFS-8					
WATER OPERATIONS					
667-6300-471.65-07	AMORT-DEBT DISCT/EXP	34,857	0		
*	DEBT SERVICE - EXPENSE	34,857	0		
**	WATER OPERATIONS	34,857	0		
***	WATER PARTICIPAT. CTFS-8	34,857	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BUA WATER - DEBT SERV					
	WATER OPERATIONS				
669-6300-471.33-11	PROFESSIONAL SERVICES	1,100	0		
669-6300-471.33-15	ARB REBATE CALCS	2,500	0		
*	CONTRACT SVC-PROFESSIONAL	3,600	0		
669-6300-471.61-02	PRINCIPAL-REVENUE BONDS	0	715,000	740,000	770,000
*	DEBT SERVICE-PRINCIPAL	0	715,000	740,000	770,000
669-6300-471.62-02	INTEREST ON REV BONDS	1,603,871	1,575,670	1,546,405	1,516,005
*	DEBT SERVICE - INTEREST	1,603,871	1,575,670	1,546,405	1,516,005
669-6300-471.65-07	AMORT-DEBT DISCT/EXP	19,133-	0		
669-6300-471.65-08	BOND PAYING AGENT FEES	3,050	3,255	2,500	2,700
*	DEBT SERVICE - EXPENSE	16,083-	3,255	2,500	2,700
**	WATER OPERATIONS	1,591,388	2,293,925	2,288,905	2,288,705
***	BUA WATER - DEBT SERV	1,591,388	2,293,925	2,288,905	2,288,705

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ELECTRIC FUND					
ELECTRIC					
670-7000-473.10-10	PAYROLL-REGULAR	1,643,009	1,619,590	1,651,254	1,654,743
670-7000-473.10-30	OVERTIME	36,396	35,000	35,000	35,000
670-7000-473.10-40	DEFERRED COMP	3,496	3,488	3,544	3,602
670-7000-473.10-41	MANAGEMENT INCENTIVE	5,463	5,984	6,375	6,384
670-7000-473.10-51	INCENTIVE PAY	26,756	27,035	28,916	29,212
670-7000-473.10-55	STANDBY PAY	41,006	35,000	35,000	35,000
670-7000-473.10-56	WORKING OUT OF CLASS	154	0		
670-7000-473.10-70	COMP TIME PAYOFF	8,185	34,237	34,611	34,708
670-7000-473.10-71	VACATION PAYOFF	13,700	12,461	13,499	13,620
670-7000-473.10-72	SICK LEAVE PAYOFF	23,997	61,785	62,360	62,518
670-7000-473.10-73	HOLIDAY PAYOFF	4,392	0		
670-7000-473.10-80	WORKERS COMP-REIMBURSEMNT	17,197-	0		
670-7000-473.10-90	CAPITALIZED WAGES	42,683-	60,000-	60,000-	60,000-
*	SALARY & WAGES	1,746,674	1,774,580	1,810,559	1,814,787
670-7000-473.15-10	FICA	134,919	136,239	140,634	140,935
670-7000-473.15-15	PERS	339,879	400,190	427,029	465,759
670-7000-473.15-20	WORKERS COMP	85,235	86,051	74,035	74,110
670-7000-473.15-30	UNEMPLOYMENT INSURANCE	4,820	4,855	18,273	18,312
670-7000-473.15-40	LIFE INSURANCE	1,104	923	624	624
670-7000-473.15-50	HEALTH INSURANCE	203	249	298	298
670-7000-473.15-51	SECTION 14.2A BENEFIT	1,212	1,103	1,567	1,567
670-7000-473.15-60	DENTAL INSURANCE	56	59	71	71
670-7000-473.15-70	UTILITY CREDIT	21,625	21,004	19,242	19,242

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
670-7000-473.15-80	BENEFIT ALLOWANCE	222,443	220,547	221,104	221,104
670-7000-473.15-84	VEHICLE ALLOWANCE	0	0	3,035	3,035
670-7000-473.15-88	BOOT ALLOWANCE	0	0	2,900	2,900
670-7000-473.15-90	CAPTLZED FRINGE BENEFITS	19,519-	28,000-	28,000-	28,000-
670-7000-473.15-95	FICA REIMB-BENEFIT ALLOW	926-	0		
*	FRINGE BENEFITS	791,051	843,220	880,812	919,957
670-7000-473.23-01	ADVERTISING/PUBLISHING	1,122	0	1,000	1,000
670-7000-473.23-02	PRINTING/BINDING	384	200	300	300
670-7000-473.23-03	DUES/SUBSCRIPTIONS	6,961	27,500	30,000	30,000
670-7000-473.23-04	POSTAGE/MAILING COSTS	1,167	800	800	800
670-7000-473.23-05	TRAVEL/CONFERENCES	6,169	12,000	12,000	12,000
670-7000-473.23-06	STAFF TRAINING	11,342	35,000	35,000	25,000
670-7000-473.23-17	TREE TRIMMING SERVICE	0	0	100,000	100,000
670-7000-473.23-19	ALARM SERVICE	480	500	1,000	1,000
670-7000-473.23-22	PAGING SERVICE	435	600	600	600
670-7000-473.23-24	PEST ERADICATION SERVICE	119	1,500	500	500
*	CONTRACTUAL SERVICES	28,179	78,100	181,200	171,200
670-7000-473.25-02	UNIFORM PURCHASE/LAUNDRY	6,384	8,000	7,000	7,000
670-7000-473.25-04	VEHICLE ALLOWANCE	3,060	3,033		
670-7000-473.25-05	MILEAGE REIMBURSEMENT	156	250	250	250
670-7000-473.25-06	OVERTIME MEALS	156	1,000	500	500
670-7000-473.25-10	VISION ALLOWANCE	372	1,400	1,400	1,400
670-7000-473.25-11	BOOT ALLOWANCE	3,100	3,100		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	CONTRACT SVC-EMPLOYEE SPC	13,228	16,783	9,150	9,150
670-7000-473.26-01	UTILITIES-BANNING	9,455	12,000	12,000	12,000
670-7000-473.26-04	ELECTRICITY-EDISON	750	1,600	1,000	1,000
670-7000-473.26-05	TELEPHONE SVC	6,134	10,000	10,000	10,000
670-7000-473.26-06	NATURAL GAS SVC	759	1,000	1,000	1,000
670-7000-473.26-07	RADIO TRANSMISSION SVCS	8,093	7,000	5,000	5,000
*	CONTRACTUAL SVC-UTILITIES	25,191	31,600	29,000	29,000
670-7000-473.27-11	JOINT POLE EXP	5,886	16,000	20,000	20,000
*	COST OF GOODS/SVC-RESALE	5,886	16,000	20,000	20,000
670-7000-473.30-02	REPAIR/MAINT-BUILDINGS	2,886	5,000	5,000	5,000
670-7000-473.30-06	REPAIR/MAINT-EQUIPMENT	7,935	98,209	25,000	25,000
670-7000-473.30-08	REPAIR/MAINT-RADIOS	283	250	250	250
670-7000-473.30-10	REPAIR/MAINT-ST. LIGHTS	7,196	12,000	12,000	12,000
670-7000-473.30-17	REPAIR/MAINT-SOFTWARE	17,142	12,000	15,000	15,000
*	CONTRACT SVC REPAIR/MAINT	35,442	127,459	57,250	57,250
670-7000-473.32-05	EQUIPMENT RENTAL	0	500	500	500
670-7000-473.32-06	LEASE/PURCHASE PAYMENTS	22,855	28,000	30,000	30,000
670-7000-473.32-08	CITY HALL LEASE	100,200	100,200	100,200	100,200
*	CONTRACT SVC-RENTAL/LEASE	123,055	128,700	130,700	130,700
670-7000-473.33-02	LEGAL SERVICES-ENERGY	5,979	0		
670-7000-473.33-11	PROFESSIONAL SERVICES	7,683	18,000	15,000	15,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
670-7000-473.33-32	MEDICAL/PHYSICAL EXAMS	440	1,000	1,000	1,000
*	CONTRACT SVC-PROFESSIONAL	14,102	19,000	16,000	16,000
670-7000-473.36-00	DEPARTMENTAL SUPPLIES	3,792	7,000	7,000	7,000
*	DEPARTMENTAL SUPPLIES	3,792	7,000	7,000	7,000
670-7000-473.41-04	LICENSES/PERMITS/FEES	50	0	500	500
*	SUNDRY CHARGES/SPC PRGRMS	50	0	500	500
670-7000-473.42-50	MISCELLANEOUS EXPENSE	0	0	500	500
*	SUNDRY CHARGES/SPC PRGRMS	0	0	500	500
670-7000-473.45-01	POLES/TOWERS/FIXTURES	6,564	41,000	120,000	120,000
670-7000-473.45-02	ELEC DISTR LINES-MAINT	40,593	40,000	40,000	40,000
670-7000-473.45-03	P C B EXPENSE	4,274	14,300	5,000	5,000
670-7000-473.45-04	LINE TRANSFORMER MAINTENC	0	2,000	2,000	2,000
670-7000-473.45-05	SUBSTATION EXPENSE	2,733	75,500	50,000	50,000
670-7000-473.45-11	METERS EXPENSE	821	19,000	5,000	5,000
670-7000-473.45-16	TOOLS/MISC SUPPLIES	17,189	24,934	20,000	20,000
670-7000-473.45-99	INVENTORY ADJUSTMENTS	31,253-	0		
*	SPECIAL UTILITY COSTS	40,921	216,734	242,000	242,000
670-7000-473.49-01	BAD DEBT EXPENSE	17,145-	0		
670-7000-473.49-50	DEPRECIATION	1,336,121	0		
670-7000-473.49-51	DEPREC-GR EQUITY/CONT CAP	52,976	0		
*	BAD DEBT & DEPREC EXPENSE	1,371,952	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
670-7000-473.50-01	INTERFUND SVC-ADMINISTRTN	2,367,667	2,698,605	2,753,100	2,673,100
670-7000-473.50-13	INTERFUND SVC-PERSONNEL	38,408	39,171	43,668	44,452
670-7000-473.50-18	INTERFUND SVC-C/ATTORNEY	100,997	100,997	66,398	66,398
670-7000-473.50-32	INTFD SVC-BLDG JANIT/MANT	9,401	9,705	38,229	38,461
*	INTERFUND SERVICE PYMTS	2,516,473	2,848,478	2,901,395	2,822,411
670-7000-473.51-71	INTERFUND SVC-INSURANCE	415,444	414,092	328,426	329,747
670-7000-473.51-72	INTERFUND SVC-PURCH & A/P	21,558	22,453	11,594	12,089
670-7000-473.51-73	INTERFUND SVC-FLEET MAINT	69,145	115,209	107,566	107,837
670-7000-473.51-75	INTERFUND SVC-BILL/COLL	99,737	336,911	332,947	341,546
670-7000-473.51-76	INTFD SVC-MTR READ/SVC	215,932	223,560	233,148	231,115
670-7000-473.51-77	INTERFUND SVC-FINANCIAL	70,657	73,337	66,989	68,092
670-7000-473.51-78	INTERFUND SVC-COMPUTER	13,492	12,783	51,198	52,192
*	INTERFUND SERVICE PYMTS	905,965	1,198,345	1,131,868	1,142,618
670-7000-473.54-37	ELEC REV BOND PROJ FD	0	0	150,000-	150,000-
*	CONTRA EXPENDITURE	0	0	150,000-	150,000-
670-7000-473.56-94	TRNSF-07 ELEC DBT SVC	2,647,350	2,450,046	2,572,330	2,566,946
*	INTERFUND TRANSFERS	2,647,350	2,450,046	2,572,330	2,566,946
670-7000-473.89-48	COMPUTER HARDWARE	1,126	5,106	15,000	5,000
670-7000-473.89-49	COMPUTER SOFTWARE	0	1,500	1,500	1,500
670-7000-473.89-53	RADIO EQUIPMENT/RADIOS	1,857	0		
*	NONCAPITALIZED ASSETS	2,983	6,606	16,500	6,500
670-7000-473.90-15	BUILDING IMPROVEMENTS	0	68,500	30,000	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
670-7000-473.90-18	PLANT IMPROVEMENTS	0	2,537	2,000	2,000
*	CAPITAL EXPENDITURES	0	71,037	32,000	32,000
670-7000-473.95-01	POLES/TOWERS/FIXTURES	0	64,000	20,000	20,000
670-7000-473.95-02	OVERHEAD CONDUCTOR/DEVICE	0	40,000	20,000	20,000
670-7000-473.95-04	UNDERGROUND CONDUC/DEVICE	0	150,000	75,000	75,000
670-7000-473.95-05	LINE TRANSFORMERS	0	250,000	200,000	200,000
670-7000-473.95-06	SUBSTATION EQUIPMENT	0	150,000	50,000	50,000
670-7000-473.95-17	METERS	0	15,000	10,000	10,000
670-7000-473.95-19	STREET LIGHTS	0	15,000	15,000	15,000
670-7000-473.95-23	SYSTEM IMPROVEMENTS-LABOR	0	88,000	88,000	88,000
670-7000-473.95-29	POLE TESTING & REPLACEMNT	0	120,000	40,000	40,000
*	SPECIAL UTILITY CAP ITEMS	0	892,000	518,000	518,000
**	ELECTRIC	10,272,294	10,725,688	10,406,764	10,356,519

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	GENERATION & TRANSMISSION				
670-7010-473.10-10	PAYROLL-REGULAR	39,075	62,532	58,367	60,699
670-7010-473.10-30	OVERTIME	954-	0		
670-7010-473.10-40	DEFERRED COMP	819	1,251	1,167	1,214
670-7010-473.10-51	INCENTIVE PAY	3,225	0	2,805	2,805
670-7010-473.10-70	COMP TIME PAYOFF	4,284	1,804	1,684	1,751
670-7010-473.10-71	VACATION PAYOFF	3,419	2,405	2,245	2,335
670-7010-473.10-72	SICK LEAVE PAYOFF	3,336	2,889	2,694	2,801
670-7010-473.10-73	HOLIDAY PAYOFF	1,740	0		
*	SALARY & WAGES	54,944	70,881	68,962	71,605
670-7010-473.15-10	FICA	3,011	6,360	6,213	6,416
670-7010-473.15-15	PERS	9,314	15,509	15,868	17,929
670-7010-473.15-20	WORKERS COMP	709	1,083	962	1,001
670-7010-473.15-30	UNEMPLOYMENT INSURANCE	123	188	654	680
670-7010-473.15-40	LIFE INSURANCE	226	260	260	260
670-7010-473.15-80	BENEFIT ALLOWANCE	4,426	9,688	9,688	9,688
670-7010-473.15-84	VEHICLE ALLOWANCE	0	0	2,565	2,565
670-7010-473.15-95	FICA REIMB-BENEFIT ALLOW	209-	0		
*	FRINGE BENEFITS	17,600	33,088	36,210	38,539
670-7010-473.25-04	VEHICLE ALLOWANCE	1,063	2,565		
*	CONTRACT SVC-EMPLOYEE SPC	1,063	2,565		
670-7010-473.26-03	STREET LIGHTING POWER	159,486	145,000	160,000	160,000
*	CONTRACTUAL SVC-UTILITIES	159,486	145,000	160,000	160,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
670-7010-473.27-02	POWER RESOURCES COSTS	0	5,000	5,000	5,000
670-7010-473.27-06	R.P.U. EXPENSE	12,478	2,000	2,000	2,000
670-7010-473.27-08	STATE POWER CHARGE	33,019	40,000	40,000	40,000
670-7010-473.27-09	POWER SCHEDULE/DISPATCHNG	588,691	600,000	600,000	620,000
670-7010-473.27-50	CAPACITY	13,716,120	12,023,000	11,322,554	11,686,418
670-7010-473.27-60	ENERGY - LOCAL	1,155,978	870,000	1,775,040	1,120,000
670-7010-473.27-70	TRANSMISSION	3,024,565	3,400,000	2,875,000	2,875,000
*	COST OF GOODS/SVC-RESALE	18,530,851	16,940,000	16,619,594	16,348,418
670-7010-473.33-02	LEGAL SERVICES-ENERGY	30,900	50,000	75,000	75,000
*	CONTRACT SVC-PROFESSIONAL	30,900	50,000	75,000	75,000
670-7010-473.50-13	INTERFUND SVC-PERSONNEL	0	0	1,998	2,034
670-7010-473.50-18	INTERFUND SVC-C/ATTORNEY	0	0	2,938	2,938
670-7010-473.50-32	INTFD SVC-BLDG JANIT/MANT	0	0	1,752	1,762
*	INTERFUND SERVICE PYMTS	0	0	6,688	6,734
670-7010-473.51-72	INTERFUND SVC-PURCH & A/P	0	0	6,470	6,747
670-7010-473.51-77	INTERFUND SVC-FINANCIAL	70,657	73,337	37,386	38,001
670-7010-473.51-78	INTERFUND SVC-COMPUTER	5,243	4,966	2,053	2,093
*	INTERFUND SERVICE PYMTS	75,900	78,303	45,909	46,841
**	GENERATION & TRANSMISSION	18,870,744	17,319,837	17,012,363	16,747,137
***	ELECTRIC FUND	29,143,038	28,045,525	27,419,127	27,103,656

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
RATE STABILITY FUND					
ELECTRIC					
672-7000-473.56-59	TRNSFR-ELECTRIC FUND	0	1,200,000		
*	INTERFUND TRANSFERS	0	1,200,000		
**	ELECTRIC	0	1,200,000		
***	RATE STABILITY FUND	0	1,200,000		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
ELECTRIC IMPROVEMENT					
ELECTRIC					
673-7000-473.33-11	PROFESSIONAL SERVICES	15,027	8,923		
*	CONTRACT SVC-PROFESSIONAL	15,027	8,923		
673-7000-473.56-58	TRNFR RATE STABILITY FUND	0	2,200,000	60,000	
673-7000-473.56-59	TRNSFR-ELECTRIC FUND	275,448	0		
*	INTERFUND TRANSFERS	275,448	2,200,000	60,000	
673-7000-473.96-29	D.T. UNDERGROUND CONVERSN	0	671,623		
*	SPL UTIL CAP-SPL PROJECTS	0	671,623		
**	ELECTRIC	290,475	2,880,546	60,000	
***	ELECTRIC IMPROVEMENT	290,475	2,880,546	60,000	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
07 ELEC REV BOND PROJ FD					
ELECTRIC					
674-7000-473.23-01	ADVERTISING/PUBLISHING	0	1,000		
674-7000-473.23-02	PRINTING/BINDING	0	1,000		
674-7000-473.23-04	POSTAGE/MAILING COSTS	0	500		
*	CONTRACTUAL SERVICES	0	2,500		
674-7000-473.33-11	PROFESSIONAL SERVICES	12,400	20,000	250,000	
*	CONTRACT SVC-PROFESSIONAL	12,400	20,000	250,000	
674-7000-473.50-37	IF SVCS-ELECTRIC SERVICES	0	0	150,000	150,000
*	INTERFUND SERVICE PYMTS	0	0	150,000	150,000
674-7000-473.56-57	TRNSFR - ELEC IMPROV FUND	5,718,573	971,021		
*	INTERFUND TRANSFERS	5,718,573	971,021		
674-7000-473.90-11	NEW BUILDING-CITY YARDS	0	0	2,700,000	
*	CAPITAL EXPENDITURES	0	0	2,700,000	
674-7000-473.93-74	ALOLA SUBSTATION	0	0		2,750,000
*	CAP EXPEND-INFRASTRUCTURE	0	0		2,750,000
674-7000-473.96-29	D.T. UNDERGROUND CONVERSN	0	0	2,364,189	2,364,189
*	SPL UTIL CAP-SPL PROJECTS	0	0	2,364,189	2,364,189
**	ELECTRIC	5,730,973	993,521	5,464,189	5,264,189
***	07 ELEC REV BOND PROJ FD	5,730,973	993,521	5,464,189	5,264,189

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
PUBLIC BENEFIT FUND					
PUBLIC BENEFIT PROGRAM					
675-7020-473.10-10	PAYROLL-REGULAR	103,487	99,128	99,246	99,246
675-7020-473.10-30	OVERTIME	14-	0		
675-7020-473.10-58	EDUCATION INCENTIVE BONUS	3,500	0		
675-7020-473.10-70	COMP TIME PAYOFF	0	1,856	1,858	1,858
675-7020-473.10-72	SICK LEAVE PAYOFF	402	3,712	3,716	3,716
*	SALARY & WAGES	107,375	104,696	104,820	104,820
675-7020-473.15-10	FICA	9,688	9,429	9,438	9,438
675-7020-473.15-15	PERS	21,866	24,104	25,260	27,491
675-7020-473.15-20	WORKERS COMP	2,240	2,241	2,384	2,384
675-7020-473.15-30	UNEMPLOYMENT INSURANCE	290	290	1,082	1,082
675-7020-473.15-80	BENEFIT ALLOWANCE	23,198	22,796	22,796	22,796
*	FRINGE BENEFITS	57,282	58,860	60,960	63,191
675-7020-473.23-01	ADVERTISING/PUBLISHING	0	11,000	11,000	11,000
675-7020-473.23-02	PRINTING/BINDING	0	500	1,000	1,000
675-7020-473.23-06	STAFF TRAINING	125	2,000	2,000	2,000
*	CONTRACTUAL SERVICES	125	13,500	14,000	14,000
675-7020-473.26-05	TELEPHONE SVC	0	400	400	400
*	CONTRACTUAL SVC-UTILITIES	0	400	400	400
675-7020-473.33-19	ADMINISTRATION SERVICES	0	2,500	2,000	2,000
*	CONTRACT SVC-PROFESSIONAL	0	2,500	2,000	2,000
675-7020-473.36-00	DEPARTMENTAL SUPPLIES	0	1,800	1,800	1,800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	DEPARTMENTAL SUPPLIES	0	1,800	1,800	1,800
675-7020-473.41-46	COMMUNITY PROMOTIONS	867	10,000	1,000	10,000
*	SUNDRY CHARGES/SPC PRGRMS	867	10,000	1,000	10,000
675-7020-473.42-28	PUB BEN- LOW INCOME- LISC	14,260	11,000	15,500	16,000
675-7020-473.42-35	PUB BEN-RESI AIR COND	40,050	31,375	11,000	11,000
675-7020-473.42-36	PUB BEN-LOW INCOME - MMR	26,849	31,700	35,000	36,000
675-7020-473.42-38	PUB BEN-COMM-AIR COND	0	21,625	10,000	11,000
675-7020-473.42-41	PUB BEN-ENERGY STAR	10,975	8,300	10,000	11,000
675-7020-473.42-42	PUB BEN-LOW INCOME-BEAR	308,125	324,000	328,400	335,000
675-7020-473.42-52	PUB BEN-RESI ULF TOILETS	2,340	3,000	3,000	3,000
675-7020-473.42-53	PUB BEN - RESI AIR DUCTS	0	500	500	500
675-7020-473.42-54	PUB BEN - RESI TREES	1,200	1,000	1,000	1,000
675-7020-473.42-57	PUB BEN - MUNI TREES	0	500	500	500
675-7020-473.42-58	PUB BEN - COMM ENERGY CON	0	33,100	10,000	10,000
675-7020-473.42-59	PUB BEN - COMM NEW CONSTR	0	500	10,000	10,000
675-7020-473.42-60	PUB BEN - RESI NEW CONSTR	0	500	10,000	10,000
675-7020-473.42-61	PUB BEN-RESI PHOTOVOLT	664,978	0		
675-7020-473.42-62	PUB BEN-COMM PHOTOVOLT	153,485	10,000		
675-7020-473.42-63	PUB BEN - HYDRO/INSPECT'N	0	500	500	500
675-7020-473.42-64	PUB BEN - RECYCLE REFRIG	340	400	1,100	1,100
675-7020-473.42-65	PUB BEN - REFRIGERATOR	30,400	12,000	13,100	14,000
675-7020-473.42-66	PUB BEN-RESI ENERGY CON	10,631	10,000	15,000	16,000
675-7020-473.42-72	PUB BEN - ENERGY AUDITS	0	1,700	2,000	2,000

	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	675-7020-473.42-76	PUB BEN-H.E.L.P. PROGRAM	10,442	10,000		
*		SUNDRY CHARGES/SPC PRGRMS	1,274,075	511,700	476,600	488,600
	675-7020-473.50-13	INTERFUND SVC-PERSONNEL	0	0	4,701	4,786
	675-7020-473.50-18	INTERFUND SVC-C/ATTORNEY	0	0	6,914	6,914
	675-7020-473.50-32	INTFD SVC-BLDG JANIT/MANT	0	0	4,122	4,147
*		INTERFUND SERVICE PYMTS	0	0	15,737	15,847
	675-7020-473.51-72	INTERFUND SVC-PURCH & A/P	0	0	1,389	1,449
	675-7020-473.51-77	INTERFUND SVC-FINANCIAL	0	0	8,028	8,160
	675-7020-473.51-78	INTERFUND SVC-COMPUTER	112	106	5,059	5,157
*		INTERFUND SERVICE PYMTS	112	106	14,476	14,766
**		PUBLIC BENEFIT PROGRAM	1,439,836	703,562	691,793	715,424
***		PUBLIC BENEFIT FUND	1,439,836	703,562	691,793	715,424

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
07 ELEC REV BDS DEBT SVC					
ELECTRIC					
678-7000-473.33-11	PROFESSIONAL SERVICES	1,100	0		
*	CONTRACT SVC-PROFESSIONAL	1,100	0		
678-7000-473.61-02	PRINCIPAL-REVENUE BONDS	0	815,000	850,000	880,000
*	DEBT SERVICE-PRINCIPAL	0	815,000	850,000	880,000
678-7000-473.62-02	INTEREST ON REV BONDS	1,904,031	1,851,521	1,818,805	1,783,421
*	DEBT SERVICE - INTEREST	1,904,031	1,851,521	1,818,805	1,783,421
678-7000-473.65-07	AMORT-DEBT DISCT/EXP	8,022	0		
678-7000-473.65-08	BOND PAYING AGENT FEES	3,025	3,025	3,025	3,025
*	DEBT SERVICE - EXPENSE	11,047	3,025	3,025	3,025
**	ELECTRIC	1,916,178	2,669,546	2,671,830	2,666,446
***	07 ELEC REV BDS DEBT SVC	1,916,178	2,669,546	2,671,830	2,666,446

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WASTEWATER FUND					
WASTEWATER UTILITY					
680-8000-454.10-10	PAYROLL-REGULAR	352,419	342,940	352,947	356,642
680-8000-454.10-30	OVERTIME	5,234	2,300	2,300	2,300
680-8000-454.10-40	DEFERRED COMP	1,760	1,622	1,668	1,687
680-8000-454.10-41	MANAGEMENT INCENTIVE	1,864	2,285	2,439	2,439
680-8000-454.10-51	INCENTIVE PAY	7,535	7,135	7,250	7,299
680-8000-454.10-55	STANDBY PAY	14,375	14,000	14,000	14,000
680-8000-454.10-56	WORKING OUT OF CLASS	115	0		
680-8000-454.10-58	EDUCATION INCENTIVE BONUS	3,192	3,304	3,474	3,654
680-8000-454.10-70	COMP TIME PAYOFF	3,839	7,685	7,889	7,970
680-8000-454.10-71	VACATION PAYOFF	7,475	5,006	5,229	5,267
680-8000-454.10-72	SICK LEAVE PAYOFF	8,846	11,865	12,214	12,351
680-8000-454.10-73	HOLIDAY PAYOFF	464	0		
680-8000-454.10-80	WORKERS COMP-REIMBURSEMNT	2,478-	0		
680-8000-454.10-95	SEVERANCE PACKAGE	3,795	0		
*	SALARY & WAGES	408,435	398,142	409,410	413,609
680-8000-454.15-10	FICA	30,604	29,514	29,685	29,984
680-8000-454.15-15	PERS	74,476	86,626	92,943	102,231
680-8000-454.15-20	WORKERS COMP	11,177	11,260	11,807	11,943
680-8000-454.15-30	UNEMPLOYMENT INSURANCE	1,030	1,028	3,927	3,968
680-8000-454.15-40	LIFE INSURANCE	291	397	404	404
680-8000-454.15-50	HEALTH INSURANCE	222	249	298	298
680-8000-454.15-51	SECTION 14.2A BENEFIT	1,212	1,103	1,567	1,567
680-8000-454.15-60	DENTAL INSURANCE	61	59	71	71

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
680-8000-454.15-70	UTILITY CREDIT	2,515	2,535	2,583	2,583
680-8000-454.15-80	BENEFIT ALLOWANCE	64,213	63,843	64,349	64,349
680-8000-454.15-84	VEHICLE ALLOWANCE	0	0	1,224	1,224
680-8000-454.15-88	BOOT ALLOWANCE	0	0	710	710
*	FRINGE BENEFITS	185,801	196,614	209,568	219,332
680-8000-454.23-01	ADVERTISING/PUBLISHING	42	200	200	200
680-8000-454.23-02	PRINTING/BINDING	660	250	250	600
680-8000-454.23-03	DUES/SUBSCRIPTIONS	0	500	300	300
680-8000-454.23-04	POSTAGE/MAILING COSTS	5	200	200	200
680-8000-454.23-05	TRAVEL/CONFERENCES	180	1,000	1,000	1,000
680-8000-454.23-06	STAFF TRAINING	90	500		500
680-8000-454.23-32	LABORATORY SERVICES	11,011	12,000	12,000	12,000
680-8000-454.23-36	SLUDGE HAULING	43,057	33,000	27,500	27,500
680-8000-454.23-37	NPDES STORM WATER EXPENSE	15,852	45,000	40,000	40,000
680-8000-454.23-38	CONTRACTED WWTR PLANT SVC	596,988	616,540	630,000	650,000
*	CONTRACTUAL SERVICES	667,885	709,190	711,450	732,300
680-8000-454.25-02	UNIFORM PUCHASE/MAINT	744	800		800
680-8000-454.25-04	VEHICLE ALLOWANCE	1,215	1,228		
680-8000-454.25-06	OVERTIME MEALS	0	125		125
680-8000-454.25-10	VISION ALLOWANCE	0	250		250
680-8000-454.25-11	BOOT ALLOWANCE	710	710		
*	CONTRACT SVC-EMPLOYEE SPC	2,669	3,113		1,175

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
680-8000-454.26-01	UTILITIES-BANNING	104,069	116,699	120,000	130,000
680-8000-454.26-05	TELEPHONE SVC	0	100	125	150
680-8000-454.26-07	RADIO TRANSMISSION SVCS	643	850	300	400
*	CONTRACTUAL SVC-UTILITIES	104,712	117,649	120,425	130,550
680-8000-454.30-02	REPAIR/MAINT-BUILDINGS	0	5,305	5,000	5,000
680-8000-454.30-04	REPAIR/MAINT-PLANT	4,859	14,625	35,000	35,000
680-8000-454.30-06	REPAIR/MAINT-EQUIPMENT	854	42,594	50,000	50,000
680-8000-454.30-07	REPAIR/MAINT-FENCING	0	3,500	3,500	3,500
680-8000-454.30-08	REPAIR/MAINT-RADIOS	18	150	150	150
680-8000-454.30-17	REPAIR/MAINT-SOFTWARE	0	12,000	12,000	12,000
*	CONTRACT SVC REPAIR/MAINT	5,731	78,174	105,650	105,650
680-8000-454.32-08	CITY HALL LEASE	16,700	16,700	16,700	16,700
*	CONTRACT SVC-RENTAL/LEASE	16,700	16,700	16,700	16,700
680-8000-454.33-11	PROFESSIONAL SERVICES	52,811	84,575	50,000	50,000
680-8000-454.33-15	ARB REBATE CALCS	0	0		2,000
680-8000-454.33-32	MEDICAL/PHYSICAL EXAMS	100	150	200	200
*	CONTRACT SVC-PROFESSIONAL	52,911	84,725	50,200	52,200
680-8000-454.36-00	DEPARTMENTAL SUPPLIES	366	1,000	1,000	1,000
680-8000-454.36-07	FOOD/MEALS COST	0	150	150	150
680-8000-454.36-08	CHMCLS/GASES/POOL SUPPLS	33,094	37,800	35,000	35,000
*	DEPARTMENTAL SUPPLIES	33,460	38,950	36,150	36,150
680-8000-454.41-04	LICENSES/PERMITS/FEES	5,727	15,000	30,000	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
680-8000-454.41-86	COMMUNITY PROMOTION	0	3,000	3,000	3,000
*	SUNDRY CHARGES/SPC PRGRMS	5,727	18,000	33,000	33,000
680-8000-454.45-09	SEWER COLL SYSTEM EXPENSE	27,028	50,000	40,000	40,000
680-8000-454.45-16	TOOLS/MISC SUPPLIES	4,275	5,153	5,000	5,000
*	SPECIAL UTILITY COSTS	31,303	55,153	45,000	45,000
680-8000-454.49-01	BAD DEBT EXPENSE	1,132-	0		
680-8000-454.49-50	DEPRECIATION	522,042	0		
680-8000-454.49-51	DEPREC-GR EQUITY/CONT CAP	154,715	0		
*	BAD DEBT & DEPREC EXPENSE	675,625	0		
680-8000-454.50-13	INTERFUND SVC-PERSONNEL	3,444	3,512	12,334	12,555
680-8000-454.50-18	INTERFUND SVC-C/ATTORNEY	23,596	23,596	18,138	18,138
680-8000-454.50-32	INTFD SVC-BLDG JANIT/MANT	4,690	4,841	10,758	10,823
*	INTERFUND SERVICE PYMTS	31,730	31,949	41,230	41,516
680-8000-454.51-71	INTERFUND SVC-INSURANCE	103,103	102,768	84,448	84,787
680-8000-454.51-72	INTERFUND SVC-PURCH & A/P	5,601	5,834	3,309	3,450
680-8000-454.51-73	INTERFUND SVC-FLEET MAINT	17,566	24,735	42,142	42,248
680-8000-454.51-75	INTERFUND SVC-BILL/COLL	34,684	116,505	128,546	135,604
680-8000-454.51-77	INTERFUND SVC-FINANCIAL	6,944	7,208	19,119	19,434
680-8000-454.51-78	INTERFUND SVC-COMPUTER	3,908	3,702	17,377	17,715
*	INTERFUND SERVICE PYMTS	171,806	260,752	294,941	303,238
680-8000-454.56-68	TRANSF-STATE REV LOAN FD	300,000	300,000	300,000	300,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
680-8000-454.56-72	TRSF - BUA WWTR DEBT SVC	531,660	392,785	393,439	393,168
*	INTERFUND TRANSFERS	831,660	692,785	693,439	693,168
680-8000-454.57-01	LEASE PAYMENT	181,000	181,000	181,000	181,000
*	INTERFUND TRANSFERS	181,000	181,000	181,000	181,000
680-8000-454.65-08	BOND PAYING AGENT FEES	1,975	1,975	1,975	1,975
*	DEBT SERVICE - EXPENSE	1,975	1,975	1,975	1,975
680-8000-454.89-48	COMPUTER HARDWARE	532	1,000	1,000	1,000
680-8000-454.89-56	MACHINERY/EQUIPMENT	0	1,000	1,000	80,000
*	NONCAPITALIZED ASSETS	532	2,000	2,000	81,000
680-8000-454.90-56	MACHINERY/EQUIPMENT	0	17,500	17,500	
*	CAPITAL EXPENDITURES	0	17,500	17,500	
680-8000-454.95-12	TREATMENT PLANT IMPROV	0	85,126	60,000	60,000
*	SPECIAL UTILITY CAP ITEMS	0	85,126	60,000	60,000
**	WASTEWATER UTILITY	3,409,662	2,989,497	3,029,638	3,147,563
***	WASTEWATER FUND	3,409,662	2,989,497	3,029,638	3,147,563

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WASTEWATER CAPITAL FACIL.					
WASTEWATER UTILITY					
681-8000-454.33-11	PROFESSIONAL SERVICES	23,883	0	75,000	
*	CONTRACT SVC-PROFESSIONAL	23,883	0	75,000	
681-8000-454.56-64	TRNSFR-WASTEWATER	146,080	0		
*	INTERFUND TRANSFERS	146,080	0		
681-8000-454.95-12	TREATMENT PLANT IMPROV	0	5,776	10,000	10,000
*	SPECIAL UTILITY CAP ITEMS	0	5,776	10,000	10,000
**	WASTEWATER UTILITY	169,963	5,776	85,000	10,000
***	WASTEWATER CAPITAL FACIL.	169,963	5,776	85,000	10,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BUA W/WATER CAP PROJ FUND					
WASTEWATER UTILITY					
683-8000-454.56-64	TRNSFR-WASTEWATER	207,229	0		
*	INTERFUND TRANSFERS	207,229	0		
683-8000-454.90-78	PLANNING/DESIGN-CAPITAL	0	395,562	300,000	
*	CAPITAL EXPENDITURES	0	395,562	300,000	
**	WASTEWATER UTILITY	207,229	395,562	300,000	
***	BUA W/WATER CAP PROJ FUND	207,229	395,562	300,000	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
STATE REVOLVING LOAN FUND					
WASTEWATER UTILITY					
685-8000-454.61-09	LOAN PYMT (STATE)	0	235,405	241,524	247,804
*	DEBT SERVICE-PRINCIPAL	0	235,405	241,524	247,804
685-8000-454.62-09	INTEREST-STATE LOAN	70,874	68,890	58,579	52,191
*	DEBT SERVICE - INTEREST	70,874	68,890	58,579	52,191
**	WASTEWATER UTILITY	70,874	304,295	300,103	299,995
***	STATE REVOLVING LOAN FUND	70,874	304,295	300,103	299,995

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
WST WTR PARTIC CTFS 89					
WASTEWATER UTILITY					
687-8000-454.65-07	AMORT-DEBT DISCT/EXP	25,531	0		
*	DEBT SERVICE - EXPENSE	25,531	0		
**	WASTEWATER UTILITY	25,531	0		
***	WST WTR PARTIC CTFS 89	25,531	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
BUA WASTEWATER-DEBT SERV					
WASTEWATER UTILITY					
689-8000-454.33-11	PROFESSIONAL SERVICES	1,100	0	1,100	1,100
689-8000-454.33-15	ARB REBATE CALCS	2,500	0		
*	CONTRACT SVC-PROFESSIONAL	3,600	0	1,100	1,100
689-8000-454.61-02	PRINCIPAL-REVENUE BONDS	0	135,000	140,000	145,000
*	DEBT SERVICE-PRINCIPAL	0	135,000	140,000	145,000
689-8000-454.62-02	INTEREST ON REV BONDS	261,308	254,935	249,789	244,318
*	DEBT SERVICE - INTEREST	261,308	254,935	249,789	244,318
689-8000-454.65-07	AMORT-DEBT DISCT/EXP	14,212	0		
689-8000-454.65-08	BOND PAYING AGENT FEES	3,025	3,250	2,500	2,700
*	DEBT SERVICE - EXPENSE	17,237	3,250	2,500	2,700
**	WASTEWATER UTILITY	282,145	393,185	393,389	393,118
***	BUA WASTEWATER-DEBT SERV	282,145	393,185	393,389	393,118

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
REFUSE					
REFUSE					
690-9600-453.10-10	PAYROLL-REGULAR	69,659	70,217	70,036	70,356
690-9600-453.10-30	OVERTIME	5,783	5,500	5,500	5,500
690-9600-453.10-40	DEFERRED COMP	691	643	650	650
690-9600-453.10-41	MANAGEMENT INCENTIVE	1,153	1,213	1,214	1,214
690-9600-453.10-51	INCENTIVE PAY	1,574	1,545	1,545	1,545
690-9600-453.10-56	WORKING OUT OF CLASS	50	0		
690-9600-453.10-70	COMP TIME PAYOFF	1,387	1,937	1,933	1,939
690-9600-453.10-71	VACATION PAYOFF	1,689	2,403	2,418	2,418
690-9600-453.10-72	SICK LEAVE PAYOFF	2,880	2,886	2,901	2,901
*	SALARY & WAGES	84,866	86,344	86,197	86,523
690-9600-453.15-10	FICA	5,759	5,722	5,753	5,778
690-9600-453.15-15	PERS	15,514	17,901	18,694	20,434
690-9600-453.15-20	WORKERS COMP	1,993	1,904	2,341	2,352
690-9600-453.15-30	UNEMPLOYMENT INSURANCE	212	208	774	777
690-9600-453.15-40	LIFE INSURANCE	107	168	168	168
690-9600-453.15-80	BENEFIT ALLOWANCE	10,486	9,686	9,699	9,699
690-9600-453.15-88	BOOT ALLOWANCE	0	0	50	50
*	FRINGE BENEFITS	34,071	35,589	37,479	39,258
690-9600-453.23-01	ADVERTISING/PUBLISHING	0	0	3,000	3,000
690-9600-453.23-06	STAFF TRAINING	0	1,000	1,000	1,000
690-9600-453.23-10	CONTRACTED REFUSE SERVICE	2,649,440	2,772,505	2,686,000	2,741,300
*	CONTRACTUAL SERVICES	2,649,440	2,773,505	2,690,000	2,745,300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
690-9600-453.25-05	MILEAGE REIMBURSEMENT	0	200	200	200
690-9600-453.25-11	BOOT ALLOWANCE	50	50		
*	CONTRACT SVC-EMPLOYEE SPC	50	250	200	200
690-9600-453.32-08	CITY HALL LEASE	8,350	8,350	8,350	8,350
*	CONTRACT SVC-RENTAL/LEASE	8,350	8,350	8,350	8,350
690-9600-453.33-11	PROFESSIONAL SERVICES	24,651	69,991	50,000	50,000
690-9600-453.33-41	PLANNING SERVICES	3,854	4,500	4,500	4,500
*	CONTRACT SVC-PROFESSIONAL	28,505	74,491	54,500	54,500
690-9600-453.36-07	FOOD/MEALS COST	709	1,000	750	750
*	DEPARTMENTAL SUPPLIES	709	1,000	750	750
690-9600-453.41-46	COMMUNITY PROMOTIONS	9,444	5,000	5,000	5,000
*	SUNDRY CHARGES/SPC PRGRMS	9,444	5,000	5,000	5,000
690-9600-453.49-01	BAD DEBT EXPENSE	1,322-	0		
690-9600-453.49-50	DEPRECIATION	3,935	0		
*	BAD DEBT & DEPREC EXPENSE	2,613	0		
690-9600-453.50-13	INTERFUND SVC-PERSONNEL	517	527	1,622	1,651
690-9600-453.50-18	INTERFUND SVC-CITY ATTOR.	23,423	23,423	3,184	3,184
690-9600-453.50-32	INTFD SVC-BLDG JANIT/MANT	775	800	1,422	1,431
*	INTERFUND SERVICE PYMTS	24,715	24,750	6,228	6,266
690-9600-453.51-71	INTERFUND SVC-INSURANCE	8,191	8,164	9,344	9,381

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
690-9600-453.51-72	INTERFUND SVC-PURCH & A/P	3,950	4,114	1,273	1,327
690-9600-453.51-75	INTERFUND SVC-BILL/COLL	37,967	127,925	130,351	135,685
690-9600-453.51-77	INTERFUND SVC-FINANCIAL	14,825	15,387	7,354	7,475
690-9600-453.51-78	INTERFUND SVC-COMPUTER	253	240	1,977	2,015
*	INTERFUND SERVICE PYMTS	65,186	155,830	150,299	155,883
690-9600-453.56-04	TRNSFR-GAS TAX STREET FD	55,000	55,000	55,000	55,000
*	INTERFUND TRANSFERS	55,000	55,000	55,000	55,000
**	REFUSE	2,962,949	3,220,109	3,094,003	3,157,030
***	REFUSE	2,962,949	3,220,109	3,094,003	3,157,030

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
RISK MANAGEMENT FUND					
WORKERS COMPENSATION					
700-5020-480.10-10	PAYROLL-REGULAR	63,777	56,806	56,387	57,741
700-5020-480.10-30	OVERTIME	2,322	0		
700-5020-480.10-41	MANAGEMENT INCENTIVE	1,505	1,658	1,687	1,712
700-5020-480.10-51	INCENTIVE PAY	1,196	1,155	1,155	1,155
700-5020-480.10-70	COMP TIME PAYOFF	1,000	1,491	1,490	1,522
700-5020-480.10-71	VACATION PAYOFF	2,653	1,594	1,622	1,646
700-5020-480.10-72	SICK LEAVE PAYOFF	1,514	1,915	1,946	1,975
700-5020-480.10-73	HOLIDAY PAYOFF	187	0		
700-5020-480.10-95	SEVERANCE PACKAGE	17,905	0		
*	SALARY & WAGES	92,059	64,619	64,287	65,751
700-5020-480.15-10	FICA	5,381	4,275	4,192	4,260
700-5020-480.15-15	PERS	10,351	14,498	15,076	16,789
700-5020-480.15-20	WORKERS COMP	1,628	1,718	1,940	1,987
700-5020-480.15-30	UNEMPLOYMENT INSURANCE	161	170	631	647
700-5020-480.15-40	LIFE INSURANCE	23	77	77	77
700-5020-480.15-70	UTILITY CREDIT	900	905	362	362
700-5020-480.15-80	BENEFIT ALLOWANCE	7,463	8,861	8,883	8,887
700-5020-480.15-84	VEHICLE ALLOWANCE	0	0	1,056	1,056
*	FRINGE BENEFITS	25,907	30,504	32,217	34,065
700-5020-480.23-07	MISC CONTRACT SVC	6,929	10,000	10,000	10,000
*	CONTRACTUAL SERVICES	6,929	10,000	10,000	10,000
700-5020-480.25-04	VEHICLE ALLOWANCE	1,350	1,056		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	CONTRACT SVC-EMPLOYEE SPC	1,350	1,056		
700-5020-480.29-08	WORK'S COMP INSUR PREMIUM	130,867	130,000	128,000	128,000
*	CONTRACTUAL SVC-INSURANCE	130,867	130,000	128,000	128,000
700-5020-480.30-17	REPAIR/MAINT-SOFTWARE	668	800	800	800
*	CONTRACT SVC REPAIR/MAINT	668	800	800	800
700-5020-480.33-01	LEGAL SERVICES-INS CLAIMS	50,021	40,000	40,000	40,000
700-5020-480.33-31	MEDICAL/HOSPITAL	336	500	500	500
*	CONTRACT SVC-PROFESSIONAL	50,357	40,500	40,500	40,500
700-5020-480.40-01	CLAIMS-WORKERS COMP	354,002	300,000	300,000	300,000
*	SUNDRY CHARGES/SPC PROGRM	354,002	300,000	300,000	300,000
700-5020-480.41-14	EMPL SAFETY PROGRAM	2,745	15,000	7,500	7,500
*	SUNDRY CHARGES/SPC PRGRMS	2,745	15,000	7,500	7,500
700-5020-480.50-18	INTERFUND SVC-C/ATTORNEY	0	0	2,247	2,247
700-5020-480.50-32	INTFD SVC-BLDG JANIT/MANT	0	0	1,340	1,348
*	INTERFUND SERVICE PYMTS	0	0	3,587	3,595
700-5020-480.51-72	INTERFUND SVC-PURCH & A/P	0	0	460	480
700-5020-480.51-77	INTERFUND SVC-FINANCIAL	0	0	2,657	2,701
700-5020-480.51-78	INTERFUND SVC-COMPUTER	696	659	1,878	1,915
*	INTERFUND SERVICE PYMTS	696	659	4,995	5,096
**	WORKERS COMPENSATION	665,580	593,138	591,886	595,307

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	UNEMPLOYMENT INSURANCE				
700-5030-480.10-10	PAYROLL-REGULAR	5,058	3,840	3,554	3,738
700-5030-480.10-30	OVERTIME	124	0		
700-5030-480.10-70	COMP TIME PAYOFF	0	74	68	72
700-5030-480.10-71	VACATION PAYOFF	69	0		
700-5030-480.10-72	SICK LEAVE PAYOFF	74	0		
700-5030-480.10-73	HOLIDAY PAYOFF	47	0		
700-5030-480.10-95	SEVERANCE PACKAGE	1,565	0		
*	SALARY & WAGES	6,937	3,914	3,622	3,810
700-5030-480.15-10	FICA	413	302	261	276
700-5030-480.15-15	PERS	871	934	904	1,035
700-5030-480.15-20	WORKERS COMP	123	116	122	129
700-5030-480.15-30	UNEMPLOYMENT INSURANCE	12	12	40	42
700-5030-480.15-70	UTILITY CREDIT	135	136		
700-5030-480.15-80	BENEFIT ALLOWANCE	870	855	855	855
*	FRINGE BENEFITS	2,424	2,355	2,182	2,337
700-5030-480.30-17	REPAIR/MAINT-SOFTWARE	167	170	170	170
*	CONTRACT SVC REPAIR/MAINT	167	170	170	170
700-5030-480.40-03	CLAIMS-UNEMPLOYMENT	192,224	200,000	100,000	100,000
*	SUNDRY CHARGES/SPC PROGRM	192,224	200,000	100,000	100,000
700-5030-480.50-18	INTERFUND SVC-C/ATTORNEY	0	0	277	277
700-5030-480.50-32	INTFD SVC-BLDG JANIT/MANT	0	0	165	166
*	INTERFUND SERVICE PYMTS	0	0	442	443

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
700-5030-480.51-72	INTERFUND SVC-PURCH & A/P	0	0	99	104
700-5030-480.51-77	INTERFUND SVC-FINANCIAL	0	0	574	584
700-5030-480.51-78	INTERFUND SVC-COMPUTER	0	0	193	197
*	INTERFUND SERVICE PYMTS	0	0	866	885
**	UNEMPLOYMENT INSURANCE	201,752	206,439	107,282	107,645

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	LIABILITY INSURANCE				
700-5040-480.10-10	PAYROLL-REGULAR	79,989	69,704	69,361	71,209
700-5040-480.10-30	OVERTIME	3,269	0		
700-5040-480.10-41	MANAGEMENT INCENTIVE	1,858	2,020	2,064	2,101
700-5040-480.10-51	INCENTIVE PAY	1,532	1,485	1,485	1,485
700-5040-480.10-70	COMP TIME PAYOFF	1,500	1,826	1,830	1,875
700-5040-480.10-71	VACATION PAYOFF	3,911	1,942	1,984	2,020
700-5040-480.10-72	SICK LEAVE PAYOFF	2,197	2,333	2,381	2,424
700-5040-480.10-73	HOLIDAY PAYOFF	234	0		
700-5040-480.10-95	SEVERANCE PACKAGE	25,309	0		
*	SALARY & WAGES	119,799	79,310	79,105	81,114
700-5040-480.15-10	FICA	6,985	5,403	5,306	5,393
700-5040-480.15-15	PERS	13,212	17,802	18,558	20,719
700-5040-480.15-20	WORKERS COMP	2,018	2,108	2,387	2,450
700-5040-480.15-30	UNEMPLOYMENT INSURANCE	200	209	777	798
700-5040-480.15-40	LIFE INSURANCE	23	92	92	92
700-5040-480.15-70	UTILITY CREDIT	1,215	1,222	543	543
700-5040-480.15-80	BENEFIT ALLOWANCE	9,538	10,898	10,928	10,932
700-5040-480.15-84	VEHICLE ALLOWANCE	0	0	1,358	1,358
*	FRINGE BENEFITS	33,191	37,734	39,949	42,285
700-5040-480.23-03	DUES/SUBSCRIPTIONS	0	200	200	200
700-5040-480.23-07	MISC CONTRACT SVC	8,695	15,000	11,500	11,500
*	CONTRACTUAL SERVICES	8,695	15,200	11,700	11,700

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
700-5040-480.25-04	VEHICLE ALLOWANCE	1,650	1,358		
700-5040-480.25-05	MILEAGE REIMBURSEMENT	0	101	100	100
*	CONTRACT SVC-EMPLOYEE SPC	1,650	1,459	100	100
700-5040-480.29-01	PROPERTY INS PREMIUMS	97,445	105,000	108,761	108,761
700-5040-480.29-03	LIABILITY INS PREMIUMS	650,193	650,000	600,000	600,000
700-5040-480.29-04	BLANKET BOND PREMIUMS	794	2,500	1,913	1,913
700-5040-480.29-05	AIRPORT LIAB PREMIUMS	18,550	20,500	18,200	18,200
700-5040-480.29-06	EARTHQUAKE INS PREMIUM	77,182	81,750	85,000	85,000
700-5040-480.29-09	SPORTSMAN LODGE LIAB INS	2,500	2,500	2,500	2,500
*	CONTRACTUAL SVC-INSURANCE	846,664	862,250	816,374	816,374
700-5040-480.30-17	REPAIR/MAINT-SOFTWARE	835	920	920	920
*	CONTRACT SVC REPAIR/MAINT	835	920	920	920
700-5040-480.33-01	LEGAL SERVICES-INS CLAIMS	17,728	30,000	30,000	30,000
700-5040-480.33-11	PROFESSIONAL SERVICES	8,615	1,844,291	10,000	10,000
*	CONTRACT SVC-PROFESSIONAL	26,343	1,874,291	40,000	40,000
700-5040-480.36-00	DEPARTMENTAL SUPPLIES	332	600	600	600
*	DEPARTMENTAL SUPPLIES	332	600	600	600
700-5040-480.40-02	CLAIMS-LIABILITY	75,609-	100,000	100,000	100,000
*	SUNDRY CHARGES/SPC PROGRM	75,609-	100,000	100,000	100,000
700-5040-480.50-13	INTERFUND SVC-PERSONNEL	2,296	2,342		
700-5040-480.50-18	INTERFUND SVC-C/ATTORNEY	67,704	67,704	46,697	46,697

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
700-5040-480.50-32	INTFD SVC-BLDG JANIT/MANT	4,874	5,031	1,690	1,700
*	INTERFUND SERVICE PYMTS	74,874	75,077	48,387	48,397
700-5040-480.51-72	INTERFUND SVC-PURCH & A/P	1,642	1,710	981	1,023
700-5040-480.51-77	INTERFUND SVC-FINANCIAL	4,447	4,615	5,669	5,762
700-5040-480.51-78	INTERFUND SVC-COMPUTER	2,525	2,392	2,359	2,405
*	INTERFUND SERVICE PYMTS	8,614	8,717	9,009	9,190
**	LIABILITY INSURANCE	1,045,388	3,055,558	1,146,144	1,150,680

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CITY ATTORNEY					
700-5300-480.33-04	LEGAL SERVICES	0	0	600,000	600,000
*	CONTRACT SVC-PROFESSIONAL	0	0	600,000	600,000
**	CITY ATTORNEY	0	0	600,000	600,000
***	RISK MANAGEMENT FUND	1,912,720	3,855,135	2,445,312	2,453,632

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
FLEET MAINTENANCE FUND					
FLEET MAINTENANCE					
702-3800-480.10-10	PAYROLL-REGULAR	140,162	184,108	184,720	184,720
702-3800-480.10-30	OVERTIME	9,232	9,000	9,000	9,000
702-3800-480.10-40	DEFERRED COMP	477	433	441	441
702-3800-480.10-55	STANDBY PAY	13,695	18,500	18,500	18,500
702-3800-480.10-70	COMP TIME PAYOFF	0	3,740	3,751	3,751
702-3800-480.10-71	VACATION PAYOFF	0	834	848	848
702-3800-480.10-72	SICK LEAVE PAYOFF	958	1,001	1,017	1,017
702-3800-480.10-73	HOLIDAY PAYOFF	383	0		
*	SALARY & WAGES	164,907	217,616	218,277	218,277
702-3800-480.15-10	FICA	13,707	17,580	17,318	17,318
702-3800-480.15-15	PERS	28,750	44,873	47,127	51,290
702-3800-480.15-20	WORKERS COMP	6,041	8,218	11,263	11,263
702-3800-480.15-30	UNEMPLOYMENT INSURANCE	411	551	2,062	2,062
702-3800-480.15-40	LIFE INSURANCE	0	76	77	77
702-3800-480.15-70	UTILITY CREDIT	2,250	2,263	2,263	2,263
702-3800-480.15-80	BENEFIT ALLOWANCE	28,993	39,892	39,892	39,892
702-3800-480.15-88	BOOT ALLOWANCE	0	0	700	700
*	FRINGE BENEFITS	80,152	113,453	120,702	124,865
702-3800-480.23-04	POSTAGE/MAILING COSTS	0	200	200	200
702-3800-480.23-06	STAFF TRAINING	365	3,500	750	750
702-3800-480.23-10	CONTRACTED REFUSE SVC	1,649	1,000	1,000	1,000
702-3800-480.23-16	LAUNDRY/CLEANING	528	1,100	1,100	1,100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
702-3800-480.23-19	ALARM SERVICE	216	250	250	250
702-3800-480.23-22	PAGING SERVICE	186	200	200	200
702-3800-480.23-49	RECYCLING SERVICES	1,201	1,700	1,500	1,500
*	CONTRACTUAL SERVICES	4,145	7,950	5,000	5,000
702-3800-480.25-02	UNIFORM PURCHASE/MAINT	802	1,000	1,000	
702-3800-480.25-03	TOOL ALLOWANCE	1,500	1,500	1,500	
702-3800-480.25-10	VISION ALLOWANCE	250	0		
702-3800-480.25-11	BOOT ALLOWANCE	500	700		
*	CONTRACT SVC-EMPLOYEE SPC	3,052	3,200	2,500	
702-3800-480.26-01	UTILITIES-BANNING	9,338	12,000	12,000	12,000
702-3800-480.26-05	TELEPHONE SVC	272	400	440	440
702-3800-480.26-06	NATURAL GAS SVC	650	1,300	1,000	1,000
702-3800-480.26-07	RADIO TRANSMISSION SVCS	1,582	2,000	1,800	1,800
*	CONTRACTUAL SVC-UTILITIES	11,842	15,700	15,240	15,240
702-3800-480.30-02	REPAIR/MAINT-BUILDINGS	126	500	475	475
702-3800-480.30-05	REPAIR/MAINT-VEHICLES	80,658	81,000	60,000	60,000
702-3800-480.30-06	REPAIR/MAINT-EQUIPMENT	12,052	35,000	25,000	25,000
702-3800-480.30-17	REPAIR/MAINT-SOFTWARE	5,846	7,000	6,000	6,000
*	CONTRACT SVC REPAIR/MAINT	98,682	123,500	91,475	91,475
702-3800-480.36-00	DEPARTMENTAL SUPPLIES	1,556	5,000	4,000	4,000
702-3800-480.36-11	GASOLINE/DIESEL FUEL	372,718	400,000	375,000	375,000
702-3800-480.36-14	OIL/LUBICANTS	18,740	9,000	9,000	9,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
702-3800-480.36-16	STATE FUEL TAX	996-	0		
702-3800-480.36-61	CNG FUEL	47,953	70,000	65,000	65,000
*	DEPARTMENTAL SUPPLIES	439,971	484,000	453,000	453,000
702-3800-480.38-52	AUTO PARTS	115,453	150,000	140,000	140,000
*	SUPPLIES-TECHNICAL SPLS	115,453	150,000	140,000	140,000
702-3800-480.41-04	LICENSES/PERMITS/FEES	10,032	5,100	5,000	5,000
702-3800-480.41-07	CREDIT CARD FEES	875	700	1,000	1,000
*	SUNDRY CHARGES/SPC PRGRMS	10,907	5,800	6,000	6,000
702-3800-480.49-50	DEPRECIATION	9,964	0		
*	BAD DEBT & DEPREC EXPENSE	9,964	0		
702-3800-480.50-13	INTERFUND SVC-PERSONNEL	6,752	6,886	8,227	8,375
702-3800-480.50-18	INTERFUND SVC-C/ATTORNEY	4,153	4,153	12,099	12,099
702-3800-480.50-32	INTFD SVC-BLDG JANIT/MANT	0	0	5,931	5,974
*	INTERFUND SERVICE PYMTS	10,905	11,039	26,257	26,448
702-3800-480.51-72	INTERFUND SVC-PURCH & A/P	9,695	10,098	1,938	2,020
702-3800-480.51-77	INTERFUND SVC-FINANCIAL	30,252	31,400	11,195	11,380
702-3800-480.51-78	INTERFUND SVC-COMPUTER	5,612	5,316	9,994	10,189
*	INTERFUND SERVICE PYMTS	45,559	46,814	23,127	23,589
702-3800-480.56-13	TSFR-AIR QUALITY IMP FUND	575	0		
*	INTERFUND TRANSFERS	575	0		
**	FLEET MAINTENANCE	996,114	1,179,072	1,101,578	1,103,894

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
***	FLEET MAINTENANCE FUND	996,114	1,179,072	1,101,578	1,103,894

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
INFORMAT'N SYSTEMS SVC FD					
INFORMATION SYSTEMS SVCS					
703-3700-480.10-10	PAYROLL-REGULAR	161,438	156,500	160,236	162,783
703-3700-480.10-30	OVERTIME	3,047	2,000	2,000	2,000
703-3700-480.10-41	MANAGEMENT INCENTIVE	1,886	2,007	2,007	2,007
703-3700-480.10-51	INCENTIVE PAY	1,364	1,320	1,320	1,320
703-3700-480.10-56	WORKING OUT OF CLASS	14	0		
703-3700-480.10-70	COMP TIME PAYOFF	1,542	3,477	3,549	3,597
703-3700-480.10-71	VACATION PAYOFF	3,858	1,930	1,930	1,930
703-3700-480.10-72	SICK LEAVE PAYOFF	3,814	2,318	2,316	2,316
703-3700-480.10-73	HOLIDAY PAYOFF	653	0		
*	SALARY & WAGES	177,616	169,552	173,358	175,953
703-3700-480.15-10	FICA	12,531	12,602	12,305	12,504
703-3700-480.15-15	PERS	30,514	38,864	41,631	46,013
703-3700-480.15-20	WORKERS COMP	3,143	3,277	3,629	3,673
703-3700-480.15-30	UNEMPLOYMENT INSURANCE	451	467	1,785	1,814
703-3700-480.15-40	LIFE INSURANCE	23	122	122	122
703-3700-480.15-70	UTILITY CREDIT	450	453	453	453
703-3700-480.15-80	BENEFIT ALLOWANCE	27,727	28,850	28,873	28,873
703-3700-480.15-84	VEHICLE ALLOWANCE	0	0	1,207	1,207
*	FRINGE BENEFITS	74,839	84,635	90,005	94,659
703-3700-480.23-03	DUES/SUBSCRIPTIONS	240	250	250	250
703-3700-480.23-04	POSTAGE/MAILING COSTS	37	0	40	40
703-3700-480.23-05	TRAVEL/CONFERENCES	0	500	300	300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
703-3700-480.23-06	STAFF TRAINING	30	500	300	300
703-3700-480.23-33	COMPUTER SERVICES	8,295	10,000		
*	CONTRACTUAL SERVICES	8,602	11,250	890	890
703-3700-480.25-04	VEHICLE ALLOWANCE	1,500	1,207		
703-3700-480.25-05	MILEAGE REIMBURSEMENT	48	0		
703-3700-480.25-10	VISION ALLOWANCE	313	250	250	250
*	CONTRACT SVC-EMPLOYEE SPC	1,861	1,457	250	250
703-3700-480.26-05	TELEPHONE SVC	1,964	2,300	1,100	1,100
703-3700-480.26-07	RADIO TRANSMISSION SVCS	10,689	10,900		
*	CONTRACTUAL SVC-UTILITIES	12,653	13,200	1,100	1,100
703-3700-480.30-17	REPAIR/MAINT-SOFTWARE	62,281	60,000	69,400	69,400
703-3700-480.30-19	REPAIR/MAINT-HDWRE CNTRCT	7,156	8,000	21,000	21,000
703-3700-480.30-20	REPR/MAINT-HDWRE PRTS/SVC	170	800		
*	CONTRACT SVC REPAIR/MAINT	69,607	68,800	90,400	90,400
703-3700-480.33-11	PROFESSIONAL SERVICES	750	2,500	500	500
*	CONTRACT SVC-PROFESSIONAL	750	2,500	500	500
703-3700-480.36-00	DEPARTMENTAL SUPPLIES	2,352	1,750	7,000	7,000
703-3700-480.36-56	COMPUTER SUPPLIES	5,488	7,700		
*	DEPARTMENTAL SUPPLIES	7,840	9,450	7,000	7,000
703-3700-480.49-50	DEPRECIATION	23,913	0		
*	BAD DEBT & DEPREC EXPENSE	23,913	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
703-3700-480.50-13	INTERFUND SVC-PERSONNEL	2,411	2,459	5,642	5,743
703-3700-480.50-18	INTERFUND SVC-C/ATTORNEY	1,482	1,482	8,296	8,296
703-3700-480.50-32	INTFD SVC-BLDG JANIT/MANT	0	0	4,946	4,976
*	INTERFUND SERVICE PYMTS	3,893	3,941	18,884	19,015
703-3700-480.51-72	INTERFUND SVC-PURCH & A/P	4,128	4,300	1,240	1,293
703-3700-480.51-77	INTERFUND SVC-FINANCIAL	3,149	3,269	7,163	7,281
*	INTERFUND SERVICE PYMTS	7,277	7,569	8,403	8,574
703-3700-480.89-48	COMPUTER HARDWARE	4,399	20,601		
703-3700-480.89-49	COMPUTER SOFTWARE	3,413	2,087		
*	NONCAPITALIZED ASSETS	7,812	22,688		
703-3700-480.90-48	COMPUTER HARDWARE	0	99,384		
703-3700-480.90-49	COMPUTER SOFTWARE	0	25,171		
*	CAPITAL EXPENDITURES	0	124,555		
**	INFORMATION SYSTEMS SVCS	396,663	519,597	390,790	398,341
***	INFORMAT'N SYSTEMS SVC FD	396,663	519,597	390,790	398,341

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
UTL BILL, ACCT & COLL SVC					
UTL BILL, ACCT & COLL SVC					
761-3100-480.10-10	PAYROLL-REGULAR	315,823	349,854	419,178	431,063
761-3100-480.10-30	OVERTIME	16,414	15,000	15,000	15,000
761-3100-480.10-40	DEFERRED COMP	0	0	1,656	1,676
761-3100-480.10-41	MANAGEMENT INCENTIVE	1,887	2,007	2,007	2,007
761-3100-480.10-51	INCENTIVE PAY	1,364	1,320	1,320	1,320
761-3100-480.10-56	WORKING OUT OF CLASS	39	0		
761-3100-480.10-70	COMP TIME PAYOFF	1,542	7,108	9,421	9,615
761-3100-480.10-71	VACATION PAYOFF	4,262	1,930	5,115	5,153
761-3100-480.10-72	SICK LEAVE PAYOFF	4,379	2,318	6,137	6,183
761-3100-480.10-73	HOLIDAY PAYOFF	900	0		
*	SALARY & WAGES	346,610	379,537	459,834	472,017
761-3100-480.15-10	FICA	27,967	30,427	37,166	38,015
761-3100-480.15-15	PERS	60,872	85,881	108,745	121,239
761-3100-480.15-20	WORKERS COMP	8,936	10,421	14,284	14,617
761-3100-480.15-30	UNEMPLOYMENT INSURANCE	886	1,034	4,649	4,758
761-3100-480.15-40	LIFE INSURANCE	23	122	428	428
761-3100-480.15-70	UTILITY CREDIT	4,072	4,074	4,074	4,074
761-3100-480.15-80	BENEFIT ALLOWANCE	87,008	100,086	105,791	105,791
761-3100-480.15-84	VEHICLE ALLOWANCE	0	0	4,225	4,225
*	FRINGE BENEFITS	189,764	232,045	279,362	293,147
761-3100-480.23-02	PRINTING/BINDING	2,344	3,000	2,500	2,500
761-3100-480.23-04	POSTAGE/MAILING COSTS	96	250	54,000	55,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
761-3100-480.23-06	STAFF TRAINING	87	1,000	500	500
761-3100-480.23-13	DELINQUENT COLLECTION SVC	12,961	11,000	11,000	11,000
761-3100-480.23-43	COURIER SERVICES	5,118	5,000	5,200	5,200
761-3100-480.23-46	RETURNED CHECK/BANK FEES	44,273	39,500	40,000	40,000
761-3100-480.23-51	ONLINE CREDIT CHECKS	0	0	4,500	4,500
*	CONTRACTUAL SERVICES	64,879	59,750	117,700	118,700
761-3100-480.25-04	VEHICLE ALLOWANCE	1,500	1,207		
761-3100-480.25-10	VISION ALLOWANCE	63	500	500	500
*	CONTRACT SVC-EMPLOYEE SPC	1,563	1,707	500	500
761-3100-480.26-05	TELEPHONE SVC	0	0	200	200
761-3100-480.26-07	RADIO TRANSMISSION SVCS	449	700		
*	CONTRACTUAL SVC-UTILITIES	449	700	200	200
761-3100-480.30-06	REPAIR/MAINT-EQUIPMENT	3,473	5,800	6,330	6,450
761-3100-480.30-08	REPAIR/MAINT-RADIOS	0	250		
761-3100-480.30-17	REPAIR/MAINT-SOFTWARE	22,495	24,000	27,855	27,900
*	CONTRACT SVC REPAIR/MAINT	25,968	30,050	34,185	34,350
761-3100-480.32-06	LEASE/PURCHASE PAYMENTS	0	950	2,220	2,220
*	CONTRACT SVC-RENTAL/LEASE	0	950	2,220	2,220
761-3100-480.33-11	PROFESSIONAL SERVICES	72,050	85,000	23,000	25,000
761-3100-480.33-12	AUDIT SERVICES	28,537	21,564	21,877	22,534
*	CONTRACT SVC-PROFESSIONAL	100,587	106,564	44,877	47,534

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
761-3100-480.36-00	DEPARTMENTAL SUPPLIES	2,091	4,000	2,500	3,000
*	DEPARTMENTAL SUPPLIES	2,091	4,000	2,500	3,000
761-3100-480.49-01	BAD DEBT EXPENSE	775-	0		
761-3100-480.49-50	DEPRECIATION	14,477	0		
*	BAD DEBT & DEPREC EXPENSE	13,702	0		
761-3100-480.50-13	INTERFUND SVC-PERSONNEL	11,092	11,313	20,333	20,698
761-3100-480.50-18	INTERFUND SVC-C/ATTORNEY	17,587	17,587	29,901	29,901
761-3100-480.50-32	INTFD SVC-BLDG JANIT/MANT	41,109	42,438	17,827	17,934
*	INTERFUND SERVICE PYMTS	69,788	71,338	68,061	68,533
761-3100-480.51-72	INTERFUND SVC-PURCH & A/P	1,679	1,748	4,317	4,501
761-3100-480.51-77	INTERFUND SVC-FINANCIAL	5,389	5,593	24,942	25,353
761-3100-480.51-78	INTERFUND SVC-COMPUTER	166,251	157,493	23,803	24,265
*	INTERFUND SERVICE PYMTS	173,319	164,834	53,062	54,119
761-3100-480.89-46	OFF FURN/EQUIP/FIXTURES	0	5,000		
761-3100-480.89-48	COMPUTER HARDWARE	4,422	4,078	1,000	1,000
*	NONCAPITALIZED ASSETS	4,422	9,078	1,000	1,000
761-3100-480.90-49	COMPUTER SOFTWARE	0	30,000		
*	CAPITAL EXPENDITURES	0	30,000		
**	UTL BILL, ACCT & COLL SVC	993,142	1,090,553	1,063,501	1,095,320

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	METER READING & SERVICE				
761-3110-480.10-10	PAYROLL-REGULAR	173,477	195,492	201,276	207,005
761-3110-480.10-30	OVERTIME	4,499	10,000	10,000	10,000
761-3110-480.10-40	DEFERRED COMP	145	221	206	214
761-3110-480.10-41	MANAGEMENT INCENTIVE	280	290	303	303
761-3110-480.10-51	INCENTIVE PAY	737	165	660	660
761-3110-480.10-70	COMP TIME PAYOFF	2,379	3,935	4,042	4,157
761-3110-480.10-71	VACATION PAYOFF	1,972	704	687	704
761-3110-480.10-72	SICK LEAVE PAYOFF	1,313	7,660	7,878	8,102
761-3110-480.10-73	HOLIDAY PAYOFF	420	0		
*	SALARY & WAGES	185,222	218,467	225,052	231,145
761-3110-480.15-10	FICA	14,559	16,852	16,821	17,286
761-3110-480.15-15	PERS	36,252	47,700	51,527	57,667
761-3110-480.15-20	WORKERS COMP	7,719	8,692	12,221	12,569
761-3110-480.15-30	UNEMPLOYMENT INSURANCE	517	586	2,254	2,318
761-3110-480.15-40	LIFE INSURANCE	0	61	61	61
761-3110-480.15-70	UTILITY CREDIT	1,800	1,811	1,811	1,811
761-3110-480.15-80	BENEFIT ALLOWANCE	43,702	48,326	48,329	48,329
761-3110-480.15-84	VEHICLE ALLOWANCE	0	0	453	453
761-3110-480.15-88	BOOT ALLOWANCE	0	0	800	800
*	FRINGE BENEFITS	104,549	124,028	134,277	141,294
761-3110-480.23-06	STAFF TRAINING	0	1,000	1,000	1,000
761-3110-480.23-19	ALARM SERVICE	216	300	300	300
*	CONTRACTUAL SERVICES	216	1,300	1,300	1,300

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
761-3110-480.25-02	UNIFORM PURCHASE/MAINT	941	1,500	1,500	1,500
761-3110-480.25-04	VEHICLE ALLOWANCE	188	453		
761-3110-480.25-10	VISION ALLOWANCE	0	250	250	250
761-3110-480.25-11	BOOT ALLOWANCE	600	800		
*	CONTRACT SVC-EMPLOYEE SPC	1,729	3,003	1,750	1,750
761-3110-480.26-05	TELEPHONE SVC	0	0	250	250
761-3110-480.26-07	RADIO TRANSMISSION SVCS	1,108	1,500	800	800
*	CONTRACTUAL SVC-UTILITIES	1,108	1,500	1,050	1,050
761-3110-480.30-06	REPAIR/MAINT-EQUIPMENT	4,771	6,000		6,000
*	CONTRACT SVC REPAIR/MAINT	4,771	6,000		6,000
761-3110-480.36-00	DEPARTMENTAL SUPPLIES	970	1,000	1,000	1,000
*	DEPARTMENTAL SUPPLIES	970	1,000	1,000	1,000
761-3110-480.38-56	TOOLS/SHOP SUPPLIES	42	1,000	1,000	1,000
*	SUPPLIES-TECHNICAL SPLS	42	1,000	1,000	1,000
761-3110-480.49-50	DEPRECIATION	4,846	0		
*	BAD DEBT & DEPREC EXPENSE	4,846	0		
761-3110-480.50-13	INTERFUND SVC-PERSONNEL	10,418	10,625	9,873	10,050
761-3110-480.50-18	INTERFUND SVC-C/ATTORNEY	15,876	15,876	14,518	14,518
761-3110-480.50-32	INTFD SVC-BLDG JANIT/MANT	0	0	8,656	8,708
*	INTERFUND SERVICE PYMTS	26,294	26,501	33,047	33,276

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
761-3110-480.51-72	INTERFUND SVC-PURCH & A/P	1,463	1,523	2,372	2,474
761-3110-480.51-73	INTERFUND SVC-FLEET MAINT	22,579	27,230	20,549	20,602
761-3110-480.51-77	INTERFUND SVC-FINANCIAL	4,463	4,632	13,709	13,934
761-3110-480.51-78	INTERFUND SVC-COMPUTER	10,887	10,313	11,080	11,295
*	INTERFUND SERVICE PYMTS	39,392	43,698	47,710	48,305
761-3110-480.89-48	COMPUTER HARDWARE	0	0	24,000	
761-3110-480.89-49	COMPUTER SOFTWARE	0	1,000		
*	NONCAPITALIZED ASSETS	0	1,000	24,000	
**	METER READING & SERVICE	369,139	427,497	470,186	466,120
***	UTL BILL, ACCT & COLL SVC	1,362,281	1,518,050	1,533,687	1,561,440

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
REDEV OBLIGAT'N RETIRE FD					
CRA					
805-9200-490.56-86	TRSFR MRGD AREA DEBT SERV	0	866,616	1,550,174	1,550,174
*	INTERFUND TRANSFERS	0	866,616	1,550,174	1,550,174
**	CRA	0	866,616	1,550,174	1,550,174

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-DOWNTOWN					
805-9300-490.56-83	TRNSFR-CRA-DWNTWN DEBT SV	0	673,502	964,808	964,808
*	INTERFUND TRANSFERS	0	673,502	964,808	964,808
**	CRA-DOWNTOWN	0	673,502	964,808	964,808

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-MIDWAY					
805-9400-490.56-84	TRNFR-CRA-MDWY DEBT SVC	0	237,494	430,996	430,996
*	INTERFUND TRANSFERS	0	237,494	430,996	430,996
**	CRA-MIDWAY	0	237,494	430,996	430,996
***	REDEV OBLIGAT'N RETIRE FD	0	1,777,612	2,945,978	2,945,978

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-LOW/MOD FUND					
CRA-LOW/MOD					
810-9700-490.10-10	PAYROLL-REGULAR	23,487	0		
810-9700-490.10-41	MANAGEMENT INCENTIVE	180	0		
810-9700-490.10-51	INCENTIVE PAY	19	0		
*	SALARY & WAGES	23,686	0		
810-9700-490.15-10	FICA	1,525	0		
810-9700-490.15-15	PERS	4,868	0		
810-9700-490.15-20	WORKERS COMP	697	0		
810-9700-490.15-30	UNEMPLOYMENT INSURANCE	70	0		
810-9700-490.15-70	UTILITY CREDIT	110	0		
810-9700-490.15-80	BENEFIT ALLOWANCE	3,340	0		
*	FRINGE BENEFITS	10,610	0		
810-9700-490.23-03	DUES/SUBSCRIPTIONS	682	0		
810-9700-490.23-04	POSTAGE/MAILING COSTS	58	0		
*	CONTRACTUAL SERVICES	740	0		
810-9700-490.33-11	PROFESSIONAL SERVICES	39,240	0		
*	CONTRACT SVC-PROFESSIONAL	39,240	0		
810-9700-490.36-00	DEPARTMENTAL SUPPLIES	792	0		
*	DEPARTMENTAL SUPPLIES	792	0		
810-9700-490.41-65	LOW/MOD HOUSING PROGRAM	500,000	0		
*	SUNDRY CHARGES/SPC PRGRMS	500,000	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
810-9700-490.50-13	INTERFUND SVC-PERSONNEL	657	0		
810-9700-490.50-18	INTERFUND SVC-C/ATTORNEY	20,838	0		
810-9700-490.50-32	INTFD SVC-BLDG JANIT/MANT	9,366	0		
*	INTERFUND SERVICE PYMTS	30,861	0		
810-9700-490.51-71	INTERFUND SVC-INSURANCE	1,965	0		
810-9700-490.51-72	INTERFUND SVC-PURCH & A/P	66	0		
810-9700-490.51-77	INTERFUND SVC-FINANCIAL	7,922	0		
810-9700-490.51-78	INTERFUND SVC-COMPUTER	1,235	0		
*	INTERFUND SERVICE PYMTS	11,188	0		
810-9700-490.56-12	TRANS-BNG HOUSING AUTHOR	0	395,545		
810-9700-490.56-86	TRSFR MRGD AREA DEBT SERV	192,304	192,380	191,639	191,599
*	INTERFUND TRANSFERS	192,304	587,925	191,639	191,599
**	CRA-LOW/MOD	809,421	587,925	191,639	191,599
***	CRA-LOW/MOD FUND	809,421	587,925	191,639	191,599

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-DEBT SERVICE FUND					
CRA					
830-9200-490.33-11	PROFESSIONAL SERVICES	1,750	1,750	1,750	1,750
*	CONTRACT SVC-PROFESSIONAL	1,750	1,750	1,750	1,750
830-9200-490.41-01	PASS-THRU TAX OBLIGATION	440,879	216,655		
*	SUNDRY CHARGES/SPC PRGRMS	440,879	216,655		
830-9200-490.42-77	SERAF PAYMENT	392,415	0		
*	SUNDRY CHARGES/SPC PRGRMS	392,415	0		
830-9200-490.56-79	TRNSFR-CRA-LW/MD SETASIDE	426,575	433,309		
830-9200-490.56-87	TRNSFR-CRA ADMIN FUND	300,124	0		
*	INTERFUND TRANSFERS	726,699	433,309		
830-9200-490.61-03	PRINCIPAL-TAX ALLOC BONDS	328,000	340,000	352,000	368,000
830-9200-490.61-04	PRINCIPAL-LOW/MOD BONDS	82,000	85,000	88,000	92,000
830-9200-490.61-16	PRINCIPAL - DEZORZI NOTE	28,910	30,378	32,411	34,410
*	DEBT SERVICE-PRINCIPAL	438,910	455,378	472,411	494,410
830-9200-490.62-03	INT-TAX ALLOC BONDS	441,216	429,520	414,556	398,396
830-9200-490.62-05	INT EXP T.A.B. LOW/MOD	110,304	107,380	103,639	99,599
830-9200-490.62-16	INTEREST - DEZORZI NOTE	58,781	57,313	55,281	53,282
*	DEBT SERVICE - INTEREST	610,301	594,213	573,476	551,277
830-9200-490.65-08	BOND PAYING AGENT FEES	3,350	3,500	3,500	3,500
*	DEBT SERVICE - EXPENSE	3,350	3,500	3,500	3,500
**	CRA	2,614,304	1,704,805	1,051,137	1,050,937

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	2007 T.A.P. BOND EXPENSES				
830-9210-490.33-11	PROFESSIONAL SERVICES	1,850	1,950	1,950	1,950
830-9210-490.33-15	ARB REBATE CALCS	0	2,500		
*	CONTRACT SVC-PROFESSIONAL	1,850	4,450	1,950	1,950
830-9210-490.61-14	PRINCIPAL - T.A.P. BONDS	365,000	505,000	570,000	695,000
*	DEBT SERVICE-PRINCIPAL	365,000	505,000	570,000	695,000
830-9210-490.62-14	INTEREST - T.A.P. BONDS	1,227,004	1,210,520	1,189,016	1,163,716
*	DEBT SERVICE - INTEREST	1,227,004	1,210,520	1,189,016	1,163,716
830-9210-490.65-08	BOND PAYING AGENT FEES	3,025	3,200	3,200	3,200
*	DEBT SERVICE - EXPENSE	3,025	3,200	3,200	3,200
**	2007 T.A.P. BOND EXPENSES	1,596,879	1,723,170	1,764,166	1,863,866

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-DOWNTOWN					
830-9300-490.41-01	PASS-THRU TAX OBLIGATION	149,622	134,529		
*	SUNDRY CHARGES/SPC PRGRMS	149,622	134,529		
830-9300-490.56-79	TRNSFR-CRA-LW/MD SETASIDE	332,052	323,213		
830-9300-490.56-87	TRNSFR-CRA ADMIN FUND	195,880	0		
*	INTERFUND TRANSFERS	527,932	323,213		
830-9300-490.61-15	PRINCIPAL - GLICK NOTE	9,054	9,643	10,270	10,938
*	DEBT SERVICE-PRINCIPAL	9,054	9,643	10,270	10,938
830-9300-490.62-15	INTEREST - GLICK NOTE	11,476	10,888	10,262	9,594
*	DEBT SERVICE - INTEREST	11,476	10,888	10,262	9,594
**	CRA-DOWNTOWN	698,084	478,273	20,532	20,532

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-MIDWAY					
830-9400-490.41-01	PASS-THRU TAX OBLIGATION	94,322	72,571		
*	SUNDRY CHARGES/SPC PRGRMS	94,322	72,571		
830-9400-490.56-79	TRNSFR-CRA-LW/MD SETASIDE	121,297	124,026		
830-9400-490.56-87	TRNSFR-CRA ADMIN FUND	77,080	0		
*	INTERFUND TRANSFERS	198,377	124,026		
830-9400-490.62-08	INT EXPENSE-OTHER	10,650	6,959	6,959	6,959
*	DEBT SERVICE - INTEREST	10,650	6,959	6,959	6,959
830-9400-490.81-61	LOAN PRIN-PWER REBATE FND	72,395	76,086	76,086	76,086
*	INTERFD LOAN PYMTS-PRIN.	72,395	76,086	76,086	76,086
**	CRA-MIDWAY	375,744	279,642	83,045	83,045
***	CRA-DEBT SERVICE FUND	5,285,011	4,185,890	2,918,880	3,018,380

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA-ADMIN FUND					
CRA					
850-9200-490.10-10	PAYROLL-REGULAR	242,215	218,726	151,370	148,391
850-9200-490.10-30	OVERTIME	306	500		
850-9200-490.10-40	DEFERRED COMP	394	243		
850-9200-490.10-41	MANAGEMENT INCENTIVE	3,165	6,276	4,981	4,981
850-9200-490.10-51	INCENTIVE PAY	2,261	2,700	3,000	3,000
850-9200-490.10-70	COMP TIME PAYOFF	4,931	7,051	3,593	3,593
850-9200-490.10-71	VACATION PAYOFF	6,195	7,945	4,790	4,790
850-9200-490.10-72	SICK LEAVE PAYOFF	5,052	1,044	5,747	5,747
850-9200-490.10-73	HOLIDAY PAYOFF	376	0		
*	SALARY & WAGES	264,895	244,485	173,481	170,502
850-9200-490.15-10	FICA	18,056	17,817	9,214	9,214
850-9200-490.15-15	PERS	50,634	54,345	33,731	36,710
850-9200-490.15-20	WORKERS COMP	6,921	6,325	4,285	4,285
850-9200-490.15-30	UNEMPLOYMENT INSURANCE	711	790	1,395	1,395
850-9200-490.15-40	LIFE INSURANCE	371	469	306	306
850-9200-490.15-50	HEALTH INSURANCE	406	499		
850-9200-490.15-51	SECTION 14.2A BENEFIT	7,270	6,620		
850-9200-490.15-60	DENTAL INSURANCE	112	117		
850-9200-490.15-70	UTILITY CREDIT	2,862	2,535		
850-9200-490.15-80	BENEFIT ALLOWANCE	38,061	33,523	20,570	20,570
850-9200-490.15-84	VEHICLE ALLOWANCE	0	0	3,018	3,018
*	FRINGE BENEFITS	125,404	123,040	72,519	75,498

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
850-9200-490.23-01	ADVERTISING/PUBLISHING	2,679	1,000		
850-9200-490.23-02	PRINTING/BINDING	0	250		
850-9200-490.23-03	DUES/SUBSCRIPTIONS	1,649	4,500		
850-9200-490.23-04	POSTAGE/MAILING COSTS	327	50		
850-9200-490.23-05	TRAVEL/CONFERENCES	9,231	1,500		
850-9200-490.23-06	STAFF TRAINING	812	500		
*	CONTRACTUAL SERVICES	14,698	7,800		
850-9200-490.25-04	VEHICLE ALLOWANCE	2,130	3,652		
850-9200-490.25-10	VISION ALLOWANCE	250	250		
*	CONTRACT SVC-EMPLOYEE SPC	2,380	3,902		
850-9200-490.26-01	UTILITIES-BANNING	4,071	2,500		
850-9200-490.26-07	RADIO TRANSMISSION SVCS	572	3,000		
*	CONTRACTUAL SVC-UTILITIES	4,643	5,500		
850-9200-490.30-15	REPAIR/MAINT-OTHER	0	500		
850-9200-490.30-17	REPAIR/MAINT-SOFTWARE	163	0		
*	CONTRACT SVC REPAIR/MAINT	163	500		
850-9200-490.33-04	LEGAL SERVICES	626	0		
850-9200-490.33-11	PROFESSIONAL SERVICES	51,245	38,549		
850-9200-490.33-12	AUDIT SERVICES	5,020	5,170		
*	CONTRACT SVC-PROFESSIONAL	56,891	43,719		
850-9200-490.36-00	DEPARTMENTAL SUPPLIES	1,405	3,000	4,000	4,000
850-9200-490.36-07	FOOD/MEALS COST	160	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	DEPARTMENTAL SUPPLIES	1,565	3,000	4,000	4,000
850-9200-490.41-46	COMMUNITY PROMOTIONS	0	39,877		
850-9200-490.41-87	ECONOMIC BASE MARKETING	0	8,796		
*	SUNDRY CHARGES/SPC PRGRMS	0	48,673		
850-9200-490.50-13	INTERFUND SVC-PERSONNEL	2,523	2,573		
850-9200-490.50-18	INTERFUND SVC-C/ATTORNEY	83,338	83,338		
850-9200-490.50-32	INTFD SVC-BLDG JANIT/MANT	3,777	3,899		
*	INTERFUND SERVICE PYMTS	89,638	89,810		
850-9200-490.51-71	INTERFUND SVC-INSURANCE	7,858	7,833		
850-9200-490.51-72	INTERFUND SVC-PURCH & A/P	109	113		
850-9200-490.51-73	INTERFUND SVC-FLEET MAINT	65	0		
850-9200-490.51-77	INTERFUND SVC-FINANCIAL	23,843	24,748		
850-9200-490.51-78	INTERFUND SVC-COMPUTER	3,704	3,509		
*	INTERFUND SERVICE PYMTS	35,579	36,203		
**	CRA	595,856	606,632	250,000	250,000
***	CRA-ADMIN FUND	595,856	606,632	250,000	250,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
2007 TAPB PROCEEDS TAX ALLOC. BDS					
855-9500-490.23-99	SETTLEMENTS	0	0	98,500	
*	CONTRACTUAL SERVICES	0	0	98,500	
855-9500-490.33-11	PROFESSIONAL SERVICES	90,152	14,566		
*	CONTRACT SVC-PROFESSIONAL	90,152	14,566		
855-9500-490.41-05	TAXES/ASSESSMENTS	3,081	0		
855-9500-490.41-19	DEVELOPER ASSIST PROGRAM	750,000	300,000		
*	SUNDRY CHARGES/SPC PRGRMS	753,081	300,000		
855-9500-490.56-57	TRNSFR - ELEC IMPROV FUND	0	433,364		
855-9500-490.56-83	TRNSFR-CRA-DWNTWN DEBT SV	0	9,643	20,532	20,532
855-9500-490.56-86	TRSFR MRGD AREA DEBT SERV	0	30,378	87,692	87,692
*	INTERFUND TRANSFERS	0	473,385	108,224	108,224
855-9500-490.90-06	LAND IMPROVEMENTS	561,688	470,576		
855-9500-490.90-30	ROOSEVELT WMS PARK IMPROV	0	1,200,000		
855-9500-490.90-54	DWNTWN ECON DEV PGM	96,518	2,840,520		
855-9500-490.90-70	FACADE PROJECT	312,760	1,961,462		
*	CAPITAL EXPENDITURES	970,966	6,472,558		
855-9500-490.93-04	DESIGN STREET PROJECTS	24,340	0		
855-9500-490.93-15	STREET IMPROVEMENTS	518,949	11,366		
855-9500-490.93-30	RAMSEY ST IMPROVEMENTS	0	2,242,402		
855-9500-490.93-42	STORM DRAIN IMPROVEMENTS	0	63,400		
*	CAP EXPEND-INFRASTRUCTURE	543,289	2,317,168		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
**	TAX ALLOC. BDS	2,357,488	9,577,677	206,724	108,224
***	2007 TAPB PROCEEDS	2,357,488	9,577,677	206,724	108,224

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
2003 TABS BOND PROCEEDS					
TAX ALLOC. BDS					
856-9500-490.33-04	LEGAL SERVICES	0	9,166		
856-9500-490.33-11	PROFESSIONAL SERVICES	3,688	68,451		
*	CONTRACT SVC-PROFESSIONAL	3,688	77,617		
856-9500-490.42-55	INCUBATOR PROGRAM	103	0		
*	SUNDRY CHARGES/SPC PRGRMS	103	0		
856-9500-490.93-71	8TH ST/I10 LANDSCAPE PRJ	11,763	3,777		
856-9500-490.93-72	DOWNTOWN WATER MAIN IMPRV	1,083,825	77,454		
*	CAP EXPEND-INFRASTRUCTURE	1,095,588	81,231		
**	TAX ALLOC. BDS	1,099,379	158,848		
***	2003 TABS BOND PROCEEDS	1,099,379	158,848		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
2003 TAB PROCEEDS-LOW/MOD					
CRA-LOW/MOD					
857-9700-490.41-65	LOW/MOD HOUSING PROGRAM	569,844	656,009		
*	SUNDRY CHARGES/SPC PRGRMS	569,844	656,009		
**	CRA-LOW/MOD	569,844	656,009		
***	2003 TAB PROCEEDS-LOW/MOD	569,844	656,009		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
CRA PROJECT FUND					
CRA					
860-9200-490.23-99	SETTLEMENTS	0	98,500		
*	CONTRACTUAL SERVICES	0	98,500		
860-9200-490.30-15	REPAIR/MAINT-OTHER	912	420		
*	CONTRACT SVC REPAIR/MAINT	912	420		
860-9200-490.33-11	PROFESSIONAL SERVICES	6,900	10,920		
*	CONTRACT SVC-PROFESSIONAL	6,900	10,920		
860-9200-490.41-46	COMMUNITY PROMOTIONS	139,530	47,123		
860-9200-490.41-87	ECONOMIC BASE MARKETING	33,214	14,158		
*	SUNDRY CHARGES/SPC PRGRMS	172,744	61,281		
860-9200-490.42-46	RAMSEY ST BEAUTIFICATION	5,000	0		
*	SUNDRY CHARGES/SPC PRGRMS	5,000	0		
860-9200-490.56-87	TRNSFR-CRA ADMIN FUND	0	209,508		
*	INTERFUND TRANSFERS	0	209,508		
**	CRA	185,556	380,629		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	GANG TASK FORCE				
860-9250-490.10-10	PAYROLL-REGULAR	44,624	0		
860-9250-490.10-51	INCENTIVE PAY	1,477	0		
860-9250-490.10-71	VACATION PAYOFF	792	0		
*	SALARY & WAGES	46,893	0		
860-9250-490.15-10	FICA	3,454	0		
860-9250-490.15-15	PERS	18,576	0		
860-9250-490.15-20	WORKERS COMP	3,790	0		
860-9250-490.15-30	UNEMPLOYMENT INSURANCE	134	0		
860-9250-490.15-40	LIFE INSURANCE	68	0		
860-9250-490.15-80	BENEFIT ALLOWANCE	6,721	0		
*	FRINGE BENEFITS	32,743	0		
860-9250-490.25-01	UNIFORM ALLOWANCE	770	0		
*	CONTRACT SVC-EMPLOYEE SPC	770	0		
**	GANG TASK FORCE	80,406	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
	CODE ENFORCEMENT				
860-9270-490.10-10	PAYROLL-REGULAR	72,100	0		
860-9270-490.10-56	WORKING OUT OF CLASS	106	0		
860-9270-490.10-58	EDUCATION INCENTIVE BONUS	88	0		
860-9270-490.10-72	SICK LEAVE PAYOFF	759	0		
860-9270-490.10-73	HOLIDAY PAYOFF	13	0		
*	SALARY & WAGES	73,066	0		
860-9270-490.15-10	FICA	5,083	0		
860-9270-490.15-15	PERS	15,119	0		
860-9270-490.15-20	WORKERS COMP	3,214	0		
860-9270-490.15-30	UNEMPLOYMENT INSURANCE	206	0		
860-9270-490.15-80	BENEFIT ALLOWANCE	16,238	0		
*	FRINGE BENEFITS	39,860	0		
860-9270-490.23-02	PRINTING/BINDING	166	0		
860-9270-490.23-03	DUES/SUBSCRIPTIONS	150	0		
860-9270-490.23-05	TRAVEL/CONFERENCES	116-	0		
860-9270-490.23-06	STAFF TRAINING	975	0		
860-9270-490.23-07	MISC CONTRACT SVC	1,100	0		
860-9270-490.23-33	COMPUTER SERVICES	1,800	0		
*	CONTRACTUAL SERVICES	4,075	0		
860-9270-490.25-11	BOOT ALLOWANCE	140	0		
*	CONTRACT SVC-EMPLOYEE SPC	140	0		
860-9270-490.30-08	REPAIR/MAINT-RADIOS	35	0		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
*	CONTRACT SVC REPAIR/MAINT	35	0		
860-9270-490.36-00	DEPARTMENTAL SUPPLIES	1,752	0		
*	DEPARTMENTAL SUPPLIES	1,752	0		
**	CODE ENFORCEMENT	118,928	0		
***	CRA PROJECT FUND	384,890	380,629		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY11 YTD ACTUALS	FY12 MIDYEAR REVISED	FY13 ADOPTED BUDGET	FY14 ADOPTED BUDGET
		94,833,041	110,961,962	86,413,487	85,397,773

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CITY of BANNING Budget Message

June 26th, 2012

Honorable Mayor, City Council and Citizens,

This budget document includes the recommendations for Fiscal Year 2012-2013 (FY13) and the projected budget for 2013-2014 (FY14). The FY13 budget maintains existing service levels. It reflects continued efforts by staff and council to manage challenging economic circumstances, assaults by the State on local operations, unexpected events, and increasing costs. The budget message will describe major changes in the budget, observations and areas of concern for future budgets.

General Fund

General Fund

The General Fund is being presented as balanced. Overall, revenues show an improvement in the area of sales tax and due to a change in the Electric administrative charge. Through State action, the City lost the Vehicle License Fee that had been traditionally local revenue. With expenditures, much effort was required to address the increases in PERS rates, the absorption of CRA costs and other operational increases. Departments made additional reductions. Where possible, certain budget requests were postponed. The General Fund contribution to the Streets Maintenance of Effort (MOE) was reduced. The contract that shares the cost for Engine 20 with the City of Beaumont and the County of Riverside is being modified to share the costs equally. The methodology to allocate costs to other departments and operations within the City was updated resulting in some savings to the General Fund. The final balancing component is as a result of reductions in compensation with the employee groups. These savings are still being negotiated.

The General Fund reserves show an estimated available balance for July 1st of $1.5M. This balance is based on the midyear estimates for fiscal year 2011-2012 (FY12). The actual available reserves will be determined through the year-end closing and audit process. Council had established a goal of $3M as the committed fund balance reserve for contingencies. Due to the unforeseen need to pay for the cleanup of the oil spill, the contingency was utilized during FY12. As a result, the Fund Balance policy has been updated to restate the "Committed Fund Balance" to $1.5M or to an amount up to 25% of the operating budget, whichever is higher.

Future Outlook

Although the FY13 budget is shown as balanced, there are challenges that could impact both the FY13 and FY14 budget. Below are some examples:

- During the last budget cycle, reference was made to the State action to eliminate Redevelopment Agencies (CRA) through ABx1 26. Legal efforts to stop this failed. (More discussion on the CRA/Successor Agency is later in this report.) As a result, the General Fund has had to absorb staff previously paid through the CRA and also absorb any economic development incentive efforts.
- The process to eliminate/wind down the CRA per ABx1 26 (AB26) established an administrative budget of $250,000 in the Successor Agency. The funding for this budget is existing fund balances from the CRA. The State has indicated it will go after these funds also. If they are successful in doing so, the personnel costs covered by the administrative budget will need to be absorbed in the General Fund.
- Another impact of the implementation of AB26 may be the loss of the statutory pass through due the General Fund ($112,000). This revenue is included in the budget but is at risk due to the shortages of the Redevelopment Property Tax Trust Fund (RPTTF) maintained by the County (previously known as CRA tax increment).
- PERS rates did increase in both FY13 and FY14. In addition, CalPERs has notified the City that due to changes in assumptions, rates will increase by 1 to 2% in the next couple years.
- Negotiations with employee groups are pending. Although the groups have received a preliminary overview of the City proposal, additional negotiations are needed. Delays in arriving at an agreement will utilize the budgeted contingency and possibly impact the reserves.

- The FY14 budget shows a significant deficit that includes the loss in COPs grant funding for two officers.

Special Revenue Funds

Special Revenue Funds

Special Revenue Funds, as the title suggests, include budgets from revenue sources that are restricted in their use. Typically this includes grants and other dedicated amounts used to pay for specialized operations, such as some police services, streets and roads, restricted monies and assessment districts, to name a few. The budgets in this category of funds are typically self-balancing. Some of the funds may have a structural deficit in the proposed budgets due to a timing issue. For example, revenues are received in one year but the expenditures occur in the following year. In those situations fund balance is utilized. Grants that are received during the year are budgeted at the time the grant is awarded.

The Gas Tax Fund (F100) has typically received a transfer from the General Fund of $255,000 as a contribution to the MOE requirements. The transfer has been reduced to $91,000 per discussions with RCTC. The Housing Authority (F190) does not have a proposed budget pending the outcome of State legislation tied to ABx1 26.

Capital Improvement Funds

Capital Improvement Funds

These categories primarily account for development impact fee related funds and capital funds financed through other sources. Any projects in progress already approved by Council in prior years will have any remaining budget carried forward through continuing appropriations. Any new projects will be budgeted at the time it is presented to Council for approval.

The budget document does include a list describing the capital projects included in the FY13 and FY14 budget by account line item. The majority of the projects are in the utility funds.

Banning Utility Authority (BUA)

Banning Utility Authority

The Water (F660) and Wastewater (F680) Operations funds are both in the black after several years of having deficits. The budget includes the rate increases approved by Council October 2010. The budget is still lean and does not include the operational capital projects that had been contemplated when the rates were presented for approval.

The budgetary and fiscal policies state a goal of maintaining a fund balance reserve of 10% of the upcoming appropriations budget. There is a projected balance at the end of FY13 of $2M for Water and $1.3M for Wastewater to meet this requirement.

Enterprise Funds

The Airport fund shows a deficit created by using grant funds received in prior years. The Refuse Fund is no longer operating at a deficit after the approval of the rate increases.

The Electric Operations budget is balanced. The change in administrative transfer to include operating revenues has been incorporated into the budget. However, there are some risks that may affect the budget. The Electric Utility is part owner of the San Juan facility. Certain costs are needed to keep the facility operational and useful. In the event costs are unexpectedly higher than what has been budgeted, a separate presentation will be made to Council.

Internal Service Funds

The Internal Service Funds contain expenditures that, by their nature, are shared among most funds in the City and Utility Authority. The annual amounts are analyzed and then allocated out to the various funds, thereby including the applicable costs in each department's budget.

The largest of these funds is the Risk Management Fund (F700), previously called the Insurance Fund. Costs related to workers compensations, unemployment, general liability, and attorney fees are accounted for in this fund. The fund does show an operational deficit. Utilizing the existing fund balance to cover the deficit does provide some budgetary relief to the other funds. The Council has adopted a policy of maintaining a minimum fund balance of $500,000 in this fund to be available for unknown lawsuits and other insurance costs. There is a balance projected at the end of FY13 of approximately $513K to meet this requirement.

Successor Agency Funds

Effective February 1, 2012, all California redevelopment agencies were dissolved and their assets and functions transferred to the Successor Agency. The City elected to be the Successor

Agency for the Community Redevelopment Agency (CRA) and elected to have the Housing Authority as the successor to the CRA low/mod housing functions.

As part of complying with AB26, the Oversight Board and the Department of Finance (DOF) for the State of California reviewed and approved the Recognized Obligation Payment Schedule (ROPS) for the period of January through June 2012, which is a part of FY12, and approved the ROPS for the period of July through December 2012. The FY12 ROPS activity is presumed as spent before July 1st and therefore is reflected as spent in the "Projected Balance @ July 1, 2012". The July through December ROPS is incorporated into this budget. Any open purchase orders as of June 30, 2012 will be carried forward as part of the year-end review process. Some of these items have already been included in the ROPS for July through December 2012.

The budget also includes the January through June 2013 ROPS items which are basically the debt service obligations and the second half of the administrative fee. The ROPS for January to June 2013 has not been presented to the Oversight Board or DOF yet.

The "Fund Summary Status FY13 Projections" reflects the new funds and fund names required by AB26. These were described during the FY12 midyear presentation. A recap of the changes is included below.

The "Successor Agency Fund" is intended to retain all RDA assets and operations (excluding housing funds). These assets include properties, contracts, leases, equipment, existing fund balances and employees assumed by the successor agency. The previous "Administration Fund" has been renamed the Successor Agency Fund. The previous "Project Fund" balances were transferred to the new Successor Agency Fund.

The bond funds remain with the same fund names. Whether the City will be able to spend the remaining funds is a significant concern. It appears that AB26 intends to have any unspent bond funds used to help balance the State budget or to defease (pay down) the bonds. ABx1 26 did not contemplate the challenges of violating bond covenants. Several bills have been proposed by State legislators that protect bond proceeds from a State takeaway. Projects that were approved by the Council but did not have active contracts were not included on the approved ROPS. It is unclear what flexibility the Successor Agency will have to move forward on these projects.

The "Redevelopment Obligation Retirement Fund" is new and is intended as the repository for the property taxes received from the county Auditor-Controller to pay enforceable obligations as set forth in the "EOPS".

The previous "Low/Mod Housing" fund has been renamed the "Successor Housing Agency". The budget in this fund relates to making the required contribution to debt service per the bond documents. This is separate and distinct from the "Housing Authority" or "Housing Successor". There is no budget related to the Housing Authority (F190) in its capacity as the "Housing Successor" included in this report pending clarity on how to proceed.

The budget was prepared using the available information. Unfortunately, the challenges with implementing AB26 are unfolding and evolving as the State and County make their own interpretations of implementing the bill, which then impact Banning. The greatest risk appears to be receiving insufficient "tax increment" to pay for debt service obligations, City General Fund pass through payments and administrative fee.

In Conclusion

Approval of the budget document provides a framework and necessary authority to provide a variety of services to citizens, to complete planned projects and to pay the required debt service payments for the Fiscal Year 2012-13. The budget is a living document. Adjustments to the budget are expected throughout the year. The budget plan for Fiscal Year 2013-14 will be revised and adopted formally in June 2013.

Respectfully submitted:

June Overholt
Administrative Services Director/
Deputy City Manager

Andy Takata
City Manager

RESOLUTION NO. 2012-47

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BANNING ADOPTING THE ANNUAL BUDGET FOR THE FISCAL PERIOD JULY 1, 2012 THROUGH JUNE 30, 2013 AND JULY 1, 2013 THROUGH JUNE 30, 2014 AND MAKING APPROPRIATIONS TO MEET EXPENSES APPROVED THEREIN AND APPROVING BUDGETARY POLICIES AND RECOMMENDATIONS

WHEREAS, the Administrative Services Director prepared the two year budget plan for Fiscal Year 2012-13 and 2013-14 which set forth all of the expected revenue of the City of Banning, and the recommended appropriations to meet the operating and capital expenses for all City of Banning funds; and

WHEREAS, the proposed budget for fiscal year 2012-13 and 2013-14 of the City of Banning has been submitted to this Council, and said budget has been considered and, is in form and substance satisfactory to this Council; and

WHEREAS, the City departments may not exceed their appropriations by character of expense, with character of expense being defined as personnel services, services and supplies, capital outlay, debt service and interfund transfers, without the consent of the City Manager; and

WHEREAS, the City may transfer appropriations, between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by Council; and

WHEREAS, the City Departments may not hire in excess of the approved number of positions in job classification as indicated by the budget detail without the consent of the City Council; and

WHEREAS, certain capital projects, programs and commitments have been approved for appropriation in fiscal year 2011-12, the Administrative Services Director shall be authorized to carry over appropriation budgets for these items as approved by the City Manager; and

WHEREAS, it is essential that the City of Banning adopt a budget plan establishing the revenues and expenditures for all of its governmental, proprietary and fiduciary funds;

NOW, THEREFORE, BE IT RESOLVED as follows:

SECTION 1: The Annual Budget for the City of Banning for fiscal period July 1, 2012 through June 30, 2013 and July 1, 2013 through June 30, 2014, as summarized in the fund summary, is hereby approved and adopted in the form on file with the City Clerk.

SECTION 2: That specific appropriations for each fund and each operating department are hereby made as set forth in the budget plan which is incorporated herein by this reference, for fiscal year 2012-13 shall be expended in accordance with all applicable laws.

SECTION 3: The budget projections for the fiscal period July 1, 2013 through June 30, 2014 are adopted as the initial plan subject to review and modification prior to final approval and appropriation.

SECTION 4: The Budgetary and Fiscal Policies as incorporated, are hereby approved and adopted.

SECTION 5: The Authorized position control is amended as incorporated in the budget document.

PASSED, APPROVED AND ADOPTED this 26th day of June 2012.

Don Robinson

Don Robinson, Mayor
City of Banning

ATTEST:

Marie A. Calderon

Marie A. Calderon, City Clerk
City of Banning

APPROVED AS TO FORM AND LEGAL CONTENT:

David J. Aleshire, City Attorney
Aleshire & Wynder, LLP

CERTIFICATION

I, Marie A. Calderon, City Clerk of the City of Banning, California, do hereby certify that the foregoing Resolution No. 2012-47 was duly adopted by the City Council of the City of Banning, California, at a joint meeting thereof held on the 26th day of June, 2012, by the following vote, to wit:

AYES: Councilmembers Botts, Franklin, Hanna, Machisic, Mayor Robinson

NOES: None

ABSTAIN: None

ABSENT: None

Marie A. Calderon
Marie A. Calderon, City Clerk
City of Banning, California

RESOLUTION NO. 2012-48

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BANNING, CALIFORNIA ESTABLISHING AN APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2012-13 AND 2013-14, PURSUANT TO ARTICLE XIIIB OF THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIIIB of the California Constitution provides that the total annual appropriations subject to limitation of each governmental entity, including this City, shall not exceed the appropriation limit of such entity of government for the prior year adjusted for changes in the cost of living or personal income and population, except as otherwise provided for in said Article XIIIB and implementing State statutes; and

WHEREAS, pursuant to said Article XIIIB of said California Constitution, and Section 7900 et seq. of the California Government Code, the City is required to set its appropriation limit for each fiscal year; and

WHEREAS, the Finance Department of the City of Banning has interpreted the technical provisions of said Article XIIIB and Section 7900 et seq., performed computations and a technical review of the documentation for the City's said appropriation limitation, and has caused the numbers upon which the City's appropriation limit was and is based; and

WHEREAS, based on such calculations the Finance Department has determined the said appropriation limit and, pursuant to Section 7910 of said California Government Code, has made available to the public the documentation used in the determination of said appropriation limit;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BANNING, that said appropriation limit for Fiscal Year 2012-13 is set in the amount of $33,440,246 for said fiscal year as incorporated in the budget document.

PASSED, APPROVED AND ADOPTED this 26th day of June, 2012.

Don Robinson, Mayor
City of Banning

ATTEST:

Marie A. Calderon, City Clerk
City of Banning

APPROVED AS TO FORM AND LEGAL CONTENT:

David J. Aleshire, City Attorney
Aleshire & Wynder, LLP

CERTIFICATION

I, Marie A. Calderon, City Clerk of the City of Banning, California, do hereby certify that the foregoing Resolution No. 2012-48 was duly adopted by the City Council of the City of Banning at a joint meeting thereof held on the 26th day of June, 2012, by the following vote, to wit:

AYES: Councilmembers Botts, Franklin, Hanna, Machisic, Mayor Robinson

NOES: None

ABSTAIN: None

ABSENT: None

Marie A. Calderon, City Clerk
City of Banning, California

RESOLUTION NO. 2012-08 SA

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE FORMER BANNING COMMUNITY REDEVELOPMENT AGENCY ADOPTING THE BUDGET PLAN FOR THE FISCAL PERIOD JULY 1, 2012 THROUGH JUNE 30, 2013 AND JULY 1, 2013 THROUGH JUNE 30, 2014 AND MAKING APPROPRIATIONS TO MEET EXPENSES APPROVED THEREIN

WHEREAS, the Community Redevelopment Agency of the City of Banning is a public body, corporate and politic, organized and existing under the California Community Redevelopment laws (Health & Safety Code § 33000, et seq.; hereinafter, the "CCRL"); and

WHEREAS, the City of Banning is a municipal corporation and a general law city organized and existing under the Constitution of the State of California ("City"); and

WHEREAS, as a result of Assembly Bill X1 26 (AB26), which was signed by the Governor on June 28, 2011 and confirmed by the Supreme Court (California Redevelopment Association, et al. v. Matosantos, et al. (Case No. S194861)) on December 29, 2011, all California redevelopment agencies were dissolved as of February 1, 2012 and successor entities became responsible for winding down the affairs of the former redevelopment agencies; and

WHEREAS, the City is, by operation of law, the Successor Agency to the Redevelopment Agency for purposes of winding-down the Redevelopment Agency under ABX126; and

WHEREAS, the Executive Director prepared the two year budget plan for the Fiscal Years 2012-13 and 2013-14 which set forth all of the expected revenues of the City of Banning Successor Agency (Agency), and the recommended appropriations to meet the operating and capital expenses for all Agency funds; and

WHEREAS, the proposed budget for fiscal year 2012-13 and 2013-14 of the Successor Agency has been submitted to this Agency, and said budget has been considered and, is in form and substance satisfactory to the Agency Board; and

WHEREAS, the Agency departments may not exceed their appropriations by character of expense, with character of expense being defined as personnel services, services and supplies, capital outlay, debt service and interfund transfers, without the consent of the Executive Director; and

WHEREAS, the Agency may transfer appropriations, between departments and within their respective funds, with approval of the Executive Director, as long as those appropriations do not exceed their fund total unless approved by this Board; and

WHEREAS, the Agency departments may not hire in excess of the approved number of positions in job classification as indicated by the budget detail without the consent of this Board; and

WHEREAS, certain capital projects, programs and commitments have been approved for appropriation in fiscal year 2011-12, the Administrative Services Director shall be authorized to carry over appropriation budgets for these items as approved by the Executive Director; and

WHEREAS, it is essential that the Agency adopt a budget plan establishing the revenues and expenditures for all of its funds;

WHEREAS, the Banning Oversight Board and California Department of Finance approved the Recognized Obligation Payment Schedule (ROPS) for January to June 2012 and July to December 2012 for which expenditures have been incorporated into the budget;

WHEREAS, the Budgetary and Fiscal Policies that are incorporated into the budget document provide some policies applicable to the Agency;

NOW, THEREFORE, BE IT RESOLVED BY THE SUCCESSOR AGENCY BOARD:

SECTION 1: The Annual Budget for the City of Banning for fiscal period July 1, 2012 through June 30, 2013 and July 1, 2013 through June 30, 2014, as summarized in the fund summary (Funds 805 to 860), is hereby approved and adopted in the form on file with the City Clerk.

SECTION 2: That specific appropriations for each fund and each operating department are hereby made as set forth in the budget plan which is incorporated herein by this reference, for fiscal year 2012-13 shall be expended in accordance with all applicable laws.

SECTION 3: The budget projections for the fiscal period July 1, 2013 through June 30, 2014 are adopted as the initial plan subject to review and modification prior to final approval and appropriation.

PASSED, APPROVED AND ADOPTED this 26th day of June, 2012.

Don Robinson, Chairman
Successor Agency

ATTEST:

Marie A. Calderon, Secretary
Successor Agency

APPROVED AS TO FORM AND LEGAL CONTENT:

David J. Aleshire, Agency Counsel
Aleshire & Wynder, LLP

CERTIFICATION

I, Marie A. Calderon, Secretary of the Successor Agency do hereby certify that the foregoing Resolution No. 2012-08 SA was duly adopted by the Successor Agency Board at a joint meeting thereof held on the 26th day of June, 2012, by the following vote, to wit:

AYES:	Boardmembers Botts, Franklin, Hanna, Machisic, Chairman Robinson
NOES:	None
ABSENT:	None
ABSTAIN:	None

Marie A. Calderon, Secretary
Successor Agency
City of Banning, California

BUA RESOLUTION NO. 2012-07UA

A RESOLUTION OF THE BANNING UTILITY AUTHORITY OF THE CITY OF BANNING ADOPTING THE BUDGET PLAN FOR THE FISCAL PERIOD JULY 1, 2012 THROUGH JUNE 30, 2013 AND JULY 1, 2013 THROUGH JUNE 30, 2014 AND MAKING APPROPRIATIONS TO MEET EXPENSES APPROVED THEREIN

WHEREAS, the Executive Director prepared the budget plan for fiscal year 2012-13 and 2013-14 which set forth all of the expected revenues of the City of Banning Utility Authority (Authority), and the recommended appropriations to meet the operating and capital expenses for all Authority funds; and

WHEREAS, the Authority has considered the recommendations and approved or modified them so as to best serve the interest of the citizens of the City of Banning; and

WHEREAS, the proposed budget for fiscal year 2012-13 and 2013-14 of the City of Banning Utility Authority has been submitted to this Board, and said budget has been considered and, is in form and substance satisfactory to this Board; and

WHEREAS, the Authority departments may not exceed their appropriations by character of expense, with character of expense being defined as personnel services, services and supplies, capital outlay, debt service and interfund transfers, without the consent of the Executive Director; and

WHEREAS, the Authority may transfer appropriations, between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by this Board; and

WHEREAS, the Authority departments may not hire in excess of the approved number of positions in job classification as indicated by the budget detail without the consent of this Board; and

WHEREAS, certain capital projects, programs and commitments have been approved for appropriation in fiscal year 2011-12, the Administrative Services Director shall be authorized to carry over appropriation budgets for these items as approved by the Executive Director; and

WHEREAS, it is essential that the City's Utility Authority adopt a budget plan establishing the revenues and expenditures for all of its funds;

NOW, THEREFORE, BE IT RESOLVED BY THE BANNING UTILITY AUTHORITY BOARD:

SECTION 1: The Annual Budget for the City of Banning for fiscal period July 1, 2012 through June 30, 2013 and July 1, 2013 through June 30, 2014, as summarized in the fund summary, is hereby approved and adopted in the form on file with the City Clerk.

SECTION 2: That specific appropriations for each fund and each operating department are hereby made as set forth in the budget plan which is incorporated herein by this reference, for fiscal year 2012-13 shall be expended in accordance with all applicable laws.

SECTION 3: The budget projections for the fiscal period July 1, 2013 through June 30, 2014 are adopted as the initial plan subject to review and modification prior to final approval and appropriation.

SECTION 4: The Budgetary and Fiscal Policies as incorporated, are hereby approved and adopted.

PASSED, APPROVED AND ADOPTED this 26th day of June, 2012.

Don Robinson

Don Robinson, Chairman
Banning Utility Authority

ATTEST:

Marie A. Calderon

Marie A. Calderon, Secretary
Banning Utility Authority

APPROVED AS TO FORM AND LEGAL CONTENT:

David J. Aleshire, Authority Counsel
Aleshire & Wynder, LLP

CERTIFICATION:

I, Marie A. Calderon, Secretary to the Utility Authority of the City of Banning, California, do hereby certify that the foregoing Resolution 2012-07UA was adopted by the Banning Utility Authority of the City of Banning, at a joint meeting thereof held on the 26th day of June 2012, by the following vote, to wit:

AYES: Boardmembers Botts, Franklin, Hanna, Machisic, Chairman Robinson

NOES: None

ABSENT: None

ABSTAIN: None

Marie A. Calderon, City Clerk
City of Banning, California