

**STAFF REPORT**

**TO: HONORABLE MAYOR / CHAIR AND CITY COUNCIL / BOARD MEMBERS**  
**FROM: ROBERT PERRAULT, CITY MANAGER / EXECUTIVE DIRECTOR**  
**SUBJECT: ADOPTION OF FY 12 BUDGET REVISIONS**

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**BACKGROUND**

Staff presented the Council / Agency Board with revisions to the FY 11 – FY 12 Biennial Budget during a special meeting held on May 24, 2011. Following the discussion, the Council / Agency Board provided direction to further revise the budget. Those revisions have been incorporated into the replacement pages (please see Attachment 3) and have been outlined in the discussion below. The resolutions attached to this staff report have been prepared for Council / Agency Board action.

**DISCUSSION**

As noted, the Council / Agency Board reviewed recommended revisions to the FY11 – FY 12 Biennial Budget on May 24, 2011. Following the discussion, specific direction was provided for staff to revise the budget. That direction has resulted in revisions to the General Fund and Improvement Agency Budget. A brief discussion regarding these changes is detailed below. Draft resolutions for both the City and the Improvement Agency reflect these changes. (Please see Attachments 1 and 2). The total revised recommended appropriations for all funds are \$15,967,159 for FY 11 - FY 12.

**General Fund**

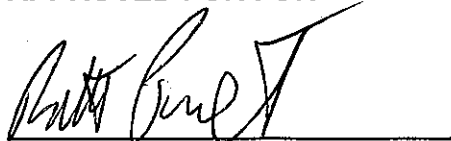
In April staff indicated to the Council that the deficit in the General Fund for FY 12 was estimated between \$800,000 and \$850,000. At that time, the City Council provided staff with direction to resolve the deficit in the following manner:

- Use of available carryover estimated at \$115,095. The ultimate amount of carryover is dependent on final revenues and expenditures, including the recommended sale of City-owned property to the Agency;
- Use of up to \$350,000 in Reserve Funds;
- Reduce contribution to the Street Rehabilitation Program by \$120,000;
- Continue to review supplies and services costs; and
- Achieve between \$280,000 and \$300,000 in personnel concessions resulting from the meet and confer process.

The direction provided by the Council was used in the development of the revised budget document (Attachment 3).

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**APPROVED FOR FORWARDING**



**ROBERT PERRAULT**  
**CITY MANAGER / EXECUTIVE DIRECTOR**

**Please Review for the Possibility of a Potential Conflict of Interest:**

- |  |                                   |
|--|-----------------------------------|
| <input checked="" type="checkbox"/> None Identified by Staff | <input type="checkbox"/> Bright   |
| <input type="checkbox"/> Shoals                              | <input type="checkbox"/> Molnar   |
| <input type="checkbox"/> Nicolls                             | <input type="checkbox"/> Peterson |

Meeting Date: June 6, 2011

Agenda Item No. CC/TA-4

At the last meeting, the Council / Agency Board directed staff to ensure sufficient funds were identified in the Budget to reimburse the Chamber for two events per the contract. This has been completed and the budget now reflects two events at \$7,500 for a total of \$15,000.

The Budget as now presented reflects total General Fund revenue of \$6,825,973 and expenditures of \$7,587,662 and will use recommended carryover estimated at \$115,095. The remaining deficit of \$646,594 will be covered with the use of Reserve Funds and employee concessions as noted above. In implementing this strategy, the City will be able to maintain current service levels to City residents.

### **Improvement Agency**

As originally presented, the recommended revised budget for Improvement Project Area I included funding for the Chamber of Commerce at \$25,000, but did not include funding for either the Economic Vitality Corporation or the San Luis Obispo County Visitors and Conference Bureau. At the conclusion of the Agency Board's discussion, the Board directed that the Economic Vitality Corporation receive \$4,000 in funding and the San Luis Obispo County Visitors and Conference Bureau receive \$4,000 in funding with \$2,500 of this amount dedicated to the 2011 Savor the Central Coast Event. The budget pages have been revised to reflect these changes.

### **ALTERNATIVES**

The Council / Agency Board has the following alternatives to consider:

1. The City Council / Agency Board could adopt the resolutions adopting an amended FY 12 Budget;
2. The City Council / Agency Board could make further revisions to the budget, amend the resolutions, and then take the actions necessary to adopt the amended FY 12 Budget; or
3. The City Council / Agency Board could provide staff with additional direction.

### **RECOMMENDED ACTIONS**

It is recommended that the:

1. **City Council:**
  - a. Adopt the Resolution setting the FY 12 Appropriation Limit From Tax Proceeds;
  - b. Adopt the Resolution amending the FY 12 Budget.
2. **Improvement Agency:** Adopt the Resolution amending FY 12 Budget.

### **FISCAL IMPACT**

With the adoption of the amended FY 12 Budgets, the City Council and Agency Board will be formalizing an expenditure plan that will guide the operations of the organization for the coming year.

**PUBLIC NOTIFICATION**

The agenda was posted in accordance with the Brown Act.

**Attachments**

1. Draft City Council Resolution setting the FY 12 Appropriation Limit From Tax Proceeds;
2. Draft City Council Resolution adopting an amended FY 12 Budget;
3. Draft Improvement Agency Board Resolution adopting an amended FY 12 Budget; and
4. Revised pages for the FY 12 Budget.

**RESOLUTION NO. 11-**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GROVER BEACH, CALIFORNIA, SETTING THE FY 12 APPROPRIATIONS LIMIT FROM TAX PROCEEDS**

**WHEREAS**, in accordance with Article XIII B of the State Constitution, local governments are required to establish certain spending levels that cannot be exceeded; and

**WHEREAS**, the City of Grover Beach has established in accordance with these requirements its FY 12 appropriations as its base year; and

**WHEREAS**, in accordance with these requirements, cities may annually increase their previous base year appropriations by the per capita income change of their City's or County's population increase; and

**WHEREAS**, the per capita income change from FY 11 to FY 12 has been set at 2.51%, and the City of Grover Beach certified population change has been set at .8004%; and

**WHEREAS**, the FY 11 appropriation (spending) limit for Grover Beach was \$8,113,905 and when multiplied by the allowed per capita income change increase and the certified population change increase, sets the FY 12 appropriation limit from tax proceeds at \$8,384,135.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Grover Beach does hereby establish \$8,384,135 as its FY 12 appropriation limit from tax proceeds.

On motion by Council Member, seconded by Council Member, and on the following roll-call vote, to wit:

- AYES: Council Members -
- NOES: Council Members -
- ABSENT: Council Members -
- ABSTAIN: Council Members -

the foregoing Resolution was **PASSED, APPROVED, and ADOPTED** at a regular meeting of the City Council of the City of Grover Beach, California this 6<sup>th</sup> day of June, 2011.

Attest:

\_\_\_\_\_  
JOHN P. SHOALS, MAYOR

\_\_\_\_\_  
DONNA L. McMAHON, CITY CLERK

**DRAFT**

**RESOLUTION NO. 11 -**

**A RESOLUTION OF THE CITY COUNCIL OF THE  
CITY OF GROVER BEACH, CALIFORNIA RESCINDING THE  
FY12 BUDGET ADOPTED ON JULY 6, 2010 AND  
ADOPTING AN AMENDED FY 12 BUDGET**

**WHEREAS**, all requisite public hearings relating to the budget have been duly held, and all necessary findings have been made.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL:**

**PART I**

**THAT** the amounts set forth for the purposes named herein shall, upon the adoption of this Resolution, become the Budget for the City of Grover Beach for FY 12; and

**PART II**

**THAT** the general provisions governing this Resolution shall be as follows:

**SECTION 1. APPROPRIATION OF THE FY 12 BUDGET.** Monies are hereby appropriated from each of the several funds of the City to each department of the City in the amounts set forth herein for employee services, supplies & services, minor capital, special activities, and capital improvements.

**SECTION 2. TRANSFERS BETWEEN APPROPRIATIONS AND INCREASE IN APPROPRIATIONS.**

- a. Consistent with the Financial Policies of the City that are contained in Resolution No. 03-67 of the City Council, any adjustments in the amounts appropriated for the purposes indicated herein at the department/fund level shall be made only upon the motion to amend this Resolution adopted by the affirmative votes of a majority of a quorum of the City Council. Administrative changes within the department/fund level may be made without the approval of the City Council pursuant to Subsection (d) of this Section.
- b. For accounting and auditing convenience, accounts may be established to receive transfers of appropriations from department appropriations for capital improvements & special activities in two or more different funds for the same project.

- c. Department appropriations in Intra-governmental Service Funds (ISF) may be administratively adjusted, provided no amendment to this Resolution would be required to adjust the appropriation in the department receiving the service from the ISF.
- d. Any adjustments made pursuant to Subsections (a), (b) or (c) of this Section shall be made consistent with written guidelines established by the City Manager.

**SECTION 3. TRANSFER WITHIN AN APPROPRIATION.** The funds allocated to the respective accounting object classes comprising the total appropriation for each program or department are for purposes of budgeting consideration and convenience only and are not intended to constitute separate appropriations; provided, however, that funds allocated to an object class may be expected for the purposes of any other object class if such expenditures are within the written guidelines established by the City Manager.

**SECTION 4. CONTRADICTION PROVISIONS OF PREVIOUS RESOLUTIONS.** Any other prior Resolution or provision thereof of the City Council respecting the appropriation and administration of the FY 12 Budget which is in contradiction with this Resolution is hereby superseded. Notwithstanding any other provisions of this Resolution, no funds appropriated into the Reserves of the City shall be expended, transferred, obligated, used, encumbered or otherwise disposed of except as specifically authorized by previously approved bonded indebtedness or until the City Council reallocates such appropriations by amending this Resolution as provided in Subsection 2(a) of this Part.

**SECTION 5. ADMINISTRATION.** The City Manager or his/her designee shall maintain all changes to this Resolution and shall cause to be filed with the City Clerk and the Administrative Services Director a copy of, and subsequent amendments to, this Resolution following its adoption by the City Council.

**SECTION 6. CLERICAL CORRECTIONS.** The adoption of this Resolution implements the motions and actions of the City Council with respect to the proposed Budget, as amended by those motions and actions, if any, for the direction in drafting this Resolution. By adoption of this Resolution, the City Council hereby directs responsible City staff members to make necessary technical and clerical corrections to this Resolution to implement the intent of the City Council. Such corrections shall not alter, in any manner, the substance or intent of the City Council's adoption of this Resolution.

**PART III**

**THAT** the following amounts are appropriated to the various departments for the purpose or purposes indicated:

<b><u>FUND 01 - GENERAL FUND</u></b>	<b>FY 12</b>
TO: CITY MANAGEMENT DEPARTMENT Legislative, General Management, Human Resources	\$609,085
TO: ADMINISTRATIVE SERVICES DEPARTMENT General Accounting, Risk Management	420,756
TO: COMMUNITY DEVELOPMENT DEPARTMENT Planning	180,187
TO: PUBLIC WORKS AND UTILITIES DEPARTMENT Facility Maintenance, Street Construction and Repair, City Shop/Corp Yard	979,195
TO: PARKS AND RECREATION DEPARTMENT Recreation, Parks Facilities, Community Services	386,442
TO: POLICE DEPARTMENT Police Support Services, Police Operations, Investigations, Communications & Records	3,397,134
TO: NON DEPARTMENTAL	1,364,163
TO: TRANSFERS OUT	130,700
TO: CAPITAL IMPROVEMENT PROGRAM	<u>120,000</u>
<b>SUBTOTAL OPERATING &amp; CAPITAL</b>	<b><u>\$7,587,662</u></b>
TO: NON-DEPARTMENTAL General Contingency	372,848

TO: NON-DEPARTMENTAL General Reserve	745,696
TO: NON-DEPARTMENTAL Emergency Reserve	<u>916,403</u>
<b>SUBTOTAL RESERVES</b>	<b><u>\$2,034,947</u></b>
<b>TOTAL GENERAL FUND</b>	<b><u>\$9,622,609</u></b>

**FUND 02 - GAS TAX FUND**

TO: PUBLIC WORKS AND UTILITIES DEPARTMENT Street Repair	\$241,000
TO: CAPITAL IMPROVEMENT PLAN	30,000
TO: NON-DEPARTMENTAL Transfers Out	<u>3,000</u>
<b>TOTAL GAS TAX FUND</b>	<b><u>\$274,000</u></b>

**FUND 03 - PUBLIC SAFETY GRANTS FUND**

TO: POLICE DEPARTMENT Police Operations, Communications & Records	<u>\$104,500</u>
<b>TOTAL PUBLIC SAFETY GRANTS FUND</b>	<b><u>\$104,500</u></b>

**FUND 04 - TRAFFIC CONGESTION RELIEF FUND**

TO: CAPITAL IMPROVEMENT PLAN	<u>\$51,019</u>
<b>TOTAL TRAFFIC CONGESTION RELIEF FUND</b>	<b><u>\$51,019</u></b>



**FUND 05 - WASTEWATER ENTERPRISE FUND**

TO: PUBLIC WORKS AND UTILITIES DEPARTMENT Wastewater System	\$1,555,875
TO: ADMINISTRATIVE SERVICES DEPARTMENT Utility Billing	97,371
TO: CAPITAL IMPROVEMENT PLAN	-0-
TO: NON-DEPARTMENTAL Transfers Out	<u>69,140</u>
<b>TOTAL WASTEWATER ENTERPRISE FUND</b>	<b><u>\$1,722,386</u></b>

**FUND 06 - WATER ENTERPRISE FUND**

TO: PUBLIC WORKS AND UTILITIES DEPARTMENT Water System	\$2,457,390
TO: ADMINISTRATIVE SERVICES DEPARTMENT Utility Billing	368,597
TO: CAPITAL IMPROVEMENT PLAN	100,000
TO: NON-DEPARTMENTAL Transfers Out	<u>198,860</u>
<b>TOTAL WATER ENTERPRISE FUND</b>	<b><u>\$3,124,847</u></b>

**FUND 07 - STORM WATER ENTERPRISE FUND**

TO: PUBLIC WORKS AND UTILITIES DEPARTMENT Storm Water System	\$55,300
TO: CAPITAL IMPROVEMENT PLAN	<u>500</u>
<b>TOTAL STORM WATER ENTERPRISE FUND</b>	<b><u>\$55,800</u></b>

**FUND 08 - LOCAL TRANSPORTATION FUND**

TO: ADMINISTRATIVE SERVICES DEPARTMENT General Accounting	\$3,500
TO: PUBLIC WORKS AND UTILITIES DEPARTMENT Street Construction and Repair	50,000
TO: CAPITAL IMPROVEMENT PLAN	642,787
TO: NON-DEPARTMENTAL Transfers Out	<u>2,000</u>
<b>TOTAL LOCAL TRANSPORTATION FUND</b>	<b><u>\$698,287</u></b>

**FUND 09 - WATER CONSERVATION FUND**

TO: PUBLIC WORKS AND UTILITIES DEPARTMENT Water Conservation	\$89,400
TO: CAPITAL IMPROVEMENT PLAN	<u>-0-</u>
<b>TOTAL WATER CONSERVATION FUND</b>	<b><u>\$89,400</u></b>

**FUND 10 - PARKS CONSTRUCTION FUND**

TO: PARKS AND RECREATION DEPARTMENT Parks Facilities	\$8,500
TO: NON-DEPARTMENTAL Transfers Out	500
TO: CAPITAL IMPROVEMENT PLAN	<u>74,900</u>
<b>TOTAL PARKS CONSTRUCTION FUND</b>	<b><u>\$83,900</u></b>

**FUND 11 - BUILDING AND PLANNING FUND**

TO: COMMUNITY DEVELOPMENT DEPARTMENT \$366,889  
Building, Planning

TO: NON-DEPARTMENTAL 29,580  
Transfers Out

**TOTAL BUILDING AND PLANNING FUND \$396,469**

**FUND 13 - SUBSIDIZED SENIOR TRANSPORTATION FUND**

TO: PUBLIC WORKS AND UTILITIES DEPARTMENT \$3,000  
Senior Taxi Program

**TOTAL SUBSIDIZED SENIOR TRANSP. FUND \$3,000**

**FUND 16 - UNDERGROUND UTILITIES FUND**

TO: PUBLIC WORKS AND UTILITIES DEPARTMENT \$30,100  
Street Construction and Repair

**TOTAL UNDERGROUND UTILITIES FUND \$30,100**

**FUND 30 - CDBG CURRENT YEAR FUND**

TO: COMMUNITY DEVELOPMENT DEPARTMENT \$26,645  
Community Development Block Grant

TO: CAPITAL IMPROVEMENT PLAN 141,479

**TOTAL CDBG FUND \$168,124**

**FUND 40 - SKATE PARK FUND**

TO: PARKS AND RECREATION DEPARTMENT \$15,300  
Recreation

**TOTAL SKATE PARK FUND \$15,300**

**FUND 41 - GOVERNMENT ACCESS CHANNEL FUND**

TO: CITY MANAGEMENT DEPARTMENT \$53,600  
Legislative

**TOTAL GOVERNMENT ACCESS CHANNEL FUND \$53,600**

**FUND 42 - SPECIAL EVENT FUND**

TO: PARKS AND RECREATION DEPARTMENT \$50,700  
Community Services

**TOTAL SPECIAL EVENT FUND \$50,700**

**FUND 70 – TRANSPORTATION DEVELOPMENT IMPACT FEE FUND**

TO: NON-DEPARTMENTAL \$ 1,586  
Transfers Out

**TOTAL TRANSPORTATION DEVELOPMENT \$ 1,586**  
**IMPACT FEE FUND**

**FUND 71 – LAW ENFORCEMENT DEVELOPMENT IMPACT FEE FUND**

TO: Law Enforcement DIF \$-0-  
Police Operations

**TOTAL LAW ENFORCEMENT DEVELOPMENT \$-0-**  
**IMPACT FEE FUND**

**FUND 72 – ADMINISTRATIVE DEVELOPMENT IMPACT FEE FUND**

TO: NON-DEPARTMENTAL \$ -0-  
Transfers Out

**TOTAL ADMINISTRATIVE DEVELOPMENT \$ -0-  
IMPACT FEE FUND**

**FUND 73 – FIRE DEVELOPMENT IMPACT FEE FUND**

TO: NON-DEPARTMENTAL \$ 230  
Transfers Out

**TOTAL FIRE DEVELOPMENT IMPACT FEE FUND \$ 230**

**FUND 74 – STORM WATER DEVELOPMENT IMPACT FEE FUND**

TO: STORM WATER DEVELOPMENT IMPACT FEE \$ -0-  
Storm Water System

**TOTAL STORM WATER DEVELOPMENT \$ -0-  
IMPACT FEE FUND**

**FUND 75 – WASTEWATER DEVELOPMENT IMPACT FEE FUND**

TO: WASTEWATER DEVELOPMENT IMPACT FEE \$ -0-  
Wastewater System

**TOTAL WASTEWATER DEVELOPMENT \$ -0-  
IMPACT FEE FUND**

**FUND 76 – PARKS FACILITIES DEVELOPMENT IMPACT FEE FUND**

TO: PARKS FACILITIES DEVELOPMENT IMPACT FEE \$ -0-  
Wastewater System

**TOTAL PARKS FACILITIES DEVELOPMENT \$ -0-  
IMPACT FEE FUND**

**FUND 77 – RECREATION FACILITIES DEVELOPMENT IMPACT FEE FUND**

TO: CAPITAL IMPROVEMENT PLAN \$ -0-

**TOTAL PARKS FACILITIES DEVELOPMENT** \$ -0-  
**IMPACT FEE FUND**

On motion by Council Member, seconded by Council Member, and on the following roll-call vote, to wit:

AYES: Council Members –  
NOES: Council Members -  
ABSENT: Council Members -  
ABSTAIN: Council Members -

the foregoing Resolution was **PASSED, APPROVED, AND ADOPTED** at a regular meeting, by the City Council of the City of Grover Beach, California this 6<sup>th</sup> day of June, 2011.

**DRAFT**  
\_\_\_\_\_  
JOHN P. SHOALS, MAYOR

ATTEST:

\_\_\_\_\_  
DONNA L. McMAHON, CITY CLERK

**RESOLUTION NO. IA-11-**

**A RESOLUTION OF THE CITY OF GROVER BEACH IMPROVEMENT AGENCY  
RESCINDING THE FY12 BUDGET ADOPTED ON JULY 6, 2010 AND  
ADOPTING AN AMENDED FY 12 BUDGET**

**WHEREAS**, all requisite public hearings relating to the budget have been duly held, and all necessary findings have been made.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF GROVER BEACH IMPROVEMENT AGENCY:**

**PART I**

**THAT** pursuant to Section 33606 of the California Health & Safety Code, redevelopment agencies are required to adopt administrative and accounting procedures consistent with the city or county government with which they are associated. Accordingly the City of Grover Beach Improvement Agency (hereinafter "Agency") is required to adopt and administer its Annual Budget in a manner consistent with the procedure used by the City of Grover Beach (hereinafter "City").

**THAT** the amounts set forth for the purposes named herein shall, upon the adoption of this Resolution, become the budget for the Agency for FY 12; and

**PART II**

**THAT** the general provisions governing this Resolution shall be as follows:

**SECTION 1. APPROPRIATION OF THE FY 12 BUDGET.** Monies are hereby appropriated from each of the several funds of the Agency to each department of the Agency in the amounts set forth herein for employee services, supplies & services, minor capital, debt service, and capital improvements & special projects.

**SECTION 2. TRANSFERS BETWEEN APPROPRIATIONS AND INCREASE IN APPROPRIATIONS.**

- a. Consistent with the Financial Policies of the Agency that are contained in Resolution No. IA-03-11, any adjustments in the amounts appropriated for the purposes indicated herein at the department/fund level shall be made only upon the motion to amend this Resolution adopted by the affirmative votes of a majority of a quorum of the Agency Board. Administrative changes within the department/fund level may be made without the approval of the Agency Board pursuant to Subsection (d) of this Section.

- b. For accounting and auditing convenience, accounts may be established to receive transfers of appropriations from department appropriations for capital improvements & special projects in two or more different funds for the same project.
- c. Any adjustments made pursuant to Subsections (a) or (b) of this Section shall be made consistent with written guidelines established by the Executive Director of the Agency.
- d. Any adjustments made pursuant to Subsections (a), (b) or (c) of this Section shall be made consistent with written guidelines established by the Executive Director.

**SECTION 3. TRANSFER WITHIN AN APPROPRIATION.** The funds allocated to the respective accounting object classes comprising the total appropriation for each program or department are for purposes of budgeting consideration and convenience only and are not intended to constitute separate appropriations; provided, however, that funds allocated to an object class may be expected for the purposes of any other object class if such expenditures are within the written guidelines established by the Executive Director.

**SECTION 4. CONTRADICTION PROVISIONS OF PREVIOUS RESOLUTIONS.** Any other prior Resolution or provision thereof of the Agency respecting the appropriation and administration of the FY 12 Budget which is in contradiction with this Resolution is hereby superseded. Notwithstanding any other provisions of this Resolution, no funds appropriated into the Reserves of the Agency shall be expended, transferred, obligated, used, encumbered or otherwise disposed of except as specifically authorized by previously approved bonded indebtedness or until the Agency Board reallocates such appropriations by amending this Resolution as provided in Subsection 2(a) of this Part.

**SECTION 5. ADMINISTRATION.** The Executive Director or his/her designee shall maintain all changes to this Resolution and shall cause to be filed with the Agency Secretary and the Finance Officer a copy of, and subsequent amendments to, this Resolution following its adoption by the Agency Board.

**SECTION 6. CLERICAL CORRECTIONS.** The adoption of this Resolution implements the motions and actions of the Agency Board with respect to the proposed Budget, as amended by those motions and actions, if any, for the direction in drafting this Resolution. By adoption of this Resolution, the Agency Board hereby directs responsible Agency staff members to make necessary technical and clerical corrections to this Resolution to implement the intent of the Agency Board. Such corrections shall not alter, in any manner, the substance or intent of the Agency Board's adoption of this Resolution.



**PART III**

**THAT** the following amounts are appropriated to the various departments for the purpose or purposes indicated:

<b>FUND 21. IMPROVEMENT AREA NO. 1</b>	<b>FY 12</b>
TO: IMPROVEMENT AGENCY DEPARTMENT Improvement Area No. 1	\$172,725
TO: IMPROVEMENT AGENCY DEPARTMENT Transfers Out	\$459,160
TO: IMPROVEMENT AGENCY DEPARTMENT Capital Improvements	-0-
<b>TOTAL FUND 21</b>	<b><u>\$631,885</u></b>
<b>FUND 22. DEBT SERVICE AREA NO. 1</b>	
TO: IMPROVEMENT AGENCY DEPARTMENT Improvement Area No. 1	<u>\$289,000</u>
<b>TOTAL FUND 22</b>	<b><u>\$289,000</u></b>
<b>FUND 23. LOW- AND MODERATE-INCOME HOUSING</b>	
TO: IMPROVEMENT AGENCY DEPARTMENT Improvement Area No. 1	<u>\$370,700</u>
<b>TOTAL FUND 23</b>	<b><u>\$370,700</u></b>

**FUND 25. IMPROVEMENT AREA NO. 2**

TO: IMPROVEMENT AGENCY DEPARTMENT Improvement Area No. 2	\$52,800
TO: IMPROVEMENT AGENCY DEPARTMENT Capital Improvements	-0-
TO: IMPROVEMENT AGENCY DEPARTMENT Transfers Out	<u>\$111,864</u>
<b>TOTAL FUND 25</b>	<b><u>\$164,664</u></b>

On motion by Board Member, seconded by Board Member, and on the following roll-call vote, to wit:

AYES: Board Members -  
NOES: Board Members -  
ABSENT: Board Members -  
ABSTAIN: Board Members -

the foregoing Resolution was **PASSED, APPROVED, AND ADOPTED** at a regular meeting by the City of Grover Beach Improvement Agency this 6<sup>th</sup> day of June, 2011.

**DRAFT**  
\_\_\_\_\_  
JOHN P. SHOALS, CHAIR

ATTEST:

\_\_\_\_\_  
DONNA L. McMAHON, AGENCY SECRETARY

**Revised pages for FY 11 - FY 12 Biennial Budget**  
(Please see the attached replacement pages for FY 12)

GENERAL FUND EXPENDITURE DETAIL

FUND: 01 GENERAL FUND  
PROGRAM: 173 - Community Services

ACCOUNT	LINE ITEM		FY 12 BUDGET
<b>SUPPLIES &amp; SERVICES</b>			
4150	Supplies - Other		700
	1. Expenses Beautification Awards	200	
	2. Prizes	100	
	3. Special event supplies	300	
	4. Ditigal processing for 9/11, Arbor Day, SLO Symphony Petting Zoo, Cal Poly Sports Clinic, etc.	100	
		Total	700
4210	Marketing and Meetings		150
	1. Chamber of Commerce Haison meetings	150	
4390	Contractual Obligations		15,000
	1. Support to Chamber of Commerce for Stone Soup	7,500	
	2. Support to Chamber of Commerce for Additional Special Event	7,500	
		Total	15,000
<b>Total Supplies and Services</b>			<b>15,850</b>

**SPECIAL EVENT FUND EXPENDITURE DETAIL**

FUND: 42 SPECIAL EVENT FUND  
 PROGRAM: 173 - Community Services

FY 12  
 BUDGET

ACCOUNT	LINE ITEM		
<b>SUPPLIES &amp; SERVICES</b>			
4150	Supplies - Other		2,500
4151	Supplies - Special Events		14,600
339	200 Carved Pumpkin	300	
339	201 Egg Hunt	200	
339	206 Volleyball League	3,500	
339	207 Volunteer Recognition Dinner	400	
339	210 Summer Concert Series	5,500	
339	211 Mother and Son Dance	1,500	
339	212 Holiday Parade	1,100	
339	215 Stone Soup/Dune Run Run	1,500	
339	217 Spring Garden Tour	100	
339	219 Santa's Workshop	500	
		Total	14,600
4234	Printing and Copying		400
<b>Total Supplies &amp; Services</b>			<b>17,500</b>

**EQUIPMENT REPLACEMENT FUND EXPENDITURE DETAIL**

FUND: 85 EQUIPMENT REPLACEMENT FUND  
PROGRAM: 194 - Communications and Records

ACCOUNT	LINE ITEM		FY 12 BUDGET
<u>MINOR CAPITAL</u>			
4840	Data Processing Equipment		17,000
	1. Dispatch Radio Equipment	17,000	
<b>Total Minor Capital</b>			<b>17,000</b>

**AGENCY AREA ONE - ADMINISTRATIVE FUND EXPENDITURE DETAIL**

FUND: 21 AGENCY AREA ONE ADMINISTRATIVE FUND  
 PROGRAM: 931 - Agency Area One

ACCOUNT	LINE ITEM		FY 12 BUDGET
<b>SUPPLIES &amp; SERVICES</b>			
4100	Supplies - Office		100
4130	Supplies - Data Processing		100
4185	Marketing Materials and Supplies		3,000
4200	Dues and Memberships		2,125
	1. California Redevelopment Association	1,000	
	2. American Planning Association	525	
	3. CALED	600	
		<b>Total</b>	<b>2,125</b>
4230	Copying - Allocated		700
4234	Printing and Copying		300
	1. General	300	
4250	Postage and Shipping		1,700
	1. General Postage	500	
	2. Bulk rate mailing of three issues City Newsletter	1,200	
		<b>Total</b>	<b>1,700</b>
4310	Services - Legal		9,500
	1. Allocation for City Attorney	9,500	
4380	Services - Other		47,800
	1. Agency Area's portion of producing the City newsletter	1,800	
	2. Property tax administrative costs charged by San Luis Obispo County	38,000	
	3. EVC Membership	4,000	
	4. VCB Annual Membership	4,000	
		<b>Total</b>	<b>47,800</b>
4390	Contractual Obligations		35,400
	1. Marketing and Branding	5,000	
	2. Chamber Contract	25,000	
	3. Tax Allocation Bond Trustee Fees	3,000	
	4. Agency Area's portion of Audit	2,400	
		<b>Total</b>	<b>35,400</b>
<b>Total Supplies and Services</b>			<b>100,725</b>
<b>MINOR CAPITAL</b>			
4880	Special Projects		10,000
	1. Grover Beach Lodge and Conference Center Expenditures	10,000	
<b>Total Minor Capital</b>			<b>10,000</b>

**GENERAL FUND - FUND SUMMARY**

FUND: 01 GENERAL FUND

	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
Beginning Fund Balance	3,361,416	3,361,416	\$ 3,321,642	\$ 3,321,642	\$ 3,321,642	\$ 3,321,642	\$ 3,321,642
Revenues:							
Revenues	7,261,956	6,658,372	6,643,584	6,643,584	6,859,732	6,335,799	6,354,393
Transfers In	1,005,464	978,319	423,000	423,000	411,316	423,000	471,580
Total Revenues	8,267,420	7,636,691	7,066,584	7,066,584	7,271,048	6,758,799	6,825,973
Expenditures:							
Salaries and Benefits	5,279,272	5,416,376	4,516,489	4,516,489	4,150,838	4,812,989	4,713,689
Supplies and Services	1,438,299	1,303,112	2,326,205	2,326,205	2,351,001	2,359,637	2,482,273
Minor Capital	58,510	74,757	131,000	131,000	96,110	89,000	111,000
Debt Service	-	46,919	-	-	-	-	30,000
Capital Improvement Program	461,863	706,600	498,004	498,004	498,004	240,000	120,000
Transfers Out	653,353	494,000	46,000	60,000	60,000	63,000	130,700
Total Expenditures	7,891,297	8,041,764	7,517,698	7,531,698	7,155,953	7,564,626	7,587,662
Net Revenues Over Expenses	376,123	(405,073)	(451,114)	(465,114)	115,095	(805,827)	(761,689)
Anticipated Underexpenditures	-	-	-	-	-	-	-
Total Operating Increases (Decreases)	376,123	(405,073)	(451,114)	(465,114)	115,095	(805,827)	(761,689)
Additions to Fund Balance	-	376,123	172,265	172,265	-	-	115,095
Reductions to Fund Balance	(376,123)	(10,824)	-	-	(115,095)	-	-
Total Adjustments to Fund Balance	(376,123)	365,299	(278,849)	(292,849)	-	(805,827)	(646,594)
Ending Fund Balance	3,361,416	3,321,642	\$ 2,870,528	\$ 2,856,528	3,321,642	\$ 2,515,815	\$ 2,559,953
Beginning Cash Balance	2,078,669	2,078,669	\$ 1,919,852	\$ 1,919,852	\$ 1,919,852	\$ 2,034,947	\$ 1,229,120
Increase to Cash Balance	8,267,420	8,012,814	7,066,584	7,066,584	7,271,048	6,758,799	6,825,973
Decrease to Cash Balance	7,891,297	8,171,631	7,517,698	7,531,698	7,155,953	7,564,626	7,587,662
Cash reserves to carry forward	(376,123)	-	-	-	-	-	-
Cash reserves to use Prior Year	-	-	172,265	172,265	-	-	-
Ending Cash Balance	2,078,669	1,919,852	1,641,003	1,627,003	2,034,947	1,229,120	467,431





## GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

FUND: 01 GENERAL FUND

DEPARTMENT		FISCAL YEAR 10/11						REVISED 11/12 BUDGET
		08/09 ACTUALS	09/10 ACTUALS	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	11/12 BUDGET	
000	Non Departmental	57,569	53,936	1,237,546	1,237,546	1,222,725	1,241,050	1,364,163
	Total Non Departmental	57,569	53,936	1,237,546	1,237,546	1,222,725	1,241,050	1,364,163
121	Legislative	210,389	191,378	188,100	188,100	169,069	183,800	202,950
122	General Management	157,107	157,135	176,150	176,150	158,139	179,850	235,125
123	Human Resources	152,461	150,330	159,510	159,510	156,515	159,910	171,010
	Total General Management	519,957	498,843	523,760	523,760	483,723	523,560	609,085
131	General Accounting	331,269	359,953	398,606	398,606	355,133	361,356	384,756
132	Utility Billing	-	-	-	-	-	-	-
133	Risk Management	37,689	39,045	34,600	34,600	31,509	36,100	36,000
	Total Administrative Services	368,958	398,998	433,206	433,206	386,642	397,456	420,756
141	Planning	40,713	73,873	90,895	90,895	89,154	91,217	180,187
144	Building	-	-	-	-	-	-	-
	Total Community Development	40,713	73,873	90,895	90,895	89,154	91,217	180,187
164	Facility Maintenance	582,057	534,933	521,800	521,800	519,256	536,033	521,792
165	Streets	294,404	220,840	226,736	226,736	203,154	241,573	229,228
166	City Shop/Corp Yard	191,437	204,051	213,225	213,225	208,410	223,025	213,825
168	Code Enforcement	-	-	11,050	11,050	11,115	11,550	14,350
	Total Public Works and Utilities	1,067,898	959,824	972,811	972,811	941,935	1,012,181	979,195
171	Recreation	278,768	248,579	276,316	276,316	238,918	287,860	284,592
172	Parks Facilities	59,877	73,695	65,800	65,800	59,036	66,400	62,100
173	Community Services	75,597	53,741	22,650	22,650	32,439	23,750	39,750
	Total Parks and Recreation	414,242	376,015	364,766	364,766	330,393	378,010	386,442
181	Fire Support Services	178,823	182,041	-	-	478	-	-
182	Fire Operations	850,946	884,935	25,300	25,300	38,540	-	-
183	Code Enforcement	6,871	4,853	-	-	-	-	-
	Total Fire	1,036,640	1,071,829	25,300	25,300	39,018	-	-

## GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

FUND: 01 GENERAL FUND

DEPARTMENT	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
191 Police Support Services	373,074	386,797	395,500	395,500	357,519	433,300	418,800
192 Police Operations	1,985,145	2,034,997	1,946,539	1,946,539	1,819,017	2,133,237	1,940,024
193 Investigations	169,459	176,356	262,250	262,250	243,876	287,050	284,750
194 Communications & Records	742,426	762,777	721,121	721,121	683,947	764,565	753,560
Total Police	3,270,104	3,360,927	3,325,410	3,325,410	3,104,359	3,618,152	3,397,134
Capital Improvement Program	461,863	706,600	498,004	498,004	498,004	240,000	120,000
<b>TOTALS</b>	<b>7,237,944</b>	<b>7,500,845</b>	<b>7,471,698</b>	<b>7,471,698</b>	<b>7,095,953</b>	<b>7,501,626</b>	<b>7,456,962</b>

**GENERAL FUND EXPENDITURES BY OBJECT**

FUND: 01 GENERAL FUND

ACCOUNT LINE ITEM	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
<b>BUDGET ANALYSIS</b>							
<b><u>SALARIES/FRINGE BENEFITS</u></b>							
4001 Salaries: Full-Time	\$3,245,240	\$3,355,918	\$2,867,300	\$2,867,300	\$ 2,636,969	2,873,200	2,926,700
4002 Salaries: Part-Time	\$ 190,982	\$ 180,198	\$ 81,800	\$ 81,800	\$ 60,191	81,200	69,400
4003 Salaries: Temporary	\$ 13,153	\$ 138	\$ -	\$ -	\$ 392	-	-
4005 Salaries: Reserve	\$ 17,308	\$ 17,195	\$ 15,000	\$ 15,000	\$ 21,386	15,000	19,000
4006 Salaries: Elected	\$ 15,600	\$ 16,500	\$ 18,000	\$ 18,000	\$ 18,000	18,000	18,000
4010 Overtime	\$ 161,543	\$ 204,646	\$ 80,200	\$ 80,200	\$ 77,495	77,200	80,000
4020 Social Security	\$ 222,986	\$ 231,552	\$ 186,500	\$ 186,500	\$ 171,358	186,800	190,900
4022 Medicare	\$ 53,186	\$ 55,119	\$ 43,900	\$ 43,900	\$ 41,380	43,800	44,600
4030 Workers Compensation	\$ 331,924	\$ 249,707	\$ 139,289	\$ 139,289	\$ 138,102	\$ 316,189	\$ 144,189
4034 Unemployment Compensation	\$ 13,724	\$ 19,570	\$ 25,000	\$ 25,000	\$ 20,000	20,000	15,000
4040 Medical Insurance	\$ 454,722	\$ 513,617	\$ 462,700	\$ 462,700	\$ 455,536	502,200	480,300
4042 Dental/Life	\$ 45,857	\$ 48,095	\$ 43,900	\$ 43,900	\$ 38,480	47,400	43,300
4048 Long Term Disability	\$ 8,344	\$ 9,989	\$ 8,600	\$ 8,600	\$ 5,869	8,500	8,800
4050 PERS Retirement	\$ 461,427	\$ 471,307	\$ 490,600	\$ 490,600	\$ 433,969	569,800	617,400
4067 Safety Equipment Allowance	\$ 26,137	\$ 25,794	\$ 25,000	\$ 25,000	\$ 14,252	25,000	24,000
4070 Deferred Compensation	\$ 10,085	\$ 10,003	\$ 20,000	\$ 20,000	\$ 9,486	20,000	22,000
4080 Automobile Allowance	\$ 6,511	\$ 6,422	\$ 7,700	\$ 7,700	\$ 7,446	7,700	9,000
4081 Cell Phone Allowance	\$ 543	\$ 606	\$ 1,000	\$ 1,000	\$ 527	1,000	1,100
<b>Total Salaries &amp; Benefits</b>	<b>\$5,279,272</b>	<b>\$5,416,376</b>	<b>\$4,516,489</b>	<b>\$4,516,489</b>	<b>\$ 4,150,838</b>	<b>\$4,812,989</b>	<b>\$ 4,713,689</b>

**SUPPLIES & SERVICES**

4100 Supplies - Office	\$ 7,061	\$ 5,257	\$ 7,100	\$ 7,100	\$ 6,515	\$ 7,100	\$ 7,050
4130 Supplies - Data Processing	\$ 8,439	\$ 8,099	\$ 6,500	\$ 6,500	\$ 8,020	\$ 6,500	\$ 6,500
4140 Supplies - Software	\$ 200	\$ 1,125	\$ 400	\$ 400	\$ -	\$ 400	\$ 400
4150 Supplies - Other	\$ 16,826	\$ 17,407	\$ 16,850	\$ 16,850	\$ 14,525	\$ 16,850	\$ 15,900
4151 Supplies - Special Events	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4155 Supplies - Kitchen	\$ 21	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
4170 Supplies - Custodial	\$ 25,052	\$ 19,067	\$ 17,000	\$ 17,000	\$ 14,012	\$ 17,000	\$ 17,000
4180 Supplies - Safety	\$ 3,816	\$ 3,702	\$ 4,500	\$ 4,500	\$ 2,300	\$ 4,500	\$ 4,200
4185 Marketing Materials and Supplies	\$ 689	\$ 10	\$ 500	\$ 500	\$ 200	\$ 500	\$ 500
4190 Operating Supplies and Tools	\$ 1,304	\$ 574	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,500	\$ 1,500
4200 Dues and Memberships	\$ 10,865	\$ 10,463	\$ 9,210	\$ 9,210	\$ 9,070	\$ 9,210	\$ 9,210

## GENERAL FUND EXPENDITURES BY OBJECT

FUND: 01 GENERAL FUND

ACCOUNT LINE ITEM	FISCAL YEAR 10/11						
	08/09 ACTUALS	09/10 ACTUALS	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	11/12 BUDGET	REVISED 11/12 BUDGET
4205 Subscriptions and Publications	\$ 2,656	\$ 2,023	\$ 2,150	\$ 2,150	\$ 2,150	\$ 2,150	\$ 2,000
4210 Marketing and Meetings	\$ 23,448	\$ 18,547	\$ 10,100	\$ 10,100	\$ 10,560	\$ 10,100	\$ 7,600
4211 Employee Recognition	\$ 1,861	\$ 1,045	\$ 1,500	\$ 1,500	\$ 685	\$ 1,500	\$ 1,500
4213 Commissioner Training	\$ 1,196	\$ 1,244	\$ -	\$ -	\$ -	\$ -	\$ -
4214 Training and Education	\$ 29,743	\$ 24,482	\$ 30,600	\$ 30,600	\$ 24,352	\$ 28,900	\$ 28,900
4215 Regional Training	\$ 8,784	\$ 2,660	\$ -	\$ -	\$ -	\$ -	\$ -
4218 Education	\$ 4,188	\$ 3,875	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 4,500
4220 Advertising and Notices	\$ 18,063	\$ 8,620	\$ 11,160	\$ 11,160	\$ 8,160	\$ 8,280	\$ 9,750
4230 Copying - Allocated	\$ 9,763	\$ 8,630	\$ 8,900	\$ 8,900	\$ 7,800	\$ 8,900	\$ 8,900
4234 Printing and Copying	\$ 7,918	\$ 10,796	\$ 13,015	\$ 13,015	\$ 10,665	\$ 10,250	\$ 12,750
4240 Telephone	\$ 21,921	\$ 16,778	\$ 22,800	\$ 22,800	\$ 16,437	\$ 22,800	\$ 22,400
4250 Postage and Shipping	\$ 13,176	\$ 11,691	\$ 9,550	\$ 9,550	\$ 11,700	\$ 10,450	\$ 10,450
4260 Small Tools and Equipment	\$ 8,538	\$ 5,799	\$ 4,550	\$ 4,550	\$ 2,800	\$ 4,550	\$ 4,550
4270 Vehicle Fuel	\$ 50,367	\$ 52,288	\$ 39,000	\$ 39,000	\$ 46,285	\$ 39,000	\$ 47,700
4274 Utilities - Natural Gas	\$ 4,335	\$ 4,871	\$ 4,800	\$ 4,800	\$ 3,877	\$ 4,800	\$ 4,800
4275 Utilities - Electricity	\$ 56,529	\$ 50,797	\$ 55,500	\$ 55,500	\$ 68,200	\$ 55,500	\$ 55,500
4276 Utilities - Water	\$ 53,569	\$ 38,971	\$ 55,500	\$ 55,500	\$ 63,425	\$ 55,500	\$ 45,500
4277 Utilities - Sewer	\$ 2,175	\$ 1,893	\$ 2,200	\$ 2,200	\$ 2,939	\$ 2,200	\$ 2,200
4278 Waste Disposal	\$ 3,219	\$ 2,977	\$ 3,600	\$ 3,600	\$ 3,200	\$ 3,600	\$ 3,600
4280 Insurance	\$ 157,331	\$ 172,575	\$ 174,233	\$ 174,233	\$ 171,341	\$ 207,293	\$ 178,571
4290 Miscellaneous Fees/Charges	\$ 10,934	\$ 2,206	\$ 15,900	\$ 15,900	\$ 6,892	\$ 7,900	\$ 6,350
4300 Services - Administrative	\$ 7,080	\$ 3,176	\$ 3,100	\$ 3,100	\$ 3,600	\$ 3,000	\$ 13,000
4310 Services - Legal	\$ 67,662	\$ 73,841	\$ 80,000	\$ 80,000	\$ 97,000	\$ 80,000	\$ 78,125
4330 Services - Engineering	\$ 109,304	\$ 43,358	\$ 7,000	\$ 7,000	\$ 5,000	\$ 7,000	\$ 7,000
4331 City Engineer - Cost Recovery	\$ 2,209	\$ 1,707	\$ -	\$ -	\$ 1,500	\$ -	\$ -
4340 Services - Communications	\$ 23,759	\$ 23,572	\$ 20,800	\$ 20,800	\$ 24,186	\$ 21,200	\$ 20,700
4350 Services - Maintenance	\$ 112,092	\$ 128,818	\$ 102,550	\$ 102,550	\$ 152,123	\$ 105,500	\$ 102,800
4355 Services - Medical	\$ 8,910	\$ 3,205	\$ 4,000	\$ 4,000	\$ 1,000	\$ 4,000	\$ 4,000
4360 Services - Miscellaneous	\$ 88,720	\$ 93,301	\$ 88,300	\$ 88,300	\$ 86,950	\$ 88,300	\$ 118,300
4370 Services - Education and Recreation	\$ 67,269	\$ 63,946	\$ 70,000	\$ 70,000	\$ 55,153	\$ 70,000	\$ 60,000
4380 Services - Other	\$ 126,895	\$ 147,991	\$ 170,070	\$ 170,070	\$ 166,794	\$ 181,637	\$ 181,487
4386 Community and City Relations	\$ 2,606	\$ 1,969	\$ 900	\$ 900	\$ 718	\$ 900	\$ 900
4390 Contractual Obligations	\$ 189,493	\$ 128,504	\$ 1,189,936	\$ 1,189,936	\$ 1,192,008	\$ 1,189,936	\$ 1,326,049
4400 Rentals and Leases Equipment	\$ 4,409	\$ 3,863	\$ 4,700	\$ 4,700	\$ 2,200	\$ 4,700	\$ 4,700
4430 Rentals and Leases Other	\$ 3,677	\$ 3,787	\$ 3,350	\$ 3,350	\$ 3,900	\$ 3,350	\$ 4,050
4440 Maintenance of Vehicles	\$ 33,420	\$ 37,475	\$ 16,631	\$ 16,631	\$ 18,709	\$ 16,631	\$ 16,631

**GENERAL FUND EXPENDITURES BY OBJECT**

FUND: 01 GENERAL FUND

ACCOUNT LINE ITEM	FISCAL YEAR 10/11						
	08/09 ACTUALS	09/10 ACTUALS	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	11/12 BUDGET	REVISED 11/12 BUDGET
4450 Maintenance of Facilities	\$ 17,291	\$ 28,110	\$ 24,300	\$ 24,300	\$ 10,500	\$ 24,300	\$ 18,800
4470 Maintenance of Equipment	\$ 9,468	\$ 7,722	\$ 5,950	\$ 5,950	\$ 6,350	\$ 5,950	\$ 5,950
4690 Late Fees and Finance Charges	\$ 35	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Supplies &amp; Services</b>	<b>\$1,438,299</b>	<b>\$1,303,112</b>	<b>\$2,326,205</b>	<b>\$2,326,205</b>	<b>\$ 2,351,001</b>	<b>\$2,359,637</b>	<b>\$ 2,482,273</b>
<b>MINOR CAPITAL</b>							
4800 Equipment Purchases	\$ 11,907	\$ 29,268	\$ 4,000	\$ 4,000	\$ (3,890)	\$ 4,000	\$ 4,000
4840 Data Processing Equipment	\$ 37,401	\$ 42,227	\$ 52,000	\$ 52,000	\$ 40,000	\$ 55,000	\$ 50,000
4880 Special Projects	\$ 9,202	\$ 3,262	\$ 75,000	\$ 75,000	\$ 60,000	\$ 30,000	\$ 45,000
<b>Total Minor Capital</b>	<b>\$ 58,510</b>	<b>\$ 74,757</b>	<b>\$ 131,000</b>	<b>\$ 131,000</b>	<b>\$ 96,110</b>	<b>\$ 89,000</b>	<b>\$ 111,000</b>
<b>DEBT SERVICE</b>							
4900 Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4930 Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
<b>Total Debt Service Payments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>
<b>CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$ 461,863</b>	<b>\$ 706,600</b>	<b>\$ 498,004</b>	<b>\$ 498,004</b>	<b>\$ 498,004</b>	<b>\$ 240,000</b>	<b>\$ 120,000</b>
<b>TRANSFERS</b>							
4000 TRANSFERS OUT	\$ 653,353	\$ 494,000	\$ 46,000	\$ 60,000	\$ 60,000	\$ 63,000	\$ 130,700
<b>Total Transfers</b>	<b>\$ 653,353</b>	<b>\$ 494,000</b>	<b>\$ 46,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 63,000</b>	<b>\$ 130,700</b>
<b>GRAND TOTAL</b>	<b>\$7,891,297</b>	<b>\$7,994,845</b>	<b>\$7,517,698</b>	<b>\$7,531,698</b>	<b>\$ 7,155,953</b>	<b>\$7,564,626</b>	<b>\$ 7,587,662</b>
<b>EXPENDITURE BY TYPE</b>							
Total Operating Expenditures	\$7,237,944	\$7,500,845	\$7,471,698	\$7,471,698	\$ 7,095,953	\$7,501,626	\$ 7,456,962
Total Intra - City Expenditures	\$ 653,353	\$ 494,000	\$ 46,000	\$ 60,000	\$ 60,000	\$ 63,000	\$ 130,700
<b>GRAND TOTAL</b>	<b>\$7,891,297</b>	<b>\$7,994,845</b>	<b>\$7,517,698</b>	<b>\$7,531,698</b>	<b>\$ 7,155,953</b>	<b>\$7,564,626</b>	<b>\$ 7,587,662</b>

**GENERAL FUND EXPENDITURES BY OBJECT**

FUND: 01 GENERAL FUND

ACCOUNT LINE ITEM	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		

**CITY OF GROVER BEACH  
PARKS AND RECREATION OVERVIEW**

**MISSION STATEMENT:**

The Grover Beach Parks and Recreation Department is committed to providing or facilitating quality recreational services, including programs, classes, special events, and facilities to all members of the community in a courteous and efficient manner.

	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
Salaries and Benefits	\$ 262,664	\$ 227,566	\$ 225,500	\$ 225,500	\$ 199,740	\$ 234,700	\$ 244,800
Supplies and Services	151,578	134,704	139,266	139,266	130,653	143,310	141,642
Minor Capital	-	13,745	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
<b>ACTIVITY TOTAL</b>	<b>\$ 414,242</b>	<b>\$ 376,015</b>	<b>\$ 364,766</b>	<b>\$ 364,766</b>	<b>\$ 330,393</b>	<b>\$ 378,010</b>	<b>\$ 386,442</b>
<b>Funding Source (s):</b>							
General Fund	\$ 414,242	\$ 376,015	\$ 364,766	\$ 364,766	\$ 330,393	\$ 378,010	\$ 386,442
<b>FUNDING TOTAL</b>	<b>\$ 414,242</b>	<b>\$ 376,015</b>	<b>\$ 364,766</b>	<b>\$ 364,766</b>	<b>\$ 330,393</b>	<b>\$ 378,010</b>	<b>\$ 386,442</b>

**DEPARTMENT GOALS AND OBJECTIVES FOR FY 11 AND FY 12**

- Complete the Bicycle Master Plan (incorporate all alternatives from the Beach Cities Feasibility Study) - **December 2010.**
- Implement Cleaver Park Master Plan - **July 2011.**
- Complete update City approved tree list - **December 2010.**
- Initiate development of a senior center in Ramona Specific Plan area - **July 2011.**

**FY 10 ACCOMPLISHMENTS**

- Completed Cleaver Property Master Plan.
- Provided quality parks and recreation services that attracted over 10,000 participants with the assistance of over 400 volunteers.
- Received over \$20,000 of cash donations and over \$10,000 of in-kind donations from local businesses.
- Identified grants to support capital improvement projects.



**CITY OF GROVER BEACH  
PARKS AND RECREATION OVERVIEW**

PERSONNEL COMPLEMENT						
	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Estimate	2010-11 Budget	2011-12 Budget
<u>Full-Time:</u>						
Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Manager	-	-	-	-	-	-
Recreation Coordinator	2.0	2.0 *	2.0 *	2.0 *	2.0 *	2.0 *
<u>Part-Time:</u>						
Staff Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Recreation Coordinator	-	-	-	-	-	-
Recreation Specialist	1.0	1.0	1.0	1.0	1.0	1.0
Work Study Student	-	-	-	-	-	-
Total	5.0	5.0	5.0	5.0	5.0	5.0
* 2 Positions Authorized; only 1 filled at this time due to frozen positions						

**GENERAL FUND - EXPENDITURE DETAIL**

FUND: 01 GENERAL FUND  
PROGRAM 172 - Parks Facilities

ACCOUNT LINE ITEM	FISCAL YEAR 10/11						
	08/09 ACTUALS	09/10 ACTUALS	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	11/12 BUDGET	REVISED 11/12 BUDGET
<b>BUDGET ANALYSIS</b>							
<b>SALARIES/BENEFITS</b>							
4001 Salaries: Full-Time	\$ 9,068	\$ 9,197	\$ 10,000	\$ 10,000	\$ 8,117	\$ 10,000	\$ 9,700
4002 Salaries: Part-Time	19,554	19,099	21,800	21,800	17,526	21,800	18,000
4020 Social Security	1,776	1,754	2,000	2,000	1,590	2,000	1,700
4022 Medicare	416	410	500	500	381	500	400
4030 Workers Compensation	195	100	100	100	100	200	700
4040 Medical Insurance	1,592	1,835	1,800	1,800	1,744	2,000	1,900
4042 Dental/Life	159	170	200	200	145	200	200
4048 Long Term Disability	23	24	-	-	15	-	-
4050 PERS Retirement	1,145	1,173	1,400	1,400	762	1,700	1,700
4070 Deferred Compensation	57	62	100	100	56	100	-
<b>Total Salaries and Benefits</b>	<b>33,985</b>	<b>33,824</b>	<b>37,900</b>	<b>37,900</b>	<b>30,436</b>	<b>38,500</b>	<b>34,300</b>
<b>SUPPLIES &amp; SERVICES</b>							
4150 Supplies - Other	37	21	200	200	200	200	100
4170 Supplies - Custodial	1,042	1,383	1,600	1,600	1,600	1,600	1,600
4180 Supplies - Safety	6	-	200	200	200	200	200
4274 Utilities - Natural Gas	1,982	2,135	2,500	2,500	1,500	2,500	2,500
4275 Utilities - Electricity	5,810	5,258	6,000	6,000	7,000	6,000	6,000
4276 Utilities - Water	961	911	900	900	1,300	900	900
4277 Utilities - Sewer	180	186	200	200	300	200	200
4350 Services - Maintenance	-	407	-	-	700	-	-
4380 Services - Other	15,557	15,496	16,000	16,000	15,500	16,000	16,000
4470 Maintenance of Equipment	317	329	300	300	300	300	300
<b>Total Supplies and Services</b>	<b>25,892</b>	<b>26,126</b>	<b>27,900</b>	<b>27,900</b>	<b>28,600</b>	<b>27,900</b>	<b>27,800</b>
<b>MINOR CAPITAL</b>							
4800 Equipment Purchases	-	13,745	-	-	-	-	-
<b>Total Minor Capital</b>	<b>-</b>	<b>13,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>\$ 59,877</b>	<b>\$ 73,695</b>	<b>\$ 65,800</b>	<b>\$ 65,800</b>	<b>\$ 59,036</b>	<b>\$ 66,400</b>	<b>\$ 62,100</b>

**GENERAL FUND - EXPENDITURE DETAIL**

FUND: 01 GENERAL FUND  
 PROGRAM 173 - Community Services

ACCOUNT LINE ITEM	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
<b>BUDGET ANALYSIS</b>							
<b><u>SALARIES/BENEFITS</u></b>							
4001 Salaries: Full-Time	\$ 39,673	\$ 30,688	\$ 15,200	\$ 15,200	\$ 16,774	\$ 15,400	\$ 15,700
4002 Salaries: Part-Time	2,290	-	-	-	-	-	-
4010 Overtime	357	213	100	100	160	200	200
4020 Social Security	2,624	1,916	1,000	1,000	1,024	1,000	1,000
4022 Medicare	614	448	200	200	282	200	200
4030 Workers Compensation	394	100	100	100	100	200	400
4040 Medical Insurance	7,467	6,049	2,600	2,600	3,193	2,800	3,300
4042 Dental/Life	657	536	200	200	254	200	200
4048 Long Term Disability	102	99	100	100	65	100	100
4050 PERS Retirement	4,978	3,916	2,100	2,100	2,244	2,600	2,700
4070 Deferred Compensation	360	271	100	100	143	100	100
<b>Total Salaries and Benefits</b>	<b>59,516</b>	<b>44,236</b>	<b>21,700</b>	<b>21,700</b>	<b>24,239</b>	<b>22,800</b>	<b>23,900</b>
<b><u>SUPPLIES &amp; SERVICES</u></b>							
4150 Supplies - Other	317	60	800	800	600	800	700
4151 Supplies - Special Events	13	-	-	-	-	-	-
4210 Marketing and Meetings	171	183	150	150	100	150	150
4380 Services - Other	-	150	-	-	-	-	-
4386 Community and City Relations	580	1,612	-	-	-	-	-
4390 Contractual Obligations	15,000	7,500	-	-	7,500	-	15,000
<b>Total Supplies and Services</b>	<b>16,081</b>	<b>9,505</b>	<b>950</b>	<b>950</b>	<b>8,200</b>	<b>950</b>	<b>15,850</b>
<b>Grand Total</b>	<b>\$ 75,597</b>	<b>\$ 53,741</b>	<b>\$ 22,650</b>	<b>\$ 22,650</b>	<b>\$ 32,439</b>	<b>\$ 23,750</b>	<b>\$ 39,750</b>

**EQUIPMENT REPLACEMENT - GENERAL FUND - FUND SUMMARY**

FUND: 85 - EQUIPMENT REPLACEMENT - GENERAL FUND

	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
Beginning Fund Balance	\$ 1,264	\$ 28,904	\$ 44,638	\$ 44,638	\$ 44,638	\$ 24,138	\$ 23,638
Revenues:							
Revenues	-	-	-	-	-	-	-
Transfers In	144,000	144,000	41,000	41,000	41,000	63,000	105,700
Total Revenues	144,000	144,000	41,000	41,000	41,000	63,000	105,700
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Supplies and Services	-	-	-	-	-	-	-
Minor Capital	69,441	81,347	33,500	33,500	14,500	16,500	75,700
Debt Service	46,919	46,919	47,000	47,000	47,000	47,000	47,000
Capital Projects	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	116,360	128,266	80,500	80,500	61,500	63,500	122,700
Net Revenues Over Expenses	27,640	15,734	(39,500)	(39,500)	(20,500)	(500)	(17,000)
Anticipated Underexpenditures							
Total Operating Increases (Decreases)	27,640	15,734	(39,500)	(39,500)	(20,500)	(500)	(17,000)
Audit Adjustments to Fund Balance							
Total Adjustments to Fund Balance	27,640	15,734	(39,500)	(39,500)	(20,500)	(500)	(17,000)
Ending Fund Balance	\$ 28,904	\$ 44,638	\$ 5,138	\$ 5,138	\$ 24,138	\$ 23,638	\$ 6,638

**EQUIPMENT REPLACEMENT- GENERAL FUND - REVENUE DETAIL**

FUND: 85 - EQUIPMENT REPLACEMENT - GENERAL FUND

ACCOUNT	LINE ITEM	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
				ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
<u>BUDGET ANALYSIS</u>								
<u>USE OF MONEY AND PROPERTY</u>								
85-000-3410-316	Interest Income	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-
<u>TRANSFERS IN</u>								
85-000-3000	Transfers In	144,000	144,000	41,000	41,000	41,000	63,000	105,700
	Total	144,000	144,000	41,000	41,000	41,000	63,000	105,700
	Grand Total	\$ 144,000	\$ 144,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 63,000	\$ 105,700

**EQUIPMENT REPLACEMENT - GENERAL FUND - EXPENDITURE DETAIL**

FUND: 85 - EQUIPMENT REPLACEMENT - GENERAL FUND  
 PROGRAM 194 - Communications and Records

ACCOUNT LINE ITEM	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
BUDGET ANALYSIS							
<u>MINOR CAPITAL</u>							
4840 Data Processing Equipment	6,460	13,495	17,000	17,000	-	-	17,000
Total Minor Capital	6,460	13,495	17,000	17,000	-	-	17,000
<b><u>GRAND TOTAL</u></b>	<b>\$ 6,460</b>	<b>\$ 13,495</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,000</b>

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**EQUIPMENT REPLACEMENT - GENERAL FUND - EXPENDITURE DETAIL**

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FUND: 85 - EQUIPMENT REPLACEMENT - GENERAL FUND

PROGRAM 194 - Communications and Records

FISCAL YEAR 10/11

ACCOUNT LINE ITEM	08/09	09/10	ORIGINAL	AMENDED	ESTIMATED	11/12	REVISED 11/12
	ACTUALS	ACTUALS	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET

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## OVERALL IMPROVEMENT AGENCIES SUMMARY

	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
Beginning Fund Balance	\$ 4,379,924	\$ 2,387,458	\$ 1,641,592	\$ 1,641,592	\$ 1,641,592	\$ 779,953	\$ 233,774
Revenues:							
Revenues	1,240,559	1,302,886	1,172,117	1,172,117	1,086,432	1,169,117	1,072,627
Transfers In	450,436	1,902,807	364,840	364,840	364,840	364,840	364,840
Total Revenues	1,690,995	3,205,693	1,536,957	1,536,957	1,451,272	1,533,957	1,437,467
Expenditures:							
Salaries and Benefits	425,370	359,450	373,500	373,500	334,023	398,000	109,300
Supplies and Services	213,548	628,260	257,452	257,452	239,623	178,376	126,925
Minor Capital	130,670	126,626	600,000	600,000	680,300	570,000	360,000
Debt Service	302,819	286,827	289,000	289,000	287,760	289,000	289,000
Capital Projects	2,111,054	602,032	441,667	441,667	332,205	125,000	-
Transfers Out	500,000	1,954,796	439,000	439,000	439,000	519,760	571,024
Total Expenditures	3,683,461	3,957,991	2,400,619	2,400,619	2,312,911	2,080,136	1,456,249
Net Revenues Over Expenses	(1,992,466)	(752,298)	(863,662)	(863,662)	(861,639)	(546,179)	(18,782)
Anticipated Under Expenditures	-	-	-	-	-	-	-
Total Operating Increases (Decreases)	(1,992,466)	(752,298)	(863,662)	(863,662)	(861,639)	(546,179)	(18,782)
Audit Adjustments to Fund Balance	-	6,433	-	-	-	-	-
Total Adjustments to Fund Balance	(1,992,466)	(745,865)	(863,662)	(863,662)	(861,639)	(546,179)	(18,782)
Ending Fund Balance	\$ 2,387,458	\$ 1,641,592	\$ 777,930	\$ 777,930	\$ 779,953	\$ 233,774	\$ 214,992





## AGENCY AREA ONE ADMINISTRATIVE FUND - FUND SUMMARY

FUND: 21 AGENCY AREA ONE ADMINISTRATIVE FUND

	FISCAL YEAR 10/11						
	08/09 ACTUALS	09/10 ACTUALS	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	11/12 BUDGET	REVISED 11/12 BUDGET
Beginning Fund Balance	\$ 1,820,110	\$ (12,197)	\$ (777,227)	\$ (777,227)	\$ (777,227)	\$(1,358,017)	\$(1,358,017)
Revenues:							
Revenues	745,633	699,075	684,086	684,086	642,954	684,086	640,401
Transfers In	171,659	1,621,911	-	-	-	-	-
Total Revenues	<u>917,292</u>	<u>2,320,986</u>	<u>684,086</u>	<u>684,086</u>	<u>642,954</u>	<u>684,086</u>	<u>640,401</u>
Expenditures:							
Salaries and Benefits	290,834	251,060	219,700	219,700	207,459	231,800	62,000
Supplies and Services	189,763	218,827	218,856	218,856	215,380	140,220	100,725
Minor Capital/Special Activity	18,992	65,208	100,000	100,000	155,300	120,000	10,000
Debt Service	18,956	5,864	-	-	-	-	-
Capital Projects	1,731,054	590,818	366,667	366,667	257,205	125,000	-
Transfers Out	500,000	1,954,239	388,400	388,400	388,400	469,160	459,160
Total Expenditures	<u>2,749,599</u>	<u>3,086,016</u>	<u>1,293,623</u>	<u>1,293,623</u>	<u>1,223,744</u>	<u>1,086,180</u>	<u>631,885</u>
Net Revenues Over Expenses	(1,832,307)	(765,030)	(609,537)	(609,537)	(580,790)	(402,094)	8,516
Anticipated Under Expenditures	-	-	-	-	-	-	-
Total Operating Increases (Decreases)	<u>(1,832,307)</u>	<u>(765,030)</u>	<u>(609,537)</u>	<u>(609,537)</u>	<u>(580,790)</u>	<u>(402,094)</u>	<u>8,516</u>
Audit Adjustments to Fund Balance	-	-	-	-	-	-	-
Total Adjustments to Fund Balance	<u>(1,832,307)</u>	<u>(765,030)</u>	<u>(609,537)</u>	<u>(609,537)</u>	<u>(580,790)</u>	<u>(402,094)</u>	<u>8,516</u>
Ending Fund Balance	<u>\$ (12,197)</u>	<u>\$ (777,227)</u>	<u>\$ (1,386,764)</u>	<u>\$ (1,386,764)</u>	<u>\$ (1,358,017)</u>	<u>\$ (1,760,111)</u>	<u>\$ (1,349,501)</u>
Beginning Cash Balance	\$ 2,729,471	\$ 1,918,810	\$ 593,236	\$ 593,236	\$ 593,236	\$ 12,446	\$ 12,446
Increase to Cash Balance	\$ 2,534,502	\$ 3,008,270	\$ 684,086	\$ 684,086	\$ 642,954	\$ 684,086	\$ 640,401
Decrease to Cash Balance	\$ (3,345,163)	\$(4,333,844)	\$ (1,293,623)	\$ (1,293,623)	\$ (1,223,744)	\$(1,086,180)	\$ (631,885)
Ending Cash Balance	<u>\$ 1,918,810</u>	<u>\$ 593,236</u>	<u>\$ (16,301)</u>	<u>\$ (16,301)</u>	<u>\$ 12,446</u>	<u>\$ (389,648)</u>	<u>\$ 20,962</u>

**AGENCY AREA ONE ADMINISTRATIVE FUND - REVENUE DETAIL**

FUND: 21 AGENCY AREA ONE ADMINISTRATIVE FUND

ACCOUNT	LINE ITEM	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/1: BUDGET
				ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
<b>BUDGET ANALYSIS</b>								
<b>USE OF MONEY AND PROPERTY</b>								
21-000-3410-316	Interest Income	44,669	3,051	1,000	1,000	1,000	1,000	1,000
	Total	44,669	3,051	1,000	1,000	1,000	1,000	1,000
<b>TAXES</b>								
21-000-3110-301-320	Redevelopment Tax Increment	697,198	696,024	683,086	683,086	641,954	683,086	639,401
	Total	697,198	696,024	683,086	683,086	641,954	683,086	639,401
<b>MISCELLANEOUS</b>								
21-000-3611-346	Miscellaneous Income	3,766	-	-	-	-	-	-
	Total	3,766	-	-	-	-	-	-
<b>TRANSFERS IN</b>								
21-000-2050	Proceeds of Advance Payable	-	-	-	-	-	-	-
21-000-2080	Proceeds of Long-Term Debt	-	-	-	-	-	-	-
21-000-3000	Transfers In	171,659	1,621,911	-	-	-	-	-
	Total	171,659	1,621,911	-	-	-	-	-
	Grand Total	\$ 917,292	\$ 2,320,986	\$ 684,086	\$ 684,086	\$ 642,954	\$ 684,086	\$ 640,401

**AGENCY AREA ONE ADMINISTRATIVE FUND - EXPENDITURE DETAIL**

FUND: 21 AGENCY AREA ONE ADMINISTRATIVE FUND  
 PROGRAM 931 - Agency Area One

ACCOUNT LINE ITEM	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/1: BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
<b><u>SALARIES/FRINGE BENEFITS</u></b>							
4001 Salaries: Full-Time	\$ 176,430	\$ 171,657	\$ 145,900	\$ 145,900	\$ 139,342	\$ 147,700	\$ 38,800
4002 Salaries: Part-Time	34,837	8,661	1,600	1,600	1,104	1,600	-
4003 Salaries: Temporary	1,707	28	-	-	-	-	-
4006 Salaries: Elected	804	1,968	3,100	3,100	689	3,100	3,100
4010 Overtime	217	169	2,200	2,200	13	2,200	100
4020 Social Security	12,985	10,929	9,600	9,600	8,491	9,600	2,700
4022 Medicare	3,161	2,637	2,200	2,200	2,110	2,200	600
4030 Workers Compensation	1,489	1,000	400	400	400	2,300	1,000
4040 Medical Insurance	30,520	28,673	27,200	27,200	29,803	29,900	6,700
4042 Dental/Life	2,861	2,510	2,300	2,300	2,328	2,500	600
4048 Long Term Disability	463	410	400	400	400	500	100
4050 PERS Retirement	22,418	19,988	20,300	20,300	19,246	25,700	6,800
4070 Deferred Compensation	942	973	2,000	2,000	876	2,000	400
4080 Automobile Allowance	1,864	1,311	2,300	2,300	2,482	2,300	1,000
4081 Cell Phone Allowance	136	146	200	200	175	200	100
<b>Total Salaries &amp; Benefits</b>	<b>290,834</b>	<b>251,060</b>	<b>219,700</b>	<b>219,700</b>	<b>207,459</b>	<b>231,800</b>	<b>62,000</b>

**SUPPLIES & SERVICES**

4100 Supplies - Office	4	11	100	100	-	100	100
4130 Supplies - Data Processing	70	60	100	100	-	100	100
4140 Supplies - Software	-	-	-	-	-	-	-
4150 Supplies - Other	7	-	-	-	1,000	-	-
4185 Marketing Materials and Supplies	2,519	5,339	3,000	3,000	6,000	3,000	3,000
4200 Dues and Memberships	2,715	3,045	2,600	2,600	2,325	2,600	2,125
4210 Marketing and Meetings	5,844	4,073	6,000	6,000	4,000	6,000	-
4214 Training and Education	-	25	-	-	249	-	-
4220 Advertising and Notices	1,078	369	1,220	1,220	2,200	1,020	-
4230 Copying - Allocated	63	55	700	700	600	700	700
4234 Printing and Copying	79	368	1,955	1,955	300	1,500	300
4240 Telephone	30	-	-	-	-	-	-
4250 Postage and Shipping	1,305	473	1,700	1,700	2,200	1,700	1,700
4290 Miscellaneous Fees/Charges	-	-	77,981	77,981	78,631	-	-
4310 Services - Legal	14,206	16,881	15,000	15,000	10,000	15,000	9,500

## AGENCY AREA ONE ADMINISTRATIVE FUND - EXPENDITURE DETAIL

FUND: 21 AGENCY AREA ONE ADMINISTRATIVE FUND  
PROGRAM 931 - Agency Area One

ACCOUNT LINE ITEM	FISCAL YEAR 10/11						
	08/09 ACTUALS	09/10 ACTUALS	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	11/12 BUDGET	REVISED 11/1: BUDGET
4340 Services - Communications	44	66	-	-	75	-	-
4380 Services - Other	110,008	98,229	56,900	56,900	52,400	56,900	47,800
4386 Community and City Relations	-	-	-	-	-	-	-
4390 Contractual Obligations	51,787	89,833	51,600	51,600	53,900	51,600	35,400
4450 Maintenance of Facilities	-	-	-	-	1,500	-	-
4470 Maintenance of Equipment	4	-	-	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>189,763</b>	<b>218,827</b>	<b>218,856</b>	<b>218,856</b>	<b>215,380</b>	<b>140,220</b>	<b>100,725</b>
<b>MINOR CAPITAL/SPECIAL ACTIVITY</b>							
4880 Special Projects	18,992	65,208	100,000	100,000	155,300	120,000	10,000
<b>Total Minor Capital</b>	<b>18,992</b>	<b>65,208</b>	<b>100,000</b>	<b>100,000</b>	<b>155,300</b>	<b>120,000</b>	<b>10,000</b>
<b>DEBT SERVICE</b>							
4900 Principal	-	-	-	-	-	-	-
4930 Interest	18,956	5,864	-	-	-	-	-
<b>Total Debt Service Payments</b>	<b>18,956</b>	<b>5,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT PROGRAM</b>	<b>1,731,054</b>	<b>590,818</b>	<b>366,667</b>	<b>366,667</b>	<b>257,205</b>	<b>125,000</b>	<b>-</b>
<b>TRANSFERS</b>							
4000 TRANSFERS OUT	500,000	1,954,239	388,400	388,400	388,400	469,160	459,160
<b>Total Transfers</b>	<b>500,000</b>	<b>1,954,239</b>	<b>388,400</b>	<b>388,400</b>	<b>388,400</b>	<b>469,160</b>	<b>459,160</b>
<b>GRAND TOTAL</b>	<b>\$2,749,599</b>	<b>\$3,086,016</b>	<b>\$1,293,623</b>	<b>\$1,293,623</b>	<b>\$1,223,744</b>	<b>\$1,086,180</b>	<b>\$ 631,885</b>
<b>EXPENDITURE BY TYPE</b>							
Total Operating Expenditures	2,249,599	1,131,777	905,223	905,223	835,344	617,020	172,725
Total Intra - City Expenditures	500,000	1,954,239	388,400	388,400	388,400	469,160	459,160
<b>GRAND TOTAL</b>	<b>\$2,749,599</b>	<b>\$3,086,016</b>	<b>\$1,293,623</b>	<b>\$1,293,623</b>	<b>\$1,223,744</b>	<b>\$1,086,180</b>	<b>\$ 631,885</b>

**PARKS CONSTRUCTION FUND - FUND SUMMARY**

FUND: 10 PARKS CONSTRUCTION FUND

	FISCAL YEAR 10/11						
	08/09 ACTUALS	09/10 ACTUALS	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	11/12 BUDGET	REVISED 11/12 BUDGET
Beginning Fund Balance	\$ 30,470	\$ (2,242)	\$ (31)	\$ (31)	\$ (31)	\$ (2,474)	\$ (2,474)
Revenues:							
Revenues	21,988	13,769	92,401	92,401	5,512	12,000	79,900
Transfers In	-	-	-	-	-	-	-
Total Revenues	21,988	13,769	92,401	92,401	5,512	12,000	79,900
Expenditures:							
Salaries and Benefits	-	-	-	-	-	-	-
Supplies and Services	14,766	10,344	8,500	8,500	7,455	8,500	8,500
Minor Capital	1,710	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Capital Projects	37,724	214	80,401	80,401	-	20,000	74,900
Transfers Out	500	1,000	500	500	500	500	500
Total Expenditures	54,700	11,558	89,401	89,401	7,955	29,000	83,900
Net Revenues Over Expenses	(32,712)	2,211	3,000	3,000	(2,443)	(17,000)	(4,000)
Anticipated Under Expenditures							
Total Operating Increases (Decreases)	(32,712)	2,211	3,000	3,000	(2,443)	(17,000)	(4,000)
Audit Adjustments to Fund Balance							
Total Adjustments to Fund Balance	(32,712)	2,211	3,000	3,000	(2,443)	(17,000)	(4,000)
Ending Fund Balance	\$ (2,242)	\$ (31)	\$ 2,969	\$ 2,969	\$ (2,474)	\$ (19,474)	\$ (6,474)
Beginning Cash Balance	33,223	511	\$ 2,748	\$ 2,748	\$ 2,748	\$ 305	\$ 305
Increase to Cash Balance	21,988	13,769	92,401	92,401	5,512	12,000	79,900
Decrease to Cash Balance	(54,700)	(11,532)	(89,401)	(89,401)	(7,955)	(29,000)	(83,900)
Ending Cash Balance	511	2,748	5,748	5,748	305	(16,695)	(3,695)

**PARKS CONSTRUCTION FUND - REVENUE DETAIL**

FUND: 10 PARKS CONSTRUCTION FUND

ACCOUNT	LINE ITEM	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
				ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
<u>BUDGET ANALYSIS</u>								
<u>USE OF MONEY AND PROPERTY</u>								
10-000-3410-316	Interest Income	(20)	14	-	-	10	-	-
	Total	(20)	14	-	-	10	-	-
<u>REVENUE FROM OTHER AGENCIES</u>								
10-000-3510-296	Revenue from Other Agencies	-	-	80,401	80,401	-	-	74,900
	Total	-	-	80,401	80,401	-	-	74,900
<u>CHARGES FOR CURRENT SERVICES</u>								
10-000-3610-378	Parks Construction Fees	-	-	-	-	-	-	-
10-000-3610-379	Park In-Lieu Fee	22,008	13,755	12,000	12,000	5,502	12,000	5,000
	Total	22,008	13,755	12,000	12,000	5,502	12,000	5,000
	Grand Total	\$ 21,988	\$ 13,769	\$ 92,401	\$ 92,401	\$ 5,512	\$ 12,000	\$ 79,900

**PARKS CONSTRUCTION FUND - EXPENDITURE DETAIL**

FUND: 10 PARKS CONSTRUCTION FUND  
 PROGRAM 172 - Parks Facilities

ACCOUNT LINE ITEM	08/09 ACTUALS	09/10 ACTUALS	FISCAL YEAR 10/11			11/12 BUDGET	REVISED 11/12 BUDGET
			ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL		
<b>BUDGET ANALYSIS</b>							
<b>SUPPLIES &amp; SERVICES</b>							
4350 Services - Maintenance	-	-	-	-	-	-	-
4380 Services - Other	-	-	-	-	-	-	-
4400 Rentals and Leases Equipment	2,029	1,521	-	-	-	-	-
4420 Rentals and Leases Facilities	12,737	8,388	8,500	8,500	7,455	8,500	8,500
4450 Maintenance of Facilities	-	435	-	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>14,766</b>	<b>10,344</b>	<b>8,500</b>	<b>8,500</b>	<b>7,455</b>	<b>8,500</b>	<b>8,500</b>
<b>MINOR CAPITAL</b>							
4800 Equipment Purchases	1,710	-	-	-	-	-	-
Prior Years Special Activities/Capital	-	-	-	-	-	-	-
<b>Total Minor Capital</b>	<b>1,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT PROGRAM</b>	<b>37,724</b>	<b>214</b>	<b>80,401</b>	<b>80,401</b>	<b>-</b>	<b>20,000</b>	<b>74,900</b>
<b>TRANSFERS</b>							
4000 TRANSFERS OUT	500	1,000	500	500	500	500	500
<b>Total Transfers</b>	<b>500</b>	<b>1,000</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>GRAND TOTAL</b>	<b>\$ 54,700</b>	<b>\$ 11,558</b>	<b>\$ 89,401</b>	<b>\$ 89,401</b>	<b>\$ 7,955</b>	<b>\$ 29,000</b>	<b>\$ 83,900</b>
<b>EXPENDITURE BY TYPE</b>							
Total Operating Expenditures	54,200	10,558	88,901	88,901	7,455	28,500	83,400
Total Intra - City Expenditures	500	1,000	500	500	500	500	500
<b>GRAND TOTAL</b>	<b>\$ 54,700</b>	<b>\$ 11,558</b>	<b>\$ 89,401</b>	<b>\$ 89,401</b>	<b>\$ 7,955</b>	<b>\$ 29,000</b>	<b>\$ 83,900</b>



