

## TOWN OF APPLE VALLEY TOWN COUNCIL STAFF REPORT

То:	Honorable Mayor and Town Co	ouncil Date: Febr	uary 24, 2015
From:	Marc Puckett Assistant Town Manager	Item No:	<u>Z</u>
Subject:	FISCAL YEAR 2014-2015 MID-Y	EAR BUDGET RE	VIEW
T.M. Appro	oval:	Budgeted Item:	☐ Yes ☐ No ⊠ N/A

#### **RECOMMENDED ACTION:**

- 1. That the Town Council receive and file the Fiscal Year 2014-2015 Mid-Year Budget Review Report.
- 2. Approve Budget Amendment Number 15-15.

#### SUMMARY:

Discussed, herein, for your review and consideration, is the Fiscal Year 2014-2015 Mid-Year Budget Review Report. This report provides an update on the Town's progress towards implementation of its one-year financial plan, its adopted operating and capital improvement budget, as of December 31, 2014, the fiscal mid-year for Fiscal Year 2014-2015. Specific attention is focused on the Town's General Fund.

The primary purpose of this report is to provide an update on the status of the Town's budget, highlighting any changes or issues that may need to be addressed since the budget's adoption on June 10, 2014. To that end, included within this report are certain proposed budget adjustments to various revenue sources and categories of expense due to financial events occurring subsequent to adoption of the budget which are discussed herein.

The Mid-Year Budget Review report also briefly highlights any changes in economic conditions that may have impacted the Town's budget during the current fiscal year and briefly discusses challenges the Town may need to address during preparation of the proposed Fiscal Year 2015-2016 Operating and Capital Improvement Budget.

#### **BACKGROUND:**

The Town Council adopted the FY 2014-2015 Operating and Capital Improvement budget on June 10, 2014. The Adopted Operating and Capital Improvement budget is the Town's one-year spending plan for FY 2014-2015. It serves as a planning

guide for the ensuing fiscal year and demonstrates progress towards implementation of the Town Council's long-term goals as outlined in the Vision 2020 plan. The adopted budget also demonstrates how established short-term goals and objectives will be implemented over the next year. It demonstrates how available resources are matched against the Town's service priorities to provide essential services to the community. It underscores the Town's continued commitment to provide more efficient services to residents and maintains adequate resources for unforeseen emergencies.

After adoption, financial events occur throughout the course of the year that impact upon the budget and the implementation of spending priorities outlined therein. These events necessitate adjusting the budget projections from time to time during the course of the fiscal year to keep the spending plan up-to-date based on current financial conditions.

Staff is proceeding to implement a "best practices" approach to the budget development process. In doing so, staff modified the mid-year budget process last year, and again this year as part of overall efforts to continually improve the quality of information provided to Council. This process is part of an on-going effort and additional process improvements will be evident in the upcoming budget development process for Fiscal Year 2015-2016.

There are several estimated revenue and appropriation adjustments proposed by staff based upon actual experience and/or historical data contained herein.

In total, adjustments to the various estimated revenue projections in the FY 2014-2015 General Fund adopted budget amounts to an increase of \$574,100 Adjustments to the various departmental and non-departmental categories of budget appropriations in the General Fund totaled to an increase of \$207,392. On an "all funds" basis, total revenues are proposed to increase by \$1,957,588 and total expenditures are proposed to increase by \$1,360,702. These mid-year adjustments to the FY 2014-2015 General Fund adopted budget will be considered by Council at its February 24, 2015 Town Council meeting, and are summarized in Budget Adjustment number 15-15 and Exhibit A attached hereto.

Staff will be making a presentation summarizing the proposed changes to the budget outlined in the attached exhibit and highlighting financial events occurring at the State and local level since adoption of the budget at the February 24, 2015, Council meeting.

Due to external factors affecting the Federal, State, and local economy, it was felt that a brief review of the Town's revenue and expenditure structure may be helpful in understanding some of the challenges ahead in the coming year's budget cycle. This review will focus primarily on the Town's key revenue sources and expenditure categories considered of general interest and also primarily responsible for these challenges.

From time to time, the Town Council may approve additional appropriations for various programs and services throughout the course of the fiscal year. Some of the additional appropriations that may be approved throughout the year include adjustments to project appropriations due to increasing the scope of the project or for those programs that receive grant funding after adoption of the budget.

Council Meeting Date: 02/24/2015

The Town, as a matter of fiscal conservancy, does not typically budget grant revenues until such time as the grant award has been received and receipt of the grant funding is eminent.

Integration of the budget into the Town's accounting system and internal control processes is essential in demonstrating the strength of the Town's financial policies and management practices. This process is essential, for example, during a financial management assessment performed by credit rating agencies, such as Standard & Poor's or Moody's Investor Services. To that end, it is noteworthy that the Town's Standard & Poor's debt rating was recently upgraded from A- to A.

The budgetary integration process is demonstrated through adoption of reasonable and comprehensive budget assumptions with budget reviews and revisions performed at interim periods throughout the course of the fiscal year.

The focus of the mid-year budget review presentation is primarily the Town's General Operating Fund revenues and expenditures. The majority of the Town's operating expenditures are accounted for within this fund. Other special revenue fund budgets, such as the Community Development Block Grant (CDBG) or Home Funds do not usually require adjustments at mid-year due to the specific nature of the resource allocations and program requirements. When revenues for these special revenue funds are not fully expended during the year, balances are carried forward for reappropriation in the subsequent years' budget process. Adjustments to other funds are submitted to Council on an "as needed" basis periodically throughout the year.

The total adopted General Fund budget for FY 2014-2015 was \$25.9 million. The table below is a summary of the total resources and resource requirements for the adopted FY 2014-2015 General Fund budget:

TABLE 1

General Fu	nd Summary
Estimated Revenues	\$ 20,234,502
Transfers In	5,820,307
Total Resources	\$26,054,809
Adopted Budget	\$ 25,887,310
Approp. To Fund Balance	167,499
Balance	-0-

All Town departments have provided feedback to the Finance department regarding the status of their current year's expenditures and budgetary performance as projected through the end of the fiscal year. A comparison of budget-to-actual performance by department for the first six (6) months of the fiscal year is included in Exhibit B.

Based on staff's analysis of the current year's operating revenues and expenditures and, based upon information and input provided by all departments, staff recommends the following adjustments to the FY 2014-2015 budget highlighted below and as outlined in the attached Budget Adjustment Number 15-15 (Only significant General Fund changes have been highlighted):

#### **REVENUES:**

**Property Tax:** Per the County Assessor's Office, with respect to property values, the residential real estate market has stabilized and pockets of improvement in assessed values can be seen throughout the County. Overall, although there appears to be some slight improvement in the real estate market, the taxable values have increased less than anticipated and will increase only slightly by up to 2% for the next year. The Assessor's Office had anticipated an increase in the Assessment roll of 4.0% to 5.5% growth in the current fiscal year which would have included "Prop. 8" recoveries of between 4-6%. However, taxable values remained mostly flat resulting in only a slight increase in property taxes for the fiscal year to date. The Assessor's Office is again projecting that taxable values may increase slightly by as much as 6.0% or more in some areas which may include 5–7% in Prop. 8 recoveries again for FY 2015-2016. Significant appreciation in property values during FY 2015-2016 and corresponding taxable values may occur during the next two (2) fiscal years. However, more information will be available regarding property tax estimates and collections once the County Assessor has completed preparation of the Assessor's roll.

**Sales Tax:** Sales tax revenue collections are estimated to increase by approximately 3.2% through June 30 based upon the year-to-date sales tax collections. Sales tax revenues are expected to continue to increase slightly over the second half of the fiscal year as retail sales continue to pick up momentum throughout the County. As a result, an upward adjustment in the Town's sales tax revenue estimates for FY 2014-2015 is proposed in the amount of \$133,800 from \$4,177,500 to \$4,311,300.

**Pass Through PA#2:** A one-time adjustment to revenue estimates for Pass through payments from PA#2 will increase the pass through revenue by \$218,188. This increase in revenues is primarily resulting from adjusted distribution formulas for local taxing entities as a result of the RDA dissolution process.

**Animal Sheltering Services:** An adjustment to the service contract with the County of San Bernardino to reflect the level of service provided increase revenue estimates by \$118,100 for the remainder of the FY 2014-15 fiscal year.

Other Revenues (Transfers In): Other revenue adjustments included an anticipated reduction in Business License Fee revenues of \$33,000, reduction in Investment earnings of \$88,000 due to lower interest rates and an increase in Transfers In of \$890,900 due primarily to an adjustment in the calculation of franchise fees.

#### **EXPENDITURES:**

**Contract Services:** Contract services accounted for \$27,430 of the proposed appropriation increases in the General Fund across all departments. The additional expenditures were primarily resulting from planned future consulting contracts to assist various departments such as Economic Development, Finance, Town Manager's Office, General Government and Public Facilities.

Meetings & Conferences: Additional travel has been necessary for various staff members including the Town Manager and Council Members as a result of the RDA

dissolution process and pending State and Federal legislation. Staff has attended four meet and confer processes with the State Department of Finance. Additionally, several staff members including the Town Manager and Council Members have continued and/or become more active in League of California Legislative Advocacy Committees. Some of these commissions and committees are County-wide and/or State-wide. Also, Town staff and Council Members will be traveling to Washington, D.C. to meet with congressional delegates and staff members from various Federal agencies. These additional unanticipated expenditures will increase budgeted appropriations for meetings & conferences by approximately \$17,000 across all departments in total through the end of the fiscal year.

**Legal Costs:** The legal costs for the Town's contract attorneys are on track to increase by \$155,550 through the end of the fiscal year. These increased legal costs are primarily due to costs related to the AVRWC rate case, Yermo water system, animal hoarding complaints and medical marijuana dispensaries.

**Hardware and Software:** Costs related to Information Technology services are expected to decrease for the remainder of the fiscal year by approximately \$68,300. These budgetary savings are due to contracting out IT services to Top Notch Computing. This service contract has proven to be beneficial to the Town in that service delivery has increased to all departments. This improved level of service occurred with a corresponding decrease in the cost of service.

**Insurance Costs:** The budgeted appropriations for insurance costs continue to decrease due to good stewardship and claims management by the Risk Management staff. Insurance costs are expected to decrease by \$43,000 for the remainder of FY 2014-2015.

**Replaced Copiers:** Staff replaced the Town's copier machines with less costly and more efficient copier machines. As a result, copier costs have decreased by approximately \$27,000 annually.

**Fuel Costs:** Declining fuel costs are anticipated to save the Town approximately \$50,000 over the remainder of the fiscal year. These savings may be short-lived as fuel costs have increased by over \$0.50 over the past two weeks and appear to be headed even higher. Some commodity traders have projected that fuel costs will stabilize at current levels for the next fiscal year through the presidential election. If fuel costs do stabilize at these levels, the Town will save approximately \$150,000 in fuel costs through November 2016.

Including all adjustments to revenues and appropriations, the General Fund budget for FY 2014-2015 is estimated to be approximately \$26.1 million. The table below is a summary of the total resources and resource requirements for the adopted FY 2014-2015 General Fund budget including the adjustments as proposed:

#### TABLE 2

General Fur	nd Summary
Estimated Revenues	\$ 20,234,502
Proposed Rev. Adjustments	574,100
Transfers In	5,820,307
Total Resources	\$26,628,909
	<b>***</b>
Adopted Budget	\$25,887,310
Prop. Approp. Adjustments	207,392
Total Adj. Appropriations	\$26,094,702
Approp. To Fund Balance	534,207
Balance	-0-

#### SUMMARY:

The FY 2014-2015 budget was adopted with a planned appropriation to General Fund available fund balance. Following adoption of the budget, Council approved additional appropriations for various programs, services, and carryovers from FY 2013-2014. As of the June 10, 2014 adoption of the FY 2014-2015 budget, the planned appropriation to available fund balance in the General Fund amounted to \$167,499. As of December 31, 2014, revenue adjustments increased total available resources in the General Fund by \$574,100. These revenue increases were partially offset by appropriation increases in the amount of \$207,392. These net adjustments increased the appropriation to fund balance from \$167,499 to \$534,207 as of midyear. These proposed revenue and expenditure adjustments are outlined in Exhibit A (Attachment 2).

#### **ALTERNATIVES CONSIDERED:**

No alternatives were considered.

#### FISCAL REVIEW:

The attached Exhibit A summarizes the adopted adjustments in revenue estimates and appropriations (expenditures) to the current year's adopted Operating and Capital Improvement budget reviewed herein. The attached budget adjustment, BA 15-15, summarizes the adopted increases in revenue estimates and appropriation adjustments.

Exhibit B summarizes the changes in revenue estimates and budgetary performance for all departments and all funds reflective of all budget amendments previously approved by Council through December 31, 2014.

The net result of these changes in revenue estimates and appropriation adjustments increased the appropriation to fund balance from \$167,499 to \$534,207 as of the FY 2014-2015 mid-year report.

#### **LEGAL REVIEW:**

No legal review is required for this item.

#### **CONCLUSION:**

The attached budget adjustment (BA 15-15) proposed to Council for consideration at its February 24, 2015 Council Meeting, summaries proposed changes in the adopted FY 2014-2015 Operating Budget. Staff is committed to ensuring that the Town continues its conservative fiscal practices; adopts sound, responsible, financial plans; and maintains its high-level of service delivery to the community in the most cost-effective and efficient manner possible.

#### **ATTACHMENTS**:

- 1. Budget Amendment 15-15
- 2. Exhibit A Mid Year Budget Adjustment Summary
- 3. Budget to Actual Comparison by Fund/Department/Division
- 4. General Fund/Parks & Rec./Golf Course Revenue Projections
- 5. Calculation of Projected Fund Balances June 30, 2015

5.					
TOWN O	F APP	LE VA	LLEY		
BUDGET A				ST	15-15
Requesting Department		Prepared By	v	Date 1	Prepared
inance		Marc Pucke			y 24, 2015
REVENUES AND OTHER FINANCING	SOURCES				
Account Description	Fund	Dept	Accou	nt No.	Amendment Amount
Various General Fund Revenue	1001	Various	Various		574,100
Multi Species Grant Revenue	4910	4822	6816-0000		474,700
Solid Waste Trash Collection Fees	5510	0000	6770-0000		908,788
			RE	/ENUE TOTAL	1,957,588
EXPENDITURES AND OTHER FINANC	NING HEE				
Account Description	Fund	Dept	Accou	nt No.	Amendment Amount
Various General Fund Expenditures	1001	Various	Var	ious	207,392
Measure I Projects	2120	5210	Var	ious	53,000
Multi Species Grant Expenditure	4910	4822	8940	-0000	474,700
Wastewater Capital Projects	5010	4210	9300	-0000	(265,290
Solid Waste Franchise Transfer	5510	7510	9610-1001		890,900
			EXPEND	ITURE TOTAL	1,360,702
PURPOSE					-
To adjust various revenue and expen	diture sour	ces as reco	ommended I	ov staff at	
mid-year budget review and in the an				-	
		- 1			
Department Director	Date	ATM Fin. &	& Admin./Ass	t. Fin. Dir.	Date
±					
Town Manager	Date	Entered by	-		Date
	_ 200				

# TOWN OF APPLE VALLEY MID-YEAR BUDGET ADJUSTMENT SUMMARY REVENUE FISCAL YEAR 2014-2015

Exhibit A

General Fund: Property Tax Prop Tax - Sales Tax Backfill Prop Tax - VLF Backfill Sales and Use Tax Franchise Taxes Business License Fee Passport Services Interest Earnings Fines Animal Control Citation Fines Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions Rabies Vaccinations				
Prop Tax - Sales Tax Backfill Prop Tax - VLF Backfill Sales and Use Tax Franchise Taxes Business License Fee Passport Services Interest Earnings Fines Animal Control Citation Fines Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions				
Prop Tax - VLF Backfill Sales and Use Tax Franchise Taxes Business License Fee Passport Services Interest Earnings Fines Animal Control Citation Fines Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions	3,330,600	1,200,949	2,402,600	(928,000)
Sales and Use Tax Franchise Taxes Business License Fee Passport Services Interest Earnings Fines Animal Control Citation Fines Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions	1,460,500	-	1,564,300	103,800
Franchise Taxes Business License Fee Passport Services Interest Earnings Fines Animal Control Citation Fines Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions	5,356,000	100	5,500,800	144,800
Business License Fee Passport Services Interest Earnings Fines Animal Control Citation Fines Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions	4,177,500	1,476,973	4,311,300	133,800
Passport Services Interest Earnings Fines Animal Control Citation Fines Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions	1,930,000	308,848	2,072,000	142,000
Interest Earnings Fines Animal Control Citation Fines Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions	185,000	75,746	152,000	(33,000)
Fines Animal Control Citation Fines Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions	15,000	10,946	20,000	5,000
Animal Control Citation Fines Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions	198,000	27,563	110,000	(88,000)
Animal Control Permits Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions	100,000	33,434	70,000	(30,000)
Animal Licenses Animal Services Sheltering (County) Misc - AC Pet Adoptions	38,500	45,527	91,000	52,500
Animal Services Sheltering (County) Misc - AC Pet Adoptions	1,600	5,970	10,000	8,400
Misc - AC Pet Adoptions	274,700	107,054	245,000	(29,700)
Pet Adoptions	313,100	63,018	400,000	86,900
	27,100	26,046	52,100	25,000
Rabies Vaccinations	95,700	44,750	89,500	(6,200)
Mables vaccinations	10,400	7,377	14,800	4,400
Code Enforcement Fines	268,500	168,649	330,000	61,500
Building Permits	275,000	190,038	365,000	90,000
Electrical	290,000	119,274	225,000	(65,000)
Mechanical	30,000	20,820	35,000	5,000
Transfer In - 5510 Franchise Fee	780,000	113,219	1,670,900	890,900
General Fund Totals	19,157,200	4,046,201	19,731,300	574,100
Grants Fund				
Multi Species Grant	65	39,069	474,700	474,700
Solid Waste				
Trash Collection Fees	4,231,212	2,670,629	5,140,000	908,788
Grand Total	23,388,412	6,755,899	25,346,000	1,957,588

## TOWN OF APPLE VALLEY MID-YEAR BUDGET ADJUSTMENT SUMMARY EXPENDITURE FISCAL YEAR 2014-2015

Exhibit A

ACCOUNT DESCRIPTION	Amended FY2014-15	Actual 12/31/2014	Year-End <u>Revised</u>	Increase (Decrease)
General Fund:				
Meetings & Conferences	24,125	18,652	30,000	5,875
Contract Services	50,000	28,228	45,000	(5,000)
Subtotal - Town Council	74,125	46,880	75,000	875
Legal - BB & K	400,000	277,777	555,550	155,550
Subtotal - Town Attorney	400,000	277,777	555,550	155,550
Education & Training	3,000	2,988	6,000	3,000
Meetings & Conferences	14,000	9,703	19,000	5,000
Membership & Dues	1,000	1,638	2,000	1,000
Contract Services	18,000	6,451	14,000	(4,000)
Subtotal - Town Manager	36,000	20,780	41,000	5,000
Meetings & Conferences	7,595	7,905	12,000	4,405
Audit	53,000	12,000	50,000	(3,000)
Contract Services	60,870	60,156	68,000	7,130
Subtotal - Finance	121,465	80,061	130,000	8,535
Advertising-Marketing	15,500	1,211	20,500	5,000
Subtotal - Public Information	15,500	1,211	20,500	5,000
Education & Training	8,500	7,500	12,500	4,000
Meetings and Conferences	4,250	3,020	6,000	1,750
Subtotal - Human Resources	12,750	10,520	18,500	5,750
Contract Services	329 300	106 455	260,000	(60 300)
Subtotal - Information Technology	328,300 328,300	106,455	260,000	(68,300)
Subtotal - Information Technology	320,300	100,433	200,000	(66,300)
Insurance	872,946	827,829	830,000	(42,946)
Contract Services	82,400	27,950	155,000	72,600
Subtotal - General Government	955,346	855,779	985,000	29,654
Building Maintenance	60,000	21,040	42,000	(18,000)
Contract Services	1,500	13,250	26,500	25,000
Subtotal - Public Facilities	61,500	34,290	68,500	7,000
County Sheriff	11,451,672	5,791,949	11,560,000	108,328
Gasoline, Diesel, Oil	250,000	39,788	200,000	(50,000)
Subtotal - Police	11,701,672	5,831,737	11,760,000	58,328
General Fund Totals	13,706,658	7,265,490	13,914,050	207,392

# TOWN OF APPLE VALLEY MID-YEAR BUDGET ADJUSTMENT SUMMARY EXPENDITURE FISCAL YEAR 2014-2015

Exhibit A

ACCOUNT DESCRIPTION	Amended FY2014-15	Actual 12/31/2014	Year-End <u>Revised</u>	Increase (Decrease)
Measure I				
Contract Services	115,000	4,094	128,000	13,000
Mojave Riverwalk Project	-	-	40,000	40,000
Measure I Fund Totals	115,000	4,094	168,000	53,000
Grants Funds Multi Species Habitat Conservation	-	39,090	474,700	474,700
Wastewater				
Capital Projects	362,000	96,710	96,710	(265,290)
Solid Waste Transfer - 1001	780,000	113,219	1,670,900	890,900
Grand Total	14,963,658	7,518,603	16,324,360	1,360,702

#### TOWN OF APPLE VALLEY, CALIFORNIA BUDGET COMPARISON BY FUND/BY DEPARTMENT

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Amended
Fund/Department	Expenditures		Expenditures	Budget
General Fund (1001)				
Town Council	201,183	169,188	172,015	226,177
Town Attorney	586,580	163,515	591,877	555,550
Town Manager	626,958	447,840	514,098	567,724
Finance	1,077,791	994,717	1,156,910	1,166,782
Town Clerk	352,668	397,538	588,891	448,074
Public Information Human Resources	368,162	416,478	449,295	493,253
Information Technology	458,428 638,607	294,630 509,360	401,900 523,873	445,447 439,815
General Government	1,982,270	1,589,873	2,548,890	2,223,708
Public Facilities	1,504,729	2,242,104	2,234,770	2,394,208
Police	10.961.407	11.052,589	11,613,712	12.092.250
Emergency Preparedness	72,245	26,691	28,504	29,848
Animal Control	739,573	780,318	720,616	644,533
Animal Shelter	863,885	923,852	1,078,679	1,230,490
Public Services - Admin	470,658	462,913	441,586	453,838
Code Enforcement	1,024,428	860,682	931,525	972,493
Building & Safety	252,632	319,188	474,667	431,170
Economic Development	145	49,626	57,200	118,360
Engineering	336,051	312,062	465,657	350,600
Planning	743,198	667,453	667,205	820,386
Street Lighting	-			
Street Capital Projects Subtotal Fund 1001	23,261,598	22,680,617	25,661,870	26,104,702
Subtotal Fund 1001	23,261,336	22,000,017	23,661,670	26,104,702
Parks & Recreation (2510)				
Parks	1,920,648	1,570,705	1,718,693	1,855,256
Facilities	244,548	256,821	261,013	257,916
Adult Sports	52,289	44,742	40,773	47,784
Aquatic Program	475,079	466,531	470,940	477,548
ASAP	173,487	190,894	166,942	186,726
CAVE	65	-	-	-
Day Camp	52,107	49,560	51,693	54,915
Instructor Classes	150,752	156,208	141,667	152,419
PIO Events	206,247	162,769	142,459	177,602
Recreation	156,070	128,916	130,492	138,929
Recreation Department Events Rentals	88,862 84,323	67,545 93,989	72,639 78,800	75,980 113,277
Skate Park Facilities	1,059	1,349	70,000	5,000
User Groups	34,902	31,857	31,612	32,689
Youth Sports	102,525	102,097	103,124	113,861
Subtotal Fund 2510	3,742,963	3,323,983	3,410,847	3,689,902
Apple Valley Golf Course (5710)				
Non-Departmental	110,926	117,125	120,727	207,705
Administration	144,189	129,963	148,566	91,850
Food & Beverage	4,398	7,654	8,362	7,250
Cart Barn	73,358	68,165	100,496	70,650
Grounds	763,321	627,178	515,158	632,650
Facilities	246,535	204,251	173,092	140,328
Parking Lot	465	70.040	802	04.400
Pro Shop Tennis Court	102,464 2,384	76,318 575	64,466 1,229	84,400 100
Subtotal Fund 5710	1,448,040	1,231,229	1,132,898	1,234,933
Subtotal I dila 31 10	.,440,040	1,201,220	1,102,000	1,204,000
Grand Total	28,452,601	27,235,829	30,205,615	31,029,537
				2.1,322,123

4095   Transient Occupancy Tax   3,000   3,1778   36,036   29,838   30,000   4142   Businers License Fees   168,488   177,210   180,564   152,000   4142   Businers License Fees   168,488   177,210   180,564   152,000   4142   Businers License Fees   168,488   177,210   180,564   152,000   4142   CASp-9B1186   - 928   1,782   - 928   - 928   1,782   - 928		PENE	AL FUND DE	/ENI IE		
LOCAL TAXES		GOILD			Actual	Amended
LOCAL TAXES	Code	Revenue Classification				
LOCAL TAXES	COUL	Tierende Ondonination				-
4020   Property Tax   12   12   12   12   13   13   13   13		LOCAL TAXES	2011-12	2012-10	2010-14	201410
	4020		2.172.489	2.810.338	3.467.996	2.402.600
4030   Property Tax   VLF Backfill   5,132,738   5,100,276   5,227,993   5,500,800   4055   Pranchise Taxe	Water Control					
4095   Franchise Taxes   1,139,105   3,804,832   4,122,097   4,311,300     4095   Transient Occupancy Tax   6,670   7,152   7,742   3,000     4191   Motor Vehicle In-Lieu   34,778   36,036   29,883   30,000     4114   Tax increment/Pass through   132,576   299,387   328,726   180,000     41142   Business License Fees   168,488   177,210   180,564   152,000     41142   Business License Fees   168,488   177,210   180,564   152,000     41142   CASp-9B1 186   98,881   166,272   192,968   150,000     51160   Foperty Transfer Tax   150,085   166,272   192,968   150,000     51160   Fines & Fees   14,924,210   15,601,706   16,708,635   16,371,000     FINES & FEES & PUBLIC SAFETY CONTRIBUTIONS   140,634   70,000     4377   Tow Release   81,200   66,950   35,823   50,000     4377   Tow Release   81,200   66,950   35,823   50,000     4377   Tow Release   81,200   66,950   35,823   50,000     5297   Police Grants   119,817   106,663   200,574   112,000     5208   Fines & Fees   588,557   329,093   336,410   237,000     5208   Fines & Fees   588,557   329,093   336,410   237,000     5208   Fines & Fees   588,557   329,093   336,410   237,000     410   Animal Control Citation Fines   2,834   55,950   59,992   91,000     4410   Animal Control Permits   3,206   2,782   2,597   10,000     4420   Animal Control Permits   3,206   2,782   2,597   10,000     4430   Animal Control Permits   3,206   2,782   2,597   10,000     4440   Field P/U Apprenhension   10,724   10,123   8,929   10,400     4450   Field P/U Release   5,750   10,806   15,456   4,200     4460   Impound Boarding Fees   2,353   18,800   16,764   13,500     4470   Miscellaneous AC   16,125   21,484   28,531   52,100     4480   Owner Turn in    Shelter   18,118   2,428   28,501   18,700     4500   Code						-7.00
4095 Franchise Taxes						
4095   Transient Occupancy Tax   6,670   7,152   7,742   8,000     4114   Tax increment/Pas through   132,576   299,387   336,726   180,000     41142   CASP_0B1186   - 928   1,782   - 928   1,782   - 112,000     41142   CASP_0B1186   - 928   1,782   - 928   1,782   - 112,000     41142   CASP_0B1186   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   1,782   - 928   - 928   1,782   - 928   - 92	4085	Franchise Taxes		1,816,243		2,072,000
4110 Motor Vehicle In-Lieu  4134 Tax increment/Pass through  4132 Tax increment/Pass through  4142 Business Licenue Fees  168,488 177,210 180,554 152,000  41424 CASp-9B1186 - 928 1,782 - 1,	4095	Transient Occupancy Tax	6,670	7,152	7,742	8,000
1314   Tax increment/Pass through   132,576   299,387   328,726   180,000   1412   Business License Fees   168,488   177,210   180,564   152,000   14124   CAGP-9B1186   - 928   1,762   - 928   150,000   14124   CAGP-9B1186   - 928   1,762   - 928   150,000   14124   Cacal Taxes   14,924,210   15,601,706   16,708,636   16,371,000   180,556   16,371,000   180,556   16,371,000   180,556   16,371,000   180,556   16,371,000   180,556   16,371,000   180,556   16,371,000   180,556   16,371,000   180,556   16,371,000   180,556   16,371,000   180,556   16,371,000   180,556   180,500   180,557   180,600   180,557   180,600   180,557   1			34,778	36,036	29,883	30,000
A142-I CASp-SB1186	4134	Tax increment/Pass through	132,576	299,387		180,000
Substotal - Local Taxes	4142	Business License Fees	168,488	177,210	180,564	152,000
Substotal - Local Taxes	4142-	4 CASp-SB1 186		928	1,782	-
FINES & FEES & PUBLIC SAFETY CONTRIBUTIONS 4355 Police Fines & Forfeitures 9 1,423 108,682 104,634 70,000 4365 Police Reports & Charges 2,197 1,884 2,493 5,000 4377 Tow Release 81,200 66,950 35,823 50,000 6925 OTS Sobriety Check Point 63,920 44,914 (7,114) 6927 Police Grants 119,817 106,663 200,574 112,000  **Subtotal* Fines & Fees SS8,557 329,093 336,410 237,000  **PUBLIC SERVICES  4145 Debris Recycling - 4,500 3,500 2,600 4160 Microfilming 4,731 5,200 6,004 5,200 4140 Animal Control Citation Fines 28,834 55,950 599,29 9,100,400 4140 Animal Control Citation Fines 3,206 2,782 2,597 10,000 4420 Animal Licenses 275,261 249,848 265,026 245,000 4435 Animal Services Sheltering Contra 10,724 10,123 8,929 10,400 4445 Animal Services Sheltering Contra 10,724 10,123 8,929 10,400 4440 Field P/U Apprenhension 10,724 10,123 8,929 10,400 4440 Microfilming 5,750 10,806 15,456 4,200 4440 Microfilming 6 3,750 10,806 15,456 4,200 4440 Microfilming 7,79 1,188 1,166 1,000 4450 Microfilming 8,750 10,806 15,456 4,200 4460 Impount Boarding Fees 2,3533 18,360 16,764 13,500 4460 Impount Boarding Fees 2,3533 18,360 16,764 13,500 4470 Microfilming 80,816 88,609 114,170 89,500 4480 Owner Turn in Wilshelter 18,118 24,228 28,051 18,700 4490 Pet Adoptions 80,816 88,609 114,170 89,500 4500 Quarantine Fees 2,000 3,413 2,565 2,600 4510 Rabies Vaccination 8,253 9,563 111,758 14,800 4517 Shelter Cap Imp County Payments - 35,000	4176	Property Transfer Tax	150,085	166,272	192,968	150,000
4355   Police Fines & Forfeitures   91,423   108,682   104,634   70,000   4365   Police Reports & Charges   2,197   1,884   2,493   5,000   4377   Tow Release   81,200   66,950   35,823   50,000   6927   Police Grants   119,817   106,663   200,574   112,000   Subtotal - Fines & Fees   358,557   329,093   336,410   227,000   FUBLIC SERVICES   - 4,500   3,500   2,600   4145   Debris Recycling   - 4,500   3,500   2,600   4140   Animal Control Citation Fines   28,834   55,950   59,992   91,000   4410   Animal Control Citation Fines   28,834   55,950   59,992   91,000   4420   Animal Control Citation Fines   275,261   249,848   265,026   245,000   4435   Animal Services Sheltering Contra   - 130,465   258,924   400,000   4440   Field P'U Release   5,750   10,806   15,456   4,200   4450   Field P'U Release   5,750   10,806   15,456   4,200   4460   Impound Boarding Fees   23,553   18,360   16,764   13,500   4470   Miscellaneous AC   16,125   21,484   28,531   52,100   4480   Pet Adoptions   80,816   88,609   114,170   89,500   4490   Pet Adoptions   80,816   88,609   114,170   89,500   4500   Quarantine Fees   2,000   3,413   2,565   2,600   4510   Shelter Donations   405   490   743   - 450   4510   Shelter Cap Imp Country Payments   - 35,000   - 43   - 450   4520   Shelter Donations   405   490   743   - 450   4530   Over/Short   62   23   (9)   - 450   4540   Spay and Neuter Deposit   3,594   4,112   4,100   4,400   4550   State Mandated Fees AC   6,943   7,147   6,985   7,200   4540   Spay and Neuter Deposit   3,594   4,112   4,100   4,400   4550   Shelter Donations   99,372   111,861   94,412   129,000   4500   Cock Enforcement Fines   370,86   276,066   216,535   330,000   4500   Cock Enforcement Fines   370,86   276,066   216,535					16,708,636	16,371,000
4365 Police Reports & Charges		FINES & FEES & PUBLIC SAFETY	CONTRIBUTIO	NS		
4377 Tow Release	4355	Police Fines & Forfeitures	91,423	108,682	104,634	70,000
6925 OTS Sobriety Check Point 63,920 44,914 (7,114) 12,000 7 Police Grants 119,817 106,663 200,574 112,000 Subtoal - Fines & Fees 58,557 329,093 336,410 237,000 PUBLIC SERVICES 4145 Debris Recycling - 4,500 3,500 2,600 4160 Microfilming 4,731 5,200 6,004 5,200 4410 Animal Control Citation Fines 2,834 55,950 59,992 91,000 4420 Animal Licenses 28,834 55,950 59,992 91,000 4430 Animal Dervices Sheltering Contra 130,465 258,924 400,000 4435 Animal Services Sheltering Contra 130,465 258,924 400,000 4445 Field PTU Apprenhension 10,724 10,123 8,929 10,400 4450 Field PTU Release 5,750 10,806 15,456 4,200 4460 Impound Boarding Fees 23,553 18,860 16,764 13,500 4460 Impound Boarding Fees 23,553 18,860 16,764 13,500 4460 Impound Boarding Fees 779 1,188 1,166 1,000 4470 Miscellaneous AC 16,125 21,484 28,531 52,100 4480 Owner Turn in ⊕ Shelter 18,118 24,228 28,054 18,700 4490 Pet Adoptions 80,816 88,609 114,170 89,500 4500 Quarantine Fees 2,000 3,413 2,565 2,600 4510 Rabies Vaccination 8,253 9,563 11,758 14,800 4530 Over/Short 62 23 (9) 4540 743 5450 Over/Short 62 23 (9) 5450 Shelter Donations 405 490 743 5450 Shelter Donations 405 490 743 5450 Over/Short 62 23 (9) 5450 State Mandated Fees AC 6,943 7,147 6,985 7,200 5450 Shelter Donations 95 (191) 6,995 7,200 5450 State Mandated Fees AC 6,943 7,147 6,985 7,200 5450 Shelter Donations 99,372 111,861 94,412 129,000 6168 Right-of-Way Permits 42,115 48,622 64,411 52,000 5460 Building & Safety 6108 Building & Safety 6108 Building Permits 42,115 48,622 64,411 52,000 5461 52,0	4365	Police Reports & Charges	2,197	1,884	2,493	5,000
6927         Police Grants         119,817         106,663         200,574         112,000           Subtotal - Fines & Fees         358,557         329,093         336,410         237,000           4145         Debris Recycling         -         4,500         3,500         2,600           4140         Animal Control Citation Fines         28,834         5,200         6,004         5,200           4420         Animal Control Permits         3,206         2,782         2,597         10,000           4435         Animal Idenvices Sheltering Contra         -         130,465         268,924         245,000           4440         Field P/U Apprenhension         10,724         10,123         8,929         10,400           4445         Animal Georices Sheltering Contra         -         130,465         258,924         40,000           4440         Field P/U Apprenhension         10,724         10,123         8,929         10,400           4450         Pipoud Boarding Fees         23,553         18,360         15,456         4,200           4470         Miscellaneous AC         16,125         21,484         28,551         52,100           4470         Miscellaneous AC         16,125         21,484         <			81,200	66,950	35,823	50,000
Subtotal - Fines & Fees   358,557   329,093   336,410   237,000	6925			44,914	(7,114)	-
PUBLIC SERVICES	6927	Police Grants	119,817	106,663	200,574	112,000
4145   Debris Recycling			358,557	329,093	336,410	237,000
4160 Microfilming 4,731 5,200 6,004 5,200 4410 Animal Control Citation Fines 28,834 55,950 59,992 91,000 4420 Animal Control Permits 3,206 2,782 2,597 10,000 4430 Animal Licenses 275,261 249,848 265,026 245,000 4435 Animal Services Sheltering Contra - 130,465 259,924 400,000 4440 Field P/U Apprenhension 10,724 10,123 8,929 10,400 4450 Field P/U Apprenhension 10,724 10,123 8,929 10,400 4450 Field P/U Release 5,750 10,806 15,456 4,200 4460 Impound Boarding Fees 23,553 18,360 16,764 13,500 4460 Impound Boarding Fees 779 1,188 1,166 1,000 4470 Miscellaneous AC 16,125 21,484 28,531 52,100 4480 Owner Turn in ∰ Shelter 18,118 24,228 28,054 18,700 4490 Fet Adoptions 80,816 88,609 114,170 89,500 4500 Quarantine Fees 2,000 3,413 2,565 2,600 4510 Rabies Vaccination 8,253 9,563 11,758 14,800 4511 Rabies Vaccination 405 490 743 - 4540 Shelter Donations 405 490 743 - 4540 Shelter Donations 405 490 743 - 4550 Over/Short 62 23 (9) - 4540 Spay and Neuter Deposit 3,594 4,112 4,100 4,400 4550 Over/Short 62 23 (9) - 4540 Shalt Mandated Fees AC 6,943 7,147 6,985 7,200 6070 Property Maint Inspections 99,372 111,861 94,412 129,000 6070 Property Maint Inspections 99,372 111,861 94,412 129,000 6168 Right-of-Way Permits 42,115 48,622 64,411 529,000 6170 Property Maint Inspections 99,372 111,861 94,412 129,000 6180 Gode Enforcement Fines 370,186 276,066 216,535 330,000 6170 Property Maint Inspections 99,372 111,861 94,412 129,000 6181 COO Fees - 5,392 - 5,392 - 6,393 1,303 1,303 1,303 1,300 1,30		PUBLIC SERVICES				
4410 Animal Control Citation Fines 28,834 55,950 59,992 91,000 4420 Animal Control Permits 3,206 2,782 2,597 10,000 4430 Animal Licenses 275,261 249,848 265,026 245,000 4435 Animal Services Sheltering Contra - 130,465 255,924 400,000 4440 Field P/U Apprenhension 10,724 10,123 8,929 10,400 4450 Field P/U Release 5,750 10,806 15,456 4,200 4450 Impound Boarding Fees 23,553 18,360 16,764 13,500 4460 Impound Boarding Fees 779 1,188 1,166 1,000 4470 Miscellaneous AC 16,125 21,484 22,531 52,100 4470 Miscellaneous AC 16,125 21,484 22,531 52,100 4470 Miscellaneous AC 18,118 24,228 28,054 19,700 4490 Pet Adoptions 80,816 88,609 114,170 89,500 4500 Quarantine Fees 2,000 3,413 2,565 2,600 4510 Rabies Vaccination 8,253 9,563 11,758 14,800 4517 Shelter Cap Imp County Payments - 35,000 743			-			2,600
4420         Animal Control Permits         3,206         2,782         2,597         10,000           4430         Animal Licenses         275,261         249,848         265,026         245,000           4440         Field P/U Apprenhension         10,724         10,123         8,929         10,400           4440         Field P/U Release         5,750         10,806         15,456         4,200           4450         Impound Boarding Fees         23,553         18,360         16,764         13,500           4470         Miscellaneous AC         16,125         21,484         28,531         52,100           4470         Miscellaneous AC         16,125         21,484         28,531         52,100           4490         Pet Adoptions         80,816         88,609         114,750         495,00           4500         Quarantine Fees         2,000         3,413         2,565         2,600           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4510         Rabies Vaccination         8,253         9,563         11,758         14,8		-				
Add						91,000
4435         Animal Services Sheltering Contra         -         130,465         258,924         400,000           4440         Field P/U Apprenhension         10,724         10,123         8,929         10,400           4450         Field P/U Release         5,750         10,806         15,456         4,200           4460         Impound Boarding Fees         23,553         18,360         16,764         13,500           4470         Miscellaneous AC         16,125         21,484         28,531         52,100           4480         Owner Turn in ® Shelter         18,118         24,228         28,054         18,700           4500         Quarantine Fees         2,000         3,413         2,565         2,600           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4510         Rabies Vaccination         405         490         743						
4440         Field P/U Apprenhension         10,724         10,123         8,929         10,400           4450         Field P/U Release         5,750         10,806         15,456         4,200           4460         Impound Boarding Fees         23,553         18,360         16,764         13,500           4470         Miscellaneous AC         16,125         21,484         28,531         52,100           4480         Owner Turn in ® Shelter         18,118         24,228         28,054         18,700           4490         Pet Adoptions         80,816         88,609         114,170         89,500           4500         Quarantine Fees         2,000         3,413         2,565         2,600           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4510         Shelter Donations         405         490         743         -           4520         Shelter Donations         405         490         743         -           4530         Over/Short         62         23         (9)         -           4540 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
4450 Field P/U Release 5,750 10,806 15,456 4,200 14460 Impound Boarding Fees 23,553 18,360 16,764 13,500 1406 Lien Fees 779 1,188 1,166 1,000 1470 Miscellaneous AC 16,125 21,484 28,531 52,100 14480 Owner Turn in ⊕ Shelter 18,118 24,228 28,054 18,700 1490 Pet Adoptions 80,816 88,609 114,170 89,500 1450 Quarantine Fees 2,000 3,413 2,565 2,600 14510 Rabies Vaccination 82,533 9,563 11,758 14,800 14510 Rabies Vaccination 82,533 9,563 11,758 14,800 14510 Rabies Vaccination 405 490 743 - 14,500 14,500 Over/Short 62 23 (9) - 14,500 Over/Short 62 24 25 (9) - 14,500 Over/Short 62 24 25 (9) Over/Short 62 24 25 25 (9) Over/Short 6						
4460   Impound Boarding Fees   23,553   18,360   16,764   15,500   4465   Lien Fees   779   1,188   1,166   1,000   4470   Miscellaneous AC   16,125   21,484   28,531   52,100   4480   Owner Turn in @ Shekter   18,118   24,228   28,054   18,700   4490   Pet Adoptions   80,816   88,609   114,170   89,500   4500   Quarantine Fees   2,000   3,413   2,565   2,600   4510   Rabies Vaccination   8,253   9,563   11,758   14,800   4517   Shelter Cap Imp County Payments   405   490   743   -4520   Shelter Donations   405   490   743   -4520   Shelter Donations   405   490   743   -4530   Over/Short   62   23   (9)   -4540   Spay and Neuter Deposit   3,594   4,112   4,100   4,400   4,500   4,550   State Mandated Fees AC   6,943   7,147   6,985   7,200   4,550   Short/Over Recreation   95   (191)   (9)   -4550   Short/Over Recreation   97,018   276,066   216,535   330,000   6168   Right-of-Way Permits   42,115   48,622   64,411   52,000   800		**				
4465         Lien Fees         779         1,188         1,166         1,000           4470         Miscellaneous AC         16,125         21,484         28,531         52,100           4480         Owner Turn in ⊕ Shelter         18,118         24,228         28,054         18,700           4490         Pet Adoptions         80,816         88,609         114,170         89,500           4500         Quarantine Fees         2,000         3,413         2,565         2,600           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4517         Shelter Donations         405         490         743						
4470         Miscellaneous AC         16,125         21,484         28,531         52,100           4480         Owner Turn in @ Shelter         18,118         24,228         28,054         18,700           4490         Pet Adoptions         80,816         88,609         114,170         89,500           4500         Quarantine Fees         2,000         3,413         2,565         2,600           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4517         Shelter Cap Imp County Payments         -         35,000         -         -           4520         Shelter Donations         405         490         743         -           4530         Over/Short         62         23         (9)         -           4540         Spay and Neuter Deposit         3,594         4,112         4,100         4,400           4550         State Mandated Fees AC         6,943         7,147         6,985         7,200           5580         Short/Over Recreation         95         (191)         (9)         -           6050         Code Enforcement Fines         370,186         276,066         216,535         330,000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
4480         Owner Turn in @ Shelter         18,118         24,228         28,054         18,700           4490         Pet Adoptions         80,816         88,609         114,170         89,500           4500         Quarantine Fees         2,000         3,413         2,565         2,600           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4517         Shelter Cap Imp County Payments         -         35,000         -         -           4520         Shelter Donations         405         490         743         -           4530         Over/Short         62         23         (9)         -           4540         Spay and Neuter Deposit         3,594         4,112         4,100         4,400           4550         State Mandated Fees AC         6,943         7,147         6,985         7,200           5580         Short/Over Recreation         95         (191)         (9)         -           6050         Code Enforcement Fines         370,186         276,066         216,535         330,000           6168         Right-of-Way Permits         42,115         48,622         64,411         52,000			, , , -			
4490         Pet Adoptions         80,816         88,609         114,170         89,500           4500         Quarantine Fees         2,000         3,413         2,565         2,600           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4517         Shelter Cap Imp County Payments         -         35,000         -         -           4520         Shelter Donations         405         490         743         -           4530         Over/Short         62         23         (9)         -           4540         Spay and Neuter Deposit         3,594         4,112         4,100         4,400           4550         State Mandated Fees AC         6,943         7,147         6,985         7,200           5580         Short/Over Recreation         95         (191)         (9)         -           6050         Code Enforcement Fines         370,186         276,066         216,535         330,000           6168 Right-of-Way Permits         42,115         48,622         64,411         52,000           Total - Public Services         1,000,922         1,119,649         1,210,604         1,483,200           Building & Safety						
4500         Quarantine Fees         2,000         3,413         2,565         2,600           4510         Rabies Vaccination         8,253         9,563         11,758         14,800           4517         Shelter Cap Imp County Payments         -         35,000         -         -           4520         Shelter Donations         405         490         743         -           4530         Over/Short         62         23         [9]         -           4540         Spay and Neuter Deposit         3,594         4,112         4,100         4,400           4550         State Mandated Fees AC         6,943         7,147         6,985         7,200           5580         Short/Over Recreation         95         (191)         [9]         -           6050         Code Enforcement Fines         370,186         276,066         216,535         330,000           6168         Right-of-Way Permits         42,115         48,622         64,411         52,000           Total - Public Services         1,000,922         1,119,649         1,210,604         1,483,200           Building & Safety         165,677         240,037         394,181         365,000           6111 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
4510   Rabies Vaccination   8,253   9,563   11,758   14,800   4517   Shelter Cap Imp County Payments   - 35,000   - 4520   Shelter Donations   405   490   743   - 4530   Over/Short   62   23   (9)   - 4540   Spay and Neuter Deposit   3,594   4,112   4,100   4,400   4550   State Mandated Fees AC   6,943   7,147   6,985   7,200   6580   Short/Over Recreation   95   (191)   (9)   - 6050   Code Enforcement Fines   370,186   276,066   216,535   330,000   6070   Property Maint Inspections   99,372   111,861   94,412   129,000   6168   Right-of-Way Permits   42,115   48,622   64,411   52,000   Total - Public Services   1,000,922   1,119,649   1,210,604   1,483,200   Building & Safety   6108   Building Permits   165,677   240,037   394,181   365,000   6111   COO Fees   - 25,392   - 6114   CSA   2,995   2,225   - 6120   Electrical   46,400   84,048   323,538   225,000   6122   Extension Requests   - 843   (74)   - 6130   Grading   1,807   3,784   13,647   10,000   6134   Inspections (Other)   10,396   10,113   19,758   15,000   6148   Mechanical   22,853   20,554   53,593   35,000   6152   Misc Revenue - Building & Safety   6,019   10,057   152,869   134,000   6158   Plan Check   113,599   106,468   290,800   275,000   6162   Plumbing   29,730   30,776   43,459   28,000   6163   Pre-Application   - 2,572   - 6169   SB 1473   (60)   155   373   - 6174   SMI Tax   (308)   160   337   - 6174   SMI Tax   (308)   160						
4517         Shelter Cap Imp County Payments         -         35,000         -						
4520         Shelter Donations         405         490         743         -           4530         Over/Short         62         23         (9)         -           4540         Spay and Neuter Deposit         3,594         4,112         4,100         4,400           4550         State Mandated Fees AC         6,943         7,147         6,985         7,200           5580         Short/Over Recreation         95         (191)         (9)         -           6050         Code Enforcement Fines         370,186         276,066         216,535         330,000           6070         Property Maint Inspections         99,372         111,861         94,412         129,000           6168         Right-of-Way Permits         42,115         48,622         64,411         52,000           Total - Public Services         1,000,922         1,119,649         1,210,604         1,483,200           Building & Safety           6108         Building Permits         165,677         240,037         394,181         365,000           6111         COD Fees         -         25,392         -         -           6114         CSA         2,995         2,225         -					11,730	14,000
4530         Over/Short         62         23         (9)         -           4540         Spay and Neuter Deposit         3,594         4,112         4,100         4,400           4550         State Mandated Fees AC         6,943         7,147         6,985         7,200           5580         Short/Over Recreation         95         (191)         (9)         -           6050         Code Enforcement Fines         370,186         276,066         216,535         330,000           6070         Property Maint Inspections         99,372         111,861         94,412         129,000           6168         Right-of-Way Permits         42,115         48,622         64,411         52,000           Total - Public Services         1,000,922         1,119,649         1,210,604         1,483,200           Building & Safety           6108         Building Permits         165,677         240,037         394,181         365,000           6111         COO Fees         -         -         25,392         -           6120         Electrical         46,400         84,048         323,538         225,000           6122         Extension Requests         -         843					743	_
4540         Spay and Neuter Deposit         3,594         4,112         4,100         4,400           4550         State Mandated Fees AC         6,943         7,147         6,985         7,200           5580         Short/Over Recreation         95         (191)         (9)            6050         Code Enforcement Fines         370,186         276,066         216,535         330,000           6070         Property Maint Inspections         99,372         111,861         94,412         129,000           6168         Right-of-Way Permits         42,115         48,622         64,411         52,000           Total - Public Services         1,000,922         1,119,649         1,210,604         1,483,200           Building & Safety           6108         Building Services         1,000,922         1,119,649         1,210,604         1,483,200           Building & Safety           6108         Building Permits         165,677         240,037         394,181         365,000           6114         CSA         2,995         2,225         -         -           6120         Electrical         46,400         84,048         323,538         225,000						_
4550         State Mandated Fees AC         6,943         7,147         6,985         7,200           5580         Short/Over Recreation         95         (191)         (9)         -           6050         Code Enforcement Fines         370,186         276,066         216,535         330,000           6070         Property Maint Inspections         99,372         111,861         94,412         129,000           6168         Right-of-Way Permits         42,115         48,622         64,411         52,000           Building & Safety           6108         Building Permits         165,677         240,037         394,181         365,000           6111         COO Fees         -         -         25,392         -           6114         CSA         2,995         2,225         -         -           6120         Electrical         46,400         84,048         323,538         225,000           6122         Extension Requests         -         843         (74)         -           6130         Grading         1,807         3,784         13,647         10,000           6134         Inspections (Other)         10,396         10,113         19,758         <						4.400
5580         Short/Over Recreation         95         (191)         (9)						_
6050         Code Enforcement Fines         370,186         276,066         216,535         330,000           6070         Property Maint Inspections         99,372         111,861         94,412         129,000           6168         Right-of-Way Permits         42,115         48,622         64,411         52,000           Total - Public Services         1,000,922         1,119,649         1,210,604         1,483,200           Building & Safety         165,677         240,037         394,181         365,000           6111         COO Fees         -         25,392         -           6114         CSA         2,995         2,225         -         -           6120         Electrical         46,400         84,048         323,538         225,000           6122         Extension Requests         -         843         (74)         -           6130         Grading         1,807         3,784         13,647         10,000           6134         Inspections (Other)         10,396         10,113         19,758         15,000           6148         Mechanical         22,853         20,554         53,593         35,000           6152         Misc Revenue - Building & Saf						
6070         Property Maint Inspections         99,372         111,861         94,412         129,000           6168         Right-of-Way Permits         42,115         48,622         64,411         52,000           6108         Building & Safety         165,677         240,037         394,181         365,000           6111         COO Fees         -         -         25,392         -           6114         CSA         2,995         2,225         -         -           6120         Electrical         46,400         84,048         323,538         225,000           6122         Extension Requests         -         843         (74)         -           6130         Grading         1,807         3,784         13,647         10,000           6134         Inspections (Other)         10,396         10,113         19,758         15,000           6148         Mechanical         22,853         20,554         53,593         35,000           6152         Misc Revenue - Building & Safety         6,019         10,057         152,869         134,000           6158         Plan Check         113,599         106,468         290,800         275,000           61						330,000
Total - Public Services         1,000,922         1,119,649         1,210,604         1,483,200           Building & Safety         6108         Building Permits         165,677         240,037         394,181         365,000           6111         COO Fees         -         -         25,392         -           6114         CSA         2,995         2,225         -         -           6120         Electrical         46,400         84,048         323,538         225,000           6122         Extension Requests         -         843         (74)         -           6130         Grading         1,807         3,784         13,647         10,000           6134         Inspections (Other)         10,396         10,113         19,758         15,000           6148         Mechanical         22,853         20,554         53,593         35,000           6152         Misc Revenue - Building & Safety         6,019         10,057         152,869         134,000           6158         Plan Check         113,599         106,468         290,800         275,000           6162         Plumbing         29,730         30,776         43,459         28,000           6163 <td></td> <td></td> <td></td> <td></td> <td></td> <td>129,000</td>						129,000
Total - Public Services         1,000,922         1,119,649         1,210,604         1,483,200           Building & Safety         6108         Building Permits         165,677         240,037         394,181         365,000           6111         COO Fees         -         -         25,392         -           6114         CSA         2,995         2,225         -         -           6120         Electrical         46,400         84,048         323,538         225,000           6122         Extension Requests         -         843         (74)         -           6130         Grading         1,807         3,784         13,647         10,000           6134         Inspections (Other)         10,396         10,113         19,758         15,000           6148         Mechanical         22,853         20,554         53,593         35,000           6152         Misc Revenue - Building & Safety         6,019         10,057         152,869         134,000           6158         Plan Check         113,599         106,468         290,800         275,000           6162         Plumbing         29,730         30,776         43,459         28,000           6163 <td>6168</td> <td>Right-of-Way Permits</td> <td>42,115</td> <td>48,622</td> <td>64,411</td> <td>52,000</td>	6168	Right-of-Way Permits	42,115	48,622	64,411	52,000
Building & Safety 6108 Building Permits 165,677 240,037 394,181 365,000 6111 COO Fees - 25,392 - 6114 CSA 2,995 2,225 -  6120 Electrical 46,400 84,048 323,538 225,000 6122 Extension Requests - 843 (74) - 6130 Grading 1,807 3,784 13,647 10,000 6134 Inspections (Other) 10,396 10,113 19,758 15,000 6148 Mechanical 22,853 20,554 53,593 35,000 6152 Misc Revenue - Building & Safety 6,019 10,057 152,869 134,000 6158 Plan Check 113,599 106,468 290,800 275,000 6162 Plumbing 29,730 30,776 43,459 28,000 6163 Pre-Application - 2,572 - 6169 SB 1473 (60) 155 373 - 6174 SMI Tax (308) 160 337 -			1,000,922	1,119,649	1,210,604	1,483,200
6108 Building Permits 165,677 240,037 394,181 365,000 6111 COO Fees - 25,392 - 6114 CSA 2,995 2,225 - 6120 Electrical 46,400 84,048 323,538 225,000 6122 Extension Requests - 843 (74) - 6130 Grading 1,807 3,784 13,647 10,000 6134 Inspections (Other) 10,396 10,113 19,758 15,000 6148 Mechanical 22,853 20,554 53,593 35,000 6152 Misc Revenue - Building & Safety 6,019 10,057 152,869 134,000 6158 Plan Check 113,599 106,468 290,800 275,000 6162 Plumbing 29,730 30,776 43,459 28,000 6163 Pre-Application - 2,572 - 6169 SB 1473 (60) 155 373 - 6174 SMI Tax (308) 160 337 -						
6114 C3A 2,995 2,225 - 6 6120 Electrical 46,400 84,048 323,538 225,000 6122 Extension Requests - 843 (74) - 6130 Grading 1,807 3,784 13,647 10,000 6134 Inspections (Other) 10,396 10,113 19,758 15,000 6148 Mechanical 22,853 20,554 53,593 35,000 6152 Misc Revenue - Building & Safety 6,019 10,057 152,869 134,000 6158 Plan Check 113,599 106,468 290,800 275,000 6162 Plumbing 29,730 30,776 43,459 28,000 6163 Pre-Application - 2,572 - 6169 SB 1473 (60) 155 373 - 6174 SMI Tax (308) 160 337 -	6108		165,677	240,037	394,181	365,000
6120 Electrical       46,400       84,048       323,538       225,000         6122 Extension Requests       -       843       (74)       -         6130 Grading       1,807       3,784       13,647       10,000         6134 Inspections (Other)       10,396       10,113       19,758       15,000         6148 Mechanical       22,853       20,554       53,593       35,000         6152 Misc Revenue - Building & Safety       6,019       10,057       152,869       134,000         6158 Plan Check       113,599       106,468       290,800       275,000         6162 Plumbing       29,730       30,776       43,459       28,000         6163 Pre-Application       -       2,572       -         6169 SB 1473       (60)       155       373       -         6174 SMI Tax       (308)       160       337       -	6111	COO Fees			25,392	
6120 Electrical       46,400       84,048       323,538       225,000         6122 Extension Requests       -       843       (74)       -         6130 Grading       1,807       3,784       13,647       10,000         6134 Inspections (Other)       10,396       10,113       19,758       15,000         6148 Mechanical       22,853       20,554       53,593       35,000         6152 Misc Revenue - Building & Safety       6,019       10,057       152,869       134,000         6158 Plan Check       113,599       106,468       290,800       275,000         6162 Plumbing       29,730       30,776       43,459       28,000         6163 Pre-Application       -       2,572       -         6169 SB 1473       (60)       155       373       -         6174 SMI Tax       (308)       160       337       -	6114	CSA	2,995	2,225		
6130 Grading         1,807         3,784         13,647         10,000           6134 Inspections (Other)         10,396         10,113         19,758         15,000           6148 Mechanical         22,853         20,554         53,593         35,000           6152 Misc Revenue - Building & Safety         6,019         10,057         152,869         134,000           6158 Plan Check         113,599         106,468         290,800         275,000           6162 Plumbing         29,730         30,776         43,459         28,000           6163 Pre-Application         -         -         2,572         -           6169 SB 1473         (60)         155         373         -           6174 SMI Tax         (308)         160         337         -	6120	Electrical	46,400	84,048	323,538	225,000
6134 Inspections (Other)         10,396         10,113         19,758         15,000           6148 Mechanical         22,853         20,554         53,593         35,000           6152 Misc Revenue - Building & Safety         6,019         10,057         152,869         134,000           6158 Plan Check         113,599         106,468         290,800         275,000           6162 Plumbing         29,730         30,776         43,459         28,000           6163 Pre-Application         -         -         2,572         -           6169 SB 1473         (60)         155         373         -           6174 SMI Tax         (308)         160         337         -	6122	Extension Requests		843	(74)	-
6148 Mechanical         22,853         20,554         53,593         35,000           6152 Misc Revenue - Building & Safety         6,019         10,057         152,869         134,000           6158 Plan Check         113,599         106,468         290,800         275,000           6162 Plumbing         29,730         30,776         43,459         28,000           6163 Pre-Application         -         -         2,572         -           6169 SB 1473         (60)         155         373         -           6174 SMI Tax         (308)         160         337         -	6130	Grading	1,807	3,784	13,647	10,000
6148 Mechanical         22,853         20,554         53,593         35,000           6152 Misc Revenue - Building & Safety         6,019         10,057         152,869         134,000           6158 Plan Check         113,599         106,468         290,800         275,000           6162 Plumbing         29,730         30,776         43,459         28,000           6163 Pre-Application         -         -         2,572         -           6169 SB 1473         (60)         155         373         -           6174 SMI Tax         (308)         160         337         -	6134	Inspections (Other)	10,396	10,113	19,758	15,000
6158 Plan Check     113,599     106,468     290,800     275,000       6162 Plumbing     29,730     30,776     43,459     28,000       6163 Pre-Application     -     -     2,572     -       6169 SB 1473     (60)     155     373     -       6174 SMI Tax     (308)     160     337     -	6148	Mechanical	22,853	20,554		35,000
6162 Plumbing 29,730 30,776 43,459 28,000 6163 Pre-Application 2,572 - 6169 SB 1473 (60) 155 373 - 6174 SMI Tax (308) 160 337 -	6152	Misc Revenue - Building & Safety	6,019	10,057	152,869	134,000
6163 Pre-Application 2,572 - 6169 SB 1473 (60) 155 373 - 6174 SMI Tax (308) 160 337 -	6158	Plan Check	113,599	106,468	290,800	275,000
6169 SB 1473 (60) 155 373 - 6174 SMI Tax (308) 160 337 -		-	29,730	30,776		28,000
6174 SMI Tax (308) 160 337 -			-			-
						-
Total - Building & Safety 399,108 509,220 1,320,445 1,087,000	6174					-
		Total - Building & Safety	399,108	509,220	1,320,445	1,087,000

		AL FUND RE	Actual	Actual	Amende
	D. CL. T. C.				
-ode	Revenue Classification	Revenue	Revenue	Revenue	Budget
	Di	2011-12	2012-13	2013-14	2014-15
	Planning & Zoning			400	
	Appeals	224	0.046	402	50
110		1,564	2,346	3,328	2,50
112		1,533	3,110	2,294	2,50
118		5,062	8,366	6,864	10,00
128		(1,455)		18,067	18,00
132	Home Occupation Permit	5,885	7.095	8,820	6,0
142		589	589	1,254	2,0
	Lot Merger	2,336	1,168	1,838	2,0
150		626	42		
156	Miscellaneous Revenue - Planning	2,129	13,658	6,094	8,0
165	Open Space	270	88	228	
170	Sign Permit	2,162	1,426	6,607	5,5
172	Site Plan Review	30,961	35,048	93,300	80,0
176	Special Events	1,372	1,225	6,741	2,0
178			5.072	5,170	5.1
	Tentative Parcel Map	3,502		(69)	
182		17,857	(72)	32,564	33,0
	Use Permit	16,661	28,934	38,913	32,0
	Variance (Deviations)	447	359	4,056	4,0
193				236,471	
	Total - Planning Fees	91,725	108,454	230,4/1	216,1
	Engineering				
138		-		587	-
154			380	270	31
160		67,057	20,207	112,617	110,0
188		43,956	2,421	(33,738)	
	Total - Engineering	111,013	23,008	79,736	113,3
	Sub Total - Community Developme OTHER REVENUES	601,846	640,682	1,636,652	1,416,4
165	OTHER REVENUES	1,203	1,357	1,636,652	
165	OTHER REVENUES Miscellaneouse Penalties or Fines				
168	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees	1,203	1,357	861	1,0
168 170	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever	1,203 20 354,330	1,357 80 3,940	861 240 12,541	1,00
168 170 172	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees	1,203 20 354,330 15,618	1,357 80 3,940 22,938	861 240 12,541 28,425	1,0 15,0 20,0
168 170 172 181	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements	1,203 20 354,330	1,357 80 3,940	861 240 12,541 28,425 814,171	1,0 15,0 20,0
168 170 172 181 183	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As	1,203 20 354,330 15,618 158,848	1,357 80 3,940 22,938 110,789	861 240 12,541 28,425 814,171 349,865	1,0 15,0 20,0 160,0
168 170 172 181 183 183-	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As 3CE Incentive Payments	1,203 20 354,330 15,618	1,357 80 3,940 22,938 110,789	861 240 12,541 28,425 814,171 349,865 22,724	1,0 15,0 20,0 160,0
168 170 172 181 183 183-	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As 3CE Incentive Payments Short/Over	1,203 20 354,330 15,618 158,848 10,005	1,357 80 3,940 22,938 110,789 - 23,172	861 240 12,541 28,425 814,171 349,865 22,724 249	1,00 15,00 20,00 160,00
168 170 172 181 183 183- 184 185	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gair/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements	1,203 20 354,330 15,618 158,848 - 10,005 - 35,859	1,357 80 3,940 22,938 110,789 - 23,172 1 55,846	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065	1,00 15,00 20,00 160,00 14,00 36,00
168 170 172 181 183 183- 184 185 255	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790	1,357 80 3,940 22,938 110,789 - 23,172 1 55,846	861 240 12,541 28,425 814,171 349,865 22,724 249	1,00 20,00 160,00 14,00 36,00 110,00
168 170 172 181 183 183- 184 185 255 352	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gair/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees	1,203 20 354,330 15,618 158,848 10,005 - 35,859 15,790 522	1,357 80 3,940 22,938 110,789 - 23,172 1 55,846	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874	1,00 20,00 160,00 14,00 36,00 110,00
168 170 172 181 183 183- 184 185 255 352 370	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution	1,203 20 354,330 15,618 158,848 10,005 - 35,859 15,790 522 1,597	1,357 80 3,940 22,938 110,789 - 23,172 1 55,846 - 80 6,522	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874	1,00 15,00 20,00 160,00 14,00 36,00 110,00 6
168 170 172 181 183 183- 184 185 255 352 370 700	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentals	1,203 20 354,330 15,618 158,848 10,005 - 35,859 15,790 522 1,597 3,525	1,357 80 3,940 22,938 110,789 - 23,172 1 55,846	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874	1,00 15,00 20,00 160,00 14,00 36,00 110,00 6
168 170 172 181 183 183- 184 185 255 352 370 700 690	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentals Water Use Fees	1,203 20 354,330 15,618 158,848 10,005 - 35,859 15,790 522 1,597 3,525 28,796	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0
168 170 172 181 183 183- 184 185 255 352 370 700 690 808	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentalt Water Use Fees EMPG Grant	1,203 20 354,330 15,618 158,848 10,005 - 35,859 15,790 522 1,597 3,525 28,796 18,962	1,357 80 3,940 22,938 110,789 - 23,172 1 55,846 - 80 6,522	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0
168 170 172 181 183 183- 184 185 255 352 370 700 690 808 931	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Revei Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentalt Water Use Fees EMPG Grant Seat Belt Compliance	1,203 20 354,330 15,618 158,848 10,005 - 35,859 15,790 522 1,597 3,525 28,796	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0
168 170 172 181 183 183- 184 185 255 352 370 700 690 808 931	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentalt Water Use Fees EMPG Grant	1,203 20 354,330 15,618 158,848 10,005 - 35,859 15,790 522 1,597 3,525 28,796 18,962	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0
168 170 172 181 183 183- 184 185 255 352 370 700 690 808 931 996	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Revei Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentalt Water Use Fees EMPG Grant Seat Belt Compliance	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0
168 170 172 181 183 183 184 185 255 370 700 690 808 931 996 999 999	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentals Water Use Fees EMPG Grant Seat Belt Compliance Town Store Sales Transfer In - Street Maint, Fund 20 Transfer In - Parks & Rec, Fund 25	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560 737,364	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0 8,5 2,0 974,0
168 170 172 181 183 183- 184 185 255 352 370 700 808 931 996 999 999	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Revei Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentalt Water Use Fees EMPG Grant Seat Belt Compliance Town Store Sales Transfer In - Street Maint, Fund 20	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560 737,364	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584 17,080	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240  18,192  688 879,532	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0 8,5 2,0 974,0
168 170 172 181 183 183 183 184 185 352 370 700 690 808 931 996 999 999 999	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentals Water Use Fees EMPG Grant Seat Belt Compliance Town Store Sales Transfer In - Street Maint, Fund 20 Transfer In - Parks & Rec, Fund 25	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560 737,364	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584 17,080	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240  18,192  688 879,532	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0 8,5 2,0 974,0
168 170 172 181 183 183- 184 185 255 370 700 690 808 931 999 999 999 999	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentals Water Use Fees EMPG Grant Seat Belt Compliance Town Store Sales Transfer In - Street Maint, Fund 20 Transfer In - Parks & Rec, Fund 25 Transfer In - Police Grants Fund 21	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560 737,364 346,499	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584 17,080	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240  18,192  688 879,532	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0 8,5 2,0 974,0
1168 1770 1172 1181 1183 1183- 1184 1185 352 370 700 690 808 9931 9999 9999 9999 9999	OTHER REVENUES Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Revei Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentalt Water Use Fees EMPG Grant Seat Belt Compliance Town Store Sales Transfer In - Parks & Rec. Fund 20 Transfer In - Police Grants Fund 21 Transfer In - RDA VVEDA (2725) Transfer In - RDA PA No. 2 (2730)	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560 737,364 346,499	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584 17,080	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240  18,192  688 879,532	1,00 15,00 20,00 160,00 14,00 36,00 110,00 6 1,00 42,00 8,50 2,00 974,00
168 170 172 181 183 183- 184 185 255 370 700 690 808 931 999 999 999 999 999 999	OTHER REVENUES  Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentals Water Use Fees EMPG Grant Seat Belt Compliance Town Store Sales Transfer In - Street Maint. Fund 20 Transfer In - Parks & Rec. Fund 25 Transfer In - Police Grants Fund 21 Transfer In - RDA VVEDA (2725) Transfer In - RDA PA No. 2 (2730 Transfer In - RDA/VVEDA Fund 40	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560 737,364 346,499 150,598 150,598 150,599 210,837	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584 17,080	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240  18,192  688 879,532	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0 8,5 2,0 974,0
168 170 172 181 183 183- 184 185 255 370 700 690 808 999 999 999 999 999 999 999	OTHER REVENUES  Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentals Water Use Fees EMPG Grant Seat Belt Compliance Town Store Sales Transfer In - Street Maint. Fund 20 Transfer In - Parks & Rec. Fund 25 Transfer In - Police Grants Fund 21 Transfer In - RDA VVEDA (2725) Transfer In - RDA PA No. 2 (2730 Transfer In - RDA PA No. 2 Fund 40 Transfer In - RDA PA No. 2 Fund 40	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560 737,364 346,499 150,598 150,598 150,599 210,837 210,837	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584 17,080 559 761,203 343,300	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240 18,192 688 879,532 391,170	1,00 15,00 20,00 160,00 14,00 36,00 110,00 6 1,00 42,00 8,55 2,00 974,00 422,90
168 170 172 181 183 183- 184 185 255 352 370 700 690 808 999 999 999 999 999 999 999 999 9	Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentals Water Use Fees EMPG Grant Seat Belt Compliance Town Store Sales Transfer In - Street Maint. Fund 20 Transfer In - Parks & Rec. Fund 25 Transfer In - Police Grants Fund 21 Transfer In - RDA VVEDA (2725) Transfer In - RDA PA No. 2 (2730 Transfer In - RDA PA No. 2 Fund 4 Transfer In - RDA PA No. 2 Fund 4 Transfer In - RDA PA No. 2 Fund 4 Transfer In - RDA PA No. 2 Fund 5	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560 737,364 346,499 150,598 150,598 150,599 210,837 210,837 1,664,026	1,357 80 3,940 22,938 110,789 23,172 1 55,846 6,522 15,584 17,080 559 761,203 343,300	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240 18,192 688 879,532 391,170	
168 170 172 181 183 183- 184 185 255 370 690 808 991 999 999 999 999 999 999 999 999	OTHER REVENUES  Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentals Water Use Fees EMPG Grant Seat Belt Compliance Town Store Sales Transfer In - Street Maint. Fund 20 Transfer In - Parks & Rec. Fund 25 Transfer In - Police Grants Fund 21 Transfer In - RDA VVEDA (2725) Transfer In - RDA PA No. 2 (2730 Transfer In - RDA PA No. 2 Fund 4 Transfer In - RDA PA No. 2 Fund 4 Transfer In - RDA PA No. 2 Fund 5 Transfer In - RDA PA No. 2 Fund 5 Transfer In - RDA PA No. 2 Fund 5 Transfer In - RDA PA No. 2 Fund 5 Transfer In - RDA PA No. 2 Fund 5 Transfer In - Solid Waste Fund 50 Transfer In - Solid Waste Fund 55	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560 737,364 346,499 150,598 150,598 150,599 210,837 210,837 1,664,026 1,601,001	1,357 80 3,940 22,938 110,789 23,172 1 55,846 80 6,522 15,584 17,080 559 761,203 343,300	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240 18,192 688 879,532 391,170	1,00 15,00 20,00 160,00 14,00 36,00 110,00 42,00 8,50 2,00 974,00 422,90
168 170 172 181 183 183- 184 185 255 370 690 808 991 999 999 999 999 999 999 999 999	Miscellaneouse Penalties or Fines Notary Fees Sale of Cell Easement/Other Rever Passport Fees Refunds, Reimbursements Gain/Loss on Disposal of Fixed As SCE Incentive Payments Short/Over State Mandated Reimbursements Interest Earnings Booking Fees Restitution Cell Tower & Office Space Rentals Water Use Fees EMPG Grant Seat Belt Compliance Town Store Sales Transfer In - Street Maint. Fund 20 Transfer In - Parks & Rec. Fund 25 Transfer In - Police Grants Fund 21 Transfer In - RDA VVEDA (2725) Transfer In - RDA PA No. 2 (2730 Transfer In - RDA PA No. 2 Fund 4 Transfer In - RDA PA No. 2 Fund 4 Transfer In - RDA PA No. 2 Fund 4 Transfer In - RDA PA No. 2 Fund 5	1,203 20 354,330 15,618 158,848 10,005 35,859 15,790 522 1,597 3,525 28,796 18,962 1,749 1,560 737,364 346,499 150,598 150,598 150,599 210,837 210,837 1,664,026	1,357 80 3,940 22,938 110,789 23,172 1 55,846 6,522 15,584 17,080 559 761,203 343,300	861 240 12,541 28,425 814,171 349,865 22,724 249 35,065 33,874 1,723 48,240 18,192 688 879,532 391,170	1,0 15,0 20,0 160,0 14,0 36,0 110,0 6 1,0 42,0 8,5 2,0 974,0 422,9

### Town of Apple Valley CALCULATION OF PROJECTED FUND BALANCES

for the Fiscal Year Ending June 30, 2015

Pund   Balances   Balances   Budget   Budget   Budget   Budget   Budget   PY 14-15   P			Projected Fund	Estimated	Adopted Operating	Adopted Capital	Total Adopted	Estimated Revenues			Projected Ending Fund
No.   Fund Description   97/01/14   FY 14-15   FY 14-15   FY 14-15   FY 14-15   FY 14-15   Adopted Budget   Transfers In   Transfers Out   06/30/15	Fund					•					•
Special Revenue Funds:   2010   Gas Tax Fund   404,540   1,762,663   1,442,051   1,442,051   320,612   350,000   996,024   79,128   10,1616   10		Fund Description			•	•			Transfers In	Transfers Out	
2010   Gas Tax Fund   404,540   1,762,663   1,442,051   1,442,051   320,612   350,000   996,024   79,128	1001	General Fund	18,337,276	19,917,702	23,496,295	_	23,496,295	(3,578,593)	6,711,207	2,598,407	18,871,483
Article 8		Special Revenue Funds:									
Measure   Local 2040	2010	Gas Tax Fund	404,540	1,762,663	1,442,051		1,442,051	320,612	350,000	996,024	79,128
2040   Air Pollution Control   84,703   47,450   47,320   - 47,320   130   - 84,833     2120   CDBG   - 953,672   945,432   - 945,432   8,140   - 8,140     2131   NSP 3	2015	Article 8	942,210	748,300	60,000	214,000	274,000	474,300	-	350,000	1,066,510
2120   CDBG	2021	Measure I Local 2040	4,695,095	3,093,053	-	5,276,350	5,276,350	(2,183,297)	-		2,511,798
131   NSP 3	2040	Air Pollution Control	84,703	47,450	47,320	-	47,320	130	-	-	84,833
2320         Apple Valley Home         -         397,634         390,929         -         390,929         705         -         -         705           2330         Victorville Home         -         284,529         284,529         -         284,529         -	2120	CDBG	-	953,572	945,432	-	945,432	8,140	-	-	8,140
2330   Victorville Home	2131	NSP 3	-	-	-	-	-	-	-	-	
2410         Cal Home         -         1,400,000         1,400,000         -         1,400,000         -	2320	Apple Valley Home	-	397,634	396,929	-	396,929	705	-	-	705
2510         Parks & Recreation         (6,093,636)         3,000,772         3,244,378         3,244,378         (243,606)         688,530         444,924         (6,093,636)           2520         Quimby Funds         35,011         20,040         13,050         -         13,050         6,990         -         -         42,001           2610         Police Grants         -         317,446         317,446         -	2330	Victorville Home	-	284,529	284,529	-	284,529	-	-	-	-
2520         Quimby Funds         35,011         20,040         13,050         - 13,050         6,990         - 42,001           2610         Police Grants         - 317,446         317,446         - 317,446	2410	Cal Home	-	1,400,000	1,400,000	-	1,400,000	-	-	-	-
Police Grants	2510	Parks & Recreation	(6,093,636)	3,000,772	3,244,378		3,244,378	(243,606)	688,530	444,924	(6,093,636)
2620         Asset Seizure         174         -         -         -         -         -         174           2630         Drug & Gang Prevention         5,383         -         5,383         -         5,383         -	2520	Quimby Funds	35,011	20,040	13,050	-	13,050	6,990	-	-	42,001
2630   Drug & Gang Prevention   5,383   - 5,383   - 5,383   - 5,383   - 5,383   - 5,383	2610	Police Grants	-	317,446	317,446	-	317,446	-	-	-	
2810 Assessment District LL 1,223,627 325,350 160,250 - 160,250 165,100 1,388,727 Subtotal Special Revenue Funds 1,297,107 12,350,809 8,316,768 5,490,350 13,807,118 (1,456,309) 1,038,530 1,790,948 (911,620)  Debt Service Funds:  4105 1999 COPS - 420,000 420,000 (420,000) 420,000	2620	Asset Seizure	174	-	-	-	-	-	-	-	174
Subtotal Special Revenue Funds         1,297,107         12,350,809         8,316,768         5,490,350         13,807,118         (1,456,309)         1,038,530         1,790,948         (911,620)           Debt Service Funds:           4105         1999 COPS         -         420,000         420,000         (420,000)         420,000         -           4106         2001 COPS         -         337,000         337,000         (337,000)         337,000         -           4108         2007 Town Hall         -         886,544         886,544         (886,544)         886,544         -	2630	Drug & Gang Prevention	5,383	-	5,383	-	5,383	(5,383)	-	-	-
Debt Service Funds:       4105     1999 COPS     -     420,000     420,000     420,000     420,000     -       4106     2001 COPS     -     337,000     337,000     (337,000)     337,000     -       4108     2007 Town Hall     -     886,544     886,544     (886,544)     886,544     -	2810	Assessment District LL	1,223,627	325,350	160,250	-	160,250	165,100	-	-	1,388,727
4105     1999 COPS     -     420,000     420,000     420,000     420,000     -       4106     2001 COPS     -     337,000     337,000     (337,000)     337,000     -       4108     2007 Town Hall     -     886,544     886,544     (886,544)     886,544     -		Subtotal Special Revenue Funds	1,297,107	12,350,809	8,316,768	5,490,350	13,807,118	(1,456,309)	1,038,530	1,790,948	(911,620)
4105     1999 COPS     -     420,000     420,000     420,000     420,000     -       4106     2001 COPS     -     337,000     337,000     (337,000)     337,000     -       4108     2007 Town Hall     -     886,544     886,544     (886,544)     886,544     -		Debt Service Funds:									
4106 2001 COPS - 337,000 337,000 (337,000) 337,000 - 4108 2007 Town Hall - 886,544 886,544 (886,544) 886,544 -	4105				420.000		420.000	(420.000)	420.000		
4108 2007 Town Hall - 886,544 886,544 (886,544) 886,544 -											
to the state of th											
		Subtotal Debt Service Funds	-	-		-				-	-

### Town of Apple Valley CALCULATION OF PROJECTED FUND BALANCES

for the Fiscal Year Ending June 30, 2015

Fund		Projected Fund Balances	Estimated Revenues	Adopted Operating Budget	Adopted Capital Budget	Total Adopted Budget	Estimated Revenues Over (Under)			Projected Ending Fund Balances
No.	Fund Description	07/01/14	FY 14-15	FY 14-15	FY 14-15	FY 14-15	Adopted Budget	Transfers In	Transfers Out	06/30/15
	Capital Improvement Funds:									
4050	NAVISP	1,643,275	2,500	-	-	-	2,500	-	-	1,645,775
4410	Capital Improvement TIF Fund	8,591,925	16,830,047		27,157,077	27,157,077	(10,327,030)	10,616,430		8,881,325
4710	Animal Control Facilities	107,211	3,850			-	3,850			111,061
4720	Law Enforcement Facilities	65,364	18,100			-	18,100			83,464
4730	General Government Facilities	99,110	31,000	-	-	-	31,000		-	130,110
4740	Public Meeting Facilities	107,034	16,150			-	16,150			123,184
4750	Aquatic Facilities	57,530	5,600				5,600			63,130
4760	Storm Drains	1,093,656	91,500		100,000	100,000	(8,500)			1,085,156
4770	Sanitary Sewer Facilities	978,890	31,200			-	31,200			1,010,090
4910	Project Manager Grants	-	1,024,183	666,665	355,700	1,022,365	1,818		-	1,818
	Subtotal Capital Projects Funds	12,743,995	18,054,130	666,665	27,612,777	28,279,442	(10,225,312)	10,616,430		13,135,113
	Total Governmental Funds	32,378,378	50,322,641	34,123,272	33,103,127	67,226,399	(16,903,758)	20,009,711	4,389,355	31,094,976
	Enterprise Funds:									
5010	Wastewater	38,934,719	6,646,951	4,774,406	96,710	4,871,116	1,775,835	44,000	1,707,400	39,047,154
5510	Solid Waste	3,176,551	10,911,800	8,495,286		8,495,286	2,416,514		3,606,859	1,986,206
5710	Apple Valley Golf Course	(1,709,130)	888,600	1,154,933		1,154,933	(266,333)	266,333		(1,709,130)
	Total Enterprise Funds	40,402,140	18,447,351	14,424,625	96,710	14,521,335	3,926,016	310,333	5,314,259	39,324,230
	Successor Agency - RDA									
2725	WEDA Successor Agency Fund	2,060,832	1,741,245	1,739,075		1,739,075	2,170			2,063,002
2730	AV RDA Successor Agency Fund	9,421,272	3,035,331	3,033,160		3,033,160	2,171	2	10,616,430	(1,192,987)
3010	VVEDA Debt Service (80%)					-			-	-
3020	PA#2 Debt Service (80%)									
2710	VVEDA Low/Mod (20%)					- 2				
2720	PA#2 Low/Mod (20%)	1								
4010	VVEDA - Capital Projects									
4020	PA#2 - Capital Projects					_			_	
		11,482,104	4,776,576	4,772,235		4,772,235	4,341		10,616,430	870,015
	GRAND TOTAL	84,262,622	73,546,568	53,320,132	33,199,837	86,519,969	(12,973,401)	20,320,044	20,320,044	71,289,221