



General Fund Budget Summary

Fiscal Years 2012-2014

	<u>18-Month Estimated 2011-12</u>	<u>Adopted Fiscal Year 2012-13</u>	<u>Adopted Fiscal Year 2013-14</u>
REVENUES			
Property Taxes	15,826,107	15,832,000	16,148,780
Sales and Use Tax	17,941,305	18,814,936	19,227,868
Other Taxes	4,884,143	6,699,895	6,768,709
Interest Earnings	165,810	206,000	192,000
Other Revenue	406,000	273,500	249,560
Total General Revenues	39,223,365	41,826,331	42,586,917
Administrative Services	2,041,787	918,249	971,203
Arts, Recreation and Community Services	9,369,354	9,671,587	9,929,865
Community Development	2,821,810	3,881,466	3,919,402
General Government	73,860	457,920	490,910
Police	2,530,273	2,036,840	2,002,656
Public Services	5,659,765	6,776,335	6,947,422
Total Departmental Revenues	22,496,849	23,742,397	24,261,458
Transfers In from Other Funds	1,571,691	882,445	882,673
Total Revenues / Transfers In	63,291,905	66,451,173	67,731,048
Assigned Fund Balance-Contractual Commitment*	1,392,542	0	0
Assigned Fund Balance-FY10-12 Budget Shortfall**	917,747	0	0
Committed Fund Balance-Fiscal Emergency	751,445	0	0
Committed Fund Balance-Radio Communications	900,000	684,000	0
Unassigned Fund Balance-Council/City Manager Contingency	121,250	320,437	320,437
TOTAL SOURCES OF FUNDS	67,374,889	67,455,610	68,051,485
EXPENDITURES			
Administrative Services	6,165,540	5,978,839	6,055,388
Arts, Recreation and Community Services	12,893,471	12,977,033	13,194,022
Community Development	4,534,225	4,373,765	4,326,974
General Government	2,535,064	3,589,857	3,477,813
Police	22,983,159	22,005,783	22,805,173
Public Services	14,082,964	15,161,165	15,512,434
Total Operating Expenditures	63,194,421	64,086,442	65,371,804
Transfer to Capital Budget	1,685,690	1,750,000	1,750,000
Transfer to Information Technology Equipment Fund	0	200,000	200,000
Transfers to Other Funds	2,494,778	1,419,168	729,681
Total Expenditures / Transfers Out	67,374,889	67,455,610	68,051,485
TOTAL USES OF FUNDS	67,374,889	67,455,610	68,051,485
Revenues Over or (Under) Expenditures	(0)	0	0
Fund Balance Reserves, Beginning of Year	30,415,719	26,332,734	25,328,297
Fund Balance Reserves, End of Year	26,332,735	25,328,297	25,007,860



City of Walnut Creek 2012-2014 Budget

Administrative Services

The mission of the Administrative Services Department is to provide excellent customer service to both its internal and external customers and to assure legal and financial accountability to the public.

Brief Description of Department Divisions

The department oversees the City's financial and administrative functions, including accounting, budgeting, business licenses, treasury management, purchasing, information technology, telecommunications, human resources management, and risk management.

Division Budgets for Fiscal Year 2012-2014

Division Name	Fiscal Year	
	2012-13 Adopted Expenses	2013-14 Adopted Expenses
General Fund Expenditures:		
Administration (111)	\$ 285,555	\$ 293,266
Finance (121/122)	1,545,423	1,564,751
Human Resources/Risk Management (131/132/134/735)	1,958,832	1,943,384
Information Technology (141/142)	2,189,029	2,253,987
General Fund Operating Total	5,978,839	6,055,388
General Fund Transfers	3,369,168	2,679,681
General Fund Expenditure Total	\$ 9,348,007	\$ 8,735,069
Other Fund Expenditures:		
Equipment Replacement - IT	1,265,000	1,265,800
Library Parcel	1,025,906	1,036,176
Other Funds Expenditure Totals	2,290,906	2,301,976
Total All Funds Expenditure	\$ 11,638,913	\$ 11,037,045

General Fund Cost Recovery

Category	2012-13 Adopted	2013-14 Adopted
General Fund Expenditure Totals	\$ 5,978,839	\$ 6,055,388
General Fund Department Revenue Totals	918,249	971,203
Net Department Budget	5,060,590	5,084,185
Cost Recovery %	15%	16%

Total Staffing for Department (FTE)

	2010-2012 *	2012-2014
Funded FTEs	23.84	25.25

* at Budget adoption June 2010



City of Walnut Creek 2012-2014 Budget

Arts, Recreation and Community Services

The mission of the department is to work together to create a better community through services that strengthen heart, mind, and body.

Brief Description of Department Divisions

The Arts, Recreation and Community Services Department consists of the eleven programmatic divisions listed below and the ARCS administration division. It also includes the Boundary Oak Golf Course and Clubhouse enterprise fund.

Division Budgets for Fiscal Year 2012-2014

Division Name and Number	Fiscal Year	
	2012-13 Adopted Expenses	2013-14 Adopted Expenses

General Fund Expenditures:

Administration (611)	\$ 635,067	\$ 641,856
Aquatics and Special Events (351)	1,189,130	1,218,224
Arts Education (621)	2,131,988	2,160,288
Bedford Gallery (651)	506,508	487,812
Center REPertory Theatre Company (641)	2,079,543	2,125,237
Lesher Center for the Arts (631)	3,121,833	3,205,732
Municipal Special Events (642)	118,709	118,959
Public Art (652)	84,696	85,740
Recreation Classes (353)	797,445	803,693
Facility Rentals (352)	558,031	564,263
Social Services (354)	597,412	612,390
Sports and Camps (350)	1,156,671	1,169,828
General Fund Expenditure Totals	\$ 12,977,033	\$ 13,194,022

Other Funds Expenditures:

Golf Course Enterprise	\$ 5,370,901	\$ 5,540,502
LCA Equipment Replacement	80,910	-
Other Funds Expenditure Total	5,451,811	5,540,502
Total All Funds Expenditure Total	\$ 18,428,844	\$ 18,734,524

General Fund Cost Recovery:

Category	2012-13	2013-14
	Adopted	Adopted
General Fund Expenditure Totals	12,977,033	13,194,022
General Fund Department Revenue Totals	9,671,587	9,929,865
Net Department Budget	3,305,446	3,264,157
Cost Recovery %	75%	75%

Total Staffing for Department (FTE)

	2010-2012 *	2012-2014
Funded FTE's	47.00	47.75

* at Budget adoption June 2010



City of Walnut Creek 2012-2014 Budget

Community Development

The Mission of the Department is to enhance the quality of life in Walnut Creek by ensuring a safe, desirable environment, while promoting the unique character of the community.

Brief Description of Department Divisions

The Department includes the following divisions:

- Administration: Provides leadership and support to the Department and its customers
- Building: Provides plan check and inspection services
- Housing: Administers grant programs and works to create, preserve, and improve housing opportunities within the City.
- Planning: Provides current and long term planning services while also providing code enforcement and implementation of the City's land use goals and visions
- Transportation Planning: Provides leadership on regional transportation issues and works to promote and enhance transportation mobility and balanced parking

Division Budgets for Fiscal Year 2012-2014

Division Name and Number	Fiscal Year	
	2012-13 Adopted Expenses	2013-14 Adopted Expenses
General Fund Expenditures:		
Administration (210)	\$ 415,862	\$ 386,417
Building (230)	2,085,198	2,130,563
Planning (260)	1,592,232	1,526,922
Transportation Planning (220)	280,473	283,072
General Fund Expenditure Total	\$ 4,373,765	\$ 4,326,974
Other Funds Expenditures:		
Housing (901-909)	1,883,277	906,383
Other Community Development Funds	4,006,692	2,094,975
Other Funds Expenditure Totals	5,889,969	3,001,358
Total All Funds Expenditures	\$ 10,263,734	\$ 7,328,332

General Fund Cost Recovery

Category	2012-13 Adopted	2013-14 Adopted
General Fund Expenditure Totals	\$ 4,373,765	\$ 4,326,974
General Fund Department Revenue Totals	3,881,466	3,919,402
Net Department Budget	492,299	407,572
Cost Recovery %	89%	91%

Total Staffing for Department (FTE)

	2010-2012 *	2012-2014
Funded FTEs	27.50	30.00

* at Budget adoption June 2010



City of Walnut Creek 2012-2014 Budget

General Government

The mission of General Government is to provide an overall legislative and administrative framework from which the various functions of the City's government receive direction in performing and providing services to the community.

Brief Description of Department Divisions

The divisions included in the General Government category include City Council, City Manager, City Attorney, City Clerk, City Treasurer, Community Outreach, Economic Development and Emergency Preparedness.

Division Budgets for Fiscal Year 2012-2014

Division Name and Number	Fiscal Year	
	2012-13 Adopted Expenses	2013-14 Adopted Expenses
General Fund Expenditures:		
City Attorney (760)	\$ 1,007,429	\$ 1,029,176
City Clerk (741) & Mail (152)	421,495	508,327
City Council (720) & City Treasurer (750)	192,938	197,611
City Manager (730)	559,664	560,052
Community Outreach (731)	208,642	210,819
Economic Development (736)	461,969	338,466
Emergency Preparedness (738)	69,620	68,762
Non Departmental (710)	668,100	564,600
General Fund Expenditure Total	\$ 3,589,857	\$ 3,477,813
Other Fund Expenditures:		
PEG Access Fees/Multi Media Productions	330,171	340,680
Downtown Parking & Enhancement	1,281,083	1,223,876
Other Funds Expenditure Totals	1,611,254	1,564,556
Total All Funds Expenditure	\$ 5,201,111	\$ 5,042,369

General Fund Cost Recovery

Category	2012-13 Adopted	2013-14 Adopted
General Fund Expenditure Totals	\$ 3,589,857	\$ 3,477,813
General Fund Department Revenue Totals	457,920	490,910
Net Department Budget	3,131,937	2,986,903
Cost Recovery %	13%	14%

Total Staffing for Department (FTE)

Funded FTEs

2010-2012 *	2012-2014
17.66	19.50

* at Budget adoption June 2010



City of Walnut Creek 2012-2014 Budget

Police Department

The Police Department is dedicated to assuring the security of people and property and improving the City's quality of life. The department works with the public to provide immediate assistance in times of emergency. The department is both proactive and reactive and provides law enforcement, investigation, crime prevention and other public services.

Brief Description of Department Divisions

The Department has two divisions, Operations and Administration. Traffic, Community Policing, and the Police Services unit are in the Operations division. Dispatch, Records, Training, Administrative Services and Investigations are in the Administration division. Volunteers also provide key assistance with several of these programs.

Division Budgets for Fiscal Year 2012-2014

Division Name and Number	Fiscal Year	
	2012-13 Adopted Expenses	2013-14 Adopted Expenses
General Fund Expenditure:		
Administration (411/421/435)	\$ 2,655,248	\$ 2,774,352
Communications (452)	2,221,423	2,285,460
Community Policing (436)	737,802	759,633
Investigations (441)	2,516,481	2,574,422
Patrol Support Services (433)	473,097	488,660
Patrol (431/434)	10,752,534	11,193,099
Records (451)	1,153,939	1,197,372
Traffic (432)	1,495,259	1,532,175
General Fund Expenditure Totals	\$ 22,005,783	\$ 22,805,173
Other Funds Expenditures:		
Downtown Parking and Enhancement	594,491	616,821
Other Police Funds	2,674,686	1,865,237
Other Funds Expenditure Totals	3,269,177	2,482,058
Total All Funds Expenditures	\$ 25,274,960	\$ 25,287,231

General Fund Cost Recovery

Category	2012-13 Adopted	2013-14 Adopted
General Fund Expenditure Totals	\$ 22,005,783	\$ 22,805,173
General Fund Department Revenue Totals	2,036,840	2,002,656
Net Department Budget	\$ 19,968,943	\$ 20,802,517
Cost Recovery %	9%	9%

Total Staffing for Department (FTE)

	2010-2012 *	2012-2014
Funded FTEs	111.00	113.00

* at Budget adoption June 2010



City of Walnut Creek 2012-2014 Budget

Public Services

The primary mission of the Department is to protect and support the City's infrastructure and natural resources. This is accomplished by providing efficient maintenance services and effective engineering services to all City operations, including the permitting and inspection of all work performed within the City right-of-way.

Brief Description of Department Divisions

The Department includes the following divisions: Engineering, Transportation Operations and Planning, Capital Investment Program, Parks, Open Space, Urban Forestry, Maintenance of Streets, Equipment, Building and Traffic, Museums and Leases, Graffiti Removal, Street Sweeping, Clean Water Program and Administration.

Division Budgets for Fiscal Year 2012-2014

Division Name and Number	Fiscal Year	
	2012-13 Adopted Expenses	2013-14 Adopted Expenses
General Fund Expenditure:		
Administration (311/327/ 348)	\$ 715,432	\$ 746,516
Engineering (240/330)	2,502,182	2,556,392
Maintenance (331/332/341/342/345/346/347)	7,379,775	7,598,664
Parks (322/323/324)	4,563,776	4,610,862
General Fund Expenditure Totals	\$ 15,161,165	\$ 15,512,434
Other Fund Expenditures:		
CIP Fund	11,864,745	22,598,461
Clean Water Fund	1,703,124	1,419,767
Open Space Fund	1,006,748	1,002,461
Downtown Parking and Enhancement Fund	839,761	865,062
Other Public Service Funds	9,828,801	830,591
Other Funds Expenditure Totals	25,243,179	26,716,342
Total All Funds Expenditure	\$ 40,404,344	\$ 42,228,776

General Fund Cost Recovery

Category	2012-13 Adopted	2013-14 Adopted
General Fund Expenditure Totals	\$ 15,161,165	\$ 15,512,434
General Fund Department Revenue Totals	6,776,335	6,947,422
Net Department Budget	\$ 8,384,830	\$ 8,565,012
Cost Recovery %	45%	45%

Total Staffing for Department (FTE)

	2010-2012 *	2012-2014
Funded FTEs	109.00	105.00

* at Budget adoption June 2010



Other Funds

Fund Descriptions

Special Revenue Funds

Special Revenue Funds are used to account for proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

0. **Alternative Energy Fund** accounts for receipts from energy efficient savings like rebates from solar panels. Funds will be used for future alternative energy projects.
1. **CDBG (Community Development Building Grant) Fund** accounts for receipts and expenditures from a Federal government grant program for the primary purpose of developing viable urban communities. Funds are used to provide affordable housing, promote economic development, subsidize public service activities of local community organizations and fund public facilities and capital improvement projects.
2. **Federal Grant Fund** accounts for receipts and expenditures from LLEBG (Local Law Enforcement Block Grants) program for the primary purpose of reducing crime and improving public safety.
3. **Gas Tax Fund** accounts for receipts and expenditures of money apportioned under Streets and Highway Code Sections 2105, 2106, 2107.5 of the State of California, which must be used for street and highway purposes. This fund is officially called the Highway Users Tax Fund and is distributed on a per capita basis based on the sale of fuel and the State tax that is assessed on fuel purchases. This money must be appropriated to research, planning, construction, improvements, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic), including mitigation of their environmental effects, the payment for property taken or damaged for such purpose, and the administrative costs necessarily incurred in the foregoing process.
4. **General Plan Update Fund** accounts for fees imposed on developers to be used to recover costs associated with preparation of the Environmental Impact Report and Specific Plan certified and adopted by Council, respectively, in July 2010.
5. **Housing (City) Fund** combines several funds used to account affordable housing projects including the following funds:
 - ❖ **Affordable Housing (City) Fund** accounts for several for receipts and expenditures of unrestricted funds designated for affordable housing projects.
 - ❖ **Commercial Linkage Housing Fund** accounts for receipts on new construction of commercial development to be put toward construction of ownership or rental affordable workforce housing.
 - ❖ **Inclusionary Housing Fund** accounts for in-lieu fees from developers who are eligible and pay fees in-lieu of providing affordable housing within a new development. Funds are used to subsidize new affordable rental or ownership housing construction.



Other Funds

Fund Descriptions

6. **Housing Successor Agency Fund** was created by the City of Walnut Creek Housing Successor Agency to retain housing assets and perform housing functions of the former Redevelopment Agency for the low and moderate income housing program. The fund accounts for receipts from the Redevelopment Property Tax Fund and payments listed on the Redevelopment Obligations Payment Schedule (ROPS).
7. **In Lieu Funds** accounts for receipts from fees imposed on developers to provide for improvements for Creek Restoration, Public Art, Tree Mitigation and traffic circulation improvements.
8. **In-Lieu Parking Fund** accounts for receipts and expenditures from fees imposed on developers to provide for parking facilities improvements.
9. **In-Lieu Park Fund** accounts for fees collected from residential developers for purchasing of land for parks or park improvements. The fee is based on the additional population generated by the development and the value of the property. This money can only be spent on park-related projects.
10. **In-Lieu Underground Fund** accounts for receipts and expenditures from fees imposed on developers to provide for underground utilities.
11. **Library Parcel Fund** accounts for assessments to Walnut Creek residents from taxes levied by City (Measure Q) and expenditures to fund additional hours of service at both City library locations. Based on property tax and calculated as \$22 per year/parcel or equivalent. Assessed from 2002 through 2010.
12. **Local Street & Measure J Fund** accounts for receipts and expenditures from a local half-cent sales tax for new transportation-related projects and programs, a portion of which is returned to each local jurisdiction.
13. **NPDES (National Pollutant Discharge Elimination System) – Clean Water Fund** accounts for the special assessments to Walnut Creek property owners and pays for the Clean Water Program mandated by the United States Environmental Protection Agency.
14. **Open Space Fund** accounts for receipts and expenditures related to designated open space and facilities.
15. **Public Education Government (PEG) Access Fees/Grant Fund** accounts for receipts and expenditures for fees paid by Astound and Comcast for public educational and government (PEG) access channels. Funds, including interest, may only be used for capital or operational expenses related to PEG access. The Comcast Technology Grants Fund accounts for receipts and expenditures of technology grants received from Comcast. Funds including interest may be used for capital or operational expenses related to public, educational and governmental (PEG) access channels.
16. **Public Safety Fund** combines the Traffic Safety Fund which accounts for receipts and expenditures from fines paid to the City under the State Motor Vehicle Code and the Supplemental Law Enforcement Service Fund (SLESF) which accounts for receipts and expenditures appropriated from the State General Fund Citizens' Option for Public Safety (COPS) program to be used for front line police.



Other Funds

Fund Descriptions

17. **Revolving Loan Fund** is used to consolidate all General Fund loan obligations which include loans made to facilitate City projects and finance employee housing.
18. **Storm Drain Fund** accounts for receipts and expenditures from fees imposed on developers to provide for storm drain improvements services (additional police officers and equipment).
19. **Traffic Impact Mitigation Fund** accounts for fees collected from developers to pay for projects that mitigate the cumulative affect of the traffic created by these projects on the City's transportation system. They can only be spent on projects in a list approved by Council.

Capital Project Funds

Capital Project Funds are used to account for financial resources used in the acquisition, construction or maintenance of major capital facilities

20. **Capital Budget** combines the Capital Investment Program Fund which accounts for expenditures for the construction of major facilities or projects related to the Capital Investment Program and the Capital Projects Outside Funding which accounts for receipts from funding sources other than the General Fund and/or Special Revenue funds. These typically include Federal and State grants. Expenditures are for capital projects related to the Capital Improvement Program.
21. **Local Improvement Districts Fund(s)** accounts for the construction of public improvements deemed to benefit the properties against which special assessments are levied.

Enterprise Funds

Enterprise Funds are used to account for operations that function in a manner similar to a private business enterprise, where the intent of the governing body is that the costs of providing goods and services be fully recovered through user charges.

22. **Downtown Parking and Enhancement Enterprise Fund** is designed to consolidate parking related revenues and expenses in one location for improved transparency and management.
23. **Golf Course Enterprise Funds** comprises the following funds:
 - ❖ **Golf Course - City Administration Fund** accounts for City oversight of and support services to the Boundary Oak Golf Course and Clubhouse, capital improvements made to the golf course and clubhouse, and related debt service. The former Clubhouse - City Administration Fund has been incorporated into this fund effective July 1, 2012.
 - ❖ **Golf Course Construction Fund** accounts for proceeds from 1997 Lease Revenue Bonds to be used for the construction costs of renovations and improvements to the Boundary Oak Golf Course. Expenses are made in accordance with requirements as specified in the bond issue for the 'Golf Course and the Project'.
 - ❖ **Golf Course Debt Service Fund** accounts for Boundary Oak Golf Course debt service payments on 1997 Lease Revenue Bonds.
 - ❖ **The Boundary Oak – Onsite Contract Operations Fund** accounts for golf and clubhouse operations which are run by a third party operator.



Other Funds

Fund Descriptions

Internal Service Funds

Internal Service Funds (i.e. funds 610-680) are used to finance and account for special activities and services performed by a designated department for other departments in the City on a cost reimbursement basis. Other Funds (i.e. funds 720-730) are used to account for special assessments collected by the City in prior years.

24. **Equipment Replacement Funds** accumulates funds for the replacement of worn and obsolete equipment other than vehicles based upon their expected useful life and replacement costs. The Equipment Replacement Fund for LCA has accumulated funds for the replacement of theater equipment.
25. **Facilities Replacement Fund** accumulates funds as they become available for the costs associated with the maintenance of all City facilities.
26. **Information Technology Replacement** accumulates funds for the replacement of personal computers, technology infrastructure and major software applications based upon their expected replacement cost and useful life.
27. **Major Roadway Reconstruction Replacement Fund** accumulates funds as they become available for the reconstruction of arterial roads as they deteriorate. City Council created this fund to provide for its matching funds in qualifying for grants funding major reconstruction projects on the City's arterial streets.
28. **PERS Safety Side Fund Liability Fund** accounts for the repayment of an internal loan made for the early retirement of a portion of the public safety pension liability.
29. **Radio Replacement Fund** accumulates funds for the replacement of radio equipment on a regular basis. Funds are budgeted in operating budgets annually based upon expected useful life and replacement costs, and transferred to the Radio Replacement Fund.
30. **Vehicle Replacement Fund** accumulates funds for the replacement of vehicles and other fleet equipment on a regular basis. Funds are accumulated by depreciation expenses charged to the City departments based upon expected useful life and replacement costs and are expended only to purchase replacement vehicles in the existing fleet of City vehicles.
31. / 32. **Assessment Districts** accounts for the redemption of special assessment bonds.



Other Funds

Fund Descriptions

Successor Agency to the former City of Walnut Creek Redevelopment Agency

On December 29, 2011, the California Supreme Court upheld the AB 1X 26 Dissolution Act. As a result, the City of Walnut Creek Redevelopment Agency (the “Redevelopment Agency”) was dissolved on February 1, 2012. The City of Walnut Creek adopted a resolution on January 17, 2012 accepting for the City the roles of Successor Agency to the Redevelopment Agency and Housing Successor Agency. An Oversight Board consisting of members representing the County, the City and various education and special districts was formed to review and direct certain actions of the City as Successor Agency. The Successor Agency duties are to pay enforceable obligations, maintain bond reserves, remit unencumbered Agency funds to Contra Costa County, dispose of Redevelopment Agency assets, enforce Redevelopment Agency rights and oversee contractual development of Agency properties. City employees perform all the duties and functions required of the Successor Agency.

City of Walnut Creek Successor Agency Funds for the City of Walnut Creek consist of Special Revenue, Trust & Agency and Debt Service type funds and are as follows:

33. **RDA Obligation Retirement Fund** was created by the City of Walnut Creek Successor Agency to wind down activities (excluding Housing) of the former Redevelopment Agency of the City of Walnut Creek. The fund accounts for receipts from the Redevelopment Property Tax Fund and payments listed on the Redevelopment Obligations Payment Schedule (ROPS).
34. **Successor Agency Debt Service Fund** accounts for the Merged Project Area Series 2000 & 2003 A&B Tax Allocation Bonds debt service payments. (Note that the bonds of the former Redevelopment Agency are not subject to any of the City’s debt limits).

ALL FUNDS BUDGET SUMMARY
Fiscal Years 2012-13 and 2013-14

Line #	Fund Name	Estimated Beginning Balance 2012-13	Adopted Revenues / Transfers In 2012-13	Adopted Expenses / Transfers Out 2012-13	Estimated Ending Balance 2012-13	Adopted Revenues/ Transfers 2013-14	Adopted Expenses/ Transfers 2013-14	Estimated Ending Balance 2013-14
	General Fund	26,332,734	66,451,173	67,455,610	25,328,297	67,731,048	68,051,485	25,007,860
	Special Revenue Funds							
0	Alternative Energy	0	0	0	0	0	0	0
1	CDBG	0	230,109	230,109	0	230,880	230,880	0
2	Federal Grant	368	787,034	550,000	237,402	157,367	0	394,769
3	Gas Tax	1,326,997	1,738,003	3,065,000	0	1,683,951	565,000	1,118,951
4	General Plan Update	180,988	76,000	0	256,988	79,000	0	335,988
5	Housing Funds	499,455	2,390,590	1,106,210	1,783,835	3,787,855	690,503	4,881,187
6	Housing Successor Agency	751,059	86,000	76,958	760,101	74,000	65,000	769,101
7	In Lieu Funds	554,008	77,000	55,100	575,908	97,350	55,202	618,056
8	In Lieu Parking	310,764	18,000	0	328,764	18,000	0	346,764
9	In-Lieu Park	1,206,588	815,000	1,386,840	634,748	15,000	0	649,748
10	In-Lieu Underground	819,021	65,000	0	884,021	65,000	0	949,021
11	Library Parcel	2,371,429	15,000	1,025,906	1,360,523	7,000	1,036,176	331,347
12	Measure J	2,014,413	892,000	2,500,000	406,413	925,000	0	1,331,413
13	NPDES - Clean Water	2,294,845	1,284,362	1,703,124	1,876,083	1,264,642	1,419,767	1,720,958
14	Open Space	0	1,006,748	1,006,748	0	1,002,461	1,002,461	0
15	PEG Access & Comcast Grant Funds	2,869,255	377,868	330,171	2,916,952	367,868	340,680	2,944,140
16	Public Safety Funds	0	255,969	255,969	0	255,969	255,969	0
17	Revolving Loan	664,664	5,000	45,000	624,664	5,000	45,000	584,664
18	Storm Drain	483,178	4,000	0	487,178	4,000	0	491,178
19	Traffic Impact Mitigation	3,660,705	328,000	1,475,000	2,513,705	29,000	0	2,542,705
	Totals Special Revenue Funds	20,007,737	10,451,683	14,812,135	15,647,285	10,069,343	5,706,638	20,009,990
	Capital Project Funds							
20	Capital Budget	11,503,609	15,664,917	11,864,745	15,303,781	13,575,724	22,598,461	6,281,044
21	Local Improvement Districts	2,890,649	48,500	0	2,939,149	48,500	0	2,987,649
	Total Capital Project Funds	14,394,258	15,713,417	11,864,745	18,242,930	13,624,224	22,598,461	9,268,693
	Enterprise Funds							
22	Downtown Parking/Enhancement	1,470,748	2,928,540	2,930,333	1,468,955	2,918,917	2,920,759	1,467,113
23	Golf Course Enterprise Funds	(812,391)	5,822,023	5,370,901	(361,269)	6,155,084	5,540,502	253,313
	Total Enterprise Funds	658,357	8,750,563	8,301,234	1,107,686	9,074,001	8,461,261	1,720,426
	Internal Service Funds							
24	Equipment Replacement Funds	1,773,555	0	134,030	1,639,525	0	13,850	1,625,675
25	Facilities Replacement	513,104	0	0	513,104	0	0	513,104
26	Information Technology Replacement	2,682,029	1,290,969	1,265,000	2,707,998	1,292,289	1,265,800	2,734,487
27	Major Roadway Reconstruction	283,484	0	0	283,484	0	0	283,484
28	PERS Safety Side Fund Liability	0	1,504,298	1,504,298	0	1,584,298	1,584,298	0
29	Radio Replacement	295,816	725,310	914,419	106,707	41,310	24,970	123,047
30	Vehicle Replacement / Repair	3,712,575	726,957	1,293,743	3,145,789	731,266	196,539	3,680,516

ALL FUNDS BUDGET SUMMARY
Fiscal Years 2012-13 and 2013-14

Line #	Fund Name	Estimated Beginning Balance 2012-13	Adopted Revenues / Transfers In 2012-13	Adopted Expenses / Transfers Out 2012-13	Estimated Ending Balance 2012-13	Adopted Revenues/ Transfers 2013-14	Adopted Expenses/ Transfers 2013-14	Estimated Ending Balance 2013-14
	Total Internal Service Funds	9,260,563	4,247,534	5,111,490	8,396,607	3,649,163	3,085,457	8,960,313
	Other Agency Funds							
31	Assmt. District Redemption I	1,681,965	13,000	0	1,694,965	14,000	0	1,708,965
32	Assmt. District Redemption II	51,922	410	0	52,332	420	0	52,752
33	RDA Obligation Retirement	3,978,302	2,968,905	2,934,562	4,012,652	1,057,445	1,023,025	4,047,079
34	RDA Debt Service - Successor Agency	1,126,483	732,130	732,130	1,126,483	731,950	731,950	1,126,483
	Total Other Agency Funds	6,838,672	3,714,445	3,666,692	6,886,432	1,803,815	1,754,975	6,935,279
	TOTAL - OTHER FUNDS	51,159,587	42,877,642	43,756,296	50,280,940	38,220,546	41,606,792	46,894,701
	TOTAL - ALL FUNDS	77,492,321	109,328,815	111,211,906	75,609,237	105,951,594	109,658,277	71,902,561