

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council
FROM: Ron Ahlers, Finance Director 
DATE: January 26, 2011 (City Council meeting of February 16, 2011)
SUBJECT: Consider Fiscal Year 2010/11 Mid-Year Budget Report

BACKGROUND

The City Council adopted the budget for FY 2010/11 on June 16, 2010. This report will analyze certain major funds of the City for this current fiscal year, considering the fact that we have closed the books for the first six months. Attachment A to this report is a spreadsheet showing the summary Revenues and Expenses for three major funds of the City of Moorpark: General Fund, Community Development, and Parks Maintenance. Attachment B details three funds which comprise the Streets and Transit funds of the City, which include Local Transportation Funds and Gas Tax. Attachment C details the General Fund revenues and expenditures.

The most important issue is the Governor's proposal to eradicate all redevelopment agencies within the State. This will be discussed later in this report.

As a reminder, Parks Maintenance and Community Development operations continue to require significant General Fund contributions in FY 2010/11 as do the Landscaping and Lighting Districts. Without new or expanded General fund revenue or a reduction in expenses this will continue for the foreseeable future.

DISCUSSION

Attachment A shows three major funds of the City and their current year financial status. At the mid-point in the fiscal year, the General Fund is projected to finish with a surplus of \$275,000. The General Fund will be discussed in detail later in this report.

Community Development Fund

The Community Development Fund began the fiscal year with a zero fund balance. Revenues, including budgeted General Fund transfer of \$1,038,000, are currently estimated at \$1,952,000 which is equal to the original budget. Expenses are currently estimated at \$1,800,000 which is below the original estimate of \$1,971,000. This

produces an estimated surplus of \$152,000. This fund will finish this year with a zero fund balance with a downward adjustment of the General Fund transfer to ensure a zero fund balance. As a reminder, last year's General Fund transfer was \$860,000. For the foreseeable future, this fund will require about \$1 million to be transferred by the General Fund each year unless expenditures are reduced or there's a significant increase in development activity.

Parks Maintenance Fund

The Parks Maintenance Fund began this fiscal year with a zero fund balance. This fund is projected to have a surplus of \$22,000 this year {includes the General Fund transfer of \$1,139,000}. We will adjust the General Fund transfer into Parks Maintenance to keep the fund balance at zero. The Park Maintenance Fund is designed to have zero fund balance at year end. As was the case with the Community Development Fund, the Parks Maintenance Fund will continue to need a General Fund contribution of approximately \$1 million annually unless expenses are reduced. Operating costs continue to increase in parks maintenance: water rates increased 16% on January 1, 2010, electricity rates also have increased and an increase of about 12% effective April 1, 2011 is expected to be approved by Ventura County Water District No. 1. The City has completed certain capital projects within the past year: Poindexter Park expansion, Veterans Memorial, and Mammoth Highlands Park.

Moorpark Redevelopment Agency

The Moorpark Redevelopment Agency has a number of issues affecting its financial well-being. The foremost of which is the Governor's proposal to abolish all redevelopment agencies in the State of California.

On January 10, 2011, the Governor announced his proposal for budget reform in California and is seeking to have these reforms implemented within the 2011-12 State budget. One very troubling proposal is the disestablishment of all redevelopment agencies in the State. He has proposed that by July 1, 2011, all redevelopment agencies be eliminated and that successor local agencies (presumably cities and counties) be required to use tax increment revenue to pay off all existing debt obligations of the former redevelopment agencies. Beginning with fiscal year 2011-12, the proposal calls for the successor local agency to use tax increment revenue to:

1. Pay all debt obligations of the former redevelopment agency
2. Pay all pass through obligations
3. Pay the State the remaining tax increment revenue (up to \$1.7 billion state-wide)

Any remaining revenue would be divided among cities, counties and special districts on a prorated basis. The FY 2011/12 "taking" could be as high as \$1.9 million for Moorpark.

For 2012-13 and successive fiscal years, the formula would change. The local successor agency would first use the annual tax increment revenue to pay all agency

debt owed for that fiscal year and all remaining revenue would be divided on a prorated basis among all taxing entities represented in the project areas.

As a reminder, on May 10, 2010, the State "took" tax increment dollars in the amount of \$1,925,105. This current fiscal year, under current law, the State "taking" will be approximately \$396,000. This will be paid on May 10, 2011. The CRA filed a lawsuit for this current taking, and lost. The CRA has appealed that ruling; which the court has not decided upon yet.

The table on the following page summarizes where the tax increment dollar is spent. Gross tax increment is approximately \$7 million. The three bond issues require an annual payment of approximately \$1.9 million; leaving \$5.1 million. The 20% set-aside for housing requires \$1.4 million; leaving \$3.7 million. The pass-through payments require \$3.1 million; leaving \$0.6 million. The state taking of SERAF requires \$0.4 million; leaving \$0.2 million. Annual operating costs of approximately \$1.1 million; leaving a negative \$0.9 million for fiscal year 2010/11. The Agency has sufficient reserves for this current fiscal year to cover this, but will run out of its reserves in fiscal year 2011/12.

	2010/11 Estimate
GROSS Tax Increment {T.I.}	7,000,000
Less:	
<u>Bond Debt Service</u>	
1999 Bond Interest	255,694
1999 Bond Principal	500,000
2001 Bond Interest	587,743
2001 Bond Principal	15,000
2006 Bond Interest	507,437
2006 Bond Principal	40,000
sub-total Bond Debt Service	<u>1,905,874</u>
Net T.I. Available	5,094,126
 <u>20% Housing</u>	
20% Housing Set-Aside	<u>1,400,000</u>
Net T.I. Available	3,694,126
 <u>Pass-Thrus to Other Public Agencies</u>	
Net T.I. Available	<u>3,067,126</u>
Net T.I. Available	627,000
 <u>S E R A F</u>	
AUTHORIZED Taking by the State	<u>396,000</u>
Net T.I. Available for Operations	231,000
 OPERATIONS *	<u>1,160,000</u>
Net T.I. Available for Projects	<u><u>(929,000)</u></u>

* Does not include money for projects *

Streets and Transit Funds

Attachment B details three funds which comprise the Streets and Transit funds of the City. The Local Transportation 8A Fund is projected to use \$150,000 of its' reserve this year, decreasing its available fund balance to \$49,000 at 6/30/2011. This fund transfers \$732,000 to the Gas Tax Fund this year. This fund pays zero in overhead charges and zero in cost plan charges to the General Fund. The original budget estimated the ending fund balance at \$68,000. The City was recently notified by VCTC that our allocation from Local Transportation Fund Article 8 will be reduced by \$10,000 this current fiscal year. We have made these adjustments in our estimates.

The Gas Tax Fund is projected to use \$185,000 of its reserves this year, decreasing its available fund balance to \$135,000. The original budget estimated the ending fund

balance at \$1,000. We have savings in capital projects this fiscal year. These projects are listed later in this report. Annual Gas Tax revenues amount to approximately \$600,000, while the annual salary and benefits are approximately \$630,000. Therefore, the revenue for this fund does not pay for the salary & benefit costs. This fund needs the transfer from the Local Transportation 8A (streets and roads) fund in order to pay for the operations and maintenance along with capital improvement costs. Additionally, the Areas of Contribution Funds transfer funds when warranted for capital projects. Overhead charges are estimated at \$64,000 this year while the estimate for cost plan charges is \$390,000. Historically, the Gas Tax Fund paid for 100% of the deficit in the citywide lighting district and 50% of the deficit in all the other districts. However, in 2010-11 this practice was changed so that the Gas Tax Fund and General Fund paid for the deficits on a 50/50 basis, (\$245,000 from both the General Fund and Gas Tax Fund). Beginning as early as fiscal year 2011-12, the General Fund will be the only fund available to subsidize the deficits in these districts. This fund provides funding for the following employees:

Administrative Assistant	.58
Administrative Assistant	.02
Assistant City Engineer	.90
City Engineer	.50
Crossing Guard Supervisor	.40
Maintenance Worker III	.10
Maintenance Worker III	.47
Maintenance Worker III	.80
Public Works Superintendent	.85
Senior Maintenance Worker	1.00
Total Positions	5.62

As a reminder, by July 1, 2014, SB 716 would curtail any expenditure for street and road purposes from these transportation funds.

The Local Transit Programs Fund will use \$72,000 of its reserves by year-end, thus decreasing its fund balance to a negative \$65,000 at June 30, 2011. This utilization of the reserves matches the original budget estimate; however, the beginning fund balance was estimated at positive \$83,000 but was actually \$7,000. This deficit will be covered by transferring funds from the Local Transportation 8A Fund. This fund pays zero in overhead charges and \$178,000 in cost plan charges. This fund also supports city employees, with a salary & benefit cost of approximately \$100,000 annually.

Administrative Assistant	.10
City Engineer	.10
Senior Management Analyst	.70
Total Positions	0.90

Therefore, the total combined fund balance for streets (Local Transportation Funds and Gas Tax) is projected to be a positive \$119,000 at June 30, 2011.

Total combined revenues for Gas Tax and Local Transportation Funds (transit and streets) project out at \$3,375,000. The operating costs are \$3,531,000 (includes \$64,000 for overhead charges and \$568,000 for cost plan charges back to the General Fund). This computes to a projected deficit of \$156,000 on June 30, 2011 which will be covered by reserves. As of July 1, 2011, the reserve is estimated to be only \$119,000. This leaves zero funding for capital projects, leaving several million dollars of unfunded projects. In FY 2010/11 about \$425,000 of City Engineer/Public Works department expenditures were funded directly by the General Fund and another \$49,000 by the Traffic Safety Fund and the Crossing Guard Fund. We currently have \$197,000 in deferred revenue remaining in the Local Transit Fund. VCTC's draft budget for FY 2011-12 shows an increase in local transportation funds for the City of Moorpark of \$265,000. This is good news considering the prior three years of reductions in funding. Gas Tax revenue is projected to stay stable since these monies are based on the volume of gas sold in the state and not on the price.

We have several capital projects that are budgeted out of these three funds, which can be reduced or eliminated if the funds are needed for other purposes.

No.	Description	Fund	2010/11 Approp.	Spent 12-31-2010	Projected Expense	Remaining Approp.
8001	Sidewalk Reconstruction	Gas Tax	50,000	0	0	50,000
8056	Metro Link South Parking Lot Entry Programs	Local Transit	200,000	0	0	200,000
			250,000	0	0	250,000

General Fund

Attachment C details the General Fund revenues and expenses. The 2010/11 General Fund budget as adopted included a projected deficit of \$31,000, which was to be funded by the General Fund Reserve. As a reminder, last fiscal year, 2009/10, the General Fund began the year with \$3.2 million in reserves and it finished the year with a surplus of \$1.6 million. Complying with the City Council policy, the General Fund transferred

out \$1.8 million to the Special Projects Fund at fiscal year-end. This left the General Fund with \$3.0 million in reserves on June 30, 2010.

General Fund Revenues 2010/11

The General Fund has several primary revenues that comprise the majority of the money received during the fiscal year. The table below depicts a short history of these revenue sources and the very slight increase for this current fiscal year and next. As you can discern, the forecasted revenues for FY 2010/11 approximate the amounts we received in FY 2008-09. The amounts are shown in millions of dollars.

	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Original Budget	2010-11 Revised Estimate	2011-12 forecast
Prop Tax -Current	2.36	2.80	3.03	3.02	3.23	3.10	3.15	3.15
Prop Tax -VLF	2.51	2.63	2.88	2.96	2.92	2.83	2.90	2.90
Sales Tax	2.08	2.19	2.31	2.33	2.38	2.25	2.45	2.50
Sales Tax Comp.	0.61	0.70	0.78	0.85	0.59	0.85	0.94	0.75
Cost Plan	1.83	1.98	2.04	2.26	2.69	2.61	2.61	2.61
Franchise	1.09	1.13	1.15	1.17	1.17	1.13	1.18	1.18
Interest	0.57	1.14	0.78	0.72	0.30	0.40	0.23	0.35
sub-total	11.05	12.57	12.97	13.31	13.28	13.17	13.46	13.44

Property Taxes: The City received \$3,232,000 in fiscal year 2009/10 for current secured property taxes. We budgeted \$3,100,000 this current fiscal year. Our estimate today is \$3,150,000. The unsecured portion will be \$65,000. As home prices fall and the volume of sales declines, we expect to see decreases in supplemental secured and real property transfer tax. In fiscal year 2008-09 we began recording the ERAF {Educational Revenue Augmentation Fund} in lieu of VLF {Vehicle License Fee} as property taxes. You'll recall that former Governor Schwarzenegger reduced the VLF from 2.0% of a car's value down to 0.6%. This reduction mainly affected cities and counties. The reduction in revenue from VLF was replaced by the State with property tax revenue from the County's ERAF. This is really property tax revenue and has been since 2004-05. The annual increase/decrease is based on the city's assessed value, not on VLF revenue. This year's allocation is \$2,900,000; we originally budgeted \$2,825,000.

Sales Taxes are particularly difficult to estimate; good economy, bad economy, it doesn't matter. Last fiscal year Sales Taxes amounted to \$2,382,000 (includes an accounting adjustment). The original budget estimate for this year is \$2,250,000, a decline of \$132,000 or 5.5%. We have good data for the first quarter of this fiscal year; but we are estimating the other three quarters. Our current estimate is \$2,450,000; which is \$200,000 greater than the original budget estimate. Next year's estimate calls for an increase of \$50,000, to \$2,500,000. The City of Moorpark has experienced four straight quarters of increases in Sales Tax receipts. This trend is expected to continue as the economy is recovering from "the Great Recession".

S A L E S T A X R E C E I P T S

	2009-10	2010-11	Variance	
			Dollars	Percent
1st Quarter	552,069	619,652	67,583	12.2 %
2nd Quarter	646,150	670,348 *	24,198	3.7 %
3rd Quarter	524,651	544,000 *	19,349	3.7 %
4th Quarter	606,016	616,000 *	9,984	1.6 %
	\$ 2,328,886	\$ 2,450,000	\$ 121,114	5.2 %

* *Estimate*

Sales and Use Tax Compensation Fund ("Triple Flip backfill") is directly allocated by the State of California, BOE {Board of Equalization} through the counties. It is actually money from property taxes, ERAF specifically. In fiscal year 2004/05, the State issued deficit reduction bonds by "reducing" the City's allocation of Sales Tax from 1.0% to 0.75%. This 0.25% Sales Tax is the revenue stream which pays the deficit reduction bonds. The State then "backfilled" this money to the cities with ERAF money. The bonds are scheduled to be paid off in 2016 and the cities sales tax allocation shall revert to 1.0%. This year's allocation of \$940,000 has been verified with Ventura County and we received one-half of the amount in late January 2011 with the other half due in May 2011. Last fiscal year the City receipted \$589,000; which was a gross underpayment. Next year we project a decrease of \$190,000 to \$750,000. The decrease is attributable to the unusually high "true-up" increase occurring in this current year for the prior year's underpayment.

Franchise Fees, Licenses & Permits and Fines & Forfeitures show no significant variances from the prior years.

Interest earnings are declining due to the interest rate market that we are experiencing. These are horrible interest rates to be earning on our investments. Two years ago the General Fund earned \$720,000 in interest; last year's earnings were \$305,000. This year's original budget estimate was \$400,000. Our current estimate is \$225,000. Rates have begun to rise slowly therefore next year's estimate will be greater than this year. Additionally, the City has begun the process of diversifying the portfolio by purchasing longer term (up to 5 years) investments in U.S. Treasury and Agencies Bonds.

The City continues to receive a nominal amount from the State's vehicle license fees. The State has been slowly using this revenue for its own operations. Two years ago we received \$125,000; last year we received \$109,000. We originally estimated this amount at \$75,000; our revised estimate is \$75,000.

Cost plan revenues are estimated at \$2,613,000. The Gas Tax Fund is scheduled to contribute \$390,000 to the cost plan in FY 2010-11. The Gas Tax Fund will not be able to contribute this amount in FY 2011-12. The MRA and Low/Mod Housing cost plan contributions are \$459,000 and \$149,000 respectively. If the Governor abolishes redevelopment agencies these payments would also be abolished.

Charges for Services show a slight decrease from last fiscal year.

Revenues for the current year are estimated to be approximately \$15,472,000, a decrease of \$58,000 from last fiscal year. Next year's estimate, at this point in time, is \$15,467,000. A decline of \$5,000 from the current year's revised estimate.

General Fund Expenditures 2010/11

Salaries & Benefits for the employees comprise 27% of the General Fund expenditures. All of the salary & benefit categories are showing within budget. We shall have an on-going contribution of approximately \$16,000 each year for retiree medical costs {OPEB}.

The largest item in the budget is the police contract. This contract is approximately \$5.8 million plus \$0.6 million in support costs each year and represents 41% of the General Fund revenues. At the mid-point in the fiscal year, we are under budget and shall end the year under budget as well. For FY 2010-11 we planned on a 3.5% increase but the actual increase is 2%. We have not yet heard what increases the County may place on our police contract for next fiscal year, but we are estimating the contract to increase by 4% to 5%, much of it attributed to retirement plan investment losses. The amounts shown are in millions of dollars.

	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Original Budget	2010-11 Revised Estimate	2011-12 forecast
Police	4.21	4.89	5.31	5.60	5.47	5.78	5.61	5.98

The remaining categories are looking to be within their budgeted amounts.

This current year the General Fund is transferring out over \$2.3 million to other funds:

- \$ 1,139,000 to Park Maintenance Fund
- \$ 999,000 to Community Development Fund
- \$ 167,000 to Lighting & Landscaping Assessment Districts
- \$ 40,000 to Engineering/Public Works Fund

General Fund Summary

Please note the General Fund surplus/deficit for the first six months is a negative \$593,000 {under the 2010-11 Actuals 12-31-10 column}. This amount includes the one-time payoff of the City's general liability deficit with the California Joint Powers Insurance Authority (CA JPIA) of \$473,000, which was funded by General Fund reserves. Therefore, the true six month deficit is \$120,000. By the end of this current fiscal year, the surplus is estimated to be a positive \$275,000; (includes the \$473,000 one-time payoff to CA JPIA along with \$103,000 to CalPERS to pay the unfunded liability for OPEB).

The Community Development Fund will finish this year with a zero fund balance. This fund needs to increase its' fees in order to return to a healthy fiscal condition. This fund should be paying its own way. Currently, the General Fund is transferring about \$1 million to this fund annually. We are projecting that next fiscal year; this fund will require the same size of subsidy from the General Fund.

The same concern exists with the Lighting & Landscaping Assessment Districts. These districts should be self-supporting, with the affected property owners paying for the annual cost of maintenance and operations. The General Fund and Gas Tax Fund subsidize these districts each year in the amounts of \$245,000 and \$245,000 respectively; more subsidy shall be required next fiscal year. Next year's estimate may approach \$600,000 or more in subsidy. In addition, with the decline in interest earnings, the subsidy from the General Fund and Gas Tax Fund has increased. As discussed previously the Gas Tax Fund won't be available to subsidize these districts much longer. Each June the City Council sets the assessments for the coming fiscal year for these assessment districts. On January 19, 2011, the City Council approved a contract with SCI to determine the feasibility of a ballot measure to increase the assessments within the City. Within the next few months SCI should complete the first phase of their contract: 1. Engineering calculations to determine the amount of the increased assessment and 2. Polling to determine how successful a ballot measure would be.

Next fiscal year, the General Fund revenue will remain flat. One major revenue source is expected to decrease next year: "Triple Flip backfill". Increases in revenues are expected in: Sales Tax and Interest Revenue. Revenues remaining constant are Property Taxes and Property Taxes-VLF. Next year expenses will increase for the Police contract with Ventura County; the increase for other expenses can be more

easily controlled. We are currently preparing next year's budget and will be submitting a report to Council in the near future. Staff will evaluate ways to address the expected shortfall, including expenditure reductions, revenue increases and use of General Fund surplus. This shortfall is currently estimated at \$616,000. This represents approximately 0.5% of General Fund revenues. This is a manageable shortfall for next year.

GENERAL FUND

Available fund balance from FY 2009/10 surplus	1,631,000
Fiscal Year 2010/11 surplus {estimate}	275,000
Available fund balance July 1, 2011	\$ 1,906,000

*This amount is placed in the
Special Projects Fund*

Fiscal Year 2011/12 Projections

Budgetary Revenue increase	169,000
Budgetary Police Contract increase	(195,000)
General Fund 100% subsidy of LMDs (no Gas Tax)	(300,000)
Gas Tax doesn't pay Cost Plan to General Fund	(390,000)
PERS retirement cost reduction due to "side fund"	100,000
	(\$ 616,000)

In summary

1. The General Fund operating surplus for FY 2010/11 is projected at \$275,000. Estimated revenues are \$174,000 greater than originally budgeted. Estimated expenses are \$131,000 less than the original budget. The majority of this savings is from the Police department. These revised estimates, when added to the original budget deficit of \$31,000, gives us the revised surplus of \$275,000.
2. The General Fund ended FY 2009/10 with a surplus of \$1,631,000. This is more surplus than projected at the time the FY 2010/11 Budget was adopted; estimate was \$693,000.

3. General Fund Revenues for FY 2010/11 are estimated to be about \$58,000 less than FY 2009/10. We originally estimated revenues at \$15,298,000 for FY 2010/11; current estimate is \$15,472,000; an increase of \$174,000 or 1%. Our preliminary estimates for revenues in FY 2010/11 are \$15,467,000; a decrease of \$5,000 from the prior year. The City actually received \$15,531,000 in FY 2009/10; the estimate for FY 2011/12 is \$15,467,000, a decrease of \$64,000. Revenues in FY 2011/12 are about the same as revenues in FY 2006/07. Expenditure costs continue to increase due to external factors: Public Safety contract increases, utility rate increases (electric and water), benefit cost increases (medical & dental), insurance increases (workers compensation & general liability), etc. {refer to Attachment C}.
4. Estimated FY 2010/11 combined Gas Tax and Local Transportation Funds (Streets and Transit) revenue of about \$1,741,000 is \$352,000 less than FY 2008/09; currently requires over \$680,000 in personnel costs with the balance for transit and street operation costs. The \$197,000 of deferred transit revenue will be spent by 6/30/2011. This leaves little or no money for capital projects such as street overlays.
5. Based on current projected expenditure levels, without any cost reduction measures, combined with projected General Fund revenue decrease, the General Fund is projected to face an approximate \$70,000 shortfall in FY 2011/12. This shortfall is manageable and we have a number of options to balance the budget for FY 2011/12.

This projected deficit includes: a slight decrease in General Fund revenues; a 4% increase to the Public Safety contract with the County Sheriff's, no cost of living adjustments for city employees, an increase in health benefit costs and all other costs at the same level as FY 2010/11. The General Fund could be impacted by the Moorpark Redevelopment Agency {MRA} if the Governor's proposal passes. The General Fund would receive less money from the cost plan and the annual loan to the MRA. This could add \$750,000 to \$850,000 to the projected General Fund deficit.

The department managers are well aware of the current financial situation and their budget submittals will reflect such. In addition, all potential expenditure reductions will be evaluated and presented to the City Council as part of the Budget submittal in May 2011. The decline in General Fund development related and Transit/Streets revenue and accompanying need to restrain spending is recognized as a multi-year concern and the proposed FY 2011/12 Budget will be presented with this in mind.

STAFF RECOMMENDATION

Receive and file report.

Attachments:

- A. Revenue & Expenditures Summary ~ Major Funds
- B. Revenue & Expenditures Summary ~ Street & Transit Funds
- C. General Fund Financials Summary

REVENUE & EXPENDITURES SUMMARY

MAJOR FUNDS

	GENERAL FUND 1000					COMMUNITY DEVELOPMENT 2200				
	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Projected	Variance	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Projected	Variance
<u>REVENUES</u>										
TOTAL REVENUES	\$ 15,297,600	\$ 15,297,600	\$ 5,559,323	\$ 15,472,000	\$ 174,400	\$ 1,952,000	\$ 1,952,000	\$ 402,910	\$ 1,952,000	-
<u>EXPENDITURES</u>										
City Council	150,358	150,358	56,408	150,000	358					-
City Manager	1,040,804	1,040,804	612,645	1,025,000	15,804					-
Administrative Services	1,516,405	1,516,405	677,383	1,475,000	41,405					-
City Attorney	51,800	51,800	20,277	50,000	1,800					-
Finance	1,034,827	1,508,118	902,395	1,450,000	58,118					-
Community Development	1,070,668	1,070,668	34,486	950,000	120,668	1,971,447	1,972,297	771,536	1,800,000	172,297
Parks	3,765,777	3,765,777	1,292,171	3,625,000	140,777					-
Public Works	444,922	444,922	146,460	425,000	19,922					-
Public Safety	6,253,097	6,253,097	2,410,547	5,952,000	301,097					-
TOTAL EXPENDITURES	\$ 15,328,658	\$ 15,801,949	\$ 6,152,772	\$ 15,197,000	\$ 699,949	\$ 1,971,447	\$ 1,972,297	\$ 771,536	\$ 1,800,000	\$ 172,297
SURPLUS or (DEFICIT)				\$ 275,000					\$ 152,000	
BEGINNING FUND BALANCE				\$ 2,990,073						
ENDING FUND BALANCE				\$ 3,265,073					\$ 152,000	

CITY of MOORPARK
REVENUE & EXPENDITURES SUMMARY
MAJOR FUNDS

PARKS MAINTENANCE 2400

	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Projected	Variance
<u>REVENUES</u>					
TOTAL REVENUES	\$ 1,847,100	\$ 1,847,100	\$ 372,163	\$ 1,847,100	-
<u>EXPENDITURES</u>					
City Council					-
City Manager					-
Administrative Services					-
City Attorney					-
Finance					-
Community Development					-
Parks	1,917,826	1,917,826	805,656	1,825,000	92,826
Public Works					-
Public Safety					-
TOTAL EXPENDITURES	\$ 1,917,826	\$ 1,917,826	\$ 805,656	\$ 1,825,000	\$ 92,826

SURPLUS or (DEFICIT)	\$ 22,100
BEGINNING FUND BALANCE	
ENDING FUND BALANCE	\$ 22,100

CITY of MOORPARK
REVENUE & EXPENDITURES SUMMARY
STREET & TRANSPORTATION FUNDS

	LOCAL TRANSPORTATION 8A 2603					GAS TAX 2605				
	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Projected	Variance	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Projected	Variance
REVENUES										
3229 REGULATORY PERMITS										
3400 INVESTMENT EARNINGS	8,000	8,000	592	1,000	(7,000)	1,000	1,000	130	1,000	-
3500 GAS TAX 2106						135,000	135,000	56,708	135,000	-
3501 GAS TAX 2107 5						6,000	6,000		6,000	-
3502 GAS TAX 2105						195,000	195,000	82,453	195,000	-
3506 GAS TAX 2107						260,000	260,000	112,518	260,000	-
3507 HUT - DEFERRAL								(89,219)		
3510 ART 8 - TRANSIT/STREETS	592,000	592,000		582,000	(10,000)					
3612 FTA 5307 FEDERAL GRANT										
3615 OTHER FEDERAL GRANTS										
3720 TRANSFER FROM OTHER FUNDS						833,300	833,300		833,300	-
3871 TRANSIT FARE REVENUES										
TOTAL REVENUES	\$ 600,000	\$ 600,000	\$ 592	\$ 583,000	(\$ 17,000)	\$ 1,430,300	\$ 1,430,300	\$ 162,590	\$ 1,430,300	-
EXPENDITURES										
Salaries and Benefits						673,068	673,068	313,379	630,000	43,068
Contractual Services						56,000	56,000	738	10,000	46,000
Legal						1,000	1,000	50	1,000	-
Operations						269,000	269,000	104,708	225,000	44,000
Capital Outlay										
Capital Improvements			148	1,000	(1,000)	50,000	50,000		50,000	-
Overhead Charges						63,547	63,547	39,402	63,547	-
Cost Plan Charges						390,000	390,000	195,000	390,000	-
Transfer to Other Funds	732,000	732,000	-	732,000	-					
Transfer to Lighting/Landscape Districts						304,144	245,812	245,812	245,812	-
TOTAL EXPENDITURES	\$ 732,000	\$ 732,000	\$ 148	\$ 733,000	(\$ 1,000)	\$ 1,806,759	\$ 1,748,427	\$ 899,089	\$ 1,615,359	\$ 133,068
SURPLUS or (DEFICIT)				(\$ 150,000)					(\$ 185,059)	
BEGINNING FUND BALANCE				\$ 199,301					\$ 319,982	
ENDING FUND BALANCE				\$ 49,301					\$ 134,923	

CITY of MOORPARK
REVENUE & EXPENDITURES SUMMARY
STREET & TRANSPORTATION FUNDS

	LOCAL TRANSIT PROGRAMS 5000					TOTAL STREET & TRANSIT FUNDS				
	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Projected	Variance	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Projected	Variance
REVENUES										
3229 REGULATORY PERMITS						-	-	-	-	-
3400 INVESTMENT EARNINGS	4,000	4,000	58	1,000	(3,000)	13,000	13,000	780	3,000	(10,000)
3500 GAS TAX 2106						135,000	135,000	56,708	135,000	-
3501 GAS TAX 2107 5						6,000	6,000	-	6,000	-
3502 GAS TAX 2105						195,000	195,000	82,453	195,000	-
3506 GAS TAX 2107						260,000	260,000	112,518	260,000	-
3507 HUT - DEFERRAL						-	-	(89,219)	-	-
3510 ART 8 - TRANSIT/STREETS	333,000	333,000		333,000	-	925,000	925,000	-	915,000	(10,000)
3612 FTA 5307 FEDERAL GRANT	446,000	446,000		446,000	-	446,000	446,000	-	446,000	-
3615 OTHER FEDERAL GRANTS	1,260,000	1,260,000	1,243,932	1,244,000	(16,000)	1,260,000	1,260,000	1,243,932	1,244,000	(16,000)
3720 TRANSFER FROM OTHER FUNDS	10,000	10,000		10,000	-	843,300	843,300	-	843,300	-
3871 TRANSIT FARE REVENUES	65,000	65,000	28,088	60,000	(5,000)	65,000	65,000	28,088	60,000	(5,000)
TOTAL REVENUES	\$ 2,118,000	\$ 2,118,000	\$ 1,272,078	\$ 2,094,000	(\$ 24,000)	\$ 4,148,300	\$ 4,148,300	\$ 1,435,260	\$ 4,107,300	(\$ 41,000)
EXPENDITURES										
Salaries and Benefits	112,453	112,453	51,444	100,000	12,453	785,521	785,521	364,823	730,000	55,521
Contractual Services	401,000	401,000	185,910	401,000	-	457,000	457,000	186,648	411,000	46,000
Legal	500	500		500	-	1,500	1,500	50	1,500	-
Operations	37,050	37,050	12,045	37,050	-	306,050	306,050	116,753	262,050	44,000
Capital Outlay	1,260,000	1,260,000	1,243,932	1,244,000		1,260,000	1,260,000	1,243,932	1,244,000	16,000
Capital Improvements	200,000	200,000	1,540	200,000	-	250,000	250,000	1,688	251,000	(1,000)
Overhead Charges						63,547	63,547	39,402	63,547	-
Cost Plan Charges	178,000	178,000	89,000	178,000	-	568,000	568,000	284,000	568,000	-
Transfer to Other Funds						732,000	732,000	-	732,000	-
Transfer to Lighting/Landscape Districts	5,300	5,300		5,300		309,444	251,112	245,812	251,112	-
TOTAL EXPENDITURES	\$ 2,194,303	\$ 2,194,303	\$ 1,583,871	\$ 2,165,850	\$ 28,453	\$ 4,733,062	\$ 4,674,730	\$ 2,483,108	\$ 4,514,209	\$ 160,521
SURPLUS or (DEFICIT)				(\$ 71,850)					(\$ 406,909)	
BEGINNING FUND BALANCE				\$ 6,868					\$ 526,151	
ENDING FUND BALANCE				(\$ 64,982)					\$ 119,242	

CITY of MOORPARK
GENERAL FUND FINANCIALS SUMMARY

	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Revised Estimate
REVENUES									
Property Taxes	2,929,842	3,334,491	3,458,788	6,530,410	6,651,796	6,350,000	6,350,000	2,275,898	6,480,000
Sales Taxes	2,690,143	2,896,889	3,085,544	3,178,749	2,970,645	3,100,000	3,100,000	802,352	3,390,000
Franchise Fees	1,093,099	1,126,951	1,150,181	1,171,555	1,171,825	1,125,000	1,125,000	278,444	1,175,000
Special Benefit Assessments	-	-	-	19,323	-	-	-	-	-
Licenses & Permits	60,159	65,630	72,952	88,307	146,916	134,000	134,000	73,554	134,000
Fines & Forfeitures	174,068	190,428	165,421	186,809	195,161	179,000	179,000	107,317	204,000
Use of Money & Property	942,659	1,729,466	1,142,058	1,000,430	492,505	700,000	700,000	128,689	450,000
Motor Vehicle In Lieu	2,733,923	2,860,207	3,038,440	125,307	109,136	75,000	75,000	34,473	75,000
Intergovernmental - other	281,457	281,157	162,949	29,736	53,392	38,000	38,000	46,441	33,000
Other Revenues	1,706,415	1,795,058	1,858,729	2,547,023	2,372,074	2,161,000	2,161,000	1,142,972	2,171,000
Charges for Services	1,215,718	1,126,744	1,184,952	1,203,592	1,367,381	1,435,600	1,435,600	669,183	1,370,000
TOTAL REVENUES	\$ 13,827,483	\$ 15,407,021	\$ 15,320,014	\$ 16,081,241	\$ 15,530,831	\$ 15,297,600	\$ 15,297,600	\$ 5,559,323	\$ 15,482,000
EXPENDITURES									
Salaries and Benefits	3,420,893	3,585,184	4,029,459	4,477,849	4,114,058	4,272,772	4,272,772	1,973,767	4,122,000
Contractual Services	489,272	363,467	593,513	431,165	437,530	495,850	495,850	118,074	350,000
Police	4,216,453	4,889,658	5,307,688	5,595,299	5,470,893	5,783,100	5,783,100	2,275,184	5,608,000
Legal	112,453	72,719	71,270	63,053	90,710	103,930	103,930	40,952	96,000
Operations	1,407,263	1,514,087	1,534,590	1,585,368	1,708,329	2,228,462	2,701,753	1,319,100	2,496,000
Capital Outlay	239,040	107,223	119,359	59,297	17,852	10,000	10,000	7,665	16,000
Capital Improvements	24,918	560,230	1,656,552	31,426	84,274	79,400	79,400	171,958	172,000
Transfers	972,480	1,142,090	1,399,535	2,479,662	1,975,805	2,355,144	2,355,144	246,072	2,337,000
TOTAL EXPENDITURES	\$ 10,882,772	\$ 12,234,658	\$ 14,711,966	\$ 14,723,119	\$ 13,899,451	\$ 15,328,658	\$ 15,801,949	\$ 6,152,772	\$ 15,197,000
SURPLUS or (DEFICIT)	2,944,711	3,172,363	608,048	1,358,122	1,631,380	(31,058)	(504,349)	(593,449)	285,000
BEGINNING FUND BALANCE	18,299,699	21,244,410	24,678,712	3,807,895	3,196,513	2,990,073	2,990,073	2,990,073	2,990,073
Prior Period Adjustment		261,939							
Transfer to Special Projects Fund			(21,478,865)	(1,969,504)	(1,837,820)				
ENDING FUND BALANCE	21,244,410	24,678,712	3,807,895	3,196,513	2,990,073	2,959,015	2,485,724	2,396,624	3,275,073

CITY of MOORPARK
GENERAL FUND REVENUES

Account Code	Description	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Revised Estimate
<u>PROPERTY TAXES</u>										
3010	CURRENT SECURED	2,359,145	2,797,803	3,026,747	3,024,931	3,231,498	3,100,000	3,100,000	2,085,256	3,150,000
3011	CURRENT UNSECURED	42,048	48,069	56,339	35,866	32,128	35,000	35,000	52,744	65,000
3012	PRIOR YR SECURED/UNSECURE	1,676	3,093	3,810	127,471	63,844	5,000	5,000		5,000
3013	SUPPLEMENT SECURED/UNSEC	134,730	169,016	128,812	101,677	64,265	100,000	100,000	9,349	75,000
3014	REAL PROPERTY TRANSFER TX	359,572	285,230	212,217	112,298	159,916	100,000	100,000	60,670	100,000
3015	HOMEOWNERS PROPERTY EXEMP	32,671	31,280	30,863	45,090	40,833	45,000	45,000	6,619	45,000
3016	PARCEL TAXES	-	-	-	118,623	139,111	140,000	140,000	61,260	140,000
3017	PROPERTY TAXES - VLF	-	-	-	2,964,454	2,920,201	2,825,000	2,825,000		2,900,000
3018	OTHER PROPERTY TAXES	-	-	-	-	-	-	-		-
	TOTAL PROPERTY TAXES	2,929,842	3,334,491	3,458,788	6,530,410	6,651,796	6,350,000	6,350,000	2,275,898	6,480,000
<u>SALES TAXES</u>										
3030	SALES AND USE TAX	2,081,845	2,192,327	2,306,281	2,329,522	2,382,010	2,250,000	2,250,000	802,352	2,450,000
3031	SALES TAX COMPENSATION	608,298	704,562	779,263	849,227	588,635	850,000	850,000		940,000
	TOTAL SALES TAXES	2,690,143	2,896,889	3,085,544	3,178,749	2,970,645	3,100,000	3,100,000	802,352	3,390,000
<u>FRANCHISE FEES</u>										
3040	FRANCHISE FEE-CABLE	344,898	320,913	326,567	354,824	392,578	350,000	350,000	103,755	400,000
3041	FRANCHISE FORMER CENTURY	-	-	-	-	-	-	-		-
3042	FRANCHISE FEE-EDISON	258,576	312,998	304,046	303,305	293,718	300,000	300,000		300,000
3043	FRANCHISE FEE-GAS	125,617	121,268	122,264	143,564	83,313	100,000	100,000		100,000
3044	FRANCHISE FEE-OIL	-	-	2,574	2,584	2,631	-	-		-
3045	FRANCHISE FEES - AT&T	-	-	2,535	-	-	-	-		-
3046	FRANCHISE - PEG FEES	-	-	-	15,694	41,799	30,000	30,000	7,126	30,000
3050	FRANCHISE-RUBBISH CONTROL	-	-	-	-	-	-	-		-
3051	FRANCHISE-GI RUBBISH	177,683	179,790	195,006	189,013	186,955	185,000	185,000	87,721	185,000
3052	FRANCHISE-MOORPARK RUBBIS	104,179	115,112	115,452	107,735	113,323	100,000	100,000	50,705	100,000
3056	LANDFILL LOCAL IMPACT FEE	69,940	63,865	70,165	45,135	49,483	50,000	50,000	24,642	50,000
3058	CWIMP FEES	12,206	13,005	11,572	9,701	8,025	10,000	10,000	4,495	10,000
	TOTAL FRANCHISE FEES	1,093,099	1,126,951	1,150,181	1,171,555	1,171,825	1,125,000	1,125,000	278,444	1,175,000
<u>SPECIAL BENEFIT ASSESSMENTS</u>										
3103	SBA - STORM DRAIN MAINT.	-	-	-	19,323	-	-	-		-
	TOTAL LICENSES & PERMITS	-	-	-	19,323	-	-	-	-	-
<u>LICENSES AND PERMITS</u>										
3201	BICYCLE PERMITS	-	-	5	-	-	-	-		-
3210	BUSINESS REGISTRATION	52,275	53,055	64,691	80,190	137,831	125,000	125,000	68,512	125,000
3211	FILMING PERMITS	7,884	12,575	8,256	6,150	5,940	7,000	7,000	2,900	7,000
3225	NPDES BUSINESS INSP FEES	-	-	-	1,967	3,145	2,000	2,000	2,142	2,000
	TOTAL LICENSES & PERMITS	60,159	65,630	72,952	88,307	146,916	134,000	134,000	73,554	134,000

CITY of MOORPARK
GENERAL FUND REVENUES

Account Code	Description	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Revised Estimate
<u>FINES AND FORFEITURES</u>										
3301	MUNICIPAL CODE FINES	173,853	189,758	164,634	184,492	195,206	175,000	175,000	107,257	200,000
3302	ANIMAL CONTROL FINES	215	670	605	530	(45)	2,000	2,000	60	2,000
3320	FORFEITURE & PENALTIES	-	-	-	1,787	-	2,000	2,000	-	2,000
3330	SETTLEMENTS	-	-	182	-	-	-	-	-	-
	TOTAL FINES & FORFEITURES	174,068	190,428	165,421	186,809	195,161	179,000	179,000	107,317	204,000
<u>USE OF MONEY AND PROPERTY</u>										
3400	INVESTMENT EARNINGS	574,352	1,138,952	784,124	719,611	304,989	400,000	400,000	70,525	225,000
3401	RENTS AND CONCESSIONS	82,807	278,014	145,074	120,843	111,016	125,000	125,000	58,164	125,000
3402	INTEREST/CITY MRA ADVANCE	285,500	312,500	210,000	159,976	76,500	175,000	175,000	-	100,000
3403	INTEREST/ENDOWMENT FUND	-	-	-	-	-	-	-	-	-
3408	OTHER EARNINGS AND RENTS	-	-	2,860	-	-	-	-	-	-
3410	TICKET SALES	-	-	-	-	-	-	-	-	-
	TOTAL MONEY & PROPERTY	942,659	1,729,466	1,142,058	1,000,430	492,505	700,000	700,000	128,689	450,000
<u>INTERGOVERNMENTAL</u>										
3503	OFF HIGHWAY MOTOR VEHICLE	547	-	-	-	-	-	-	-	-
3504	MOTOR VEHICLE IN LIEU	2,733,923	2,860,207	3,038,440	125,307	109,136	75,000	75,000	34,473	75,000
3539	LAW ENFORCEMENT GRANTS	-	-	-	-	2,763	3,000	3,000	5,946	3,000
3581	VECTOR ABATEMENT GRANT	-	-	3,923	-	-	-	-	-	-
3588	OTHER STATE FUNDS	45,118	187,218	13,201	4,323	18,608	20,000	20,000	23,049	20,000
3600	COUNTY GRANTS	99,975	68,217	61,265	21,196	21,934	10,000	10,000	17,446	10,000
3601	SCHOOL DISTRICT FUNDING	135,817	25,722	84,560	-	-	-	-	-	-
3602	OTHER LOCAL	-	-	-	-	-	-	-	-	-
3610	FEMA REIMBURSEMENTS	-	-	-	-	10,087	-	-	-	-
3615	OTHER FEDERAL REVENUE/GRA	-	-	-	4,217	-	5,000	5,000	-	-
	TOTAL INTERGOVERNMENTAL	3,015,380	3,141,364	3,201,389	155,043	162,528	113,000	113,000	80,914	108,000
<u>OTHER REVENUES</u>										
3701	SALE GENERAL FIXED ASSETS	1,410	1,000	-	-	-	-	-	-	-
3720	TRANSFER FROM OTHER FUNDS	29,925	-	22,137	464,718	136,398	26,000	26,000	-	26,000
3725	COST PLAN REVENUES	1,416,174	1,647,886	1,697,322	1,812,440	2,102,000	2,005,000	2,005,000	1,002,500	2,005,000
3726	TRANSFER ENDOWMENT INTERE	6,254	-	-	-	-	-	-	-	-
3730	CONTRIBUTIONS/DONATIONS	39,715	20,864	23,537	19,070	9,781	25,000	25,000	2,548	10,000
3732	CONTRIB FRM FRANCHISE TRF	-	-	-	-	-	-	-	-	-
3739	CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
3750	MISCELLANEOUS REVENUES	131,879	37,197	34,110	12,726	12,769	15,000	15,000	826	15,000
3751	EXPENSE REIMBURSEMENTS	32,039	69,683	89,187	207,018	63,214	75,000	75,000	31,108	75,000
3752	RESTITUTION/INS PROCEEDS	49,019	18,428	(7,564)	31,051	47,912	15,000	15,000	105,897	40,000
3753	CASH OVERAGE/SHORTAGE	-	-	-	-	-	-	-	93	-
	TOTAL OTHER REVENUE	1,706,415	1,795,058	1,858,729	2,547,023	2,372,074	2,161,000	2,161,000	1,142,972	2,171,000

CITY of MOORPARK
GENERAL FUND REVENUES

Account Code	Description	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Revised Estimate
<u>CHARGES FOR SERVICES</u>										
3805	FRANCHISE ADMIN CHANGE FE	-	-	-	-	-	-	-	-	-
3808	OTHER ADMIN SERVICE FEES	265,654	112,913	98,601	125,131	99,017	80,000	80,000	34,523	80,000
3809	ADMINISTRATION FEES	415,358	332,505	342,580	442,858	583,000	608,000	608,000	304,000	608,000
3810	ADMINISTRATION FEES - CFD	-	-	103,079	-	-	-	-	-	-
3850	PARK AND FACILITY USE FEE	86,097	115,561	128,942	91,386	81,491	70,000	70,000	26,179	70,000
3861	CLASS REGISTRATION FEE	-	-	-	-	-	-	-	-	-
3862	CONTRACT CLASS REGIS FEES	162,394	169,750	169,712	182,606	212,322	207,000	207,000	96,444	207,000
3864	EXCURSION FEES	-	-	-	-	-	-	-	-	-
3865	LEAGUE FEES	76,166	93,038	88,721	98,019	103,213	120,600	120,600	52,091	110,000
3866	RECREATION EVENT FEES	211,509	224,133	216,638	216,778	238,340	305,000	305,000	136,153	250,000
3870	ADVERTISING IN BROCHURE	7,110	11,005	6,805	11,165	10,240	8,000	8,000	5,345	8,000
3872	TENNIS COURT LIGHTING USE	-	-	-	-	-	-	-	-	-
3878	OTHER COMMUNITY SVC FEES	-	-	-	1,847	1,443	4,000	4,000	849	4,000
3880	PHOTOCOPYING	375	855	832	554	567	1,000	1,000	564	1,000
3881	SALE OF DOCUMENTS	548	131	1,706	240	656	1,000	1,000	630	1,000
3883	SPECIAL POLICE DEPT SVCS	(8,867)	65,713	26,604	31,458	36,050	30,000	30,000	11,960	30,000
3886	PUBLIC WORKS FEES	-	-	-	-	-	-	-	-	-
3887	NSF FEES AND MISC CHARGES	(626)	1,140	732	1,550	1,042	1,000	1,000	445	1,000
	TOTAL CHARGES FOR SERVICES	1,215,718	1,126,744	1,184,952	1,203,592	1,367,381	1,435,600	1,435,600	669,183	1,370,000
GRAND TOTAL		13,827,483	15,407,021	15,320,014	16,081,241	15,530,831	15,297,600	15,297,600	5,559,323	15,482,000

CITY of MOORPARK
GENERAL FUND EXPENDITURES

Account Code	Description	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2010-11	2010-11
		Actuals	Actuals	Actuals	Actuals	Actuals	Original Budget	Current Budget	Actuals 12-31-10	Revised Estimate
<u>SALARIES & BENEFITS</u>										
9001	HONORARIUMS	4,500	2,800	2,700	3,000	3,750	5,500	5,500	250	1,000
9002	SALARIES (FULL-TIME)	2,150,903	2,291,539	2,600,100	2,648,318	2,644,483	2,716,803	2,716,803	1,260,556	2,522,000
9003	SALARIES (PART-TIME)	271,679	256,333	294,010	279,188	279,089	318,192	318,192	141,552	284,000
9004	OVERTIME	9,022	12,364	14,884	4,079	2,916	6,900	6,900	1,690	4,000
9010	GROUP INSURANCE	446,915	479,783	528,056	555,799	523,127	591,615	591,615	197,435	198,000
9011	WORKERS COMP INSURANCE	81,715	52,280	62,665	55,083	43,524	20,246	20,246	20,246	21,000
9012	UNEMPLOYMENT INSURANCE	1,303	2,978	8,284	6,752	13,305	0	0	3,725	8,000
9013	PERS CONTRIBUTIONS	388,626	417,306	436,740	463,214	505,152	509,317	509,317	246,283	493,000
9014	MEDICARE	33,500	34,646	39,508	39,590	40,230	41,281	41,281	19,134	39,000
9015	EMT STIPEND	0	0	0	0	0	0	0	0	0
9016	BILINGUAL PAY	3,227	4,463	4,345	4,886	4,939	4,922	4,922	2,252	5,000
9017	PART-TIME RETIREMENT CONT	12,376	11,791	14,849	12,854	11,692	15,550	15,550	3,627	8,000
9018	LONGEVITY PAY	13,048	14,418	18,813	21,204	21,810	21,994	21,994	9,998	20,000
9020	UNIFORM ALLOWANCE	4,079	4,483	4,505	3,429	3,311	2,661	2,661	1,681	4,000
9030	OPEB-ANNUAL REQD CONTRIB	0	0	0	380,453	16,730	17,791	17,791	0	121,000
9040	DENTAL INSURANCE	0	0	0	0	0	0	0	24,243	146,000
9041	VISION INSURANCE	0	0	0	0	0	0	0	3,474	21,000
9042	GROUP LIFE INSURANCE	0	0	0	0	0	0	0	2,990	18,000
9043	ST/LT DISABILITY INSURANC	0	0	0	0	0	0	0	8,416	51,000
9044	EMPLOYEE ASSTANCE PROGRAM	0	0	0	0	0	0	0	433	3,000
9045	MEDICAL HLTH INSURANCE	0	0	0	0	0	0	0	25,782	155,000
	TOTAL SALARIES & BENEFITS	3,420,893	3,585,184	4,029,459	4,477,849	4,114,058	4,272,772	4,272,772	1,973,767	4,122,000
<u>CONTRACTUAL SERVICES</u>										
9101	APPRAISAL SERVICES	0	0	0	0	0	0	0	0	0
9102	CONTRACTUAL SERVICES	316,648	318,057	474,112	335,508	215,127	323,650	323,650	87,293	225,000
9103	SPECIAL PROFESSIONAL SVCS	172,624	45,410	119,401	95,657	222,403	172,200	172,200	30,781	125,000
9104	OTHER PURCHASED SERVICES	0	0	0	0	0	0	0	0	0
	TOTAL CONTRACTUAL SERVICES	489,272	363,467	593,513	431,165	437,530	495,850	495,850	118,074	350,000
<u>POLICE</u>										
9117	POLICE SERVICES	4,065,326	4,757,865	5,135,628	5,453,298	5,347,360	5,585,645	5,585,645	2,216,722	5,445,000
9118	POLICE - OVERTIME	134,868	112,781	153,341	124,257	102,364	167,000	167,000	37,054	120,000
9119	POLICE - SPECIAL EVENTS	16,259	19,012	18,719	17,744	21,169	30,455	30,455	21,408	43,000
	TOTAL POLICE	4,216,453	4,889,658	5,307,688	5,595,299	5,470,893	5,783,100	5,783,100	2,275,184	5,608,000
<u>LEGAL</u>										
9121	LEGAL SERVICES - RETAINER	18,122	22,327	18,752	24,481	17,498	17,300	17,300	3,086	15,000
9122	LEGAL SVCS-NON RETAINER	75,415	43,422	22,225	36,014	41,235	71,630	71,630	24,815	50,000
9123	LEGAL SVCS-LITIGATION	18,505	6,970	29,427	2,558	31,977	10,000	10,000	12,780	26,000
9125	CLAIMS PAYMNT	411	0	866	0	0	5,000	5,000	271	5,000
	TOTAL LEGAL	112,453	72,719	71,270	63,053	90,710	103,930	103,930	40,952	96,000

CITY of MOORPARK
GENERAL FUND EXPENDITURES

Account		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2010-11	2010-11
Code	Description	Actuals	Actuals	Actuals	Actuals	Actuals	Original Budget	Current Budget	Actuals 12-31-10	Revised Estimate
9261	CASH SHORTAGES	100	0	162	0	0	100	100	0	0
9272	PARK ASSESSMENT PAYMENT	5,648	3,078	5,993	6,227	6,414	6,500	6,500	6,607	14,000
9298	OVERHEAD ALLOC-SUPPLIES	221,855	195,392	199,036	319,726	378,684	390,962	390,962	294,862	590,000
9301	PAINT	0	0	0	0	0	0	0	0	0
9304	SAFETY EQUIPMENT	0	0	0	0	0	0	0	0	0
9310	ASPHALT/CONCRETE	0	0	0	0	0	0	0	0	0
9320	WEED ABATEMENT CHEMICALS	0	0	0	0	0	0	0	0	0
9321	OTHER CHEMICALS	3,434	5,459	5,125	5,438	3,632	4,800	4,800	963	2,000
9330	TREE TRIMMING	0	0	0	0	0	0	0	0	0
9331	LANDSCAPE SERVICES	7,512	9,961	10,086	667	2,335	2,400	2,400	778	2,000
9413	ELECTRICITY	134,433	123,994	138,792	125,221	140,290	166,900	166,900	68,478	137,000
9415	WATER	11,236	9,622	15,683	20,740	22,964	45,550	45,550	8,404	17,000
9416	NATURAL GAS	7,011	4,985	6,138	5,258	6,533	5,900	5,900	1,259	3,000
9417	UTILITY USAGE	0	0	0	0	0	0	0	0	0
9418	UTILITY PERMIT FEES	6,406	7,690	7,690	9,000	9,000	10,700	10,700	9,000	18,000
9420	TELEPHONE SERVICE	40,580	44,457	46,032	46,505	45,972	54,919	54,919	19,657	40,000
9421	PAY PHONE USE	655	2,391	2,354	1,306	1,300	1,722	1,722	600	2,000
9422	DIRECT LINES	0	0	0	0	0	0	0	0	0
9423	PAGERS	0	0	0	0	0	0	0	0	0
9424	CELLULAR PHONES	0	0	0	0	0	0	0	0	0
9451	STATE/COUNTY ADMIN FEE					129,133	124,000	124,000	9,372	129,000
9452	COLLECTION ADMIN FEE					2,703	4,000	4,000	1,564	4,000
9480	MISC OPERATING EXPENSE					449	0	0	0	0
9498	OVERHEAD ALLOC-UTILITIES	37,637	38,265	37,005	39,322	48,886	50,537	50,537	18,633	38,000
9499	SUSPENSE EXPENSE ACCOUNT	0	0	185	1,005	0	0	0	0	0
	TOTAL OPERATIONS	1,407,263	1,514,087	1,534,590	1,585,368	1,708,329	2,228,462	2,701,753	1,319,100	2,496,000
<u>CAPITAL OUTLAY</u>										
9501	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0
9502	FURNITURE & FIXTURES	5,669	0	0	0	3,700	0	0	0	0
9503	COMPUTER EQUIPMENT	33,954	10,634	6,725	0	0	0	0	0	0
9504	OTHER EQUIPMENT	170,820	48,603	45,496	0	(789)	10,000	10,000	7,665	16,000
9505	VEHICLES	13,579	17,369	54,697	4,726	3,492	0	0	0	0
9598	OVERHEAD ALLOCATION	15,018	30,617	12,441	54,571	11,449	0	0	0	0
	TOTAL CAPITAL OUTLAY	239,040	107,223	119,359	59,297	17,852	10,000	10,000	7,665	16,000
<u>CAPITAL IMPROVEMENTS</u>										
9600	CNTRL ACCT FOR CAP IMPROV	0	0	0	0	0	0	0	0	0
9601	DESIGN/ENGINEERING	0	75,656	3,169	0	0	0	0	0	0
9602	BID PREPARATION	0	0	0	0	0	0	0	0	0
9612	BUILDING ACQUISITION	0	0	0	0	0	0	0	171,958	172,000
9613	GROUNDS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0
9620	CONSTRUCTION BUILDINGS	15	0	0	0	0	0	0	0	0
9621	BUILDING IMPROVEMENTS	24,903	0	0	0	84,274	79,400	79,400	0	0

CITY of MOORPARK
GENERAL FUND EXPENDITURES

Account Code	Description	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Original Budget	2010-11 Current Budget	2010-11 Actuals 12-31-10	2010-11 Revised Estimate
9630	CONSTR. OF SPORTS AREA	0	0	0	0	0	0	0	0	0
9631	INDOOR/OUTDOOR FURNITURE	0	57,159	0	0	0	0	0	0	0
9632	IMPS OTHER THAN BUILDINGS	0	427,415	97,234	31,426	0	0	0	0	0
9640	CONSTR. OF STREETS	0	0	1,556,149	0	0	0	0	0	0
9650	CONSTRUCTION INSPECTION	0	0	0	0	0	0	0	0	0
	TOTAL CAPITAL IMPROVEMENTS	24,918	560,230	1,656,552	31,426	84,274	79,400	79,400	171,958	172,000
	TRANSFERS									
9820	TRANSFER TO OTHER FUNDS	972,480	1,142,090	22,878,400	4,311,166	3,813,625	2,355,144	2,355,144	245,812	2,336,000
9828	RESIDUAL EQUITY TRANSFERS	0	0	0	138,000	0	0	0	0	0
9851	REV REFUND/NON-EXP PAYABL	0	0	0	0	0	0	0	260	1,000
	TOTAL TRANSFERS	972,480	1,142,090	22,878,400	4,449,166	3,813,625	2,355,144	2,355,144	246,072	2,337,000
	GRAND TOTAL	10,882,772	12,234,658	36,190,831	16,692,623	15,737,271	15,328,658	15,801,949	6,152,772	15,197,000