

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council
FROM: Ron Ahlers, Finance Director 
DATE: March 20, 2012 (City Council meeting of April 18, 2012)
SUBJECT: Consider Fiscal Year 2011/12 Mid-Year Budget Report

BACKGROUND

The City Council adopted the budget for Fiscal Year (FY) 2011/12 on June 15, 2011. 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 Expenditures for three major funds of the City of Moorpark: General Fund, Community Development, and Parks Maintenance. Attachment B details four 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 “winding-down” of the former Redevelopment Agency of the City of Moorpark (Agency), per ABx1 26. 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 2011/12 as do the Lighting and Landscaping Maintenance Districts (LMD). Without new or expanded General Fund revenue or a reduction in expenses this will continue for the foreseeable future. Additionally, the Police Services contract with the County of Ventura Sheriff’s Office continues to increase by approximately 5% each fiscal year. This is by far the single largest expenditure in the General Fund and it is growing at a much faster rate than the General Fund revenues.

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 deficit of \$29,000. 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 \$782,000, are currently estimated at \$1,348,000 which is below the original budget by approximately \$400,000. Expenses are currently estimated at \$1,636,000 which is below the original estimate of \$1,757,000. This produces an estimated deficit of \$288,000. This fund will finish this year with a zero fund balance with an increase of the General Fund transfer to approximately \$1,070,000 to ensure a zero fund balance. As a reminder, last year's General Fund transfer was \$837,000. For the foreseeable future, this fund will require about an \$800,000 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 deficit of \$32,000 this year {includes the General Fund transfer of \$1,243,000}. We will adjust the General Fund transfer upward to \$1,275,000 into Parks Maintenance to keep the fund balance at zero. The Park Maintenance Fund is designed to have zero fund balance at year end. The Parks Maintenance Fund will continue to need a General Fund contribution of approximately \$1.3 million annually unless expenses are reduced. Operating costs continue to increase in parks maintenance: water rates continue to have annual increases above 10%, electricity rates also have increased.

Moorpark Redevelopment Agency

On June 29, 2011, as part of adopting the State of California FY 2011/12 budget, the Governor signed two trailer bills, ABX1 26 ("Dissolution Act") and ABX1 27 ("Voluntary Alternative Redevelopment Program"), into law. The legislation became effective on June 29, 2011. The California Redevelopment Association and League of California Cities sued the State of California on the grounds that ABX1 26 and ABX1 27 were unconstitutional. The California Supreme Court upheld ABX1 26 and declared ABX1 27 unconstitutional. This ruling eliminated redevelopment agencies throughout California as of February 1, 2012.

ABX1 26 provides funding for administrative expenses associated with winding down the redevelopment agency; however, no funds are available to continue with economic development and affordable housing operations previously funded by tax increment.

As of February 1, 2012 the Agency has been legislatively dissolved. City staff is currently in the process of establishing the "Successor Agency" to the former Redevelopment Agency of the City of Moorpark (Successor Agency). Staff has established all new accounting funds to properly reflect the demise of the Agency and the brand-new creation of the Successor Agency. With this demise, the General Fund

will no longer receive revenue from the former Agency for cost plan allocation and interest revenue. Additionally, the General Fund and City Housing Fund have begun paying for the salary & benefit and operating costs for economic development and housing functions of the former agency. There were two revenue adjustments that relate to the former Agency. The annual \$5 million loan between the City and Agency was never implemented; therefore interest income for the General Fund was reduced by \$150,000. The cost allocation plan for the year was \$178,792, instead of \$306,500 for the Agency. ABx1 26 allows for an "Administrative Cost Allowance" to be paid to the successor agency, subject to the approval of the oversight board. Specifically the law states, "the amount shall not be less than two hundred fifty thousand dollars (\$250,000) for any fiscal year or such lesser amount as agreed to by the successor agency."

FY 2012/13 preliminary estimated costs for the General Fund are approximately \$282,000 (\$205,000 for salaries & benefits plus \$77,000 for operations). The General Fund will not have revenue from the MRA loan of \$150,000; nor the cost allocation plan of \$306,500. The one positive note is the "Administrative Cost Allowance" of \$250,000. Therefore the estimated impact on the General Fund for FY 2012/13 is a negative \$488,500.

As a reminder, on May 10, 2010, the State "took" tax increment dollars in the amount of \$1,925,105 for the Supplemental Educational Revenue Augmentation Fund (SERAF). Last FY 2010/11, the State took an additional \$396,000. This amount was paid on May 10, 2011.

Streets and Transit Funds

Attachment B details four funds which comprise the Streets and Transit funds of the City. The Local Transportation (TDA) 8A Fund is projected to use \$51,000 of its' reserve this year, decreasing its available fund balance to zero at June 30, 2012. This fund transferred \$699,000 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 zero.

The Gas Tax Fund is projected to use \$43,000 of its reserves this year, decreasing its available fund balance to \$90,000. The original budget estimated the ending fund balance at \$71,000. We have savings in capital projects this fiscal year. These projects are listed later in this report. Annual Gas Tax revenues amount to approximately \$596,000, while the annual salary and benefits are approximately \$495,000. Therefore, the revenue for this fund does pay for the salary & benefit costs plus \$100,000 of operations. 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 \$48,000 this year while the estimate for cost plan charges is \$303,000. 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 landscaping maintenance districts. Beginning as early as FY 2012/13, the

General Fund will be the only fund available to subsidize the deficits in these districts. The Gas Tax fund provides funding for the following employees:

Administrative Assistant	0.400
Assistant Engineer	0.500
City Engineer / Public Works Director	0.200
Crossing Guard Supervisor	0.400
Maintenance Worker III	0.100
Maintenance Worker III	0.800
Maintenance Worker III	0.465
Public Works Superintendent	0.850
Senior Maintenance Worker	1.000
Senior Management Analyst	0.100
Total Positions	<u>4.815</u>

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

A new fund was created in FY 2010/11 that reflects the termination of the old Prop 42 funds with Highway Users Tax 2103 (HUT 2103) funds. The City receives approximately \$350,000 annually. Currently there are no projects funded with these monies. The estimated ending fund balance for June 30, 2012 is approximately \$709,000. These funds have the same restrictions as the Gas Tax Fund mentioned above. The City can expend these funds on any street-related purpose.

The Local Transit Programs Fund is projected to have savings of \$19,000 by year-end, thus increasing its fund balance to \$173,000 at June 30, 2012. This fund pays zero in overhead charges and \$203,000 in cost plan charges. This fund also supports city employees, with a salary & benefit cost of approximately \$113,000 annually.

Administrative Assistant	0.100
City Engineer / Public Works Director	0.100
Senior Management Analyst	0.700
Total Positions	<u>0.900</u>

Total combined revenues for Gas Tax, HUT 2103 and Local Transportation Funds (transit and streets) project out at \$2,551,000. The operating costs are \$2,276,000 (includes \$48,000 for overhead charges and \$506,000 for cost plan charges back to the

General Fund). This computes to a projected surplus of \$275,000 on June 30, 2012 which will increase reserves. As of July 1, 2012, the reserve is estimated to be \$973,000; the vast majority of it in the new HUT 2103 fund. This is minimal funding for capital projects, leaving several million dollars of unfunded projects. In FY 2011/12 about \$612,000 of City Engineer/Public Works department expenditures were funded directly by the General Fund and another \$221,000 by the Traffic Safety Fund and the Crossing Guard Fund. VCTC's draft budget for FY 2011/12 shows an increase in local transportation funds for the City of Moorpark of approximately \$30,000. This is good news considering the prior three years of reductions in funding. Gas Tax and HUT 2103 revenue are 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 four funds, which can be reduced or eliminated if the funds are needed for other purposes.

No.	Description	Fund	2011/12 Approp.	Spent 12-31-2011	Projected Expense	Remaining Approp.
8001	Sidewalk Reconstruction	Gas Tax	75,000	0	0	75,000
8056	Metro Link South Parking Lot Entry	Local Transit Programs	200,000	0	0	200,000
8071	Bus Shelters	Local Transit Programs	67,618	3,136	10,000	57,618
8073	Metro Link Security System	Local Transit Programs	91,581	6,211	10,000	81,581
			434,199	9,347	20,000	414,199

General Fund

Attachment C details the General Fund revenues and expenses. The FY 2011/12 General Fund budget as adopted included a projected surplus of \$4,000. As a reminder, last FY 2010/11, the General Fund began the year with \$3.0 million in reserves and it finished the year with a deficit of \$361,000 since the Council approved various appropriations from the General Fund reserve throughout FY 2010-11. Complying with the City Council policy, the Special Projects Fund transferred out \$361,000 to the General Fund at fiscal year-end. This left the General Fund with \$3.0 million in reserves on June 30, 2011.

General Fund Revenues 2011/12

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 2012/13 approximate the amounts we received in FY 2008/09. The amounts are shown in millions of dollars.

	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Original Budget	2011-12 Revised Estimate	2012-13 forecast
Prop Tax -Current	2.80	3.03	3.02	3.23	3.15	3.15	3.15	3.15
Prop Tax -VLF	2.63	2.88	2.96	2.92	2.90	2.90	2.88	2.88
Sales Tax	2.19	2.31	2.33	2.38	2.58	2.50	2.65	2.70
Sales Tax Comp.	0.70	0.78	0.85	0.59	0.94	0.82	0.85	0.85
Cost Plan	1.98	2.04	2.26	2.69	2.60	2.50	2.37	2.20
Franchise	1.13	1.15	1.17	1.17	1.20	1.18	1.20	1.20
Interest	1.14	0.78	0.72	0.30	0.30	0.35	0.35	0.35
sub-total	12.57	12.97	13.31	13.28	13.67	13.40	13.45	13.33

Property Taxes: The City received \$3,151,000 in FY 2010/11 for current secured property taxes. We budgeted \$3,150,000 this current fiscal year. Our current estimate is \$3,150,000. The unsecured portion will be \$115,000. As home prices fall and the volume of sales declines, we expect to see decreases in supplemental secured and real property transfer tax. In FY 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 \$2,880,000; we originally budgeted \$2,900,000.

Sales Taxes are particularly difficult to estimate; good economy, bad economy, it doesn't matter. Last fiscal year Sales Taxes amounted to \$2,577,000. The original budget estimate for this year is \$2,500,000, a decline of \$77,000 or 3.0%. We have good data for the first two quarters of this fiscal year; but we are estimating the other two quarters. Our current estimate is \$2,650,000; which is \$150,000 greater than the original budget estimate. Next year's estimate calls for an increase of \$50,000, to \$2,700,000. The City of Moorpark has experienced nine straight quarters of increases in Sales Tax receipts. This trend is expected to continue as the economy is recovering from "the Great Recession".

SALES TAX RECEIPTS

	2010-11	2011-12	Variance	
			Dollars	Percent
1st Quarter	619,652	633,335	13,683	2.2 %
2nd Quarter	665,957	683,552	17,595	2.6 %
3rd Quarter	596,988	620,000 *	23,012	3.9 %
4th Quarter	694,508	713,113 *	18,605	2.7 %
	\$ 2,577,105	\$ 2,650,000	\$ 72,895	2.8 %

* 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 FY 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 \$857,000 has been verified with Ventura County and we received one-half of the amount in late January 2012 with the other half due in May 2012. Last fiscal year the City receipted \$941,000; which was a catch-up of the past underpayments. Next year we project to remain the same at \$850,000.

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. Three years ago the General Fund earned \$720,000 in interest; last year's earnings were \$300,000. This year's original budget estimate was \$350,000. Our current estimate is \$350,000. Rates have begun to rise slowly so investment earnings should improve. Additionally, the City has been 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 \$109,000; last year we received \$171,000. We originally estimated this amount at \$75,000; our revised estimate is \$20,000. The State has completely taken away this revenue from cities for FY 2011/12 and into the future. Next year's amount is zero.

Cost plan revenues are estimated at \$2,370,000. The Gas Tax Fund is scheduled to contribute \$303,000 to the cost plan in FY 2011/12. The Gas Tax Fund will not be able to contribute this amount in FY 2012/13. The MRA and Low/Mod Housing cost plan contributions are \$179,000 for this final year of their existence. Next year there will not be any cost plan for MRA or Low/Mod Housing.

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

Revenues for the current year are estimated to be approximately \$15,476,000, a decrease of \$548,000 from last fiscal year. Next year's estimate, at this point in time, is \$15,216,000. A decrease of \$260,000 or 1.7% from the current year's revised estimate.

General Fund Expenditures 2011/12

Salaries & Benefits for the employees comprise 27% of the General Fund expenditures. All of the salary & benefit categories are showing within budget, since the Council approved of the appropriation to fund the former redevelopment staff costs. 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 2011/12 we planned on a 5% increase but the actual increase is 4.8%. 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.

	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Original Budget	2011-12 Revised Estimate	2012-13 forecast
Police	4.89	5.31	5.60	5.47	5.59	5.94	5.85	6.20

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

Based on the revised estimates for FY 2011/12, the General Fund is transferring out over \$2.69 million to other funds:

- \$1,275,000 to Park Maintenance Fund
- \$1,070,000 to Community Development Fund
- \$ 202,000 to Engineering/Public Works Fund
- \$ 131,000 to Lighting & Landscaping Assessment Districts
- \$ 10,000 to Gas Tax Fund

General Fund Summary

Please note the General Fund surplus/deficit for the first six months is a positive \$840,000 {under the 2011-12 Actuals 12-31-11 column}. This amount includes the one-time revenue of \$900,000 received from the Mission Bell note. Therefore, the true six month actuals is a deficit of \$60,000. By the end of this current fiscal year, the deficit is estimated to be \$29,000; (includes the reduction in revenue for cost plan and interest earnings to the demise of the redevelopment agency).

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 \$820,000 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 \$131,000 and \$265,000 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.

Next fiscal year, the General Fund revenue will remain flat. The cost plan and interest earnings from the redevelopment agency have been eliminated. Modest 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 \$1.3 million. This represents approximately 9% of General Fund revenues.

GENERAL FUND

Available fund balance from FY 2010/11 surplus	0
Fiscal Year 2011/12 surplus {estimate}	0
	0
Available fund balance July 1, 2012	\$ 0

*This amount is placed in the
 Special Projects Fund*

Fiscal Year 2012/13 Projections

Budgetary Revenue decrease	(260,000)
Budgetary Police Contract increase	(291,000)
Successor Agency "Administrative Cost Allowance"	250,000
Successor Agency Operating Costs	(282,000)
Increased Franchise Fee Revenues ~ Waste Haulers	200,000
No Gas Tax Fund subsidy of LMDs	(300,000)
	(\$ 683,000)

In summary

1. The General Fund operating deficit for FY 2011/12 is projected at \$29,000 (includes the appropriation for the former Agency staff costs. Estimated revenues are \$10,000 less than originally budgeted. Estimated expenses are \$23,000 more than the original budget. These revised estimates, when added to the original budget surplus of \$4,000, gives us the revised surplus of \$29,000.
2. The General Fund ended FY 2010/11 with a deficit of \$361,000. Please recall that we paid off a number of liabilities and one-time projects last year. The listing of these payoffs is provided below:

CalPERS Side Fund Payoff	\$ 1,352,318
CJPIA General Liability Payoff	473,291
Litigation	150,000
Central Irrigation System	132,269

Turf Restoration ~ Arroyo Vista Community Park	130,000
OPEB Unfunded Liability Payoff	103,000
LMD Engineering & Survey Study	100,000
Additional Transfer to LMDs	78,668
Fire Sprinklers & Alarm in Annex Building	66,105
Facility Repairs-City Hall Admin Building	49,514
Replace Acoustic Tiles Apricot Room	8,374
	<hr/>
	\$ 2,643,539
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3. General Fund Revenues for FY 2011/12 are estimated to be about \$548,000 less than FY 2010/11. We originally estimated revenues at \$15,486,000 for FY 2011/12; current estimate is \$15,476,000; a decrease of \$10,000. Our preliminary estimates for revenues in FY 2012/13 are \$15,216,000; a decrease of \$260,000 from the prior year. The City actually received \$16,024,000 in FY 2010/11; the estimate for FY 2012/13 is \$15,216,000, a decrease of \$808,000. Revenues in FY 2012/13 are expected to be 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 2011/12 combined Gas Tax and Local Transportation Funds (Streets and Transit) revenue of about \$2,104,000; currently requires \$608,000 in personnel costs, \$506,000 in cost plan charges, \$265,000 transfers to LMDs with the balance for transit and street operation costs. 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 \$1.3 million shortfall in FY 2012/13. This shortfall is manageable and we have a number of options to balance the budget for FY 2012/13.

This projected deficit includes: a slight decrease in General Fund revenues; a 4% increase (\$310,000) to the Public Safety contract with the County Sheriff's, no cost of living adjustments for city employees, a modest increase in health benefit costs for six months and all other costs at the same level as

FY 2011/12. The General Fund is impacted by the demise of the Agency. The General Fund receives less money from the cost plan and the annual loan to the MRA.

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 2012. 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 2012/13 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

	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Projected	Variance
TOTAL REVENUES	\$ 15,486,195	\$ 16,363,695	\$ 6,414,860	\$ 15,475,800	(\$ 887,895)
<u>EXPENDITURES</u>					
City Council	221,745	261,745	61,426	260,000	1,745
City Manager	569,521	569,521	247,403	560,000	9,521
Administrative Services	1,493,645	1,528,784	670,394	1,525,000	3,784
City Attorney	51,800	51,800	45,167	50,000	1,800
Finance	1,030,268	1,030,268	445,467	1,025,000	5,268
Community Development	852,799	852,799	55,452	850,000	2,799
Parks	4,255,331	4,624,294	1,467,034	4,400,000	224,294
Public Works	611,758	655,832	131,015	625,000	30,832
Public Safety	6,395,537	6,395,537	2,451,917	6,209,951	185,586
TOTAL EXPENDITURES	\$ 15,482,404	\$ 15,970,580	\$ 5,575,275	\$ 15,504,951	\$ 465,629

COMMUNITY DEVELOPMENT 2200

	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Projected	Variance
TOTAL REVENUES	\$ 1,756,605	\$ 1,348,000	\$ 268,595	\$ 1,348,000	-
<u>EXPENDITURES</u>					
Community Development	1,756,596	1,636,336	751,148	1,636,336	-
TOTAL EXPENDITURES	\$ 1,756,596	\$ 1,636,336	\$ 751,148	\$ 1,636,336	-

SURPLUS or (DEFICIT)
 BEGINNING FUND BALANCE
 ENDING FUND BALANCE

SURPLUS or (DEFICIT)
 BEGINNING FUND BALANCE
 ENDING FUND BALANCE

(\$ 29,151)
 \$ 3,000,000
\$ 2,970,849

(\$ 288,336)
 \$ 0
(\$ 288,336)

CITY of MOORPARK
 REVENUE & EXPENDITURES SUMMARY
 MAJOR FUNDS

PARKS MAINTENANCE 2400

	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Projected	Variance
REVENUES					
TOTAL REVENUES	\$ 1,977,650	\$ 1,977,650	\$ 400,994	\$ 1,977,650	-
EXPENDITURES					
City Council					-
City Manager					-
Administrative Services					-
City Attorney					-
Finance					-
Community Development					-
Parks	1,977,914	2,009,913	863,465	2,009,913	-
Public Works					-
Public Safety					-
TOTAL EXPENDITURES	\$ 1,977,914	\$ 2,009,913	\$ 863,465	\$ 2,009,913	-

SURPLUS or (DEFICIT)
 BEGINNING FUND BALANCE
 ENDING FUND BALANCE

(\$ 32,263)
 \$ 0
 (\$ 32,263)

CITY of MOORPARK
REVENUE & EXPENDITURES SUMMARY
STREET & TRANSPORTATION FUNDS

	LOCAL TRANSPORTATION 8A (2603)				GAS TAX (2605)				Variance
	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Projected	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Projected	
REVENUES									
3400 INVESTMENT EARNINGS	3,000	3,000	140	-	-	-	10	-	-
3500 GAS TAX 2106					135,000	135,000	55,192	135,000	-
3501 GAS TAX 2107.5					6,000	6,000		6,000	-
3502 GAS TAX 2105					195,000	195,000	73,731	195,000	-
3506 GAS TAX 2107					260,000	260,000	113,307	260,000	-
3508 HUT 2103									
3510 ART 8 - TRANSIT/STREETS	648,000	648,000	-	648,000					
3612 FTA 5307 FEDERAL GRANT									
3615 OTHER FEDERAL GRANTS									
3720 TRANSFER FROM OTHER FUNDS					803,300	803,300		803,300	-
3750 MISCELLANEOUS REVENUES									
3871 TRANSIT FARE REVENUES									
TOTAL REVENUES	\$ 651,000	\$ 651,000	\$ 140	\$ 648,000	\$ 1,399,300	\$ 1,399,300	\$ 242,240	\$ 1,399,300	-
EXPENDITURES									
Salaries and Benefits					494,979	494,979	217,577	494,979	-
Contractual Services					56,000	52,000	12,166	52,000	-
Legal					1,000	1,000	-	1,000	-
Operations					196,524	203,341	82,278	203,341	-
Capital Outlay									
Capital Improvements					25,000	75,000		75,000	-
Overhead Charges					47,710	47,710	36,684	47,710	-
Cost Plan Charges					303,300	303,300	150,150	303,300	-
Transfer to Other Funds	702,000	702,000	-	699,555					2,445
Transfer to Lighting/Landscape Districts					302,866	265,274	265,274	265,274	-
TOTAL EXPENDITURES	\$ 702,000	\$ 702,000	-	\$ 699,555	\$ 1,427,379	\$ 1,442,604	\$ 764,129	\$ 1,442,604	-
SURPLUS or (DEFICIT)				(\$ 51,555)				(\$ 43,304)	
BEGINNING FUND BALANCE				\$ 51,555				\$ 133,581	
ENDING FUND BALANCE				\$ 0				\$ 90,277	

CITY of MOORPARK
REVENUE & EXPENDITURES SUMMARY
STREET & TRANSPORTATION FUNDS

REVENUES	HUT 2103 (2606)				LOCAL TRANSIT PROGRAMS (\$000)				Variance
	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Projected	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Projected	
3400 INVESTMENT EARNINGS			554	1,000	-	-	2	1,000	1,000
3500 GAS TAX 2106									
3501 GAS TAX 2107 5									
3502 GAS TAX 2105									
3506 GAS TAX 2107									
3508 HUT 2103	350,000	350,000	165,833	350,000					
3510 ART 8 - TRANSIT/STREETS					500,000	438,465	4,094	438,465	-
3612 FTA 5307 FEDERAL GRANT					335,000	335,000	6,008	335,000	-
3615 OTHER FEDERAL GRANTS					-	-	-	-	-
3720 TRANSFER FROM OTHER FUNDS					10,000	10,000		10,000	-
3750 MISCELLANEOUS REVENUES						8,500	8,493	8,500	-
3871 TRANSIT FARE REVENUES					60,000	60,000	36,755	60,000	-
TOTAL REVENUES	\$ 350,000	\$ 350,000	\$ 166,387	\$ 351,000	\$ 905,000	\$ 851,965	\$ 55,352	\$ 852,965	\$ 1,000
EXPENDITURES									
Salaries and Benefits					112,886	112,886	50,495	112,886	-
Contractual Services					147,000	136,000	73,948	136,000	-
Legal					500	500		500	-
Operations					216,050	223,550	84,999	223,550	-
Capital Outlay									
Capital Improvements					252,618	358,995	9,348	152,995	206,000
Overhead Charges									
Cost Plan Charges					203,000	203,000	101,500	203,000	-
Transfer to Other Funds					5,300	5,300		5,300	-
Transfer to Lighting/Landscape Districts									
TOTAL EXPENDITURES	-	-	-	-	\$ 937,354	\$ 1,040,231	\$ 320,290	\$ 834,231	\$ 206,000
SURPLUS or (DEFICIT)				\$ 351,000				\$ 18,734	
BEGINNING FUND BALANCE				\$ 358,257				\$ 154,354	
ENDING FUND BALANCE				\$ 709,257				\$ 173,088	

CITY of MOORPARK
REVENUE & EXPENDITURES SUMMARY
STREET & TRANSPORTATION FUNDS

TOTAL STREET & TRANSIT FUNDS					
<u>REVENUES</u>	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Projected	Variance
3400 INVESTMENT EARNINGS	3,000	3,000	706	2,000	(1,000)
3500 GAS TAX 2106	135,000	135,000	55,192	135,000	-
3501 GAS TAX 2107.5	6,000	6,000	-	6,000	-
3502 GAS TAX 2105	195,000	195,000	73,731	195,000	-
3506 GAS TAX 2107	260,000	260,000	113,307	260,000	-
3508 HUT 2103	350,000	350,000	165,833	350,000	-
3510 ART 8 - TRANSIT/STREETS	1,148,000	1,086,465	4,094	1,086,465	-
3612 FTA 5307 FEDERAL GRANT	335,000	335,000	6,008	335,000	-
3615 OTHER FEDERAL GRANTS	-	-	-	-	-
3720 TRANSFER FROM OTHER FUNDS	813,300	813,300	-	813,300	-
3750 MISCELLANEOUS REVENUES	-	8,500	8,493	8,500	-
3871 TRANSIT FARE REVENUES	60,000	60,000	36,755	60,000	-
TOTAL REVENUES	\$ 3,305,300	\$ 3,252,265	\$ 464,119	\$ 3,251,265	(\$ 1,000)
<u>EXPENDITURES</u>					
Salaries and Benefits	607,865	607,865	268,072	607,865	-
Contractual Services	203,000	188,000	86,114	188,000	-
Legal	1,500	1,500	-	1,500	-
Operations	412,574	426,891	167,277	426,891	-
Capital Outlay	-	-	-	-	-
Capital Improvements	277,618	433,995	9,348	227,995	206,000
Overhead Charges	47,710	47,710	36,684	47,710	-
Cost Plan Charges	506,300	506,300	251,650	506,300	-
Transfer to Other Funds	707,300	707,300	-	704,855	2,445
Transfer to Lighting/Landscape Districts	302,866	265,274	265,274	265,274	-
TOTAL EXPENDITURES	\$ 3,066,733	\$ 3,184,835	\$ 1,084,419	\$ 2,976,390	\$ 208,445

SURPLUS or (DEFICIT)
BEGINNING FUND BALANCE
ENDING FUND BALANCE

\$ 274,875
\$ 697,747
\$ 972,622

CITY OF MOUKPAKK
GENERAL FUND FINANCIALS SUMMARY

	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Revised Estimate
REVENUES										
Property Taxes	2,929,842	3,334,491	3,458,788	6,530,410	6,651,796	6,491,697	6,460,000	6,510,000	2,374,907	6,510,000
Sales Taxes	2,690,143	2,896,889	3,085,544	3,178,749	2,970,645	3,517,896	3,325,000	3,457,000	816,569	3,507,000
Franchise Fees	1,093,099	1,126,951	1,150,181	1,171,555	1,171,825	1,207,777	1,175,000	1,175,000	287,016	1,205,000
Special Benefit Assessments	-	-	-	19,323	-	-	-	-	-	-
Licenses & Permits	60,159	65,630	72,952	88,307	146,916	158,186	145,500	140,500	61,529	138,000
Fines & Forfeitures	174,068	190,428	165,421	186,809	195,161	225,449	204,000	204,000	121,335	204,000
Use of Money & Property	942,659	1,729,466	1,142,058	1,000,430	492,505	507,320	688,095	538,095	70,134	480,000
Motor Vehicle In Lieu	2,733,923	2,860,207	3,038,440	125,307	109,136	170,592	75,000	75,000	18,590	20,000
Intergovernmental - other	281,457	281,157	162,949	29,736	53,392	66,617	33,000	33,000	34,375	33,000
Other Revenues	1,706,415	1,795,058	1,858,729	2,547,023	2,372,074	2,211,988	2,337,800	3,237,800	2,131,246	2,407,800
Charges for Services	1,215,718	1,126,744	1,184,952	1,203,592	1,367,381	1,466,309	1,042,800	993,300	499,153	971,000
TOTAL REVENUES	\$ 13,827,483	\$ 15,407,021	\$ 15,320,014	\$ 16,081,241	\$ 15,530,831	\$ 16,023,831	\$ 15,486,195	\$ 16,363,695	\$ 6,414,854	\$ 15,475,800
EXPENDITURES										
Salaries and Benefits	3,420,893	3,585,184	4,029,459	4,477,849	4,104,131	5,523,484	4,145,067	4,145,067	1,873,074	3,762,045
Contractual Services	489,272	363,467	593,513	431,165	437,530	316,673	533,500	670,724	110,659	350,000
Police	4,216,453	4,889,658	5,307,688	5,595,299	5,470,893	5,583,141	5,943,627	5,943,627	2,329,325	5,853,000
Legal	112,453	72,719	71,270	63,053	90,710	161,035	107,930	107,930	71,205	99,000
Operations	1,407,263	1,514,087	1,534,590	1,585,368	1,708,329	2,468,016	2,161,760	2,435,096	976,243	2,731,000
Capital Outlay	239,040	107,223	119,359	59,297	17,852	81,495	-	99,827	81,531	164,000
Capital Improvements	24,918	560,230	1,656,552	31,426	84,274	177,663	200,404	200,404	2,586	178,000
Transfers	972,480	1,142,090	1,399,535	2,479,662	1,975,805	2,073,588	2,390,116	2,367,906	130,656	2,367,906
TOTAL EXPENDITURES	\$ 10,882,772	\$ 12,234,658	\$ 14,711,966	\$ 14,723,119	\$ 13,889,524	\$ 16,385,095	\$ 15,482,404	\$ 15,970,581	\$ 5,575,279	\$ 15,504,951
SURPLUS or (DEFICIT)	2,944,711	3,172,363	608,048	1,358,122	1,641,307	(361,264)	3,791	393,114	839,575	(29,151)
BEGINNING FUND BALANCE	18,299,699	21,244,410	24,678,712	3,807,895	3,196,513	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Prior Period Adjustment		261,939								
Transfer from/(to) Special Projects Fund			(21,478,865)	(1,969,504)	(1,837,820)	361,264				
ENDING FUND BALANCE	21,244,410	24,678,712	3,807,895	3,196,513	3,000,000	3,000,000	3,003,791	3,393,114	3,839,575	2,970,849

Account Code	Description	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2011-12	2011-12	2011-12
		Actuals	Actuals	Actuals	Actuals	Actuals	Original Budget	Current Budget	Actuals 12-31-11	Revised Estimate
<u>PROPERTY TAXES</u>										
3010	CURRENT SECURED	2,797,803	3,026,747	3,024,931	3,231,498	3,150,851	3,150,000	3,150,000	2,110,321	3,150,000
3011	CURRENT UNSECURED	48,069	56,339	35,866	32,128	68,598	40,000	115,000	97,238	115,000
3012	PRIOR YR SECURED/UNSECURE	3,093	3,810	127,471	63,844	2,765	10,000	10,000		10,000
3013	SUPPLEMENT SECURED/UNSEC	169,016	128,812	101,677	64,265	36,998	75,000	35,000	6,316	35,000
3014	REAL PROPERTY TRANSFER TX	285,230	212,217	112,298	159,916	136,094	100,000	100,000	63,424	100,000
3015	HOMEOWNERS PROPERTY EXEMP	31,280	30,863	45,090	40,833	40,282	45,000	45,000	5,583	40,000
3016	PARCEL TAXES	-	-	118,623	139,111	157,082	140,000	175,000	92,025	180,000
3017	PROPERTY TAXES - VLF	-	-	2,964,454	2,920,201	2,899,027	2,900,000	2,880,000		2,880,000
3018	OTHER PROPERTY TAXES	-	-	-	-	-	-	-	-	-
	TOTAL PROPERTY TAXES	3,334,491	3,458,788	6,530,410	6,651,796	6,491,697	6,460,000	6,510,000	2,374,907	6,510,000
<u>SALES TAXES</u>										
3030	SALES AND USE TAX	2,192,327	2,306,281	2,329,522	2,382,010	2,577,105	2,500,000	2,600,000	816,569	2,650,000
3031	SALES TAX COMPENSATION	704,562	779,263	849,227	588,635	940,791	825,000	857,000		857,000
	TOTAL SALES TAXES	2,896,889	3,085,544	3,178,749	2,970,645	3,517,896	3,325,000	3,457,000	816,569	3,507,000
<u>FRANCHISE FEES</u>										
3040	FRANCHISE FEE-CABLE	320,913	326,567	354,824	392,578	404,048	400,000	400,000	102,453	400,000
3041	FRANCHISE FORMER CENTURY	-	-	-	-	-	-	-	-	-
3042	FRANCHISE FEE-EDISON	312,998	304,046	303,305	293,718	279,817	300,000	300,000		300,000
3043	FRANCHISE FEE-GAS	121,268	122,264	143,564	83,313	95,151	100,000	100,000		100,000
3044	FRANCHISE FEE-OIL	-	2,574	2,584	2,631	5,144	-	-		-
3045	FRANCHISE FEES - AT&T	-	2,535	-	-	-	-	-		-
3046	FRANCHISE - PEG FEES	-	-	15,694	41,799	41,883	30,000	30,000	12,222	40,000
3050	FRANCHISE-RUBBISH CONTROL	-	-	-	-	-	-	-		-
3051	FRANCHISE-GI RUBBISH	179,790	195,006	189,013	186,955	199,654	185,000	185,000	89,019	190,000
3052	FRANCHISE-MOORPARK RUBBIS	115,112	115,452	107,735	113,323	119,272	100,000	100,000	56,901	115,000
3056	LANDFILL LOCAL IMPACT FEE	63,865	70,165	45,135	49,483	53,167	50,000	50,000	22,706	50,000
3058	CWIMP FEES	13,005	11,572	9,701	8,025	9,641	10,000	10,000	3,715	10,000
	TOTAL FRANCHISE FEES	1,126,951	1,150,181	1,171,555	1,171,825	1,207,777	1,175,000	1,175,000	287,016	1,205,000
<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	-	-	-	-	-	-	-	-	-
3210	BUSINESS REGISTRATION	53,055	64,691	80,190	137,831	144,845	125,000	125,000	57,378	125,000
3211	FILMING PERMITS	12,575	8,256	6,150	5,940	6,200	7,000	2,000	800	2,000
3218	MISC. BUSINESS PERMITS	-	-	-	-	-	-	-	746	1,000
3225	NPDES BUSINESS INSP FEES	-	-	1,967	3,145	7,141	13,500	13,500	2,605	10,000
	TOTAL LICENSES & PERMITS	65,630	72,952	88,307	146,916	158,186	145,500	140,500	61,529	138,000

Account Code	Description	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Revised Estimate
<u>FINES AND FORFEITURES</u>										
3301	MUNICIPAL CODE FINES	189,758	164,634	184,492	195,206	225,306	200,000	200,000	120,910	200,000
3302	ANIMAL CONTROL FINES	670	605	530	(45)	175	2,000	2,000	425	2,000
3320	FORFEITURE & PENALTIES	-	-	1,787	-	(32)	2,000	2,000	-	2,000
3330	SETTLEMENTS	-	182	-	-	-	-	-	-	-
	TOTAL FINES & FORFEITURES	190,428	165,421	186,809	195,161	225,449	204,000	204,000	121,335	204,000
<u>USE OF MONEY AND PROPERTY</u>										
3400	INVESTMENT EARNINGS	1,138,952	784,124	719,611	304,989	299,920	350,000	350,000	4,596	350,000
3401	RENTS AND CONCESSIONS	278,014	145,074	120,843	111,016	107,400	188,095	188,095	65,538	130,000
3402	INTEREST/CITY MRA ADVANCE	312,500	210,000	159,976	76,500	100,000	150,000	-	-	-
3403	INTEREST/ENDOWMENT FUND	-	-	-	-	-	-	-	-	-
3408	OTHER EARNINGS AND RENTS	-	2,860	-	-	-	-	-	-	-
3410	TICKET SALES	-	-	-	-	-	-	-	-	-
	TOTAL MONEY & PROPERTY	1,729,466	1,142,058	1,000,430	492,505	507,320	688,095	538,095	70,134	480,000
<u>INTERGOVERNMENTAL</u>										
3503	OFF HIGHWAY MOTOR VEHICLE	-	-	-	-	-	-	-	-	-
3504	MOTOR VEHICLE IN LIEU	2,860,207	3,038,440	125,307	109,136	170,592	75,000	75,000	18,590	20,000
3539	LAW ENFORCEMENT GRANTS	-	3,923	-	2,763	13,353	3,000	3,000	3,378	3,000
3581	VECTOR ABATEMENT GRANT	-	-	-	-	-	-	-	-	-
3588	OTHER STATE FUNDS	187,218	13,201	4,323	18,608	23,049	20,000	20,000	22,119	20,000
3600	COUNTY GRANTS	68,217	61,265	21,196	21,934	30,215	10,000	10,000	8,878	10,000
3601	SCHOOL DISTRICT FUNDING	25,722	84,560	-	-	-	-	-	-	-
3602	OTHER LOCAL	-	-	-	-	-	-	-	-	-
3610	FEMA REIMBURSEMENTS	-	-	-	10,087	-	-	-	-	-
3615	OTHER FEDERAL REVENUE/GRA	-	-	4,217	-	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL	3,141,364	3,201,389	155,043	162,528	237,209	108,000	108,000	52,965	53,000
<u>OTHER REVENUES</u>										
3701	SALE GENERAL FIXED ASSETS	1,000	-	-	-	-	-	-	-	-
3720	TRANSFER FROM OTHER FUNDS	-	22,137	464,718	136,398	376,167	26,000	26,000	1,095,900	26,000
3725	COST PLAN REVENUES	1,647,886	1,697,322	1,812,440	2,102,000	2,005,000	2,191,800	2,191,800	1,095,900	2,191,800
3726	TRANSFER ENDOWMENT INTERE	-	-	-	-	-	-	-	-	-
3730	CONTRIBUTIONS/DONATIONS	20,864	23,537	19,070	9,781	17,867	10,000	10,000	500	10,000
3732	CONTRIB FRM FRANCHISE TRF	-	-	-	-	-	-	-	-	-
3741	OTHER LOAN PAYOFF	-	-	-	-	-	-	900,000	900,000	-
3750	MISCELLANEOUS REVENUES	37,197	34,110	12,726	12,769	1,696	15,000	15,000	1,096	5,000
3751	EXPENSE REIMBURSEMENTS	69,683	89,187	207,018	63,214	57,880	75,000	75,000	37,937	75,000
3752	RESTITUTION/INS PROCEEDS	18,428	(7,564)	31,051	47,912	114,529	20,000	20,000	95,813	100,000
3753	CASH OVERAGE/SHORTAGE	-	-	-	-	113	-	-	-	-
	TOTAL OTHER REVENUE	1,795,058	1,858,729	2,547,023	2,372,074	2,573,252	2,337,800	3,237,800	2,131,246	2,407,800

CITY OF MOORPARK
GENERAL FUND REVENUES

Account Code	Description	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12		2011-12	2011-12
		Actuals	Actuals	Actuals	Actuals	Actuals	Original Budget	Current Budget	Actuals 12-31-11	Revised Estimate
CHARGES FOR SERVICES										
3805	FRANCHISE ADMIN CHANGE FE	-	-	-	-	-	-	-	-	-
3808	OTHER ADMIN SERVICE FEES	112,913	98,601	125,131	99,017	121,697	80,000	80,000	14,456	80,000
3809	ADMINISTRATION FEES	332,505	342,580	442,858	583,000	608,000	306,500	179,000	153,250	179,000
3810	ADMINISTRATION FEES - CFD	-	103,079	-	-	-	-	-	-	-
3840	PLANNING TIME CHARGES	-	-	-	-	3,854	-	-	2,126	4,000
3850	PARK AND FACILITY USE FEE	115,561	128,942	91,386	81,491	54,934	70,000	70,000	20,343	50,000
3861	CLASS REGISTRATION FEE	-	-	-	-	-	-	-	-	-
3862	CONTRACT CLASS REGIS FEES	169,750	169,712	182,606	212,322	235,822	137,000	215,000	110,213	215,000
3864	EXCURSION FEES	-	-	-	-	-	-	-	-	-
3865	LEAGUE FEES	93,038	88,721	98,019	103,213	124,729	125,000	125,000	46,663	125,000
3866	RECREATION EVENT FEES	224,133	216,638	216,778	238,340	268,611	281,300	281,300	137,333	275,000
3870	ADVERTISING IN BROCHURE	11,005	6,805	11,165	10,240	10,250	8,000	8,000	3,220	8,000
3872	TENNIS COURT LIGHTING USE	-	-	-	-	-	-	-	-	-
3878	OTHER COMMUNITY SVC FEES	-	-	1,847	1,443	917	2,000	2,000	365	2,000
3880	PHOTOCOPYING	855	832	554	567	826	1,000	1,000	297	1,000
3881	SALE OF DOCUMENTS	131	1,706	240	656	754	1,000	1,000	641	1,000
3883	SPECIAL POLICE DEPT SVCS	65,713	26,604	31,458	36,050	34,620	30,000	30,000	9,680	30,000
3886	PUBLIC WORKS FEES	-	-	-	-	-	-	-	-	-
3887	NSF FEES AND MISC CHARGES	1,140	732	1,550	1,042	1,295	1,000	1,000	566	1,000
TOTAL CHARGES FOR SERVICES		1,126,744	1,184,952	1,203,592	1,367,381	1,466,309	1,042,800	993,300	499,153	971,000
GRAND TOTAL		15,407,021	15,320,014	16,081,241	15,530,831	16,385,095	15,486,195	16,363,695	6,414,854	15,475,800

CITY OF MOORPARK
GENERAL FUND EXPENDITURES

Account Code	Description	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2011-12	2011-12	2011-12
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Original Budget	Current Budget	Actuals 12-31-11	Revised Estimate
<u>SALARIES & BENEFITS</u>											
9001	HONORARIUMS	4,500	2,800	2,700	3,000	3,750	2,900	5,500	5,500	700	2,000
9002	SALARIES (FULL-TIME)	2,150,903	2,291,539	2,600,100	2,648,318	2,634,556	2,648,952	2,689,222	2,689,222	1,199,413	2,399,000
9003	SALARIES (PART-TIME)	271,679	256,333	294,010	279,188	279,089	275,093	288,424	288,424	132,938	266,000
9004	OVERTIME	9,022	12,364	14,884	4,079	2,916	3,124	6,400	6,400	2,325	5,000
9010	GROUP INSURANCE	446,915	479,783	528,056	555,799	523,127	197,272	6,100	6,100	3,900	8,000
9011	WORKERS COMP INSURANCE	81,715	52,280	62,665	55,083	43,524	20,246	0	0	5,653	6,000
9012	UNEMPLOYMENT INSURANCE	1,303	2,978	8,284	6,752	13,305	0	0	0	0	0
9013	PERS CONTRIBUTIONS	388,626	417,306	436,740	463,214	505,152	1,844,241	458,181	458,181	216,843	434,000
9014	MEDICARE	33,500	34,646	39,508	39,590	40,230	39,429	40,332	40,332	17,954	36,000
9015	EMT STIPEND	0	0	0	0	0	0	0	0	0	0
9016	BILINGUAL PAY	3,227	4,463	4,345	4,886	4,939	4,509	4,090	4,090	2,278	5,000
9017	PART-TIME RETIREMENT CONT	12,376	11,791	14,849	12,854	11,692	7,012	7,943	7,943	3,697	8,000
9018	LONGEVITY PAY	13,048	14,418	18,813	21,204	21,810	21,053	22,423	22,423	10,435	21,000
9020	UNIFORM ALLOWANCE	4,079	4,483	4,505	3,429	3,311	3,553	2,661	2,661	1,235	3,000
9030	OPEB-ANNUAL REQD CONTRIB	0	0	0	380,453	16,730	117,579	15,045	15,045	0	15,045
9040	DENTAL INSURANCE	0	0	0	0	0	48,690	57,862	57,862	25,522	52,000
9041	VISION INSURANCE	0	0	0	0	0	6,756	7,529	7,529	3,369	7,000
9042	GROUP LIFE INSURANCE	0	0	0	0	0	5,971	7,974	7,974	3,176	7,000
9043	ST/LT DISABILITY INSURANC	0	0	0	0	0	16,449	20,928	20,928	7,884	16,000
9044	EMPLOYEE ASSTANCE PROGRAM	0	0	0	0	0	856	874	874	429	1,000
9045	MEDICAL HLTH INSURANCE	0	0	0	0	0	259,799	503,579	503,579	235,323	471,000
TOTAL SALARIES & BENEFITS		3,420,893	3,585,184	4,029,459	4,477,849	4,104,131	5,523,484	4,145,067	4,145,067	1,873,074	3,762,045
<u>CONTRACTUAL SERVICES</u>											
9101	APPRAISAL SERVICES	0	0	0	0	0	0	0	0	0	0
9102	CONTRACTUAL SERVICES	316,648	318,057	474,112	335,508	215,127	215,028	292,100	296,100	74,337	225,000
9103	SPECIAL PROFESSIONAL SVCS	172,624	45,410	119,401	95,657	222,403	101,645	241,400	374,624	36,322	125,000
9104	OTHER PURCHASED SERVICES	0	0	0	0	0	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		489,272	363,467	593,513	431,165	437,530	316,673	533,500	670,724	110,659	350,000
<u>POLICE</u>											
9117	POLICE SERVICES	4,065,326	4,757,865	5,135,628	5,453,298	5,347,360	5,456,517	5,747,172	5,747,172	2,274,685	5,700,000
9118	POLICE - OVERTIME	134,868	112,781	153,341	124,257	102,364	99,471	167,000	167,000	38,501	120,000
9119	POLICE - SPECIAL EVENTS	16,259	19,012	18,719	17,744	21,169	27,153	29,455	29,455	16,139	33,000
TOTAL POLICE		4,216,453	4,889,658	5,307,688	5,595,299	5,470,893	5,583,141	5,943,627	5,943,627	2,329,325	5,853,000
<u>LEGAL</u>											
9121	LEGAL SERVICES - RETAINER	18,122	22,327	18,752	24,481	17,498	21,981	17,300	17,300	7,511	15,000
9122	LEGAL SVCS-NON RETAINER	75,415	43,422	22,225	36,014	41,235	41,884	75,630	75,630	23,637	48,000
9123	LEGAL SVCS-LITIGATION	18,505	6,970	29,427	2,558	31,977	96,899	10,000	10,000	15,057	31,000
9125	CLAIMS PAYMENT	411	0	866	0	0	271	5,000	5,000	25,000	5,000
TOTAL LEGAL		112,453	72,719	71,270	63,053	90,710	161,035	107,930	107,930	71,205	99,000
<u>OPERATIONS</u>											

CITY OF MUUKPAKK
GENERAL FUND EXPENDITURES

Account Code	Description	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Revised Estimate
9153	ENGINEERING RETAINER	0	0	0	0	0	0	0	0	0	0
9159	ENGINEERING SVCS-MISC	0	0	0	0	0	0	0	0	0	0
9160	CLASS INSTRUCTOR PAY	97,910	101,094	96,532	104,864	133,823	151,729	62,000	150,000	87,747	176,000
9171	EXCURSION EXPENSES	306	0	0	0	0	0	0	0	0	0
9182	COLLECTION FEES AND CHARGES	0	0	0	0	0	1,340	0	0	0	0
9198	OVERHEAD ALLOC-SERVICES	67,176	54,958	58,480	69,052	36,599	49,550	78,855	78,855	32,361	50,000
9201	COMP SUPP/EQUIP NON-CAPIT	2,867	8,959	9,713	2,263	8,212	6,661	16,600	16,600	207	1,000
9202	OFFICE SUPPLIES	15,716	20,316	13,097	11,169	15,576	15,578	20,730	25,730	6,897	14,000
9203	COPY MACHINE SUPPLIES	3,520	2,688	661	1,096	0	0	1,800	1,800	0	0
9204	SHOP & OPERATING SUPPLIES	25,589	27,111	30,619	22,023	22,172	22,730	41,450	41,450	13,641	28,000
9205	SPECIAL DEPT SUPPLIES	57,021	43,706	50,251	44,303	39,688	32,398	60,185	65,960	21,133	40,000
9206	OTHER OPERATING SUPPLIES	0	5	1,194	937	19	0	0	0	0	0
9207	PARKING CITATION EXPENSES	0	0	0	0	0	0	0	0	0	0
9208	SMALL TOOLS	13,784	4,163	4,329	4,315	1,988	2,233	4,200	4,200	22	1,000
9209	OFFICE SUPPLIES	0	0	228	0	0	0	0	0	0	0
9211	EQUIPMENT RENTAL	5,433	0	0	0	0	0	900	900	0	0
9212	RENTAL OF REAL PROPERTY	20,335	32,181	49,227	0	0	0	0	0	0	0
9220	PUBLICATIONS & SUBSCRIPT	4,863	4,731	15,889	6,154	4,944	4,222	7,295	7,295	962	2,000
9221	MEMBERSHIPS & DUES	23,772	26,529	28,458	29,959	27,183	29,488	37,610	37,610	13,425	27,000
9222	EDUCATION & TRAINING	18,590	4,156	33,363	20,229	12,947	12,923	41,200	41,200	5,735	25,000
9223	CONFERENCES & MEETINGS	22,001	26,041	26,665	13,959	20,427	18,060	47,966	47,966	4,398	25,000
9224	MILEAGE	11,986	15,003	14,148	14,968	13,814	12,495	20,239	20,239	6,721	15,000
9225	TRAVEL COSTS	0	0	0	0	0	0	0	0	0	0
9230	SPECIAL POSTAGE	5,663	0	0	0	0	0	0	0	0	0
9231	POSTAGE	16,398	21,777	24,997	19,270	20,640	15,782	24,850	24,850	7,136	25,000
9232	PRINTING	45,864	43,553	46,812	44,843	45,921	43,711	61,900	61,900	13,862	28,000
9233	INSURANCE & BONDS	0	0	0	0	0	473,291	0	0	0	473,000
9234	ADVERTISING	883	454	829	479	724	1,004	1,650	1,650	2,734	6,000
9235	ELECTION EXPENSES	0	8,266	0	56,067	0	5,351	0	0	0	15,000
9236	EMPLOYMENT RECRUITMENT	11,725	16,150	11,705	12,937	10,352	8,272	10,000	10,000	2,492	10,000
9238	DISASTER-RELIEF	23,588	3,290	0	0	0	(1,370)	0	0	0	(2,000)
9239	COMMUNITY PROMOTION	0	0	0	0	0	0	5,000	5,000	0	0
9240	COMMUNITY PROMOTION	46,109	24,308	26,942	12,379	1,029	973	13,200	13,200	381	1,000
9241	EMPLOYEE RECOGNITION	10,599	14,385	18,325	17,197	16,698	18,401	19,500	19,500	4,156	9,000
9242	VOLUNTEER RECOGNITION	0	799	998	1,093	941	1,241	2,000	2,000	1,173	3,000
9243	GENERAL EVENT SUPPLIES	0	0	0	0	0	0	0	0	0	0
9244	RECREATION PROGRAM SUPPLI	105,042	108,482	143,256	139,176	142,989	134,182	184,600	184,600	53,048	150,000
9245	NON-CAPITAL EQUIPMENT	2,222	5,252	0	1,201	1,578	0	1,500	1,500	0	0
9250	OFFICE EQUIPMENT MAINT	0	1,736	0	0	0	0	0	0	0	0
9251	OTHER EQUIPMENT MAINT	6,342	4,416	6,017	6,496	5,806	4,084	19,300	19,300	2,561	6,000
9252	PROPERTY MAINTENANCE	16,956	195,768	83,610	87,204	49,761	178,610	166,809	330,882	110,693	222,000
9254	VEHICLE MAINTENANCE	232,829	237,590	246,125	185,946	191,606	192,260	226,450	226,450	72,169	200,000
9255	GASOLINE/DIESEL	15,667	10,926	17,839	75,374	84,597	97,483	109,300	109,300	35,669	90,000
09260	DOUBTFUL ACCOUNTS	0	0	0	0	0	72,316	0	0	0	0
09261	CASH SHORTAGES	100	0	162	0	0	0	100	100	0	0

CITY OF MOUKPARK
GENERAL FUND EXPENDITURES

Account Code	Description	2005-06 Actuals	2006-07 Actuals	2007-08 Actuals	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Original Budget	2011-12 Current Budget	2011-12 Actuals 12-31-11	2011-12 Revised Estimate
9631	INDOOR/OUTDOOR FURNITURE	0	57,159	0	0	0	0	0	0	0	0
9632	IMPS OTHER THAN BUILDINGS	0	427,415	97,234	31,426	0	0	0	0	0	0
9640	CONSTR. OF STREETS	0	0	1,556,149	0	0	0	0	0	0	0
9650	CONSTRUCTION INSPECTION	0	0	0	0	0	0	0	0	0	0
	TOTAL CAPITAL IMPROVEMENTS	24,918	560,230	1,656,552	31,426	84,274	177,663	200,404	200,404	2,586	178,000
	TRANSFERS										
9820	TRANSFER TO OTHER FUNDS	972,480	1,142,090	22,878,400	4,311,166	3,813,625	2,073,328	2,390,116	2,367,906	130,656	2,367,906
9828	RESIDUAL EQUITY TRANSFERS	0	0	0	138,000	0	0	0	0	0	0
9851	REV REFUND/NON-EXP PAYABL	0	0	0	0	0	260	0	0	0	0
	TOTAL TRANSFERS	972,480	1,142,090	22,878,400	4,449,166	3,813,625	2,073,588	2,390,116	2,367,906	130,656	2,367,906
	GRAND TOTAL	10,882,772	12,234,658	36,190,831	16,692,623	15,727,344	16,385,095	15,482,404	15,970,581	5,575,279	15,504,951