

# 2013-14 Revenue Calculations – Major Sources

## **40010 – Secured Property Tax**

Secured Property Taxes are primarily a function of the assessed value of all real properties within the City of Pomona, and represent the lynchpin of a number of related and extremely significant revenue streams, and which together represent just over one-third of the total 2013-14 revenue budget. As was true with many other California municipalities, the City of Pomona benefited from the run-up in property values which preceded the real estate “bubble,” and has experienced significant declines with that bubble having burst. However, it appears that the worst may be over, as there now appears to be a return to growing valuations and increased real estate activity on both the residential and commercial sectors. The 2013-14 revenue forecast reflects the Los Angeles County Tax Assessor’s estimate of an approximate 1.25% increase to assessment rolls from the current year-end expectations. This also represents an approximate 3.6% increase versus the 2012-13 budgeted amount.

## **40013 – Property Tax In Lieu of VLF**

The entire concept of additional Property Tax In Lieu of VLF is directly attributable to the election of Arnold Schwarzenegger as Governor in 2003, and his promise to slash the “car tax” (Vehicle License Fees, or VLF). Intending to hold local government harmless from any loss of revenue as a result of this act, an amount of property tax equal to lost VLF revenue was swapped in the first year, to grow/decline along with the future direction of property taxes. As was noted with Secured Property Tax above – and consistent with most of the 2013-14 property tax-related forecasts – the growth for next year is budgeted to be only about 1.0% from current year-end estimates, in line with projections by the Los Angeles County Tax Assessor’s office.

## **40020 – Unsecured Property Tax**

Unsecured Property Taxes are assessed upon such items as aircraft, boats, business equipment and fixtures, as well as other items upon which the tax is not secured by real property (land and improvements). As with the other classes of property tax herein discussed, the recent recession has adversely affected local tax rolls, and City revenues as well. The

2013-14 revenue forecast mirrors the estimated 1.0% increase seen in most of the City’s other property tax revenue components.

## **40030 – Prior Year and Supplementals**

Secured Prior Year property taxes (also known as Redemptions) represent the payment of delinquent (thus prior year) property tax. These payments tend to increase in good economic times and decline when times are bad. Unlike other property tax types, these are of an “it’s received when it’s received” nature, and are therefore extremely unpredictable. Given that uncertainty, a token 1.0% increase from current year-end expectations has been used in crafting the 2013-14 budget, consistent with most of the property tax-related items, and absent any better criteria upon which to base a total.

## **40084 – Property Transfer Tax**

Unlike the property tax-related revenue streams referenced above, Property Transfer Taxes tend to closely reflect the vitality of the local real estate market, as they are indicative of the current pace of both residential and commercial activity. Although it may be a long time before the City sees a return to the frenzied pace of transactions that preceded the recent recession, there is clear evidence of much healthier activity both locally and throughout the State and region. Therefore, staff is currently projecting a notable improvement in the year-end total versus 2011-12, and a continued growth for the coming 2013-14 fiscal year.

## **40080 – Sales and Use Tax**

Projections for 2013-14 are a product of ongoing analyses and estimates provided by Pomona’s sales and use tax consultants, MuniServices, and reviewed by City staff for reasonableness. These estimates take into account a variety of different data, including the impact of changes to the City’s major sales tax generators, forecast inflation, trends within various retail sectors, and adjustments for one-time or other non-recurring events. Combined, it is expected that Pomona’s base Sales Tax receipts will grow by about 3.8% from current year-end estimates, which also factors the initial impact of the City’s forthcoming Target store.

**40086 – ½ Cent Sales Tax PSAF**

Enacted in 1993, the statewide half-cent Sales Tax for public safety is received and recorded in this line item. Unlike the City's normal Sales and Use Tax, these moneys are distributed to local government by their respective counties, and do not necessarily reflect locally generated Sales Tax receipts, although they follow similar trends. As such, Staff is estimating a \$40,000 increase in the budget for next fiscal year's Public Safety Augmentation Fund (PSAF) line item versus the current revenue budget, indicative of a continued slow recovery in business activity throughout the State of California.

**40097 – Property Tax In-Lieu of SUT**

As part of California's 2004 budget package, the California Legislature adopted a mechanism to fund the State's economic recovery program bonds with 0.25% of local Sales Tax, which was replaced by an equal amount of ad valorem Property Tax, commonly known as the "triple flip." This amount is adjusted annually to account for aberrations, and then paid to local governments in the year following the funds which were initially flipped away. Concurrent with improved Sales Tax data in the current year, moderate growth is expected in 2013-14. As with the base Sales and Use Tax data noted above, these revenue estimates are principally provided by the City's sales tax consultants.

**40085 – Utility Users' Tax (includes 40106, 40107)**

There are numerous factors – such as weather, conservation, and price fluctuations (especially with natural gas) – which combine to make the City's total utility tax receipts highly volatile and difficult to forecast. Assuming that climatic conditions fall within "normal" parameters, and that recession-driven conservation lessens (neither of which are assured), changes to the UUT budget are principally driven by known or speculative rate adjustments by utility providers, which directly drives the amount of tax received. The 2013-14 estimate includes a full year's worth of impact from SCE's electric rate changes being rolled out in the spring of calendar 2013, modest recovery of natural gas prices, which still remain quite close to the low point reached in recent years, and CPI-based

growth in the other (telecommunications and water) areas of tax collection.

**40060 – Business Licenses**

As with most of the other revenues herein discussed, Business License receipts are tied to the local Pomona economy, insofar as the fees are primarily assessed based on either a business' gross receipts or number of employees, either or both of which change with the economic climate. The 2013-14 budget represents a nearly 1.7% increase versus the current year-end projections, allowing for the CPI-based growth in fees, as well as the impact of an improving local business environment.

**40082 – Transient Occupancy Tax**

Not unexpectedly, the recent recession had a substantial chilling impact on both business and personal travel, thus reducing the taxes received from local hotel occupancy, especially from the City's "marquee" properties. Although slow to recover, staff now sees improvement as the year progresses, virtually across-the-board in terms of Citywide occupancy levels and receipts. Of speculative impact, however, has been a recent trend of larger facilities close to Cal Poly to rent significant blocks of rooms for ongoing use as supplemental dormitory spaces, which are only subject to the tax for the first thirty (30) days of continuous student occupancy. Additionally, the two former Shilo properties in the City are about to undergo substantial renovations (and ultimate rebranding) which may lead to diminished tax receipts in the early portions of the coming year, with improvements anticipated in the long term.

**40200 – Franchise Fees General**

The City of Pomona receives Franchise Fees from several classes of businesses for the right to use public rights-of-way and easements for operations, including electric, natural gas, and cable television providers, as well as others which are referenced below. The fees received by the City are generally a percentage of gross receipts derived from operation of the franchise, and are therefore somewhat linked to economic health. Added uncertainty in the development of a revenue budget for this line item is volatility in the various underlying provider rates, particularly with respect to natural gas prices, which remain near recent lows. Given the extent to which these factors may vary in the future, only a very

modest growth is being forecast for the coming fiscal year.

#### **40203 – Franchise Fees – Refuse Haulers**

Fees collected from the City's commercial refuse haulers are shared between both the General and Refuse Funds. The portion of the franchise fees herein discussed is based upon 25% of the haulers' gross receipts, of which the General Fund receives 76.67%. While there will always be some variation in this sort of revenue from one year to the next, the year-to-year changes are neither significant nor predictable enough to justify anything other than a static forecast.

#### **40205 – Franchise Fees – Wtr/Swr/Ref**

Inasmuch as the City of Pomona operates its own water, sewer, and residential refuse services, which are operated in a business-like manner (an Enterprise Fund), moneys are paid to the City's General Fund each year instead of (or "In-Lieu" of) the franchise fees described above. These fees are calculated at 5% of total operating revenue and interest earnings as presented in the prior fiscal year audit in accordance with Ordinance 3537, adopted April 23, 1990.

#### **40213 – Franchise Fees - Tow**

This fee is received from several different companies with non-exclusive contracts to tow motor vehicles within the City of Pomona, and is a standard amount assessed on a "per-incident" basis.

#### **40090 – Building Permits**

As a reliable indicator of building activity throughout the City, this revenue remains behind pre-recession levels, where it peaked at more than \$1,000,000. The City, however, is beginning to see a return to more robust local development, with the City's current fiscal year receipts now expected to reach \$750,000, \$90,000 more than budgeted, and estimates at \$850,000 for 2013-14.

## Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
<b>GENERAL FUND</b>							
40010	Secured Property Tax	11,830,918	12,182,600	12,120,300	12,400,000	12,555,000	4%
40013	Property Tax In-Lieu of VLF	11,903,058	11,888,015	11,947,500	11,923,328	12,042,500	1%
40014	SB211 Pass Thru	799,810	313,527	320,000	755,144	755,000	136%
40020	Unsecured Property Tax	709,076	652,838	688,500	622,500	628,750	(9)%
40027	Homeowners Exemption	105,627	105,191	105,600	104,600	104,000	(2)%
40030	Prior Year & Supplementals	697,738	445,859	656,000	388,115	392,000	(40)%
40031	Property Tax Penalties	102,769	97,594	90,500	52,700	53,250	(41)%
<b>Total</b>	<b>Property Taxes</b>	<b>26,148,996</b>	<b>25,685,624</b>	<b>25,928,400</b>	<b>26,246,387</b>	<b>26,530,500</b>	<b>2%</b>
40060	Business Licenses	2,730,497	3,065,405	2,985,100	3,000,000	3,084,000	3%
40082	Transient Occupancy Tax	1,266,721	1,359,064	1,425,000	1,475,000	1,570,000	10%
40084	Property Transfer Tax	987,363	1,111,530	1,150,000	1,415,000	1,568,500	36%
40145	Business License Fee SB1186	-	-	-	1,000	2,500	-
40200	Franchise Fees-General	3,638,785	1,727,533	3,700,000	1,700,000	1,725,000	(53)%
40203	Franchise Fees-Refuse Haulers	-	1,929,493	-	2,000,000	2,000,000	-
40205	Franchise Fees-Water/Sewer/Refuse	2,020,124	2,029,220	2,065,179	2,000,000	2,215,000	7%
40213	Franchise Fees-Tow	251,882	233,583	225,000	247,950	250,000	11%
40080	Sales & Use Tax	8,284,606	9,338,824	9,641,000	10,128,500	10,515,000	9%
40086	1/2 Cent Sales Tax-PSAF	1,222,499	1,332,229	1,440,000	1,451,500	1,480,000	3%
40097	Property Tax in Lieu of SUT	3,463,468	2,558,001	3,515,000	3,386,377	3,615,000	3%
40085	Utility Users Tax-General	17,718,623	9,014,188	17,950,000	8,865,000	9,025,000	-
40106	Utility Users Tax-Electricity	-	6,711,221	-	7,100,000	7,500,000	-
40107	Utility Users Tax-Gas	-	1,649,273	-	1,400,000	1,500,000	-
<b>Total</b>	<b>Other Taxes</b>	<b>41,584,568</b>	<b>42,059,565</b>	<b>44,096,279</b>	<b>44,170,327</b>	<b>46,050,000</b>	<b>4%</b>
40063	Business License Penalties	80,542	115,723	100,000	75,000	75,000	(25)%
40217	Utility Billing Late Fees	27,272	22,011	21,500	25,700	23,850	11%
40230	Fines	32,983	31,417	5,200	22,200	21,000	304%
40231	Municipal Court Fines	252,204	78,936	65,000	79,000	79,000	22%
40235	Code Enforcement Citations	-	-	10,000	8,700	7,000	(30)%
40237	Parking Violations	578,663	681,449	876,000	737,000	772,000	(12)%
40238	Parking Violation Late Fines	108,033	220,122	181,000	189,000	189,000	4%
40280	Traffic Safety Fines	634,264	634,086	620,000	624,000	624,000	1%
<b>Total</b>	<b>Fines &amp; Forfeitures</b>	<b>1,713,962</b>	<b>1,783,744</b>	<b>1,878,700</b>	<b>1,760,600</b>	<b>1,790,850</b>	<b>(5)%</b>
40021	Lease-Wireless Comm Eq	243,368	247,900	225,000	240,150	245,000	9%
40190	Rentals	183,352	266,330	35,008	33,408	44,008	26%
40224	Investment Earnings-Pooled Cash	10,943	9,127	10,000	10,000	10,000	-
40240	Interest - RDA Loans	1,603,407	-	-	-	-	-
40246	GASB 31 Adjustment	5,625	(5,824)	-	-	-	-
40294	Palm Lakes Golf Course	2,506	-	-	-	-	-
<b>Total</b>	<b>Revenue from Use of Money &amp; Prop</b>	<b>2,049,202</b>	<b>517,534</b>	<b>270,008</b>	<b>283,558</b>	<b>299,008</b>	<b>11%</b>
40210	Motor Vehicle In-Lieu Tax	829,147	83,907	-	-	-	-
40171	Police Training Fees (POST)	19,157	15,580	40,000	30,000	40,000	-
40389	Mandated Cost Reimbursement	160,438	116,593	40,000	79,000	100,000	150%
40570	Intergovernmental Contracts	1,118	642	-	-	-	-
40640	Prisoner Housing Program	49,231	29,548	20,000	29,000	24,000	20%
40945	Prop A Exchange	-	-	750,000	750,000	-	(100)%
<b>Total</b>	<b>Intergovernmental Revenues</b>	<b>1,059,091</b>	<b>246,271</b>	<b>850,000</b>	<b>888,000</b>	<b>164,000</b>	<b>(81)%</b>
40046	Adult Entertainment Permits	10,740	10,418	9,200	13,310	13,200	43%
40048	Entertainment Permit	3,360	2,370	3,160	6,320	7,110	125%
40049	Event Permit	200	200	200	200	200	-
40061	Contractor's Job Fee	146,275	318,207	200,000	350,000	500,000	150%

## Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change
							From Prior Yr Budget
40064	Pari-Mutuel Gross Receipts	196,002	203,158	210,000	214,500	220,000	5%
40054	Food Vendor Permits	535	335	300	300	300	-
40090	Building Permits	466,567	687,783	661,288	750,000	850,000	29%
40250	Engineering Permits	39,873	41,966	38,000	50,000	100,000	163%
40282	Alarm Permit Fees	56,683	73,193	65,000	65,000	65,000	-
40050	Plan Check Fee	354,575	408,563	445,688	950,000	850,000	91%
40053	Processing Fees	600	400	-	-	-	-
40055	Food Vendor Vehicle Inspections	1,166	840	500	900	900	80%
40100	Other Building Fees	1,545	1,206	1,200	1,200	1,200	-
40110	Parking Fees	16,777	16,916	127,880	110,880	110,880	(13)%
40111	Parking Fees - Fairplex	144,551	154,115	145,000	145,000	145,000	-
40115	Admin Review Fee	53,024	116,132	124,661	165,000	225,000	80%
40120	Abate Hazardous Building	183,163	204,120	210,000	90,000	90,000	(57)%
40125	Major Review Fee	232,330	184,955	681,559	195,000	225,000	(67)%
40140	Passport Acceptance Fee	25,108	32,707	25,000	21,000	21,000	(16)%
40288	Environmental	500	1,500	500	2,000	2,500	400%
40427	New Construction Tax	10,182	261,312	25,000	300,000	350,000	1,300%
40660	Vacant Property Registration Fee	-	-	-	10,000	26,000	-
40670	Inspection Fees	-	-	43,070	41,772	30,000	(30)%
40680	Custodial Fees	5,633	7,953	4,500	3,000	3,500	(22)%
<b>Total</b>	<b>Licenses, Permits &amp; Fees</b>	<b>1,949,388</b>	<b>2,728,348</b>	<b>3,021,706</b>	<b>3,485,382</b>	<b>3,836,790</b>	<b>27%</b>
40016	Property Tax Adm Fee Settlement	-	-	-	1,347,126	-	-
40099	Prospective Revenue	-	-	75,000	-	-	(100)%
40225	Recovery/Written Off Accounts	489	182	-	200	-	-
40226	Miscellaneous Income	546	319	300	322	300	-
40423	Paramedic Pass Thru	305,087	327,642	275,000	275,000	275,000	-
40424	Damage to City Property	8,487	1,287	5,000	120	-	(100)%
40530	Cash Over & Short	29	(63)	-	402	-	-
40842	Insurance Recovery	65,410	379,236	33,000	74,464	50,000	52%
40845	Donations	8,574	12,888	9,050	23,336	6,000	(34)%
40925	Release of Police Held Funds	-	-	-	4,366	-	-
40930	Reimbursement	-	-	-	95,800	-	-
42330	Restitution/Settlement	-	807,859	-	141,965	-	-
<b>Total</b>	<b>Other Revenues</b>	<b>388,622</b>	<b>1,529,351</b>	<b>397,350</b>	<b>1,963,101</b>	<b>331,300</b>	<b>(17)%</b>
40170	Police Revenues	77,355	57,418	291,000	62,277	59,300	(80)%
40174	Firing Range Fees	32,060	39,669	33,000	40,000	40,000	21%
40175	Jail Booking Fees	89,335	103,109	126,079	126,000	126,000	(0)%
40177	Reimbursable Services	790,831	900,919	819,800	998,000	1,148,000	40%
40185	DUI Cost Recovery	6,809	4,803	12,746	18,053	16,500	29%
40284	Processing Fees-Police	44,640	33,700	30,000	65,000	65,000	117%
40305	Tree Hugger	500	500	500	750	500	-
40360	Street/Engineering Miscellaneous	52,153	54,411	10,000	70,650	50,600	406%
40380	All Other Revenues	170,467	330,246	124,700	127,558	125,550	1%
40383	Billboard Posting	8,532	14,026	17,065	15,654	15,650	(8)%
40385	Library Trivia Bee	3,925	3,685	-	-	-	-
40450	Traffic Division	-	740	740	-	-	(100)%
40510	Swimming Pool	50,489	59,268	48,000	46,500	47,300	(1)%
40560	Senior Dances	15,169	13,008	13,440	8,900	9,000	(33)%
40610	Municipal Sports Revenue	17,930	38,886	172,000	418,500	282,000	64%
40611	Swim Lessons	8,560	9,480	8,400	9,080	8,400	-
40620	Non-Resident Library Cards	2,715	2,266	-	1,400	1,400	-

# Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
40621	DPOA Services	120,000	120,000	120,000	120,000	120,000	-
40625	Code Enforcement Services	-	-	-	-	100,000	-
40916	Reimbursement fr Other Agency	199,650	526,093	322,544	312,568	266,374	(17)%
<b>Total</b>	<b>Charges for Services</b>	<b>1,691,121</b>	<b>2,312,225</b>	<b>2,150,014</b>	<b>2,440,890</b>	<b>2,481,574</b>	<b>15%</b>
80700	Transfer from State Gas Tax Fund	2,159,880	108,500	-	-	-	-
80721	Transfer from Capital Outlay	126,638	-	-	-	-	-
80729	Transfer from CDBG	210,741	5,645	-	-	-	-
<b>Total</b>	<b>Operating Transfers In</b>	<b>2,497,260</b>	<b>114,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40400	Sale of Capital Items	24,100	47,220	-	34,870	-	-
40404	Sale of Land	-	24,500	-	-	-	-
<b>Total</b>	<b>Other Financing Sources</b>	<b>24,100</b>	<b>71,720</b>	<b>-</b>	<b>34,870</b>	<b>-</b>	<b>-</b>
<b>TOTAL - ALL GENERAL FUND</b>		<b>79,106,310</b>	<b>77,048,526</b>	<b>78,592,457</b>	<b>81,273,115</b>	<b>81,484,022</b>	<b>4%</b>

## SPECIAL REVENUE FUNDS

### INTEGRATED HOUSING OUTREACH - (F121)

40878	Grant-County	380,080	257,171	104,718	7,707	-	(100)%
<b>TOTAL</b>		<b>380,080</b>	<b>257,171</b>	<b>104,718</b>	<b>7,707</b>	<b>-</b>	<b>(100)%</b>

### COMMUNITY ENGAGEMENT/CAP BLDG - (F122)

40878	Grant-County	133,442	289,245	747,366	312,000	274,774	(63)%
<b>TOTAL</b>		<b>133,442</b>	<b>289,245</b>	<b>747,366</b>	<b>312,000</b>	<b>274,774</b>	<b>(63)%</b>

### NEIGHBORHOOD STABILIZATION - (F124)

40190	Rentals	788	14,780	-	51,445	52,300	-
40224	Investment Earnings-Pooled Cash	267	560	-	-	-	-
40246	GASB 31 Adjustment	-	906	-	-	-	-
40850	Grant-HUD	1,245,623	320,876	297,934	249,859	700,599	135%
40918	Reimbursement from Developer	65,514	270,087	-	-	-	-
40485	Loans Repaid	-	743,764	-	-	-	-
40380	All Other Revenues	151,947	173,648	-	-	-	-
80721	Transfer from Capital Outlay	-	1,582	-	-	-	-
40404	Sale of Land	706,931	192,168	765,768	570,050	-	(100)%
80479	Gain on Sale of Land	50	-	-	-	-	-
<b>TOTAL</b>		<b>2,171,121</b>	<b>1,718,371</b>	<b>1,063,702</b>	<b>871,354</b>	<b>752,899</b>	<b>(29)%</b>

### HOMELESS PREV/RAPID REHOUSING - (F126)

40850	Grant-HUD	601,141	293,802	33,269	29,717	-	(100)%
40380	All Other Revenue	-	1,000	-	1,000	-	-
<b>TOTAL</b>		<b>601,141</b>	<b>294,802</b>	<b>33,269</b>	<b>30,717</b>	<b>-</b>	<b>(100)%</b>

### ENERGY EFFICIENCY CONSERVATION BLOCK GRANT - (F127)

40875	Grant-Federal	1,239,870	148,990	38,298	38,380	-	(100)%
<b>TOTAL</b>		<b>1,239,870</b>	<b>148,990</b>	<b>38,298</b>	<b>38,380</b>	<b>-</b>	<b>(100)%</b>

# Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
<b>MEASURE R - (F128)</b>							
40224	Interest from Investments-Pooled Cash	2,692	3,223	-	-	-	-
40246	GASB 31 Adjustment	1,825	225	-	-	-	-
40380	All Other Revenues	35	-	-	-	-	-
40835	Measure R	1,370,250	1,478,383	1,443,623	1,443,623	1,443,630	0%
80736	Transfer from Prop C Funds	-	-	25,000	25,000	60,000	140%
<b>TOTAL</b>		<b>1,374,801</b>	<b>1,481,831</b>	<b>1,468,623</b>	<b>1,468,623</b>	<b>1,503,630</b>	<b>2%</b>
<b>COPS HIRING PGM GRANT - (F129)</b>							
40875	Grant - Federal	13,935	200,342	915,282	707,318	957,997	5%
<b>TOTAL</b>		<b>13,935</b>	<b>200,342</b>	<b>915,282</b>	<b>707,318</b>	<b>957,997</b>	<b>5%</b>
<b>NEIGHBORHOOD STABILIZATION 3 - (F130)</b>							
40850	Grant-HUD	-	43,424	1,126,928	600,794	412,047	(63)%
<b>TOTAL</b>		<b>-</b>	<b>43,424</b>	<b>1,126,928</b>	<b>600,794</b>	<b>412,047</b>	<b>(63)%</b>
<b>STATE GAS TAX - (F208)</b>							
40224	Interest from Investments-Pooled Cash	1,305	4,748	-	1,861	1,870	-
40246	GASB 31 Adjustment	1,715	3,789	-	-	-	-
40380	All Other Revenues	-	-	-	1,701	-	-
40800	Special Gas Tax-2106 & 2107	1,618,043	1,566,062	1,674,336	1,674,336	1,650,140	(1)%
40820	Special Gas Tax-2107.5	10,000	-	10,000	10,000	10,000	-
40842	Ins Recovery	-	-	-	2,039	1,500	-
40865	Special Gas Tax-2103	1,549,727	2,201,076	1,726,075	1,726,075	2,316,780	34%
40875	Grant-Federal	314,598	(9)	90,000	90,000	-	(100)%
40880	Special Gas Tax-2105	839,760	744,760	799,681	799,681	764,650	(4)%
40918	Reimbursement from Developer	-	138,025	-	-	-	-
80482	Loan Proceeds	-	-	300,000	-	-	(100)%
80701	Transfer from General Fund	-	-	210,411	210,411	210,500	0%
80729	Transfer from CDBG	-	-	113,070	65,316	-	(100)%
80736	Transfer from Prop C Funds	-	1,037,879	-	1,260,602	-	-
80738	Transfer from RDA Series AD	14,432	-	-	-	-	-
80739	Transfer from Series AG	36,915	1,074	-	13,026	-	-
80861	Transfer from Series AW	304	-	-	-	-	-
<b>TOTAL</b>		<b>4,386,798</b>	<b>5,697,405</b>	<b>4,923,573</b>	<b>5,855,048</b>	<b>4,955,440</b>	<b>1%</b>
<b>GENERAL SANITATION OPERATIONS - (F210)</b>							
40217	Utility Billing Late Fees	17555.03	13,386	13,898	19,195	19,100	37%
40224	Investment Earnings-Pooled Cash	43.48	-	-	-	-	-
40225	Recovery/Written Off Accounts	0	-	-	23	-	-
40246	GASB 31 Adjustment	64.25	(64)	-	-	-	-
40380	All Other Revenues	484	7,852	-	-	-	-
40424	Damage to City Property	2,537	1,041	1,000	1,195	800	(20)%
40445	Graffiti Abatement - GSF	564,531	563,935	563,774	563,774	563,780	0%
40446	Right of Way Cleanup - GSF	138,709	138,563	138,513	138,513	138,520	0%
40447	Landscape Median Maint - GSF	111,935	111,818	111,783	111,783	111,790	0%
40451	Storm Water Compliance - GSF	97,333	97,229	97,202	97,202	97,210	0%
40460	Street Sweeping - GSF	473,614	472,717	472,953	472,953	472,960	0%
42330	Restitution	3,568	473	1,500	-	-	(100)%
80699	Transfer from Gas Tax-GSF	421,191	445,664	695,482	681,959	971,028	40%
<b>TOTAL</b>		<b>1,831,564</b>	<b>1,852,614</b>	<b>2,096,105</b>	<b>2,086,597</b>	<b>2,375,188</b>	<b>13%</b>

# Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
<b>EMERGENCY SHELTER GRANT - (F212)</b>							
40848	Grant-HUD-Reprogrammed	-	-	-	-	82,509	-
40850	Grant-HUD	115,122	113,350	294,309	301,236	148,253	(50)%
40858	Grant-Getty (Fox Theater)	-	-	10,567	-	-	(100)%
<b>TOTAL</b>		<b>115,122</b>	<b>113,350</b>	<b>304,876</b>	<b>301,236</b>	<b>230,762</b>	<b>(24)%</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT - (F213 rollup = F197)</b>							
40035	Principal	4,800	800	-	51,321	-	-
40036	Penalty	-	-	-	66,787	-	-
40224	Interest from Investments-Pooled Cash	473	179	-	33	-	-
40246	GASB 31 Adjustment	(429)	(70)	-	-	-	-
40380	All Other Revenues	99,718	82,126	-	91,730	-	-
40393	Program Income	-	-	-	-	118,000	-
40848	Grants HUD-Reprogrammed	-	-	973,078	-	280,000	(71)%
40850	Grants HUD	2,501,363	2,207,387	2,032,177	3,355,896	2,124,323	5%
40910	Project Revenue	125,000	125,000	125,000	125,000	150,050	20%
40915	Project Reimbursement	-	6,200	6,200	-	-	(100)%
80729	Transfer from CDBG	119,018	261,879	-	1,212,768	-	-
80739	Transfer from Series AG	-	402	-	16,603	-	-
80749	Transfer from Series AN	180,700	4,333	-	-	-	-
80851	Transfer from Prop 1 B	17,091	-	-	-	-	-
<b>TOTAL</b>		<b>3,047,733</b>	<b>2,688,235</b>	<b>3,136,455</b>	<b>4,920,138</b>	<b>2,672,373</b>	<b>(15)%</b>
<b>HOME PROGRAM - (F214)</b>							
40035	Principal (pass-through)	65,406	142,468	-	63,920	-	-
40036	Interest (pass-through)	20,187	20,070	-	50,599	-	-
40224	Interest from Investments-Pooled Cash	2,435	1,645	-	-	-	-
40246	GASB 31 Adjustment	(1,551)	(245)	-	-	-	-
40380	All Other Revenues	273,512	90,834	-	-	-	-
40393	Program Income	-	-	-	-	114,000	-
40848	Grant - HUD Reprogrammed	-	-	80,000	-	700,240	775%
40850	Grant - HUD	746,763	527,634	1,651,957	702,216	397,219	(76)%
40853	Grant-HUD Admin	77,883	111,621	150,920	230,920	49,475	(67)%
40854	Grant-HUD CHDO	164,415	-	422,649	192,808	74,212	(82)%
80723	Transfer from Other Funds	-	-	-	214,615	-	-
<b>TOTAL</b>		<b>1,349,050</b>	<b>894,026</b>	<b>2,305,526</b>	<b>1,455,078</b>	<b>1,335,146</b>	<b>(42)%</b>
<b>MISCELLANEOUS GRANTS - (F215)</b>							
40851	Grant-Traffic Ots	-	26,489	-	-	-	-
40873	Grant-State	322,512	324,934	521,181	362,432	138,900	(73)%
40875	Grant-Federal	-	10,000	10,000	-	-	(100)%
80723	Transfer from Other Funds	12	-	-	-	-	-
<b>TOTAL</b>		<b>322,524</b>	<b>361,423</b>	<b>531,181</b>	<b>362,432</b>	<b>138,900</b>	<b>(74)%</b>
<b>PROPOSITION "A" - (F216)</b>							
40224	Interest from Investments-Pooled Cash	299	1,006	-	-	-	-
40246	GASB 31 Adjustment	(642)	789	-	-	-	-
40404	Sale of Land	-	-	1,000,000	1,000,000	-	(100)%
40810	Prop "A" Revenue	2,210,051	2,391,893	2,320,524	2,320,524	2,320,530	0%
40875	Grant-Federal	-	-	35,000	35,000	-	(100)%
40910	Project Revenue	9,000	10,000	6,000	9,000	9,000	50%
<b>TOTAL</b>		<b>2,218,708</b>	<b>2,403,688</b>	<b>3,361,524</b>	<b>3,364,524</b>	<b>2,329,530</b>	<b>(31)%</b>



# Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
<b>PROPOSITION "C" - (F217)</b>							
40224	Interest from Investments-Pooled Cash	16,664	11,782	10,000	10,000	10,000	-
40246	GASB 31 Adjustment	(361)	(4,911)	-	-	-	-
40825	Prop C Revenue	1,833,013	1,984,309	1,924,814	1,924,814	1,924,820	0%
80700	Transfer from Gas Tax Fund	-	19,846	-	-	-	-
80766	Transfer from Series AY	-	-	210,000	-	-	(100)%
80851	Transfer from Prop 1 B	-	-	5,048	-	-	(100)%
80864	Transfer from Measure R	-	-	667,471	-	200,000	(70)%
<b>TOTAL</b>		<b>1,849,316</b>	<b>2,011,025</b>	<b>2,817,333</b>	<b>1,934,814</b>	<b>2,134,820</b>	<b>(24)%</b>
<b>TRAFFIC OFFENDER - (F219)</b>							
40224	Interest from Investments-Pooled Cash	29	20	-	-	-	-
40246	GASB 31 Adjustment	(108)	59	-	-	-	-
40284	Processing Fees - Police	272,400	298,000	207,100	330,000	330,000	59%
40380	All Other Revenue	-	80	-	-	-	-
40400	Sale of Capital Items	-	4,000	-	-	-	-
<b>TOTAL</b>		<b>272,321</b>	<b>302,158</b>	<b>207,100</b>	<b>330,000</b>	<b>330,000</b>	<b>59%</b>
<b>SUPPORTIVE TRANS HOUSING - (F221)</b>							
40850	Grant HUD	162,918	146,891	162,155	162,154	165,243	2%
80701	Transfer from General Fund	-	4,367	-	-	-	-
<b>TOTAL</b>		<b>162,918</b>	<b>151,258</b>	<b>162,155</b>	<b>162,154</b>	<b>165,243</b>	<b>2%</b>
<b>TRAFFIC CONGESTION RELIEF - (F223)</b>							
40224	Interest from Investments-Pooled Cash	4,522	26	-	-	-	-
40246	GASB 31 Adjustment	790	(2,828)	-	-	-	-
40885	STPL Revenue	-	97,929	-	-	-	-
80721	Transfer from Capital Outlay	16,831	-	-	-	-	-
80725	Transfer from Sewer Fund	19,605	-	-	-	-	-
80736	Transfer from Prop C	-	140,307	-	-	-	-
80739	Transfer from Series AG	123,708	-	-	-	-	-
80749	Transfer from Series AN	17,139	-	-	-	-	-
80851	Transfer from Prop 1 B	1,018,123	1,281,732	-	-	-	-
80864	Transfer from Measure R	-	3,529	-	-	-	-
<b>TOTAL</b>		<b>1,200,719</b>	<b>1,520,694</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SR CITIZEN NUTRITION GRANT - (F226)</b>							
40330	Sale of Service	46,529	50,057	48,793	48,000	48,776	(0)%
40844	USDA Revenue	23,157	24,194	25,093	25,000	25,094	0%
40857	Grant - Area Agency on Aging	133,369	139,340	151,030	151,000	151,030	-
40881	Services In-Kind	41,383	92,515	42,000	98,500	98,000	133%
80701	Transfer from General Fund	75,010	63,859	75,010	71,965	75,010	-
<b>TOTAL</b>		<b>319,448</b>	<b>369,965</b>	<b>341,926</b>	<b>394,465</b>	<b>397,910</b>	<b>16%</b>
<b>LEAD BASED PAINT GRANT - (F229)</b>							
40224	Interest from Investments-Pooled Cash	35	2	-	-	-	-
40848	Grant HUD Reprogrammed	-	-	-	-	28,215	-
40849	Soft Match-Grants	315,123	331,323	-	183,231	-	-
40850	Grant HUD	960,219	900,204	2,040,992	1,852,995	624,353	(69)%
<b>TOTAL</b>		<b>1,275,376</b>	<b>1,231,529</b>	<b>2,040,992</b>	<b>2,036,226</b>	<b>652,568</b>	<b>(68)%</b>

## Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
<b>VEHICLE PARKING DISTRICTS - (F230)</b>							
40014	SB211 Pass Thru	3,042	-	-	164	164	-
40110	Parking Fees	52,091	33,054	230,000	103,000	113,000	(51)%
40188	Parking Space Rentals	510,696	310,398	639,000	645,000	681,000	7%
40190	Rentals	41,420	13,567	33,000	30,000	33,000	-
40224	Interest from Investments-Pooled Cash	1,048	789	-	-	-	-
40230	Fines & Fees	52,606	23,842	-	3,100	-	-
40246	GASB 31 Adjustment	516	(283)	-	-	-	-
40380	All Other Revenues	-	450	11,000	122,693	-	(100)%
40404	Sale of Land	-	-	-	3,300,000	-	-
40630	Property Taxes	8,790	11,856	10,000	12,000	12,000	20%
80485	Loans Repaid	295,565	-	-	-	-	-
89997	Clearing Account	(295,565)	-	-	-	-	-
<b>TOTAL</b>		<b>670,207</b>	<b>393,672</b>	<b>923,000</b>	<b>4,215,957</b>	<b>839,164</b>	<b>(9)%</b>
<b>JAG FUND - (F239)</b>							
40224	Interest from Investments-Pooled Cash	1,026	464	-	-	-	-
40246	GASB 31 Adjustment	490	(337)	-	-	-	-
40380	All Other Revenues	-	658	-	-	-	-
40875	Grant - Federal	137,886	(37,272)	310,237	204,219	191,543	(38)%
<b>TOTAL</b>		<b>139,401</b>	<b>(36,487)</b>	<b>310,237</b>	<b>204,219</b>	<b>191,543</b>	<b>(38)%</b>
<b>SUPPORTIVE HOUSING GRANT (LA) - (F241)</b>							
40849	Soft Match - Grants	1,429	47,346	-	58,673	66,000	-
40850	Grant-HUD	-	-	-	199,999	203,809	-
40878	Grant-County	201,219	164,435	199,999	-	-	(100)%
<b>TOTAL</b>		<b>202,648</b>	<b>211,781</b>	<b>199,999</b>	<b>258,672</b>	<b>269,809</b>	<b>35%</b>
<b>WEED &amp; SEED GRANT - (F243)</b>							
40380	All Other Revenue	1,450	-	-	-	-	-
40849	Soft Match-Grants	39,249	13,084	-	-	-	-
40875	Grant Federal	132,790	91,400	-	-	-	-
<b>TOTAL</b>		<b>173,489</b>	<b>104,484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AIR QUALITY IMPROVEMENT - (F245)</b>							
40224	Interest from Investments-Pooled Cash	2,182	1,897	1,750	1,750	1,750	-
40246	GASB 31 Adjustment	144	(160)	-	-	-	-
40883	AB2766 Revenue	179,794	187,224	186,000	186,000	186,000	-
80700	Transfer from Gas Tax Fd	-	-	70,000	70,000	-	(100)%
80865	Transfer from MTA Comm Tech	24,086	-	-	-	-	-
<b>TOTAL</b>		<b>206,205</b>	<b>188,960</b>	<b>257,750</b>	<b>257,750</b>	<b>187,750</b>	<b>(27)%</b>
<b>PROPOSITION "1 B" - (F252)</b>							
40224	Interest from Investments-Pooled Cash	8,021	2,265	-	-	-	-
40246	GASB 31 Adjustment	(2,096)	(2,708)	-	-	-	-
80739	Transfer from Series AG	28,510	-	-	-	-	-
<b>TOTAL</b>		<b>34,435</b>	<b>(443)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER MAINTENANCE ASSESSMENT DISTRICT FUNDS - (F253/254/255)</b>							
40224	Interest from Investments-Pooled Cash	218	219	100	100	100	-
40246	GASB 31 Adjustment	84	(4)	-	-	-	-
40380	All Other Revenue	-	797	-	-	-	-

## Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
40830	Maintenance AD	269,656	271,140	281,821	281,871	282,180	0%
80723	Transfer from Other Funds	-	8,603	-	-	-	-
<b>TOTAL</b>		<b>269,958</b>	<b>280,755</b>	<b>281,921</b>	<b>281,971</b>	<b>282,280</b>	<b>0%</b>
<b>PHILLIPS RANCH MAINTENANCE ASSESSMENT DISTRICT FUND - (F256)</b>							
40224	Interest from Investments-Pooled Cash	477	614	358	358	350	(2)%
40246	GASB 31 Adjustment	288	224	-	-	-	-
40380	All Other Revenues	-	1,975	-	-	-	-
40830	Maintenance AD	945,173	958,567	928,258	928,258	928,260	0%
40842	Ins Recovery	-	1,041	-	-	-	-
80723	Transfer from Other Funds	-	8,094	-	-	-	-
<b>TOTAL</b>		<b>945,938</b>	<b>970,515</b>	<b>928,616</b>	<b>928,616</b>	<b>928,610</b>	<b>(0)%</b>
<b>CAL HOME REUSE - (F257)</b>							
40224	Interest from Investments-Pooled Cash	194	171	-	-	-	-
40246	GASB 31 Adjustment	96	33	-	-	-	-
40485	Loans Repaid	39,049	20,847	-	25,000	78,894	-
40839	CalHome - Manufactured Housing	241	35,025	-	-	-	-
<b>TOTAL</b>		<b>39,580</b>	<b>56,076</b>	<b>-</b>	<b>25,000</b>	<b>78,894</b>	<b>-</b>
<b>ASSET FORFEITURE - (F260)</b>							
40224	Interest from Investments-Pooled Cash	15,198	12,046	20,000	15,000	20,000	-
40246	GASB 31 Adjustment	3,058	(2,081)	-	-	-	-
40380	All Other Revenues	34	5,208	-	51,209	-	-
40400	Sale of Capital Items	-	4,050	-	-	-	-
40845	Donations	1,850	2,600	-	2,600	-	-
40900	Deposits Received	-	11,145	-	-	-	-
40910	Project Revenue	3,993,285	1,307,495	500,000	1,650,000	1,500,000	200%
40916	Reimbursement from Other Agency	76,700	56,903	60,000	78,417	60,000	-
<b>TOTAL</b>		<b>4,090,124</b>	<b>1,397,366</b>	<b>580,000</b>	<b>1,797,226</b>	<b>1,580,000</b>	<b>172%</b>
<b>DOMESTIC PREP/HOMELAND SEC GRANT - (F263)</b>							
40875	Grant - Federal	429,359	-	215,000	115,136	-	(100)%
40878	Grant - County	(376)	-	-	-	-	-
80701	Transfer from General Fund	-	-	-	1,167	-	-
<b>TOTAL</b>		<b>428,983</b>	<b>-</b>	<b>215,000</b>	<b>116,303</b>	<b>-</b>	<b>(100)%</b>
<b>CAL HOME GRANT - (F264)</b>							
40839	CalHome - Manufactured Housing	345,969	124,877	227,282	100,000	127,282	(44)%
40843	CalHome - Owner Occupied Rehab	-	-	645,583	585,583	60,000	(91)%
40837	CalHome - Mortgage Assistance	-	-	1,000,000	500,000	500,000	(50)%
<b>TOTAL</b>		<b>345,969</b>	<b>124,877</b>	<b>1,872,865</b>	<b>1,185,583</b>	<b>687,282</b>	<b>(63)%</b>
<b>TDA ARTICLE 3 (BIKE TRAIL) - (F272)</b>							
40224	Investment Earnings - Pooled Cash	24	113	-	-	-	-
40872	Grant - SCAG SB821 Funds	117,067	94,000	81,195	81,195	66,000	(19)%
40873	Grant - State	-	11,301	900,000	66,000	-	(100)%
80864	Transfer from Measure R	-	-	170,000	-	-	(100)%
<b>TOTAL</b>		<b>117,091</b>	<b>105,414</b>	<b>1,151,195</b>	<b>147,195</b>	<b>66,000</b>	<b>(94)%</b>
<b>SUPPLEMENTAL LAW ENFORCEMENT SVCS GRANT - (F281)</b>							
40224	Investment Earnings - Pooled Cash	410	358	-	-	-	-
40246	GASB 31 Adjustment	(6)	(15)	-	-	-	-
40873	Grant - State	184,992	286,770	513,502	247,599	241,032	(53)%

# Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
<b>TOTAL</b>		185,396	287,113	513,502	247,599	241,032	(53)%
<b>PLF GRANT - (F291)</b>							
80701	Transfer from General Fund	-	2,170	-	-	-	-
<b>TOTAL</b>		-	2,170	-	-	-	-
<b>STATE LITERACY GRANT - (F292)</b>							
40873	Grant - State	24,545	8,500	-	-	-	-
<b>TOTAL</b>		24,545	8,500	-	-	-	-
<b>TOTAL - ALL SPECIAL REVENUE</b>		<b>32,139,957</b>	<b>28,126,299</b>	<b>34,961,017</b>	<b>36,905,696</b>	<b>26,971,591</b>	(23)%

## DEBT SERVICE FUNDS

<b>GENERAL OBLIGATION BOND - (F320)</b>							
40036	Interest	-	-	-	10,515	-	-
40037	Penalty	-	-	-	66,224	-	-
40221	Interest from Investments-Fiscal Agent	7,182	4,814	60	4,447	3,566	5,843%
40224	Interest from Investments-Pooled Cash	2,477	2,155	190	536	65	(66)%
40380	All Other Revenues	-	-	-	307	-	-
40893	Assessments	603,653	643,176	600,000	775,155	655,565	9%
80701	Transfer from General Fund	4,005,055	4,576,179	4,203,257	4,198,047	4,299,418	2%
80702	Transfer from Water Fund	600,000	600,000	600,000	600,000	600,000	-
80721	Transfer from Capital Outlay	229,277	220,039	223,025	221,938	218,656	(2)%
80725	Transfer from Sewer Fund	417,000	417,000	417,000	417,000	417,000	-
80728	Transfer from RDA Cap Projects	311,731	304,031	-	-	-	-
80869	Transfer from RDA Successor Agency	-	-	337,542	337,542	336,611	(0)%
<b>TOTAL</b>		<b>6,176,376</b>	<b>6,767,394</b>	<b>6,381,074</b>	<b>6,631,711</b>	<b>6,530,881</b>	2%
<b>TOTAL - ALL DEBT SERVICE FUNDS</b>		<b>6,176,376</b>	<b>6,767,394</b>	<b>6,381,074</b>	<b>6,631,711</b>	<b>6,530,881</b>	2%

## CAPITAL OUTLAY FUNDS

<b>CAPITAL OUTLAY FUND - (F418)</b>							
40101	Traffic Signal/Control Device Fee	264	23,294	-	117,000	-	-
40102	Road/Highway Improvement Fee	212	23,294	-	117,000	-	-
40103	Public Safety Improvement Fee	3,065	83,656	-	99,900	-	-
40221	Interest from Investments-Fiscal Agents	58,900	9,431	-	8,000	-	-
40224	Interest from Investments-Pooled Cash	4,407	2,787	-	462	-	-
40246	GASB 31 Adjustment	-	1,770	-	-	-	-
40380	All Other Revenues	34,624	33,474	-	224,740	-	-
40425	Park Dwelling Tax	3,908	69,575	-	24,000	-	-
40842	Ins Recovery	-	1,400,000	-	-	-	-
40873	Grant-State	6,971,038	3,981,011	-	864,080	-	-
40875	Grant-Federal	178,161	989,914	-	6,898	-	-
40878	Grant-County	-	-	-	50,300	-	-
40885	STPL Revenue	2,222,248	1,438,960	-	-	-	-
40896	Prop 40 Revenue	69,922	-	-	-	-	-
40901	Grant-Fed Demot (013)	826,559	280,117	-	-	-	-
40902	Grant-Fed SAFETEA-LU (HY, LY10)	2,243,247	602,254	-	-	-	-
40910	Project Revenue	11,979	13,214	12,884	11,945	-	(100)%

# Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
40915	Project Reimbursement	-	-	-	3,027	-	-
40916	Reimbursement from Other Agency	-	-	50,300	-	-	(100)%
40930	Reimbursement	-	-	-	95,907	-	-
40940	Legal Reimbursement	-	134,943	-	-	-	-
40918	Reimbursement from Developer	-	100,000	8,943	-	-	(100)%
40930	Reimbursement	-	-	-	-	1,000	-
80484	Capital Lease Proceeds	-	620,861	-	-	-	-
80496	Series AD Reimbursement	-	7,143	-	-	-	-
80507	Series W Reimbursement	-	61,154	-	-	-	-
80700	Transfer from Gas Tax Fund	-	-	-	2,765	-	-
80701	Transfer from General Fund	-	-	42,160	31,731	-	(100)%
80702	Transfer from Water Fund	-	-	24,000	24,000	-	(100)%
80703	Transfer from GSF	2,713	-	-	2,000	-	-
80721	Transfer from Capital Outlay	45,871	10,000	-	219,049	-	-
80722	Transfer from Refuse Fund	-	-	12,262	-	-	(100)%
80723	Transfer from Other Funds	53,400	-	2,000	-	-	(100)%
80725	Transfer from Sewer Fund	-	-	377,000	9,000	-	(100)%
80727	Transfer from Low Mod	212,150	-	-	-	-	-
80728	Transfer from RDA Capital Projects	56,153	90,774	-	-	-	-
80729	Transfer from CDBG	267,005	29,904	-	98,179	-	-
80736	Transfer from Prop C Funds	2,534,256	1,145,101	100,000	-	-	(100)%
80738	Transfer from RDA Series AD	5,492	67,645	-	-	-	-
80739	Transfer from Series AG	1,413	27,087	-	9,603	-	-
80741	Transfer from Series AH	39,819	1,983	-	-	-	-
80749	Transfer from Series AN	14,143	89,670	-	-	-	-
80752	Transfer from Series AU	-	62	-	25,385	-	-
80753	Transfer from Series AV	-	393,053	-	-	-	-
80852	Transfer from AQMD (AB2766)	13,367	36,276	-	107	-	-
80861	Transfer from Series AW	328,831	-	-	-	-	-
80862	Transfer from Neigh Stab Fund	347,060	-	-	-	-	-
80863	Transfer from LMD	1,526	-	-	-	-	-
80864	Transfer from Measure R	-	16,960	-	4,289	-	-
80870	Transfer from Asset Forfeiture	-	32,954	64,000	92,635	-	(100)%
<b>TOTAL</b>		<b>16,551,734</b>	<b>11,818,323</b>	<b>693,549</b>	<b>2,142,002</b>	<b>1,000</b>	<b>(100)%</b>

**ASSESSMENT DISTRICT IMPROVEMENT - (F419)**

40224	Interest from Investments-Pooled Cash	690	662	-	250	-	-
40246	GASB 31 Adjustment	(22)	174	-	-	-	-
40380	All Other Revenues	-	146,871	-	-	-	-
80868	Transfer from AD 297	-	-	-	3,272	-	-
<b>TOTAL</b>		<b>668</b>	<b>147,707</b>	<b>-</b>	<b>3,522</b>	<b>-</b>	<b>-</b>

**SERIES AG CAPITAL IMPROVEMENT - (F421)**

40221	Interest from Investments-Fiscal Agent	89	-	-	-	-	-
40875	Grant - Federal	1,057,576	-	-	-	-	-
80736	Transfer From Prop C Fund	29,723	8,162	100,000	6,005	-	(100)%
80752	Transfer From Series AU	38,532	960	-	-	-	-
80764	Transfer From Traf Cong Relief	14,080	-	-	-	-	-
<b>TOTAL</b>		<b>1,140,001</b>	<b>9,122</b>	<b>100,000</b>	<b>6,005</b>	<b>-</b>	<b>(100)%</b>

# Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
<b>SERIES AN CAPITAL IMPROVEMENT - (F422)</b>							
40221	Interest from Investments-Fiscal Agent	-	1	-	-	-	-
40224	Interest from Investments-Pooled Cash	5	64	-	-	-	-
40380	All Other Revenues	4,849	-	-	-	-	-
40915	Project Reimbursement	70,000	30,000	-	-	-	-
40916	Reimbursement from other Agency	-	-	-	645,555	-	-
40931	Reimbursement from LA County	-	-	-	311,340	-	-
80721	Transfer From Capital Outlay	-	80,000	-	-	-	-
80736	Transfer From Prop C Funds	-	55,650	-	244,492	-	-
80739	Transfer From Series AG	10,482	27,539	-	-	-	-
80764	Transfer From Traf Cong Relief	19,605	-	-	-	-	-
80765	Transfer From Series BA	-	61	-	55,392	-	-
80766	Transfer From Series AY	20,431	9,463	-	4,468	-	-
<b>TOTAL</b>		<b>125,371</b>	<b>202,777</b>	<b>-</b>	<b>1,261,247</b>	<b>-</b>	<b>-</b>

**CIP FUND - (F428)**

80700	Transfer from State Gas Tax	-	-	-	-	435,046	-
80736	Transfer from Prop C Funds	-	-	-	-	370,000	-
80739	Transfer from Series AG	-	-	-	-	64,954	-
80864	Transfer from Measure R	-	-	-	-	250,000	-
80010	Transfer from Other Funds	-	-	-	-	3,567	-
80870	Transfer from Asset Forfeiture	-	-	-	-	1,310,284	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,433,851</b>	<b>-</b>

<b>TOTAL - ALL CAPITAL PROJECTS FUNDS</b>	<b>17,817,774</b>	<b>12,177,929</b>	<b>793,549</b>	<b>3,412,776</b>	<b>2,434,851</b>	<b>207%</b>
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## ENTERPRISE FUNDS

**WATER FUND - Operations - (F571/574)**

40040	Lease - Cal Spas	5,551	5,779	5,938	11,273	5,980	1%
40190	Rentals	2,516	3,642	2,776	2,776	2,920	5%
40201	Metered Sales-General	24,907,336	25,517,967	25,606,650	26,248,742	26,526,400	4%
40202	Reclaimed Water Sales	873,894	823,054	905,546	912,094	928,650	3%
40207	Water Service Fees	885,730	908,661	892,601	804,987	821,090	(8)%
40217	Utility Billing Late Fees	231,123	244,572	182,156	236,846	241,590	33%
40224	Interest from Investments-Pooled Cash	63,867	60,147	57,600	57,600	69,920	21%
40225	Recovery/Written Off Accounts	14,816	17,117	16,850	16,040	16,040	(5)%
40228	Connection Fees	28,271	404,702	20,000	641,531	81,900	310%
40246	GASB 31 Adjustment	137	(2,397)	-	-	-	-
40380	All Other Revenues	81,105	113,238	72,000	340,989	92,850	29%
40400	Sale of Capital Items	-	7,760	-	4,535	-	-
40424	Damage to City Property	550	7,846	12,000	5,000	5,000	(58)%
40500	Sale of Surplus Water	840,655	915,000	1,229,750	1,294,000	1,294,000	5%
40530	Cash Over/(Short)	(626)	(124)	-	-	-	-
40842	Ins Recovery (Damg/Dest Eq)	18,521	19,125	-	11,964	10,000	-
40846	Recycling Revenue	898	2,528	-	2,297	1,600	-
42330	Restitution	2,430	-	-	-	-	-
80867	Transfer from Water CIP	-	6,826	-	-	-	-
<b>TOTAL</b>		<b>27,956,772</b>	<b>29,055,443</b>	<b>29,003,867</b>	<b>30,590,674</b>	<b>30,097,940</b>	<b>4%</b>

**WATER FUND - Capital Projects - (F520)**

40875	Grant-Federal	-	388,000	-	-	-	-
40900	Deposits Received	13,707	74,319	-	-	-	-

## Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
42330	Restitution/Settlement	-	350,228	350,228	350,228	-	(100)%
80702	Transfer from Water Fund	9,662	116,429	-	-	-	-
80749	Transfer from Series AN	229,395	43,463	300,000	-	-	(100)%
80757	Transfer from Series AA	270,337	29,385	-	-	-	-
80758	Transfer from Series AC	-	20,490	600,000	-	-	(100)%
80766	Transfer from Series AY	136,707	5,586	-	-	-	-
<b>TOTAL</b>		<b>659,808</b>	<b>1,027,900</b>	<b>1,250,228</b>	<b>350,228</b>	<b>-</b>	<b>(100)%</b>
<b>ALL WATER FUNDS</b>		<b>28,616,580</b>	<b>30,083,343</b>	<b>30,254,095</b>	<b>30,940,902</b>	<b>30,097,940</b>	<b>(1)%</b>
<b>SEWER - Operations - (F550)</b>							
40217	Utility Billing Late Fees	53,321	42,924	33,716	42,021	42,870	27%
40221	Interest From Investments-Fiscal Agent	37,421	37,114	36,000	36,900	37,000	3%
40224	Interest from Investments-Pooled Cash	20,584	17,035	27,420	24,823	24,830	(9)%
40225	Recovery/Written Off Accounts	276	-	-	466	470	-
40228	Sewer Connection Fees	2,741	4,955	3,000	3,000	3,000	-
40246	GASB 31 Adjustment	(529)	(1,641)	-	-	-	-
40380	All Other Revenues	15,954	16,552	16,400	16,400	16,400	-
40465	Sewer Maintenance	4,273,408	4,458,678	4,590,475	4,687,118	4,732,680	3%
<b>TOTAL</b>		<b>4,403,177</b>	<b>4,575,617</b>	<b>4,707,011</b>	<b>4,810,728</b>	<b>4,857,250</b>	<b>3%</b>
<b>SEWER - Capital Projects - (F540)</b>							
40221	Interest from Investments-Fiscal Agent	379	362	-	345	-	-
40228	Connection Fees	-	1,690	-	-	-	-
40380	All Other Revenues	-	3,548	-	-	-	-
80725	Transfer from Sewer Fund	9,560	13,207	100,000	-	-	(100)%
80731	Transfer from Series AF	-	10,807	-	-	-	-
80749	Transfer from Series AN	1,047,987	292,945	-	-	500,960	-
80762	Transfer from Series Q	61,079	15,790	-	-	-	-
80765	Transfer from Series BA	268,356	5,353	250,000	-	-	(100)%
<b>TOTAL</b>		<b>1,387,360</b>	<b>343,703</b>	<b>350,000</b>	<b>345</b>	<b>500,960</b>	<b>43%</b>
<b>ALL SEWER FUNDS</b>		<b>5,790,537</b>	<b>4,919,320</b>	<b>5,057,011</b>	<b>4,811,073</b>	<b>5,358,210</b>	<b>6%</b>
<b>REFUSE OPERATIONS - (F582)</b>							
40190	Rentals	-	1,500	-	-	-	-
40200	Franchise Fees General	352,226	343,989	334,662	343,435	343,440	3%
40203	Franchises-Refuse Haulers	390,969	366,479	385,920	366,480	366,480	(5)%
40217	Utility Billing Late Fees	97,201	73,938	77,350	77,350	77,170	(0)%
40221	Investment Earnings - Fiscal Agent	-	-	-	327	-	-
40224	Investment Earnings - Pooled Cash	2,790	3,578	-	-	-	-
40225	Recovery/Written Off Accounts	716	113	-	1,129	1,130	-
40239	AB939 Compliance/Tonnage Fee	32,571	30,540	32,160	30,540	30,540	(5)%
40246	GASB 31 Adjustment	540	1,319	-	-	-	-
40380	All Other Revenues	-	1,594	-	-	-	-
40400	Sale of Capital Items	-	2,100	-	58,175	-	-
40440	Refuse Charges	7,537,333	7,649,370	7,675,773	7,642,958	7,798,090	2%
40480	Refuse Container Rental Fees	134,996	135,323	137,800	127,735	125,740	(9)%
40481	Vehicle/Container Replacement Fee	305,652	305,092	298,320	298,320	298,320	-
40482	Special Pickup Fees	-	-	1,000	1,000	1,000	-
40842	Ins Recovery	-	194,143	-	3,000	-	-
40846	Recycling Revenues	195,672	172,870	140,650	167,893	166,200	18%

# Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change From Prior Yr Budget
40873	Grant - State	87,758	880	46,000	40,000	47,000	2%
<b>TOTAL</b>		<b>9,138,424</b>	<b>9,282,828</b>	<b>9,129,635</b>	<b>9,158,342</b>	<b>9,255,110</b>	<b>1%</b>
<b>TOTAL - ALL ENTERPRISE FUNDS</b>		<b>43,545,541</b>	<b>44,285,491</b>	<b>44,440,741</b>	<b>44,910,317</b>	<b>44,711,260</b>	<b>1%</b>
<b>INTERNAL SERVICE FUNDS</b>							
<b>SELF INSURANCE - (F671/672/673)</b>							
40224	Interest from Investments-Pooled Cash	-	8,788	-	-	-	-
40246	GASB 31 Adjustment	-	6,318	-	-	-	-
40380	All Other Revenues	46	378	-	370	-	-
40840	In-Lieu Premium	4,660,702	4,380,104	5,579,535	4,954,788	5,335,125	(4)%
40841	Subrogation Recovery	-	2,109,974	-	4,116	-	-
40842	Ins Recovery	1,771,240	487,471	-	105,576	-	-
80753	Transfer from Series AV	3,870,519	-	-	-	-	-
<b>TOTAL</b>		<b>10,302,506</b>	<b>6,993,032</b>	<b>5,579,535</b>	<b>5,064,850</b>	<b>5,335,125</b>	<b>(4)%</b>
<b>EQUIPMENT MAINTENANCE FUND - (F669)</b>							
40330	Sale of Service	3,639,962	4,160,463	3,767,445	3,767,445	3,622,994	(4)%
40337	Sale of Service-Internal	-	-	71,472	71,472	107,374	50%
40380	All Other Revenues	4,340	3,787	3,900	3,900	3,900	-
40390	Ins/Work Comp Refunds	-	-	-	66	-	-
40842	Ins Recovery	8,002	-	-	-	-	-
40846	Recycling Revenues	933	120	120	120	400	233%
<b>TOTAL</b>		<b>3,653,238</b>	<b>4,164,370</b>	<b>3,842,937</b>	<b>3,843,003</b>	<b>3,734,668</b>	<b>(3)%</b>
<b>TOTAL - ALL INTERNAL SVC FUNDS</b>		<b>13,955,744</b>	<b>11,157,403</b>	<b>9,422,472</b>	<b>8,907,853</b>	<b>9,069,793</b>	<b>(4)%</b>
<b>TOTAL - ALL CITY FUNDS</b>		<b>192,741,701</b>	<b>179,563,041</b>	<b>174,591,310</b>	<b>182,041,468</b>	<b>171,202,398</b>	<b>(2)%</b>
<b>POMONA HOUSING AUTHORITY</b>							
<b>HOUSING AUTHORITY ADMIN FUND - (F249)</b>							
40190	Rentals	24,455	56,439	185,000	40,274	46,978	(75)%
40224	Interest from Investments-Pooled Cash	843	729	-	-	-	-
40246	GASB 31 Adjustment	(23)	(13)	-	-	-	-
40380	All Other Revenues	-	116	-	-	-	-
<b>TOTAL</b>		<b>25,275</b>	<b>57,271</b>	<b>185,000</b>	<b>40,274</b>	<b>46,978</b>	<b>(75)%</b>
<b>LOW/MOD HOUSING ASSET FUND</b>							
40035	Principal	-	2,837	-	77,257	-	-
40036	Interest on Loans	-	223	-	9,325	-	-
40190	Rentals	-	77,851	-	132,464	156,000	-
40224	Interest from Investments-Pooled Cash	-	5,031	-	3,325	-	-
20246	GASB 31 Adjustment	-	1,818	-	-	-	-
40485	Loans Repaid	-	6,000	-	-	-	-
40380	All Other Revenues	-	428	-	-	-	-
80727	Transfer from Low/Mod	-	(790,318)	-	-	-	-
<b>TOTAL</b>		<b>-</b>	<b>(696,130)</b>	<b>-</b>	<b>222,371</b>	<b>156,000</b>	<b>-</b>
<b>SECTION 8 HOUSING - (F199)</b>							
40224	Interest from Investments-Pooled Cash	13,893	10,568	10,000	10,000	10,000	-
40246	GASB 31 Adjustment	(414)	(1,572)	-	-	-	-



## Revenue Detail

Object Code	Description	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Year End	2013-14 Adopted	% Change
							From Prior Yr Budget
40380	All Other Revenues	59,173	21,731	30,000	30,000	30,000	-
40390	Insurance/Work Comp Refunds	-	90	-	-	-	-
40568	Section 8 Admin Fees-Pass-on	68,986	35,214	40,000	37,676	39,444	(1)%
40579	Housing Assist Pymts - Portability	576,863	641,186	570,000	541,500	547,200	(4)%
40581	Housing Repayments	60	-	-	-	-	-
40590	Fraud Recovery	16,202	17,062	7,000	15,000	12,700	81%
40850	Grants HUD	10,121,633	10,109,427	10,189,700	10,003,803	10,179,000	(0)%
40853	Grant-HUD Admin	1,126,828	1,022,722	824,064	873,420	850,000	3%
<b>TOTAL</b>		<b>11,983,224</b>	<b>11,856,428</b>	<b>11,670,764</b>	<b>11,511,399</b>	<b>11,668,344</b>	<b>(0)%</b>
<b>SHELTER PLUS CARE - (F218)</b>							
40380	All Other Revenues	1,792	3,297	-	-	-	-
40850	Grant HUD	711,749	644,546	965,052	677,455	1,006,350	4%
<b>TOTAL</b>		<b>713,541</b>	<b>647,843</b>	<b>965,052</b>	<b>677,455</b>	<b>1,006,350</b>	<b>4%</b>
<b>TOTAL - HOUSING AUTHORITY</b>		<b>12,722,040</b>	<b>11,865,411</b>	<b>12,820,816</b>	<b>12,451,499</b>	<b>12,877,672</b>	<b>0%</b>
<b>TOTAL REVENUES - ALL FUNDS</b>		<b>205,463,742</b>	<b>191,428,452</b>	<b>187,412,126</b>	<b>194,492,967</b>	<b>184,080,070</b>	<b>(2)%</b>

\* The City of Pomona Redevelopment Agency (RDA) no longer exists as of February 2012. Therefore RDA funds are not reflected throughout document.

