

Section A

Question 13



OPERATING BUDGET SAMPLE BOOK: FY 2000-2001

- Is there a summary of expenditures, by fund, and does it display at least the proposed budget year(s) and the two prior years?
 - This is often missed.
 - Should fit on one or two pages.
 - Forget the detail on this one.
 - Should include all funds included in the document and jurisdiction-wide totals.

CITY OF CERES
EXPENDITURE SUMMARIES BY FUND
1999-00

FUND NO.	FUNDS	ACTUAL EXPENDITURES 1995-96	ACTUAL EXPENDITURES 1996-97	ACTUAL EXPENDITURES 1997-98	ESTIMATED EXPENDITURES 1998-99	ESTIMATED EXPENDITURES 1999-00
280	GENERAL FUND	\$8,247,661	\$7,846,797	\$8,208,795	\$8,925,537	\$8,807,040
SPECIAL REVENUE FUNDS						
225	Used Oil Recycling Grant	5,868	17,324	16,676	27,040	16,090
230	Street Tree Fees	30,262	5,900	16,555	17,600	26,900
234	Ceres Community Foundation			443	0	0
235	SCRC Low / Moderate Housing	3,000	3,000	0	0	0
236	CRA Low / Moderate Housing	5,909	56	55,373	90,000	390,000
237	Westpointe Redemption	6,214	302,384	353,117	6,395	6,395
238	Westpointe Storm Drain Benefit District	0	0	2,810	44,609	0
245	AB939 Source Reduction / Recycle	13,877	17,315	21,268	141,000	5,860
251	Street Expansion Fees	124,820	119,086	105,016	464,893	898,225
253	Neighborhood Park Fees	72,736	71,266	207,308	64,567	10,705
254	Home Program Grant	0	0	0	0	500,000
255	State Gas Tax	474,933	474,769	526,042	759,260	917,990
258	State Traffic Safety	23,436	28,549	15,195	24,605	24,605
259	Petroleum Violation Escrow	0	0	0	45,000	0
260	Local Law Enforcement Grant	0	0	23,062	74,183	31,615
261	Mitchell Road Storm Drain Benefit Dist.	0	0	0	0	0
263	1993 COP Debt Service	646,207	634,598	615,148	0	0
265	Whitmore Historical Renovation	600	700	1,183	1,150	1,010
268	ISTEA Grant	331,996	171,817	329,994	311,665	983,970
271	SAAG - Dial-A-Ride	389,839	453,307	496,016	495,205	532,500
272	Off-Highway Motor Vehicle Fees	0	0	0	0	7,750
273	SAAG - Local Transportation	415,261	226,895	467,103	729,636	791,575
274	SAAG - Non-Motorized	6,733	0	0	0	0
276	Fire Hydrant Benefit District	0	0	0	2,000	0
281	Stan./Ceres Redevelopment Commission	162,412	173,776	195,380	191,980	250,385
283	Ceres Redevelopment Agency	505,822	750,193	804,638	1,049,565	1,678,355
284	N.E. Storm Drain Benefit District	0	0	155,655	0	0
285	W. Side Storm Drain Benefit	0	0	87,255	86,619	0
286	W. Side Major Street Improv. Bene. Dist.	2,013	5,791	75,820	121,601	0
289	State Urban Forestry Grant	0	0	9,635	0	0
290	CDBG Program Income	29,156	25,467	13,919	22,890	19,600
291	CDBG Grant	0	0	0	400,000	386,855
292	Street Lighting & Landscape District	89,827	84,478	88,474	103,140	116,805
293	Downtown Revitalization	5,400	49,441	1,760	12,000	34,350
294	Asset Seizure - Police	1,010	0	0	20,000	0
295	Abandoned Vehicle Abatement	48,730	63,180	52,211	53,700	40,240
296	AB3229 State Supplemental COPS Grant	0	17,949	70,958	131,250	76,300
297	Recreation Facility Development	0	0	0	19,000	45,000
298	Concerts in the Park	3,963	8,111	430	3,100	2,000
299	Public Facilities Fees	10,436	18,618	33,626	113,800	197,000
TOTAL SPECIAL REVENUE FUNDS		3,410,460	3,723,970	4,842,070	5,627,453	7,992,080
ENTERPRISE FUNDS						
227	Water Service	1,946,289	1,463,603	1,457,550	1,338,623	1,732,465
228	Water Quality Sinking Fund	210,989	6,160	0	321,500	463,850
240	Water Supply & Extension	318,134	251,787	236,428	360,575	358,580
250	Sewer Main Line Construction	78,391	368,520	40,089	12,525,097	12,020,000
267	Sewer Service	1,721,573	1,863,653	1,561,225	2,141,392	1,644,755
TOTAL ENTERPRISE FUNDS		4,275,376	3,953,723	3,295,292	16,687,187	16,219,650
INTERNAL SERVICE FUNDS						
200	Equipment Maintenance Pool	451,876	440,562	454,638	478,390	492,455
210	Equipment Pool Amortization	356,389	133,289	221,092	507,958	267,950
277	Workers Compensation - RMA	415,618	335,872	273,189	340,300	397,430
279	Building Maintenance	401,441	366,130	366,012	387,285	412,520
282	Liability Insurance - RMA	181,007	289,833	305,298	251,150	241,730
TOTAL INTERNAL SERVICE FUNDS		1,806,331	1,565,686	1,620,229	1,965,083	1,812,085
GRAND TOTAL ALL FUNDS		\$17,739,828	\$17,090,176	\$17,966,386	\$33,205,260	\$34,830,855

1999-00/2000-01 OPERATING BUDGET
SUMMARY OF EXPENDITURES BY FUNDS

GENERAL FUND

	ACTUAL 1997-98	ADJUSTED 1998-99	PROPOSED 1999-00	PROPOSED 2000-01
General Government				
City Council	\$93,627	\$116,958	\$115,960	\$120,510
City Manager	436,427	468,342	474,801	475,691
Law	1,722,162	1,853,823	1,838,472	1,838,677
Finance	1,364,476	1,873,366	1,624,739	1,670,239
Personnel	489,489	571,069	593,360	562,098
General Government	1,250,294	1,777,371	2,316,541	3,159,806
General Services	4,292,843	6,125,664	5,263,057	5,480,175
Subtotal:	\$9,649,318	\$12,786,593	\$12,226,930	\$13,307,196
Public Safety				
Fire	7,082,859	8,207,709	8,450,099	8,690,537
Police	10,295,512	11,479,230	12,301,839	12,757,559
Subtotal:	\$17,378,371	\$19,686,939	\$20,751,938	\$21,448,096
Planning & Community Development				
Planning	1,586,702	2,009,169	1,635,985	1,642,895
Housing	102,564	115,263	113,553	115,407
Economic Development	397,708	422,158	434,616	431,404
Building Inspection	1,861,506	2,111,571	2,110,760	2,125,687
Subtotal:	\$3,948,480	\$4,658,161	\$4,294,914	\$4,315,393
Public Works				
Administration	292,937	296,294	364,173	366,768
Engineering Services	1,870,778	2,065,458	2,270,453	2,067,875
Traffic	1,222,753	1,716,744	1,298,111	1,308,212
Streets	1,910,435	2,155,178	2,334,284	2,330,020
NPID	71,437	127,422	65,308	66,024
Field Services Administration	199,907	413,352	351,768	348,725
Subtotal:	\$5,568,247	\$6,774,448	\$6,684,097	\$6,487,624
Community Activities				
Park & Community Services	6,494,738	7,595,811	9,335,611	9,568,749
Library Services	0	514,213	2,170,817	2,454,188
Subtotal:	\$6,494,738	\$8,110,024	\$11,506,428	\$12,022,937
TOTAL	\$43,039,154	\$52,016,165	\$55,464,307	\$57,581,246

DEBT SERVICE FUNDS

	ACTUAL 1997-98	ADJUSTED 1998-99	PROPOSED 1999-00	PROPOSED 2000-01
General Obligation Bonds	\$99,826	\$36,838	\$0	\$0
TOTAL	\$99,826	\$36,838	\$0	\$0

ENTERPRISE FUNDS

	ACTUAL 1997-98	ADJUSTED 1998-99	PROPOSED 1999-00	PROPOSED 2000-01
Storm Drain	\$397,370	\$633,530	\$592,845	\$595,523
Water Operations & Maintenance	7,947,420	9,933,525	10,004,266	10,643,806
Sewer Operations & Maintenance	5,931,426	6,341,767	7,214,494	7,520,962
TOTAL	\$14,276,216	\$16,908,822	\$17,811,605	\$18,760,291

1999-00/2000-01 OPERATING BUDGET
SUMMARY OF EXPENDITURES BY FUNDS

INTERNAL SERVICE FUNDS

	ACTUAL 1997-98	ADJUSTED 1998-99	PROPOSED 1999-00	PROPOSED 2000-01
Employee Benefit	\$7,481,998	\$7,790,353	\$8,038,890	\$8,289,156
Liv-Pleas Fire Info Systems Replacment	0	0	33,000	33,000
Public Art Acquisition	0	0	0	0
Public Art Maintenance	0	0	0	0
Vehicle Replacement	228,570	443,225	349,000	189,000
Equipment Replacement	63,340	512,700	149,772	217,000
Facilities Renovation	95,741	711,048	220,490	247,000
Information Systems Replacement	152,258	469,314	114,040	32,930
Fire Vehicle Replacement	0	0	700,000	0
Patrol Vehicle Replacement	106,940	178,200	131,000	126,000
Assessment District Administration	18,724	5,000	5,500	6,000
Park Renovation	2,710	32,240	0	0
Heavy Vehicle / Equipment Replacement	254,111	107,600	331,950	55,000
Street Light Replacement	907,574	0	0	0
Liv-Pleas Fire Vehicle Replacement	0	0	60,000	72,000
Liv-Pleas Fire Retirees Medical Reserve *	0	14,000	23,000	3,893,000
Workers Compensation	609,266	300,000	350,000	350,000
Self-Insurance Retention	60,631	1,115,000	1,185,000	1,250,000
Liv-Pleas Workers Compensation	0	200,000	300,000	300,000
Retirees Medical Reserve *	84,934	123,000	140,000	9,924,883
TOTAL	\$10,066,797	\$12,001,680	\$12,131,642	\$24,984,969

TRUST FUNDS

	ACTUAL 1997-98	ADJUSTED 1998-99	PROPOSED 1999-00	PROPOSED 2000-01
DARE	\$1,341	\$1,200	\$3,950	\$3,300
Street Trees	0	0	0	0
Asset Forfeiture	33,531	36,763	0	0
Downtown Parking	0	0	0	0
Recycling & Waste Management	70,180	311,763	115,000	115,000
Senior Center Donations	761	2,907	0	0
Miscellaneous Donations	13,440	16,268	0	0
Lower Income Housing	46,105	728,505	185,136	114,506
Ridgeview Mortgage	0	1,777,740	0	0
PTCWD #3 Trust	0	16,800	51,000	39,000
Liv-Pleas Fire (LPFD) Operations Fund **	0	10,040,417	16,010,458	16,414,258
TOTAL	\$165,358	\$12,932,363	\$16,365,544	\$16,686,064

* 2000-01 reflects the recognition of the total accrued liability for retirees medical, which is expected to be fully funded by 6/30/01.

** Reflects 8 months in 1998-99.