

# Section A

## Question 15



### OPERATING BUDGET SAMPLE BOOK: FY 2000-2001

- Is there a fund balance schedule, by fund, showing changes from the projected beginning balances through the end of the budget year(s)?
  - Provides most important #'s in the document.
  - Don't use cash, unless your accounting is on a cash basis. Include everything that affects ending balances.
  - Could provide "available" fund balance for some funds or "working capital" for enterprise funds.

**CITY OF GARDENA  
SUMMARY OF FUND ACTIVITY  
FISCAL YEAR 1999-2000**

FUND DESCRIPTION	ESTIMATED FUND BALANCE 7/1/1999	ESTIMATED REVENUES		ESTIMATED FUNDS AVAILABLE	ADOPTED APPROPRIATIONS		ESTIMATED FUND BALANCE 6/30/2000
		REVENUES	TRANSFERS IN		EXPENDITURES	TRANSFERS OUT	
GENERAL FUND	\$ (4,007,435)	\$ 24,179,739	\$ 4,454,397	\$ 24,626,701	\$ 21,322,396	\$ 6,290,472	\$ (2,986,167)
SELF INS - LIABILITY INSURANCE	1,485,099	175,000	1,257,739	2,917,838	950,000	443,000	1,524,838
SELF INS - WORKER COMPENSATION	701,834	382,210	1,067,489	2,151,533	740,000	910,000	501,533
SELF INS - HEALTH INSURANCE	187,973	277,150	2,121,865	2,586,988	2,235,745		351,243
DEBT SVC-ELDORADO PARKING			178,873	178,873	178,873		-
DEBT SVC- CIVIC CENTER			305,638	305,638	305,638		-
DEBT SVC- MUNICIPAL MUTUAL INS			2,016,131	2,016,131	2,016,131		-
DEBT SVC - 1ST TIME HOME BUYERS		180,645	411,600	592,245	592,245		-
DEBT SVC - HOUSING AUTHORITY		153,828	6,330	160,158	160,158		-
CAPITAL IMPROVEMENTS		40,000	3,209,528	3,249,528	3,209,528	40,000	-
MUNICIPAL BUS LINES	9,736,668	14,802,600	76,385	24,615,653	11,781,021	2,765,577	10,069,055
CONSOLIDATED LIGHTING DISTRICT	251,786	460,000		711,786	490,000	127,000	94,786
LANDSCAPE/LIGHTING DISTRICT #2	197,478	40,016		237,494	40,016	20,000	177,478
STATE GAS TAX	478,300	1,064,753		1,543,053		1,028,765	514,288
BJA II-LLEBG	63,936			63,936	63,936		-
BJA LOCAL LAW ENFORCE (LLEBG)	88,847	227,969		316,816	88,847		227,969
SUPPLEMENT LAW ENFORCE (SLESF)		130,818		130,818	130,818		-
TRAFFIC SAFETY FUND		75,000		75,000		75,000	-
ASSET FORFEITURE FUND	878,800	52,000		930,800	930,800		-
STATE STIP-STORM DAMAGE		283,000		283,000		283,000	-
FAU - TEA 21		851,000		851,000		851,000	-
BICYCLE AND PEDESTRIAN		21,000		21,000			21,000
PARKS & REC URBAN PARK GRANT		693,528		693,528		693,528	-
SOUTH COAST AQMD	73,980	60,000		133,980	100,000		33,980
PROP C LOCAL RETURN	740,000	738,000		1,478,000		834,600	643,400
CAPE		84,421		84,421	84,421		-
SCAMP		267,109		267,109	267,109		-
SCAMP - HOME DELIVERY		101,794		101,794	101,794		-
SOC CTR FOR MENTALLY HANDICAP		56,466		56,466	56,466		-
CJSSP(AB90/SB789 JUSTICE SBV)		10,569		10,569	10,569		-
H.S. COMM INVOLVEMENT PROGRAM		9,375		9,375	9,375		-
SR CIT DAY CARE CTR - TRUST		35,342		35,342	35,342		-
SR CIT DAY CARE CTR		27,073		27,073	27,073		-
SR CIT DAY CARE CTR (DOYLE)		72,703		72,703	72,703		-
SR CIT DAY CARE CTR (ALZHEIMER)		99,502		99,502	99,502		-
H.S. EMERGENCY SERVICES PROG		25,000		25,000	25,000		-
FAMILY DAY CARE		669,779		669,779	639,779	30,000	-
SDA CAPACITY BLDG (E&T)		4,000		4,000	4,000		-
JTPA IIA - ADULTS		164,700		164,700	164,700		-
JTPA IIA - OLDER WORKER		12,000		12,000	12,000		-
JTPA SYETP		42,241		42,241	42,241		-
JTPA III - EDWAA/DISLOCATED WKR		131,726		131,726	131,726		-
JTPA IIC - YOUTH		17,300		17,300	17,300		-
JTPA WELFARE TO WORK		213,367		213,367	213,367		-
JTPA ADMIN COST POOL		110,828		110,828	90,700	20,128	-
AUTO THEFT PREVENTION (TRAP)		72,269		72,269	72,269		-
CDBG ADMINISTRATION		194,136		194,136	169,231	24,905	-
CDBG HANDYMAN FIXUP PROG		210,000		210,000	210,000		-
CDBG ROSECRANS CORRIDOR REVIT		272,369		272,369	272,369		-
CDBG HEALTH & SAFETY		65,000		65,000	65,000		-
CDBG BLOCK GRANT		669,000		669,000		669,000	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 10,877,266</b>	<b>\$ 48,526,325</b>	<b>\$ 15,105,975</b>	<b>\$ 74,509,566</b>	<b>\$ 48,230,188</b>	<b>\$ 15,105,975</b>	<b>\$ 11,173,403</b>

**FUND BALANCE SUMMARY BY INDIVIDUAL FUND**

The Fund Balance Summary on this page and the next provide details for each individual fund included in the 1999-2000 budget. Please note that the "transfers in" are equal to the "transfers out"; this eliminates the double counting of transfers as revenues or expenditures.

FUND	BEGINNING BALANCE	DIRECT REVENUES	TRANSFERS IN	DIRECT EXPENDITURES	TRANSFERS OUT	CAPITAL PROJECTS	ENDING BALANCE
<b>GENERAL FUND</b>	<b>3,015,818</b>	<b>28,877,028</b>	<b>5,131,668</b>	<b>32,225,646</b>	<b>1,276,000</b>	<b>299,596</b>	<b>3,223,271</b>
<b>SPECIAL REVENUES FUND</b>							
Transportation Development Act (Art 8)	1,426,664	3,119,000	0	0	1,250,000	3,221,400	74,264
Transportation Development Act (Bikeway)	76,932	52,855	0	0	0	93,677	36,110
Proposition A Transit	1,246,063	1,532,030	0	1,239,500	15,000	1,254,362	269,231
Proposition C Transit	1,437,500	4,055,615	0	25,000	0	5,439,272	28,843
Gas Tax	438,390	2,340,035	0	0	2,550,000	205,296	23,129
TEA 21 Federal Funding	0	3,258,000	0	0	0	3,257,824	176
Community Development Block Grant (CDBG)	224,416	1,392,618	0	928,918	145,000	543,116	0
CDBG Section 108 Loan Program	2,084,229	0	0	0	0	2,084,229	0
HOME Program	0	0	0	0	0	0	0
Law Enforcement Grants Fund	130,432	650,000	0	0	660,000	0	120,432
Other Grants Fund	0	300,000	0	300,000	0	0	0
Economic Development Administration Grant	1,415,746	0	0	0	0	1,415,746	0
L A County Facilities	0	0	0	0	0	0	0
LA County Waterworks #4 Reimbursements	0	0	0	0	0	0	0
L A County Park Bond Fund	0	1,564,000	0	0	1,564,000	0	0
Parks Bond Act Grant	0	0	0	0	0	0	0
Performing Arts Center Performer Fund	18,335	485,000	0	479,000	0	0	24,335
Air Quality Improvement Fund	280,759	0	0	0	0	48,371	232,388
Special Fees - Sewer Frontage	58,645	2,000	0	0	0	0	60,645
<b>TOTAL SPECIAL REVENUES FUND</b>	<b>8,838,111</b>	<b>18,751,153</b>	<b>0</b>	<b>2,972,418</b>	<b>6,184,000</b>	<b>17,563,293</b>	<b>869,553</b>
<b>CAPITAL REPLACEMENT</b>							
Capital Replacement	346,120	0	16,000	60,900	0	0	301,220
<b>TOTAL CAPITAL REPLACEMENT</b>	<b>346,120</b>	<b>0</b>	<b>16,000</b>	<b>60,900</b>	<b>0</b>	<b>0</b>	<b>301,220</b>

**FUND BALANCE SUMMARY BY INDIVIDUAL FUND**

FUND	BEGINNING BALANCE	DIRECT REVENUES	TRANSFERS IN	DIRECT EXPENDITURES	TRANSFERS OUT	CAPITAL PROJECTS	ENDING BALANCE
<b>LANCASTER COMMUNITY SERVICES FOUNDATION</b>							
Lancaster Community Services Foundation	99,704	5,000	115,000	120,000	0	0	99,704
<b>TOTAL COMMUNITY FOUNDATION</b>	<b>99,704</b>	<b>5,000</b>	<b>115,000</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>99,704</b>
<b>MAINTENANCE DISTRICTS</b>							
Landscape Maintenance District	359,030	0	0	50,000	290,000	0	19,030
Drainage Maintenance District #1	1,092,904	1,035,018	0	260,000	70,000	1,283,921	514,001
Lancaster Lighting Maintenance District	118,288	65,000	1,500,000	1,610,000	25,000	0	48,288
<b>TOTAL MAINTENANCE DISTRICTS</b>	<b>1,570,222</b>	<b>1,100,018</b>	<b>1,500,000</b>	<b>1,920,000</b>	<b>385,000</b>	<b>1,283,921</b>	<b>581,319</b>
<b>SPECIAL RESERVES</b>							
Employee Benefits	967,809	0	150,000	120,000	0	0	997,809
Legal Claims	832,361	0	300,000	300,000	0	0	832,361
Emergency Repair	92,283	0	50,000	0	0	82,283	60,000
Building Replacement	222,050	0	50,000	0	0	0	272,050
City Liability	100,000	0	0	0	0	0	100,000
Capital Facilities	1,065,000	0	300,000	0	0	0	1,365,000
<b>TOTAL SPECIAL RESERVES</b>	<b>3,279,503</b>	<b>0</b>	<b>850,000</b>	<b>420,000</b>	<b>0</b>	<b>82,283</b>	<b>3,627,220</b>
<b>SPECIAL DEVELOPER FEES</b>							
Vegetative Management	55,700	0	0	0	0	55,700	0
Traffic Signal	623,894	350,000	0	0	0	966,001	7,893
Drainage Impact	1,929,422	1,000,000	0	0	0	2,968,540	(39,118)
Traffic Impact	(570,256)	1,820,000	0	0	700,000	545,946	3,798
Parks Development - Dwelling Unit Fee	1,149,959	220,000	1,564,000	0	0	2,931,992	1,967
Urban Structure Program	590,186	50,000	0	0	0	0	640,186
Sewer Reimbursement	46,283	5,000	0	0	0	0	51,283
<b>TOTAL SPECIAL FEES</b>	<b>3,825,188</b>	<b>3,445,000</b>	<b>1,564,000</b>	<b>0</b>	<b>700,000</b>	<b>7,468,179</b>	<b>666,009</b>
<b>TOTAL CITY FUNDS</b>	<b>20,974,666</b>	<b>52,178,198</b>	<b>9,176,668</b>	<b>37,718,964</b>	<b>8,545,000</b>	<b>26,697,272</b>	<b>9,368,296</b>
<b>LANCASTER HOUSING AUTHORITY</b>	<b>323,739</b>	<b>1,381,286</b>	<b>689,000</b>	<b>1,310,674</b>	<b>689,000</b>	<b>0</b>	<b>394,351</b>
<b>LANCASTER REDEVELOPMENT AGENCY</b>							
Housing	7,239,465	5,349,575	0	341,160	4,641,518	5,381,820	2,224,542
Econ Dev	4,039,711	4,708,769	995,000	406,000	5,153,706	2,371,450	1,812,324
Debt Service	7,738,507	1,004,630	8,708,556	9,713,186	0	0	7,738,507
Increment Passthrough	0	16,482,324	0	16,482,324	0	0	0
<b>TOTAL LRA</b>	<b>19,017,683</b>	<b>27,545,298</b>	<b>9,703,556</b>	<b>26,942,670</b>	<b>9,795,224</b>	<b>7,753,270</b>	<b>11,775,373</b>
<b>TRANSFERS IN CAPITAL PROJECT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>540,000</b>	<b>(540,000)</b>	<b>0</b>
<b>TOTAL ALL FUNDS</b>	<b>40,316,088</b>	<b>81,104,782</b>	<b>19,569,224</b>	<b>65,972,308</b>	<b>19,569,224</b>	<b>33,910,542</b>	<b>21,538,020</b>