

CAPITAL OUTLAY FUND SUMMARY

Capital Outlay Funds are used to account for the financial resources available for the acquisition or construction of major capital facilities and infrastructure.

FUND 12 – VEHICLE REPLACEMENT FUND

This fund was created to account for the vehicle fees received from the State of California for the use of our fire vehicles when responding to service calls from the Office of Emergency Services Strike Team. The City acts as a pass-through agent receiving wage revenue from the State and paying the revenue out to the Strike Team members. Any amounts remaining are recorded as revenue in the Vehicle Replacement Fund and represent the reimbursement from the State for the use of our fire vehicles in responding to the call. The amount of revenue earned is dependant solely upon the demand for our services in any given fire season.

REVENUES - VEHICLE REPLACEMENT FUND

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 12 VEHICLE REPLACEMENT FUND							
012-0560-5601	Interest Income	1,424	673	550	-	-	-
012-0580-5826	Fire Services Fees	-	24,750	-	-	-	-
TOTAL VEHICLE REPLACEMENT FUND		1,424	25,423	550	-	-	-

EXPENDITURES - VEHICLE REPLACEMENT FUND

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 12 VEHICLE REPLACEMENT							
012-0100-1120-7923	Capital Outlay - Vehicles	-	15,342	-	-	-	-
012-0100-5990-9000	Transfers Out	-	-	-	340	-	-
TOTAL VEHICLE REPLACEMENT FUND		\$ -	\$ 15,342	\$ -	\$ 340	\$ -	\$ -

FUND 50 – STORM DRAIN FUND

This fund is used to collect a fee from each water customer and is set aside to pay for future maintenance, repair, or replacement of the City's storm drain system. The fee is collected in the monthly utility billings.

REVENUES - STORM DRAIN

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 50 STORM DRAIN							
050-0560-5601	Interest Income	3,084	1,947	890	469	500	500
050-0580-5816	Utility Service Fee	21,523	21,937	22,079	20,240	22,200	22,300
TOTAL STORM DRAIN FUND		24,606	23,885	22,969	20,709	22,700	22,800

EXPENDITURES - STORM DRAIN

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 50 STORM DRAIN							
050-0300-0500-6001	Adm OH Allocations	0	0	0	0	0	0
050-0300-0500-7226	Printing	44	54	39	-	-	-
050-0300-0500-7245	Contractual Services	3,890	455	-	1,243	6,000	6,000
050-0300-0500-7352	M & R Machinery & Equipment	-	-	-	1,070	2,000	2,000
050-0300-0500-7355	M & R Real Property	1,474	214	4,520	13,287	9,000	9,000
050-0300-0500-7367	Misc. Services & Supplies	801	152	78	1,263	1,078	1,078
050-0300-0500-7372	Office Supplies & Materials	-	-	-	-	-	-
050-0300-0500-7397	Postage	229	332	221	446	-	-
050-0300-0500-7905	Capital Outlay-Equipment	-	-	-	-	-	-
050-0300-5990-9000	Transfers Out	-	-	-	-	4,622	4,722
TOTAL STORM DRAIN FUND		\$ 6,438	\$ 1,207	\$ 4,858	\$ 17,309	\$ 22,700	\$ 22,800

FUND 53 – ROADWAY IMPACT FUND

This fund is used to collect fees paid by developers of construction projects to be used to offset the impact of development on our local streets. The fee is collected as part of the building permit process and is accumulated in this fund for use as needed for capital roadway projects.

Frequently developers are given the option of paying the fee when they request the permit or creating new roads or improvements to roads and then dedicating the road/road improvements to the City, in lieu of paying the fee.

These funds cannot be used for operations cost such as salaries.

REVENUES - ROADWAY IMPACT

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 53 ROADWAY IMPACT							
053-0540-5409	Roadway Impact Fees	-	-	2,130	14,797	-	-
053-0560-5601	Interest Income	23,679	12,278	4,280	1,350	1,500	1,500
053-0590-5990	Transfer In	873	-	62,870	-	-	-
TOTAL ROADWAY IMPACT FUND		24,552	12,278	69,280	16,147	1,500	1,500

EXPENDITURES - ROADWAY IMPACT

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 53 ROADWAY IMPACT							
053-0300-0530-7245	Contractual Services	443	-	-	-	-	-
053-0300-5990-9000	Transfer Out	-	100,000	75,000	4,280	1,500	1,500
TOTAL ROADWAY IMPACT FUND		\$ 443	\$ 100,000	\$ 75,000	\$ 4,280	\$ 1,500	\$ 1,500

FUND 54 – PARKS AND RECREATION IMPACT FUND

A growing community demands a growing Parks and Recreation system. This fund is used to collect fees paid by developers of construction of projects to be used to help fund future capital Parks and Recreation facilities. This fee, collected through the building permit process, ensures that our facilities will stay proportionate to our population.

These funds cannot be used for operations cost such as salaries.

REVENUES - PARKS & RECREATION

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 54 PARKS AND RECREATION							
054-0540-5322	Development Fee	73,920	31,920	26,000	31,517	26,190	26,190
054-0560-5601	Interest Income	15,333	8,407	3,160	1,125	1,200	1,200
054-0590-5990	Transfer In	3,809	-	66,500	-	-	-
TOTAL PARKS AND RECREATION FUND		93,063	40,327	95,660	32,642	27,390	27,390

EXPENDITURES - PARKS & RECREATION

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 54 PARKS & RECREATION							
054-0300-0540-7205	Advertising	-	-	-	-	-	-
054-0300-0540-7226	Printing	-	-	-	-	-	-
054-0300-0540-7245	Contractual Services	53,648	-	-	-	-	-
054-0300-0540-7340	Legal Notices/Publications	-	-	-	-	-	-
054-0300-5990-9000	Transfer Out	-	28,709	100,000	49,360	27,390	27,390
TOTAL PARKS & RECREATION FUND		\$ 53,648	\$ 28,709	\$ 100,000	\$ 49,360	\$ 27,390	\$ 27,390

FUND 56 – MUNICIPAL IMPROVEMENT FUND

This fund is used to collect fees paid by developers of construction projects to be used to help fund future capital municipal improvements needed as a result of current development. The fee is collected through the building permit process and is held in this fund until needed.

These funds cannot be used for operations cost such as salaries.

REVENUES - MUNICIPAL IMPROVEMENT

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 56 MUNICIPAL IMPROVEMENT							
056-0540-5304	Municipal Improvement Fee	247,008	115,130	85,370	95,950	83,940	83,940
056-0560-5601	Interest Income	112,853	43,316	13,268	3,300	3,300	3,300
056-0590-5990	Transfer In	-	-	-	-	-	-
TOTAL MUNICIPAL IMPROVEMENT FUND		359,861	158,446	98,638	99,250	87,240	87,240

EXPENDITURES - MUNICIPAL IMPROVEMENT

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 56 MUNICIPAL IMPROVEMENT							
056-0300-0560-7245	Contractual Services	57,086	58,253	-	6,260	-	-
056-0300-0560-7213	Legal Fees	57,086	58,253	-	549	-	-
056-0300-0560-7397	Postage	84	-	-	-	-	-
056-0300-5990-9000	Transfers Out	-	76,833	-	80,042	10,357	10,357
056-0300-5990-9000	Transfers Out	217,494	76,833	171,833	76,883	76,883	76,883
TOTAL MUNICIPAL IMPROVEMENTS FUND		\$ 274,663	\$ 211,919	\$ 171,833	\$ 163,734	\$ 87,240	\$ 87,240

FUND 60 – HAZARDOUS WASTE FUND

This fund is used to account for revenues and expenditures incurred from offering Hazardous Waste Disposal programs. The City collects revenues through customer's sanitation bills to provide for Special Collections Events such as the HHW event to collect Household Hazardous Waste.

It is the City goal to provide for at least two HHW events each year. The City contracts out the services of monitoring, collection, and disposal of HHW to an outside consultant.

REVENUES - HAZARDOUS WASTE

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 60 HAZARDOUS WASTE							
060-0560-5601	Interest Income	575	718	393	400	333	333
060-0570-5753	Grant Revenues	9,827	5,959	-	-	333	333
060-0580-5801	HHW Collection Fee	73,129	72,456	61,650	73,938	71,000	71,000
060-0590-5902	Miscellaneous Revenue	-	75	-	-	100	100
TOTAL HAZARDOUS WASTE FUND		83,530	79,208	62,043	74,338	71,766	71,766

EXPENDITURES - HAZARDOUS WASTE

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 60 HAZARDOUS WASTE							
060-0300-0600-6001	Adm OH Allocations	0	0	0	0	0	0
060-0300-0600-7001	Salaries & Wages	12,031	12,023	10,914	10,542	8,638	9,071
060-0300-0600-7005	Overtime	-	-	-	-	154	162
060-0300-0600-7103	Dental Insurance	410	482	540	261	560	582
060-0300-0600-7105	Health Insurance	2,441	4,478	4,213	2,704	1,869	1,959
060-0300-0600-7108	Life Insurance	49	111	120	120	120	120
060-0300-0600-7109	Employee Assistance Program	4	4	4	5	3	3
060-0300-0600-7110	Vision Insurance	33	41	44	48	47	47
060-0300-0600-7117	PERS Retirement	2,223	2,174	1,932	1,861	2,100	2,247
060-0300-0600-7119	Social Security/FICA	920	920	835	802	625	656
060-0300-0600-7124	Workers Comp Insurance	967	1,456	923	42	137	654
060-0300-0600-7125	Unemployment	90	2,250	1,944	-	-	-
060-0300-0600-7205	Advertising	-	205	405	126	750	750
060-0300-0600-7213	Legal Fees	-	300	116	-	-	-
060-0300-0600-7226	Printing	384	-	-	-	-	-
060-0300-0600-7235	Conferences & Meetings	-	-	-	-	-	-
060-0300-0600-7245	Contractual Services	30,979	42,257	33,460	28,310	25,754	25,754
060-0300-0600-7272	Equipment Rental	667	-	-	-	-	-
060-0300-0600-7277	Fuel & Mileage	69	26	-	-	-	-
060-0300-0600-7367	Misc Services & Supplies	1,885	631	-	-	-	-
060-0300-0600-7385	Permits & Licenses	-	-	49	49	-	-
060-0300-0600-7397	Postage	35	-	-	-	31,008	29,762
TOTAL HAZARDOUS WASTE FUND		\$ 53,190	\$ 67,357	\$ 55,499	\$ 44,870	\$ 71,766	\$ 71,767

FUND 65 – LANDFILL CLOSURE FUND

The City collects a franchise fee from the local sanitation agency. This fee is set aside in this fund to help offset the current and future cost of maintaining the landfill. In addition, the City is required to hold in reserve an amount sufficient to cover any cost due to contamination of the ground water in and around the Landfill. In FY 2009-10 the amount in reserve was about \$150,000. Each year the City is required to submit to the State a report increasing the amount in reserves by CPI.

Any funds not dedicated for reserves can be transferred to the General Fund.

REVENUES - LANDFILL CLOSURE

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 65 LANDFILL CLOSURE							
065-0540-5316	Franchise Fees - Refuse	78,821	86,824	75,000	72,644	86,000	86,000
065-0560-5601	Interest Income	5,290	4,185	1,786	240	1,900	1,900
TOTAL LANDFILL CLOSURE FUND		84,111	91,009	76,786	72,884	87,900	87,900

EXPENDITURES - LANDFILL CLOSURE

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 65 LANDFILL CLOSURE							
065-0300-0650-6001	Adm OH Allocations	0	0	0	0	0	0
065-0300-0650-7213	Legal Fees	0	0	0	3088	0	0
065-0300-0650-7245	Contractual Services	22,572	30,536	38,922	29,029	35,600	35,600
065-0300-0650-7367	Misc Services & Supplies	-	340	-	-	-	-
065-0300-0650-7385	Permits and Licenses	11,660	15,337	17,489	15,574	15,421	15,421
065-0300-5990-9000	Transfers Out	-	-	-	-	36,879	36,879
TOTAL LANDFILL CLOSURE FUND		\$ 34,232	\$ 46,213	\$ 56,411	\$ 47,691	\$ 87,900	\$ 87,900

FUND 76 – ARMY BASE REUSE FUND

The City is currently working with the Department of Water Resources to finance and construct a field operation laboratory/science center on the former Army Base site. The \$20 million plus project is currently planned as a reuse of 12 to 14 acres of the former 28-acre army base at the south end of the City. When completed it will house offices, labs, meeting space, and boat storage for up to 200 scientific and professional employees.

REVENUES - ARMY BASE

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
		Actuals	Actuals	Actuals	Estimated Budget	Budget	Budget
FUND 76 ARMY BASE							
076-0560-5603	Rent - Real Property	-	-	19,000	7,000	-	-
076-0590-5917	Developer Reimbursement	1,576	-	-	104,155	92,357	-
076-0590-5990	Transfer In	-	-	-	-	-	-
TOTAL ARMY BASE FUND		1,576	-	19,000	111,155	92,357	-

EXPENDITURES - ARMY BASE

Account Number	Account Name	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12
		Actuals	Actuals	Actuals	Estimated Budget	Estimated Budget	Budget
FUND 76 ARMY BASE							
076-0200-0760-6001	Adm OH Allocations	0	0	0	0	4808	4808
076-0200-0760-7205	Advertising	-	-	123	552	-	-
076-0200-0760-7213	Legal Fees	5,988	8,107	5,200	5,092	11,400	-
076-0200-0760-7235	Conferences & Meetings	-	-	-	538	-	-
076-0200-0760-7245	Contractual Services	5,805	-	2,500	43,786	44,700	-
076-0200-0760-7272	Equipment Rental	3,813	3,813	3,813	4,280	3,814	3,814
076-0200-0760-7307	Liability Insurance	1,540	1,355	991	61	203	732
076-0200-0760-7367	Misc. Services & Supplies	761	2,673	-	2,919	4,603	-
076-0200-0760-7397	Postage	20	-	-	-	-	-
076-0200-5990-9000	Transfers Out	-	-	-	-	27,637	-
TOTAL ARMY BASE REUSE FUND		\$ 17,926	\$ 15,948	\$ 12,627	\$ 57,228	\$ 97,165	\$ 9,354