CITY COUNCIL AGENDA REPORT

DEPARTMENT: Administrative Services

MEETING DATE: June 17, 2014

PREPARED BY: Mark D. Alvarado, Director

AGENDA LOCATION: AR-1

TITLE: Adoption of Fiscal Year 2014-2015 Budget and Fiscal Year 2014-2015 Schedule of Fees and Charges, Resolution Nos. 2014-30 and 2014-31

OBJECTIVE: To present the City of Monrovia budget for the 2014-2015 fiscal year, outlined as part of the City Council's service priorities through Plan Monrovia. Also, to incorporate any changes to the fee schedule for services provided by the City.

BACKGROUND: Last year the Council undertook the process to create a strategic plan that would set council priorities that would lay the framework for the two year budget. This year, the budget is presented with the focus on fiscal responsibility, infrastructure and facility maintenance, public safety, environmental stewardship, economic development, and historic preservation. Theses "major" goals involve many processes and projects that must be carried out in order for us to be successful. The budget attempts to incorporate as many of these tasks as financially possible, all while still maintaining a high level of service to the community. Staff will come back to the City Council quarterly with an update of the year-to-date activity and revised projections for the fiscal year, as well as with any updates on the strategic goals.

In February 2014, a study session was held to do a mid-year financial report. At that time, Staff analyzed all the critical funds of the City. Adjustments were made to both revenue and expenditure projections for the remainder of fiscal year 2013-14.

For the upcoming fiscal year budget, City Council budget study sessions were held on May 20 and 27, and June 3, 2014. The City Council reviewed revenue and expenditure projections for city funds, as well as strategic goals, proposed fee increases, and capital projects for the 2014-15 fiscal year.

Integral to the budget adoption is the calculation of the cost of providing fee-based services to individuals, businesses, or groups. This review was done at one of the study sessions. Any new fees, along with any increases in existing service fees, have been incorporated in the budget projections.

ANALYSIS: The presentation of the budget falls under the direction of one of the City Council's highest priorities, Fiscal Responsibility. The budget was also developed using the Principles of Financial Management, which include developing balanced budgets and keeping adequate reserves. All funds presented are balanced for the 2014-15 budget period. As part of fiscal responsibility, Staff sees the process of ongoing dialogue with the City Council and community as an important tool in making sound financial decisions. This is evidenced by the study sessions, regular mid-year budget review, monthly financial reports, periodic City Council updates, and the Plan Monrovia Strategic Plan that comprise the overall budget review and control process.

Economic development is an integral part of the financial stability of the City. The City continues to focus on top quality businesses, especially the hi-tech industry, that brings high-paying jobs to the area. The live-work development projects, Colorado Commons and Paragon, brought an increased level of activity to Old Town. This spurred interest for new restaurants to open up. The new public library has now been open for five years, and is still attracting large numbers of visitors. As we continue to emerge from the recession that hit us very hard, the continued work of economic development will be critical to keeping the Old Town businesses open and staying financially stable. Filling storefront vacancies, marketing the values of our City, and continuing our business friendly approach will be key to our success over the next few years.

Additionally, a review of a small number of fees and charges was done as part of the budget process. Resolution No. 2014-31 (attached) illustrates the percentage of cost recovery for all fee-based services provided by the City. A few of the fee-based services are proposed to increase by various percentages in order to more closely align with the full cost of providing the service. Fees for new services include historic preservation reviews and a weekend/holiday parking rate for Canyon Park. The complete 2014-15 fee and charge schedule is on file with the City Clerk's office.

ENVIRONMENTAL IMPACT: None.

FISCAL IMPACT: The fiscal impact of the 2014-15 budget can be highlighted by focusing on the following critical funds:

General Fund

Property taxes are expected to reach $9.99M for the new year. This is an approximate 4% increase over the prior year. Dollar wise, this is an increase of $376,207. Assessed values of single family homes are expected to increase approximately 4% next year. This is consistent with the growth rate experienced last year. The projected growth for 2014-15 represents continued steady signs of economic recovery in the housing market.

Sales tax revenue is projected to increase approximately 4% from the prior year. This growth is attributable to a combination of new retail outlets that have opened up recently and the strengthening of consumer confidence. Also, the auto industry reversed its downward trend from a couple of years ago and is continuing to show strong growth in car sales and leases. A new Chrysler Dodge Jeep Eagle dealership opened up in the fall of 2012, which has added to our revenue growth. Other dealerships are looking into expanding their inventories. Also factored into the 2014-15 estimate is the one time revenue adjustment (correcting a prior year error by the State Board of Equalization) of a company. This adjustment accounts for $160,000. With year over year growth in sales tax and taking into account the one time adjustment, our estimated growth will be $345,918.

Our Transient Occupancy (Hotel) Tax level has come all the way back from the time when both major hotels were closed for remodeling for some portion of time three and one half years ago. Our hotel tax revenue is projected to be over $1.5 million. This surpasses the high point we hit before the economic downturn started in 2008. At this point, we will project a 3% growth for 2014-15.

Beginning with the 2008-09 year, the combination of slow growth and personnel/operating cost increases created deficits in the General Fund budget. Over the last few years, the budget shortfalls and requisite budget adjustments have been addressed by cutting departments' maintenance and operations (M&O) budgets and by implementing significant cuts in personnel staffing and costs. Over thirty positions have been eliminated from the budget in the last five years.

Faced with another significant General Fund deficit in FY 2011-12, the City Council's direction was to have employees begin to pick up a share of the overall pension costs. Beginning in 2011-12, employees have begun to pay the 8% (9% for sworn public safety) employee portion of pension costs. This represents about 20 to 25% of the overall pension costs. This was phased in over the last three years, and would remain permanent after the third year. These cost savings, across all departments, are incorporated into the budget.

The General Fund contribution to the City's Retirement Fund increased $100,000 in 2012-13 and again in 2013-14. The increase budgeted for 2014-15 is an additional $200,000. These contribution increases are necessary to offset increases in the retirement costs that our PERS retirement system (California Public Employees Retirement System) has projected for us. The CALPERS Board just recently approved more changes in the actuarial methodology that will increase our contribution rates in the short term, but which was done to enhance the long term stability of the fund.

A cost saving measure for the 2014-15 budget is the creation of a two-tier retirement system, as outlined in the pension reform act of 2012. All new employees to the retirement system (that are not considered "legacy" employees), will be offered a lower retirement benefit formula. This reduced retirement benefit could save the City approximately $50,000 to $100,000 in pension costs this year.

As part of the State budget adopted for the 2011-12 fiscal year, funding for Redevelopment Agencies was eliminated, effective February 1, 2012. After taking into account staffing and operational costs, the net impact to the City was about a $1 million loss of ongoing revenue. To offset this reduction in revenue, four vacant positions were eliminated from the budget, along with cuts to citywide department budgets. Two positions that were allowed to be kept and funded out of Redevelopment have now been absorbed in the General Fund, as the funding for these was eliminated. A new economic development department was set up last year under the City Manager's Office. An operations budget of approximately $45,000 has been established to assist with marketing activities, contacts with potential developers, networking with brokers, and publicizing our Old Town.

As part of our budget process, each department met with the Finance Department and went through every line item in their operation budgets, discussing the needs for every budgeted amount. Adjustments were made to ensure that each department had sufficient budgeted appropriations to meet some of the strategic goals laid out in Plan Monrovia, and also to continue to provide the critical programs that service our community.

CDBG Housing Fund

The Community Development Block Grant (CDBG) fund utilizes federal grant monies to assist in community housing programs, such as Code Enforcement, Housing Rehabilitation, and Neighborhood Recreation Programs. The City was awarded $236,435 for these programs for the coming fiscal year. This represents *only* a .5% reduction from the prior year. This is very good news, compared to the 43% cut we endured over the last two years.

The City Council realizes how critically important it is to keep supporting our neighborhoods. To keep the current level of service in our community, the General Fund will need to support these programs by approximately $66,000. This will ensure that code enforcement issues continue to be addressed, the Handyworker Grant Program continues, and that the Summer Extravaganza Program will still be able to offer summertime activities to an estimated 300 children.

Grant Funds

Police State grant revenues of over $100,000 will be received for the Citizen's Option for Public Safety (COPS) Program and other State grants. There continues to be discussion, at the State level, that the COPS program may not be 100% funded. But as of now, the full funding is included in the State's new budget. The main focus of this grant is the foothill air support (police helicopter) service that is provided to our community.

Assessment Districts

The Lighting and Landscape Assessment District and the Parks Maintenance Assessment District will continue to provide street lighting, traffic signals, and parks and parkway maintenance services for the community. Since the early 1990's, there has not been an increase in the Lighting and Landscape Assessment District fees charged to property owners. And actually, there was a decrease in the rates sometime in the mid to late 90's. The Lighting and Landscape District receives support from Gas Tax revenues in order to meet the cost of operations. Increased operational costs, specifically electricity and traffic signal maintenance costs, have been offset by personnel cost reductions and also reductions in the professional services contract for tree trimming. With the availability of Measure R funds for street related activities, we have the opportunity to address our deferred tree trimming program. Currently our tree trimming cycle is six years, up from four years when there was funding available. We have incorporated into the budget the first year of a two year "catch up" program to trim all of the overdue trees. In addition, the maintenance of the street medians the last few years has been done on a priority basis, as opposed to a routine schedule. Incorporated into the budget is funding to provide a higher level of regular maintenance on the Huntington Drive medians.

For the Parks Maintenance Assessment District, the assessment fees are increased by a CPI factor each year. The CPI growth factor for 2014-15 is .77%, resulting in an eight (.08) cents increase. The annual tax for a single family household will be $11.18.

Street Maintenance Fund

As part of the State's budget in 2012 they exchanged our Proposition 42 Transportation funding for additional Gas Tax revenues. This proposal is revenue neutral for cities, but the different revenue source gives us more flexibility in meeting our day to day operational needs. Approximately $1M of Gas Tax revenues is available for street maintenance operations. Prop C funds, in the amount of $500,000, will be budgeted for (transit) street resurfacing projects. In

addition, the City receives Measure R funds annually that can be used for transportation/street related projects. $250,000 per year will now be budgeted toward additional (residential) street resurfacing, slurry sealing, and/or sidewalk repair projects. The City Council will have the opportunity to prioritize these projects.

Enterprise Funds

The City's Enterprise Funds consist of water service, sanitation service, storm drain maintenance, street sweeping, and waste management/recycling administration. Each of these services are fee-based, meaning rates are set to try and cover the cost of the service provided, as well as future infrastructure needs. All municipal service rates will remain unchanged.

The federal Clean Water Act has mandated many programs that must be implemented by local agencies, all without any funding to offset the costs. Our first requirement is to install trash screens in our storm drain catch basins. This mandate must be completed by 2014-15, with an estimated cost of $1.2M. There was no funding source to pay for this project, so the City Council approved this project be funded with the use of the Water Fund reserves. The Water Fund would be repaid, with a fair market interest rate, over a four to eight year period, with storm drain franchise fee revenues.

In addition, there are ongoing compliance programs associated with this project that will need to be implemented during the 2014-15 fiscal year. The ongoing program costs could range from $250,000 to $350,000 annually. Initially, Staff is recommending the use of Waste Management Fund reserves, up to $500,000, to fund these costs, including one-time costs. It is Staff's intention to come back to City Council as part of the 2015-16 budget with additional options to fund these costs long term.

The Water Fund is now facing a structural deficit of approximately $500,000 due to rising maintenance costs and the higher cost to purchase water. These increased costs, coupled with stagnant revenues, (due in part to great conservation efforts by our residents and businesses), have us in a position to use one time reserves to balance the budget. To find a long term solution, Staff will facilitate master plan studies (for both water and sewer) and come back to the City Council with revenue and/or expense options to try and structurally balance the budget.

Overall Financial Health

The Combined Funds Statement (attached) shows the budgeted total resources and appropriations for all City funds for fiscal year 2014-15. All funds are projected to end the fiscal period with a positive fund balance. The total budgeted appropriations for the 2014-15 fiscal year is $62,508,445.

State Budget Impact

Presently, the State's proposed budget does not affect the budgeted status of the City's General Fund. There are State grants that may be cut from the State budget. Only confirmed grants are appropriated in the City's budget. We will closely monitor the activity at the State level and will bring back appropriate recommendations based on the final budget impacts to us.

OPTIONS: The City Council has two options at this time:

1. Adopt the budget for the 2014-15 fiscal year and establish the 2014-15 schedule of fees and charges for city services. As part of the procedures of the budget process, Staff will come back to the City Council quarterly with updates of the revenues and expenditures of all City funds.

2. Direct Staff to make changes to the items included in the budget, which may cause additional decision making and delay the adoption of the Budget prior to July 1, 2014.

RECOMMENDATION: Staff recommends adopting Resolutions Nos. 2014-30 and 2014-31.

COUNCIL ACTION REQUIRED: If the City Council concurs, the appropriate action would be a motion to adopt Resolution Nos. 2014-30 and 2014-31.

RESOLUTION NO. 2014-30

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MONROVIA, CALIFORNIA ADOPTING THE 2014-15 FISCAL YEAR PROGRAM BUDGET AND APPROPRIATING FUNDS FOR THE 2014-2015 FISCAL YEAR

RECITALS

WHEREAS, the City Manager and Administrative Services Director have prepared and submitted to the City Council the 2014-2015 Proposed Program Budget, for the fiscal year commencing July 1, 2014, and ending June 30, 2015; and

WHEREAS, the City Council has reviewed the City Manager's Proposed Budget; and

WHEREAS, budget study sessions were held on the Proposed Budget on May 20 and 27, and June 3, 2014, where all interested persons were heard; and

WHEREAS, the City Council has considered the budget and comments thereon, and has determined it is necessary for the efficient management of the City that certain sums of revenue be appropriated to the various departments, officers, and agencies and activities of the City as set forth in said budget, and as amended;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MONROVIA DOES HEREBY FIND, DETERMINE, ORDER AND RESOLVE AS FOLLOWS:

SECTION 1. The budget for the City of Monrovia for the fiscal year July 1, 2014, through June 30, 2015, is hereby adopted totaling appropriations in the sum of $62,508,445.

SECTION 2. Said budget hereby adopted is the aforementioned Proposed Budget prepared by the City Manager and Administrative Services Director, and as amended by the City Council, entitled "City of Monrovia 2014-2015 Program Budget," incorporated herein as though set forth in full. Said budget is hereby adopted as the budget of the City of Monrovia for the 2014-2015 fiscal years, and shall remain in full force and effect until amended or modified by the City Council.

SECTION 3. The sums of money therein set forth are hereby appropriated from the revenues of the City to the departments, functions, and funds therein set forth for expenditure during the 2014-2015 fiscal year.

SECTION 4. The City Manager is hereby authorized and directed to arrange for the performance in accordance with the terms and provisions of law, of all specific

projects enumerated in said budget, and the Mayor or his/her designee is directed to execute all necessary contracts to carry out the same.

SECTION 5. The City Manager is authorized to make transfers of budget appropriations between classifications and activities within a fund.

SECTION 6. The City Clerk shall certify to the adoption of this Resolution, and the same shall be effective July 1, 2014.

PASSED, APPROVED and ADOPTED this 17th day of June, 2014.

Mary Ann Lutz, Mayor
City of Monrovia

ATTEST:

Alice D. Atkins, CMC, City Clerk
City of Monrovia

APPROVED AS TO FORM:

Craig A. Steele, City Attorney
City of Monrovia

RESOLUTION NO. 2014-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MONROVIA, CALIFORNIA, ESTABLISHING A SCHEDULE OF FEES AND CHARGES FOR CITY SERVICES FOR THE FISCAL YEAR 2014-2015

THE CITY COUNCIL OF THE CITY OF MONROVIA DOES hereby resolve as follows:

WHEREAS, the City of Monrovia has conducted an analysis of its services, the costs reasonably borne of providing those services, the beneficiaries of those services, and the revenues produced by those paying fees and charges for special services; and,

WHEREAS, the City wishes to comply with both the letter and the spirit of Article XIIIB of the California Constitution and limit the growth of taxes; and

WHEREAS, the City desires to establish a policy of recovering the full costs reasonably borne of providing special services of a voluntary and limited nature, such that general taxes are not diverted from general services of a broad nature and thereby utilized to subsidize unfairly and inequitably such special services; and

WHEREAS, the City Council adopted Ordinance No. 2000-09 on the 25th day of April, 2000, establishing its policy as to the recovery of costs and more particularly the percentage of costs reasonably borne to be recovered from users of City services and directing staff as to the methodology for implementing said Ordinance; and

WHEREAS, it is the intention of the City Council to develop a revised schedule of fees and charges based on the City's budgeted and projected costs reasonably borne for the Fiscal Year beginning July 1, 2014; and

WHEREAS, all requirements of California Government Code Sections 6062a, 66016 and 66018 and other applicable laws are hereby found to have been complied with;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MONROVIA DOES hereby resolve, determine, and order as follows:

SECTION 1. FEE SCHEDULE ADOPTION. The schedule of fees and charges, attached hereto as Exhibit A and incorporated herein, are hereby directed to be computed by and applied by the various City departments, and to be collected by the City Finance Department for the herein listed special services when provided by the City or its designated contractors.

SECTION 2. SEPARATE FEE FOR EACH SERVICE. All fees set by this resolution are for each identified service; additional fees shall be required for each additional service that is requested or required. Where fees are indicated on a per unit of measurement basis the fee is for each identified unit or portion thereof within the indicated ranges of such units.

(a) Definitions and implementation procedures regarding the fees set forth herein shall be as stipulated in Ordinance No. 2000-09.

(b) Percentage of costs reasonably borne to be recovered shall be as described in the schedule of fees and charges.

(c) The schedule of frequency of reviews or adjustments of the fees and charges provided for in this Chapter may be varied by the City Manager when deemed necessary by the City Manager or ordered by the City Council.

(d) Public Works Accounting, Deposits and Refunds Procedures

- An accounting shall be maintained by the Engineering Division to track actual costs of plan checking and inspection for major improvement projects and for grading projects.
- Actual costs for Engineering Division services will be calculated by hours expended for plan checking or inspection times the employees' fully burdened hourly rate.
- Whenever costs of plan checking or inspections exceed initial deposits or subsequent deposits, the applicant shall increase the amount of the deposits to provide for estimated costs to complete the plan checking or inspection services.
- Applicant shall pay for all costs before plans being checked are approved or construction being inspected is approved.
- Whenever the deposits exceed costs of plan checking or inspection, the applicant may request a refund of the amount of deposit exceeding costs. If no such request is made within one year after plans are approved or construction is completed and accepted, the surplus deposit will be considered non-refundable.

(e) NOTE FOR S-04600 AND S-04700: Pursuant to Article 8 of Title 5, Division 3, Part 1, Chapter 1 of the California Government Code commencing at Section 53150, and Monrovia Municipal Code ("MMC") Section 9.45.030, the City of Monrovia may recover costs of emergency responses to incidents caused by persons under the influence of an alcoholic beverage or drug, or both.

SECTION 3. BASIS OF CHARGES. The City Council finds and determines that the charges imposed by this resolution are necessary to cover the costs of providing the specified services, and that such charges do not exceed the reasonable costs of providing said services.

SECTION 4. INTERPRETATIONS. This Resolution may be interpreted by the City department heads in consultation with the City Manager. Should there be a conflict between two fees, then the lower in dollar amount of the two shall be applied.

SECTION 5. WAIVER OF PERMIT FEES AND CHARGES. The City Council may, on a case-by-case basis, grant a waiver of payment of all or a portion of the fees established by this resolution when it determines that it is in the public interest to do so.

SECTION 6. DELEGATION OF AUTHORITY TO ADJUST FEES AND CHARGES. Fees are set by City Council as identified in this resolution, but fees identified as Recreation (S-07500 through S-09100); including rentals fees for parks, facilities, rooms, athletic fields, user fees for aquatics, adult sports, youth sports, racquetball, and contract class percentages, can be increased or decreased five percent with approval of the Community Services Commission after notice of such change is given to the City Council.

SECTION 7. REPEALER. Resolutions and other prior actions of the City Council in conflict with the contents of this Resolution are hereby repealed.

SECTION 8. SEVERABILITY. If any portion of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions and all other portions shall remain in full force and effect. The City Council declares that it would have adopted this Resolution and each section or portion thereof irrespective of the validity of any other section or portion.

SECTION 9. EFFECTIVE DATE. All fees and charges set pursuant to this Resolution become effective July 1, 2014, except for building and planning fees which will be effective sixty (60) days from its adoption and shall be subject to the terms and conditions of Ordinance No. 2000-09.

PASSED, APPROVED AND ADOPTED this 17th day of June, 2014.

BY:

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Mary Ann Lutz, Mayor
City of Monrovia

ATTEST:

_____

Alice D. Atkins, CMC, City Clerk
City of Monrovia

APPROVED AS TO FORM:

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Craig A. Steele, City Attorney
City of Monrovia

EXHIBIT A

Charges for Services
Fiscal Year 2014-2015

(A copy of the schedule of fees and charges is on file in the Office of the City Clerk)

CITY OF MONROVIA
COMBINED FUNDS STATEMENT
Fiscal Year 2014-15

FUND #	FUND DESCRIPTION	BEGINNING BALANCE 7-1-14	REVENUES	PROJECT REVENUES	TRANSFERS IN	TRANSFER FROM RESERVES & REPAYMENTS	TOTAL RESOURCES	TOTAL AVAILABLE	TOTAL OPERATIONS
	GENERAL OPERATING FUNDS								
111	General	(1,623,291)	26,392,692	1,536,478	6,726,916	97,215	34,753,301	33,130,010	31,183,613
211	Emergency	0	40,134	0	0	0	40,134	40,134	40,134
212	Retirement	2,079,350	4,658,400	0	1,100,000	0	5,758,400	7,837,750	150,000
213	Street Maintenance	92,439	176,151	0	1,780,737	0	1,956,888	2,049,327	1,002,291
231	Traffic Safety	58,661	410,000	0	17,725	0	427,725	486,386	348,591
261	Lighting/Landscape Mtce Dist.	169,469	1,094,857	0	371,502	0	1,466,359	1,635,828	1,278,489
266	Park Mtce. District	126,125	216,484	0	28,658	0	245,142	371,267	203,059
281	Development Services	168,231	1,294,407	0	942,676	100,000	2,337,083	2,505,314	2,055,240
	SUBTOTAL	**1,070,984**	**34,283,125**	**1,536,478**	**10,968,214**	**197,215**	**46,985,032**	**48,056,016**	**36,261,417**
	ENTERPRISE & UTILITY FUNDS								
411	Water	(2,443)	6,492,700	0	0	3,004,593	9,497,293	9,494,850	6,429,563
421	Sewer and Sanitation	629,249	796,400	0	0	157,583	953,983	1,583,232	1,193,595
423	Storm Drain Maintenance	27,977	338,000	0	1,791,659	18,000	2,147,659	2,175,636	689,782
424	Street Sweeping	174,382	202,700	0	80,000	0	282,700	457,082	208,588
431	Waste Management	1,017,103	1,161,700	51,322	0	1,500	1,214,522	2,231,625	666,292
	SUBTOTAL	**1,846,268**	**8,991,500**	**51,322**	**1,871,659**	**3,181,676**	**14,096,157**	**15,942,425**	**9,187,820**
	SPECIAL PURPOSE FUNDS								
214	Pension Obligation Bond	7,995	600	0	1,094,723	0	1,095,323	1,103,318	1,096,048
221	Transportation Dev - Prop A	611,996	1,171,148	0	0	0	1,171,148	1,783,144	1,282,021
222	Transportation Dev - Prop C	1,421,731	557,800	0	0	0	557,800	1,979,531	42,015
224	Transportation Dev - Meas R	1,639,813	421,800	0	0	0	421,800	2,061,613	0
223	Air Quality	284,040	56,300	0	0	0	56,300	340,340	21,386
232	Gas Tax	68	1,006,383	0	0	0	1,006,383	1,006,451	0
233	Bikeway Development	1	0	0	0	0	0	1	0
234	Library Grant	94,497	25,300	0	10,000	0	35,300	129,797	34,699
235	Hazardous Materials	34,213	138,000	0	24,314	0	162,314	196,527	164,459
243	Comm. Dev. Block Grant	0	236,435	0	120,842	0	357,277	357,277	357,277
245	Drug Enforcement	(103,516)	101,000	0	143,195	0	244,195	140,679	208,167
246	Police Grants	(49,860)	185,909	0	0	0	185,909	136,049	122,460
247	HIDTA Grant	(17,430)	8,413,142	0	0	0	8,413,142	8,395,712	8,413,142
248	OES Grant	(194,947)	782,260	0	0	0	782,260	587,313	344,764
249	Other Fiduciary Police Grants	199,386	1,200	0	0	0	1,200	200,586	0
271	Bus. Improve. District	10,971	63,100	0	0	0	63,100	74,071	55,800
311	Capital Improvement	22,456	162,538	0	0	0	162,538	184,994	0
713	Hillside Acquisition Debt Svcs	3	726,600	0	0	0	726,600	726,603	597,193
714	Hillside Acquisition Cap Proj	1	0	0	0	0	0	1	0
715	Library Bond Debt Service Fund	800,325	1,028,400	0	0	0	1,028,400	1,828,725	1,005,411
716	Library Construction Project	254,906	1,300	0	0	0	1,300	256,206	0
832	Miller Memorial Trust	98,597	600	0	0	0	600	99,197	0
833	Bartle Memorial Trust	219,694	1,200	0	0	0	1,200	220,894	0
	SUBTOTAL	**5,334,940**	**15,081,015**	**0**	**1,393,074**	**0**	**16,474,089**	**21,809,029**	**13,744,842**
	INTERGOVERNMENTAL FUNDS								
511	Facilities Maintenance	11,274	1,867,780	0	77,292	115,000	2,060,072	2,071,346	1,732,579
512	Equipment Pool	699,090	2,078,974	0	0	332,000	2,410,974	3,110,064	1,709,974
521	Central Services	68,226	1,063,800	0	103,004	15,000	1,181,804	1,250,030	1,004,821
531	S.I.R. Liability	663,063	1,801,100	0	26,608	0	1,827,708	2,490,771	1,452,524
532	S.I.R. Worker's Compensation	1,742,075	1,062,454	0	21,903	0	1,084,357	2,826,432	870,233
533	S.I.R. Unemployment	163,499	43,547	0	3,757	0	47,304	210,803	39,176
	SUBTOTAL	**3,347,227**	**7,917,655**	**0**	**232,564**	**462,000**	**8,612,219**	**11,959,446**	**6,809,307**
	MRA Successor Agency								
	Transfers In/Out				**230,443**				
	TOTAL	**11,599,419**	**66,273,295**	**1,587,800**	**14,695,954**	**3,840,891**	**86,167,497**	**97,766,916**	**66,003,386**
	Transfers	0	0	0	(14,695,954)	0	(14,695,954)	(14,695,954)	0
	Intergovernmental Services Fund Charges	0	0	0	0	0	0	0	0
	NET TOTAL	**11,599,419**	**66,273,295**	**1,587,800**	**0**	**3,840,891**	**71,471,543**	**83,070,962**	**66,003,386**

CITY OF MONROVIA
COMBINED FUNDS STATEMENT
Fiscal Year 2014-15

FUND #	FUND DESCRIPTION	CAPITAL/ SPECIAL PROJECTS	TOTAL BUDGETS	TRANSFERS OUT	TRANSFERS TO RESERVES & REPAYMENT	TOTAL APPRO-PRIATIONS	ENDING BALANCE 6-30-15	TOTAL RESTRICTED RESERVES	TOTAL FUND BALANCE 6-30-15
GENERAL OPERATING FUNDS									
111	General	419,406	31,603,019	1,370,217	137,600	33,110,836	19,174	4,932,334	4,951,508
211	Emergency	0	40,134	0	0	40,134	0	0	0
212	Retirement	0	150,000	5,970,201	0	6,120,201	1,717,549	0	1,717,549
213	Street Maintenance	780,000	1,782,291	177,423	0	1,959,714	89,613	172,132	261,745
231	Traffic Safety	0	348,591	60,745	0	409,336	77,050	0	77,050
261	Lighting/Landscape Mtce Dist.	0	1,278,489	190,894	0	1,469,383	166,445	0	166,445
266	Park Mtce. District	0	203,059	35,941	0	239,000	132,267	0	132,267
281	Development Services	0	2,055,240	214,051	35,000	2,304,291	201,023	(9,561)	191,462
	SUBTOTAL	**1,199,406**	**37,460,823**	**8,019,472**	**172,600**	**45,652,895**	**2,403,121**	**5,094,905**	**7,498,026**
ENTERPRISE & UTILITY FUNDS									
411	Water	500,000	6,929,563	2,565,287	0	9,494,850	0	14,843,244	14,843,244
421	Sewer and Sanitation	0	1,193,595	337,128	0	1,530,723	52,509	4,106,028	4,158,537
423	Storm Drain Maintenance	1,210,887	1,900,669	158,540	0	2,059,209	116,427	580,126	696,553
424	Street Sweeping	0	208,588	49,227	0	257,815	199,267	0	199,267
431	Waste Management	27,379	693,671	1,001,663	0	1,695,334	536,291	300,059	836,350
	SUBTOTAL	**1,738,266**	**10,926,086**	**4,111,845**	**0**	**15,037,931**	**904,494**	**19,829,457**	**20,733,951**
SPECIAL PURPOSE FUNDS									
214	Pension Obligation Bond	0	1,096,048	0	0	1,096,048	7,270	0	7,270
221	Transportation Dev - Prop A	0	1,282,021	0	0	1,282,021	501,123	0	501,123
222	Transportation Dev - Prop C	0	42,015	500,000	0	542,015	1,437,516	0	1,437,516
224	Transportation Dev - Meas R	0	0	450,000	0	450,000	1,611,613	0	1,611,613
223	Air Quality	0	21,386	0	0	21,386	318,954	0	318,954
232	Gas Tax	0	0	1,006,383	0	1,006,383	68	0	68
233	Bikeway Development	0	0	0	0	0	1	0	1
234	Library Grant	0	34,699	0	0	34,699	95,098	0	95,098
235	Hazardous Materials	0	164,459	28,684	0	193,143	3,384	0	3,384
243	Comm. Dev. Block Grant	0	357,277	0	0	357,277	0	0	0
245	Drug Enforcement	0	208,167	0	0	208,167	(67,488)	0	(67,488)
246	Police Grants	0	122,460	0	0	122,460	13,589	0	13,589
247	HIDTA Grant	0	8,413,142	0	0	8,413,142	(17,430)	0	(17,430)
248	OES Grant	0	344,764	0	0	344,764	242,549	0	242,549
249	Other Fiduciary Police Grants	0	0	0	0	0	200,586	0	200,586
271	Bus. Improve. District	0	55,800	6,584	0	62,384	11,687	0	11,687
311	Capital Improvement	141,438	141,438	0	0	141,438	43,556	2,438,433	2,481,989
713	Hillside Acquisition Debt Svcs	0	597,193	80,000	49,407	726,600	3	497,192	497,195
714	Hillside Acquisition Cap Proj	0	0	0	0	0	1	0	1
715	Library Bond Debt Service Fund	0	1,005,411	0	0	1,005,411	823,314	0	823,314
716	Library Construction Project	0	0	0	0	0	256,206	0	256,206
832	Miller Memorial Trust	0	0	0	0	0	99,197	0	99,197
833	Bartle Memorial Trust	0	0	0	0	0	220,894	0	220,894
	SUBTOTAL	**141,438**	**13,886,280**	**2,071,651**	**49,407**	**16,007,338**	**5,801,691**	**2,935,625**	**8,737,316**
INTERGOVERNMENTAL FUNDS									
511	Facilities Maintenance	0	1,732,579	167,274	100,000	1,999,853	71,493	2,084,957	2,156,450
512	Equipment Pool	0	1,709,974	68,913	0	1,778,887	1,331,177	2,014,249	3,345,426
521	Central Services	0	1,004,821	116,799	0	1,121,620	128,410	618,172	746,582
531	S.I.R. Liability	0	1,452,524	0	0	1,452,524	1,038,247	(885,689)	152,558
532	S.I.R. Worker's Compensation	0	870,233	0	0	870,233	1,956,199	(4,070,715)	(2,114,516)
533	S.I.R. Unemployment	0	39,176	0	0	39,176	171,627	0	171,627
	SUBTOTAL	**0**	**6,809,307**	**352,986**	**100,000**	**7,262,293**	**4,697,153**	**(239,026)**	**4,458,127**
MRA Successor Agency									
	Transfers In/Out			**140,000**					
	TOTAL	**3,079,110**	**69,082,496**	**14,695,954**	**322,007**	**84,100,457**	**13,806,459**	**27,620,961**	**41,427,420**
	Transfers	0	0	(14,695,954)	0	(14,695,954)	0	0	0
	Intergovernmental Services Fund Charges	0	0	0	0	(6,896,058)	0	0	0
	NET TOTAL	**3,079,110**	**69,082,496**	**0**	**322,007**	**62,508,445**	**13,806,459**	**27,620,961**	**41,427,420**