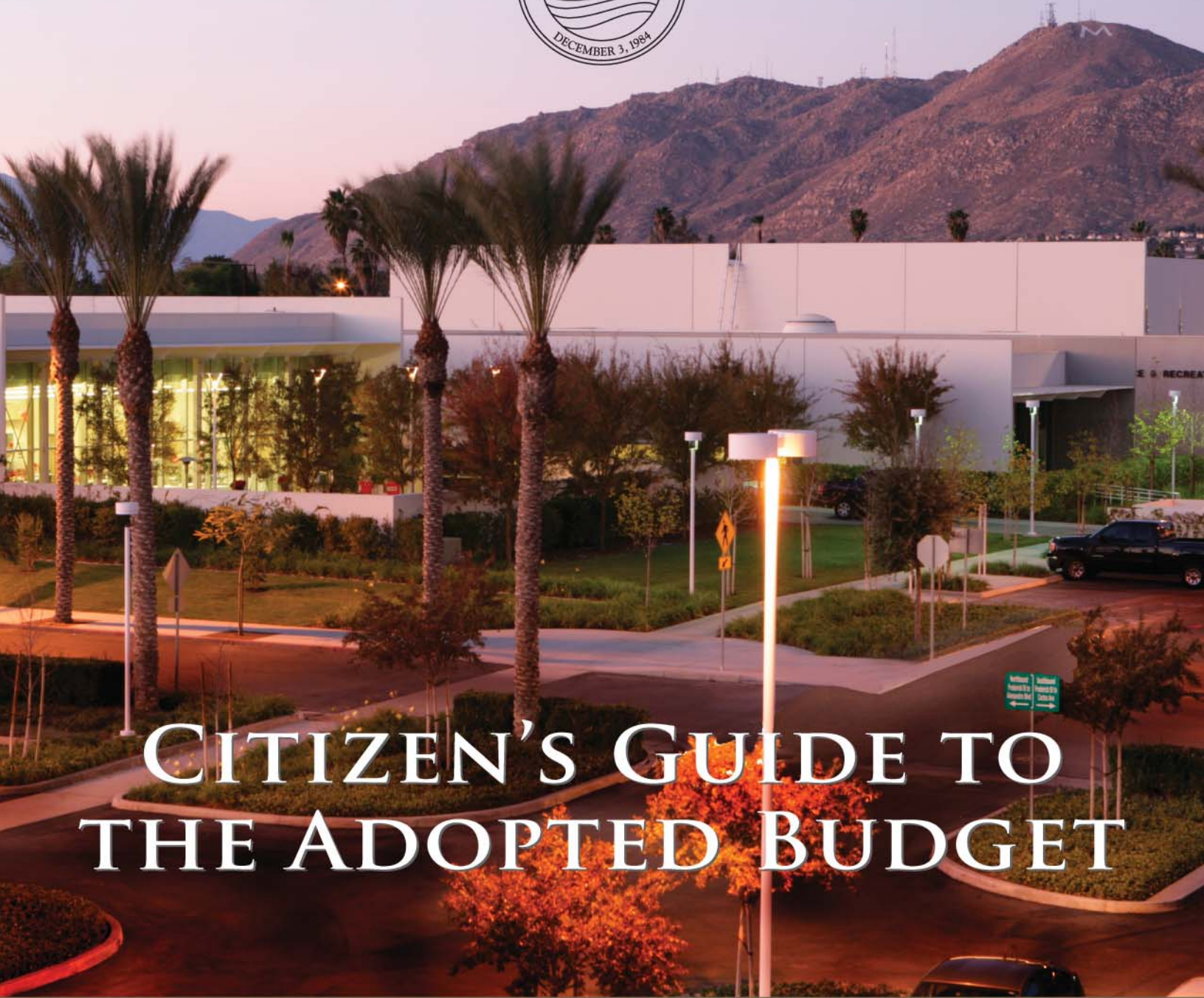


CITY OF MORENO VALLEY



FISCAL YEAR 2009-10

CITY OF MORENO VALLEY



CITIZEN'S GUIDE TO THE ADOPTED BUDGET

CITY COUNCIL

Richard A. Stewart
Mayor

Bonnie Flickinger
Mayor Pro Tem

William H. Batey II
Council Member

Robin N. Hastings
Council Member

Jesse L. Molina
Council Member

ADMINISTRATION

Robert G. Gutierrez
City Manager

Steve Elam
Financial & Administrative Services Director



Prepared by the
Financial & Administrative Services Department

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FISCAL YEAR 2009-10



**CITY OF MORENO VALLEY
FISCAL YEAR 2009-10 ADOPTED CITIZEN'S GUIDE**

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ADOPTED OPERATING BUDGET



CITY MANAGER'S MESSAGE FISCAL YEAR 2009-10

To: Honorable Mayor, Members of the City Council and Citizens of Moreno Valley

INTRODUCTION

The Adopted Operating Budget consists of operating revenues and expenditures for the fiscal year beginning July 1, 2009 and ending June 30, 2010. The Adopted Operating Budget does not include capital improvements. Instead, these are compiled in a separately issued Adopted Capital Improvement Plan (CIP), which is a multi-year plan that identifies and prioritizes funding for future capital improvements such as land acquisitions, buildings, and infrastructure.

The City previously implemented a best practice of utilizing a Two-Year Budget, with the second year of the budget representing a greatly streamlined process of applying an inflationary factor to most ongoing expenditure categories. However, in the current economic environment such an approach is not practical, since all budgeted expenditures must be carefully evaluated and adjusted to remain within the City's revenue constraints. Therefore, the Fiscal Year (FY) 2009-10 Adopted Operating Budget represents a one-year financial plan developed to provide the highest possible service levels to the Community over the upcoming fiscal year, given the reduced revenues that are projected to be available.

During these challenging economic times, the City Council will also be kept apprised of the City's financial position through First Quarter and Mid-Year Budget Reviews. This practice was utilized during FY 2008-09 and will be continued during FY 2009-10 so that adjustments in staffing and other budgetary resources may be made per Council's direction based on the revenues that have been received to date and that are projected by fiscal year end.

FY 2009-10 ADOPTED OPERATING BUDGET SUMMARY

The FY 2009-10 Adopted Operating Budget includes operating revenues and expenditures for all City funds and special districts, as summarized below:

<u>Fund / Special District</u>	<u>FY 2009-10 Proposed Budget</u>
General Fund	\$83,446,800
Community Services District (CSD):	
Zone A – Parks and Community Services	8,578,600
Zone L – Library Services	2,122,200
Other CSD Zones	14,550,700
Redevelopment Agency	12,576,300
Special Revenue Funds	28,052,800
Enterprise Funds	15,560,900
Equipment Replacement Fund	406,100
Debt Service Funds	9,495,400
Other Funds	<u>7,356,200</u>
Total City Operating Budget	<u>\$182,146,000</u>

ECONOMIC OUTLOOK

The Adopted Operating Budget for FY 2009-10 reflects the continuing economic recession which began in late 2007. General Fund operating revenues for FY 2007-08 were \$8 million less than budgeted and are projected to drop by another \$8.4 million in FY 2008-09; then continue their decline by another \$10.4 million during FY 2009-10. In response to this significant revenue loss, the City has implemented extensive cost-cutting measures and staffing reductions, enabling expenditures to remain within the dramatically reduced revenue levels. A Development Services Reserve of \$5.3 million has also supplemented cost-cutting measures by providing \$3 million in FY 2008-09 to offset Development Services revenue losses and another \$2.3 million for this purpose in FY 2009-10. Use of a deficit reduction planning model has further assisted in identifying appropriate expenditure reductions while maintaining a sharp focus on public service even during these challenging economic times.

The continuing problems in the housing sector, the cooling of the manufacturing sector and, particularly, the cutback in consumer spending have slowed the national economy considerably. The U.S. Gross Domestic Product (GDP) fell 5.7% in the first quarter of 2009 following a 6.3% decline in the fourth quarter of 2008. Although the rate of decline is now slowing, GDP fell by another 1% during the second quarter of 2009.

Continuing high unemployment rates are a particular concern since they directly impact consumer spending and sales tax revenue. Although the national unemployment rate

remains high at 9.4%, it is worse locally with California at 11.9%, Riverside County at 14.7% and Moreno Valley at 17% as of July 2009.

GENERAL FUND

General Fund Revenue Projections for FY 2009-10

During stable economic times, various analytical tools and financial models are used to develop revenue projections. However, during uncertain economic times such as we are now experiencing, projections based on historical trends are of little value. Therefore, in developing the revenue projections for FY 2009-10, staff relied primarily on current economic data, short-term results since the recession began, and outside expertise for some of the major revenues such as Sales Tax, Property Tax, and Utility User's Tax.

Revenue Highlights and Assumptions for 2009-10

To understand the underlying strengths and weaknesses of the City's major revenue sources for FY 2009-10, the following highlights and growth assumptions for the General Fund's major revenue sources are presented below.

Utility User's Tax (UUT) is currently the General Fund's largest revenue source, representing 18% of total revenue. Historically, it has also been the most stable revenue source. Prior to FY 2007-08, UUT experienced an average growth rate of 13% over the previous four years. With the increase in foreclosures in residential housing, combined with commercial vacancies, UUT revenue is expected to decrease by 2.3%, from a projected actual of \$15.3 million for FY 2008-09, to \$14.9 million for FY 2009-10.

Property Tax in-Lieu of Vehicle License Fees (VLF) used to be the General Fund's largest revenue source. However, due to declining property values, this revenue source has fallen and will continue to do so next fiscal year. It is projected to be \$14.1 million for FY 2009-10, representing 16% of total General Fund revenue.

Property Tax, which is the General Fund's third largest revenue source, is projected to be \$11.7 million in FY 2009-10, representing a decrease of \$2.2 million from FY 2008-09. At this level, it will comprise 14% of total General Fund revenue. This decline coincides with the decrease in projected Property Tax in-Lieu of VLF. Information received from the County Assessor is that overall assessed valuation in the City will decline by 17% next fiscal year versus this fiscal year.

Sales Tax, including Property Tax in-Lieu of Sales Tax, which was created as a result of the State's "triple flip", is projected to be \$9.7 million in FY 2009-10, comprising 11% of total General Fund revenue. Sales tax is projected to decrease by 7%, attributed to the current economic conditions affecting consumer spending.

Franchise Fees are projected to be \$4.4 million in FY 2009-10, with a modest decrease of \$120,000 from the FY 2008-09 projected actual level. This represents 5% of total General Fund Revenue.

Investment Income is projected to be \$4.3 million, or 5% of General Fund revenue. This represents a \$1.2 million reduction compared to the projected actual for FY 2008-09. The reduction is based on declining investment yields.

Development Services revenue is projected to be \$4.1 million, representing 5% of General Fund revenue. Compared to FY 2008-09, this projection represents a decline of 39%, reflecting the slump in residential and commercial development. Historically, it has been the General Fund's most volatile revenue source, growing to nearly \$13 million in FY 2006-07 before starting its current decline.

Parking Control Fees are estimated to be \$1.2 million for FY 2009-10 with minimal growth over FY 2008-09. The estimate is based on the expected number of citations to be issued in FY 2009-10.

Fines and Forfeitures are projected at \$1 million for FY 2009-10. For the past three years this revenue has remained at the same level.

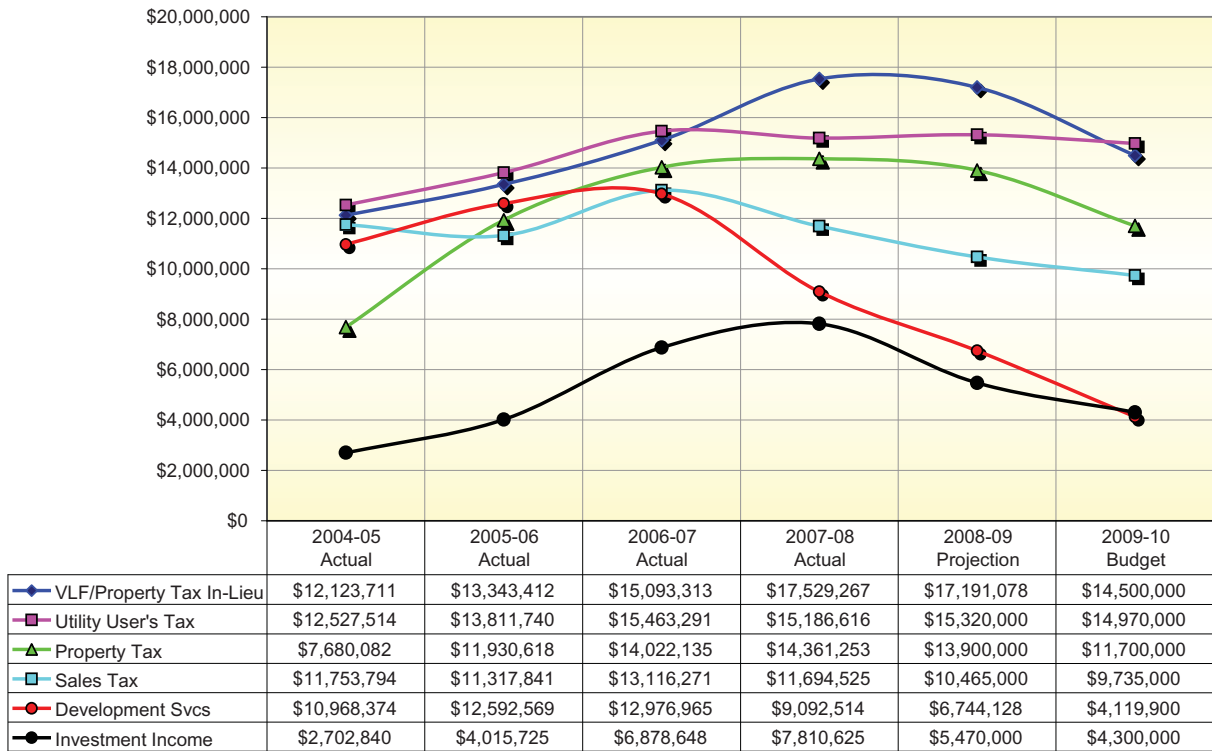
Gross Receipts Tax is projected to be \$0.9 million in FY 2009-10, representing a 9% (\$93,500) reduction from FY 2008-09, due to the economic recession.

Shown below are the FY 2009-10 General Fund major revenue projections, along with current year budget and projected actuals, as well as the actual revenues received the past two fiscal years.

<u>Revenue Source</u>	<u>FY 06-07 Actual</u>	<u>FY 07-08 Actual</u>	<u>FY 08-09 Budget</u>	<u>FY 08-09 Projected</u>	<u>FY 09-10 Budget</u>
Property Tax In-Lieu of VLF	\$14,150,000	\$16,728,600	\$17,400,000	\$16,791,078	\$14,100,000
Utility Users Tax	15,463,291	15,186,616	16,500,000	15,320,000	14,970,000
Property Tax	14,022,135	14,361,253	14,300,000	13,900,000	11,700,000
Sales Tax	13,116,271	11,694,525	13,000,000	10,465,000	9,735,000
Development Svcs.	12,976,965	9,092,514	8,142,531	6,744,128	4,119,900
Investment Income	6,878,648	7,810,625	5,381,377	5,470,000	4,300,000
Other	6,359,448	7,427,734	5,191,501	5,526,556	4,868,000
Franchise Fees	4,428,443	4,478,698	4,800,000	4,520,000	4,400,000
Parking Control Fees	977,532	1,000,405	1,300,000	1,125,000	1,250,000
Fines & Forfeitures	1,002,690	1,003,467	1,000,000	1,000,000	1,000,000
Gross Receipts Tax	1,315,039	1,111,021	1,000,000	1,000,000	906,500
Vehicle License Fees	<u>943,312</u>	<u>800,667</u>	<u>950,000</u>	<u>400,000</u>	<u>400,000</u>
TOTAL	<u>\$ 91,633,774</u>	<u>\$ 90,696,125</u>	<u>\$ 88,965,409</u>	<u>\$ 82,261,762</u>	<u>\$ 71,749,400</u>

The following graph depicts the City's top six General Fund revenues for the past four fiscal years along with projections for FY 2008-09 and the FY 2009-10 Proposed Budget. Vehicle License Fees (VLF) and Property Tax in Lieu of VLF have been combined since both revenue sources relate to VLF; only the method of payment by the State has changed so that now most of the VLF is paid in the form of Property Tax.

General Fund Revenue History & Projection



General Fund Expenditure Projections for FY 2009-10

Following two fiscal years of significant expenditure reductions that were required due to the dramatic decline in revenues, the FY 2009-10 revenue projections again necessitated substantial reductions in the General Fund expenditure levels. As a result, departments were given the following savings targets for their FY 2009-10 budget submittals when compared to their FY 2008-09 projected actual expenditure levels:

- Development Services budgets: 25%
- Non-Development Services budgets: 20%
- Police & Fire non-contract budgets: 20%
- Programs previously exempted from budgetary reductions: 10%
(Animal Services, Code Compliance, Graffiti Removal)

All departments met their savings targets, as identified above.

The Library's budget submittal met its 20% savings target; however, achieving it would have required the Library to reduce hours of operation by 14 hours per week. Due to this significant public service impact, the Library's savings target was reduced to 10% per my direction. As a result, the Library was able to achieve the reduced savings target with a reduction of only 6 hours of operation per week, which will be scheduled to minimize the impact on the public.

The overall savings achieved through meeting the established expenditure reduction targets totaled approximately \$5.5 million. A component of this savings will be achieved by reallocating work assignments and corresponding payroll allocations from the General Fund to capital projects and other funds with alternative funding sources. In addition, 17 vacant positions and 30 filled positions (47 total positions) were defunded in order to meet the savings targets and balance the budget.

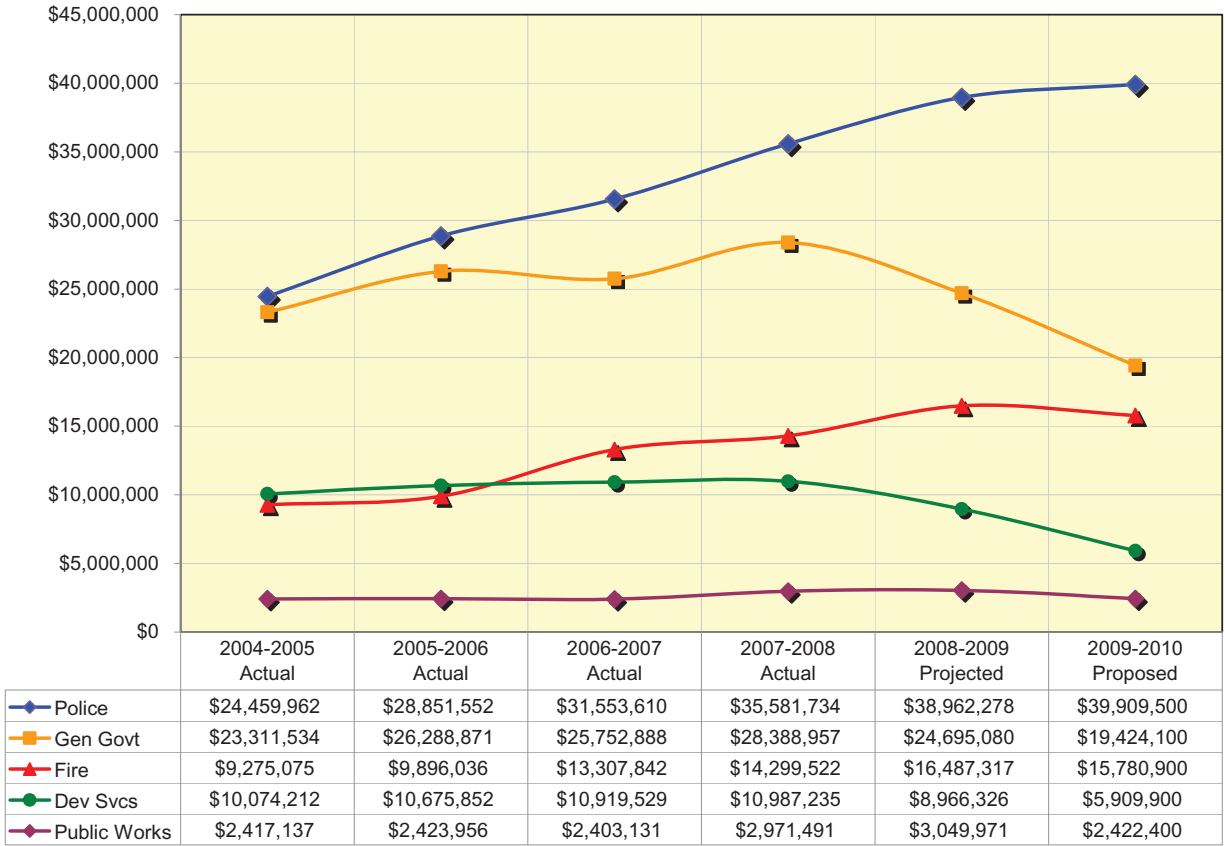
As a result of the CalPERS early retirement incentive authorized by the City Council, a number of filled positions that were defunded represented voluntary retirements rather than lay-offs. A total of 38 employees opted for the early retirement incentive, with 13 of these employees charged to the General Fund.) Eligible employees had until June 25, 2009 to retire from the City with this early retirement incentive.

Combined with the previous defunding of 66 positions that were implemented, these additional position reductions needed for FY 2009-10 brought the City's total workforce reduction to 113 positions, representing a 26% vacancy rate in career workforce. Naturally, staffing vacancies of this magnitude cannot be implemented without service level impacts which include the following for the upcoming fiscal year:

- Reductions in public counter staffing;
- Slower response times on requests for plan checks and inspections;
- Slower processing of animal intake and adoptions;
- Deferral of maintenance on public facilities and infrastructure;
- Slower response to public and City Council inquiries; and
- Potential impact on internal controls, with greater decentralization of certain functions.

The following chart depicts the General Fund expenditure history for the last four fiscal years, along with the FY 2008-09 Projected Actual and FY 2009-10 Adopted Budget amounts.

General Fund Expenditure History & Projection



Even after two years of significant cost-cutting measures and further budgetary reductions identified to meet the savings targets of 25%, 20% and 10% respectively, the Proposed FY 2009-10 Budget still showed a General Fund deficit of nearly \$6.3 million when it was initially submitted for the City Council’s consideration in early June. However, the Proposed Budget also included recommended solutions to offset this deficit and bring the budget into balance.

Budget Balancing Solutions

To bring the FY 2009-10 General Fund budget into balance, the following balancing solutions were adopted by the City Council.

Description	\$ Impact
2009-10 Projected Revenue Shortfall	(\$6,286,400)
Reinstatement of Planning Commission Stipend	(\$11,500)

Proposed Solutions to Overcome Deficit		
- Reduce Emergency/Contingency Reserve Requirement (amounts shown in 1% increments)		
14% Reserve = \$12.2m	\$868,800	
13% Reserve = \$11.3m	868,800	
12% Reserve = \$10.4m	<u>868,800</u>	
		2,606,400
- Public Safety (additional proposed savings)		
Police Contract Contingency (0.5%)	182,000	
Police Contract Savings	811,000	
Fire Contract Savings	<u>961,800</u>	
		1,954,800
- Negotiated Labor Savings:		
10% Pay Reduction (4/9 36-hour work schedule)	1,361,800	
Suspension of Merit Increases	<u>160,300</u>	
		1,522,100
- City Attorney Departmental Savings		134,000
- Additional Departmental Program Savings		80,600
NET		\$0

Following is a brief discussion regarding the budget balancing solutions shown above which were adopted by the City Council.

Reduce Emergency/Contingency Reserve Requirement

Per City Council policy, a General Fund reserve for emergencies and contingencies has been established at 15% of the current fiscal year's expenditure budget. Since the proposed General Fund budget for FY 2009-10 has been reduced by approximately \$9.5 million from the FY 2008-09 adopted budget, an additional \$1,451,300 is available for operations without changing the 15% reserve requirement. This amount is included in the Other Revenue Sources section of the above budget summary. In addition, City Council approved a temporary reduction in the General Fund reserve requirement to 12%, with the direction that this reserve should be reinstated back to the 15% level as soon as the economy improves such a replenishment of reserves is possible.

Public Safety Savings

In addition to meeting their 20% non-contract savings target, the Police Department achieved additional savings of \$401,300 without any public safety impacts. City Council also approved two other budgetary reductions related to Police operations: (1) eliminating the 0.5% contract contingency that is currently reflected in the Proposed Operating Budget; and (2) implementing other contract savings. These two actions

would save \$182,000 and \$811,000 respectively. Additionally, the Fire Department can achieve savings of \$961,800 through a combination of CAL FIRE furlough savings (one day per month as implemented by the State) and schedule changes that would reduce current staffing levels by four personnel. This savings option was reviewed and supported by the Public Safety Subcommittee. None of these savings options are expected to negatively impact essential public safety functions.

Negotiated Labor Savings

Negotiations have been successful with all employee associations in identifying expenditure reductions to help balance the FY 2009-10 budget, while preserving as many City jobs as possible. The City Council approved the implementation of a 36-hour work week (to be generally implemented via a “4/9” 36-hour work schedule) with a corresponding 10% pay reduction, which would achieve an estimated General Fund savings of \$1,361,800. Suspension of merit increases throughout FY 2009-10 has also been approved to achieve an estimated General Fund savings of \$160,300.

City Attorney’s Office Savings

With the recent retirement of the City Attorney, budgetary savings were achieved to meeting the City Attorney’s Office savings target of \$134,000.

Departmental Program Savings

As the final component in achieving a balanced budget, additional program savings of \$80,600 were implemented in various program areas without significantly impacting operations or service levels.

State Budget Crisis

The State of California’s adopted budget for FY 2009-10 included the implementation of the fiscal emergency “borrowing” provisions under Proposition 1A (2004) which resulted in nearly \$2 billion in property tax takings from local government agencies. The City of Moreno Valley’s share of this property tax transfer to the State is \$3.0 million, with 2.7 million coming from the General Fund. As a result of this property tax transfer, Moreno Valley has to forego this revenue for FY 2009-10, with the State not obligated to repay it for three years. To backfill the loss of this property tax revenue, a loan of \$2.7 million was authorized by the City Council from the Equipment Replacement Reserve to the General Fund.

Subsequent to the State’s action to “borrow” property tax revenues from local governments, California Communities, a joint powers authority (JPA) sponsored by the League of California Cities and the California State Association of Counties (CSAC), announced plans to launch a securitization program that is intended to replace 100% of the property tax funds “borrowed” by the State. City staff will be closely monitoring this program and presenting a recommendation to the City Council once program details are released and evaluated.

OTHER KEY FUNDS

Community Services District (CSD) Zone A - Parks & Community Services

This fund accounts for the administration and maintenance of the Parks & Community Services facilities and programs. The majority of the revenues for this fund comes from Property Tax and parcel fees. Other sources of revenue include recreation fees for various classes & programs offered to residents and non-residents alike. The fund also receives rental income for the use of the City ball fields, the City golf course, the Conference & Recreation Center, the Senior Center, and the Towngate Community Center.

Operating Category	FY 2008-09 Budget	FY 2008-09 Projected	FY 2009-10 Budget
Beginning Balance	\$1,331,003	\$1,331,003	\$896,529
Revenues	9,708,587	8,773,209	9,031,045
Expenditures	(10,133,251)	(9,207,683)	(8,578,563)
Ending Balance	<u>\$906,339</u>	<u>\$896,529</u>	<u>\$1,349,011</u>

Adopted Budget Issues:

Park Ranger/Maintenance Programs

The Park Ranger/Maintenance programs are currently understaffed by two Ranger positions and two Maintenance Worker positions. In conjunction with budget adoption, the City Council approved the hiring of one (1) full-time equivalent (FTE) Ranger and three (3) part-time laborer positions to replace the vacancies. This resulted in a savings of \$168,000.

In addition, the Public Safety Subcommittee recommended that Parks & Community Services work to create a Ranger Volunteer Program to add additional presence at the park sites and to supplement the work of the Rangers.

Child Care Grant Program

City Council approved the conversion of the Child Care Program Manager position from a 90% full-time equivalent (FTE) to a 100% FTE, with full-time benefits. Additional costs for this position conversion are \$13,800.

Community Services District (CSD) Zone L - Library Service Fund

This fund accounts for the operations necessary to process and administer the Library service program. The major funding for this fund comes from Property Tax. Other revenue sources for CSD Zone L are library fees and fines, inter-library book loans, library donations, and State grants.

Operating Category	FY 2008-09 Budget	FY 2008-09 Projected	FY 2009-10 Budget
Beginning Balance	\$108,470	\$108,470	\$55,620
Revenues	2,291,068	2,265,318	2,157,915
Expenditures	(2,365,847)	(2,318,168)	(2,122,219)
Ending Balance	<u>\$33,691</u>	<u>\$55,620</u>	<u>\$91,316</u>

Adopted Budget Issue:

In conjunction with budget adoption, the City Council approved the use of Moreno Valley Foundation's Donation Fund to purchase additional books for the Library in the amount of \$75,000.

State Gasoline Tax Fund

This fund is used to account for the City's share of State gas tax revenue restricted for street improvement and maintenance. The revenue is apportioned under the Streets and Highways Code of the State of California. The main revenue source for this fund includes the City's allocation of the State's Highway Users Tax.

Operating Category	FY 2008-09 Budget	FY 2008-09 Projected	FY 2009-10 Budget
Beginning Balance	\$522,156	\$522,156	\$522,158
Revenues	4,692,258	4,471,710	3,545,175
Expenditures	(4,593,736)	(4,471,708)	(3,488,805)
Ending Balance	<u>\$620,678</u>	<u>\$522,158</u>	<u>\$578,528</u>

Electric Utility

This fund is used to account for the operations of the City's electric utility. Its basic purpose is to purchase and distribute electricity to customers in the City's newly developed areas under the "Greenfield" concept. The City began serving its first customers in February 2004.

The main revenue source for this fund is derived from charges for services rendered to customers of the City's electric utility for the generation and distribution of electricity in the City's newly developed areas.

Operating Category	FY 2008-09 Budget	FY 2008-09 Projected	FY 2009-10 Budget
Beginning Balance	\$12,806,041	\$12,806,041	\$11,777,989
Revenues	14,156,157	12,925,818	15,587,902
Expenditures	(13,355,439)	(13,953,870)	(15,560,953)
Ending Balance	<u>\$13,606,759</u>	<u>\$11,777,989</u>	<u>\$11,804,938</u>

Community Redevelopment Agency of the City of Moreno Valley (RDA)

This fund's purpose is to prepare and carry out plans for the improvement, rehabilitation and redevelopment of blighted areas within the City of Moreno Valley. California Redevelopment Agencies receive the "increment" in increased tax revenue due to increased property value within areas designated as redevelopment areas.

In July 2009, the California State Legislature passed, and the Governor signed, Assembly Bill 26 4x ("AB 26 4x") as part of the State budget package. AB 26 4x provides for a \$2.05 billion "take away" of redevelopment funds, which will be deposited into the County Supplemental Education Revenue Augmentation Fund (SERAF): \$1.7 billion in FY 2009-2010, and \$350 million in FY 2010-2011. The Redevelopment Agency's share of the SERAF for FY 2009-10 is projected to be \$5.25 million. The Redevelopment Agency intends to fund the SERAF payment using available fund balance.

Operating Category	FY 2008-09 Budget	FY 2008-09 Projected	FY 2009-10 Budget
Beginning Balance	\$32,292,144	\$32,292,144	\$34,097,591
Revenues	12,940,725	12,904,790	12,997,775
Expenditures	(18,848,525)	(11,099,343)	(12,576,287)
State "take away"	--	--	(5,250,000)
Ending Balance	<u>\$26,384,344</u>	<u>\$34,097,591</u>	<u>\$29,269,079</u>

SUMMARY

In summary, the 2009-10 Operating Budget is the most challenging budget the City has faced in many years. Following two years of significant budgetary reductions, City departments are to be commended for identifying further and substantial budgetary reductions to enable the City to maintain essential functions with greatly diminishing revenues. However, it should be emphasized that some significant service level impacts cannot be avoided in FY 2009-10, considering the workforce reduction of 113 positions (66 positions previously defunded; 47 positions defunded in conjunction with the FY 2009-10 budget adoption), representing a vacancy rate of 26% of the City's career workforce.

In addition to the difficult issues that had to be addressed in balancing the FY 2009-10 Operating Budget, the City now faces additional financial pressures resulting from State actions to borrow property tax funds and seize Redevelopment Agency funds. As significant as these actions are, they unfortunately may not be the last actions impacting local governments to be taken by the State this fiscal year. The State's inability to solve its underlying financial problems has created ongoing uncertainty for local government agencies, as the State has demonstrated a consistent pattern of taking funds from local government to address their budgetary shortfalls.

In closing, I would like to express my sincere appreciation to all City Departments for their help in developing the necessary budget reductions and staffing plans needed to formulate a responsible financial plan for delivery of services to Moreno Valley's residents and businesses for the upcoming fiscal year. I want to personally thank the Budget Review Committee for their focus, time commitment, and teamwork over the past few months.

Finally, I want to thank the Budget Preparation Team for their efforts in preparing a comprehensive budget document to communicate to the City Council and the citizens of Moreno Valley the City's financial plan for the upcoming fiscal year.

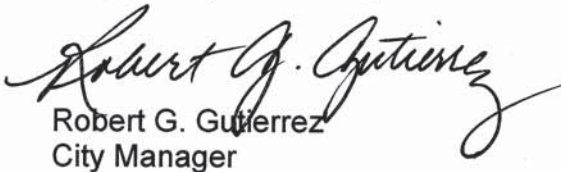
Budget Review Committee

Robert G. Gutierrez, City Manager
Betsy Adams, Assistant City Manager
Rick Hartman, Deputy City Manager
Steve Elam, Financial & Administrative Services Director
Cynthia Fortune, Budget Officer

Budget Preparation Team

Cynthia Fortune, Budget Officer
Edith Houser, Financial Operations Division Manager
Brooke McKinney, Treasury Operations Division Manager
Dolly Gonzales, Principal Accountant
Patrick Beckner, Treasury Programs Supervisor
Carol Vasquez, Payroll Supervisor
Mary Ann Smith, Senior Accountant
Carole Rapp, Accountant II
Tammy Brooks, Senior Administrative Assistant
Marylou Antero, Accounts Payable Supervisor
Jim White, Accounting Technician
Claudia Contreras, Accounting Assistant
Jackie Lankhorst, Accounting Assistant
Nancy Williams, Accountant I
Jeremy Hamilton, Accounting Assistant
Kathy Gross, Executive Assistant I
Michelle Dawson, Assistant to the City Manager
Meleisa Mendonca, Senior Graphics Designer
Rob Roseen, Cable TV Producer

Respectfully submitted,


Robert G. Gutierrez
City Manager

CITY OF MORENO VALLEY

Executive Staff

City Manager	Robert G. Gutierrez
Assistant City Manager	Betsy Adams
Deputy City Manager	Rick Hartmann
Interim City Attorney	Robert Hansen
City Clerk	Jane Halstead
Community Development Director	Kyle Kollar
Economic Development Director	Barry Foster
Financial & Administrative Services Director	Steve Elam
Fire Chief	Steve Curley
Human Resources Director	Chris Paxton
Library Services Division Manager	Becky Guillan
Parks & Community Services Director	Michael McCarty
Police Chief	John Anderson
Public Works Director/City Engineer	Chris Vogt

City of Moreno Valley Budget Process

The budget process for the City of Moreno Valley generally begins in December each year with a kick-off meeting. The City Manager outlines the goals and directives for the development of the upcoming budget. Budget parameters are provided to the departments based on a preliminary revenue forecast and current economic conditions. The Financial & Administrative Services Department distributes the budget calendar, instructions, forms, and budget worksheets to the departments. The Financial & Administrative Services Department, along with the Public Works Department, coordinates the equipment replacement requests. Public Works coordinates the capital improvement project requests.

After the departments have input their budget requests, the Financial & Administrative Services Department reviews, analyzes, compiles the data, and calculates the total expense budget requested, as well as refining revenue estimates for the upcoming fiscal year. The Budget Review Committee then holds budget meetings to review departmental submittals. Subsequently, the City Manager provides direction to finalize the proposed budget and the Financial & Administrative Services Department prepares the proposed budget document reflecting the City Manager's direction. The City Manager submits the proposed budget to City Council and a public hearing is held. The Council conducts several budget study sessions and/or budget deliberations. City Council then adopts the budget prior to the beginning of the fiscal year.

After the budget is adopted, the Financial & Administrative Services Department integrates the budgetary data into the City's financial system at the beginning of the fiscal year. Financial reports are available on-line to the departments to monitor budget performance throughout the year. A monthly financial report is also prepared by the Financial & Administrative Services Department each month, analyzing budget-to-actual results. This report is reviewed with the City Manager and executive staff; then distributed to departmental management.

First Quarter and Mid-Year Budget Reviews are presented to the City Council to review budget-to-actual results for both revenues and expenditures. The Mid-Year Budget Review also includes a fiscal year-end projection such that adjustments in staffing and other budgetary resources may be made per Council's direction. Appropriation adjustments requested by departments are also considered during the Mid-Year Budget Review.

Budget Amendments: Supplemental appropriations requested during the fiscal year, when necessitating the use of reserves/fund balance, require approval by the City Council. Supplemental appropriations requested during the fiscal year with offsetting revenues and budget adjustments between funds and departments are approved by the City Manager throughout the fiscal year.

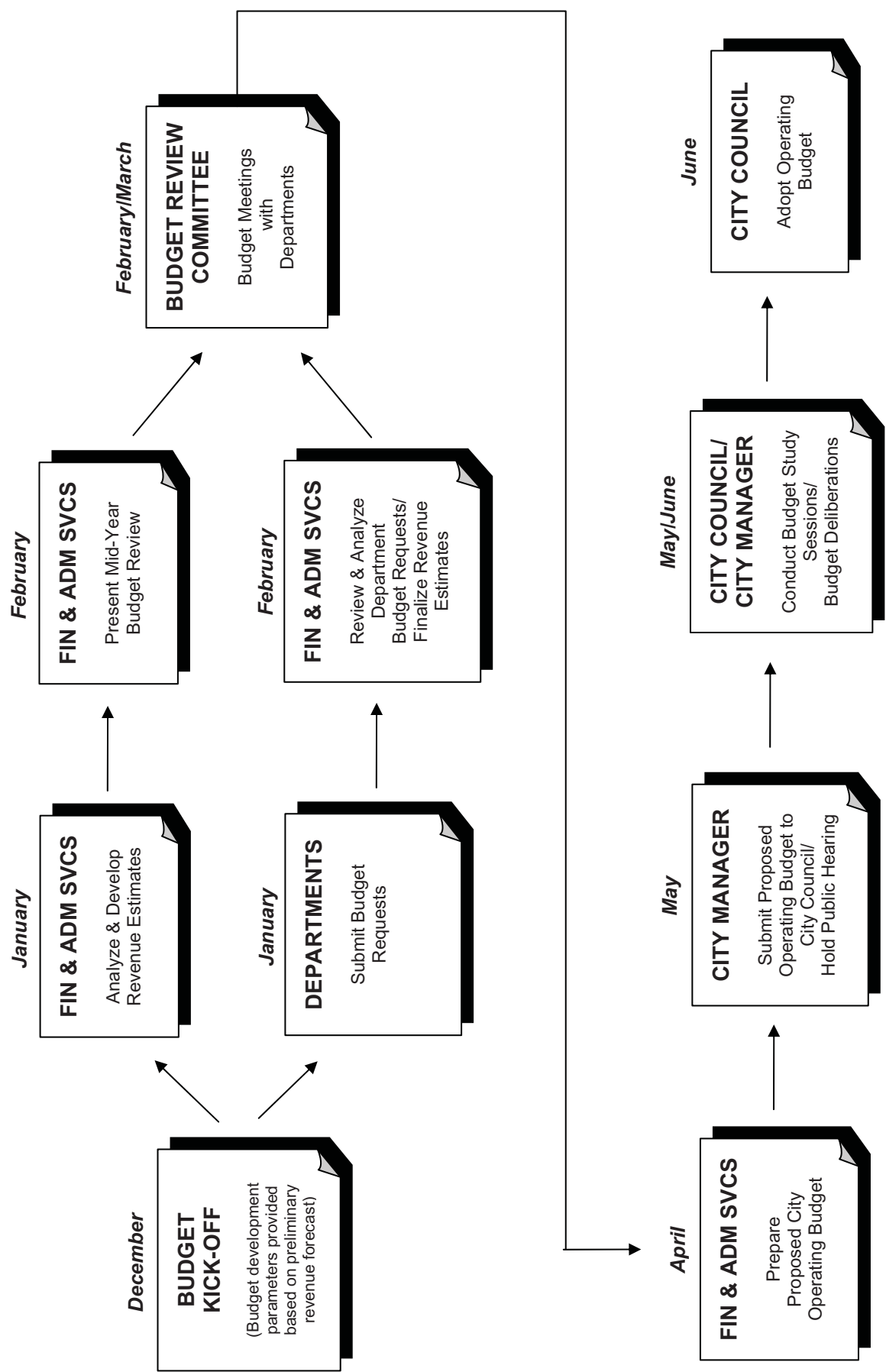
Basis of Budgeting: The City uses the modified accrual basis in budgeting governmental funds. As such, obligations of the City, including outstanding purchase orders, are budgeted as expenditures and revenues are recognized when they are both measurable and available to fund current expenditures.

The City has an enterprise fund for its Electric Utility. The City also utilizes internal service funds for its facilities, technology services operations, and for its insurance and liability programs. The budgets for the enterprise and internal service funds are prepared on a full accrual basis, with expenses recognized when incurred and revenues recognized when due the City.

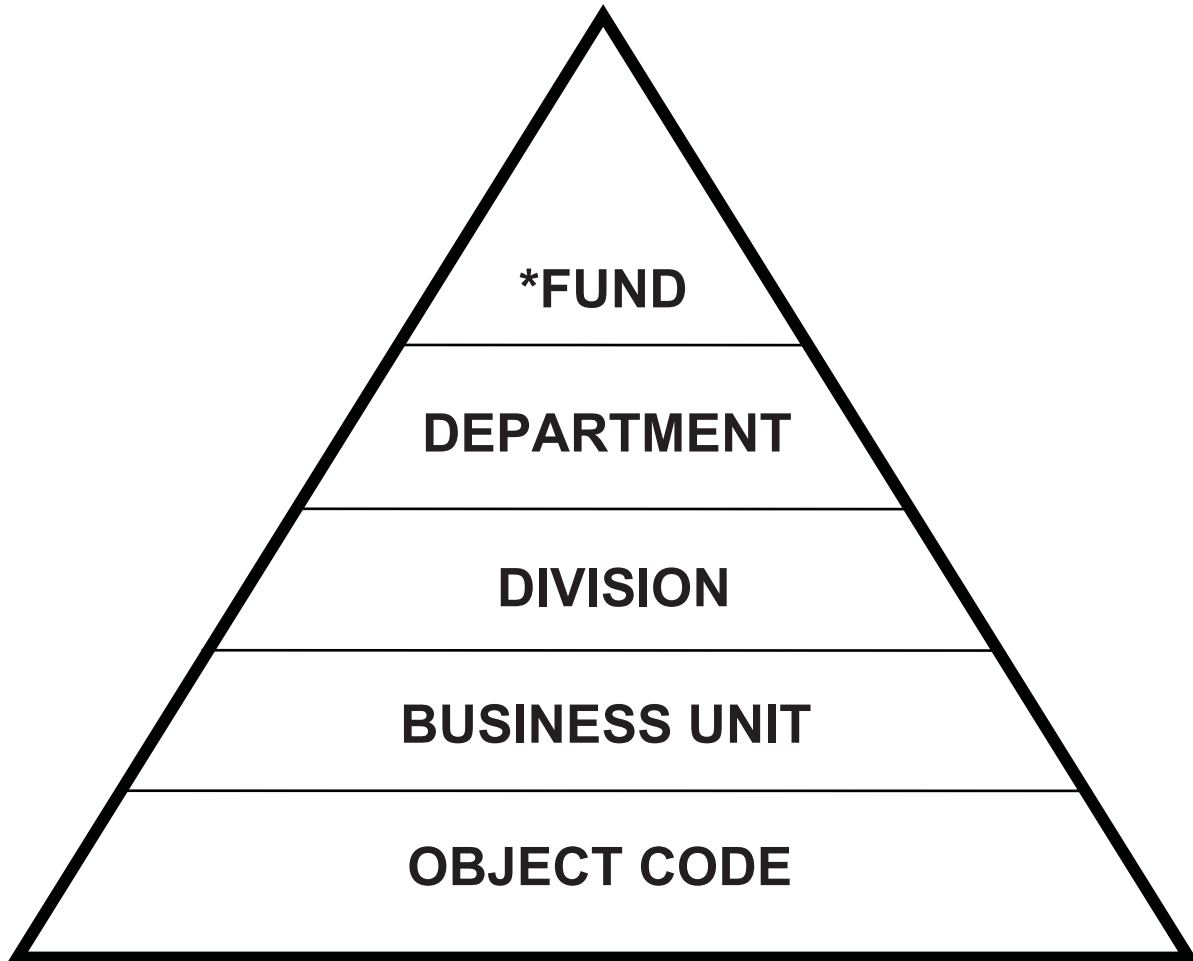
Budgetary Data: Annual budgets are legally adopted for all funds on a basis consistent with generally accepted accounting principles.

The following Flow chart depicts the City's annual budget process.

City of Moreno Valley Operating Budget Process Flow Chart



City of Moreno Valley Financial Structure



*Council adopts the Citywide Operating Budget at the FUND Level.

The City of Moreno Valley's financial system is organized around a structure that is commonly found in most public agencies, as described below.

FUND

Each Fund represents a self-balancing group of accounts and a balance sheet that allows for the proper segregation of the City's financial resources.

For example, the General Fund accounting structure accumulates and tracks funds collected for the purpose of providing services that fulfill the general government role of the City. These services include essential public safety functions of Police, Fire and Animal Control, as well as the central administration functions of the City Council, City Manager's office, City Attorney's office, City Clerk's office, Human Resources Department, and portions of the Financial & Administrative Services Department.

DEPARTMENT

The functions carried out by the City are organized by Department. The leadership and staff assigned to each department are charged with carrying out these assigned functions.

The City's Departments/Offices are listed below:

- City Council Office
- City Manager's Office
- City Attorney's Office
- City Clerk's Office
- Community Development Department
- Economic Development Department
- Financial & Administrative Services Department
- Fire Department
- Human Resources Department
- Library Services Department
- Parks & Community Services Department
- Police Department
- Public Works Department

DIVISION

In certain instances, functions carried out by a particular department are numerous and diverse. In these instances, leadership within a department is further organized by divisions as reflected in the City's organization chart on page 1.

BUSINESS UNIT

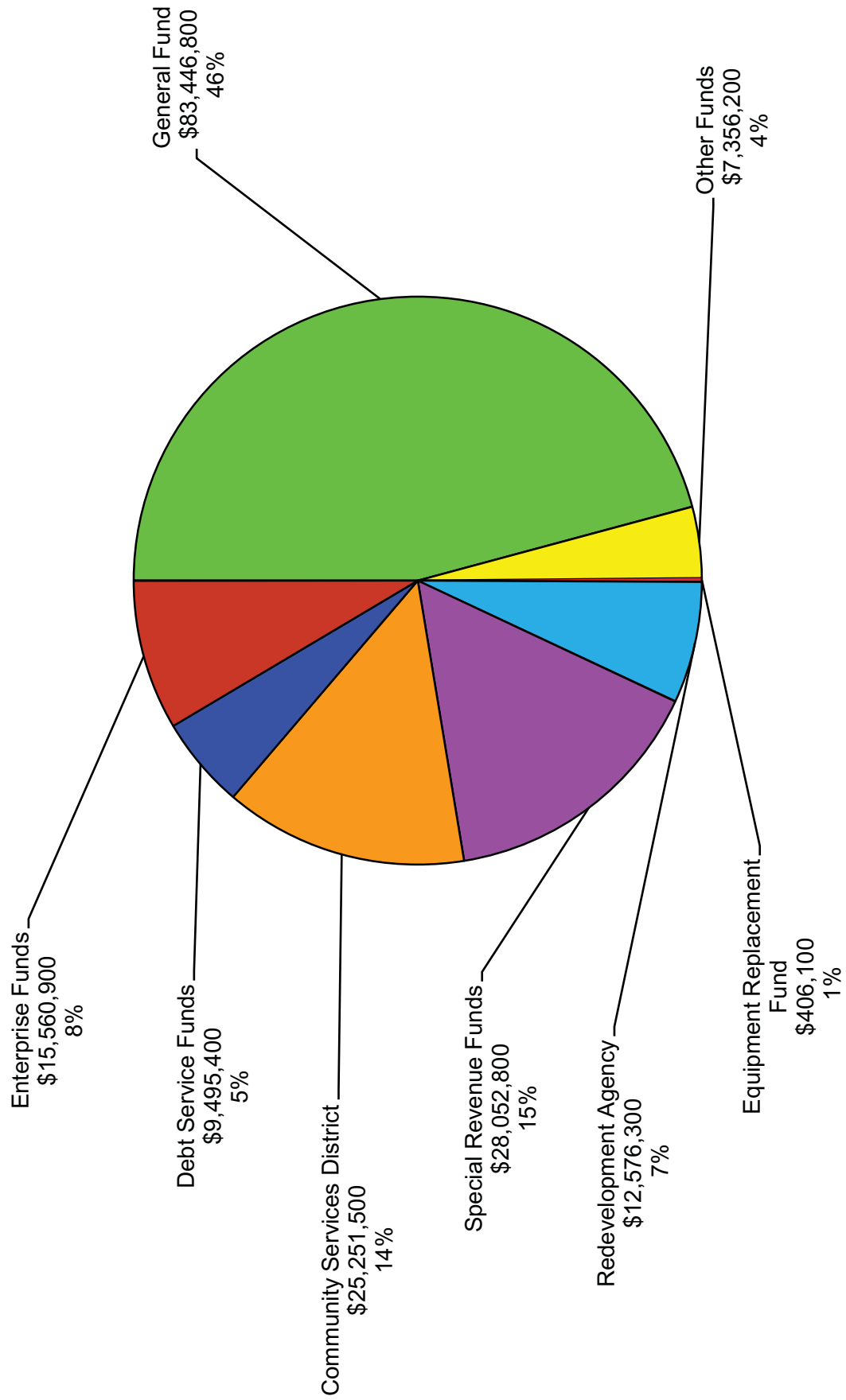
The Business Unit is used within the City's financial system to identify a division or program area within a department. A department can have one or more cost centers assigned to it in order to capture costs for each separate function.

OBJECT CODE

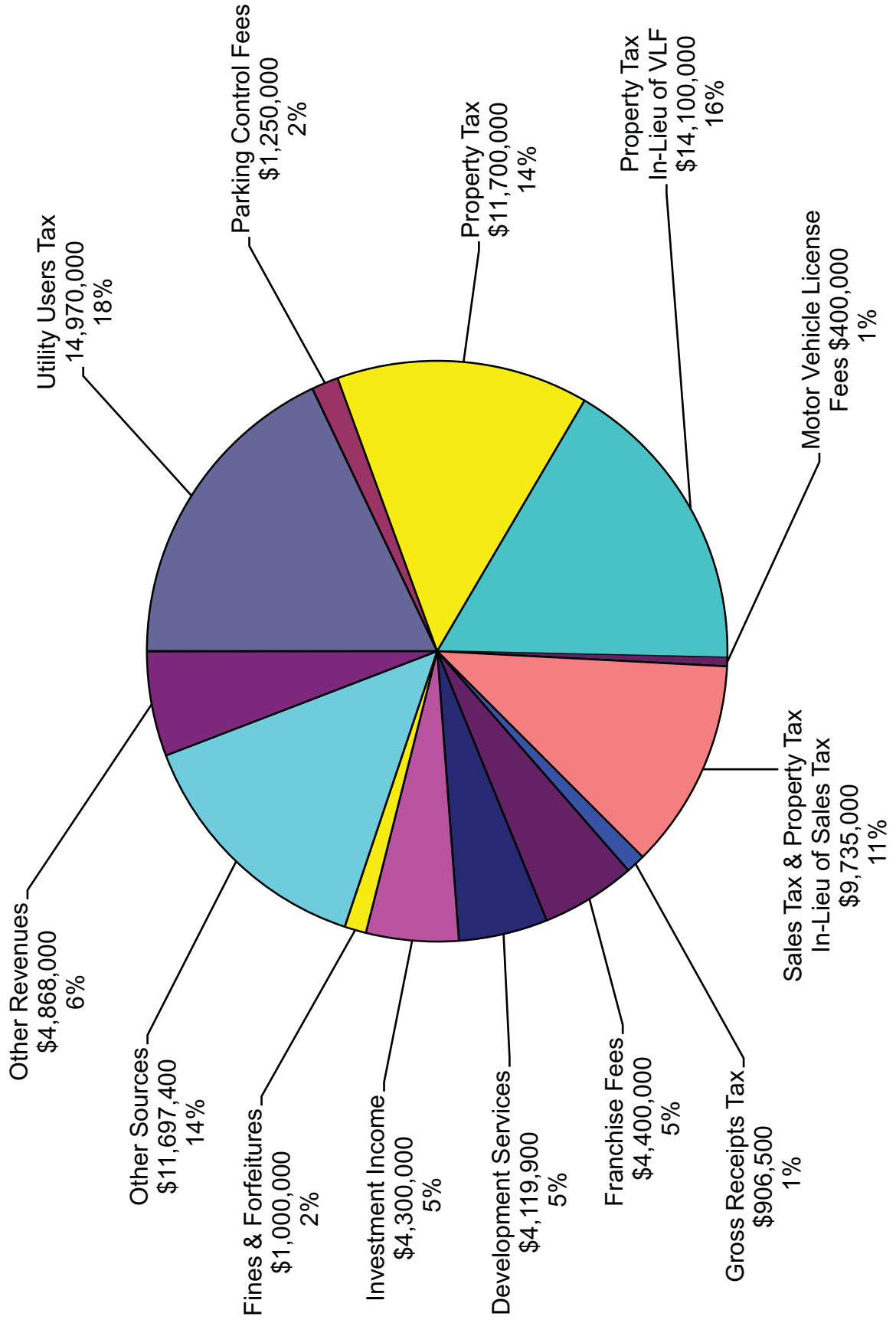
The basic unit of the City's financial system is the object code. Its purpose is to provide a means of separating each type of cost from another.

The City of Moreno Valley maintains this type of formal structure to maintain accountability over the assets and other financial resources for which it has control.

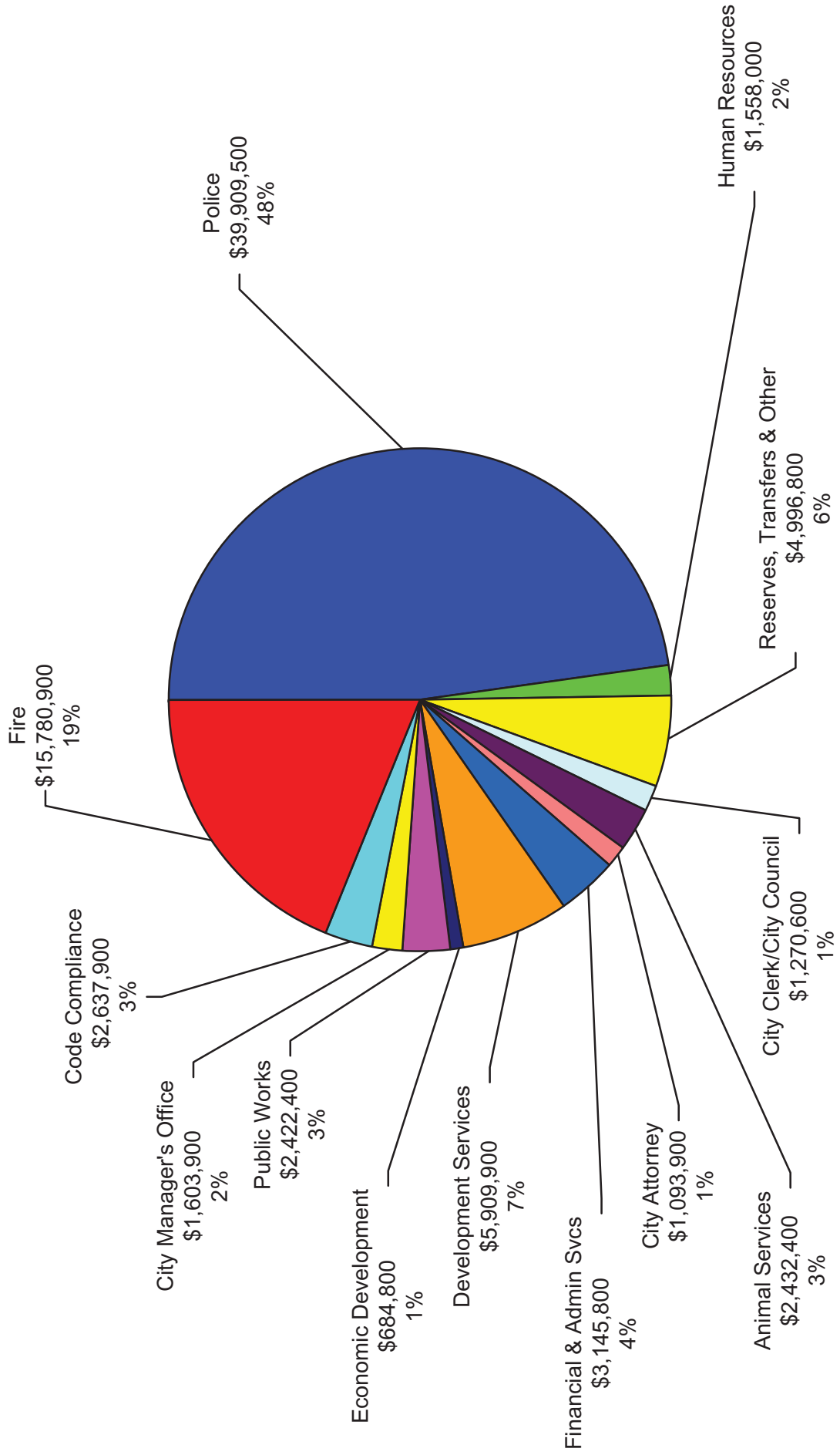
Total City Budget 2009-10 Adopted Operating Expenditures \$182,146,000



General Fund 2009-10 Adopted Operating Revenues \$83,446,800



General Fund 2009-10 Adopted Operating Expenditures \$83,446,800



**City of Moreno Valley
2009-10 City Council Adopted Budget
Total Citywide Operating Budget**

Description	General Fund (General Gov't, Public Works, Public Safety & Fire Svcs)	General Fund (Development Services)	Subtotal General Fund	Community Services District	Redevelopment Agency	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Equipment Replacement Reserve Fund	Debt Service Funds	Adjustment for Internal Service Funds (1)	Total
Source of Funds													
Revenues:													
Property Taxes	25,800,001	-	25,800,001	4,077,208	9,865,278	-	8,325	-	-	-	2,612	-	39,753,424
Gas Taxes	-	-	-	-	-	2,527,500	-	-	-	-	-	-	2,527,500
Sales Taxes	9,735,000	-	9,735,000	-	880,000	-	-	-	-	-	1,000,000	-	11,615,000
Business Gross Receipt Taxes	906,500	-	906,500	-	-	-	-	-	-	-	-	-	906,500
Utility Users Taxes	14,970,000	-	14,970,000	-	-	-	-	-	-	-	-	-	14,970,000
Other Taxes	950,000	-	950,000	959,760	-	2,705,000	-	-	-	-	1,693,909	-	6,308,669
Franchise Fees & Franchise In Lieu Fees	4,400,000	-	4,400,000	-	-	-	-	-	-	-	-	-	4,400,000
Parcel Fees	-	-	-	10,194,801	-	-	-	-	-	-	-	-	10,194,801
Development Fees	-	-	-	-	-	1,615,019	-	-	-	-	-	-	1,615,019
Motor Vehicle Fees	400,000	-	400,000	-	-	-	-	-	-	-	-	-	400,000
Other Fees	2,491,337	3,342,557	5,833,894	1,011,463	-	353,834	-	121,662	-	-	-	-	7,320,853
Fees for Service	-	-	-	-	-	-	-	15,127,313	-	-	-	-	15,127,313
Permits & Licenses	579,500	770,714	1,350,214	-	-	-	-	-	-	-	-	-	1,350,214
Fines & Forfeitures	1,000,000	-	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Administrative Charges	2,968,896	-	2,968,896	-	-	935,970	-	-	9,842,293	-	-	-	3,904,866
Interest Income	4,300,000	-	4,300,000	190,059	2,252,497	738,093	100,900	41,410	-	-	512,395	-	8,135,354
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	10,600,000	-	10,600,000
Miscellaneous Revenues	1,582,895	6,650	1,589,545	1,941,814	-	9,782,685	8,032,000	297,517	1,171,578	2,306,405	-	-	23,945,966
Grants/Intergovernmental Revenues	-	-	-	5,458,802	-	20,402,238	-	-	-	-	-	-	25,861,040
Transfers	634,298	-	634,298	930,774	-	1,594,537	3,509,398	-	-	-	4,810,780	-	11,479,787
Total Revenues	70,718,427	4,119,921	74,838,348	24,764,681	12,997,775	40,654,876	11,650,623	15,587,902	11,013,871	2,306,405	18,619,696	(11,013,871)	201,420,307
Contingency Reserve & Development Services Reserve	4,308,465	2,300,000	6,608,465	-	-	-	-	-	-	-	-	-	6,608,465
Anticipated Prior Year Savings	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	-	2,000,000
Total Source of Funds	77,026,892	6,419,921	83,446,813	24,764,681	12,997,775	40,654,876	11,650,623	15,587,902	11,013,871	2,306,405	18,619,696	(11,013,871)	210,028,772
Use of Funds													
Program Expenditures:													
Operating													
Personnel Services	12,252,305	4,098,661	16,350,966	11,162,891	1,195,204	5,502,323	-	768,248	3,587,874	-	-	-	34,979,652
Contractual Services	55,574,342	570,889	56,145,231	9,276,193	689,346	15,614,364	23,725	11,310,219	4,655,267	-	74,874	-	93,133,952
Materials & Supplies	816,335	81,478	897,813	1,078,026	13,090	966,531	-	5,325	942,060	-	150	-	2,960,935
Debt Service	-	-	-	24,658	3,937,681	-	6,458	2,268,868	-	-	8,989,404	-	15,227,069
Fixed Charges	6,213,372	1,158,869	7,372,241	3,542,986	344,764	765,861	463,295	963,693	1,437,253	284,112	50	-	13,727,002
Transfers Out	2,666,840	-	2,666,840	25,000	1,646,202	5,129,827	600,000	-	859,540	121,938	430,940	-	10,620,247
Operating Expenditures	77,523,194	5,909,917	83,433,111	25,109,754	7,826,287	27,978,406	1,093,478	15,306,353	11,481,994	406,050	9,495,418	(11,481,994)	170,648,857
Capital													
Fixed Assets	13,702	-	13,702	141,671	-	74,403	6,262,770	254,600	1,080,532	-	-	-	6,747,146
Capital Expenditures	13,702	-	13,702	141,671	-	74,403	6,262,770	254,600	1,080,532	-	-	-	6,747,146
Total Program Expenditures	77,536,896	5,909,917	83,446,813	25,251,425	7,826,287	28,052,809	7,356,248	15,560,953	12,562,526	406,050	9,495,418	(12,562,526)	177,396,003
Increase in Reserve for Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures and Reserve Requirements	77,536,896	5,909,917	83,446,813	25,251,425	7,826,287	28,052,809	7,356,248	15,560,953	12,562,526	406,050	9,495,418	(12,562,526)	177,396,003
Other Projects	-	-	-	-	4,750,000	-	-	-	-	-	-	-	4,750,000
Total Use of Funds	77,536,896	5,909,917	83,446,813	25,251,425	12,576,287	28,052,809	7,356,248	15,560,953	12,562,526	406,050	9,495,418	(12,562,526)	182,146,003
Net Change to Fund Balance	(510,004)	510,004	0	(486,744)	421,488	12,602,067	4,294,375	26,949	(1,548,655)	1,900,355	9,124,278	1,548,655	27,882,769

(1) These Internal Service Funds (ISF) expenditures are charged to all user funds and the cost of these ISF services are already included in other funds' budgets. Therefore, their exclusion from the total budget reflects the true level of City expenditures.

**City of Moreno Valley
2009-10 City Council Adopted Budget
General Fund**

Description	Taxes/General Revenues 010	Admin Charges/Other Revenues 010	General Government 010	Public Works 010	Public Safety 010	Subtotal 010	Development Services 011	Fire Services 133	Total
Revenues									
Property Taxes	19,549,801	-	-	-	-	19,549,801	-	6,250,200	25,800,001
Gas Taxes	-	-	-	-	-	-	-	-	-
Sales Taxes	9,735,000	-	-	-	-	9,735,000	-	-	9,735,000
Business Gross Receipt Taxes	906,500	-	-	-	-	906,500	-	-	906,500
Utility Users Taxes	14,970,000	-	-	-	-	14,970,000	-	-	14,970,000
Other Taxes	950,000	-	-	-	-	950,000	-	-	950,000
Franchise Fees	4,400,000	-	-	-	-	4,400,000	-	-	4,400,000
Parcel Fees	-	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-	-
Motor Vehicle Fees	400,000	-	-	-	-	400,000	-	-	400,000
Other Fees	2,406,705	-	-	-	-	2,406,705	3,342,557	84,632	5,833,894
Permits & Licenses	579,500	-	-	-	-	579,500	770,714	-	1,350,214
Fines & Forfeitures	-	1,000,000	-	-	-	1,000,000	-	-	1,000,000
Administrative Charges	-	2,968,896	-	-	-	2,968,896	-	-	2,968,896
Interest Income	-	4,300,000	-	-	-	4,300,000	-	-	4,300,000
Miscellaneous Revenues	-	1,518,281	-	-	-	1,518,281	6,650	64,614	1,589,545
Grants/Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Transfers	-	634,298	-	-	-	634,298	-	-	634,298
Total Operating Revenues	53,897,506	10,421,475	-	-	-	64,318,981	4,119,921	6,399,446	74,838,348
Contingency Reserve & Development Services Reserve	-	-	-	-	-	4,308,465	2,300,000	-	6,608,465
Anticipated Prior Year Savings	-	-	-	-	-	2,000,000	-	-	2,000,000
Total Revenues	53,897,506	10,421,475	-	-	-	70,627,446	6,419,921	6,399,446	83,446,813
Expenditures									
Operating:									
Personnel Services	-	-	7,731,588	1,281,268	2,613,049	11,625,905	4,098,681	626,400	16,350,986
Contractual Services	-	-	3,801,826	210,604	37,543,967	41,556,397	570,889	14,017,945	56,145,231
Materials & Supplies	-	-	268,624	98,550	417,581	774,755	81,478	41,560	897,813
Debt Service	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	1,941,999	229,844	2,946,597	5,118,440	1,158,869	1,094,932	7,372,241
Transfers Out	-	-	2,666,840	-	-	2,666,840	-	-	2,666,840
Total Operating Expenditures	-	-	16,400,877	1,820,266	43,521,194	61,742,337	5,909,917	15,780,857	83,433,111
Capital:									
Fixed Assets	-	-	-	-	13,702	13,702	-	-	13,702
Total Capital Expenditures	-	-	-	-	13,702	13,702	-	-	13,702
Total Program Expenditures	-	-	16,400,877	1,820,266	43,534,896	61,756,039	5,909,917	15,780,857	83,446,813
Increase in Reserve for Contingencies	-	-	-	-	-	-	-	-	-
Total Operating Expenditures & Reserve Requirements	-	-	16,400,877	1,820,266	43,534,896	61,756,039	5,909,917	15,780,857	83,446,813
Other Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	16,400,877	1,820,266	43,534,896	61,756,039	5,909,917	15,780,857	83,446,813
Net Revenues Over (Under) Expenditures	53,897,506	10,421,475	(16,400,877)	(1,820,266)	(43,534,896)	8,871,407	510,004	(9,381,411)	0

**City of Moreno Valley
2009-10 City Council Adopted Budget
Community Services District**

Description	Zone L Library 131	Child Care Grant 160	Zone A Parks & Community Services 161	ASES Program Grant 162	Zone B St Light 171	Zone C Art Light 172	Zone D Std Lscsp 181	Zone E Ext Lscsp 182	Zone M Median 183	CFD #1 184	ZONE S 185	CFD #AM 186	Total
Revenues													
Property Taxes	1,609,500	-	2,209,563	-	116,045	142,100	-	-	-	-	-	-	4,077,208
Gas Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Gross Receipt Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Users Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	959,760	-	-	959,760
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Parcel Fees	-	-	5,112,796	-	929,756	428,544	1,123,944	2,403,365	109,054	-	52,342	35,000	10,194,801
Development Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Fees	-	-	-	-	-	-	10,000	8,100	54,500	-	-	-	-
Other Fees	33,000	26,000	873,313	-	4,250	2,300	-	-	-	-	-	-	1,011,463
Permits & Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	52,000	7,396	12,033	6,655	93,318	4,013	13,000	1,644	-	190,059
Miscellaneous Revenues	90,500	-	457,914	1,391,000	-	-	-	2,400	-	-	-	-	1,941,814
Grants/Intergovernmental Revenues	-	914,900	-	4,543,902	-	-	-	-	-	-	-	-	5,458,802
Transfers	424,915	-	377,459	-	-	-	-	-	103,400	25,000	-	-	930,774
Total Operating Revenues	2,157,915	940,900	9,031,045	5,986,902	1,057,447	584,977	1,140,599	2,507,183	270,967	997,760	53,986	35,000	24,764,681
Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	2,157,915	940,900	9,031,045	5,986,902	1,057,447	584,977	1,140,599	2,507,183	270,967	997,760	53,986	35,000	24,764,681
Expenditures													
Operating:													
Personnel Services	1,328,136	598,168	4,431,514	2,973,078	123,072	41,081	455,905	640,296	99,194	453,883	18,564	-	11,162,891
Contractual Services	127,630	183,190	1,491,058	2,237,769	1,415,080	631,230	675,040	1,947,531	156,805	318,010	63,850	29,000	9,276,193
Materials & Supplies	182,334	26,500	396,834	218,944	3,030	2,732	62,817	96,997	31,170	54,363	2,305	-	1,078,026
Debt Service	-	24,658	-	-	-	-	-	-	-	-	-	-	24,658
Fixed Charges	484,119	55,973	2,132,486	188,559	63,957	62,966	147,305	233,490	17,082	143,549	7,500	6,000	3,542,986
Transfers Out	-	-	-	-	-	-	-	25,000	-	-	-	-	25,000
Total Operating Expenditures	2,122,219	888,489	8,451,892	5,618,350	1,605,139	738,009	1,341,067	2,943,314	304,251	969,805	92,219	35,000	25,109,754
Capital:													
Fixed Assets	-	-	126,671	-	-	-	-	-	-	15,000	-	-	141,671
Total Capital Expenditures	-	-	126,671	-	-	-	-	-	-	15,000	-	-	141,671
Total Program Expenditures	2,122,219	888,489	8,578,563	5,618,350	1,605,139	738,009	1,341,067	2,943,314	304,251	984,805	92,219	35,000	25,251,425
Other Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,122,219	888,489	8,578,563	5,618,350	1,605,139	738,009	1,341,067	2,943,314	304,251	984,805	92,219	35,000	25,251,425
Net Revenues Over (Under) Expenditures	35,696	52,411	452,482	368,552	(547,692)	(153,032)	(200,468)	(436,131)	(33,284)	12,955	(38,233)	-	(486,744)

**City of Moreno Valley
2009-10 City Council Adopted Budget
Redevelopment Agency**

Description	RDA Administration 891	RDA Housing 894	RDA Tax Increment 895	RDA 2007 TAB Series A Debt Service 896	RDA 2007 TAB Series A Cap Prj 897	RDA 2007 TAB Series B Debt Service 898	Total
Revenues							
Property Taxes	-	-	9,865,278	-	-	-	9,865,278
Gas Taxes	-	-	-	-	-	-	-
Sales Taxes	-	-	880,000	-	-	-	880,000
Business Gross Receipt Taxes	-	-	-	-	-	-	-
Utility Users Taxes	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-
Parcel Fees	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-
Motor Vehicle Fees	-	-	-	-	-	-	-
Other Fees	-	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Administrative Charges	-	-	-	-	-	-	-
Interest Income	-	562,577	688,820	1,100	1,000,000	-	2,252,497
Bond Proceeds	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Grants/Intergovernmental Revenues	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Total Operating Revenues	-	562,577	11,434,098	1,100	1,000,000	-	12,997,775
Capital Reserve	-	-	-	-	-	-	-
Total Revenues	-	562,577	11,434,098	1,100	1,000,000	-	12,997,775
Expenditures							
Operating:							
Personnel Services	381,783	813,421	-	-	-	-	1,195,204
Contractual Services	278,191	140,880	270,000	275	-	-	689,346
Materials & Supplies	6,150	6,940	-	-	-	-	13,090
Debt Service	-	-	1,437,397	2,175,284	-	325,000	3,937,681
Fixed Charges	200,212	144,552	-	-	-	-	344,764
Transfers Out	-	-	1,646,202	-	-	-	1,646,202
Total Operating Expenditures	866,336	1,105,793	3,353,599	2,175,559	-	325,000	7,826,287
Capital:							
Fixed Assets	-	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-	-
Total Program Expenditures	866,336	1,105,793	3,353,599	2,175,559	-	325,000	7,826,287
Other Projects	-	4,750,000	-	-	-	-	4,750,000
Total Expenditures	866,336	5,855,793	3,353,599	2,175,559	-	325,000	12,576,287
Net Revenues Over (Under) Expenditures	(866,336)	(5,293,216)	8,080,499	(2,174,459)	1,000,000	(325,000)	421,488

**City of Moreno Valley
2009-10 City Council Adopted Budget
Special Revenue Funds**

Description	Gas Tax Fund 121	Measure A 125	SLESF - AB3229 Police Grant 130	Public/Education /Gov't Access Program 132	EMPG- Emergency Mgmt 134	OTS Police Grant 136	Air Quality Management 137	CDBG 01/02 144	Special District Admin 149	Storm Water Maintenance 151	NPDES 152	Beverage Container Recycling 153
Revenues												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Gas Taxes	2,527,500	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Business Gross Receipt Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Utility Users Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	2,705,000	-	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-
Parcel Fees	-	-	-	-	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Fees	-	-	-	-	-	-	-	-	10,000	-	343,834	-
Other Fees	-	-	-	-	-	-	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-	-	-	933,470	-	2,500	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	42,306	-	-	-
Administrative Charges	-	-	-	-	-	-	10,492	-	-	-	-	-
Interest Income	15,675	300,000	2,505	250,000	-	-	200,000	-	-	-	368,904	47,349
Miscellaneous Revenues	2,000	6,003,019	252,122	-	100,000	115,092	-	-	414,913	414,913	123,935	-
Grants/Intergovernmental Revenues	-	215,820	-	-	-	-	-	-	-	181,978	112,559	-
Transfers	1,000,000	-	-	300,000	-	-	-	-	-	-	-	-
Total Operating Revenues	3,545,175	9,223,839	254,627	550,000	100,000	115,092	210,492	-	985,778	596,891	951,732	47,349
Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	3,545,175	9,223,839	254,627	550,000	100,000	115,092	210,492	-	985,778	596,891	951,732	47,349
Expenditures												
Operating:												
Personnel Services	2,746,609	155,425	-	253,414	73,179	-	87,968	-	855,510	340,891	522,319	38,049
Contractual Services	228,000	214,000	252,122	14,450	3,000	119,920	30,000	30,000	62,855	75,920	260,874	8,782
Materials & Supplies	583,135	6,000	-	7,640	108,500	-	-	-	13,020	98,560	27,224	300
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Charges	(68,939)	46,106	-	178,012	6,612	-	-	-	433,218	56,926	97,190	218
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	3,488,805	421,531	252,122	453,516	191,291	119,920	117,968	30,000	1,364,603	572,297	907,607	47,349
Capital:												
Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Program Expenditures	3,488,805	421,531	252,122	453,516	191,291	119,920	117,968	30,000	1,364,603	572,297	907,607	47,349
Other Projects	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,488,805	421,531	252,122	453,516	191,291	119,920	117,968	30,000	1,364,603	572,297	907,607	47,349
Net Revenues Over (Under) Expenditures	56,370	8,802,308	2,505	96,484	(91,291)	(4,828)	92,524	(30,000)	(378,825)	24,594	44,125	-

**City of Moreno Valley
2009-10 City Council Adopted Budget
Special Revenue Funds**

Description	HOME (Federal) 176	EPA Grant Box Springs Water 193	JAG Grant - Code & Neighborhood 194	ETA Job Training Grant Program 196	Neighborhood Stabilization Program 197	Homelessness Prevention Program 198	Arterial Street Development Impact Fee 201	Traffic Signal Development Impact Fee 202	Fire Facility Development Impact Fee 203	Police Facility Development Impact Fee 204	Park Land Facility Dev. Impact Fee 205	Quimby In-Lieu Park Fees 206
Revenues												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Gas Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Business Gross Receipt Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Utility Users Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-
Parcel Fees	-	-	-	-	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	1,034,238	153,767	58,875	58,984	85,500	34,650
Motor Vehicle Fees	-	-	-	-	-	-	-	-	-	-	-	-
Other Fees	-	-	-	-	-	-	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Charges	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	500	-	2,500	-	-	49,162	16,962	20,077	-	56,700	55,350
Miscellaneous Revenues	379,961	19,078	23,595	82,490	11,390,116	732,872	-	-	-	-	-	-
Grants/Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenues	379,961	19,578	23,595	84,990	11,390,116	732,872	1,083,400	170,729	78,952	58,984	142,200	90,000
Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	379,961	19,578	23,595	84,990	11,390,116	732,872	1,083,400	170,729	78,952	58,984	142,200	90,000
Expenditures												
Operating:												
Personnel Services	45,325	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	341,319	52,850	36,000	82,490	11,390,116	732,872	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	2,822,126	1,374,380	257,328	675,493	-	-
Total Operating Expenditures	386,644	52,850	36,000	82,490	11,390,116	732,872	2,822,126	1,374,380	257,328	675,493	-	-
Capital:												
Fixed Assets	-	-	7,693	-	-	-	-	-	-	-	-	-
Total Capital Expenditures	-	-	7,693	-	-	-	-	-	-	-	-	-
Total Program Expenditures	386,644	52,850	43,693	82,490	11,390,116	732,872	2,822,126	1,374,380	257,328	675,493	-	-
Other Projects	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	386,644	52,850	43,693	82,490	11,390,116	732,872	2,822,126	1,374,380	257,328	675,493	-	-
Net Revenues Over (Under) Expenditures	(6,683)	(33,272)	(20,098)	2,500	-	-	(1,738,726)	(1,203,651)	(178,376)	(616,509)	142,200	90,000

**City of Moreno Valley
2009-10 City Council Adopted Budget
Special Revenue Funds**

Description	Recreation Center Dev. Impact Fee 207	Libraries Development Impact Fee 208	City Hall Development Impact Fee 209	Corporate Yard Dev. Impact Fee 210	Interchange Imprvments Dev. Impact Fee 211	Maintenance Equipmt. Dev. Impact Fee 212	Traffic Congestion Relief 225	Prop 1B 226	FHWA TRANSIMS Deployment 227	Economic Stimulus Fund 228	JAG - PD - 08 Fund 260	2008 COPS Tech Program Grant 261
Revenues												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Gas Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Business Gross Receipt Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Utility Users Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-
Parcel Fees	-	-	-	-	-	-	-	-	-	-	-	-
Development Fees	14,436	58,576	49,985	13,783	49,925	2,300	-	-	-	-	-	-
Motor Vehicle Fees	-	-	-	-	-	-	-	-	-	-	-	-
Other Fees	-	-	-	-	-	-	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Charges	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	58,287	32,395	-	24,218	962	40,000	-	-	10,000	-	-
Miscellaneous Revenues	-	-	-	-	-	-	1,739,098	2,682,869	186,556	1,300,000	-	-
Grants/Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenues	14,436	116,863	82,380	13,783	74,143	3,262	1,779,098	2,682,869	186,556	1,310,000	-	-
Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	14,436	116,863	82,380	13,783	74,143	3,262	1,779,098	2,682,869	186,556	1,310,000	-	-
Expenditures												
Operating:												
Personnel Services	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-	107,915	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-	31,677	-	5,832	-
Debt Service	-	-	-	-	-	-	-	-	5,000	-	1,787	29,665
Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-	-	144,592	-	7,619	29,665
Capital:												
Fixed Assets	-	-	-	-	-	-	-	-	-	-	22,080	44,630
Total Capital Expenditures	-	-	-	-	-	-	-	-	-	-	22,080	44,630
Total Program Expenditures	-	-	-	-	-	-	-	-	144,592	-	29,699	74,295
Other Projects	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	144,592	-	29,699	74,295
Net Revenues Over (Under) Expenditures	14,436	116,863	82,380	13,783	74,143	3,262	1,779,098	2,682,869	41,964	1,310,000	(29,699)	(74,295)

**City of Moreno Valley
2009-10 City Council Adopted Budget
Special Revenue Funds**

Description	CDBG 05/06 280	CDBG 07/08 282	CDBG 08/09 283	Used Oil Block Grant 13 282	Used Oil Block Grant 14 283	TRI 16-06-1 Target Rubberized 285	Used Oil Block Grant 15 286	Total
Revenues								
Property Taxes	-	-	-	-	-	-	-	-
Gas Taxes	-	-	-	-	-	-	-	2,527,500
Sales Taxes	-	-	-	-	-	-	-	-
Business Gross Receipt Taxes	-	-	-	-	-	-	-	-
Utility Users Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	2,705,000
Franchise Fees	-	-	-	-	-	-	-	-
Parcel Fees	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	1,615,019
Motor Vehicle Fees	-	-	-	-	-	-	-	-
Other Fees	-	-	-	-	-	-	-	353,834
Permits & Licenses	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Administrative Charges	-	-	-	-	-	-	-	935,970
Interest Income	-	-	-	-	-	-	-	738,093
Miscellaneous Revenues	-	-	-	-	41,988	-	-	9,782,685
Grants/Intergovernmental Revenues	10,000	405,675	3,013,471	-	-	84,000	-	20,402,238
Transfers	-	-	-	-	-	-	-	1,594,537
Total Operating Revenues	10,000	405,675	3,013,471	-	41,988	84,000	-	40,654,876
Capital Reserve	-	-	-	-	-	-	-	-
Total Revenues	10,000	405,675	3,013,471	-	41,988	84,000	-	40,654,876
Expenditures								
Operating:								
Personnel Services	-	-	240,745	184	34,790	-	-	5,502,323
Contractual Services	-	-	1,633,285	3,735	4,265	-	-	15,614,364
Materials & Supplies	-	-	1,700	-	-	84,000	-	966,531
Debt Service	-	-	-	-	-	-	-	-
Fixed Charges	-	-	15,648	-	870	-	-	765,861
Transfers Out	-	-	-	-	-	-	-	5,129,327
Total Operating Expenditures	-	-	1,891,378	3,919	39,925	84,000	-	27,978,406
Capital:								
Fixed Assets	-	-	-	-	-	-	-	74,403
Total Capital Expenditures	-	-	-	-	-	-	-	74,403
Total Program Expenditures	-	-	1,891,378	3,919	39,925	84,000	-	28,052,809
Other Projects	-	-	-	-	-	-	-	-
Total Expenditures	-	-	1,891,378	3,919	39,925	84,000	-	28,052,809
Net Revenues Over (Under) Expenditures	10,000	405,675	1,122,093	(3,919)	2,063	-	-	12,602,067

**City of Moreno Valley
2009-10 City Council Adopted Budget
Capital Projects Funds**

Description	Facility Construction 412	PW General Capital Projects 414	TUMF Capital Projects 415	DIF Arterial Streets Capital Projects 416	DIF Traffic Signal Capital Projects 417	2005 Lease Revenue Bonds - Cap/Admin 501	Centerpoint 87-4 Cap/Admin 512	Towngate Impr Special Tax Capital/Admin 513
Revenues								
Property Taxes	-	-	-	-	-	-	-	-
Gas Taxes	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-
Business Gross Receipt Taxes	-	-	-	-	-	-	-	-
Utility Users Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-
Parcel Fees	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-
Motor Vehicle Fees	-	-	-	-	-	-	-	-
Other Fees	-	-	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Administrative Charges	-	-	-	-	-	-	-	-
Interest Income	-	900	-	-	-	-	-	-
Miscellaneous Revenues	-	30,000	8,000,000	1,000	1,000	100,000	-	-
Grants/Intergovernmental Revenues	-	-	-	-	-	-	-	-
Transfers	-	-	-	1,704,078	1,374,380	-	-	38,250
Total Operating Revenues	-	30,900	8,000,000	1,705,078	1,375,380	100,000	-	38,250
Capital Reserve	-	-	-	-	-	-	-	-
Total Revenues	-	30,900	8,000,000	1,705,078	1,375,380	100,000	-	38,250
Expenditures								
Operating:								
Personnel Services	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	5,350	3,750
Materials & Supplies	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Fixed Charges	-	-	-	-	-	-	50,000	34,500
Transfers Out	600,000	-	-	-	-	-	-	-
Total Operating Expenditures	600,000	-	-	-	-	-	55,350	38,250
Capital:								
Fixed Assets	-	-	-	-	-	-	-	-
Total Capital Expenditures	600,000	-	-	-	-	-	-	-
Total Program Expenditures	600,000	-	-	-	-	-	55,350	38,250
Other Projects	-	-	-	-	-	-	-	-
Total Expenditures	600,000	-	-	-	-	-	55,350	38,250
Net Revenues Over (Under) Expenditures	(600,000)	30,900	8,000,000	1,705,078	1,375,380	100,000	(55,350)	-

**City of Moreno Valley
2009-10 City Council Adopted Budget
Capital Projects Funds**

Description	2007 Towngate Spcl Tax Ref Capital/Admin 515	Warner Ranch Assmnt Dist 518	Auto Mall Cap/Admin 528	CFD #5 Stoneridge Cap/Admin 529	CFD #41 Infra Cap/Admin 530	Total
Revenues						
Property Taxes	-	8,325	-	-	-	8,325
Gas Taxes	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-
Business Gross Receipt Taxes	-	-	-	-	-	-
Utility Users Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Parcel Fees	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-
Motor Vehicle Fees	-	-	-	-	-	-
Other Fees	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Administrative Charges	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	100,900
Grants/Intergovernmental Revenues	-	-	-	-	-	8,032,000
Transfers	139,750	-	148,940	54,000	50,000	3,509,398
Total Operating Revenues	139,750	8,325	148,940	54,000	50,000	11,650,623
Capital Reserve	-	-	-	-	-	-
Total Revenues	139,750	8,325	148,940	54,000	50,000	11,650,623
Expenditures						
Operating:						
Personnel Services	-	-	-	-	-	-
Contractual Services	6,875	-	3,750	4,000	-	23,725
Materials & Supplies	-	-	-	-	-	-
Debt Service	-	6,458	-	-	-	6,458
Fixed Charges	132,875	730	145,190	50,000	50,000	463,295
Transfers Out	-	-	-	-	-	600,000
Total Operating Expenditures	139,750	7,188	148,940	54,000	50,000	1,093,478
Capital:						
Fixed Assets	-	-	-	462,770	5,800,000	6,262,770
Total Capital Expenditures	-	-	-	462,770	5,800,000	6,262,770
Total Program Expenditures	139,750	7,188	148,940	516,770	5,850,000	7,356,248
Other Projects	-	-	-	-	-	-
Total Expenditures	139,750	7,188	148,940	516,770	5,850,000	7,356,248
Net Revenues Over (Under) Expenditures	-	1,137	-	(462,770)	(5,800,000)	4,294,375

**City of Moreno Valley
2009-10 City Council Adopted Budget
Enterprise Funds**

Description	Electric Utility Fund 601	2007 Taxable Lease Revenue Bonds 602	2005 Lease Revenue Bonds 603	Total
Revenues				
Property Taxes	-	-	-	-
Gas Taxes	-	-	-	-
Sales Taxes	-	-	-	-
Business Gross Receipt Taxes	-	-	-	-
Utility Users Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Parcel Fees	-	-	-	-
Development Fees	-	-	-	-
Motor Vehicle Fees	-	-	-	-
Other Fees	121,662	-	-	121,662
Fees for Service	15,127,313	-	-	15,127,313
Permits & Licenses	-	-	-	-
Fines & Forfeitures	-	-	-	-
Administrative Charges	-	-	-	-
Interest Income	-	41,410	-	41,410
Miscellaneous Revenues	297,517	-	-	297,517
Grants/Intergovernmental Revenues	-	-	-	-
Transfers	-	-	-	-
Total Operating Revenues	15,546,492	41,410	-	15,587,902
Capital Reserve	-	-	-	-
Total Revenues	15,546,492	41,410	-	15,587,902
Expenditures				
Operating:				
Personnel Services	768,248	-	-	768,248
Contractual Services	11,305,946	3,750	523	11,310,219
Materials & Supplies	5,325	-	-	5,325
Debt Service	114,103	1,831,802	322,963	2,268,868
Fixed Charges	953,693	-	-	953,693
Transfers Out	-	-	-	-
Total Operating Expenditures	13,147,315	1,835,552	323,486	15,306,353
Capital:				
Fixed Assets	254,600	-	-	254,600
Total Capital Expenditures	254,600	-	-	254,600
Total Program Expenditures	13,401,915	1,835,552	323,486	15,560,953
Other Projects	-	-	-	-
Total Expenditures	13,401,915	1,835,552	323,486	15,560,953
Net Revenues Over (Under) Expenditures	2,144,577	(1,794,142)	(323,486)	26,949

**City of Moreno Valley
2009-10 City Council Adopted Budget
Internal Service Funds**

Description	General Liability 741	Workers' Compensation 745	Technology Services 750	Facilities 754	Equipment Maintenance 755	Total
Revenues						
Property Taxes	-	-	-	-	-	-
Gas Taxes	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-
Business Gross Receipt Taxes	-	-	-	-	-	-
Utility Users Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-
Parcel Fees	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-
Motor Vehicle Fees	-	-	-	-	-	-
Other Fees	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Administrative Charges	1,030,903	-	4,017,915	4,079,014	714,461	9,842,293
Interest Income	-	-	-	-	-	-
Miscellaneous Revenues	298	870,770	264,520	32,245	3,745	1,171,578
Grants/Intergovernmental Revenues	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Total Operating Revenues	1,031,201	870,770	4,282,435	4,111,259	718,206	11,013,871
Capital Reserve	-	-	-	-	-	-
Total Revenues	1,031,201	870,770	4,282,435	4,111,259	718,206	11,013,871
Expenditures						
Operating:						
Personnel Services	117,363	54,571	2,067,261	1,091,338	257,341	3,587,874
Contractual Services	884,770	462,150	1,291,095	2,007,230	10,022	4,655,267
Materials & Supplies	4,100	3,450	414,780	133,765	385,965	942,060
Debt Service	-	-	-	-	-	-
Fixed Charges	59,298	350,544	517,739	449,654	60,018	1,437,253
Transfers Out	-	-	-	859,540	-	859,540
Total Operating Expenditures	1,065,531	870,715	4,290,875	4,541,527	713,346	11,481,994
Capital:						
Fixed Assets	-	-	610,500	470,032	-	1,080,532
Total Capital Expenditures	-	-	610,500	470,032	-	1,080,532
Total Program Expenditures	1,065,531	870,715	4,901,375	5,011,559	713,346	12,562,526
Other Projects	-	-	-	-	-	-
Total Expenditures	1,065,531	870,715	4,901,375	5,011,559	713,346	12,562,526
Net Revenues Over (Under) Expenditures	(34,330)	55	(618,940)	(900,300)	4,860	(1,548,655)

**City of Moreno Valley
2009-10 City Council Adopted Budget
Equipment Replacement Reserve Fund**

Description	Equipment Replacement Reserve 757	Total
Revenues		
Property Taxes	-	-
Gas Taxes	-	-
Sales Taxes	-	-
Business Gross Receipt Taxes	-	-
Utility Users Taxes	-	-
Other Taxes	-	-
Franchise Fees	-	-
Parcel Fees	-	-
Development Fees	-	-
Motor Vehicle Fees	-	-
Other Fees	-	-
Permits & Licenses	-	-
Fines & Forfeitures	-	-
Administrative Charges	-	-
Interest Income	-	-
Miscellaneous Revenues	2,306,405	2,306,405
Grants/Intergovernmental Revenues	-	-
Transfers	-	-
Total Operating Revenues	2,306,405	2,306,405
Capital Reserve	-	-
Total Revenues	2,306,405	2,306,405
Expenditures		
Operating:		
Personnel Services	-	-
Contractual Services	-	-
Materials & Supplies	-	-
Debt Service	-	-
Fixed Charges	284,112	284,112
Transfers Out	121,938	121,938
Total Operating Expenditures	406,050	406,050
Capital :		
Fixed Assets	-	-
Total Capital Expenditures	-	-
Total Program Expenditures	406,050	406,050
Other Projects	-	-
Total Expenditures	406,050	406,050
Net Revenues Over (Under) Expenditures	1,900,355	1,900,355

**City of Moreno Valley
2009-10 City Council Adopted Budget
Debt Service Funds**

Description	2005 Lease Revenue Bonds 301	2007 Towngate Improvement Tax Ref 313	2007 Towngate Special Tax Ref 315	Assessment Dist. 98-1 316	City Hall COP 97 321	Pub. Safety Lease Rev. Bond 325	Auto Mail 328	Automall CFD#5 Stoneridge 329	CFD #41 Infra Debt Service 330	COP 93 335	OPA Sales Tax #2 340	Total
Revenues												
Property Taxes	-	-	-	2,612	-	-	-	-	-	-	-	2,612
Gas Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000
Business Gross Receipt Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Utility Users Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	114,369	-	-	-	-	1,217,525	362,015	-	-	-	1,693,909
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-	-
Parcel Fees	-	-	-	-	-	-	-	-	-	-	-	-
Development Fees	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Fees	-	-	-	-	-	-	-	-	-	-	-	-
Other Fees	-	-	-	-	-	-	-	-	-	-	-	-
Permits & Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Charges	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	35,000	10,800	85,595	-	-	-	11,000	20,000	-	-	350,000	512,395
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-	10,600,000	-	-	10,600,000
Grants/Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	2,643,517	279,459	404,131	-	859,540	404,169	219,964	-	-	-	-	4,810,780
Total Operating Revenues	2,678,517	404,628	489,726	2,612	859,540	404,169	2,448,489	382,015	10,600,000	-	350,000	18,619,696
Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	2,678,517	404,628	489,726	2,612	859,540	404,169	2,448,489	382,015	10,600,000	-	350,000	18,619,696
Expenditures												
Operating:												
Personnel Services	-	-	-	-	-	-	-	-	-	-	-	-
Contractual Services	3,834	-	-	-	64,540	3,250	-	-	-	3,250	-	74,874
Materials & Supplies	150	-	-	-	-	-	-	-	-	-	-	150
Debt Service	2,643,515	358,029	1,009,381	2,561	795,000	400,919	2,373,300	303,315	1,103,384	-	-	8,989,404
Fixed Charges	-	-	-	50	-	-	-	-	-	-	-	50
Transfers Out	-	38,250	139,750	-	-	-	148,940	54,000	50,000	-	-	430,940
Total Operating Expenditures	2,647,499	396,279	1,149,131	2,611	859,540	404,169	2,522,240	357,315	1,153,384	3,250	-	9,495,418
Capital:												
Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Total Program Expenditures	2,647,499	396,279	1,149,131	2,611	859,540	404,169	2,522,240	357,315	1,153,384	3,250	-	9,495,418
Other Projects	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,647,499	396,279	1,149,131	2,611	859,540	404,169	2,522,240	357,315	1,153,384	3,250	-	9,495,418
Net Revenues Over (Under) Expenditures	31,018	8,349	(659,405)	1	-	-	(73,751)	24,700	9,446,616	(3,250)	350,000	9,124,278