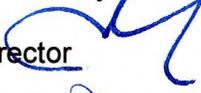


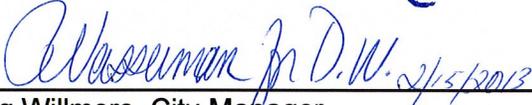
City of Bell Agenda Report

DATE: 20 February 2013

TO: Mayor and Members of the City Council

FROM: Josh Betta, Finance Director 

APPROVED
BY:


Doug Willmore, City Manager

SUBJECT: **Fiscal Year 2012-2013 Midyear Financial Status Review**

Recommendation

Receive and file.

Background

Section 604 (d) of the City of Bell Charter stipulates that the Chief Administrative Officer shall "keep the City Council advised of the financial condition and future needs of the City and make such recommendations as may seem desirable."

The Midyear Review focuses most attention on the condition of our General Fund, as the General Fund is the City's largest fund, and thus provides the foundation for most service delivery in the City.

Report Attachments

The following attachments present the calculations and estimations from which report observations are derived. Each represents the first step for FY 2014 budget planning.

Attachment 1: Fund Balance Summary (reserve position for all funds at 6.30.12 and 6.30.13)

Attachment 2: General Fund Summary of Outcomes (FY 2010 through FY 2014)

Attachment 3: General Fund Revenue Detail (FY 2010 through FY 2014)

Attachment 4: General Fund

The General Fund

The General Fund Summary of Outcomes					
	FY 2009-10 Actual	FY 2010-11 Estimated	FY 2011-12 Estimated	FY 2012-13 Estimated	FY 2013-2014 Projected
Revenue	14,194,701	13,496,219	10,889,323	12,625,539	11,872,017
Transfers In	2,631,327	2,557,635	1,133,960	1,006,801	871,994
Total Revenue	16,826,028	16,053,854	12,023,283	13,632,340	12,744,011
Expenditures	17,466,207	15,189,656	10,405,263	11,075,784	11,804,120
Transfers Out	2,836,491	1,421,410	2,470,031	2,624,857	1,013,631
Total Expenditures	20,302,698	16,611,066	12,875,294	13,700,641	12,817,751
Net Change	(3,476,670)	(557,212)	(852,011)	(68,302)	(73,740)
Fund Balance	1,697,954	1,140,742	288,731	220,430	146,690
Fund Balance %	8%	7%	2%	2%	1%

The table that appears above is reproduced as Attachment 2. With regard to its content, many observations are in order:

- The decline in income and spending between FY 2010 and FY 2012 is attributable in largest part to the elimination of excess salaries of the Rizzo regime; the transfer of general obligation bond income and debt service to a debt service fund; and generalized reductions in spending commensurate with response to recession and the scandal.
- It is estimated that FY 2013, the current fiscal year, will see the General Fund ending the year with a slight deficit position of \$68,000. This suggests the beginnings of financial stabilization.
- The encouraging outcome in FY 2013, however, rests on fragile ground because \$802,000 of the estimated \$14 million in revenue results from one-time events. Consider that \$242,000 in revenue is expected this year from settlement with Rizzo. One time infusion is also expected from settlement with the Bandini project developer, \$210,000. Another \$350,000 in one-time income resulted from the sale of Proposition A funds to Rancho Palos Verdes.
- Of the one-time revenue events described above, the only completed transactions at this writing is the \$350,000 sale of Proposition A funds and the \$242,000 Rizzo settlement.
- With regard to expenditures, the single area of material cost overruns is the City Attorney's activity. We anticipate costs of \$1,000,000 in the current year, FY 2013, and

\$1,100,000 in the next budget year, FY 2014. The City Attorney's FY 2013 budget is \$300,000.

- The General Fund relies upon transfers in from other funds. The good news in this regard is that the General Fund is less reliant on transfers than it was in prior years. The less-than-good news is that the financial health has declined in some of the funds that have been the source of transfers in. For example, in FY 2013 \$313,000 will be transferred into the General Fund from the Surplus Property Authority Fund. However, the Surplus Property Authority Fund is estimated to complete the year in a \$94,000 deficit position, so transfer will not be available next year.
- The General Fund reserve position is estimated to decline to \$289,000, or 2%, at June 30, 2012, and then decline slightly in FY 2013, and decline again in FY 2014, at which point the reserve ratio is estimated to be 1%.
- The City's Financial Policies call for 25% reserve coverage.
- To achieve 25% reserve ratio, or approximately \$3.3 million, the General Fund will have to add \$2.9 million to its reserves.
- At this preliminary point in the FY 2014 budget process, the FY 2014 budget projections suggest that the City will face a \$74,000 shortfall of revenue to expenditure as it formulates the new budget plan for City Council consideration.
- The poor financial health of other funds may require the General Fund to make up deficit positions in the future, potentially impacting the General Fund solvency. The Sanitation Fund, owing to the \$970,000 disbursement this year for acquisition of trash cans, will have deficit position of \$149,000. The Surplus Property Authority, as discussed above, may have deficit of \$94,000. The Grants Fund, owing to apparent lack of reimbursement petitioning after the scandal, may have a deficit position of \$605,000 (this matter requires much more research). And the Proposition A fund, after the exchange of \$467,000 for \$350,000 in General Funds, may possess a deficit of \$82,000.
- The practice of government auditing by professional accounting firms was greatly altered by the Bell scandal (and the role of Mayer, Hoffman & McCann). Fund deficits are given a higher level of scrutiny vis-à-vis the financial health of the overall government organization. Auditors are now more likely to render "going concern" opinions about an agency's financial status, and implicit to such opinions are estimations of the possibility of the agency's continued existence. In the aftermath of the controversial Stockton and San Bernardino bankruptcy proceedings, auditor unease is greater still.

Retirement Fund

	Estimated Fund Balance June 30, 2012	Fiscal Year 2013				Net Change	Estimated Fund Balance June 30, 2013
		Revenue	Expenditure	Tranfr In	Tranfr Out		
Retirement Fund	(360,793)	2,575,000	2,317,240	854,931	938,727	173,964	(186,829)

The Retirement Fund will receive \$2,575,000 in property tax collections this year. Nonetheless, the Retirement Fund relies on a \$855,000 in transfer in from the General Fund to offset expenditure obligations.

In FY 2013, total income in the Fund is thus \$3,272,000. Total expenditures are \$3,256,000.

It is expected that the Fund will possess a deficit position of \$187,000 at June 30th, 2013. The deficit position can be eliminated if expenditures toward employee retirement are reduced.

The City of Bell continues to pay the employee's portion of the retirement contribution for all employees except the City Manager, Police Chief and Department Directors. Pension reform has been achieved in many California cities through the requirement that employees pay their own retirement contribution. This method of pension reform, currently under discussion with represented employee groups, creates immediate cash flow changes.

Another method of pension reform being implemented by government employers involves the adoption of lesser plan benefits for future employees. This is called "2nd tiering." (Per existing law, plan benefits for current employees cannot be altered). This form of pension reform creates cash flow changes after 10 to 12 years.

Savings can be achieved in the Retirement Fund through reduction in employer contribution rates. With the elimination of the excessively high salaries of the Rizzo administration, and after final legal determination of the pensionable salaries of Bell 8, we intend to petition CalPERS to re-calculate our annual contribution rates.

Sanitation/Refuse Fund

	Estimated Fund Balance June 30, 2012	Fiscal Year 2013					Estimated Fund Balance June 30, 2013
		Revenue	Expenditure	Tranfr In	Tranfr Out	Net Change	
Sanitation Fund	742,632	390,000	1,257,130	-	24,019	(891,149)	(148,517)

In December of 2012, the City Council approved payment of \$970,000 for the purchase of refuse collection containers. This matter had origins in the prior fiscal year.

It appears that the Sanitation Fund did not have reserves adequate to support this acquisition. Current estimate suggests the Fund will have a deficit position of \$149,000 at June 30th, 2013.

Grants Fund

	Estimated Fund Balance June 30, 2012	Fiscal Year 2013					Estimated Fund Balance June 30, 2013
		Revenue	Expenditure	Tranfr In	Tranfr Out	Net Change	
Grants Fund	(605,315)	447,000	447,000	-	-	-	(605,315)

The Grants Fund may possess a deficit position of \$605,000 at June 30, 2013. This estimate, however, is subject to significant revision as audits for FY 2011 and FY 2012 take place and staff has greater opportunity to research discrepancies.

Grants are unique because they rely on the application of complex reimbursement processes after expenses are incurred; it appears quite plausible that reimbursement has not yet been petitioned for past expenditures.

Preliminary research suggests that grants for STPL Florence Ave/Wilcox to Walker street improvements in the amount of \$491,659 may be due reimbursement. Also, \$199,490 in expenditures toward the Health & Wellness Center are in dispute with the State of California.

Proposition A Transit Fund

	Estimated Fund Balance June 30, 2012	Fiscal Year 2013					Estimated Fund Balance June 30, 2013
		Revenue	Expenditure	Tranfr In	Tranfr Out	Net Change	
Proposition A	475,018	584,340	1,092,714	-	48,326	(556,700)	(81,682)

The Prop A Fund, after years of consistent performance, will likely fall into a \$82,000 deficit position this year because \$467,000 was recently expended to generate \$350,000 in General Fund income. The exchange took place with the City of Rancho Palos Verdes.

Gas Tax Fund, Recycling Fund, BCHA Operating Fund , BCHA Capital Project Fund

	Estimated Fund Balance June 30, 2012	Fiscal Year 2013					Estimated Fund Balance June 30, 2013
		Revenue	Expenditure	Tranfr In	Tranfr Out	Net Change	
Gas Tax	2,541,245	1,589,951	1,083,520	-	292,901	213,530	2,754,775
Recycling BCHA	1,080,397	-	-	-	-	-	1,080,397
Ops BCHA	2,092,130	2,693,400	1,404,240	-	1,641,096	(351,936)	1,740,194
Cap	795,082	-	-	-	-	-	795,082

Positive financial positions at June 30, 2012 and June 30, 2013 are evidenced in these funds.

Risk Management Fund

	Estimated Fund Balance June 30, 2012	Fiscal Year 2013					Estimated Fund Balance June 30, 2013
		Revenue	Expenditure	Tranfr In	Tranfr Out	Net Change	
Risk Management	731,228	1,000,000	1,877,401	1,761,226	-	883,825	1,615,053

For several years the Risk Management Fund has met its expenditure obligations by transfers in from the General Fund. The Risk Management Fund, in other words, has not possessed reserves that allowed it to stand alone. And the cost to the General Fund in transfers out has averaged \$1.7 million each year.

This year settlement of \$1 million was receipted to the Fund as the result of the City's crime prevention insurance, a policy activated by the Bell Scandal. Additional settlements may be forthcoming.

If adequate operating reserves become available to the Risk Management Fund, the obligation for General Fund transfers may be reduced commensurately.

Operating the Risk Management Fund through legal settlements is not the best financing mechanism, nor is it a sustainable practice. It may, however, be the practical option for the City until more sustainable funding strategies can be put in place.

Successor Agency Funds (Formerly Bell Community Redevelopment Agency)

	Estimated Fund Balance June 30, 2012	Fiscal Year 2013				Net Change	Estimated Fund Balance June 30, 2013
		Revenue	Expenditure	Tranfr In	Tranfr Out		
Capital Projects	(305,047)	439,624	250,020	-	-	189,604	(115,443)
Tax Increment	(4,465,685)	2,486,380	-	-	564,547	1,921,833	(2,543,852)
Low & Mod	3,364,989	-	481,714	-	422,680	(904,394)	2,460,595
Debt Service	(5,065,297)	-	2,018,019	547,603	-	(1,470,416)	(6,535,713)

Redevelopment Agencies were, at their essentials, mechanisms to create debt. This is so because redevelopment agencies were only eligible to collect tax increment property taxes if they created and sustained debt on their books. For this reason, it is expected that the reserve position of the CRA Tax Increment, the CRA Capital Projects and the CRA Debt Service Funds all display deficit positions.

Following the recent dissolution of the Bell CRA we receive property tax payments adequate only to service the Bell Successor Agency debt.

The CRA Low & Moderate Income Housing Fund displays a positive fund balance of approximately \$2.5 million. (This estimate roughly corresponds to \$2.3 million in the Low/Mod bank account). However, following the completion of required due diligence reviews (DDRs) per dissolution requirements, the State of California and the County of Los Angeles will force the City/Successor Agency surrender most or all of this amount.

Attachment 1 – Fund Balance Summary

Fund Balance Summary

	Estimated Fund Balance June 30, 2012	Fiscal Year 2013				Net Change	Estimated Fund Balance June 30, 2013
		Revenue	Expenditure	Tranfr In	Tranfr Out		
01 General	288,731	12,625,539	11,075,784	1,006,801	2,624,857	(68,302)	220,430
03 AQMD	195,380	45,100	172,600	-	14,447	(141,947)	53,433
04 Gas Tax	2,541,245	1,589,951	1,083,520	-	292,901	213,530	2,754,775
06 Retirement	(360,793)	2,575,000	2,317,240	854,931	938,727	173,964	(186,829)
08 Sanitation/Refuse	742,632	390,000	1,257,130	-	24,019	(891,149)	(148,517)
09 Sewer	724,180	352,115	880,392	-	63,271	(591,548)	132,632
10 Recycling	1,080,397	-	-	-	-	-	1,080,397
14 Bikeway	(1,618)	-	-	-	-	-	(1,618)
17 Solid Waste & Recycle Auth.	-	-	-	-	-	-	-
18 Public Financing Authority	224,730	-	1,157,186	1,157,186	-	-	224,730
19 Surplus Property Authority	219,454	-	-	-	313,802	(313,802)	(94,348)
20 CRA Capital Projects	(305,047)	439,624	250,020	-	-	189,604	(115,443)
21 CRA Tax Increment	(4,465,685)	2,486,380	-	-	564,547	1,921,833	(2,543,852)
22 CRA Low & Mod Housing	3,364,989	-	481,714	-	422,680	(904,394)	2,460,595
23 CRA Debt Service	(5,065,297)	-	2,018,019	547,603	-	(1,470,416)	(6,535,713)
30 Comm. Develop. Block Grant	(1,978)	927,720	927,720	-	-	-	(1,978)
32 Grants Fund	(605,315)	447,000	447,000	-	-	-	(605,315)
45 Lighting & Landscaping	543,004	473,000	683,180	-	33,242	(243,422)	299,582
50 Capital Projects	20,070,644	-	18,110,213	-	1,112,977	(19,223,190)	847,454
55 Cable TV / JPA	86,517	-	-	-	-	-	86,517
67 Measure R	923,001	330,000	331,847	-	27,775	(29,622)	893,379
68 Proposition C	1,925,444	440,000	675,350	-	56,526	(291,876)	1,633,568
70 Proposition A	475,018	584,340	1,092,714	-	48,326	(556,700)	(81,682)
71 Asset Forfeiture	573,014	-	363,746	-	-	(363,746)	209,268
72 COPS	260,560	100,000	312,768	-	-	(212,768)	47,792
74 Justice Assistance Grant	267,767	15,648	15,648	-	-	-	267,767
85 Risk Management	731,228	1,000,000	1,877,401	1,761,226	-	883,825	1,615,053
89 General Obligation Bonds	603,339	2,150,000	2,148,405	1,112,977	-	1,114,572	1,717,911
90 BCHA Operating	2,092,130	2,693,400	1,404,240	-	1,641,096	(351,936)	1,740,194
91 BCHA Capital Projects	795,082	-	-	-	-	-	795,082
92 BCHA Debt Service	(1)	-	1,298,695	1,298,695	-	-	(1)

Attachment 2 – General Fund Summary
of Outcomes

**The General Fund
Summary of Outcomes**

	FY 2009-10 Actual	FY 2010-11 Estimated	FY 2011-12 Estimated	FY 2012-13 Estimated	FY 2013-2014 Projected
Revenue	14,194,701	13,496,219	10,889,323	12,625,539	11,872,017
Transfers In	2,631,327	2,557,635	1,133,960	1,006,801	871,994
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Transfers Out	2,836,491	1,421,410	2,470,031	2,624,857	1,013,631
Total Expenditures	20,302,698	16,611,066	12,875,294	13,700,641	12,817,751
Net Change	(3,476,670)	(557,212)	(852,011)	(68,302)	(73,740)
Fund Balance	1,697,954	1,140,742	288,731	220,430	146,690
Fund Balance %	8%	7%	2%	2%	1%

Attachment 3 – General Fund Revenue Detail

City of Bell
General Fund Revenue Detail

	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13		FY 2013-14 Projected
				Budget	Estimated	
Property Taxes						
05 Current Year Secured	475,359	543,845	507,238	552,695	515,928	529,000
10 Current Year Unsecured	12,680	12,967	6,303	15,000	15,000	15,000
12 Supplemental	-	-	7,551	-	7,000	7,000
13 Redemptions	-	-	1,786	-	1,700	1,700
15 Prior Year Sec. & Unsec	42,037	(94)	4,155	11,000	29,670	15,000
16 Prop Tax / VLF Swap	2,972,944	2,942,557	2,959,731	3,000,000	2,977,498	3,000,000
20 Interest & Penalties	8,883	4,678	2,468	4,500	11,500	5,000
30 Debt Service Assessment	1,390,751	1,469,520	-	-	-	-
Total Property Taxes	4,902,654	4,973,473	3,489,232	3,583,195	3,558,296	3,572,700
Other Taxes						
05 Sales Tax	1,922,371	1,908,998	1,394,190	1,818,000	1,420,000	1,448,000
03 Sales Tax "Triple Flip"	-	-	367,004	-	404,938	425,000
06 In Lieu of Sales Tax	6,000	-	-	-	-	-
08 Public Safety Aug Sales Tax	32,692	34,033	23,563	34,000	37,500	39,000
10 Franchise Water	47,821	49,278	58,747	50,000	60,000	61,000
15 Franchise Edison	152,870	146,733	146,479	150,000	150,000	153,000
20 Franchise Gas	36,077	40,608	39,353	40,000	40,000	41,000
25 Franchise Pipelines	665	290	-	-	-	-
30 Franchise Cable	46,356	72,089	67,110	75,000	70,000	71,000
33 Franchise Rubbish	206,139	177,108	245,293	300,000	300,000	306,000
35 UUT - Telephone	1,281,345	1,145,573	1,207,142	1,180,000	1,231,000	1,256,000
40 UUT - Water	415,196	556,663	514,121	570,000	524,000	534,000
45 UUT - Edison	1,111,621	1,051,653	940,026	1,157,000	959,000	978,000
50 UUT - Gas	315,566	369,693	319,328	400,000	326,000	333,000
55 Motel Tax	-	-	-	10,000	-	-
60 APT Tax	104,225	46,768	49,571	46,980	49,000	49,000
65 Transfer Tax	29,087	38,960	22,597	41,000	25,000	25,000
Total Other Taxes	5,708,031	5,638,447	5,394,524	5,871,980	5,596,438	5,719,000
Licenses & Permits						
05 Regular Bus Lic	723,081	372,510	309,047	282,000	300,000	300,000
09 Vending Machines	42,423	6,871	7,617	2,500	7,500	7,500
10 Video Game Licenses	-	336	7,323	3,500	3,500	3,500
11 Bicycle Licenses	6	2	2	-	2	2
15 Truck Licenses	32,083	19,730	17,389	10,000	15,000	15,000
20 Warehouse License	12,788	5,098	-	5,000	-	-
25 Misc Business Lic	99	216	2,151	900	900	900
30 Card Club License Fee	-	-	2,708	-	-	-
35 Contractor Bus Lic	27,823	26,506	20,517	17,000	20,000	20,000
40 Building Permit	104,798	87,167	90,919	125,000	55,000	100,000
45 Plumbing Permit	10,929	8,502	10,099	2,270	6,500	7,000
50 Electrical Permit	8,405	8,147	7,648	1,300	5,625	6,000
60 Mechanical Permit	6,954	5,551	7,858	7,000	4,000	4,000
65 Seismic Fee	(9)	90	148	100	400	400
66 EIR Fee	-	-	-	500	-	-
70 State Bldg Standards Fee	1,913	-	(717)	-	-	-
75 Issuance Fee Permits	20,284	20,540	22,538	20,000	20,000	20,000
80 Special Use Permit	-	447	470	500	450	450
85 Yard Sale Permits	-	210	3,630	4,200	10,000	10,000
90 Miscellaneous Permits	1,001	688	518	1,000	625	625

**City of Bell
General Fund Revenue Detail**

	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13		FY 2013-14
	Actual	Actual	Actual	Budget	Estimated	Projected
91 Alarm Permits	2,460	2,040	2,037	1,000	1,000	1,000
Total Licenses & Permits	995,038	564,651	511,902	483,770	450,502	496,377
Fines, Forfeitures & Penalties						
05 Vehicle Code Fines	230,710	188,576	114,829	202,300	90,000	90,000
06 Prop 69-DNA ID	5,160	2,400	1,800	1,650	3,000	3,000
10 Parking Citations	543,456	391,144	372,134	386,580	350,000	350,000
15 Parking Bail	212,624	140,598	121,991	100,000	140,000	140,000
Total Fines, Forfeitures & Pen	991,950	722,718	610,754	690,530	583,000	583,000
Revenue from Money & Property						
01 Interest Income	3,865	5,604	535	6,000	1,000	1,000
10 Rents & Concession	125,552	127,839	129,186	870,840	870,840	870,840
Total Revenue from Money & Prop	129,417	133,443	129,721	876,840	871,840	871,840
Revenue from Other Agencies						
06 Motor Veh Licence Fee	102,915	82,922	113,601	150,000	19,983	15,000
07 Vehicle License Collection	-	16,186	-	-	-	-
10 Homeowner exempt	4,537	4,258	13,659	10,000	7,500	6,500
30 P.O.S.T	5,079	14,366	14,959	35,000	40,000	40,000
Homeland Security	-	-	-	8,500	-	-
Office of Traffic Safety	-	-	-	5,000	-	-
45 SB 90 Mandated	-	2,097	184	200	-	-
50 Liability/WC Insurance Refund	105,180	19,750	31,599	-	-	-
75 Miscellaneous	414	332	899	-	-	-
Total Revenue from Other Agencies	218,125	139,911	174,901	208,700	67,483	61,500
Charge for Current Service						
05 Zoning/Cup	9,460	3,030	35,892	5,000	3,500	5,000
06 Tending Parcel Maps	350	-	300	1,000	-	-
07 Temporary Use Permit	8,272	9,203	7,598	4,000	9,000	9,000
105 Administrative Costs	793	94,413	260	100	100	100
110 Witness Fees	-	600	300	400	200	200
120 Repossession Fees	450	585	510	500	630	550
13 So Cal Water Co-Main Line	-	-	4,405	-	-	-
15 Plans & Specs	-	-	1,046	1,500	500	1,000
20 Plan Check Fees	70,817	61,725	70,358	45,000	207,000	65,000
25 Street Inspections	84,411	49,834	30,220	25,000	36,000	40,000
30 A.R.B. Fees	19,640	21,320	22,272	20,000	20,000	20,000
35 Unlicensed Drivers	339,100	58,385	61,386	50,000	65,000	65,000
40 Fingerprints	768	544	288	500	550	550
45 Report Fees	982	1,536	1,193	1,300	1,100	1,100
47 Clearance Letter	950	1,400	670	600	700	700
48 Sentenced Prisoner	15,100	7,625	650	5,000	5,000	5,000
49 Towing Commission	46,418	13,851	15,037	13,000	11,000	13,000
xx False Alarms	1,550	-	-	-	-	-
52 Jail Services Housing Fees	-	-	-	-	-	-
xx Misc Impounds	-	-	-	-	-	-
54 Stored Vehicles	28,250	31,476	40,650	30,000	50,000	50,000
55 DUI	195,750	29,600	11,600	10,000	15,000	15,000
56 Evidence	26,582	363	366	500	550	550
57 Impound - GS	24,500	2,200	2	-	-	-
58 5 or more parking cites	900	-	750	1,000	-	-

City of Bell
General Fund Revenue Detail

	FY 2009-10	FY2010-11	FY 2011-12	FY 2012-13		FY 2013-14
	Actual	Actual	Actual	Budget	Estimated	Projected
59 Expired Registration	38,250	3,350	4,750	4,000	5,500	5,500
60 Processing Fee	-	17	-	-	-	-
65 Copying	862	5,168	833	500	250	250
70 Occupancy Inspections	9,400	9,809	9,300	8,000	6,800	7,000
75 Repair of damaged prop	1,727	-	5	10	-	-
80 Clerical Fees	7,541	7,368	4,167	4,000	4,400	4,400
90 Court Order Restitution	7,125	200	100	100	100	100
Total Charge for Current Service	960,679	413,602	324,908	231,010	442,880	309,000

Parks & Recreation

20 Park Rental	14,950	17,746	16,638	18,000	16,500	18,000
21 Field Rentals	-	-	-	-	-	-
25 Community Center Rental	25,247	33,539	47,089	35,000	32,000	35,000
30 Class Fees	54,330	53,786	56,754	63,000	63,000	63,000
35 Sports	33,504	23,005	13,541	15,000	15,000	15,000
36 Soccer League	41,115	45,723	42,400	45,000	43,000	43,000
45 Donations	-	833	-	-	-	-
51 One Day Excursions	30,660	13,399	6,585	7,000	6,600	6,600
55 Miscellaneous	4,213	2,872	3,128	2,000	2,000	2,000
56 Snack Bar Revenue	58,099	57,451	55,922	60,000	60,000	60,000
60 Skate Park Revenue	1,657	3,070	70	-	-	-
65 Rent & Concessions	-	-	1	-	-	-
75 Deposit Candidate Statement	-	5,600	-	-	-	-
Total Parks & Recreation	263,775	257,024	242,128	245,000	238,100	242,600

Other Revenue

04 Reimb Health Premium	-	-	-	-	4,000	4,000
05 Miscellaneous	41,030	503,526	4,420	5,000	4,000	5,000
06 Prior Year Cost Rec	32,959	60,667	6,603	7,000	7,000	7,000
12 Sale of CDBG Funds	-	-	-	150,000	-	-
'13 Sale of Prop A Funds	-	-	-	350,000	350,000	-
14 Miscellaneous	-	-	-	500	-	-
Legal Settlements	-	-	-	-	242,000	-
Developer Settlement	-	-	-	-	210,000	-
Bell Palm Plaza DDA	-	-	-	-	-	-
Cost Recovery-Variou Svcs	43,403	1,073	-	-	-	-
Sale of Fixed Assets	10,750	-	-	-	-	-
Developer Agreement	-	88,128	-	-	-	-
80 Cash Over/Short	45	(444)	231	-	-	-
Total Other Revenue	25,032	652,950	11,254	512,500	817,000	16,000

Transfers In

20 Transfer In - AQMD (03)	-	-	-	14,447	14,447	14,447
22 Transfer In - Sanitation (08)	-	-	168,850	24,019	24,019	-
23 Transfer In - Sewer (09)	-	-	35,100	63,121	63,121	63,121
24 Transfer In - Recycling	-	-	46,400	-	-	375,000
25 Transfer In - Light/Landscp (45)	-	-	54,270	33,242	33,242	33,242
27 Transfer In - Gas Tax (04)	-	-	-	83,142	83,142	83,142
37 Transfer In - Measure R (67)	-	-	-	27,775	27,775	27,775
38 Transfer In - Prop C (68)	-	-	-	56,526	56,526	56,526
40 Transfer In - Prop A (70)	-	-	-	48,326	48,326	-
95 Transfer In - BCHA Admin (90)	-	-	-	218,741	218,741	218,741
96 Transfer In - BCHA Payback (90)	-	-	-	123,660	123,660	-

**City of Bell
General Fund Revenue Detail**

	FY 2009-10	FY2010-11	FY 2011-12	FY 2012-13		FY 2013-14
	Actual	Actual	Actual	Budget	Estimated	Projected
Transfer In GOB	413,077	339,385	-	-	-	-
Transfer In Other Funds	1,718,250	1,718,250	-	-	-	-
45 Transfer In Surplus Prop	500,000	500,000	829,340	313,802	313,802	-
Total Transfers	2,631,327	2,557,635	1,133,960	1,006,801	1,006,801	871,994
Total Revenues	16,826,028	16,053,854	12,023,283	13,710,326	13,632,340	12,744,011

Attachment 4 – General Fund
Expenditures by Function

**General Fund
Expenditures by Function**

Function	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Actual	FY 2012-13		FY 2013-14 Projected
				Budget	Estimated	
0100 City Council	87,599	109,757	63,213	208,181	168,181	208,181
0200 City Administrator	263,136	329,735	168,506	363,541	283,541	363,541
0225 Administration Support	563,388	376,104	361,702	-	8,062	-
0250 Parking Enforcement	365,322	286,918	238,395	323,655	298,655	323,655
0255 Code Enforcement	-	-	101,048	183,140	168,140	183,140
0300 City Clerk	1,105	149,096	37,575	339,545	289,545	339,545
0400 Finance	490,454	386,461	542,505	752,641	702,641	752,641
0500 City Treasurer	-	-	-	-	-	-
0600 City Attorney	488,086	1,710,375	842,406	300,000	1,000,000	1,100,000
0700 Planning	107,117	77,145	103,431	122,669	117,669	122,669
0750 Economic Development	-	-	-	54,318	60,000	54,318
0800 Personnel	101,376	85,373	80,027	70,682	70,682	70,682
0900 Non-Departmental	4,287,892	1,548,843	2,018,616	1,564,500	1,214,500	1,350,000
0900 Debt Service	2,388,969	2,737,869	-	-	-	-
5200 Youth/Sports/Activities	759,754	1,000,456	581,089	827,119	802,119	827,119
5220 Social Service Programs	478,206	488,913	266,879	403,957	403,957	403,957
5230 Skate Park Activity	38,300	26,467	21,920	23,829	7,080	23,829
5240 Technology Center	38,507	28,619	5,231	17,314	30,000	17,314
5250 Public Works	65,811	59,850	96,090	329,813	279,813	329,813
2101 Patrol Operations	3,397,932	3,270,308	2,594,546	2,846,974	2,846,974	2,846,974
2103 Detective Operations	664,865	496,204	465,146	593,410	600,000	593,410
2105 Communications	496,643	489,787	439,808	501,187	520,000	501,187
2107 Records Bureau	245,563	247,216	222,750	299,002	299,002	299,002
2108 Motor	108,843	103,544	109,405	140,115	140,115	140,115
2109 Police Administration	852,383	605,274	517,455	305,886	155,886	305,886
2110 Jail	253,199	288,674	255,442	317,545	300,000	317,545
2120 Training	64,939	70,117	90,927	92,799	92,799	92,799
2300 Building Regulation	168,870	90,774	100,265	130,375	110,000	130,375
3200 Engineering	125,906	124,127	74,820	106,423	106,423	106,423
3737 Public Works	562,042	1,650	6,066	-	-	-
529 Transfers Out	2,836,491	1,421,410	2,470,031	-	-	-
Transfer Retirement	-	-	-	854,931	854,931	854,931
Transfer PFA	-	-	-	8,700	8,700	8,700
Transfer Risk Mgmt	-	-	-	1,761,226	1,761,226	150,000
Total	20,302,698	16,611,066	12,875,294	13,843,477	13,700,641	12,817,751