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CITY COUNCIL

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AGENDA REPORT

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TO: Honorable Mayor and Members of the City Council

FROM: James DeStefano, City Manager

TITLE: Resolution No. 2015-XX approving Fiscal Year 2014-2015 Budget Amendment.

RECOMMENDATION:

Adopt

BACKGROUND:

The City Council adopted Resolution No. 2014-17 on May 20, 2014 approving the FY14-15 Municipal Budget. The City Council has approved additional appropriations as they have occurred throughout the year. It is City policy for staff and the City Council to periodically review the annual budget and make adjustment as deemed necessary.

DISCUSSION:

The City's current adjusted General Fund Budget for FY14-15 shows anticipated resources of \$25,759,805. It is recommended that the resource estimate be increased by \$586,208 to \$26,346,013. The current approved General Fund appropriations budget equals \$24,934,804. It is recommended that this budget be increased by \$299,750 to \$25,234,554. In addition, the use of fund balance reserves in the amount of \$6,000 are being appropriated due to a slight increase in Economic Development costs. These recommended changes in the General Fund estimated resources and appropriations will result in an estimated \$17,209,077 in General Fund fund balance at the end of the fiscal year. This estimated fund balance is up from \$16,979,519 in the 2014/15 adopted budget.

	<u>Current Budget</u>	<u>Amendment</u>	<u>Adjusted Budget</u>
Resources			
Annual Revenue	\$23,634,803	\$592,208	\$24,227,011
Use of Fund Balance Reserve	2,125,002	(6,000)	2,119,002
Total Resources	<u>\$25,759,805</u>	<u>\$586,208</u>	<u>\$26,346,013</u>
Total Appropriations	<u>24,934,804</u>	<u>299,750</u>	<u>25,234,554</u>
Impact to Fund Balance	\$825,001	\$286,458	\$1,111,459
Unreserved Fund Balance @ Beg of FY	\$18,396,688		\$18,396,688
Less Uses of Unreserved Fund Bal	<u>(2,293,070)</u>	<u>(6,000)</u>	<u>(2,299,070)</u>
Estimated Unreserved Fund Bal @ End of FY	<u>\$16,928,619</u>	<u>\$280,458</u>	<u>\$17,209,077</u>

### General Fund Revenues:

When the FY14-15 Budget was adopted, careful consideration went into the preparation of the revenue estimates. The economy has continued to improve during the last year with unemployment rates beginning to come down and consumer spending continuing to rise. The housing market has also been steadily improving. Nearly all categories of revenues are showing growth. In preparation for the mid-year budget review, staff spent a considerable amount of time examining the City's revenues to ensure valid revenue estimates in this time of economic recovery.

- Property Taxes – As the housing market has continued to improve, prices have gone back up and properties are being sold again, this category of revenue has been adjusted upward by \$106,818.
- Other Taxes – Included in the “Other Taxes” category are Sales Tax, Transient Occupancy Tax, Property Transfer Tax and Franchise Tax. This category of revenue has been adjusted down by \$176,796, due primarily to the recent, dramatic decrease in gasoline prices. Due to the heavy saturation of gas stations in the City, this revenue source will be closely monitored in the coming months for further adjustments.
- State Subventions — Property Tax In Lieu of Vehicle License Fees is being increased by \$188,056 based on actual collections received in January 2014.
- Fines & Forfeitures – Included in this category is Vehicle Code Fines, Municipal Code Fines, False Alarm Fees and Parking Fines. This category of revenue has been adjusted upward by \$8,000 which is an increase in Impound Fees (\$3,000) and an increase in False Alarm Fees (\$5,000) due to the implementation of a new program aimed at better allocating Sheriff's Department resources.
- Current Service Charges – This category includes Planning, Building and Engineering fees, as well as, Recreation fees. It is recommended that the revenue projections be increased by \$457,370 based primarily on significant increases in permit volume in both the Planning and Building departments due to the Willow Heights housing project.

- Use of Money and Property – This category is being increased by \$57,250. Investment income is being increased due to better than expected yields on investments and realized gains on investments sold.
- The changes in revenue estimates are outlined in Exhibit A.

**General Fund Appropriations:**

When the budget was adopted in May 2014 the General Fund appropriations equaled \$24,434,179, which included the use of Fund Balance reserves (\$2,125,002), for Economic Development, Capital Improvement Projects, the construction of a structure to house the emergency generator, the updating of the General Plan, the implementation of a document scanning system, the removal of Parkway Curbs, and the subsidy to the three Lighting and Landscape Districts. Prior to these mid-year budget amendments, the City Council had authorized carryovers and additional appropriations in the amount of \$500,625 for a total of \$24,934,804. These additional appropriations consisted primarily of:

Description	Amount
Additional funding for the document scanning system	\$ 100,000
Economic Development - Professional Services (carryovers)	\$ 83,928
Public Works - Consultant Services (carryovers)	\$ 131,584
Miscellaneous budget carryovers/adjustments	\$ 185,113
	<u>\$ 500,625</u>

The following are the highlights of the changes in the General Fund appropriations:

- City Attorney – These costs are tracking lower than originally anticipated so this budget has been adjusted downward by \$45,000.
- Safety Program – This is a new program created to track costs of training & equipment purchased related to the recommendations set forth by the California Joint Powers Insurance Authority, which is the City’s insurance provider.
- Information Systems – This division’s budget has been increased by \$10,000 due primarily to the reallocation of salary expense from the Proposition A Fund to the General Fund.
- Civic Center- This budget has been increased by \$21,350 for maintenance on the Windmill (\$3,000), additional costs for the generator enclosure (\$7,800) and the City Hall branding artwork project (\$10,550).
- Building & Safety – This budget has been increased by \$47,150 primarily due to increase contract services costs related to increased permit volume. These costs are offset by an increase in building permit revenue in the amount of \$118,139.

- Diamond Bar Center – The Diamond Bar Center budget has been increased by \$15,600 due to an increase in utility costs.
- Public Works Administration – Appropriations have been decreased by \$9,888 due to salary savings for the Associate Engineer hired in September.
- Engineering – Appropriations have been decreased by \$29,663 primarily due to salary savings for the Associate Engineer hired in September.
- Road Maintenance – Appropriations in the amount of \$105,000 for vegetation control have been transferred from this department to the Landscape Maintenance department.
- Transfer out – It is estimated that the City will realize a savings in the Sheriff's Department budget in the amount of \$250,000 which will be transferred to the Law Enforcement Reserve Fund in order to help fund any future increases to the Sheriff's Department contract.

There are brief explanations of all of the adjustments to the General Fund appropriations beginning on page 13 of Exhibit A.

### **Special Revenue and Internal Service Funds:**

#### **Law Enforcement Reserve Fund**

As mentioned above, it is estimated that there will be a savings in the Sheriff's Department budget of approximately \$250,000. After the transfer, this fund will have an approximate fund balance at June 30, 2015 of \$922,000 to use for increased law enforcement costs in future years.

#### **Proposition A Fund**

Investment earnings are being reduced by \$4,700 due to a lower fund balance. Additionally, salary costs for certain staff members are being reallocated to the Proposition C Fund in order to more closely match their costs with their duties.

#### **Proposition C Fund**

The Proposition C Fund appropriations are being decreased by \$100,000 as a conservative savings since implementing the new Dial-A-Cab program guidelines in December 2014.

#### **Integrated Waste Management Fund**

Transfers out of this fund are being increased in order to transfer out any remaining fund balances associated with the Used Oil Grant and the Beverage Recycling Grant. Both of these grants are now being tracked in their own respective funds.

#### **Traffic Improvement Fund**

Traffic Mitigation fees are being increased by \$19,000 based on revenue received to date. Interest revenue is also being increased by \$3,000.

#### **Sewer Mitigation Fund**

Sewer Fees are being increased by \$75,000 based on revenue received to date.

**Prop A – Safe Parks Fund**

Prop A Safe Parks revenue is for the reimbursement of expenses incurred during the year. This revenue is being increased by \$247,680 to account for amounts received for outstanding items from FY 13/14 and for anticipated receipts for expenses incurred during the current year.

**Used Motor Oil Grant**

As mentioned above, this source of funds used to be part of the Integrated Waste Management Fund. Grant funds are being carried over (\$16,021) and additional expenditures are being requested based on program needs.

**Beverage Container Recycling Grant**

As mentioned above, this source of funds used to be part of the Integrated Waste Management Fund. Grant funds are being carried over (\$24,443) and additional expenditures are being requested based on program needs.

**Equipment Replacement Fund**

The equipment replacement fund is being increased by \$15,000 for higher depreciation costs.

**FINANCIAL IMPACT:****General Fund**

The Mid-Year Budget Amendment includes an increase in estimated revenue for the General Fund in the amount of \$1,013,199 and an increase in General Fund appropriations in the amount of \$785,056 which is outlined in Exhibit A.

**Special Revenue and Internal Service Funds**

Changes to the other funds are outlined in Exhibit A. The following is a brief recap of the changes:

	Revenue Increase/ (Decrease)	Appropriations Increase/ (Decrease)	Fund Bal Net Increase (Decrease)
<b>Special Revenue Funds</b>			
Law Enforcement Reserve	\$ 251,500	\$ -	\$ 251,500
General Plan Revision	4,000	-	4,000
Gas Tax	2,500	-	2,500
Proposition A	(4,700)	(10,058)	5,358
Proposition C	-	(89,942)	89,942
Integrated Waste Management	-	40,464	(40,464)
Traffic Improvement	22,000	-	22,000
Sewer Mitigation	75,500	-	75,500
SB821 Bikeway & Trails	35,703	-	35,703
MTA Grant	50	-	50
Prop A - Safe Parks Fund	247,680	-	247,680
PEG Fees	(700)	-	(700)
Used Motor Oil Grant	15,803	15,753	50
Beverage Container Recycling	24,393	23,756	637
<b>Total Special Fund Changes</b>	<b>\$ 673,729</b>	<b>\$ (20,027)</b>	<b>\$ 693,756</b>
<b>Internal Service Funds</b>			
Vehicle Replacement Fund	1,500	179,500	(178,000)
Equipment Replacement Fund	1,000	15,000	(14,000)
Building Facility & Maintenance Fd	700	-	700
<b>Total Internal Svc Funds Changes</b>	<b>3,200</b>	<b>194,500</b>	<b>(191,300)</b>
<b>General Fund Changes</b>	<b>586,208</b>	<b>299,750</b>	<b>286,458</b>
<b>Grand Totals</b>	<b>\$1,263,137</b>	<b>\$474,223</b>	<b>\$788,914</b>

Overall the Mid Year Budget amendment proposes an increase in Estimated Revenue of \$1,263,137 for all funds and an overall increase in Appropriations of \$474,223 for all funds.

PREPARED BY:

Dianna L. Honeywell  
Finance Director

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Finance Director

Attachments:  
Resolution No. 2015-XX Amending the FY 14-15 Budget  
Exhibit A - Budget Worksheets

**RESOLUTION NO. 2015-XX**

**A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF DIAMOND BAR AMENDING THE  
FY14-15 MUNICIPAL BUDGET.**

**WHEREAS**, the City Council has adopted Resolution No. 2014-17, A Resolution of the City Council of the City of Diamond Bar approving and adopting a budget for the City of Diamond Bar for the Fiscal Year commencing July 1, 2014 and ending June 30, 2015 including maintenance and operations, special funds and capital improvements and appropriating funds for accounts departments, divisions, object and purposes therein set forth (herein referred to as the "Budget"); and

**WHEREAS**, the City Council may choose to amend the Budget from time to time throughout the fiscal year; and

**WHEREAS**, an amendment to the FY 2014-15 Budget is attached as Exhibit A; and

**WHEREAS**, the Amendment has been presented to the City Council at a City Council meeting; and

**WHEREAS**, all legal prerequisites to the adoption of this Resolution have occurred.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Diamond Bar as follows:

Section 1. The City Council hereby finds and determines that the FY14-15 Annual Budget be amended as set forth in the attached Exhibit A.

Section 2. There are hereby appropriated for obligations and expenditures by the City Manager the amounts shown on the attached Exhibit. All obligations and expenditures shall be incurred and made in the manner provided by the provisions of State law and City ordinances and resolutions applicable to purchasing and contracting.

The City Clerk shall certify to the adoption of this Resolution.

PASSED, ADOPTED AND APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Steve Tye, Mayor

I, Tommye Cribbins, City Clerk of the City of Diamond Bar, do hereby certify that the foregoing Resolution was passed, adopted and approved at a regular meeting of the City Council of the City of Diamond Bar held on the \_\_\_\_\_ day of \_\_\_\_\_, 2015, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAINED: COUNCIL MEMBERS:

ATTEST: \_\_\_\_\_  
Tommye Cribbins, City Clerk of the  
City of Diamond Bar

**CITY OF DIAMOND BAR**  
**FY 2014-15**  
**MID YEAR BUDGET AMENDMENT**  
**GENERAL FUND**

	<u>Adopted Budget</u>	<u>Previous Adjustments</u>	<u>Current Budget</u>	<u>Mid Year Amendment</u>	<u>Adj Budget</u>
<b>Estimated Resources</b>					
Property Taxes	4,182,291	-	4,182,291	106,818	4,289,109
Other Taxes	6,260,796	-	6,260,796	(176,796)	6,084,000
State Subventions	4,955,848	-	4,955,848	208,066	5,163,914
From Other Agencies	337,500	-	337,500	-	337,500
Fines & Forfeitures	557,000	-	557,000	8,000	565,000
Current Services & Charges	4,536,300	-	4,536,300	457,370	4,993,670
Use of Money & Property	1,065,025	-	1,065,025	57,250	1,122,275
Cost Reimbursements	199,500	-	199,500	(80,500)	119,000
Transfers-In Other Funds	1,540,543	-	1,540,543	-	1,540,543
Fund Balance Reserves	2,125,002	-	2,125,002	6,000	2,131,002
	<u>25,759,805</u>	<u>-</u>	<u>25,759,805</u>	<u>586,208</u>	<u>26,346,013</u>
<b>Appropriations</b>					
City Council	156,283	-	156,283	-	156,283
City Attorney	285,000	-	285,000	(45,000)	240,000
City Manager/City Clerk	963,569	100,000	1,063,569	2,000	1,065,569
Finance	576,926	-	576,926	2,500	579,426
Human Resources	288,292	-	288,292	4,000	292,292
Safety Program	-	-	-	17,500	17,500
Information Technology	883,439	-	883,439	10,000	893,439
General Government	344,850	-	344,850	3,000	347,850
Civic Center	683,028	60,682	743,710	21,350	765,060
Public Information	609,707	21,160	630,867	-	630,867
Economic Development	315,242	83,928	399,170	6,000	405,170
Law Enforcement	6,124,240	(910)	6,123,330	-	6,123,330
Volunteer Patrol	5,000	-	5,000	-	5,000
Fire	15,000	-	15,000	-	15,000
Animal Control	140,000	-	140,000	-	140,000
Emergency Preparedness	57,390	-	57,390	-	57,390
Community Dev/Planning	595,143	-	595,143	3,700	598,843
Building & Safety	707,657	-	707,657	47,150	754,807
Neighborhood Improvement	302,916	3,119	306,035	-	306,035
Community Svcs Admin	421,176	-	421,176	-	421,176
Diamond Bar Center - Ops	1,114,982	27,290	1,142,272	15,600	1,157,872
Park Operations	1,096,523	7,077	1,103,600	-	1,103,600
Recreation	1,943,381	8,906	1,952,287	-	1,952,287
Public Works - Admin	804,673	90,424	895,097	(9,888)	885,209
Engineering	406,786	55,480	462,266	(29,163)	433,103
Road Maintenance	1,586,151	11,603	1,597,754	(104,000)	1,493,754
Landscape Maintenance	230,757	-	230,757	105,000	335,757
Transfer Out - Other Funds	3,776,068	31,866	3,807,934	250,000	4,057,934
<b>Total Appropriations</b>	<u>24,434,179</u>	<u>500,625</u>	<u>24,934,804</u>	<u>299,750</u>	<u>25,234,554</u>
<b>Excess Resources over Approp</b>	1,325,626	(500,625)	825,001	286,458	1,111,459
Fund Bal Reserves @ Beg of Year	18,396,688	-	18,396,688	-	18,396,688
<b>Available Resources</b>	<u>19,722,314</u>	<u>(500,625)</u>	<u>19,221,688</u>	<u>286,458</u>	<u>19,508,147</u>
<b>Uses of Fund Balance Reserves:</b>					
Economic Development	315,242	-	315,242	6,000	321,242
General Plan	25,000	-	25,000	-	25,000
Transfer Out - LLADS	299,011	-	299,011	-	299,011
Emergency Generator Housing	80,000	-	80,000	-	80,000
Document Scanning System	95,000	100,000	195,000	-	195,000
Residential & Collector Rehab #2	341,369	31,866	373,235	-	373,235
Residential & Collector Rehab #3	192,831	-	192,831	-	192,831
Grand Ave Enhancement	127,169	-	127,169	-	127,169
Peterson Park Parking Lot Impr	329,000	-	329,000	-	329,000
Reagan Park Parking Lot Impr	100,000	-	100,000	-	100,000
Steep Canyon Trail Conn to Canyon	18,370	-	18,370	-	18,370
Dog Park Improvements	25,000	-	25,000	-	25,000
Transfer Out - PEG Fees	20,397	-	20,397	-	20,397
Parkway Curb Removal	156,613	-	156,613	-	156,613
City Hall Furniture	-	36,202	36,202	-	36,202
	<u>2,125,002</u>	<u>168,068</u>	<u>2,293,070</u>	<u>6,000</u>	<u>2,299,070</u>
<b>Est Fund Bal Reserves @ 6/30/15</b>	<u>17,597,312</u>	<u>(668,694)</u>	<u>16,928,618</u>	<u>280,458</u>	<u>17,209,076</u>

FY 2014-15						
MID YEAR BUDGET AMENDMENT						
GENERAL FUND REVENUES						
		Account #	Current Budget	Mid Year Amendment	Adj Budget	Explanation
<b>Property Taxes</b>						
	Current Secured	001-30010	3,866,500	111,818	3,978,318	Increase FY 13/14 rec'd by 2%
	Current Unsecured	001-30020	171,291	-	171,291	
	Supplemental Roll	001-30050	127,500	-	127,500	
	Prior Year Property Taxes	001-30100	(15,000)	-	(15,000)	
	Misc Property Tax	001-30020	2,000	-	2,000	
	Interest, Penalties & Delinq	001-30250	30,000	(5,000)	25,000	Based on actual
			4,182,291	106,818	4,289,109	
<b>Other Taxes</b>						
	Sales Tax	001-31010	2,751,971	(177,380)	2,574,591	Based on HdL Estimates
	Sales Tax Comp Fund	001-31011	920,825	(7,416)	913,409	Based on HdL Estimates
	Transient Occupancy Tax	001-31200	800,000	75,000	875,000	Tracking ahead of budget
	Franchise Tax	001-31210	1,438,000	(30,000)	1,408,000	Change in est for Time Warner
	Property Transfer Tax	001-31250	350,000	(37,000)	313,000	Tracking lower than expected
			6,260,796	(176,796)	6,084,000	
<b>State Subventions</b>						
	Homeowners Exemption	001-31340	35,000	(5,000)	30,000	Based on FY 13/14 actual
	Motor Vehicle In-Lieu	001-31700	-	25,010	25,010	Based on actual rec'd
	VLF - Property Tax In Lieu	001-31701	4,920,848	188,056	5,108,904	Based on payment rec'd in Jan
			4,955,848	208,066	5,163,914	
<b>From Other Agencies</b>						
	Intergovt Revenue-Oth Cities	001-31900	337,500	-	337,500	
			337,500	-	337,500	
<b>Fines &amp; Forfeitures</b>						
	Vehicle Code Fines	001-32150	305,000		305,000	
	General Fines	001-32200	25,000		25,000	
	Municipal Code Fines	001-32210	5,000		5,000	
	Parking Fines	001-32230	200,000	-	200,000	
	Impound Fees	001-32250	12,000	3,000	15,000	Tracking ahead of budget
	False Alarm Fees	001-32270	10,000	5,000	15,000	Collected \$8,500 by 12/2014
			557,000	8,000	565,000	
<b>Building Fees</b>						
	Building Permit Fees	001-34110	573,863	(53,134)	520,729	Per estimated building activity
	Plumbing Permit Fees	001-34120	34,358	34,693	69,051	Per estimated building activity
	Electrical Permit Fees	001-34130	36,789	24,774	61,563	Per estimated building activity
	Mechanical Permit Fees	001-34140	24,348	34,435	58,783	Per estimated building activity
	Permit Issuance Fees	001-34200	64,024	10,803	74,827	Per estimated building activity
	Inspection Fees - Bldg	001-34250	10,760		10,760	Per estimated building activity
	Plan Check Fees - Bldg	001-34300	444,366	63,217	507,583	Per estimated building activity
	Plan Retention Fee	001-34310	15,211	(771)	14,440	Per estimated building activity
	SMIP Fees	001-34350	3,747	3,170	6,917	Per estimated building activity
	Bldg Standards Admin	001-34355	1,304	952	2,256	Per estimated building activity
	Waste Reduction Fees	001-34415	500		500	Per estimated building activity
			1,209,270	118,139	1,327,409	

FY 2014-15						
MID YEAR BUDGET AMENDMENT						
GENERAL FUND REVENUES						
		Account #	Current Budget	Mid Year Amendment	Adj Budget	Explanation
<b>Planning Fees</b>						
	Current Planning Fees	001-34430	200,000		200,000	
	Willow Heights Dev Fee	001-34552	1,500,000	270,000	1,770,000	Revised building schedule
	Willow Heights Pk Impr Fee	001-34554	384,615	69,231	453,846	Revised building schedule
	Business License Fee	001-34560	22,000		22,000	
	Business License Late Fee	001-34561	3,000		3,000	
			2,109,615	339,231	2,448,846	
<b>Engineering Fees</b>						
	Plan Check Fees - Eng	001-34610	30,000		30,000	
	Permit Fees - Engineering	001-34620	5,000		5,000	
	Encroachment Permit	001-34630	75,000		75,000	
	Inspections - Engineering	001-34640	60,000		60,000	
	Soils/Misc Eng Fee	001-34650	25,000		25,000	
	Waste Hauler Fees	001-34662	90,302		90,302	
	Industrial Waste	001-34665	30,000		30,000	
			315,302	-	315,302	
<b>Recreation Fees</b>						
	Community Activities	001-34720	88,475		88,475	
	Senior Activities	001-34730	66,441		66,441	
	Athletic Programs	001-34740	104,399		104,399	
	Fee Programs	001-34760	262,798		262,798	
	Contract Classes	001-34780	275,000		275,000	
	Special Event Fees	001-34800	105,000		105,000	
			902,113	-	902,113	
<b>Use of Money and Property</b>						
	Investment Earnings	001-36100	127,000	36,700	163,700	Total int tracking @ \$227,320. GF = 72% of total
	Gain/Loss on Sale of Invest	001-36120	-	11,000	11,000	Based on actual to date
	Returned Check Charge	001-36600	225	-	225	
	Misc Rents & Concessions	001-36610	226,300	-	226,300	
	DB Center Rental	001-36615	635,000	-	635,000	
	Facility Security	001-36618	25,000	-	25,000	
	Heritage Park Building Rent	001-36620	20,000	-	20,000	
	Parks & Fields Rent	001-36625	20,000	-	20,000	
	Sale of Assets	001-36630	500	2,600	3,100	Assets sold at General Auction
	Proceeds from Sale	001-36635	-		-	
	Film Permit Revenue	001-36637	-	1,000	1,000	Based on actual
	City Store Sales	001-36640	-	200	200	DB History Book sales
	Printed Material Sales	001-36650	2,500	4,000	6,500	Based on actual
	Donations	001-36660	500	250	750	Based on actual
	Miscellaneous Revenue	001-36900	2,500	1,500	4,000	Based on actual
			1,059,525	57,250	1,116,775	

FY 2014-15						
MID YEAR BUDGET AMENDMENT						
GENERAL FUND REVENUES						
		Account #	Current Budget	Mid Year Amendment	Adj Budget	Explanation
<b>Cost Reimbursements</b>						
	Cost Reimbursement	001-36950	199,500	(78,000)	121,500	Anticipated legal cost recovery (\$107,000) + Misc other
	Prop Damage Reimb -	001-36800	5,000	(2,500)	2,500	
	Prop Damage Reimb -	001-36810	500		500	
			205,000	(80,500)	124,500	
<b>Interfund Transfers</b>						
	Transfer In - Law Enf Fund	001-39012	200,000		200,000	
	Transfer In - Traffic Mit Fund	001-39116	-		-	
	Transfer In - Gas Tax Fund	001-39111	1,041,063		1,041,063	
	Transfer In - Int Waste Mgmt	001-39115	59,698		59,698	
	Transfer In - Safe Parks Fund	001-39123	130,320		130,320	
	Transfer In - COPS Fund	001-39126	109,462		109,462	
			-		-	
			1,540,543	-	1,540,543	
	<b>Total General Fund Revenue Adjustment</b>		<b>23,634,803</b>	<b>580,208</b>	<b>24,215,011</b>	

FY 2014-15						
MID YEAR BUDGET AMENDMENT						
GENERAL FUND APPROPRIATIONS						
		Account #	Current Budget	Mid Year Amendment	Adj Budget	Explanation
<b>City Council (4010)</b>						
	Operating Supplies	41200	1,000	(300)	700	Based on actual
	Rental/Lease of Equip	42130	1,700	300	2,000	Based on actual
			2,700	-	2,700	
<b>City Attorney (4020)</b>						
	General Legal Services	44020	135,000	(35,000)	100,000	Based on actual
	Special Legal Services	44021	25,000	(10,000)	15,000	Based on actual
	Prof Svcs - Sp Lgl Code Enf	44023	125,000	-	125,000	
			285,000	(45,000)	240,000	
<b>City Manager/City Clerk (4030)</b>						
	Telephone	42125	-	2,000	2,000	CM/CC Cell & Fax
			-	2,000	2,000	
<b>Finance (4050)</b>						
	Salaries	40010	360,693	10,000	370,693	Re-allocate costs from Prop A
	Operating Supplies	41200	2,000	1,000	3,000	Based on actual
	Printing	42110	2,250	(1,000)	1,250	
	Travel-Conference	42330	6,000	(2,000)	4,000	
	Education & Training	42340	7,050	(3,000)	4,050	
	Professional Services	44000	6,250	(2,500)	3,750	Finance Special Projects reduced
					-	
			384,243	2,500	386,743	
<b>Human Resources (4060)</b>						
	Benefits Administration	40093	-	5,000	5,000	Health Insurance Admin/Unemployment Claims
	Employee Recognition Pgm	42347	2,000	(1,000)	1,000	Moved to Dept. 4065
			2,000	4,000	6,000	
<b>Safety Program (4065) - NEW</b>						
	Operating Supplies	41200	-	500	500	New Safety Program (JPIA)
	Tools, Equipment, PPE		-	7,500	7,500	New Safety Program (JPIA)
	Membership & Dues	42315	-	1,000	1,000	New Safety Program (JPIA)
	Publications	42320	-	500	500	New Safety Program (JPIA)
	Meetings	42325	-	1,000	1,000	New Safety Program (JPIA)
	Education & Training	42340	-	5,000	5,000	New Safety Program (JPIA)
	Employee Recog Program	42347	-	500	500	New Safety Program (JPIA)
	Professional Services	44000	-	1,500	1,500	New Safety Program (JPIA)
			-	17,500	17,500	

## FY 2014-15

## MID YEAR BUDGET AMENDMENT

## GENERAL FUND APPROPRIATIONS

	Account #	Current Budget	Mid Year Amendment	Adj Budget	Explanation
<b>Information Systems (4070)</b>					
Salaries	40010	319,625	10,000	329,625	Sick Leave/Vacation Payout higher + Re-allocate Costs from Prop A
		319,625	10,000	329,625	
<b>General Government (4090)</b>					
Operating Supplies	41200	16,000	3,000	19,000	Based on actual
Printing	42110	13,000	3,000	16,000	Based on actual
Banking Charges	42128	10,500	3,000	13,500	Based on actual
Professional Services	44000	105,800	(6,000)	99,800	Prop Tax Admin lower
		145,300	3,000	148,300	
<b>Civic Center (4093)</b>					
Maint of Grounds/Bldgs	42210	176,340	3,000	179,340	Windmill Maintenance
Capital Improvements	46410	162,480	18,350	180,830	Add'l costs - generator enclosure (\$7,800) + City Hall Branding Artwork Project (\$10,550)
		338,820	21,350	360,170	
<b>Economic Development (4096)</b>					
Salaries	40010	78,299	5,500	83,799	Sick Leave/Vacation Payout higher
Overtime	40020	-	500	500	Overtime not budgeted
		78,299	6,000	84,299	
<b>Community Development Administration (5210)</b>					
Over Time Wages	40020	1,500	1,000	2,500	Additional overtime due to higher caseloads
Professional Services	44000	3,500	2,700	6,200	Temporary staffing services
		5,000	3,700	8,700	
<b>Building &amp; Safety (5220)</b>					
Travel-Conference	42330	-	1,500	1,500	Based on actual
CS - Building & Safety	45201	580,403	45,650	626,053	Increased Permit Volume/Offset by increased revenue
		580,403	47,150	627,553	
<b>Diamond Bar Center (5333)</b>					
Utilities	42126	80,000	15,600	95,600	Based on actual use
Miscellaneous Equip	46250	109,291		109,291	
Capital Improvements	46410	51,100		51,100	
		240,391	15,600	255,991	

## FY 2014-15

## MID YEAR BUDGET AMENDMENT

## GENERAL FUND APPROPRIATIONS

	Account #	Current Budget	Mid Year Amendment	Adj Budget	Explanation
<b>Recreation (5350)</b>					
Membership/Dues	42315	2,115	(500)	1,615	Re-allocation
Meetings	42325	1,350	500	1,850	Re-allocation
		3,465	-	3,465	
<b>Public Works Admin (5510)</b>					
Salaries	40010	270,591	(9,888)	260,703	Salary Savings - Assoc Engineer
		270,591	(9,888)	260,703	
<b>Engineering (5551)</b>					
Salaries	40010	157,824	(29,663)	128,161	Salary Savings - Assoc Engineer
Overtime	40020	500	500	1,000	Increased caseload
		158,324	(29,163)	129,161	
<b>Road Maintenance (5554)</b>					
Overtime	40020	1,500	1,000	2,500	Higher than anticipated OT
Vegetation Control	45508	105,000	(105,000)	-	Move to Landscape Maint (5558)
		106,500	(104,000)	2,500	
<b>Landscape Maintenance (5558)</b>					
Vegetation Control	45508	-	105,000	105,000	Move from Road Maint (5554)
		-	105,000	105,000	
<b>Transfers</b>					
Transfer Out - Com Org Fd	49011	15,000		15,000	
Transfer Out - Law Enforce	49012	-	250,000	250,000	
Transfer Out - Park Dev Fund	49124	384,615		384,615	
Transfer Out - CIP Fund	49250	1,687,605		1,687,605	
Transfer Out - Debt Svc	49370	848,406		848,406	
Transfer Out - Self Ins	49510	386,900		386,900	
Transfer Out - Comp Equip	49530	166,000		166,000	
Transfer Out - PEG Fees	49135	20,397		20,397	
Transfer Out - LLAD #38	49138	99,237		99,237	
Transfer Out - LLAD #39	49139	116,237		116,237	
Transfer Out - LLAD #41	49141	102,077		102,077	
		3,826,474	250,000	4,076,474	
<b>Total Appropriation Change</b>		<b>6,747,135</b>	<b>299,750</b>	<b>7,046,885</b>	

## FY 2014-15

## MID YEAR BUDGET AMENDMENT

## SPECIAL FUNDS CHANGES

	Account #	Current Budget	Mid Year Amendment	Adj Budget	Explanation
<b>Law Enforcement Reserve Fund (012)</b>					
Transfer In - General Fund	012-39001	-	250,000	250,000	Sheriff's Contract saving
Investment Earnings	012-36100	5,000	1,500	6,500	Interest Revenue
		5,000	251,500	256,500	
Transfer out - Law Enforc	001-9915-49012	-	250,000	250,000	Sheriff's Contract saving
		-	250,000	250,000	
<b>General Plan Revision Fund (015)</b>					
Investment Earnings	015-36100	-	4,000	4,000	Interest Revenue
		-	4,000	4,000	
<b>Gas Tax (111)</b>					
Interest Income	111-36100	3,000	2,500	5,500	Interest Revenue
		3,000	2,500	5,500	
<b>Proposition A Fund (112)</b>					
Investment Earnings	112-36100	8,200	(4,700)	3,500	Based on 6-mon actual
		8,200	(4,700)	3,500	
Salaries/Vacation	112-5553-40010	99,499	(7,350)	92,149	Change DCM, SMA & MA 's salaries from Prop A Fund to Prop C Fund
City Paid Benefits	112-5553-40070	1,834	(109)	1,725	
Retierment Benefits	112-5553-40080	17,942	(1,325)	16,617	
Workers Comp Expense	112-5553-40083	873	(85)	788	
Short/Long Term Disability	112-5553-40084	607	(44)	563	
Medicare Expense	112-5553-40085	1,520	(110)	1,410	
Cafeteria Benefits	112-5553-40090	19,215	(1,035)	18,180	
		141,490	(10,058)	131,432	
<b>Proposition C Fund (113)</b>					
Dial-A-Cab	113-5553-45529	575,000	(100,000)	475,000	Savings from progmn redctn
Salaries/Vacation	113-5553-40010	128,958	7,350	136,308	Change DCM, SMA & MA 's salaries from Prop A Fund to Prop C Fund
City Paid Benefits	113-5553-40070	1,599	109	1,708	
Retierment Benefits	113-5553-40080	23,254	1,325	24,579	
Workers Comp Expense	113-5553-40083	2,376	85	2,461	
Short/Long Term Disability	113-5553-40084	787	44	831	
Medicare Expense	113-5553-40085	1,870	110	1,980	
Cafeteria Benefits	113-5553-40090	16,890	1,035	17,925	
		750,734	(89,942)	660,792	
<b>Integrated Waste Management Fund (115)</b>					
Transfer out	115-9915-49160	-	16,021	16,021	Used Oil Grt bal tsf-out
Transfer out	115-9915-49161	20,000	24,443	44,443	Beverage Grt bal tsf-out
		20,000	40,464	60,464	

FY 2014-15						
MID YEAR BUDGET AMENDMENT						
SPECIAL FUNDS CHANGES						
	Account #	Current Budget	Mid Year Amendment	Adj Budget	Explanation	
<b>Traffic Improvement Fund (116)</b>						
Traffic Mitigation-Engineering	116-34660	154,730	19,000	173,730	Based on actual receipt	
Investment Earnings	116-36100	2,000	3,000	5,000	Based on 6-mon actual	
		156,730	22,000	178,730		
<b>Sewer Mitigation Fund (117)</b>						
Sewer Fees	117-34668	32,400	75,000	107,400	Based on actual receipt	
Investment Earnings	117-36100	-	500	500	Interest Revenue	
		32,400	75,500	107,900		
<b>SB821 Bikeway &amp; Trails (TDA) (119)</b>						
SB821 Bikeways & Trails	119-31880	90,115	35,853	125,968	Based on CIP expense	
Investment Earnings	119-36100	250	(150)	100	Interest Revenue	
		90,365	35,703	126,068		
<b>MTA Grant (120)</b>						
Investment Earnings	120-36100	-	50	50	Based on 6-mon actual	
		-	50	50		
<b>Prop A - Safe Parks Fund (123)</b>						
Prop A - Safe Parks Act	123-31815	147,320	247,680	395,000	Based on Bob's estimate	
		147,320	247,680	395,000		
<b>PEG Fees Fund (135)</b>						
Investment Earnings	135-36100	1,000	(700)	300	Based on 6-mon actual	
		1,000	(700)	300		
<b>Used Motor Oil Grant (160)</b>						
Used Motor Oil Grant	160-31870	16,021	(268)	15,753	FY14-15 grant anticipation	
Transfer In - Waste Management	160-39115	-	16,021	16,021	Grant bal carry forward	
Investment Earnings	160-36100	-	50	50	Interest revenue	
		16,021	15,803	31,824		
Recycling Printing	160-5516-42110	3,000	2,774	5,774	Based on exp projections	
Recycling Advertising	160-5516-42115	8,021	5,979	14,000	Based on exp projections	
Recycling Postage	160-5516-42120	1,000	2,000	3,000	Based on exp projections	
Recycling Professional Svcs	160-5516-44000	2,000	5,000	7,000	Based on exp projections	
Recycling Contract Svcs	160-5516-45500	2,000	-	2,000	Based on exp projections	
		16,021	15,753	31,774		

## FY 2014-15

## MID YEAR BUDGET AMENDMENT

## SPECIAL FUNDS CHANGES

	Account #	Current Budget	Mid Year Amendment	Adj Budget	Explanation
<b>Beverage Container Recycling Grant (161)</b>					
Transfer In - Waste Management	161-39115	20,000	24,443	44,443	Grant bal carry forward
Investment Earnings	161-36100	200	(50)	150	Interest revenue
		20,200	24,393	44,593	
Recycling Operating Supplies	161-5516-41200	2,244	10,256	12,500	Based on exp projections
Recycling Printing	161-5516-42110	1,000	1,500	2,500	Based on exp projections
Recycling Advertising	161-5516-42115	2,000	3,000	5,000	Based on exp projections
Recycling Postage	161-5516-42120	500	500	1,000	Based on exp projections
Recycling Professional Svcs	161-5516-44000	8,000	8,500	16,500	Based on exp projections
		13,744	23,756	37,500	
<b>Equipment Replacement Fund (520)</b>					
Investment Earnings	520-36100	1,000	1,500	2,500	Based on 6-mon actual
		1,000	1,500	2,500	
Depreciation Expenses	520-4090-42215	7,500	2,500	10,000	Based on actual last year
		7,500	2,500	10,000	
<b>Computer Equip Replacement Fund (530)</b>					
Investment Earnings	530-36100	500	1,000	1,500	Based on 6-mon actual
		500	1,000	1,500	
Depreciation Expense	530-4070-42215	29,000	15,000	44,000	Based on actual last year
		29,000	15,000	44,000	
<b>Building Fac &amp; Maint Fund (540)</b>					
Investment Earnings	540-36100	100	700	800	Based on 6-mon actual
		100	700	800	
	Total revenue		676,929		
	Less: transfer-in		(290,464)		
	Net increase		386,465		
	Total expenditure		247,473.17		
	Less: transfer-out		(290,464)		
	Net increase		(42,991)		
	Net revenue/(expense)		429,456		