City of Whittier

Budget Summary Schedules

People, Pride, Progress

Adopted Budget for
Fiscal Year 2013-14

City of Whittier

- *Fund Balance Summary*
- *Summary of Total of Reserved Monies*
- *Five Year Projection – General Fund*

City of Whittier

FUND BALANCE SUMMARY
FISCAL YEAR 2013-14

Fund	Description	Projected Fund Balance June 30, 2013	Total Operating Revenues	Total Operating Budget	Fund Balance Adjustments	Reserve Adjustments	Operating CIP	Total Adjustments
100	***GENERAL FUND***	$ 13,269,028	$ 57,035,044	$55,756,290	$ 493,731	$ 289,000 (a)	$ (2,061,485)	$ (1,278,754)
	SPECIAL REVENUE FUNDS							
210	Traffic Offender	429,754	110,000	290,344	0	0	0	0
230	Air Quality Improvement	385,831	100,000	63,203	0	0	0	0
240	Street Lighting District 1-91	1,964	1,380	1,069	0	0	0	0
250	Asset Seizure-Forfeiture	623,604	100,000	176,121	0	0	(51,000)	(51,000)
254	Business Improvement Area	0	111,500	111,500	0	0	0	0
260	Library Grant / SB 358	103,374	35,508	35,508	0	0	0	0
261	Gas Tax - 2107	434,464	640,000	650,000	0	0	0	0
262	Prop 1B Bonds Projects	600	0	0	0	0	0	0
263	Traffic Congestion Relief	433,769	1,000,000	0	0	0	(949,140)	(949,140)
264	Traffic Safety	599,162	350,000	350,000	0	0	0	0
265	Gas Tax B - 2106	0	1,101,700	450,595	0	0	(608,000)	(608,000)
266	Gas Tax - 2105	21,659	420,000	420,000	0	0	0	0
267	HUD Grants	0	618,650	618,650	0	0	0	0
268	Subventions and Grants	0	310,197	266,000	0	0	(44,197)	(44,197)
269	Home Grants	0	234,204	234,204	0	0	0	0
270	Proposition A - Transit	267,653	1,215,915	1,516,768	0	0	0	0
275	Proposition A - Incentive	78,823	275,601	275,601	0	0	0	0
280	Proposition C - Transit	670,964	985,484	1,177,403	0	(100,000) (b)	(20,000)	(120,000)
285	Measure R	77,652	727,688	0	0	0	(584,300)	(584,300)
291	Parking District No. 1	41,697	104,085	69,655	0	0	0	0
292	Parking District No. 2	1,041,992	140,253	99,879	0	0	0	0
294	Uptown Village Maintenance District	14,373	0	53,401	0	0	0	0
296	Federal Stimulus (ARRA)	0	0	0	0	0	0	0
	Total Special Revenue Funds	5,227,335	8,582,165	6,859,901	0	(100,000)	(2,256,637)	(2,356,637)
	FIDUCIARY FUNDS							
586	Community Facilities District 89-1	12,762	424,759	4,370	0	0	0	0
587	Community Facilities District 91-1	0	0	0	0	0	0	0
	Total Fiduciary Funds	12,762	424,759	4,370	0	0	0	0
	CAPITAL FUNDS							
635	Capital Projects - General	1,904,940	52,000	12,000	0	0	(102,000)	(102,000)
637	Capital Projects - New PD Building	0	0	0	0	0	0	0
	Total Capital Funds	1,904,940	52,000	12,000	0	0	(102,000)	(102,000)
	INTERNAL SERVICE FUNDS							
715	Information Technology	0	721,509	875,731	0	0	(151,695)	(151,695)
720	Worker's Compensation	4,071,063	2,238,960	2,238,868	0	0	0	0
730	General Liability	3,591,108	1,861,219	2,522,909	0	0	0	0
740	Mobile Equipment	285,619	2,724,673	2,719,275	0	0	(6,000)	(6,000)
750	Mobile Replacement	6,558,443	1,278,084	1,011,600	0	0	(1,035,500)	(1,035,500)
770	Equipment Replacement	115,535	195,000	65,000	0	0	(155,000)	(155,000)
780	Group Health Insurance	613,789	5,608,348	5,613,442	0	0	0	0
	Total Internal Service Funds	15,235,557	14,627,793	15,046,825	0	0	(1,348,195)	(1,348,195)
	TOTAL CITY BUDGET	35,649,622	80,721,761	77,679,386	493,731	189,000	(5,768,317)	(5,085,586)
390	***PUBLIC FINANCING AUTHORITY***	617,568	3,975	3,975	0	0	0	0

City of Whittier

FUND BALANCE SUMMARY
FISCAL YEAR 2013-14

Net Operating Surplus/ (Deficit)	Total Non-Operating Revenue	Total Non-Operating Budget	Fund Balance Adjustments	Total Net Non-Operating Surplus/ (Deficit)	Non-Operating CIP	Projected Fund Balance June 30, 2014
$ 0	$ 150,000	$ 265,894	$ (515,395)	$ (631,289)	$ (139,100)	$ 12,498,639
(180,344)	131,200	0	0	131,200	0	380,610
36,797	2,000	0	0	2,000	0	424,628
311	0	0	0	0	0	2,275
(127,121)	23,000	130,000	0	(107,000)	0	389,483
0	0	0	0	0	0	0
0	0	0	0	0	0	103,374
(10,000)	0	0	0	0	0	424,464
0	0	0	0	0	0	600
50,860	0	0	0	0	0	484,629
0	0	0	0	0	0	599,162
43,105	6,500	0	0	6,500	0	49,605
0	0	0	0	0	0	21,659
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
(300,853)	33,200	0	0	33,200	0	0
0	0	0	0	0	0	78,823
(311,919)	134,000	0	0	134,000	0	493,045
143,388	0	0	0	0	0	221,040
34,430	0	0	0	0	0	76,127
40,374	3,000	0	0	3,000	0	1,085,366
(53,401)	51,448	0	0	51,448	0	12,420
0	0	0	0	0	0	0
(634,373)	384,348	130,000	0	254,348	0	4,847,310
420,389	300	416,000	0	(415,700)	0	17,451
0	0	0	0	0	0	0
420,389	300	416,000	0	(415,700)	0	17,451
(62,000)	40,000	81,500	0	(41,500)	(297,000)	1,504,440
0	0	0	0	0	0	0
(62,000)	40,000	81,500	0	(41,500)	(297,000)	1,504,440
(305,917)	331,000	0	0	331,000	(25,000)	83
92	20,000	0	0	20,000	0	4,091,155
(661,690)	20,000	0	0	20,000	0	2,949,418
(602)	2,000	0	0	2,000	0	287,017
(769,016)	72,000	92,000	0	(20,000)	0	5,769,427
(25,000)	10,000	0	0	10,000	(22,500)	78,035
(5,094)	3,500	0	0	3,500	0	612,195
(1,767,227)	458,500	92,000	0	366,500	(47,500)	13,787,330
(2,043,211)	1,033,148	985,394	(515,395)	(467,641)	(483,600)	32,655,170
0	591,290	591,290	0	0	0	617,568

City of Whittier

FUND BALANCE SUMMARY
FISCAL YEAR 2013-14

Fund	Description	Projected Fund Balance June 30, 2013	Total Operating Revenues	Total Operating Budget	Fund Balance Adjustments	Reserve Adjustments	Operating CIP	Total Adjustments
	WHITTIER UTILITY AUTHORITY							
410	Sewer Maintenance	2,414,288	3,068,201	1,487,537	0	0	(1,950,000)	(1,950,000)
420	Water	1,274,228	11,173,681	8,126,464	0	(15,000) (c)	(1,612,000)	(1,627,000)
430	Solid Waste Collection	6,643,300	6,628,480	6,903,048	0	0	(50,000)	(50,000)
440	Solid Waste Disposal	0	3,927,129	3,045,391	0	0	0	0
450	Water Facilities Replacement	1,849,992	348,600	0	0	0	0	0
456	Landfill Closure	8,039,403	272,000	0	0	0	0	0
470	Water Bond	672,769	1,210,869	4,000	0	0	0	0
480	Solid Waste Bond	300	459,106	4,350	0	0	0	0
490	Environmental Liability	636,180	0	0	0	0	0	0
	TOTAL UTILITY AUTHORITY	21,530,460	27,088,066	19,570,790	0	(15,000)	(3,612,000)	(3,627,000)
	GRAND TOTAL	$ 57,797,650	$ 107,813,802	$97,254,151	$ 493,731	$ 174,000	$ (9,380,317)	$ (8,712,586)

(a) Increase reserves for Art in Public Places ($5,500), Designated PEG ($72,816), reserve for Emergency Contingency ($65,000), Rental Units ($33,434), General Plan Update ($81,250), Designated Park In-Lieu ($255,000); Decreases in reserve for Contingency ($750,000) and Designated Parkland ($52,000)
(b) Increase in Greenway Reserve for Rental ($100,000)
(c) Increase reserve for Water Connection Fees ($15,000)

City of Whittier

FUND BALANCE SUMMARY
FISCAL YEAR 2013-14

Net Operating Surplus/ (Deficit)	Total Non-Operating Revenue	Total Non-Operating Budget	Fund Balance Adjustments	Total Net Non-Operating Surplus/ (Deficit)	Non-Operating CIP	Projected Fund Balance June 30, 2014
(369,336)	3,112	0	0	3,112	0	2,048,064
1,420,217	623,770	2,165,050	0	(1,541,280)	0	1,153,165
(324,568)	15,000	106,500	0	(91,500)	0	6,227,232
881,738	50,000	459,106	0	(409,106)	(25,000)	447,632
348,600	95,000	0	0	95,000	0	2,293,592
272,000	0	0	0	0	0	8,311,403
1,206,869	127,892	1,334,762	0	(1,206,870)	0	672,768
454,756	150	455,206	0	(455,056)	0	0
0	0	0	0	0	0	636,180
3,890,276	914,924	4,520,624	0	(3,605,700)	(25,000)	21,790,036
$ 1,847,065	$ 2,539,362	$ 6,097,308	$ (515,395)	$ (4,073,341)	$ (508,600)	$ 55,062,774

City of Whittier
Summary and Total of Reserved Monies

General Fund Reserves	2011-12 Actual	2012-13 Projected	2013-14 Changes	2013-14 Projected Ending Balance
Police Facility	$ 58,148	$ 58,148	$ -	$ 58,148
PERS Reserve	5,024,737	4,305,737	(750,000)	3,555,737
Emergency Contingency	2,739,225	2,804,225	65,000	2,869,225
Art in Public Places	47,478	67,163	5,500	72,663
Art in Public Places - Whittier College	40,500	40,500	-	40,500
General Plan	763,842	455,020	81,250	536,270
Rental Units	509,326	542,760	33,434	576,194
Designated PEG	210,042	245,594	72,816	318,410
Designated Oil Wells	100,000	100,000	-	100,000
Designated Mineral Extraction	-	308,400	-	308,400
Designated Park In-Lieu	-	-	255,000	255,000
Designated Parkland	625,177	672,801	(52,000)	620,801
General Fund Subtotal	**$ 10,118,475**	**$ 9,600,348**	**$ (289,000)**	**$ 9,311,348**
Asset Forfeiture Fund Reserves				
Police Dept. / Library Facilities	$ 103,168	$ 103,168	$ -	$ 103,168
Police Dept. Equipment	150,609	80,664	-	80,664
Police Salary	439,675	439,675	-	439,675
Asset Forfeiture Fund Subtotal	**$ 693,452**	**$ 623,507**	**$ -**	**$ 623,507**
Prop. A Fund Reserves				
Dial-A-Ride Vehicle Replacement	$ 5,665	$ 5,665	$ -	$ 5,665
Prop. A Fund Subtotal	**$ 5,665**	**$ 5,665**	**$ -**	**$ 5,665**
Prop. C Fund Reserves				
Greenway Reserve for Rental Income	$ 638,444	$ -	$ 100,000	$ 100,000
Prop. C Fund Subtotal	**$ 638,444**	**$ -**	**$ 100,000**	**$ 100,000**
Capital Projects Fund Reserves				
City Yard	$ 119,066	$ 119,066	$ -	$ 119,066
Capital Projects Fund Subtotal	**$ 119,066**	**$ 119,066**	**$ -**	**$ 119,066**
Water Fund Reserves				
Water Connection Fee	$ 134,339	$ 899	$ 15,000	$ 15,899
Emergency Capital Repairs	2,000,000	2,000,000	-	2,000,000
Operating Capital	631,000	631,000	-	631,000
Lease Repayment	1,300,000	1,300,000	-	1,300,000
Water Fund Subtotal	**$ 4,065,339**	**$ 3,931,899**	**$ 15,000**	**$ 3,946,899**
Solid Waste Disposal Fund Reserves				
Back Canyon	$ 1,171,604	$ -	$ -	$ -
Solid Waste Disposal Fund Subtotal	**$ 1,171,604**	**$ -**	**$ -**	**$ -**
General Liability Fund Reserves				
Solid Waste Disposal Environmental Liability	$ 560,000	$ 560,000	$ -	$ 560,000
Solid Waste Collection Environmental Liability	497,615	497,615	-	497,615
General Liability Fund Subtotal	**$ 1,057,615**	**$ 1,057,615**	**$ -**	**$ 1,057,615**
Equipment Replacement Fund Reserves				
Police Equipment	$ 448,697	$ 448,697	$ -	$ 448,697
Copiers	399,513	399,513	-	399,513
Equipment Replacement Fund Subtotal	**$ 848,210**	**$ 848,210**	**$ -**	**$ 848,210**
Totals	**$ 18,717,870**	**$ 16,186,310**	**$ (174,000)**	**$ 16,012,310**

City of Whittier
Five Year Projection – General Fund

	FY 13/14 Adopted	FY 14/15 Projected*	FY 15/16 Projected*	FY 16/17 Projected*	FY 17/18 Projected*
Revenues					
Taxes	$ 22,907,314	$ 23,417,000	$ 23,899,000	$ 24,513,000	$ 25,143,000
Licenses and Permits	1,869,560	1,889,000	1,908,000	1,927,000	1,946,000
Fines/Forfeitures	753,100	753,000	753,000	753,000	753,000
Motor Vehicle In Lieu	7,405,000	7,553,000	7,704,000	7,935,000	8,173,000
Use of Money and Property	1,184,182	1,214,000	1,244,000	1,275,000	1,307,000
SFS Policing Contract	7,727,787	7,776,000	7,815,000	7,815,000	7,815,000
Charges for Services / Others	15,188,101	13,633,000	13,638,000	11,758,000	11,763,000
Total Revenues	$ 57,035,044	$ 56,235,000	$ 56,961,000	$ 55,976,000	$ 56,900,000
Operating Expenditures					
Exployee Services	$ 40,314,713	$ 41,752,000	$ 43,783,000	$ 45,746,000	$ 46,440,000
Maintenance and Operations	15,214,069	15,562,000	15,921,000	16,289,000	16,667,000
Capital Outlay	2,061,485	218,000	222,000	226,000	231,000
Transfers-Out	227,508	52,000	52,000	52,000	52,000
Total Operating Expenditures	$ 57,817,775	$ 57,584,000	$ 59,978,000	$ 62,313,000	$ 63,390,000
Fund Balance Adjustment	$ 493,731	$ 0	$ 0	$ 0	$ 0
Adopted/Projected Adjustment	$ (289,000)	$ (1,349,000)	$ (3,017,000)	$ (6,337,000)	$ (6,490,000)
Net Operating Surplus/(Deficit)	$ 0	$ 0	$ 0	$ 0	$ 0

* Projected figures are based on historical revenue and expenditure data. Future year projections are estimates only and have not been approved by City Council. These figures are for forecasting purposes only.

CITY OF WHITTIER CALIFORNIA
INC 1898

City of Whittier

Personnel Schedules

- *Summary of All Budgeted Positions*
- *Budgeted Full Time Positions*
- *Budgeted Part Time Positions/Full Time Equivalent*
- *Employee Service Costs*

City of Whittier
Total Budgeted Positions
For Fiscal Years 2009-10 Through 2013-14

		2009-10	2010-11	2011-12	2012-13	2013-14
General Fund						
100-12-121-000	City Manager	4.40	3.56	4.56	4.56	4.56
100-12-122-000	Public Information	1.05	1.05	1.05	1.05	1.05
100-15-151-000	City Clerk	6.00	6.00	6.00	6.90	6.90
100-15-151-301	Elections	0.00	0.00	0.00	0.00	0.00
100-15-152-000	City Treasurer	3.17	3.17	3.17	3.17	3.25
100-15-152-302	Business License	2.33	1.90	1.90	1.90	1.90
100-18-141-000	Building and Safety	7.04	7.04	7.04	7.04	7.04
100-18-161-000	Planning	8.30	8.30	8.30	8.30	7.30
100-18-181-000	Community Development - Admin.	4.95	4.95	4.95	3.95	3.95
100-18-181-507	Economic Development	1.00	1.00	1.00	1.00	1.00
100-21-211-000	Library	42.00	40.26	40.26	40.26	42.16
100-22-221-000	Park	44.17	42.75	42.75	42.75	40.75
100-23-231-000	Community Services	58.98	58.07	58.07	57.43	54.41
100-23-231-601	July 4th Flag Raising Ceremony	0.30	0.60	0.60	0.60	0.60
100-25-171-000	Human Resources	3.83	3.46	3.46	3.46	3.46
100-25-172-000	Emergency Management	0.32	0.32	0.32	0.32	0.32
100-25-251-000	City Controller	14.50	13.33	13.33	12.75	12.75
100-30-142-000	Civic Center Maintenance	3.00	3.00	3.00	3.00	3.00
100-30-321-803	Street Maintenance	25.69	22.74	22.74	21.60	21.60
100-30-321-804	Traffic Signals	3.00	3.00	3.00	3.00	3.00
100-30-321-810	Graffiti Removal	3.00	3.00	3.00	3.00	3.00
100-30-332-000	Engineering	7.60	7.60	7.60	7.60	7.60
100-40-411-000	Police	134.38	128.38	128.38	128.38	128.43
100-40-423-705	Police - Santa Fe Springs	41.00	39.00	39.00	39.00	39.00
100-40-431-000	Code Enforcement	5.00	5.00	5.00	4.00	4.00
100-40-441-000	Police-Whittwood	1.00	1.00	1.00	1.00	1.00
100-40-451-000	Police-OTS Grant	1.00	0.00	0.00	0.00	0.00
100-40-461-709	Cops MORE	0.00	0.00	0.00	0.00	0.00
100-40-461-711	Traffic Safety Program	0.00	0.00	0.00	0.00	0.00
100-40-461-714	SROs in School	4.00	4.00	4.00	4.00	4.00
	Total General Fund Positions	431.01	412.48	413.48	410.02	406.03
Special Revenue Funds						
210-40-451-000	Traffic Offender/COPS	3.32	3.32	3.32	3.32	3.32
230-23-243-000	Air Quality Improvement	0.20	0.20	0.20	0.20	0.20
250-40-471-000	Asset Seizure/Forfeiture	1.00	1.00	1.00	1.00	1.00
268-21-950-903	Library Grant	1.00	1.00	1.00	0.00	0.00
267-18-182-502	Housing Rehabilitation	3.00	3.00	3.00	1.00	0.00
267-18-182-505	CDBG - Code Enforcement	2.00	2.00	2.00	2.00	2.00
270-23-241-607	Transit Administration	2.30	3.30	3.30	3.30	3.30
270-23-241-608	Prop A - Dial-A-Ride	0.08	0.08	0.08	0.08	0.08
270-23-241-609	Prop A - Fixed Route	0.42	0.42	0.42	0.42	0.42
270-23-241-626	Prop A - Access	0.62	0.62	0.62	0.00	0.00
270-23-241-627	Prop A - Recreation Transit	0.16	0.16	0.16	0.00	0.00
280-23-241-613	Prop C - Access	0.00	0.00	0.00	0.62	0.62
280-23-241-627	Prop C - Recreation Transit	0.00	0.00	0.00	0.16	0.16
291-30-333-000	Parking District No. 1	2.01	2.01	2.01	2.01	2.01
	Total Special Revenue Fund Positions	16.11	17.11	17.11	14.11	13.11
Internal Service Fund						
715-15-151-000	Information Tech	7.20	7.20	7.20	7.20	7.20
720-25-261-000	Worker's Compensation	0.45	0.45	0.45	0.45	0.45
730-25-262-000	General Liability	0.40	0.40	0.40	0.40	0.40
740-30-361-000	Mobile Equipment	12.10	12.10	12.10	12.60	12.60
	Total Internal Service Funds Positions	20.15	20.15	20.15	20.65	20.65
Whittier Utility Authority						
410-30-342-000	Sewer	2.94	4.94	4.94	4.94	4.94
420-30-341-841	Water	22.70	22.70	22.70	23.70	24.70
420-30-341-850	Water - EPA Plant	1.00	1.00	1.00	1.00	0.00
430-30-352-851	Solid Waste Collection	23.29	23.29	23.29	23.29	23.44
430-30-352-852	Solid Waste Reduction	0.00	0.00	0.00	0.00	0.00
430-30-352-853	Solid Waste Street Cleaning	2.00	2.00	2.00	2.00	2.00
440-30-353-000	Solid Waste Disposal	8.00	8.00	8.00	8.00	8.00
	Total Whittier Utility Authority Positions	59.93	61.93	61.93	62.93	63.08
	TOTAL POSITIONS	**527.20**	**511.67**	**512.67**	**507.71**	**502.87**

City of Whittier
Budgeted Full Time Positions
For Fiscal Years 2009-10 Through 2013-14

		2009-10	2010-11	2011-12	2012-13	2013-14
General Fund						
100-12-121-000	City Manager	4.00	3.00	4.00	4.00	4.00
100-15-151-000	City Clerk	6.00	6.00	6.00	6.00	6.00
100-15-152-000	City Treasurer	3.00	3.00	3.00	3.00	3.00
100-15-152-302	Business License	2.00	1.00	1.00	1.00	1.00
100-18-141-000	Building and Safety	7.00	7.00	7.00	7.00	7.00
100-18-161-000	Planning	8.00	8.00	8.00	8.00	7.00
100-18-181-000	Community Development - Admin.	4.00	4.00	4.00	3.00	3.00
100-18-181-507	Economic Development	1.00	1.00	1.00	1.00	1.00
100-21-211-000	Library	22.00	22.00	22.00	22.00	22.00
100-22-221-000	Park	33.00	32.00	32.00	32.00	30.00
100-23-231-000	Community Services	18.00	18.00	18.00	18.00	18.00
100-25-171-000	Human Resources	3.00	2.00	2.00	2.00	2.00
100-25-251-000	City Controller	13.00	13.00	13.00	12.00	12.00
100-30-142-000	Civic Center Maintenance	3.00	3.00	3.00	3.00	3.00
100-30-321-803	Street Maintenance	23.00	20.00	20.00	19.00	19.00
100-30-321-804	Traffic Signals	3.00	3.00	3.00	3.00	3.00
100-30-321-810	Graffiti Removal	3.00	3.00	3.00	3.00	3.00
100-30-332-000	Engineering	6.00	6.00	6.00	6.00	6.00
100-40-411-000	Police	126.00	120.00	120.00	120.00	120.00
100-40-423-705	Police - Santa Fe Springs	41.00	39.00	39.00	39.00	39.00
100-40-431-000	Code Enforcement	5.00	5.00	5.00	4.00	4.00
100-40-441-000	Police-Whittwood	1.00	1.00	1.00	1.00	1.00
100-40-451-000	Police-OTS Grant	1.00	0.00	0.00	0.00	0.00
100-40-461-714	SROs in School	4.00	4.00	4.00	4.00	4.00
	Total General Fund Positions	340.00	324.00	325.00	321.00	318.00
Special Revenue Funds						
210-40-451-000	Traffic Offender/COPS	2.00	2.00	2.00	2.00	2.00
250-40-471-000	Asset Seizure/Forfeiture	1.00	1.00	1.00	1.00	1.00
268-21-950-903	Library Grant	1.00	1.00	1.00	0.00	0.00
267-18-182-502	Housing Rehabilitation	3.00	3.00	3.00	1.00	0.00
267-18-182-505	CDBG - Code Enforcement	2.00	2.00	2.00	2.00	2.00
270-23-241-607	Transit Administration	2.00	3.00	3.00	3.00	3.00
	Total Special Revenue Fund Positions	11.00	12.00	12.00	9.00	8.00
Internal Service Fund						
715-15-151-000	Information Tech	6.00	6.00	6.00	6.00	6.00
740-30-361-000	Mobile Equipment	12.00	12.00	12.00	12.00	12.00
	Total Internal Service Funds Positions	18.00	18.00	18.00	18.00	18.00
Whittier Utility Authority						
410-30-342-000	Sewer	2.00	4.00	4.00	4.00	4.00
420-30-341-841	Water	20.00	20.00	20.00	21.00	22.00
420-30-341-850	Water - EPA Plant	1.00	1.00	1.00	1.00	0.00
430-30-352-851	Solid Waste Collection	22.00	22.00	22.00	22.00	22.00
430-30-352-853	Solid Waste Street Cleaning	2.00	2.00	2.00	2.00	2.00
440-30-353-000	Solid Waste Disposal	7.00	7.00	7.00	7.00	7.00
	Total Whittier Utility Authority Positions	54.00	56.00	56.00	57.00	57.00
	TOTAL FULL TIME POSITIONS	**423.00**	**410.00**	**411.00**	**405.00**	**401.00**

City of Whittier
Budgeted Part-Time Positions (Full Time Equivalent)
For Fiscal Years 2009-10 Through 2013-14

		2009-10	2010-11	2011-12	2012-13	2013-14
General Fund						
100-12-121-000	City Manager	0.40	0.56	0.56	0.56	0.56
100-12-122-000	Public Information	1.05	1.05	1.05	1.05	1.05
100-15-151-000	City Clerk	0.00	0.00	0.00	0.90	0.90
100-15-151-301	Elections	0.00	0.00	0.00	0.00	0.00
100-15-152-000	City Treasurer	0.17	0.17	0.17	0.17	0.25
100-15-152-302	Business License	0.33	0.90	0.90	0.90	0.90
100-18-141-000	Building and Safety	0.04	0.04	0.04	0.04	0.04
100-18-161-000	Planning	0.30	0.30	0.30	0.30	0.30
100-18-181-000	Community Development - Admin.	0.95	0.95	0.95	0.95	0.95
100-18-181-507	Economic Development	0.00	0.00	0.00	0.00	0.00
100-21-211-000	Library	20.00	18.26	18.26	18.26	20.16
100-22-221-000	Park	11.17	10.75	10.75	10.75	10.75
100-23-231-000	Community Services	40.98	40.07	40.07	39.43	36.41
100-23-231-601	July 4th Flag Raising Ceremony	0.30	0.60	0.60	0.60	0.60
100-25-171-000	Human Resources	0.83	1.46	1.46	1.46	1.46
100-25-172-000	Emergency Management	0.32	0.32	0.32	0.32	0.32
100-25-251-000	City Controller	1.50	0.33	0.33	0.75	0.75
100-30-142-000	Civic Center Maintenance	0.00	0.00	0.00	0.00	0.00
100-30-321-803	Street Maintenance	2.69	2.74	2.74	2.60	2.60
100-30-321-804	Traffic Signals	0.00	0.00	0.00	0.00	0.00
100-30-321-810	Graffiti Removal	0.00	0.00	0.00	0.00	0.00
100-30-332-000	Engineering	1.60	1.60	1.60	1.60	1.60
100-40-411-000	Police	8.38	8.38	8.38	8.38	8.43
100-40-423-705	Police - Santa Fe Springs	0.00	0.00	0.00	0.00	0.00
100-40-431-000	Code Enforcement	0.00	0.00	0.00	0.00	0.00
100-40-441-000	Police-Whittwood	0.00	0.00	0.00	0.00	0.00
100-40-451-000	Police-OTS Grant	0.00	0.00	0.00	0.00	0.00
100-40-461-709	Cops MORE	0.00	0.00	0.00	0.00	0.00
100-40-461-711	Traffic Safety Program	0.00	0.00	0.00	0.00	0.00
100-40-461-714	Cops in School	0.00	0.00	0.00	0.00	0.00
	Total General Fund Positions	91.01	88.48	88.48	89.02	88.03
Special Revenue Funds						
210-40-451-000	Traffic Offender/COPS	1.32	1.32	1.32	1.32	1.32
230-23-243-000	Air Quality Improvement	0.20	0.20	0.20	0.20	0.20
250-40-471-000	Asset Seizure/Forfeiture	0.00	0.00	0.00	0.00	0.00
260-21-212-000	Library Grant	0.00	0.00	0.00	0.00	0.00
267-18-182-502	Housing Rehabilitation	0.00	0.00	0.00	0.00	0.00
267-18-182-505	CDBG - Code Enforcement	0.00	0.00	0.00	0.00	0.00
270-23-241-607	Transit Administration	0.30	0.30	0.30	0.30	0.30
270-23-241-608	Prop A - Dial-A-Ride	0.08	0.08	0.08	0.08	0.08
270-23-241-609	Prop A - Fixed Route	0.42	0.42	0.42	0.42	0.42
270-23-241-626	Prop A - Access	0.62	0.62	0.62	0.00	0.00
270-23-241-627	Prop A - Recreation Transit	0.16	0.16	0.16	0.00	0.00
280-23-241-613	Prop C - Access	0.00	0.00	0.00	0.62	0.62
280-23-241-627	Prop C - Recreation Transit	0.00	0.00	0.00	0.16	0.16
291-30-333-000	Parking District No. 1	2.01	2.01	2.01	2.01	2.01
	Total Special Revenue Fund Positions	5.11	5.11	5.11	5.11	5.11
Internal Service Fund						
715-15-151-000	Information Tech	1.20	1.20	1.20	1.20	1.20
720-25-261-000	Worker's Compensation	0.45	0.45	0.45	0.45	0.45
730-25-262-000	General Liability	0.40	0.40	0.40	0.40	0.40
740-30-361-000	Mobile Equipment	0.10	0.10	0.10	0.60	0.60
	Total Internal Service Funds Positions	2.15	2.15	2.15	2.65	2.65
Whittier Utility Authority						
410-30-342-000	Sewer	0.94	0.94	0.94	0.94	0.94
420-30-341-841	Water	2.70	2.70	2.70	2.70	2.70
420-30-341-850	Water - EPA Plant	0.00	0.00	0.00	0.00	0.00
430-30-352-851	Solid Waste Collection	1.29	1.29	1.29	1.29	1.44
430-30-352-852	Solid Waste Reduction	0.00	0.00	0.00	0.00	0.00
430-30-352-853	Solid Waste Street Cleaning	0.00	0.00	0.00	0.00	0.00
440-30-353-000	Solid Waste Disposal	1.00	1.00	1.00	1.00	1.00
	Total Whittier Utility Authority Positions	5.93	5.93	5.93	5.93	6.08
	TOTAL PART-TIME POSITIONS	**104.20**	**101.67**	**101.67**	**102.71**	**101.87**

City of Whittier
Employee Service Costs

Department/Division	Salary/Leave/ Distribution	Pension Benefits	Insurance	Medicare	Total
General Fund					
City Manager	$ 490,379	$ 110,195	$ 86,629	$ 6,962	$ 694,165
Public Information	57,104	0	0	1,190	58,294
Non-Departmental	147,493	0	25,463	0	172,956
City Clerk	451,831	65,204	65,092	6,280	588,407
Treasurer	167,519	22,093	33,693	2,444	225,749
Business License	87,715	6,890	23,787	833	119,225
Human Resources	186,202	25,573	25,811	2,663	240,249
Emergency Management	18,685	0	0	345	19,030
City Controller	767,415	131,825	186,571	10,994	1,096,805
Building and Safety	466,851	59,084	97,899	6,847	630,681
Planning	606,653	79,829	99,662	8,483	794,627
Administration	288,183	56,296	52,257	5,202	401,938
Economic Development	92,816	12,378	12,075	1,346	118,615
Library	1,856,395	202,126	293,558	21,459	2,373,538
Parks	1,843,282	185,716	558,507	22,599	2,610,104
Community Services	1,973,978	169,500	329,838	33,756	2,507,072
Firework	1,500	0	0	0	1,500
Civic Center Maintenance	192,919	22,619	40,448	2,737	258,723
Streets	1,414,907	166,288	427,405	16,102	2,024,702
Engineering	11,516	86,452	103,666	8,069	209,703
Police - Safety	10,292,876	3,780,213	2,876,713	147,967	17,097,769
Police - SFS	4,616,516	1,410,894	878,748	50,320	6,956,478
Police - Other	703,645	245,679	154,359	10,700	1,114,383
General Fund Totals	**$ 26,736,380**	**$ 6,838,854**	**$ 6,372,181**	**$ 367,298**	**$ 40,314,713**
Special Revenue Funds					
Traffic Offender/State Cops	$ 189,505	$ 57,920	$ 35,519	$ 2,689	$ 285,633
Air Quality Improvement	11,099	0	0	51	11,150
Lighting District 1-91	454	0	0	0	454
Asset Seizure/Forfeiture	113,837	31,279	18,164	1,024	164,304
Library Grant	31,574	0	0	0	31,574
CDBG	260,475	17,605	3,297	1,765	283,142
Home	17,920	0	0	0	17,920
Propositions A and C	357,820	27,041	53,664	3,387	441,912
Parking Districts 1 and 2	54,148	0	0	734	54,882
Uptown Village Maintenance	2,272	0	0	0	2,272
Special Revenue Totals	**$ 1,039,104**	**$ 133,845**	**$ 110,644**	**$ 9,650**	**$ 1,293,243**

City of Whittier
Employee Service Costs

Department/Division	Salary/Leave/ Distribution	Pension Benefits	Insurance	Medicare	Total
Internal Service Funds					
Information Technology	$ 271,146	$ 69,685	$ 74,104	$ 5,433	$ 420,368
Worker's Compensation	54,580	525	0	315	55,420
General Liability	91,057	525	0	253	91,835
Group Health Insurance	0	0	9,774	0	9,774
Mobile Equipment	100,612	90,394	249,222	8,614	448,842
Internal Service Totals	**$ 517,395**	**$ 161,129**	**$ 333,100**	**$ 14,615**	**$ 1,026,239**
Utility Authority Funds					
Sewer	$ 518,592	$ 23,589	$ 83,196	$ 3,192	$ 628,569
Water	1,840,691	181,590	409,477	22,509	2,454,267
Solid Waste Collection	1,344,596	160,861	441,266	16,718	1,963,441
Solid Waste Disposal	594,171	47,311	139,044	6,192	786,718
Utility Authority Totals	**$ 4,298,050**	**$ 413,351**	**$ 1,072,983**	**$ 48,611**	**$ 5,832,995**
City of Whittier Totals	**$ 32,590,929**	**$ 7,547,179**	**$ 7,888,908**	**$ 440,174**	**$ 48,467,190**

CITY OF WHITTIER CALIFORNIA
INC. 1898

City of Whittier

Revenues

- *Major Revenue Sources*
- *Key General Fund Revenue Assumptions*
- *Adopted Estimated Revenue and Transfers-In Budget*

City of Whittier
Major Revenue Sources – General Fund

Taxes

Property Tax

All taxable real and personal property within the City limits is subject to ad valorem taxation, a tax based on value that is secured by a lien on real property. These taxes are subject to the 1% of the market value limitations of Proposition 13. The City share of the 1% varies from year to year. Taxes on the base value of real property lying within the boundaries of the Whittier Redevelopment Agency are also included in this revenue source.

Sales and Use Tax

The City receives, by State law, $.01 of every $.09 of sales tax collected for sales occurring within the City limits. The retail sales tax is levied against the gross receipts from sales of most tangible personal property except those sold for resale, food for human consumption, prescription medicine and any form of animal life considered food.

Franchise Tax

Fees charged to electrical and gas utilities (not telephone), cable TV and refuse collection companies for the privilege of operating on City streets. Fees are generally based on the gross receipts from sales within the City. Major franchisees/payers are electrical and gas utilities and cable TV.

Utility User Tax

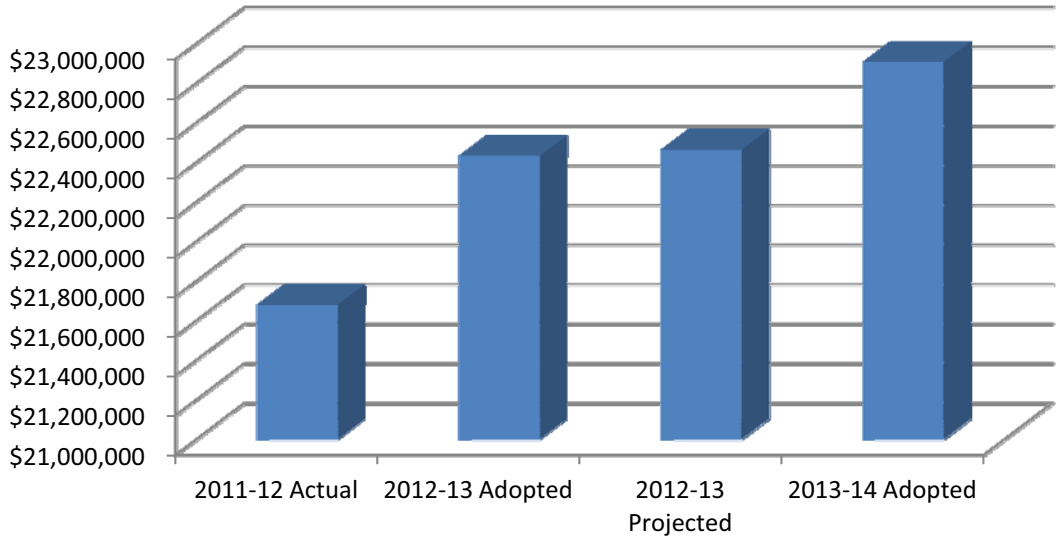
The City receives, per Ordinance 1895, 5% of the charges by utility companies upon every user of the following services: electric, gas, water, cable television and telephone including interstate and international long distance calls and cellular phones.

Transient Occupancy Tax

This tax, derived from transient guests, is levied at the discretion of cities and counties and applies to any occupancy shorter than 30 days in length. The City levies a 10% tax.

City of Whittier
Major Revenue Sources – General Fund

Taxes



Taxes	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Adopted
Property Taxes	$ 4,527,927	$ 4,552,866	$ 4,552,866	$ 4,680,814
Sales and Use Tax	7,617,621	8,297,426	8,328,363	8,313,500
Franchise Tax	2,188,611	1,875,000	1,875,000	2,165,000
Utility User Tax	6,759,918	7,034,000	7,034,000	7,075,000
Transient Occupancy Tax	585,837	673,000	673,000	673,000
Total	$ 21,679,914	$ 22,432,292	$ 22,463,229	$ 22,907,314

Charges for Services

Business Licenses and Permits

Taxes collected from businesses and/or occupations for a license to conduct business within the City. License taxes differ and are based on business type, such as commercial, wholesale, industrial, professional, repair and maintenance, etc. The taxes are established by City ordinance and are enumerated in the Whittier Municipal Code. Additionally, license taxes may be fixed or flat, based on the number of employees or on gross receipts.

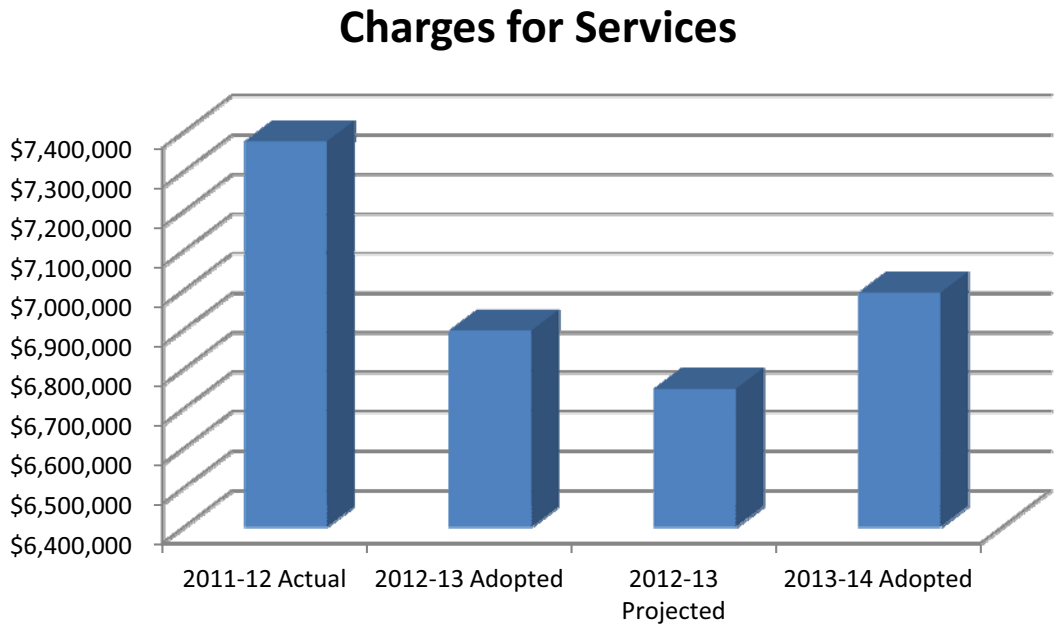
Fines and Forfeitures

This revenue source includes payments from department related fines, fees and administrative citations charged for various City services.

City of Whittier
Major Revenue Sources – General Fund

Contribution for General Government

This revenue source represents overhead charges applied to the City's enterprise funds (water, solid waste and sewer), internal service funds (fleet, worker's compensation, general liability and group health insurance), special revenue funds (transit, parking and community facility districts and HUD funds), Redevelopment Agency and some General Fund programs, including the Santa Fe Springs Police Services contract, for services provided by the General Fund.



Charges for Services	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Adopted
Business Licenses and Permits	$ 1,885,541	$ 1,765,200	$ 1,687,117	$ 1,869,560
Fines and Forfeitures	626,065	753,100	695,456	753,100
Charges for Services	4,864,540	4,379,132	4,367,539	4,370,628
Total	$ 7,376,146	$ 6,897,432	$ 6,750,112	$ 6,993,288

Other Revenue Sources

Motor Vehicle in Lieu (VLF)

The Department of Vehicles (DMV) collects an annual motor vehicle license fee based on 2% of the depreciated market value of a motor vehicle. Since 2005, the tax rate was reduced to .65% and the reduced VLF funding was replaced with additional property tax share to cities and counties. The fee is levied in lieu of personal property tax; therefore, it is called in-lieu motor vehicle tax. Fees are collected annually at the time that a vehicle's registration is paid. After deducting refunds and administrative costs, the DMV divides the remaining revenue equally between cities and counties. The City of Whittier is entitled to an apportionment of Cities' revenue as determined on a per capita basis. The funds are disbursed on a monthly basis by the State Controller's office.

Use of Money and Property

Earnings from the investment of idle funds are a major source of revenue from the City. State law limits investment types in effort to protect taxpayer monies, and include Federal securities, the State local agency investment fund and commercial paper. Funds are invested with primary consideration given to safety and liquidity and then followed by a competitive rate of return. All idle City cash is pooled to provide the largest amount of funds available for investment. Interest is then allocated, monthly, to the various funds based on the month-end cash balances for the prior month.

Transfers-In

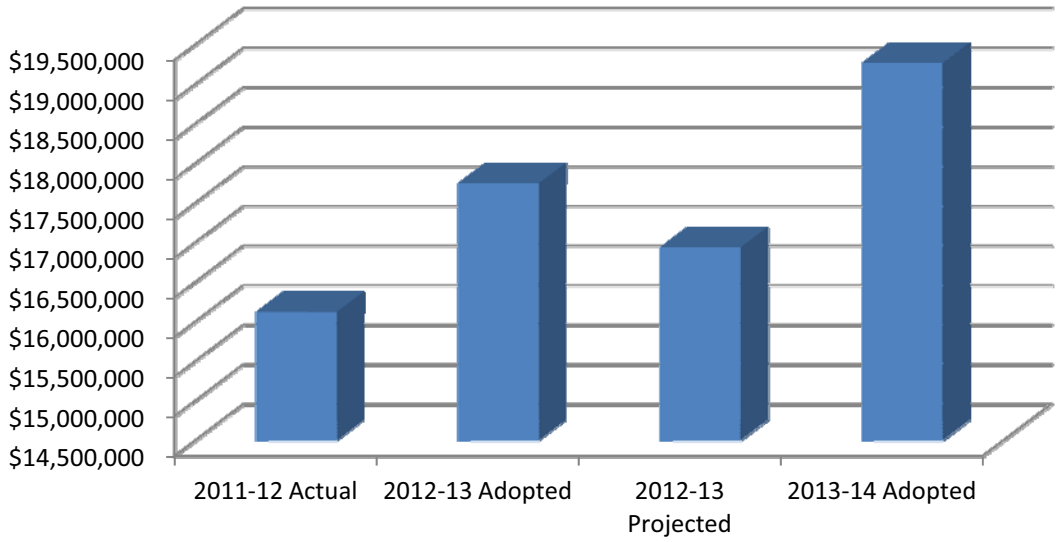
A transfer-in is an inter-fund transfer of funds to subsidize operations and is not revenue generated by operations. To better reflect the true operating revenue of a fund, the transfers-in from operating revenues are segregated on the Projected Revenues and Transfers-In Schedule.

Santa Fe Springs Policing Contract

Revenue received from the City of Santa Fe Springs for contract law enforcement services provided by the Whittier Police Department.

City of Whittier
Major Revenue Sources – General Fund

Other General Fund Sources



Other General Fund Sources	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Adopted
Motor Vehicle in Lieu	$ 7,076,528	$ 7,355,364	$ 7,355,364	$ 7,405,000
Use of Money and Property	480,543	1,086,582	437,010	1,184,182
Transfers-In	1,375,295	1,508,040	1,508,040	2,949,695
Santa Fe Springs Policing Contract	7,188,841	7,796,749	7,637,762	7,727,787
Total	$ 16,121,207	$17,746,735	$ 16,938,176	$19,266,664

City of Whittier
Major Revenue Sources – Special Revenue Funds

Traffic Offender

Revenue collected from the Vehicle Impound Program as well as court fines from traffic violations.

Business Improvement

A special levy imposed on businesses in the Uptown Village area to promote various activities within the area.

Gas Tax

Revenue is provided by the City's share of state gasoline taxes, which are required by State law to be used to maintain streets and traffic signal improvements.

Proposition 1B

The Highway Safety, Traffic Reduction, Air Quality and Port Security Bond Act of 2006, was approved by the voters on November 7, 2006 for the purpose of improvements to transportation facilities that will assist in reducing local traffic congestion and further deterioration, improving traffic flows or increasing traffic safety.

Traffic Congestion Relief

State funds received by the City to relieve traffic congestion. This fund supplements the City's Capital Improvement Program.

Traffic Safety Fund

Fines collected on vehicle code violations which can be expended only for traffic safety purposes.

HUD Grants

The receipt of the City's entitlement under the Federal Community Development Block Grant and the Rental Rehabilitation Grant programs of the U.S. Department of Housing and Urban Development (HUD).

Subventions and Grants

Revenue received from various Federal, State and other organizational grants awarded to the City which mandate segregated accounting or have special reporting requirements for specific activities, equipment and or improvements.

Home Grant

The receipt of the City's Home Grant entitlement from the U.S. Department of Housing and Urban Development (HUD).

City of Whittier
Major Revenue Sources – Special Revenue Funds

Propositions A and C

The receipt of Proposition A and C funds for transit and transit related costs and improvements. Approved by Los Angeles County voters in 1980 and 1990 respectively, the ½ cent sales tax measures contribute towards the financing of countrywide transit development programs.

Measure R

The receipt of revenue that began in FY 2009-2010 from the voter approved ½ cent sales tax designated for traffic relief and transportation upgrades. Revenue is provided by the Metropolitan Transportation Authority (MTA).

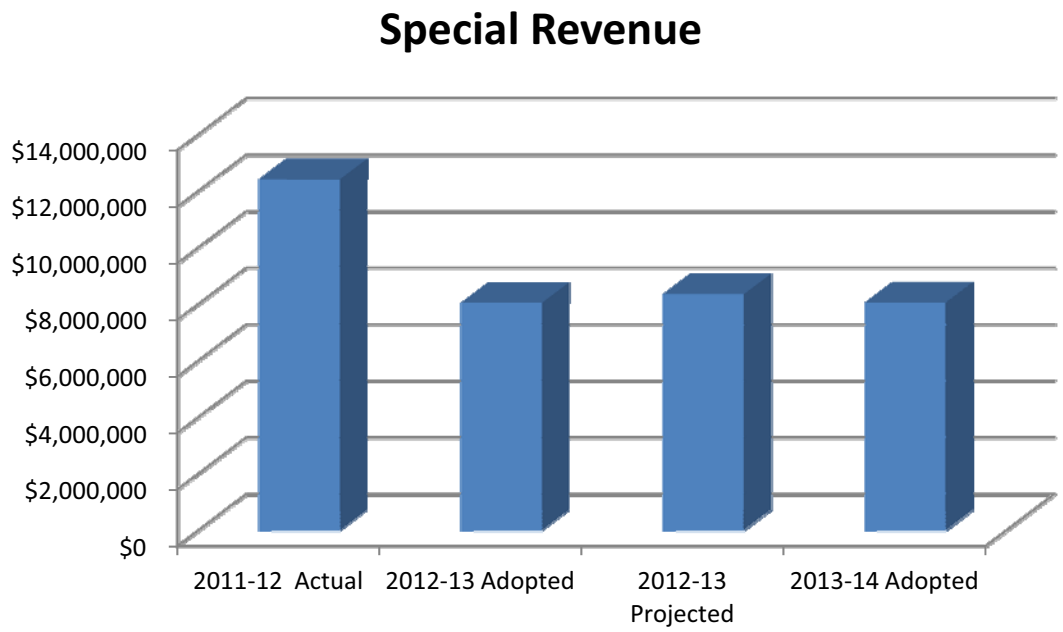
Uptown Parking District No's 1 and 2

Revenue received from the multi-deck parking structure on Bright Avenue (No. 1) and the various surface parking lots in the Uptown Village area (No. 2).

Federal Stimulus (ARRA)

The ARRA of 2009 (signed by President Barack Obama on February 17, 2009) appropriated $27.5 billion from the General Fund of the Treasury to fund various programs, including but not limited to, transportation project/highway programs and energy efficiency and renewable which was distributed to counties and cities based on population. Whittier received approximately $2.6 million of highway funds and $768,000 in energy efficient funds.

City of Whittier
Major Revenue Sources – Special Revenue Funds



Special Revenue Sources	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Adopted
Gas Tax	$1,576,202	$1,778,500	$1,796,719	$2,168,200
Traffic Congestion Relief	1,302,151	1,000,000	1,001,062	1,000,000
Traffic Safety	400,508	350,000	467,407	350,000
HUD Grants	1,196,568	681,833	742,670	618,650
Subventions and Grants	823,237	82,533	519,367	310,197
Home Grant	2,340,598	260,228	260,228	234,204
Propositions A & C	2,990,055	3,159,900	3,082,592	2,644,200
Measure R	796,134	727,688	478,609	727,688
Federal Stimulus (ARRA)	985,934	0	0	0
Total	$12,411,387	$8,040,682	$8,348,654	$8,053,139

City of Whittier
Major Revenue Sources – Internal Service Funds

Information Technology

Revenue received to provide service and maintenance of all citywide computer and telecommunication systems on a cost-reimbursement basis.

Worker's Compensation/General Liability/Group Health Insurance

Revenue received from City departments in proportion to operating expenses for providing these services.

Mobile Equipment

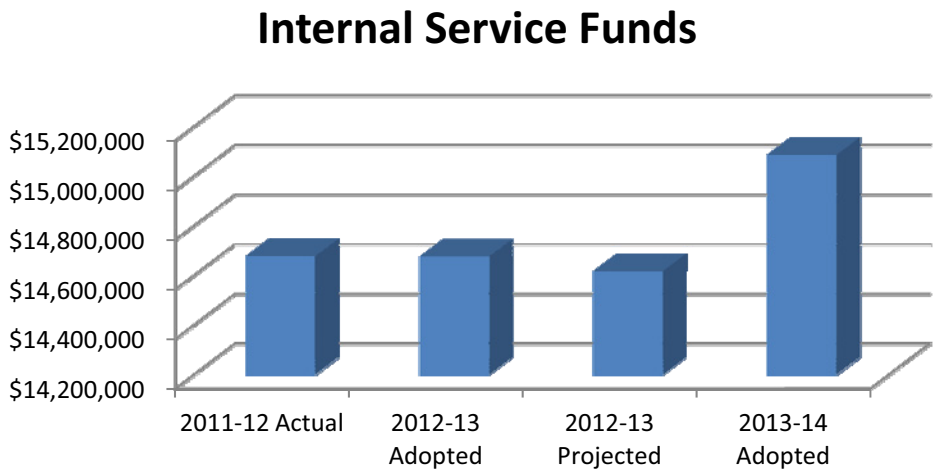
Revenue received for the costs of City vehicle and equipment maintenance on a cost-reimbursement basis.

Mobile Equipment Replacement

Revenue received from other City funds to account for the acquisition costs of City motorized equipment and to accumulate funds for equipment replacement.

Equipment Replacement

Revenue received from other City funds to account for the acquisition costs of City equipment and to accumulate funds for replacement.



Internal Service Funds	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Adopted
Information Technology	$ 931,154	$ 753,509	$ 766,566	$ 1,052,509
Worker's Comp/Gen Liability/ Group Health Insurance	9,300,258	9,688,010	9,661,510	9,752,027
Mobile Equipment	2,631,453	2,697,449	2,697,655	2,726,673
Mobile Equipment Replacement	1,691,990	1,395,160	1,363,828	1,350,084
Equipment Replacement	123,610	142,000	128,000	205,000
Total	$ 14,678,465	$ 14,676,128	$14,617,559	$15,086,293

City of Whittier
Major Revenue Sources – Utility Authority

Sewer

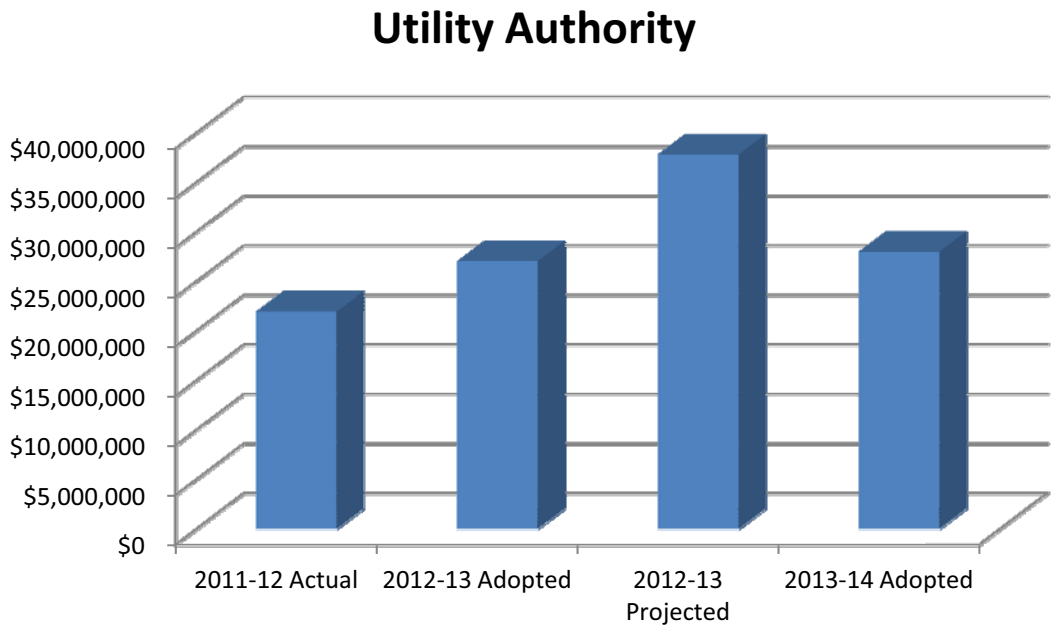
Revenue generated by providing wastewater service in the City of Whittier. This fund provides for the maintenance and improvement of the existing 210 miles of sewer lines within the City.

Water

Revenue generated by providing water service in the City of Whittier. The fund provides for the maintenance and improvement to the water system within the City. The water system includes seven production wells, nine booster stations and twelve reservoirs, which provide nearly 3 billion gallons of water each year to residents and businesses in the City of Whittier.

Solid Waste

Revenue generated by providing collection and disposal of solid waste from industrial, commercial and residential users throughout the Whittier area for landfill closure and post closure costs and for funding of environmental liabilities caused by water contamination. Included in the budget is revenue received from contracted refuse haulers for the disposal of foreign trash (outside the City of Whittier).



Utility Authority	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Adopted
Sewer	$ 2,228,137	$ 2,352,588	$ 2,410,483	$ 3,071,313
Water	10,170,063	14,148,192	24,616,484	13,579,812
Solid Waste	9,561,061	10,543,086	10,794,552	11,351,865
Total	$ 21,959,261	$ 27,043,866	$ 37,821,519	$ 28,002,990

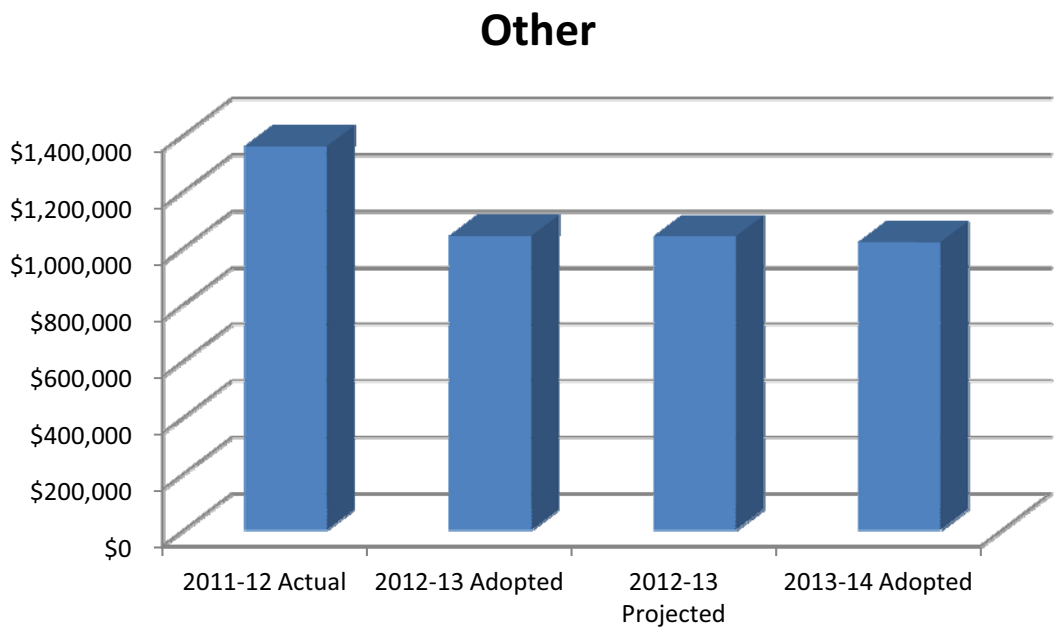
City of Whittier
Major Revenue Sources – Other

Public Financing Authority

To account for the proceeds of the 2002 and 2007A Revenue Bonds loaned to the Whittier Redevelopment Agency and for the debt service payments.

Community Facilities Districts (CFD) – 89-1 and 91-1

To account for funds set aside by the City on behalf of the CFD 89-1 and 91-1 bondholders for debt service payments and reserves.



Other	2011-12 Actual	2012-13 Adopted	2012-13 Projected	2013-14 Adopted
Public Financing Authority	$ 293,492	$ 596,975	$ 596,975	$ 595,265
Community Facility Districts	1,066,520	445,447	444,068	425,057
Total	$ 1,360,012	$ 1,042,422	$ 1,041,043	$ 1,020,324

City of Whittier
Key General Fund Revenue Assumptions

The following discussion outlines the three significant operating revenue sources of the City and describes the methods used to forecast fiscal year 2013-14 revenues.

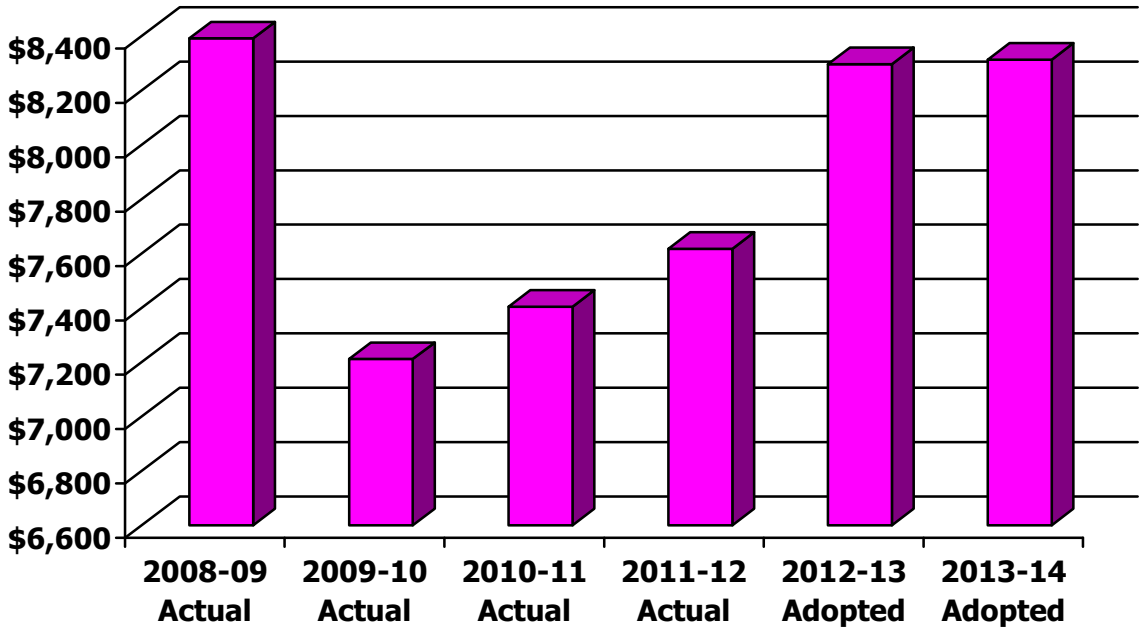
Sales and Use Tax

(Amount in Thousands)

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Adopted
Sales and Use Tax	$8,392	$7,212	$7,405	$7,618	$8,297	$8,314

The City projected a healthy Sales and Use Tax revenue increase in 2012-13, however much of this increase was attributable to ever fluctuating fuel prices. The 2013-14 revenue projects are expected to remain fairly constant due to the anticipated stabilization of fuel prices at current levels. The City first began to realize declining sales and use tax revenues in 2007-08, when the majority of the City's auto dealers began to close. As the City struggles to recover from the recession, sales and use tax revenue growth is projected to remain very modest, with no new majority tax generators anticipated to open in the City and with the continued slow economic recovery.

Sales and Use Tax
(in Thousands)

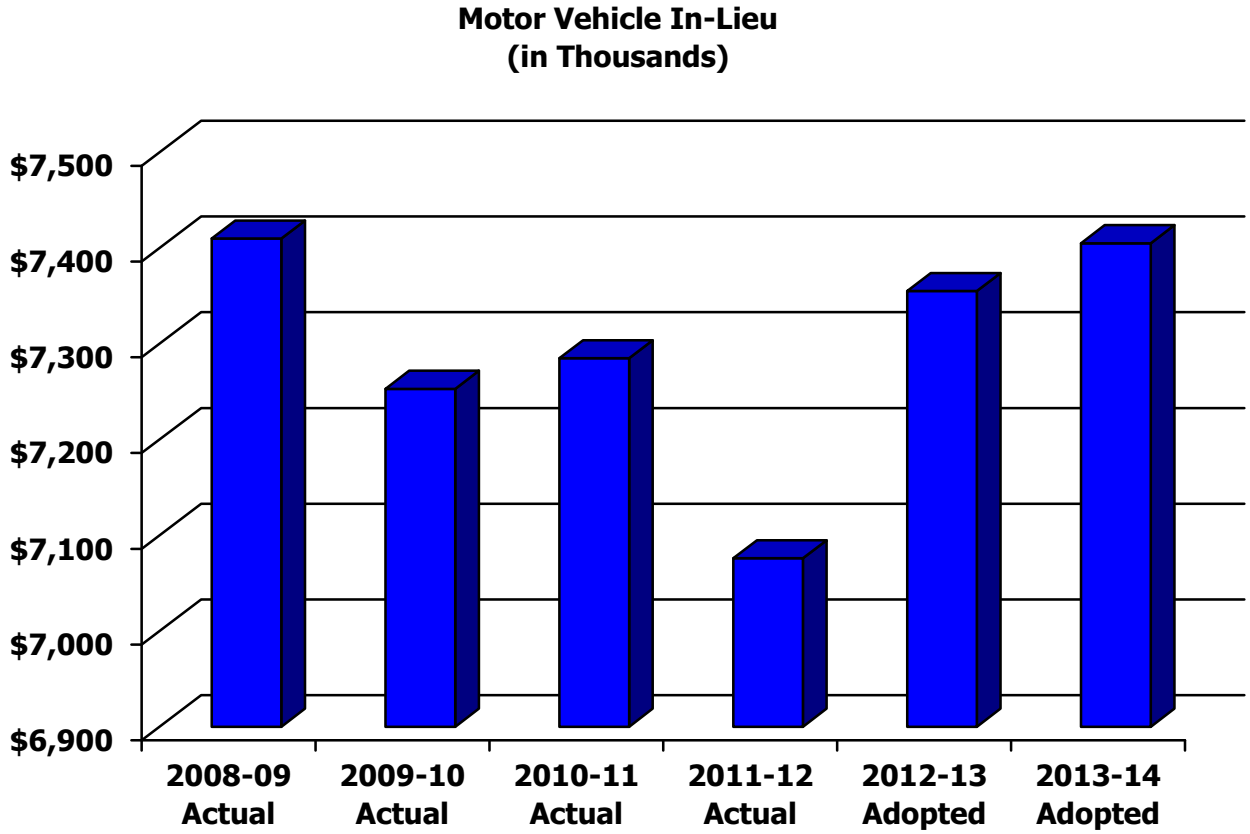


Motor Vehicle In-Lieu (VLF)

(Amount in Thousands)

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Adopted
Motor Vehicle In-Lieu	$7,410	$7,253	$7,285	$7,077	$7,355	$7,405

City's consultants estimate the VLF revenues to increase from prior year (approximately $50,000) based on estimated personal property value. City is projected to finish 2012-13 close to the amount adopted and a slight increase of less than 1% (.68%) was considered reasonable based on possible uncertainties.

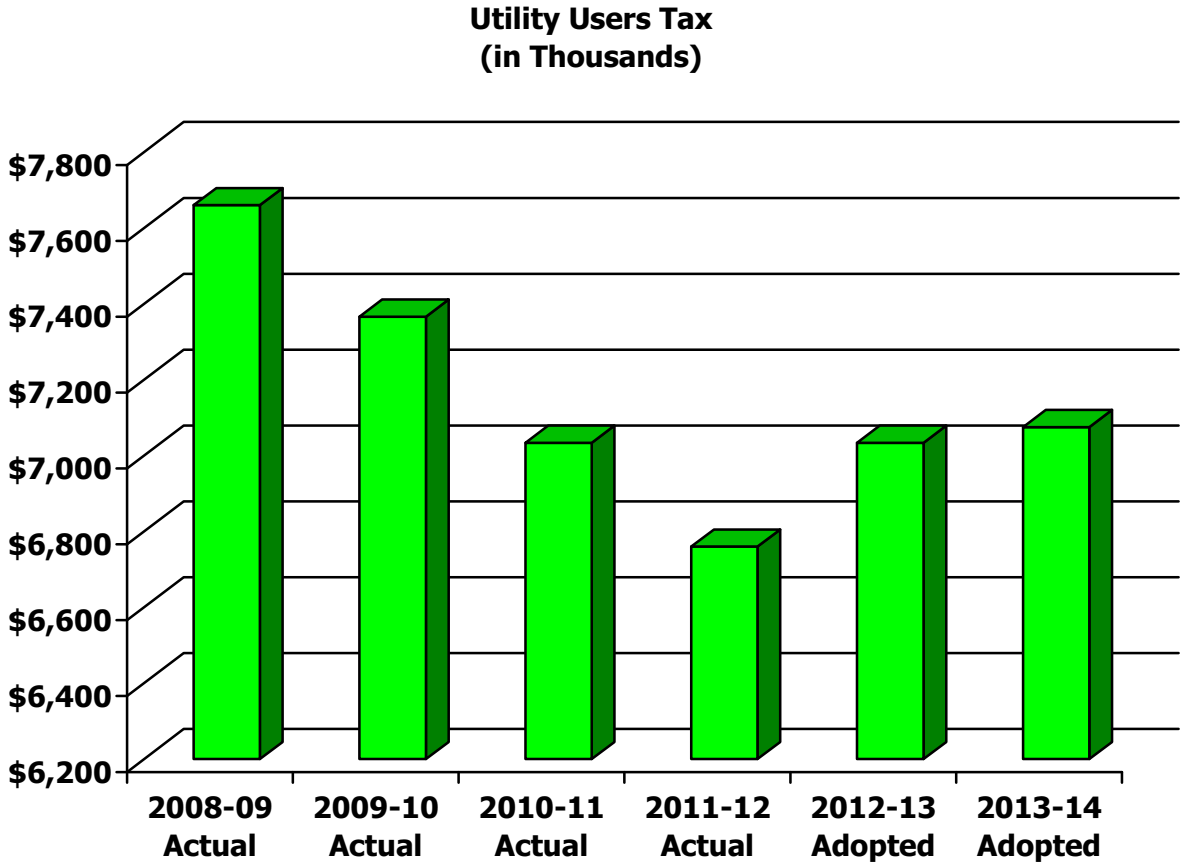


Utility Users Tax

(Amount in Thousands)

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2013-14 Adopted
Utility Users Tax	$7,660	$7,366	$7,034	$6,760	$7,034	$7,075

The City imposes a 5% tax on all charges for telephone, electricity, gas, water and cable television services in accordance with ordinance no. 1895. Despite a realized revenue decrease in 2011-12 of approximately 4%, increasing utility rates have utility user tax projections for 2012-13 at levels similar to 2010-11. With increases in utility rates, revenues is projected to increase slightly (1%) in 2013-14.



City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
GENERAL FUND (100)					
Operating Revenue					
Property Taxes	$ 4,426,165	$ 4,527,927	$ 4,552,866	$ 4,552,866	$ 4,680,814
Sales and Use Tax	7,404,791	7,617,621	8,297,426	8,328,363	8,313,500
Franchise Tax	1,890,700	2,188,611	1,875,000	1,875,000	2,165,000
Utility Users Tax	7,033,852	6,759,918	7,034,000	7,034,000	7,075,000
Transient Occupancy Tax	559,569	585,837	673,000	673,000	673,000
Business Licenses and Permits	1,864,179	1,885,541	1,765,200	1,687,117	1,869,560
Fines and Forfeitures	860,080	626,065	753,100	695,456	753,100
Motor Vehicle In Lieu	7,285,301	7,076,528	7,355,364	7,355,364	7,405,000
Use of Money & Property	758,844	480,543	1,086,582	437,010	1,184,182
SFS Policing Contract	7,324,757	7,188,841	7,796,749	7,637,762	7,727,787
City - Charges for Services					
Contribution for General Government	2,325,898	2,174,504	1,945,914	1,945,914	1,954,301
Lease Payment	7,850,216	3,361,116	3,746,000	3,746,000	3,806,116
Others	2,675,777	2,690,036	2,433,218	2,421,625	2,416,327
Other/Miscellaneous Revenue	4,644,096	4,484,949	3,886,027	3,738,863	4,061,662
Total Operating Revenue	56,904,225	51,648,037	53,200,446	52,128,340	54,085,349
Operating Transfers-In	1,375,295	1,375,295	1,508,040	1,508,040	2,949,695
Total Operating Revenue/Transfers	58,279,520	53,023,332	54,708,486	53,636,380	57,035,044
Non-Operating Revenue					
Others	284,891	76,025	0	65,100	0
Total Non-Operating Revenue	284,891	76,025	0	65,100	0
Non-Operating Transfer-In	0	0	0	0	150,000
Total Non-Operating Revenue/Transfers	284,891	76,025	0	65,100	150,000
Total General Fund	58,564,411	53,099,357	54,708,486	53,701,480	57,185,044
- SPECIAL REVENUE FUNDS -					
TRAFFIC OFFENDER FUND (210)					
Operating Revenue					
Court Fines	$ 0	$ 0	$ 0	$ 0	$ 0
State Grants	115,358	205,280	100,000	100,000	100,000
Impound Release Fees	6,655	5,675	10,000	10,000	10,000
Total Operating Revenue	122,013	210,955	110,000	110,000	110,000
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	122,013	210,955	110,000	110,000	110,000
Non-Operating Revenue					
Interest Income	3,937	2,021	1,200	793	1,200
Non-Operating Transfer-In	130,000	130,000	130,000	130,000	130,000
Total Non-Operating Revenue/Transfers	133,937	132,021	131,200	130,793	131,200
Total Traffic Offender	255,950	342,976	241,200	240,793	241,200
AIR QUALITY IMPROVEMENT FUND (230)					
Operating Revenue					
Motor Vehicle Fuel Tax	$ 101,153	$ 107,334	$ 100,000	$ 100,000	$ 100,000
Other	0	0	0	0	0
Total Operating Revenue	101,153	107,334	100,000	100,000	100,000

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
(Air Quality Improvement continued)					
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	101,153	107,334	100,000	100,000	100,000
Non-Operating Revenue					
Interest Income	3,425	1,919	2,000	445	2,000
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	3,425	1,919	2,000	445	2,000
Total Air Quality Improvement	104,578	109,253	102,000	100,445	102,000
LIGHTING DISTRICT NO. 91-1 (240)					
Operating Revenue					
Lighting District Charges	$ 1,105	$ 1,248	$ 1,200	$ 1,200	$ 1,200
Others	0	0	180	180	180
Total Operating Revenue	1,105	1,248	1,380	1,380	1,380
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	1,105	1,248	1,380	1,380	1,380
Non-Operating Revenue					
Interest Income	12	11	0	0	0
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	12	11	0	0	0
Total Lighting District No. 1-91	1,117	1,259	1,380	1,380	1,380
ASSET SEIZURE / FORFEITURE FUND (250)					
Operating Revenue					
Asset Seizure/Forfeiture	$ 183,660	$ 90,322	$ 50,000	$ 207,271	$ 100,000
Other	1,912	2,216	0	233	0
Total Operating Revenue	185,572	92,537	50,000	207,504	100,000
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	185,572	92,537	50,000	207,504	100,000
Non-Operating Revenue					
Interest Income	17,543	7,987	23,000	5,000	23,000
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	17,543	7,987	23,000	5,000	23,000
Total Asset Seizure / Forfeiture	203,115	100,524	73,000	212,504	123,000
BUSINESS IMPROVEMENT FUND (254)					
Operating Revenue					
Business Improvement Area Assessment	$ 122,666	$ 116,263	$ 111,500	$ 111,500	$ 111,500
Total Operating Revenue	122,666	116,263	111,500	111,500	111,500
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	122,666	116,263	111,500	111,500	111,500
Total Business Improvement	122,666	116,263	111,500	111,500	111,500

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
LIBRARY GRANT (260)					
Operating Revenue					
PLF SB358	$ 29,802	$ 0	$ 0	$ 0	$ 0
Total Operating Revenue	29,802	0	0	0	0
Operating Transfer-In	0	0	35,514	35,514	35,508
Total Operating Revenue/Transfers	29,802	0	35,514	35,514	35,508
Non-Operating Revenue					
Interest Income	1,339	549	0	97	0
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	1,339	549	0	97	0
Total Library Grant	31,141	549	35,514	35,611	35,508
GAS TAX - 2107 (261) PW					
Operating Revenue					
Motor Vehicle Fuel Tax	$ 1,292,864	$ 448,904	$ 640,000	$ 647,500	$ 640,000
Total Operating Revenue	1,292,864	448,904	640,000	647,500	640,000
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	1,292,864	448,904	640,000	647,500	640,000
Non-Operating Revenue					
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	0	0	0	0	0
Total Gas Tax 2107	1,292,864	448,904	640,000	647,500	640,000
PROPOSITION 1B (262) PW					
Operating Revenue					
Special State Assessment	$ 0	$ 0	$ 0	$ 0	$ 0
Total Operating Revenue	0	0	0	0	0
Total Operating Revenue/Transfers	0	0	0	0	0
Non-Operating Revenue					
Interest Income	18,912	8,065	0	1,040	0
Total Non-Operating Revenue/Transfers	18,912	8,065	0	1,040	0
Total Proposition 1B	18,912	8,065	0	1,040	0
TRAFFIC CONGESTION RELIEF FUND (263) PW					
Operating Revenue					
Pavement Rehabilitation	$ 0	$ 788,209	$ 0	$ 0	$ 0
Diesel Fuel Tax	0	513,467	1,000,000	1,000,000	1,000,000
Total Operating Revenue	0	1,301,677	1,000,000	1,000,000	1,000,000
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	0	1,301,677	1,000,000	1,000,000	1,000,000

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
(Traffic Congestion Relief continued)					
Non-Operating Revenue					
Interest Income	12,359	474	0	1,062	0
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	12,359	474	0	1,062	0
Total Traffic Congestion Relief	12,359	1,302,151	1,000,000	1,001,062	1,000,000
TRAFFIC SAFETY FUND (264) PW					
Operating Revenue					
Court Fines - Moving Violations	$ 469,305	$ 400,508	$ 350,000	$ 467,407	$ 350,000
Total Operating Revenue	469,305	400,508	350,000	467,407	350,000
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	469,305	400,508	350,000	467,407	350,000
Total Traffic Safety	469,305	400,508	350,000	467,407	350,000
GAS TAX B 2106 (265) PW					
Operating Revenue					
Intergovernmental Revenue	$ 5,566	$ 8,755	$ 0	$ 433,219	$ 389,700
Motor Vehicle Fuel Tax	320,287	261,875	292,000	292,000	292,000
Total Operating Revenue	325,853	270,631	292,000	725,219	681,700
Operating Transfer-In	443,850	443,850	420,000	4,000	420,000
Total Operating Revenue/Transfers	769,703	714,481	712,000	729,219	1,101,700
Non-Operating Revenue					
Interest Income	25,958	15,828	6,500	0	6,500
Total Non-Operating Revenue	25,958	15,828	6,500	0	6,500
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	25,958	15,828	6,500	0	6,500
Total Gas Tax 2106	795,661	730,309	718,500	729,219	1,108,200
GAS TAX 2105 (266)					
Operating Revenue					
Motor Vehicle Fuel Tax	$ 532,774	$ 396,989	$ 420,000	$ 420,000	$ 420,000
Total Operating Revenue	532,774	396,989	420,000	420,000	420,000
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	532,774	396,989	420,000	420,000	420,000
Non-Operating Revenue					
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	0	0	0	0	0
Total Gas Tax 2105	532,774	396,989	420,000	420,000	420,000

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
HUD GRANTS (267)					
Community Development Block Grant (CDBG)					
Operating Revenue					
Rehabilitation Loan Repayment	$ 66,147	$ 124,727	$ 50,000	$ 110,837	$ 50,000
CDBG Allocation	1,106,603	1,071,841	631,833	631,833	568,650
Total Operating Revenue	1,172,750	1,196,568	681,833	742,670	618,650
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	1,172,750	1,196,568	681,833	742,670	618,650
Total HUD Grants	1,172,750	1,196,568	681,833	742,670	618,650
SUBVENTIONS AND GRANTS (268)					
Operating Revenue					
Greenway Grants	$ 25,730	$ 196,273	$ 0	$ 90,958	$ 0
Pio Pico Grant	6,545	3,150	0	0	0
LACO Prop. A Trails	0	120,000	0	0	0
Various Library Grants	67,368	0	0	0	0
Police Grants	220,376	309,486	0	322,288	0
Other Grants	87,682	166,390	82,533	106,086	310,197
Interest Income	2,169	0	0	35	0
Total Operating Revenue	409,870	795,299	82,533	519,367	310,197
Operating Transfer-In	0	27,938	0	0	0
Total Operating Revenue/Transfers	409,870	823,237	82,533	519,367	310,197
Non-Operating Revenue					
Interest Income	0	0	0	0	0
Total Non-Operating Revenue/Transfers	0	0	0	0	0
Total Subventions and Grants	409,870	823,237	82,533	519,367	310,197
HOME GRANT (269)					
Operating Revenue					
HOME - Rehabilitation Loan Repayment	$ 91,551	$ 15,257	$ 50,000	$ 50,000	$ 50,000
HOME Program	73,479	2,325,341	210,228	210,228	184,204
Total Operating Revenue	165,030	2,340,598	260,228	260,228	234,204
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	165,030	2,340,598	260,228	260,228	234,204
Total HOME Grant	165,030	2,340,598	260,228	260,228	234,204
PROPOSITION A - TRANSIT (270)					
Operating Revenue					
Local Transit Tax	$ 1,173,785	$ 1,273,198	$ 1,168,915	$ 1,168,915	$ 1,168,915
Dial-A-Ride	38,123	62,213	27,000	33,003	27,000
Fixed Route Fares	1,764	1,881	0	0	0
Grants	697,332	0	540,000	540,000	20,000
Other	3,809	58,920	0	0	0
Total Operating Revenue	1,914,813	1,396,211	1,735,915	1,741,918	1,215,915
Operating Transfer-In	0	78,723	0	0	0
Total Operating Revenue/Transfers	1,914,813	1,474,934	1,735,915	1,741,918	1,215,915

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
(Proposition A - Transit continued)					
Non-Operating Revenue					
Interest Income	15,192	5,769	33,200	972	33,200
Non-Operating Misc Revenue/Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	15,192	5,769	33,200	972	33,200
Total Proposition A - Transit	1,930,005	1,480,703	1,769,115	1,742,890	1,249,115
PROPOSITION A - INCENTIVE (275)					
Operating Revenue					
Prop A Incentive Funds	$ 285,623	$ 336,139	$ 275,601	$ 275,601	$ 275,601
Dial-A-Ride Fares	1,530	0	0	0	0
Other	0	0	20,000	0	0
Total Operating Revenue	287,153	336,139	295,601	275,601	275,601
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	287,153	336,139	295,601	275,601	275,601
Non-Operating Revenue					
Interest Income	215	0	0	32	0
Total Non-Operating Revenue	215	0	0	32	0
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	215	0	0	32	0
Total Proposition A - Incentive	287,368	336,139	295,601	275,633	275,601
PROPOSITION C - TRANSIT (280)					
Operating Revenue					
Local Transit Taxes	$ 976,136	$ 1,058,836	$ 969,584	$ 969,584	$ 969,584
Dial-A-Ride	0	0	12,500	9,277	12,500
Other	0	0	0	0	3,400
Total Operating Revenue	976,136	1,058,836	982,084	978,861	985,484
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	976,136	1,058,836	982,084	978,861	985,484
Non-Operating Revenue					
Interest Income	31,502	10,643	34,000	3,027	34,000
Rental Income	79,606	103,734	78,100	81,014	100,000
Other	0	0	1,000	1,167	0
Total Non-Operating Revenue	111,108	114,377	113,100	85,208	134,000
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	111,108	114,377	113,100	85,208	134,000
Total Proposition C - Transit	1,087,244	1,173,213	1,095,184	1,064,069	1,119,484
MEASURE R - TRANSIT (285)					
Operating Revenue					
Local Transit Taxes	$ 727,756	$ 786,939	$ 727,688	$ 475,906	$ 727,688
Total Operating Revenue	727,756	786,939	727,688	475,906	727,688
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	727,756	786,939	727,688	475,906	727,688

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
(Measure R - Transit continued)					
Non-Operating Revenue					
Interest Income	8,914	9,195	0	2,703	0
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	8,914	9,195	0	2,703	0
Total Measure R - Transit	736,670	796,134	727,688	478,609	727,688
UPTOWN PARKING DISTRICT NO. 1 (291)					
Operating Revenue					
Property Taxes	$ 7,725	$ 6,405	$ 6,785	$ 6,442	$ 6,785
Rental Income	15,600	14,955	15,600	15,600	15,900
Parking Fees	58,872	65,747	79,000	79,000	79,000
Others	5,359	2,675	2,400	5,816	2,400
Total Operating Revenue	87,556	89,783	103,785	106,858	104,085
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	87,556	89,783	103,785	106,858	104,085
Non-Operating Revenue					
Interest Income	0	0	0	0	0
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	0	0	0	0	0
Total Uptown Parking District No. 1	87,556	89,783	103,785	106,858	104,085
UPTOWN PARKING DISTRICT NO. 2 (292)					
Operating Revenue					
Property Taxes	$ 75,846	$ 129,638	$ 54,228	$ 117,559	$ 54,228
Rental Income	70	0	0	0	0
Parking Fees	50,221	59,764	86,000	86,000	86,000
Other	588	2,409	25	1,885	25
Total Operating Revenue	126,725	191,811	140,253	205,444	140,253
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	126,725	191,811	140,253	205,444	140,253
Non-Operating Revenue					
Interest Income	8,149	4,411	3,000	3,000	3,000
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	8,149	4,411	3,000	3,000	3,000
Total Uptown Parking District No. 2	134,874	196,222	143,253	208,444	143,253
UPTOWN VILLAGE MAINTENANCE DISTRICT (294)					
Non-Operating Revenue					
Interest Income	202	89	0	18	0
Non-Operating Transfer-In	51,448	51,448	51,448	51,448	51,448
Total Non-Operating Revenue/Transfers	51,650	51,537	51,448	51,466	51,448
Total Uptown Village Maintenance	51,650	51,537	51,448	51,466	51,448

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
FEDERAL STIMULUS - ARRA (296)					
Operating Revenue					
Federal Grant	$ 2,060,569	$ 985,934	$ 0	$ 0	$ 0
Total Operating Revenue	2,060,569	985,934	0	0	0
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	2,060,569	985,934	0	0	0
Total Federal Stimulus	2,060,569	985,934	0	0	0
- Total Special Revenue Funds -	$ 11,964,028	$ 13,427,817	$ 8,903,762	$ 9,418,695	$ 8,966,513
- FIDUCIARY FUNDS -					
COMMUNITY FACILITIES DISTRICT 89-1 FUND (586)					
Operating Revenue					
Special Assessment	$ 429,066	$ 415,414	$ 426,259	$ 426,259	$ 424,759
Total Operating Revenue	429,066	415,414	426,259	426,259	424,759
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	429,066	415,414	426,259	426,259	424,759
Non-Operating Revenue					
Interest Income	875	304	850	350	300
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	875	304	850	350	300
Total CFD 89-1 Fund	429,941	415,717	427,109	426,609	425,059
COMMUNITY FACILITIES DISTRICT 91-1 FUND (587)					
Operating Revenue					
Special Assessment Levy	$ 644,498	$ 650,532	$ 17,588	$ 17,459	$ 0
Total Operating Revenue	644,498	650,532	17,588	17,459	0
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	644,498	650,532	17,588	17,459	0
Non-Operating Revenue					
Interest Income	754	270	750	0	0
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	754	270	750	0	0
Total CFD 91-1 Fund	645,252	650,802	18,338	17,459	0
- Total Fiduciary Funds -	$ 1,075,193	$ 1,066,520	$ 445,447	$ 444,068	$ 425,059
- CAPITAL PROJECTS FUNDS -					
CAPITAL PROJECTS (635/637)					
Operating Revenue					
Operating Transfer-In	6,220,793	5,852,138	0	0	52,000
Total Operating Revenue/Transfers	6,220,793	5,852,138	0	0	52,000

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
(Capital Projects continued)					
Non-Operating Revenue					
Interest Income	10,385	30,451	0	68,100	0
Non-Operating Transfer-In	68,219	80,230	15,000	0	40,000
Total Non-Operating Revenue/Transfers	78,604	110,681	15,000	68,100	40,000
- Total Capital Projects Funds -	$ 6,299,397	$ 5,962,819	$ 15,000	$ 68,100	$ 92,000
- INTERNAL SERVICE FUNDS -					
INFORMATION TECHNOLOGY (715)					
Operating Revenue					
General Government - Service Department	$ 642,065	$ 642,065	$ 642,065	$ 642,065	$ 642,065
Contributions from Other Funds	74,994	74,994	79,444	79,444	79,444
Others	0	0	0	0	0
Total Operating Revenue	717,059	717,059	721,509	721,509	721,509
Operating Transfer-In	25,000	25,000	25,000	25,000	0
Total Operating Revenue/Transfers	742,059	742,059	746,509	746,509	721,509
Non-Operating Revenue					
Interest Income	6,033	2,371	7,000	5,000	5,000
Non-Operating Transfer-In	0	186,724	0	15,057	326,000
Total Non-Operating Revenue/Transfers	6,033	189,095	7,000	20,057	331,000
Total Information Technology	748,092	931,154	753,509	766,566	1,052,509
WORKER'S COMPENSATION FUND (720)					
Operating Revenue					
General Government - Service Department	$ 1,419,630	$ 1,406,841	$ 1,419,834	$ 1,419,834	$ 1,463,916
Contributions from Other Funds	444,542	456,090	451,526	451,526	388,678
SFS - Service Departments	339,192	339,971	357,870	357,870	380,668
Others	77,070	5,497	5,746	5,746	5,698
Total Operating Revenue	2,280,434	2,208,399	2,234,976	2,234,976	2,238,960
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	2,280,434	2,208,399	2,234,976	2,234,976	2,238,960
Non-Operating Revenue					
Interest Income	32,191	20,006	29,000	20,000	20,000
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	32,191	20,006	29,000	20,000	20,000
Total Worker's Compensation	2,312,625	2,228,405	2,263,976	2,254,976	2,258,960
GENERAL LIABILITY FUND (730)					
Operating Revenue					
General Government - Service Department	$ 1,046,644	$ 1,055,253	$ 1,055,253	$ 1,055,253	$ 1,065,043
Contribution from Other Funds	658,545	650,489	650,491	650,491	569,485
SFS - Service Departments	225,342	225,960	225,960	225,960	225,880
Others	829	888	888	888	811
Total Operating Revenue	1,931,360	1,932,590	1,932,592	1,932,592	1,861,219
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	1,931,360	1,932,590	1,932,592	1,932,592	1,861,219

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
(General Liability continued)					
Non-Operating Revenue					
Refunds and Reimbursements	0	655	0	0	0
Interest Income	34,444	22,636	36,000	20,000	20,000
Total Non-Operating Revenue	34,444	23,291	36,000	20,000	20,000
Non-Operating Transfer-In	0	465,133	0	0	0
Total Non-Operating Revenue/Transfers	34,444	488,424	36,000	20,000	20,000
Total General Liability	1,965,804	2,421,014	1,968,592	1,952,592	1,881,219
MOBILE EQUIPMENT FUND (740)					
Operating Revenue					
Equipment Rental	$ 2,885,587	$ 2,611,999	$ 2,695,449	$ 2,695,449	$ 2,724,673
NBV of Assets Sold	0	0	0	206	0
Total Operating Revenue	2,885,587	2,611,999	2,695,449	2,695,655	2,724,673
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	2,885,587	2,611,999	2,695,449	2,695,655	2,724,673
Non-Operating Revenue					
Refunds/Reimbursements	0	19,454	2,000	2,000	2,000
Sale-Scrap/Junk	0	0	0	0	0
Total Non-Operating Revenue	0	19,454	2,000	2,000	2,000
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	0	19,454	2,000	2,000	2,000
Total Mobile Equipment	2,885,587	2,631,453	2,697,449	2,697,655	2,726,673
MOBILE REPLACEMENT FUND (750)					
Operating Revenue					
Equipment Rental (Depreciation)	$ 1,029,200	$ 1,010,082	$ 1,025,589	$ 1,025,598	$ 1,055,010
Equipment Replacement Billings (Appreciation)	95,151	88,312	82,571	82,571	80,074
Sale of Capital Assets	0	64,492	5,000	35,659	5,000
Grants	0	30,000	210,000	210,000	0
Total Operating Revenue	1,124,351	1,192,886	1,323,160	1,353,828	1,140,084
Operating Transfer-In	4,000	0	0	0	138,000
Total Operating Revenue/Transfers	1,128,351	1,192,886	1,323,160	1,353,828	1,278,084
Non-Operating Revenue					
Interest Income	77,483	38,813	72,000	10,000	72,000
Sale of Capital Assets	35,180	0	0	0	0
Total Non-Operating Revenue	112,663	38,813	72,000	10,000	72,000
Non-Operating Transfer-In	0	460,291	0	0	0
Total Non-Operating Revenue/Transfers	112,663	499,104	72,000	10,000	72,000
Total Mobile Replacement	1,241,014	1,691,990	1,395,160	1,363,828	1,350,084
EQUIPMENT REPLACEMENT FUND (770)					
Operating Revenue					
Photocopying Charges	$ 175,052	$ 111,609	$ 110,000	$ 110,000	$ 110,000
Total Operating Revenue	175,052	111,609	110,000	110,000	110,000
Operating Transfer-In	10,000	10,000	10,000	10,000	85,000
Total Operating Revenue/Transfers	185,052	121,609	120,000	120,000	195,000

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
(Equipment Replacement continued)					
Non-Operating Revenue					
Interest Income	17,624	2,001	22,000	8,000	10,000
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	17,624	2,001	22,000	8,000	10,000
Total Equipment Replacement	202,676	123,610	142,000	128,000	205,000
GROUP HEALTH INSURANCE FUND (780)					
Operating Revenue					
General Government - Service Department	$ 3,925,478	$ 4,251,055	$ 5,072,258	$ 5,072,258	$ 5,222,280
Department Retiree Charges	358,095	354,073	337,195	337,195	348,921
Others	41,500	41,391	40,989	40,989	37,147
Total Operating Revenue	4,325,073	4,646,519	5,450,442	5,450,442	5,608,348
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	4,325,073	4,646,519	5,450,442	5,450,442	5,608,348
Non-Operating Revenue					
Interest Income	7,475	4,320	5,000	3,500	3,500
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	7,475	4,320	5,000	3,500	3,500
Total Group Health Insurance	4,332,548	4,650,839	5,455,442	5,453,942	5,611,848
- Total Internal Service Funds -	$ 13,688,346	$ 14,678,465	$ 14,676,128	$ 14,617,559	$ 15,086,293
TOTAL - CITY OF WHITTIER	$ 91,591,375	$ 88,234,978	$ 78,748,823	$ 78,249,902	$ 81,754,909
- FINANCING AUTHORITY -					
WHITTIER PUBLIC FINANCING AUTHORITY (390)					
Bond Debt Service					
Operating Revenue					
Operating Transfers-In	$ 3,550	$ 5,550	$ 3,975	$ 3,975	$ 3,975
Total Operating Revenue/Transfers	3,550	5,550	3,975	3,975	3,975
Non-Operating Revenue					
Interest Income - WRA Loan	302,748	287,942	273,000	273,000	256,290
Loan Repayment - WRA	0	0	320,000	320,000	335,000
Total Non-Operating Revenue	302,748	287,942	593,000	593,000	591,290
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	302,748	287,942	593,000	593,000	591,290
TOTAL - FINANCING AUTHORITY	$ 306,298	$ 293,492	$ 596,975	$ 596,975	$ 595,265
- WHITTIER UTILITY AUTHORITY -					
SEWER MAINTENANCE FUND (410)					
Operating Revenue					
Net Charges for Services	$ 1,954,929	$ 2,216,426	$ 2,349,476	$ 2,407,371	$ 3,068,201
Total Operating Revenue	1,954,929	2,216,426	2,349,476	2,407,371	3,068,201

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
(Sewer continued)					
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	1,954,929	2,216,426	2,349,476	2,407,371	3,068,201
Non-Operating Revenue					
Interest Income	20,545	11,711	3,112	3,112	3,112
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	20,545	11,711	3,112	3,112	3,112
Total Sewer Maintenance	1,975,474	2,228,137	2,352,588	2,410,483	3,071,313
WATER FUND (420)					
Operating Revenue					
Water Sales	$ 7,015,270	$ 5,696,361	$ 5,431,000	$ 5,427,919	$ 5,431,000
Meter Service Charge	303,993	1,485,492	2,800,000	2,800,000	3,694,081
Grants	564,853	386,932	1,161,826	1,161,826	0
Water Production Rights	2,832,300	(126,000)	1,885,000	1,885,000	1,885,000
Others	174,904	176,311	163,600	163,600	163,600
Total Operating Revenue	10,891,320	7,619,097	11,441,426	11,438,345	11,173,681
Operating Transfers-In	1,172,054	359,035	0	0	0
Total Operating Revenue/Transfers	12,063,374	7,978,132	11,441,426	11,438,345	11,173,681
Non-Operating Revenue					
Interest Income	69,097	32,814	103,154	103,154	103,154
Rental Income	472,121	464,741	821,500	520,616	520,616
Others	0	0	0	692	0
Total Non-Operating Revenue	541,218	497,555	924,654	624,462	623,770
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	541,218	497,555	924,654	624,462	623,770
Total Water	12,604,592	8,475,687	12,366,080	12,062,807	11,797,451
WATER FACILITIES REPLACEMENT FUND (450)					
Operating Revenue					
Water Facilities Billings	$ 320,419	$ 365,257	$ 348,600	$ 348,600	$ 348,600
Total Operating Revenue	320,419	365,257	348,600	348,600	348,600
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	320,419	365,257	348,600	348,600	348,600
Non-Operating Revenue					
Interest Income	44,419	23,857	95,000	95,000	95,000
Total Non-Operating Revenue	44,419	23,857	95,000	95,000	95,000
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	44,419	23,857	95,000	95,000	95,000
Total Water Facilities	364,838	389,114	443,600	443,600	443,600

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
WATER BOND FUND (470)					
Operating Revenue					
Operating Transfer-In	$ 1,156,924	$ 1,157,327	$ 1,167,290	$ 1,193,261	$ 1,210,869
Total Operating Revenue/Transfers	1,156,924	1,157,327	1,167,290	1,193,261	1,210,869
Non-Operating Revenue					
Interest Income	243,784	147,936	171,222	132,209	127,892
Proceeds from debt issuance	0	0	0	10,085,000	0
Bond Issue Premium	0	0	0	699,607	0
Total Non-Operating Revenue	243,784	147,936	171,222	10,916,816	127,892
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	243,784	147,936	171,222	10,916,816	127,892
Total Water Bond	1,400,708	1,305,263	1,338,512	12,110,077	1,338,761
Total Revenue - All Water Funds	$ 14,370,138	$ 10,170,063	$ 14,148,192	$ 24,616,484	$ 13,579,812
SOLID WASTE COLLECTION (430)					
Operating Revenue					
Refuse Collection	$ 4,198,797	$ 4,311,141	$ 4,355,279	$ 4,353,731	$ 4,400,223
Roll-off Revenue	633,513	653,238	638,228	638,228	638,228
Curbside Recycling - Reduction	286,168	308,152	310,695	310,695	310,695
Greenwaste	381,669	354,073	358,676	358,676	358,676
Street Sweeping	319,989	345,465	346,373	346,373	412,464
Rental Income	456,460	465,293	470,784	470,784	470,784
Others	28,212	37,799	37,410	37,558	37,410
Total Operating Revenue	6,304,808	6,475,161	6,517,445	6,516,045	6,628,480
Operating Transfer-In	0	0	0	0	0
Total Operating Revenue/Transfers	6,304,808	6,475,161	6,517,445	6,516,045	6,628,480
Non-Operating Revenue					
Interest Income	80,143	38,751	60,000	10,000	15,000
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	80,143	38,751	60,000	10,000	15,000
Total Solid Waste Collection	6,384,951	6,513,912	6,577,445	6,526,045	6,643,480
SOLID WASTE DISPOSAL FUND (440)					
Operating Revenue					
Back Canyon CIP	$ 559,968	$ 544,601	$ 698,065	$ 698,065	$ 0
Dump Fees	1,729,600	1,708,823	2,328,182	2,769,814	3,770,129
Others	133,916	126,913	157,000	158,184	157,000
Total Operating Revenue	2,423,484	2,380,336	3,183,247	3,626,063	3,927,129
Operating Transfers-In	0	0	0	0	0
Total Operating Revenue/Transfers	2,423,484	2,380,336	3,183,247	3,626,063	3,927,129
Non-Operating Revenue					
Interest Income	39,538	18,169	50,000	5,000	50,000
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	39,538	18,169	50,000	5,000	50,000
Total Solid Waste Disposal	2,463,022	2,398,505	3,233,247	3,631,063	3,977,129

City of Whittier
2013-14 Budget
Revenues and Transfers-In Schedule

	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Projected 2012-13	Adopted Budget 2013-14
LANDFILL CLOSURE FUND (456)					
Operating Revenue					
Closure Fee	$ 152,707	$ 148,713	$ 168,000	$ 168,000	$ 0
Total Operating Revenue	152,707	148,713	168,000	168,000	0
Operating Transfer-In	0	0	0	0	272,000
Total Operating Revenue/Transfers	152,707	148,713	168,000	168,000	272,000
Non-Operating Revenue					
Interest Income	78,311	39,406	95,000	8,000	0
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	78,311	39,406	95,000	8,000	0
Total Landfill Closure	231,018	188,119	263,000	176,000	272,000
SOLID WASTE BOND FUND (480)					
Operating Revenue					
Operating Transfer-In	$ 461,610	$ 457,007	$ 461,144	$ 461,144	$ 459,106
Total Operating Revenue/Transfers	461,610	457,007	461,144	461,144	459,106
Non-Operating Revenue					
Interest Income	926	311	150	300	150
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	926	311	150	300	150
Total Solid Waste Bond	462,536	457,318	461,294	461,444	459,256
ENVIRONMENTAL LIABILITY FUND (490)					
Operating Revenue					
Operating Transfer-In	$ 0	$ 0	$ 0	$ 0	$ 0
Total Operating Revenue/Transfers	0	0	0	0	0
Non-Operating Revenue					
Interest Income	6,486	3,208	8,100	0	0
Non-Operating Transfer-In	0	0	0	0	0
Total Non-Operating Revenue/Transfers	6,486	3,208	8,100	0	0
Total Environmental Liability	6,486	3,208	8,100	0	0
Total Revenue - Solid Waste Funds	$ 9,548,013	$ 9,561,061	$ 10,543,086	$ 10,794,552	$ 11,351,865
TOTAL - UTILITY AUTHORITY	$ 25,893,625	$ 21,959,261	$ 27,043,866	$ 37,821,519	$ 28,002,990
TOTAL REVENUES & TRANSFERS	**$ 117,791,298**	**$ 110,487,730**	**$ 106,389,664**	**$ 116,668,396**	**$ 110,353,164**

CITY OF WHITTIER CALIFORNIA
INC. 1898

CITY OF WHITTIER CALIFORNIA
INC. 1898

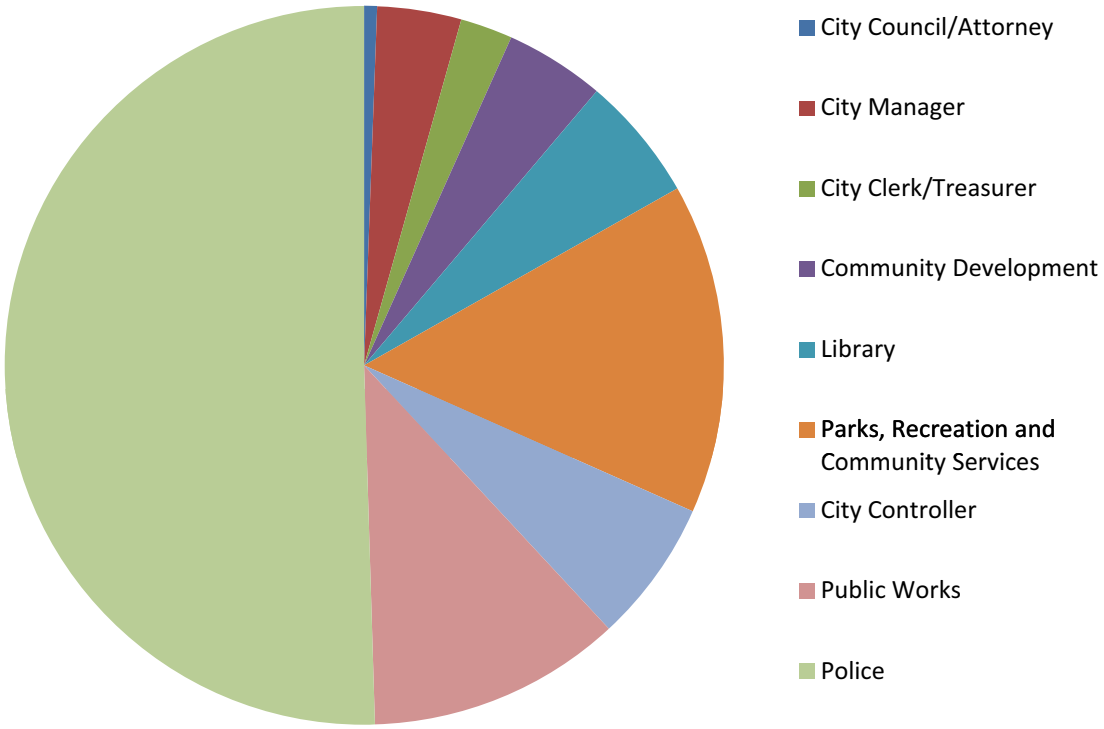
City of Whittier

Expenditures

- *Budget Summary – General Fund Expenditures*
- *Budget Summary – Non-General Fund Expenditures*
- *Adopted Operating and Transfer-Out Budget (Summarized by Fund Type)*
- *Adopted Operating and Transfer-Out Budget Detail*
- *Adopted Non-Operating and Transfer-Out Budget (Summarized by Fund Type)*
- *Adopted Non-Operating and Transfer-Out Budget Detail*
- *Summary of Adopted and Actual/Estimated Expenditures and Transfers-Out (by Fund Type)*
- *Summary of Adopted and Actual/Estimated Expenditures and Transfers-Out Detail*
- *Gann Appropriations Limit*

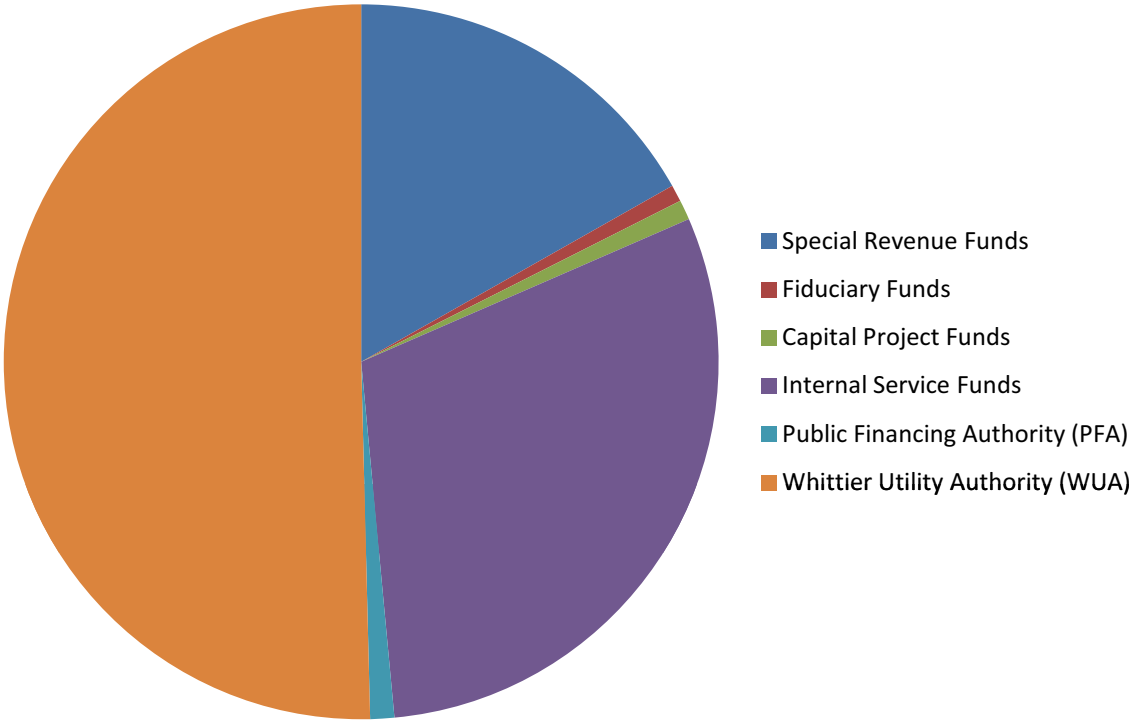
City of Whittier
Budget Summary - General Fund Expenditures
Fiscal Year 2013-2014

Department		2013-14 Adopted
City Council/Attorney	$	334,700
City Manager		2,204,089
City Clerk/Treasurer		1,367,848
Community Development		2,609,691
Library		3,273,439
Parks, Recreation and Community Services		8,635,936
City Controller		3,749,723
Public Works		6,655,169
Police		29,392,174
TOTAL - GENERAL FUND		**$58,222,769**



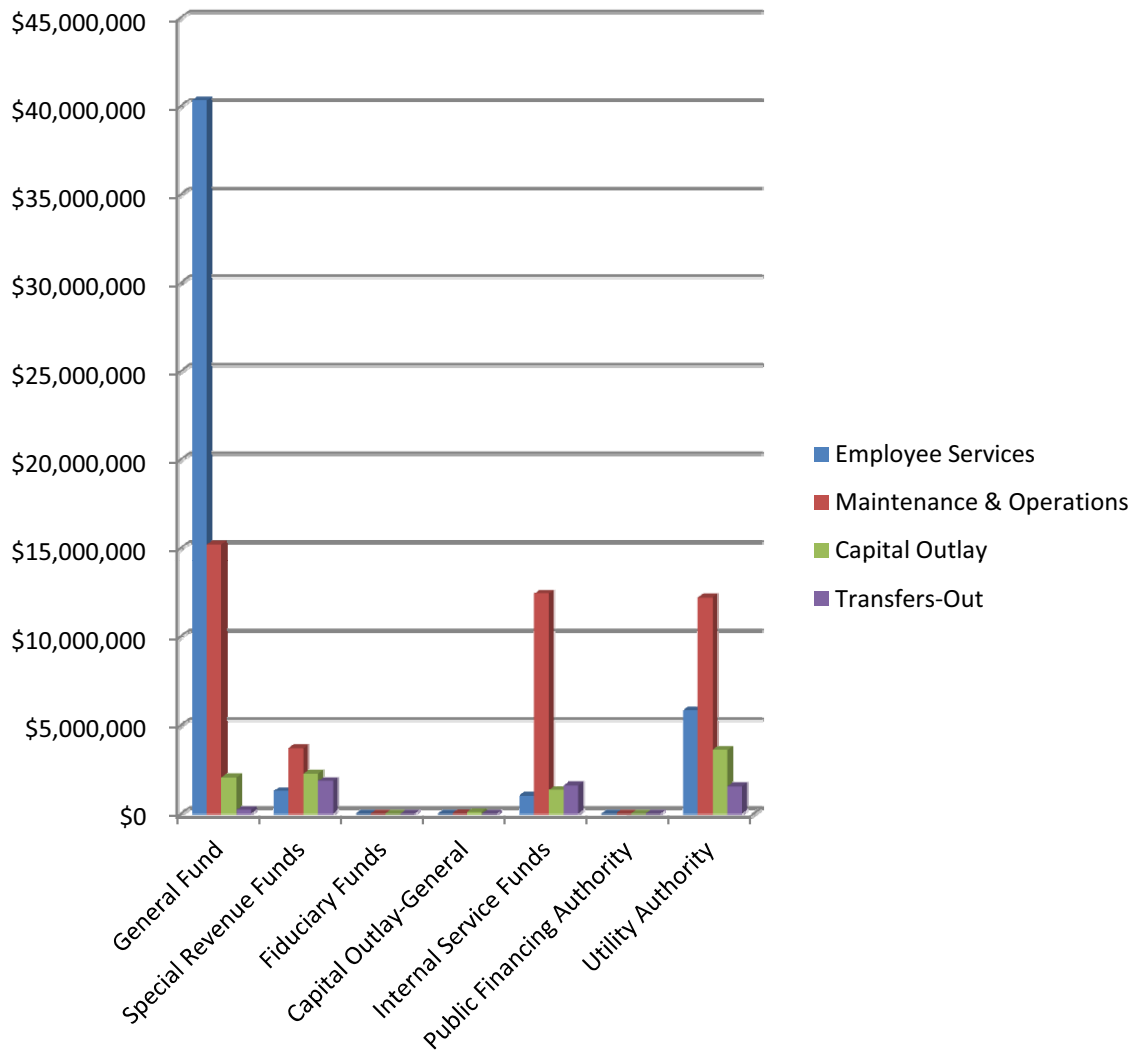
City of Whittier
Budget Summary - Non-General Fund Expenditures
Fiscal Year 2013-2014

		2013-14 Adopted
Special Revenue Funds	$	9,246,538
Fiduciary Funds		420,370
Capital Project Funds		492,500
Internal Service Funds		16,534,520
Public Financing Authority (PFA)		595,265
Whittier Utility Authority (WUA)		27,728,414
TOTAL - NON-GENERAL FUNDS		**$55,017,607**



City of Whittier
Operating Expenditure Budget and Transfers-Out
Fiscal Year 2013-14
Summary

	Employee Services	Maintenance & Operations	Capital Outlay	Transfers-Out
General Fund	$40,314,713	$15,214,069	$2,061,485	$227,508
Special Revenue Funds	1,293,243	3,712,613	2,256,637	1,854,045
Fiduciary Funds	0	4,370	0	0
Capital Outlay-General	0	12,000	102,000	0
Internal Service Funds	1,026,239	12,410,986	1,348,195	1,609,600
Public Financing Authority	0	3,975	0	0
Utility Authority	5,832,993	12,179,928	3,612,000	1,557,869
TOTAL - CITY OF WHITTIER	**$48,467,188**	**$43,537,941**	**$9,380,317**	**$5,249,022**



City of Whittier
Operating Expenditure Budget and Transfers-Out
Fiscal Year 2013-14

		Employee Services	Maintenance & Operations	Operating CIP	Total Operating Budget	Transfers-Out	Total
General Fund							
100-11-111-000	**City Council**	$ 0	$ 34,185	$ 0	$ 34,185	$ 0	$ 34,185
100-11-112-000	**City Attorney**	0	300,515	0	300,515	0	300,515
	City Manager						
100-12-121-000	Administration	694,165	24,797	0	718,962	0	718,962
100-12-122-000	Public Information Services	58,294	17,410	0	75,704	0	75,704
100-12-999-201	Non-Departmental	172,956	902,111	0	1,075,067	227,508	1,302,575
100-12-999-202	Chamber of Commerce	0	46,400	0	46,400	0	46,400
100-12-999-203	Employee Special Events	0	9,000	0	9,000	0	9,000
	City Clerk/Treasurer						
100-15-151-000	City Clerk	588,407	112,234	0	700,641	0	700,641
100-15-151-301	Elections	0	83,598	0	83,598	0	83,598
100-15-152-000	City Treasurer	225,749	167,615	0	393,364	0	393,364
100-15-152-302	Business License	119,225	25,574	0	144,799	0	144,799
	Community Development						
100-18-141-000	Building & Safety	630,681	85,513	0	716,194	0	716,194
100-18-161-000	Planning	794,627	177,323	207,650	1,179,600	0	1,179,600
100-18-181-000	Community Development	401,938	65,720	0	467,658	0	467,658
100-18-181-507	Economic Development	118,615	80,624	0	199,239	0	199,239
100-21-211-000	**Library**	2,373,538	899,901	0	3,273,439	0	3,273,439
	Parks, Recreation and Community Services						
100-22-22X-000	Parks	2,610,104	2,231,829	45,500	4,887,433	0	4,887,433
100-23-231-000	Administration	2,507,072	835,192	6,000	3,348,264	0	3,348,264
100-23-231-601	Fireworks Show	1,500	13,991	0	15,491	0	15,491
100-23-232-000	Social Services	0	187,248	0	187,248	0	187,248
	City Controller						
100-25-171-000	Human Resources Administration	240,249	165,453	0	405,702	0	405,702
100-25-172-000	Emergency Management	19,030	35,347	0	54,377	0	54,377
100-25-251-000	Controller's Administration	1,096,805	375,801	1,511,600	2,984,206	0	2,984,206
100-25-272-000	Property Insurance	0	245,438	0	245,438	0	245,438
	Public Works						
100-30-142-000	Civic Center Maintenance	258,723	1,104,037	0	1,362,760	0	1,362,760
100-30-321-801	Street Lighting	65,711	406,181	0	471,892	0	471,892
100-30-321-803	Street Maintenance	1,464,806	2,125,755	0	3,590,561	0	3,590,561
100-30-321-804	Traffic Signals	195,052	214,347	0	409,399	0	409,399
100-30-321-805	Greenway Maintenance	77,026	25,500	22,400	124,926	0	124,926
100-30-321-810	Graffiti Removal	222,107	168,111	0	390,218	0	390,218
100-30-332-000	Engineering	209,703	83,810	0	293,513	0	293,513
100-30-332-809	Weed Control	0	8,300	0	8,300	0	8,300
	Police						
100-40-411-000	Police-Safety	13,426,814	3,090,570	268,335	16,785,719	0	16,785,719
100-40-412-701	Police-Miscellaneous	3,572,868	750	0	3,573,618	0	3,573,618
100-40-412-717	Cadet Program	97,344	11,700	0	109,044	0	109,044
100-40-412-719	Police-Reserve Program	743	19,257	0	20,000	0	20,000
100-40-421-703	SFS-Special Assignment	167,125	11,427	0	178,552	0	178,552
100-40-421-704	Police-SFS Other Services	122,268	5,425	0	127,693	0	127,693
100-40-422-000	Police-SFS Other Services-OT	274,400	0	0	274,400	0	274,400
100-40-423-705	Police-SFS Safety	6,060,160	757,013	0	6,817,173	0	6,817,173
100-40-423-706	Police-SFS Miscellaneous	332,525	137	0	332,662	0	332,662
100-40-431-000	Code Enforcement	331,122	38,837	0	369,959	0	369,959
100-40-431-707	Code Liens	0	8,000	0	8,000	0	8,000
100-40-441-000	Whittwood Mall	171,653	7,737	0	179,390	0	179,390

City of Whittier
Operating Expenditure Budget and Transfers-Out
Fiscal Year 2013-14

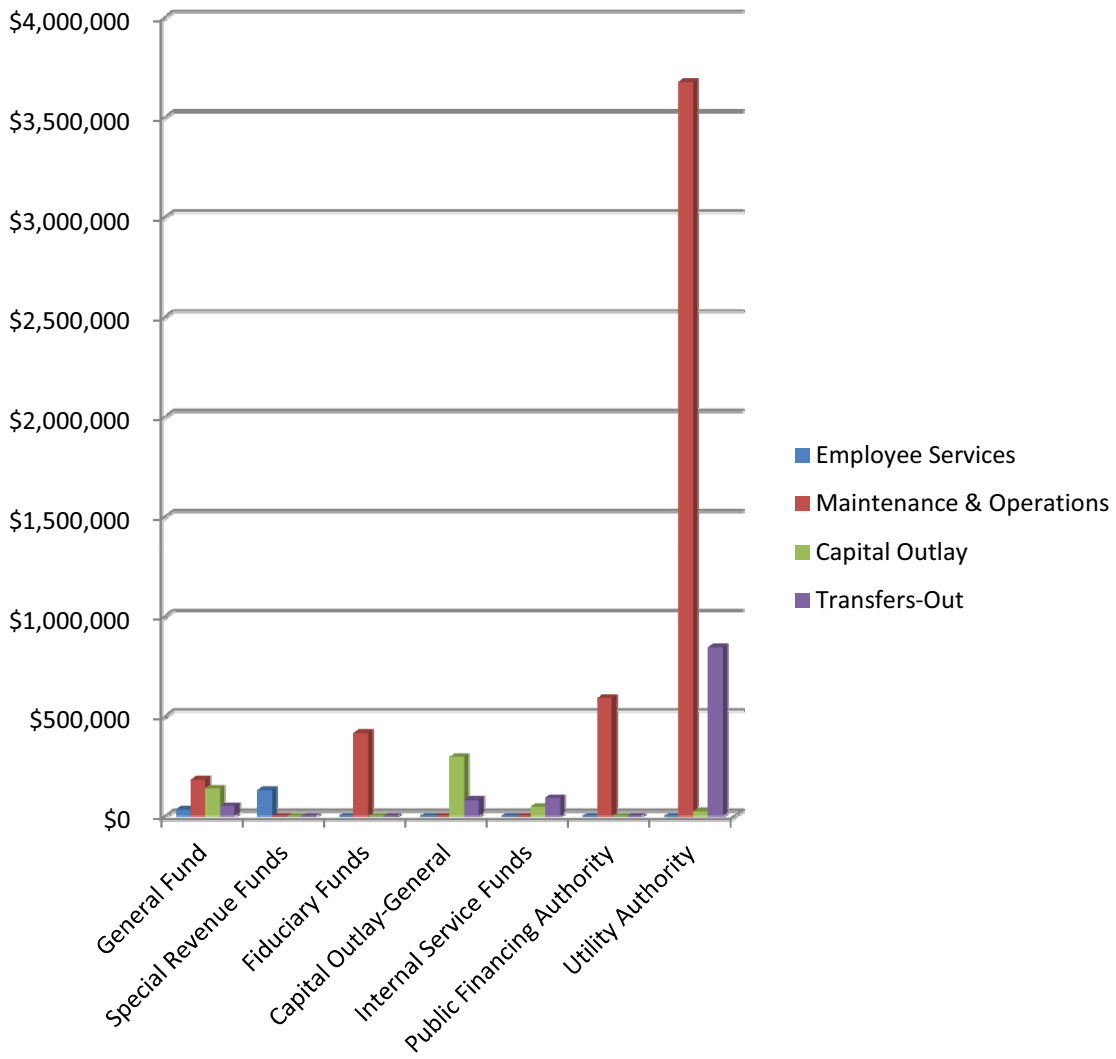
		Employee Services	Maintenance & Operations	Operating CIP	Total Operating Budget	Transfers-Out	Total
100-40-461-714	SRO-Whittier High School	148,015	1,489	0	149,504	0	149,504
100-40-461-715	SRO-La Serna High School	150,349	1,451	0	151,800	0	151,800
100-40-461-716	SRO-Santa Fe High School	154,945	1,416	0	156,361	0	156,361
100-40-461-718	SRO-East Whittier School	158,299	0	0	158,299	0	158,299
	Total General Fund	**$ 40,314,713**	**$ 15,214,069**	**$ 2,061,485**	**$ 57,590,267**	**$ 227,508**	**$ 57,817,775**
Special Revenue Funds							
	City Clerk/Treasurer						
254-15-152-000	Business Improvement Area	0	111,500	0	111,500	0	111,500
	Community Development						
267-18-182-501	HUD Grant	0	618,650	0	618,650	0	618,650
267-18-182-502	Housing Rehabilitation Administration	62,800	(62,800)	0	0	0	0
267-18-182-503	CDBG Administration	46,595	(46,595)	0	0	0	0
267-18-182-505	CDBG Code Enforcement	173,747	(173,747)	0	0	0	0
269-18-183-000	HOME Program	17,920	216,284	0	234,204	0	234,204
	Library						
260-21-212-000	Library Grant	31,574	3,934	0	35,508	0	35,508
	Community Services						
230-23-243-000	Air Quality Improvement	11,150	52,053	0	63,203	0	63,203
270-23-241-607	Prop. A Administration	185,852	32,294	0	218,146	0	218,146
270-23-241-608	Prop. A Dial-A-Ride	106,291	957,274	0	1,063,565	0	1,063,565
270-23-241-609	Prop. A Fixed Route	67,394	66,150	0	133,544	0	133,544
270-23-241-625	Prop. A Whittier Depot	0	101,513	0	101,513	0	101,513
275-23-241-608	Prop. A Incentive	0	275,601	0	275,601	0	275,601
280-23-241-609	Prop. C Fixed Route	0	19,000	0	19,000	0	19,000
280-23-241-611	Prop. C Administration	0	209,386	0	209,386	0	209,386
280-23-241-613	Prop. C Access	35,252	4,655	0	39,907	0	39,907
280-23-241-620	Prop. C Greenway Management	24,902	628,765	20,000	673,667	0	673,667
280-23-241-621	Prop. C Greenway East	0	10,000	0	10,000	0	10,000
280-23-241-627	Prop. C Recreation Transit	8,441	52,000	0	60,441	0	60,441
280-23-241-628	Prop. C COG Assessment	0	20,000	0	20,000	0	20,000
280-23-241-630	Prop. C Taxi Voucher	0	121,200	0	121,200	0	121,200
280-23-242-000	Prop. C La Habra Heights DAR	13,780	30,022	0	43,802	0	43,802
285-23-241-650	Measure R (Transit)	0	0	584,300	584,300	0	584,300
	City Controller						
268-00-000-000	Subventions and Grants	0	266,000	44,197	310,197	0	310,197
	Public Works						
240-30-332-000	Street Lighting District 1-91	454	615	0	1,069	0	1,069
261-30-331-000	Gasoline Tax A	0	0	0	0	650,000	650,000
263-30-331-000	Traffic Congestion	0	0	949,140	949,140	0	949,140
264-30-332-000	Traffic Safety	0	0	0	0	350,000	350,000
265-30-331-000	Gasoline Tax B	0	16,550	608,000	624,550	434,045	1,058,595
266-30-331-000	Gasoline Tax 2105	0	0	0	0	420,000	420,000
291-30-333-000	Uptown Parking District #1	42,482	27,173	0	69,655	0	69,655
292-30-333-000	Uptown Parking District #2	12,400	87,479	0	99,879	0	99,879
294-30-333-000	Uptown Maintenance District	2,272	51,129	0	53,401	0	53,401
	Police						
210 / 220	Traffic Offender / COPS	285,633	4,711	0	290,344	0	290,344
250-40-471-000	Asset Forfeiture	164,304	11,817	51,000	227,121	0	227,121
	Total Special Revenue Funds	**$ 1,293,243**	**$ 3,712,613**	**$ 2,256,637**	**$ 7,262,493**	**$ 1,854,045**	**$ 9,116,538**

City of Whittier
Operating Expenditure Budget and Transfers-Out
Fiscal Year 2013-14

		Employee Services	Maintenance & Operations	Operating CIP	Total Operating Budget	Transfers-Out	Total
Fiduciary Funds							
	City Controller						
586-25-999-205	Community Facilities District 89-1	0	4,370	0	4,370	0	4,370
	Total Fiduciary Funds	**$ 0**	**$ 4,370**	**$ 0**	**$ 4,370**	**$ 0**	**$ 4,370**
Capital Projects							
	City Manager						
635-22-981-922	Capital Outlay-Parks	0	12,000	57,000	69,000	0	69,000
635-25-981-925	Capital Outlay-Controller	0	0	25,000	25,000	0	25,000
635-30-981-914	Capital Outlay-CCM	0	0	20,000	20,000	0	20,000
	Total Capital Projects	**$ 0**	**$ 12,000**	**$ 102,000**	**$ 114,000**	**$ 0**	**$ 114,000**
Internal Service Funds							
	City Clerk/Treasurer						
715-15-151-000	Information Technology	420,368	455,363	151,695	1,027,426	0	1,027,426
	City Controller						
720-25-261-000	Worker's Compensation	55,420	2,183,448	0	2,238,868	0	2,238,868
730-25-262-000	General Liability	91,835	1,833,074	0	1,924,909	598,000	2,522,909
770-00-000-000	Equipment Replacement	0	65,000	155,000	220,000	0	220,000
780-25-173-000	Group Health Insurance	9,774	5,603,668	0	5,613,442	0	5,613,442
	Public Works						
740-30-361-000	Mobile Equipment	448,842	2,270,433	6,000	2,725,275	0	2,725,275
750-30-361-000	Mobile Replacement	0	0	1,035,500	1,035,500	1,011,600	2,047,100
	Total Internal Service Funds	**$ 1,026,239**	**$ 12,410,986**	**$ 1,348,195**	**$ 14,785,420**	**$ 1,609,600**	**$ 16,395,020**
	TOTAL - CITY OF WHITTIER	**$ 42,634,195**	**$ 31,354,038**	**$ 5,768,317**	**$ 79,756,550**	**$ 3,691,153**	**$ 83,447,703**
WHITTIER PUBLIC FINANCING AUTHORITY							
	City Controller						
390-25-999-207	Public Financing Authority	**$ 0**	**$ 3,975**	**$ 0**	**$ 3,975**	**$ 0**	**$ 3,975**
	TOTAL - PUBLIC FINANCING AUTHORITY	**$ 0**	**$ 3,975**	**$ 0**	**$ 3,975**	**$ 0**	**$ 3,975**
WHITTIER UTILITY AUTHORITY							
	Public Works						
410-30-342-000	Sewer Maintenance	628,569	848,968	1,950,000	3,427,537	10,000	3,437,537
420-30-341-841	Water Fund	2,454,266	4,421,329	1,612,000	8,487,595	1,250,869	9,738,464
470-30-341-849	Water Bond	0	4,000	0	4,000	0	4,000
430-30-352-851	Solid Waste Collection	1,773,920	4,031,863	50,000	5,855,783	25,000	5,880,783
430-30-352-852	Solid Waste Reduction	26,303	642,907	0	669,210	0	669,210
430-30-352-853	Solid Waste Street Sweeping	163,218	239,837	0	403,055	0	403,055
440-30-353-000	Solid Waste Disposal	786,717	1,986,674	0	2,773,391	272,000	3,045,391
480-30-351-861	Solid Waste Bond-Debt Service	0	4,350	0	4,350	0	4,350
	TOTAL - UTILITY AUTHORITY	**$ 5,832,993**	**$ 12,179,928**	**$ 3,612,000**	**$ 21,624,921**	**$ 1,557,869**	**$ 23,182,790**
	TOTAL OPERATING BUDGET AND TRANSFERS-OUT	**$ 48,467,188**	**$ 43,537,941**	**$ 9,380,317**	**$ 101,385,446**	**$ 5,249,022**	**$ 106,634,468**

City of Whittier
Non-Operating Expenditure Budget and Transfers-Out
Fiscal Year 2013-14
Summary

	Employee Services	Maintenance & Operations	Capital Outlay	Transfers-Out
General Fund	$32,446	$182,000	$139,100	$51,448
Special Revenue Funds	130,000	-	-	-
Fiduciary Funds	-	416,000	-	-
Capital Outlay-General	-	-	297,000	81,500
Internal Service Funds	-	-	47,500	92,000
Public Financing Authority	-	591,290	-	-
Utility Authority	-	3,674,968	25,000	845,656
TOTAL - CITY OF WHITTIER	**$162,446**	**$4,864,258**	**$508,600**	**$1,070,604**

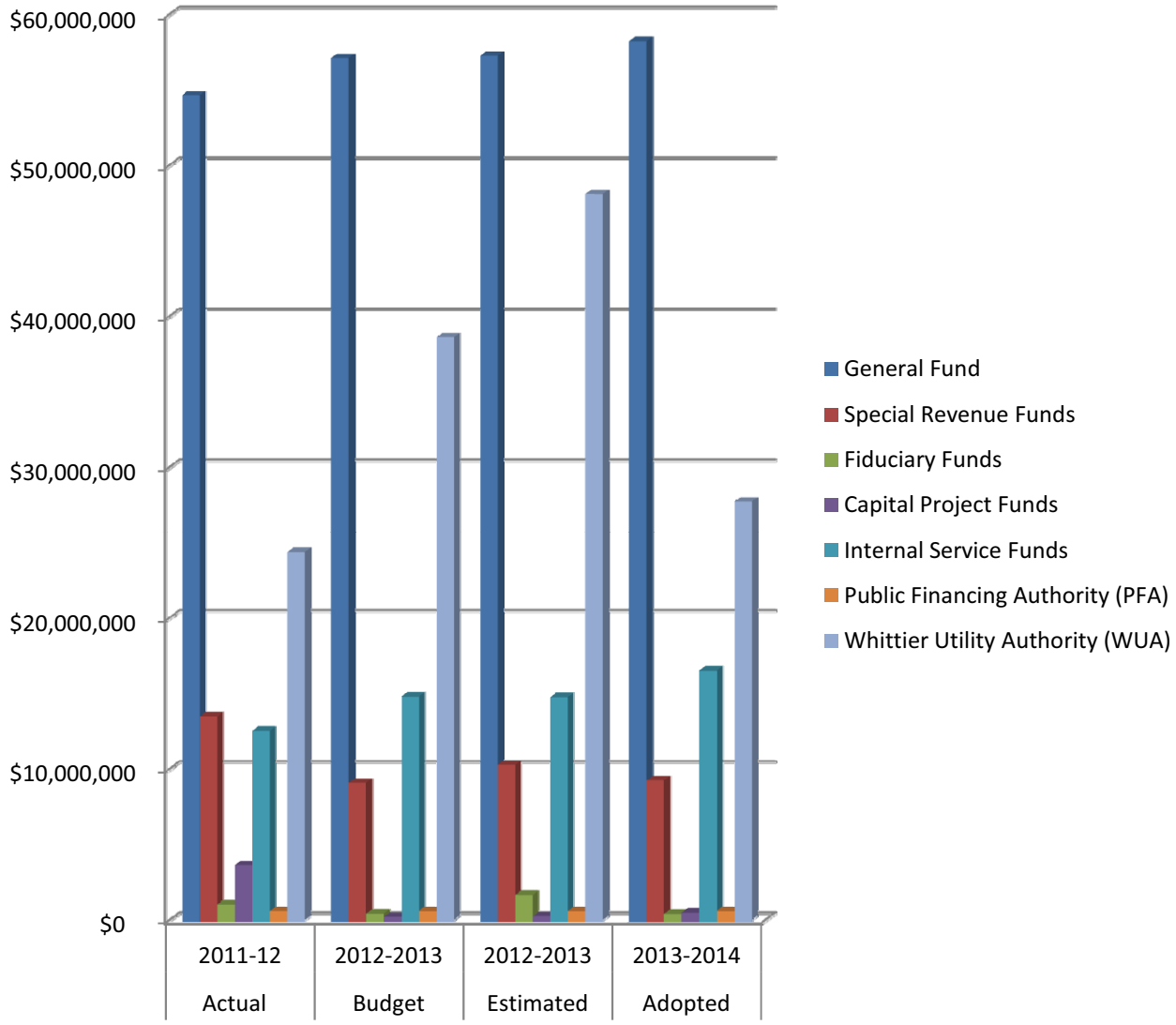


City of Whittier
Non-Operating Expenditure Budget and Transfers-Out
Fiscal Year 2013-14

		Employee Services	Maintenance & Operations	Non-Operating CIP	Transfers-Out	Total
General Fund						
	City Manager					
100-12-999-201	Non-Departmental	$ 0	$ 0	$ 0	$ 51,448	$ 51,448
	City Clerk/Treasurer					
100-15-151-000	City Clerk	32,446	0	13,000	0	45,446
	Community Development					
100-18-141-000	Building & Safety	0	0	47,000	0	47,000
100-22-22X-000	**Parks**	0	20,000	75,500	0	95,500
	Community Services					
100-23-231-000	Administration	0	10,000	0	0	10,000
100-23-232-000	Social Services	0	92,000	0	0	92,000
	City Controller					
100-25-251-000	Administration	0	60,000	0	0	60,000
	Public Works					
100-30-142-000	Civic Center Maintenance	0	0	3,600	0	3,600
	Total General Fund	**$ 32,446**	**$ 182,000**	**$ 139,100**	**$ 51,448**	**$ 404,994**
Special Revenue Funds						
	Police					
250-40-471-000	Asset Forfeiture	130,000	0	0	0	130,000
	Total Special Revenue Funds	**$ 130,000**	**$ 0**	**$ 0**	**$ 0**	**$ 130,000**
Fiduciary Funds						
	City Controller					
586-25-999-205	Comm. Facilities District 89-1	0	416,000	0	0	416,000
	Total Fiduciary Funds	**$ 0**	**$ 416,000**	**$ 0**	**$ 0**	**$ 416,000**
Capital Projects						
	City Manager					
635-12-981-912	Capital Outlay-CM	0	0	0	81,500	81,500
635-22-981-922	Capital Outlay-Parks	0	0	162,000	0	162,000
635-30-981-933	Capital Outlay-Street	0	0	10,000	0	10,000
635-30-981-914	Capital Outlay-CCM	0	0	125,000	0	125,000
	Total Capital Projects	**$ 0**	**$ 0**	**$ 297,000**	**$ 81,500**	**$ 378,500**
Internal Service Funds						
	City Clerk/Treasurer					
715-15-151-000	Information Technology	0	0	25,000	0	25,000
	Public Works					
750-30-361-000	Mobile Replacement	0	0	0	92,000	92,000
770-00-000-000	Equipment Replacement	0	0	22,500	0	22,500
	Total Internal Service Funds	**$ 0**	**$ 0**	**$ 47,500**	**$ 92,000**	**$ 139,500**
	TOTAL- CITY OF WHITTIER	**$ 162,446**	**$ 598,000**	**$ 483,600**	**$ 224,948**	**$ 1,468,994**
WHITTIER PUBLIC FINANCING AUTHORITY						
	City Controller					
390-25-999-207	Public Financing Authority	0	591,290	0	0	591,290
	TOTAL- PUBLIC FINANCING AUTHORITY	**$ 0**	**$ 591,290**	**$ 0**	**$ 0**	**$ 591,290**
WHITTIER UTILITY AUTHORITY						
	Public Works					
420-30-341-841	Water Fund	0	1,885,000	0	280,050	2,165,050
470-30-341-849	Water Bond-Debt Service	0	1,334,762	0	0	1,334,762
430-30-352-851	Solid Waste Collection	0	0	0	106,500	106,500
440-30-353-000	Solid Waste Disposal	0	0	25,000	459,106	484,106
480-30-351-861	Solid Waste Bond-Debt Service	0	455,206	0	0	455,206
	TOTAL- UTILITY AUTHORITY	**$ 0**	**$ 3,674,968**	**$ 25,000**	**$ 845,656**	**$ 4,545,624**
TOTAL NON-OPERATING BUDGET AND TRANSFERS-OUT		**$ 162,446**	**$ 4,864,258**	**$ 508,600**	**$ 1,070,604**	**$ 6,605,908**

City of Whittier
Total Expenditures and Transfers-Out
Fiscal Years 2011-2012 through 2013-2014

	Actual 2011-12	Budget 2012-2013	Estimated 2012-2013	Adopted 2013-2014
General Fund	$ 54,645,527	$ 57,109,596	$ 57,256,381	$ 58,222,769
Special Revenue Funds	13,498,434	9,084,696	10,286,800	9,246,538
Fiduciary Funds	1,042,673	432,470	1,670,296	420,370
Capital Project Funds	3,641,091	206,500	254,612	492,500
Internal Service Funds	12,535,119	14,805,836	14,779,598	16,534,520
Public Financing Authority (PFA)	599,023	596,975	596,975	595,265
Whittier Utility Authority (WUA)	24,391,102	38,609,907	48,098,193	27,728,414
TOTAL - EXPENDITURES	**$ 110,352,970**	**$120,845,980**	**$132,942,855**	**$113,240,376**



City of Whittier
Expenditures and Transfers-Out

		Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted Budget 2013-14
General Fund					
100-11-111-000	**City Council**	$ 29,045	$ 34,187	$ 34,315	$ 34,185
100-11-112-000	**City Attorney**	429,681	300,531	300,531	300,515
	City Manager				
100-12-121-000	Administration	832,621	710,203	732,816	718,962
100-12-122-000	Public Information Services	69,484	73,203	73,448	75,704
100-12-999-201	Non-Departmental	2,241,666	2,706,074	2,679,650	1,354,023
100-12-999-202	Chamber of Commerce	46,400	46,400	46,400	46,400
100-12-999-203	Employee Special Events	9,012	9,000	9,235	9,000
	City Clerk/Treasurer				
100-15-151-000	City Clerk	612,648	697,162	700,830	746,087
100-15-151-301	Elections	133,117	83,603	83,903	83,598
100-15-152-000	City Treasurer	253,352	372,244	372,717	393,364
100-15-152-302	Business License	151,900	161,031	161,697	144,799
	Community Development				
100-18-141-000	Building and Safety	809,705	785,265	737,862	763,194
100-18-161-000	Planning	849,991	1,391,846	1,393,349	1,179,600
100-18-181-000	Administration	478,950	437,268	437,758	467,658
100-18-181-507	Economic Development	149,198	200,000	200,000	199,239
100-21-211-000	**Library**	3,224,086	3,214,551	3,219,904	3,273,439
100-22-221-000	**Parks**	5,114,254	4,926,493	5,020,226	4,982,933
	Community Services				
100-23-231-000	Community Services	3,490,683	3,328,298	3,336,405	3,358,264
100-23-231-601	July 4th Flag Raising Ceremony	12,804	12,491	12,491	15,491
100-23-232-000	Social Services	183,025	186,975	281,725	279,248
	City Controller				
100-25-171-000	Human Resources Administration	371,152	423,532	423,532	405,702
100-25-172-000	Emergency Management	68,772	35,878	35,878	54,377
100-25-251-000	City Controller Administration	1,416,271	1,483,893	1,428,547	3,044,206
100-25-272-000	Property Insurance	227,290	251,693	251,693	245,438
	Public Works				
100-30-142-000	Civic Center Maintenance	1,095,683	1,366,425	1,366,425	1,366,360
100-30-321-801	Street Lighting	510,957	471,918	480,425	471,892
100-30-321-803	Street Maintenance	3,256,043	3,488,237	3,486,470	3,590,561
100-30-321-804	Traffic Signals	354,695	404,415	394,996	409,399
100-30-321-805	Greenway Maintenance	140,500	121,817	122,353	124,926
100-30-321-810	Graffiti Removal	309,951	386,010	386,261	390,218
100-30-332-000	Engineering	372,479	298,036	300,559	293,513
100-30-332-809	Weed Control	6,987	8,300	8,300	8,300
100-30-332-825	Underground Utility Districts	28	0	0	0
	Police				
100-40-41x-xxx	Police Department	18,722,661	19,851,993	19,895,056	20,488,381
100-40-42x-xxx	Santa Fe Springs Policing	7,448,084	7,574,277	7,574,277	7,730,480
100-40-431-000	Code Enforcement	513,733	491,449	491,449	369,959
100-40-431-707	Code Liens	0	8,000	8,000	8,000
100-40-441-000	Police - Whittwood	149,544	170,117	170,117	179,390
100-40-461-71x	COPS in School	559,073	596,781	596,781	615,964
	Total - General Fund	$ 54,645,527	$ 57,109,596	$ 57,256,381	$ 58,222,769

City of Whittier
Expenditures and Transfers-Out

		Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted Budget 2013-14
Special Revenue Funds					
	City Clerk/Treasurer				
254-15-152-000	Business Improvement Area	116,263	111,500	111,500	111,500
	Community Development				
267-18-182-500	HUD Grant	1,032,874	684,833	684,833	618,650
269-18-183-000	HOME Program	2,431,207	260,228	260,228	234,204
	Library				
260-21-212-000	Public Library Grant	35,397	35,514	35,514	35,508
268-21-950-921	Subventions & Grants-Library	41,371	0	10,339	0
	Parks				
268-22-950-922	Subventions & Grants-Parks	307,305	0	141,004	0
	Community Services				
230-23-243-000	Air Quality Improvement Fund	43,565	135,518	137,518	63,203
268-23-950-923	Subventions & Grants-Comm Svcs	5,264	0	2,790	219,200
270-23-241-607	Proposition A - Administration	358,601	211,456	207,588	218,146
270-23-241-608	Dial-A-Ride	1,147,128	1,061,239	1,105,514	1,063,565
270-23-241-609	Fixed Route	136,127	132,028	131,778	133,544
270-23-241-625	Historic Whittier Depot	57,127	101,513	86,388	101,513
270-23-241-626	Access Program	32,191	0	0	0
270-23-241-627	Recreation Transit	57,719	0	0	0
	Total Proposition A Fund	1,788,893	1,506,236	1,531,268	1,516,768
275-23-241-608	Proposition A Incentive	279,730	275,601	275,601	275,601
280-23-241-609	Proposition C - Fixed Route	0	19,000	19,000	19,000
280-23-241-611	Proposition C - Administration	0	265,481	265,481	209,386
280-23-241-613	Proposition C - Access Program	32,191	38,742	40,042	39,907
280-23-241-614	Proposition C - Improvements	4,140	0	0	0
280-23-241-620	Prop C Greenway Management	697,948	569,499	581,336	683,667
280-23-241-627	Prop C - Recreation Transit	57,719	60,441	60,441	60,441
280-23-241-628	Proposition C - COG Assessment	20,000	20,000	20,000	20,000
280-23-241-630	Proposition C - Taxi Voucher	135,365	121,200	121,200	121,200
280-23-242-000	Prop C - La Habra Heights DAR	43,995	43,641	47,126	43,802
	Total Proposition C Fund	991,358	1,138,004	1,154,626	1,197,403
285-22-241-650	Measure R	9,610	527,300	550,035	584,300
	Public Works				
240-30-332-000	Street Lighting District 1-91	1,223	1,069	1,069	1,069
261-30-331-000	Gas Tax A	604,500	650,000	707,500	650,000
262-30-321-000	Proposition 1B	560,077	0	289,441	0
263-30-331-000	Traffic Congestion Relief	1,717,824	979,770	979,770	949,140
264-30-332-000	Traffic Safety	336,750	350,000	350,000	350,000
265-30-331-000	Gas Tax B	870,005	1,054,965	1,054,965	1,058,595
266-30-331-000	Gas Tax 2105	443,850	420,000	420,000	420,000
268-30-950-930	Subventions & Grants	133,662	82,533	121,070	90,997
291-30-333-000	Uptown Parking District No. 1	84,429	69,669	69,669	69,655
292-30-333-000	Uptown Parking District No. 2	67,114	80,449	80,449	99,879
294-30-333-000	Uptown Village Maint. District	52,334	53,369	53,369	53,401
296-30-950-930	ARRA	632,366	0	0	0
	Police				
210-40-451-708	State COPS/Traffic Offender	234,838	288,671	288,671	290,344
268-40-950-940	Subventions & Grants	406,131	0	596,104	0
250-40-471-000	Asset Seizure/Forfeiture	270,494	379,467	379,467	357,121

City of Whittier
Expenditures and Transfers-Out

		Actual 2011-12	Budget 2012-13	Estimated 2012-13	Adopted Budget 2013-14
	Total - Special Revenue Funds	$ 13,498,434	$ 9,084,696	$ 10,286,800	$ 9,246,538
Fiduciary Funds					
	City Controller				
586-25-999-205	Comm. Facilities District 89-1	414,959	414,227	413,847	420,370
587-25-999-206	Comm. Facilities District 91-1	627,714	18,243	1,256,449	0
	Total - Fiduciary Funds	$ 1,042,673	$ 432,470	$ 1,670,296	$ 420,370
Capital Projects					
635-00-000-000	Capital Outlay	3,058,753	206,500	254,612	492,500
637-00-000-000	Capital Outlay New Police Bldg.	582,338	0	0	0
	Total - Capital Projects Funds	$ 3,641,091	$ 206,500	$ 254,612	$ 492,500
Internal Service Funds					
	City Clerk/Treasurer				
715-15-151-000	Information Technology	1,026,497	959,557	912,557	1,052,426
	City Controller				
780-25-173-000	Group Health Insurance	4,660,566	5,451,295	5,451,295	5,613,442
720-xx-xxx-xxx	Workers' Compensation	1,493,879	2,236,962	2,236,962	2,238,868
730-25-262-000	General Liability	1,272,489	1,921,825	1,921,825	2,522,909
770-00-000-000	Equipment Replacement	450,925	302,339	279,714	242,500
	Public Works				
740-30-361-000	Mobile Equipment	2,573,240	2,696,858	2,717,245	2,725,275
750-30-361-000	Mobile Replacement	1,057,523	1,237,000	1,260,000	2,139,100
	Total - Internal Service Funds	$ 12,535,119	$ 14,805,836	$ 14,779,598	$ 16,534,520
	TOTAL - CITY OF WHITTIER	**$ 85,362,845**	**$ 81,639,098**	**$ 84,247,687**	**$ 84,916,697**
WHITTIER PUBLIC FINANCING AUTHORITY					
	City Controller				
390-25-999-207	Public Financing Authority	$ 599,023	$ 596,975	$ 596,975	$ 595,265
	TOTAL - PUBLIC FINANCING AUTHORITY	**$ 599,023**	**$ 596,975**	**$ 596,975**	**$ 595,265**
WHITTIER UTILITY AUTHORITY					
	Public Works				
410-30-342-000	Sewer Maintenance	2,516,044	1,760,609	1,760,677	3,437,537
420-30-341-84x	Water Fund	10,133,874	13,321,399	11,953,742	11,903,514
450-30-341-000	Water Facilities Replacement	0	3,385,321	3,385,321	0
470-30-341-84x	Water Bond	1,737,658	9,554,391	18,876,258	1,338,762
	Total Water Funds	11,871,532	26,261,111	34,215,321	13,242,276
430-30-352-851	Solid Waste Collection	5,458,337	6,075,809	6,075,809	5,987,283
430-30-352-852	Solid Waste Reduction	623,332	669,033	669,033	669,210
430-30-352-853	Solid Waste Street Sweeping	367,299	398,769	398,769	403,055
	Total Solid Waste Collection	6,448,968	7,143,611	7,143,611	7,059,548
440-30-353-000	Solid Waste Disposal	3,101,011	2,983,432	4,517,440	3,529,497
480-30-351-861	Solid Waste Bond	453,547	461,144	461,144	459,556
	Total Solid Waste Disposal	3,554,558	3,444,576	4,978,584	3,989,053
	TOTAL - WHITTIER UTILITY AUTHORITY	**$ 24,391,102**	**$ 38,609,907**	**$ 48,098,193**	**$ 27,728,414**
	TOTAL BUDGET & TRANSFERS-OUT	**$ 110,352,970**	**$ 120,845,980**	**$ 132,942,855**	**$ 113,240,376**

Gann Appropriations Limit

Article XIIIB of the California Constitution, commonly referred to as the Gann Initiative or Gann Appropriations Limit, was adopted by California voters in 1980 and established a procedure to limit the amount of proceeds of taxes that State and local government agencies can receive and appropriate each year.

The appropriations limit varies for each agency and changes every year based on the adjustment factors selected for its calculation. The limit is determined through a calculation based on the amount of tax proceeds authorized for expenditure in the base year (1978-79), an inflationary factor, and the change in City population. The City of Whittier established its initial appropriations limit at $9,526,819. In subsequent years, the calculation is compounded annually, i.e., it is based on the amount of the appropriations limit established in the preceding year.

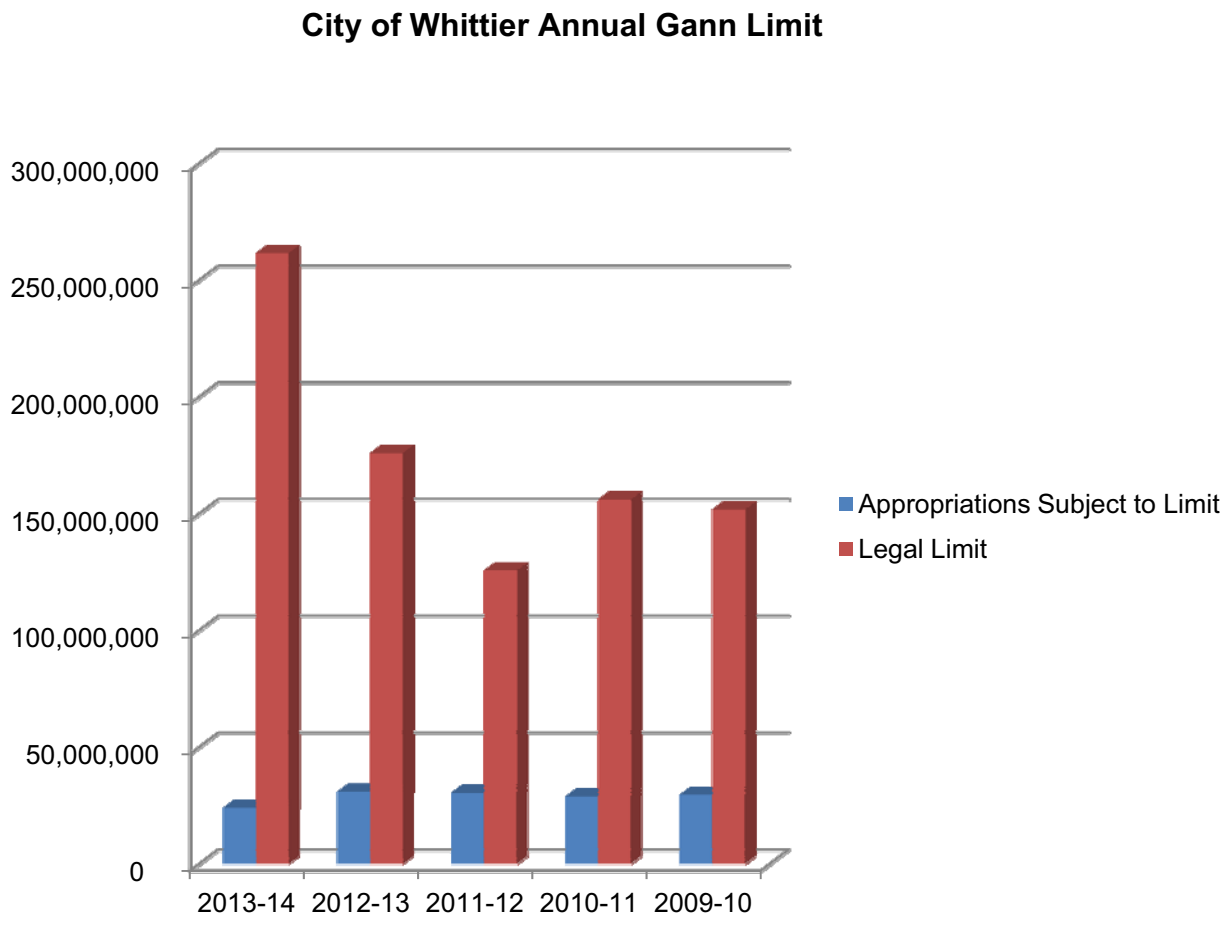
State law provides for adjustment to the appropriations limit based on specific factors. These adjustment factors are the change in the March-to-March U.S. All-Urban Consumer Price Index or the 4th quarter California personal income, whichever is less; and the change in City population. With the passage of Proposition 111 - The Traffic Congestion Relief and Spending Limitation Act of 1990, the Gann calculation was expanded to allow Cities to choose between the greater of the increase in California Per Capita Income or non-residential assessed valuation due to new construction within the City, and the greater of the increase in City, or County population growth. Additionally, the revised guidelines made a change in the base year used in the calculation, from 1978-79 to 1986-87, and further required that previously established limits be adjusted to reflect the new base year beginning with fiscal year 1987-88.

As per Section 9710 of the State Government Code, added in 1980 by the State Legislature, a governing body must adopt, by resolution, an appropriations limit for the upcoming year. The amounts below have been adopted by the City Council of the City of Whittier in the form of Resolution No. 8386.

As can be seen below, the City is substantially under its appropriations limit. Currently, the City is only at 9.189% of its limitation and therefore will not be impacted by the appropriations limit.

	FY 2013-14 Adopted	**FY 2012-13 Adopted**	**FY 2011-12 Adopted**	**FY 2010-11 Adopted**	**FY 2009-10 Adopted**
Appropriations Limit	$ 261,589,280	$ 175,944,968	$ 125,690,344	$ 156,090,239	$ 151,793,947
Proceeds of Taxes	24,529,349	31,404,222	30,974,747	29,383,258	30,050,287
Appropriations Subject to Limit	24,036,973	30,939,094	30,521,626	28,916,403	29,582,681
Amount under Appropriations Limit	237,552,307	145,005,874	95,168,718	127,173,836	122,211,266

Gann Limit


City of Whittier Annual Gann Limit
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
0
2013-14
2012-13
2011-12
2010-11
2009-10
Appropriations Subject to Limit
Legal Limit

CITY OF WHITTIER CALIFORNIA
INC 1898