

**CITY OF TEMPLE CITY
ANNUAL BUDGET
FY 2010 - 2011**

FUND SECTION

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**CITY OF TEMPLE CITY
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FY 2010-2011**

FUND TYPES AND DESCRIPTIONS

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are presented as follows:

GOVERNMENTAL FUND TYPES

General Fund

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources, and the payment of general long-term debt principal, interest and related costs.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities and projects.

PROPRIETARY FUND TYPES

Internal and Agency Funds

The Internal Service Fund is used to account for goods and services provided by one department to other departments on a cost-reimbursement basis.

FIDUCIARY FUND TYPES

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the governmental entity acting in a fiduciary capacity, either as a trustee or as an agent. These funds, though generally considered as one fund category, are classified into two fund types. The trust fund is often established by a formal trust agreement that places restrictions on the use of the fund's assets. An agency fund, which may also be established by formal agreement, is custodial in nature.

ACCOUNT GROUPS

General Fixed Assets Account Group

The General Fixed Assets Account Group accounts for all property and equipment of the City.

General Long-Term Debt Account Group

The General Long-Term Debt Account Group accounts for the outstanding principal balance of long-term debt expected to be financed from governmental fund types.

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**CITY OF TEMPLE CITY
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FY 2010-2011
STATEMENT OF ESTIMATED FUND BALANCES
AS OF JUNE 30, 2009 AND JUNE 30, 2010**

	FUND BALANCE July 1, 2009	ESTIMATED REVENUES FY 09-10	TRANSFERS IN
GENERAL FUND			
UNDESIGNATED	4,870,016	9,914,930	
DESIGNATED			
Future Retirement Expenditures	738,200		
One Time Expenditures	16,444,316		192,482 GF RESVD
			570,026 GF UNDESG
TOTAL UNRESERVED GENERAL FUND	22,052,532	9,914,930	762,508
RESERVED			
City Loan (Calabec's)	729,486		
City Loan (Chamber)	6,800		
City Loans (Homeowners)	56,775		
CRA Loans	1,770,204		
TOTAL GENERAL FUND	24,615,597	9,914,930	762,508
SPECIAL REVENUE FUND			
Traffic Safety	60,070	56,900	
High Tech Grant (CLEEP)	8,784		
State COPS Grant (Brulte)	265	100,080	
Proposition A	2,286,293	588,800	
Proposition C	3,268,980	381,100	
Used Oil	9,732	9,220	
State Office of the Traffic Safety Grant	-	10,000	
Gas Tax (2105,2106,2107,2107.5)	416,051	568,080	121,950 GF UNDESG
Traffic Congestion Relief	304,165	323,260	
Asset Seizures	729		
Prop 1B	593,057	3,700	
ARRA	-	846,400	
JAG Formula Fund	-	36,600	
CDBG	-	279,340	
Local Transportation SB821	-	32,700	
Air Quality Improvement	26,541	35,075	
Measure R	-	183,800	
Sewer Reconstruction	561,056	-	
Congestion Management	16,648	3,740	
Highway Safety Improvement Program	-	177,200	
Surface Transp. Program - Local	-	-	
1992/93 Park Bond	-	62,700	
1996 Park Bond	(45,315)	45,315	
State Recycling/Litter	193	5,000	
Park Acquisition	72,749	14,000	
Lighting/Landscape District			
Assessment Fees	(1,173,255)	317,495	193,815 GF UNDESG
Ad Valorem Tax	2,333,947	736,585	
Safe, Acct. Flex. Efficient Transp Equity Act	-	-	
TOTAL SPECIAL REVENUE	8,740,690	4,847,090	315,765
CAPITAL IMPROVEMENT FUND	-		2,554,365
TRUST FUND	170,931	3,000	
INTERNAL SERVICE FUND			
Self Insurance Fund	1,290,536	-40,000	
TOTAL ALL FUNDS	34,817,754	14,805,020	3,632,638

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ESTIMATED EXPENDITURES FY 09-10	ESTIMATED EQUIP/VEH REP FY 09-10	ESTIMATED CAP. PROJ. FY 09-10	TRANSFERS OUT	EST. FUND BALANCE June 30, 2010
			570,026 GF DESGN	
			193,815 L/LD	
9,463,155	22,000		121,950 GT2107.5	4,414,000
				738,200
				16,039,444
			1,167,380 CIP	
9,463,155	22,000	-	2,053,171	21,191,644
			91,982 GF DESG	637,504
			500 GF DESG	6,100
				56,775
			100,000 GF DESG	1,670,204
9,463,155	22,000	-	2,245,653	23,562,227
				134,500
				12,470
				8,784
				100,000
				345
719,860				2,155,233
			32,560 CIP	3,617,520
9,160				9,792
				10,000
648,530	1,400			456,151
60,000			177,160 CIP	390,265
				729
				596,757
			846,400 CIP	-
36,600				-
279,340				-
10,000				22,700
	32,740			28,876
				183,800
				561,056
				20,388
			177,200 CIP	-
				-
62,700				-
				-
830				4,363
			55,000 CIP	31,749
510,810	500			(1,173,255)
470,645			98,665 CIP	2,501,222
				-
3,042,975	34,640		1,386,985	9,438,945
		2,554,365		-
5,000				168,931
				302,800
				1,027,736
12,813,930	56,640	2,554,365	3,632,638	34,197,839

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AS OF JUNE 30, 2010 AND JUNE 30, 2011**

	FUND BALANCE July 1, 2010	ESTIMATED REVENUES FY 10-11	TRANSFERS IN	
GENERAL FUND				
UNDESIGNATED	4,414,000	9,886,340		
DESIGNATED				
Future Retirement Expenditures	738,200			
One Time Expenditures	16,039,444		196,708	GF RESVD
			107,120	GF UNDESG
TOTAL UNRESERVED GENERAL FUND	21,191,644	9,886,340	303,828	
RESERVED				
City Loan (Calbee's)	637,504			
City Loan (Chamber)	6,100			
City Loans (Homeowners)	56,775			
CRA Loans	1,670,204			
TOTAL GENERAL FUND	23,562,227	9,886,340	303,828	
SPECIAL REVENUE FUND				
Traffic Safety	12,470	115,000		
High Tech Grant (CLEEP)	8,784			
State COPS Grant (Brulte)	345	100,080		
Proposition A	2,155,233	643,700		
Proposition C	3,617,520	418,600		
Used Oil	9,792	6,240		
State Office of the Traffic Safety Grant	10,000	-		
Gas Tax (2105,2106,2107,2107.5)	456,151	918,630	119,140	GF UNDESG
Traffic Congestion Relief	390,265	-		
Asset Seizures	729			
Prop 1B	596,757	3,500		
ARRA	-	-		
JAG Formula Fund	-	-		
CDBG	-	322,505		
Local Transportation SB821	22,700	-		
Air Quality Improvement	28,876	37,050		
Measure R	183,800	299,900		
Sewer Reconstruction	561,056	20,000		
Congestion Management	20,388	3,000		
Highway Safety Improvement Program	-	-		
Surface Transp. Program - Local	-	641,710		
1992/96 Park Bond	-	62,700		
1996 Park Bond	-	-		
State Recycling/Litter	4,363	5,000		
Park Acquisition	31,749	12,000		
Lighting/Landscape District				
Assessment Fees	(1,173,255)	316,800		
Ad Valorem Tax	2,501,222	734,200		
Safe, Acct. Flex. Efficient Transp Equity Act	-	719,920		
TOTAL SPECIAL REVENUE	9,438,945	5,380,535	119,140	
CAPITAL IMPROVEMENT FUND	-		6,232,175	
TRUST FUND	168,931	2,500		
INTERNAL SERVICE FUND				
Self Insurance Fund	1,027,736	40,000		
TOTAL ALL FUNDS	34,197,839	15,309,375	6,655,143	

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AS OF JUNE 30, 2010 AND JUNE 30, 2011**

ESTIMATED EXPENDITURES FY 10-11	ESTIMATED EQUIP/VEH REP FY 10-11	ESTIMATED CAPITAL IMPROVEMENT CARRY OVER	ESTIMATED PROJECT NEW MONIES	TRANSFERS OUT	EST. FUND BALANCE June 30, 2011
9,562,080	98,000			107,120 GF DESGN 119,140 GT2107.5	4,414,000
					738,200
					15,965,272
9,562,080	98,000	-	-	378,000 CIP 604,260	21,117,472
				96,208 GF DESG	541,296
				500 GF DESG	5,600
					56,775
				100,000 GF DESG	1,570,204
9,562,080	98,000	-	-	800,968	23,291,347
125,000					2,470
					8,784
100,000					425
751,380					2,047,558
				3,461,825 CIP	574,295
6,190					9,842
					10,000
1,217,940	10,000				265,981
					390,265
					728
				600,250 CIP	7
					-
					-
322,505					-
					22,700
					65,926
					483,700
10,000				400,000 CIP	171,056
					23,388
					-
				641,710 CIP	-
62,700					-
					-
500					8,863
				10,000 CIP	33,749
301,940					(1,158,395)
460,010	500			20,470 CIP	2,754,442
				719,920 CIP	-
3,358,165	10,500	-	-	5,854,175	5,715,780
		1,024,310	5,207,865		-
5,000					166,431
315,050					752,686
13,240,295	108,500	1,024,310	5,207,865	6,655,143	29,926,244

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FUNDING SOURCE ABBREVIATIONS

<u>Fund No.</u>	<u>Funding Source</u>	<u>Abbreviation</u>
01	General Fund Undesignated Designated Reserved	GF GF UNDESG GF DESG GF RESVD
11	Traffic Safety	TS
12	High Tech Grant (CLEEP)	CLEEP
13	COPS Law Enforcement Block Grant (Brulte)	COPS
15	Proposition A	PROP A
16	Proposition C	PROP C
17	Used Oil	Used Oil
19	State Office of the Traffic Safety Grant	OTS
21	Gas Tax (2105, 2106, 2107, 2107.5)	GT
22	Traffic Congestion Relief	TCR
23	Asset Seizure	AS
24	Proposition 1B	PROP 1B
25	American Recovery & Reinvestment Act of 2009	ARRA
26	JAG Formula Funds	JAG
27	Community Development Block Grant	CDBG
28	Local Transportation SB821	SB821
29	Air Quality Management District	AQMD
30	Measure R	MEA R
33	Sewer Reconstruction	SR
35	Congestion Management	CONG MGT
36	Highway Safety Improvement Program	HSIP
37	Surface Transportation Program-Local	STPL
41	1992/96 Park Bond	92/96 PB
42	1996 Park Bond	96PB
43	State Recycling / Litter Funds	ST REC
46	Park Acquisition	PA
47	Lighting/Landscape District	L/LD
48	Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU)	SAFE LU

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INTERFUND TRANSFER SUMMARY

TRANSFER IN	AMOUNT	TRANSFER OUT	AMOUNT
General Fund (Designated)	196,708	General Fund (Undesignated)	107,120
	107,120		119,140
	<u>303,828</u>		<u>226,260</u>
Gas Tax	119,140	General Fund (Designated)	378,000
			CIP
Lighting/Landscape District	-	General Fund (Reserved)	196,708
			GF (Designated)
Capital Improvement Fund	378,000	Proposition C	3,461,825
	3,461,825		CIP
	600,250	Prop 1B	600,250
	400,000		CIP
	641,710	Sewer Reconstruction	400,000
	10,000		CIP
	20,470	Surface Transportation	641,710
	<u>719,920</u>	Program - Local	CIP
	<u>6,232,175</u>	Park Acquisition	10,000
			CIP
		Lighting/Landscape District	20,470
			CIP
		Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU)	719,920
			CIP
TOTAL INTERFUND TRANSFERS	<u>6,655,143</u>	TOTAL INTERFUND TRANSFERS	<u>6,655,143</u>

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TRANSFER IN	TRANSFER OUT	AMOUNT	DESCRIPTION
General Fund (Designated)	General Fund (Reserved)	96,208	Reimbursement to the City for Calabee's loan
		500	Reimbursement to the City for Chamber of Commerce loan
		100,000	Reimbursement to the City for CRA loans
		<u>196,708</u>	
General Fund (Designated)	General Fund (Undesignated)	107,120	Surplus revenue to One Time Expenditures
Gas Tax 2107.5 21-990-90-9005	General Fund (Undesignated) 01-990-90-9143	119,140	Administration & Engineering
Lighting/Landscape District 47-990-90-9005	General Fund (Undesignated) 01-990-90-9120	-	Trees & Parkways
Capital Improvement Fund 60-990-90-9005	General Fund (Designated) 01-990-90-9168	60,000	Storage building - La Rosa City Yard
		10,000	NPDES Catch Basin Screens
		200,000	Upgrade Sewer Line on Longden from Muscatel to Encinita
		8,000	New playground equipment
		100,000	Council Chamber upgrades for video taping
		<u>378,000</u>	
60-990-90-9090	Proposition C 16-990-90-9168	3,461,825	Rosemead Boulevard Improvement Project
60-990-90-9026	Prop 1B 24-990-90-9168	600,250	Rosemead Boulevard Improvement Project

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TRANSFER IN	TRANSFER OUT	AMOUNT	DESCRIPTION
Capital Improvement Fund			
60-990-90-9080	Sewer Reconstruction 33-990-90-9168	400,000	Upgrade Sewer Line on Longden from Muscatel to Encinita
60-990-90-9075	Park Acquisition 46-990-90-9168	10,000	Renovation of circular planter at Live Oak Park
60-990-90-9020	Lighting/Landscape District 47-990-90-9168	20,470	Repaint street lights
60-990-90-90xx	Surface Transportation Program - Local 37-990-90-9168	641,710	Rosemead Boulevard Improvement Project
60-990-90-90xx	Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) xx-990-90-9168	719,920	Rosemead Boulevard Improvement Project

TOTAL INTERFUND TRANSFERS 6,655,143

(Note: At fiscal year end, the costs of General Liability and Workers' Compensation Insurance are transferred to the Self Insurance Fund, along with General Fund monies to fund the annual expenditures)