

# CITY OF GLENDALE

## GENERAL FUND

The **General Fund** is the City's primary operating fund. It accounts for the majority of financial resources and outlays for services that the public typically associates with local government. The General Fund provides the majority of ongoing governmental services that are not funded through dedicated (restricted) funding sources. These services include Fire, Police, Library, Arts & Culture, Community Services & Parks, Community Development, Public Works and general administrative staff support services that include the City Clerk, City Treasurer, City Attorney, City Manager, Administrative Services-Finance, and Human Resources. This fund is supported by general taxes including property, sales, utility users, and other taxes, in addition to various fees and transfers from other funds.

The Budget Message, the Budget Guide, and the Resources & Appropriations sections of this document provide more in depth discussions on the FY 2015-16 General Fund budget, including budget assumptions, expenditure and revenue highlights, transfers to other funds, and the financial forecast.

The following pages provide a summary of the City's General Fund budget.

**CITY OF GLENDALE**  
**SUMMARY OF RESOURCES & APPROPRIATIONS IN THE GENERAL FUND**  
**FY 2015-16 ADOPTED BUDGET**

<b>REVENUES</b>	
	<b>TOTAL RESOURCES</b>
Property Taxes	\$ 49,740,000
Sales Taxes	37,700,000
Utility Users Taxes	28,250,000
Occupancy & Other Taxes	11,000,000
Licenses & Permits	8,105,000
Fines & Forfeitures	2,850,000
Use of Money & Property	3,220,000
Revenue from Other Agencies	350,000
Charges for Services	2,781,000
Misc & Non-Operating Revenue	1,402,030
Interfund Revenue	15,090,577
Transfers from Other Funds	21,257,000
GSA Reimbursement	3,920,953
<b>TOTAL REVENUES</b>	<b>\$ 185,666,560</b>

<b>APPROPRIATIONS</b>					
	<b>Salaries &amp; Benefits</b>	<b>Maintenance &amp; Operation</b>	<b>Capital Outlay</b>	<b>Transfers</b>	<b>TOTAL APPROPRIATIONS</b>
Administrative Services - Finance	\$ 3,969,433	\$ 1,531,602	\$ -	\$ -	\$ 5,501,035
City Attorney	2,926,161	263,852	-	-	3,190,013
City Clerk	636,276	418,187	-	-	1,054,463
City Treasurer	578,975	86,148	-	-	665,123
Community Development	8,546,142	1,264,692	35,000	-	9,845,834
Community Services & Parks	6,532,171	3,967,670	-	-	10,499,841
Fire	39,130,128	5,896,933	-	-	45,027,061
Human Resources	1,736,025	924,701	-	-	2,660,726
Library, Arts & Culture	5,562,097	2,926,786	-	-	8,488,883
Management Services	2,857,133	1,011,929	-	-	3,869,062
Police	59,425,854	10,875,217	-	-	70,301,071
Public Works	8,575,084	9,389,786	-	-	17,964,870
Retirement Incentive - General Fund	897,511	-	-	-	897,511
Transfers	-	-	-	2,125,441	2,125,441
Non-Departmental	800,000	-	-	-	800,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 142,172,990</b>	<b>\$ 38,557,503</b>	<b>\$ 35,000</b>	<b>\$ 2,125,441</b>	<b>\$ 182,890,934</b>

**NET SURPLUS/(USE OF FUND BALANCE) \$ 2,775,626**

**CITY OF GLENDALE  
GENERAL FUND  
SUMMARY FOR THE YEARS ENDING JUNE 30**

		Actual 2013-14	Adopted 2014-15	Revised 2014-15	Adopted 2015-16
<b>RESOURCES</b>					
<b>Property Taxes</b>					
30010	Property tax current	\$ 26,823,248	\$ 27,500,000	\$ 28,000,000	\$ 29,300,000
30011	Property tax admin fee	(386,794)	(440,000)	(440,000)	(439,500)
30012	Property tax (AB 1x26)	1,814,851	-	-	-
30020	Property tax delinquent	528,315	600,000	500,000	450,000
30030	Property tax supplement	1,019,636	830,000	830,000	900,000
30050	ERAF in lieu VLF	17,242,886	17,700,000	18,100,000	18,900,000
30060	SB211 Prop tax share Central	194,771	250,000	200,000	204,500
30700	Property tax penalty	187,984	200,000	200,000	200,000
33400	State H/O exemptions	197,665	225,000	225,000	225,000
<b>Property Taxes Total</b>		<b>\$ 47,622,561</b>	<b>\$ 46,865,000</b>	<b>\$ 47,615,000</b>	<b>\$ 49,740,000</b>
<b>Sales Taxes</b>					
30300	Sales tax	\$ 23,674,624	\$ 24,700,000	\$ 25,800,000	\$ 31,000,000
30305	ERAF in lieu of sales tax	8,002,649	8,200,000	7,825,000	4,900,000
30310	State 1/2% sales tax	1,695,107	1,800,000	1,800,000	1,800,000
<b>Sales Taxes Total</b>		<b>\$ 33,372,380</b>	<b>\$ 34,700,000</b>	<b>\$ 35,425,000</b>	<b>\$ 37,700,000</b>
<b>Utility Users Taxes</b>					
30321	UUT - Electricity	\$ 10,919,114	\$ 11,526,000	\$ 11,526,000	\$ 12,000,000
30322	UUT - Gas	2,501,720	2,448,000	2,448,000	2,550,000
30323	UUT - Water	2,931,475	2,754,000	2,754,000	2,950,000
30324	UUT - Telecommunications	8,359,596	8,730,000	8,730,000	8,400,000
30325	UUT - Video	2,306,463	2,288,000	2,288,000	2,350,000
<b>Utility Users Taxes Total</b>		<b>\$ 27,018,366</b>	<b>\$ 27,746,000</b>	<b>\$ 27,746,000</b>	<b>\$ 28,250,000</b>
<b>Other Taxes</b>					
30330	Franchise tax	\$ 2,731,846	\$ 3,040,000	\$ 2,800,000	\$ 3,000,000
30340	Occupancy tax	3,978,940	3,700,000	4,100,000	5,200,000
30350	Property transfer tax	800,672	600,000	700,000	800,000
30360	Landfill host assessment	2,053,735	2,000,000	2,000,000	2,000,000
<b>Other Taxes Total</b>		<b>\$ 9,565,194</b>	<b>\$ 9,340,000</b>	<b>\$ 9,600,000</b>	<b>\$ 11,000,000</b>
<b>Licenses &amp; Permits</b>					
30800	Dog licenses	\$ 168,479	\$ 145,000	\$ 145,000	\$ 150,000
30805	Cat licenses	5	-	-	-
30820	Building permits	5,741,447	4,200,000	5,200,000	5,000,000
30821	Green bldg initiative SB1473	1,001	-	-	-
30822	ADAA - SB1186	2,204	-	-	-
30825	Plan check fees	530,295	350,000	350,000	400,000
30830	Planning permits	1,356,221	1,150,000	1,150,000	1,200,000
30840	Grading permits	44,290	30,000	100,000	55,000
30850	Street permits	805,940	500,000	730,000	650,000
30870	Business license permits	476,498	500,000	500,000	500,000
30876	Business registration license	60,786	50,000	100,000	150,000
<b>Licenses &amp; Permits Total</b>		<b>\$ 9,187,165</b>	<b>\$ 6,925,000</b>	<b>\$ 8,275,000</b>	<b>\$ 8,105,000</b>
<b>Fines &amp; Forfeitures</b>					
35500	Parking tickets	\$ -	\$ -	\$ -	\$ 1,900,000
37800	Traffic safety fines	914,898	950,000	950,000	950,000
<b>Fines &amp; Forfeitures Total</b>		<b>\$ 914,898</b>	<b>\$ 950,000</b>	<b>\$ 950,000</b>	<b>\$ 2,850,000</b>

**CITY OF GLENDALE  
GENERAL FUND  
SUMMARY FOR THE YEARS ENDING JUNE 30**

		Actual 2013-14	Adopted 2014-15	Revised 2014-15	Adopted 2015-16
<b>Intergovernmental Revenue</b>					
30900	Interest on advance to GRA	\$ -	\$ 1,200,000	\$ -	\$ -
<b>Intergovernmental Revenue Total</b>		<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Use of Money &amp; Property</b>					
38000	Interest & inv. revenue	\$ 561,970	\$ 500,000	\$ 500,000	\$ 505,000
38005	Interest & inv. GASB 31	396,362	-	-	-
38100	Scholl Canyon Payment	2,472,865	2,475,000	2,475,000	2,475,000
38200	Rental income	314,794	240,000	240,000	240,000
<b>Use of Money &amp; Property Total</b>		<b>\$ 3,745,990</b>	<b>\$ 3,215,000</b>	<b>\$ 3,215,000</b>	<b>\$ 3,220,000</b>
<b>Revenue from Other Agencies</b>					
31260	Mutual aid reimbursement	\$ 52,142	\$ -	\$ -	\$ -
31600	Historic preserve grant	-	-	24,000	-
32850	State S/B 90	89,520	100,000	300,000	350,000
34301	Local grants	130,742	-	20,000	-
<b>Revenue from Other Agencies Total</b>		<b>\$ 272,404</b>	<b>\$ 100,000</b>	<b>\$ 344,000</b>	<b>\$ 350,000</b>
<b>Charges for Services</b>					
34500	Zoning-Subdivision fees	\$ 131,562	\$ 60,000	\$ 185,000	\$ 135,000
34503	City Clerk fees	4,150	-	-	-
34510	Map and publication fees	73,111	65,000	65,000	75,000
34520	Filing-certification fee	43,641	5,000	5,000	15,000
34523	Notary fees	310	-	-	-
34529	Film rentals of city property	57,400	10,000	50,000	-
34532	Special event fees	139,132	95,000	95,000	150,000
34600	Special police fees	439,994	400,000	400,000	764,000
34605	Vehicle tow admin fee (VTACR)	186,634	165,000	285,000	375,000
34630	Fire fees	593,916	450,000	600,000	550,000
34640	Fire communication - tri city	1	-	-	-
34650	Hydrant flow test fees	3,442	-	-	-
34680	Code enforcement fees	56,713	50,000	50,000	50,000
34681	Administrative code enforcemen	396	-	-	-
34691	Outreach revenue	48,059	55,000	55,000	55,000
34700	Express plan check fees	107,091	100,000	250,000	150,000
34701	Final Map Checking Fees	8,850	-	-	-
34710	Excavation fees	218,460	150,000	150,000	175,000
34711	Const. Inspection Fees R-O-W	65,738	50,000	100,000	80,000
34770	Collectible jobs - A & G	31,721	100,000	100,000	100,000
35000	Library fines and fees	91,239	105,000	105,000	95,000
35234	Program/registration revenue	11,330	12,000	12,000	12,000
35510	Local assessment fees	197	-	-	-
37140	Graphics fees	13,619	-	-	-
<b>Charges for Services Total</b>		<b>\$ 2,326,707</b>	<b>\$ 1,872,000</b>	<b>\$ 2,507,000</b>	<b>\$ 2,781,000</b>
<b>Miscellaneous &amp; Non-Operating Revenue</b>					
38500	Donations & contribution	\$ 9,891	\$ 38,000	\$ 38,000	\$ 15,000
38508	Developer revenue	5,619	-	-	-
38520	Rose float donations	3,607	-	-	-
38525	Sponsorships	38,801	-	-	-
38526	Advertising revenue	111,114	100,000	100,000	100,000
38527	Rebate revenue	52,078	55,000	55,000	55,000
38550	Unclaimed money & prop	93,138	50,000	50,000	75,000
38560	Miscellaneous revenue	1,938,140	900,500	976,363	1,132,030

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GENERAL FUND  
SUMMARY FOR THE YEARS ENDING JUNE 30**

		Actual 2013-14	Adopted 2014-15	Revised 2014-15	Adopted 2015-16
38569	Citywide collection revenue	11,776	20,000	45,000	25,000
39080	Sales of property	3,185	-	-	-
<b>Miscellaneous &amp; Non-Operating Revenue Total</b>		<b>\$ 2,267,347</b>	<b>\$ 1,163,500</b>	<b>\$ 1,264,363</b>	<b>\$ 1,402,030</b>
<b>Interfund Revenue</b>					
37660	Salary O/H budget Job	\$ 576,034	\$ 600,000	\$ 600,000	\$ 650,000
37661	Cost allocation revenue	15,605,940	15,922,603	15,922,603	14,440,577
<b>Interfund Revenue Total</b>		<b>\$ 16,181,974</b>	<b>\$ 16,522,603</b>	<b>\$ 16,522,603</b>	<b>\$ 15,090,577</b>
<b>GSA Reimbursement</b>					
39222	GSA reimbursement	\$ -	\$ -	\$ 1,501,763	\$ 3,920,953
<b>GSA Reimbursement Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,501,763</b>	<b>\$ 3,920,953</b>
<b>Transfer from Other Funds</b>					
39146	Transfer-Refuse Fund	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
39150	Transfer-Electric	20,607,000	20,357,000	20,357,000	20,107,000
39200	Transfer-Parking	1,900,000	1,900,000	1,900,000	-
<b>Transfer from Other Funds Total</b>		<b>\$ 23,657,000</b>	<b>\$ 23,407,000</b>	<b>\$ 23,407,000</b>	<b>\$ 21,257,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 176,131,986</b>	<b>\$ 174,006,103</b>	<b>\$ 178,372,729</b>	<b>\$ 185,666,560</b>

**CITY OF GLENDALE  
GENERAL FUND  
SUMMARY FOR THE YEARS ENDING JUNE 30**

		Actual 2013-14	Adopted 2014-15	Revised 2014-15	Adopted 2015-16
<b>APPROPRIATIONS</b>					
<b>Salaries &amp; Benefits</b>					
41100	Salaries	\$ 76,714,004	\$ 81,648,679	\$ 82,632,180	\$ 83,054,924
41200	Overtime	11,918,116	6,901,626	6,941,626	7,039,806
41300	Hourly wages	3,366,367	2,902,799	2,942,422	2,857,615
Various	Benefits	24,479,602	26,673,244	27,478,693	28,112,746
42601	PARS supplemental retirement	897,888	897,888	897,888	897,511
42700, 42702	PERS Retirement	20,138,294	22,783,905	22,783,905	25,880,542
42701	PERS cost sharing	(2,342,585)	(2,691,525)	(2,691,525)	(2,767,320)
42799	Salary charges in (out)	(1,687,641)	(2,185,659)	(2,185,659)	(2,902,834)
<b>Salaries &amp; Benefits Total</b>		<b>\$ 133,484,045</b>	<b>\$ 136,930,957</b>	<b>\$ 138,799,530</b>	<b>\$ 142,172,990</b>
<b>Maintenance &amp; Operation</b>					
43050	Repairs-bldgs & grounds	\$ 441,424	\$ 414,617	\$ 414,617	\$ 408,117
43060	Utilities	6,530,028	6,092,141	6,242,141	6,430,046
43080	Rent	506,871	499,827	499,827	410,042
43090	Equipment usage	21,504	2,000	2,000	2,000
43110	Contractual services	6,239,702	7,681,018	8,444,344	8,517,034
43111	Construction services	70,928	325,000	325,000	301,000
43112	Direct assistance	7,500	-	-	-
43128	Developer contract	10,619	-	-	-
44100	Repairs to equipment	55,858	72,741	72,741	89,341
44120	Repairs to office equip	25,553	86,130	86,130	74,384
44200	Advertising	133,443	98,850	98,850	104,300
44250	Data communication	5,540	-	-	-
44300	Telephone	1,568	-	-	-
44351	Fleet / equip rental charge	5,029,041	5,682,230	5,682,230	6,397,436
44352	ISD service charge	9,767,119	10,089,602	10,089,602	8,793,999
44353	Building Maintenance Service Charge	-	-	1,000,000	-
44400	Janitorial services	132,373	172,900	172,900	56,300
44450	Postage	117,399	120,782	120,782	130,182
44500	Support of prisoners	56,113	60,600	60,600	60,000
44550	Travel	89,067	138,429	138,429	118,402
44551	POST travel	329	40,005	40,005	-
44600	Laundry & towel service	41,253	28,500	28,500	42,900
44650	Training	172,597	171,950	175,050	189,344
44651	POST training	62,464	57,567	57,567	134,000
44700	Computer software	104,644	-	-	-
44750	Liability Insurance	3,346,025	3,455,482	3,465,367	3,117,767
44751	Insurance/surety bond premium	19,840	6,100	6,100	-
44760	Regulatory	17,141	2,200	2,200	3,450
44800	Membership & dues	133,629	180,355	180,355	178,182
45050	Periodicals & newspapers	56,209	23,440	23,440	23,140
45100	Books	486,902	509,888	509,888	519,458
45101	Digital Resources	198,955	122,938	122,938	136,000
45150	Furniture & equipment	701,745	533,499	533,499	485,038
45170	Computer hardware	5,162	-	-	-
45200	Maps & blue prints	3,677	12,400	12,400	12,400
45250	Office supplies	282,269	393,915	393,915	367,818
45300	Small tools	20,717	19,863	19,863	15,143
45350	General supplies	1,254,414	1,234,745	1,302,745	1,300,062
45400	Reports & publications	8,720	4,800	4,800	4,800
45450	Printing and graphics	24,537	-	-	-
45600	A & G overhead	2,273	-	-	-

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GENERAL FUND  
SUMMARY FOR THE YEARS ENDING JUNE 30**

		Actual 2013-14	Adopted 2014-15	Revised 2014-15	Adopted 2015-16
46900	Business meetings	91,384	79,313	79,313	77,820
47000	Miscellaneous	66,950	136,976	136,976	127,844
47010	Discount earned & lost	(487)	-	-	-
49050	Charges-other depts	-	(491)	(491)	(70,246)
<b>Maintenance &amp; Operation Total</b>		<b>\$ 36,342,997</b>	<b>\$ 38,550,312</b>	<b>\$ 40,544,623</b>	<b>\$ 38,557,503</b>
<b>Transfers</b>					
48020	Transfer-Special Revenue	\$ 60,000	\$ 70,000	\$ 371,763	\$ 1,154,191
48030	Transfer-Debt Service	-	500,000	500,000	500,000
48040	Transfer-Capital Funds	330,000	5,347,000	5,347,000	471,250
<b>Transfers Total</b>		<b>\$ 390,000</b>	<b>\$ 5,917,000</b>	<b>\$ 6,218,763</b>	<b>\$ 2,125,441</b>
<b>Capital Outlay</b>		<b>\$ 146,876</b>	<b>\$ 103,258</b>	<b>\$ 903,258</b>	<b>\$ 35,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 170,363,917</b>	<b>\$ 181,501,527</b>	<b>\$ 186,466,174</b>	<b>\$ 182,890,934</b>
<b>NET SURPLUS/(USE OF FUND BALANCE)</b>		<b>\$ 5,768,069</b>	<b>\$ (7,495,424)</b>	<b>\$ (8,093,445)</b>	<b>\$ 2,775,626</b>