



# City of La Quinta

**CITY / SA / HA / FA MEETING DATE:** June 17, 2014

**ITEM TITLE:** ADOPT RESOLUTION TO APPROVE FISCAL YEAR 2014/2015 CITY OF LA QUINTA BUDGET AND ESTABLISH THE CITY'S APPROPRIATION LIMIT

**AGENDA CATEGORY:**

**BUSINESS SESSION:** 1

**CONSENT CALENDAR:**

**STUDY SESSION:**

**PUBLIC HEARING:**

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## **RECOMMENDED ACTION:**

Adopt a Resolution approving the Fiscal Year 2014/2015 City of La Quinta Budget and establish the City's appropriation limit.

## **EXECUTIVE SUMMARY:**

- The Fiscal Year (FY) 2014/2015 Proposed Budget consists of the City, Successor Agency, Housing Authority and Financing Authority budgets.
- The proposed budget, presented at the May 20, 2014 City Council meeting, projected \$36,125,620 in General Fund revenue, \$35,649,126 in planned expenditures, and a budget surplus of \$476,494.
- Subsequently, staff recommended \$48,140 in supplemental requests and Council added items totaling \$350,000 to be included in the final budget, for a total of \$398,140 additional expenditures.
- Staff is recommending additional modifications, which lowers the \$398,140 in requests to \$298,140.
- Should the Council adopt the budget with these recommendations, the remaining budget surplus would be reduced from \$476,494 to \$178,354.

## **FISCAL IMPLICATIONS:**

All Fiscal Year 2014/2015 revenues, operational appropriations and capital project funding are included in the Proposed FY 2014/2015 Budget, which projects General Fund revenues of \$36,125,620, planned expenditures totaling \$35,947,266, and an estimated operating surplus of \$178,354.

### General Fund Reserves

The Budget does not include the use of existing General Fund reserves. The General Fund reserves for June 30, 2015 are estimated to be as follows:

Total Reserves:	\$94.6 million
Less: Non Spendable:	(\$65.2) million (receivables/land for resale)
Less: Designated for Specific Use:	(\$ 5.4) million (retiree health, specific projects)
Less: Emergency Reserves:	(\$16.5) million (35% of expenditures + \$4 million)
<u>Less: Cash Flow Contingency:</u>	<u>(\$ 2.9) million (8.25% of expenditures)</u>
*Unassigned/Remaining:	\$ 4.6 million

Note: This does not include the expected budget surplus of \$178,354. If Council does not designate this surplus for specific items, the remaining surplus would bring the total unassigned fund balance to \$4.78 million.

*\*The "unassigned" fund balance is reserves not designated for a specific purpose. They cannot be used without Council approval.*

### **BACKGROUND/ANALYSIS:**

The FY 2014/2015 Proposed Budget was introduced at the May 20, 2014 City Council meeting and a follow-up budget report was presented at the June 3, 2014 meeting. At that time, the Council directed staff to include the following in the Final Budget:

- \$12,000 to restructure City Manager's Office:
  - Upgrade Community Services Director to Deputy City Manager
  - Reclassify Senior Secretary to Human Resources Assistant
  - Reclassify Executive Assistant to Content Editor/Writer
- \$9,800 to rent Colonel Mitchell Paige Middle School multipurpose room
- \$11,340 for part-time staff at Wellness Center (extended hours)
- \$3,000 for part-time staff at Franklin Elementary to hold for classes until Wellness Center is open
- \$2,000 for dog park over-seeding
- \$10,000 for tree pruning
- \$100,000 to increase economic development and marketing budgets

- \$20,000 to increase community grants funding (for a total of \$60,000)
- \$50,000 to assist homeless shelters
- \$120,000 for employee compensation adjustments
- \$100,000 for insurance reserves

Council also directed staff to reduce the budget for the Coachella Valley Economic Partnership membership from \$50,000 to \$10,000.

These changes added \$398,140 to the projected expenditures with a surplus of \$78,354.

### Other Considerations

The Executive Team subsequently reviewed the final budget expenditure program. This review surfaced the following recommendations:

- Rescind recommendation to dedicate \$100,000 to an insurance reserve. Staff still recommends establishing an insurance reserve fund; however, rather than contributing start-up monies, staff recommends funding reserves over time with future savings from reduced insurance premiums, rebates and/or refunds. The rationale is to reserve a greater amount of the projected surplus for unanticipated expenditures that may arise during FY 2014/15.
- Establish position of Business Analyst in the Finance Department and delete vacant Assistant Planner position in Community Development Department. The Community Development Department does not see the need for this position in the near term since their current demand is to process building permits and not planning entitlements. If the need arises for additional staff to handle entitlements, staff believes that it can be handled through contract services. **(There is no increase to General Fund expenditures as a result of this recommendation.)**

The Finance Department has experienced a number of significant changes in the last two years including the implementation of a new financial software system; increase in professional/technical level work related to the dissolution of the Redevelopment Agency and related required financial reporting; and, increased professional/technical level work related to Governmental Accounting Standards Board changes. Additionally, there are critical areas in the Finance Department requiring cross-training, primarily payroll and accounting-related functions. After assessing the needs of the department, rather than requesting to re-establish the Senior Accounting

Technician position, the addition of a Business Analyst is recommended. This addition will allow for a reallocation of duties within the department to address the lack of cross training and back-up. Additionally, it will assist the City in fully realizing the potential of the new financial system; provide professional/technical level support for the department; assist in providing enhanced customer service and information to departments; and assist in providing a better level of fiscal analysis to the City Manager and Council.

Should the Council approve aforementioned recommendations, the General Fund budget surplus would be as follows:

\$ 78,354	surplus as of June 3, 2014 Study Session
<u>\$100,000</u>	rescind \$100,000 start-up funds for insurance reserves

**\$178,354 Revised Projected Surplus**

***Note:** Should the recommended staffing changes be approved, staff will return to Council with recommendations to create and or amend job descriptions.*

#### Appropriations Limitation Calculation (Gann Limit)

Annually, the City is required to prepare the Gann Limit in accordance with Article XIII B of the State Constitution. The Gann initiative limits growth in government spending to changes in population and inflation. The Gann Limit for FY 2014/2015 is \$103,249,837. The amount subject to the Gann Limit is \$35,982,642; therefore, the City is significantly below the limit by a margin of \$67,267,195. Staff prepared and submitted the report for City auditors review. The auditors completed their review and issued their report (Attachment 1), which included verifying the calculation performed by the City for FY 2012/2013. (The FY 2013/2014 calculation will be reviewed as part of the FY 2013/14 year-end audit). The auditors concluded that the Gann Limit was calculated in accordance with Article XIII A of the California Constitution and did not report any negative findings.

#### Continuing Appropriations/Encumbrance Carryovers

The list of estimated continuing appropriations (Attachment 2) and encumbrance carryovers reflect City commitments to projects, services or purchases that were made in FY 2013/14 but were not completed, fulfilled, or paid for by the end of the fiscal year. The unexpended funds from FY 2013/2014 remain available but Council approval is needed to re-appropriate them for use in the following fiscal year (since technically all appropriations lapse at the end of the fiscal year). An item is placed on the encumbrance carryover list if a purchase order and/or contract has been issued to a specific vendor for the item. Items are placed on the continuing appropriations list when a purchase order or contract has not been issued but the funds were budgeted for a specific purpose. When the Council originally approves a budget for a project, all funds needed might be budgeted

although the timeframe to complete the project may actually extend into the next fiscal year.

General Fund encumbrance carryovers total approximately \$12,600 and estimated General Fund continuing appropriations total \$506,650.

#### Next Steps

Upon adoption of the FY 2014/2015 Budget, staff will revise the Proposed Budget to include items approved during the June 17, 2014 Council meeting and print and distribute the final adopted budget.

#### **ALTERNATIVES:**

Council may further adjust the various appropriations.

Report prepared by: Rita Conrad, Finance Director

Report approved for submission by: Frank J. Spevacek, City Manager

Attachments:       1. Appropriations Limitation Calculation (Gann Limit)  
                          2. FY 2013/2014 Continuing Appropriations/Encumbrances



**RESOLUTION NO. 2014 -**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
LA QUINTA, CALIFORNIA, ESTABLISHING THE CITY'S  
APPROPRIATION LIMIT FOR FISCAL YEAR 2014/2015 AND  
APPROVING A BUDGET FOR FISCAL YEAR 2014/2015**

**WHEREAS**, each year the La Quinta City Council adopts a Budget for Revenues and Expenditures for the upcoming Fiscal Year; and

**WHEREAS**, the City Council desires to make provisions for a level of services commensurate with the needs of the City; and

**WHEREAS**, the City Council has reviewed said budget and has had several public meetings to receive public input; and

**WHEREAS**, the City Council has, after due deliberation and consideration, made such amendments in the proposed budget as it considers desirable; and

**WHEREAS**, Section 7910 of the Government Code of the State of California provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year; and

**WHEREAS**, Section 7902(b) of the Government Code sets forth the method for determining the said appropriations limit, to be based upon the limit applicable for the prior fiscal year and adjusted for changes in the cost-of-living and in City population.

**NOW, THEREFORE, BE IT RESOLVED** by the City of La Quinta to adopt, as follows:

SECTION 1. The appropriations limit for the City of La Quinta established in accordance with Section 7902(b) of the California Government Code, for Fiscal Year 2014/2015 is \$103,249,837.

SECTION 2. It is hereby found and determined that in compliance with Government Code Section 7910, the documentation used in the determination of said appropriations limit for Fiscal Year 2014/2015 was available to the public in the Finance Department of the City and in the Office of the City Clerk at least fifteen days prior to this date.

SECTION 3. The Fiscal Year 2014/2015 Budget which is on file with the City Clerk is hereby approved.

SECTION 4. The Successor Agency to the Redevelopment Agency agrees to the reimbursement to the City for services performed by the City on behalf of the Agency. Such reimbursement, as computed and included in the budget document, shall include salary, salary related costs, direct costs, and indirect overhead costs.

SECTION 5. Continuing Appropriations which remain unspent and were authorized by Council in Fiscal Year 2013/2014 are approved in the Fiscal Year 2014/2015 Budget in an amount not to exceed \$694,468. Of this amount, \$506,650 is in General Fund Continuing Appropriations and will be offset by \$71,415 in grant funding (Exhibit A).

SECTION 6. Encumbrances for Fiscal Year 2013/2014 for committed appropriations are approved in the Fiscal Year 2014/2015 Budget in an amount not to exceed \$30,698. (Exhibit A).

SECTION 7. Budget adjustment procedures are approved as follows:

- A. Additional appropriations and the transfer of cash or unappropriated fund balance from one fund to another shall be made only upon City Council approval.
- B. Transfers of budgeted appropriations between divisions or capital projects shall be made only upon City Council approval.
- C. Transfers of budgeted appropriations between accounts within a division or capital project may be made with the approval of the City Manager or his designee.
- D. Prior year budget continuing Appropriations and Encumbrances for unexpended capital project appropriations remaining from uncompleted prior year capital projects shall be made with City Manager approval. These carry-over appropriations are for prior year Council approved capital projects and shall not exceed the approved project budget.

SECTION 8. The City Council, recognizing the need for maintaining Fund Balance reserves has established a General Fund Cash Flow Reserve for Fiscal Year 2014/2015 of 8.25% of the Fiscal Year 2014/2015 budget which amounts to \$2,875,781 for Fiscal Year 2014/2015, and has also established a General Fund Emergency Reserve for Fiscal Year 2014/2015 of 35% of the Fiscal Year 2014/2015 budget plus \$4,000,000 which amounts to \$16,581,543. The two aforementioned reserve categories cannot be appropriated without the explicit approval of the City Council.

SECTION 9. The City Manager shall render a monthly report to the City Council on the status of City operations as it relates to the approved budget and any amendments thereto.

**PASSED, APPROVED, and ADOPTED** at a regular meeting of the La Quinta City Council held on this 17th day of June, 2014, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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DON ADOLPH, Mayor  
City of La Quinta, California

**ATTEST:**

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SUSAN MAYSELS, City Clerk  
City of La Quinta, California

(SEAL)

**APPROVED AS TO FORM:**

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M. KATHERINE JENSON, City Attorney  
City of La Quinta, California



Department	Account	Description	Continuing Appropriation	Revenues	Transfers In/Out	Encumbrances	Total
<b>Revenue</b>	101-0000-49500	Transfers In (from COPS)			(65,227)		(65,227)
	101-0000-49500	Transfers In (from JAG)			(6,188)		(6,188)
	Total				<b>(71,415)</b>		<b>(71,415)</b>
<b>City Manager</b>	101-1002-60101	Administrative (Fox Lawson Study)	22,000				22,000
	101-1002-60101	Administrative (Actuarial Valuation)	3,000				3,000
	101-1002-60103	Professional (Police Services Study)	50,000				50,000
	Total		75,000	-	-	-	75,000
<b>City Clerk</b>	101-1005-60103	Professional (Scanning Services)	10,000				10,000
	Total		<b>10,000</b>				<b>10,000</b>
<b>Fire</b>	101-2002-80101	AMR Compliance	35,281				35,281
	Total		<b>35,281</b>	-	-	-	<b>35,281</b>
<b>Community Services</b>	101-3001-60532	Coachella Valley Rescue Mission	50,000				50,000
	101-3003-60420	Operating Supplies (DSUSD Rental Fees)	3,100				3,100
	101-3005-60104	Consultants (Sales Tax Study)	30,000				30,000
	101-3008-60665	Maintenance Other Equipment (Signs)	23,000				23,000
	Total		<b>106,100</b>				<b>106,100</b>
<b>Police</b>	101-2001-60178	Robbery Prevention	41,064				41,064
	101-2001-60179	Burglary Prevention	24,163				24,163
	101-2001-60180	Justice Assistance Grant	3,540				3,540
	101-2001-60175	Special Enforcement Funds	12,000				12,000
	Total		<b>80,767</b>				<b>80,767</b>
<b>Community Development</b>	101-6001-60103	Professional-General Plan Consistency	6,937				6,937
Administration	101-6002-60103	Professional-Terra Nova	23,535				23,535
Planning	101-6004-51071	County of Riverside Field Services Contract	8,030				8,030
Code	Total		<b>38,502</b>				<b>38,502</b>
<b>Public Works</b>	101-7001-60104	Government Outreach - PO#1751				3,000	3,000
Administration	101-7001-60104	Consultants	50,000				50,000
	Subtotal		<b>50,000</b>			<b>3,000</b>	<b>53,000</b>
<b>Development Services</b>	101-7002-60183	Map/Plan Checking	11,000				11,000
	101-7002-60103	Professional	5,000				5,000
	101-7002-60104	Consultants	15,000				15,000
	101-7002-80100	Innovative Document Solutions - PO#1752				9,600	9,600
	Subtotal		<b>31,000</b>	-	-	<b>9,600</b>	<b>40,600</b>
<b>Streets Maintenance</b>	101-7003-56490	Asphalt	3,000				3,000
	101-7003-60141	Street Striping	20,000				20,000
	101-7003-60431	Materials	6,000				6,000
	Subtotal		<b>29,000</b>				<b>29,000</b>
<b>Lighting &amp; Landscape</b>	101-7004-60673	Palm Trees	13,000				13,000
	Subtotal		<b>13,000</b>				<b>13,000</b>
<b>Engineering Services</b>	101-7006-60104	Contract Services	38,000				38,000
	Subtotal		<b>38,000</b>				<b>38,000</b>
	Total		<b>161,000</b>	-	-	<b>12,600</b>	<b>173,600</b>
	<b>Total General Fund</b>		<b>506,650</b>	-	<b>(71,415)</b>	<b>12,600</b>	<b>306,454</b>
<b>COPS</b>	212-0000-43115	COPS Grant		(53,623)			(53,623)
	212-0000-99900	Transfer Out (to General Fund)			65,227		65,227
	Total			<b>(53,623)</b>	<b>65,227</b>		<b>11,604</b>
<b>JAG</b>	213-0000-43120	JAG Grant		(6,188)			(6,188)
	213-0000-99900	Transfer Out (to General Fund)			6,188		6,188
	Total			<b>(6,188)</b>	<b>6,188</b>	-	-
<b>AB 939</b>	221-0000-33220	Disposal/Landfill Fees				2,000	2,000
						<b>2,000</b>	<b>2,000</b>
<b>Housing Authority</b>	241-9101-60103	Professional-Becky Caha	15,365				15,365
	Total		<b>15,365</b>	-	-	-	<b>15,365</b>
<b>SilverRock</b>	601-0000-60214	Orange Coast Petroleum Equipment PO# 1712				6,811	6,811
	601-0000-60214	Orange Coast Petroleum Equipment PO# 1713				9,286	9,286
	Total					<b>16,098</b>	<b>16,098</b>
<b>Information Technology Fund</b>	502-0000-80100	Machinery & Equipment	172,453				172,453
	Total		<b>172,453</b>				<b>172,453</b>
	<b>Grand Total</b>		<b>694,468</b>	<b>(59,811)</b>	-	<b>30,698</b>	<b>523,974</b>

Note 1 - The appropriations and encumbrances listed will be adjusted to reflect actual expenditures as of June 30, 2014 in Fiscal Year 2013-2014

- David E. Hale, CPA, CFP
  - Donald G. Slater, CPA
  - Richard K. Kikuchi, CPA
  - Susan F. Matz, CPA
  - Shelly K. Jackley, CPA
  - Bryan S. Gruber, CPA
  - Deborah A. Harper, CPA
- Brandon W. Burrows, CPA, Retired*

## INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS

To the Honorable Mayor and Members of the City Council  
City of La Quinta, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Worksheet No. 6 (or other alternative computation) of the City of La Quinta, California for the year ended June 30, 2013. These procedures which were agreed to by the City of La Quinta and the League of California Cities (as presented in the publication entitled Agreed-Upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution), were performed solely to assist the City of La Quinta in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. The City of La Quinta's management is responsible for the Appropriations Limit Worksheet No. 6 (or other alternative computation).

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested, or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed Worksheets No. 1 through No. 7 (or other alternative computations) and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the City Council.

Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit Worksheet No. 6 we multiplied line A, last year's limit, by line D, ratio of change, and agreed the resulting amount to line E, this year's limit.

Finding: No exceptions were noted as a result of our procedures.

3. We compared the current year information presented in the accompanying Appropriations Limit Worksheet No. 6 to the other worksheets described in No. 1 above.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet No. 6 to the prior year appropriations limit adopted by the City Council for the prior year.

Finding: No exceptions were noted as a result of our procedures.



To the Honorable Mayor and Members of the City Council  
City of La Quinta, California  
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We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit Worksheet No. 6. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year as defined by the League publication entitled Article XIIB Appropriations Limitation Uniform Guidelines.

This report is intended solely for the use of the City of La Quinta, California, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Lama, Soll & Luykard, LLP*

Brea, California  
May 21, 2013

City of La Quinta  
Fiscal Year 2013/2014 Continuing Appropriations/Encumbrances - Note 1

6/9/2014

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Fire	101-2002-80101	AMR Compliance	35,281				35,281
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	101-3008-60665	Maintenance Other Equipment (Signs)	23,000				23,000
	Total		<b>106,100</b>				<b>106,100</b>
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Lighting & Landscape	101-7004-60673	Palm Trees	13,000				13,000
	Subtotal		<b>13,000</b>				<b>13,000</b>
Engineering Services	101-7006-60104	Contract Services	38,000				38,000
	Subtotal		<b>38,000</b>				<b>38,000</b>
	Total		<b>161,000</b>	-	-	<b>12,600</b>	<b>173,600</b>
<b>Total General Fund</b>			<b>506,650</b>	-	<b>(71,415)</b>	<b>12,600</b>	<b>306,454</b>
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	212-0000-99900	Transfer Out (to General Fund)			65,227		65,227
	Total			<b>(53,623)</b>	<b>65,227</b>		<b>11,604</b>
JAG	213-0000-43120	JAG Grant		(6,188)			(6,188)
	213-0000-99900	Transfer Out (to General Fund)			6,188		6,188
	Total			<b>(6,188)</b>	<b>6,188</b>	-	-
AB 939	221-0000-33220	Disposal/Landfill Fees				2,000	2,000
	Total					<b>2,000</b>	<b>2,000</b>
Housing Authority	241-9101-60103	Professional-Becky Caha	15,365				15,365
	Total		<b>15,365</b>	-	-	-	<b>15,365</b>
SilverRock	601-0000-60214	Orange Coast Petroleum Equipment PO# 1712				6,811	6,811
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<b>Grand Total</b>			<b>694,468</b>	<b>(59,811)</b>	-	<b>30,698</b>	<b>523,974</b>

Note 1 - The appropriations and encumbrances listed will be adjusted to reflect actual expenditures as of June 30, 2014 in Fiscal Year 2013-2014.