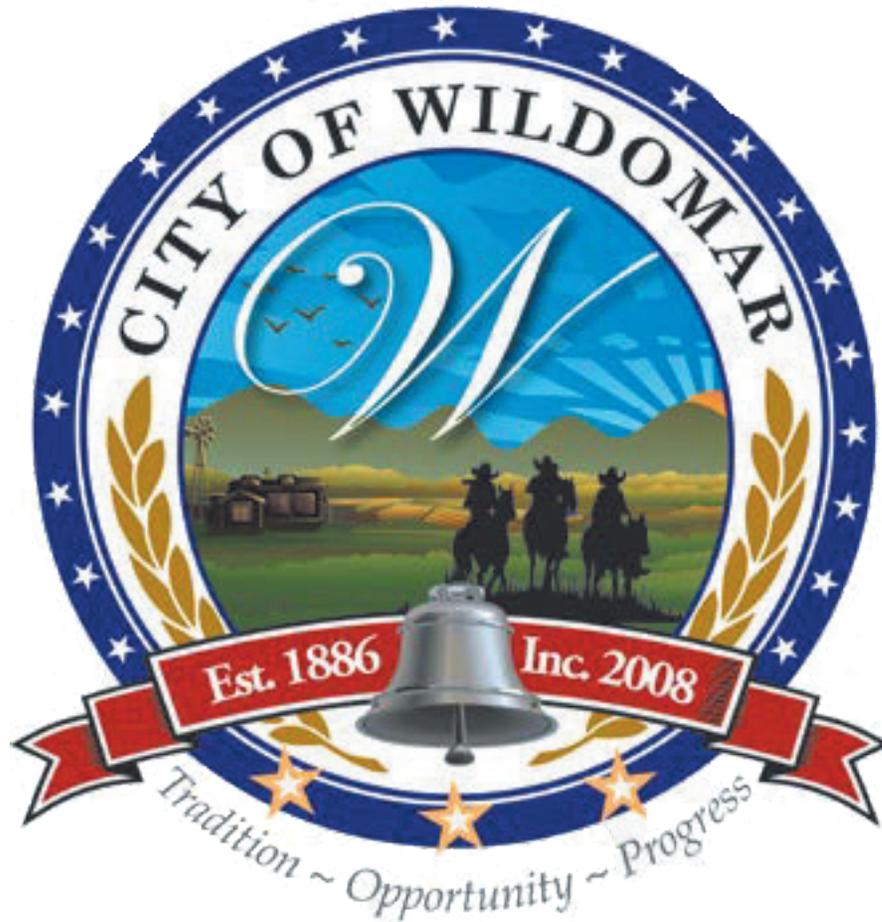




City of Wildomar, California



Biennial Operating Budget
Fiscal Years 2013-14 & 2014-15



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City of Wildomar, California

BIENNIAL OPERATING BUDGET Fiscal Years 2013-14 & 2014-15



City Council

Timothy Walker, Mayor

Marsha Swanson, Mayor Pro-Tem

Ben Benoit, Council Member

Bob Cashman, Council Member

Bridgette Moore, Council Member

Gary Nordquist, City Manager



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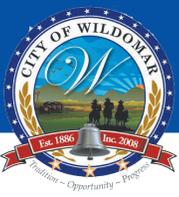


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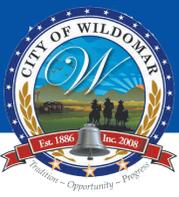


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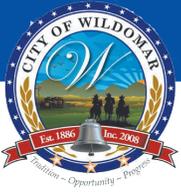
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Budget Message

Section 1



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HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL:

It is my pleasure to present the adopted Budget for Fiscal Years 2013-14 and 2014-15 which is balanced and supports the City Council's policies and priorities. This two-year adopted budget, which includes two single-year appropriations, sustains the City's financial position. This balanced budget continues to take a proactive approach to cost savings measures and improving efficiencies while continuously improving the level of services provided to the community. Although the City of Wildomar has faced many fiscal difficulties in the past years, this budget does not include any reductions in service or loss of jobs as compared to last year's "basic" service levels budget. The City's employees and contract staff have maintained the level of service and commitment to the citizens, consistent with the goals of the City Council.

The budget is the blueprint for financial and policy decisions that is executed each Fiscal Year. In the past budgets, the City implemented significant cost savings, re-aligned and re-engineered services to be more efficient and developed strategies to increase business development and enhance revenues. These proactive measures left the City of Wildomar in a stronger financial position but at the cost of decreasing service levels for the residents. It is within this framework that I present this two-year budget that continues the goal for fiscal strength, and lays the groundwork for achieving the City Council's priorities for the next two years.

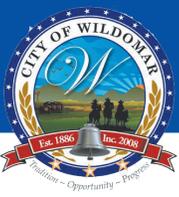
While we are excited about the goals for the community, and our improving financial picture, we are still cautious of the future. The recently approved State budget omitted any language that would create statutory changes to provide some relief of the taking of the motor vehicle license fee revenues (22% of total General Fund revenues) which the City has been doing without since July 1, 2011. The City continues to work with the Governor's staff in hopes of some relief of this taking by September 2013. Although I am optimistic about the growth potential of the City, the concern of future state or federal fiscal actions is always a consideration prior to long term decisions and strategy.

Although we are continuing to budget very conservatively, Wildomar is holding its own fiscal position. We have many wonderful new opportunities, led by the numerous development projects.

"MUST-DO" PRIORITIES FOR THIS BUDGET CYCLE

This two-year budget contains several Council Priorities including, but not in order:

1. General Fund Revenue: The City will continue to pursue legislative measures to reinstate some form of replacement of the loss of the \$1.8m motor vehicle license fee revenue.
2. Parks: The re-opening and establishment of recreation services per the voter approved \$28 parcel tax.
3. Partnerships: Continue to look for opportunities of partnering with community groups, such civic and sports groups to bring a higher quality of life and services to the community.
4. City Hall Facility: Securing a facility for City Hall activities.



Section 1 - Budget Message

- 5. Infrastructure: Street sweeping programs, mass transit facilities, traffic control, dirt road, dust control trails improvement and drainage enhancements.
- 6. Public Safety and Emergency Preparedness: Training and higher levels of service.
- 7. Community Engagement: From Citizens' Academy to enhanced communication and Volunteer programs.
- 8. Housing Element Update: Completion of study.

STAFFING

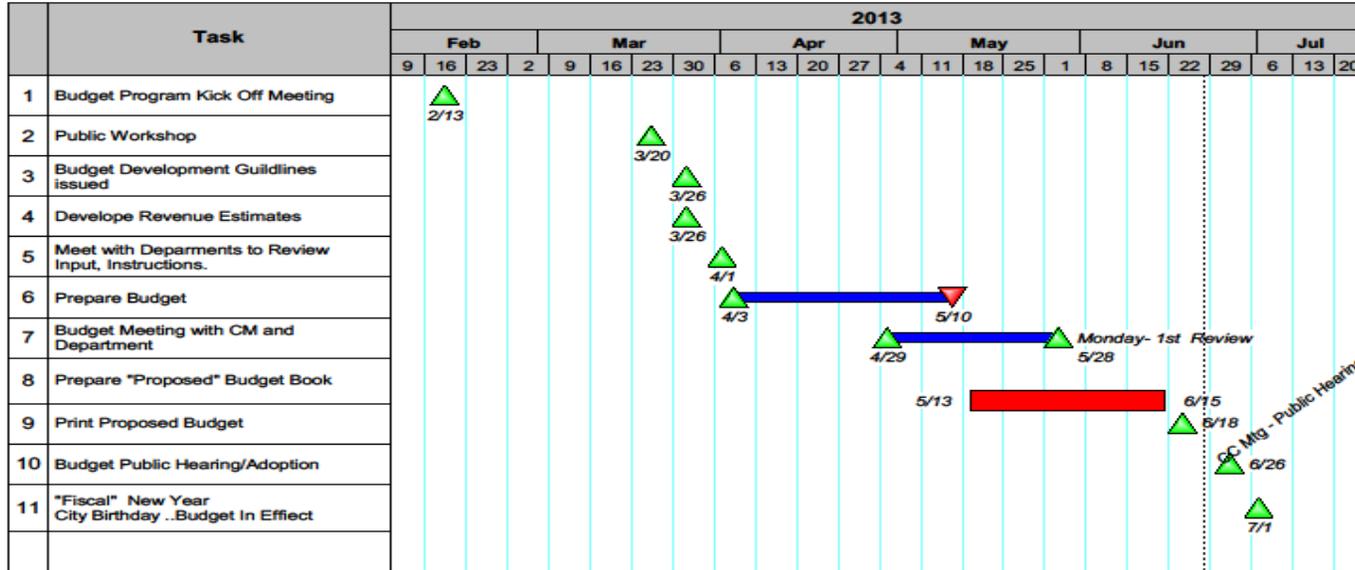
The City currently has approved authorized positions for a City Manager, Planning Director, City Clerk, two Administrative Analysts, Maintenance Operations Manager and a Grounds Worker. No additional requests are asked.

OPERATING BUDGET CALENDAR

City of Wildomar
Operating Budget Calendar
FY 2013-15

Page 1 of 1

6/21/13





THE PROCESS

The following is the first two year budget for the City of Wildomar which covers fiscal years 2013-14 and 2014-15. These budgets are comprised of all anticipated revenues available to the City over the course of the fiscal years, and all anticipated expenditures necessary to operate the City at a "base" service level due to revenue reductions imposed by the State of California with the enactment of SB 89 which took 100% of the City's Motor Vehicle License Fee Revenues of \$1.8 million which equates to 22% of total general fund revenues.

The responsibility for preparation of the Budget rests with the City Manager and is tasked with the preparation and submittal of the budget for its approval by City Council. This adopted budget represents Staff's best efforts in translating the priorities of the City Council as expressed in previous actions and pronouncements.

These budgets are also Staff's best effort at translating legislative priorities into a budget that constitutes the level of operating performance required by the City Council and the laws of our State and Federal governments. The budget describes the resources that, in our judgment, are available and necessary to enable department managers to deliver the scope and level of service deemed essential or desirable by the City Council and community over the next two fiscal years.

The Adopted Fiscal Years 2013-14 and 2014-15 Budget are \$11,103,400 and \$11,323,800 respectively. This includes \$7,347,000 and \$7,599,000 in General Fund appropriations, respectively, \$3,756,400 and \$3,724,800 in Non-General Fund appropriations. The budgets maintain existing staffing levels and additional needed service capacity is planned to be satisfied by the contract services. The appropriation budget does not include any cost of living increases other than those which are contractually required.

The City's adopted two-year budget is balanced and meets two important City guidelines. It satisfies the General Fund 10 percent minimum contingency reserve requirement with projected Fiscal Year 2013-14 and Fiscal Year 2014-15 contingencies of 20.8 percent and 20.1 percent. In Fiscal Years 2013-14 and 2014-15, revenues are projected for an overall two-year increase of 2.75 percent as compared to the FY 2012-13 estimated revenues.

The adopted FY 2013-14 general fund expenditures of \$7,347,000 are \$343,700 less than the FY 2012-13 estimated appropriations and the FY 2014-15 expenditures of \$7,599,000 are \$252,000 or 3.4% more than the adopted FY 2013-14 budgeted appropriations. This increase is primarily attributable to the contractual agreements with the public safety organizations.

While these general fund budgets provide for base services levels, the non-general funds will be offering additional services and projects. Specially, the Measure "Z" Parks fund will begin July 1, 2013 and will provide the resources for restoring the City's parks and recreation programs. Additionally as the non-general funds balances grow with the development impact fees, many needed expanded infrastructure projects will move from the planning phase to construction.

This document initially provides summary information for revenues and expenses on a fund basis. Then additional detail is provided by each department or service function. A brief description is provided for each service as well as additional expenditure details by account number.



Section 1 - Budget Message

SUMMARY & ACKNOWLEDGMENTS

I would like to thank the City Council for their leadership in providing us with their vision for a financially stable and participatory community that places the needs of our residents first and foremost. Through their guidance, we have managed well through one of the most difficult and economically challenging periods. I would also like to express my gratitude to the City and contract staffs for coming together and working through the issues in a collaborative approach to once again balance this two-year plan despite the continued resource constraints. We are focused and ready to do what we need to do to keep the City on solid ground.

I am also thankful for a community which has a high level of understanding and willingness to support the City on so many levels. With our focus on partnerships and working together we can continue to protect the City and the quality of life that our community enjoys. Through listening to what the residents feel is important, and by balancing interests, we can work together to develop the means through which we can provide the services and amenities that our residents deserve.

The Council has set the path and we need to continue to build an economically sustainable and environmentally sustainable community and will work together to achieve continued success.

I would like to extend my gratitude to the Finance Department for their hard work and commitment in creating this adopted Budget document. Special thanks to Misty V. Cheng, City Controller, Janet Morales, Administrative Analyst and Debbie Lee, City Clerk.

Respectfully submitted,

Gary Nordquist

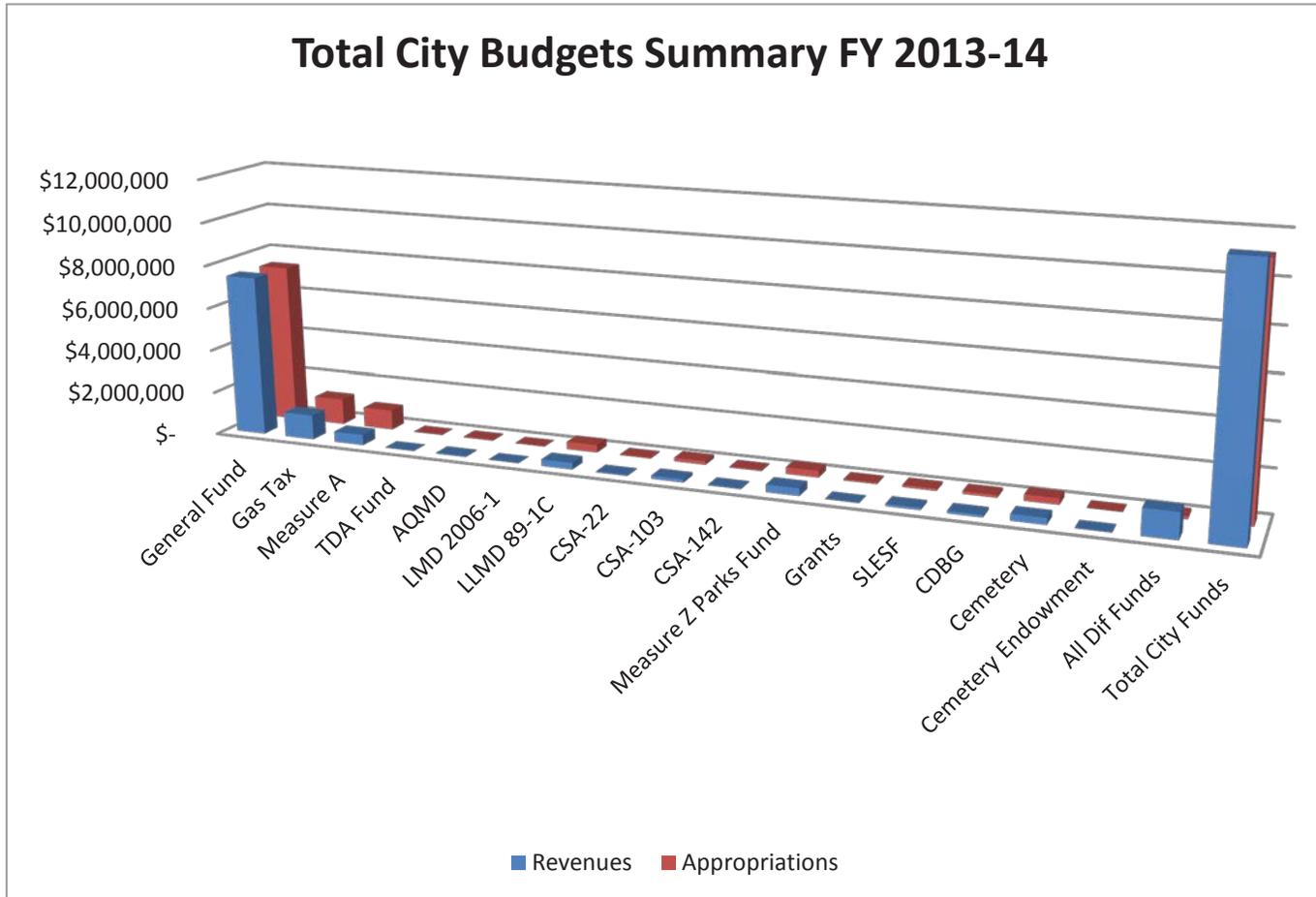


Total City Budgets Summary

	Estimated Available Fund Balance <u>6/30/2013</u>	+	Adopted Revenues <u>2013-14</u>	=	Funds Available <u>2013-14</u>	-	Adopted Appropriations <u>2013-14</u>	=	Estimated Available Fund Balance <u>6/30/2014</u>
General Fund	\$ 1,190,999		\$ 7,416,800		\$ 8,607,799		\$ 7,347,000		\$ 1,260,799
Non-General Funds									
Gas Tax	\$ 11,398		\$ 1,139,000		\$ 1,150,398		\$ 1,198,800		\$ (48,402)
Measure A	\$ 351,266		\$ 487,000		\$ 838,266		\$ 917,400		\$ (79,134)
Traffic Congestion Relief			\$ -		\$ -		\$ -		\$ -
TDA Fund	\$ 372,800		\$ -		\$ 372,800		\$ -		\$ 372,800
AQMD	\$ 6,527		\$ 35,000		\$ 41,527		\$ 39,900		\$ 1,627
LMD 2006-1	\$ (87,187)		\$ -		\$ (87,187)		\$ -		\$ (87,187)
LLMD 89-1C	\$ 1,829		\$ 304,600		\$ 306,429		\$ 345,400		\$ (38,971)
CSA-22	\$ 2,322		\$ 30,000		\$ 32,322		\$ 34,000		\$ (1,678)
CSA-103	\$ (37,893)		\$ 146,000		\$ 108,107		\$ 165,500		\$ (57,393)
CSA-142	\$ 44,645		\$ 32,900		\$ 77,545		\$ 37,300		\$ 40,245
Measure Z Parks Fund	\$ -		\$ 343,200		\$ 343,200		\$ 306,700		\$ 36,500
Grants	\$ (128,752)		\$ -		\$ (128,752)		\$ 58,900		\$ (187,652)
SLESF	\$ -		\$ 100,000		\$ 100,000		\$ 100,000		\$ -
CDBG	\$ (4,786)		\$ 110,000		\$ 105,214		\$ 124,700		\$ (19,486)
Cemetery	\$ 1,456,706		\$ 292,000		\$ 1,748,706		\$ 283,700		\$ 1,465,006
Cemetery Endowment	\$ 183,469		\$ 9,000		\$ 192,469		\$ -		\$ 192,469
All Dif Funds	\$ 982,003		\$ 1,190,000		\$ 2,172,003		\$ 144,100		\$ 2,027,903
Total Non-General Funds	\$ 3,154,347		\$ 4,218,700		# \$ 7,373,047		# \$ 3,756,400		# \$ 3,616,647
Total City Funds	\$ 4,345,346		\$ 11,635,500		# \$ 15,980,846		# \$ 11,103,400		# \$ 4,877,446



Section 1 - Budget Message



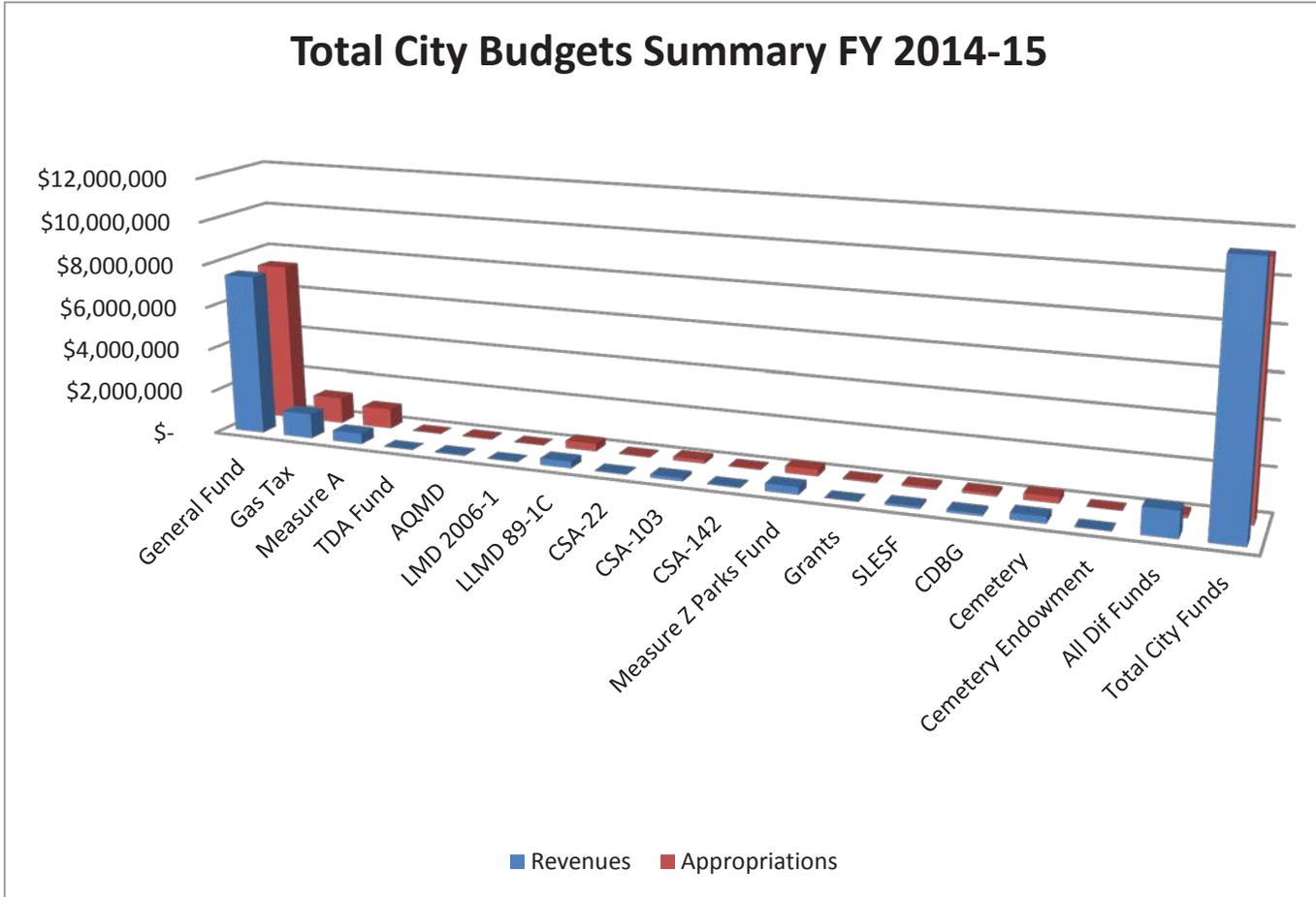


Total City Budgets Summary

	Estimated Available Fund Balance <u>6/30/2014</u>	+	Adopted Revenues <u>2014-15</u>	=	Funds Available <u>2014-15</u>	-	Adopted Appropriations <u>2014-15</u>	=	Estimated Available Fund Balance <u>6/30/2015</u>
General Fund	\$ 1,260,799		\$ 7,620,900		\$ 8,881,699		\$ 7,599,000		\$ 1,282,699
<hr/>									
Non-General Funds									
Gas Tax	\$ (48,402)		\$ 1,139,000		\$ 1,090,598		\$ 1,436,600		\$ (346,002)
Measure A	\$ (79,134)		\$ 502,000		\$ 422,866		\$ 636,100		\$ (213,234)
Traffic Congestion Relief	\$ -		\$ -		\$ -		\$ -		\$ -
TDA Fund	\$ 372,800		\$ -		\$ 372,800		\$ -		\$ 372,800
AQMD	\$ 1,627		\$ 35,000		\$ 36,627		\$ 39,900		\$ (3,273)
LMD 2006-1	\$ (87,187)		\$ -		\$ (87,187)		\$ -		\$ (87,187)
LLMD 89-1C	\$ (38,971)		\$ 304,600		\$ 265,629		\$ 345,900		\$ (80,271)
CSA-22	\$ (1,678)		\$ 30,600		\$ 28,922		\$ 34,600		\$ (5,678)
CSA-103	\$ (57,393)		\$ 146,000		\$ 88,607		\$ 165,700		\$ (77,093)
CSA-142	\$ 40,245		\$ 33,000		\$ 73,245		\$ 37,400		\$ 35,845
Measure Z Parks Fund	\$ 36,500		\$ 343,200		\$ 379,700		\$ 310,500		\$ 69,200
Grants	\$ (187,652)		\$ -		\$ (187,652)		\$ 59,000		\$ (246,652)
SLESF	\$ -		\$ 100,000		\$ 100,000		\$ 100,000		\$ -
CDBG	\$ (19,486)		\$ 130,000		\$ 110,514		\$ 147,600		\$ (37,086)
Cemetery	\$ 1,465,006		\$ 265,000		\$ 1,730,006		\$ 265,400		\$ 1,464,606
Cemetery Endowment	\$ 192,469		\$ 9,000		\$ 201,469		\$ -		\$ 201,469
All Dif Funds	\$ 2,027,903		\$ 1,169,000		\$ 3,196,903		\$ 146,100		\$ 3,050,803
Total Non-General Funds	\$ 3,616,647	#	\$ 4,206,400	#	\$ 7,823,047		\$ 3,724,800		\$ 4,098,247
Total City Funds	\$ 4,877,446	#	\$ 11,827,300	#	\$ 16,704,746		\$ 11,323,800		\$ 5,380,946



Section 1 - Budget Message





Organizational Chart and Authorized Positions

Section 2



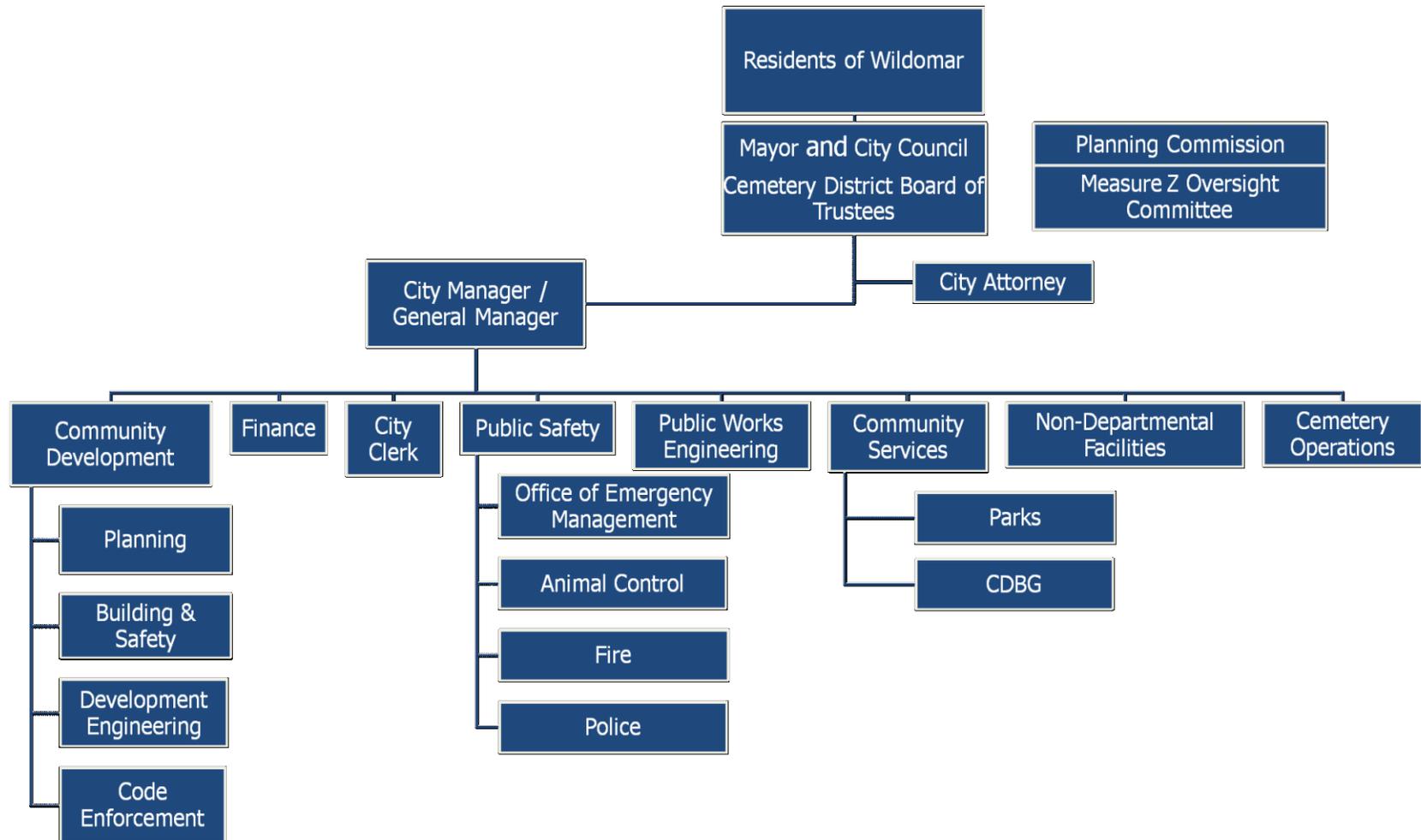
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Section 2 - Organizational Chart and Authorized Positions



The organization chart presents the departments of the City, which are comprised of both City employed staff and contract staff. The staffing levels in each department above represent the City's positions. The remaining staff are contracted with various agencies or through municipal service firms.

City of Wildomar – Organization Chart





Section 2 - Organizational Chart and Authorized Positions

In fiscal year 2012-13, the City employed a Community Services Coordinator, which was previously a contracted position with duties primarily being in the Community Services and Office of Emergency Management Department. Subsequently, as a reduction of budget, the duties of that position were absorbed by various City and contract staff. The Planning Director, previously a contract staff, was also converted to a City authorized position in fiscal year 2012-13. The Assistant City Manager-Admin/Finance Director position was deleted and the duties were assumed by existing City staff and additional contract staff.

Department Staffing Levels FY 2011 through 2015

Department	2011	2012	2013	2014	2015
City Council	5.00	5.00	5.00	5.00	5.00
City Manager	1.00	1.00	1.00	2.00	2.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Finance	1.00	2.00	2.00	-	-
Planning	-	-	0.50	0.50	0.50
Building and Safety	1.00	1.00	1.00	1.00	1.00
Private Development	-	-	0.50	0.50	0.50
Community Services	-	-	0.70	-	-
Office of Emergency Management	-	-	0.30	-	-
Cemetery	2.00	2.00	2.00	2.00	2.00
	11.00	12.00	14.00	12.00	12.00



Personnel Cost by Department

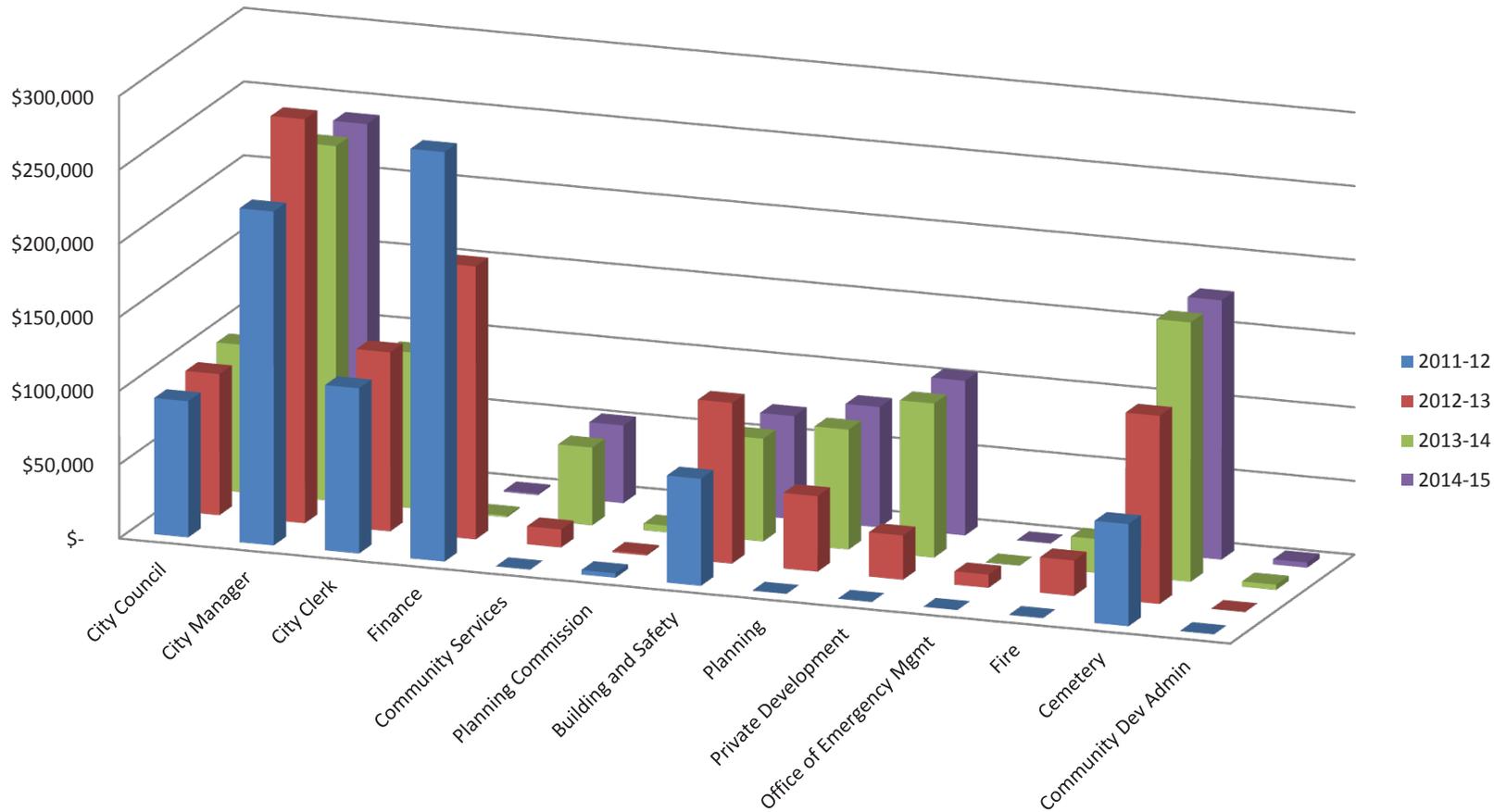
Departments	Adopted						
	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Budget	% change	2014-15 Budget	% change	
City Council	\$ 92,332	\$ 95,700	\$ 100,000	4.5%	\$ 100,000	0.0%	
City Manager	\$ 226,515	\$ 274,100	\$ 240,900	-12.1%	\$ 240,900	0.0%	
City Clerk	\$ 112,051	\$ 121,400	\$ 105,700	-12.9%	\$ 105,700	0.0%	
Finance	\$ 277,759	\$ 185,200	\$ 1,000	-99.5%	\$ 1,000	0.0%	
Community Services	\$ 139	\$ 12,200	\$ 52,700	332.0%	\$ 52,700	0.0%	
Planning Commission	\$ 3,000	\$ 1,000	\$ 4,500	350.0%	\$ 4,500	0.0%	
Building and Safety	\$ 72,590	\$ 109,000	\$ 69,700	-36.1%	\$ 70,000	0.4%	
Planning	\$ -	\$ 51,200	\$ 81,300	58.8%	\$ 81,600	0.4%	
Private Development	\$ -	\$ 30,000	\$ 104,500	248.3%	\$ 104,900	0.4%	
Office of Emergency Mgmt	\$ -	\$ 9,000	\$ -	-100.0%	\$ -		
Fire (*)	\$ -	\$ 24,000	\$ 23,000	-4.2%	\$ -	-100.0%	
Cemetery	\$ 69,227	\$ 127,600	\$ 175,900	37.9%	\$ 175,900	0.0%	
DIF Admin	\$ -	\$ -	\$ 3,500		\$ 3,500	0.0%	
	\$ 853,612	\$ 1,040,400	\$ 962,700	-7.5%	\$ 940,700	-2.3%	

Fire (*) - The \$24,000 and \$23,000 shown in the 2012-13 & 2013-14 columns respectively are classified in the budget detail under Salaries and Benefits account 100-460-4710-51208 Other Ins Premium. The amounts represent payment for the Wildland Fire Protection Agreement.



Section 2 - Organizational Chart and Authorized Positions

Personnel Cost by Department Fiscal Years 2011 Through 2015





**City of Wildomar
Schedule of Authorized Positions
FY 2013-14**

Position	Number of Employees	Budgeted Salary	Medical Insurance Allotment	Other Compensation, Retirement & Payroll Taxes	Total Position Cost
City Council Member	5	\$ 3,600	\$ 14,400	\$ 1,869	\$ 19,869
City Manager	1	179,005	14,400	46,869	240,274
Planning Director	1	114,421	14,400	29,596	158,417
City Clerk	1	83,346	14,400	21,659	119,405
Administrative Analyst	1	62,234	14,400	18,715	95,349
Administrative Analyst	1	44,158	14,400	16,246	74,804
Maintenance Operations Manager	1	48,672	14,400	12,791	75,863
Grounds Worker	1	32,947	14,400	8,785	56,132

Approved as part of the Adopted Budget.



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City Demographics

Section 3



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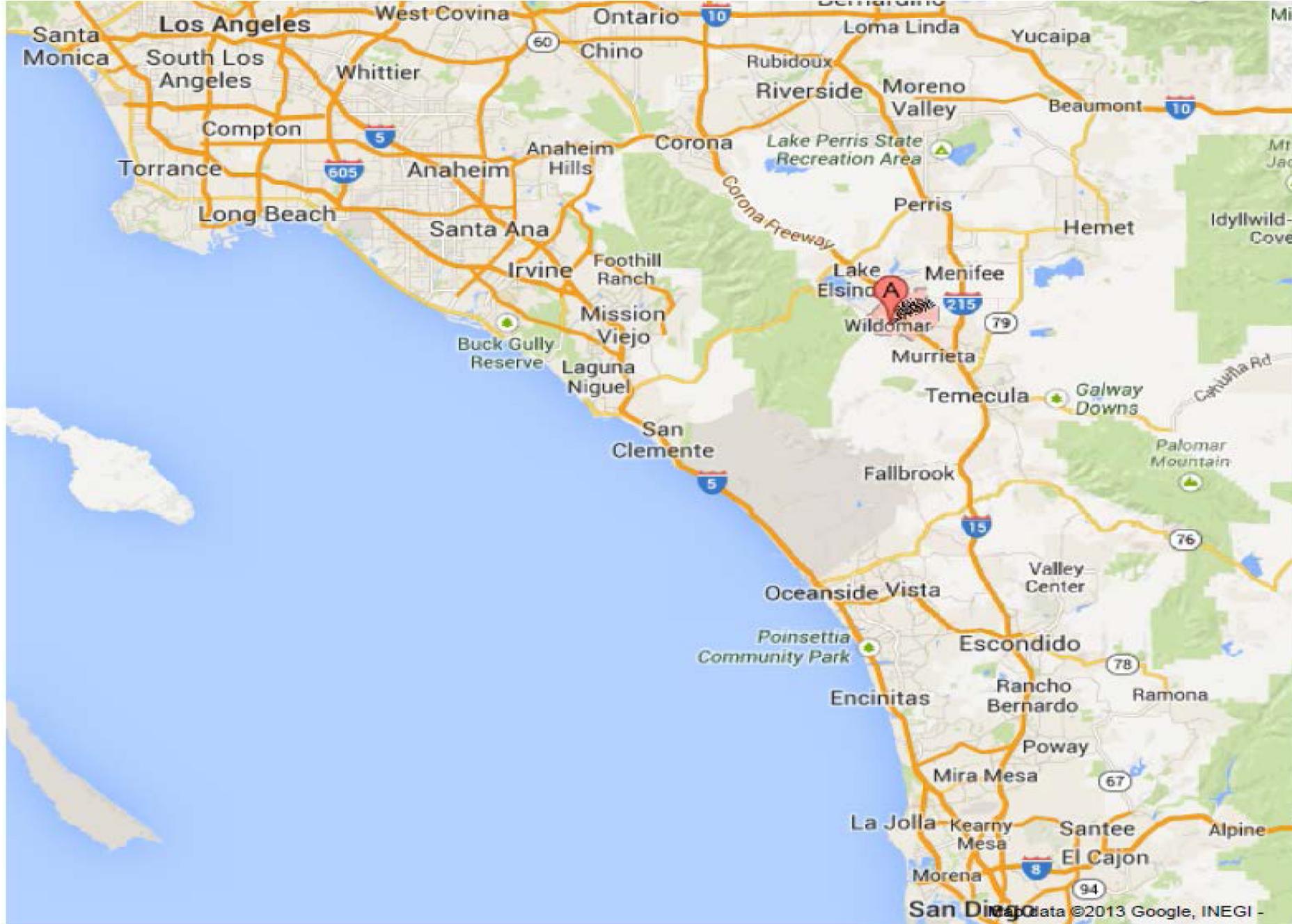


**CITY OF WILDOMAR
Miscellaneous Statistics
June 30, 2013**

Geographic Location:	The City of Wildomar is located along Interstate 15 in Riverside County; South of the City of Lake Elsinore and North of the City of Murrieta.
Population:	33,174
Area in square miles:	24
Form of Government:	Council-Manager
Type of City	General Law
Date of Incorporation:	July 1, 2008
Number of Full Time Employees:	7
Public Safety:	
Police Department	Contract with the Riverside County Sheriff's Department
Fire Department	Contract with the Riverside County Fire Department (CALFIRE)
Library	1 Branch, Riverside County Library System
Recreation:	3 City Parks transferred from Riverside County on November 24, 2009:
	1) Marna O'Brien - 9.0 Acres
	2) Windsong - 2.12 Acres
	3) Heritage Regency - 3.28 Acres
Schools:	
Elementary Schools	4
Middle Schools	1
High Schools	1



Section 3 - City Demographics





Section 3 - City Demographics

City of Wildomar Demographic Profile

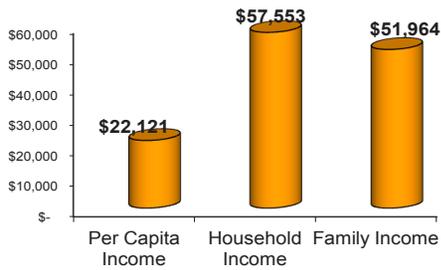
2012 Population

Sex Breakdown

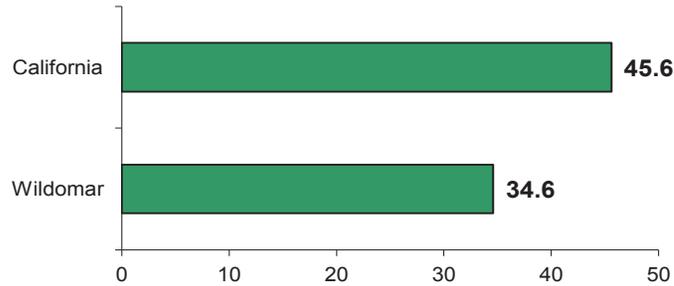
Male	16,211	49.4%
Female	16,607	50.6%
Total Wildomar Population	32,818	

	City Population	Housing Units
2,008	N/A	N/A
2,009	31,732	N/A
2,010	32,176	10,806
2,011	32,543	10,840
2,012	32,818	10,857
2,013	33,174	10,927

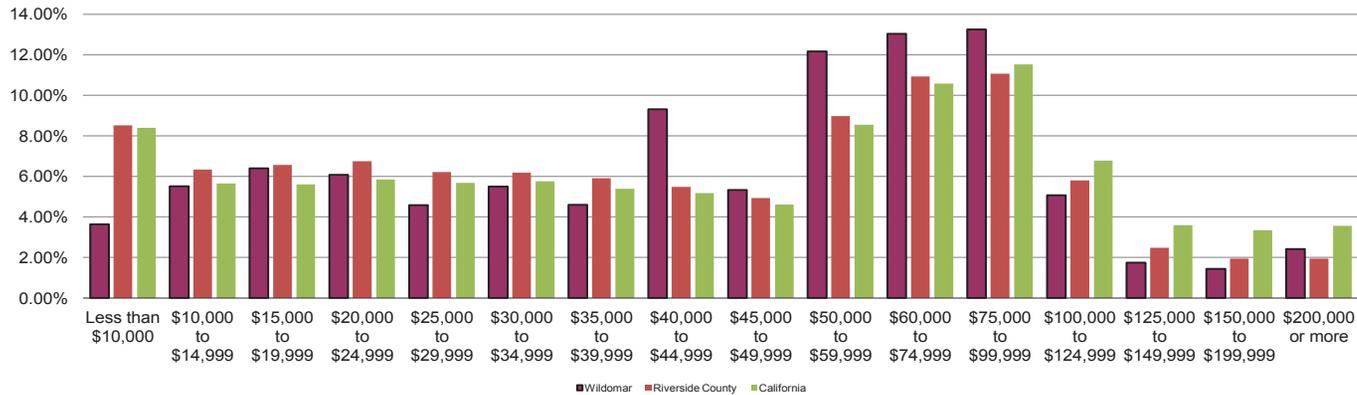
2012 Median Income



Median Age - Wildomar compared to California



2012 Income per Household

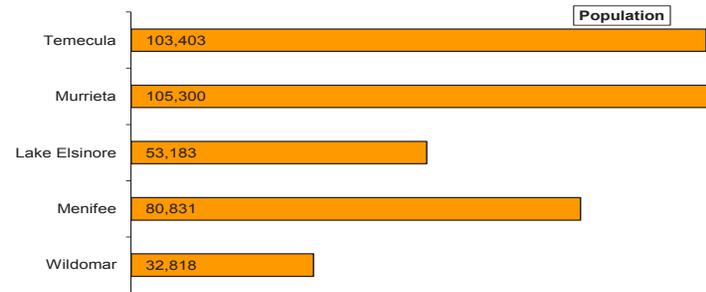
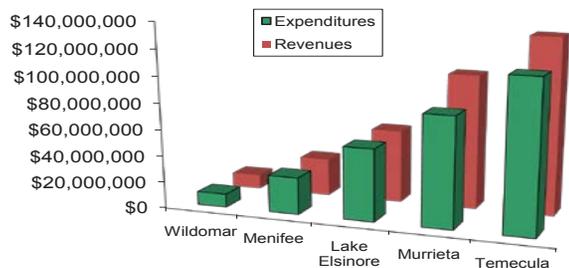




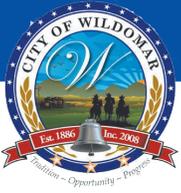
Section 3 - City Demographics

Government-Wide Financial Comparisons to Neighboring Cities Fiscal Year 2011-12

	Wildomar	Menifee	Lake Elsinore	Murrieta	Temecula
	City Total	City Total	City Total	City Total	City Total
Population	32,818	80,831	53,183	105,300	103,403
STATEMENT OF ACTIVITIES					
Governmental Activities:					
General Government	\$ (1,923,733)	\$ (2,955,539)	\$ (11,944,507)	\$ (6,897,813)	\$ (13,649,168)
Community Development & Parks	(1,557,174)	(1,859,077)	(4,989,313)	(8,076,477)	(23,682,621)
Public Safety	(3,996,420)	(16,057,258)	(11,911,363)	(35,404,578)	(26,283,511)
Public Works/Services	(2,551,241)	(7,034,847)	(9,834,764)	(17,365,559)	(22,806,508)
Community Services		-	(7,010,026)	(12,784,375)	(23,629,080)
Interest- Long Term Debt	(76,907)	(78,433)	(8,835,312)	(2,140,885)	(3,110,690)
Total Governmental Activities	(10,105,475)	(27,985,154)	(54,525,285)	(82,669,687)	(113,161,578)
Business-Type Activities:	-	-	-	-	-
Total Primary Government	(10,105,475)	(27,985,154)	(54,525,285)	(82,669,687)	(113,161,578)
TOTAL PROGRAM REVENUES	4,685,485	11,537,622	13,706,504	35,665,763	44,381,256
NET GOVERNMENTAL ACTIVITIES	(5,419,990)	(16,447,532)	(40,818,781)	(47,003,924)	(68,780,322)
General Revenues:					
Taxes:					
Property Taxes, levied	3,307,425	8,728,216	14,698,032	26,456,711	20,477,479
Transient Occupancy Taxes	-	-	-	146,137	2,400,048
Sales Taxes	1,362,647	4,802,963	7,444,947	11,206,600	27,112,311
Motor Vehicle In-Lieu	-	47,163	-	53,817	51,960
Franchise Taxes	-	-	2,002,550	3,751,261	3,393,439
Other Taxes	1,439,678	3,287,365	538,402	1,006,942	755,427
Fines, Forfeitures and Penalties			1,850,398		
Investment Income	12,011	113,444	8,031,256	1,309,413	474,927
Miscellaneous	30,943	27,233	6,992,813	363,890	633,318
Gain (loss) on Sale of Assets/Dissolutions	-	-	-	21,030,866	32,106,918
Total General Revenues	6,152,704	17,006,384	41,558,398	65,325,637	87,405,827
Change in Net Assets	732,714	558,852	739,617	18,321,713	18,625,505
Net Assets at Beginning of Year	14,515,080	43,923,525	165,631,681	615,456,100	730,942,184
Restatement of Net Assets	(107,134)	-	61,700,316	(31,728,648)	
NET ASSETS AT END OF YEAR	\$ 15,140,660	\$ 44,482,377	\$ 228,071,614	\$ 602,049,165	\$ 749,567,689
Net Assets Per Population	\$ 461	\$ 550	\$ 4,288	\$ 5,717	\$ 7,249



Source: Fiscal Year 2011-12 Comprehensive Annual Financial Reports



The Budget Process

Section 4



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General

The Budget is the most important policy document the City produces on a regular basis. The program and financial decisions must reflect the will of the community through the policy direction of the City Council. This can only be achieved through a development process that encourages communication and transparency seeking input from a diverse cross-section of the community during the Budget Workshop held on March 20, 2013 and the Public Hearing at the June 26, 2013 City Council meeting. The following is a general overview of the budget preparation process.

The Biennial Operating Budget is prepared and administered in accordance with established budget policies set forth by the City Council. These policies include guidelines, standards, and requirements for the preparation and monitoring the Operating Budget. The budget is balanced and managed in a way to ensure that adequate appropriated funds are available to cover anticipated expenditures. A quarterly budget review is presented to City Council with amendments to the budget for their review and consideration.

The budget is designed to be a complete and understandable document that improves public awareness about service quality and costs. The budget should be a performance financing and spending plan agreed to by the City Council, City Manager, and the Controller. The budget should supply the necessary financial data to determine the financial health of the City. It should contain information and data regarding anticipated revenues and resources (inputs), expected expenditures and expected performance (outcomes). During the fiscal year, actual experience (revenues, expenditures, and performance) will be regularly measured against the plan.

Department managers will not exceed the Council-approved appropriations. Appropriations for departmental operations are approved by the City Council. These appropriations are shown in the departmental budgets.

The Budget Format

The City of Wildomar prepares and monitors its budget on a departmental and fund basis. Each expenditure line item in every fund is reviewed and analyzed every quarter as well as revenues and a budget amendment is prepared for the City Council's consideration.

Each departmental section begins with a department description statement followed by a brief overview of the staffing requirements or contract services utilized and a brief financial budget summary of the department. The budget summary represents the prior year actual expenditures, the current year estimate, and the total proposed operating budget for the two new years for each department. Additional summaries define the expenditures organized by fund.

Following the department summary, each department's operating budget narrative includes a Service Description, Long Term Goals, Two Year Work Plan, Performance Measurement Outcomes, Prior Year Accomplishments & Significant Budgetary Changes.



Section 4 - The Budget Process

The final pages in each section present the detail expenditures of the department and fund.

The City adopted a biennial budget in order to achieve cost and time efficiencies over a traditional annual budget. Under the City's biennial budget cycle, the second year of the budget will not require formal adoption. Each year is separate and distinct. Any unencumbered funds remaining in the first year will not roll forward into the second year.

Adjustments to the Budget

During a fiscal year, special circumstances may result in changes to department spending priorities. At the beginning of each fiscal year, appropriations are made at the fund and department level.

Budget adjustments involve the reallocation of funds from one expenditure account to another. Budget adjustments which do not change the overall budget within the fund or any transfer within a Fund or within a Department may be authorized by the City Manager. Budget adjustments between departments within a fund may be authorized by the City Manager. Any transfer of appropriations between Funds shall be approved by the City Council.

Any subsequent appropriations of additional amounts of moneys for the Fiscal Year(s) 2013-2015 shall be approved by the City Council in advance of any authorization to purchase services or goods, with the following exception:

- Per the Purchasing Ordinance No. 25, a supplemental appropriation for a single item, that is less than Fifty Thousand Dollars (\$50,000) within a Department, may be authorized by the City Manager provided there is an urgent and immediate need. Such an appropriation is subject to City Council ratification, at the subsequent City Council meeting. The City Manager may appropriate funds under the emergency provision of State law to effect repairs or make acquisitions to protect life and property.

Quarterly Budget Review

Each Quarter of each fiscal year, the City prepares the Budget Review to highlight the financial performance against the current plan and recommend budgetary adjustments or appropriations as deemed necessary. Quarterly budget adjustments recommended by the City departments are reviewed by the Controller and City Manager prior to consideration for adoption by the City Council.

Budget System

A proposed budget is presented in accordance with the adopted budget schedule that accurately depicts the financial condition and goals of the City. The proposed budget will illustrate the General Fund, Special Revenue Funds, Capital Projects Funds so that the entire resources of the City may be viewed comprehensively for decision making.



Basis of Accounting

The City was incorporated on July 1, 2008 under the General Laws of the State of California and operates as a General Law City. The Council-Manager form of government provides the following services: public safety (police, fire, animal control), highways and streets, public improvements, planning and zoning, and general administrative services. The City's accounting system is maintained under the generally accepted accounting principles for preparing the budget and general-purpose financial statements.

The City Council approves each year's budget prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the Council. Supplemental appropriations, as required during the period, are also approved by the Council. In most cases, expenditures may not exceed appropriations at the function level. At fiscal year-end, all operating budget appropriations lapse.

The City's accounting system is maintained on a modified accrual basis of accounting for all governmental funds. The basis of accounting refers to the timing of revenue and expenditure recognition for financial reporting.

In preparing the budget, the same methodology is applied. The budget is prepared under the modified accrual basis of accounting for all governmental funds. Revenues are included in the budget when they become measurable and available as current assets. Appropriations are budgeted when measurable in the accounting period in which the fund liability is incurred.

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The City of Wildomar's accounting system is designed upon the following principles:

The City of Wildomar maintains only governmental funds. The City has no Enterprise Funds or Internal Service Funds. The General Fund, Special Revenue Funds and Capital Project Funds provide the basis for separately recording the financial data related to a specific activity or department. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Each fund has been established because of some restriction on the use of the resources received by that fund. This budget document includes the transactions of all entities over which the City Council has authority, as defined by the Governmental Accounting Standards Board, GASB.

The City's major governmental funds are : The General Fund, the Special Revenue Funds - Gas Tax Fund, Measure A Fund, Grants Fund & the Cemetery Fund. The Non-Major Funds are : Special Revenue Funds – AQMD Fund, Development Impact Fee Funds, SLESF Funds, TDA Funds & CDBG Fund. The Capital Projects Funds – LLMD & County Service Areas are also presented as Non-Major Funds in the CAFR.

Governmental funds include the General, Special Revenue, and Capital Projects Funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash or accrued when they are both measurable and collectible within the accounting period or soon enough after the end of the period to pay liabilities of the period. Expenditures, other than interest or long



Section 4 - The Budget Process

term debt, are recorded when liabilities are incurred. At year-end, the City has prepared the required entries necessary to report the City financial position and activities on an accrual basis of accounting which recognizes revenues when earned and expenses when incurred.

In addition to maintaining funds to record accounting transactions, internal controls exist within the accounting system to ensure the safety of assets from misappropriation, unauthorized use or disposition, and to maintain the accuracy of financial record keeping. These internal controls are established and consistent with sound management practices based upon the cost/benefit of the controls imposed. The cost of a control should not be excessive to its derived benefit as viewed by City management. The internal controls in existence at the City are sufficient to ensure in all material respects, both the safety of the City's assets and the accuracy of the financial record keeping system.

As a recipient of State and County financial resources, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. The internal control structure is subject to periodic evaluation by the management of the City.

Annually, an independent audit of the City's financial statements is conducted. The independent certified public accounting firm of Lance, Soll & Lunghard, LLP was approved by the City Council and reports to the Controller to perform the annual audit.

As part of the City's annual audit, reviews are made to determine the adequacy of the internal control structure, as well as to determine that the City has complied with applicable laws and regulations. The results of the City's annual audit for the fiscal year ended June 30, 2012 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Operating Budget Calendar

Beginning in February, the City Manager initiates several meetings with City Staff. The City Manager provides clear budget development instructions to departments, requesting they begin updating their department's plan strategies and making initial estimates for their proposed capital and operating budgets.

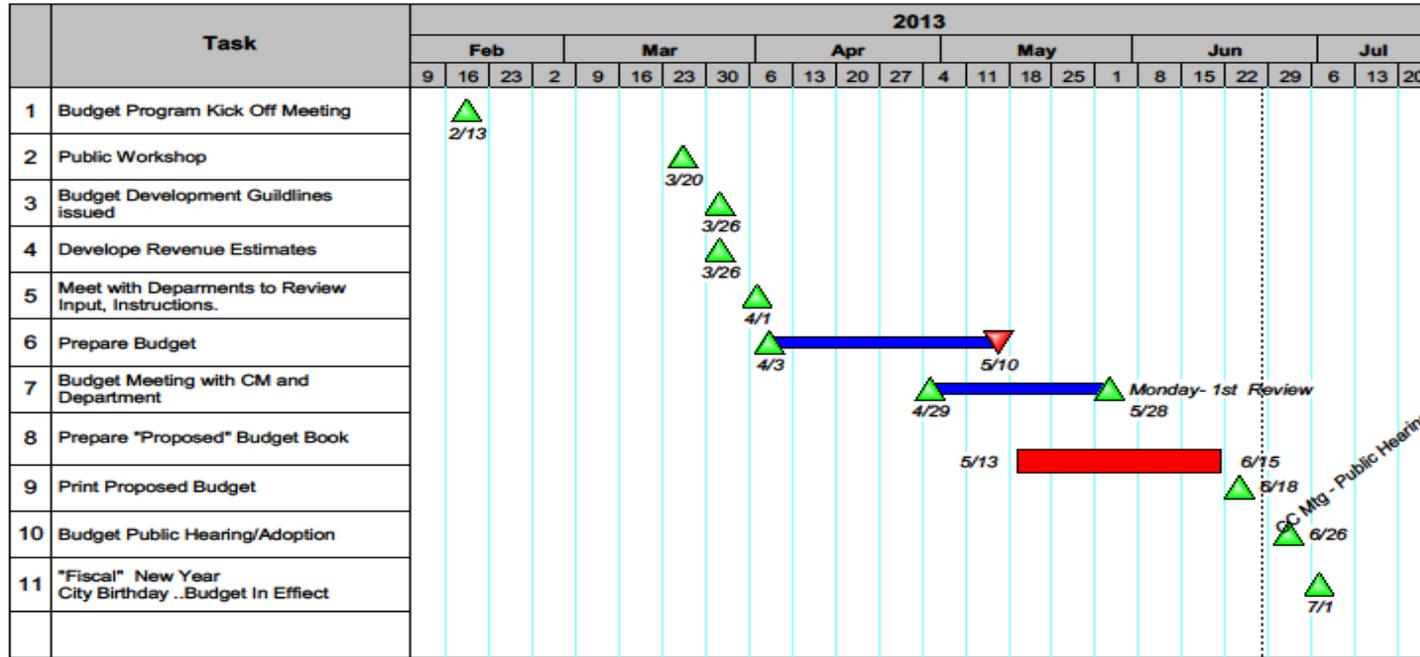
From February through May, departments complete their proposed budgets including updated revenue and expenditure recommendations contained in the Plan. Additionally, City staff begins initiating community outreach through a Budget Workshop to provide information on the City's fiscal condition as well as solicit direct community input on budget priorities. In April, the City Manager assembles department proposals into a coherent Proposed Budget that reflects the economic environment, fiscal condition and priority needs of the City. A Public Hearing during a City Council meeting is held to encourage active public dialogue regarding the Budget, culminating in the Budget's adoption by the City Council in June.



City of Wildomar Operating Budget Calendar FY 2013-15

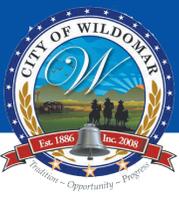
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6/21/13



Long-Term Cash Flow Analysis and Financial Plans

The City is contemplating the use of long-term cash flows to estimate current and future revenues and match the revenues to required appropriations. The City has just recently developed its first capital improvement plan. The capital improvement plan will be brought before the council in October 2013 for review and at that time the City Controller may develop a 5 year cash flow plan to assist with the long range projections of its capital program. At this point the City does not use a cash flow analysis for long range



Section 4 - The Budget Process

revenue projections. In anticipation of the October meeting, the City has included 5 year projections in this Budget document (see "Cash Flows" in Section 36).

Role of the Finance Committee

The Ad-Hoc Finance Committee consisting of two City Council members meets with the City Manager and participates in the budget workshop. The Finance committee has a very limited involvement in daily, monthly, even quarterly routine financial activities.

Distinguished Budget Presentation

The adopted budget shall be submitted to the Government Finance Officers Association in consideration for professional awards and recognition for Distinguished Budget Presentation and to the California Society of Municipal Finance Officers Budget Awards Program for consideration of the Meritorious Budget Award and the Excellence in Budgeting Reward. This will be the City's first submission.



City Wide Goals and Objectives

Section 5



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City Wide Goals & Objectives

Mission Statement

Continue to maintain responsible financial and economic growth by applying sound financial management. Attract new residents and retaining existing residents by providing a healthy and attractive environment, reaching out to our residents and continuously communicate our vision and strategies to the community as a whole.

"MUST-DO" PRIORITIES FOR THIS BUDGET CYCLE

This two-year budget contains several Council Priorities including, but not in order:

1. General Fund Revenue: The City will continue to pursue legislative measures to reinstate some form of replacement of the loss of the \$1.8m motor vehicle license fee revenue.
2. Parks: The re-opening and establishment of recreation services funded by the \$28 per parcel tax.
3. Partnerships; Continue to look for opportunities of partnering with community groups, such civic and sports groups to bring a higher quality of life and services to the community.
4. City Hall Facility. Securing a facility for City Hall activities.
5. Infrastructure; Street sweeping programs, mass transit facilities, traffic control, dirt road and trails improvements.
6. Public Safety and Emergency Preparedness; Training and higher levels of service.
7. Community Engagement; Form Citizens' Academy to enhance communication and Volunteer programs to enhance service levels.
8. Housing Element Update: Completion of study.

The "MUST-DO" priorities for 2013-15 are formulated into goals and shown with performance measures and desired outcomes below:

GOAL 1 – Protect and Sustain General Fund Revenue Growth:

Continue to monitor legislative developments

- Participate with County and State legislators monthly and provide monthly report/outlook.
- Attend 3 financial workshops to enhance City finances.
- Attend California League of Cities conferences and report on legislative opportunities.



Section 5 - City Wide Goals and Objectives

Research alternative, new and replacement revenues

- Communicate with local finance directors of jurisdictions within Riverside County.
- Controller to attend 3 workshops on city finance.
- Participate in 2 CSMFO Conferences.
- City Manager, Controller and department staff/committees meet quarterly to discuss developments.

GOAL 2 – City Parks

Provide Park & Recreation Services

- Council & City Management Develop financial plans during quarterly budget sessions to direct spending of Measure Z Funds.
- Design Questionnaire for community participation for recreational activities.
- Evaluate questionnaire results best alternatives regarding rehabilitating parks, re-open parks and develop and improve recreation programs.

GOAL 3 – Partnerships

Build a Higher Quality of Life

- Meet with community groups quarterly.
- Meet with sports associations and clubs twice a year.
- Research citizens' specific interests through the development of a questionnaire.

GOAL 4 – City Facility

Assess the Need, Size, Capacity and Location for a City Facility

- Meet with city staff on an on-going basis to review facility needs.
- Complete Development Impact Fee Program to establish the basis for facility funding.



GOAL 5 – Infrastructure

Improve Infrastructure to Maintain Quality of Life and Beautification of City

- Develop a plan with Public Works and review quarterly.
- Set specific program priorities with council and with community groups quarterly and solicit community feedback.
- Meet with Controller to review spending plan on a monthly basis.
- Seek grant availabilities continuously.
- Complete Development Impact Fee Program.

GOAL 6 – Public Safety and Community Awareness

Providing Excellent Public Safety Services to Keep Citizens Safe

- Evaluate contracts for fire and police services monthly.
- Research and evaluate city crime statistics monthly.
- Meet with Riverside County Law Enforcement monthly.
- Monitor response times for Fire and Police responses with Riverside County Law enforcement monthly
- Conduct quarterly disaster training for staff.
- Update and maintain an effective Emergency Operations Plan with quarterly reviews.
- Train and coordinate the emergency response team (CERT) on an on-going basis.
- Seek Public Safety Grant availabilities continuously.

GOAL 7 – Community Engagement

Enhance Communication

- Hold meeting to select group of citizens to serve in an advisory capacity to City.
- Conduct informational programs on an on-going basis.
- Meet with Citizens' Academy quarterly to discuss progress.

Engage Volunteers

- Hold workshop for active community groups.
- Create "Citizens' Academy."

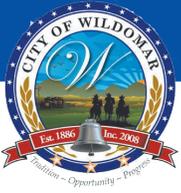


Section 5 - City Wide Goals and Objectives

GOAL 8 – Housing Element

Provide Affordable Housing

- Complete study within budget cycle.
- Implement study results within budget cycle.



Fiscal Policies & Practices

Section 6



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Introduction

At time of incorporation the City adopted all of the County of Riverside polices and codes. During fiscal year 2012-13 the City adopted its own municipal code. However the City will continue to create and expand its set of financial policies as it further develops its financial system.

Budget Preparation Policy

The budget is a spending plan agreed to by the Mayor and City Council. It should contain information and data regarding expected revenues and resources (inputs), expected expenditures(outcomes). During the fiscal year, actual financial data (revenues & expenditures) will be periodically measured against the plan. The City will prepare and annually refine written goals and policies to guide the preparation of projections for the City budget. Proposed budgets will comply with the proposed budget policies and Council priorities. Departments will not exceed the Council-approved appropriations in any department or fund. The City Council may approve modifications to these appropriations throughout the year as needed or required.

Balanced Budget Policy and Fiscal Integrity

The City will maintain fiscal integrity of its operating and capital improvement budgets, which provide services and maintain public facilities, streets, and public safety. The City will maintain a balanced budget over the biennial period of the Financial Plan. The balanced budget includes operating revenues which must cover operating expenditures, which means that current operating expenditures will be financed with current revenues.

The budget will provide sufficient funding for Capital Improvements. It will allow for improvements in productivity to encourage cost reductions. It is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance can only be used to fund capital improvement plan projects, or other one-time, nonrecurring expenditures.

The City will monitor the budget. Ongoing operating costs will not exceed the amount of ongoing revenue to finance those costs. The ongoing revenue source will be identified along with any new costs.

Fraud Prevention and Deterrence Policy

The City of Wildomar is committed to protecting the organization, its operations, its employees and its assets against the risk of loss or misuse. The City is committed to protecting against fraud, forgery, dishonesty, theft and other similar improprieties. Accordingly, it is the policy of the City to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the City and, when appropriate, to pursue legal remedies available under the law.

The federal Sarbanes-Oxley legislation has made local governments more aware of the importance for internal controls and fraud detection. A number of highly publicized cases caused numerous organizations to be more proactive in taking steps to prevent or deter fraudulent behavior. The Government Finance Officers Association (GFOA) has stated that "public sector financial managers have an affirmative obligation under GFOA Code of Professional Ethics to fulfill their internal control responsibility".

The Finance Sub-Committee of the City of Wildomar is responsible for assisting the City Council in the assessment and enhancement of the effectiveness of internal controls and financial risk management. The Finance Sub-Committee identifies and recommends measures to improve financial performance and achieve an adequate system of internal controls within the City.



Section 6 - Fiscal Policies & Practices

An effective system of internal control reduces the possibility of significant errors, risks, and irregularities and assists in their timely detection. Management is primarily responsible for internal controls, and the governing body is ultimately responsible.

Summary of Investment Policy

The City Council of the City of Wildomar is responsible to direct the investments of the City's funds on behalf of the City's existing and future residents. The City's investment assets are essential to the City's financial strength, the effective implementation of long range financial plans, and ultimately its ability to respond to the needs of the community.

The investment policies and practices of the City of Wildomar take into consideration that California statutes authorize the City of Wildomar to finance acquisition or construction of various projects and capital assets through the issuance and sale of municipal securities, including but not limited to general obligation bonds and revenue bonds. Depending on the type and the authority for the issuance and sale of the bond, the City's general fund and/or certain sources of city revenue may be pledged as security for the bonds. The bonding and the resulting security interest in city funds and revenue may supercede all or portions of this Policy.

It is the policy of the City to invest public funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

Investments shall be made in the context of the "Prudent Investor" standard.

The responsibility for establishing, monitoring and maintaining a strong system of investment controls and directing an independent audit of the investment function is delegated to the City Manager. The City Council has primary responsibilities over the investment function.

Internal Control - The City Controller shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with the City's Investment Policy and for establishing internal controls that are designed to prevent losses due to fraud, negligence, and third-party misrepresentation.

The Controller shall provide the City Council monthly investment reports which provide a clear picture of the status of the current investment portfolio.

Capital Assets Policy

To establish procedures to ensure the proper safeguarding, handling and reporting of City-wide capital assets. Administration of this policy shall be the responsibility of the Finance Department.

The City will maintain a capital asset management system that will meet external financial reporting requirements and the needs of the City in line with these policies.

Capital Assets are recorded as expenditures in governmental funds at the time the assets are received and the liability is incurred. These assets will be capitalized at cost in the government wide financial statements.

Capital Assets are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipments, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.



Infrastructure Assets are defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, drainage system, water and sewer systems and lighting systems.

In general, all capital assets, including land, buildings, vehicles, infrastructure, machinery and equipment with an original cost of \$5,000 or more an expected useful life of three years or more, will be subject to accounting and reporting. All costs with the purchase or construction should be considered, including ancillary costs such as freight and transportation charges, site preparation expenditures, professional fees, and legal claims directly attributable to asset acquisition.

Capital projects will be categorized as Construction in Progress until the project is substantially complete, accepted and placed into service. At that point the costs will be capitalized into the appropriate asset classification.

Capital Assets may be acquired through direct purchase, construction, eminent domain, tax foreclosures, donations and gifts. When a Capital Asset is acquired, the funding source will be identified in the appropriate fund. Additionally the fund type will be identified as well as the specific fund.

The City performs a physical inventory of movable Capital Assets annually. In general, inventory control is applied only to movable Capital Assets and not to land, buildings, or other immovable Capital Assets. Annually a list of surplus, damaged or inoperative equipment is compiled and sent for approval to the City Council. The list is distributed to the departments within the City for transfers. The remaining list is published for bids. All bids are compiled by the City Clerk. Any equipment not sold is then disposed in accordance with the Municipal Code.

Overhead Cost Allocation

All overhead costs shall be allocated to the appropriate department according to local, State and federal laws.

A Cost Allocation Plan allows an organization to fairly and completely allocate its administrative costs. This plan allows the General fund to recover costs from non-General Funds and will also determine the overhead costs on the hourly rates of staff providing fee services. Local governments have overhead and administrative costs essential to operating the government and providing services to the public. Examples include costs incurred for a city council, a board of commissioners, a city manager, human resources, financial management, government facilities, insurance, purchasing, records management, and information technology. These costs are funded by Wildomar's general fund and the City has many other types of funds that provide a variety of services that use these administrative and overhead resources. These indirect services are provided to the City's operating departments such as police, fire, development services, public works and other non-general funds which recognize the need for these services and permit the allocation.

The total cost plan which Wildomar uses is able to allocate all indirect costs like the private sector routinely does. This type of plan is preferred whenever the goal is to fully allocate indirect costs for inter-fund transfers and fee calculations. Specifically, the City of Wildomar's cost allocation plan model develops an indirect cost rate representing the ratio between the total indirect costs and the benefiting direct costs. This enables each program, activity or fund to assume its fair share of support costs when the indirect cost rate is applied.

Annually the model is prepared based on budgeted costs and estimated overhead ratios. At year end and after the costs are audited by the external auditors, the model is updated for actual experiences and previous inter-fund transfers are reconciled and the "true-up" adjustments are made in the current years inter-fund transfers.



Section 6 - Fiscal Policies & Practices

Historically, the City's ratios are as follows:

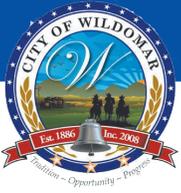
	Fiscal Year						
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Indirect Costs	\$ 2,164,450	\$ 1,725,979	\$ 1,538,706	\$ 1,376,464	\$ 1,386,100	\$ 1,295,600	\$ 1,347,100
Direct Costs	8,132,731	8,887,121	6,584,010	7,758,671	11,389,000	9,790,500	9,958,000
Overhead Rate	26.61%	19.42%	16.97%	17.74%	17.74%	17.74%	17.74%
Total Interfund Transfer	\$ 224,262	\$ 250,087	\$ 192,977	\$ 355,789	\$ 505,500	\$ 516,700	\$ 519,000
					Provisional	Provisional	Provisional

Multi-Year Estimates

Each year the City will update expenditure and revenue projections for the next two years. This budget data will be presented to elected officials in a form that will facilitate annual budget decisions, based on a multi-year strategic planning perspective.

Fees

Fees shall be set at cost and the calculated fee for the service shall not exceed the cost. Fees cannot generate "profits." Fees may be less than 100% if Council allows to subsidize for the service cost.



City Ordinances, Resolutions & Legal Compliance

Section 7



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RESOLUTION NO. 2013 - 26

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AUTHORIZING AN ADOPTION OF THE FY 2013-14/15 BUDGETED REVENUES AND EXPENSES

WHEREAS, The City of Wildomar Biennial Budget for FY 2013-14/15 has been reviewed and is approved by the Wildomar City Council on June 26, 2013; and

WHEREAS, The City of Wildomar held a Budget Workshop on March 20, 2013 to give an overview of the City's finances and gather input from residents; and

WHEREAS, The City Council has been presented with and has reviewed and approved the Fiscal Years 2013-14 and 2014-15 Operating Budgets along with recommendations and appropriations, transfers in and transfers out between funds, and other related expenditures; and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Wildomar, California, that the above recitals are true and correct.

BE IT FURTHER RESOLVED, that the City Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the City Council; and

BE IT FURTHER RESOLVED, that the Fiscal Years 2013-14 and 2014-15 Operating Budgets are approved and adopted as shown on Exhibit A to this resolution.

PASSED, APPROVED AND ADOPTED this 26th day of June 2013.



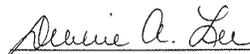
Timothy Walker
Mayor

APPROVED AS TO FORM:



Thomas D. Jex
City Attorney

ATTEST:



Debbie A. Lee, CMC
City Clerk

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE)
CITY OF WILDOMAR)

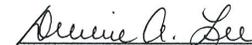
I, Debbie A. Lee, CMC, City Clerk of the City of Wildomar, California, do hereby certify that the foregoing Resolution No. 2013 - 26 was duly adopted at a special meeting held on June 26, 2013, by the City Council of the City of Wildomar, California, by the following vote:

AYES: Mayor Walker, Mayor Pro Tem Swanson, Council Members Benoit, Cashman, Moore

NOES: None

ABSTAIN: None

ABSENT: None



Debbie A. Lee, CMC
City Clerk
City of Wildomar

The foregoing instrument is a true and correct copy of the original on file in this office.

ATTEST: August 20, 2013



Debbie A. Lee, City Clerk
City of Wildomar, California



Section 7 - City Ordinances, Resolutions & Legal Compliance

RESOLUTION NO. 2012 - 43

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ESTABLISHING THE CLASSIFICATION/COMPENSATION PLAN AND AUTHORIZING THE ADDITION OF 33 POSITION DESCRIPTIONS IN ACCORDANCE WITH ORDINANCE NO. 53

WHEREAS, The City of Wildomar was incorporated July 1, 2008 and adopted Ordinance 08-14 establishing the Personnel Rules and at the City Council meeting of October 13, 2010, the Ordinance was repealed and replaced by Ordinance 53, adding Chapter 2.07 to the Wildomar Municipal Code establishing the City of Wildomar Personnel Rules and;

WHEREAS, Ordinance No. 53, among other things, states that the City Council shall have the authority to adopt, amend or repeal the Personnel Rules and the Human Resources Officer shall have authority to prepare and recommend revisions to the Personnel Rules and;

WHEREAS, The Human Resources Officer of the City of Wildomar researched and surveyed like positions in similar cities and recommends that a classification/compensation plan be established and include the position classification titles and classification groups as required by City Municipal Code Ordinance Number 53, section 2.07.020.

NOW, THEREFORE, BE IT RESOLVED that the salary ranges, steps and hourly rates, position classifications and benefits for city employees in the City of Wildomar shall be set forth on the following schedules:

- Exhibit "A" Position Classification Schedule
- Exhibit "B" General Salary Schedule
- Exhibit "C" General Benefits Schedule
- Exhibit "D" Position Classification Descriptions

BE IT FURTHER RESOLVED that the salary ranges and steps contained in this resolution shall become effective on November 19, 2012 or on the date specified by the individual salary schedule or contract.

PASSED, APPROVED AND ADOPTED this 14th day of November 2012.


Ben J. Benoit
Mayor

APPROVED AS TO FORM:


Thomas D. Jex
City Attorney

ATTEST:


Debbie A. Lee, CMC
City Clerk

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE)
CITY OF WILDOMAR)

I, Debbie A. Lee, CMC, City Clerk of the City of Wildomar, California, do hereby certify that the foregoing Resolution No. 2012 - 43 was duly adopted at a regular meeting held on November 14, 2012, by the City Council of the City of Wildomar, California, by the following vote:

AYES: Mayor Benoit, Mayor Pro Tem Walker, Council Members Cashman, Moore, Swanson

NOES: None

ABSTAIN: None

ABSENT: None


Debbie A. Lee, CMC
City Clerk
City of Wildomar



Exhibit A
 Position Classification Schedule
 November 14, 2012

City of Wildomar Position Classification Schedule				
Pay Grade	Classification	FLSA Status	Group	Career Family
31	Accounting Manager	Exempt	Mgmt	Accounting
21	Administrative Analyst	Non-Exempt	General	Administration
25	Administrative Analyst II	Non-Exempt	General	Administration
28	Administrative Analyst - Senior	Non-Exempt	General	Administration
15	Administrative Assistant	Non-Exempt	General	Administration
39	Administrative Services Director	Exempt	Mgmt	Administration
15	Animal Services Officer	Non-Exempt	General	Animal Control
22	Animal Services Supervisor	Non-Exempt	General	Animal Control
22	Assistant City Clerk	Non-Exempt	General	City Clerk
45	Assistant City Manager	Exempt	Exec	Administration
23	Building Inspector I	Non-Exempt	General	Building
25	Building Inspector II	Non-Exempt	General	Building
35	Building Official	Exempt	Mgmt	Building
32	City Clerk	Exempt	Mgmt	City Clerk
39	City Engineer	Exempt	Mgmt	Engineering
NA	City Manager - Contract \$179,000	Exempt	Exec	City Manager
19	Code Enforcement Officer I	Non-Exempt	General	Code
21	Code Enforcement Officer II	Non-Exempt	General	Code
39	Community Services Director	Exempt	Mgmt	Community Services
29	Community Services Manager	Exempt	Mgmt	Community Services
19	Development Services Technician	Non-Exempt	General	Building
30	Economic Development Manager	Exempt	Mgmt	Economic Development
39	Finance Director	Exempt	Mgmt	Finance
15	Groundswoker I	Non-Exempt	General	Maintenance
17	Groundswoker II	Non-Exempt	General	Maintenance
19	Groundswoker - Senior	Non-Exempt	General	Maintenance
1	Intern	Non-Exempt	General	Administration
23	Manager of Operations and Maintenance	Exempt	Mgmt	Maintenance
39	Planning Director	Exempt	Mgmt	Planning
23	Plans Examiner	Non-Exempt	General	Building
39	Public Works Director	Exempt	Mgmt	Public Works
3	Recreation Leaders I	Non-Exempt	General	Community Services
4	Recreation Leader II	Non-Exempt	General	Community Services



Section 7 - City Ordinances, Resolutions & Legal Compliance

Exhibit C - General Benefits Schedule Part 1 of 2 - November 14, 2012

Group	Salary Increase	Vacation	Sick Leave	Holidays	Management Leave	Retirement Plan*	Medical,Dental and Vision	Disability Insurance	Deferred Comp
Executive Employees	Per Contract	Per Contract	Per Contract	11 days per ord. 53, 2.07.080(C)(i)	Per Contract	2.7 % at age 55, City paid per Ord. 53 2.07.130.(b). City Share @ 18.46% Employee Share @ 8.0%	Per Contract	Per Contract	Per Contract
Management Employees	Merit adjustment after 12 months of service based on performance evaluation and recommended by Dept Head and approved by City Manager. Ord. 53, 2.07.030(C).	80 hours per year, increasing based on years of service per Ord. 53 2.07.080(d). Maximum accrual 240 hours, 40 hours cash out annually first pay-period in December.	8 hours per month, 240 hours maximum accrual per Ord. 53 2.07.080(e).	11 days per ord. 53, 2.07.080(C)(i)	Department Heads - 40 hours per calendar year. Per Ord. 53 sect 2.07.080(k)	2.7 % at age 55, City paid per Ord. 53 2.07.130.(b). City Share @ 18.46% Employee Share @ 8.0%	City Contribution of \$1,200.00 per month towards CalPERS Health Program and Guidance Dental and Vision Programs.	N/A	N/A
General Employees	Merit adjustment after 12 months of service based on performance evaluation and recommended by Dept Head and approved by City Manager. Ord. 53, 2.07.030(C).	80 hours per year, increasing based on years of service per Ord. 53 2.07.080(d). Maximum accrual 240 hours, 40 hours cash out annually first pay-period in December.	8 hours per month, 240 hours maximum accrual per Ord. 53 2.07.080(e).	11 days per ord. 53, 2.07.080(C)(i)	none	2.7 % at age 55, City paid per Ord. 53 2.07.130.(b). City Share @ 18.46% Employee Share @ 8.0%	City Contribution of \$1,200.00 per month towards CalPERS Health Program and Guidance Dental and Vision Programs.	N/A	N/A

* This provision applies to all employees hired before January 1, 2013. Employees hired after January 1, 2013 will be subject to the provisions of the California Public Employees Pension Reform Act of 2013.



**Exhibit C - General Benefits Schedule
Part 2 of 2 - November 14, 2012**

Group	Life	Supplemental	Auto	Allowance for Data Use (internet)	Cell Phone Allowance	Educational Assistance	Uniform
Executive Employees	Per Contract	Per Contract	Per Contract	Per Contract	Per Contract	\$1,500 per fiscal year, City Manager pre-approval required per Ord. 53 2.07.160	City provided per Ord. 53 2.07.170 (a)
Management Employees	N/A	Afflac Offered Employee paid	\$200/mo	Available per Ord. 53 2.07.170 (b)	Available per Ord. 53 2.07.170 (b)	\$1,500 per fiscal year, City Manager pre-approval required per Ord. 53 2.07.160	City provided per Ord. 53 2.07.170 (a)
General Employees	N/A	Afflac Offered Employee paid	N/A	Available per Ord. 53 2.07.170 (b)	Available per Ord. 53 2.07.170 (b)	\$1,500 per fiscal year, City Manager pre-approval required per Ord. 53 2.07.160	City provided per Ord. 53 2.07.170 (a)



Section 7 - City Ordinances, Resolutions & Legal Compliance

RESOLUTION NO. 2013 - 29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2013-14

WHEREAS, Constitutional Article XIII-B (Propositions 4 and 111) limits the appropriations State and Local Government may make from the proceeds of taxes and requires State and Local Government to adopt an annual appropriations limit; and

WHEREAS, the permanent FY2009-10 base year appropriations limit of \$7,728,041 for the City was established by a vote of the people on November 2, 2010; and

WHEREAS, the appropriations limitation is adjusted annually by multiplying the previous year's appropriations limit by a factor based on either the population growth factor for the City of Wildomar or for the County of Riverside, and by either the change in the California Per Capita Personal Income or the change in Non-residential Construction for the City of Wildomar; and

WHEREAS, the City has received inflation and population data from the State Department of Finance to calculate the Fiscal Year 2013-14 Appropriations Limit; and

WHEREAS, the appropriations limit for Fiscal Year 2012-13 was \$8,377,677; and

WHEREAS, the City Council of the City of Wildomar wishes to select those options providing the greatest ratio of change as shown below:

Change in California per Capita Personal Income (Inflation Factor)	City Population Change (Population Factor)	Factor
5.12	1.08	1.0625

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Wildomar approves the appropriations limit at \$8,901,725 for Fiscal Year 2013-14, and selects the options for calculation using the population growth of the City of Wildomar and the change in the California per Capita Personal Income.

The City Clerk shall attest and certify to the passage and adoption of this resolution, and it shall become effective immediately upon its approval.

PASSED, APPROVED AND ADOPTED this 26th day of June, 2013.



Timothy Walker
Mayor

APPROVED AS TO FORM:



Thomas D. Jex
City Attorney

ATTEST:



Debbie A. Lee, CMC
City Clerk

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE)
CITY OF WILDOMAR)

I, Debbie A. Lee, CMC, City Clerk of the City of Wildomar, California, do hereby certify that the foregoing Resolution No. 2013 – 29 was duly adopted at a special meeting held on June 26, 2013, by the City Council of the City of Wildomar, California, by the following vote:

AYES: Mayor Walker, Mayor Pro Tem Swanson, Council Members Benoit, Cashman, Moore

NOES: None

ABSTAIN: None

ABSENT: None



Debbie A. Lee, CMC
City Clerk
City of Wildomar



City of Wildomar GANN Appropriations Limit FY 2013-14 CALCULATIONS			
		Amount	
A.	Fiscal Year 2012-13 Appropriations Limit	<u>\$ 8,377,677</u>	
B.	Adjustment Factors:		
	1. Population	1.0108	
	2. Inflation	1.0512	
	Total Adjustment	1.06255296	(B1*B2)
C.	FY2013-14 Base Appropriations Limit	\$ 8,901,725	(B*A)
D.	Other Adjustments		
	Lost Responsibility (-)	-	
	Transfer to private (-)	-	
	Transfer to fees (-)	-	
	Assume Responsibility (+)	<u>-</u>	
	Sub-total Adjustments	-	
E.	FY2013-14 Adjusted Appropriations Limit	8,901,725	(C-D)
F.	FY 2013-14 Appropriations Limit	<u>\$ 8,901,725</u>	
Appropriations Subject to Limitation			
		Amount	
A.	Proceeds of Taxes	<u>\$ 5,131,000</u>	
B.	Exclusions (Qualified Debt Service)	1,394,377	
C.	Appropriations Subject to Limitation	3,736,623	(A-B)
D.	Current Year Limit	8,901,725	
E.	Over/(Under) Limit	<u>\$ (5,165,102)</u>	(C-D)



Section 7 - City Ordinances, Resolutions & Legal Compliance

City of Wildomar
Gann Appropriation Limit
Calculation - Proceeds of Taxes
Fiscal Year 2013-14
Revenues by Source and Fund

Object No.	Account Description	2013-14 Estimated	Proceeds of Taxes	Non-Proceeds of Taxes
<u>General Fund (100)</u>				
3100	Sales & Use Tax	1,090,000	1,090,000	
3101	Sales & Use Tax TFL	375,000	375,000	
3102	Property Tax in Lieu of Sales Tax	-	-	
3103	ERAF Sales Tax	200,000	200,000	
3104	Pass Through Payment	20,000	20,000	
3105	Property Tax-Secured	2,675,000	2,675,000	
3106	Property Tax-Unsecured	143,000	143,000	
3107	Property Tax-Prior Year	220,000	220,000	
3108	Property Tax-HOPTR	50,000	50,000	
3109	Property Tax-Supplemental, SBE	30,000	30,000	
3110	Real Property Transfer Tax	86,000	86,000	
3120	Franchise Fee-Solid Waste	286,000		286,000
3121	Franchise Fee-Electricity	224,000		224,000
3122	Franchise Fee-Gas	128,000		128,000
3123	Franchise Fee-Cable	82,000		82,000
3124	Franchise Fee-Telecommunications	163,000		163,000
3200	Business Registration Fees	15,000		15,000
3201	NPDES Inspection Fee	-		-
3210	Planning Fees (Fixed Permit Fees)	-		-
3230	Develop/Engineering Permits	-		-
3240	Building & Safety Fees	140,000		140,000
3260	Private Development Fees	800,000		800,000
3265	Animal Control Fees	-		-

Section 7 - City Ordinances, Resolutions & Legal Compliance



**City of Wildomar
Gann Appropriation Limit
Calculation - Proceeds of Taxes
Fiscal Year 2013-14
Revenues by Source and Fund**

Object No.	Account Description	2013-14 Estimated	Proceeds of Taxes	Non-Proceeds of Taxes
3268	Code Enforcement Fees	5,000		5,000
3270	Fines & Forfeitures	65,000		65,000
3271	AMR Fines	9,000		9,000
3300	Abandoned Property Registration	20,000		20,000
3310	Public Safety Revenue	10,000		10,000
3320	Special Event Revenue	3,000		3,000
3322	Parks and Recreation	3,000		3,000
3325	Sports Leagues	2,000		2,000
3326	Citizen Corp Revenue	-		-
3500	Motor Vehicle License Fee	-	-	
3530	County Augmentation	-		-
3525	State Mandated Cost Reimbursement	10,000		10,000
3526	State Condemnation Revenue	1,000		1,000
3535	County/Special Dist Reimbursement	20,000		20,000
3540	Grant Revenue	-		-
3800	Interest Income	5,000		5,000
3850	Miscellaneous	1,000		1,000
3900	Transfers In	516,700		516,700
	Total General Fund	7,397,700	4,889,000	2,508,700
	<u>Gas Tax Fund (200)</u>			
3503	Gas Tax 2103	553,000		553,000
3505	Gas Tax 2105	182,000		182,000
3506	Gas Tax 2106	126,000		126,000



Section 7 - City Ordinances, Resolutions & Legal Compliance

City of Wildomar
Gann Appropriation Limit
Calculation - Proceeds of Taxes
Fiscal Year 2013-14
Revenues by Source and Fund

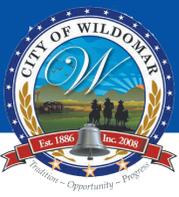
Object No.	Account Description	2013-14 Estimated	Proceeds of Taxes	Non-Proceeds of Taxes
3507	Gas Tax 2107	272,000		272,000
3508	Gas Tax 2107.5	6,000		6,000
	Riverside County CIP Reimbursement			-
	Total Gas Tax Fund	1,139,000	-	1,139,000
<u>Measure A Fund (201)</u>				
3520	Measure A	487,000		487,000
	Total Measure A Fund	487,000	-	487,000
<u>TDA Fund (203)</u>				
3524	TDA Article 3 Revenue	-		-
	Total TDA Fund	-	-	-
<u>AQMD Fund (210)</u>				
3510	AQMD-AB2766	35,000		35,000
	Total AQMD Fund	35,000	-	35,000
<u>LMD 2006-1 Fund (250)</u>				
3550	Special Assessment	-		-
	Total LMD 2006-1 Fund	-	-	-
<u>LLMD 89-1C Fund (251)</u>				
3550	Special Assessment	304,600		304,600
	Total 89-1C Fund	304,600	-	304,600

Section 7 - City Ordinances, Resolutions & Legal Compliance



City of Wildomar
Gann Appropriation Limit
Calculation - Proceeds of Taxes
Fiscal Year 2013-14
Revenues by Source and Fund

Object No.	Account Description	2013-14 Estimated	Proceeds of Taxes	Non-Proceeds of Taxes
<u>CSA 22 Fund (252)</u>				
3550	Special Assessment	30,000		30,000
	Total CSA 22 Fund	30,000	-	30,000
<u>CSA 103 (Cervera) Fund (253)</u>				
3550	Special Assessment	146,000		146,000
	Total CSA 103 Fund	146,000	-	146,000
<u>CSA 142 Fund (254)</u>				
3550	Special Assessment	32,900		32,900
	Total CSA 142 Fund	32,900	-	32,900
<u>Grants Fund (280)</u>				
3540	Grant Revenue	-		-
	Total Grants Fund	-	-	-
<u>SLESF Fund (281)</u>				
3540	Grant Revenue	100,000		100,000
	Total SLESF Fund	100,000	-	100,000
<u>CDBG Fund (282)</u>				
3540	Grant Revenue	110,000		110,000
	Total CDBG Fund	110,000	-	110,000
<u>Cemetery Fund (300)</u>				



Section 7 - City Ordinances, Resolutions & Legal Compliance

City of Wildomar
Gann Appropriation Limit
Calculation - Proceeds of Taxes
Fiscal Year 2013-14
Revenues by Source and Fund

Object No.	Account Description	2013-14 Estimated	Proceeds of Taxes	Non-Proceeds of Taxes
3104	Pass Through Payment	-	-	
3105	Property Tax-Secured	209,000	209,000	
3106	Property Tax-Unsecured	15,000	15,000	
3107	Property Tax-Prior Year	1,000	1,000	
3108	Property Tax-HOPTR	1,000	1,000	
3109	Property Tax-Supplemental, SBE	5,000	5,000	
3111	Property Tax-Teeter	11,000	11,000	
3850	Miscellaneous Income	50,000		50,000
	Total Cemetery Fund	292,000	242,000	50,000
	<u>Cemetery Fund (300)</u>			
3536	Endowment	9,000	-	9,000
	Total Cemetery Endowment Fund	9,000	-	9,000
	<u>Admin DIF Fund (410)</u>			
3560	Development Impact Fee	16,500		16,500
	Total Admin DIF Fund	16,500	-	16,500
	<u>Public Facilities DIF Fund (420)</u>			
3560	Development Impact Fee	362,000		362,000
	Total Public Facilities DIF Fund	362,000	-	362,000
	<u>Fire Facilities DIF Fund (430)</u>			
3560	Development Impact Fee	212,000		212,000
	Total Fire Facilities DIF Fund	212,000	-	212,000

Section 7 - City Ordinances, Resolutions & Legal Compliance



City of Wildomar
Gann Appropriation Limit
Calculation - Proceeds of Taxes
Fiscal Year 2013-14
Revenues by Source and Fund

Object No.	Account Description	2013-14 Estimated	Proceeds of Taxes	Non-Proceeds of Taxes
	<u>Trans-Roads DIF Fund (440)</u>			
3560	Development Impact Fee	165,000		165,000
	Total Trans-Roads DIF Fund	165,000	-	165,000
	<u>Trans-Signals DIF Fund (450)</u>			
3560	Development Impact Fee	126,000		126,000
	Total Trans-Signals DIF Fund	126,000	-	126,000
	<u>Regional Parks DIF Fund (460)</u>			
3560	Development Impact Fee	169,000		169,000
	Total Regional Parks DIF Fund	169,000	-	169,000
	<u>Community Center DIF Fund (470)</u>			
3560	Development Impact Fee	19,000		19,000
	Total Community Center DIF Fund	19,000	-	19,000
	<u>Multi-purpose Trails DIF Fund (480)</u>			
3560	Development Impact Fee	95,000		95,000
	Total Multi-purpose Trails DIF Fund	95,000	-	95,000
	<u>Library DIF Fund (490)</u>			
3560	Development Impact Fee	25,500		25,500
	Total Library DIF Fund	25,500	-	25,500
	Total All Funds	11,273,200	5,131,000	6,142,200



Section 7 - City Ordinances, Resolutions & Legal Compliance

City of Wildomar
Gann Appropriation Limit
Calculation - Proceeds of Taxes
Fiscal Year 2013-14
Revenues by Source and Fund

Object No.	Account Description	2013-14 Estimated	Proceeds of Taxes	Non-Proceeds of Taxes
	Exclusions (Qualified Debt Service)		<u>1,394,377</u>	
	Appropriations Subject to Limit		3,736,623	
	Proposition 4 Limit		<u>8,901,725</u>	
	Over/(Under) Limit		<u><u>(5,165,102)</u></u>	



Budget Summaries

Section 8



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Revenues and Expenditures – All Funds

The City's Biennial Budget accounts for operating expenditures of the General Fund, sixteen Special Revenue Funds and nine Capital Projects Funds totaling **\$11,103,400** (Total Operating Expenditures \$10,567,600 + Transfers-Out \$535,800) in fiscal year 2013-14. and **\$11,323,800** (Total Operating Expenditures \$10,784,900 + Transfers-Out \$538,900) in fiscal year 2014-15.

	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
BEGINNING FUND BALANCE	\$ 4,346,683	\$ 5,764,346	\$ 4,345,346		\$ 4,877,446	
Operating Revenues						
Taxes	5,441,307	5,655,800	5,963,000	5.4%	6,037,000	1.2%
Special Assessment	319,800	904,800	2,046,700	126.2%	2,026,400	-1.0%
Licenses & Permits	708,180	798,000	960,000	20.3%	1,060,000	10.4%
Fines & Forfeitures	73,989	84,500	74,000	-12.4%	74,000	0.0%
Use of Money and Property	12,006	6,600	5,000	-24.2%	5,000	0.0%
Intergovernmental Revenues	2,457,613	4,669,000	1,962,000	-58.0%	1,997,000	1.8%
Current Service Charges	43,535	47,000	38,000	-19.1%	38,000	0.0%
Other Revenues	1,220,448	51,000	51,000	0.0%	51,000	0.0%
Total Operating Revenues	10,276,879	12,216,700	11,099,700	-9.1%	11,288,400	1.7%
Operating Expenditures						
City Council	112,874	121,500	108,100	-11.0%	108,100	0.0%
City Manager	272,295	317,100	297,600	-6.1%	321,500	8.0%
City Clerk	148,923	174,600	149,200	-14.5%	177,900	19.2%
City Attorney	157,952	258,400	204,000	-21.1%	204,000	0.0%
Finance	407,322	442,600	205,900	-53.5%	204,700	-0.6%
Community Services	54,753	51,100	29,100	-43.1%	32,700	12.4%
O'Brien Park	7,291	6,000	-	-100.0%	-	
Heritage Park	(448)	1,000	-	-100.0%	-	
Windsong Park	1,824	1,000	-	-100.0%	-	
Ball Fields	-	-	22,000		25,000	13.6%
Non-Departmental/Facilities	277,098	289,800	330,800	14.1%	330,900	0.0%
Community Dev Admin	-	35,000	71,300	103.7%	68,200	-4.3%
Planning Commission	12,327	3,300	17,000	415.2%	17,000	0.0%
Building and Safety	285,870	353,700	444,500	25.7%	444,800	0.1%
Planning	146,367	177,100	193,800	9.4%	194,100	0.2%
Private Development	521,103	675,300	730,500	8.2%	730,900	0.1%
Development Engineering	4,859	7,700	500	-93.5%	500	0.0%
Code Enforcement	127,562	48,100	88,200	83.4%	88,200	0.0%
Office of Emergency Mgmt	18,274	21,700	29,400	35.5%	29,500	0.3%
Police	2,022,373	2,503,100	1,999,600	-20.1%	2,104,900	5.3%
Fire	1,753,115	1,865,700	1,978,200	6.0%	2,061,200	4.2%
Animal Control	202,657	331,000	445,300	34.5%	454,400	2.0%



Section 8 - Budget Summaries

	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
Public Works/Engineering	1,314,822	3,282,900	1,903,200	-42.0%	1,860,800	-2.2%
LLMD & CSA	237,378	444,600	513,500	15.5%	514,200	0.1%
Measure Z Park	-	-	306,700		310,500	1.2%
Grants	434,596	1,839,300	52,000	-97.2%	52,000	0.0%
CDBG	9	125,000	110,000	-12.0%	130,000	18.2%
Cemetery	104,782	239,100	283,700	18.7%	265,400	-6.5%
DIF Funds	126,104	20,000	53,500	167.5%	53,500	0.0%
Total Operating Expenditures	8,752,082	13,635,700	10,567,600	-22.5%	10,784,900	2.1%
Net Surplus (Deficit)	1,524,797	(1,419,000)	532,100	-137.5%	503,500	-5.4%
Transfers & Prior Period Adjustments						
Transfers-In	383,053	526,800	535,800	1.7%	538,900	0.6%
Transfers-Out	(383,053)	(526,800)	(535,800)	1.7%	(538,900)	0.6%
Prior Period Adjustment	(107,134)					
Total Transfers & Prior Period Adjustments	(107,134)	-	-		-	
Adjusted Net Surplus(Deficit)	1,417,663	(1,419,000)	532,100	-137.5%	503,500	-5.4%
ENDING FUND BALANCE	\$ 5,764,346	\$ 4,345,346	\$ 4,877,446	12.2%	\$ 5,380,946	10.3%



Revenues Highlights

Estimated revenues present the resources available to support the approved operating and capital budgets. The estimated revenues are projected in different categories within each of the funds in the City's Government. It details revenues that are projected to be available to fund City expenditures in fiscal year 2013-14 and fiscal year 2014-15. Actual fiscal year 2011-12 revenues and estimated fiscal year 2012-13 revenues are provided for historical perspective.

Revenue Estimates

The adopted Revenue projections for the fiscal year 2013-14 budget are conservative estimates based upon perceived growth stemming from current economic conditions. The adopted revenue projections for the fiscal year 2013-14 budget are subject to revisions during the City's quarterly budget review process and will be adjusted to reflect revised revenue projections during the beginning of fiscal year 2013-14. All budget modifications or adjustments are subject to re-adoption by the City Council.

Changes in the local, State, and national economic environments can impact each of these revenue sources and these trends and their possible effects on the City's finances are outlined below. Revenue sources are influenced by other non-economic events, such as a change in an existing fee or the implementation of a new policy in an existing program. The fiscal year 2013-14 adopted revenue projections were prepared using data current as of the end of April 2013, the most recent data available at time of budget approval.

Based on the foregoing the Wildomar economy will continue to face many challenges in fiscal year 2013-14 and fiscal year 2014-15. General Fund revenues are slowly turning around and show an increase for fiscal year 2013-14 and 2014-15.

The City prepared cash flows for this budget presentation for the first time. The long-term cash flow schedules are included with the presentation of this operating budget and are shown in Section 36.

City Wide Revenues

The City's total revenue projection for fiscal year 2013-14 is **\$11,635,500** (Total Operating Revenue \$11,099,700 + Transfers-In \$535,800) reflecting an 8.7% decrease from the prior fiscal year's estimate. The adopted revenue projections for fiscal year 2014-15 of **\$11,827,300** (Total Operating Revenue \$11,288,400 + Transfers-In \$538,900) are 1.6% higher than the 2013-14 revenue projections. The city staff used conservative estimates in their assumptions relative to city wide revenues for the next two fiscal years. Economic indicators, the housing market and new commercial development within the City show a trend of increasing activity but at a measured pace.



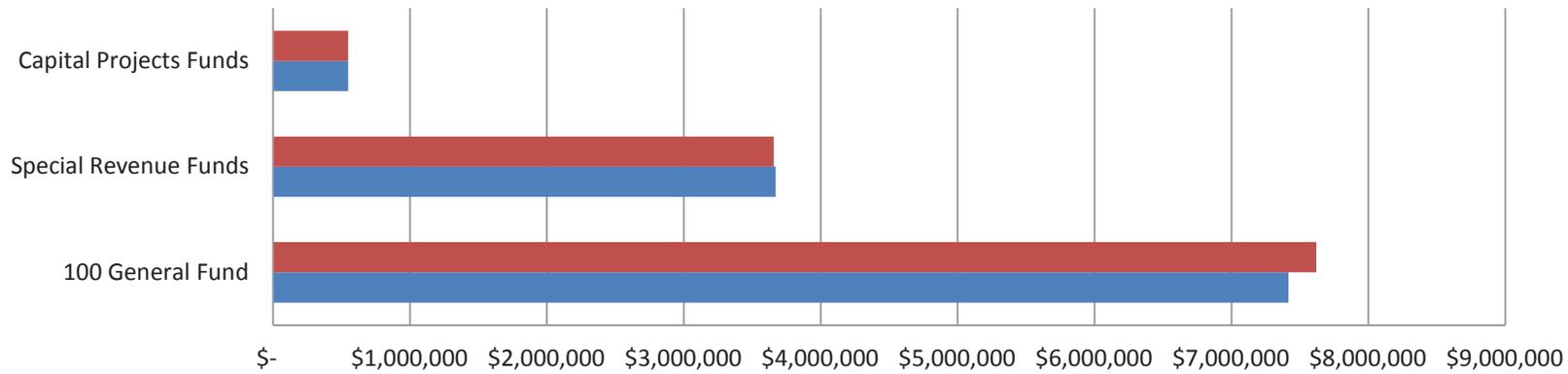
Section 8 - Budget Summaries

Budget Summary - City Wide Revenue Summary by Fund

	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
General Fund						
100 General Fund	6,565,940	7,022,500	7,416,800	5.6%	7,620,900	2.8%
General Fund Total	6,565,940	7,022,500	7,416,800	5.6%	7,620,900	2.8%
Special Revenue Funds						
200 Gas Tax	1,115,406	1,741,000	1,139,000	-34.6%	1,139,000	0.0%
201 Measure A	436,347	420,000	487,000	16.0%	502,000	3.1%
202 Traffic Congestion Relief	-	-	-	-	-	-
203 TDA Fund	(45,957)	186,800	-	-100.0%	-	-
210 AQMD	40,815	35,000	35,000	0.0%	35,000	0.0%
255 MEASURE Z - PARK	-	-	343,200	-	343,200	0.0%
280 Grants	475,385	1,957,600	-	-100.0%	-	-
281 SLESF	100,000	100,000	100,000	0.0%	100,000	0.0%
282 CDBG	-	115,000	110,000	-4.3%	130,000	18.2%
300 Cemetery	1,370,794	260,800	292,000	12.0%	265,000	-9.2%
301 Cemetery Endowment	174,269	-	9,000	-	9,000	0.0%
410 Admin DIF	1,540	2,500	16,500	560.0%	-	-100.0%
420 Public Facilities DIF	33,796	56,600	362,000	539.6%	369,000	1.9%
430 Fire Facilities DIF	19,740	33,500	212,000	532.8%	216,000	1.9%
440 Trans-Roads DIF	15,372	25,700	165,000	542.0%	168,000	1.8%
450 Trans-Signals DIF	11,760	18,900	126,000	566.7%	128,000	1.6%
460 Regional Parks DIF	15,764	26,400	169,000	540.2%	172,000	1.8%
470 Community Ctr DIF	1,820	3,000	19,000	533.3%	19,000	0.0%
480 Multipurpose Trails DIF	8,848	13,300	95,000	614.3%	97,000	2.1%
490 Library DIF	9,548	15,600	25,500	63.5%	-	-100.0%
Special Revenue Fund Total	3,785,246	5,011,700	3,705,200	-26.1%	3,692,200	-0.4%
Capital Projects Funds						
250 LMD 2006-1	-	-	-	-	-	-
251 LLMD 89-1C	-	499,400	304,600	-39.0%	304,600	0.0%
252 CSA-22	29,995	38,900	30,000	-22.9%	30,600	2.0%
253 CSA-103	140,839	140,000	146,000	4.3%	146,000	0.0%
254 CSA-142	30,778	31,000	32,900	6.1%	33,000	0.3%
Capital Project Fund Total	201,612	709,300	513,500	-27.6%	514,200	0.1%
Total All Funds	10,552,798	12,743,500	11,635,500	-8.7%	11,827,300	1.6%



City Wide Revenues by Fund Type

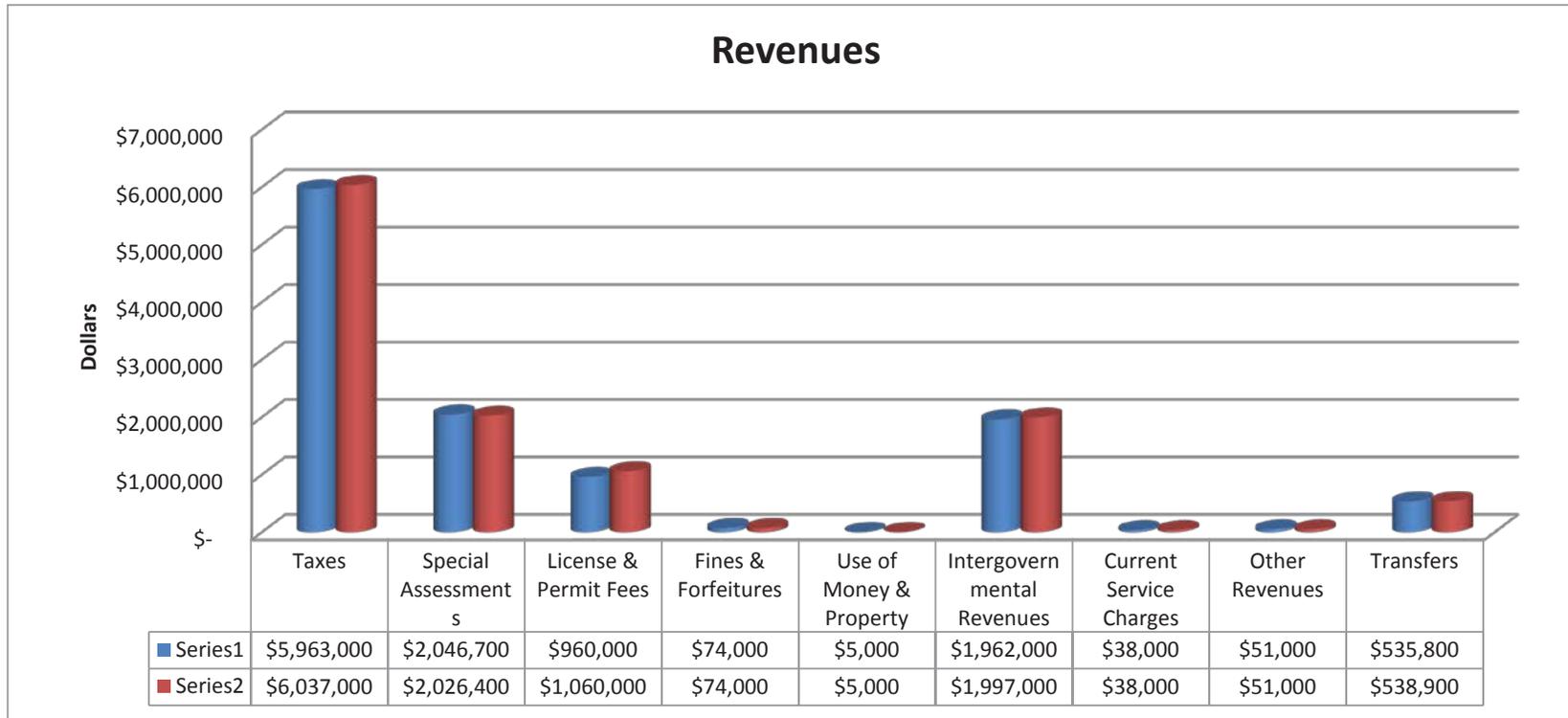


	100 General Fund	Special Revenue Funds	Capital Projects Funds
■ 2014-15	\$7,620,900	\$3,657,200	\$549,200
■ 2013-14	\$7,416,800	\$3,670,200	\$548,500



Section 8 - Budget Summaries

City-wide Revenues
2013-14 & 2014 - 15 Adopted Budget





Taxes

During fiscal year 2013-14, \$5,963,000 of the anticipated revenue is generated from taxes such as property taxes, sales & use taxes, and franchise fees. Taxes are estimated to increase 5.4% compared to the 2012-13 estimate. The largest increase was in the sales and use tax category. The percentage increase amounted to 11.7%. The 2014-15 taxes are estimated at \$6,037,000 an increase of 1.2%. With the projected increase in taxes, these revenues will assist in offsetting the cost of vital city services such as the sheriff's contract expense, especially if an alternative payment from the State is not achieved.

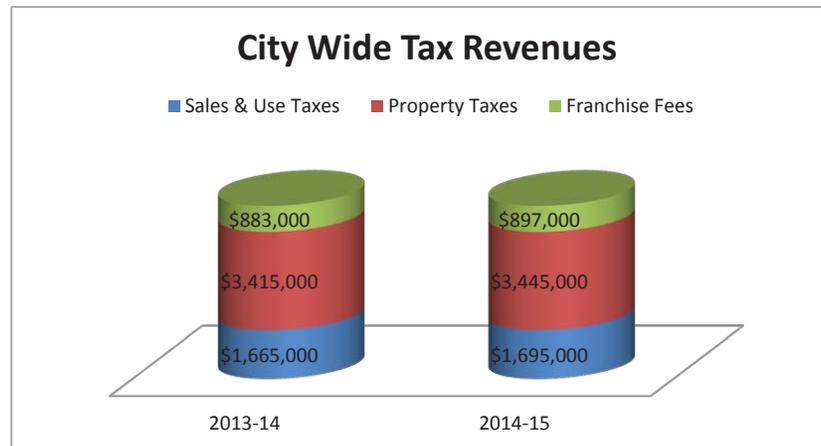
Only the General Fund and the Cemetery Fund receive a property tax apportionment from the County. (refer to Section 9 for a detailed description of property taxes)

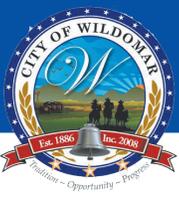
Sales Tax is an excise tax imposed on retailers for the privilege of selling tangible personal property. Use Tax is an excise tax imposed on a person for the storage, use, or other consumption of tangible personal property purchased from any retailer. The proceeds of sales and use taxes imposed within the boundaries of Wildomar are distributed by the State to various agencies, with the City of Wildomar receiving one percent. The total sales tax rate for the County of Riverside is currently 8.0%.

On November 2, 1993, Proposition 172 was approved allowing the permanent extension of the half-cent state sales tax that was originally imposed on July 15, 1991, and was to sunset on June 30, 1993. (On July 1, 1993, a six month extension of the tax was granted by the State in order to provide a source of one-time funding for cities and counties to partially offset 1993-1994 ongoing property tax reductions.) The passage of Proposition 172 legislation, effective January 1, 1994, required that the proceeds from the half-cent tax be diverted from the State to counties and cited an ongoing basis for use in funding public safety programs. The local Sales and Use Tax is collected and administered by the State Board of Equalization.

The City monitors sales tax on a quarterly basis from reports generated by a consulting firm, MuniFinancial. The City's largest sales tax generators are Tesoro service stations, Arco AM/PM Mini Marts, Chevron service stations and Stater Bros Market.

Franchise fees (or taxes) are payments received from solid waste, electric, gas, cable & telephone providers within city limits. Payments are made in exchange for each provider's use of public right-of-way to conduct their business within the City of Wildomar. These franchise fees help pay for the City's general operations in the general fund.





Section 8 - Budget Summaries

State Gas Taxes

The State of California imposes excise taxes on various transportation fuels. Taxes on fuel used for motor vehicles are transferred to the State Highway Users Tax Account. The gasoline tax and diesel fuel tax imposed on the use of vehicle fuels at the rate of \$0.13 per gallon for diesel fuel and \$0.18 per gallon for gasoline, which includes the \$0.09 per gallon rate added by Proposition 111 which was established in 1994. The allocation of highway user tax revenues is complex, with differing allocations of the \$0.09 Proposition 111 rate versus the \$0.09 original gasoline tax rate, as well as differences in the allocation of gasoline tax revenues from diesel and fuel use tax revenues. Cities receive allocation payments based on formulas outlined in the Streets and Highways code in the form of Section 2103, 2104, 2105, 2106 and 2107.5

Special Assessment Revenue

The revenue categories included here are Benefit Assessments and Development Impact Fees. The Citywide projected revenues are \$2,046,700 for fiscal year 2013-14 and \$2,026,400 for fiscal year 2014-15.

A special assessment, sometimes called a "benefit assessment," is a charge levied upon parcels of real property to fund benefits that parcels receive from local improvements. Special assessments are levied under statutory authority granted by the legislature or, in some instances, local charters. All special assessments are subject to the requirements of Proposition 218. Assessments are compulsory charges levied by a government for the purpose of financing a public service benefiting a limited group of property owners. Special Assessments collected by the City are Lighting and Landscape Maintenance District Assessments, Park Assessments, and Community Service Area Assessments (Funds 250 through 255). The City anticipates collecting \$856,700 in special assessments during fiscal year 2013-14 and \$857,400 in special assessments during fiscal year 2014-15.

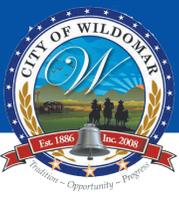
Development impact fees are payable by new development pursuant to the Government Code 6600 et al and Riverside County ordinance 687, which the City adopted at Incorporation. The fees collected can only be used to pay for capital expenditures and cannot be used for operating costs.

The City of Wildomar is updating the development impact fee study and the study results will be recommended to the City Council in the fall of 2013. Upon adoption of the fees the City will account for the fees and the subsequent expenditures for which the fees were imposed in its nine Development Impact Fee Funds. This fee update will replace the current fee schedule inherited from Riverside County. Anticipated revenues from Development Impact Fees are estimated at \$1,190,000 & \$1,169,000 for fiscal years 2013-14 and 2014-15 respectively.

Section 8 - Budget Summaries



	2011-2012	2012-2013	2013-2014	2014-2015
	Year End Actual	Estimated Budget	Adopted Budget	Adopted Budget
251 LLMD 89-1C	\$ -	\$ 499,400	\$ 304,600	\$ 304,600
252 CSA-22	29,995	38,900	30,000	30,600
253 CSA-103	140,839	140,000	146,000	146,000
254 CSA-142	30,778	31,000	32,900	33,000
255 MEASURE Z - PARK	-	-	343,200	343,200
Benefit Assessments	201,612	709,300	856,700	857,400
410 Admin DIF	1,540	2,500	16,500	-
420 Public Facilities DIF	33,796	56,600	362,000	369,000
430 Fire Facilities DIF	19,740	33,500	212,000	216,000
440 Trans-Roads DIF	15,372	25,700	165,000	168,000
450 Trans-Signals DIF	11,760	18,900	126,000	128,000
460 Regional Parks DIF	15,764	26,400	169,000	172,000
470 Community Ctr DIF	1,820	3,000	19,000	19,000
480 Multipurpose Trails DIF	8,848	13,300	95,000	97,000
490 Library DIF	9,548	15,600	25,500	-
Development Impact Fees	118,188	195,500	1,190,000	1,169,000
Total Special Assessment	\$ 319,800	\$ 904,800	\$ 2,046,700	\$ 2,026,400



Section 8 - Budget Summaries

Licenses & Permit Fees

The City is anticipating revenues for fiscal year 2013-14 of \$960,000 recognizing an increase of 20.3% over the prior fiscal year estimate. The City anticipates collecting \$1,060,000 during fiscal year 2014-15. The estimated increases for 2013-14 and 2014-15 are based on fiscal year 2012-13 actuals and the estimated projection based on increased building permit activity in the City. The licenses and permit fees are essentially the cost of doing business within the city limits such as Business Registration Fee, Building and Safety Fees (building permits), Private Development Fee (deposit based where time and materials are deducted from initial deposit), and Code Enforcement Fees resulting from code enforcement violations.

Fines & Forfeitures

The fines and forfeitures are derived as a monthly income stream from the County of Riverside as the City's share of fines and forfeitures that are collected in the normal process during the sheriff department activities within the city limits. The city anticipates to collect \$74,000 in fines and forfeitures each year during the next two years.

The City receives a portion of fines collected in connection with violations of the State Vehicle Code on city streets. Various fines may be assessed in addition to those imposed by the Riverside County court system. The County court system collects the fines as authorized by the State Vehicle Code and makes monthly remittances to the City.

State legislative action in 1991/92 reduced the amount (by approximately 50%) of vehicle code fine and forfeiture revenue forwarded to the cities. On October 10, 1997, however, the Governor signed Assembly Bill 233 (AB 233), which went into effect on July 1, 1998. AB 233 changed how the State and California counties and cities share in traffic citation fine revenue. This legislation essentially reversed the impact of the 1991-92 state legislative action.

The City receives fines and forfeitures of bail resulting from violations of State Health and Safety Codes and City Ordinances. These fees, authorized by the State Criminal Code and City Ordinances, are collected by the County and remitted to the City on a monthly basis.

The fiscal year 2013-14 and 2014-15 revenue estimates for Fines & Forfeitures are \$65,000 each and reflects a 13.3% decrease over the revenue projected in fiscal year 2012-13. This decrease more accurately reflects the estimated activity in this revenue item due to actual experience.

Use of Money

The City invests idle funds in order to earn interest. The total income varies with the market rates of interest and the funds available to reinvest. The City has established a formalized and conservative investment policy with objectives emphasizing safety and liquidity. This policy provides guidelines for type, size, maturity, percentage of portfolio, and size of security issuer (among others) of each investment.

During fiscal year 2013-14 and 2014-15, the City is expected to generate \$5,000 from invested cash. The City does not anticipate any significant increases in interest rates over the next couple of years.



Intergovernmental and Grants

During fiscal year 2013-14 & 2014-15, the City is anticipating \$1,962,000 and \$1,997,000 respectively in intergovernmental revenues. Revenues include the Home Owners Property Tax Exemption Reimbursement from the State, State Mandated Cost Reimbursement (SB90) for state mandated programs administered at the local level, State Condemnation Revenue for reimbursements and/or payments from the State for eminent domain and reimbursements from County and Special Districts, namely reimbursement payments from other agencies for partnered projects within the city limits. These revenue areas are difficult to forecast. As a result, prior year actual experience was used in the assumptions for revenue projections as well as an estimate for anticipated partnerships on construction projects with outside agencies.

Generally, the Motor Vehicle License Fee revenue would also be in the category of Intergovernmental Revenues. However, in July 2011, the State enacted SB 89, which took 100% of the City's Motor Vehicle License Fee revenues, approximately \$1.8 million. Being that the estimated revenues are conservatively budgeted, no assumptions have been made for any replacement revenues.

Current Service Charges

The City can charge its citizens a fee for providing certain services. The fee cannot exceed the cost of the service for which a fee is assessed. Fees can be set by resolution or ordinance and can be approved by the City Council. If a fee would exceed the cost of service, the fee is considered a tax. Taxes cannot be approved by the local legislative body, it must seek approval by the voters. The city collects fees for Abandoned Property Registration, Special Events and Park and Recreation Activities. The City anticipates to collect \$38,000 in both 2013-14 and 2014-15.

Other Revenues

This is a miscellaneous revenue category. The budgeted revenues are \$51,000 for each of the two fiscal years 2013-14 & 2014-15.

Transfers-In and Prior Period Adjustments

Transfers-In are transfers of cash made from other funds based on the annual cost allocation for overhead charges. The General Fund recognizes Transfers-In while the corresponding funds making the transfer recognizes a Transfers-Out. Prior Period Adjustments are infrequent and are only made when materially necessary. These adjustments occur when a fiscal period has been closed and audited where an adjustment of a revenue that should have been recognized in that fiscal year is made in the current year and reflected in the financial statements.



Section 8 - Budget Summaries

Reconciliation of Transfers-In and Transfers-Out

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
Gas Tax	(176,090)	(327,100)	(141,600)	(171,500)
Measure A	(34,908)	(21,300)	(108,400)	(75,900)
AQMD	(2,041)	-	(4,900)	(4,900)
LLMD 89-1C	-	-	(40,800)	(41,300)
CSA-22	-	-	(4,000)	(4,000)
CSA-103	-	-	(19,500)	(19,700)
CSA-142	-	-	(4,400)	(4,400)
Grants	-	-	(6,900)	(7,000)
SLESF	(100,000)	(100,000)	(100,000)	(100,000)
CDBG	-	-	(14,700)	(17,600)
Cemetery	(13,304)	-	-	-
Admin DIF	(5,909)	(200)	(400)	(400)
Public Facilities DIF	(50,801)	(71,200)	(83,500)	(85,500)
Fire Facilities DIF	-	(1,700)	-	-
Trans-Roads DIF	-	(1,300)	-	-
Trans-Signals DIF	-	(1,000)	-	-
Regional Parks DIF	-	(1,300)	-	-
Community Ctr DIF	-	(200)	-	-
Multipurpose Trails DIF	-	(700)	(6,700)	(6,700)
Library DIF	-	(800)	-	-
<u>Transfers-Out</u>	<u>(383,053)</u>	<u>(526,800)</u>	<u>(535,800)</u>	<u>(538,900)</u>
General Fund	383,053	526,800	535,800	538,900
<u>Transfers-In</u>	<u>383,053</u>	<u>526,800</u>	<u>535,800</u>	<u>538,900</u>
<u>Net</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Section 8 - Budget Summaries



		Revenues				
Account Number		2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted		
				2013-2014 Budget	% change	
General Fund						
3100	Sales & Use Tax	1,018,674	1,067,000	1,090,000	2.2%	1,120,000 2.8%
3101	Sales & Use Tax TFL	343,973	374,000	375,000	0.3%	375,000 0.0%
3102	Property Tax in Lieu of Sales Tax	-	-	-		-
3103	ERAF Sales Tax	-	50,000	200,000	300.0%	200,000 0.0%
	Sales & Use Taxes	1,362,647	1,491,000	1,665,000	11.7%	1,695,000 1.8%
3104	Pass Through Payment	10,327	20,000	20,000	0.0%	20,000 0.0%
3105	Property Tax-Secured	2,533,731	2,622,000	2,675,000	2.0%	2,729,000 2.0%
3106	Property Tax-Unsecured	138,718	140,000	143,000	2.1%	146,000 2.1%
3107	Property Tax-Prior Year	232,114	200,000	220,000	10.0%	220,000 0.0%
3109	Property Tax-Supplemental, SBE	27,878	30,000	30,000	0.0%	30,000 0.0%
3110	Real Property Transfer Tax	83,021	80,000	86,000	7.5%	86,000 0.0%
3112	Property Tax VLF Swap	-	-	-		-
	Property Taxes	3,025,788	3,092,000	3,174,000	2.7%	3,231,000 1.8%
3120	Franchise Fee-Solid Waste	177,998	280,000	286,000	2.1%	290,000 1.4%
3121	Franchise Fee-Electricity	212,309	220,000	224,000	1.8%	228,000 1.8%
3122	Franchise Fee-Gas	121,339	125,000	128,000	2.4%	130,000 1.6%
3123	Franchise Fee Cable-Time Warner	72,476	80,000	82,000	2.5%	83,000 1.2%
3124	Franchise Fee-Telecomm-Verizon	154,990	160,000	163,000	1.9%	166,000 1.8%
	Franchise Fees	739,112	865,000	883,000	2.1%	897,000 1.6%
	TOTAL TAXES (100)	5,127,547	5,448,000	5,722,000	5.0%	5,823,000 1.8%
3230	Develop/Engineering Permit Fee	-	1,000	-	-100.0%	-
3200	Business Registration Fee	12,705	15,000	15,000	0.0%	15,000 0.0%
3201	NPDES Inspection Fee	-	10,000	-	-100.0%	-
3210	Planning Fee	-	10,000	-	-100.0%	-
3240	Building & Safety Fee	106,416	120,000	140,000	16.7%	190,000 35.7%
3260	Private Development Fee	574,834	627,000	800,000	27.6%	850,000 6.3%
3268	Code Enforcement Revenue	14,226	15,000	5,000	-66.7%	5,000 0.0%
	TOTAL LICENSE & PERMIT FEES (100)	708,180	798,000	960,000	20.3%	1,060,000 10.4%



Section 8 - Budget Summaries

Revenues

Account Number	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
3270 Fines & Forfeitures	65,852	75,000	65,000	-13.3%	65,000	0.0%
3271 AMR Fines	8,138	9,500	9,000	-5.3%	9,000	0.0%
TOTAL FINES & FORFEITURES (100)	73,989	84,500	74,000	-12.4%	74,000	0.0%
3800 Interest Income	5,747	5,000	5,000	0.0%	5,000	0.0%
3801 Gain or Loss on Investment	(538)	-	-		-	
TOTAL USE OF MONEY AND PROPERTY (100)	5,209	5,000	5,000	0.0%	5,000	0.0%
3500 Motor Vehicle License Fee	18,450	-	-		-	
3108 Property Tax-HOPTR	45,682	50,000	50,000	0.0%	50,000	0.0%
3525 SB90 State Mandated Cost Reimb	18,841	2,000	10,000	400.0%	10,000	0.0%
3526 State Condemnation Rev	371	200	1,000	400.0%	1,000	0.0%
3535 County/Special Dist. Reimb.	40,938	60,000	20,000	-66.7%	20,000	0.0%
TOTAL INTERGOVERNMENTAL REVENUES (100)	124,282	112,200	81,000	-27.8%	81,000	0.0%
3300 Abandoned Property Registration	25,100	20,000	20,000	0.0%	20,000	0.0%
3310 Public Safety Revenue	9,934	15,000	10,000	-33.3%	10,000	0.0%
3320 Special Event Revenue	4,467	4,000	3,000	-25.0%	3,000	0.0%
3322 Parks & Recreation	4,009	8,000	3,000	-62.5%	3,000	0.0%
3325 Sports Leagues	25	-	2,000		2,000	0.0%
3326 Citizen Corp Revenue	-	-	-		-	
TOTAL CURRENT SERVICE CHARGES (100)	43,535	47,000	38,000	-19.1%	38,000	0.0%
3802 Cash Over/Short	5	-	-		-	
3850 Miscellaneous Income	1,332	1,000	1,000	0.0%	1,000	0.0%
3851 Save Our Park Donation	3,878	-	-		-	
3852 Donations	290	-	-		-	
3853 SOP Donation-O'Brien	3,347	-	-		-	
3854 SOP Donation-Windsong	1,705	-	-		-	
TOTAL OTHER REVENUES (100)	10,557	1,000	1,000	0.0%	1,000	0.0%

Section 8 - Budget Summaries



Revenues

Account Number	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
3900 Transfers In	383,053	526,800	535,800	1.7%	538,900	0.6%
3901 Prior Period Adjustment	89,588	-	-		-	
General Fund	6,565,940	7,022,500	7,416,800	5.6%	7,620,900	2.8%
200 Gas Tax						
3503 Gas Tax 2103	525,140	500,000	553,000	10.6%	553,000	0.0%
3505 Gas Tax 2105	177,687	220,000	182,000	-17.3%	182,000	0.0%
3506 Gas Tax 2106	114,105	130,000	126,000	-3.1%	126,000	0.0%
3507 Gas Tax 2107	255,041	285,000	272,000	-4.6%	272,000	0.0%
3508 Gas Tax 2107.5	6,000	6,000	6,000	0.0%	6,000	0.0%
3535 County/Special Dist. Reimb.	117,989	600,000	-	-100.0%	-	
3540 Grant Revenue	9,031	-	-		-	
3800 Interest Income	-	-	-		-	
3901 Prior Period Adjustment	(89,588)	-	-		-	
200 Gas Tax	1,115,406	1,741,000	1,139,000	-34.6%	1,139,000	0.0%
201 Measure A						
3520 Measure A Revenue	436,347	420,000	487,000	16.0%	502,000	3.1%
201 Measure A	436,347	420,000	487,000	16.0%	502,000	3.1%
203 TDA Fund						
3524 TDA Article 3 Rev	61,177	186,800	-	-100.0%	-	
3901 Prior Period Adjustment	(107,134)	-	-		-	
203 TDA Fund	(45,957)	186,800	-	-100.0%	-	



Section 8 - Budget Summaries

Revenues

Account Number	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted				
			2013-2014 Budget	% change	2014-2015 Budget	% change	
210 AQMD							
3510 AQMD-AB2766	40,815	35,000	35,000	0.0%	35,000	0.0%	
3800 Interest Income	-	-	-		-		
210 AQMD	40,815	35,000	35,000	0.0%	35,000	0.0%	
250 LMD 2006-1							
3550 Special Assessment	-	-	-		-		
250 LMD 2006-1	-	-	-		-		
251 LLMD 89-1C							
3550 Special Assessment	-	250,000	-	-100.0%	-		
8803 Zone 3 Special Assessment	-	94,400	108,000	14.4%	108,000	0.0%	
8818 Zone 18 STL Special Assessment	-	700	700	0.0%	700	0.0%	
8826 Zone 26 STL Special Assessment	-	1,000	1,000	0.0%	1,000	0.0%	
8827 Zone 27 STL Special Assessment	-	1,100	1,100	0.0%	1,100	0.0%	
8829 Zone 29 Special Assessment	-	900	900	0.0%	900	0.0%	
8830 Zone 30 Special Assessment	-	27,600	28,000	1.4%	28,000	0.0%	
8835 Zone 35 STL Special Assessment	-	200	200	0.0%	200	0.0%	
8842 Zone 42 Special Assessment	-	29,300	29,700	1.4%	29,700	0.0%	
8850 Zone 50 STL Special Assessment	-	300	300	0.0%	300	0.0%	
8851 Zone 51 Special Assessment	-	7,000	7,000	0.0%	7,000	0.0%	
8852 Zone 52 Special Assessment	-	55,700	56,800	2.0%	56,800	0.0%	
8859 Zone 59 Special Assessment	-	4,500	4,400	-2.2%	4,400	0.0%	
8862 Zone 62 Special Assessment	-	15,200	15,600	2.6%	15,600	0.0%	
8867 Zone 67 Special Assessment	-	-	6,500		6,500	0.0%	
8870 Zone 70 STL Special Assessment	-	1,100	1,100	0.0%	1,100	0.0%	
8871 Zone 71 Special Assessment	-	9,700	9,300	-4.1%	9,300	0.0%	

Section 8 - Budget Summaries



Account Number		Revenues					
		2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted 2013-2014		2014-2015	
				Budget	% change	Budget	% change
8872	Zone 71 STL Special Assessment	-	-	400		400	0.0%
8873	Zone 73 STL Special Assessment	-	700	700	0.0%	700	0.0%
8888	Zone 88 STL Special Assessment	-	-	700		700	0.0%
8890	Zone 90 Special Assessment	-	-	32,200		32,200	0.0%
251 LLMD 89-1C		-	499,400	304,600	-39.0%	304,600	0.0%
252 CSA-22							
3550	Special Assessment	29,995	38,900	30,000	-22.9%	30,600	2.0%
252 CSA-22		29,995	38,900	30,000	-22.9%	30,600	2.0%
253 CSA-103							
3550	Special Assessment STL & Landscaping	140,839	140,000	146,000	4.3%	146,000	0.0%
253 CSA-103		140,839	140,000	146,000	4.3%	146,000	0.0%
254 CSA-142							
3550	Special Assessment	30,778	31,000	32,900	6.1%	33,000	0.3%
254 CSA-142		30,778	31,000	32,900	6.1%	33,000	0.3%
255 MEASURE Z - PARK							
3550	Special Assessment	-	-	343,200		343,200	0.0%
255 MEASURE Z - PARK		-	-	343,200		343,200	0.0%



Section 8 - Budget Summaries

Revenues

Account Number	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
280 Grants						
3535 County/Special Dist. Reimb.	475,385	-	-		-	
3540 Grant Revenue		1,957,600	-	-100.0%	-	
3900 Transfers In	-	-	-		-	
280 Grants	475,385	1,957,600	-	-100.0%	-	
281 SLESF						
3521 SLESF Revenue	100,000	100,000	100,000	0.0%	100,000	0.0%
281 SLESF	100,000	100,000	100,000	0.0%	100,000	0.0%
282 CDBG						
3540 Grant Revenue	-	115,000	110,000	-4.3%	130,000	18.2%
3800 Interest Income	-	-	-		-	
3900 Transfers In	-	-	-		-	
282 CDBG	-	115,000	110,000	-4.3%	130,000	18.2%
300 Cemetery						
3104 Pass Through Payment	1,553	-	-		-	
3105 Property Tax-Secured	293,118	205,000	209,000	2.0%	213,000	1.9%
3106 Property Tax-Unsecured	810	1,700	15,000	782.4%	-	-100.0%
3107 Property Tax-Prior Year	1,531	1,000	1,000	0.0%	1,000	0.0%
3109 Property Tax-Supplemental, SBE	4,936	100	5,000	4900.0%	-	-100.0%
3111 Property Tax-Teeter	11,813	-	11,000		-	-100.0%
Property Taxes	313,760	207,800	241,000		214,000	

Section 8 - Budget Summaries



		Revenues					
Account Number		2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted		Adopted	
				2013-2014 Budget	% change	2014-2015 Budget	% change
3525	SB90 State Mandated Cost Reimb	-	500	-	-100.0%	-	
3108	Property Tax-HOPTR	5,214	900	1,000	11.1%	1,000	0.0%
3527	State Mandated Cost Reimbursement	-	-	-		-	
3536	Endowment	-	-	-		-	
3537	Proceeds from Cemetery	-	-	-		-	
3800	Interest Income	3,445	1,600	-	-100.0%	-	
3850	Miscellaneous Income	15,838	50,000	50,000	0.0%	50,000	0.0%
3900	Transfers In	-	-	-		-	
3910	Contribution from County	1,032,537	-	-		-	
300 Cemetery		1,370,794	260,800	292,000	12.0%	265,000	-9.2%
301 Cemetery Endowment							
3104	Pass Through Payment	-	-	-		-	
3105	Property Tax-Secured	-	-	-		-	
3106	Property Tax-Unsecured	-	-	-		-	
Property Taxes		-	-	-		-	
3536	Endowment	9,400	-	9,000		9,000	0.0%
3800	Interest Income	3,353	-	-		-	
3910	Contribution from County	161,516	-	-		-	
301 Cemetery Endowment		174,269	-	9,000		9,000	0.0%
410 Admin DIF							
3560	Development Impact Fee	1,540	2,500	16,500	560.0%	-	-100.0%
410 Admin DIF		1,540	2,500	16,500	560.0%	-	-100.0%



Section 8 - Budget Summaries

Revenues

Account Number	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
420 Public Facilities DIF						
3560 Development Impact Fee	33,796	56,600	362,000	539.6%	369,000	1.9%
420 Public Facilities DIF	33,796	56,600	362,000	539.6%	369,000	1.9%
430 Fire Facilities DIF						
3560 Development Impact Fee	19,740	33,500	212,000	532.8%	216,000	1.9%
430 Fire Facilities DIF	19,740	33,500	212,000	532.8%	216,000	1.9%
440 Trans-Roads DIF						
3560 Development Impact Fee	15,372	25,700	165,000	542.0%	168,000	1.8%
440 Trans-Roads DIF	15,372	25,700	165,000	542.0%	168,000	1.8%
450 Trans-Signals DIF						
3560 Development Impact Fee	11,760	18,900	126,000	566.7%	128,000	1.6%
450 Trans-Signals DIF	11,760	18,900	126,000	566.7%	128,000	1.6%
460 Regional Parks DIF						
3560 Development Impact Fee	15,764	26,400	169,000	540.2%	172,000	1.8%
460 Regional Parks DIF	15,764	26,400	169,000	540.2%	172,000	1.8%

Section 8 - Budget Summaries



Account Number		Revenues					
		2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted 2013-2014		2014-2015	
				Budget	% change	Budget	% change
470 Community Ctr DIF							
3560	Development Impact Fee	1,820	3,000	19,000	533.3%	19,000	0.0%
470 Community Ctr DIF		1,820	3,000	19,000	533.3%	19,000	0.0%
480 Multipurpose Trails DIF							
3560	Development Impact Fee	8,848	13,300	95,000	614.3%	97,000	2.1%
480 Multipurpose Trails DIF		8,848	13,300	95,000	614.3%	97,000	2.1%
490 Library DIF							
3560	Development Impact Fee	9,548	15,600	25,500	63.5%	-	-100.0%
490 Library DIF		9,548	15,600	25,500	63.5%	-	-100.0%
TOTAL REVENUES		10,552,798	12,743,500	11,635,500	-8.7%	11,827,300	1.6%



Section 8 - Budget Summaries

City Wide Expenditures

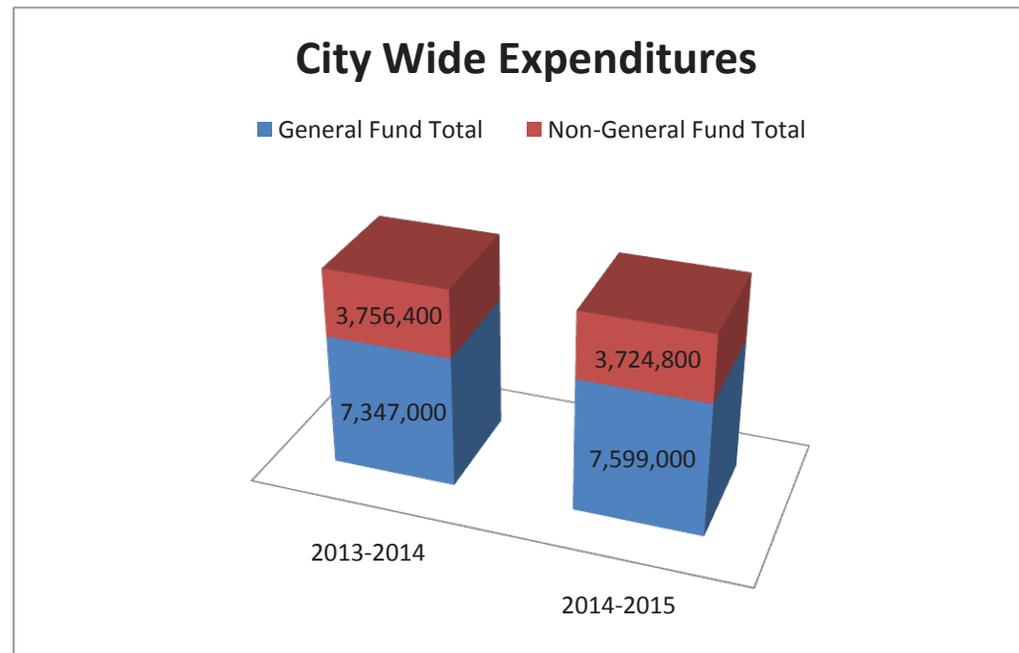
The City's total expenditure budget for fiscal year 2013-14 & 2014-15 is \$11,103,400 and \$11,323,800, respectively. The General Fund portion for fiscal year 2013-14 is \$7,347,000 and all Non-General Funds amount to \$ 3,756,400. The two largest Non-General Fund budgets are the Gas Tax Fund & Measure A Fund. For 2014-15 the total appropriations for the Gas Tax Fund are \$1,436,600 and the Measure A Fund expenditures are estimated at \$636,100.

	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
General Fund						
100 General Fund	\$ 6,564,174	\$ 7,690,700	\$ 7,347,000	-4.5%	\$ 7,599,000	3.4%
General Fund Total	6,564,174	7,690,700	7,347,000	-4.5%	7,599,000	3.4%
Special Revenue Funds						
200 Gas Tax	1,162,252	2,678,300	1,198,800	-55.2%	1,436,600	19.8%
201 Measure A	248,138	778,300	917,400	17.9%	636,100	-30.7%
202 Traffic Congestion Relief	-	-	-	-	-	-
203 TDA Fund	85,648	-	-	-	-	-
210 AQMD	2,041	168,800	39,900	-76.4%	39,900	0.0%
255 MEASURE Z - PARK	-	-	306,700	-	310,500	1.2%
280 Grants	434,596	1,839,300	58,900	-96.8%	59,000	0.2%
281 SLESF	100,000	100,000	100,000	0.0%	100,000	0.0%
282 CDBG	9	125,000	124,700	-0.2%	147,600	18.4%
300 Cemetery	118,086	239,100	283,700	18.7%	265,400	-6.5%
301 Cemetery Endowment	-	-	-	-	-	-
410 Admin DIF	7,388	10,200	3,900	-61.8%	3,900	0.0%
420 Public Facilities DIF	85,193	71,200	83,500	17.3%	85,500	2.4%
430 Fire Facilities DIF	20,154	1,700	-	-100.0%	-	-
440 Trans-Roads DIF	15,717	1,300	-	-100.0%	-	-
450 Trans-Signals DIF	12,019	1,000	-	-100.0%	-	-
460 Regional Parks DIF	16,087	1,300	-	-100.0%	-	-
470 Community Ctr DIF	1,849	200	-	-100.0%	-	-
480 Multipurpose Trails DIF	9,060	10,700	56,700	429.9%	56,700	0.0%
490 Library DIF	15,347	800	-	-100.0%	-	-
Special Revenue Fund Total	2,333,583	6,027,200	3,174,200	-47.3%	3,141,200	-1.0%

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	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
Capital Projects Funds						
250 LMD 2006-1	-	-	-		-	
251 LLMD 89-1C	4,507	201,200	345,400	71.7%	345,900	0.1%
252 CSA-22	36,601	38,900	34,000	-12.6%	34,600	1.8%
253 CSA-103	171,623	172,500	165,500	-4.1%	165,700	0.1%
254 CSA-142	24,648	32,000	37,300	16.6%	37,400	0.3%
Capital Project Fund Total	237,378	444,600	582,200	30.9%	583,600	0.2%
Total All Funds	\$ 9,135,136	\$ 14,162,500	\$ 11,103,400	-21.6%	\$ 11,323,800	2.0%





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Budgeted salaries and benefits are estimated at \$1,040,400 at the end of fiscal year 2012-13. The projected salaries and benefits for 2013-14 are \$962,700 and will further decline to \$940,700 projected at the end of fiscal year 2014-15. The reason for the reduction in cost is in part due to reductions of salaried staff. Due to fiscal conditions, the City has temporarily supplemented City staff with part time contract staff.

Personnel Cost by Department

Departments	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
			2013-14 Budget	% change	2014-15 Budget	% change
City Council	\$ 92,332	\$ 95,700	\$ 100,000	4.5%	\$ 100,000	0.0%
City Manager	\$ 226,515	\$ 274,100	\$ 240,900	-12.1%	\$ 240,900	0.0%
City Clerk	\$ 112,051	\$ 121,400	\$ 105,700	-12.9%	\$ 105,700	0.0%
Finance	\$ 277,759	\$ 185,200	\$ 1,000	-99.5%	\$ 1,000	0.0%
Community Services	\$ 139	\$ 12,200	\$ 52,700	332.0%	\$ 52,700	0.0%
Planning Commission	\$ 3,000	\$ 1,000	\$ 4,500	350.0%	\$ 4,500	0.0%
Building and Safety	\$ 72,590	\$ 109,000	\$ 69,700	-36.1%	\$ 70,000	0.4%
Planning	\$ -	\$ 51,200	\$ 81,300	58.8%	\$ 81,600	0.4%
Private Development	\$ -	\$ 30,000	\$ 104,500	248.3%	\$ 104,900	0.4%
Office of Emergency Mgmt	\$ -	\$ 9,000	\$ -	-100.0%	\$ -	-
Fire (*)	\$ -	\$ 24,000	\$ 23,000	-4.2%	\$ -	-100.0%
Cemetery	\$ 69,227	\$ 127,600	\$ 175,900	37.9%	\$ 175,900	0.0%
DIF Admin	\$ -	\$ -	\$ 3,500		\$ 3,500	0.0%
	\$ 853,612	\$ 1,040,400	\$ 962,700	-7.5%	\$ 940,700	-2.3%

Fire (*) - The \$24,000 and \$23,000 shown in the 2012-13 & 2013-14 columns respectively are classified in the budget detail under Salaries and Benefits account 100-460-4710-51208 Other Ins Premium. The amounts represent payment for the Wildland Fire Protection Agreement

Building and Safety staff are jointly provided by Interwest Consulting Group and MV Cheng & Associates. Engineering, Public Works, and Code Enforcement staff are provided by Interwest Consulting Group and Finance and Administrative staff are provided by MV Cheng & Associates.

The Police Services budget reflects the annual contract costs with the County of Riverside.



The Fire budget represents the cost of contracting with Riverside County/CAL Fire.

With the passing of Parcel Tax Ballot Measure Z, the City plans to make significant improvements in the area of Parks and Recreation Facilities and services during the coming years.

The City's investment in capital assets for its governmental activities as of June 30, 2012 (the most current audited data available) is \$11,725,170 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, furniture and equipment, infrastructure and construction in progress. The Capital Assets of the City are those assets which are used in the performance of the City's functions including infrastructure assets. Depreciation on Capital assets is recognized in the Government-wide financial statements. The City is reporting all general Infrastructure assets in accordance with GASB Statement No. 34.

At the end of fiscal year 2012 (the most current audited data available), the City had \$ 2,168,192 in outstanding long-term debt for Governmental Activities. This debt is primarily due to a loan from the County of Riverside for the cost of services - comprised of the loan of \$1,777,620 plus \$221,961 in matured unpaid interest - the County provided to the City during the City's first year of incorporation. Compensated Absences totaled \$90,862 at year end and Other Post-Retirement Benefits were \$77,749 as of June 30, 2012 (most current audited data available). The obligation for compensated absences within 1 year (2012-13) is estimated at \$45,702.

Loan from the County: As part of the Comprehensive Fiscal Analysis prepared as part of the formation documents for the City, the County of Riverside and other servicing agencies were to provide municipal level services during the transition year (July 1, 2010 through June 30, 2011). The County was to receive certain revenues on behalf of the City and apply them to the payment that would otherwise be necessary for providing those services. However, the County is allowed under law to require the City to pay back the overall net cost of providing these services. The amount is to be repaid by June 30, 2013, with interest of 4%; however there is no set repayment schedule.

Overall, the City-wide expenditure projections for the two upcoming fiscal years have remained relatively flat with conservative estimates. There are no significant increases in any fund.



Section 8 - Budget Summaries

Budget Summary - City Wide Budget Summary Fiscal Year 2013-14

Fund	Beginning Fund Balance	Revenue	Transfers-In	Appropriations Salaries & Benefits	Appropriations All Other Items	Transfers-Out	Ending Fund Balance
General Fund							
100 General Fund	\$ 1,190,999	\$ 6,881,000	\$ 535,800	\$ 737,900	\$ 6,609,100	\$ -	\$ 1,260,799
General Fund Total	1,190,999	6,881,000	535,800	737,900	6,609,100	-	1,260,799
Special Revenue Funds							
200 Gas Tax	11,398	1,139,000	-	-	1,057,200	141,600	(48,402)
201 Measure A	351,266	487,000	-	-	809,000	108,400	(79,134)
202 Traffic Congestion Relief	-	-	-	-	-	-	-
203 TDA Fund	372,800	-	-	-	-	-	372,800
210 AQMD	6,527	35,000	-	-	35,000	4,900	1,627
255 MEASURE Z - PARK	-	343,200	-	45,400	261,300	-	36,500
280 Grants	(128,752)	-	-	-	52,000	6,900	(187,652)
281 SLESF	-	100,000	-	-	-	100,000	-
282 CDBG	(4,786)	110,000	-	-	110,000	14,700	(19,486)
300 Cemetery	1,456,706	292,000	-	175,900	107,800	-	1,465,006
301 Cemetery Endowment	183,469	9,000	-	-	-	-	192,469
4__ DIF Funds	982,003	1,190,000	-	3,500	50,000	90,600	2,027,903
Special Revenue Fund Total	3,230,631	3,705,200	-	224,800	2,482,300	467,100	3,761,631
Capital Projects Funds							
250 LMD 2006-1	(87,187)	-	-	-	-	-	(87,187)
251 LLMD 89-1C	1,829	304,600	-	-	304,600	40,800	(38,971)
252 CSA-22	2,322	30,000	-	-	30,000	4,000	(1,678)
253 CSA-103	(37,893)	146,000	-	-	146,000	19,500	(57,393)
254 CSA-142	44,645	32,900	-	-	32,900	4,400	40,245
Capital Project Fund Total	(76,284)	513,500	-	-	513,500	68,700	(144,984)
Total All Funds	\$ 4,345,346	\$ 11,099,700	\$ 535,800	\$ 962,700	\$ 9,604,900	\$ 535,800	\$ 4,877,446

Section 8 - Budget Summaries



Budget Summary - City Wide Budget Summary Fiscal Year 2014-15

Fund	Beginning Fund Balance	Revenue	Transfers-In	Appropriations Salaries & Benefits	Appropriations All Other Items	Transfers-Out	Ending Fund Balance
General Fund							
100 General Fund	\$ 1,260,799	7,082,000	\$ 538,900	\$ 715,900	\$ 6,883,100	\$ -	\$ 1,282,699
General Fund Total	1,260,799	7,082,000	538,900	715,900	6,883,100	-	1,282,699
Special Revenue Funds							
200 Gas Tax	(48,402)	1,139,000	-		1,265,100	171,500	(346,002)
201 Measure A	(79,134)	502,000	-		560,200	75,900	(213,234)
202 Traffic Congestion Relief	-	-	-		-	-	-
203 TDA Fund	372,800	-	-		-	-	372,800
210 AQMD	1,627	35,000	-		35,000	4,900	(3,273)
255 MEASURE Z - PARK	36,500	343,200	-	45,400	265,100	-	69,200
280 Grants	(187,652)	-	-		52,000	7,000	(246,652)
281 SLESF	-	100,000	-		-	100,000	-
282 CDBG	(19,486)	130,000	-		130,000	17,600	(37,086)
300 Cemetery	1,465,006	265,000	-	175,900	89,500	-	1,464,606
301 Cemetery Endowment	192,469	9,000	-		-	-	201,469
4__ DIF Funds	2,027,903	1,169,000	-	3,500	50,000	92,600	3,050,803
Special Revenue Fund Total	3,761,631	3,692,200	-	224,800	2,446,900	469,500	4,312,631
Capital Projects Funds							
250 LMD 2006-1	(87,187)	-	-		-	-	(87,187)
251 LLMMD 89-1C	(38,971)	304,600	-		304,600	41,300	(80,271)
252 CSA-22	(1,678)	30,600	-		30,600	4,000	(5,678)
253 CSA-103	(57,393)	146,000	-		146,000	19,700	(77,093)
254 CSA-142	40,245	33,000	-		33,000	4,400	35,845
Capital Project Fund Total	(144,984)	514,200	-	-	514,200	69,400	(214,384)
Total All Funds	\$ 4,877,446	\$ 11,288,400	\$ 538,900	\$ 940,700	\$ 9,844,200	\$ 538,900	\$ 5,380,946



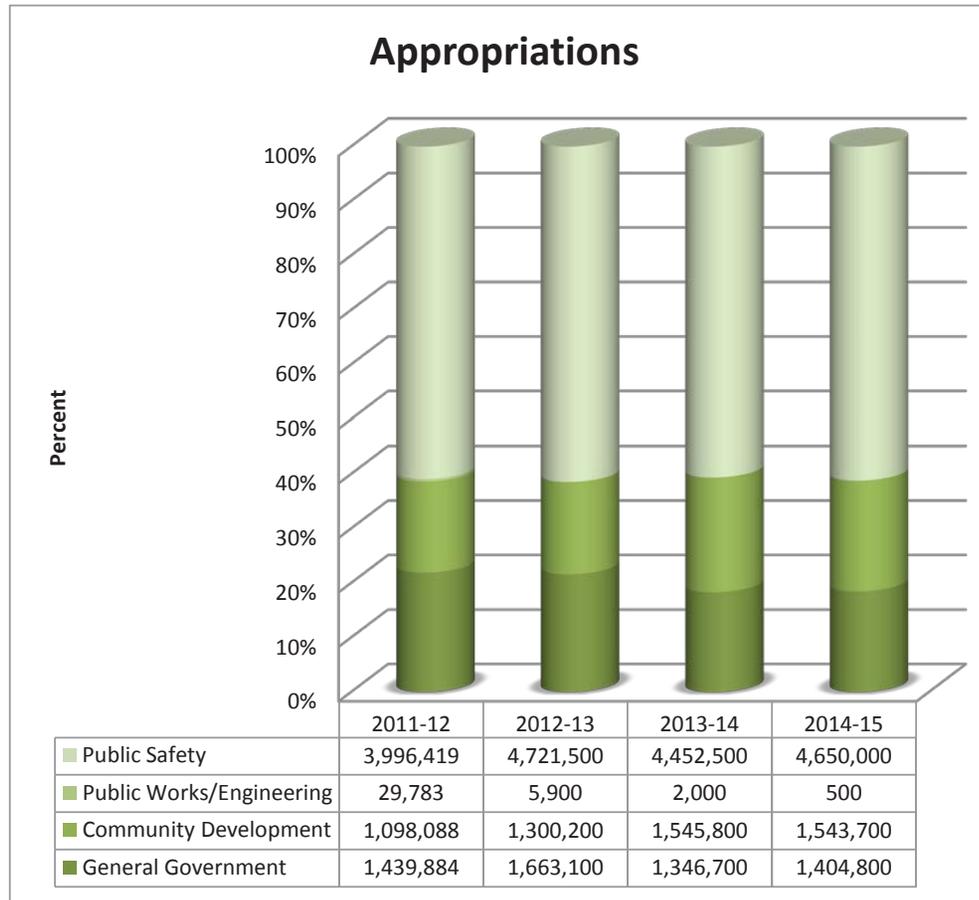
Section 8 - Budget Summaries

General Fund Summary Report

Total General Fund adopted budgeted appropriations are summarized below and detailed starting in Section 10. The adopted revenues for the General Fund are detailed in the next section titled Section 9 - General Fund Revenues.

Operating Expenditure Projections

During fiscal year 2013-14, the city is projecting a decrease in operating expenditures of \$343,700, a 4.5% reduction over the prior year estimate. The reduction is mainly due to a decrease in the sheriff's contract services. There is also a shift in the Finance Department expenditures from being charged for salaries and benefits and contractual services in the General Fund to other special revenue funds. The other various departments in the General Fund have remained relatively flat. Operational costs are generally expected to increase moving into fiscal year 2014-15. The projected operating expenditures for 2014-15 are \$7,599,000.



Section 8 - Budget Summaries



General Fund Appropriations

Department Name	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
City Council	\$ 112,874	\$ 121,500	\$ 108,100	\$ 108,100
City Manager	\$ 272,295	\$ 317,100	\$ 297,600	\$ 321,500
City Clerk	\$ 148,923	\$ 174,600	\$ 149,200	\$ 177,900
City Attorney	\$ 157,952	\$ 258,400	\$ 204,000	\$ 204,000
Finance	\$ 407,322	\$ 442,600	\$ 205,900	\$ 204,700
Community Services	\$ 54,753	\$ 51,100	\$ 29,100	\$ 32,700
O'Brien Park	\$ 7,291	\$ 6,000	\$ -	\$ -
Heritage Park	\$ (448)	\$ 1,000	\$ -	\$ -
Windsong Park	\$ 1,824	\$ 1,000	\$ -	\$ -
Ball Fields	\$ -	\$ -	\$ 22,000	\$ 25,000
Office of Emergency Mgmt	\$ -	\$ -	\$ -	\$ -
Non-Departmental/Facilities	\$ 277,098	\$ 289,800	\$ 330,800	\$ 330,900
General Government	\$ 1,439,884	\$ 1,663,100	\$ 1,346,700	\$ 1,404,800
Community Dev Admin	\$ -	\$ 35,000	\$ 71,300	\$ 68,200
Planning Commission	\$ 12,327	\$ 3,300	\$ 17,000	\$ 17,000
Building and Safety	\$ 285,870	\$ 353,700	\$ 444,500	\$ 444,800
Planning	\$ 146,367	\$ 177,100	\$ 193,800	\$ 194,100
Private Development	\$ 521,103	\$ 675,300	\$ 730,500	\$ 730,900
Development Engineering	\$ 4,859	\$ 7,700	\$ 500	\$ 500
Code Enforcement	\$ 127,562	\$ 48,100	\$ 88,200	\$ 88,200
Community Development	\$ 1,098,088	\$ 1,300,200	\$ 1,545,800	\$ 1,543,700
Public Works	\$ 29,783	\$ 5,900	\$ 2,000	\$ 500
Public Works/Engineering	\$ 29,783	\$ 5,900	\$ 2,000	\$ 500
Office of Emergency Mgmt	\$ 18,274	\$ 21,700	\$ 29,400	\$ 29,500
Police	\$ 2,022,373	\$ 2,503,100	\$ 1,999,600	\$ 2,104,900
Fire	\$ 1,753,115	\$ 1,865,700	\$ 1,978,200	\$ 2,061,200
Animal Control	\$ 202,657	\$ 331,000	\$ 445,300	\$ 454,400
Public Safety	\$ 3,996,419	\$ 4,721,500	\$ 4,452,500	\$ 4,650,000
General Fund	\$ 6,564,174	\$ 7,690,700	\$ 7,347,000	\$ 7,599,000



Section 8 - Budget Summaries

Salary and Benefits

Salary and Benefits budget for fiscal year 2013-14 is \$737,900. This represents a 19.1% decrease over the prior year due to various changes in staff. The Salary and Benefits budget for fiscal year 2014-15 reflects a 22% decrease over the 2012-13 budget. The reason for the reduction in cost is in part due to reclassification of salaried staff to contractual services. By following the contract city model, city management believes that a contracted individual possesses a higher quality of expertise and knowledge with all the available resources, which is more cost effective than hiring the position in-house. With such a small amount of staff, the City cannot afford to hire all of the resources it needs in house, therefore, the contract staffing model works well for the needs of the City.

Operating Costs

Public Safety

The city was able to reduce the police contract for 2013-14 from \$2,350,000 in the prior year to \$2,078,000 for a total decrease of 11.6%. This change reflects the application of the annual revenue augmentation payment (\$267,000) from the County of Riverside to be applied as a credit towards police costs. The Police contract services will increase to \$2,181,800 in 2014-15 due to the anticipated increases in police costs.

City Attorney

The City contracts with Burke, Williams & Sorenson, LLC for City Attorney services at a monthly retainer fee of \$17,000 rather than billing for each item. Therefore, the estimated cost in both fiscal years remains the same at \$204,000.

Finance

The salaries and benefits have been significantly reduced as two city employees are no longer being charged to the Finance department, but rather to the City Manager's department as well as being allocated to other funds. As a result there was a decrease of 53.5% from the 2012-13 year-end estimate.

Community Development

Some of the major expenditures this year include the Housing Element Update/EIR and the Zoning Consistency Program. Both items are new to fiscal year 2013-14 and are multi-year projects. A new city position of Planning Director was approved and a Planning Director was hired at mid-year FY 2012-13. In fiscal years 2013-14 and 2014-15, the full salary and benefits are recognized for the year. The salary allocation is divided between the Planning Department and Private Development department.

Animal Control

Costs increased significantly by 34% from the estimated budget at the end of the 2012-13 fiscal year. This is as a result of increased debt service payments to the joint powers agency for the bond issuance of a new \$15 million dollar animal shelter located in the City limits. The debt service payments per JPA Member are based on annual animal count usage.

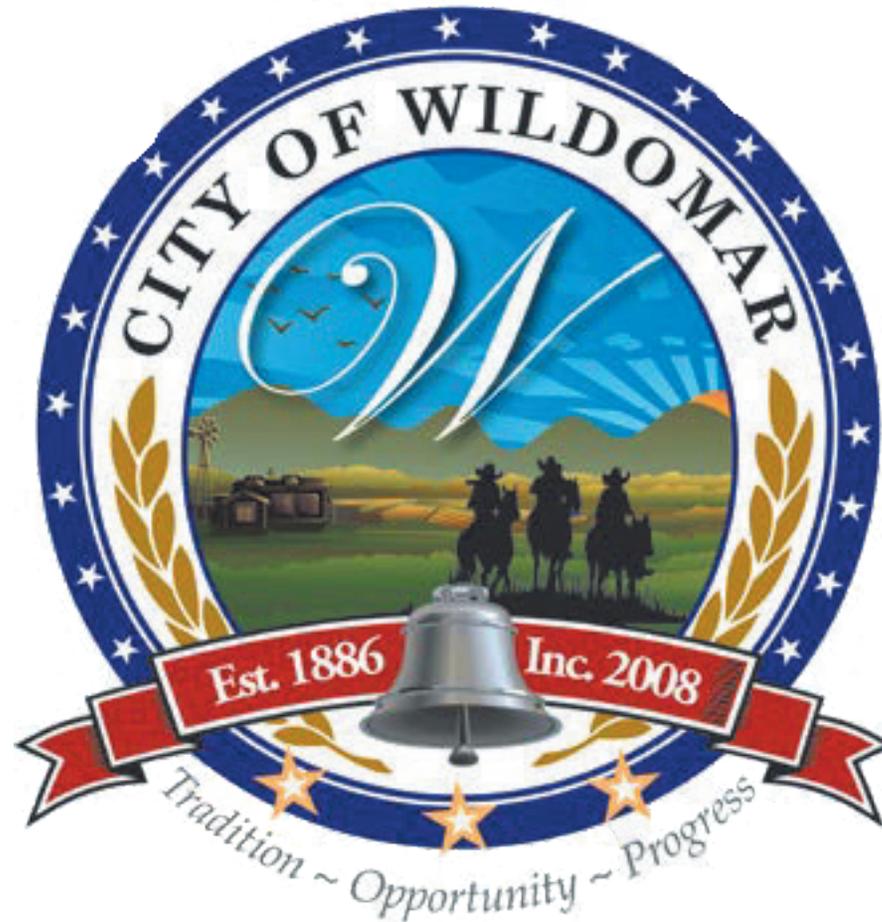


Non-Departmental

The increase of 14% from the estimated budget at the end of the 2012-13 fiscal year is mainly due to the information technology contract services being allocated differently out of the Finance department into Non-Departmental.

Summary

Overall, for fiscal year 2013-14, the General Fund projected revenues of \$7,416,800 exceed the General Fund projected expenditures of \$7,347,000 by \$69,800. This amount will be added to the fund balance, given that there are no major budget amendments for any unforeseen expenditures. The revenues have also been conservatively estimated and do not include any possible new sources of revenues from the State or the County of Riverside, other than what is already known.



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General Fund Revenues

Section 9



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General Fund Revenues:

The General Fund revenue projections for the fiscal year 2013-14 budget are conservative estimates based upon perceived growth stemming from current economic conditions. The General Fund revenue projections for the fiscal year 2014-15 budget are subject to revisions during the City's quarterly budget review process.

All budget modifications or adjustments are subject to approval by the City Council. Changes in the local, State, and national economic environments can impact each of these revenue sources and these trends. Their possible effects on the City's finances in fiscal year 2013-14 are outlined below. Other General Fund revenue sources are influenced by these same economic conditions and various other non-economic events, such as a change in an existing fee or the implementation of a new policy in an existing program. The fiscal year 2013-14 proposed General Fund revenue projections were prepared using data current as of the end of April 2013, the most recent data available prior to budget submittal.

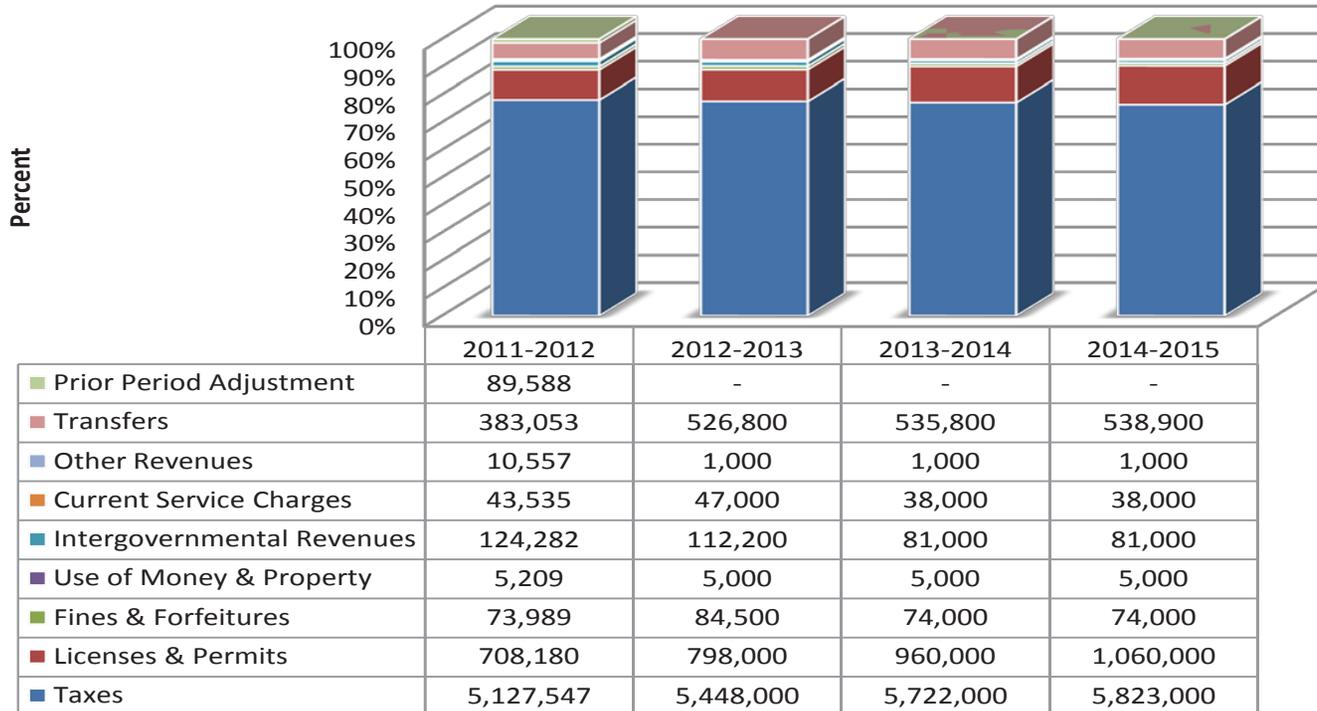
General Fund Operating Revenues

	Adopted			
	2011-2012 Year End Actual	2012-2013 Estimated Budget	2013-2014 Budget	2014-2015 Budget
Taxes	\$ 5,127,547	\$ 5,448,000	\$ 5,722,000	\$ 5,823,000
Licenses & Permits	708,180	798,000	960,000	1,060,000
Fines & Forfeitures	73,989	84,500	74,000	74,000
Use of Money & Property	5,209	5,000	5,000	5,000
Intergovernmental Revenues	124,282	112,200	81,000	81,000
Current Service Charges	43,535	47,000	38,000	38,000
Other Revenues	10,557	1,000	1,000	1,000
Total Operating Revenues	6,093,300	6,495,700	6,881,000	7,082,000
Transfers	383,053	526,800	535,800	538,900
Prior Period Adjustment	89,588	-	-	-
Total General Fund	6,565,940	7,022,500	7,416,800	7,620,900



Section 9 - General Fund Revenues

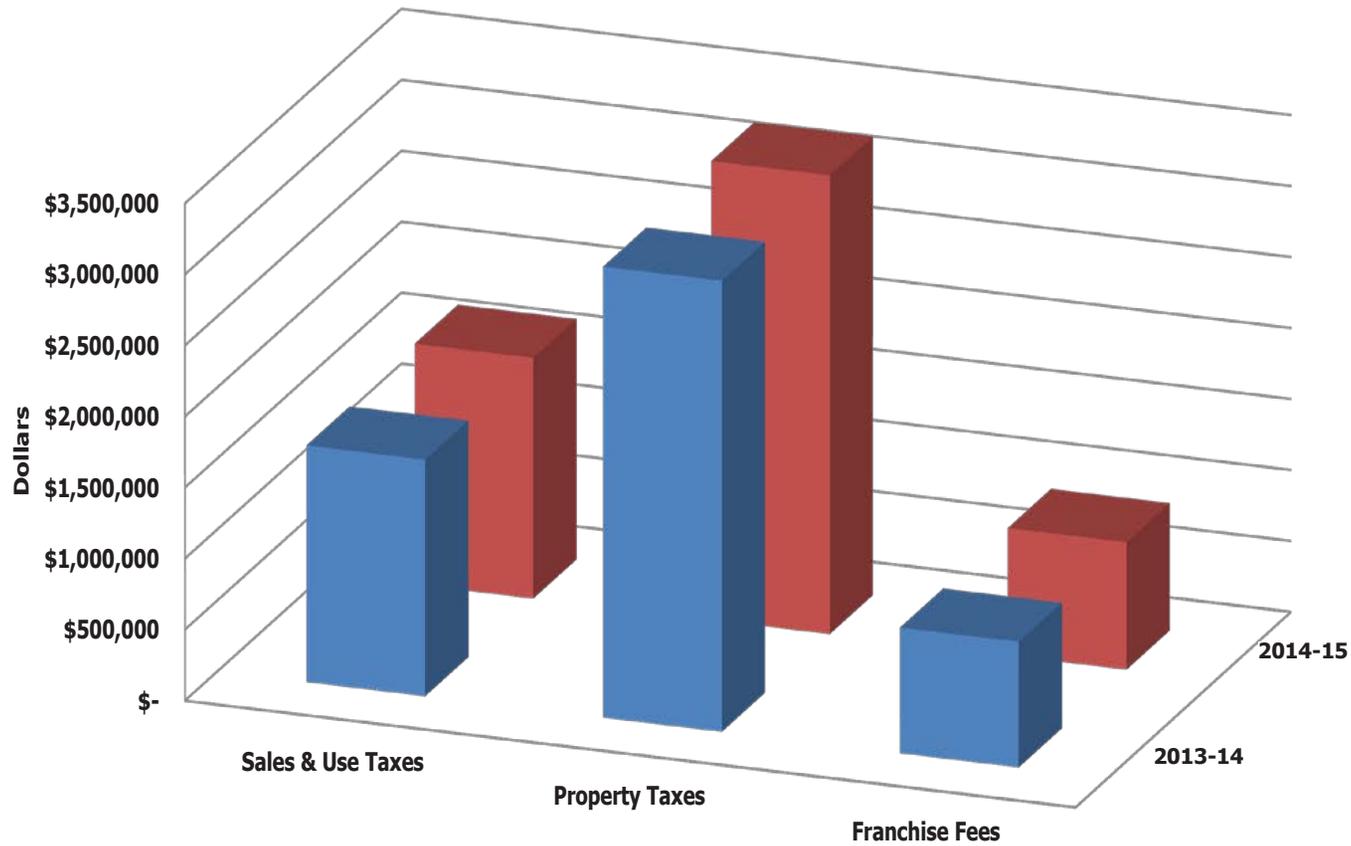
General Fund Revenues





Taxes

General Fund
Taxes by Category
FY 2013-14 & 2014-15



	Sales & Use Taxes	Property Taxes	Franchise Fees
■ 2013-14	\$1,665,000	\$3,174,000	\$883,000
■ 2014-15	\$1,695,000	\$3,231,000	\$897,000



Section 9 - General Fund Revenues

Property Taxes

A Tax Levy

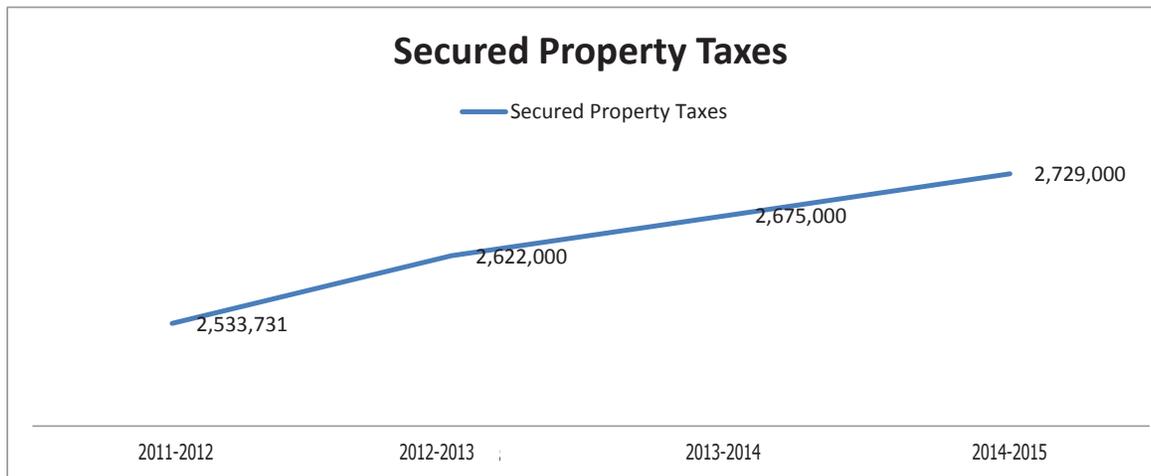
Proposition 13 limits the tax rate for each individual parcel to 1% of the assessed valuation of the property according to the most recent appraisal or sales price of similar properties sold.

The County of Riverside assesses the properties, calculates the tax to be levied on the properties and subsequently collects all property taxes. The cities within Riverside County receive their proportionate share of taxes from the county each year after the two key collection dates each fiscal year on December 10 and April 10. The property tax revenues are apportioned to taxing entities within Riverside County such as the City, Special Districts, Housing, Successor Agency, Education, and the County's General Fund based on an adjusted formula pursuant to Assembly Bill 8. Proportionally, the City receives about 10% of the 1% assessed value that Riverside County collects. For example: A residence assessed at \$300,000 would generate revenue to the County of \$3,000. Of the \$3,000 collected, approximately 10% or \$300 would be sent to the City of Wildomar.

Tax Rates

Under current law, all taxable real and personal property is subject to a tax rate of 1% of the value. Section 51 of the Revenue and Taxation Code limits the annual increase in assessed valuation for real property to the lesser of 2% or the October-to-October change in the California Consumer Price Index (CCPI) preceding the January 1 lien date. Since 1976-77 the CCPI has been above two percent in all but five years, with the lowest CCPI being 1% in 1983-84.

Two funds receive property taxes from the county: The General Fund and the Cemetery Fund (General & Endowment Fund) In consideration of the current economic conditions, the revenue estimate for secured property taxes is \$2,675,000 for the General Fund and \$209,000 for the Cemetery Fund for fiscal year 2013-14.



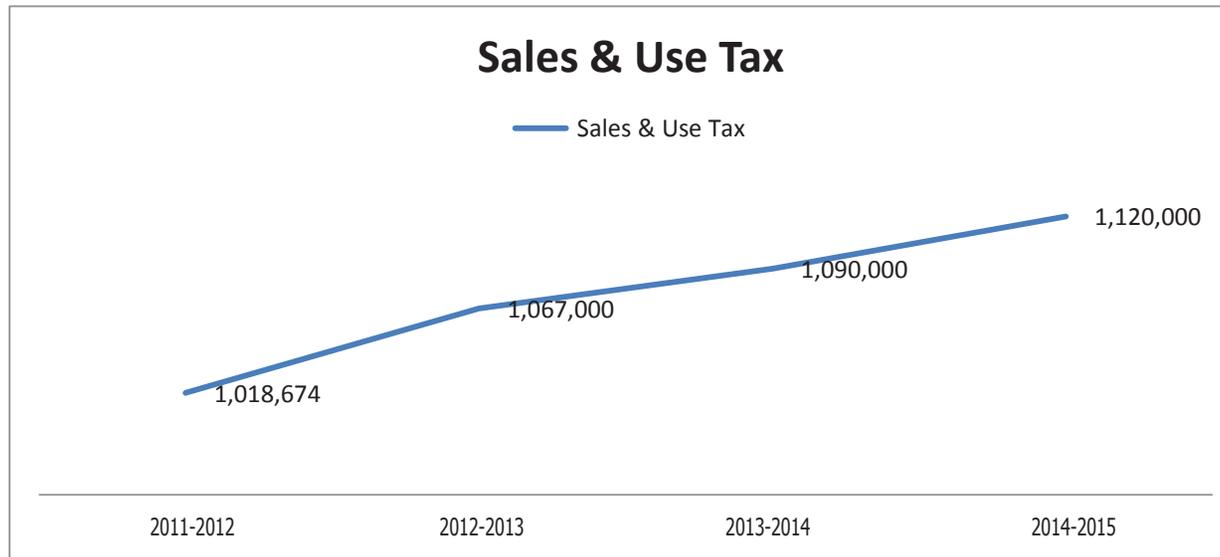


Sales & Use Tax

The majority of sales tax revenue is generated from service stations, food markets and restaurants.

Based on actual experience and trends, the Finance department estimates an increase in sales tax revenue of 2.2% over the prior year estimate. In fiscal year 2014-2015, the assumption of 2.8% increase was used. These estimates are conservative. The City is estimating sales tax revenues during fiscal year 2013-14 of \$1,090,000.

Conservatively, the City is expecting general sales tax revenues to increase slightly over the years to come. As signs of consumer confidence begin to return, the sales tax budget will be adjusted accordingly.



Franchise Fees

Franchise fees (or taxes) are payments received from solid waste, electric, gas, cable & telephone providers within City limits. Payments are made in exchange for each provider's use of public right-of-way to conduct their business within the City of Wildomar. These franchise fees help pay for the City's general operations in the general fund.

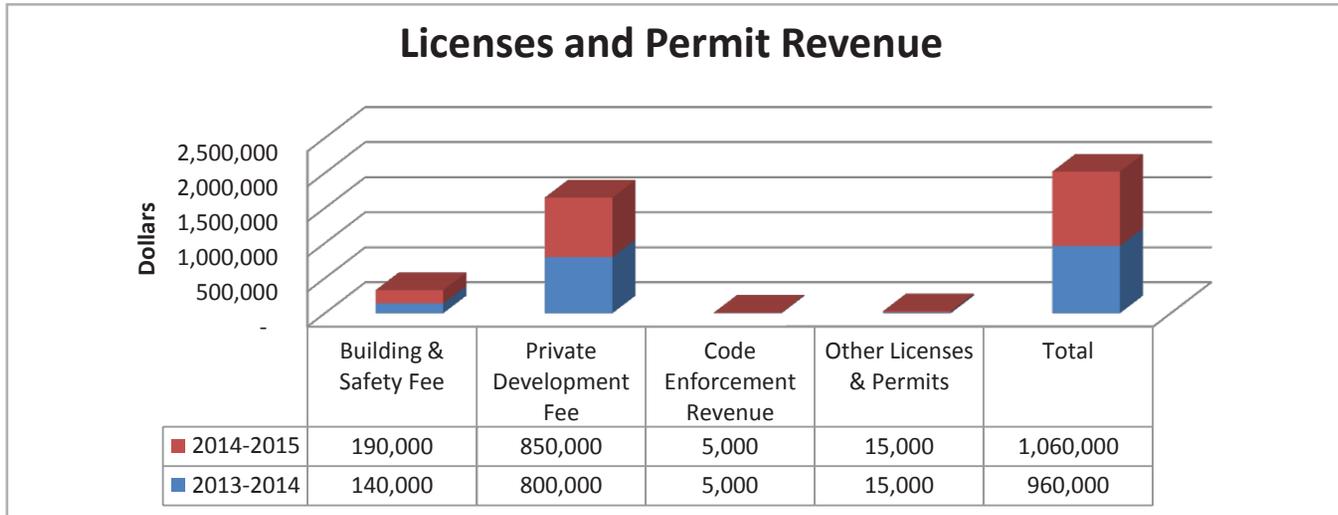


Section 9 - General Fund Revenues

Licenses & Permit Fees

Licenses and permits generate revenue for the purpose of recovering the costs associated with regulating an activity. These regulatory functions are typically performed by the City in the interests of promoting public safety. The City requires payment for the issuance of various City permits to ensure that structures meet specific standards. City permits include: building permits, electrical permits, mechanical and plumbing permits, grading and encroachment permits, and other miscellaneous fees. The City charges a fee for issuing the permits in order to recover the cost of review or inspection and finance the public programs regulating the activities.

The City is anticipating revenues of \$960,000 for the fiscal year 2013-14. Licenses and permit fee revenues will begin to rise during fiscal year 2014-15 as the building activity will increase. The City anticipates collecting \$1,060,000 during fiscal year 2014-15.





Use of Money

During fiscal year 2013-14, the City is expected to generate \$5,000 from invested cash on an averaged portfolio interest rate of 0.3%. Fiscal year 2014-15 interest earnings are expected to remain the same.

Current Service Charges

Charges for current services include revenue generated by General Fund departments resulting from services provided to the public and other City funds. The City, in exchange for a particular public service of a limited and specific benefit, collects service charges. The amount of each service charge is proportionate to the cost of providing the service. Service charges are collected for Public Safety and Parks & Recreation departments.

The fiscal year 2013-14 revenue estimate for Current Service Charges is \$38,000. The anticipated revenue reflects a 19.1% decrease over fiscal year 2012-13 estimated budget. Current Service Charges are estimated to remain unchanged during the next two budget years.

Current Service Charges	2011-2012	2012-2013	2013-2014	2014-2015
3300 Abandoned Property Registration	\$ 25,100	\$ 20,000	\$ 20,000	\$ 20,000
3310 Public Safety Revenue	\$ 9,934	\$ 15,000	\$ 10,000	\$ 10,000
3320 Special Event Revenue	\$ 4,467	\$ 4,000	\$ 3,000	\$ 3,000
3322 Parks & Recreation	\$ 4,009	\$ 8,000	\$ 3,000	\$ 3,000
3325 Sports Leagues	\$ 25	\$ -	\$ 2,000	\$ 2,000
TOTAL CURRENT SERVICE CHARGES (100)	\$ 43,535	\$ 47,000	\$ 38,000	\$ 38,000

Other Revenues

This is a miscellaneous revenue category. The budgeted revenues are \$1,000 for each of the two fiscal years 2013-14 & 2014-15.

Transfers-In and Prior Period Adjustments

Transfers-In are transfers of cash made from other funds based on the annual cost allocation for overhead charges. The General Fund recognizes Transfers-In while the corresponding funds making the transfer recognizes a Transfers-Out. Prior Period Adjustments are infrequent and are only made when materially necessary. These adjustments occur when a fiscal period has been closed and audited where an adjustment of a revenue that should have been recognized in that fiscal year is made in the current year and reflected in the financial statements.



Section 9 - General Fund Revenues

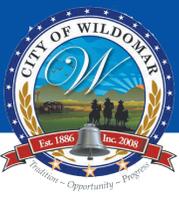
Account Number	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
General Fund						
3100 Sales & Use Tax	1,018,674	1,067,000	1,090,000	2.2%	1,120,000	2.8%
3101 Sales & Use Tax TFL	343,973	374,000	375,000	0.3%	375,000	0.0%
3102 Property Tax in Lieu of Sales Tax	-	-	-		-	
3103 ERAF Sales Tax	-	50,000	200,000	300.0%	200,000	0.0%
Sales & Use Taxes	1,362,647	1,491,000	1,665,000	11.7%	1,695,000	1.8%
3104 Pass Through Payment	10,327	20,000	20,000	0.0%	20,000	0.0%
3105 Property Tax-Secured	2,533,731	2,622,000	2,675,000	2.0%	2,729,000	2.0%
3106 Property Tax-Unsecured	138,718	140,000	143,000	2.1%	146,000	2.1%
3107 Property Tax-Prior Year	232,114	200,000	220,000	10.0%	220,000	0.0%
3109 Property Tax-Supplemental, SBE	27,878	30,000	30,000	0.0%	30,000	0.0%
3110 Real Property Transfer Tax	83,021	80,000	86,000	7.5%	86,000	0.0%
3112 Property Tax VLF Swap	-	-	-		-	
Property Taxes	3,025,788	3,092,000	3,174,000	2.7%	3,231,000	1.8%
3120 Franchise Fee-Solid Waste	177,998	280,000	286,000	2.1%	290,000	1.4%
3121 Franchise Fee-Electricity	212,309	220,000	224,000	1.8%	228,000	1.8%
3122 Franchise Fee-Gas	121,339	125,000	128,000	2.4%	130,000	1.6%
3123 Franchise Fee Cable-Time Warner	72,476	80,000	82,000	2.5%	83,000	1.2%
3124 Franchise Fee-Telecomm-Verizon	154,990	160,000	163,000	1.9%	166,000	1.8%
Franchise Fees	739,112	865,000	883,000	2.1%	897,000	1.6%
TOTAL TAXES (100)	5,127,547	5,448,000	5,722,000	5.0%	5,823,000	1.8%

Section 9 - General Fund Revenues



Revenues

Account Number	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
3230 Develop/Engineering Permit Fee	-	1,000	-	-100.0%	-	
3200 Business Registration Fee	12,705	15,000	15,000	0.0%	15,000	0.0%
3201 NPDES Inspection Fee	-	10,000	-	-100.0%	-	
3210 Planning Fee	-	10,000	-	-100.0%	-	
3240 Building & Safety Fee	106,416	120,000	140,000	16.7%	190,000	35.7%
3260 Private Development Fee	574,834	627,000	800,000	27.6%	850,000	6.3%
3268 Code Enforcement Revenue	14,226	15,000	5,000	-66.7%	5,000	0.0%
TOTAL LICENSE & PERMIT FEES (100)	708,180	798,000	960,000	20.3%	1,060,000	10.4%
3270 Fines & Forfeitures	65,852	75,000	65,000	-13.3%	65,000	0.0%
3271 AMR Fines	8,138	9,500	9,000	-5.3%	9,000	0.0%
TOTAL FINES & FORFEITURES (100)	73,989	84,500	74,000	-12.4%	74,000	0.0%
3800 Interest Income	5,747	5,000	5,000	0.0%	5,000	0.0%
3801 Gain or Loss on Investment	(538)	-	-		-	
TOTAL USE OF MONEY AND PROPERTY (100)	5,209	5,000	5,000	0.0%	5,000	0.0%
3500 Motor Vehicle License Fee	18,450	-	-		-	
3108 Property Tax-HOPTR	45,682	50,000	50,000	0.0%	50,000	0.0%
3525 SB90 State Mandated Cost Reimb	18,841	2,000	10,000	400.0%	10,000	0.0%
3526 State Condemnation Rev	371	200	1,000	400.0%	1,000	0.0%
3535 County/Special Dist. Reimb.	40,938	60,000	20,000	-66.7%	20,000	0.0%
TOTAL INTERGOVERNMENTAL REVENUES (100)	124,282	112,200	81,000	-27.8%	81,000	0.0%

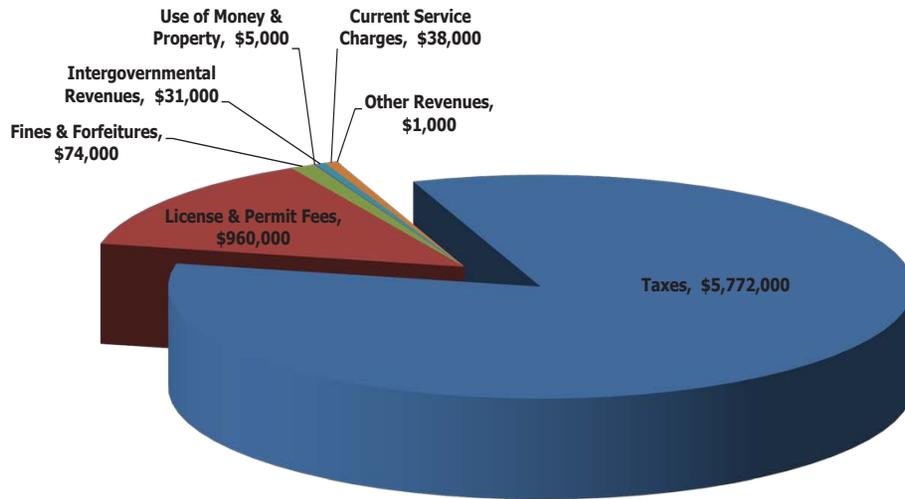


Section 9 - General Fund Revenues

Account Number	2011-2012 Year End Actual	2012-2013 Estimated Budget	Adopted			
			2013-2014 Budget	% change	2014-2015 Budget	% change
3300 Abandoned Property Registration	25,100	20,000	20,000	0.0%	20,000	0.0%
3310 Public Safety Revenue	9,934	15,000	10,000	-33.3%	10,000	0.0%
3320 Special Event Revenue	4,467	4,000	3,000	-25.0%	3,000	0.0%
3322 Parks & Recreation	4,009	8,000	3,000	-62.5%	3,000	0.0%
3325 Sports Leagues	25	-	2,000		2,000	0.0%
3326 Citizen Corp Revenue	-	-	-		-	
TOTAL CURRENT SERVICE CHARGES (100)	43,535	47,000	38,000	-19.1%	38,000	0.0%
3802 Cash Over/Short	5	-	-		-	
3850 Miscellaneous Income	1,332	1,000	1,000	0.0%	1,000	0.0%
3851 Save Our Park Donation	3,878	-	-		-	
3852 Donations	290	-	-		-	
3853 SOP Donation-O'Brien	3,347	-	-		-	
3854 SOP Donation-Windsong	1,705	-	-		-	
TOTAL OTHER REVENUES (100)	10,557	1,000	1,000	0.0%	1,000	0.0%
3900 Transfers In	383,053	526,800	535,800	1.7%	538,900	0.6%
3901 Prior Period Adjustment	89,588	-	-		-	
General Fund	6,565,940	7,022,500	7,416,800	5.6%	7,620,900	2.8%

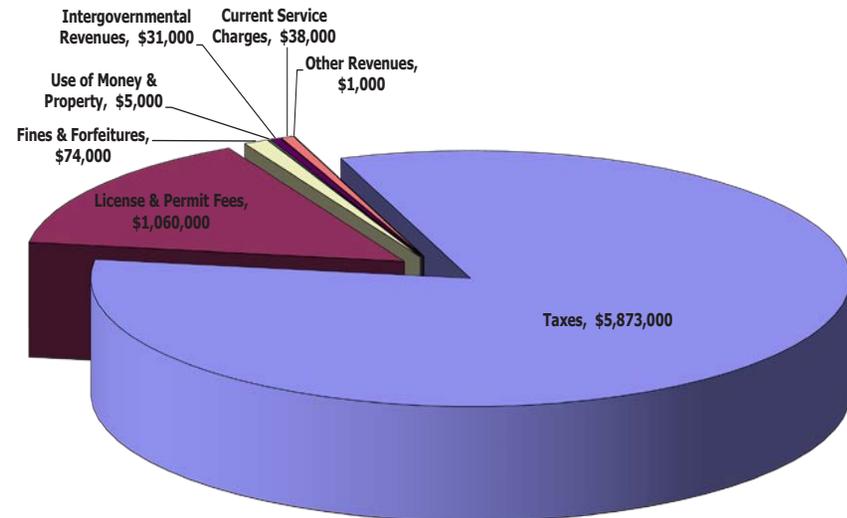


General Fund Operating Revenues
2013-14 Adopted Budget



*Excluding Transfers-in.

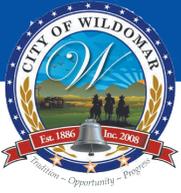
General Fund Operating Revenues
2014-15 Adopted Budget



*Excluding Transfers-in.



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City Council

Section 10



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City Council

The Mayor and Council serve as the governing body and legislative branch of Wildomar's municipal government. It is comprised initially of five Council members, each elected at-large to four year terms on a staggered basis. Annually, the Council selects a Mayor and Mayor Pro-tempore from amongst the Council members. The Mayor serves as the official head for all political, representative and ceremonial purposes. A Mayor Pro-tempore serves in absence of the Mayor.

The Department at a Glance

Mayor & City Council
5 Council Members

Financial Summary

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
Total Salary and Benefits	92,332	95,700	100,000	4.5%	100,000
Other Expenditures	20,542	25,800	8,100	-68.6%	8,100
Total City Council - 4110	112,874	121,500	108,100	-11.0%	108,100
Fund					
General Fund	112,874	121,500	108,100	-11%	108,100



Section 10 - City Council

Service Description:

The City Council is responsible for establishing public policy, enacting laws of the City in the form of ordinances, authorizing actions on behalf of the City in the form of resolutions, adopting the annual budget, and hiring the City Manager and City Attorney. The Mayor and Council act as ombudsmen on behalf of citizens, conduct community events, and represent the City on international, national, state, county and local issues. The Council regularly meets the second Wednesday of each month.

Long Term Goals:

- Open, informed, and democratic public decisions;
- Responsive and appropriate legislation and policy;
- Effective and efficient execution of adopted laws and regulations;
- Provide legislative leadership beneficial to the residents and businesses of the City and enhance quality of life for residents, businesses and visitors alike and the value of the properties within the City.

Two Year Work Plan:

- Preservation of Essential Services and Fiscal Health. Adopt a budget that sustains the City's short and long-term fiscal health, preserves public health and safety, and other essential services in line with residents' priorities, and includes cost reduction strategies.
- Economic Development. Increase focus on economic development. Support creation of head of household jobs through developing strategies for infrastructure, focusing on promising growth sectors, and expediting desired economic activity. Expand collaboration with business community and responsible agencies.
- Neighborhood Wellness. Embrace and implement pro-active code enforcement and Neighborhood Protection policies.
- Legislation: Enacting ordinances and resolutions, reviewing compliance with adopted laws and regulations.
- Policy: Reviewing and adopting plans which guide the decisions and actions of the City's operating programs.
- Supervision: Directing and evaluating the City Manager, City Attorney and appointed commission and committee members.
- Quality of Life: Re-opening and Expansion of City Parks.
- Traffic Congestion Relief. Continue efforts on projects and programs which relieve traffic congestion (street modifications, dust reduction and comprehensive clean street programs, intersection improvements, pedestrian improvements, bicycle/trail facilities, sidewalks, trip reduction programs, traffic signal operations, and public transit facilities.)

Performance Measurement Outcomes:

The performance of the City Council is ultimately measured by the voters of the City through the election process. Other measures of performance are concerns expressed by residents and businesses through appearances at Council meetings, emails, letters and phone calls.



Prior Year Accomplishments

- Provided residents the opportunity to reinstate the Park Tax Assessment.
- Achieved fiscal stability despite State taking of 22% of General Fund revenues.
- Established Park Tax Oversight and Advisory Committee.
- Negotiated uses of County and District properties.

Significant Budgetary Changes

- Consistent with prior year activity level.

Staffing Levels:

- 5 City Council Members.
- There are no term expirations scheduled during Fiscal Year 2013-14.

WORKLOAD MEASURES	Actual	Actual	Actual	Actual	Actual	Planned	
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
City Council Meetings/Special Meetings	25	30	29	20	25	12	12
Advisory Commissions and Committees	1	1	1	1	2	2	2
Regional/County Commissions Served	20	20	20	22	22	22	22
Ordinances/Resolutions	30	22	10	5	10	10	10



Section 10 - City Council

2013-14 & 2014-15 Departmental Budget

City Council		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
Account Number							
GENERAL FUND							
100-410-4110-51005	Stipends	18,000	18,000		18,000	0.0%	18,000
100-410-4110-51150	PERS Retirement	4,727	4,800		4,500	-6.3%	4,500
100-410-4110-51155	Social Security	-	-		-		-
100-410-4110-51160	Medicare	234	300		500	66.7%	500
100-410-4110-51162	FUI	147	400		-	-100.0%	-
100-410-4110-51164	SUI	986	800		1,000	25.0%	1,000
100-410-4110-51200	Medical Ins.	47,005	58,700		60,000	2.2%	60,000
100-410-4110-51201	Dental Ins.	6,458	6,700		6,000	-10.4%	6,000
100-410-4110-51202	Vision Ins.	1,079	1,200		6,000	400.0%	6,000
100-410-4110-51204	Life Ins.	-	-		-		-
100-410-4110-51205	STD & LTD Ins.	-	-		-		-
100-410-4110-51208	Other Ins Premium	13,697	4,800		4,000	-16.7%	4,000
Total Salary and Benefits		92,332	95,700		100,000	4.5%	100,000
100-410-4110-52010	Office Supplies	793	400		400	0.0%	400
100-410-4110-52012	Departmental Supplies	511	400		200	-50.0%	200
100-410-4110-52016	Reproduction	67	-		-		-
100-410-4110-52020	Legal Notices	-	200		-	-100.0%	-
100-410-4110-52100	Memberships/Dues	-	1,000		-	-100.0%	-
100-410-4110-52105	Meetings/Conferences	3,371	3,000		2,500	-16.7%	2,500
	Leauge Conference, Policy/Division Mtgs. Chamber and Local events. \$500 per Council Member.			2,500			2,500
100-410-4110-52110	Training	-	-				
100-410-4110-52113	Travel	991	2,500		2,500	0.0%	2,500
	Leauge Conference, Policy/Division Mtgs. At \$500 per Council Member.			2,500			2,500
100-410-4110-52115	Contractual Services	-	-				-
100-410-4110-52116	Professional Services	-	-				-
100-410-4110-52117	Legal Services	12,723	16,100		-	-100.0%	-
100-410-4110-53020	Telephone	1,326	1,500		1,500	0.0%	1,500
100-410-4110-53028	Communications	701	500		500	0.0%	500
100-410-4110-58100	Furniture & Equipment		200			-100.0%	
100-410-4110-58110	Hardware/Software	59	-		500		500
TOTAL GENERAL FUND		112,874	121,500		108,100	-11.0%	108,100
Total City Council - 4110		112,874	121,500		108,100	-11.0%	108,100



City Manager

Section 11



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City Manager

The City Manager is the executive branch of the municipal government. The City Manager is the Chief Executive Officer of the municipal government and is hired by the City Council. The City Manager is responsible for the day-to-day affairs of the municipal government, carrying out the policies of the City Council, establishing an annual budget and long range business and capital improvement plans, upholding the laws of the City, and the hiring of City employees.

The Department at a Glance

City Manager Department

City Manager – 75%
Administrative Analyst – 75%

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
<u>Department</u>					
Total Salary and Benefits	226,515	274,100	240,900	-12.1%	240,900
Other Expenditures	45,780	43,000	56,700	31.9%	80,600
Total City Manager - 4120	272,295	317,100	297,600	-6.1%	321,500
<u>Fund</u>					
General Fund	272,295	317,100	297,600	-6.1%	321,500



Section 11 - City Manager

Long Term Goals

- Develop a world-class municipal service organization that meets the needs of the residents and businesses in an ethical, efficient, business-like and professional manner.
- Provide opportunity for City Administration training and education of staff and residents.
- Recommend to City Council Long Term City Hall Facility.
- Provide the ability for fiscally balanced development and growth.
- Reduce costs, increase services.
- Increase communications process with public.
- Review contract model and cost analysis of vendor services on regular basis.
- Provide for open, transparent and accountable processes within all departments.

Two Year Work Plan

- Provide quarterly training/meeting with staff.
- Reduce Animal Control Costs.
- Oversee the implementation of Clean Streets program.
- Implement Trails Activity Programs.
- Establish Facility Joint Use Agreement with School District.
- Partner with community organizations for aquatics program.
- Re-open and expand Parks and Recreation programs.
- Implement a weekly press releases/updates and monthly City Hall highlights publication.
- Development Impact Fee Program updates.
- User Fee program update.
- City Hall facility long term lease/purchase.
- Seek Motor Vehicle License Fee (MVLFF) revenue replacement.
- City web site enhancements.
- City policies review and develop succession planning.

Performance Measurement Outcomes

The performance of the City Manager is ultimately measured by the City Council through some of the following means:

- Keeping the City Council informed as to activities within and affecting the City.
- Carrying out the policies and objectives of the City Council.
- Keeping abreast of and operating the City in compliance with all applicable laws.
- Submitting a responsive and responsible annual budget in a timely manner.
- Maintaining and enhancing the financial health and discipline in the City.



- Responding to City Council, resident and business inquiries in a timely manner.

Prior Year Accomplishments

- Negotiated franchise agreements with waste haulers increasing revenues by \$100K per year without impacting rate structure.
- Completed fiscal year, adding \$1,765 to the general fund balance despite the State taking of \$1.8 million of general fund revenue.
- Worked with County staff to modify transition year debt repayment plan.
- Implemented process for neutralizing fiscal impact of new development.
- Consolidated activities to temporarily absorb duties of Community Services Manager and Assistant City Manager with existing staff.

Significant Budgetary Changes

- Added Administrative Analyst and deleted Assistant City Manager Position.



Section 11 - City Manager

2013-14 & 2014-15 Departmental Budget

City Manager				Adopted				
Account Number		2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
GENERAL FUND								
100-410-4120-51001	Salaries	173,181	213,500		167,400	-21.6%		167,400
100-410-4120-51100	Auto Allowance	7,128	7,200		5,900	-18.1%		5,900
100-410-4120-51105	Cell Phone Allowance	723	700		800	14.3%		800
100-410-4120-51107	Internet Allowance	723	700		800	14.3%		800
100-410-4120-51150	PERS Retirement	41,441	44,600		40,100	-10.1%		40,100
100-410-4120-51155	Social Security	-	-		-			-
100-410-4120-51160	Medicare	2,635	3,400		2,500	-26.5%		2,500
100-410-4120-51162	FUI	63	200		200	0.0%		200
100-410-4120-51164	SUI	434	500		400	-20.0%		400
100-410-4120-51200	Medical Ins.	-	-		18,000			18,000
100-410-4120-51201	Dental Ins.	-	-		1,800			1,800
100-410-4120-51202	Vision Ins.	-	-		1,800			1,800
100-410-4120-51204	Life Ins.	-	-		-			-
100-410-4120-51205	STD & LTD Ins.	-	-		-			-
100-410-4120-51208	Other Ins Premium	188	3,300		1,200	-63.6%		1,200
	Total Salary and Benefits	226,515	274,100		240,900	-12.1%		240,900
100-410-4120-52010	Office Supplies	182	500		500	0.0%		1,000
100-410-4120-52012	Departmental Supplies	-	500		-	-100.0%		-
100-410-4120-52016	Reproduction	121	100		100	0.0%		1,000
100-410-4120-52100	Memberships/Dues	435	500		1,800	260.0%		1,800
	American Society of Public Administration (ASPA)			100			100	
	California Society of Finance Officers (CSMFO)			100			100	
	Government Finance Officers Association (GFOA)			100			100	
	International City Managers Association (ICMA)			1,500			1,500	
100-410-4120-52105	Meetings/Conferences	1,812	200		1,300	550.0%		2,300
	League of Ca Cities Annual Conference			1,000			1,000	
	League Of Ca Cities - Division Meetings			200			200	
	Southwest Economic Development Council			100			100	
	International Council of Shopping Centers (ICSC)			-			1,000	



2013-14 & 2014-15 Departmental Budget

City Manager		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
100-410-4120-52110	Training	-	-		1,500			1,000
	Administrative Analyst Tuition			1,500			-	
	League of Ca Cities-City						1,000	
	Managers Conference			-				
100-410-4120-52113	Travel	475	500		500	0.0%		1,500
	League Annual Conference			500			500	
	ICSC			-			1,000	
100-410-4120-52115	Contractual Services	38,400	36,000		48,000	33.3%		63,000
	Gonsalves and Son's Lobbyist			36,000			36,000	
	Communication Services			12,000			12,000	
	Economic Development Services			-			15,000	
100-410-4120-52116	Professional Services	3,125	1,000		-	-100.0%		5,000
100-410-4120-52117	Legal Services	1,172	3,700		2,000	-45.9%		4,000
100-410-4120-58110	Hardware/Software	59	-		1,000			-
	Computer			1,000			-	
TOTAL GENERAL FUND		272,295	317,100		297,600	-6.1%		321,500
Total City Manager - 4120		272,295	317,100		297,600	-6.1%		321,500

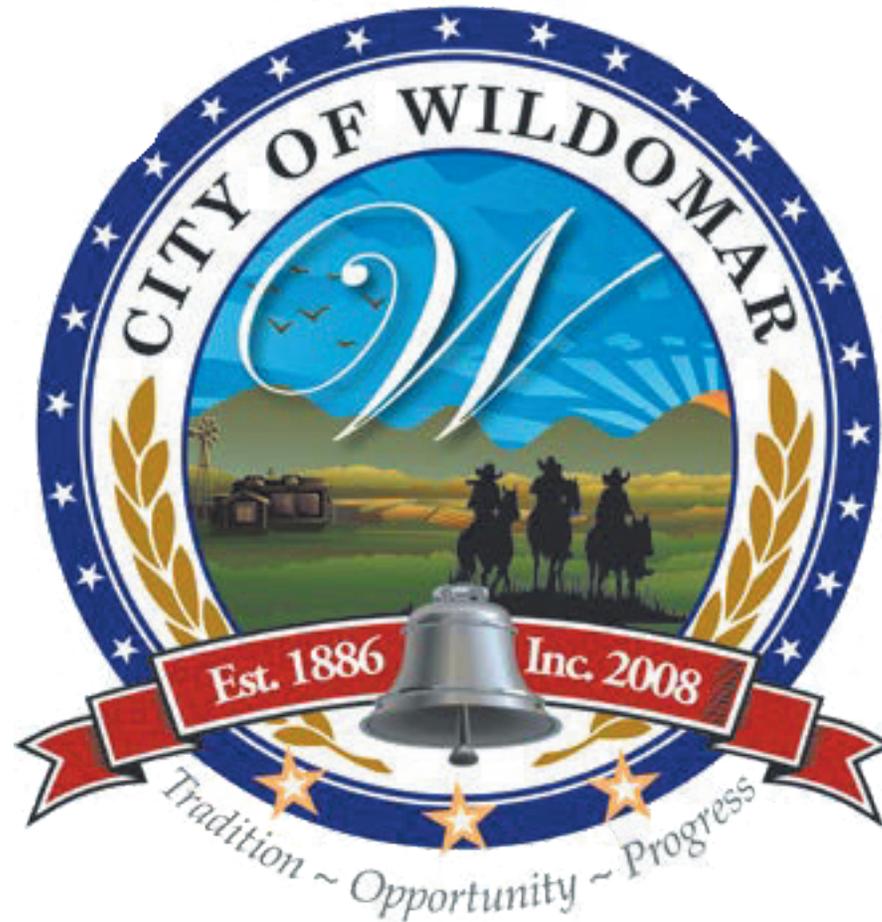


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City Clerk

Section 12



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City Clerk

The City Clerk’s Office is a public service department that provides a variety of professional and administrative duties in support of the City Council in accordance with the Public Records Act, Political Reform Act, Brown Act, and Elections Code. It also serves as the official recorder of the City Council. The City Clerk’s Office also has the responsibility for the City’s Human Resources and Risk Management functions.

The Department at a Glance

City Clerk’s Department
City Clerk – 85%

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
Total Salary and Benefits	112,051	121,400	105,700	-12.9%	105,700
Other Expenditures	36,873	53,200	43,500	-18.2%	72,200
City Clerk - 4130	148,923	174,600	149,200	-14.5%	177,900
Fund					
General Fund	148,923	174,600	149,200	-14.5%	177,900



Section 12 - City Clerk

Service Description:

- Strengthen public trust in government and facilitate the democratic process.
- Provide City Council support by writing proclamations and presentations, manage City-wide electronic City Council agenda process and meeting notice requirements, maintain legislative history, manage the filing of contracts and agreements, resolutions, ordinances, minutes, document recordings, and provide information to the public.
- Process claims in a timely manner and provide training to minimize the City's risk.
- Conduct all municipal elections, including Measures for Initiative (or Referendum Petitions), and participate and initiate voter outreach programs, as well as collect, review, and manage all campaign filing forms.
- Update the City of Wildomar Municipal Code annually, and ensure it is available to all citizens through the City's website.
- Work with the FPPC to ensure all City Council Members, Planning Commissioners, Employees, Committee Members, and Candidates are in compliance with reporting requirements.
- Provide open access to complete and accurate public documents for both internal and external customers.
- Handle and oversee liability claims pertaining to the City.
- Maintain custody of the City Seal.
- Authenticating official papers and instruments requiring certification.
- Manage the Human Resources Department ensuring all employment, required training, and day-to-day operations are proper and in accordance with City and State laws.

Long Term Goals

- Orientation and training for City Council, Planning Commission, and Committee Members in meeting legal requirements including FPPC filings, Brown Act, and general meeting decorum.
- Orientation and training for new employees.
- Implement audio live-stream of all City Council and Planning Commission meetings.

Two Year Work Plan

- Issue and process candidate nominations for November 2014 General Municipal Election.
- Coordinate and conduct November 4, 2014 General Municipal Election.
- Coordinate AB 1234 ethics training.
- Complete the process for trademarking/registering the City's official logo and brand.
- Implement a City-wide records management program.
- Conduct Human Resources training to ensure compliance with all City and State laws.
- Develop and implement a City-wide Records Retention Schedule.
- Develop and implement a Social Media Policy.



- Update the Conflict of Interest Code.
- All FPPC filings uploaded on the City’s website for greater transparency of records.
- Continue to receive training through PARSAC regarding the City’s risk management.
- Pursue grant opportunities through PARSAC to assist the City in reducing liability throughout the City.

Prior Year Accomplishments

- Transition to electronic City Council agendas.
- Codification completed of City Ordinances and County Codes adopted to produce the City’s first Municipal Code.
- Conducted the City’s General Municipal Election and Special Election for Measure Z – City Parks.
- Received training related to Human Resources and Risk Management.
- Transition of Human Resources and Risk Management services to the City Clerk’s Office.

DEPARTMENTAL ACTIVITY REPORT

	08-09 Actual	09-10 Actual	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Estimate
City Council/Special Meetings	25	30	29	20	25	12	12
Ordinances/Resolutions	30	22	10	5	10	10	10



Section 12 - City Clerk

2013-14 & 2014-15 Departmental Budget

City Clerk		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
GENERAL FUND							
100-410-4130-51001	Salaries	79,909	86,100		70,800	-17.8%	70,800
100-410-4130-51100	Auto Allowance	2,410	2,400		2,000	-16.7%	2,000
100-410-4130-51105	Cell Phone Allowance	-	-		1,500		1,500
100-410-4130-51150	PERS Retirement	19,089	21,700		17,100	-21.2%	17,100
100-410-4130-51155	Social Security	-	-				
100-410-4130-51160	Medicare	1,194	1,200		1,100	-8.3%	1,100
100-410-4130-51162	FUI	63	100		100	0.0%	100
100-410-4130-51164	SUI	426	500		300	-40.0%	300
100-410-4130-51200	Medical Ins.	7,987	8,300		10,200	22.9%	10,200
100-410-4130-51201	Dental Ins.	817	900		1,000	11.1%	1,000
100-410-4130-51202	Vision Ins.	156	200		1,000	400.0%	1,000
100-410-4130-51204	Life Ins.	-	-		-		-
100-410-4130-51205	STD & LTD Ins.	-	-		600		600
Total Salary and Benefits		112,051	121,400		105,700	-12.9%	105,700
100-410-4130-52010	Office Supplies	344	800		1,000	25.0%	1,000
100-410-4130-52012	Departmental Supplies	114	400		-	-100.0%	-
100-410-4130-52016	Reproduction	4	100		200	100.0%	200
100-410-4130-52020	Legal Notices	-	1,000		500	-50.0%	500
100-410-4130-52100	Memberships/Dues	455	400		500	25.0%	500
100-410-4130-52105	Meetings/Conferences	1,042	800		1,000	25.0%	1,000
	Leauge - New Law			500			500
	Clerks Association			500			500
100-410-4130-52110	Training	-	-		500		500
	Human Resource/Risk			500			500
100-410-4130-52113	Travel	285	1,000		1,000	0.0%	1,200
	Lodging/Transportation			1,000			1,200
100-410-4130-52115	Contractual Services	-	10,000		23,300	133.0%	25,300
	Annual Muni Code Update			3,300			3,300
	Part-time assistance			20,000			22,000
100-410-4130-52116	Professional Services	-	-		-		-
100-410-4130-52117	Legal Services	3,701	7,700		4,000	-48.1%	4,500
100-410-4130-52120	Elections	30,869	31,000		-	-100.0%	35,000
	Nov-14			-			35,000
100-410-4130-58110	Hardware/Software	59	-		11,500		2,500
	Records Retention Hardware			9,000			-
	Upgrade						2,500
	Monthly License Fee			2,500			
TOTAL GENERAL FUND		148,923	174,600		149,200	-14.5%	177,900
Total	City Clerk - 4130	148,923	174,600		149,200	-14.5%	177,900



City Attorney

Section 13



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City Attorney

The City Attorney’s office reports directly to the City Council. The office of the City Attorney provides comprehensive legal services for the City Council, Planning Commission, City Manager and City Departments. The City contracts with the law firm of Burke, Williams & Sorensen to provide services. Thomas D. Jex, a partner with Burke, Williams & Sorensen, serves as the City Attorney.

The Department at a Glance

City Attorney Department
Contract Attorney

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
Total Salary and Benefits	-	-	-		-
Other Expenditures	157,952	258,400	204,000	-21.1%	204,000
City Attorney - 4140	157,952	258,400	204,000	-21.1%	204,000
Fund					
General Fund	157,952	258,400	204,000	-21.1%	204,000



Section 13 - City Attorney

Service Description:

- Handle general legal advice.
- Review and draft contracts, ordinances, and resolutions.
- Conduct legal research.
- Represent the City in litigation, contract negotiations.
- Assist the City Departments in handling personnel matters.

Long Term Goals

- Provide High Quality, Responsive Services.
 - We are committed to providing services of superior quality in a timely manner that meet the City's needs.
- Provide Proactive, Creative, Result Oriented Services.
 - The role of the office of the City Attorney is not just to provide dry, static legal advice, but to provide fluid problem solving services that significantly improves City's ability to achieve results.
- Provide Cost Effective Services.
 - We are committed to providing legal services that are cost effective.

Two Year Work Plan

- Improve and Enhance Form Agreements and Documents so as to reduce attorney review time. Examples include:
 - Form Resolutions for Planning Commission Approvals which may be utilized as a template for each action required by the Planning Commission together with models of findings.
 - Form Consultant Services Agreement (and similar documents) for use by City departments when hiring professional or other consultants.
 - Form Subdivision Improvement Agreements for use by the Public Works Department to permit the City to final subdivision tracts subject to a contractual promise to construct improvements secured by bonds.
- Continue to Actively Participate in Agenda & Staff Meetings.
 - Participate in Agenda & Staff meetings in order to stay informed on pending City issues and specific implementation of City policies. Staying abreast of these issues helps the City Attorney's office anticipate legal problems that may arise down the road that would be the natural consequence of a particular course of action. Being informed of these matters early in the process puts us in a preventive lawyering mode and helps us develop legal strategies to minimize the City's potential exposure while developing course corrections when needed.
- Continuation of Existing Legal Reviews.
 - Bring new laws, cases, and legal practices to the attention of the City Council and City Staff and recommending actions allowing the City to conform to and benefit from such new requirements and trends.
- Assist staff with updates to municipal code to transition from primarily County drafted ordinances to a City code that is tailored to the City's specific needs.



- Manage overall legal services for the City within Council approved budget parameters

Prior Year Accomplishments

Below are some highlights of accomplishments from the past fiscal year. These highlights, however, do not tell the whole story. On a daily basis we are actively engaged with many of the City's departments providing advice and counsel in response to questions, developing legal strategy and reviewing a multitude of documents.

- Provided legal advice at all open and closed session City Council and planning commission meetings.
- Assisted in negotiations and drafting of waste haulers' franchise amendments with both companies.
- Assisted in preparing classification and compensation plan, salary schedule and benefits plan.
- Prepared Ordinance and Resolutions for Measure Z (park parcel tax) and related legal issues.
- Assisted in legal review and preparation of contracts related to City Manager transition.

Significant Budgetary Changes

- The office of the City Attorney is now providing additional general services to the City under the new flat fee retainer system.



Section 13 - City Attorney

2013-14 & 2014-15 Departmental Budget

City Attorney

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget Detail	
			2013-14 Budget Detail	2013-14 Budget		% change
GENERAL FUND						
100-410-4140-52117 Legal Services	157,952	258,400		204,000	-21.1%	
TOTAL GENERAL FUND	157,952	258,400		204,000	-21.1%	-
Total City Attorney - 4140	157,952	258,400		204,000	-21.1%	-

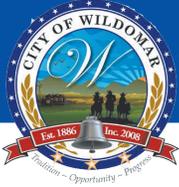


Finance

Section 14



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Finance Department

The Finance Department is providing the City of Wildomar the highest quality public services in the areas of financial reporting, auditing, and stewardship of City assets. The department is committed to provide timely, clear, accurate and complete information and support to other departments, citizens, and the community at large.

The Department at a Glance

Finance Department

Contract Services

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
Total Salary and Benefits	265,558	185,200	1,000	-99.5%	1,000
Other Expenditures	141,764	257,400	204,900	-20.4%	203,700
Finance - 4200	407,322	442,600	205,900	-53.5%	204,700
Fund					
General Fund	407,322	442,600	205,900	-53.5%	204,700



Section 14 - Finance

Service Description:

- Provides all financial and benefits administration services for the City.
- Responsible for developing and monitoring a system of internal controls to protect the City's assets against loss or theft.
- Provides cash and treasury management, budget management, accounting, purchasing, payroll administration and financial reporting for all City departments, divisions, and funds as well as for the Wildomar Cemetery District.
- Primary responsibilities include banking and investment activities, preparation of the Comprehensive Annual Financial Report, monitoring of the City's expenditures and receipts, preparation of budget adjustments, development of the City's biennial budget, administration of payroll, accounts payable, cash receipts, accounts receivable, purchasing and health benefits.
- Provides management and oversight of the City's information system network within the non-departmental budget .

Long Term Goals

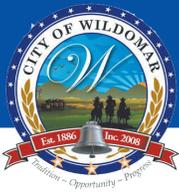
- Implement the EDEN Code Enforcement, Business License and Customer Request modules with an online component to interface with the respective module and General Ledger.
- Prepare an updated user fee schedule.
- Implement the Developer Deposits billing system.

Two Year Work Plan

- To secure grant funding from the Western Riverside Council of Governments to allow for the purchase of the EDEN Code Enforcement, Business License and Customer Request modules to increase productivity and efficiency as well as to provide accessibility to the public.
- To create an updated user fee schedule by forming a subcommittee of City staff tasked to research various cost recovery methods to increase revenues.
- To replace the existing Developer Deposit billing system services provided by an outside contracting agency and to implement an in-house system which interfaces with the EDEN Project Accounting-Developer Deposits module for better financial control and more timely and accurate billing.

Performance Measurement Outcomes

- Achieved zero findings and zero management comments regarding the annual audit of the City's financial records by independent external auditor
- Achieved a \$1,765 surplus to add to the General Fund Balance despite a \$1.8 million reduction in Motor Vehicle License Fee revenues.



Prior Year Accomplishments

- Implemented the EDEN Permits & Inspections module for the Building & Safety division adding an online payment component that interfaces with the General Ledger.
- Implemented the EDEN Project Accounting module to assist in the tracking of multi-year CIP projects.
- Received the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the FY 2011-12 Comprehensive Annual Financial Report (CAFR). See page 14-4

Significant Budgetary Changes

- Increase in reproduction costs for the printing of the new biennial budget document.
- Decrease in professional services due to completion of the Parks Communication Project

DEPARTMENTAL ACTIVITY REPORT

	08-09 Actual	09-10 Actual	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Estimate
Treasurer's Report produced	12	12	12	12	12	12	12
Checks printed	388	675	824	793	778	800	800
Invoices entered	374	819	1632	1322	1265	1350	1350
Audits performed	1	1	2	2	1	1	1
Quarterly Budget Reports produced	N/A	4	4	4	4	4	4



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Wildomar
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

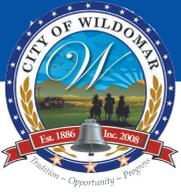


2013-14 & 2014-15 Departmental Budget

Finance		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
Account Number								
GENERAL FUND								
100-410-4200-51001	Salaries	182,679	120,300		-	-100.0%		-
100-410-4200-51010	Overtime	188	1,500		1,000	-33.3%		1,000
100-410-4200-51100	Auto Allowance	6,025	3,300		-	-100.0%		-
100-410-4200-51105	Cell Phone Allowance	723	400		-	-100.0%		-
100-410-4200-51107	Internet Allowance	723	400		-	-100.0%		-
100-410-4200-51150	PERS Retirement	48,173	28,500		-	-100.0%		-
100-410-4200-51155	Social Security	137	-		-	-		-
100-410-4200-51160	Medicare	2,714	1,800		-	-100.0%		-
100-410-4200-51162	FUI	144	300		-	-100.0%		-
100-410-4200-51164	SUI	939	1,200		-	-100.0%		-
100-410-4200-51200	Medical Ins.	17,232	18,300		-	-100.0%		-
100-410-4200-51201	Dental Ins.	3,257	3,400		-	-100.0%		-
100-410-4200-51202	Vision Ins.	553	600		-	-100.0%		-
100-410-4200-51204	Life Ins.	-	-		-	-		-
100-410-4200-51205	STD & LTD Ins.	-	-		-	-		-
100-410-4200-51207	General Liab Premium	724	1,000		-	-100.0%		-
100-410-4200-51208	Other Ins Premium	1,346	4,200		-	-100.0%		-
Total Salary and Benefits		265,558	185,200		1,000	-99.5%		1,000
100-410-4200-52010	Office Supplies	706	1,200		500	-58.3%		-
100-410-4200-52012	Departmental Supplies	100	1,200		500	-58.3%		-
100-410-4200-52016	Reproduction	125	200		200	0.0%		-
100-410-4200-52020	Legal Notices	934	800		1,000	25.0%		-
100-410-4200-52100	Memberships/Dues	1,000	900		900	0.0%		900
	GFOA			250			250	
	CSMFO			250			250	
	GFOA Award Applic fee			400			400	
100-410-4200-52105	Meetings/Conferences	-	200		-	-100.0%		-
100-410-4200-52110	Training	-	1,500		-	-100.0%		-
100-410-4200-52113	Travel	-	200		-	-100.0%		-
100-410-4200-52115	Contractual Services	67,167	80,800		162,100	100.6%		163,100
	MV Cheng & Associates - 2 PT acct			145,600			145,600	
	clerks, 1 PT City Controller			15,000			16,000	
	Lance, Soll, Lunghard-auditor			1,500			1,500	
	MuniServices							
100-410-4200-52116	Professional Services	33,092	100,000		4,200	-95.8%		4,200
	Cost Recovery Services-SB90			4,150			4,150	
100-410-4200-52117	Legal Services	8,328	25,400		5,000	-80.3%		5,000
100-410-4200-52119	Bank/Admin Fees	21,204	38,000		30,000	-21.1%		30,000
100-410-4200-58110	Hardware/Software	9,108	7,000		500	-92.9%		500
TOTAL GENERAL FUND		407,322	442,600		205,900	-53.5%		204,700
Total Finance - 4200		407,322	442,600		205,900	-53.5%		204,700



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Community Services

Section 15



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Community Services

The Community Services Department is responsible for overseeing and providing support to Emergency Preparedness, Special Events, Trails, Waste Haulers’ Franchises, Community Development Block Grant (CDBG), Community Service Area (CSA) Administration, and the Volunteer programs.

The Department at a Glance

Community Services
Administrative Assistant - 10%

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
Total Salary and Benefits	139	12,200	7,300	-40.2%	7,300
Other Expenditures	54,614	38,900	21,800	-44.0%	25,400
Community Services - 4610	54,753	51,100	29,100	-43.1%	32,700
Fund					
General Fund	54,753	51,100	29,100	-43.1%	32,700



Section 15 - Community Services

Long Term Goals

- Provide opportunities for engaging more residents in City programs.
- Seek all applicable grants.
- Expand City Communications.

Two Year Work Plan

- Develop a database of volunteers to utilize within the City.
- Develop a graffiti removal program for homeowners and businesses.
- Expand Grant Programs.

Performance Measurement Outcomes

- Grant Funding Levels
- Residents Served
- Volunteer hours

Prior Year Accomplishments

- Submitted CDBG applications for the 2012-13 year
- Conducted two (2) Community Clean Up's (Fall and Spring) collecting more than 246 tons of refuse

Significant Budgetary Changes

- Park Funding re-established

Section 15 - Community Services



2013-14 & 2014-15 Departmental Budget

Community Services Account Number		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
GENERAL FUND								
100-410-4610-51001	Salaries	-	6,300		4,400	-30.2%		4,400
100-410-4610-51010	Overtime	139	-		-			-
100-410-4610-51100	Auto Allowance	-	500		100	-80.0%		100
100-410-4610-51105	Cell Phone Allowance	-	100		100	0.0%		100
100-410-4610-51107	Internet Allowance	-	100		-	-100.0%		-
100-410-4610-51150	PERS Retirement	-	2,300		1,100	-52.2%		1,100
100-410-4610-51155	Social Security	-	-		-			-
100-410-4610-51160	Medicare	-	100		100	0.0%		100
100-410-4610-51162	FUI	-	100		-	-100.0%		-
100-410-4610-51164	SUI	-	200		-	-100.0%		-
100-410-4610-51200	Medical Ins.	-	2,000		1,200	-40.0%		1,200
100-410-4610-51201	Dental Ins.	-	400		100	-75.0%		100
100-410-4610-51202	Vision Ins.	-	100		100	0.0%		100
100-410-4610-51208	Other Ins Premium	-	-		100			100
Total Salary and Benefits		139	12,200		7,300	-40.2%		7,300
100-410-4610-52010	Office Supplies	6,592	1,000		100	-90.0%	-	100
100-410-4610-52012	Departmental Supplies	11	2,300		-	-100.0%	-	-
100-410-4610-52016	Reproduction	180	200		100	-50.0%	-	100
100-410-4610-52105	Meetings/Conferences	-	1,800		-	-100.0%		-
100-410-4610-52110	Training	-	-		-			-
100-410-4610-52113	Travel	-	-		-			-
100-410-4610-52115	Contractual Services	27,900	17,100		5,000	-70.8%		5,000
100-410-4610-52116	Professional Services	19,931	13,000		3,600	-72.3%		7,200
	Events Coordinator			3,600			7,200	
100-410-4610-52117	Legal Services	-	-		-			-
100-410-4610-53025	Electricity	-	-		3,000			3,000
100-410-4610-53026	Water	-	3,500		10,000	185.7%		10,000
TOTAL GENERAL FUND		54,753	51,100		29,100	-43.1%		32,700



Section 15 - Community Services

Community Services & Parks

The Community Services and Parks Departments Service Centers are noted as: 4611 Marna O'Brien Park, 4612 Heritage Regency Park, 4613 Windsong Park, and 4614 Ball Fields.

The Ball Fields Budget is new and it will have appropriations for 2013-14 & 2014-15. O'Brien Park, Heritage Park, and Windsong Park had prior year expenditures. Appropriations for these Parks were transferred to the Measure Z Parks Fund 255 for 2013-14 & 2014-15.

The Department at a Glance

Community Services & Parks
Contract Services for Ball Fields

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
O'Brien Park	7,291	6,000	-	-100.0%	-
Heritage Park	(448)	1,000	-	-100.0%	-
Windsong Park	1,824	1,000	-	-100.0%	-
Ball Fields	-	-	22,000		25,000
Community Services and Parks	8,667	8,000	22,000	175.0%	25,000
Fund					
General Fund	8,667	8,000	22,000	175.0%	25,000

Section 15 - Community Services



2013-14 & 2014-15 Departmental Budget

Community Services and Parks

Account Number		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
GENERAL FUND							
100-410-4611	O'Brien Park						
100-410-4611-52010	Office Supplies	-	-	-	-	-	-
100-410-4611-52115	Contractual Services	-	-	-	-	-	-
100-410-4611-52116	Professional Services	-	-	-	-	-	-
100-410-4611-53020	Telephone	429	1,000	-	-	-100.0%	-
100-410-4611-53024	Solid Waste	-	-	-	-	-	-
100-410-4611-53025	Electricity	2,697	-	-	-	-	-
100-410-4611-53026	Water	4,165	5,000	-	-	-100.0%	-
100-410-4611-53027	Gas	-	-	-	-	-	-
TOTAL GENERAL FUND		7,291	6,000			-100.0%	-
TOTAL O'Brien Park		7,291	6,000			-100.0%	-
GENERAL FUND							
100-410-4612	Heritage Park						
100-410-4612-52115	Contractual Services	-	-	-	-	-	-
100-410-4612-52116	Professional Services	-	-	-	-	-	-
100-410-4612-53024	Solid Waste	-	-	-	-	-	-
100-410-4612-53025	Electricity	153	-	-	-	-	-
100-410-4612-53026	Water	(601)	1,000	-	-	-100.0%	-
100-410-4612-53027	Gas	-	-	-	-	-	-
TOTAL GENERAL FUND		(448)	1,000			-100.0%	-
TOTAL Heritage Park		(448)	1,000			-100.0%	-
GENERAL FUND							
100-410-4613	Windsong Park						
100-410-4613-52115	Contractual Services	-	-	-	-	-	-
100-410-4613-52116	Professional Services	-	-	-	-	-	-
100-410-4613-53024	Solid Waste	-	-	-	-	-	-
100-410-4613-53025	Electricity	77	-	-	-	-	-
100-410-4613-53026	Water	1,747	1,000	-	-	-100.0%	-
100-410-4613-53027	Gas	-	-	-	-	-	-
TOTAL GENERAL FUND		1,824	1,000			-100.0%	-
TOTAL Windsong Park		1,824	1,000			-100.0%	-

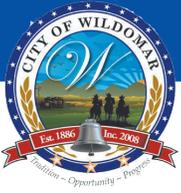


Section 15 - Community Services

2013-14 & 2014-15 Departmental Budget

Community Services and Parks

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
GENERAL FUND							
100-410-4614	Ball Fields						
100-410-4614-52115	-	-		12,000			13,000
100-410-4614-53026	-	-		10,000			12,000
				22,000			25,000
				22,000			25,000
Total	8,667	8,000		22,000	175.0%		25,000



Non-Departmental/Facilities

Section 16



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Non-Departmental/Facilities

The Non-Departmental/Facilities Department provides services and support that benefit the entire organization.

The Department at a Glance

Non-Departmental/Facilities
Contract Services

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
Total Salary and Benefits	-	-	-		-
Other Expenditures	277,098	289,800	330,800	14.1%	330,900
Non-Departmental/Facilities - 4800	277,098	289,800	330,800	14.1%	330,900
Fund					
General Fund	277,098	289,800	330,800	14.1%	330,900



Section 16 - Non-Departmental/Facilities

Service Description:

- Primary responsibilities include utilities, city hall lease, website service and providing workers compensation, general liability and other insurance premiums.
- Provides Information Technology support to all departments.
- Maintains memberships and dues with local organizations that benefit and enhance the City.
- Responsible for general costs associated with non-departmental supplies, mailing, legal notices and janitorial services.

Long Term Goals

- Extend City Hall lease or plan for a new facility for the operations of City Hall.
- Enhance hardware and software to provide more efficient communication.
- Reduce Insurance Premium Costs.
- Continue to promote transparency and efficiency.

Two Year Work Plan

- Install new phone system that would allow for direct dialing from the public to each department.
- Conduct a request for proposal for workers compensation and general liability premiums.
- Develop and enhance the website to provide easily accessible information to the public.

Significant Budgetary Changes

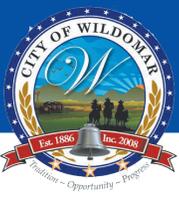
- Increase in General Liability Insurance due to the addition of personnel.
- Increase in Information Technology support due to a transfer of costs from the Finance & Administrative Services Department.

Section 16 - Non-Departmental/Facilities



2013-14 & 2014-15 Departmental Budget

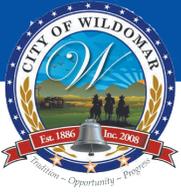
Non-Departmental/Facilities		Adopted						
Account Number		2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
GENERAL FUND								
100-410-4800-51206	Workers Comp Premium	20,146	28,000		25,900	-7.5%		26,500
100-410-4800-51207	General Liab Premium	27,103	32,000		54,000	68.8%		55,300
100-410-4800-51208	Other Ins Premium	4,597	9,700		9,700	0.0%		9,700
	Commercial Crime Bond			700			700	
	Annual Property Insurance			3,950			4,045	
	Self Insured Retention			5,000			5,000	
100-410-4800-52010	Office Supplies	5,318	8,400		6,000	-28.6%		6,000
	General Supplies \$400/ month			4,800			4,800	
	Kitchen Materials \$100/month			1,200			1,200	
100-410-4800-52012	Departmental Supplies	772	2,500		2,500	0.0%		200
	General Meeting Supplies			200			200	
100-410-4800-52015	Postage Mailing	3,323	3,500		3,800	8.6%		3,900
	Pitney Bowes Postage 6@							
	\$500/upload			3,000			3,100	
	Pitney Bowes Meter Rental							
	\$100/Qrtr			400			410	
	Postage Supplies			100			100	
	Ontrac Delivery			200			200	
	Fed Ex Delivery			100			100	
100-410-4800-52020	Legal Notices	787	500		500	0.0%		500
100-410-4800-52100	Memberships/Dues	25,620	27,400		26,000	-5.1%		26,000
	League of Ca Cities			11,740			11,740	
	League of Ca Cities- Riverside Division			100			100	
	SCAG			3,050			3,050	
	WRCOG			4,300			4,300	
	Chamber of Commerce			310			310	
	Southwest Economic Development Council			6,500			6,500	
100-410-4800-52105	Meetings/Conferences	49	700		-	-100.0%		-
100-410-4800-52115	Contractual Services	39,128	28,400		51,000	79.6%		51,200
	Lan Wan Tech Support							
	\$1,200/month			14,400			14,400	
	Lan Wan Special Projects			1,000			1,000	
	Interwest Tech Support			14,400			14,400	
	\$1,200/month							
	Interwest GIS Support \$200/ month			2,400			2,400	
	Human Resource Screening							
	2@\$200			400			400	
	Janitorial Services @\$700/month			8,400			8,400	
	Copier Services			5,000			5,120	
	Website Services			5,000			5,120	
100-410-4800-52116	Professional Services	2,308	2,200		1,800	-18.2%		1,800
	Newspaper			300			300	
	Misc Repairs			1,000			1,000	
	Misc Services			500			500	
100-410-4800-52117	Legal Services	0	500		-	-100.0%	-	-



Section 16 - Non-Departmental/Facilities

2013-14 & 2014-15 Departmental Budget

Non-Departmental/Facilities		2011-12 Year End Actual	2012-13 Estimated Budget	2013-14		Adopted		2014-15	
				Budget Detail	Budget	% change	Budget Detail	Budget	
100-410-4800-53010	City Hall Lease Monthly lease @\$10,060/month	110,403	121,100	120,720	120,700	-0.3%	120,720	120,700	
100-410-4800-53020	Telephone Verizon @ \$650/month New phone Installation Voice Broadcast Service @ \$40/ month	17,115	7,500	7,800 200 480	8,500	13.3%	7,800 - 480	8,300	
100-410-4800-53025	Electricity	8,983	11,400		11,000	-3.5%		11,200	
100-410-4800-53026	Water	-	-		-			-	
100-410-4800-53027	Gas	-	-		-			-	
100-410-4800-53028	Communications Verizon @ \$130/month Direct TV @ 90/month Conference Services	2,716	3,500	1,560 1,080 600	3,200	-8.6%	1,597 1,106 614	3,300	
100-410-4800-54090	LAFCO Fee	646	1,000		1,000	0.0%		1,000	
100-410-4800-58100	Furniture & Equipment	-	300		200	-33.3%		200	
100-410-4800-58110	Hardware/Software Anti-Virus @\$40/Computer Anti-Virus for Servers	86	1,200	760 700	5,000	316.7%	778 717	5,100	
100-410-4800-59000	Transfers Out	8,000	-		-			-	
TOTAL GENERAL FUND		277,098	289,800	330,800	330,800	14.1%		330,900	
Total Non-Departmental/Facilities - 4800		277,098	289,800	330,800	330,800	14.1%		330,900	



Planning Commission

Section 17



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Planning Commission

The Planning Commission is made up of five Commissioners who are appointed by and serve at the pleasure of the City Council.

The Department at a Glance

Planning Commission
5 Commissioners

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
Total Salary and Benefits	3,000	1,000	4,500	350.0%	4,500
Other Expenditures	9,327	2,300	12,500	443.5%	12,500
Planning Commission - 4301	12,327	3,300	17,000	415.2%	17,000
Fund					
General Fund	12,327	3,300	17,000	415.2%	17,000



Section 17 - Planning Commission

Service Description:

- The Planning Commission is responsible for reviewing land use development applications brought forward by the Planning Department as part of the City's development review process.
- The Planning Commission is also responsible for advising the City Council on major land use development applications with legislative actions (i.e., General Plan Amendments and Change of Zoning), development issues affecting the City, and taking public input and making recommendations on the General Plan, Zoning Ordinance, Design Standards and other current and long range planning matters.

Long Term Goals

- Participate and make a recommendation to the City Council on a comprehensive General Plan update and Development Code update as budget limitations permit.
- Participate in annual League of Cities Commissioner training and conferences to improve their role and understanding in the Planning Commission process.

Two Year Work Plan

- To hold monthly Planning Commission meetings over the next two years (24 meetings) as development activity increases within the City.
- Attend two Planning Commissioners Academy conferences presented by the League of Cities.
- Receive bi-monthly training sessions from the Assistant City Attorney during Planning Commission meetings on subjects related to the "Planning Process", "California Environmental Quality Act (CEQA)", "conflict of interest" and "ethics training", etc.

Performance Measurement Outcomes

- Hold 24 Planning Commission meetings over the next two fiscal years (12/year) to meet the demands of the development review process.
- Receive annual training certificates.
- Submit 700 Conflict of Interest Forms by April 1 of each year.

Prior Year Accomplishments

- The Planning Commission held six (6) Commission meetings.
- The Planning Commission reviewed 12 development applications and 3 zoning ordinance amendments initiated by the City Council.
- The Planning Commission held 2 public workshops related to the Housing Element update.



Significant Budgetary Changes

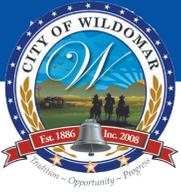
- Attendance for 2 Commissioners at the 2014 League of Cities Planning Commissioners Academy at a cost of \$1,050.

2013-14 & 2014-15 Departmental Budget

Planning Commission	2011-12	2012-13	Adopted				
Account Number	Year End Actual	Estimated Budget	2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
GENERAL FUND							
100-430-4301-51005 Stipends 5 Commissioners@\$75 per Meeting x 12 Meetings	3,000	1,000	4,500	4,500	350.0%	4,500	4,500
Total Salary and Benefits	3,000	1,000		4,500	350.0%		4,500
100-430-4301-52010 Office Supplies \$50/Meeting x 12 Meetings	-	-	400	400		400	400
100-430-4301-52020 Legal Notices	-	300		-	-100.0%		-
100-430-4301-52105 Meetings/Conferences 2014 Planning Commissioners Academy in Pasadena - 2 Commissioners - No Hotel	-	-	1,100	1,100		1,100	1,100
100-430-4301-52110 Training	-	-		-			-
100-430-4301-52113 Travel	-	-		-			-
100-430-4301-52115 Contractual Services Interwest Assistant Planner \$80/hr x 3 hrs/Mtg x 12 Meetings	-	900	2,900	2,900	222.2%	2,900	2,900
100-430-4301-52116 Professional Services	-	-		-			-
100-430-4301-52117 Legal Services BWS Assistant City Attorney \$225/hr x 3hrs/Mtg x 12 Meetings	9,327	1,100	8,100	8,100	636.4%	8,100	8,100
TOTAL GENERAL FUND	12,327	3,300		17,000	415.2%		17,000
Total Planning Commission - 4301	12,327	3,300		17,000	415.2%		17,000

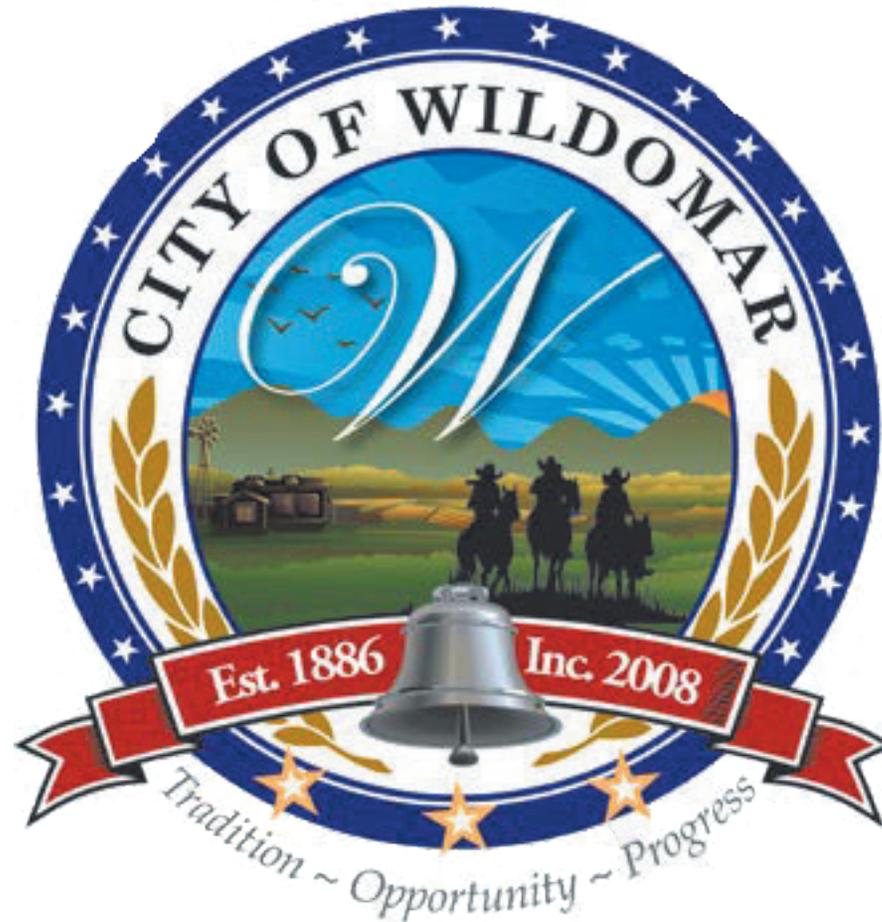


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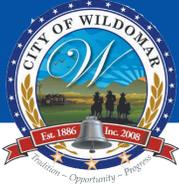


Planning

Section 18



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Planning Department

The Planning Department provides current/advanced planning and zoning counter services to Wildomar citizens, outside planning agencies, and the development community.

The Department at a Glance

Planning Department

Planning Director – 50%

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
Total Salary and Benefits	-	51,200	81,300	58.8%	81,600
Other Expenditures	146,367	125,900	112,500	-10.6%	112,500
Planning - 4320	146,367	177,100	193,800	9.4%	194,100
Fund					
General Fund	146,367	177,100	193,800	9.4%	194,100



Section 18 - Planning

Service Description:

- The Planning Department has overall responsibility of managing the development review process as the lead department in the review and processing of private development applications.
- The Planning Department oversees the review and processing of all California Environmental Quality Act (CEQA) compliance functions related to public (city initiated) and private development projects.
- The Planning Department is the primary lead department for managing and overseeing the functions and responsibilities of the Planning Commission, and provides support to the City Clerk for planning projects requiring City Council review and approval.

Long Term Goals

- Prepare the City's Comprehensive General Plan update and Development Code/Zoning Ordinance update specific to the Wildomar Community, including a Master Environmental Impact Report.
- Expand the department personnel (Planners and Administrative Staff) to accommodate the increase in projected development activity in the City.
- Scanning of all City of Wildomar's planning project boxes/files/folders in electronic form to reduce costs and increase accessibility.
- Dedicate computer server for Community Development (i.e., Planning, Building & Engineering) to improve efficiency and storage of files.
- Update City Aerial Maps to reflect current development and neighborhoods.

Two Year Work Plan

- Begin preparation of the City's Comprehensive General Plan update and Development Code/Zoning Ordinance update specific to the Wildomar Community, including a Master Environmental Impact Report. (Begin FY 2014-2015)
- Prepare a comprehensive Zoning Consistency program to implement the General Plan update approved by Riverside County in 2003. (during FY 2013-2014)
- Prepare various zoning ordinance amendments to address current deficiencies with the Zoning Ordinance. (during FY 2013-2014)
- Prepare a Zoning Ordinance Amendment to establish our "Local CEQA Guidelines and Threshold of Significance document, and prepare an Oak Tree Preservation Ordinance. (during FY 2013-2014)
- Increase the Planning Department role in assisting the City Manager with Economic Development meetings and opportunities.
- Conduct minimum of one (1) Planning Commission meeting per month with the ability to increase meeting frequency as need by Development community.
- Continue to provide annual training/education opportunities for staff and the Planning Commission.



- Continue to ensure high quality customer service by providing accurate and timely zoning and development related information to the public (via counter, email/phone and website).
- Expand the Planning Department webpage to create home pages for approved development projects/plans and CEQA environmental documents to keep our citizens and community up to date on planning department projects and activities.
- Update the Zoning and General Plan maps annually to reflect changes approved by the City Council during previous year(s).
- Continue to review & process all planning development applications pursuant to State law and City Ordinances.

Performance Measurement Outcomes

- Create a "Revenue-Neutral" Planning Department staffing budget.
- Customer service satisfaction results.
- Adoption of the Housing Element update by City Council and certification by California State Housing and Community Development (HCD).

Prior Year Accomplishments

- Prepared the City's first Housing Element update (4th Cycle document) in compliance with State law while initiating the preparation of the 5th Cycle Housing Element and EIR.
- Conducted four (4) Planning Director hearings.
- Responded to approximately 3,500± planning related inquiries (via zoning counter, phone calls & emails - average of 65 contacts/week).
- Conducted six (6) Planning Commission meetings in which the Commission reviewed a total of 12 development applications and three (3) city initiated zoning ordinance amendments.
- Conducted two (2) public workshops related to the Housing Element update.
- Received and processed approximately 40 various private development planning applications/permits (e.g., minor permits/signs, Plot Plans, Conditional Use Permits/Tract & Parcel Maps & Specific Plan Amendments).
- Reviewed 14 prospective development applications via the Pre-App (PAR) development review process.



Section 18 - Planning

Significant Budgetary Changes

- 2006 - 2021 Housing Element and EIR Project (\$73,400 for FY's 2013-14 & 2014-15 - includes City Attorney Costs of \$12,000 to review and comment).
- Comprehensive General Plan update and Development Code/Zoning Ordinance update (\$125,000 in FY 2014-15).
- Zoning Consistency Program (as outlined above) to increase economic development opportunities \$25,000 in FY 2013-14).
- Prepare various zoning ordinance amendments to address current deficiencies with the Zoning Ordinance (\$3,000 in FY 2013-14).
- Prepare a Resolution to establish our "Local CEQA Guidelines and Threshold of Significance" document (\$3,500 in FY 2013-14).

DEPARTMENTAL ACTIVITY REPORT

	08-09 Actual	09-10 Actual	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Estimate	14-15 Estimate
Zoning Inquiries/Counter Assistance	-	-	3200	3400	3500	3600	3700
Developer Applications/Projects¹	83 ²	60	45	38	40	45	50
Planning Commission Meetings	9	18	8	8	6	12	12
Planning Director Hearings	-	3	8	3	5	5	5
City Council/Special Meetings³	25	30	29	20	25	12	12

Notes

¹ includes all application types (i.e., minor/major/PAR's).

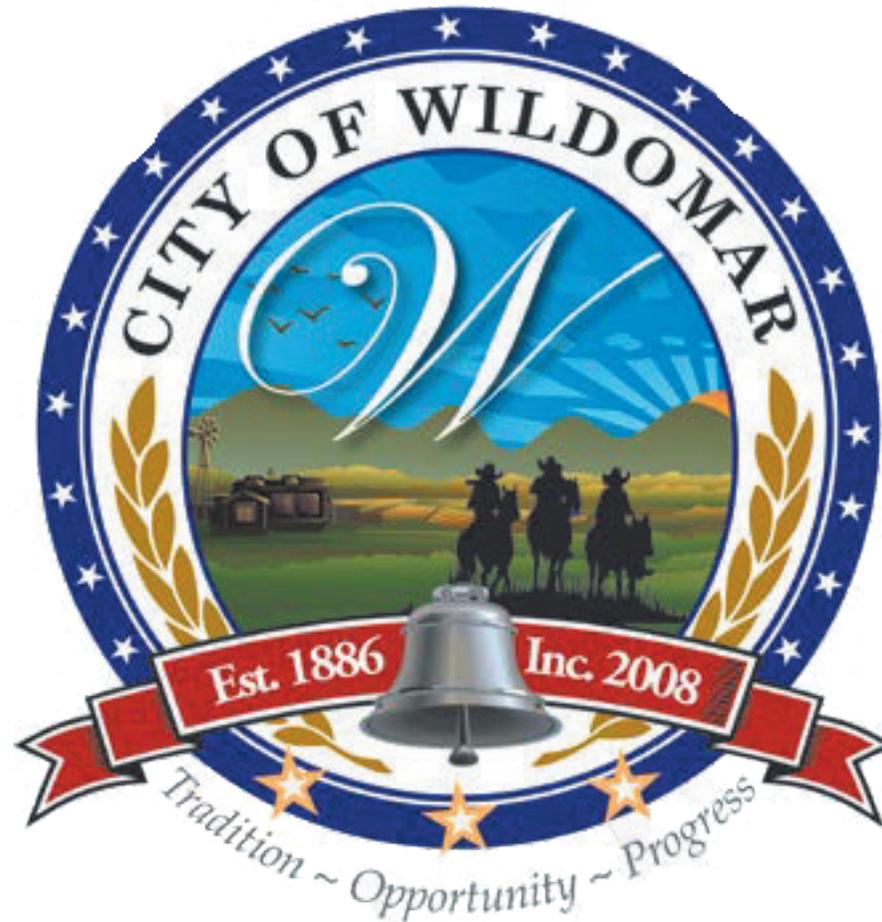
² 2008 numbers also include projects forwarded by Riverside County right after incorporation.

³ Includes regular, joint & special meetings attended by Planning Director.



2013-14 & 2014-15 Departmental Budget

Planning		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
Account Number							
GENERAL FUND							
100-430-4320-51001	Salaries	-	35,800		57,200	59.8%	57,200
100-430-4320-51100	Auto Allowance	-	900		1,200	33.3%	1,200
100-430-4320-51105	Cell Phone Allowance	-	200		400	100.0%	400
100-430-4320-51107	Internet Allowance	-	200		400	100.0%	400
100-430-4320-51150	PERS Retirement	-	5,800		13,800	137.9%	14,100
100-430-4320-51155	Social Security	-	-		-		-
100-430-4320-51160	Medicare	-	900		900	0.0%	900
100-430-4320-51162	FUI	-	100		-	-100.0%	-
100-430-4320-51164	SUI	-	100		200	100.0%	200
100-430-4320-51200	Medical Ins.	-	6,000		6,000	0.0%	6,000
100-430-4320-51201	Dental Ins.	-	800		600	-25.0%	600
100-430-4320-51202	Vision Ins.	-	400		600	50.0%	600
Total Salary and Benefits		-	51,200		81,300	58.8%	81,600
100-430-4320-52010	Office Supplies	(894)	1,400		1,400	0.0%	1,400
100-430-4320-52012	Departmental Supplies	-	500		300	-40.0%	300
	Annual State Zoning, Subdivision, CEOA Booklets			300			300
100-430-4320-52016	Reproduction	-	500		500	0.0%	500
	Updated Zoning and General Plan Maps/Foamboards			500			500
100-430-4320-52020	Legal Notices	4,528	4,000		4,500	12.5%	4,500
100-430-4320-52100	Memberships/Dues	-	-		500		500
	Annual APA Membership Dues for Planning Director			500			500
100-430-4320-52105	Meetings/Conferences	-	200		1,700	750.0%	1,700
	Planning Director Attendance at CalAPA			1,100			1,100
	Planning Director Attendance at Planning Commissioners Academy Conference			600			600
100-430-4320-52115	Contractual Services	118,224	90,000		83,200	-7.6%	83,200
	Interwest Assistant Planner at \$80/Hr x 20 Hours/Week x 52 Weeks			83,200			83,200
100-430-4320-52116	Professional Services	337	-				
100-430-4320-52117	Legal Services	23,995	29,300		20,000	-31.7%	20,000
100-430-4320-58110	Hardware/Software	177	-		400		400
	Hard Drive & Memory Upgrade for Zoning Computer at Counter			400			400
TOTAL GENERAL FUND		146,367	177,100		193,800	9.4%	194,100
Total	Planning - 4320	146,367	177,100		193,800	9.4%	194,100



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Community Development

Section 19



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Community Development

The Community Development Department has set its priorities for the 2013-14 and 2014-15 adopted budget as follows:

- 2006-2021 Housing Element Update/EIR.
- Zoning Consistency Program - Economic Development.
- Various Zoning Ordinance Amendments.
- ZOA to Establish "Local CEQA Guidelines".

The Department at a Glance

Community Development

Contract Services

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		
			2013-14 Budget	% change	2014-15 Budget
Department					
Total Salary and Benefits	-	-	-		-
Other Expenditures	-	35,000	71,300	103.7%	68,200
Community Development - 4300	-	35,000	71,300	103.7%	68,200
Fund					
General Fund	-	35,000	71,300	103.7%	68,200

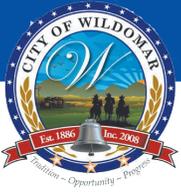


Section 19 - Community Development

2013-14 & 2014-15 Departmental Budget

Community Development

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
GENERAL FUND							
100-430-4300-52115 Contractual Services	-	35,000		71,300	103.7%		68,200
			Special Planning Projects				
				39,800			36,700
				25,000			25,000
				3,000			3,000
				3,500			3,500
TOTAL GENERAL FUND	-	35,000		71,300	103.7%		68,200
Community Development - 4300	-	35,000		71,300	103.7%		68,200



Private Development

Section 20



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Community Development

The Community Development Department has set its priorities for the 2013-14 and 2014-15 adopted budget as follows:

- 2006-2021 Housing Element Update/EIR.
- Zoning Consistency Program - Economic Development.
- Various Zoning Ordinance Amendments.
- ZOA to Establish "Local CEQA Guidelines".

The Department at a Glance

Community Development

Contract Services

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		
			2013-14 Budget	% change	2014-15 Budget
<u>Department</u>					
Total Salary and Benefits	-	-	-		-
Other Expenditures	-	35,000	71,300	103.7%	68,200
Community Development - 4300	-	35,000	71,300	103.7%	68,200
<u>Fund</u>					
General Fund	-	35,000	71,300	103.7%	68,200



Section 20 - Private Development

2013-14 & 2014-15 Departmental Budget

Private Development

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
GENERAL FUND							
100-430-4330-51001	Salaries	-	15,800	72,800	360.8%		72,800
100-430-4330-51100	Auto Allowance	-	900	1,200	33.3%		1,200
100-430-4330-51105	Cell Phone Allowance	-	200	400	100.0%		400
100-430-4330-51107	Internet Allowance	-	300	400	33.3%		400
100-430-4330-51150	PERS Retirement	-	6,800	17,500	157.4%		17,900
100-430-4330-51155	Social Security	-	-	-			-
100-430-4330-51160	Medicare	-	400	1,100	175.0%		1,100
100-430-4330-51162	FUI	-	100	-	-100.0%		-
100-430-4330-51164	SUI	-	300	300	0.0%		300
100-430-4330-51200	Medical Ins.	-	4,000	9,000	125.0%		9,000
100-430-4330-51201	Dental Ins.	-	800	900	12.5%		900
100-430-4330-51202	Vision Ins.	-	400	900	125.0%		900
	Total Salary and Benefits	-	30,000	104,500	248.3%		104,900
100-430-4330-52010	Office Supplies	168	-	-			-
100-430-4330-52020	Legal Notices	687	-	-			-
100-430-4330-52115	Contractual Services	438,487	484,000	546,000	12.8%		546,000
	Interwest Assistant Planner at \$80/Hr x 20 Hours/Week x 52 Weeks			83,200			83,200
	Interwest Building Official; 15 hrs/wk for 52 wks at \$130/hr			101,400			101,400
	Interwest Building Plan Checker; 10 hrs/wk for 52 wks at \$95/hr			49,400			49,400
	Interwest Building Inspector; 30 hrs/wk for 52 wks at \$100/hr			156,000			156,000
	Interwest Land Dev Engineer; 30 hrs/wk for 52 wks at \$130/hr			156,000			156,000
100-430-4330-52116	Professional Services	-	-	-			-
100-430-4330-52117	Legal Services	81,762	161,300	80,000	-50.4%		80,000
TOTAL GENERAL FUND		521,103	675,300	730,500	8.2%		730,900
Total	Private Development - 4330	521,103	675,300	730,500	8.2%		730,900



Building and Safety

Section 21



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Building & Safety

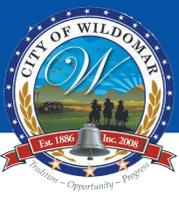
Building and Safety is responsible for administering and enforcing building and safety standards for the design, construction, use, and occupancy, of all buildings and structures within the City of Wildomar.

The Department at a Glance

Building & Safety

Administrative Analyst – 75%

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
Total Salary and Benefits	72,590	109,000	69,700	-36.1%	70,000
Other Expenditures	213,280	244,700	374,800	53.2%	374,800
Building & Safety - 4310	285,870	353,700	444,500	25.7%	444,800
Fund					
General Fund	285,870	353,700	444,500	25.7%	444,800



Section 21 - Building and Safety

Service Description:

- The Building & Safety Department provides administrative processing, plan review, permitting, and inspection services for new construction, additions, renovations, and alterations to ensure all structures meet the minimum life safety standards of State and local building codes. Building & Safety is also responsible for historical research, records retention and maintenance, as well as records request processing.
- In addition to processing permits and inspections for projects requiring a permit, the Building and Safety Department is also responsible for enforcing State laws verifying that existing structures are safe for public use and/or habitation, often in collaboration with the activities of the Code Enforcement Department.
- In conjunction with the permitting process, the Building & Safety Department is responsible for verifying and coordinating approvals from other regulatory agencies, including Riverside County Fire Department, Riverside County Department of Environmental Health, Elsinore Valley Municipal Water District, and South Coast Air Quality Management District.
- The Building & Safety Department is also responsible for collecting all State and County mitigation fees for development projects. These include fees for subsidizing area infrastructure improvements, mitigating environmental impacts, and providing funding for State-mandated programs for education and training in the areas of seismic (earthquake) studies, as well as public awareness of improvements in accessibility for persons with disabilities.
- The Building & Safety Department supports the Finance Department in administering the City of Wildomar Business Registration Program, and confirming all businesses within the city have been approved for operation.

Long Term Goals

- To consistently provide a high level of service to homeowners, developers, and contractors as we help guide them through the improvement process.
- Further development and expansion of the new on-line permitting program, in order to save staff time and expedite the permitting process for applicants.
- Additional staff training on the use of Eden, including the use of Crystal Reports to effectively track permit activity in order to process reports more efficiently and effectively. Add inspection scheduling to the daily operations, in order to better track workload and improve reporting.
- Cross-training of counter staff in the Building, Planning, and Engineering/Public Works departments, in order to provide a higher level of customer service, and aid in coverage during staff shortages due to vacations, sick time, etc.
- International Code Council/CALBO certification of all Building & Safety staff. This is currently required by State statute for Building Officials, Plan Reviewers, and Inspectors, but would be beneficial to Counter Techs, as well.
- Re-alignment/ remodel of the public counter to provide additional space for staff to more effectively work with applicants during the development review and permitting processes.
- Formal implementation of policies and procedures to promote consistency, efficiency, and quality in the processing, reporting, and documentation phase of the development process.



- Provide on-line access to Building & Safety hand-outs and city standard plans.

Two Year Work Plan

- Streamline counter services through advanced training of full- and part-time staff in minimum Code requirements, Ordinances, Zoning regulations, and Eden processing.
- Counter Technician involvement in Pre-submittal meetings for larger projects.
- Counter operations in a municipal setting can be very challenging. Additional training in the effective use of time, dealing with difficult people, and knowledge of public records and right-to-privacy laws will assist staff in providing exceptional customer service in difficult circumstances.
- Weekly and monthly departmental meetings to coordinate, share, inspire, and motivate staff to exceed the level of service expectations and foster support for co-workers.

Performance Measurement Outcomes

- Continued improvement of permitting systems, oversight, and reporting, to ensure positive audit outcomes.

Prior Year Accomplishments

- Implementation of new Eden Building Permit system.
- Implementation of on-line permitting for water heaters and hvac permits, to save applicants time.
- Re-created easy-to-read handouts for city standard permits- patio covers, decks, walls, carports, etc. in order to assist the public with improvement projects.
- Revised and improved Building & Safety handouts to assist applicants in navigating through the plan review and inspection processes.
- Staff remodeled, reorganized, and set up new records and office processing areas.
- Issued a total of 565 building permits with a construction valuation of \$43,527,269 (projected)
- Of the 565 permits issued, 96 were for single family residences. (projected). Additionally, 18 multi-family dwelling permits were issued, with a total of 312 individual units.
- Completed 4,080 building inspections (projected)

Significant Budgetary Changes

- Update computers to handle increased activity.
- Increase plan review and inspection services commensurate with increased building activity.
- Increase senior, or lead level, administrative staffing to coordinate counter operations and promote consistency across all departments.

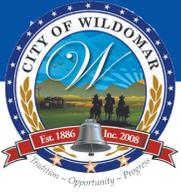


Section 21 - Building and Safety

2013-14 & 2014-15 Departmental Budget

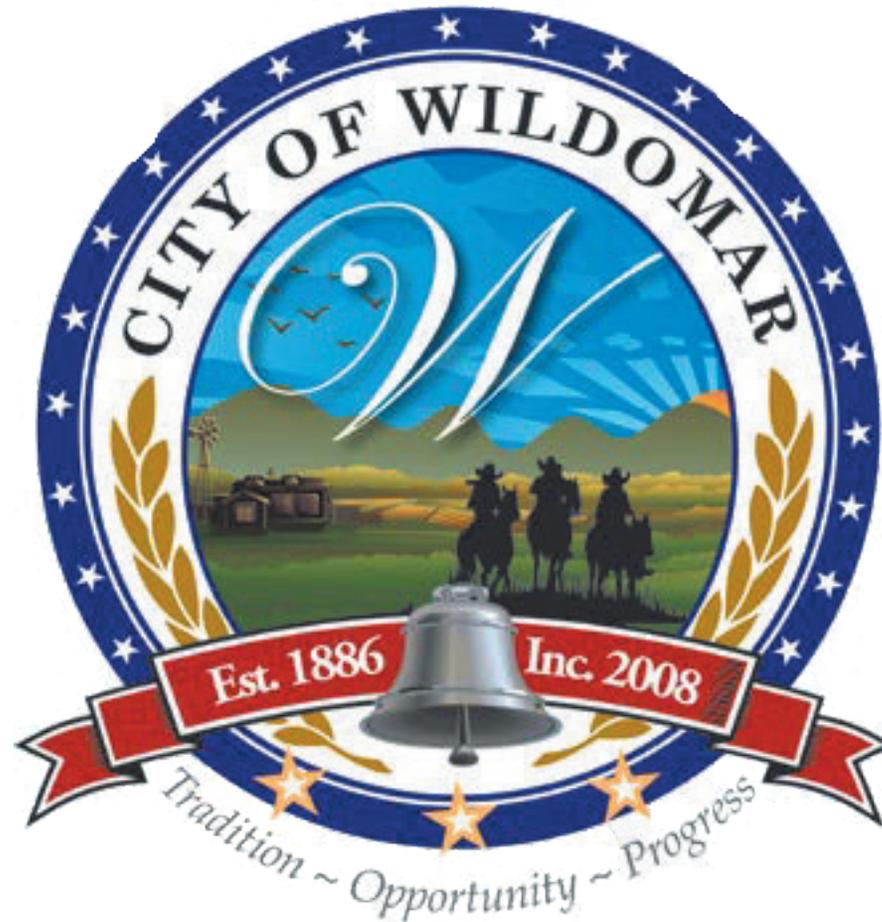
Building & Safety

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget	
			2013-14 Budget Detail	2013-14 Budget		% change
GENERAL FUND						
100-430-4310-51001	Salaries	44,754	64,500	46,700	-27.6%	46,700
100-430-4310-51010	Overtime	2,703	6,000	-	-100.0%	-
100-430-4310-51150	PERS Retirement	13,274	17,100	11,200	-34.5%	11,500
100-430-4310-51160	Medicare	809	900	700	-22.2%	700
100-430-4310-51162	FUI	105	100	100	0.0%	100
100-430-4310-51164	SUI	858	700	200	-71.4%	200
100-430-4310-51200	Medical Ins.	7,651	16,500	9,000	-45.5%	9,000
100-430-4310-51201	Dental Ins.	2,091	2,600	900	-65.4%	900
100-430-4310-51202	Vision Ins.	344	600	900	50.0%	900
100-430-4310-51204	Life Ins.	-	-	-		-
Total Salary and Benefits		72,590	109,000	69,700	-36.1%	70,000
100-430-4310-52010	Office Supplies	428	500	500	0.0%	500
100-430-4310-52012	Departmental Supplies	280	3,500	3,500	0.0%	3,500
100-430-4310-52020	Legal Notices	45	-	-		-
100-430-4310-52100	Memberships/Dues	390	400	200	-50.0%	200
100-430-4310-52110	Training	150	400	200	-50.0%	200
100-430-4310-52115	Contractual Services	211,929	225,000	365,100	62.3%	365,100
	Interwest Building Official; 15 hrs/wk for 52 wks at \$130/hr			101,400		101,400
	Interwest Building Plan Checker; 10 hrs/wk for 52 wks at \$95/hr			49,400		49,400
	Interest Building Inspector; 30 hrs/wk for 52 wks at \$100/hr			156,000		156,000
	MV Cheng & Associates Building Permit Tech; 32hrs/wk for 52 wks at \$35/hr			58,300		58,300
100-430-4310-52116	Professional Services	-	10,000	-	-100.0%	-
100-430-4310-52117	Legal Services	-	-	-		-
100-430-4310-52119	Bank/Admin Fees	-	-	-		-
100-430-4310-53028	Communications	-	300	300	0.0%	300
100-430-4310-58110	Hardware/Software	59	4,600	5,000	8.7%	5,000
TOTAL GENERAL FUND		285,870	353,700	444,500	25.7%	444,800
Total	Building & Safety - 4310	285,870	353,700	444,500	25.7%	444,800



Code Enforcement

Section 22



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Code Enforcement

The mission of the Code Enforcement Department is to protect the health, safety and welfare for the City of Wildomar.

The Department at a Glance

Code Enforcement

Contract Services

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
<u>Department</u>					
Total Salary and Benefits	-	-	-		-
Other Expenditures	127,562	48,100	88,200	83.4%	88,200
Code Enforcement - 4350	127,562	48,100	88,200	83.4%	88,200
<u>Fund</u>					
General Fund	127,562	48,100	88,200	83.4%	88,200



Section 22 - Code Enforcement

Service Description:

- Prevent, investigate and enforce City statutes and ordinances regulating public health and safety, illegal business activities, building standards, land use, site cleanups, septic problems, weed abatement, green pools and graffiti removal.
- Regulate vacant properties and process abandoned and distressed property registrations.
- Work in close cooperation with city departments, local and state agencies and the community to address violations of the Wildomar Municipal Code.
- Enhance the quality of life in the community.

Long Term Goals

- Reduce weed abatement violators to increase fire protection in the community.
- Reduce green contaminated pools to eliminate the risk of transmitting illnesses and diseases.
- Increase safety measures related to abandoned & distressed properties.
- Update website to provide information that facilitates voluntary compliance on code issues.

Performance Measurement Outcomes

- Opened 336 cases
- Closed 235 cases

Prior Year Accomplishments

- Successfully enforced code violations through education and notices.
- Through a hands on approach, avoided administrative enforcement procedures.
- Presented quarterly case summaries to the City Council.
- Successful in working with residents to removal graffiti without issuing fines.

Significant Budgetary Changes

- Increase in contractual services due to case load.
- Increased enforcement service levels for graffiti removal and illegal dumping.

Section 22 - Code Enforcement



2013-14 & 2014-15 Departmental Budget

Code Enforcement Account Number		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
GENERAL FUND							
100-430-4350-52010	Office Supplies	1,169	600		500	-16.7%	500
100-430-4350-52012	Departmental Supplies	91	100		100	0.0%	100
100-430-4350-52015	Postage Mailing	-	100		100	0.0%	100
100-430-4350-52020	Legal Notices	208	400		400	0.0%	400
100-430-4350-52115	Contractual Services	116,127	17,400		71,100	308.6%	71,100
	Code Enf Officer; 15 hrs/wk for 52 wks at \$60/hr			46,800			46,800
	Data Ticket Services; \$200/mo			2,400			2,400
	Code Technician 12 hrs/wk for 52 wks at \$35/hr			21,900			21,900
100-430-4350-52116	Professional Services	675	500		1,000	100.0%	1,000
100-430-4350-52117	Legal Services	9,293	29,000		15,000	-48.3%	15,000
100-430-4350-58110	Hardware/Software	-	-		-		-
TOTAL GENERAL FUND		127,562	48,100		88,200	83.4%	88,200
Total	Code Enforcement - 4350	127,562	48,100		88,200	83.4%	88,200



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Office of Emergency Management

Section 23



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Office of Emergency Management

Provides effective and orderly governmental control and coordination of emergency operations in natural disasters, technological incidents, man-made disasters and national security emergencies within the scope of the City.

The Department at a Glance

Office of Emergency Management
Contract Services

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Department					
Total Salary and Benefits	-	9,000	-	-100.0%	-
Other Expenditures	18,274	12,700	29,400	131.5%	29,500
Emergency Management - 4650	18,274	21,700	29,400	35.5%	29,500
Fund					
General Fund	18,274	21,700	29,400	35.5%	29,500



Section 23 - Office of Emergency Management

Service Description:

- Develops and maintains relationships within our Southwest Riverside Communities as well as broader communities.
- Develops and maintains the City's Comprehensive Emergency Operations Plan (EOP) providing emergency management planning for the entire city.
- Coordinates emergency management activities, services and programs within the City.
- Provides outreach and education for communities in getting through disasters.
- Provides disaster planning assistance to businesses, non-profits, and individuals to minimize injury and property damage.
- Conducts training and emergency simulations for the community and City staff.

Long Term Goals

- Provide training for disaster staffing.
- Update and maintain an effective Emergency Operations Plan.
- Train and coordinate the emergency response team (CERT).
- Enhance mitigation activities.
- Provide easy access of preparedness, planning, and emergency information to residents and enhance communications with the residents, local media, community associations and businesses.
- Maintain a fully equipped Emergency Operations Center.
- Ensure Compliance with NIMS (National Incident Management System) and other Federal and State mandates.
- Strengthen the relationship within the Southwest Riverside Communities.
- Implement Community Outreach Boxes (COB).

Two Year Work Plan

- Conduct classes that enhance disaster preparedness to staff.
- Analyze any additions and deletions to reflect staff changes and any other dynamics which impact the Emergency Operations Plan (EOP).
- Conduct classes that enhance disaster preparedness to the Emergency Response Team.
- Continuous observation and analyses city-wide to recognize issues that could undermine the safety of the City.
- Upgrade technological programs and communications through social media sites and updates to the website that enhance interactive communications.
- Participate in regional table top exercises.
- Distribute Community Outreach Boxes to various locations in order to enhance communication with those that do not have access to the internet.



Performance Measurement Outcomes

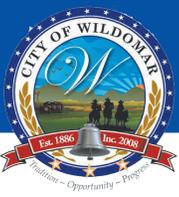
- Participated in 12 Disaster Net Radio tests.
- Conducted several CPR and First Aid classes.

Prior Year Accomplishments

- Secured satellite phones for the Emergency Operation Center (EOC).
- Trained staff members to use the Disaster Net Radio.
- Participated in monthly Disaster Net Radio tests.
- Offered Citizens Emergency Response Team (CERT) Training.
- Completed the Senior Officials Workshop for all Hazards.
- Participated in the Abbott table top exercise.
- Conducted CPR and First Aid classes.
- Secured AED Trainer.

Significant Budgetary Changes

- Decrease in salaries and benefits due to reduction in City Staff.
- Increase in contractual services due to staffing changes and consulting support.
- Anticipated increase in training costs for the Emergency Operations Manager.



Section 23 - Office of Emergency Management

2013-14 & 2014-15 Departmental Budget

Office of Emergency Management

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14		Adopted		2014-15 Budget
			Budget Detail	Budget	% change	Budget Detail	
GENERAL FUND							
100-460-4650-51001	Salaries	-	5,800	-	-100.0%	-	-
100-460-4650-51100	Auto Allowance	-	300	-	-100.0%	-	-
100-460-4650-51105	Cell Phone Allowance	-	100	-	-100.0%	-	-
100-460-4650-51107	Internet Allowance	-	100	-	-100.0%	-	-
100-460-4650-51150	PERS Retirement	-	900	-	-100.0%	-	-
100-460-4650-51155	Social Security	-	-	-	-	-	-
100-460-4650-51160	Medicare	-	100	-	-100.0%	-	-
100-460-4650-51162	FUI	-	100	-	-100.0%	-	-
100-460-4650-51164	SUI	-	100	-	-100.0%	-	-
100-460-4650-51200	Medical Ins.	-	1,200	-	-100.0%	-	-
100-460-4650-51201	Dental Ins.	-	200	-	-100.0%	-	-
100-460-4650-51202	Vision Ins.	-	100	-	-100.0%	-	-
Total Salary and Benefits		-	9,000	-	-100.0%	-	-
100-460-4650-52010	Office Supplies	65	2,200	500	-77.3%	500	500
100-460-4650-52012	Departmental Supplies	-	500	2,200	340.0%	2,300	2,300
	Materials for Training Classes			2,200		2,300	
100-460-4650-52105	Meetings/Conferences	-	-	-	-	-	-
100-460-4650-52110	Training	-	-	1,500		1,500	1,500
	City Staff Training			1,500		1,500	
100-460-4650-52113	Travel	111	-	-		-	-
100-460-4650-52115	Contractual Services	18,000	10,000	25,200	152.0%	25,200	25,200
	Emergency Operations Mngr			19,200		19,200	
	20hrs/Mo at \$80/hr			6,000		6,000	
	Part Time Support 10hrs/Mo at \$50/hr						
100-460-4650-52116	Professional Services	-	-	-		-	-
100-460-4650-54080	Citizen Corp Expense	98	-	-		-	-
TOTAL GENERAL FUND		18,274	21,700	29,400	35.5%	29,500	29,500
Total	Emergency Management - 4650	18,274	21,700	29,400	35.5%	29,500	29,500



Police Services

Section 24



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Police

Police Services are provided by the Riverside County Sheriff’s Department under a contract between the County and the City. The Police Department budget accounts for all police related expenditures, including the contract. All law enforcement personnel is under contract. The contract is administered by the City Manager and approved by the City Council.

The Department at a Glance

Police Department
Contract Services

	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
<u>Department</u>					
Total Salary and Benefits	-	-	-		-
Other Expenditures and Transfers-Out	2,122,373	2,603,100	2,099,600	-19.3%	2,204,900
Police - 4700	2,122,373	2,603,100	2,099,600	-19.3%	2,204,900
<u>Fund</u>					
General Fund	2,022,373	2,503,100	1,999,600	-20.1%	2,104,900
SLESF Fund	100,000	100,000	100,000	0.0%	100,000
Total Expenditures by Fund	2,122,373	2,603,100	2,099,600	-19.3%	2,204,900



Section 24 - Police Services

Service Description:

Law Enforcement

- Provides Patrol Services- 24 hours / 7 days a week, including the following services;
 - Traffic Collision Investigations.
 - DUI Checkpoints.
 - Traffic Enforcement.
 - Special Teams. (Gang Task Force, Southwest Corridor Narcotics Task Force.
 - Special Investigations Bureau. (Central Homicide Unit)
 - Special Enforcement Bureau- SWAT.
 - K-9 Services.
 - Hazardous Device Team-Bomb Squad / Hostage Negotiation Team. (HNT)
 - Liability Coverage-Administrative Services. (Chief of Police, Lieutenant, Sergeants)

Investigations- currently budgeted for 300 hours overtime for fiscal year 2012-13.

- Extension of patrol, Investigate/follow up on crimes.
- Major Investigations/Critical Incidents.
- Homicide Investigations.
- Officer Involved Shootings.
- Crime Analyst. (Tracking statistical data related to crimes, calls for service, etc.)

Clerical/Accounting

- Report entries. (Entry computer system)
- Office Operations. (Front office-towed vehicles, citations sign offs, citizen complaints)
- Dispatch Services. (Incoming/dispatched calls for service)

Volunteers

- 20-25 Explorers assist station with special events. (Rotary BBQ, Bicycle Safety Course)
- 2-5 volunteers, assist with clerical, reports, logistics.
- 3 reserve officers, cost savings when deployed on special events, prevent or reduce overtime.
- Posse members assist with special events.



Long Term Goals

- Restore services to original agreed upon contract hours of 87 hours per day:
 - FY 2008-09 (87 hrs day w/traffic unit)
 - FY 2009-10 (70 hrs day w/no traffic) 2 additional hours per day paid with SLESF Funds
 - FY 2010-11 (70 hrs day w/no traffic) 2 additional hours per day paid with SLESF Funds
 - FY 2011-12 (72 hrs day w/no traffic)
 - FY 2012-13 (40 hrs day w/no traffic)
- Add a dedicated traffic officer.
- Meet county projected baseline goal of 1.2 officers per thousand population. Goal of Sheriff Stan Sniff.
- Dedicated Sergeant/Lieutenant position to attend meetings, city functions, field complaints.
- Dedicated Community Service Officer (CSO) for prisoner transport, neighborhood watch, crime prevention, and traffic collision investigations.
- Special Teams (Gang Task Force, Special Enforcement Team, Southwest Corridor Narcotics Task Force)
 - Assign officers to specific teams to take advantage of additional resources to combat specific problems as they occur. (Problem Oriented Policing, Special Enforcement Team, Burglary Suppression Team)

Two Year Work Plan

- Supplemental Law Enforcement Services Funds (SLESF \$100,000). Used to supplement overtime and baseline services caused due to reduced staffing.
- Request \$50,000 of non-reoccurring funds for directed enforcement patrol hours, 24 hours per week on a varied schedule.
- Pursue Year 1-Increase contract to 60 hours per day, plus add a dedicated Wildomar Community Service Officer, and
- Provide funding for the explorer program. (assist with training, explorer academy)
- Pursue Year 2-Increase contract to 70 hours per day plus add traffic officer for 40 hours per week.
- Add a dedicated Lieutenant/Sergeant.
- Provide funding for explorers.

Performance Measurement Outcomes

- Increased response times due to reduced funding and staffing.
- Increased traffic collisions due to lack of a dedicated traffic enforcement officer.
- Additional citizen complaints regarding extended response times, traffic collisions, speeding, driving under the influence and quality of life issues.
- Investigative case load increase.
- FY 2011-12 Actual Wildomar patrol hours 15,703.3 X \$125.37 = \$1,968,722.72



Section 24 - Police Services

- FY 2011-12 Investigator Overtime hours 160.5 X \$70.22 = \$11,270.31
- FY 2011-12 No Central Homicide Unit hours.
(Additional statistics are attached)

Prior Year Accomplishments

- No major injuries to officers due to reduced staffing levels.
- Solved Homicide.
- Arrests are up 20% from previous year.
- Several officers awarded for their accomplishments. (Deputy Mata Lifesaving Award, Deputy Cox for Investigative Excellence and Explorer Ocegura for Countywide explorer of the year)
- Quality of service is excellent despite limited staffing resources.
- Maintained morale of personnel assigned to Wildomar contract.
- Squatter incident on Portola Place was resolved within days of complaint at Wildomar City Council meeting.
- Neighborhood Watch program implementation.
- COPs and Clergy program implementation.

Significant Budgetary Changes

- Motor Vehicle License Fee (MVLFF) funds taken from City by the State of California, have had a major impact to public safety service level.
- Level of service decreased by \$1.3 million.
- Reduced services from 15 deputy positions (72 hours per day) to 8.2 deputies (40 hours per day).



DEPARTMENTAL ACTIVITY REPORT - July 1 - June 30

	08-09 Actual	09-10 Actual	10-11 Actual	11-12 Actual	12-13 Actual	% Change from 08/09 to 12/13
Wildomar Arrests	614	352	358	357	430	-30%
Violent Crimes	45	34	19	35	38	-16%
Property Crimes	411	408	394	384	481	17%
Traffic Collisions						
- Non Injury	19	5	19	8	6	-68%
- Injury	43	41	44	49	46	7%
- Fatal	2	1	1	1	1	-50%
Average Response Times per Priority Level Calls						
- Priority 1	8.9	8.1	11.3	10.7	13.78	55%
- Priority 2	16.51	17.11	17.62	32.65	48.91	196%
- Priority 3	32	35.59	38.69	84.51	110	244%
- Priority 4	44.63	49.3	54.75	156.61	218	388%



Section 24 - Police Services

2013-14 & 2014-15 Departmental Budget

Police Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
GENERAL FUND							
100-460-4700-52010	Office Supplies	22		4,000	700.0%		4,200
100-460-4700-52012	Departmental Supplies	6,723		2,700	170.0%		2,700
100-460-4700-52015	Postage Mailing	-		500			500
100-460-4700-52105	Meetings/Conferences	-					-
100-460-4700-52110	Training	-		19,000			20,000
100-460-4700-52115	Contractual Services	1,993,608		2,078,000	-11.6%		2,181,800
	Patrol Deputies (40 hrs. per day)		1,809,900			1,901,700	
	Patrol OT		56,600			59,200	
	Inv. OT		22,400			23,500	
	Black and White Mileage		176,400			184,200	
	Plain Unit Mileage		11,700			12,200	
	Explorer Program		1,000			1,000	
100-460-4700-52116	Professional Services	824		5,000			5,300
100-460-4700-52118	CONTRA EXPENSE	(87,688)		(275,400)			(283,600)
100-460-4700-54013	Cal ID	27,440	31,000	31,100	0.3%		32,600
100-460-4700-54014	Blood Draws	18,202	17,000	20,000	17.6%		21,000
100-460-4700-54015	Vehicle Towing	-	500	400	-20.0%		400
100-460-4700-54016	Exam Services	-	4,500	3,200	-28.9%		3,300
100-460-4700-54017	Jail Access	1,544	4,000	12,600	215.0%		13,200
100-460-4700-54018	Records Mgmt System	-	31,000	30,300	-2.3%		31,800
100-460-4700-54019	Haz Mat Clean Up	-	-	500			600
100-460-4700-56010	Equipment Maint/Repair	-	500	500	0.0%		600
100-460-4700-56013	Bldg Maint/ Repair	61,699	63,000	66,200	5.1%		69,500
100-460-4700-56015	Prop/Equip Rental	-	-	500			500
100-460-4700-58000	Miscellaneous	-	100	500	400.0%		500
TOTAL GENERAL FUND		2,022,373	2,503,100	1,999,600	-20.1%		2,104,900

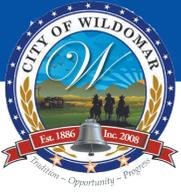


2013-14 & 2014-15 Departmental Budget

Police Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
SLESF FUND - 281							
281-460-4700-52115 Contractual Services	-	-	-	-	-	-	-
281-460-4700-52116 Professional Services	-	-	-	-	-	-	-
281-460-4700-59000 Transfers Out	100,000	100,000	100,000	100,000	0.0%	100,000	100,000
TOTAL SLESF FUND - 281	100,000	100,000	100,000	100,000	0.0%	100,000	100,000
Total Police - 4700	2,122,373	2,603,100	2,099,600	2,099,600	-19.3%	2,204,900	2,204,900



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Fire Services

Section 25



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Fire

Fire and Emergency Medical Services are provided to the City of Wildomar by CALFIRE/Riverside County Fire Department under a cooperative agreement. This integrated, cooperative, regional fire protection system provides a seamless response capability throughout Riverside County that applies maximum fiscal benefit to all parties.

The Department at a Glance



	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
<u>Department</u>					
Insurance Premium	-	24,000	23,000	-4.2%	-
Other Expenditures	1,753,115	1,841,700	1,955,200	6.2%	2,061,200
Fire - 4710	1,753,115	1,865,700	1,978,200	6.0%	2,061,200
<u>Fund</u>					
General Fund	1,753,115	1,865,700	1,978,200	6.0%	2,061,200



Section 25 - Fire Services

Service Description:

- Provides continuing fire safety public education programs to the community through school programs, community events, and media outreach.
- Provides planning assistance to the City through development plans reviews, special event application review and conditioning.
- Provides assistance to the City in Emergency Management planning and implementation, grant application management, and City staff training for Emergency Management.
- Provides advanced wildland fire protection services through a Wildland Fire Protection Agreement with CALFIRE to provide specialized wildland fire apparatus upon first report of a wildland fire with no unfunded liabilities beyond annual contract fees.

Long Term Goals

- Re-Locate the existing Fire Station (Station 61) to a more suitable location with a modern facility.
- Locate, build, and staff a second Fire Station in the City.

Two Year Work Plan

- Continue project to re-model current Fire Station (Station 61) and obtain conveyance from County ownership to City ownership.
- Begin studies for location and construction of second Fire Station as budget and development dictate.
- Continue to place Automatic External Defibrillators in City Facilities and enforce current City ordinance requiring AED's in all new construction meeting the occupancy requirement outlined in the ordinance.
- Continue to support the First Aid/CPR public education program.
- Finalize the local agreement with the City of Lake Elsinore to share an Assistant Fire Marshall position to provide increased service and turnaround time for permit applications and plans reviews. The projected agreement date is July 1, 2013.
- Work with Staff to streamline and establish new weed abatement inspection and enforcement process.

Performance Measurement Outcomes

- Performance of emergency response is widely measured in response times, success in advanced life support, and citizen satisfaction with services. The average response time for all 911 calls within the City in 2012 was 4.5 minutes for the 2782 incidents that occurred which is better than the 5 - 7 minute response time expectation set by County Fire Chief John Hawkins. Professional performance and customer satisfaction will continue to be a major goal of the Fire Department.



Prior Year Accomplishments

- Improvements to Station 61 in the last year included; re-roofing the station and installing a diesel exhaust removal system to the fire apparatus garage that removes diesel exhaust and prevents it from entering the living quarters of the facility. This cost was covered by the County as the facility is still owned by the County.
- Provided technical input to the study to re-structure the City Developer Impact Fee schedule.
- Reached a cooperative agreement with Inland Valley Hospital Management to share costs to provide an Automatic External Defibrillator to City Hall. This cost neutral addition to the City will be cost shared with late response fees received from American Medical Response per the agreement with the Riverside County Emergency Medical Service Agency.
- Hosted disaster management training for City Staff and Elected officials from the Southwest County area coordinated by County OES with training provided by the National Emergency Response and Rescue Training Center.

Significant Budgetary Changes

- An increase of \$82,501 for Fire Services in fiscal year 2013-14 is projected due to increases in various cost allocation items along with increased costs for Fire Engine purchases through the fire engine use agreement line item in the cooperative agreement. The increase also reflects an increase in contribution to Battalion Chief services for those Cities that do not fully fund a Battalion Chief.
- All costs in the annual preliminary cost estimate are for top step fully funded positions. It is our continuing goal to come in under these estimates and Fire has consistently met this goal.



Section 25 - Fire Services

2013-14 & 2014-15 Departmental Budget

Fire Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14		Adopted		2014-15 Budget
			Budget Detail	Budget	% change	Budget Detail	
GENERAL FUND							
100-460-4710-51208 Other Ins Premium Wildland Fire Protection Agreement	-	24,000	23,040	23,000	-4.2%		-
Total Salary and Benefits	-	24,000		23,000	-4.2%		-
100-460-4710-52115 Contractual Services	1,748,488	1,831,700		1,945,200	6.2%		2,051,200
100-460-4710-54050 Fire Station Expenses	4,627	10,000		10,000	0.0%		10,000
100-460-4710-54051 AMR Expenses	-	-		-			-
TOTAL GENERAL FUND	1,753,115	1,865,700		1,978,200	6.0%		2,061,200
Total Fire - 4710	1,753,115	1,865,700		1,978,200	6.0%		2,061,200



Animal Control

Section 26



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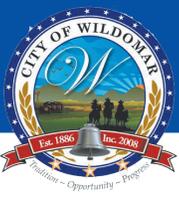
Animal Control

The Animal Control Department promotes humane care of animals through education, programs and pro-active measures. The City contracts for Animal Control Services with the Animal Friends of the Valley. The City as a member of Southwest Communities Financing Authority, Joint Powers Authority, (JPA) participates in the funding of the construction costs (Bond Debt) of the Animal Shelter Facility located in Wildomar.

The Department at a Glance



	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
<u>Department</u>					
Total Salary and Benefits	-	-	-		-
Other Expenditures	202,657	331,000	445,300	34.5%	454,400
Animal Control - 4720	202,657	331,000	445,300	34.5%	454,400
<u>Fund</u>					
General Fund	202,657	331,000	445,300	34.5%	454,400



Section 26 - Animal Control

Service Description:

- Participates in the Southwest Communities Financing Authority, which includes Wildomar, Canyon Lake, Lake Elsinore, Murrieta, Temecula and portions of unincorporated Riverside County, to fund the Animal Shelter Facility and contracts with Animal Friends of the Valley for daily activities and field services.
- Provides field services such as responding to calls regarding sick and injured dogs, domestic animals, dead animals and barking dogs.
- Provides sheltering services.
- Sponsors monthly low-cost vaccination clinics.
- Committed to preventing the suffering of animals and ending overpopulation.

Long Term Goals

- Reduce costs by lowering the animal count intake numbers at the shelter.

Two Year Work Plan

- Provide information that promotes low cost spay and neuter of pets and overpopulation.

Performance Measurement Outcomes

- Intake of 997 dogs and intake of 729 cats in year 2012.

Prior Year Accomplishments

- Participation in local Animal Shelter Services.

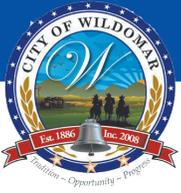


2013-14 & 2014-15 Departmental Budget

Animal Control		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
GENERAL FUND							
100-460-4720-52115	Contractual Services	200,889	146,600		224,700	53.3%	228,500
	Shelter Operations \$13,123/Mo.			157,500			161,280
	Animal Control Field Svcs \$5,600/Mo.			67,200			67,200
100-460-4720-52116	Professional Services	1,768	1,000		1,000	0.0%	1,000
100-460-4720-58500	Debt Service	-	183,400		219,600	19.7%	224,900
100-460-4720-58505	Bond Expense	-	-		-		-
TOTAL GENERAL FUND		202,657	331,000		445,300	34.5%	454,400
Total	Animal Control - 4720	202,657	331,000		445,300	34.5%	454,400



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Public Works/Engineering

Section 27



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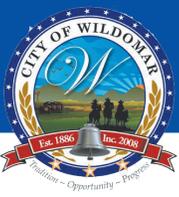


Public Works/Engineering

The Public Works/Engineering Department is responsible for the construction, maintenance and operation of the City's infrastructure. The City's infrastructure, mainly within public dedicated right of way and easements, includes street pavement, curb, gutter, sidewalk, traffic signals, signage, striping, dirt roads, trails, and drainage facilities. The Public Works/Engineering Department has no City Employee staff it contracts for services. The department is organized into four primary programs: Administration, Capital Improvements, Development Engineering and Maintenance. These programs are accounted for in 5 different funds: General Fund, Gas Tax Fund, Measure A Fund, TDA Fund and the AQMD Fund. The Development Engineering Department and the Public/Works/Engineering Department are accounted for in the General Fund. The other funds are Special Revenue Funds.



	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		
			2013-14 Budget	% change	2014-15 Budget
Fund					
General Fund - 100	34,642	13,600	2,500	-81.6%	1,000
Gas Tax Fund - 200	1,162,252	2,678,300	1,198,800	-55.2%	1,436,600
Measure A Fund - 201	248,138	778,300	917,400	17.9%	636,100
TDA Fund - 203	85,648	-	-		-
AQMD FUND - 210	2,041	168,800	39,900	-76.4%	39,900
Total All Fund Expenditures	1,532,721	3,639,000	2,158,600	-40.7%	2,113,600



Section 27 - Public Works/Engineering

Public Works/Engineering & Development Engineering	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
-	-	-	-	-	-
Total Salary and Benefits	-	-	-	-	-
Project Expenditures					
901 Accessibility Imp Prog	-	20,000	20,000	0.0%	20,000
902 Roadway Safety Imp	22,890	40,000	40,000	0.0%	40,000
903 Slurry Seal Prog	105,800	350,000	550,000	57.1%	300,000
905 Unpaved Roadway	9,201	100,000	33,000	-67.0%	33,000
906 City Wide Maint Prog	75,338	247,000	127,000	-48.6%	127,000
908 Clinton Keith/I-15 Interchg 01	96,766	200,000	-	-100.0%	-
909 Bundy Canyon/Scott Rd Widen 02	371	250,000	-	-100.0%	-
913 Clinton Keith Widen 08	-	350,000	-	-100.0%	-
917 Safe Sidewalks to Schools SB821	61,177	-	-	-	-
919 Safe Sidewalks to Schools SB821	11,899	-	-	-	-
920 Safe Sidewalks to Schools SB821	12,572	-	-	-	-
Total Project Expenditures	396,014	1,557,000	770,000	-50.5%	520,000
Other Expenditures & Transfers-Out	1,136,706	2,082,000	1,388,600	-33.3%	1,593,600
Total Expenditures	1,532,721	3,639,000	2,158,600	-40.7%	2,113,600



Service Description

Administration

- Manages and oversees the operating budgets of the primary programs (Capital Improvements, Development Engineering, and Maintenance).
- Provides professional engineering/technical support under the direction of the City Manager.
- Manages the annual Engineer's Report for Assessments and Special Districts for the City's Lighting, Landscape and Maintenance District (LLMD) 89-1C and Street Lighting Zones, Community Service Areas (CSA's) 22, 103 and 142.
- Monitor federal, state and regional public works and transportation initiatives.
- Oversees and coordinates the activities of two primary Community Development programs: Building & Safety, and Code Enforcement.

Capital Improvements

- Manage and administer all activities related to the Capital Improvement Program including planning engineering, design, bidder administration and construction oversight of the city's infrastructure improvements.
- Coordinate with and apply for federal, state, regional and local grant programs for the CIP projects.
- Administers right of way acquisitions, negotiations, appraisal reviews, title and escrow services.

Development Engineering

- Support the planning division in the preparation of environmental documents by reviewing technical studies, reports and plans for development of mitigation measures; preparing conditions of approval for new development; and, participating in Planning Commission meetings.
- Provide map check and land survey review and approval of parcel maps, final maps, lot line adjustments and legal descriptions and plats as required by the State Subdivision Map Act.
- Provide plan check and engineering review and approval of improvement plans and grading plans (including technical review of Storm Water Pollution Prevention Plans, SWPPP, and Water Quality Management Plans, WQMP).
- Administration of State Regional Water Quality Control Board Order for Storm Water Discharges program (referred as the National Pollutant Discharge Elimination System, NPDES).

Maintenance

- Manages contractor services for the maintenance and repair of streets, dirt roads, drainage facilities, pavement markings and signage, illegal dumping clean up, and graffiti removal.
- Review and issue permits for encroachments and associated traffic control plans for work within the public right of way including private and capital improvement construction activities, utility installation, repair work, special events, and haul routes.



Section 27 - Public Works/Engineering

- Respond to emergency situations, natural disasters and special event support.

Long Term Goals

The Public Works Department plays a major role implementing the City's goals and objectives relative to the improvement and maintenance of the city's infrastructure. The specific goals for the Public Works Department by program follow:

Administration

- Prioritize services and optimize revenue funds to provide quality services supporting the construction, maintenance and operation of the City's infrastructure.
- Establish a Citywide revenue program (Special Tax Maintenance District) to supplement the existing County established LLMD and CSA's that primarily pay for street lighting and street sweeping of select streets.
- Pursue funding sources to enhance major corridor pavement maintenance activities.
- Monitor regional, state and federal transportation and storm water initiatives that have bearing on the City's infrastructure system.

Capital Improvements

- Improve the City's major transportation corridors in accordance with the City's five year CIP program.
- Implement a pavement management strategy within designated improvement zones. Create a 5-year annual rotation improvement and funding scheme (e.g. Zone 1 improvements funded in year 1; Zone 2 improvements funded in year 2; etc.).
- Develop a prioritized improvement strategy for the City's unpaved streets.
- Implement and install a major corridor "welcome" entry monument program.
- In coordination with National Parks and regional trail planners, implement the development of the Murrieta Creek Corridor trail, trail heads and connector trails. Acquire easements and rights of entry.

Development Engineering

- Facilitate development review and permit approvals in accordance with local, state and federal laws and policies.
- Strive to process development submittals with a three (3) review + mylar check approval program.
- Prepare City of Wildomar Engineering Manual with policies, procedures, guidelines and standard plans and specifications.
- Provide technical support, analysis and recommendations to the Planning Commission and City Council on development applications.

Maintenance

- Enhance the Citywide street striping and signage improvement program.



- Maintain and improve an effective graffiti abatement program.
- Effectively remove illegal dumped material, litter and weeds within the City's major transportation corridors.
- Continue to provide timely response for emergency and special event road closures and detours.
- Review and issue permits for right of way encroachments for private and capital projects, utility installation, repairs, haul routes and special events.

Two Year Work Plan

Administration

- Pursue grants completing missing sidewalk links, enhancing transportation safety and expanding street pavement and dirt street improvement funding.
- Establish a Citywide revenue program (Special Tax Maintenance District) to supplement the existing County established LLMD and CSA's that primarily pay for street lighting and street sweeping of select streets.

Capital Improvements

- Complete design of TUMF funded Clinton Keith Road, and Palomar/Mission Trail.
- Complete prior year(s) grant funded safe route to schools sidewalk improvements.
- Initiate a 5-year annual improvement and funding scheme and complete improvements Zone 1 and Zone 2 neighborhood preventative pavement maintenance (e.g. slurry seal).
- Install a pilot drainage low flow crossing improvements aiming to reduce road washouts and increase dirt road grading program for Cottonwood Canyon Road.
- Design major corridor "welcome" entry monument and landscape detail. Seek funding source for installation and maintenance.
- Acquire easements and/or rights of entry for the Murrieta Creek Corridor trail, trail heads and connector trails.

Development Engineering

- Effectively utilize consultant support services to maintain timely reviews and keep pace with development activity fluctuations.
- Modify County Ordinance 460 (Regulating Division of Land); Ordinance 461 (Regulating Road Improvements); and Improvement Plan Check policies and guidelines to create City of Wildomar Engineering Manual.

Maintenance

- Increase the street signage retrofit and installation program by 30% and quadruple the replacement of faded street stripes and pavement markings.
- Double the routine blading to six (6) times a year on Cottonwood Canyon and Lost Road.



Section 27 - Public Works/Engineering

- Maintain the prior years priorities and level of effort for the remainder street maintenance program.

Prior Year Accomplishments

Administration

- Transferred annual maintenance and management of the Engineer's Annual Report for LLMD 89-1c from the County to the City.

Capital Improvements

- Completed construction of phase 1 safe route to school program.
- Completed design of phase 2 safe route to school program.
- Secured grant funding for Collier Elementary School sidewalk improvements.
- Completed the City's pavement management program.

Development Engineering

- Recorded the Final Map and approved the improvement plans for Oak Springs Ranch.
- Issued precise grading permits for Andalusia II subdivision.
- Re-activated numerous dormant development projects. Anticipate significant grading and improvement activity in ensuing fiscal year.

Maintenance

- Administered Maintenance Contractor overseeing pothole patching, sign installation, graffiti removal, sidewalk repair, vegetation and litter cleaning, tree trimming and street striping.
- Oversaw and managed detours and avoid closures for special events and emergency support.
- Oversaw encroachment permits for street improvement and utility construction within the public right-of-way.



DEPARTMENTAL ACTIVITY REPORT

July 1 - June 30

	08-09	09-10	10-11	11-12	12-13	13-14	14-15
	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate
Grading Permits Issued	1	2	2	6	12	12	12
Final Maps Issued	N/A	N/A	N/A	N/A	5	3	5
CIP Projects in Design	N/A	1	2	5	5	5	6
CIP Projects in Construction	N/A	N/A	N/A	2	3	5	5
Potholes patched (sf)	N/A	N/A	5100	5100	5100	2725	1900
Graffiti Removed (hrs)	N/A	N/A	225	225	225	125	150

Following are the expenditure budgets for the Public Works/Engineering and Development Engineering Departments. Following these two General Fund Departments are the Gas Tax Fund, the Measure A Fund, the TDA Fund and the AQMD Fund. Contractual, professional and other expenditure categories that require additional detail are shown for each department/fund in the "Budget Detail" columns for the two fiscal years ending June 30, 2014 and 2015.



Section 27 - Public Works/Engineering

2013-14 & 2014-15 Departmental Budget

Public Works/Engineering

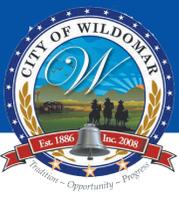
Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14		Adopted		2014-15 Budget
			Budget Detail	Budget	% change	Budget Detail	
GENERAL FUND							
Total Salary and Benefits							
	-	-		-			-
Public Works/Engineering							
100-450-4500-52010	Office Supplies	7	-	500			500
100-450-4500-52012	Departmental Supplies	147	200	1,500	650.0%		-
	Record Retention - Mylar file drawers			1,500			
100-450-4500-52020	Legal Notices	-	-	-			-
100-450-4500-52115	Contractual Services	7,410	500	-	-100.0%		-
100-450-4500-52116	Professional Services	-	-	-			-
100-450-4500-52117	Legal Services	-	200	-	-100.0%		-
100-450-4500-53024	Solid Waste	-	-	-			-
100-450-4500-53025	Electricity	22,100	5,000	-	-100.0%		-
100-450-4500-54060	NPDES	-	-	-			-
100-450-4500-58110	Hardware/Software	118	-	-			-
Total	Public Works/Engineering - 4500	29,783	5,900	2,000	-66.1%		500
Development Engineering							
100-430-4340-52010	Office Supplies	-	100	500	400.0%		500
100-430-4340-52012	Departmental Supplies	74	-	-			-
100-430-4340-52105	Meetings/Conferences	-	-	-			-
100-430-4340-52115	Contractual Services	4,786	7,600	-	-100.0%		-
100-430-4340-52116	Professional Services	-	-	-			-
100-430-4340-52117	Legal Services	-	-	-			-
Total	Development Engineering - 4340	4,859	7,700	500	-93.5%		500
TOTAL GENERAL FUND		34,642	13,600	2,500	-81.6%		1,000

Section 27 - Public Works/Engineering



2013-14 & 2014-15 Departmental Budget

Public Works/Engineering		Adopted					
Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
GAS TAX FUND - 200							
200-450-4500-52010	Office Supplies	-	4,000	-	-100.0%	-	-
200-450-4500-52016	Reproduction	295	-	-		-	-
200-450-4500-52020	Legal Notices	143	-	-		-	-
200-450-4500-52115	Contractual Services	868,336	880,000	785,700	-10.7%		993,600
	Director of PW; 14 hrs/wk for 52 wks at \$140/hr		101,900			116,500	
	City Engineer; 15 hrs/wk for 52 wks at \$130/hr		101,400			135,200	
	CIP Engineer; 10 hrs/wk for 52 wks at \$130/hr		67,600			81,100	
	Maintenance Supervisor; 30 hrs/wk for 52 wks at \$85/hr		132,600			154,700	
	Traffic Operations; 5 hrs/wk for 52 wks at \$105/hr		27,300			43,700	
	Engineer Technician; 12 hrs/wk for 52 wks at \$80/hr		49,900			62,400	
	Street Maintenance Contractor		305,000			400,000	
200-450-4500-52116	Professional Services	700	1,000	1,500	50.0%		1,500
200-450-4500-52117	Legal Services	5,790	5,000	1,500	-70.0%		1,500
200-450-4500-53024	Solid Waste	2,412	5,000	3,000	-40.0%		3,000
200-450-4500-53025	Electricity	-	16,000	-	-100.0%		-
200-450-4500-53026	Water	-	-	-			-
200-450-4500-53027	Gas	136	-	-			-
200-450-4500-53028	Communications	-	-	-			-
200-450-4500-54060	NPDES	11,213	212,900	265,500	24.7%		265,500
	RCFCWD-Santa Margarita MS4 NPDES		180,000			180,000	
	RCFCWD-Lake Elsinore TMDL		24,500			24,500	
	Regional WQCB-Santa Margarita MS4 Permit		9,000			9,000	
	Code Enforcement Officer at 8 hrs/wk for 52 weeks at \$60/hr		24,960			24,960	
	Storm Water Engineer at 4 hrs/wk for 52 weeks at \$130/hr		27,040			27,040	
200-450-4500-54092	Loan to County Payment	-	427,300	-	-100.0%		-
200-450-4500-59000	Transfers Out	176,090	327,100	141,600	-56.7%		171,500
<u>907 Safe Sidewalks to Schools</u>							
200-907-4500-52117	Legal Services	-	-	-			-
	<u>Total 907 Safe Sidewalks to Schools</u>	-	-	-			-
<u>908 Clinton Keith/I-15 Interchg 01</u>							
200-908-4500-52010	Office Supplies	4	100	-	-100.0%		-
200-908-4500-52115	Contractual Services	32,758	199,900	-	-100.0%		-
200-908-4500-52116	Professional Services	-	-	-			-
200-908-4500-52117	Legal Services	64,004	-	-			-



Section 27 - Public Works/Engineering

2013-14 & 2014-15 Departmental Budget

Public Works/Engineering

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget Detail	2014-15 Budget
			2013-14 Budget Detail	2013-14 Budget		
<u>Total 908 Clinton Keith/I-15 Interchg 01</u>	96,766	200,000		-	-100.0%	-
<u>909 Bundy Canyon/Scott Rd Widen 02</u>						
200-909-4500-52115 Contractual Services	371	250,000		-	-100.0%	-
200-909-4500-52116 Professional Services	-	-		-		-
<u>Total 909 Bundy Canyon/Scott Rd Widen 02</u>	371	250,000		-	-100.0%	-
<u>913 Clinton Keith Widen 08</u>						
200-913-4500-52115 Contractual Services	-	350,000		-	-100.0%	-
200-913-4500-52116 Professional Services	-	-		-		-
<u>Total 913 Clinton Keith Widen 08</u>	-	350,000		-	-100.0%	-
TOTAL GAS TAX FUND - 200	1,162,252	2,678,300		1,198,800	-55.2%	1,436,600

Section 27 - Public Works/Engineering



2013-14 & 2014-15 Departmental Budget

Public Works/Engineering					Adopted			
Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget	
MEASURE A FUND - 201								
201-450-4500-52115 Contractual Services	-	-		39,000				40,200
Director of PW; .5 hrs/wk for 52 wks at \$140/hr			3,700			3,700		
City Engineer; 2 hrs/wk for 52 wks at \$130/hr			13,500			14,400		
Maintenance Supervisor; 5 hrs/wk for 52 wks at \$85/hr			21,800			22,100		
201-450-4500-59000 Transfers Out	34,908	21,300		108,400	408.9%			75,900
<u>901 Accessibility Imp Prog</u>								
201-901-4500-52115 Contractual Services	-	20,000		20,000	0.0%			20,000
Street Maintenance Contractor			20,000			20,000		
201-901-4500-52116 Professional Services	-	-		-				-
<u>Total 901 Accessibility Imp Prog</u>	-	20,000		20,000	0.0%			20,000
<u>902 Roadway Safety Imp</u>								
201-902-4500-52115 Contractual Services	22,890	40,000		40,000	0.0%			40,000
Street Maintenance Contractor			40,000			40,000		
201-902-4500-52116 Professional Services	-	-		-				-
<u>Total 902 Roadway Safety Imp</u>	22,890	40,000		40,000	0.0%			40,000
<u>903 Slurry Seal Prog</u>								
201-903-4500-52115 Contractual Services	105,800	350,000		550,000	57.1%			300,000
Street Maintenance Contractor			300,000			300,000		
Clinton Keith(George to E'ly City Limits) paving			250,000					
201-903-4500-52116 Professional Services	-	-		-				-
<u>Total 903 Slurry Seal Prog</u>	105,800	350,000		550,000	57.1%			300,000
<u>905 Unpaved Roadway</u>								
201-905-4500-52115 Contractual Services	9,201	100,000		33,000	-67.0%			33,000
Street Maintenance Contractor			33,000			33,000		
201-905-4500-52116 Professional Services	-	-		-				-
<u>Total 905 Unpaved Roadway</u>	9,201	100,000		33,000	-67.0%			33,000
<u>906 City Wide Maint Prog</u>								
201-906-4500-52115 Contractual Services	75,338	242,000		127,000	-47.5%			127,000
Street Maintenance Contractor			127,000			127,000		
201-906-4500-52116 Professional Services	-	-		-				-
201-906-4500-58110 Hardware/Software	-	5,000		-	-100.0%			-
<u>Total 906 City Wide Maint Prog</u>	75,338	247,000		127,000	-48.6%			127,000
TOTAL MEASURE A FUND - 201	248,138	778,300		917,400	17.9%			636,100



Section 27 - Public Works/Engineering

2013-14 & 2014-15 Departmental Budget

Public Works/Engineering

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
TDA FUND - 203							
<u>917 Safe Sidewalks to Schools SB821</u>							
203-917-4500-52016	Reproduction	16	-	-	-	-	-
203-917-4500-52115	Contractual Services	61,161	-	-	-	-	-
203-917-4500-52117	Legal Services	-	-	-	-	-	-
<u>Total 917 Safe Sidewalks to Schools SB821</u>		61,177	-	-	-	-	-
<u>918 Safe Sidewalks to Schools SR2S</u>							
203-918-4500-52115	Contractual Services	-	-	-	-	-	-
<u>Total 918 Safe Sidewalks to Schools SR2S</u>		-	-	-	-	-	-
<u>919 Safe Sidewalks to Schools SB821</u>							
203-919-4500-52020	Legal Notices	64	-	-	-	-	-
203-919-4500-52115	Contractual Services	11,790	-	-	-	-	-
203-919-4500-52117	Legal Services	45	-	-	-	-	-
<u>Total 919 Safe Sidewalks to Schools SB821</u>		11,899	-	-	-	-	-
<u>920 Safe Sidewalks to Schools SB821</u>							
203-920-4500-52020	Legal Notices	-	-	-	-	-	-
203-920-4500-52115	Contractual Services	12,572	-	-	-	-	-
<u>Total 920 Safe Sidewalks to Schools SB821</u>		12,572	-	-	-	-	-
TOTAL TDA FUND - 203		85,648	-	-	-	-	-

Section 27 - Public Works/Engineering



2013-14 & 2014-15 Departmental Budget

Public Works/Engineering		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			2014-15 Budget
				2013-14 Budget Detail	2013-14 Budget	% change	
Account Number						2014-15 Budget Detail	
AQMD FUND - 210							
210-450-4500-52115	Contractual Services	-	167,000		35,000	-79.0%	35,000
	Director of PW; x hrs/wk for 52 wks at \$140/hr						
	City Engineer; x hrs/wk for 52 wks at \$130/hr						
	Maintenance Supervisor; x hrs/wk for 52 wks at \$85/hr						
	Street Maintenance Contractor Design, Construction, Grading			35,000			35,000
210-450-4500-52116	Professional Services	-	1,800		-	-100.0%	-
210-450-4500-59000	Transfers Out	2,041			4,900		4,900
TOTAL AQMD FUND - 210		2,041	168,800		39,900	-76.4%	39,900
Total Public Works/Engineering - 4500		1,532,721	3,639,000		2,158,600	-40.7%	2,113,600



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Assessment Districts and Community Service Areas

Section 28



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Assessment Districts and Community Service Areas

The Budget Units that are described in this section were initially formed by Riverside County and are now administered by the City of Wildomar. The Assessment District (Fund 251) and the Community Service Area Funds (Fund 252, 253 & 254) are restricted services funds as assessments collected from property owners in the district must be spent on services in the district area. The common expenditures made from these funds are for contractual services, professional, legal services and utilities.

A short service description for each fund will follow the Funds overview and fund summaries. All expenditures by fund are provided at the end of the section.

LLMD 89-1C Fund Contract Services	CSA#22 Fund Contract Services	CSA#103 Fund Contract Services	CSA#142 Fund Contract Services
---	--------------------------------------	---------------------------------------	---------------------------------------

Assessment Districts & Community Service Areas	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		
			2013-14 Budget	% change	2014-15 Budget
Contractual Services	10,265	229,900	50,300	-78.1%	50,300
Legal Services	1,620	-	-		-
Professional Services	900	100	100	0.0%	100
Electricity	220,883	208,600	458,100	119.6%	458,800
Water	3,710	6,000	5,000	-16.7%	5,000
Transfers Out	-	-	68,700		69,400
Total Expenditures	237,378	444,600	582,200	30.9%	583,600
Fund					
TOTAL LLMD 89-1C Fund - 251	4,507	201,200	345,400	71.7%	345,900
TOTAL CSA-22 Fund - 252	36,601	38,900	34,000	-12.6%	34,600
TOTAL CSA-103 Fund - 253	171,623	172,500	165,500	-4.1%	165,700
TOTAL CSA-142 Fund - 254	24,648	32,000	37,300	16.6%	37,400
Total Capital Projects Funds	237,378	444,600	582,200	30.9%	583,600



Section 28 - Assessment Districts and Community Service Areas

Service Descriptions:

- LLMD 89-1C Fund** The Landscaping and Lighting Maintenance Assessment District provides maintenance and operations for landscaping, multi-purpose trails, fencing, fossil filters and street lighting facilities that provide special benefit to 2,319 parcels in 22 separate district zones in the City of Wildomar.
- CSA – 22 Fund** The Community Service Area # 22 provides street lighting services to 885 parcels.
- CSA – 103 Fund** The Community Service Area # 103 provides street lighting services to 3,115 parcels. It also provides drainage-landscape maintenance to 1,078 parcels.
- CSA – 142 Fund** The Community Service Area # 103 provides street lighting services to 516 parcels.

Following are the expenditure budgets for the Assessment District and Community Service Areas.

Section 28 - Assessment Districts and Community Service Areas



2013-14 & 2014-15 Departmental Budget

Landscape & Street Lights

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
LLMD 89-1C Fund - 251							
251-450-4502-52010	Office Supplies	-	-	-	-	-	-
251-450-4502-52020	Legal Notices	-	-	-	-	-	-
251-450-4502-52115	Contractual Services	-	-	-	-	-	-
251-450-4502-52116	Professional Services	-	-	-	-	-	-
251-450-4502-53025	Electricity	993	-	-	-	-	-
251-450-4502-53026	Water	-	-	-	-	-	-
251-450-4502-53028	Communications	-	-	-	-	-	-
251-450-4502-59000	Transfers Out	-	-	40,800	-	-	41,300
251-818-4502-52115	Contractual Services	-	-	100	-	-	100
251-818-4502-53025	Electricity	-	-	600	-	-	600
251-826-4502-52115	Contractual Services	-	900	100	-88.9%	-	100
251-826-4502-53025	Electricity	-	-	900	-	-	900
251-827-4502-52115	Contractual Services	-	1,200	100	-91.7%	-	100
251-827-4502-53025	Electricity	-	-	1,000	-	-	1,000
251-835-4502-52115	Contractual Services	-	200	-	-100.0%	-	-
251-835-4502-53025	Electricity	-	-	200	-	-	200
251-850-4502-52115	Contractual Services	-	200	100	-50.0%	-	100
251-850-4502-53025	Electricity	-	-	200	-	-	200
251-859-4502-53025	Electricity	-	1,200	-	-100.0%	-	-
251-870-4502-52115	Contractual Services	-	700	100	-85.7%	-	100
251-870-4502-53025	Electricity	-	-	1,000	-	-	1,000
251-871-4502-52115	Contractual Services	-	-	100	-	-	100
251-871-4502-53025	Electricity	-	200	300	50.0%	-	300
251-873-4502-52115	Contractual Services	-	-	100	-	-	100
251-873-4502-53025	Electricity	-	400	600	50.0%	-	600
251-888-4502-52115	Contractual Services	-	-	100	-	-	100
251-888-4502-53025	Electricity	-	-	600	-	-	600
251-803-4601-52010	Office Supplies	-	-	-	-	-	-
251-803-4601-52115	Contractual Services	-	89,200	8,200	-90.8%	-	8,200
251-803-4601-52116	Professional Services	-	-	-	-	-	-
251-803-4601-53025	Electricity	-	3,000	99,800	3226.7%	-	99,800
251-803-4601-53026	Water	-	-	-	-	-	-
251-803-4601-53028	Communications	-	-	-	-	-	-
251-829-4601-52010	Office Supplies	-	-	-	-	-	-
251-829-4601-52115	Contractual Services	-	3,700	100	-97.3%	-	100
251-829-4601-52116	Professional Services	-	-	-	-	-	-
251-829-4601-53025	Electricity	-	300	800	166.7%	-	800
251-829-4601-53026	Water	-	-	-	-	-	-
251-829-4601-53028	Communications	-	-	-	-	-	-
251-830-4601-52010	Office Supplies	-	-	-	-	-	-



Section 28 - Assessment Districts and Community Service Areas

2013-14 & 2014-15 Departmental Budget

Landscape & Street Lights

Account Number		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
251-830-4601-52115	Contractual Services	-	23,800		1,900	-92.0%	1,900
251-830-4601-52116	Professional Services	-	-		-		-
251-830-4601-53025	Electricity	-	-		26,100		26,100
251-830-4601-53026	Water	-	-		-		-
251-830-4601-53028	Communications	-	-		-		-
251-842-4601-52010	Office Supplies	-	-		-		-
251-842-4601-52115	Contractual Services	-	27,300		2,500	-90.8%	2,500
251-842-4601-52116	Professional Services	-	-		-		-
251-842-4601-53025	Electricity	-	900		27,200	2922.2%	27,200
251-842-4601-53026	Water	-	-		-		-
251-842-4601-53028	Communications	-	-		-		-
251-851-4601-52010	Office Supplies	-	-		-		-
251-851-4601-52115	Contractual Services	-	5,700		600	-89.5%	600
251-851-4601-52116	Professional Services	-	-		-		-
251-851-4601-53025	Electricity	-	200		6,400	3100.0%	6,400
251-851-4601-53026	Water	-	-		-		-
251-851-4601-53028	Communications	-	-		-		-
251-852-4601-52010	Office Supplies	-	-		-		-
251-852-4601-52115	Contractual Services	-	22,000		1,900	-91.4%	1,900
251-852-4601-52116	Professional Services	-	-		-		-
251-852-4601-53025	Electricity	-	400		54,900	13625.0%	54,900
251-852-4601-53026	Water	-	-		-		-
251-852-4601-53028	Communications	-	-		-		-
251-859-4601-52010	Office Supplies	-	-		-		-
251-859-4601-52115	Contractual Services	-	1,400		300	-78.6%	300
251-859-4601-52116	Professional Services	-	-		-		-
251-859-4601-53025	Electricity	-	-		4,100		4,100
251-859-4601-53026	Water	-	-		-		-
251-859-4601-53028	Communications	-	-		-		-
251-862-4601-52010	Office Supplies	-	-		-		-
251-862-4601-52115	Contractual Services	-	10,200		1,300	-87.3%	1,300
251-862-4601-52116	Professional Services	-	-		-		-
251-862-4601-53025	Electricity	-	-		14,300		14,300
251-862-4601-53026	Water	-	-		-		-
251-862-4601-53028	Communications	-	-		-		-
251-867-4601-52010	Office Supplies	-	-		-		-
251-867-4601-52115	Contractual Services	-	-		300		300
251-867-4601-52116	Professional Services	-	-		-		-
251-867-4601-53025	Electricity	-	-		6,200		6,200
251-867-4601-53026	Water	-	-		-		-
251-867-4601-53028	Communications	-	-		-		-
251-871-4601-52010	Office Supplies	-	-		-		-

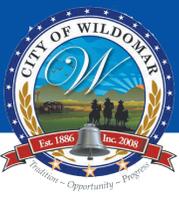
Section 28 - Assessment Districts and Community Service Areas



2013-14 & 2014-15 Departmental Budget

Landscape & Street Lights

Account Number		2011-12	2012-13	Adopted				
		Year End Actual	Estimated Budget	2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
251-871-4601-52115	Contractual Services	-	8,100		900	-88.9%		900
251-871-4601-52116	Professional Services	-	-		-			-
251-871-4601-53025	Electricity	-	-		8,400			8,400
251-871-4601-53026	Water	-	-		-			-
251-871-4601-53028	Communications	-	-		-			-
251-890-4601-52010	Office Supplies	-	-		-			-
251-890-4601-52115	Contractual Services	-	-		1,000			1,000
251-890-4601-52116	Professional Services	-	-		-			-
251-890-4601-53025	Electricity	-	-		31,200			31,200
251-890-4601-53026	Water	-	-		-			-
251-890-4601-53028	Communications	-	-		-			-
251-410-4610-52115	Contractual Services	2,412	-		-			-
251-410-4610-52117	Legal Services	-	-		-			-
251-410-4611-52117	Legal Services	1,103	-		-			-
TOTAL LLMD 89-1C Fund - 251		4,507	201,200		345,400	71.7%		345,900



Section 28 - Assessment Districts and Community Service Areas

2013-14 & 2014-15 Departmental Budget

Landscape & Street Lights

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
CSA-22 FUND - 252							
252-450-4500-53025	Electricity	-	-	-	-	-	-
252-450-4500-59000	Transfers Out	-	-	4,000	-	-	4,000
252-450-4502-52010	Office Supplies	-	-	-	-	-	-
252-450-4502-52115	Contractual Services	-	4,900	3,800	-22.4%	-	3,800
252-450-4502-52116	Professional Services	-	-	-	-	-	-
252-450-4502-53025	Electricity	35,952	34,000	26,200	-22.9%	-	26,800
252-450-4502-53026	Water	-	-	-	-	-	-
252-450-4502-53028	Communications	-	-	-	-	-	-
252-410-4601-52010	Office Supplies	-	-	-	-	-	-
252-410-4601-52115	Contractual Services	-	-	-	-	-	-
252-410-4601-53025	Electricity	-	-	-	-	-	-
252-410-4601-53028	Communications	-	-	-	-	-	-
252-410-4610-52010	Office Supplies	-	-	-	-	-	-
252-410-4610-52020	Legal Notices	-	-	-	-	-	-
252-410-4610-52115	Contractual Services	648	-	-	-	-	-
252-410-4610-53025	Electricity	-	-	-	-	-	-
252-410-4610-53028	Communications	-	-	-	-	-	-
TOTAL CSA-22 Fund - 252		36,601	38,900	34,000	-12.6%	-	34,600

Section 28 - Assessment Districts and Community Service Areas



2013-14 & 2014-15 Departmental Budget

Landscape & Street Lights

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget Detail	2014-15 Budget
			2013-14 Budget Detail	2013-14 Budget		
CSA-103 FUND - 253						
253-450-4500-53025 Electricity	-	-	-	-	-	-
253-450-4500-59000 Transfers Out	-	-	-	19,500	-	19,700
253-450-4502-52010 Office Supplies	-	-	-	-	-	-
253-450-4502-52115 Contractual Services	-	17,900	-	14,600	-18.4%	14,600
253-450-4502-52116 Professional Services	900	-	-	-	-	-
253-450-4502-53025 Electricity	159,960	140,000	-	118,300	-15.5%	118,300
253-450-4502-53026 Water	-	-	-	-	-	-
253-450-4502-53028 Communications	-	-	-	-	-	-
253-410-4601-52010 Office Supplies	-	-	-	-	-	-
253-410-4601-52115 Contractual Services	1,125	5,100	-	4,200	-17.6%	4,200
253-410-4601-52116 Professional Services	-	100	-	100	0.0%	100
253-410-4601-53025 Electricity	-	-	-	-	-	-
253-410-4601-53026 Water	3,710	6,000	-	5,000	-16.7%	5,000
253-410-4601-53028 Communications	-	-	-	-	-	-
253-410-4610-52010 Office Supplies	-	-	-	-	-	-
253-410-4610-52020 Legal Notices	-	-	-	-	-	-
253-410-4610-52115 Contractual Services	5,411	3,400	-	3,800	11.8%	3,800
253-410-4610-52117 Legal Services	518	-	-	-	-	-
253-410-4610-53025 Electricity	-	-	-	-	-	-
253-410-4610-53026 Water	-	-	-	-	-	-
253-410-4610-53028 Communications	-	-	-	-	-	-
TOTAL CSA-103 FUND - 253	171,623	172,500		165,500	-4.1%	165,700



Section 28 - Assessment Districts and Community Service Areas

2013-14 & 2014-15 Departmental Budget

Landscape & Street Lights

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
CSA-142 FUND - 254							
254-450-4500-52115 Contractual Services	-	-		-			-
254-450-4500-53025 Electricity	-	-		-			-
254-450-4500-59000 Transfers Out	-	-		4,400			4,400
254-450-4502-52010 Office Supplies	-	-		-			-
254-450-4502-52115 Contractual Services	-	-		-			-
254-450-4502-52116 Professional Services	-	-		-			-
254-450-4502-53025 Electricity	23,978	28,000		28,800	2.9%		28,900
254-450-4502-53026 Water	-	-		-			-
254-450-4502-53028 Communications	-	-		-			-
254-410-4601-52010 Office Supplies	-	-		-			-
254-410-4601-52115 Contractual Services	-	-		-			-
254-410-4601-53025 Electricity	-	-		-			-
254-410-4601-53026 Water	-	-		-			-
254-410-4601-53028 Communications	-	-		-			-
254-410-4610-52010 Office Supplies	-	-		-			-
254-410-4610-52020 Legal Notices	-	-		-			-
254-410-4610-52115 Contractual Services	670	4,000		4,100	2.5%		4,100
254-410-4610-53025 Electricity	-	-		-			-
254-410-4610-53026 Water	-	-		-			-
254-410-4610-53028 Communications	-	-		-			-
TOTAL CSA-142 FUND - 254	24,648	32,000		37,300	16.6%		37,400
Total Landscape & Street Lights	237,378	444,600		582,200	30.9%		583,600



Measure Z Parks Fund 255

Section 29



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Measure Z – Parks

The Measure Z – Parks Fund provides funding for operations and maintenance of Wildomar community parks as well as recreation services, including:

- Maintaining safe playground equipment.
- Maintaining clean public restrooms.
- Restoring safety lighting.
- Removing graffiti.

This fund also supports the efforts of the Oversight and Advisory Committee as well as the funding of the independent financial audits to ensure funds are spent properly.

The Measure Z – Parks Fund - a Special Revenue Fund - was created during Fiscal year 2013-14 and all future expenditures for parks and recreation will be made from here. The adopted budget for fiscal years 2013-14 & 2014-15 will reflect this. The prior years’ expenditures were made out of the General Fund, Community Services Departments 4610 through 4614.

For comparative purposes to prior years’ expenditures, the budget presentation for this Fund will be shown in two parts. Part 1 includes Fund 255 – Department 4610 and the second part shows Departments 4611 through 4613 of Fund 255. This budget presentation mirrors the General Fund Community Services & Community Services and Parks.

Measure Z – Parks Department 4610
 City Manager – 5%
 City Clerk – 5%
 Maintenance Operations Manager – 20%
 Grounds Worker – 20%

Fund 255	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted	
			2013-14 Budget	2014-15 Budget
Department				
Total Salary and Benefits	-	-	45,400	45,400
Other Expenditures	-	-	15,000	10,000
Community Services - 4610	-	-	60,400	55,400
Fund				
Measure Z - Parks Fund	-	-	60,400	55,400



Section 29 - Measure Z Parks Fund 255

Long Term Goals

- Provide opportunities for engaging more residents in City programs.
- Provide Wildomar residents with a variety of recreational opportunities at premier park facilities.

Two Year Work Plan

- Repair and rehabilitation of Marna Obrien Park, Windsong Park, Heritage Regency Park and other qualifying City properties for public recreational uses per the requirements of Measure Z.
- Provide security observations (technology) at the Parks.
- Develop informative and effective communication methods (website, newsletter, etc. for park programs).
- Develop a graffiti removal program for park properties.
- Appropriately staff the park's programs based on community needs.

Performance Measurement Outcomes

- Opening of Parks.
- Park Programs, hours of service.
- Volunteer hours.

Prior Year Accomplishments

- Established funding source with the Wildomar voters 69% approval of Measure Z in November 2012 to be effective July 1, 2013.

Significant Budgetary Changes

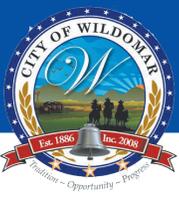
- Park Funding re-established.

Section 29 - Measure Z Parks Fund 255



2013-14 & 2014-15 Departmental Budget

Community Services			Adopted				
Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
MEASURE Z - PARKS FUND - 255							
255-410-4610-51001 Salaries	-	-		29,500			29,500
255-410-4610-51010 Overtime	-	-		-			-
255-410-4610-51100 Auto Allowance	-	-		500			500
255-410-4610-51105 Cell Phone Allowance	-	-		100			100
255-410-4610-51107 Internet Allowance	-	-		-			-
255-410-4610-51150 PERS Retirement	-	-		7,100			7,100
255-410-4610-51155 Social Security	-	-		-			-
255-410-4610-51160 Medicare	-	-		400			400
255-410-4610-51162 FUJ	-	-		-			-
255-410-4610-51164 SUI	-	-		200			200
255-410-4610-51200 Medical Ins.	-	-		6,000			6,000
255-410-4610-51201 Dental Ins.	-	-		600			600
255-410-4610-51202 Vision Ins.	-	-		600			600
255-410-4610-51208 Other Ins Premium	-	-		400			400
Total Salary and Benefits	-	-		45,400			45,400
255-410-4610-52116 Professional Services				15,000			10,000
Website Services			15,000			10,000	
255-410-4610-59000 Transfers Out	-	-		-			-
TOTAL MEASURE Z - PARKS FUND	-	-		60,400			55,400
Total Community Services - 4610	-	-		60,400			55,400



Section 29 - Measure Z Parks Fund 255

Measure Z – Parks

The departments for the parks in the Measure Z Parks Fund are:

- 4611 Marna O'Brien Park,
- 4612 Heritage Regency Park and
- 4613 Windsong Park.

The departmental overview for the three parks is shown below and the adopted detail budget for the Parks for fiscal years 2013-2015 are shown at the end of the section. The prior year's expenditures and current year estimates are shown under Community Services and Parks in the General Fund (Fund 100).

Measure Z – Parks Departments 4611 - 4613

Contract Services

Fund 255	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted	
			2013-14 Budget	2014-15 Budget
<u>Department</u>				
O'Brien Park	-	-	192,800	214,000
Heritage Park	-	-	20,100	19,700
Windsong Park	-	-	33,400	21,400
Community Services and Parks	-	-	246,300	255,100
<u>Fund</u>				
Measure Z - Parks Fund	-	-	246,300	255,100

Section 29 - Measure Z Parks Fund 255



2013-14 & 2014-15 Departmental Budget

Community Services and Parks		Adopted						
Account Number		2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
MEASURE Z - PARKS FUND - 255								
255-410-4611	O'Brien Park							
255-410-4611-52010	Office Supplies	-	-		1,500			3,000
	Event Material			1,000			2,000	
	Office			500			1,000	
255-410-4611-52115	Contractual Services	-	-		78,200			31,000
	Janitorial			7,200			8,000	
	Landscape Maint.			25,000			15,000	
	Security-Patrol			5,000			1,000	
	Security-Camera Service			1,000			2,000	
	Misc Repairs			40,000			5,000	
255-410-4611-52116	Professional Services	-	-		62,100			115,300
	Special Events Coordinator			31,200			62,400	
	Landscape Supervision			24,000			9,600	
	Annual City Incorporation Day			-			10,000	
	Egg Hunt			1,000			1,000	
	Summer Programs			2,000			25,000	
	Sports Programs			1,200			2,400	
	Contract Instruction			1,200			2,400	
	Winter Breakfast			500			500	
	Senior Events			1,000			2,000	
255-410-4611-53020	Telephone	-	-		500			500
255-410-4611-53024	Solid Waste	-	-		2,500			1,200
255-410-4611-53025	Electricity	-	-		12,000			25,000
255-410-4611-53026	Water	-	-		36,000			38,000
255-410-4611-53027	Gas	-	-		-			-
TOTAL MEASURE Z - PARKS FUND		-	-		192,800			214,000
TOTAL O'Brien Park		-	-		192,800			214,000



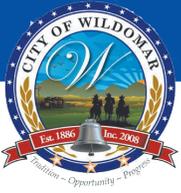
Section 29 - Measure Z Parks Fund 255

MEASURE Z - PARKS FUND - 255

255-410-4612	Heritage Park					
255-410-4612-52010	Office Supplies	-	-	1,000		1,200
255-410-4612-52115	Contractual Services	-	-	8,000		4,000
	Janitorial			600	600	
	Landscape Maint.			1,200	1,200	
	Security-Patrol			600	600	
	Security-Camera Service			600	600	
	Misc Repairs			5,000	1,000	
255-410-4612-52116	Professional Services	-	-	5,000		5,400
	Special Events Coordinator			-	4,800	
	Landscape Supervision			5,000	600	
255-410-4612-53024	Solid Waste	-	-	-	-	600
255-410-4612-53025	Electricity	-	-	500	-	500
255-410-4612-53026	Water	-	-	5,000	-	8,000
255-410-4612-53027	Gas	-	-	-	-	-
TOTAL MEASURE Z - PARKS FUND		-	-	20,100		19,700
TOTAL Heritage Park		-	-	20,100		19,700

MEASURE Z - PARKS FUND - 255

255-410-4613	Windsong Park					
255-410-4613-52010	Office Supplies	-	-	1,000		1,200
255-410-4613-52115	Contractual Services	-	-	22,800		9,500
	Janitorial			600	600	
	Landscape Maint.			15,000	1,200	
	Security-Patrol			600	600	
	Security-Camera Service			600	600	
	Misc Repairs			5,000	5,000	
	Facility Rental			1,000	1,500	
255-410-4613-52116	Professional Services	-	-	3,500		1,600
	Special Events Coordinator			500	1,000	
	Landscape Supervision			3,000	600	
255-410-4613-53024	Solid Waste	-	-	600	-	600
255-410-4613-53025	Electricity	-	-	500	-	500
255-410-4613-53026	Water	-	-	5,000	-	8,000
255-410-4613-53027	Gas	-	-	-	-	-
TOTAL MEASURE Z - PARKS FUND		-	-	33,400		21,400
TOTAL Windsong Park		-	-	33,400		21,400
Total	Community Services and Parks	-	-	246,300		255,100



Grants Fund 280

Section 30



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Grants Fund - 280

The Grants Fund accounts for all city-wide grant related revenues and expenditures, except for Community Development Block Grants (CDBG) which are accounted for in CDBG Fund – 282 in the next section. A Grant may be awarded to the City in one fiscal year, however the expenditures and the revenues are budgeted annually based on availability of funds and level of activity. The two major grant expenditures were for Community Services Grants and Public Works Grants. The City Council adopted Community Service Grant expenditures for the two fiscal years 2013-14 & 2014-15. The specific grants adopted are Homeland Security and Emergency Management Performance Grants (EMPG). The amounts adopted are shown in the summary on the next page. The entire budget detail is presented at the end.

Grants Fund
Contract Services

Public Works Project Grants
Contract Services

Community Services Project Grants
Contract Services



Section 30 - Grants Fund 280

280 Grants Fund	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Total Salary and Benefits	12,201	-	-		-
Public Works Grants by Project					
907 Safe Sidewalks to Schools	209,011	503,900	-	-100.0%	-
914 Street Light Replacement	128,838	88,000	-	-100.0%	-
915 Storm Event-Jan 2010	2	-	-		-
916 Storm Event-Dec 2010	156	-	-		-
917 Safe Sidewalks to Schools SB821	-	323,500	-	-100.0%	-
918 Safe Sidewalks to Schools SR2S	11,321	-	-		-
919 Safe Sidewalks to Schools SB821	-	515,600	-	-100.0%	-
920 Safe Sidewalks to Schools SB821	-	268,000	-	-100.0%	-
921 Traffic Signal Imp-HiddenSpr/Cl	2,725	99,000	-	-100.0%	-
Public Works Grants	352,053	1,798,000	-	-100.0%	-
Community Services Grants by Project					
950 Homeland Sec Grant Prog-FY09	3,329	-	-		-
951 Homeland Sec Grant Prog-FY10	789	-	-		-
952 Homeland Sec Grant Prog-Travel	5,095	31,100	31,100	0.0%	31,100
953 EMPG FY10	-	5,200	-	-100.0%	-
954 Homeland Sec Grant Prog-FY11	1,323	5,000	5,000	0.0%	5,000
955 EMPG FY12	-	-	10,900		10,900
956 Homeland Sec Grant Program-FY12	-	-	5,000		5,000
Community Services Grants	10,537	41,300	52,000	25.9%	52,000
Total Grant Project Expenditures	362,589	1,839,300	52,000	-97.2%	52,000
Other Expenditures & Transfers-Out	59,805	-	6,900		7,000
Total Expenditures	434,596	1,839,300	58,900	-96.8%	59,000
Fund					
Grants Fund - 280	434,596	1,839,300	58,900	-96.8%	59,000



Long Term Goals

- Seek all applicable grants which will fund the strategies of the City's work programs.

Two Year Work Plan

- Records retention system Grant.
- Parks Grant.
- Emergency Management Training Grants.

Performance Measurement Outcomes

- Increased Grant Funding Levels.

Prior Year Accomplishments

- Received Grant for on line building permit system.
- Received Grant for on line code enforcement system.
- Received Grant for side walk program.



Section 30 - Grants Fund 280

2013-14 & 2014-15 Departmental Budget

GRANTS FUND - 280

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
GRANTS FUND - 280							
280-410-4200-51001	Salaries	830	-	-	-	-	-
280-430-4310-51001	Salaries	11,372	-	-	-	-	-
Total Salary and Benefits		12,201	-	-	-	-	-
280-410-4200-52116	Professional Services	-	-	-	-	-	-
280-410-4200-59000	Transfers Out	-	-	6,900	-	-	7,000
280-410-4200-58110	Hardware/Software	7,200	-	-	-	-	-
280-410-4200-52115	Contractual Services	1,375	-	-	-	-	-
280-430-4310-52115	Contractual Services	220	-	-	-	-	-
280-430-4310-52116	Professional Services	20,620	-	-	-	-	-
280-430-4310-58110	Hardware/Software	15,760	-	-	-	-	-
280-460-4310-52116	Professional Services	-	-	-	-	-	-
280-430-4320-52115	Contractual Services	330	-	-	-	-	-
280-450-4500-52010	Office Supplies	-	-	-	-	-	-
280-450-4500-52115	Contractual Services	-	-	-	-	-	-
280-450-4500-52116	Professional Services	-	-	-	-	-	-
280-410-4610-52010	Office Supplies	6,380	-	-	-	-	-
280-410-4610-52115	Contractual Services	7,920	-	-	-	-	-
280-410-4610-52116	Professional Services	-	-	-	-	-	-
Public Works Grants							
<u>907 Safe Sidewalks to Schools</u>							
280-907-4500-52010	Office Supplies	4	-	-	-	-	-
280-907-4500-52016	Reproduction	169	-	-	-	-	-
280-907-4500-52020	Legal Notices	795	-	-	-	-	-
280-907-4500-52115	Contractual Services	198,673	503,900	-	-100.0%	-	-
280-907-4500-52116	Professional Services	-	-	-	-	-	-
280-907-4500-52117	Legal Services	1,148	-	-	-	-	-
280-907-4500-58120	Right of Way Acquisition	8,223	-	-	-	-	-
<u>Total 907 Safe Sidewalks to Schools</u>		<u>209,011</u>	<u>503,900</u>	<u>-</u>	<u>-100.0%</u>	<u>-</u>	<u>-</u>
<u>914 Street Light Replacement</u>							
280-914-4500-52010	Office Supplies	4	-	-	-	-	-
280-914-4500-52012	Departmental Supplies	37,784	-	-	-	-	-
280-914-4500-52020	Legal Notices	64	-	-	-	-	-
280-914-4500-52115	Contractual Services	90,986	88,000	-	-100.0%	-	-
<u>Total 914 Street Light Replacement</u>		<u>128,838</u>	<u>88,000</u>	<u>-</u>	<u>-100.0%</u>	<u>-</u>	<u>-</u>

Section 30 - Grants Fund 280



2013-14 & 2014-15 Departmental Budget

GRANTS FUND - 280

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
<u>915 Storm Event-Jan 2010</u>						
280-915-4500-52010 Office Supplies	2	-	-	-		-
280-915-4500-52012 Departmental Supplies	-	-	-	-		-
280-915-4500-52115 Contractual Services	-	-	-	-		-
<u>Total 915 Storm Event-Jan 2010</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<u>916 Storm Event-Dec 2010</u>						
280-916-4500-52010 Office Supplies	2	-	-	-		-
280-916-4500-52012 Departmental Supplies	-	-	-	-		-
280-916-4500-52115 Contractual Services	154	-	-	-		-
<u>Total 916 Storm Event-Dec 2010</u>	<u>156</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<u>917 Safe Sidewalks to Schools SB821</u>						
280-917-4500-52016 Reproduction	-	-	-	-		-
280-917-4500-52115 Contractual Services	-	323,500	-	-	-100.0%	-
280-917-4500-52117 Legal Services	-	-	-	-		-
280-917-4500-54060 NPDES	-	-	-	-		-
<u>Total 917 Safe Sidewalks to Schools SB821</u>	<u>-</u>	<u>323,500</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>	<u>-</u>
<u>918 Safe Sidewalks to Schools SR2S</u>						
280-918-4500-52012 Departmental Supplies	-	-	-	-		-
280-918-4500-52115 Contractual Services	11,321	-	-	-		-
<u>Total 918 Safe Sidewalks to Schools SR2S</u>	<u>11,321</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<u>919 Safe Sidewalks to Schools SB821</u>						
280-919-4500-52020 Legal Notices	-	-	-	-		-
280-919-4500-52115 Contractual Services	-	515,600	-	-	-100.0%	-
280-919-4500-52117 Legal Services	-	-	-	-		-
<u>Total 919 Safe Sidewalks to Schools SB821</u>	<u>-</u>	<u>515,600</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>	<u>-</u>
<u>920 Safe Sidewalks to Schools SB821</u>						
280-920-4500-52115 Contractual Services	-	268,000	-	-	-100.0%	-
<u>Total 920 Safe Sidewalks to Schools SB821</u>	<u>-</u>	<u>268,000</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>	<u>-</u>
<u>921 Traffic Signal Imp-HiddenSpr/Cl</u>						
280-921-4500-52115 Contractual Services	2,725	99,000	-	-	-100.0%	-
280-921-4500-52116 Professional Services	-	-	-	-		-
<u>Total 921 Traffic Signal Imp-HiddenSpr/Cl</u>	<u>2,725</u>	<u>99,000</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>	<u>-</u>
Community Services Grants						
<u>950 Homeland Sec Grant Prog-FY09</u>						
280-950-4610-52010 Office Supplies	3,329	-	-	-		-
<u>Total 950 Homeland Sec Grant Prog-FY09</u>	<u>3,329</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>



Section 30 - Grants Fund 280

2013-14 & 2014-15 Departmental Budget

GRANTS FUND - 280

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget Detail	2014-15 Budget
			2013-14 Budget Detail	2013-14 Budget		
<u>951 Homeland Sec Grant Prog-FY10</u>						
280-951-4610-52010 Office Supplies	789	-	-	-	-	-
280-951-4610-52016 Reproduction	-	-	-	-	-	-
280-951-4610-52116 Professional Services	-	-	-	-	-	-
280-951-4610-58100 Furniture & Equipment	-	-	-	-	-	-
<u>Total 951 Homeland Sec Grant Prog-FY10</u>	<u>789</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>952 Homeland Sec Grant Prog-Travel</u>						
280-952-4610-52010 Office Supplies	-	8,200	8,200	0.0%	-	8,200
280-952-4610-52113 Travel	5,095	5,000	-	-100.0%	-	-
280-952-4610-52116 Professional Services	-	17,900	22,900	27.9%	-	22,900
<u>Total 952 Homeland Sec Grant Prog-Travel</u>	<u>5,095</u>	<u>31,100</u>	<u>31,100</u>	<u>0.0%</u>	<u>-</u>	<u>31,100</u>
<u>953 EMPG FY10</u>						
280-953-4610-52010 Office Supplies	-	5,200	-	-100.0%	-	-
<u>Total 953 EMPG FY10</u>	<u>-</u>	<u>5,200</u>	<u>-</u>	<u>-100.0%</u>	<u>-</u>	<u>-</u>
<u>954 Homeland Sec Grant Prog-FY11</u>						
280-954-4610-52010 Office Supplies	1,323	-	-	-	-	-
280-954-4610-52113 Travel	-	5,000	5,000	0.0%	-	5,000
280-954-4610-52115 Contractual Services	-	-	-	-	-	-
<u>Total 954 Homeland Sec Grant Prog-FY11</u>	<u>1,323</u>	<u>5,000</u>	<u>5,000</u>	<u>0.0%</u>	<u>-</u>	<u>5,000</u>
<u>955 EMPG FY12</u>						
280-955-4610-52010 Office Supplies	-	-	10,900	-	-	10,900
280-955-4610-52113 Travel	-	-	-	-	-	-
280-955-4610-52115 Contractual Services	-	-	-	-	-	-
<u>Total 955 EMPG FY12</u>	<u>-</u>	<u>-</u>	<u>10,900</u>	<u>-</u>	<u>-</u>	<u>10,900</u>
<u>956 Homeland Sec Grant Program-FY12</u>						
280-956-4610-52012 Departmental Supplies	-	-	5,000	-	-	5,000
<u>Total 956 Homeland Sec Grant Program-FY12</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
TOTAL GRANTS FUND - 280	434,596	1,839,300	58,900	-96.8%	-	59,000



CDBG Fund 282

Section 31



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CDBG Fund - 282

The Community Development Block Grant (CDBG) receives funds from allocations made by the Department of Housing and Urban Development through the program administered by Riverside County and subsequently disburses funds to carry out a wide-range of community development activities that benefit low-moderate-income areas, support revitalization of neighborhoods and economic development, prevent or eliminate blight, and provide improved community facilities and services.

**Community Development Block Grant
Fund – 282**
Contract Services

CDBG FUND - 282	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		
			2013-14 Budget	2014-15 Budget	
Department					
Total Salary and Benefits	-	-	-		-
Other Expenditures	9	125,000	124,700	-0.2%	147,600
TOTAL CDBG FUND - 282	9	125,000	124,700	-0.2%	147,600
Fund					
CDBG Fund - 282	9	125,000	124,700	-0.2%	147,600

Long Term Goals

- The long term goal is to enhance the quality of life in *Sedco Hills*.

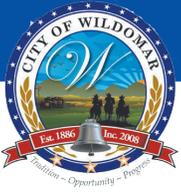


Section 31 - CDBG Fund 282

2013-14 & 2014-15 Departmental Budget

CDBG FUND - 282

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
CDBG FUND - 282							
282-430-4310-52115	Contractual Services	-	115,000	-	-100.0%	-	-
282-430-4350-52115	Contractual Services	-	-	90,000			110,000
	Code Enf Officer; 15 hrs/wk for 52 wks at \$60/hr		46,800			46,800	
	Graffiti		5,000			5,000	
	Gateway Park & Median Project		38,200			58,200	
282-410-4610-52010	Office Supplies	9	-	-		-	-
282-410-4610-52115	Contractual Services	-	10,000	20,000	100.0%	20,000	20,000
	CDBG Strategic Plan Services		20,000			20,000	
282-410-4610-59000	Transfers Out			14,700			17,600
TOTAL CDBG FUND - 282		9	125,000	124,700	-0.2%	147,600	



Wildomar Cemetery District - Fund 300

Section 32



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Wildomar Cemetery District - Fund 300

Although the Cemetery is over 100 years old, it formally became a district within the County of Riverside in 1955. The district does not include all of the Wildomar City limits and does include some of the unincorporated county area of Lakeland Village. City of Wildomar residents outside of this Cemetery district are in the Elsinore or Murrieta Cemetery Districts. The district performs about 30 burials a year and staff is available from 7:00 am to 3:00 pm Monday thru Friday. The cemetery grounds are easily accessible after these hours and on weekends.

Policy direction is provided by the Board of Trustees (5 members). The Board is supported by the General Manager and advised by the District's Attorney, who implements the Board's policy directions. After several months of discussion and administrative process, the District became a Subsidiary District of the City of Wildomar on November 9, 2011. The consolidation was a mutual agreement and both organizations are receiving the efficiency benefits of the merger. The primary source of revenue comes from a small percentage of property taxes from parcels within the district. The District Fund is classified as a Special Revenue Fund for reporting purposes.

The District at a Glance

<p>Cemetery District</p> <p>City Manager – 20%</p> <p>City Clerk – 10%</p> <p>Administrative Assistant – 10%</p> <p>Maintenance Operations Manager – 80%</p> <p>Grounds Keeper – 80%</p>

Cemetery District	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget
			2013-14 Budget	% change	
Total Salary and Benefits	69,227	127,600	175,900	37.9%	175,900
Other Expenditures	48,859	111,500	107,800	-3.3%	89,500
Total Cemetery Expenditures	118,086	239,100	283,700	18.7%	265,400
Fund					
Cemetery Fund - 300	118,086	239,100	283,700	18.7%	265,400
Cemetery Endowment Fund 301	-	-	-		-
Total Fund Expenditures	118,086	239,100	283,700	18.7%	265,400



Section 32 - Wildomar Cemetery District - Fund 300

Long Term Goals

- Reduce cost.
- Provide easy use references/directory.
- Property expansion.

Two Year Work Plan

- Maintain Grounds to Community Standards.
- Maximize use of equipment through effective maintenance.
- Complete Master Plan for Facilities and Fencing.
- Upgrade Website and establish local area network.

Prior Year Accomplishments

- Provide an Information Kiosk and increased areas for reflection.

Significant Budgetary Changes

- None.

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15
Number of Services	N/A	N/A	21	32	30	30
Water Cost	N/A	N/A	\$4,766	\$11,582	\$12,000	\$12,400

Section 32 - Wildomar Cemetery District - Fund 300



2013-14 & 2014-15 Departmental Budget

Cemetery Enterprise		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
Account Number							
CEMETERY FUND - 300							
300-470-4725-51001	Salaries	45,752	75,000		113,800	51.7%	113,800
300-470-4725-51010	Overtime	93	1,000			-100.0%	
300-470-4725-51100	Auto Allowance				1,700		1,700
300-470-4725-51105	Cell Phone Allowance				400		400
300-470-4725-51150	PERS Retirement	11,095	18,500		27,300	47.6%	27,300
300-470-4725-51155	Social Security	536	-				
300-470-4725-51160	Medicare	664	1,000		1,700	70.0%	1,700
300-470-4725-51162	FUI	117	100		200	100.0%	200
300-470-4725-51164	SUI	1,074	100		500	400.0%	500
300-470-4725-51170	Comp Absences Expense	-	-				
300-470-4725-51200	Medical Ins.	8,863	26,000		24,000	-7.7%	24,000
300-470-4725-51201	Dental Ins.	865	3,100		2,400	-22.6%	2,400
300-470-4725-51202	Vision Ins.	167	2,300		2,300	0.0%	2,300
300-470-4725-51206	Workers Comp Premium	-	-				
300-470-4725-51207	General Liab Premium	-	500			-100.0%	
300-470-4725-51208	Other Ins Premium	-	-		1,600		1,600
Total Salary and Benefits		69,227	127,600		175,900	37.9%	175,900
300-470-4725-52010	Office Supplies	1,522	1,200		1,200	0.0%	1,200
	\$100/month			1,200			1,200
300-470-4725-52012	Departmental Supplies	6,247	8,200		10,400	26.8%	9,800
	Vases (24/year)			1,000			1,000
	Polyguard Containers (15/year @ \$300 each + fuel surcha.)			5,000			5,200
	Fuel for equipment (\$100/mo, 20 gal/veh.)			1,200			1,300
	Sprinkler Upgrade Program-Year's 2 & 3 of 3.			1,000			1,100
	Sprinkler Clocks -2			1,000			-
	Equipment Replacement			1,000			1,000
	ZEE Medical Supplies-First Aid, Safety Glasses			200			200
300-470-4725-52015	Postage Mailing	-	-		100		100
300-470-4725-52016	Reproduction	-	100		100	0.0%	100
300-470-4725-52020	Legal Notices	500	-		500		-
	RFP Advertistments			500			
300-470-4725-52100	Memberships/Dues	34	200		100	-50.0%	100
300-470-4725-52105	Meetings/Conferences	-	200		200	0.0%	200
300-470-4725-52110	Training		200		200	0.0%	200
300-470-4725-52113	Travel		200		200	0.0%	200
300-470-4725-52115	Contractual Services	518	1,300		11,100	753.8%	3,300
	Tree Trimming			10,000			2,000
	Termite Service (6/yr @ \$50/service)			300			400
	Alarm Service			300			300
	Weed Spraying			500			600

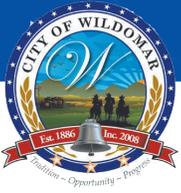


Section 32 - Wildomar Cemetery District - Fund 300

2013-14 & 2014-15 Departmental Budget

Cemetery Enterprise

Account Number		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted		2014-15 Budget Detail	2014-15 Budget
				2013-14 Budget Detail	2013-14 Budget		
300-470-4725-52116	Professional Services	7,462	67,100		49,200		44,600
	City Administrative Support (\$2,000/mo)			24,000	-	24,000	
	External Auditors (LSL LLC)			3,600		4,000	
	Accounting Support (4 hrs/wk x 52 wks @ \$80/hr)			16,600		16,600	
	Master Plan Study RFP preparation			5,000		-	
300-470-4725-52117	Legal Services	4,893	2,700		2,700		2,700
300-470-4725-52119	Bank/Admin Fees	-	-		200		200
300-470-4725-53020	Telephone	1,100	2,100		2,200	4.8%	2,300
300-470-4725-53024	Solid Waste	802	1,500		1,500	0.0%	1,500
300-470-4725-53025	Electricity	710	1,800		2,000	11.1%	2,100
300-470-4725-53026	Water	4,766	12,000		12,000	0.0%	12,400
300-470-4725-53027	Gas	-	-		-		-
300-470-4725-54010	Uniforms	955	1,900		1,900	0.0%	2,000
	Cintas (\$35 x 52 wks)			1,900		2,000	
300-470-4725-54090	LAFCO Fee	-	200		-	-100.0%	-
300-470-4725-56010	Equipment Maint/Repair	-	2,000		500	-75.0%	500
300-470-4725-56013	Bldg Maint/ Repair	3,788	500		10,000	1900.0%	-
	Office and Garage Re-Roof			10,000		-	
300-470-4725-56015	Prop/Equip Rental	34	-		-		-
300-470-4725-58000	Miscellaneous	494	2,200		-	-100.0%	5,000
	Mower						5,000
300-470-4725-58100	Furniture & Equipment	-	5,100		500	-90.2%	500
300-470-4725-58105	Depreciation Expense	-	-		-		-
300-470-4725-58110	Hardware/Software	1,730	800		1,000	25.0%	500
	WiFi set -up and annual upgrades			1,000		500	
300-470-4725-59000	Transfers Out	13,304	-		-		-
TOTAL CEMETERY FUND - 300		118,086	239,100		283,700	18.7%	265,400
CEMETERY ENDOWMENT FUND - 301							
TOTAL CEMETERY ENDOWMENT FUND - 301		-	-		-		-
TOTAL CEMETERY ENTERPRISE - 4725		118,086	239,100		283,700	18.7%	265,400



Development Impact Fee Funds

Section 33



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Development Impact Fee Funds Summary

Development impact fees are payable by new development pursuant to the Government Code 6600 etal and Riverside County ordinance 687, which the City adopted at Incorporation. The fees collected can only be used to pay for capital expenditures and cannot be used for operating costs.

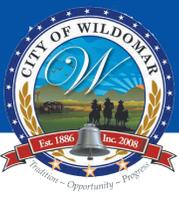
Impact fees surfaced during the 1970s in Florida and California when federal and state assistance for local infrastructure was reduced. Impact fees must meet the "rational nexus" and "rough proportionality" tests. There needs to be a connection or relationship (Nexus) between the "need" for additional facilities and new development. Additionally, new development must benefit from the fee and the calculation must be based on a proportionate fair share formula.

Impact fees can be adopted by local government and do not need to be approved by the voters.

On the following pages, each Development Impact Fee Fund will be described and the long term goals, two year work plan, performance measure outcomes and prior year achievements will be discussed. At the end of each narrative, the detail budgets will be presented including the adopted appropriations for fiscal years 2013 through 2015.

The Development Impact Fee Funds at a Glance

<u>410 - Administration</u> <u>Admin Analyst - 5%</u>	<u>420 - Public Facilities</u> <u>Contract Services</u>	<u>430 - Fire Services</u> <u>Contract Services</u>
<u>440 - Transportation - Roads</u> <u>Contract Services</u>	<u>450 - Transportation - Signals</u> <u>Contract Services</u>	<u>460 - Regional Parks</u> <u>Contract Services</u>
<u>470 - Community Center</u> <u>Contract Services</u>	<u>480 - Multi-Purpose Trails</u> <u>Contract Services</u>	<u>490 - Library</u> <u>Contract Services</u>



Section 33 - Development Impact Fee Funds

Development Impact Fee Financial Recap

Development Impact Fee Fund Summary	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted	
			2013-14 Budget	2014-15 Budget
Department				
Total Salary and Benefits	-	-	3,500	3,500
Other Expenditures	182,814	98,400	140,600	142,600
Total Expenditures	182,814	98,400	144,100	146,100
Fund				
Admin DIF Fund - 410	7,388	10,200	3,900	3,900
Public Facilities DIF Fund - 420	85,193	71,200	83,500	85,500
Fire Facilities DIF Fund - 430	20,154	1,700	-	-
Trans-Roads DID Fund - 440	15,717	1,300	-	-
Trans-Signals DIF Fund - 450	12,019	1,000	-	-
Regional Parks DIF Fund - 460	16,087	1,300	-	-
Community Center DIF Fund - 470	1,849	200	-	-
Multi Purpose Trails DIF Fund - 480	9,060	10,700	56,700	56,700
Library DIF Fund - 490	15,347	800	-	-
Total DIF Fund Expenditures	182,814	98,400	144,100	146,100



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Administration **Development Impact Fee Fund 410**

Service Description:

- The fund pays for the administration of the development impact fee program from development impact fees which are collected from new developments in the City.

Long Term Goals

- Administer the DIF program as indicated in the Development Impact Fee Study.

Two Year Work Plan

- Complete updated DIF study.

Performance Measurement Outcomes

- Projects completed.

Prior Year Accomplishments

- Issued RFP to Update DIF Study, started DIF update program.

Section 33 - Development Impact Fee Funds



2013-14 & 2014-15 Departmental Budget

Community Development		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
ADMIN DIF FUND - 410								
410-410-4300-51001	Salaries	-	-		2,200			2,200
410-410-4300-51010	Overtime	-	-		-			-
410-410-4300-51150	PERS Retirement	-	-		600			600
410-410-4300-51160	Medicare	-	-		-			-
410-410-4300-51162	FUI	-	-		-			-
410-410-4300-51164	SUI	-	-		-			-
410-410-4300-51200	Medical Ins.	-	-		600			600
410-410-4300-51201	Dental Ins.	-	-		100			100
410-410-4300-51202	Vision Ins.	-	-		-			-
410-410-4310-51204	Life Ins.	-	-		-			-
Total Salary and Benefits		-	-		3,500			3,500
410-410-4300-52115	Contractual Services	939	1,500		-	-100.0%		-
410-410-4300-52116	Professional Services	442	3,500		-	-100.0%		-
410-410-4300-52117	Legal Services	98	5,000		-	-100.0%		-
410-410-4300-59000	Transfers Out	5,909	200		400	100.0%		400
TOTAL ADMIN DIF FUND - 410		7,388	10,200		3,900	-61.8%		3,900



Section 33 - Development Impact Fee Funds

Public Facilities **Development Impact Fee Fund 420**

Service Description:

- Development Impact Fees (DIF) are collected for public facilities needed to serve future development in Wildomar. Currently this fund is paying the new development portion (38%) of the Animal Shelter debt service per the DIF study. As this is a new program for the City, when additional funding is available, facility projects will be scheduled and funded from this source.

Long Term Goals

- Provide improvements as indicated in the Development Impact Fee Study.

Two Year Work Plan

- Collect fees and build up fund balance to pay for future improvements needed due to new development in the City.

Performance Measurement Outcomes

- Projects completed.

Prior Year Accomplishments

- Proportionate share of animal shelter debt service payments on constructed animal shelter facility.

Section 33 - Development Impact Fee Funds



2013-14 & 2014-15 Departmental Budget

Community Development		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
PUBLIC FACILITIES DIF FUND - 420								
420-410-4300-52115	Contractual Services	21,835	-		-			-
420-410-4300-52116	Professional Services	10,283	-		-			-
420-410-4300-52117	Legal Services	2,273	-		-			-
420-410-4300-59000	Transfers Out	50,801	71,200		83,500	17.3%		85,500
TOTAL PUBLIC FACILITIES DIF FUND - 420		85,193	71,200		83,500	17.3%		85,500



Fire Facilities **Development Impact Fee Fund 430**

Service Description:

- The fund collects fees from new development to fund improvement and expansion of facilities needed to service the increased needs of the new development.

Long Term Goals

- Provide additional facilities to service the new development needs as indicated in the Development Impact Fee Study.

Two Year Work Plan

- Collect fees and review immediate needs of new development.

Performance Measurement Outcomes

- Projects completed.

Prior Year Accomplishments

- Not applicable with the new program.

Section 33 - Development Impact Fee Funds



2013-14 & 2014-15 Departmental Budget

Community Development		Adopted					
Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
FIRE FACILITIES DIF FUND - 430							
430-410-4300-52115 Contractual Services	12,796	-	-	-	-	-	-
430-410-4300-52116 Professional Services	6,026	-	-	-	-	-	-
430-410-4300-52117 Legal Services	1,332	-	-	-	-	-	-
430-410-4300-59000 Transfers Out	-	1,700	-	-	-100.0%	-	-
TOTAL FIRE FACILITIES DIF FUND - 430	20,154	1,700			-100.0%		-



Section 33 - Development Impact Fee Funds

Transportation - Roads **Development Impact Fee Fund 440**

Service Description:

- Development Impact fees are collected for street improvements needed to serve future development in Wildomar. The street improvements are identified in the DIF study. As this is a new program for the City, when funding is available, projects will be scheduled and funded from this source.

Long Term Goals

- Provide improvements as indicated in the Development Impact Fee Study.

Two Year Work Plan

- Collect fees and build up fund balance to pay for future improvements needed due to new development in the City.

Performance Measurement Outcomes

- Projects completed.

Prior Year Accomplishments

- Not applicable to the new program.

Section 33 - Development Impact Fee Funds



2013-14 & 2014-15 Departmental Budget

Community Development		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
Account Number							
TRANS-ROADS DIF FUND - 440							
440-410-4300-52115	Contractual Services	9,978	-	-	-	-	-
440-410-4300-52116	Professional Services	4,699	-	-	-	-	-
440-410-4300-52117	Legal Services	1,039	-	-	-	-	-
440-410-4300-59000	Transfers Out	-	1,300	-	-	-100.0%	-
TOTAL TRANS-ROADS DIF FUND - 440		15,717	1,300			-100.0%	



Section 33 - Development Impact Fee Funds

Transportation - Signals **Development Impact Fee Fund 450**

Service Description:

- The fund collects fees from new development to fund transportation and signal improvements needed to service the increased needs of the new development.

Long Term Goals

- Provide additional signals to service the new development needs as indicated in the Development Impact Fee Study.

Two Year Work Plan

- Collect fees and review immediate needs of new development.

Performance Measurement Outcomes

- Projects completed.

Prior Year Accomplishments

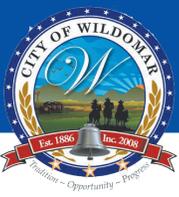
- Not applicable with the new program.

Section 33 - Development Impact Fee Funds



2013-14 & 2014-15 Departmental Budget

Community Development		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
TRANS-SIGNALS DIF FUND - 450								
450-410-4300-52115	Contractual Services	7,631	-		-			-
450-410-4300-52116	Professional Services	3,594	-		-			-
450-410-4300-52117	Legal Services	794	-		-			-
450-410-4300-59000	Transfers Out	-	1,000		-	-100.0%		-
TOTAL TRANS-SIGNALS DIF FUND - 450		12,019	1,000		-	-100.0%		-



Regional Parks **Development Impact Fee Fund 460**

Service Description:

- The fund collects fees from new development to fund regional park improvements needed to service the increased needs of the new development.

Long Term Goals

- Provide additional park facilities to service the new development needs as indicated in the Development Impact Fee Study.

Two Year Work Plan

- Collect fees and review immediate needs of new development.

Performance Measurement Outcomes

- Park acreage added and park facilities completed.

Prior Year Accomplishments

- Not applicable with the new program.

Section 33 - Development Impact Fee Funds



2013-14 & 2014-15 Departmental Budget

Community Development		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
REGIONAL PARKS DIF FUND - 460							
460-410-4300-52115	Contractual Services	10,213	-	-	-	-	-
460-410-4300-52116	Professional Services	4,810	-	-	-	-	-
460-410-4300-52117	Legal Services	1,063	-	-	-	-	-
460-410-4300-59000	Transfers Out	-	1,300	-	-	-100.0%	-
TOTAL REGIONAL PARKS DIF FUND - 460		16,087	1,300			-100.0%	



Community Center **Development Impact Fee Fund 470**

Service Description:

- The fund collects fees from new development to partially fund the construction of a community center as needed to service the increased needs of new development.

Long Term Goals

- Provide a community center as indicated in the Development Impact Fee Study.

Two Year Work Plan

- Collect fees and review immediate needs of new development.

Performance Measurement Outcomes

- Construction of a Community Center.

Prior Year Accomplishments

- Not applicable with the new program.

Section 33 - Development Impact Fee Funds



2013-14 & 2014-15 Departmental Budget

Community Development

Account Number	2011-12 Year End Actual	2012-13 Estimated Budget	Adopted				
			2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail	2014-15 Budget
COMMUNITY CENTER DIF FUND - 470							
470-410-4300-52115 Contractual Services	1,174	-	-	-			-
470-410-4300-52116 Professional Services	553	-	-	-			-
470-410-4300-52117 Legal Services	122	-	-	-			-
470-410-4300-59000 Transfers Out	-	200	-	-	-100.0%		-
TOTAL COMMUNITY CENTER DIF FUND - 470	1,849	200					-



Section 33 - Development Impact Fee Funds

Multi-Purpose Trails **Development Impact Fee Fund 480**

Service Description:

- Development Impact Fees collected are used as a source for funding the Multi-purpose Trails programs. Under the current fee program, funds are used to fund improvements on trails identified in the Development Impact Fee Study.

Long Term Goals

- Provide Improvements and expansion to the Murrieta Creek Trail.
- Provide improvements and expansion to the trails system.

Two Year Work Plan

- Improve the Murrieta Creek Regional trail segment in Wildomar.
- Per available funding, improve 3 trails per the development impact fee report.

Performance Measurement Outcomes

- Miles of improved trails.

Prior Year Accomplishments

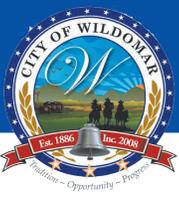
- Not applicable to the new program.

Section 33 - Development Impact Fee Funds



2013-14 & 2014-15 Departmental Budget

Community Development		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
MULTI PURPOSE TRAILS DIF FUND - 480							
480-410-4300-52115	Contractual Services	5,752	-		-		-
480-410-4300-52116	Professional Services Murrieta Creek Trail	2,709	10,000	50,000	50,000	400.0%	50,000
480-410-4300-52117	Legal Services	599	-		-		-
480-410-4300-59000	Transfers Out	-	700		6,700	857.1%	6,700
TOTAL MULTI PURPOSE TRAILS DIF FUND - 480		9,060	10,700		56,700	429.9%	56,700



Section 33 - Development Impact Fee Funds

Library Development Impact Fee Fund 490

Service Description:

- The fund collects fees from new development to partially fund the needed materials for the newly constructed library.

Long Term Goals

- Provide materials for the library indicated in the Development Impact Fee Study.

Two Year Work Plan

- Collect fees and review immediate needs of new development.

Performance Measurement Outcomes

- Value and materials provided to the library.

Prior Year Accomplishments

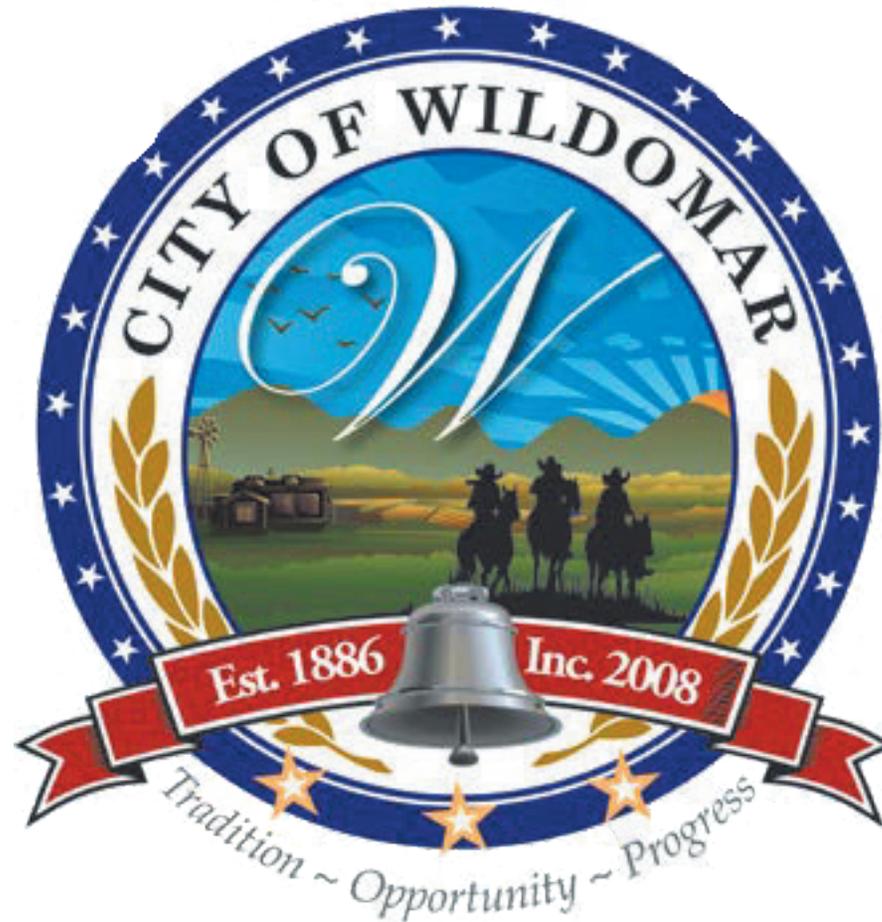
- Not applicable with the new program.

Section 33 - Development Impact Fee Funds



2013-14 & 2014-15 Departmental Budget

Community Development		2011-12 Year End Actual	2012-13 Estimated Budget	Adopted			
				2013-14 Budget Detail	2013-14 Budget	% change	2014-15 Budget Detail
Account Number							
LIBRARY DIF FUND - 490							
490-410-4300-52115	Contractual Services	9,744	-	-	-	-	-
490-410-4300-52116	Professional Services	4,589	-	-	-	-	-
490-410-4300-52117	Legal Services	1,015	-	-	-	-	-
490-410-4300-59000	Transfers Out	-	800	-	-	-100.0%	-
TOTAL LIBRARY DIF FUND - 490		15,347	800	-	-	-100.0%	-
Total	Community Development - 4300	182,814	133,400	215,400	61.5%		214,300



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Fund Summaries

Section 34



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This section describes each fund of the City of Wildomar. All Funds are Governmental Type Funds. Starting with the General Fund, followed by Special Revenue Funds and Capital Projects Funds.

Individual Fund Statements follow the description summary in the same sequence.

GOVERNMENTAL FUNDS

General Fund

100 General Fund.....34-4

Serves as the chief operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. The revenues and expenditures are often referred to as discretionary, meaning that they can be allocated as directed by the City Council. The revenues supporting the fund are primarily property tax, and sales tax. Most of the City’s administrative and operating costs such as salaries, benefits and professional consultants as well as supplies are paid for out of the General Fund.

Special Revenue Funds

200 Gas Tax Fund.....34-8

Used to account for the revenues received from the State of California under the Streets and Highways Code. Expenditures must be spent for street maintenance and construction and a limited amount for engineering.

201 Measure A Fund.....34-9

Used to account for the revenues received for the portion of the half-cent County-wide sales surtax levied to fund transportation improvements to local streets.

203-TDA.....34-10

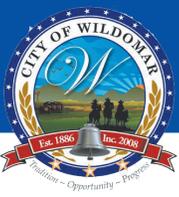
Used to account for the revenues received from the Transportation Development Act , SB821 monies granted from the Riverside County Transportation Commission (RCTC) for bicycle and pedestrian improvements.

210-AQMD.....34-11

Used to account for AB2766 subvention revenues received from the South Coast Air Quality Management District for expenses relating to the reduction of vehicular emissions.

255-Measure Z Parks.....34-12

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the maintenance and improvements of the City owned parks.



Section 34 - Fund Summaries

280-Grants.....34-13

Used to account for monies received for miscellaneous state and federal grants and expenditures.

281-SLESF.....34-14

Used to account for revenues received from the State Law Enforcement Supplemental Fund (SLESF) and expenditures for law enforcement activities.

282-CDBG.....34-15

Used to account for federal monies received from the Department of Housing and Urban Development, Community Development Block Grant program and expenditures.

300-Cemetery.....34-16

Used to account for revenues received from district property taxes and related services.

301-Cemetery Endowment.....34-17

Used to account for endowment revenues received from burial services for the maintenance of plots in perpetuity.

410-490 All DIF Funds.....34-18

Used to account for funds received to administer the mitigation of fiscal impacts of new development on the City's infrastructure.

- 410 - Infrastructure.
- 420 - Public Facilities.
- 430 - Fire Station Facilities.
- 440 - Infrastructure with respect to Streets and Roads.
- 450 - Infrastructure with respect to Traffic Signals.
- 460 - Infrastructure with respect to Regional Parkland.
- 470 - Infrastructure with respect to a Community Center Facility.
- 480 - Infrastructure with respect to a Multi-purpose Trail System.
- 490 - Infrastructure with respect to a Library Facility.



Capital Projects Funds

250-LMD 2006-1.....34-19

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the expenditures for landscape maintenance and improvements within the district.

251-LLMD 89-1C.....34-20

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the expenditures for lighting and landscape maintenance and improvements.

252-CSA-22.....34-22

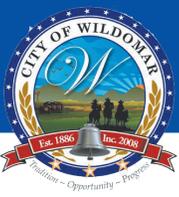
Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the expenditures for the community service area maintenance and improvements.

253-CSA-103.....34-23

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the expenditures for the community service area maintenance and improvements.

254-CSA-142.....34-24

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the expenditures for the community service area maintenance and improvements.



Section 34 - Fund Summaries

100 General Fund

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 1,857,433	\$ 1,859,199	\$ 1,190,999	\$ 1,260,799
Operating Revenues				
Sales & Use Tax	1,018,674	1,067,000	1,090,000	1,120,000
Sales & Use Tax TFL	343,973	374,000	375,000	375,000
ERAF Sales Tax	-	50,000	200,000	200,000
Sales & Use Taxes	1,362,647	1,491,000	1,665,000	1,695,000
Pass Through Payment	10,327	20,000	20,000	20,000
Property Tax-Secured	2,533,731	2,622,000	2,675,000	2,729,000
Property Tax-Unsecured	138,718	140,000	143,000	146,000
Property Tax-Prior Year	232,114	200,000	220,000	220,000
Property Tax-Supplemental, SBE	27,878	30,000	30,000	30,000
Real Property Transfer Tax	83,021	80,000	86,000	86,000
Property Taxes	3,025,788	3,092,000	3,174,000	3,231,000
Franchise Fee-Solid Waste	177,998	280,000	286,000	290,000
Franchise Fee-Electricity	212,309	220,000	224,000	228,000
Franchise Fee-Gas	121,339	125,000	128,000	130,000
Franchise Fee Cable-Time Warner	72,476	80,000	82,000	83,000
Franchise Fee-Telecomm-Verizon	154,990	160,000	163,000	166,000
Franchise Fees	739,112	865,000	883,000	897,000
TOTAL TAXES (100)	5,127,547	5,448,000	5,722,000	5,823,000
Develop/Engineering Permit Fee	-	1,000	-	-
Business Registration Fee	12,705	15,000	15,000	15,000
NPDES Inspection Fee	-	10,000	-	-
Planning Fee	-	10,000	-	-
Building & Safety Fee	106,416	120,000	140,000	190,000
Private Development Fee	574,834	627,000	800,000	850,000
Code Enforcement Revenue	14,226	15,000	5,000	5,000
TOTAL LICENSE & PERMIT FEES (100)	708,180	798,000	960,000	1,060,000

Section 34 - Fund Summaries



100 General Fund	2011-12	2012-13	2013-14	2014-15
	Year End Actual	Estimated Budget	Adopted Budget	Adopted Budget
Fines & Forfeitures	65,852	75,000	65,000	65,000
AMR Fines	8,138	9,500	9,000	9,000
TOTAL FINES & FORFEITURES (100)	73,989	84,500	74,000	74,000
Interest Income	5,747	5,000	5,000	5,000
Gain or Loss on Investment	(538)	-	-	-
TOTAL USE OF MONEY AND PROPERTY (100)	5,209	5,000	5,000	5,000
Motor Vehicle License Fee	18,450	-	-	-
Property Tax-HOPTR	45,682	50,000	50,000	50,000
SB90 State Mandated Cost Reimb	18,841	2,000	10,000	10,000
State Condemnation Rev	371	200	1,000	1,000
County/Special Dist. Reimb.	40,938	60,000	20,000	20,000
TOTAL INTERGOVERNMENTAL REVENUES (100)	124,282	112,200	81,000	81,000
Abandoned Property Registration	25,100	20,000	20,000	20,000
Public Safety Revenue	9,934	15,000	10,000	10,000
Special Event Revenue	4,467	4,000	3,000	3,000
Parks & Recreation	4,009	8,000	3,000	3,000
Sports Leagues	25	-	2,000	2,000
TOTAL CURRENT SERVICE CHARGES (100)	43,535	47,000	38,000	38,000
Cash Over/Short	5	-	-	-
Miscellaneous Income	1,332	1,000	1,000	1,000
Save Our Park Donation	3,878	-	-	-
Donations	290	-	-	-
SOP Donation-O'Brien	3,347	-	-	-
SOP Donation-Windsong	1,705	-	-	-
TOTAL OTHER REVENUES (100)	10,557	1,000	1,000	1,000
Total Operating Revenues	6,093,300	6,495,700	6,881,000	7,082,000



Section 34 - Fund Summaries

100 General Fund

	2011-12	2012-13	2013-14	2014-15
	Year End Actual	Estimated Budget	Adopted Budget	Adopted Budget
Operating Expenditures				
City Council	112,874	121,500	108,100	108,100
City Manager	272,295	317,100	297,600	321,500
City Clerk	148,923	174,600	149,200	177,900
City Attorney	157,952	258,400	204,000	204,000
Finance	407,322	442,600	205,900	204,700
Community Services	54,753	51,100	29,100	32,700
O'Brien Park	7,291	6,000	-	-
Heritage Park	(448)	1,000	-	-
Windsong Park	1,824	1,000	-	-
Ball Fields	-	-	22,000	25,000
Non-Departmental/Facilities	277,098	289,800	330,800	330,900
General Government	1,439,884	1,663,100	1,346,700	1,404,800
Community Dev Admin	-	35,000	71,300	68,200
Planning Commission	12,327	3,300	17,000	17,000
Building and Safety	285,870	353,700	444,500	444,800
Planning	146,367	177,100	193,800	194,100
Private Development	521,103	675,300	730,500	730,900
Development Engineering	4,859	7,700	500	500
Code Enforcement	127,562	48,100	88,200	88,200
Community Development	1,098,088	1,300,200	1,545,800	1,543,700
Public Works	29,783	5,900	2,000	500
Public Works/Engineering	29,783	5,900	2,000	500
Office of Emergency Mgmt	18,274	21,700	29,400	29,500
Police	2,022,373	2,503,100	1,999,600	2,104,900
Fire	1,753,115	1,865,700	1,978,200	2,061,200
Animal Control	202,657	331,000	445,300	454,400
Public Safety	3,996,419	4,721,500	4,452,500	4,650,000

Section 34 - Fund Summaries



100 General Fund	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
Total Operating Expenditures	6,564,174	7,690,700	7,347,000	7,599,000
Net Surplus (Deficit)	(470,874)	(1,195,000)	(466,000)	(517,000)
Transfers & Prior Period Adjustments				
Transfers In	383,053	526,800	535,800	538,900
Prior Period Adjustment	89,588	-	-	-
Total Transfers & Prior Period Adjustments	472,641	526,800	535,800	538,900
Adjusted Net Surplus(Deficit)	1,766	(668,200)	69,800	21,900
ENDING FUND BALANCE	\$ 1,859,199	\$ 1,190,999	\$ 1,260,799	\$ 1,282,699



Section 34 - Fund Summaries

200 Gas Tax Fund

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 995,544	\$ 948,698	\$ 11,398	\$ (48,402)
Operating Revenues				
Gas Tax 2103	525,140	500,000	553,000	553,000
Gas Tax 2105	177,687	220,000	182,000	182,000
Gas Tax 2106	114,105	130,000	126,000	126,000
Gas Tax 2107	255,041	285,000	272,000	272,000
Gas Tax 2107.5	6,000	6,000	6,000	6,000
County/Special Dist. Reimb.	117,989	600,000	-	-
Grant Revenue	9,031	-	-	-
Total Operating Revenues	1,204,994	1,741,000	1,139,000	1,139,000
Operating Expenditures				
Public Works/Engineering	889,025	1,551,200	1,052,200	1,265,100
Clinton Keith/I-15 Interchg 01	96,766	200,000	-	-
Bundy Canyon/Scott Rd Widen 02	371	250,000	-	-
Clinton Keith Widen 08	-	350,000	-	-
Total Operating Expenditures	986,162	2,351,200	1,052,200	1,265,100
Net Surplus (Deficit)	218,832	(610,200)	86,800	(126,100)
Transfers & Prior Period Adjustments				
Transfers Out	(176,090)	(327,100)	(146,600)	(171,500)
Prior Period Adjustment	(89,588)	-	-	-
Total Transfers & Prior Period Adjustments	(265,678)	(327,100)	(146,600)	(171,500)
Adjusted Net Surplus(Deficit)	(46,846)	(937,300)	(59,800)	(297,600)
ENDING FUND BALANCE	\$ 948,698	\$ 11,398	\$ (48,402)	\$ (346,002)

Section 34 - Fund Summaries



201 Measure A Fund	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 521,357	\$ 709,566	\$ 351,266	\$ (79,134)
Operating Revenues				
Measure A Revenue	436,347	420,000	487,000	502,000
Total Operating Revenues	436,347	420,000	487,000	502,000
Operating Expenditures				
Public Works/Engineering	-	-	39,000	40,200
Accessibility Imp Prog	-	20,000	20,000	20,000
Roadway Safety Imp	22,890	40,000	40,000	40,000
Slurry Seal Prog	105,800	350,000	550,000	300,000
Unpaved Roadway	9,201	100,000	33,000	33,000
City Wide Maint Prog	75,338	247,000	127,000	127,000
Total Operating Expenditures	213,230	757,000	809,000	560,200
Net Surplus (Deficit)	223,117	(337,000)	(322,000)	(58,200)
Transfers & Prior Period Adjustments				
Transfers Out	(34,908)	(21,300)	(108,400)	(75,900)
Prior Period Adjustment		-	-	-
Total Transfers & Prior Period Adjustments	(34,908)	(21,300)	(108,400)	(75,900)
Adjusted Net Surplus(Deficit)	188,209	(358,300)	(430,400)	(134,100)
ENDING FUND BALANCE	\$ 709,566	\$ 351,266	\$ (79,134)	\$ (213,234)



Section 34 - Fund Summaries

203 TDA Fund

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 317,605	\$ 186,000	\$ 372,800	\$ 372,800
Operating Revenues				
TDA Article 3 Rev	61,177	186,800		
Total Operating Revenues	61,177	186,800	-	-
Operating Expenditures				
Safe Sidewalks to Schools SB821 Phase 1	61,177	-	-	-
Safe Sidewalks to Schools SB821 Phase 2	11,899	-	-	-
Safe Sidewalks to Schools SB821-Grand	12,572	-	-	-
Total Operating Expenditures	85,648	-	-	-
Net Surplus (Deficit)	(24,471)	186,800	-	-
Transfers & Prior Period Adjustments				
Transfers Out	-	-	-	-
Prior Period Adjustment	(107,134)	-	-	-
Total Transfers & Prior Period Adjustments	(107,134)	-	-	-
Adjusted Net Surplus(Deficit)	(131,605)	186,800	-	-
ENDING FUND BALANCE	\$ 186,000	\$ 372,800	\$ 372,800	\$ 372,800

Section 34 - Fund Summaries



210 AQMD Fund	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 101,554	\$ 140,328	\$ 6,528	\$ 1,628
Operating Revenues				
AQMD-AB2766	40,815	35,000	35,000	35,000
Total Operating Revenues	40,815	35,000	35,000	35,000
Operating Expenditures				
Public Works/Engineering	-	168,800	35,000	35,000
Total Operating Expenditures	-	168,800	35,000	35,000
Net Surplus (Deficit)	40,815	(133,800)	-	-
Transfers & Prior Period Adjustments				
Transfers Out	(2,041)	-	(4,900)	(4,900)
Prior Period Adjustment		-	-	-
Total Transfers & Prior Period Adjustments	(2,041)	-	(4,900)	(4,900)
Adjusted Net Surplus(Deficit)	38,774	(133,800)	(4,900)	(4,900)
ENDING FUND BALANCE	\$ 140,328	\$ 6,528	\$ 1,628	\$ (3,273)



Section 34 - Fund Summaries

255 Measure Z Parks Fund

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 36,500
Operating Revenues				
Special Assessment	-	-	343,200	343,200
Total Operating Revenues	-	-	343,200	343,200
Operating Expenditures				
Community Services	-	-	60,400	55,400
O'Brien Park	-	-	192,800	214,000
Heritage Park	-	-	20,100	19,700
Windsong Park	-	-	33,400	21,400
Total Operating Expenditures	-	-	306,700	310,500
Net Surplus (Deficit)	-	-	36,500	32,700
Transfers & Prior Period Adjustments				
Transfers Out	-	-	-	-
Prior Period Adjustment	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	-	-
Adjusted Net Surplus(Deficit)	-	-	36,500	32,700
ENDING FUND BALANCE	\$ -	\$ -	\$ 36,500	\$ 69,200

Section 34 - Fund Summaries



280 Grants Fund	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ (287,840)	\$ (247,052)	\$ (128,752)	\$ (187,652)
Operating Revenues				
County/Special Dist. Reimb. Grant Revenue	475,385	-	-	-
		1,957,600	-	-
Total Operating Revenues	475,385	1,957,600	-	-
Operating Expenditures				
Homeland Sec Grant Prog-Travel EMPG FY10	5,095	31,100	31,100	31,100
Homeland Sec Grant Prog-FY11 EMPG FY12	-	5,200	-	-
Homeland Sec Grant Prog-FY11 EMPG FY12	1,323	5,000	5,000	5,000
Homeland Sec Grant Program-FY12	-	-	10,900	10,900
	-	-	5,000	5,000
Total Operating Expenditures	434,596	1,839,300	52,000	52,000
Net Surplus (Deficit)	40,788	118,300	(52,000)	(52,000)
Transfers & Prior Period Adjustments				
Transfers Out	-	-	(6,900)	(7,000)
Prior Period Adjustment	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	(6,900)	(7,000)
Adjusted Net Surplus(Deficit)	40,788	118,300	(58,900)	(59,000)
ENDING FUND BALANCE	\$ (247,052)	\$ (128,752)	\$ (187,652)	\$ (246,652)



Section 34 - Fund Summaries

281 SLESF Fund

	2011-12	2012-13	2013-14	2014-15
	Year End Actual	Estimated Budget	Adopted Budget	Adopted Budget
BEGINNING FUND BALANCE		\$ -	\$ -	\$ -
Operating Revenues				
SLESF Revenue	100,000	100,000	100,000	100,000
Total Operating Revenues	100,000	100,000	100,000	100,000
Operating Expenditures				
Public Safety	-	-	-	-
Total Operating Expenditures	-	-	-	-
Net Surplus (Deficit)	100,000	100,000	100,000	100,000
Transfers & Prior Period Adjustments				
Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)
Prior Period Adjustment		-	-	-
Total Transfers & Prior Period Adjustments	(100,000)	(100,000)	(100,000)	(100,000)
Adjusted Net Surplus(Deficit)	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -



282 CDBG Fund	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 5,223	\$ 5,214	\$ (4,786)	\$ (19,486)
Operating Revenues				
Grant Revenue	-	115,000	110,000	130,000
Total Operating Revenues	-	115,000	110,000	130,000
Operating Expenditures				
General Government	9	10,000	20,000	20,000
Community Development	-	115,000	90,000	110,000
Total Operating Expenditures	9	125,000	110,000	130,000
Net Surplus (Deficit)	(9)	(10,000)	-	-
Transfers & Prior Period Adjustments				
Transfers Out	-	-	(14,700)	(17,600)
Prior Period Adjustment	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	(14,700)	(17,600)
Adjusted Net Surplus(Deficit)	(9)	(10,000)	(14,700)	(17,600)
ENDING FUND BALANCE	\$ 5,214	\$ (4,786)	\$ (19,486)	\$ (37,086)



Section 34 - Fund Summaries

300 Cemetery Fund

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 182,298	\$ 1,435,006	\$ 1,456,706	\$ 1,465,006
Operating Revenues				
Pass Through Payment	1,553	-	-	-
Property Tax-Secured	293,118	205,000	209,000	213,000
Property Tax-Unsecured	810	1,700	15,000	-
Property Tax-Prior Year	1,531	1,000	1,000	1,000
Property Tax-Supplemental, SBE	4,936	100	5,000	-
Property Tax-Teeter	11,813	-	11,000	-
Property Taxes	313,760	207,800	241,000	214,000
SB90 State Mandated Cost Reimb	-	500	-	-
Property Tax-HOPTR	5,214	900	1,000	1,000
State Mandated Cost Reimbursement	-	-	-	-
Endowment	-	-	-	-
Proceeds from Cemetery	-	-	-	-
Interest Income	3,445	1,600	-	-
Miscellaneous Income	15,838	50,000	50,000	50,000
Transfers In	8,000	-	-	-
Contribution from County	1,024,537	-	-	-
Total Operating Revenues	1,370,794	260,800	292,000	265,000
Operating Expenditures				
Cemetery	104,782	239,100	283,700	265,400
Total Operating Expenditures	104,782	239,100	283,700	265,400
Net Surplus (Deficit)	1,266,012	21,700	8,300	(400)
Transfers & Prior Period Adjustments				
Transfers Out	(13,304)	-	-	-
Prior Period Adjustment	-	-	-	-
Total Transfers & Prior Period Adjustments	(13,304)	-	-	-
Adjusted Net Surplus(Deficit)	1,252,708	21,700	8,300	(400)
ENDING FUND BALANCE	\$ 1,435,006	\$ 1,456,706	\$ 1,465,006	\$ 1,464,606



301 Cemetery Endowment Fund	2011-12	2012-13	2013-14	2014-15
	Year End Actual	Estimated Budget	Adopted Budget	Adopted Budget
BEGINNING FUND BALANCE	\$ 9,200	\$ 183,469	\$ 183,469	\$ 192,469
Operating Revenues				
Endowment	9,400	-	9,000	9,000
Interest Income	3,353	-	-	
Contribution from County	161,516	-	-	
Total Operating Revenues	174,269	-	9,000	9,000
Operating Expenditures				
Cemetery	-	-	-	-
Total Operating Expenditures	-	-	-	-
Net Surplus (Deficit)	174,269	-	9,000	9,000
Transfers & Prior Period Adjustments				
Transfers Out	-	-	-	-
Prior Period Adjustment	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	-	-
Adjusted Net Surplus(Deficit)	174,269	-	9,000	9,000
ENDING FUND BALANCE	\$ 183,469	\$ 183,469	\$ 192,469	\$ 201,469



Section 34 - Fund Summaries

410 - 490 All DIF Funds

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 949,529	\$ 884,903	\$ 982,003	\$ 2,027,903
Operating Revenues				
Development Impact Fee	118,188	195,500	1,190,000	1,169,000
Total Operating Revenues	118,188	195,500	1,190,000	1,169,000
Operating Expenditures				
General Government	126,104	20,000	53,500	53,500
Total Operating Expenditures	126,104	20,000	53,500	53,500
Net Surplus (Deficit)	(7,916)	175,500	1,136,500	1,115,500
Transfers & Prior Period Adjustments				
Transfers Out	(56,710)	(78,400)	(90,600)	(92,600)
Prior Period Adjustment		-	-	-
Total Transfers & Prior Period Adjustments	(56,710)	(78,400)	(90,600)	(92,600)
Adjusted Net Surplus(Deficit)	(64,626)	97,100	1,045,900	1,022,900
ENDING FUND BALANCE	\$ 884,903	\$ 982,003	\$ 2,027,903	\$ 3,050,803

Section 34 - Fund Summaries



250 LMD 2006-1

	2011-12	2012-13	2013-14	2014-15
	Year End Actual	Estimated Budget	Adopted Budget	Adopted Budget
BEGINNING FUND BALANCE	\$ (87,187)	\$ (87,187)	\$ (87,187)	\$ (87,187)
Operating Revenues				
Total Operating Revenues	-	-	-	-
Operating Expenditures				
General Government				
Community Development				
Public Works/Engineering				
Public Safety				
Total Operating Expenditures	-	-	-	-
Net Surplus (Deficit)	-	-	-	-
Transfers & Prior Period Adjustments				
Transfers Out	-	-	-	-
Prior Period Adjustment	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	-	-
Adjusted Net Surplus(Deficit)	-	-	-	-
ENDING FUND BALANCE	\$ (87,187)	\$ (87,187)	\$ (87,187)	\$ (87,187)



Section 34 - Fund Summaries

251 LLMD 89-1C

	2011-12		2012-13		2013-14		2014-15	
	Year End Actual		Estimated Budget		Adopted Budget		Adopted Budget	
BEGINNING FUND BALANCE	\$	(291,863)	\$	(296,371)	\$	1,829	\$	(38,971)
Operating Revenues								
Special Assessment	-		250,000		-		-	
Zone 3 Special Assessment	-		94,400		108,000		108,000	
Zone 18 STL Special Assessment	-		700		700		700	
Zone 26 STL Special Assessment	-		1,000		1,000		1,000	
Zone 27 STL Special Assessment	-		1,100		1,100		1,100	
Zone 29 Special Assessment	-		900		900		900	
Zone 30 Special Assessment	-		27,600		28,000		28,000	
Zone 35 STL Special Assessment	-		200		200		200	
Zone 42 Special Assessment	-		29,300		29,700		29,700	
Zone 50 STL Special Assessment	-		300		300		300	
Zone 51 Special Assessment	-		7,000		7,000		7,000	
Zone 52 Special Assessment	-		55,700		56,800		56,800	
Zone 59 Special Assessment	-		4,500		4,400		4,400	
Zone 62 Special Assessment	-		15,200		15,600		15,600	
Zone 67 Special Assessment	-		-		6,500		6,500	
Zone 70 STL Special Assessment	-		1,100		1,100		1,100	
Zone 71 Special Assessment	-		9,700		9,300		9,300	
Zone 71 STL Special Assessment	-		-		400		400	
Zone 73 STL Special Assessment	-		700		700		700	
Zone 88 STL Special Assessment	-		-		700		700	
Zone 90 Special Assessment	-		-		32,200		32,200	
Total Operating Revenues		-		499,400		304,600		304,600
Operating Expenditures								
General Government		3,515		-		-		-
Public Works/Engineering		993		-		-		-
Zone 3		-		92,200		108,000		108,000
Zone 18		-		-		700		700
Zone 26		-		900		1,000		1,000

Section 34 - Fund Summaries



251 LLMD 89-1C

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
Zone 27	-	1,200	1,100	1,100
Zone 29	-	4,000	900	900
Zone 30	-	23,800	28,000	28,000
Zone 35	-	200	200	200
Zone 42	-	28,200	29,700	29,700
Zone 50	-	200	300	300
Zone 51	-	5,900	7,000	7,000
Zone 52	-	22,400	56,800	56,800
Zone 59	-	1,400	4,400	4,400
Zone 59	-	1,200	-	-
Zone 62	-	10,200	15,600	15,600
Zone 67	-	-	6,500	6,500
Zone 70	-	700	1,100	1,100
Zone 71	-	200	400	400
Zone 71	-	8,100	9,300	9,300
Zone 73	-	400	700	700
Zone 88	-	-	700	700
Zone 90	-	-	32,200	32,200
Total Operating Expenditures	4,508	201,200	304,600	304,600
Net Surplus (Deficit)	(4,508)	298,200	-	-
Transfers & Prior Period Adjustments				
Transfers Out	-	-	(40,800)	(41,300)
Prior Period Adjustment	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	(40,800)	(41,300)
Adjusted Net Surplus(Deficit)	(4,508)	298,200	(40,800)	(41,300)
ENDING FUND BALANCE	\$ (296,371)	\$ 1,829	\$ (38,971)	\$ (80,271)



Section 34 - Fund Summaries

252 CSA - 22

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 8,928	\$ 2,322	\$ 2,322	\$ (1,678)
Operating Revenues				
Special Assessment	29,995	38,900	30,000	30,600
Total Operating Revenues	29,995	38,900	30,000	30,600
Operating Expenditures				
General Government	648	-	-	-
Public Works/Engineering	35,952	38,900	30,000	30,600
Total Operating Expenditures	36,601	38,900	30,000	30,600
Net Surplus (Deficit)	(6,606)	-	-	-
Transfers & Prior Period Adjustments				
Transfers Out	-	-	(4,000)	(4,000)
Prior Period Adjustment	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	(4,000)	(4,000)
Adjusted Net Surplus(Deficit)	(6,606)	-	(4,000)	(4,000)
ENDING FUND BALANCE	\$ 2,322	\$ 2,322	\$ (1,678)	\$ (5,678)

Section 34 - Fund Summaries



253 CSA - 103

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 25,390	\$ (5,393)	\$ (37,893)	\$ (57,393)
Operating Revenues				
Special Assessment STL & Landscaping	140,839	140,000	146,000	146,000
Total Operating Revenues	140,839	140,000	146,000	146,000
Operating Expenditures				
General Government	10,763	14,600	13,100	13,100
Public Works/Engineering	160,860	157,900	132,900	132,900
Total Operating Expenditures	171,623	172,500	146,000	146,000
Net Surplus (Deficit)	(30,783)	(32,500)	-	-
Transfers & Prior Period Adjustments				
Transfers Out	-	-	(19,500)	(19,700)
Prior Period Adjustment			-	-
Total Transfers & Prior Period Adjustments	-	-	(19,500)	(19,700)
Adjusted Net Surplus(Deficit)	(30,783)	(32,500)	(19,500)	(19,700)
ENDING FUND BALANCE	\$ (5,393)	\$ (37,893)	\$ (57,393)	\$ (77,093)



Section 34 - Fund Summaries

254 CSA - 142

	2011-12 Year End Actual	2012-13 Estimated Budget	2013-14 Adopted Budget	2014-15 Adopted Budget
BEGINNING FUND BALANCE	\$ 39,515	\$ 45,645	\$ 44,645	\$ 40,245
Operating Revenues				
Special Assessment	30,778	31,000	32,900	33,000
Total Operating Revenues	30,778	31,000	32,900	33,000
Operating Expenditures				
General Government	670	4,000	4,100	4,100
Public Works/Engineering	23,978	28,000	28,800	28,900
Total Operating Expenditures	24,648	32,000	32,900	33,000
Net Surplus (Deficit)	6,130	(1,000)	-	-
Transfers & Prior Period Adjustments				
Transfers Out	-	-	(4,400)	(4,400)
Prior Period Adjustment	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	(4,400)	(4,400)
Adjusted Net Surplus(Deficit)	6,130	(1,000)	(4,400)	(4,400)
ENDING FUND BALANCE	\$ 45,645	\$ 44,645	\$ 40,245	\$ 35,845



Cash Flows

Section 35



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GOVERNMENTAL FUNDS

General Fund

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Section 35 - Cash Flows

100 General Fund

	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ 1,190,999	\$ 1,260,799	\$ 1,282,699	\$ 1,299,541	\$ 1,312,743
Operating Revenues					
Sales & Use Tax	1,090,000	1,120,000	1,142,400	1,165,248	1,188,553
Sales & Use Tax TFL	375,000	375,000	382,500	390,150	397,953
ERAF Sales Tax	200,000	200,000	204,000	208,080	212,242
Sales & Use Taxes	1,665,000	1,695,000	1,728,900	1,763,478	1,798,748
Pass Through Payment	20,000	20,000	20,400	20,808	21,224
Property Tax-Secured	2,675,000	2,729,000	2,783,580	2,839,252	2,896,037
Property Tax-Unsecured	143,000	146,000	148,920	151,898	154,936
Property Tax-Prior Year	220,000	220,000	224,400	228,888	233,466
Property Tax-Supplemental, SBE	30,000	30,000	30,600	31,212	31,836
Real Property Transfer Tax	86,000	86,000	87,720	89,474	91,264
Property Taxes	3,174,000	3,231,000	3,295,620	3,361,532	3,428,763
Franchise Fee-Solid Waste	286,000	290,000	295,800	301,716	307,750
Franchise Fee-Electricity	224,000	228,000	232,560	237,211	241,955
Franchise Fee-Gas	128,000	130,000	132,600	135,252	137,957
Franchise Fee Cable-Time Warner	82,000	83,000	84,660	86,353	88,080
Franchise Fee-Telecomm-Verizon	163,000	166,000	169,320	172,706	176,161
Franchise Fees	883,000	897,000	914,940	933,239	951,904
TOTAL TAXES (100)	5,722,000	5,823,000	5,939,460	6,058,249	6,179,414
Develop/Engineering Permit Fee	-	-	-	-	-
Business Registration Fee	15,000	15,000	15,300	15,606	15,918
NPDES Inspection Fee	-	-	-	-	-
Planning Fee	-	-	-	-	-
Building & Safety Fee	140,000	190,000	193,800	197,676	201,630
Private Development Fee	800,000	850,000	867,000	884,340	902,027
Code Enforcement Revenue	5,000	5,000	5,100	5,202	5,306
TOTAL LICENSE & PERMIT FEES (100)	960,000	1,060,000	1,081,200	1,102,824	1,124,880

Section 35 - Cash Flows



100 General Fund	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
Fines & Forfeitures	65,000	65,000	66,300	67,626	68,979
AMR Fines	9,000	9,000	9,180	9,364	9,551
TOTAL FINES & FORFEITURES (100)	74,000	74,000	75,480	76,990	78,529
Interest Income	5,000	5,000	5,100	5,202	5,306
Gain or Loss on Investment	-	-	-	-	-
TOTAL USE OF MONEY AND PROPERTY (100)	5,000	5,000	5,100	5,202	5,306
Motor Vehicle License Fee	-	-	-	-	-
Property Tax-HOPTR	50,000	50,000	51,000	52,020	53,060
SB90 State Mandated Cost Reimb	10,000	10,000	10,200	10,404	10,612
State Condemnation Rev	1,000	1,000	1,020	1,040	1,061
County/Special Dist. Reimb.	20,000	20,000	20,400	20,808	21,224
TOTAL INTERGOVERNMENTAL REVENUES (100)	81,000	81,000	82,620	84,272	85,958
Abandoned Property Registration	20,000	20,000	20,400	20,808	21,224
Public Safety Revenue	10,000	10,000	10,200	10,404	10,612
Special Event Revenue	3,000	3,000	3,060	3,121	3,184
Parks & Recreation	3,000	3,000	3,060	3,121	3,184
Sports Leagues	2,000	2,000	2,040	2,081	2,122
TOTAL CURRENT SERVICE CHARGES (100)	38,000	38,000	38,760	39,535	40,326
Cash Over/Short	-	-	-	-	-
Miscellaneous Income	1,000	1,000	1,020	1,040	1,061
Save Our Park Donation	-	-	-	-	-
Donations	-	-	-	-	-
SOP Donation-O'Brien	-	-	-	-	-
SOP Donation-Windsong	-	-	-	-	-
TOTAL OTHER REVENUES (100)	1,000	1,000	1,020	1,040	1,061
Total Operating Revenues	6,881,000	7,082,000	7,223,640	7,368,113	7,515,475



Section 35 - Cash Flows

100 General Fund

	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
Operating Expenditures					
City Council	108,100	108,100	110,262	112,467	114,717
City Manager	297,600	321,500	327,930	334,489	341,178
City Clerk	149,200	177,900	181,458	185,087	188,789
City Attorney	204,000	204,000	208,080	212,242	216,486
Finance	205,900	204,700	208,794	212,970	217,229
Community Services	29,100	32,700	33,354	34,021	34,702
O'Brien Park	-	-	-	-	-
Heritage Park	-	-	-	-	-
Windsong Park	-	-	-	-	-
Ball Fields	22,000	25,000	25,500	26,010	26,530
Non-Departmental/Facilities	330,800	330,900	337,518	344,268	351,154
General Government	1,346,700	1,404,800	1,432,896	1,461,554	1,490,785
Community Dev Admin	71,300	68,200	69,564	70,955	72,374
Planning Commission	17,000	17,000	17,340	17,687	18,041
Building and Safety	444,500	444,800	453,696	462,770	472,025
Planning	193,800	194,100	197,982	201,942	205,980
Private Development	730,500	730,900	745,518	760,428	775,637
Development Engineering	500	500	510	520	531
Code Enforcement	88,200	88,200	89,964	91,763	93,599
Community Development	1,545,800	1,543,700	1,574,574	1,606,065	1,638,187
Public Works	2,000	500	510	520	531
Public Works/Engineering	2,000	500	510	520	531
Office of Emergency Mgmt	29,400	29,500	30,090	30,692	31,306
Police	1,999,600	2,104,900	2,146,998	2,189,938	2,233,737
Fire	1,978,200	2,061,200	2,102,424	2,144,472	2,187,362
Animal Control	445,300	454,400	463,488	472,758	482,213
Public Safety	4,452,500	4,650,000	4,743,000	4,837,860	4,934,617

Section 35 - Cash Flows



100 General Fund	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
Total Operating Expenditures	7,347,000	7,599,000	7,750,980	7,906,000	8,064,120
Net Surplus (Deficit)	(466,000)	(517,000)	(527,340)	(537,887)	(548,645)
Transfers & Prior Period Adjustments					
Transfers In	535,800	538,900	544,182	551,088	558,131
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	535,800	538,900	544,182	551,088	558,131
Adjusted Net Surplus(Deficit)	69,800	21,900	16,842	13,201	9,486
ENDING FUND BALANCE	\$ 1,260,799	\$ 1,282,699	\$ 1,299,541	\$ 1,312,743	\$ 1,322,229



Section 35 - Cash Flows

200 Gas Tax Fund

	2013-14	2014-15	2015-16	2016-17	2017-18
	Adopted Budget				
BEGINNING FUND BALANCE	\$ 11,398	\$ (48,402)	\$ (346,002)	\$ (209,152)	\$ (69,565)
Operating Revenues					
Gas Tax 2103	553,000	553,000	564,060	575,341	586,848
Gas Tax 2105	182,000	182,000	185,640	189,353	193,140
Gas Tax 2106	126,000	126,000	128,520	131,090	133,712
Gas Tax 2107	272,000	272,000	277,440	282,989	288,649
Gas Tax 2107.5	6,000	6,000	6,120	6,242	6,367
County/Special Dist. Reimb.	-	-	-	-	-
Grant Revenue	-	-	-	-	-
Total Operating Revenues	1,139,000	1,139,000	1,161,780	1,185,016	1,208,716
Operating Expenditures					
Public Works/Engineering	1,052,200	1,265,100	850,000	867,000	884,340
Clinton Keith/I-15 Interchg 01	-	-	-	-	-
Bundy Canyon/Scott Rd Widen 02	-	-	-	-	-
Clinton Keith Widen 08	-	-	-	-	-
Total Operating Expenditures	1,052,200	1,265,100	850,000	867,000	884,340
Net Surplus (Deficit)	86,800	(126,100)	311,780	318,016	324,376
Transfers & Prior Period Adjustments					
Transfers Out	(146,600)	(171,500)	(174,930)	(178,429)	(181,997)
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	(146,600)	(171,500)	(174,930)	(178,429)	(181,997)
Adjusted Net Surplus(Deficit)	(59,800)	(297,600)	136,850	139,587	142,379
ENDING FUND BALANCE	\$ (48,402)	\$ (346,002)	\$ (209,152)	\$ (69,565)	\$ 72,814

Section 35 - Cash Flows



201 Measure A Fund	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ 351,266	\$ (79,134)	\$ (213,234)	\$ (194,016)	\$ (117,282)
Operating Revenues					
Measure A Revenue	487,000	502,000	512,040	522,281	532,726
Total Operating Revenues	487,000	502,000	512,040	522,281	532,726
Operating Expenditures					
Public Works/Engineering	39,000	40,200	41,004	41,824	42,661
Accessibility Imp Prog	20,000	20,000	20,400	20,808	21,224
Roadway Safety Imp	40,000	40,000	40,800	41,616	42,448
Slurry Seal Prog	550,000	300,000	150,000	153,000	156,060
Unpaved Roadway	33,000	33,000	33,660	34,333	35,020
City Wide Maint Prog	127,000	127,000	129,540	75,000	35,000
Total Operating Expenditures	809,000	560,200	415,404	366,581	332,413
Net Surplus (Deficit)	(322,000)	(58,200)	96,636	155,700	200,314
Transfers & Prior Period Adjustments					
Transfers Out	(108,400)	(75,900)	(77,418)	(78,966)	(80,546)
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	(108,400)	(75,900)	(77,418)	(78,966)	(80,546)
Adjusted Net Surplus(Deficit)	(430,400)	(134,100)	19,218	76,733	119,768
ENDING FUND BALANCE	\$ (79,134)	\$ (213,234)	\$ (194,016)	\$ (117,282)	\$ 2,485



Section 35 - Cash Flows

203 TDA Fund

	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ 372,800	\$ 372,800	\$ 372,800	\$ 372,800	\$ 372,800
Operating Revenues					
TDA Article 3 Rev					
Total Operating Revenues	-	-	-	-	-
Operating Expenditures					
Safe Sidewalks to Schools SB821 Phase 1	-	-			
Safe Sidewalks to Schools SB821 Phase 2	-	-			
Safe Sidewalks to Schools SB821-Grand	-	-			
Total Operating Expenditures	-	-	-	-	-
Net Surplus (Deficit)	-	-	-	-	-
Transfers & Prior Period Adjustments					
Transfers Out	-	-			
Prior Period Adjustment	-	-			
Total Transfers & Prior Period Adjustments	-	-	-	-	-
Adjusted Net Surplus(Deficit)	-	-			
ENDING FUND BALANCE	\$ 372,800				



210 AQMD Fund	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ 6,528	\$ 1,628	\$ (3,273)	\$ (3,173)	\$ (3,073)
Operating Revenues					
AQMD-AB2766	35,000	35,000	35,000	35,000	35,000
Total Operating Revenues	35,000	35,000	35,000	35,000	35,000
Operating Expenditures					
Public Works/Engineering	35,000	35,000	30,000	30,000	27,000
Total Operating Expenditures	35,000	35,000	30,000	30,000	27,000
Net Surplus (Deficit)	-	-	5,000	5,000	8,000
Transfers & Prior Period Adjustments					
Transfers Out	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)
Prior Period Adjustment	-	-			
Total Transfers & Prior Period Adjustments	(4,900)	(4,900)	(4,900)	(4,900)	(4,900)
Adjusted Net Surplus(Deficit)	(4,900)	(4,900)	100	100	3,100
ENDING FUND BALANCE	\$ 1,628	\$ (3,273)	\$ (3,173)	\$ (3,073)	\$ 28



Section 35 - Cash Flows

255 Measure Z Parks Fund

	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ -	\$ 36,500	\$ 69,200	\$ 102,554	\$ 136,575
Operating Revenues					
Special Assessment	343,200	343,200	350,064	357,065	364,207
Total Operating Revenues	343,200	343,200	350,064	357,065	364,207
Operating Expenditures					
Community Services	60,400	55,400	56,508	57,638	58,791
O'Brien Park	192,800	214,000	218,280	222,646	227,099
Heritage Park	20,100	19,700	20,094	20,496	20,906
Windsong Park	33,400	21,400	21,828	22,265	22,710
Total Operating Expenditures	306,700	310,500	316,710	323,044	329,505
Net Surplus (Deficit)	36,500	32,700	33,354	34,021	34,702
Transfers & Prior Period Adjustments					
Transfers Out	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	-	-	-
Adjusted Net Surplus(Deficit)	36,500	32,700	33,354	34,021	34,702
ENDING FUND BALANCE	\$ 36,500	\$ 69,200	\$ 102,554	\$ 136,575	\$ 171,277



280 Grants Fund	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ (128,752)	\$ (187,652)	\$ (246,652)	\$ (163,652)	\$ (80,652)
Operating Revenues					
County/Special Dist. Reimb.	-	-			
Grant Revenue	-	-	120,000	120,000	120,000
Total Operating Revenues	-	-	120,000	120,000	120,000
Operating Expenditures					
Homeland Sec Grant Prog-Travel EMPG FY10	31,100	31,100	30,000	30,000	30,000
Homeland Sec Grant Prog-FY11 EMPG FY12	5,000	5,000			
Homeland Sec Grant Program-FY12	10,900	10,900			
	5,000	5,000			
Total Operating Expenditures	52,000	52,000	30,000	30,000	30,000
Net Surplus (Deficit)	(52,000)	(52,000)	90,000	90,000	90,000
Transfers & Prior Period Adjustments					
Transfers Out	(6,900)	(7,000)	(7,000)	(7,000)	(7,000)
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	(6,900)	(7,000)	(7,000)	(7,000)	(7,000)
Adjusted Net Surplus(Deficit)	(58,900)	(59,000)	83,000	83,000	83,000
ENDING FUND BALANCE	\$ (187,652)	\$ (246,652)	\$ (163,652)	\$ (80,652)	\$ 2,348



Section 35 - Cash Flows

281 SLESF Fund

	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Revenues					
SLESF Revenue	100,000	100,000	100,000	100,000	100,000
Total Operating Revenues	100,000	100,000	100,000	100,000	100,000
Operating Expenditures					
Public Safety	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
Net Surplus (Deficit)	100,000	100,000	100,000	100,000	100,000
Transfers & Prior Period Adjustments					
Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Adjusted Net Surplus(Deficit)	-	-	-	-	-
ENDING FUND BALANCE	\$ -				



282 CDBG Fund	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ (4,786)	\$ (19,486)	\$ (37,086)	\$ (24,686)	\$ 7,714
Operating Revenues					
Grant Revenue	110,000	130,000	130,000	130,000	130,000
Total Operating Revenues	110,000	130,000	130,000	130,000	130,000
Operating Expenditures					
General Government	20,000	20,000	20,000	20,000	20,000
Community Development	90,000	110,000	80,000	60,000	100,000
Total Operating Expenditures	110,000	130,000	100,000	80,000	120,000
Net Surplus (Deficit)	-	-	30,000	50,000	10,000
Transfers & Prior Period Adjustments					
Transfers Out	(14,700)	(17,600)	(17,600)	(17,600)	(17,600)
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	(14,700)	(17,600)	(17,600)	(17,600)	(17,600)
Adjusted Net Surplus(Deficit)	(14,700)	(17,600)	12,400	32,400	(7,600)
ENDING FUND BALANCE	\$ (19,486)	\$ (37,086)	\$ (24,686)	\$ 7,714	\$ 114



Section 35 - Cash Flows

300 Cemetery Fund

	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ 1,456,706	\$ 1,465,006	\$ 1,464,606	\$ 1,464,198	\$ 1,463,782
Operating Revenues					
Pass Through Payment	-	-			
Property Tax-Secured	209,000	213,000	217,260	221,605	226,037
Property Tax-Unsecured	15,000	-	-	-	-
Property Tax-Prior Year	1,000	1,000	1,020	1,040	1,061
Property Tax-Supplemental, SBE	5,000	-	-	-	-
Property Tax-Teeter	11,000	-	-	-	-
Property Taxes	241,000	214,000	218,280	222,646	227,099
SB90 State Mandated Cost Reimb	-	-	-	-	-
Property Tax-HOPTR	1,000	1,000	1,020	1,040	1,061
State Mandated Cost Reimbursement	-	-	-	-	-
Endowment	-	-	-	-	-
Proceeds from Cemetery	-	-	-	-	-
Interest Income	-	-	-	-	-
Miscellaneous Income	50,000	50,000	51,000	52,020	53,060
Transfers In	-	-	-	-	-
Contribution from County	-	-	-	-	-
Total Operating Revenues	292,000	265,000	270,300	275,706	281,220
Operating Expenditures					
Cemetery	283,700	265,400	270,708	276,122	281,645
Total Operating Expenditures	283,700	265,400	270,708	276,122	281,645
Net Surplus (Deficit)	8,300	(400)	(408)	(416)	(424)
Transfers & Prior Period Adjustments					
Transfers Out	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	-	-	-
Adjusted Net Surplus(Deficit)	8,300	(400)	(408)	(416)	(424)
ENDING FUND BALANCE	\$ 1,465,006	\$ 1,464,606	\$ 1,464,198	\$ 1,463,782	\$ 1,463,357



301 Cemetery Endowment Fund	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ 183,469	\$ 192,469	\$ 201,469	\$ 210,649	\$ 220,012
Operating Revenues					
Endowment	9,000	9,000	9,180	9,364	9,551
Interest Income	-	-	-	-	-
Contribution from County	-	-	-	-	-
Total Operating Revenues	9,000	9,000	9,180	9,364	9,551
Operating Expenditures					
Cemetery	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
Net Surplus (Deficit)	9,000	9,000	9,180	9,364	9,551
Transfers & Prior Period Adjustments					
Transfers Out	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	-	-	-
Adjusted Net Surplus(Deficit)	9,000	9,000	9,180	9,364	9,551
ENDING FUND BALANCE	\$ 192,469	\$ 201,469	\$ 210,649	\$ 220,012	\$ 229,563



Section 35 - Cash Flows

410 - 490 All DIF Funds

	2013-14	2014-15	2015-16	2016-17	2017-18
	Adopted Budget				
BEGINNING FUND BALANCE	\$ 982,003	\$ 2,027,903	\$ 3,050,803	\$ 4,094,161	\$ 5,158,387
Operating Revenues					
Development Impact Fee	1,190,000	1,169,000	1,192,380	1,216,228	1,240,552
Total Operating Revenues	1,190,000	1,169,000	1,192,380	1,216,228	1,240,552
Operating Expenditures					
General Government	53,500	53,500	54,570	55,661	56,775
Total Operating Expenditures	53,500	53,500	54,570	55,661	56,775
Net Surplus (Deficit)	1,136,500	1,115,500	1,137,810	1,160,566	1,183,778
Transfers & Prior Period Adjustments					
Transfers Out	(90,600)	(92,600)	(94,452)	(96,341)	(98,268)
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	(90,600)	(92,600)	(94,452)	(96,341)	(98,268)
Adjusted Net Surplus(Deficit)	1,045,900	1,022,900	1,043,358	1,064,225	1,085,510
ENDING FUND BALANCE	\$ 2,027,903	\$ 3,050,803	\$ 4,094,161	\$ 5,158,387	\$ 6,243,896

Section 35 - Cash Flows



250 LMD 2006-1	2013-14	2014-15	2015-16	2016-17	2017-18
	Adopted Budget				
BEGINNING FUND BALANCE	\$ (87,187)	\$ (87,187)	\$ (87,187)	\$ (87,187)	\$ (87,187)
Operating Revenues					
Total Operating Revenues	-	-	-	-	-
Operating Expenditures					
General Government					
Community Development					
Public Works/Engineering					
Public Safety					
Total Operating Expenditures	-	-	-	-	-
Net Surplus (Deficit)	-	-	-	-	-
Transfers & Prior Period Adjustments					
Transfers Out	-	-	-	-	-
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	-	-	-	-	-
Adjusted Net Surplus(Deficit)	-	-	-	-	-
ENDING FUND BALANCE	\$ (87,187)	\$ (87,187)	\$ (87,187)	\$ (87,187)	\$ (87,187)



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251 LLM D 89-1C

	2013-14		2014-15		2015-16		2016-17		2017-18	
	Adopted Budget		Adopted Budget		Adopted Budget		Adopted Budget		Adopted Budget	
BEGINNING FUND BALANCE	\$	1,829	\$	(38,971)	\$	(80,271)	\$	83,429	\$	42,129
Operating Revenues										
Special Assessment		-		-		205,000		-		-
Zone 3 Special Assessment		108,000		108,000		108,000		108,000		108,000
Zone 18 STL Special Assessment		700		700		700		700		700
Zone 26 STL Special Assessment		1,000		1,000		1,000		1,000		1,000
Zone 27 STL Special Assessment		1,100		1,100		1,100		1,100		1,100
Zone 29 Special Assessment		900		900		900		900		900
Zone 30 Special Assessment		28,000		28,000		28,000		28,000		28,000
Zone 35 STL Special Assessment		200		200		200		200		200
Zone 42 Special Assessment		29,700		29,700		29,700		29,700		29,700
Zone 50 STL Special Assessment		300		300		300		300		300
Zone 51 Special Assessment		7,000		7,000		7,000		7,000		7,000
Zone 52 Special Assessment		56,800		56,800		56,800		56,800		56,800
Zone 59 Special Assessment		4,400		4,400		4,400		4,400		4,400
Zone 62 Special Assessment		15,600		15,600		15,600		15,600		15,600
Zone 67 Special Assessment		6,500		6,500		6,500		6,500		6,500
Zone 70 STL Special Assessment		1,100		1,100		1,100		1,100		1,100
Zone 71 Special Assessment		9,300		9,300		9,300		9,300		9,300
Zone 71 STL Special Assessment		400		400		400		400		400
Zone 73 STL Special Assessment		700		700		700		700		700
Zone 88 STL Special Assessment		700		700		700		700		700
Zone 90 Special Assessment		32,200		32,200		32,200		32,200		32,200
Total Operating Revenues		304,600		304,600		509,600		304,600		304,600
Operating Expenditures										
General Government		-		-		-		-		-
Public Works/Engineering		-		-		-		-		-
Zone 3		108,000		108,000		108,000		108,000		108,000
Zone 18		700		700		700		700		700
Zone 26		1,000		1,000		1,000		1,000		1,000
Zone 27		1,100		1,100		1,100		1,100		1,100

Section 35 - Cash Flows



251 LLMD 89-1C

	2013-14	2014-15	2015-16	2016-17	2017-18
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
Zone 29	900	900	900	900	900
Zone 30	28,000	28,000	28,000	28,000	28,000
Zone 35	200	200	200	200	200
Zone 42	29,700	29,700	29,700	29,700	29,700
Zone 50	300	300	300	300	300
Zone 51	7,000	7,000	7,000	7,000	7,000
Zone 52	56,800	56,800	56,800	56,800	56,800
Zone 59	4,400	4,400	4,400	4,400	4,400
Zone 59	-	-	-	-	-
Zone 62	15,600	15,600	15,600	15,600	15,600
Zone 67	6,500	6,500	6,500	6,500	6,500
Zone 70	1,100	1,100	1,100	1,100	1,100
Zone 71	400	400	400	400	400
Zone 71	9,300	9,300	9,300	9,300	9,300
Zone 73	700	700	700	700	700
Zone 88	700	700	700	700	700
Zone 90	32,200	32,200	32,200	32,200	32,200
Total Operating Expenditures	304,600	304,600	304,600	304,600	304,600
Net Surplus (Deficit)	-	-	205,000	-	-
Transfers & Prior Period Adjustments					
Transfers Out	(40,800)	(41,300)	(41,300)	(41,300)	(41,300)
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	(40,800)	(41,300)	(41,300)	(41,300)	(41,300)
Adjusted Net Surplus(Deficit)	(40,800)	(41,300)	163,700	(41,300)	(41,300)
ENDING FUND BALANCE	\$ (38,971)	\$ (80,271)	\$ 83,429	\$ 42,129	\$ 829



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	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ 2,322	\$ (1,678)	\$ (5,678)	\$ (4,078)	\$ (2,478)
Operating Revenues					
Special Assessment	30,000	30,600	30,600	30,600	30,600
Total Operating Revenues	30,000	30,600	30,600	30,600	30,600
Operating Expenditures					
General Government	-	-	-	-	-
Public Works/Engineering	30,000	30,600	25,000	25,000	24,000
Total Operating Expenditures	30,000	30,600	25,000	25,000	24,000
Net Surplus (Deficit)	-	-	5,600	5,600	6,600
Transfers & Prior Period Adjustments					
Transfers Out	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Adjusted Net Surplus(Deficit)	(4,000)	(4,000)	1,600	1,600	2,600
ENDING FUND BALANCE	\$ (1,678)	\$ (5,678)	\$ (4,078)	\$ (2,478)	\$ 122

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	2013-14	2014-15	2015-16	2016-17	2017-18
	Adopted Budget				
BEGINNING FUND BALANCE	\$ (37,893)	\$ (57,393)	\$ (77,093)	\$ (46,793)	\$ (16,493)
Operating Revenues					
Special Assessment STL & Landscaping	146,000	146,000	146,000	146,000	146,000
Total Operating Revenues	146,000	146,000	146,000	146,000	146,000
Operating Expenditures					
General Government	13,100	13,100	13,100	13,100	13,100
Public Works/Engineering	132,900	132,900	82,900	82,900	95,000
Total Operating Expenditures	146,000	146,000	96,000	96,000	108,100
Net Surplus (Deficit)	-	-	50,000	50,000	37,900
Transfers & Prior Period Adjustments					
Transfers Out	(19,500)	(19,700)	(19,700)	(19,700)	(19,700)
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	(19,500)	(19,700)	(19,700)	(19,700)	(19,700)
Adjusted Net Surplus(Deficit)	(19,500)	(19,700)	30,300	30,300	18,200
ENDING FUND BALANCE	\$ (57,393)	\$ (77,093)	\$ (46,793)	\$ (16,493)	\$ 1,707



Section 35 - Cash Flows

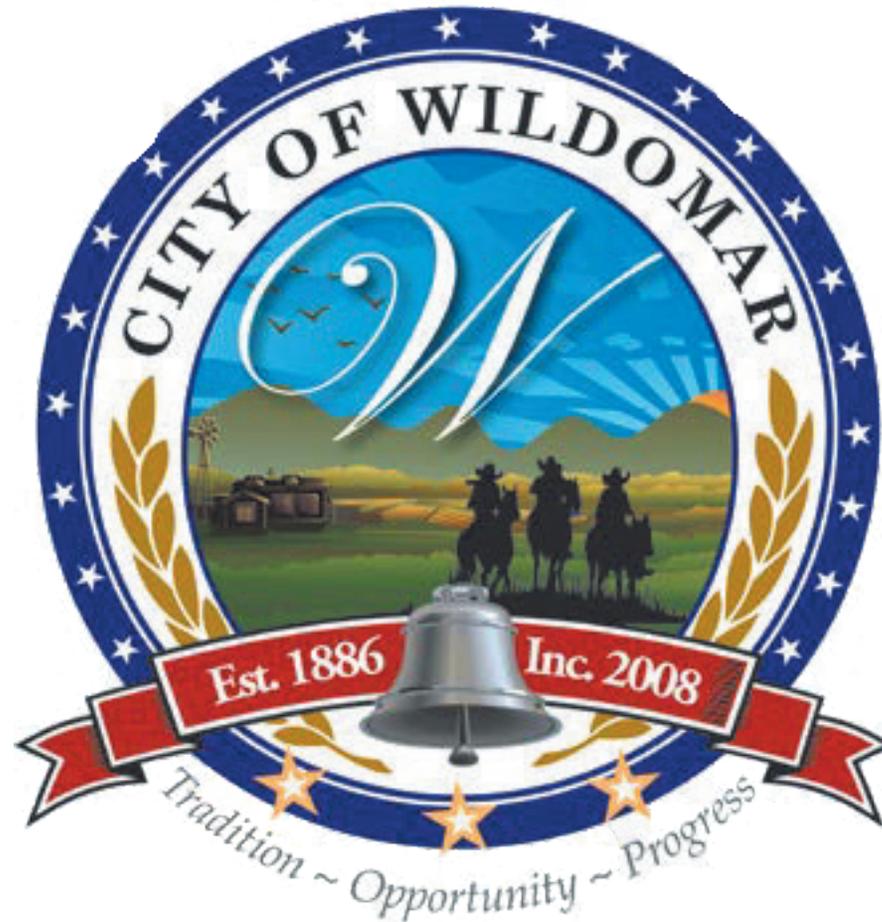
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	2013-14 Adopted Budget	2014-15 Adopted Budget	2015-16 Adopted Budget	2016-17 Adopted Budget	2017-18 Adopted Budget
BEGINNING FUND BALANCE	\$ 44,645	\$ 40,245	\$ 35,845	\$ 31,445	\$ 27,045
Operating Revenues					
Special Assessment	32,900	33,000	33,000	33,000	33,000
Total Operating Revenues	32,900	33,000	33,000	33,000	33,000
Operating Expenditures					
General Government	4,100	4,100	4,100	4,100	4,100
Public Works/Engineering	28,800	28,900	28,900	28,900	28,900
Total Operating Expenditures	32,900	33,000	33,000	33,000	33,000
Net Surplus (Deficit)	-	-	-	-	-
Transfers & Prior Period Adjustments					
Transfers Out	(4,400)	(4,400)	(4,400)	(4,400)	(4,400)
Prior Period Adjustment	-	-	-	-	-
Total Transfers & Prior Period Adjustments	(4,400)	(4,400)	(4,400)	(4,400)	(4,400)
Adjusted Net Surplus(Deficit)	(4,400)	(4,400)	(4,400)	(4,400)	(4,400)
ENDING FUND BALANCE	\$ 40,245	\$ 35,845	\$ 31,445	\$ 27,045	\$ 22,645



Appendix

Section 36



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Glossary and Acronyms

Accountability: Extent to which one is responsible to a higher authority, legal or organizational, for one's actions in society or within one's particular organizational position.

Accrual Basis: Sometimes called "full accrual" basis. A basis of accounting in which revenues are recognized when earned regardless of when they are received, and expenditures are recorded at the time the liability is incurred, regardless of when it is paid.

Accumulated Depreciation: The amount of depreciation that has accumulated to date during the existing useful life of City assets.

Actual: A column heading in the budget. Figures found in the Actual column indicate actual financial information recorded for that time period.

Ad Valorem Taxes: Revenue from taxes paid on real property and personal property which is calculated based on the "value" of the property.

Americans with Disabilities Act (ADA): Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation. It also mandates the establishment of TDD/telephone relay services.

Adjusted Budget: The current budget adopted by the city council, including any council approved modifications authorized throughout the year and prior year's encumbrances.

Adopted Budget: The new allocation of expenditures and revenues for the current fiscal year as approved by the city council.

Allocate: To divide a lump-sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

Amended Budget: The official budget as adopted and as amended by a legislative body through the course of a fiscal year.

Annual Budget: A legally adopted budget applicable to a single fiscal year.



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Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation: A dollar value placed on real estate or other property by Riverside County as a basis for levying property taxes.

Assessment District: Not a separate governmental entity, but rather a defined area of land, which will be benefited by the acquisition, construction or maintenance of a public improvement.

Asset: Anything having commercial or exchange value that is owned by a business, institution or individual.

Audit: Conducted by an independent certified public accounting (CPA) firm; the primary objective of an audit is to determine if the city's financial statements present the city's financial position and results of operations in conformity with generally accepted accounting principles.

Balanced Budget: A budget in which planned expenditures do not exceed projected funds available.

Balance Sheet: A financial statement reporting the organization's assets, liabilities and equity activities.

Beginning/Ending Fund Balance: Appropriated resources available in a fund from the prior/current year after payment of the prior/current year's expenses. This is not necessarily cash on hand.

Block Grant: Federal grant allocated according to pre-determined formulas and for the use within a preapproved broad functional area, such as the CDBG (Community Development Block Grant).

Bond: A city may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a special rate.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Calendar: A schedule of dates which is followed in the preparation, adoption and administration of the budget.



Budget Message: A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

California Society of Municipal Finance Officers: The purpose of this organization is to promote professional administration of municipal finance and to strive for the attainment of professional status of all those responsible for the conduct of the activities of the field.

Capital Assets: Assets of significant value and having a useful life of several years (the term fixed assets is also used).

Capital Budget: A budget that implements the capital improvement program.

Capital Outlays: Expenditures that result in the acquisition of or addition to fixed assets.

Capital Improvement: Construction or major repair of city infrastructure, facilities or buildings.

Capital Improvement Program: A plan for capital improvements to be implemented each year over a fixed period of years to meet capital needs arising from the long-term work effort. It sets forth each project or other contemplated expenditures in which the government is to have a part and specified the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: The acquisition costs of equipment with a value of \$5,000 or greater used in providing direct services.

City Council Priorities: Formal annual priorities established by the City Council, in consultation with the City Manager, that help guide the allocation of resources.

Citywide Goals: Broad organizing principles that establish priorities across departments and provide the general framework for displaying performance measures and reporting financial information by program. The citywide goals are determined by the City Manager and the departments.

CEQA: Acronym for California Environmental Quality Act.

Community Development Block Grant (CDBG): Is a federal grant that aims to develop viable urban communities by providing decent housing, a suitable living environment, and expanded opportunities for persons of low and moderate income.

Contingency: An appropriation of funds that occur during the fiscal year, such as disaster emergencies, federal and/or state mandates, shortfall in revenues, or other unanticipated costs.



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Continuing Appropriation: Funds committed for a previous year expenditure, which were not spent in the year of appropriation, but are intended to be used in the succeeding year. The most common example is an appropriation for a capital project.

Contractual Services: Services rendered to city activities by private firms, individuals or other governmental agencies. Examples of these services include engineering, technology, law enforcement, and legal.

Customer Service: A function of how well an organization is able to constantly and consistently exceed the needs of the customer.

Debt Service: The cost of paying the principal and interest on money according to a predetermined schedule.

Deficit: An excess of expenditures or expenses over resources or revenues.

Department: A major organizational unit of the city, which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Designated Fund Balance: A portion of unreserved fund balance designated by city policy for specific future use.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Development Impact Fees: Fees placed on the development of land or conditions required for the approval of a development project such as the donation (dedication or exaction) of certain land (or money) to specific public uses. The fees are typically justified as an offset to the future impact that development will have on existing infrastructure.

Encumbrance: The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure. An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

Estimated Carryover: Funds carried over from prior years for multi-year grants and projects.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

Expenses: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.



Fees for Services: Charges for services levied by the government to recover costs associated with providing a service or permitting an activity. Examples of fees include Plan Checking Fees, Building & Engineering Permitting Fees, and Franchise Fees.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is July 1 to June 30.

Fixed Assets: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Franchise Fee: A franchise fee is charged for the privilege of using public right-of-way and property within the city for public or private purposes. The city currently assesses franchise fees on cable television, utilities and trash collection contractors.

Fringe Benefits: Any of a variety of non-wage or supplemental benefits (health/dental/life insurance, pension contributions and auto allowance) that employees receive in addition to their regular wages.

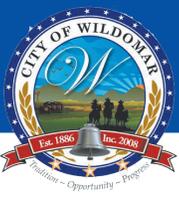
Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: A term used to express the equity (assets minus liabilities) for governmental fund types and trust funds.

General Fund: The primary operating fund of the City; all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the general fund. With the exception of subvention or grant revenues restricted for specific uses, general fund resources can be utilized for any legitimate governmental purpose.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices as a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

Goal: A statement of broad direction, purpose, or intent.



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Governmental Accounting Standards Board (GASB): Governmental Accounting Standards Board is the accounting profession's regulatory body for governmental accounting and determines what constitutes Generally Accepted Accounting Principles (GAAP) for governmental agencies.

Grant: Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

Infrastructure: The City's basic facilities, (e.g., streets, water, sewer, public buildings and parks).

Interest: Income resulting from the prudent investment of idle cash. The types of investments are controlled by the City's Investment Policy in accordance with the California Government Code.

Interfund Transfers: Monies moved from one fund to another. The money is transferred to finance the operations of another fund or to reimburse the fund for expenses.

Intergovernmental Revenue: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

Investment Revenue: Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Joint powers authority (J.P.A.): A joint venture comprised of two or more governmental entities sharing the cost of providing a public service.

Legally Adopted Budget: The total of the budgets of each city fund including budgeted transfers between funds.

Liability: A claim on the assets of an entity.

Line-item Budget: A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) Separately, along with the amount budgeted for each specified category.

Measurements Focus: The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).



Mission Statement: A broad statement of a department's purpose, in terms of meeting the public service needs for which it is organized.

Modified Accrual Basis: The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Municipal Code: A book that contains City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, zoning, building, etc.

Net Budget: The legally adopted budget less all interfund transactions. Those amounts in the budget representing transfers and interfund reimbursements which in effect are double counted in from the perspective of the entire budget are subtracted from the legally adopted budget amount.

Operating Budget: The portion of the budget that pertains to daily operations providing governmental services. The program budgets contained within the annual budget form the operating budget.

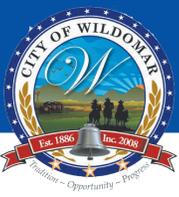
Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a special revenue fund to a debt service fund, transfers from the general fund to a special revenue or capital projects fund, operating subsidy transfers from the general or a special revenue fund to an enterprise fund, and transfers from an enterprise fund other than payments in lieu of taxes to finance general fund expenditures.

Ordinance: A formal legislative enactment by the City Council. It is the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An ordinance has a higher legal standing than a resolution.

Performance Measure: A clearly described measure of achievement that is quantifiable and time-specific. Typically, measures reflect steps toward broader outcomes or qualitative program goals.

Personnel: Reflects total full-time, part-time and temporary budgeted positions, expressed as full-time equivalents (FTE). (Example: two half-time positions equal one FTE).

Policy: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principal.



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Preliminary Budget: A budget in its preliminary preparation stage prior to review and formulation by the formal budget-making authority. In the preliminary stage, a budget consists of various estimates forecasting current costs into the future and new or modified spending proposals for the future.

Prior Year Encumbrances (PYE): Money set aside from last year's budget to pay for items or services ordered during that year but received in the current fiscal year. The encumbrance is removed when the items or services are received and paid for.

Program: A grouping of activities organized to accomplish basic goals and objectives.

Property Tax: A statutory limited tax levy which may be imposed for any purpose.

Proposed Budget: The budget as formulated and proposed by the budget-making authority. It is submitted to the legislative body for review and approval.

Real Property Transfer Tax: Collected by the County Auditor-Controller and is based on the value of property sold or otherwise changed in title. The rate is proscribed by the state revenue & taxation code.

Redevelopment Agency (RDA): the agency providing oversight for the redevelopment process.

Reserve: That portion of a fund's balance designated and/or legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenues: The historical and projected yield of taxes and other sources of income that a government unit receives for public use.

Risk Management: An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner.

Sales Tax: A tax on the purchase of goods and services that is distributed by the State based on point of sale.

Secured Property: As the property tax is guaranteed by placing a lien on the real property, secured property is that real property in which the value of the lien on the real property and the personal property located thereon is insufficient to assure payment of the tax.

Special Assessment: A levy made against certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those parties.



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

State Gas Tax Funds: Portions of the tax rate per gallon levied by the State of California on all gasoline purchases are allocated to cities throughout the State. These funds are restricted to expenditures for transit and street related purposes only.

Subventions: Revenues collected by the State (or other level of government), which are allocated to the city on a formula basis. The major subventions received by the City from the State of California include: sales tax and gas tax.

Tax Increment: The funding mechanism for Redevelopment Agencies in California. When Agencies provide or assist in providing financial assistance to improve blighted areas of a city, the associated assessed value of the improved real property increases. This "incremental" increase in assessed value results in an increase in property tax revenue which is known as "tax increment". Tax increment revenue must remain in the Redevelopment Agency to be used for repaying any debt incurred by the Agency and for additional approved projects. The use of tax increment revenue by Redevelopment Agencies is governed by the California Health and Safety Code.

Triple Flip: The term for a State finance plan that went into effect on July 1, 2004 with ten year duration. It consists of 1) a reduction of the Local Sales and Use Tax Rate by 1/4 % in tandem with a new 1/4 % State rate to fund a fiscal recovery bond, 2) repayment to cities and counties with additional local property tax previously allocated to local schools, and 3) repayment to local schools from the State general fund.

Trust & agency funds: Also know as fiduciary fund types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Transparency: The availability of public information about government rules, regulations and operations (programmatic and financial) to encourage community participation and improve the decision-making process.

TUMF: Acronym for Transportation Uniform Mitigation Fee.



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Undesignated Fund Balance: A portion of fund balance that is not reserved for specific purposes or obligated in any manner. Undesignated fund balance is a key indicator of financial health.

Unsecured Property: As the property tax is guaranteed by placing a lien on the real property, unsecured property is that real property in which the value of the lien is not sufficient to assure payment of the property tax.

Unsecured Tax: A tax on tangible personal property such as office furniture, equipment, and boats which are not secured by real property.

User Fees: The payment of a fee for direct receipt of a public service by benefiting from the service.

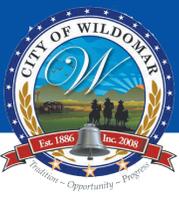
Working Capital: The difference between current assets and current liabilities.

Year-End: This term means as of June 30th (the end of the fiscal year).



Acronyms and Abbreviations:

AB	Assembly Bill
ADA	Americans with Disabilities Act
AMR	American Medical Response
AQMD	Air Quality Management District
CAFR	Comprehensive Annual Financial Report
CALBO	California Building Officials
CCPI	California Consumer Price Index
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CERT	City Emergency Response Team
CIP	Capital Improvement Program
COB	Community Outreach Boxes
CSA	Community Service Area
DOT	Department of Transportation
EOC	Emergency Operations Center
ECOC	Emergency Communications and Operations Center
EIR	Environmental Impact Report
EOP	Emergency Operations Plan
ERAF	Educational Relief Augmentation Fund
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
HCD	Housing and Community Development
HOPTR	Home Owners Property Tax Relief
HUD	U.S. Department of Housing and Urban Development
ICMA	International City/County Management Association
JPA	Joint Powers Authority
LAFCO	Local Agency Formation Commission
LAIF	State Treasures Local Agency Investment Fund
LLMD	Landscaping and Lighting Maintenance Assessment District
MOU	Memorandum of Understanding



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MVLF	Motor Vehicle License Fee
NIMS	National Incident Management System
NPDES	National Pollutant Discharge Elimination System
OES	California Office of Emergency Services
OSHA	Occupational Safety and Health Act
PERS	Public Employee Retirement System
PUC	Public Utilities Commission
PYE	Prior Year Encumbrances
RDA	Redevelopment Agency
RFP	Request for Proposal
RHNA	Regional Housing Needs Assessment
SCAG	Southern California Association of Governments
SCAQMD	Southern California Air Quality Management District
SLESF	State Law Enforcement Supplemental Fund
SOP	Save Our Parks Donations
STL	Street Lighting Special Assessment
SWPPP	Storm Water Pollution Prevention Plans
TDA	Transportation Development Act
TOT	Transient Occupancy Tax
TUMF	Transportation Uniform Mitigation Fee
WQMP	Water Quality Management Plans