

CITY of BANNING



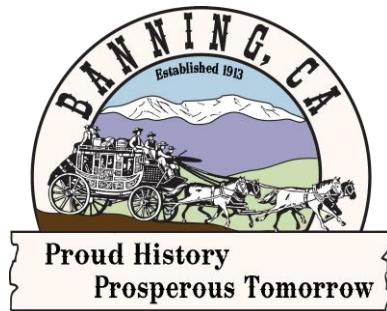
Fiscal Year 2013-2014

BUDGET

2nd Year of the Two Year Budget



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OFFICIALS

Deborah "Debbie" Franklin.....	Mayor
Robert E. "Bob" Botts.....	Mayor Pro Tem
Don Peterson.....	Council Member /Housing Authority Chairperson
Edward Miller	Council Member
Art Welch	Council Member
John McQuown	City Treasurer
Marie Calderon	City Clerk

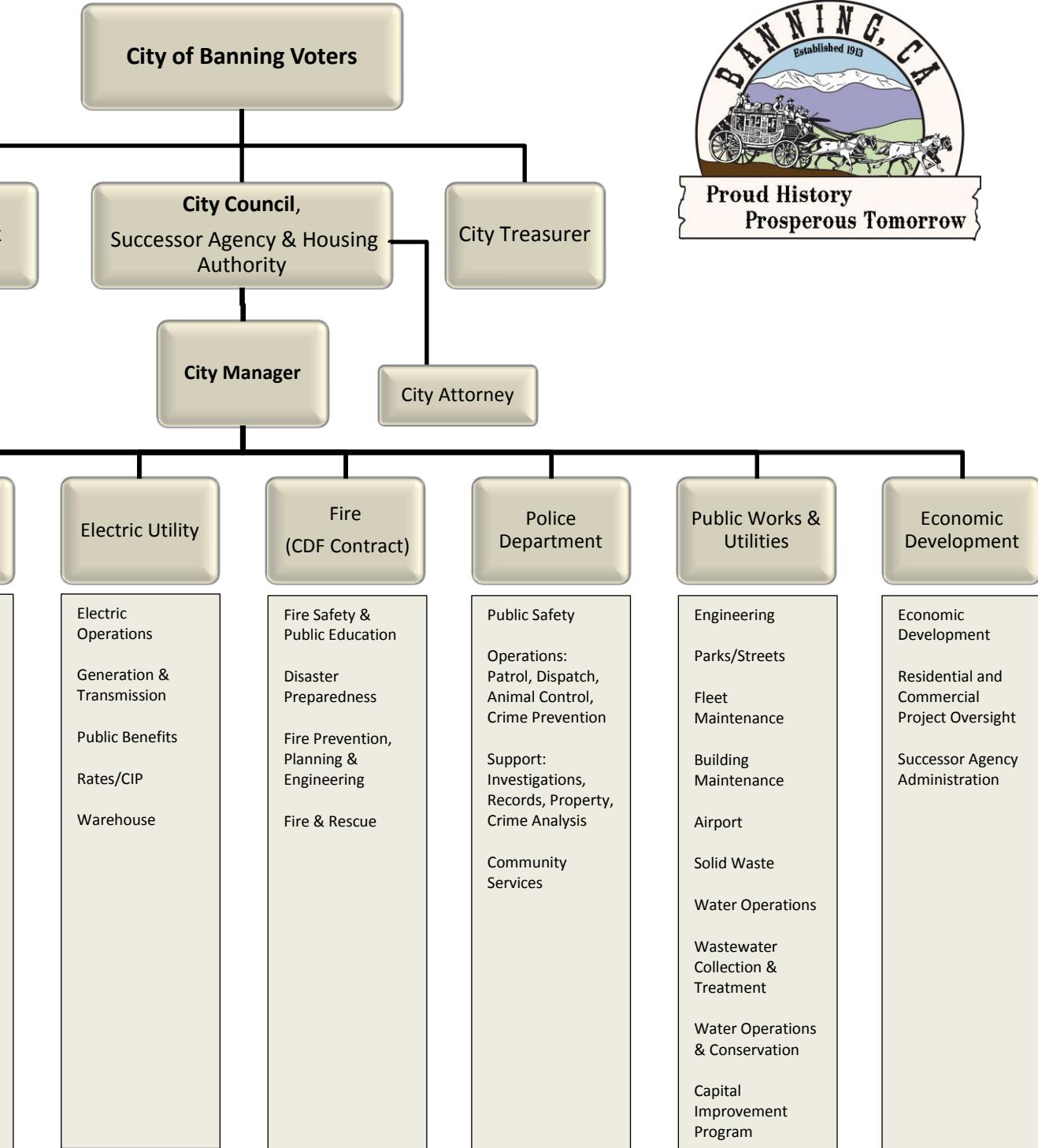
EXECUTIVE STAFF

Andrew (Andy) Takata
City Manager

Dave Aleshire	City Attorney
June Overholt	Administrative Services Director/Deputy City Manager
Zai Abu Bakar	Community Development Director
Heidi Meraz.....	Community Services Director
Bill Manis.....	Economic Development Director
Fred Mason.....	Electric Utility Director
Jeff Stowells	Fire Battalion Chief (CalFire)
Leonard Purvis	Police Chief
Duane Burk	Public Works Director

CITY of BANNING

Organizational Chart



CITY of BANNING

Fiscal Year 2013/2014

Revised Budget

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CITY of BANNING

Budget Message

June 25th, 2013

Honorable Mayor, City Council and Citizens,

This budget document reflects the second year of the two year budgeting cycle and includes the recommendations for Fiscal Year 2013-2014 (FY14). The FY14 budget has been updated to reflect Council actions taken throughout fiscal year 2012-13, updated estimates on revenues, adjustments to expenditures due to negotiations with the employee groups and other expenditure trends. It reflects continued efforts by staff to manage the available resources while maintaining current service levels. The budget message will describe major changes in the budget, observations and areas of concern for future budgets.

General Fund *General Fund*

The General Fund has a balanced budget. This is a significant improvement from the projected deficit of over \$600k that was presented in the two-year budget document adopted June 2013. Achieving a balanced budget in the General Fund is subject to the economy continuing to improve. The main reasons for the improvement relate to improved revenues in property taxes, sales tax revenue and the Electric administrative charge. Fortunately, the State has not taken any new action to directly harm any City General Fund revenue source.

With expenditures, a significant savings was achieved from eliminating four vacant police officer positions. These positions were discussed as part of the negotiation process with the employee groups and Council. ~~as~~ The terms of the new Memorandum of Understanding (MOU) with the employee groups were incorporated into the budget. The most significant terms included requiring employees to pay the employee rate of the PERS pension plan in exchange for a salary increase. ~~as~~ Updated PERS rates were included in the budget, which included an increase from

what was previously budgeted. ☈ COPS grant funding is no longer available in FY14. The officer hired through the grant continues with the City per the terms of the grant. ☈ The MOU that shares the cost for Fire Engine 20 with the City of Beaumont and the County of Riverside has been modified to share the costs equally. ☈ The budget includes the lobbyist the Council recently engaged to represent City interests at the State and Federal level. ☈ Both full time and part time positions were added or deleted to realign operations and services to maximize the benefit with the least financial impact. ☈ Most position changes were in Community Services to reflect the operational structure needed to properly meet the demands for service.

It is important to acknowledge the challenges of balancing the budget during a time of economic recession that has been compounded by State legislation that removed revenue sources previously relied upon by the City, such as the Redevelopment Agency and Vehicle License Fees. During this time, the City has downsized the organization by eliminating positions beginning in 2008, negotiated compensation reductions with the employees, absorbed costs previously covered by the eliminated Redevelopment Agency, and absorbed losses in revenues from State takeaways. The future will hopefully tell a better story as signs of improvement in the local economy become more evident.

The General Fund reserves are showing signs of improvement with an estimated available balance for July 1st of \$2.9M. This balance is based on the midyear estimates for fiscal year 2012-13 (FY13). The actual available reserves will be determined through the year-end closing and audit process. Council has a “Committed Fund Balance” policy goal to maintain reserves of a minimum of \$1.5M up to 25% of the operating budget, whichever is higher. The available resources in the budget represent approximately 22% of the goal. Staff at a later date would like to review this policy to increase the maximum reserves.

Future Outlook

There are several challenges on the horizon that will impact the General Fund budget and operations. Below are some of these challenges:

- The Transient Occupancy Tax increased by the voters in 2009 included a sunset date of November 2, 2014. The increased rate and increased occupancy at the local hotels has generated an additional \$300k in revenues to the General Fund. During the next 12

months, staff and Council will be considering how to extend this rate further into the future.

- CalPERS rates continue to rise. The CalPERS board recently adopted a strategy to improve funding levels at CalPERS. This is being achieved through changes to the smoothing methods previously used by the actuaries. As a result, it appears that the Misc employee rates will likely increase by at least 2% and the Safety rate will increase by at least 3% in fiscal year 2015-2016. Additional rate increases are planned over a five year period until the new funding minimums are achieved. Specific information for Banning will become available later in 2013.
- With the elimination of the Redevelopment Agency, the City General Fund will need to absorb the administrative operations of \$250k by approximately fiscal year 2015-2016.

Special Revenue Funds

Special Revenue Funds

Special Revenue Funds, as the title suggests, include budgets from revenue sources that are restricted in their use. Typically this includes grants and other dedicated amounts used to pay for specialized operations, such as some police services, streets and roads, restricted monies and assessment districts, to name a few. The budgets in this category of funds are typically self-balancing. Some of the funds may have a structural deficit in the proposed budgets due to a timing issue. For example, revenues are received in one year but the expenditures occur in a subsequent year. In those situations fund balance is utilized. Grants that are received during the year are budgeted at the time the grant is awarded.

Observations regarding some specific funds follow:

- The Riverside County MOU (F003) records the revenue received from the County related to the impacts of the jail. Currently, four officers are funded from this source. However, whenever the costs exceed the funds received per the MOU, the General Fund provides a transfer to cover any shortfall.
- The Gas Tax Fund (F100) receives a transfer from the General Fund of \$164k as a contribution to the Maintenance of Effort (MOE) requirements. This transfer includes funding from the Water and Refuse funds.

Capital Improvement Funds

Capital Improvement Funds

These categories primarily account for development impact fee related funds and capital funds financed through other sources. Any projects in progress already approved by Council in prior years will have any remaining budget carried forward through continuing appropriations. If there are any Capital projects, they are listed in the Capital Improvement Program section of the budget document. Any new projects will be budgeted at the time it is presented to Council for approval.

Banning Utility Authority (BUA)

Banning Utility Authority

The Water Operations Fund (F660) has a budget surplus, which will assist in meeting bond covenant requirements. The Wastewater Operations Fund (F680) has a deficit and will not meet the bond covenant requirements. Both budgets include the rate increases approved by Council October 2010. The budget is still lean and does not include the operational capital projects that had been contemplated when the rates were presented for approval.

The budgetary and fiscal policies state a goal of maintaining a fund balance reserve of 10% of the upcoming appropriations budget. There is a projected balance at the end of FY13 of \$5M for Water and \$1M for Wastewater to meet this requirement.

Capital projects included in the budget and funded through impact fees or remaining bond proceeds are listed in the Capital Improvement Program section of the budget document.

Enterprise Funds

Enterprise Funds

The Airport Fund (F600) shows a deficit as a result of an operating deficit and ongoing grant related projects available fund balance will be used to cover the expenditures, if needed. The Transit Fund (F610) is balanced. Funding comes from the Riverside County Transportation Commission (RCTC) and bus fares. Two full time positions were added to provide better coverage to the operations. Transit has been relying completely on part time bus drivers in the past. The Refuse Fund (690) shows an operating surplus. The CPI rate increase has not been included in the revenue estimates.

The Electric Operations budget is balanced. The new rates have been incorporated into the budget. Overall costs for the Electric Operations increased due to Federal actions through the EPA and State legislation through Cap & Trade related to the San Juan facility. In addition, overall transmission and operating expenses have increased. These increases were described in more detail during the rate increase presentation. ~~As~~ Two full time position reclassifications were included in the budget to reflect the operational structure needed for the apprentice program and the other was to allow for better cross training and sharing of responsibilities.

Capital projects included in the budget and funded through remaining Electric Improvement funds or bond proceeds are listed in the Capital Improvement Program section of the budget document.

Internal Service Funds

Internal Service Funds

The Internal Service Funds contain expenditures that, by their nature, are shared among most funds in the City and Utility Authority. The annual amounts are analyzed and then allocated out to the various funds, thereby including the applicable costs in each department's budget.

The largest of these funds is the Risk Management Fund (F700). Costs related to workers compensation, unemployment, general liability, and attorney fees are accounted for in this fund. The Council has adopted a policy of maintaining a minimum fund balance of \$500,000 in this fund to be available for unknown lawsuits and other insurance costs. There is a balance projected at the end of FY14 of approximately \$523K to meet this requirement. ~~As~~ The Information Systems Services Fund (F703) provides technology services to the City departments. Additional budget was included utilizing fund balance for the purpose of upgrading several workstations and the city website. ~~As~~ The remaining funds have a budgeted deficit that will utilize fund balance, if needed.

Successor Agency Funds

Successor Agency Funds

Effective February 1, 2012, all California redevelopment agencies were dissolved and their assets and functions transferred to the Successor Agency. The City elected to be the Successor Agency for the Community Redevelopment Agency (CRA) and elected to have the Housing Authority as the successor to the CRA low/mod housing functions.

As part of complying with AB26, the Oversight Board and the Department of Finance (DOF) for the State of California reviewed and approved the Recognized Obligation Payment Schedule (ROPS 13-14A) for the period of July through December 2013, which is incorporated into the FY14 budget. Similar activity is assumed for the second half of the budget year and was incorporated in the FY14 budget. The budget basically includes the debt service obligations and the second half of the administrative fee.

The ROPS 13-14A included requests to utilize bond funds. These were approved subject to the DOF providing a Finding of Completion. The Finding was issued to the Agency April 26th, 2013. The Finding of Completion was necessary before the Agency could evaluate moving forward with any remaining bond funded projects. Staff is currently working on the Long-Range Property Management Plan required by DOF.

Capital projects included in the budget and funded through remaining bond proceeds are listed in the Capital Improvement Program section of the budget document.

The greatest risk to the City would be a situation where there is insufficient “tax increment” (now called RPTTF funds) to pay for debt service obligations, City General Fund pass through payments and administrative costs. However, because property taxes are improving, sufficient RPTTF funds are available to meet these obligations.

In Conclusion

In Conclusion

Approval of the budget document provides a framework and necessary authority to provide a variety of services to citizens, to complete planned projects and to pay the required debt service payments for the Fiscal Year 2013-2014. The budget is a living document. Adjustments to the budget are expected throughout the year.

Thank you to all the staff who actively participate in the preparation and monitoring of the budget.

Respectfully submitted:

J. Overholt

June Overholt
Administrative Services Director/
Deputy City Manager



Andy Takata
City Manager

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CITY OF BANNING
Fund Summary Status
FY14 Projections
FY 2013-14

#	FUND NAME	(1) Available Resources @ July 1, 2013	(2) FY 2013-14 Revised Revenue	(3) FY 2013-14 Revised Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ June 30, 2014 (Col. 1+4)
<i>Governmental Funds</i>						
001	General	2,962,573	13,354,930	13,354,930	-	2,962,573
	Sub-Total	2,962,573	13,354,930	13,354,930	-	2,962,573
<i>Special Revenue Funds</i>						
002	Developer Deposit Fund	-	-	-	-	-
003	Riverside County MOU	134,334	457,003	591,337	(134,334)	-
100	Gas Tax Street	172,694	1,044,416	1,027,655	16,761	189,455
101	Measure A Street	659,153	478,000	470,000	8,000	667,153
103	SB300 Street Improvement	71,392	425	-	425	71,817
104	Article 3 - Sidewalk Construction	13,619	-	-	-	13,619
110	C.D.B.G.	-	119,000	119,000	-	-
111	Landscape Maintenance Assmt. Dist.#1	212,192	136,312	128,994	7,318	219,510
132	Air Quality Improvement	149,996	30,250	3,000	27,250	177,246
140	Asset Forfeiture	2,496	-	-	-	2,496
148	Supplemental Law Enforcement	-	-	-	-	-
149	Public Safety - Sales Tax	-	-	-	-	-
150	State Park Bond Act	932	-	-	-	932
190	Housing Authority Fund	-	-	-	-	-
200	Special Donations	20,760	8,250	6,500	1,750	22,510
201	Senior Center Activities	55,467	6,650	13,000	(6,350)	49,117
202	Animal Control Reserve	4,891	-	-	-	4,891
203	Police Volunteer	2,613	-	2,613	(2,613)	-
300	City Hall COP Debt Service*	1,395	437,001	437,001	-	1,395
360	Sun Lakes CFD #86-1	34,973	-	-	-	34,973
365	Wilson Street #91-1 Assessment Debt	43,181	-	-	-	43,181
370	Area Police Computer	12,103	50,669	50,699	(30)	12,073
375	Fair Oaks #2004-1 Debt Service	182,910	199,493	199,943	(450)	182,460
376	Cameo Homes	45,753	100	-	100	45,853
	Sub-Total	1,820,854	2,967,569	3,049,742	(82,173)	1,738,681

CITY OF BANNING
Fund Summary Status
FY14 Projections
FY 2013-14

#	FUND NAME	(1) Available Resources @ July 1, 2013	(2) FY 2013-14 Revised Revenue	(3) FY 2013-14 Revised Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ June 30, 2014 (Col. 1+4)
<i>Capital Improvement Funds</i>						
400	Police Facilities Development	33,988	-	-	-	33,988
410	Fire Facility Development	932,262	-	-	-	932,262
420	Traffic Control Facility	333,918	600	35,000	(34,400)	299,518
421	Ramsey/HIGHLAND Home Traffic Signal	80,615	150	-	150	80,765
430	General Facilities	476,468	1,200	45,000	(43,800)	432,668
441	Sunset Grade Separation Fund	1,541	-	-	-	1,541
444	Wilson Median	377,024	500	-	500	377,524
451	Park Development	24,064	250	-	250	24,314
470	Capital Improvement Fund	641,628	400	-	400	642,028
Sub-Total		2,901,508	3,100	80,000	(76,900)	2,824,608
<i>Banning Utility Authority</i>						
660	Water Operations	4,921,228	9,673,000	9,013,200	659,800	5,581,028
661	Water Capital Facility Fee	4,148,303	195,000	2,300,000	(2,105,000)	2,043,303
663	BUA Water Capital Project Fund	1,707,303	2,150	135,000	(132,850)	1,574,453
669	BUA Water Debt Service Fund	86,891	2,289,205	2,289,805	(600)	86,291
Water Subtotal		10,863,725	12,159,355	13,738,005	(1,578,650)	9,285,075
680	Wastewater Operations	1,002,958	3,112,950	3,139,673	(26,723)	976,235
681	Wastewater Capital Facility Fees	10,617,313	60,000	760,000	(700,000)	9,917,313
683	BUA WWtr Capital Project Fund	2,727,645	2,000	-	2,000	2,729,645
685	State Revolving Loan	770,462	303,000	299,995	3,005	773,467
689	BUA Wastewater Debt Service Fund	89,273	393,618	393,118	500	89,773
Wastewater Subtotal		15,207,651	3,871,568	4,592,786	(721,218)	14,486,433
662	Irrigation Water	1,166,541	1,888,459	3,055,000	(1,166,541)	-
682	Wastewater Tertiary	3,742,365	334,000	1,882,459	(1,548,459)	2,193,906
Reclaimed Water Subtotal		4,908,906	2,222,459	4,937,459	(2,715,000)	2,193,906
Sub-Total		30,980,282	18,253,382	23,268,250	(5,014,868)	25,965,414
<i>Enterprise Funds</i>						
600	Airport	162,637	181,700	269,173	(87,473)	75,164
610	Transit Operations	-	1,490,520	1,490,520	-	-
690	Refuse	385,641	3,155,850	3,113,138	42,712	428,353
Subtotal		548,278	4,828,070	4,872,831	(44,761)	503,517
670	Electric Operations	6,493,469	30,005,000	29,601,756	403,244	6,896,713
672	Rate Stability	5,995,907	-	-	-	5,995,907
673	Electric Improvement	6,890,545	-	682,000	(682,000)	6,208,545
674	2007 Elec Rev Bond Project Fund	8,612,151	-	1,430,000	(1,430,000)	7,182,151
675	Public Benefit Fund	175,870	792,300	786,843	5,457	181,327
678	2007 Elec Rev Bond Debt Service	387,611	2,667,546	2,667,546	-	387,611
Electric Subtotal		28,555,553	33,464,846	35,168,145	(1,703,299)	26,852,254
Sub-Total		29,103,831	38,292,916	40,040,976	(1,748,060)	27,355,771

CITY OF BANNING
Fund Summary Status
FY14 Projections
FY 2013-14

#	FUND NAME	(1) Available Resources @ July 1, 2013	(2) FY 2013-14 Revised Revenue	(3) FY 2013-14 Revised Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ June 30, 2014 (Col. 1+4)
<i>Internal Service Funds</i>						
700	Risk Management Fund	467,057	2,448,866	2,392,096	56,770	523,827
702	Fleet Maintenance	595,441	1,104,209	1,107,636	(3,427)	592,014
703	Information Systems Services	91,168	406,282	447,185	(40,903)	50,265
761	Utility Billing Administration	180,247	1,634,150	1,643,515	(9,365)	170,882
Sub-Total		1,333,913	5,593,507	5,590,432	3,075	1,336,988
<i>Successor Agency Funds</i>						
805	Redevelopment Obligation Retirement Fund	1,708,312	3,415,240	3,415,240	-	1,708,312
810	Successor Housing Agency	39,154	100	-	100	39,254
830	Debt Service Fund	621,928	3,296,464	3,121,938	174,526	796,454
850	Successor Agency	837,204	269,500	271,627	(2,127)	835,077
855	2007 TABS Bond Proceeds	8,627,195	3,000	358,224	(355,224)	8,271,971
856	2003 TABS Bond Proceeds	83,808	32,874	-	32,874	116,682
857	2003 TABS Bond Proceeds Low/Mod	437,454	1,000	-	1,000	438,454
Sub-Total		12,355,055	7,018,178	7,167,029	(148,851)	12,206,204
GRAND TOTAL ALL FUNDS		81,458,016	85,483,582	92,551,359	(7,067,777)	74,390,239

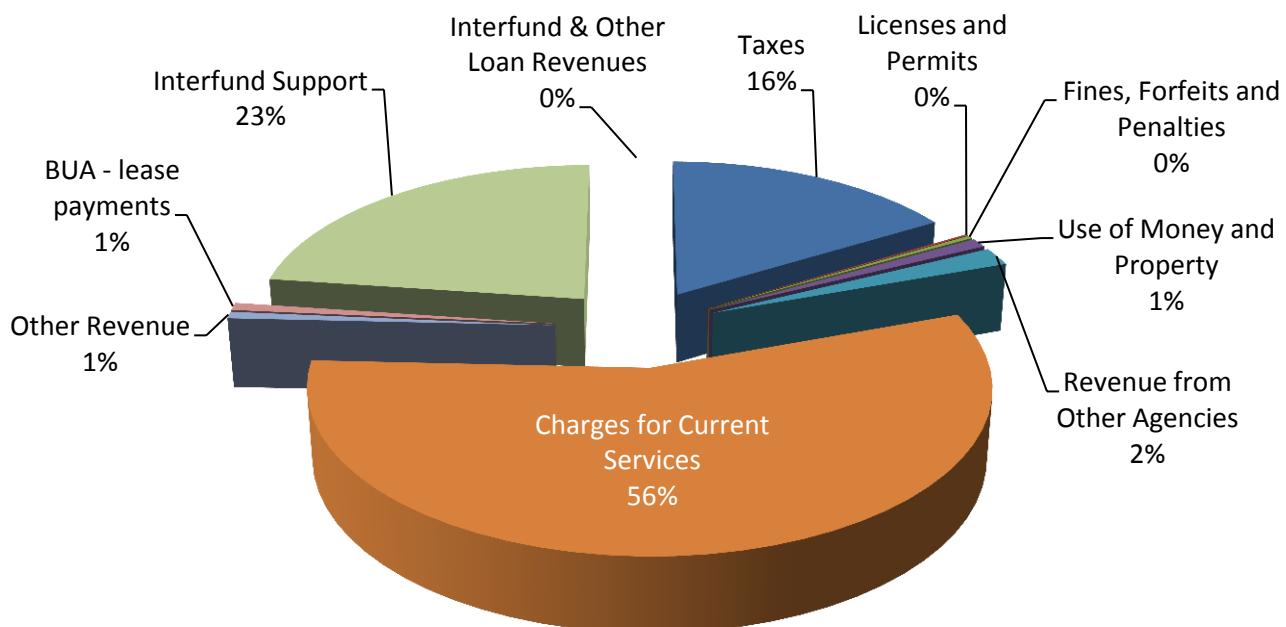
City of Banning
Total City Revenues By Category and Fund

Category	Actual 2010/2011	Actual 2011/2012	Revised Adopted Budget 2012/2013	Revised 2013/2014
Taxes	14,395,213	13,180,190	13,453,435	13,990,994
Licenses and Permits	149,519	132,197	132,950	126,450
Fines, Forfeits and Penalties	355,280	292,192	265,300	261,550
Use of Money and Property	1,422,771	945,918	854,936	795,598
Revenue from Other Agencies	4,306,760	2,899,276	4,381,187	1,570,866
Charges for Current Services	42,392,238	44,873,882	46,177,983	47,988,680
Other Revenue	2,585,048	3,247,704	3,385,739	580,289
BUA - lease payments	651,000	651,000	651,000	651,000
Interfund Support	20,425,077	20,675,435	18,007,265	19,500,693
Interfund & Other Loan Revenues	-	76,086	4,111	17,462
Total	86,682,906	86,973,880	87,313,906	85,483,582

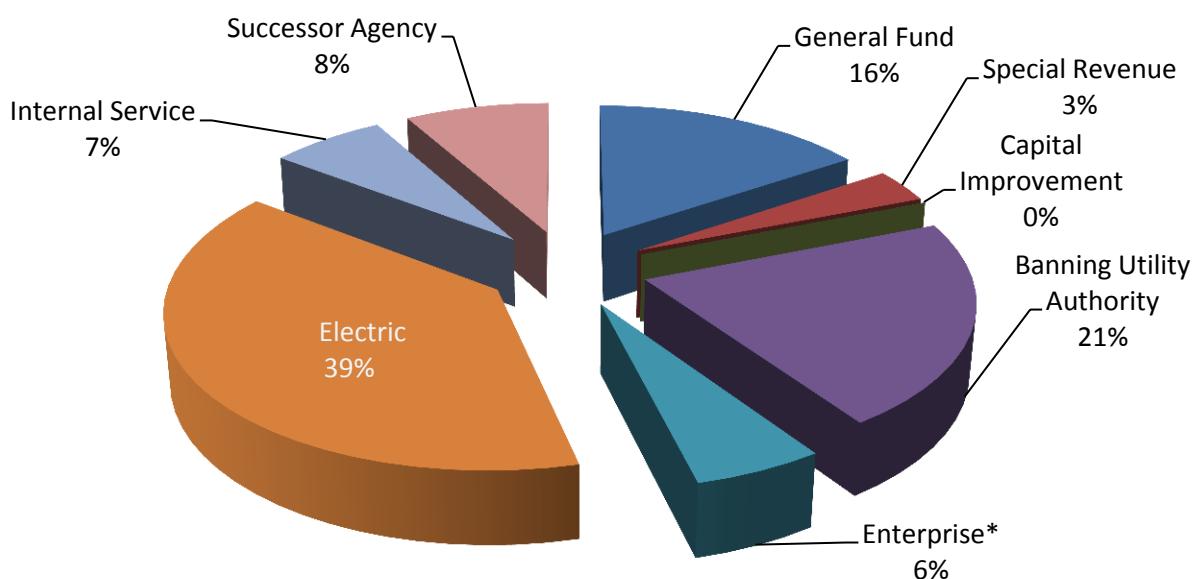
Funds	Actual 2010/2011	Actual 2011/2012	Revised Adpoted Budget 2012/2013	Revised 2013/2014
General Fund	13,699,491	12,897,523	14,539,087	13,354,930
Special Revenue	3,914,858	4,627,754	4,007,768	2,967,569
Capital Improvement	771,836	598,254	2,871,680	3,100
Banning Utility Authority	15,091,493	16,966,634	16,322,983	18,253,382
Enterprise*	5,821,622	4,928,013	5,571,210	4,828,070
Electric	36,992,756	35,794,145	31,643,080	33,464,846
Internal Service	4,250,841	7,059,346	5,400,860	5,593,507
Successor Agency	6,140,009	4,102,211	6,957,238	7,018,178
Total	86,682,906	86,973,880	87,313,906	85,483,582

*Electric Utility Funds are not calculated in these totals.

City of Banning
Fiscal year 2013-14
Total Revenue All Funds = \$85,483,582
Revenue by Category - All Funds



Revenue by Fund - All Funds



City of Banning

Total City Expenses By Category and Fund

Category	Actual	Actual	Revised	Revised
	2010/2011	2011/2012	Adopted Budget	2013/2014
Employee Services	16,848,146	16,802,161	17,185,596	17,854,833
Services and Supplies	39,943,263	38,065,603	38,782,154	35,094,282
Capital	4,731,233	6,317,518	18,230,897	9,621,230
Debt Service	11,574,166	9,657,077	9,198,336	9,392,671
Interfund Support	21,736,233	21,996,648	18,994,395	20,588,343
Total	94,833,041	92,839,007	102,391,378	92,551,359

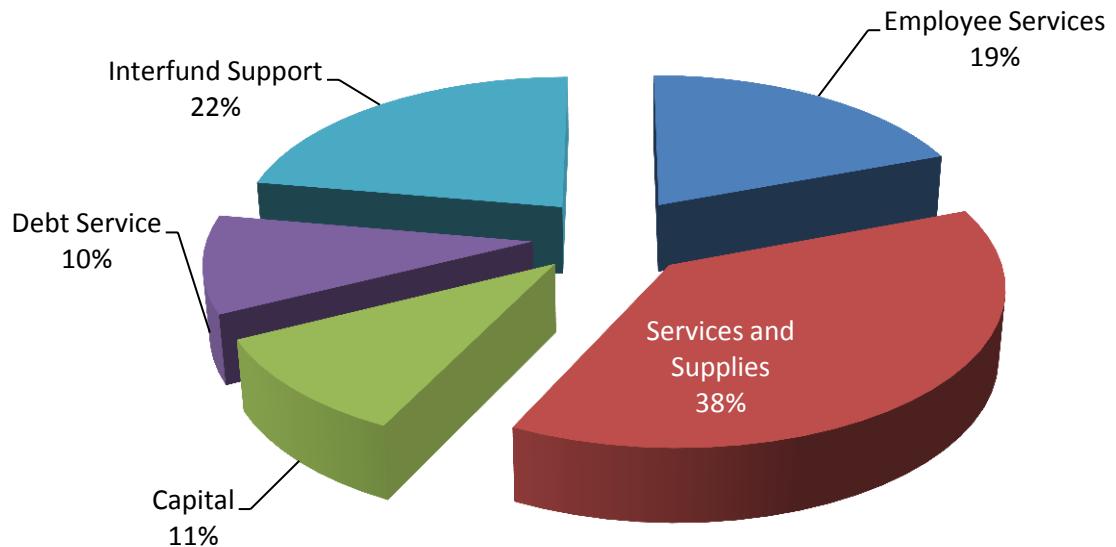
Budgeted Personnel* **161.34** **158.68** **160.18** **159.02**

Funds	Actual	Actual	Revised	Revised
	2010/2011	2011/2012	Adopted Budget 2012/2013	2013/2014
General Fund	12,996,253	15,380,355	13,600,883	13,354,930
Special Revenue	7,700,717	5,275,924	5,266,122	3,049,742
Capital Improvement	773,951	1,385,309	2,336,189	80,000
Banning Utility Authority	14,240,027	13,696,880	19,129,618	23,268,250
Enterprise	43,352,426	41,053,403	46,646,420	40,040,976
Internal Service	4,667,778	6,804,011	5,497,369	5,590,432
Successor Agency	11,101,889	9,243,125	9,914,777	7,167,029
Total	94,833,041	92,839,007	102,391,378	92,551,359

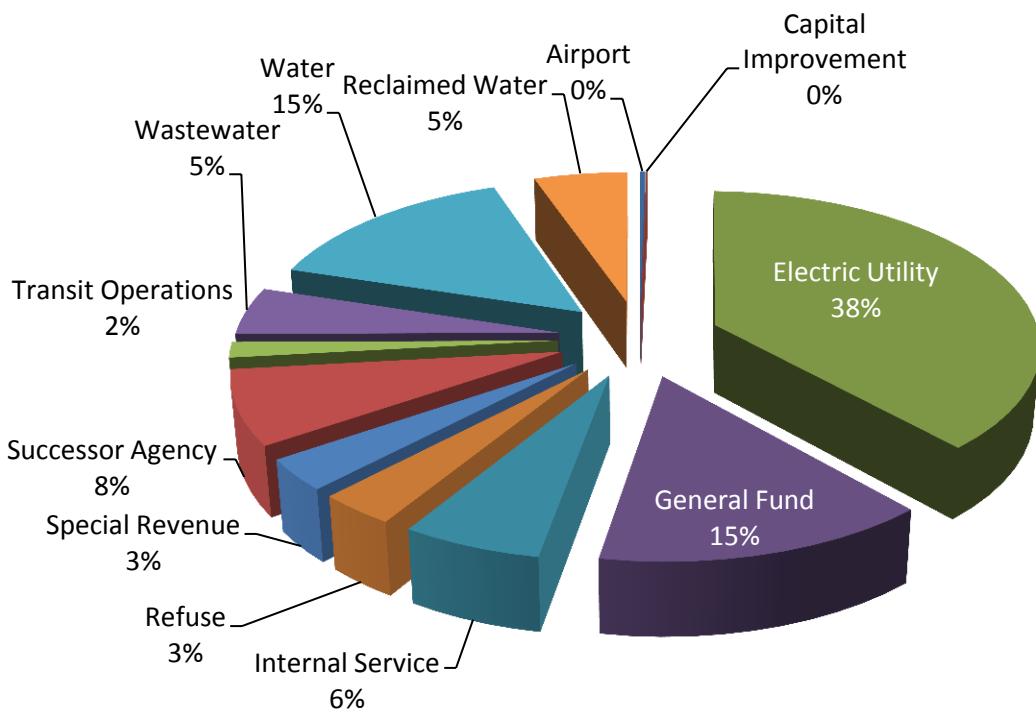
**No longer includes Fire*

City of Banning
Fiscal year 2013-14
Total Expenditures All Funds = \$92,551,359

Expenditure by Category - All Funds



Expenditures by Fund - All Funds



City of Banning
Other Funds Revenue Summary

Fund #	Description	Actual 2010/2011	Actual 2011/2012	Revised Adopted Budget 2012/2013	Revised 2013/2014
<u>SPECIAL REVENUE FUNDS</u>					
002	Developer Deposits - Community Dev.	55,903	209,172	222,904	-
003	County of Riverside - Police MOU	451,089	450,521	451,000	457,003
100	Gas Tax	810,858	1,416,655	921,300	1,044,416
101	Measure A Street	444,491	1,063,518	903,491	478,000
103	SB300 Street Improvement	862	374	725	425
104	Article 3 - Sidewalk Construction	601,434	308	300	-
110	C.D.B.G.	84,672	14,000	399,549	119,000
111	Landscape Maintenance Assmt. Dist.#1	132,439	130,743	133,474	136,312
132	Air Quality	34,721	37,851	20,250	30,250
140	Asset Forfeiture	15	6	-	-
148	Supplemental Law Enforcement	101,014	100,697	100,365	-
149	Public Safety - Sales Tax	189,226	204,767	4	-
150	State Park Bond Act	5	2	-	-
190	Housing Authority Fund	-	287,300	150,000	-
200	Special Donations	7,456	10,450	20,140	8,250
201	Senior Center Activities	5,976	6,858	3,800	6,650
202	Animal Control Reserve	29	12	-	-
203	Police Volunteer	31	8	-	-
204	D.A.R.E./Great Grant	49	-	-	-
300	City Hall COP Debt Service	515,941	426,428	437,001	437,001
360	Sun Lakes CFD #86-1	204	88	50	-
365	Assessment Dist - #91-1 Wilson St. Debt	207,260	1,356	75	-
370	Area Police Computer	48,568	64,882	41,487	50,669
375	Fair Oaks 2004-1 Debt Service	222,349	201,642	201,753	199,493
376	Cameo Homes	266	116	100	100
<i>Special Revenue Funds Subtotal</i>		<i>3,914,858</i>	<i>4,627,754</i>	<i>4,007,768</i>	<i>2,967,569</i>

City of Banning
Other Funds Revenue Summary

Fund #	Description	Actual 2010/2011	Actual 2011/2012	Revised Adopted Budget 2012/2013	Revised 2013/2014
<u>CAPITAL IMPROVEMENT FUNDS</u>					
400	Police Facilities Development	5,808	8,989	100	-
410	Fire Facility Development	6,209	8,582	1,200	-
420	Traffic Control Facility	16,441	23,257	5,600	600
421	Ramsey & Highland Home Traffic Signal	469	204	150	150
430	General Facilities	7,153	5,417	1,200	1,200
441	Sunset Grade Separation Fund	728,677	548,179	2,858,728	-
444	Wilson Median	2,195	954	500	500
451	Park Development	988	1,708	250	250
470	Capital Improvement Funds	3,896	964	3,952	400
<i>Capital Improvement Funds Subtotal</i>		<i>771,836</i>	<i>598,254</i>	<i>2,871,680</i>	<i>3,100</i>
<u>BANNING UTILITY AUTHORITY</u>					
660	Water Operations	7,553,772	9,392,421	9,640,000	9,673,000
661	Water Capital Facility Fee	80,837	176,883	322,500	195,000
663	BUA Water Capital Project Fund	7,040	1,961	2,750	2,150
669	BUA Water Debt Service Fund	2,292,211	2,288,013	2,289,405	2,289,205
<i>Water Subtotal</i>		<i>9,933,860</i>	<i>11,859,278</i>	<i>12,254,655</i>	<i>12,159,355</i>
680	Wastewater Operations	2,826,552	2,694,004	2,917,159	3,112,950
681	Wastewater Capital Facility Fees	1,469,987	1,358,302	105,000	60,000
683	BUA Wastewater Capital Project Fund	6,822	1,689	1,500	2,000
685	State Revolving Loan	304,366	301,921	302,000	303,000
689	BUA Wastewater Debt Service Fund	532,354	392,943	393,669	393,618
<i>Wastewater Subtotal</i>		<i>5,140,081</i>	<i>4,748,859</i>	<i>3,719,328</i>	<i>3,871,568</i>
662	Irrigation Water	17,552	7,625	5,000	1,888,459
682	Wastewater Tertiary	-	350,872	344,000	334,000
<i>Reclaimed Water Subtotal</i>		<i>17,552</i>	<i>358,497</i>	<i>349,000</i>	<i>2,222,459</i>
<i>Banning Utility Authority Subtotal</i>		<i>15,091,493</i>	<i>16,966,634</i>	<i>16,322,983</i>	<i>18,253,382</i>

City of Banning
Other Funds Revenue Summary

Fund #	Description	Actual 2010/2011	Actual 2011/2012	Revised Adopted Budget 2012/2013	Revised 2013/2014
<u>ENTERPRISE FUNDS</u>					
600	Airport	673,547	525,720	349,012	181,700
610	Transit Operations	2,081,444	1,366,647	2,044,348	1,490,520
690	Refuse	3,066,631	3,035,646	3,177,850	3,155,850
	<i>Subtotal</i>	<i>5,821,622</i>	<i>4,928,013</i>	<i>5,571,210</i>	<i>4,828,070</i>
670	Electric Operations	27,702,647	29,258,833	28,241,000	30,005,000
672	Rate Stability	25,950	2,215,257	60,000	-
673	Electric Improvement	74,692	835,994	-	-
674	2007 Electric Bond Project Fund	73,656	7,009	-	-
675	Public Benefit Fund	637,039	930,700	669,750	792,300
678	2007 Electric Debt Service Fund	8,478,772	2,546,352	2,672,330	2,667,546
	<i>Electric Subtotal</i>	<i>36,992,756</i>	<i>35,794,145</i>	<i>31,643,080</i>	<i>33,464,846</i>
	<i>Enterprise Funds Subtotal</i>	<i>42,814,378</i>	<i>40,722,158</i>	<i>37,214,290</i>	<i>38,292,916</i>
<u>INTERNAL SERVICE FUNDS</u>					
700	Risk Management	1,908,093	3,936,004	2,384,584	2,448,866
702	Fleet Maintenance	993,810	1,254,569	1,097,404	1,104,209
703	Information Systems Services	400,699	386,687	389,073	406,282
761	Utility Billing Services	948,239	1,482,086	1,529,799	1,634,150
	<i>Internal Service Funds Subtotal</i>	<i>4,250,841</i>	<i>7,059,346</i>	<i>5,400,860</i>	<i>5,593,507</i>
<u>SUCCESSOR AGENCY FUNDS</u>					
805	Redevelopment Obligation Retirement	-	1,452,036	3,309,848	3,415,240
810	Successor Housing Agency	884,234	3,988	1,200	100
830	Debt Service Fund	4,602,352	2,306,315	3,502,504	3,296,464
850	Successor Agency	596,009	323,653	129,200	269,500
855	Tax Allocation Bonds-2007 Tabs	21,730	8,925	4,770	3,000
856	Tax Allocation Bonds-2003 Tabs	5,946	921	8,516	32,874
857	Low\Mod Tax Alloc Bonds-2003 Tabs	6,254	1,729	1,200	1,000
860	Project Fund	23,484	4,644	-	-
	<i>Successor Agency Funds Subtotal</i>	<i>6,140,009</i>	<i>4,102,211</i>	<i>6,957,238</i>	<i>7,018,178</i>
Other Funds Grand Total		72,983,415	74,076,357	72,774,819	72,128,652

City of Banning
Other Funds Expenditure Summary

Fund #	Description	Actual 2010/2011	Actual 2011/2012	Revised Adopted Budget 2012/2013	Revised 2013/2014
<u>SPECIAL REVENUE FUNDS</u>					
002	Developer Deposits - Community Dev.	57,113	207,963	222,904	-
003	County of Riverside - Police MOU	426,555	524,271	555,868	591,337
100	Gas Tax	551,084	1,395,255	1,433,747	1,027,655
101	Measure A Street	708,935	1,264,096	1,137,190	470,000
103	SB300 Street Improvement	-	-	77,190	-
104	Article 3 - Sidewalk Construction	512,714	-	-	-
110	C.D.B.G.	89,947	14,000	394,275	119,000
111	Landscape Maintenance Assmt. Dist.#1	115,819	125,442	138,246	128,994
132	Air Quality	3,069	3,000	43,000	3,000
140	Asset Forfeiture	-	-	-	-
148	Supplemental Law Enforcement	19,680	34,752	353,515	-
149	Public Safety - Sales Tax	170,000	202,676	24,633	-
150	State Park Bond Act	-	-	-	-
190	Housing Authority Fund	-	287,345	149,955	-
200	Special Donations	4,705	8,425	24,201	6,500
201	Senior Center Activities	8,920	8,187	15,935	13,000
202	Animal Control Reserve	-	-	-	-
203	Police Volunteer	1,463	580	1,080	2,613
204	D.A.R.E./Great Grant	46,787	-	-	-
300	City Hall COP Debt Service	4,447,206	435,895	437,001	437,001
360	Sun Lakes CFD #86-1	-	-	-	-
365	Assessment Dist - #91-1 Wilson St. Debt	268,460	506,942	-	-
370	Area Police Computer	46,949	54,007	55,279	50,699
375	Fair Oaks 2004-1 Debt Service	221,311	203,088	202,103	199,943
376	Cameo Homes	-	-	-	-
<i>Special Revenue Funds Subtotal</i>		<i>7,700,717</i>	<i>5,275,924</i>	<i>5,266,122</i>	<i>3,049,742</i>

City of Banning
Other Funds Expenditure Summary

Fund #	Description	Actual 2010/2011	Actual 2011/2012	Revised Adopted Budget 2012/2013	Revised 2013/2014
<u>CAPITAL IMPROVEMENT FUNDS</u>					
400	Police Facilities Development	-	-	-	-
410	Fire Facility Development	-	-	-	-
420	Traffic Control Facility	-	-	95,000	35,000
421	Ramsey & Highland Home Traffic Signal	-	-	-	-
430	General Facilities	-	-	-	45,000
441	Sunset Grade Separation Fund	728,067	1,361,501	2,085,866	-
444	Wilson Median	-	-	-	-
451	Park Development	26,590	-	132,046	-
470	Capital Improvement Funds	19,294	23,808	23,277	-
<i>Capital Improvement Funds Subtotal</i>		<i>773,951</i>	<i>1,385,309</i>	<i>2,336,189</i>	<i>80,000</i>
<u>BANNING UTILITY AUTHORITY</u>					
660	Water Operations	8,250,282	7,577,067	8,815,169	9,013,200
661	Water Capital Facility Fee	145,279	39,133	930,782	2,300,000
663	BUA Water Capital Project Fund	49,295	25,000	770,000	135,000
666	Water Participation CTF-86	3,522	-	-	-
667	Water Participation CTFS-8	34,857	-	-	-
669	BUA Water Debt Service Fund	1,591,388	2,294,246	2,288,905	2,289,805
<i>Water Subtotal</i>		<i>10,074,623</i>	<i>9,935,446</i>	<i>12,804,856</i>	<i>13,738,005</i>
680	Wastewater Operations	3,409,662	2,926,847	3,120,645	3,139,673
681	Wastewater Capital Facility Fees	169,963	5,776	85,000	760,000
683	BUA Wastewater Capital Project Fund	207,229	135,097	576,166	-
685	State Revolving Loan	70,874	300,208	300,103	299,995
687	Water Participation CTFS-89	25,531	-	-	-
689	BUA Wastewater Debt Service Fund	282,145	393,506	393,389	393,118
<i>Wastewater Subtotal</i>		<i>4,165,404</i>	<i>3,761,434</i>	<i>4,475,303</i>	<i>4,592,786</i>
662	Irrigation Water	-	-	1,849,459	3,055,000
682	Wastewater Tertiary	-	-	-	1,882,459
<i>Reclaimed Water Subtotal</i>		<i>-</i>	<i>-</i>	<i>1,849,459</i>	<i>4,937,459</i>
<i>Banning Utility Authority Subtotal</i>		<i>14,240,027</i>	<i>13,696,880</i>	<i>19,129,618</i>	<i>23,268,250</i>

City of Banning
Other Funds Expenditure Summary

Fund #	Description	Actual 2010/2011	Actual 2011/2012	Revised Adopted Budget 2012/2013	Revised 2013/2014
<u>ENTERPRISE FUNDS</u>					
600	Airport	487,329	449,899	387,282	269,173
610	Transit Operations	1,381,648	1,373,063	2,044,348	1,490,520
690	Refuse	2,962,949	3,097,887	3,088,719	3,113,138
	<i>Subtotal</i>	<i>4,831,926</i>	<i>4,920,849</i>	<i>5,520,349</i>	<i>4,872,831</i>
670	Electric Operations	29,143,038	27,996,623	29,499,463	29,601,756
672	Rate Stability	-	1,200,000	-	-
673	Electric Improvement	290,475	3,057,629	1,753,053	682,000
674	2007 Electric Bond Project Fund	5,730,973	297,640	6,504,528	1,430,000
675	Public Benefit Fund	1,439,836	910,016	694,697	786,843
678	2007 Electric Debt Service Fund	1,916,178	2,670,646	2,674,330	2,667,546
	<i>Electric Subtotal</i>	<i>38,520,500</i>	<i>36,132,554</i>	<i>41,126,071</i>	<i>35,168,145</i>
	<i>Enterprise Funds Subtotal</i>	<i>43,352,426</i>	<i>41,053,403</i>	<i>46,646,420</i>	<i>40,040,976</i>
<u>INTERNAL SERVICE FUNDS</u>					
700	Risk Management	1,912,720	3,707,062	2,444,943	2,392,096
702	Fleet Maintenance	996,114	1,155,483	1,103,886	1,107,636
703	Information Systems Services	396,663	481,988	425,478	447,185
761	Utility Billing Services	1,362,281	1,459,478	1,523,062	1,643,515
	<i>Internal Service Funds Subtotal</i>	<i>4,667,778</i>	<i>6,804,011</i>	<i>5,497,369</i>	<i>5,590,432</i>
<u>SUCCESSOR AGENCY FUNDS</u>					
805	Redevelopment Obligation Retirement	-	-	3,053,580	3,415,240
810	Successor Housing Agency	809,421	286,959	1,822,344	-
830	Debt Service Fund	5,285,011	2,912,352	2,921,380	3,121,938
850	Successor Agency	595,856	554,529	1,312,906	271,627
855	Tax Allocation Bonds-2007 Tabs	2,357,488	4,281,324	603,165	358,224
856	Tax Allocation Bonds-2003 Tabs	1,099,379	465,424	51,402	-
857	Low\Mod Tax Alloc Bonds-2003 Tabs	569,844	361,908	150,000	-
860	Project Fund	384,890	380,629	-	-
	<i>Successor Agency Funds Subtotal</i>	<i>11,101,889</i>	<i>9,243,125</i>	<i>9,914,777</i>	<i>7,167,029</i>
<u>Other Funds Grand Total</u>					
		81,836,788	77,458,652	88,790,495	79,196,429

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City of Banning
General Fund Financial Overview

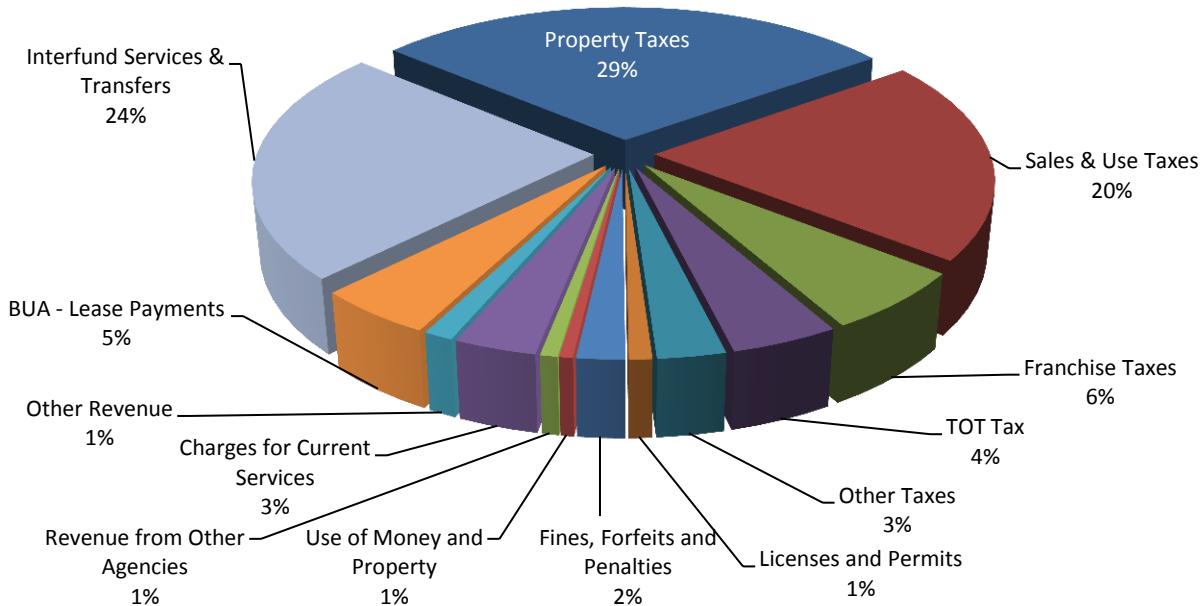
Description	Actual 2010/2011	Actual 2011/2012	Revised Adopted Budget 2012/2013	Revised 2013/2014
General Fund Revenues By Category				
Taxes				
Property Taxes	3,852,014	3,681,435	3,788,444	3,873,499
Sales & Use Taxes	2,130,506	2,324,025	2,719,426	2,724,915
Franchise Taxes	800,346	819,203	835,000	826,000
TOT Tax	506,074	586,083	550,000	590,000
Other Taxes	407,087	333,202	303,435	373,485
 Subtotal Taxes	7,696,027	7,743,948	8,196,305	8,387,899
Licenses and Permits	149,519	132,197	132,950	126,450
Fines, Forfeits and Penalties	355,280	292,192	265,300	261,550
Use of Money and Property	99,207	50,549	36,726	74,175
Revenue from Other Agencies	1,398,300	312,450	1,771,063	95,750
Charges for Current Services	572,028	571,072	421,390	450,710
Other Revenue	228,963	120,379	111,120	160,578
BUA - Lease Payments	651,000	651,000	651,000	651,000
Interfund Services & Transfers	2,549,167	3,023,736	2,953,233	3,146,818
Total	13,699,491	12,897,523	14,539,087	13,354,930

General Fund Expenditures By Department				
City Manager/Council/Econ. Dev.	364,186	289,164	527,652	513,276
City Attorney	215,680	74,729	161,000	161,000
City Clerk/Elections	103,410	84,450	123,807	93,623
Community Enhancement	43,000	10,196	-	-
TV Government Access	33,291	23,493	81,340	56,800
Financial Services	137,134	206,530	279,395	263,051
Human Resources	153,151	172,782	166,649	148,683
Police/Dispatch	7,132,585	7,007,683	6,779,915	6,414,993
Fire Services	2,254,894	2,980,145	2,468,058	2,543,188
Community Development	555,546	654,747	777,438	797,144
Community Services	322,553	339,630	365,152	369,390
Public Works	656,409	689,991	686,557	662,001
Central Services/Debt	1,024,414	2,846,815	1,183,920	1,331,781
Total	12,996,253	15,380,355	13,600,883	13,354,930

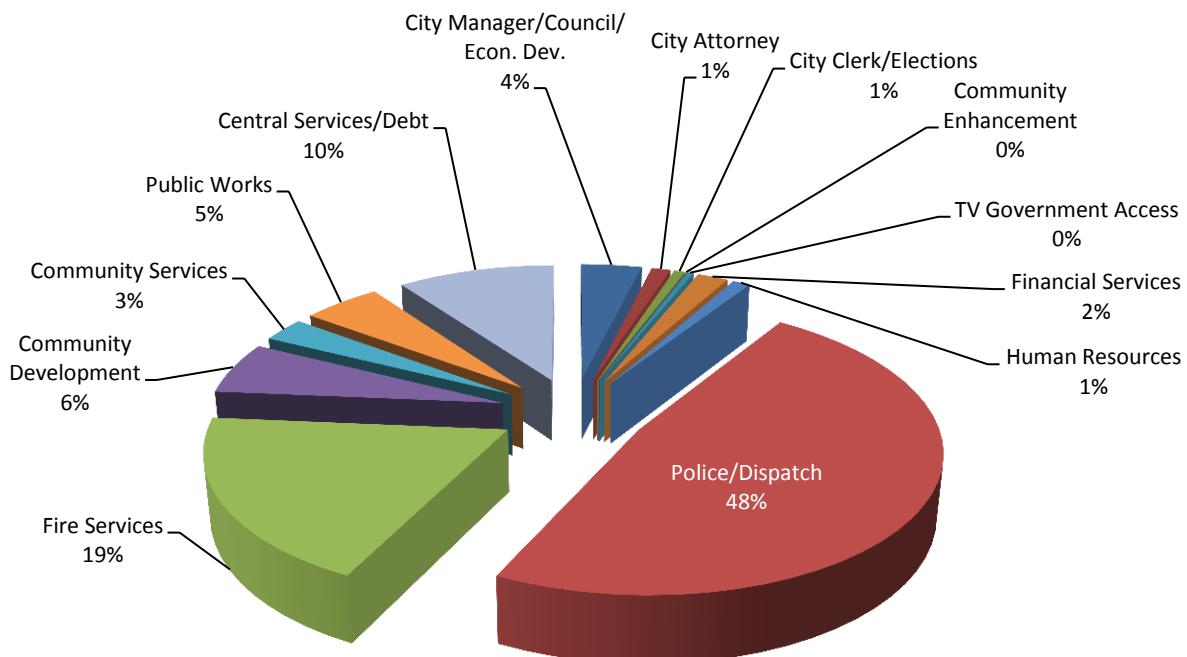
<i>Surplus/(Deficit)</i>	703,238	(2,482,832)	938,204	-
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City of Banning
Fiscal year 2013-14
General Fund Financial Overview

General Fund Revenues
Total = \$13,354,930



General Fund Expenditures
Total = \$13,354,930

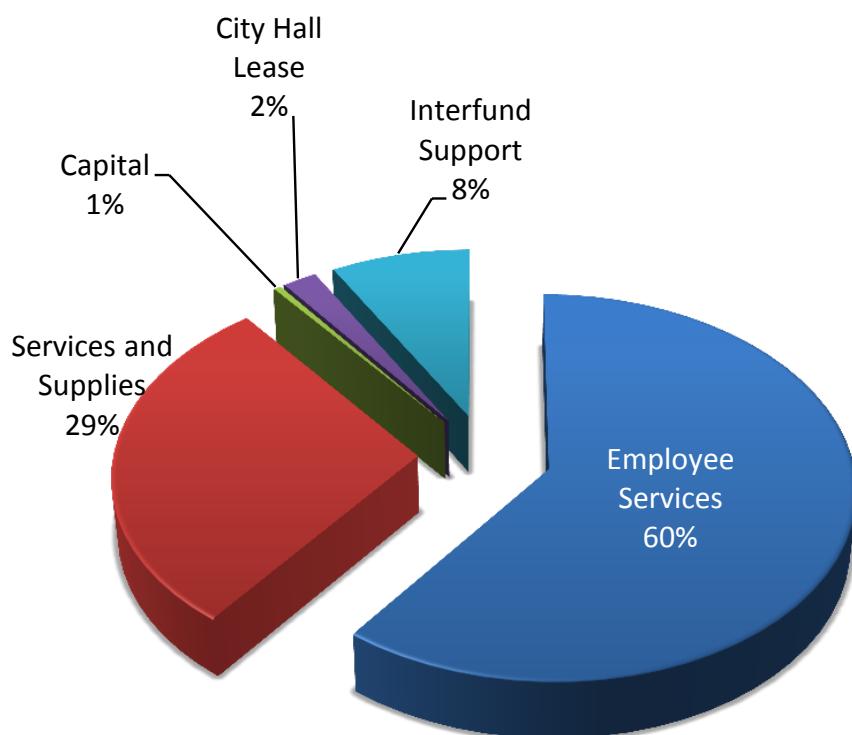


City of Banning
General Fund Expenditures By Category

Category	Actual	Actual	Revised	Revised
	2010/2011	2011/2012	Adopted Budget 2012/2013	2013/2014
Employee Services	7,922,030	7,978,043	8,084,098	8,062,377
Services and Supplies	3,543,088	4,090,884	3,750,821	3,868,558
Capital	390,443	271,465	398,235	56,730
City Hall Lease	317,105	259,437	269,951	269,951
Interfund Support	823,587	2,780,526	1,097,778	1,097,314
Total	12,996,253	15,380,355	13,600,883	13,354,930

*Note: Contracted Fire Services are approximately \$2.5M per year and is included in Services and Supplies.

Fiscal year 2013-14
General Fund Expenditures By Category
Total = \$13,354,930



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City of Banning
Budgeted Positions Summary

Description	Revised Adopted 2010/2011	Revised Adopted 2011/2012	Revised Adopted 2012/2013	Revised Adopted 2013/2014
<u>General Fund</u> Personnel By Department (Including Fire)				
City Manager/Council	5.68	5.68	6.69	6.37
City Attorney	Contracted	Contracted	Contracted	Contracted
City Clerk	1.75	1.75	1.83	1.83
Financial Services	5.95	5.95	5.95	6.45
Human Resources	1.02	1.02	1.05	1.15
Police/Dispatch	45.00	43.25	43.25	39.85
Fire Services	1.00	1.00	1.00	1.00
Community Development	2.70	4.30	5.00	5.00
Community Services	5.41	5.41	5.41	5.73
Public Works	6.33	6.33	6.33	6.33
Subtotal General Fund	74.84	74.69	76.51	73.71
<u>Other Funds</u> Personnel By Department				
Streets	4.90	4.90	4.90	4.90
Airport	1.55	1.55	1.55	1.55
Transit	13.78	11.87	11.87	12.81
Water	15.07	15.07	15.10	15.17
Electric	21.40	21.40	22.43	22.50
Wastewater	5.32	5.32	5.35	5.42
Refuse	0.69	0.69	0.69	0.69
Insurance	1.55	1.55	1.55	1.55
Fleet Maintenance	2.50	3.50	3.50	3.50
Information Systems Services	2.40	2.40	2.40	2.40
Utility Billing	8.65	8.65	9.15	9.63
Utility Billing - Meter Reading	4.20	4.20	4.20	4.20
Successor Agency	4.50	2.90	1.00	1.00
Subtotal Other Funds	86.51	84.00	83.67	85.31
Total All Funds	161.34	158.68	160.18	159.02
TOTAL ALL FUNDS	161.34	158.68	160.18	159.02
Less Part Time	12.34	11.68	11.18	10.02
Less Elected	7.00	7.00	7.00	7.00
Full Time Employees	142.00	140.00	142.00	142.00

* Note: CalFire contract employees are no longer listed on this schedule

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted 2010/2011	Revised Adopted 2011/2012	Revised Adopted 2012/2013	Revised Adopted 2013/2014
<u>GENERAL FUND</u>				
CITY COUNCIL				
Mayor	1.00	1.00	1.00	1.00
Mayor Pro Tem	1.00	1.00	1.00	1.00
Council Members	3.00	3.00	3.00	3.00
DIVISION TOTAL FTE	5.00	5.00	5.00	5.00
CITY MANAGER				
City Manager	0.48	0.48	0.69	0.69
Executive Assistant	0.00	0.00	0.00	0.69
Executive Secretary	0.20	0.20	1.00	0.00
DIVISION TOTAL FTE	0.68	0.68	1.69	1.37
HUMAN RESOURCES				
City Manager	0.07	0.07	0.10	0.10
Admin Services Director	0.20	0.20	0.20	0.20
Human Resources Director	0.00	0.00	0.00	0.00
Deputy HR Director	0.50	0.50	0.50	0.50
Executive Assistant	0.00	0.00	0.00	0.10
Sr. Human Resources Analyst	0.00	0.00	0.00	0.00
Human Resources Technician	0.25	0.25	0.25	0.25
DIVISION TOTAL FTE	1.02	1.02	1.05	1.15
CITY CLERK				
City Clerk - Elected	1.00	1.00	1.00	1.00
Executive Assistant	0.75	0.75	0.83	0.83
DIVISION TOTAL FTE	1.75	1.75	1.83	1.83
CITY ATTORNEY				
City Attorney	Contract	Contract	Contract	Contract
FISCAL SERVICES				
City Treasurer - Elected	1.00	1.00	1.00	1.00
Finance Director	0.00	0.00	0.00	0.00
Admin Services Director	0.20	0.20	0.20	0.20
Deputy Finance Director	0.50	0.50	0.50	0.50
Accounting Manager	0.00	0.00	0.00	0.00
Accountant II	0.00	0.00	0.50	0.50
Accountant	1.00	1.00	1.00	1.00
Financial Services Specialist	2.25	2.25	1.75	2.25
DIVISION TOTAL FTE	4.95	4.95	4.95	5.45

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted 2010/2011	Revised Adopted 2011/2012	Revised Adopted 2012/2013	Revised Adopted 2013/2014
PURCHASING & ACCOUNTS PAYABLE				
Purchasing Manager	0.00	0.00	0.00	0.00
Buyer	0.00	0.00	0.00	0.00
Financial Services Specialist	1.00	1.00	1.00	1.00
DIVISION TOTAL FTE	1.00	1.00	1.00	1.00
T.V. GOVERNMENT ACCESS				
Cable Services Specialist	0.00	0.00	0.00	0.00
DIVISION TOTAL FTE	0.00	0.00	0.00	0.00
POLICE				
Police Chief	0.90	0.90	0.90	0.90
Police Captain	1.00	0.00	0.00	0.00
Police Lieutenant	2.00	2.00	2.00	2.00
Police Master Sergeant	1.00	1.00	1.00	1.00
Police Staff Sergeant	4.00	5.00	5.00	5.00
Sergeant	3.00	0.00	0.00	0.00
Corporal	0.00	3.00	3.00	3.00
Officer	14.00	13.00	13.00	10.00
Officer-School Resource Officer-BUSD	1.00	0.00	0.00	0.00
Officer-Traffic Grant	1.00	1.00	1.00	0.00
Officer-Gang Officer Funded by CRA	1.00	0.00	0.00	0.00
Officer-GREAT	1.00	1.00	1.00	1.00
Officer-County MOU (003-2289)	4.00	4.00	4.00	4.00
Executive Secretary	0.00	0.25	0.25	0.25
Evidence Technician	0.00	0.00	0.00	0.00
Police Info Systems Technician	1.00	1.00	1.00	1.00
Police Assistant II	0.00	1.00	1.00	1.00
Police Assistant I	0.00	2.00	2.00	2.60
Records Assistant	1.00	0.00	0.00	0.00
Lead Records Specialist	1.00	0.00	0.00	0.00
DIVISION TOTAL FTE	36.90	35.15	35.15	31.75
DISPATCH				
Police Chief	0.10	0.10	0.10	0.10
Lead Public Safety Dispatcher	2.00	2.00	2.00	2.00
Public Safety Dispatcher-Paid By SanJ	0.00	0.00	0.00	0.00
Public Safety Dispatcher	6.00	6.00	6.00	6.00
DIVISION TOTAL FTE	8.10	8.10	8.10	8.10

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted 2010/2011	Revised Adopted 2011/2012	Revised Adopted 2012/2013	Revised Adopted 2013/2014
	Contract	Contract	Contract	Contract
FIRE				
Office Specialist	1.00	1.00	1.00	1.00
DIVISION TOTAL FTE	1.00	1.00	1.00	1.00
BUILDING SAFETY				
Community Development Director	0.30	0.42	0.60	0.60
Development Svcs Manager	0.00	0.00	0.00	0.00
Senior Building Inspector	0.00	0.00	0.00	0.00
Code Compliance Officer	0.30	0.00	0.00	0.00
Building Permit Specialist	0.00	0.00	0.00	0.00
Office Specialist	0.30	0.00	0.00	0.00
DIVISION TOTAL FTE	0.90	0.42	0.60	0.60
CODE ENFORCEMENT				
Code Compliance Officer	0.00	1.00	1.00	1.00
Office Specialist	0.00	1.00	1.00	1.00
DIVISION TOTAL FTE	0.00	2.00	2.00	2.00
PLANNING				
Community Development Director	0.20	0.28	0.40	0.40
Associate Planner	0.00	0.00	1.00	1.00
Development Project Coordinator	0.80	0.80	1.00	1.00
Assistant Planner	0.80	0.80	0.00	0.00
DIVISION TOTAL FTE	1.80	1.88	2.40	2.40
ENGINEERING				
Public Works Director	0.09	0.09	0.09	0.09
City Engineer	0.24	0.24	0.24	0.24
Associate Engineer-Career PT	0.10	0.10	0.10	0.10
Assistant Civil Engineer	0.00	0.00	0.00	0.00
Executive Secretary	0.09	0.09	0.09	0.09
Engineering Services Assistant	0.00	0.00	0.00	0.00
Public Works Inspector	0.25	0.25	0.25	0.25
DIVISION TOTAL FTE	0.77	0.77	0.77	0.77
BUILDING MAINTENANCE				
Public Works Director	0.02	0.02	0.02	0.02
Public Works Superintendent	0.12	0.12	0.12	0.12
Executive Secretary	0.14	0.14	0.14	0.14
Building Maintenance Specialist	1.00	1.00	1.00	1.00
DIVISION TOTAL FTE	1.28	1.28	1.28	1.28

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted 2010/2011	Revised Adopted 2011/2012	Revised Adopted 2012/2013	Revised Adopted 2013/2014
PARKS				
Public Works Superintendent	0.28	0.28	0.28	0.28
City Maintenance Worker	4.00	4.00	4.00	4.00
DIVISION TOTAL FTE	4.28	4.28	4.28	4.28
RECREATION				
Community Services Director	0.25	0.25	0.25	0.25
Executive Secretary	0.00	0.00	0.00	0.00
Office Specialist	0.50	0.50	0.50	0.50
Caretaker	0.25	0.25	0.25	0.20
Program Coordinator	0.38	0.38	0.38	0.38
Building Attendants	1.25	1.25	1.25	0.00
Sr. Recreation Leader	0.00	0.00	0.00	0.45
Recreation Leaders	0.00	0.00	0.00	1.29
DIVISION TOTAL FTE	2.63	2.63	2.63	3.07
AQUATICS				
Caretaker	0.25	0.25	0.25	0.20
Pool Manager	0.00	0.00	0.00	0.17
Assistant Pool Manager	0.20	0.20	0.20	0.23
Lifeguards	1.08	1.08	1.08	1.00
Cashiers	0.63	0.63	0.63	0.49
DIVISION TOTAL FTE	2.16	2.16	2.16	2.09
SENIOR CENTER				
Caretaker	0.25	0.25	0.25	0.20
Program Coordinator	0.38	0.38	0.38	0.38
DIVISION TOTAL FTE	0.63	0.63	0.63	0.58
TOTAL GENERAL FUND	74.84	74.69	76.51	73.71

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted 2010/2011	Revised Adopted 2011/2012	Revised Adopted 2012/2013	Revised Adopted 2013/2014
<u>OTHER FUNDS</u>				
STREETS				
Public Works Director	0.05	0.05	0.05	0.05
City Engineer	0.20	0.20	0.20	0.20
Public Works Superintendent	0.10	0.10	0.10	0.10
Executive Secretary	0.25	0.25	0.25	0.25
Associate Engineer-Career PT	0.05	0.05	0.05	0.05
Assistant Civil Engineer	0.00	0.00	0.00	0.00
Engineering Services Assistant	0.00	0.00	0.00	0.00
Public Works Inspector	0.25	0.25	0.25	0.25
Motor Sweeper Operator	1.00	1.00	1.00	1.00
Sr City Maintenance Worker	2.00	2.00	2.00	2.00
Work Release Crew Leader	1.00	1.00	1.00	1.00
FUND TOTAL FTE	4.90	4.90	4.90	4.90
AIRPORT				
Public Works Director	0.05	0.05	0.05	0.05
Executive Secretary	0.10	0.10	0.10	0.10
Airport Attendants	1.40	1.40	1.40	1.40
FUND TOTAL FTE	1.55	1.55	1.55	1.55
TRANSIT-FIXED ROUTE				
Community Services Director	0.75	0.75	0.75	0.75
Caretaker	0.00	0.00	0.00	0.40
Program Coordinator	0.00	0.00	0.00	0.25
Lead Bus Driver	1.00	1.00	1.00	1.00
Bus Drivers	7.65	7.08	7.08	7.37
Fleet Maintenance Mechanic	1.00	0.00	0.00	0.00
Transit Specialist	0.00	0.00	0.50	0.00
Office Specialist	1.00	1.00	0.50	1.00
DIVISION TOTAL FTE	11.40	9.83	9.83	10.77
TRANSIT-DIAL-A-RIDE				
Dial-A-Ride Driver - Part Time	1.88	1.54	1.54	1.54
Transit Specialist	0.00	0.00	0.50	0.00
Office Specialist	0.50	0.50	0.00	0.50
DIVISION TOTAL FTE	2.38	2.04	2.04	2.04
FUND TOTAL FTE	13.78	11.87	11.87	12.81

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised	Revised	Revised	Revised
	Adopted 2010/2011	Adopted 2011/2012	Adopted 2012/2013	Adopted 2013/2014
WATER DEPARTMENT				
City Manager	0.05	0.05	0.07	0.07
Public Works Director	0.30	0.30	0.30	0.30
City Engineer	0.23	0.23	0.23	0.23
Water/Wastewater Superintendent	0.70	0.70	0.70	0.70
Executive Assistant	0.05	0.05	0.06	0.13
Senior Civil Engineer	0.70	0.70	0.70	0.70
Assistant Civil Engineer	0.00	0.00	0.00	0.00
Executive Secretary	0.84	0.84	0.84	0.84
Engineering Services Assistant	0.00	0.00	0.00	0.00
Public Works Inspector	0.25	0.25	0.25	0.25
Office Assistant/Specialist	0.70	0.70	0.70	0.70
Warehouse Services Specialist	0.25	0.25	0.25	0.25
Meter Crew Lead	1.00	1.00	1.00	1.00
Valve Flushing Crew Lead	1.00	1.00	1.00	1.00
Construction Crew Lead	1.00	1.00	1.00	1.00
Water Crew Supervisor	2.00	2.00	2.00	2.00
Water Services Worker I/II	6.00	6.00	6.00	6.00
FUND TOTAL FTE	15.07	15.07	15.10	15.17
ELECTRIC DEPARTMENT-DISTRIBUTION				
City Manager	0.05	0.05	0.07	0.07
Electric Utility Director	0.95	0.95	0.95	0.95
Executive Assistant	0.05	0.05	0.06	0.13
Executive Secretary	1.00	1.00	1.00	1.00
Office Specialist	0.00	0.00	1.00	0.00
Associate Electrical Engineer	1.00	1.00	1.00	1.00
Warehouse Services Specialist	0.50	0.50	0.50	0.50
Electric Operations Manager	1.00	1.00	1.00	1.00
Powerline Crew Supervisor	3.00	3.00	3.00	3.00
Powerline Technician	5.00	5.00	7.00	8.00
Sr. Electric Service Planner	0.00	0.00	1.00	1.00
Electric Service Planner	1.00	1.00	0.00	0.00
Meter Test Technician	1.00	1.00	0.00	1.00
Substation Test Technician	0.00	0.00	1.00	1.00
Apprentice Meter Test Technician	1.00	1.00	1.00	0.00
Electric Service Worker	0.00	0.00	1.00	0.00
Utility Services Assistant	0.00	0.00	0.00	1.00
Powerline Apprentices	3.00	3.00	0.00	0.00
DIVISION TOTAL FTE	18.55	18.55	19.58	19.65

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted 2010/2011	Revised Adopted 2011/2012	Revised Adopted 2012/2013	Revised Adopted 2013/2014
ELECTRIC DEPARTMENT-GENERATION				
Power Contract & Rev Adm	0.00	0.00	0.00	0.00
Utility Financial Analyst	0.85	0.85	0.85	0.85
DIVISION TOTAL FTE	0.85	0.85	0.85	0.85
ELECTRIC DEPARTMENT-PUBLIC BENEFIT PROGRAM				
Public Benefit Coordinator	1.00	1.00	1.00	1.00
Utility Services Assistant	1.00	1.00	1.00	1.00
DIVISION TOTAL FTE	2.00	2.00	2.00	2.00
FUND TOTAL FTE	21.40	21.40	22.43	22.50
WASTEWATER				
City Manager	0.05	0.05	0.07	0.07
Public Works Director	0.30	0.30	0.30	0.30
City Engineer	0.23	0.23	0.23	0.23
Water/Wastewater Superintendent	0.30	0.30	0.30	0.30
Executive Secretary	0.44	0.44	0.44	0.44
Executive Assistant	0.05	0.05	0.06	0.13
Associate Engineer-Career PT	0.10	0.10	0.10	0.10
Senior Civil Engineer	0.30	0.30	0.30	0.30
Assistant Civil Engineer	0.00	0.00	0.00	0.00
Engineering Services Assistant	0.00	0.00	0.00	0.00
Public Works Inspector	0.25	0.25	0.25	0.25
Office Assistant/Specialist	0.30	0.30	0.30	0.30
WasteWater Coll Crew Suprv.	1.00	1.00	1.00	1.00
WasteWater Collections	2.00	2.00	2.00	2.00
FUND TOTAL FTE	5.32	5.32	5.35	5.42
REFUSE				
Public Works Director	0.20	0.20	0.20	0.20
City Engineer	0.10	0.10	0.10	0.10
Public Works Superintendent	0.25	0.25	0.25	0.25
Executive Secretary	0.14	0.14	0.14	0.14
FUND TOTAL FTE	0.69	0.69	0.69	0.69

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised	Revised	Revised	Revised
	Adopted 2010/2011	Adopted 2011/2012	Adopted 2012/2013	Adopted 2013/2014
INSURANCE-WORK COMP.				
Human Resources Director	0.00	0.00	0.00	0.00
Admin Services Director	0.15	0.15	0.15	0.15
Deputy HR Director	0.20	0.20	0.20	0.20
Risk Management Analyst	0.00	0.00	0.00	0.00
Human Resources Technician	0.30	0.30	0.30	0.30
DIVISION TOTAL FTE	0.65	0.65	0.65	0.65
INSURANCE-SUI				
Human Resources Technician	0.08	0.08	0.08	0.08
Risk Management Analyst	0.00	0.00	0.00	0.00
DIVISION TOTAL FTE	0.08	0.08	0.08	0.08
INSURANCE-GENERAL LIABILITY				
City Attorney	Contract	Contract	Contract	Contract
Human Resources Director	0.00	0.00	0.00	0.00
Admin Services Director	0.15	0.15	0.15	0.15
Deputy HR Director	0.30	0.30	0.30	0.30
Risk Management Analyst	0.00	0.00	0.00	0.00
Human Resources Technician	0.38	0.38	0.38	0.38
DIVISION TOTAL FTE	0.83	0.83	0.83	0.83
FUND TOTAL FTE	1.55	1.55	1.55	1.55
FLEET MAINTENANCE				
Public Works Superintendent	0.25	0.25	0.25	0.25
Fleet Maintenance Mechanic	2.00	3.00	3.00	3.00
Warehouse Services Specialist	0.25	0.25	0.25	0.25
FUND TOTAL FTE	2.50	3.50	3.50	3.50
INFORMATION SYSTEMS SERVICES				
Finance Director	0.00	0.00	0.00	0.00
Admin Services Director	0.15	0.15	0.15	0.15
Deputy Finance Director	0.25	0.25	0.25	0.25
Purchasing Manager	0.00	0.00	0.00	0.00
Information Technology Coordinator	1.00	1.00	1.00	1.00
Information Technology Media Technician	1.00	1.00	1.00	1.00
FUND TOTAL FTE	2.40	2.40	2.40	2.40

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted 2010/2011	Revised Adopted 2011/2012	Revised Adopted 2012/2013	Revised Adopted 2013/2014
UTILITY BILLING				
Finance Director	0.00	0.00	0.00	0.00
Admin Services Director	0.15	0.15	0.15	0.15
Deputy Finance Director	0.25	0.25	0.25	0.25
Utility Billing Financial Analyst	0.00	0.00	1.00	1.00
Accountant II	0.00	0.00	0.50	0.50
Customer Services Manager	1.00	1.00	0.00	0.00
Purchasing Manager	0.00	0.00	0.00	0.00
Senior U/Billing Representative	2.00	2.00	3.00	3.00
Receptionist	1.00	1.00	1.00	0.00
Office Specialist	0.00	0.00	0.00	1.00
Utility Billing Representative	4.00	4.00	3.00	3.48
Financial Services Specialist	0.25	0.25	0.25	0.25
 DIVISION TOTAL FTE	 8.65	 8.65	 9.15	 9.63
 UTILITY BILLING-METER READING				
Electric Utility Director	0.05	0.05	0.05	0.05
Power Contract & Rev Adm	0.00	0.00	0.00	0.00
Utility Financial Analyst	0.15	0.15	0.15	0.15
Lead Field Service Rep	1.00	1.00	1.00	1.00
Field Service Reps	3.00	3.00	3.00	3.00
 DIVISION TOTAL FTE	 4.20	 4.20	 4.20	 4.20
 FUND TOTAL FTE	 12.85	 12.85	 13.35	 13.83
 SUCCESSOR HOUSING AGENCY				
City Manager	0.07	0.07	0.00	0.00
Community Development Director	0.00	0.30	0.00	0.00
Redevelopment Manager	0.00	0.00	0.00	0.00
Executive Secretary	0.16	0.16	0.00	0.00
RDA Project Coordinator	0.00	0.00	0.00	0.00
 FUND TOTAL FTE	 0.23	 0.53	 0.00	 0.00

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted 2010/2011	Revised Adopted 2011/2012	Revised Adopted 2012/2013	Revised Adopted 2013/2014
SUCCESSOR AGENCY				
City Manager	0.23	0.23	0.00	0.00
Redevelopment Director	1.00	1.00	1.00	1.00
Community Development Director	0.50	0.00	0.00	0.00
Redevelopment Manager	0.00	0.00	0.00	0.00
Executive Secretary	0.64	0.64	0.00	0.00
Executive Assistant	0.10	0.10	0.00	0.00
Development Project Coordinator	0.20	0.20	0.00	0.00
RDA Project Coordinator	0.00	0.00	0.00	0.00
Associate Planner	0.00	0.20	0.00	0.00
Assistant Planner	0.20	0.00	0.00	0.00
FUND TOTAL FTE	2.87	2.37	1.00	1.00
COMMUNITY REDEVELOPMENT-CODE ENFORCEMENT				
Code Compliance Officer	0.70	0.00	0.00	0.00
Office Specialist	0.70	0.00	0.00	0.00
FUND TOTAL FTE	1.40	0.00	0.00	0.00
TOTAL SUCCESSOR AGENCY FUNDS	4.50	2.90	1.00	1.00
TOTAL OTHER FUNDS	86.51	84.00	83.67	85.31
TOTAL ALL FUNDS	161.34	158.68	160.18	159.02
TOTAL ALL FUNDS	161.34	158.68	160.18	159.02
Less Part Time	12.34	11.68	11.18	10.02
Less Elected	7.00	7.00	7.00	7.00
<i>Full Time Employees</i>	<i>142.00</i>	<i>140.00</i>	<i>142.00</i>	<i>142.00</i>

City of Banning
Citywide Personnel Summary Reconciliation

Reconciliation of Positions from Adopted FY2012-13 Budget to Revised FY2013-14 Budget

FY2012-13 Budgeted Positions **160.18**

FY2012-13 Full Time Position Changes

001	City Manager	Executive Secretary	Reclassified to Executive Assistant	(1.00)
001	City Manager	Executive Assistant	Reclassified from Executive Secretary	1.00
670	Electric	Apprentice Meter Test Technician	Reclassified to Meter Test Technician	(1.00)
670	Electric	Meter Test Technician	Reclassified from Apprentice Meter Test Technician	1.00
761	Utility Billing	Receptionist	Reclassified to Office Specialist	(1.00)
761	Utility Billing	Office Specialist	Reclassified from Receptionist	1.00

Net

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Revised FY2012-13 Budgeted Positions **160.18**

FY2013-14 Full-Time (FT) Position Changes

001	Police	Police Officers	Positions eliminated	(4.00)
001	Recreation	Caretaker	Changed from PT to FT	1.00
001	Recreation	Program Coordinator	Changed from PT to FT	1.00
610	Transit	Bus Drivers	New positions	2.00
670	Electric	Electric Service Worker	Position eliminated	(1.00)
670	Electric	Powerline Technician	New position	1.00
670	Electric	Office Specialist	Reclassified to Utility Svcs Assist	(1.00)
670	Electric	Utility Services Assistant	Reclassified from Office Specialist	1.00

Net

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FY2013-14 Part-Time (PT) Position Changes

001	Fiscal Services	Part-Time Financial Svcs Spec	New PT position	0.50
001	Police	Part-Time Police Assistant	New PT position	0.60
001	Recreation	Caretaker	Changed to FT	(0.75)
001	Recreation	Recreation Leaders	Reclassified from Bldg Attend, increase hours	1.29
001	Recreation	Sr. Recreation Leaders	Reclassified from Bldg Attend, increase hours	0.45
001	Recreation	Building Attendant	Reclassified to Recreation Leaders	(1.25)
001	Recreation	Program Coordinator	Changed to FT	(0.75)
001	Aquatics	Pool Manager	Changed number of hours	0.17
001	Aquatics	Assistant Pool Manager	Changed number of hours	0.03
001	Aquatics	Lifeguards	Changed number of hours	(0.08)
001	Aquatics	Cashier	Changed number of hours	(0.14)
610	Transit	Part-Time Bus Driver	Reduced PT hours due to new FT positions	(1.71)
761	Utility Billing	Part-Time Utility Billing Rep	New PT position	0.48

Net

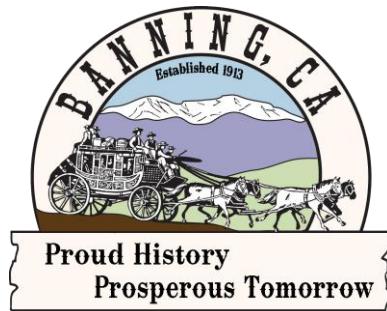
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Total Changes to Budgeted Positions

(1.16)

Total FY2013-14 Budgeted Positions

159.02



CAPITAL IMPROVEMENT PROGRAM

FY's 2013/2014 - 2017/2018

CITY COUNCIL

Deborah "Debbie" Franklin Mayor
Robert E. "Bob" Botts Mayor Pro Tem
Don Peterson Council Member
Edward Miller Council Member
Art Welch Council Member

CITY MANAGER

Andrew (Andy) Takata
City Manager

CIP ADMINISTRATOR

Duane Burk
Public Works Director



CITY of BANNING

Capital Improvement Program

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a roadmap that provides direction and guidance for planning, managing, and financing the City's capital and infrastructure assets. The 5-year CIP is used by the City to review the funding of desired capital improvements that compete for scarce financial resources. This document is dynamic and, consequently, must be revised on a regular basis to address the changing needs, priorities, and financial conditions of the City. The capital improvements presented in this document are the City's major projects, those that exceed \$25,000 in cost, have long-term life spans, and are generally non-recurring. CIP projects typically include land and right-of-way acquisition; design, planning, and engineering services for capital projects; construction or rehabilitation of public buildings or facilities; utility and transportation infrastructure construction; park construction; and, economic and Successor Agency projects. Some projects less than \$25,000 are listed for ease of reconciling with capital line items in the budget.

The project costs listed are strictly estimates and will vary based on the state of the economy and other factors not easily predictable. Final project costs for fiscal year 2013-2014 have already been incorporated into the budget. The actual year-to-date (YTD) project costs show activity through May 2013.

The CIP and consequent amendments will be revised and updated on a periodic basis during the future budget cycles and during the year, through Council approval. Changes to the priorities established in the program and its amendments should be expected. Changes can be caused by reductions in funding levels, opportunities for grants or other aids, delays in obtaining construction permits or necessary approvals, emergency needs or simply changes in Council direction.

The projects contained in the CIP and amendments are necessary to maintain the existing infrastructure of the City and to properly provide for the health, safety and general well-being of its residents.

The CIP and future amendments are designed to make the most effective use of all financial resources available to the City including fund reserves, current budgeted revenue, grants, and borrowing. The City's goal is to strike a reasonable balance among all of its resources.

In preparing the CIP amendment, the City has considered the impact on operating costs. Projects are designed to keep the increases in operating costs to a minimum. Increases in operating costs are balanced with the overall need to provide the improvement.

CITY of BANNING

Capital Improvement Program

Fiscal Year 2013/2014

CURRENT FUNDING SOURCES

	Fund #
<u>General Fund</u> The General Fund is the general operating fund of the city. All general tax receipts and fee revenue not allocated by law, council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities that are not required to be accounted for or paid by another fund.	001
<u>Measure A Street Fund</u> Measure "A" was approved by the voters of Riverside County authorizing an additional half-cent sales tax specifically for transportation improvement purposes. This fund accounts for the receipt and expenditures of the money collected under the Measure "A" program.	101
<u>C.D.B.G</u> The C.D.B.G Fund Accounts for monies received and expended by the City as a participant in the Federal Community Development Block Grant Housing Program.	110
<u>Air Quality Improvement Fund</u> The Air Quality Management District (A.Q.M.D.) Fund proceeds are intended for improving the air quality within Riverside County. Quarterly allocations are received from the District for governmental agencies to improve air quality. Qualifying fund uses include alternative fuel vehicles that are used for City operations and compressed natural gas (CNG) fueling stations.	132
<u>Supplemental Law Enforcement Fund</u> This program was approved in FY 1996-97. Funding is restricted to front line law enforcement programs. Funding for this program is considered each year by the State and is not guaranteed.	148
<u>Police Facilities Development Fund</u> This fund was created to mitigate the cost of needed additional police facilities resulting from new development that has increased the City's population. Expenditures from this fund are restricted to the development of new, or expansion of existing, police sites and the acquisition of capital equipment such as vehicles.	400
<u>Fire Facilities Development Fund</u> This fund has was created to record the financial activities related to the impact on fire service level resulting from new development. The fee is collected at the time a building permit is requested. The fees can be used to develop additional fire stations or acquire additional capital projects.	410
<u>Traffic Control Facility Fund</u> Traffic Control Facilities Fees are the impact fees paid by the new developments for construction of traffic signals at various locations within the City.	420
<u>General Facilities Fund</u> This fund was created to reserve funds obtained from new development to update the City's General Plan and to construct City Hall Annex. Fees are collected at the time a building permit is issued and are intended to update the City Hall Facilities.	430

<u>Sunset Grade Separation Fund</u> This fund was created to isolate payments made with the intent to account for the funding resources and expenditures related to the Sunset Grade Separation Project.	441
<u>Park Development Fund</u> The Park Development Department is responsible for the acquisition and development of parks and recreation facilities. Functions include land acquisition, planning and design, grant funding acquisition, identification and administration of rehabilitation and improvement projects, establishment and collection of developer fees, and development of leases.	451
<u>Airport</u> The Banning Municipal Airport is an element of the national and local transportation system, which affects the economic development of the City of Banning. The Airport Fund reflects annual revenues, expenditures and proposed capital improvement projects funded through matching grants with the FAA.	600
<u>Transit Operations</u> The Fixed Transit Route Division operates fixed-route bus services that serve the City of Banning and provides service between Banning and Cabazon. The Dial-A-Ride Division provides curb-to-curb transit services to elderly and disabled citizens residing within the City of Banning.	610
<u>Water Fund</u> The Water Department is responsible for providing domestic water to residences, businesses and industries within the City. The Division is also responsible for providing adequate flows for the City's fire protection system. The Water Division is an enterprise function; i.e. all costs relative to the production and delivery of water (maintenance, replacement and expansion) are paid with user fees and capital connection fees.	660
<u>Water Capital Facilities Fund</u> The Water Capital Facility fees are a one-time impact fee collected from new developments or existing developments requesting new services from the City's Water Distribution System. The fees collected can be utilized for the Water Department Capital Improvement Programs.	661
<u>Irrigation Water Fund</u> The purpose of the Irrigation Water Fund is to set aside funds for an irrigation water/reclaimed water project. Funding for this project is obtained on an incremental basis over a period of years until adequate funds are available to pay for a project.	662
<u>BUA Water Capital Project Fund</u> Water 2005 revenue bonds were set aside to fund specific water utility capital improvement projects.	663
<u>Electric Improvement Fund</u> The Electric Improvement Fund includes interest and payments received from Southern California Edison (SCE) as per Federal Energy Regulatory Commission decisions. City Council has adopted Resolution 1993-37 setting the guidelines for utilization of these funds. Resolution No. 1993-37 strictly prohibits the use of these funds for salaries or for operations and maintenance of the electric distribution system.	673
<u>'07 Electric Revenue Bond Project Fund</u> Electric revenue bonds proceeds were set aside to fund certain capital improvements to the Electric System.	674

<u>Wastewater Fund</u> The Wastewater Department collects the effluent from the city's residential, commercial and industrial facilities and discharges the effluent after required treatment in compliance with the Discharge Permit issued by the State Water Resources Control Board. The Wastewater Treatment Facilities are operated by United Water Environmental Services, on a contract basis.	680
<u>Wastewater Capital Facility Fund</u> The Wastewater Capital Facility Fee is a one-time charge collected from new development or existing development requesting new services from the City's wastewater collection system. The fees collected can be utilized for Wastewater Division Capital Improvement Programs.	681
<u>BUA Wastewater Capital Facility Fund</u> Wastewater 2005 revenue bonds were set aside to pay for specific wastewater utility capital improvement projects.	683
<u>State Revolving Loan Fund</u> The State Revolving Fund (SRF) is a low interest loan program for the construction of publicly owned wastewater treatment and water reclamation facilities, correction of nonpoint source and stormwater drainage pollution problems, and estuary enhancement activities. For point source discharge (i.e. wastewater treatment facilities, water reclamation facilities, and some stormwater facilities) the loan recipient must be a municipality. Loans are fixed rate loans with an interest rate equal to one-half the rate of the most recent sale of State General Obligation Bonds. The repayment period is up to 20 years. Annual repayments begin one year after completion of construction for point source projects. The City currently has an SRF loan that was obtained in 1999 for renovations at the wastewater treatment plant. This loan will be paid off in November 2020. Additional funding will likely be needed to construct water reclamation facilities to meet State requirements.	685
<u>2007 Tax Allocation Bond Proceeds Fund</u> Proceeds from this bond issue may be used for a variety of improvements. The Agency Board has developed and approved a number of programs intended to upgrade the appearance of the project area, stimulate investment, produce jobs and revitalize the area. AB 1x 26 and AB 1438 provide guidelines bond proceeds may be expended once the Agency has received a Finding of Completion from the State Department of Finance. This was received April 26, 2013.	855

CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
AVAILABLE RESOURCES/FUND SUMMARY
FISCAL YEAR 2013/2014

FUND#	FUNDING SOURCE	AVAILABLE RESOURCES JULY 1, 2013	REVENUES	EXPENDITURES	PROJECTED GAIN/(LOSS)	PROJECTED RESOURCES JUNE 30, 2014
001	General	\$ 2,962,573	\$ 13,354,930	\$ 13,354,930	\$ -	\$ 2,962,573
101	Measure A Street	\$ 659,153	\$ 478,000	\$ 470,000	\$ 8,000	\$ 667,153
110	C.D.B.G.	\$ -	\$ 119,000	\$ 119,000	\$ -	\$ -
132	Air Quality Improvement	\$ 149,996	\$ 30,250	\$ 3,000	\$ 27,250	\$ 177,246
148	Supplemental Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -
400	Police Facilities Development	\$ 33,988	\$ -	\$ -	\$ -	\$ 33,988
410	Fire Facility Development	\$ 932,262	\$ -	\$ -	\$ -	\$ 932,262
420	Traffic Control Facility	\$ 333,918	\$ 600	\$ 35,000	\$ (34,400)	\$ 299,518
430	General Facilities	\$ 476,468	\$ 1,200	\$ 45,000	\$ (43,800)	\$ 432,668
441	Sunset Grade Separation Fund	\$ 1,541	\$ -	\$ -	\$ -	\$ 1,541
451	Park Development	\$ 24,064	\$ 250	\$ -	\$ 250	\$ 24,314
660	Water Operations	\$ 4,921,228	\$ 9,673,000	\$ 9,013,200	\$ 659,800	\$ 5,581,028
661	Water Capital Facility Fee	\$ 4,148,303	\$ 195,000	\$ 2,300,000	\$ (2,105,000)	\$ 2,043,303
663	BUA Water Capital Project Fund	\$ 1,707,303	\$ 2,150	\$ 135,000	\$ (132,850)	\$ 1,574,453
680	Wastewater Operations	\$ 1,002,958	\$ 3,112,950	\$ 3,139,673	\$ (26,723)	\$ 976,235
681	Wastewater Capital Facility Fees	\$ 10,617,313	\$ 60,000	\$ 760,000	\$ (700,000)	\$ 9,917,313
683	BUA WWtr Capital Project Fund	\$ 2,727,645	\$ 2,000	\$ -	\$ 2,000	\$ 2,729,645
662	Irrigation Water	\$ 1,166,541	\$ 1,888,459	\$ 3,055,000	\$ (1,166,541)	\$ -
600	Airport	\$ 162,637	\$ 181,700	\$ 269,173	\$ (87,473)	\$ 75,164
610	Transit Operations	\$ -	\$ 1,490,520	\$ 1,490,520	\$ -	\$ -
673	Electric Improvement	\$ 6,890,545	\$ -	\$ 682,000	\$ (682,000)	\$ 6,208,545
674	2007 Elec Rev Bond Project Fund	\$ 8,612,151	\$ -	\$ 1,430,000	\$ (1,430,000)	\$ 7,182,151
855	2007 TABS Bond Proceeds	\$ 8,627,195	\$ 3,000	\$ 358,224	\$ (355,224)	\$ 8,271,971

CITY OF BANNING
CAPITAL IMPROVEMENT PROGRAM
5 YEAR SUMMARY BY FUND
FISCAL YEAR'S 2013/2014 - 2017/2018

FUND#	FUNDING SOURCE	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
001	GENERAL FUND	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
101	MEASURE A	\$ 13,020	\$ 1,025,500	\$ 470,000	\$ 422,000	\$ 435,000	\$ 448,000	\$ -	\$ 2,813,520
110	CDBG	\$ -	\$ 394,275	\$ 119,000	\$ -	\$ -	\$ -	\$ -	\$ 513,275
132	AIR QUALITY IMPROVEMENT	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
148	SLESF	\$ 174,959	\$ 126,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301,329
420	TRAFFIC CONTROL	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000
430	GENERAL FACILITIES	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
441	SUNSET GRADE SEPERATION	\$ 3,680,932	\$ 1,054,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,735,208
451	PARK DEVELOPMENT	\$ -	\$ 132,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,046
660	AIRPORT	\$ 278,371	\$ 30,084	\$ 32,500	\$ 175,000	\$ 58,000	\$ 17,500	\$ 82,500	\$ 673,954
661	TRANSIT	\$ 218,529	\$ 708,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 927,181
663	WATER	\$ 118,375	\$ 211,734	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 345,109
680	WATER CAPITAL FACILITIES	\$ 33,352	\$ 675,000	\$ 2,275,000	\$ 1,575,000	\$ 1,900,000	\$ 250,000	\$ 250,000	\$ 6,958,352
681	IRRIGATION WATER	\$ 1,507,110	\$ 342,349	\$ 3,025,000	\$ 4,700,000	\$ 25,650,000	\$ 60,000	\$ -	\$ 35,284,459
683	BUA WATER CAPITAL	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
662	ELECTRIC IMPROVEMENT	\$ 42,276	\$ 1,471,842	\$ 682,000	\$ 415,000	\$ -	\$ -	\$ -	\$ 2,611,118
600	ELECTRIC REVENUE BOND	\$ 26,649	\$ 6,327,879	\$ 1,130,000	\$ 5,050,000	\$ 1,850,000	\$ -	\$ -	\$ 14,384,528
610	WASTEWATER	\$ -	\$ 156,530	\$ 115,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 346,530
673	WASTEWATER CAPITAL FACILITIES	\$ -	\$ 10,000	\$ 710,000	\$ 125,000	\$ 250,000	\$ 175,000	\$ 700,000	\$ 1,970,000
674	BUA WASTEWATER CAPITAL	\$ 39,231	\$ 536,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,166
855	2007 TAB PROCEEDS	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	GRAND TOTAL	\$ 6,132,803	\$ 13,313,472	\$ 9,378,500	\$ 12,497,000	\$ 30,178,000	\$ 985,500	\$ 1,042,500	\$ 73,527,775

CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR'S 2013/2014 - 2017/2018

GENERAL FUND

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Community Center Generator	001-3200-412.90-56	Machinery/Equipmenet		\$ 60,000	\$ -					\$ 60,000
	GENERAL FUND		\$ -	\$ 60,000	\$ -	\$ 60,000				

MEASURE A

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Westward: HH Rd to Sunset (D)	101-4900-431.93-04	Design Street Projects	\$ 13,020	\$ 25,500						\$ 38,520
Westward: HH Rd to Sunset (C)	101-4900-431.93-16	Measure A		\$ 1,000,000						\$ 1,000,000
Hoffer: Aless to Hargrave	101-4900-431.93-16	Measure A Street Imp			\$ 160,000					\$ 160,000
Aless: Williams to Ramsey	101-4900-431.93-16	Measure A Street Imp			\$ 60,000					\$ 60,000
Ramsey: Hargrave to SG Ave	101-4900-431.93-16	Measure A Street Imp			\$ 250,000					\$ 250,000
Cherry: Hoffer to George	101-4900-431.93-16	Measure A Street Imp				\$ 100,000				\$ 100,000
Lincoln: SG to Hargrave	101-4900-431.93-16	Measure A Street Imp				\$ 255,000				\$ 255,000
City Wide Slurry Seal	101-4900-431.93-16	Measure A Street Imp				\$ 67,000	\$ 60,000			\$ 127,000
Allen: Hoffer to George	101-4900-431.93-16	Measure A Street Imp					\$ 70,000			\$ 70,000
Nicolet: Sims to Sunset	101-4900-431.93-16	Measure A Street Imp					\$ 305,000			\$ 305,000
Ramsey: SG to 8th	101-4900-431.93-16	Measure A Street Imp						\$ 210,000		\$ 210,000
8th: Lincoln to Westward	101-4900-431.93-16	Measure A Street Imp						\$ 130,000		\$ 130,000
Charles: Hargrave to 1037 E. Charles	101-4900-431.93-16	Measure A Street Imp						\$ 54,000		\$ 54,000
Wesley: Hargrave to 1401 E. Wesley	101-4900-431.93-16	Measure A Street Imp						\$ 54,000		\$ 54,000
	MEASURE A TOTALS		\$ 13,020	\$ 1,025,500	\$ 470,000	\$ 422,000	\$ 435,000	\$ 448,000	\$ -	\$ 2,813,520

CDBG

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Repplier Park Bowl	110-5510-461.90-67	Repplier Park Bowl Renvtn		\$ 10,000						\$ 10,000
	110-5511-461.90-67	Repplier Park Bowl Renvtn		\$ 141,570						\$ 141,570
	110-5512-461.90-67	Repplier Park Bowl Renvtn		\$ 121,970						\$ 121,970
	110-5513-461.90-67	Repplier Park Bowl Renvtn		\$ 120,735	\$ 119,000					\$ 120,735
	110-5514-461.90-67	Repplier Park Bowl Renvtn								\$ 119,000
	CDBG TOTALS		\$ -	\$ 394,275	\$ 119,000	\$ -	\$ -	\$ -	\$ -	\$ 513,275

CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR'S 2013/2014 - 2017/2018

AIR QUALITY IMPROVEMENT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Vehicles	132-4900-446.90-52	Vehicles		\$ 40,000						\$ 40,000
AIR QUALITY IMPROVEMENT TOTALS			\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000

SLESF GRANTS

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
SLESF GRANT 2011	148-2211-421-9056	Machinery & Equipment	\$ 99,909	\$ 1,148						\$ 101,057
SLESF GRANT 2012	148-2212-421-9056	Machinery & Equipment	\$ 75,050	\$ 25,222						\$ 100,272
SLESF GRANT 2013	148-2213-421-90-56	Machinery & Equipment	\$ -	\$ 100,000						\$ 100,000
SLESF TOTALS			\$ 174,959	\$ 126,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301,329

TRAFFIC CONTROL

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Traffic Signal Improvements	420-4900-431.93-27	Traffic Signals/Synchron		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000
TRAFFIC CONTROL TOTALS			\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000

GENERAL FACILITIES

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Restroom Addition-City Hall	430-2900-441.90-15	Building Improvements		\$ 45,000						\$ 45,000
GENERAL FACILITIES TOTALS				\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000

SUNSET GRADE SEPERATION

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Sunset Avenue Grade Sep.	441-6500-431.93-02	Sunset Grade Seperation	\$ 3,680,932	\$ 1,054,276						\$ 4,735,208
SUNSET GRADE SEPERATION TOTALS			\$ 3,680,932	\$ 1,054,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,735,208

CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR'S 2013/2014 - 2017/2018

PARK DEVELOPMENT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Repllier Park Improvement	451-3600-461.90-37	Repllier Park Improvement		\$ 132,046						\$ 132,046
PARK DEVELOPMENT TOTALS			\$ -	\$ 132,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,046

AIRPORT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Taxiway "A" Relocation (Design)	600-5100-435.90-10	Professional Services	\$ 199,981	\$ 4,147						\$ 204,128
Taxiway "A" Relocation (Const)	600-5100-435.90-41	Runway Improvements				\$ 175,000				\$ 175,000
Fuel Facility Relocation (Design)	600-5100-435.90-10	Professional Services	\$ 78,390	\$ 25,937						\$ 104,326
Fuel Facility Relocation (Const)	600-5100-435.93-73	Airport Improvements			\$ 25,000					\$ 25,000
Property Acquisition EA	600-5100-435.90-10	Planning/Engineering			\$ 7,500					\$ 7,500
Sign/Stripe Terminal Pkg Lot	600-5100-435.93-73	Airport Improvements				\$ 6,500				\$ 6,500
Airport Security Fence	600-5100-435.93-73	Airport Improvements				\$ 50,000				\$ 50,000
REILS (Runway 6 & 26)	600-5100-435.93-73	Airport Improvements				\$ 1,500				\$ 1,500
Pavement Management Plan	600-5100-435.90-10	Planning/Engineering					\$ 2,500			\$ 2,500
PAPI Runway 8 (Design)	600-5100-435.90-10	Planning/Engineering					\$ 15,000			\$ 15,000
PAPI Runway 8 (Const)	600-5100-435.93-73	Airport Improvements						\$ 82,500	\$ 82,500	
AIRPORT TOTALS			\$ 278,371	\$ 30,084	\$ 32,500	\$ 175,000	\$ 58,000	\$ 17,500	\$ 82,500	\$ 673,954

CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR'S 2013/2014 - 2017/2018

TRANSIT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Bus Stop Amenities	610-5800-434.9019	STA	\$ 149,815	\$ 185						\$ 150,000
DAR Vehicles	610-5850-434.9051	STA	\$ 54,069	\$ 104,111						\$ 158,180
Decaling	610-5850-434.9051	STA	\$ 14,645	\$ 5,355						\$ 20,000
ADA Accessible Van	610-5850-434.9051	STA	\$ -	\$ 50,000						\$ 50,000
Schedule Holders for stops	610-5800-434.9019	STA	\$ -	\$ 5,000						\$ 5,000
GPS for Dial-A-Ride	610-5850-434.9056	STA	\$ -	\$ 25,000						\$ 25,000
Paratransit Schedule Software	610-5850-434.9049	STA	\$ -	\$ 25,000						\$ 25,000
Computer Equipment	610-5800-434.9048	STA	\$ -	\$ 60,000						\$ 60,000
Electric Fareboxes	610-5800-434.9056	STA	\$ -	\$ 150,000						\$ 150,000
Security Cameras	610-5800-434.9056	STA	\$ -	\$ 48,818						\$ 48,818
On Board Schedule Holders	610-5800-434.9019	STA	\$ -	\$ 300						\$ 300
Automated Enunciators	610-5800-434.9019	STA	\$ -	\$ 50,000						\$ 50,000
Automated Enunciators	610-5800-434.9056	STA	\$ -	\$ 50,000						\$ 50,000
Bus Security Upgrades	610-5800-434.9051	CEMA-Prop 1B	\$ -	\$ 18,650						\$ 18,650
Dial-A-Ride Vehicle	610-5850-434.9051	PTMISEA	\$ -	\$ 59,367						\$ 59,367
WiFi Download System	610-5800-434.9056	CalEMA	\$ -	\$ 56,866						\$ 56,866
	TRANSIT TOTALS		\$ 218,529	\$ 708,652	\$ -	\$ 927,181				

WATER

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Water Canyon Pipe Mapping	660-6300-471-33.11	Professional Services	\$ 79,486	\$ 495						\$ 79,981
Building Improvements	660-6300-471.90-15	Building Improvements	\$ 24,000	\$ 21,000	\$ 5,000					\$ 50,000
Plant Improvements	660-6300-471.90-18	Plant Improvements		\$ 35,000	\$ 10,000					\$ 45,000
SCAADA radios	660-6300-471.95-08	Wells/Pumping Equipment		\$ 57,500						\$ 57,500
Well M-3	660-6300-471.95-08	Wells/Pumping Equipment	\$ -	\$ 96,085						\$ 96,085
Scadda/Telemetry Imp	660-6300-471.95-27	SCADDA/Telemetry	\$ 14,889	\$ 1,654						\$ 16,543
	WATER TOTALS		\$ 118,375	\$ 211,734	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 345,109

CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR'S 2013/2014 - 2017/2018

WATER CAPITAL FACILITIES

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Water Master Plan Update	661-6300-471.90-78	Planning/Design-Capital			\$ 75,000					\$ 75,000
Pilot Well in Cabazon SU	661-6300-471.95-08	Wells/Pumping Equip.		\$ 250,000	\$ 500,000					\$ 750,000
Equip Well in Cabazon SU	661-6300-471.95-08	Wells/Pumping Equip.				\$ 750,000				\$ 750,000
Main to Cabazon Well	661-6300-471.95-10	Water Mains				\$ 350,000				\$ 350,000
Annual Water Line Replacement	661-6300-471.95-10	Water Mains		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000	
Water Yard Building	661-6300-471.90-12	Water Yard Building			\$ 325,000					\$ 325,000
	661-6300-471.95-12	Treatment Plant Improvement		\$ 200,000						\$ 200,000
Water Yard Block Wall/Pkg Lot	661-6300-471.90-07	Water Yard Building			\$ 300,000					\$ 300,000
	661-6300-471.95-12	Treatment Plant Improvement		\$ 75,000						\$ 75,000
Westward: HH Rd to Sunset (C)	661-6300-471.95-10	Water Mains			\$ 75,000					\$ 75,000
Westward St Impr (Paving)	661-6300-471.95-10	Water Mains			\$ 75,000					\$ 75,000
Water Canyon Pipe Replacement (Design)	661-6300-471.90-78	Planning/Design-Capital	\$ 33,352	\$ 50,000	\$ 100,000					\$ 183,352
Water Canyon Pipe Replacement (Const)	661-6300-471.95-10	Water Mains					\$ 150,000	\$ 150,000	\$ 150,000	\$ 450,000
Altitude Valves	661-6300-471.95-09	Reservoirs				\$ 200,000				\$ 200,000
Sunset Grade Sep. Water Main	661-6300-471.95-10	Water Mains			\$ 400,000					\$ 400,000
San G to Mountain East Bottleneck (Design)	661-6300-471.90-78	Planning/Design-Capital				\$ 75,000				\$ 75,000
San G to Mountain East Bottleneck (Const)	661-6300-471.95-10	Water Mains					\$ 450,000			\$ 450,000
Flume Restoration	661-6300-471.95-10	Water Mains				\$ 100,000	\$ 1,200,000			\$ 1,300,000
Water Main on Sunset: Lincoln to Westward	661-6300-471.95-10	Water Mains			\$ 325,000					\$ 325,000
WATER CAPITAL FACILITIES TOTALS			\$ 33,352	\$ 675,000	\$ 2,275,000	\$ 1,575,000	\$ 1,900,000	\$ 250,000	\$ 250,000	\$ 6,958,352

CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR'S 2013/2014 - 2017/2018

IRRIGATION WATER

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Westward: HH Rd to Sunset (C)	662-6300-471.95-10	Mains			\$ 75,000					\$ 75,000
Recycled Water Master Plan Update	662-6300-471.90-10	Planning/Engineering			\$ 75,000					\$ 75,000
Phase I Segment A	662-6300-471.95-12	Irrigation Wtr Mains	\$ 1,507,110	\$ 342,349						\$ 1,849,459
Phase I Segment B	662-6300-471.95-10	Irrigation Wtr Mains			\$ 2,200,000					\$ 2,200,000
Phase I Segment C	662-6300-471.95-10	Irrigation Wtr Mains				\$ 2,500,000				\$ 2,500,000
R1 Rehab/Pump Test	662-6300-471.95-08	Wells/Pumping Equip			\$ 200,000					\$ 200,000
Equip R1	662-6300-471.95-08	Wells/Pumping Equip				\$ 250,000				\$ 250,000
R1 Reservoir/Pump Station (Design)	662-6300-471.90-10	Planning/Engineering			\$ 75,000					\$ 75,000
R1 Reservoir/Pump Station (Construction)	662-6300-471.95-08	Wells/Pumping Equip				\$ 1,250,000				\$ 1,250,000
Booster Station (Construction)	662-6300-471.95-08	Wells/Pumping Equip				\$ 650,000	\$ 650,000			\$ 1,300,000
Sunset Grade Sep RW Main	662-6300-471.95-10	Irrigation Wtr Mains			\$ 400,000					\$ 400,000
Package Plant (Design)	662-6300-471.90-10	Planning/Engineering				\$ 50,000				\$ 50,000
Package Plant (Construction)	662-6300-471.95-12	Treatment Plant Impr					\$ 25,000,000			\$ 25,000,000
Sun Lakes Ponds Main/Inter-tie	662-6300-471.95-10	Irrigation Wtr Mains						\$ 60,000		\$ 60,000
IRRIGATION WATER TOTALS			\$ 1,507,110	\$ 342,349	\$ 3,025,000	\$ 4,700,000	\$ 25,650,000	\$ 60,000	\$ -	\$ 35,284,459

BUA WATER CAPITAL

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Reservoirs	663-6300-471.95-09	Reservoirs			\$ 150,000					\$ 150,000
Water Mains	663-6300-471.95-10	Water Mains			\$ 350,000					\$ 350,000
BUA WATER CAPITAL TOTALS			\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

ELECTRIC IMPROVEMENT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Sunset Grade Separation	673-7000-473.93-02	Sunset Grade Separation	\$ 25,000	\$ 250,180	\$ 82,000	\$ 415,000				\$ 772,180
Rebuild Hydro Generating Units	673-7000-473.96-34	Hydro Units			\$ 600,000					\$ 600,000
Block Wall at City Yard	673-7000-473.90-16	Block Wall - City	\$ 17,276	\$ 1,221,662						\$ 1,238,938
ELECTRIC IMPROVEMENT TOTALS			\$ 42,276	\$ 1,471,842	\$ 682,000	\$ 415,000	\$ -	\$ -	\$ -	\$ 2,611,118

CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR'S 2013/2014 - 2017/2018

ELECTRIC REVENUE BOND

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Downtown UG-Decorative Lights	674-7000-473.96-29	D.T. Underground	\$ 14,829	\$ 3,519,699						\$ 3,534,528
City Yard Warehouse Building	674-7000-473.90-11	New building City	\$ 11,820	\$ 2,688,180						\$ 2,700,000
Alola Substation Conversion	674-7000-473.96-32	Alola Substation		\$ 100,000	\$ 500,000	\$ 2,850,000				\$ 3,450,000
Airport Substation Conversion	674-7000-473.96-33	Airport Substation			\$ 600,000	\$ 1,600,000				\$ 2,200,000
Midway Substation Upgrade	674-7000-473.96-12	Midway Substation				\$ 500,000				\$ 500,000
Sunset Substation Distribution Circuits	674-7000-473.96-18	Sunset Substation		\$ 20,000	\$ 30,000	\$ 100,000	\$ 1,850,000			\$ 2,000,000
ELECTRIC REVENUE BOND TOTALS			\$ 26,649	\$ 6,327,879	\$ 1,130,000	\$ 5,050,000	\$ 1,850,000	\$ -	\$ -	\$ 14,384,528

WASTEWATER

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Digester Cleaning	680-8000-454.95-12	Treatment Plant Impro			\$ 30,000					\$ 30,000
Repairs to Heat Exchanger (WWTP)	680-8000-454.95-12	Treatment Plant Impro			\$ 60,000					\$ 60,000
Digester Sludge Recirculation Pumps (WWTP)	680-8000-454.95-12	Treatment Plant Impro		\$ 73,030						\$ 73,030
Manhole Rehab	680-8000-454.95-14	Sewer Mains & Coll. Syst			\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		\$ 100,000
Engineering Design	680-8000-454.90-10	Planning/Engineering Svc		\$ 6,000						\$ 6,000
Equipment Replacement	680-8000-454.90-56	Machinery/Equipment		\$ 17,500						\$ 17,500
Treatment Plant Improvements	680-8000-454.95-12	Treatment Plant Improv		\$ 60,000						\$ 60,000
WASTEWATER TOTALS			\$ -	\$ 156,530	\$ 115,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 346,530

CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR'S 2013/2014 - 2017/2018

WASTEWATER CAPITAL FACILITIES

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Sewer Master Plan Update	681-8000-454.90-78	Planning/Design			\$ 75,000					\$ 75,000
Sunset Grade Sep Sewer Main	681-8000-454.95-14	Sewer Mains & Coll. Syst			\$ 400,000					\$ 400,000
Sewer Line Replacement	681-8000-454.95-14	Sewer Mains & Coll. Syst			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		\$ 400,000
PVC Digester Gas Piping	681-8000-454.95-12	Treatment Plant Impro				\$ 25,000				\$ 25,000
Replacement of 30" Trunk to WWTP w/DIP (Design)	681-8000-454.90-78	Planning/Design						\$ 75,000		\$ 75,000
Replacement of 30" Trunk to WWTP w/DIP (Const)	681-8000-454.95-14	Sewer Mains & Coll. Syst							\$ 500,000	\$ 500,000
Lab	681-8000-454.95-12	Treatment Plant Impro					\$ 150,000			\$ 150,000
SCADA (Lift Stations)	681-8000-454.95-14	Sewer Mains & Coll. Syst			\$ 125,000					\$ 125,000
Deutsch Sewer Trunk Line (D)	681-8000-454.90-10	Planning/Engineering							\$ 200,000	\$ 200,000
Deutsch Sewer Trunk Line (C)	681-8000-454.95-14	Sewer Mains & Coll. Syst								
Treatment Plan Improvements	681-8000-454.95-12	Treatment Plant Improv		\$ 10,000	\$ 10,000					\$ 20,000
WASTEWATER CAPITAL FACILITIES TOTALS			\$ -	\$ 10,000	\$ 710,000	\$ 125,000	\$ 250,000	\$ 175,000	\$ 700,000	\$ 1,970,000

BUA WASTEWATER CAPITAL

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Planning/Design	683-8000-454.90-78	Planning/Design	\$ 39,231	\$ 536,936						\$ 576,166
BUA WASTEWATER CAPITAL TOTALS			\$ 39,231	\$ 536,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,166

2007 TAB PROCEEDS

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budget Carry Fwd	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	TOTAL \$
Ramsey Street Improvements	855-9500-490.93-30	Ramsey Street Improvements			\$ 250,000					\$ 250,000
2007 TAB PROCEEDS TOTALS			\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

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CITY of BANNING

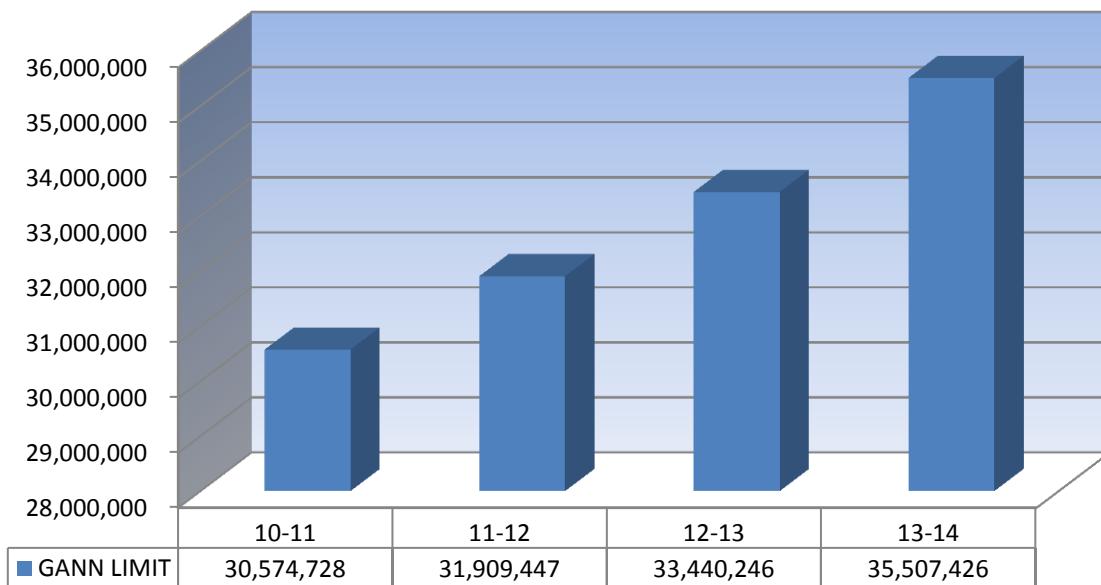
Proposition 4 - Government Spending Limits

Proposition 4 - Government Spending Limits

In November 1979 voters passed Proposition 4, also known as the Gann Initiative. Proposition 4 Article XIII (B) of the California Constitution provides that the City's annual appropriations be subject to certain State limitations. This appropriation limit is referred to as the Gann Spending Limitation. The calculation limits the increase in annual appropriations to a factor which is based on a combination of population growth, State per capita income change, and the change in assessment value for non-residential property. Appropriations for proprietary related activities such as water, wastewater, airport, etc., and Redevelopment functions are not subject to the limit. When the limit is exceeded, Proposition 4 requires the surplus to be returned to the taxpayers within two years. Appropriations in the two year period can be averaged before becoming subject to the excess revenue provisions of the Gann limit.

The City of Banning calculated the Gann Limit of \$35,507,426 for Fiscal Year 2013-14 using the prior year's limitation of \$33,440,246 multiplied by the 5.12% (1.0512) increase in per capita income multiplied by the 1.01% (1.0101) increased population growth in Riverside County. This calculation maintains a safe cushion for the City's financial health.

GANN LIMIT



GANN LIMIT CALCULATION

Article XIIIIB of the California State Constitution was adopted by California voters in November 1979, and is more commonly referred to as the Gann Limit. The Article places limits on the amount of revenue which can be appropriated (spent) each fiscal year. Only revenues which are considered proceeds of taxes are subject to the limit.

The limit is different for each agency and changes each year, modified for changes in inflation and population.

Fiscal Year	(1) Prior Year Gann Limit	(2) Previous Year's Population	(3) Current Year's Population	(4) * City Population Change %	(5) * County Population Change %	(6) % Change In Per Capita Income	(7) Current Year Gann Limit
03-04	19,141,477	24,655	25,581	3.44%	3.69%	2.31%	20,319,990
04-05	20,319,990	25,581	27,192	6.30%	3.37%	3.28%	22,308,634
05-06	22,308,634	27,192	27,954	1.02%	3.87%	5.26%	24,390,824
06-07	24,390,824	27,954	28,128	-0.01%	3.45%	3.96%	26,231,507
07-08	26,231,507	28,128	28,272	-0.17%	3.31%	4.42%	28,297,580
08-09	28,297,580	28,272	28,348	0.19%	2.71%	4.29%	30,311,309
09-10	30,311,309	28,348	28,457	1.10%	1.44%	0.62%	30,938,428
10-11	30,938,428	28,457	28,751	0.70%	1.40%	-2.54%	30,574,728
11-12	30,574,728	28,751	29,844	1.14%	1.81%	2.51%	31,909,447
12-13	31,909,447	29,844	29,965	0.81%	0.99%	3.77%	33,440,246
13-14	33,440,246	29,965	30,170	0.40%	1.01%	5.12%	35,507,426

The Gann Limit is adjusted annually by multiplying the "Prior Year Gann Limit" (column 1) by the greater of the "City or County % Change in Population" (column 4 or 5) and then by the "% Change in Per Capita Income" (column 6).

This annual Gann adjustment figure is then added to the Prior Year's limit amount to obtain the Current Year Gann Limit amount in column 7. The shaded boxes indicate the calculation factors that were used in determining the adjustment to the Gann Limit.

*City and County population change % figures are provided by the Department of Finance Demographic Research Unit.

CITY of BANNING

Historical Information

The City of Banning is strategically located in Riverside county along the route of U.S. Interstate 10 approximately 25 miles northwest of Palm Springs and 82 miles east of Los Angeles. Beautifully located in the San Gorgonio Pass between the two highest mountain peaks in Southern California, Banning is only minutes away from many desert and mountain resorts. One of Banning's unique characteristics is that it provides the serenity of a rural setting yet has easy access to major metropolitan areas. Its unique location is at a relatively high altitude (2,350 feet) in the pass which provides a favorable year-round climate and air quality. Its municipal boundaries encompass 22.117 square miles.



Banning has a rich and colorful history. Its first permanent landmark, an adobe house, was built on a tract of land now known as the Gilman place, in 1854. The house was used as a stagecoach station and meal stop for many years. The Colorado Stage and Express Line included Banning on its route from Los Angeles to the Colorado River in 1862, where gold had been discovered. The railroad replaced the stagecoach in 1876.

Incorporated in 1913, Banning is a general law city with a council/manager type administration. The City has five elected council members. Mayor is appointed by the City Council. The City Manager is the Chief Administrative Officer and is appointed by the City Council.

The City of Banning is a full service municipal government, which owns and operates its own electric and water utilities. It also offers its residents an airport, local police protection, municipal bus service, seven parks, a swimming complex, a seasonally operated play house bowl, as well as youth and leisure programs. Recreation opportunities are also abundant in nearby areas, which offer golfing, fishing, hiking, and equestrian trails.

CITY of BANNING

Budgetary and Fiscal Policies

I. PHILOSOPHY

To maintain a financially viable City that can provide an adequate level of municipal services and to ensure a stable and diverse financial condition of the City through budgeting and fiscal policies.

II. METHODS

Operational Policies

Operational Policies

1. The City will maintain a budgetary control system to ensure compliance with the budget. The City will prepare monthly status reports comparing actual revenues and expenditures to budgeted amounts. Where practical, the City will develop performance measures to be included in the operating budget.
2. The City will provide for adequate maintenance of capital plant and equipment and for the orderly replacement thereof.
3. The City will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. For this projection, a maintenance and replacement schedule will be developed and followed.
4. During the budget process, the City will reassess services and service levels. Staff may seek citizen input by surveys, citizen's forums and similar methods to accomplish this evaluation.
5. The City will strive to maintain all of its assets at an adequate level in order to protect the City's capital investment and to minimize future maintenance and replacement costs.

Capital Improvement Policies

Capital Improvement Policies

1. Capital improvements are to be funded primarily by user fees, service charges, assessments, special taxes or developer agreements when benefits can be attributed to users of the facility.
2. The City will require that project costs and related funding be submitted with requested capital projects. "Full life" costs including operating, maintenance and demolition, if any, should be identified.
3. Although the City will strive to finance projects on a pay-as-you-go basis, the City Council may conclude, based on a study of the economy and other matters, that the most equitable way of financing a project that benefits the entire community would be debt financing (pay-as-you-use) in order to provide the services in a timely manner. The City will use the following criteria to evaluate the use of long-term financing and pay-as-you-go funding for capital projects:

Factors favoring pay-as-you-go

- current revenues and excess reserves are available or project phasing can be accomplished.
- debt levels adversely affect credit rating.
- market conditions are unstable or marketing difficulties exist.

Factors favoring long-term financing

- revenues available for debt service are determined to be sufficient and reliable to provide funding for long-term financing which can be marketed with investment grade credit ratings.
- the facility securing the financing is of the type that will support an investment grade credit rating.
- market conditions present favorable interest rates and demand for City financing.
- a project is mandated by state and/or federal requirements and current revenues or fund surplus balances are insufficient.
- the facility is immediately required to meet or relieve capacity needs.
- the life of the asset financed is ten years or longer.

Revenue Policies

Revenue Policies

1. The City will strive to maintain a diversified revenue system to protect it from short-run fluctuations in any one revenue source.
2. State and Federal funds may be utilized, but only when the City can be assured that the total costs and requirements of accepting funds are known and judged not to adversely impact the City's General Fund.
3. The City, where allowed by law, will review all fees for licenses, permits, fines, utility user fees and other miscellaneous charges on a periodic basis. They will be adjusted as necessary after considering inflation, processing time, expenses to the City, and any other factors pertinent to the specific item. A regular review and implementation of index escalators will be applied wherever authorized by resolution or ordinance.
4. An administrative fee will be charged where allowed by law for administrative services, provided the fee is based on the reasonable estimated costs incurred.
5. All proposed projects will have a detailed capital budget specifying total costs and total revenues, and shall identify the source of proposed revenues.

Debt Management Policies

Debt Management Policies

1. The City will not use long-term debt to finance current operations. Long-term borrowing will be confined to capital improvements or similar projects with an extended life which cannot be financed from current revenues.
2. Debt payments shall not extend beyond the estimated useful life of the project being financed. The City will try to keep the average maturity of bonded debt at or below 20 years.
3. The City will maintain good communications with bond rating agencies concerning its financial condition.
4. The City may utilize lease purchasing with specific approval of the City Manager. The useful life of the item must be equal to or greater than the length of the lease. A lease purchase will require City Council approval beyond a five-year lease term or principal amount over the City Manager's authorized contract level.
5. The City will not obligate the General Fund to secure financing unless the marketability of the issue will be significantly enhanced.
6. A feasibility analysis shall be prepared for each request for long-term financing which analyzes the impact on current and future fiscal year budgets for debt service and operations. The analysis shall also address the reliability of revenues supporting annual debt service.
7. The City shall conduct financing on a competitive basis unless, for reasons of market volatility, the use of an unusual financing structure or a complex security structure indicates the negotiated financing is preferred.
8. The City will monitor all forms of debt on an annual basis and report concerns or suggested restructuring, if any, to the City Council as part of the budget hearing process.
9. Enterprise and Property owner based financing will only be issued under the assumption that the issue is self-supporting from user fees and charges, assessments and special taxes without impacting the General Fund.
10. The City's minimum acceptable rating objective on any direct debt is "Baa/BBB". Appropriate credit enhancements, such as insurance or letters of credit shall be considered for marketing purposes, availability and cost effectiveness.
11. The City shall diligently monitor its compliance with bond covenants and ensure its compliance with federal arbitrage regulations.
12. The City may issue interfund loans rather than outside debt instruments. Interfund loans will be permitted only if an analysis of the lending fund indicates excess funds are available, and the use of these funds will not impact the fund's current operations. The average annual interest rate, as established by the Local Agency Investment Fund (LAIF), will be paid to the lending fund.

General Fund Balance Reserve Policy

General Fund Balance Reserve Policy

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Administrative Services

Director to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

PROCEDURES

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purpose for which amounts can be spent.

- Nonspendable fund balance (*inherently nonspendable*)
- Restricted fund balance (*externally enforceable limitations on use*)
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual net resources*)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

Committed Fund Balance

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently.

- General Fund Emergency Contingency

The City's General Fund balance committed for emergency contingencies is established at a minimum of \$1.5 million or up to 25% of operating appropriations if funds are available. The Emergency Contingency is reserved for economic uncertainties, local disasters, recession or other financial hardships; to subsidize unforeseen operating or capital needs; and for cash flow requirements. The City Council may, by the affirming vote of three members, change the amount of this commitment and/or the specific uses of these monies.

Assigned Fund Balance

Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the Administrative Services Director for the purpose of reporting these amounts in the annual financial statements. A few examples of assigned fund balance follow.

- Continuing Appropriations
Fund balance levels must be sufficient to meet funding requirements for projects approved in prior years and which must be carried forward into the new fiscal year.
- Debt Service
Established to provide for future debt service obligations.

Unassigned Fund Balance

These are residual positive net resources of the General Fund in excess of what can properly be classified in one of the other four categories.

Fund Balance Classification

The accounting policies of the City consider Restricted Fund Balance to have been spent first when an expenditure is incurred for purposes for which both Restricted and Unrestricted Fund Balance is available. Similarly, when an

expenditure is incurred for purposes for which amounts in any of the Unrestricted classifications of fund balance could be used, the City considers Committed amounts to be reduced first, followed by Assigned amounts and then Unassigned amounts.

This policy is in place to provide a measure of protection for the City against unforeseen circumstances and to comply with GASB Statement No. 54. No other policy or procedure supersedes the authority and provisions of this policy.

Available Fund Balance Reserve Policies

Available Fund Balance Reserve Policies

1. Each fund shall maintain, if necessary, an appropriate Available Fund Balance reserve to fund prior year's incomplete capital projects, continuing appropriations, cash flow needs and any other financial need not included in the current fiscal year budget.
2. The BUA Water and Wastewater operational funds shall maintain a minimum Available Fund Balance reserve of 10% of the upcoming fiscal year's total operating appropriations and debt service payments.
3. The Electric operational fund shall maintain a minimum Available Fund Balance reserve of 10% of the upcoming fiscal year's total operating appropriations and debt service payments. The Available Fund Balance for the Electric Rate Stability Fund shall be maintained at a minimum of 20% of the upcoming fiscal year's total operating appropriations and debt service payments.
4. The Self-Insurance Fund shall maintain a \$500,000 minimum Available Fund Balance reserve which is in excess of the estimated loss reserve as reported at the end of the fiscal year by the City's claims administrator.

Electric Administrative Transfer Policy

Electric Administrative Transfer Policy

The Electric Operation Fund's administrative transfer to the General Fund is authorized at 10% of operational revenues. The rate will be reviewed by the City Council during the budget process.

Budget and Budgetary Accounting Policies

Budget and Budgetary Accounting Policies

The City uses the following procedures in establishing the budget:

1. Before the beginning of the budget cycle, the City Manager submits to the City Council a proposed budget commencing July 1.
2. A budget workshop(s) may be conducted every two years or as needed to obtain citizen comments.
3. The budget is subsequently adopted through passage of a resolution.
4. For a given fiscal year, all appropriations are as originally adopted or as amended by the City Council. At year end, all unencumbered budgeted amounts lapse, subject to requests for continuing appropriations. Outstanding encumbrances will be carried forward into the new fiscal year with City Manager approval.
5. Continuing Appropriations requests and Authorized Capital Projects are approved by the City Manager after the adoption of the original budget. The original budget is then adjusted accordingly.
6. The legal level of budgetary control is at the fund level. A Department Head may transfer budget appropriations within a major category in a department or fund under his authority. The City Manager's approval must be obtained when a budget appropriation transfer request moves from one major appropriation category to another within a department.
7. The City Council may, at any time, amend the budget or delete appropriations, transfer appropriations within a fund, or change appropriation transfers between funds.

Accounting, Auditing & Financial Reporting Policies

Accounting, Auditing & Financial Reporting Policies

1. Ordinance No. 1445 established section 3.21, Financial Procedures as follows:

3.21.010 Warrants

All disbursements except petty cash are made on warrants. A combined demand-warrant is employed and signed by use of check signature plates (or most current technology) to imprint signatures of any two of the

following: The Administrative Services Director, Finance Director, City Manager, and the Mayor or Councilmember.

The warrants shall be drawn on the City of Banning bank account.

Warrants shall be of four types:

1. General;
2. Payroll;
3. Return of Deposit;
4. Such other warrants as may be necessary for expenditures from certain restricted and special accounts.

All warrants issued must be properly documented. No warrants shall be made payable to "bearer" or "cash".

All warrants appear on the warrant registers in numerical sequence. Voided or canceled warrants are so indicated on the registers and are properly defaced. There may be separate warrant registers to cover the different types of warrants.

Warrants may be issued by the Finance Department on a weekly basis for demands which are accompanied by supporting documents. Such disbursements shall only be for items which have followed the procurement procedures prescribed by this code and for which funds have been appropriated by the city council. Monthly warrant registers for these disbursed items shall be submitted to the city council for ratification at the next regularly scheduled council meeting after the issuance thereof.

3.21.020 Accounting Methods

The basis of accounting is in conformity with generally accepted principles of municipal accounting.

3.21.030 Audit

An audit of the accounts and records is made annually by a certified public accountant.

3.21.040 Receipts, Deposit and Safekeeping of Moneys

All collections of cash are the responsibility of the Administrative Services Director, who outlines the procedures pertaining to the physical aspects of the receipt, deposit and safekeeping of all moneys. Receipts are issued for all collections in a form as prescribed by the director and suitable to the nature of the collection. Cash is deposited daily. Cash on the premises shall be safeguarded through the use of locked cash drawers, safes, or other protective devices. Persons having access to cash shall be kept to a minimum and adequately bonded.

2. Periodic financial reports will be submitted to the City Council for review.
3. The Administrative Services Director will annually submit an investment policy to the City Council for review and approval.

CITY of BANNING

Description of Funds

(001) General Fund

The General Fund is the general operating fund of the city. All general tax receipts and fee revenue not allocated by law, council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities that are not required to be accounted for or paid by another fund.

Special Revenue Funds

Special Revenue Funds account for revenues derived from specific sources that are required by law or administrative regulation to be accounted for in a separate fund. Funds included are (Ordered by fund number):

(002) Developer Deposits – Community Development: This fund accounts for deposits required of developers that are used by the City for studies and reports required due to the development. These funds are combined with the General Fund for financial statement reporting.

(003) County of Riverside – MOU: In February, 2007 an agreement was executed between the County of Riverside and the City of Banning with respect to expansion of the Smith Correctional Facility located in Banning, California. To mitigate the potential impacts of this expansion on the citizens of the City of Banning, the County will, over the course of 10 years, provide the City with 4.5 million dollars and implement a reverse 9-1-1 system; in exchange, over the same period, the City will use these funds to hire four sworn police officers.

(100) Gas Tax: The Street Division is responsible for the maintenance of streets and storm drains or operation of traffic controls and related facilities. The Division uses State and local standards to ensure protection and maintenance of public infrastructure.

(101) Measure A Street: Measure "A" was approved by the voters of Riverside County authorizing an additional half-cent sales tax specifically for transportation improvement purposes. This fund accounts for the receipt and expenditures of the money collected under the Measure "A" program.

(103) SB300 Street Improvement: This Fund pertains to Senate Bill 300 where the State participates in local

transportation projects meeting the eligibility criteria under the State-Local Transportation Partnership Program.

(104) Article 3 – Sidewalk Construction: This program provides grants under Senate Bill 821 for Bicycle and Pedestrian Facilities on a competitive basis. Projects are submitted by the local agencies annually to the Riverside County Transportation Commission.

(110) C.D.B.G.: Accounts for monies received and expended by the City as a participant in the Federal Community Development Block Grant Housing Program.

(111) Landscape Maintenance Assessment District #1: This fund is responsible for the maintenance of landscaping installed in public right-of-ways within Landscape Maintenance District No. 1. The City collects the assessments through the County of Riverside Tax Collector's office. The Engineer's Report and all paperwork is prepared in-house by staff on an annual basis and assessments are recorded on individual parcels within the district, subject to the approval of the City Council.

(132) Air Quality: The Air Quality Management District (A.Q.M.D.) Fund proceeds are intended for improving the air quality within Riverside County. Quarterly allocations are received from the District for governmental agencies to improve air quality. Qualifying fund uses include alternative fuel vehicles that are used for City operations and compressed natural gas (CNG) fueling stations.

(140) Asset Forfeiture: The Asset Forfeiture Fund is used as a depository for assets forfeited as a result of Police Department arrests, narcotics-related arrests, etc. The forfeited assets then become available for operating costs or capital equipment needs in the continuation of drug enforcement within the Police Department.

(148) Supplemental Law Enforcement: This program was approved in FY 1996-97. This funding is restricted to front line law enforcement programs. Funding for this program is considered each year by the State and is not guaranteed.

(149) Public Safety – Sales Tax: The adoption of a one-half cent sales tax strictly used for public safety operations was authorized by Proposition 172. The sales tax is recorded in a separate fund and subsequently transferred to the City's General Fund to subsidize fire and police operations.

(150) State Park Bond Act: This fund was established during Fiscal Year 2003 to account for funds received through the Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Act of 2000 and the Clean Water, Clean Air, Safe Neighborhoods Parks, and Coastal Protection Bond Act of 2002. This fund ensures that the monies expended and reimbursed on bond funded projects is tracked separately from other funding sources.

(190) Housing Authority: Undertakes a variety of housing projects provided in the Housing Authority Law including: leasing housing, multiple family housing, mobile home housing, housing certificates and other State and Federal housing programs.

(200) Special Donations: This fund was established during Fiscal Year 1989-90 to account for special donations received by the City. This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(201) Senior Center Activities: This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(202) Animal Control Reserve: This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(203) Police Volunteer: The Volunteer Citizen Patrol Program is designed to relieve regular officers of duties not specifically defined as law enforcement activities. This separate fund ensures that the monies received will be applied toward the specific purpose named in the donation.

(300) City Hall COP Debt Service: This fund was created to record the debt service transactions for the 1997 City Administration Certificates of Participation Refunding Bonds. The bonds were refinanced in FY11. The new debt matures in 2020.

(360) Sun Lakes CFD #86-1: This fund is used to record the financial activities of the Sun Lakes Community Facilities District (C.F.D.) #86-1 Refunding Bond's annual debt service and related administrative costs. The original bond proceeds were used to create an overpass for the railroad. A bridge and thoroughfare district was created to mitigate the cost of the capital improvement from future development in the area.

Each year the City certifies and collects a special tax through the County of Riverside property tax collection program to provide funds for the District's expenditures. The refunding bonds matured in 2005. The fund still exists to track bridge and thoroughfare revenue.

(365) Assessment District - #91-1 Wilson St. Debt: This fund is used to record the principal, interest and related administrative costs for the Wilson Street Assessment District #91-1 Bond debt service activities. The proceeds were used to develop infrastructure in new residential subdivisions. The improvements are an obligation of the property owners located within the District and no City Funds are used to subsidize any costs associated with the District.

Each year the City certifies an assessed amount for the property owners to the County of Riverside and collects the amounts due through the County's property tax system. The bonds have a final maturity in 2012 and may be prepaid at any time by a property owner. The prepayment proceeds can only be used to call outstanding District bonds.

(370) Area Police Computer: This fund has been created to isolate the costs associated with the Area Police Network. The network increases communication to each agency and provides the capability to obtain information from Sacramento. Three Riverside County cities are currently participating in the program, which is administered by the City. The participating agencies include Banning, Beaumont, and Hemet. The City of Banning's portion of this program is reflected in the Police department's budget located in the General Fund.

(375) Fair Oaks 2004-1 Debt Service: This fund was used to record the deposit and use of funds provided by Century Homes to develop an assessment district relating to the Fair Oaks Ranch Estates Development. In 2004-05 the Fair Oaks Assessment District was formed. In May 2005 bonds in the amount of \$2,898,000 were issued to finance the cost of constructing and acquiring certain public improvements funded by the District. Since FY 2005-06, this fund has been used to track the debt service activity related to the bond issue.

(376) Cameo Homes: This fund was used to record the deposit and use of funds provided to develop an assessment district.

Capital Improvement Funds

(400) Police Facilities Development: This fund was created to mitigate the cost of needed additional police facilities resulting from new development that has increased the City's population. Expenditures from this fund are restricted to the development of new, or expansion of existing, police sites and the acquisition of capital equipment such as vehicles.

(410) Fire Facility Development: This fund has been created to record the financial activities related to the increased fire service level impact resulting from new development. The fee is collected at the time a building permit is requested.

The fees are used to mitigate the cost of increased service levels resulting from additional population. The fees can be used to develop additional fire stations or acquire additional capital projects.

(420) Traffic Control Facility: Traffic Control Facilities Fees are the impact fees paid by the new developments for construction of traffic signals at various locations within the City.

(421) Ramsey & Highland Home Traffic Signal: This fund has been created to segregate payments made by developers to subsidize a capital infrastructure project. The project has been isolated to ensure developer payments are being used specifically for the intended improvement.

(430) General Facilities: This fund has been created to reserve funds obtained from new development to update the City's General Plan and to construct City Hall Annex. Fees are collected at the time a building permit is issued and are intended to update the City Hall Facilities.

(441) Sunset Grade Separation Fund: This fund was created to isolate payments made with the intent to fund the capital improvement in the future.

(444) Wilson Median: This fund was created to isolate developer payments made with the intent to fund a capital improvement in the future. Only costs associated with the capital improvement project are to be expensed to this fund.

(451) Park Development: The Park Development Department is responsible for the acquisition and development of parks and recreation facilities. Functions include land acquisition, planning and design, grant funding acquisition, identification and administration of rehabilitation and improvement projects, establishment and collection of developer fees, and development of leases.

(470) Capital Improvement Funds: This fund is used to record the receipt and expenditure of the one-time upfront lease payment received from the Banning Utility Authority. In as much as this lease payment came from bond proceeds, it can only be used to fund capital expenditures. The Council initially earmarked these for a variety of projects.

Banning Utility Authority

The Banning Utility Authority was created in 2005 for the purpose of, among other things, providing financing for capital improvement projects for water and wastewater.

(660) Water Operations: The Water Department is responsible for providing domestic water to residences, businesses and industries within the City. The Division is also responsible for providing adequate flows for the City's fire protection system. The City's main source of water

supply is water wells in the City's water canyon along with wells scattered throughout other parts of the City. The Water Division is an enterprise function; i.e. all costs relative to the production and delivery of water (maintenance, replacement and expansion) are paid with user fees and capital connection fees.

(661) Water Capital Facility Fee: The Water Capital Facility Fees are a one-time charge collected from new developments or existing developments requesting new services from the City's Water Distribution System. The fees collected can be utilized for the Water Department Capital Improvement Programs.

(662) Irrigation Water: The purpose of the Irrigation Water Fund is to set aside funds for an irrigation water/reclaimed water project. Funding for this project is obtained on an incremental basis over a period of years until adequate funds are available to pay for the project.

(663) BUA Water Capital Project Fund: A portion of the water 2005 revenue bonds was set aside to fund specific water utility capital improvement projects.

(669) BUA Water Debt Service Fund: The Banning Utility Authority issued \$35,635,000 in Water Bonds dated November 1, 2005. The proceeds of the Water Bonds were used to (i) pay costs of certain capital improvements to the Water Enterprise; (ii) defease the 1986 Water Certificates; (iii) defease the 1989 Water Certificates; (iv) make an initial up-front lease payment to the City; and pay costs of issuance of the Water Bonds. Debt service costs are funded by net water revenues. The bonds are scheduled to mature in the year 2035.

(680) Wastewater Operations: The Wastewater Department collects the effluent from the city's residential, commercial and industrial facilities and discharges the effluent after required treatment in compliance with the Discharge Permit issued by the State Water Quality Control Board. The Wastewater Treatment Facilities are operated by United Water Environmental Services, on a contract basis.

(681) Wastewater Capital Facility Fees: The Wastewater Capital Facility Fee is a one-time charge collected from new development or existing development requesting new services from the City's wastewater collection system. The fees collected can be utilized for Wastewater Division Capital Improvement Programs.

(682) Wastewater Tertiary Fund: The rate charged is intended to offset costs for wastewater system operations, maintenance of utility equipment, replacement of wastewater infrastructure, future construction of tertiary facilities, loan or bond indebtedness, maintaining the minimum bond coverage ratio, and other unforeseen expenses.

(683) BUA Wastewater Capital Project Fund: A portion of the wastewater 2005 revenue bonds was set aside to pay for specific wastewater utility capital improvement projects.

(685) State Revolving Loan: The City has completed the renovating and expanding of the wastewater treatment plant. To fund the project construction, the City submitted an application for low-interest financing under the State Revolving Loan Program. As part of the requirements of the State Revolving Loan Program, the State requires that the City dedicate a special fund to ensure the ability of the City to repay the loan. This fund was created in FY 1998-99 to comply with this requirement.

(689) BUA Wastewater Debt Service Fund: The Banning Utility Authority issued \$7,100,000 in Wastewater Bonds dated November 1, 2005. The proceeds of the Wastewater Bonds were used to (i) pay costs of certain capital improvements to the Wastewater Enterprise; (ii) defease the 1989 Wastewater Certificates; and pay costs of issuance of the Wastewater Bonds. Debt service costs are funded by net wastewater revenues. The bonds are scheduled to mature in the year 2035.

Enterprise Funds

(600) Airport: The Banning Municipal Airport is an element of the national and local transportation system, which significantly affects the economic development of the City of Banning. The Airport Fund reflects annual revenues, expenditures and proposed capital improvement projects. A sound and realistic planning of Airport operations has the means to increase its contribution to the economy of the community.

(610) Transit Operations: The Fixed Transit Route Division operates fixed-route bus services that serve the City of Banning and provides service between Banning and Cabazon. The Dial-A-Ride Division provides curb-to-curb transit services to elderly and disabled citizens residing within the City of Banning.

(690) Refuse: The City provides solid waste disposal through a franchise agreement with Waste Management. The City tracks collections of revenue and the costs to provide the service in this fund.

(670) Electric Operations: The Electric Department provides economical, reliable, and safe distribution of electricity to residents and businesses in the City of Banning. The Department contracts with both public and private entities for the provision of specialized services.

(672) Rate Stability: Accumulated funds are used to offset operational costs to mitigate the need for rate increases.

There is a minimum reserve of 20% required per the Available Fund Balance Reserve policy.

(673) Electric Improvement: The Electric Improvement Fund includes interest and payments received from Southern California Edison (SCE) as per Federal Energy Regulatory Commission decisions. City Council has adopted Resolution 1993-37 setting the guidelines for utilization of these funds. Resolution No. 1993-37 strictly prohibits the use of these funds for salaries or for operations and maintenance of the electric distribution system.

(674) Electric Bond Project Fund: The Banning Financing Authority was created in 2003 for the purpose of, among other things, providing financing for the acquisition or construction of public capital improvements. A portion of the electric revenue bonds proceeds was set aside to fund certain improvements to the Electric System.

(675) Public Benefit Fund: The California electric restructuring legislation, Assembly Bill 1890, requires publicly owned utilities to maintain a usage based Public Benefits Charge to be used for Public Benefit Programs. Among the provisions of this legislation are requirements for utilities to collect and spend monies on any or all of the following four categories:

1) Cost-effective demand-side management programs that promote energy-efficiency and conservation. 2) New investments in renewable energy sources. 3) Research, development and demonstration programs to advance science or technology. 4) Services provided to low-income customers.

(678) Electric Debt Service Fund: The Banning Financing Authority issued \$45,790,000 in Electric Bonds dated July 3, 2007. The proceeds of the Electric Bonds are being used to (i) finance certain improvements to the City's Electric System; and pay costs of issuance of the Bonds. Debt service costs are funded by net electric revenues. The bonds are scheduled to mature in the year 2038.

Internal Service Funds

(700) Risk Management: Costs associated with liability exposures and employee related cost for worker's comp and unemployment insurance are accounted for here. The Council has adopted a policy of maintaining a minimum fund balance of \$500,000 in this fund to be available for unknown lawsuits and other insurance costs.

(702) Fleet Maintenance: The Fleet Maintenance Division is responsible for the maintenance and repair of all City owned vehicles and equipment. Costs of maintaining and repairing vehicles and equipment are assessed to each division, including an appropriate share of overhead costs.

(703) Information Systems Services: The Information Technology Services Division is responsible for the effective utilization of information technology throughout the City and for implementation of information systems planning consistent with the City's business systems plan.

(761) Utility Billing Services: The Utility Billing Operations is responsible for preparing and collecting bills for electric, water, wastewater and refuse (trash), and also serves as the central revenue collection point for the City. The Utility Meter Services Operations is responsible for meter reading.

Successor Agency Funds

(Fund Descriptions may change subject to the implementation of ABX1 26.)

(805) Redevelopment Obligation Retirement: Is intended as the repository for property taxes received from the County Auditor-Controller to pay enforceable obligations as set forth in the Enforceable Obligation Payment Schedule ("EOPS") and the Recognized Obligation Payment Schedule ("ROPS").

(810) Successor Housing Agency (Previously Low/Mod Housing): The fund was used to provide, facilitate and develop housing programs for the rehabilitation or construction of housing for low/moderate income persons. Per ABX1 26, this activity has been eliminated. The Due Diligence Review required by the State has been completed.

(830) Debt Service Fund: The Debt Service Fund is the fund which: 1) makes principal and interest payments on agency debt service, and 2) was used to allocate payment for pass thru's.

(850) Successor Agency Fund (Previously Administration Fund): This fund accounts for costs associated with the administration of the Agency.

(855) Tax Allocation Bonds-2007 Tabs: Proceeds from this bond issue may be used for a variety of improvements. The Agency Board has developed and approved a number of programs intended to upgrade the appearance of the project area, stimulate investment, produce jobs and revitalize the area. Per ABX1 26 and AB 1484, these funds may be utilized once the Notice of Completion is issued by the State Department of Finance.

(856) Tax Allocation Bonds-2003 Tabs: Proceeds from these bonds may be used for a variety of improvements. The Agency Board has developed and approved a number of programs intended to upgrade the appearance of the project area, stimulate investment, produce jobs and revitalize the area.

(857) Low/Mod Tax Allocation Bonds-2003 Tabs: A portion of the proceeds from the bond sale are to be used exclusively for the rehabilitation and construction of housing for low and moderate-income persons. The essence of the use of these funds is: 1) to result in the fulfillment of the Housing Element and the adopted Redevelopment Implementation Plan Goals and Policies, 2) to improve the visual image of the community and 3) to assist in the removal of blight.

(860) Project Fund: The Redevelopment Projects Fund was budget available to the Redevelopment Agency from tax increment for focused activities to accomplish the objectives of the Agency.



CITY of BANNING

Glossary of Terms

Accrual Basis of Accounting: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Appropriation: Legal authorization by the City Council to make expenditures and to incur obligations for specific purposes.

Assessed Valuation: A dollar value that is established for real estate or other property, by Riverside County, as a basis for levying property taxes.

Assessments: Charges made to parties for actual services or benefits received.

Audit: A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriation.

Bond: A Municipal Bond is a written promise from a government to repay a sum of money on a specific date at a specified interest rate. Bonds are most frequently used to finance large capital projects, such as buildings, streets, and bridges.

Budget: A plan for financial operation listing an estimate of proposed appropriations and the proposed means of financing them for a particular time period. Once the budget has been approved by the City Council it then considered the "adopted" budget.

Budget Adjustment: A procedure to revise a budget appropriation or revenue estimate.

Budget Document: The instrument used to present a comprehensive financial plan of operations to the City Council and the public.

Budget Message: The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget and changes from the previous fiscal year.

Building Permit: Fee required for new construction or any alterations or addition to a residence or commercial building. The fee is based on square footage and valuation.

Business License Tax: A fee collected from those conducting business within the City.

Capital or Community Improvements: Capital or community improvements are major construction, acquisition or maintenance/repair projects. Typical examples of major construction would include new street improvement, park development and public buildings. Acquisitions include land. Major maintenance/repairs may include street resurfacing and modifications to public buildings.

Capital Outlay: Expenditure for non-expendable equipment, which has a usable life greater than one year.

Contingency (Operating): Funds set aside by the City within the budget for emergencies and economic uncertainties.

Contingency (Emergency Reserve): Funds set aside by that City within the fund balance for emergencies and economic uncertainties.

CVC Fines: The City's portion of California Vehicle Code (CVC) fines collected upon conviction of a misdemeanor or infraction committed within City boundaries. The majority of the fines are allocated through the Court system.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

Disbursement: Payment for goods and services in cash or by check.

Employee Services: Salaries and fringe benefits earned by employees of the City for work performed.

Encumbrances: The commitment of appropriated funds to purchase goods which have not yet been received, or services that have yet to be rendered.

Enterprise Funds: Funds established to account for the total costs of those governmental facilities and services that operate in a manner similar to private enterprise. These programs are entirely, or predominately, self-supporting, and render services on a user charge basis to the general public.

Expenditure: The cost of goods received or services rendered.

Fiscal Year: A 12-month period of time to which an annual operating budget applies. The City of Banning has specified July 1 through June 30 as its fiscal year.

Fixed Assets: Assets of long-term character such as land, buildings, machinery, furniture and other equipment.

Fund: A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures and fund balances. There are seven major types of funds: General, Special Revenue, Capital, Debt, Internal Service, Enterprise, and Trust & Agency.

Fund Balance: The difference between a fund's assets and liabilities. Portions of the fund balance may be reserved or designated for various purposes, such as contingencies, encumbrances or specific projects.

Function: A group of related programs crossing organization (departmental) boundaries and aimed at accomplishing a broad goal or a major service.

General Fund: The City's major operating fund. The activities budgeted in the General Fund represent the daily on-going services provided to the citizens of Banning. General government services, e.g. Police, Fire, Planning, Code Enforcement, Parks and Recreation expenditures are accounted for in this fund.

Grant: Contributions of gifts or cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant allocated by the Federal Government.

Internal Service Fund: This fund type is used to account for the payment of goods and services provided by one department or agency to other departments or agencies of the City, on a cost reimbursement basis. The City of Banning operates four internal service funds: Insurance; Fleet Maintenance; Information Services, and Utility Billing Administration.

Investment Income: Revenue received as interest from investment of funds not currently required to maintain current operation.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category. Line item budgets are produced and used internally for budgetary control purposes only.

Modified Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

Operating Budget: The portion of the budget that pertains to the daily operations of the City which provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, materials and capital assets required to maintain service levels.

Ordinance: A formal legislative enactment by the City Council. An ordinance has the full force and effect of law within the City boundaries, unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Program: Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Redevelopment Agency: An entity created by a legislative body in accordance with state statutes which has elected to exercise the powers granted to it for planning, development, redesign, clearance, reconstruction, or rehabilitation of an area. Eliminated by the State through ABX1 26 January, 2011. The wind down is managed by the Successor Agency.

Reserve: Used to earmark a portion of the fund balance as segregated for a specific use.

Retained Earnings: The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

Revenue: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resolution: A special order of the City Council, which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance. The Budget is approved by resolution, and requires a majority vote of the Council Members present.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical manner.

Subventions: That portion of revenues collected by other government agencies on behalf of the City.

Tax Increment Financing (TIF): Tax increment financing is an economic tool used by redevelopment agencies to finance economic development and rehabilitation costs within a project area. Additional property taxes generated by new development within a district formed are used to finance these development and infrastructure costs. A tax increment (TI) is that portion of property taxed generated by the development above what the taxes would have been had the development not occurred.

Transient Occupancy Tax (TOT): Bed tax imposed on hotels, motels, inns or other lodging facilities. The rate in Banning is 12%.

Self-Insurance: Assuming risk of loss through the maintenance of reserves or some other plan instead of through the purchase of insurance coverage.

User Fees: The payment of a charge or fee for direct receipt of a service by the party benefiting from the service. For example, fees charged to use a community swimming pool rather than a broad-based tax on the community.



CITY of BANNING

Summary of Acronyms

AB – Assembly Bill
ADA – Americans with Disabilities Act
AED – Automatic External Defibrillator
AQMD – Air Quality Management District
ASP – After School Program
BFA – Banning Financing Authority
BPAL – Banning Police Activities League
BTA – Banning Transit Authority
BUA – Banning Utility Authority
BUSD – Banning Unified School District
CAD – Computer Aided Dispatch
CALBO – California Building Officials
CalHome – General Home Buyer Assistance Program
CD – Certificate of Deposit
CDBG – Community Development Block Grant
CERT – Computer Emergency Response Team
CFD – Community Facilities District
CIP – Capital Improvement Program
COPS – Citizens Opt for Public Safety
CPR – Cardio Pulmonary Resuscitation
CRA – California Redevelopment Agency
D.O.D. – Department of Defense
D.O.J. – Department of Justice
DARE – Drug Abuse Resistance Education
DUI – Driving Under the Influence
EMS – Emergency Medical Services
EOC – Emergency Operations Center
EOPS – Enforceable Obligation Payment Schedule
FAA – Federal Aviation Agency
FY – Fiscal Year
GASB – Government Accounting Standards Board
GIS – Geographical Information System
HAZMAT – Hazardous Material
HHW – Household Hazardous Waste
HUD – Housing and Urban Development
HVAC – Heating Ventilating Air Conditioning
ICSC – International Council of Shopping Centers
IT – Information Technology
ITS – Information Technology Services
JPA – Joint Power Authority
LAIF – Local Agency Investment Fund
LF – Landfill
LLC – Limited Liability Company

LMD – Landscape Maintenance District
MIS – Management Information System
MOU – Memorandum of Understanding
NFIRS – National Fire Incident Reporting System
NPDES – National Pollutant Discharge Elimination System
OPEB – Other Post-Employment Benefits
OTS – Office of Traffic Safety
PD – Police Department
PDF – Portable Document Format
PEG – Public Educational & Government
PERS – Public Employees Retirement System
POST – Police Officers Standards and Training
RCTC – Riverside County Transportation Commission
RDA – Redevelopment Agency
RPTTF – Redevelopment Property Tax Trust Fund
RMS – Records Management Systems
ROPS – Recognized Obligation Payment Schedule
SA – Successor Agency
SCAQMD – South Coast Air Quality Management District
SEMS – Standardized Emergency Management System
TAB – Tax Allocation Bond
TOT – Transient Occupancy Tax
TUMF – Transportation Uniform Mitigation Fees
VLF – Vehicle License Lee
WDA – Wastewater District Assessments
WRCOG – Western Regional Council of Governments
WWTP – Wastewater Treatment Plant

