

# CITY of BANNING



Fiscal Year 2014-15 & 2015-16  
**TWO YEAR  
BUDGET**



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## OFFICIALS

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

## EXECUTIVE STAFF

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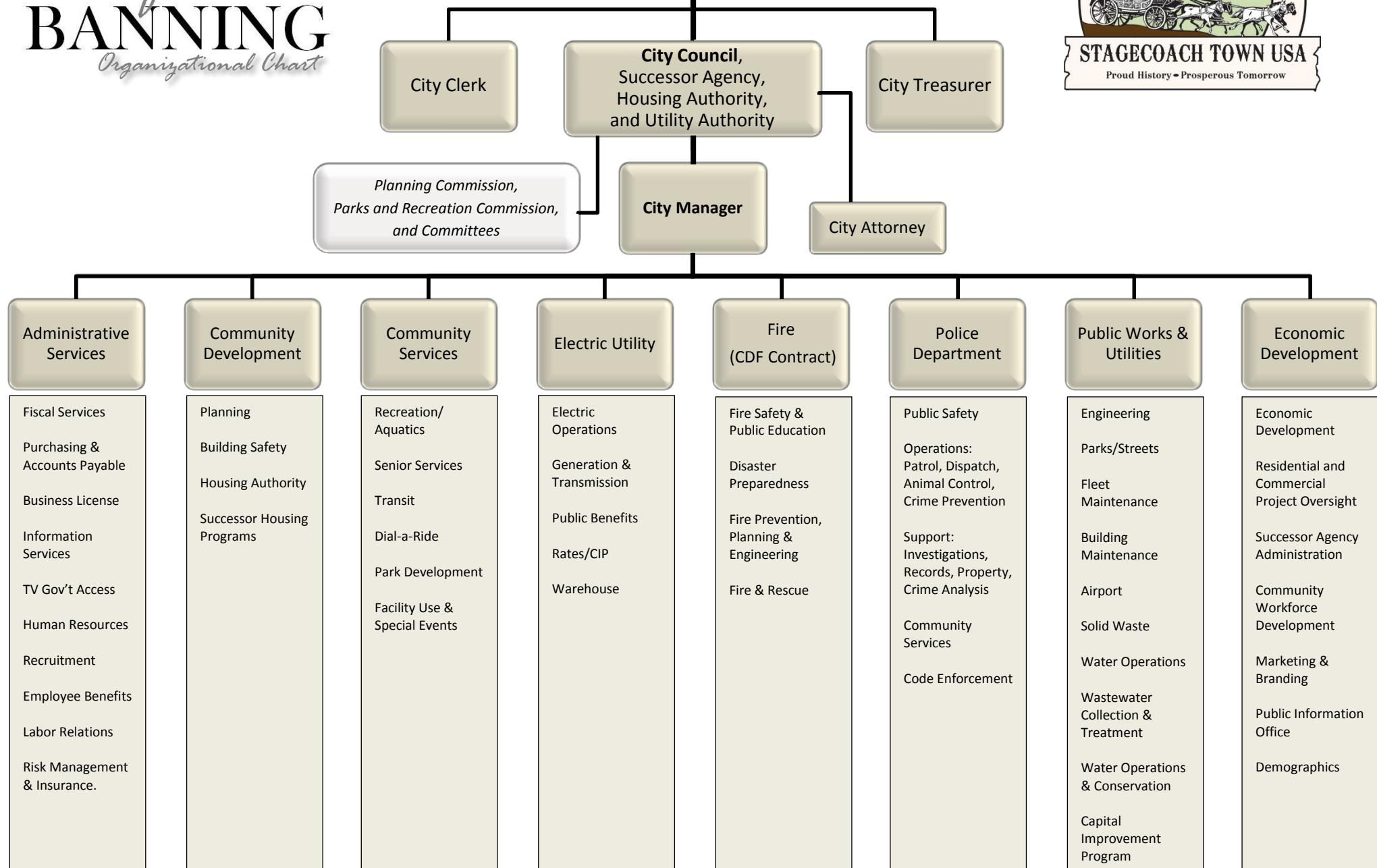
Homer Croy  
Interim City Manager

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
Tim Chavez.....	Fire Battalion Chief (CalFire)
Alex Diaz.....	Interim Police Chief
Duane Burk .....	Public Works Director

# CITY of BANNING

Organizational Chart

City of Banning Voters



# CITY of BANNING

Fiscal Year 2014-15 & 2015-16

## Two Year Budget

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# CITY of BANNING

## Budget Message

June 24, 2014

Honorable Mayor, City Council and Citizens,

**T**his budget document reflects a two year budget for Fiscal Year 2014-15 (FY15) and 2015-16 (FY16). 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 structurally balanced budget for FY15. Signs of the upturn in the economy have been incorporated into the budget with increased property taxes and sales tax revenue estimates. The improvements in revenues were offset by increases in expenditures primarily in the area of personnel costs. Without the improvements in revenue, additional reductions in expenditures would have been needed.

In the last budget document, the sunset provision of the Transient Occupancy Tax (TOT) was identified as an important revenue stream that needed to continue without a sunset. At the special election on June 3, 2014, the voters approved Measure E by 83%. The Measure removed the sunset and maintained the TOT rate capped at 12%. As a result, the budget can be presented as structurally balanced because it includes the \$300k (approximately) that is generated from having the TOT at a rate of 12% rather than 6%. The Measure does not preclude the City Council (Council) from lowering the rate in the future should circumstances improve.

With expenditures, the departmental budgets have basically remained status quo with some of the major changes highlighted as follows: ~~as~~ Updated California Public Employee Retirement

System (CalPERS) rates were included in the budget. CalPERS continues to respond to pressures to update their methodology for actuarial assumptions. Each time they change an assumption, it tends to increase City rates. 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 the Police Department and Community Services, to reflect the operational structure needed to properly meet demands for service. Overall changes in personnel impacted the budget with an increase of \$45k. Another personnel change, with no fiscal impact to the bottom line, was to move the Code Enforcement function from the Community Development Department to the Police Department. The methodology for allocating city attorney costs was changed during midyear of FY14 and continued into the FY15 and FY16 budgets. The impact is an increase of approximately \$256k. The Landscape Maintenance District (LMD), accounted for in Fund 111, has provided funding to the General Fund of approximately \$85k for employee costs related to maintaining the district. As of July 1<sup>st</sup>, 2014, the district will be maintained through a service contract and staff will be able to focus more on maintaining parks.

As recently as FY14, in order to balance the budget, the City eliminated four vacant police officer positions. During the budget preparation process, to address current service demands, the Police Department requested 6 officers and the Community Development Department requested an associate planner be added to the authorized positions. Due to limited resources, these positions were not included in the budget. The increase to expenditures would have been approximately \$1 million.

As stated in prior years, it is important to acknowledge the challenges of balancing the budget during a time of economic recession, which 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. As a result, 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. Achieving the FY15 balanced budget in the General Fund is subject to the economy continuing to improve.

The FY16 budget is not structurally balanced. However, it is expected that balancing the budget could be possible as the economy improves and new businesses and development come to the City.

The General Fund reserves have stabilized and have an estimated available balance for July 1st of \$2.9M. This balance is based on the midyear estimates for fiscal year 2013-14 (FY14). 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 Committed Fund Balance in the audit meets the goal. The available balance in the budget assumes that all revenues and expenditures in the FY14 budget happen exactly as adopted. This typically does not occur. Therefore the reserve balance is updated at midyear.

### Future Outlook

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

- CalPERS rates continue to rise. The CalPERS Board continues to adopt strategies to improve confidence and funding levels at CalPERS. The Miscellaneous employee rates are projected to increase another 1% and the Safety rate is projected to increase by approximately 7%, in Fiscal Year 2015-16.
- With the elimination of the Redevelopment Agency, it appears the intention of the legislation is to transition the administration of the wind down to the County. Currently the Successor Agency receives \$250k towards administrative costs. It is possible that some or all of the \$250k will no longer be available to the Successor Agency. When that occurs, the City General Fund will need to absorb those costs. This has not been included in the preliminary FY16 budget.
- During times of economic hardship, deferred maintenance and equipment replacement has been one of the available methods that has been used to balance the budget. The challenge with relying on this approach indefinitely is that buildings and equipment continue to deteriorate, requiring a more significant investment to restore functionality.

- o One example where a plan is needed is with Fire apparatus. By 2024, approximately \$1 million will be needed to replace two Fire apparatus. However, in the short term, funds are needed for Police, Code Enforcement, and other departments.
- o A strategy that could be considered is incorporating into the budget a savings plan, to prepare for the replacement and maintenance of City assets. As an alternative, the Budgetary and Fiscal Policies have been amended to include an option within the “Assigned Fund Balance” that identifies a “Capital Replacement” reserve. At this time, the strategy will be to fund this reserve at the time of the audit with any remaining fund balance, after all other fund balance requirements have been met.
- By 2021, the City will need to be prepared to update the General Plan (Plan). The Plan should be updated every 15 years. The last time the plan was updated and adopted by the Council was in 2006. The process to update the Plan typically takes two years. There are many community meetings that contribute to the Plan. Costs to update the General Plan are typically \$1M.

## **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 Riverside County (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. For FY16, the General Fund is subsidizing the account with a transfer of \$114k to cover actual costs.

- 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.
- Community Development Block Grant (CDBG) (F110) funds have been designated for ADA upgrades and repairs at Lyons Park.
- The Landscape Maintenance District (LMD) (F111) has previously provided funding to the General Fund of approximately \$85k for employee costs related to maintaining the district. As of July 1<sup>st</sup>, 2014, the district will be maintained through a service contract.

### **Capital Improvement Funds**

### *Capital Improvement Funds*

This grouping of funds 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) and the Wastewater Operations Fund (F680) both are presented with balanced budgets and even include a budget surplus. No rate increases have been included in the budget for FY15 or FY16. Both budgets are still lean and do 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 FY15 of nearly \$8.7M 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. The Transit Fund (F610) is balanced. Funding comes from the Riverside County Transportation Commission (RCTC) and bus fares. One full time management position was added to provide better coverage to the operations, as well as a part time driver position.

The Electric Operations budget has a surplus. Overall costs for the Electric Operations had 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. However, staff was able to mitigate the impact of Cap & Trade expense by taking advantage of a temporary drop in Auction prices, resulting in a \$300,000 savings. Changing regulatory demands create an ongoing challenge in managing the available resources. Five full time positions were included in the budget to reflect the operational structure needed for the apprentice program, in anticipation of possible retirement of current, full time personnel.

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 an adopted policy of maintaining a minimum fund balance of \$500k 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 \$1M to meet this requirement. The remaining funds have a budgeted deficit that will utilize fund balance.

## **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 (Agency). Since that time, the Agency has been in the wind down process. So far the various reporting deadlines have been met and approved by the Successor Agency, the Oversight Board and the Department of Finance (DOF) for the State of California.

The Recognized Obligation Payment Schedule (ROPS 14-15A) has been completed and approved and incorporated into the budget. Similar activity is assumed for the second half of the budget year and was incorporated in the FY15 and FY16 budget. The budget basically includes the debt service obligations and the second half of the administrative fee.

The Successor Agency received the Finding of Completion on April 26, 2013. The Finding of Completion was necessary before the Agency could evaluate moving forward with any remaining bond funded projects. There are several projects identified to utilize remaining bond proceeds that will be re-evaluated as part of the bond refunding option being worked on.

The 2003 and 2007 Tax Allocation Bonds are callable during 2014. This provides an opportunity to refund/refinance the bonds at a lower interest rate. The overall benefit of doing so reduces the annual principle and interest payments which results in more property tax revenue being available for distribution to the affected taxing agencies, of which, the General Fund is one. The positive impacts of refunding the bonds will be included in an upcoming agenda report.

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

## In Conclusion

### *In Conclusion*

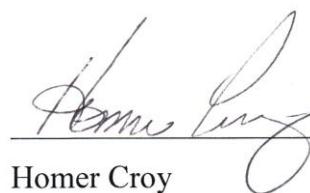
Approval of the budget document provides a framework and necessary authority to provide a variety of services to citizens, to complete planned projects and to pay the required debt service payments for the Fiscal Year 2014-15. The budget is a living document. Adjustments to the budget are expected throughout the year.

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

Respectfully submitted:



June Overholt  
Administrative Services Director/  
Deputy City Manager



Homer Croy  
Interim City Manager

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**CITY OF BANNING**  
***Fund Summary Status***  
**FY15 Projections**  
**FY 2014-15**

#	FUND NAME	(1) Available Resources @ July 1, 2014	(2) FY 2014-15 Adjusted Revenue	(3) FY 2014-15 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2015 (Col. 1+4)
<b><i>Governmental Funds</i></b>						
001	General	2,858,705	13,921,923	13,921,923	-	2,858,705
	<b>Subtotal</b>	<b>2,858,705</b>	<b>13,921,923</b>	<b>13,921,923</b>	<b>-</b>	<b>2,858,705</b>
<b><i>Special Revenue Funds</i></b>						
002	Developer Deposit Fund	2,964	-	-	-	2,964
003	Riverside County MOU	115,080	494,789	607,581	(112,792)	2,288
100	Gas Tax Street	107,862	923,641	965,493	(41,852)	66,010
101	Measure A Street	1,003,527	532,200	580,000	(47,800)	955,727
103	SB300 Street Improvement	71,238	200	-	200	71,438
104	Article 3 - Sidewalk Construction	13,259	25	-	25	13,284
110	C.D.B.G.	-	245,000	245,000	-	-
111	Landscape Maintenance Assmt. Dist.#1	224,506	137,989	128,582	9,407	233,913
132	Air Quality Improvement	233,348	380,300	418,000	(37,700)	195,648
140	Asset Forfeiture	2,498	-	-	-	2,498
148	Supplemental Law Enforcement	100	100	-	100	200
150	State Park Bond Act	933	-	-	-	933
190	Housing Authority Fund	12	-	-	-	12
200	Special Donations	20,938	5,000	5,000	-	20,938
201	Senior Center Activities	52,875	6,300	11,450	(5,150)	47,725
202	Animal Control Reserve	4,896	-	-	-	4,896
203	Police Volunteer	220	-	220	(220)	-
300	City Hall COP Debt Service*	2,563	437,000	437,000	-	2,563
360	Sun Lakes CFD #86-1	34,958	60	-	60	35,018
365	Wilson Street #91-1 Assessment Debt	45,421	50	-	50	45,471
370	Area Police Computer	17,263	52,150	47,277	4,873	22,136
375	Fair Oaks #2004-1 Debt Service	190,728	202,499	202,499	-	190,728
376	Cameo Homes	45,800	100	-	100	45,900
	<b>Subtotal</b>	<b>2,190,989</b>	<b>3,417,403</b>	<b>3,648,102</b>	<b>(230,699)</b>	<b>1,960,290</b>

**CITY OF BANNING**  
***Fund Summary Status***  
**FY15 Projections**  
**FY 2014-15**

#	FUND NAME	(1) Available Resources @ July 1, 2014	(2) FY 2014-15 Adjusted Revenue	(3) FY 2014-15 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2015 (Col. 1+4)
<b><i>Capital Improvement Funds</i></b>						
400	Police Facilities Development	34,745	50	-	50	34,795
410	Fire Facility Development	934,550	1,500	-	1,500	936,050
420	Traffic Control Facility	379,601	1,000	-	1,000	380,601
421	Ramsey/HIGHLAND Home Traffic Signal	80,698	150	-	150	80,848
430	General Facilities	433,357	800	60,000	(59,200)	374,157
441	Sunset Grade Separation Fund	40,936	-	-	-	40,936
444	Wilson Median	377,409	700	-	700	378,109
451	Park Development	25,909	2,205	-	2,205	28,114
470	Capital Improvement Fund	638,593	300	120,000	(119,700)	518,893
<b>Subtotal</b>		<b>2,945,798</b>	<b>6,705</b>	<b>180,000</b>	<b>(173,295)</b>	<b>2,772,503</b>
<b><i>Banning Utility Authority</i></b>						
660	Water Operations	7,934,272	10,669,000	9,879,065	789,935	8,724,207
661	Water Capital Facility Fee	1,621,634	26,964	200,000	(173,036)	1,448,598
663	BUA Water Capital Project Fund	1,845,091	2,900	300,000	(297,100)	1,547,991
669	BUA Water Debt Service Fund	84,353	2,290,087	2,291,187	(1,100)	83,253
<b>Water Subtotal</b>		<b>11,485,350</b>	<b>12,988,951</b>	<b>12,670,252</b>	<b>318,699</b>	<b>11,804,049</b>
680	Wastewater Operations	999,329	3,212,104	3,189,143	22,961	1,022,290
681	Wastewater Capital Facility Fees	9,917,246	34,644	115,000	(80,356)	9,836,890
683	BUA WWtr Capital Project Fund	2,728,729	1,300	-	1,300	2,730,029
685	State Revolving Loan	770,713	301,275	299,882	1,393	772,106
689	BUA Wastewater Debt Service Fund	89,651	398,250	397,750	500	90,151
<b>Wastewater Subtotal</b>		<b>14,505,668</b>	<b>3,947,573</b>	<b>4,001,775</b>	<b>(54,202)</b>	<b>14,451,466</b>
662	Irrigation Water	-	2,500	-	2,500	2,500
682	Wastewater Tertiary	2,194,190	362,500	-	362,500	2,556,690
<b>Reclaimed Water Subtotal</b>		<b>2,194,190</b>	<b>365,000</b>	<b>-</b>	<b>365,000</b>	<b>2,559,190</b>
<b>Subtotal</b>		<b>28,185,208</b>	<b>17,301,524</b>	<b>16,672,027</b>	<b>629,497</b>	<b>28,814,705</b>
<b><i>Enterprise Funds</i></b>						
600	Airport	81,272	548,175	575,264	(27,089)	54,183
610	Transit Operations	-	1,645,235	1,645,235	-	-
690	Refuse	761,087	3,303,195	3,198,161	105,034	866,121
<b>Subtotal</b>		<b>842,359</b>	<b>5,496,605</b>	<b>5,418,660</b>	<b>77,945</b>	<b>920,304</b>
670	Electric Operations	9,623,127	29,773,000	29,110,905	662,095	10,285,222
672	Rate Stability	6,012,169	10,000	-	10,000	6,022,169
673	Electric Improvement	6,924,309	15,141	415,000	(399,859)	6,524,450
674	2007 Elec Rev Bond Project Fund	6,433,605	5,350	4,850,000	(4,844,650)	1,588,955
675	Public Benefit Fund	304,734	784,250	776,959	7,291	312,025
678	2007 Elec Rev Bond Debt Service	297,070	2,673,276	2,673,076	200	297,270
<b>Electric Subtotal</b>		<b>29,595,014</b>	<b>33,261,017</b>	<b>37,825,940</b>	<b>(4,564,923)</b>	<b>25,030,091</b>
<b>Subtotal</b>		<b>30,437,373</b>	<b>38,757,622</b>	<b>43,244,600</b>	<b>(4,486,978)</b>	<b>25,950,395</b>

**CITY OF BANNING**  
***Fund Summary Status***  
**FY15 Projections**  
**FY 2014-15**

#	FUND NAME	(1) Available Resources @ July 1, 2014	(2) FY 2014-15 Adjusted Revenue	(3) FY 2014-15 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2015 (Col. 1+4)
<b><i>Internal Service Funds</i></b>						
700	Risk Management Fund	1,036,620	2,583,497	2,533,310	50,187	1,086,807
702	Fleet Maintenance	621,017	1,119,829	1,156,574	(36,745)	584,272
703	Information Systems Services	60,808	424,661	424,947	(286)	60,522
761	Utility Billing Administration	97,729	1,774,418	1,777,312	(2,894)	94,835
<b>Subtotal</b>		<b>1,816,174</b>	<b>5,902,405</b>	<b>5,892,143</b>	<b>10,262</b>	<b>1,826,436</b>
<b><i>Successor Agency Funds</i></b>						
805	Redevelopment Obligation Retirement Fund	1,584,312	3,272,098	3,220,103	51,995	1,636,307
810	Successor Housing Agency	37,639	50	-	50	37,689
830	Debt Service Fund	49,866	2,998,685	2,836,118	162,567	212,433
850	Successor Agency	1,501,336	288,000	285,000	3,000	1,504,336
855	2007 TAPBS Bond Proceeds	7,252,448	5,813	20,532	(14,719)	7,237,729
856	2003 TABS Bond Proceeds	239,586	32,974	-	32,974	272,560
857	2003 TABS Bond Proceeds Low/Mod	450,692	900	-	900	451,592
<b>Subtotal</b>		<b>11,115,879</b>	<b>6,598,520</b>	<b>6,361,753</b>	<b>236,767</b>	<b>11,352,646</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>79,550,126</b>	<b>85,906,102</b>	<b>89,920,548</b>	<b>(4,014,446)</b>	<b>75,535,680</b>

**CITY OF BANNING**  
***Fund Summary Status***  
**FY16 Projections**  
**FY 2015-16**

#	FUND NAME	(1) Available Resources @ July 1, 2015	(2) FY 2015-16 Adjusted Revenue	(3) FY 2015-16 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2016 (Col. 1+4)
<b><i>Governmental Funds</i></b>						
001	General	2,858,705	14,150,397	14,280,764	(130,367)	2,728,338
	<b>Subtotal</b>	<b>2,858,705</b>	<b>14,150,397</b>	<b>14,280,764</b>	<b>(130,367)</b>	<b>2,728,338</b>
<b><i>Special Revenue Funds</i></b>						
002	Developer Deposit Fund	2,964	-	-	-	2,964
003	Riverside County MOU	2,288	613,686	615,939	(2,253)	35
100	Gas Tax Street	66,010	923,641	984,848	(61,207)	4,803
101	Measure A Street	955,727	730,200	1,005,000	(274,800)	680,927
103	SB300 Street Improvement	71,438	200	-	200	71,638
104	Article 3 - Sidewalk Construction	13,284	25	-	25	13,309
110	C.D.B.G.	-	-	-	-	-
111	Landscape Maintenance Assmt. Dist.#1	233,913	137,989	128,586	9,403	243,316
132	Air Quality Improvement	195,648	30,300	68,000	(37,700)	157,948
140	Asset Forfeiture	2,498	-	-	-	2,498
148	Supplemental Law Enforcement	200	100	-	100	300
150	State Park Bond Act	933	-	-	-	933
190	Housing Authority Fund	12	-	-	-	12
200	Special Donations	20,938	5,000	5,000	-	20,938
201	Senior Center Activities	47,725	6,300	10,200	(3,900)	43,825
202	Animal Control Reserve	4,896	-	-	-	4,896
203	Police Volunteer	-	-	-	-	-
300	City Hall COP Debt Service*	2,563	437,000	437,000	-	2,563
360	Sun Lakes CFD #86-1	35,018	60	-	60	35,078
365	Wilson Street #91-1 Assessment Debt	45,471	50	-	50	45,521
370	Area Police Computer	22,136	52,150	47,277	4,873	27,009
375	Fair Oaks #2004-1 Debt Service	190,728	203,010	203,010	-	190,728
376	Cameo Homes	45,900	100	-	100	46,000
	<b>Subtotal</b>	<b>1,960,290</b>	<b>3,139,811</b>	<b>3,504,860</b>	<b>(365,049)</b>	<b>1,595,241</b>

**CITY OF BANNING**  
***Fund Summary Status***  
**FY16 Projections**  
**FY 2015-16**

#	FUND NAME	(1) Available Resources @ July 1, 2015	(2) FY 2015-16 Adjusted Revenue	(3) FY 2015-16 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2016 (Col. 1+4)
<b><i>Capital Improvement Funds</i></b>						
400	Police Facilities Development	34,795	50	-	50	34,845
410	Fire Facility Development	936,050	1,500	-	1,500	937,550
420	Traffic Control Facility	380,601	1,000	-	1,000	381,601
421	Ramsey/HIGHLAND Home Traffic Signal	80,848	150	-	150	80,998
430	General Facilities	374,157	800	-	800	374,957
441	Sunset Grade Separation Fund	40,936	-	-	-	40,936
444	Wilson Median	378,109	700	-	700	378,809
451	Park Development	28,114	2,205	-	2,205	30,319
470	Capital Improvement Fund	518,893	300	-	300	519,193
<b>Subtotal</b>		<b>2,772,503</b>	<b>6,705</b>	-	<b>6,705</b>	<b>2,779,208</b>
<b><i>Banning Utility Authority</i></b>						
660	Water Operations	8,724,207	10,671,000	10,364,214	306,786	9,030,993
661	Water Capital Facility Fee	1,448,598	49,660	750,000	(700,340)	748,258
663	BUA Water Capital Project Fund	1,547,991	2,900	300,000	(297,100)	1,250,891
669	BUA Water Debt Service Fund	83,253	2,291,479	2,292,579	(1,100)	82,153
<b>Water Subtotal</b>		<b>11,804,049</b>	<b>13,015,039</b>	<b>13,706,793</b>	<b>(691,754)</b>	<b>11,112,295</b>
680	Wastewater Operations	1,022,290	3,212,104	3,125,198	86,906	1,109,196
681	Wastewater Capital Facility Fees	9,836,890	52,360	270,000	(217,640)	9,619,250
683	BUA WWtr Capital Project Fund	2,730,029	1,300	100,000	(98,700)	2,631,329
685	State Revolving Loan	772,106	301,275	299,768	1,507	773,613
689	BUA Wastewater Debt Service Fund	90,151	399,139	398,639	500	90,651
<b>Wastewater Subtotal</b>		<b>14,451,466</b>	<b>3,966,178</b>	<b>4,193,605</b>	<b>(227,427)</b>	<b>14,224,039</b>
662	Irrigation Water	2,500	2,497,500	2,500,000	(2,500)	-
682	Wastewater Tertiary	2,556,690	362,500	2,495,000	(2,132,500)	424,190
<b>Reclaimed Water Subtotal</b>		<b>2,559,190</b>	<b>2,860,000</b>	<b>4,995,000</b>	<b>(2,135,000)</b>	<b>424,190</b>
<b>Subtotal</b>		<b>28,814,705</b>	<b>19,841,217</b>	<b>22,895,398</b>	<b>(3,054,181)</b>	<b>25,760,524</b>
<b><i>Enterprise Funds</i></b>						
600	Airport	54,183	218,700	248,664	(29,964)	24,219
610	Transit Operations	-	1,666,675	1,666,675	-	-
690	Refuse	866,121	3,332,000	3,241,006	90,994	957,115
<b>Subtotal</b>		<b>920,304</b>	<b>5,217,375</b>	<b>5,156,345</b>	<b>61,030</b>	<b>981,334</b>
670	Electric Operations	10,285,222	30,023,000	29,531,706	491,294	10,776,516
672	Rate Stability	6,022,169	10,000	-	10,000	6,032,169
673	Electric Improvement	6,524,450	15,141	1,055,695	(1,040,554)	5,483,896
674	2007 Elec Rev Bond Project Fund	1,588,955	1,061,045	2,650,000	(1,588,955)	-
675	Public Benefit Fund	312,025	791,375	784,016	7,359	319,384
678	2007 Elec Rev Bond Debt Service	297,270	2,668,058	2,667,858	200	297,470
<b>Electric Subtotal</b>		<b>25,030,091</b>	<b>34,568,619</b>	<b>36,689,275</b>	<b>(2,120,656)</b>	<b>22,909,435</b>
<b>Subtotal</b>		<b>25,950,395</b>	<b>39,785,994</b>	<b>41,845,620</b>	<b>(2,059,626)</b>	<b>23,890,769</b>

**CITY OF BANNING**  
***Fund Summary Status***  
**FY16 Projections**  
**FY 2015-16**

#	FUND NAME	(1) Available Resources @ July 1, 2015	(2) FY 2015-16 Adjusted Revenue	(3) FY 2015-16 Adjusted Expenditures	(4) Proj. YTD Gain/(Loss) (Col. 2-3)	(5) Proj. Balance @ July 1, 2016 (Col. 1+4)
<b><i>Internal Service Funds</i></b>						
700	Risk Management Fund	1,086,807	2,659,225	2,606,836	52,389	1,139,196
702	Fleet Maintenance	584,272	1,128,540	1,125,322	3,218	587,490
703	Information Systems Services	60,522	430,811	431,121	(310)	60,212
761	Utility Billing Administration	94,835	1,819,175	1,822,120	(2,945)	91,890
	<b>Subtotal</b>	<b>1,826,436</b>	<b>6,037,751</b>	<b>5,985,399</b>	<b>52,352</b>	<b>1,878,788</b>
<b><i>Successor Agency Funds</i></b>						
805	Redevelopment Obligation Retirement Fund	1,636,307	3,272,098	3,272,098	-	1,636,307
810	Successor Housing Agency	37,689	50	-	50	37,739
830	Debt Service Fund	212,433	3,050,680	2,850,168	200,512	412,945
850	Successor Agency	1,504,336	288,000	285,000	3,000	1,507,336
855	2007 TAPBS Bond Proceeds	7,237,729	5,813	20,532	(14,719)	7,223,010
856	2003 TABS Bond Proceeds	272,560	32,974	-	32,974	305,534
857	2003 TABS Bond Proceeds Low/Mod	451,592	900	-	900	452,492
	<b>Subtotal</b>	<b>11,352,646</b>	<b>6,650,515</b>	<b>6,427,798</b>	<b>222,717</b>	<b>11,575,363</b>
	<b>GRAND TOTAL ALL FUNDS</b>	<b>75,535,680</b>	<b>89,612,390</b>	<b>94,939,839</b>	<b>(5,327,449)</b>	<b>70,208,231</b>

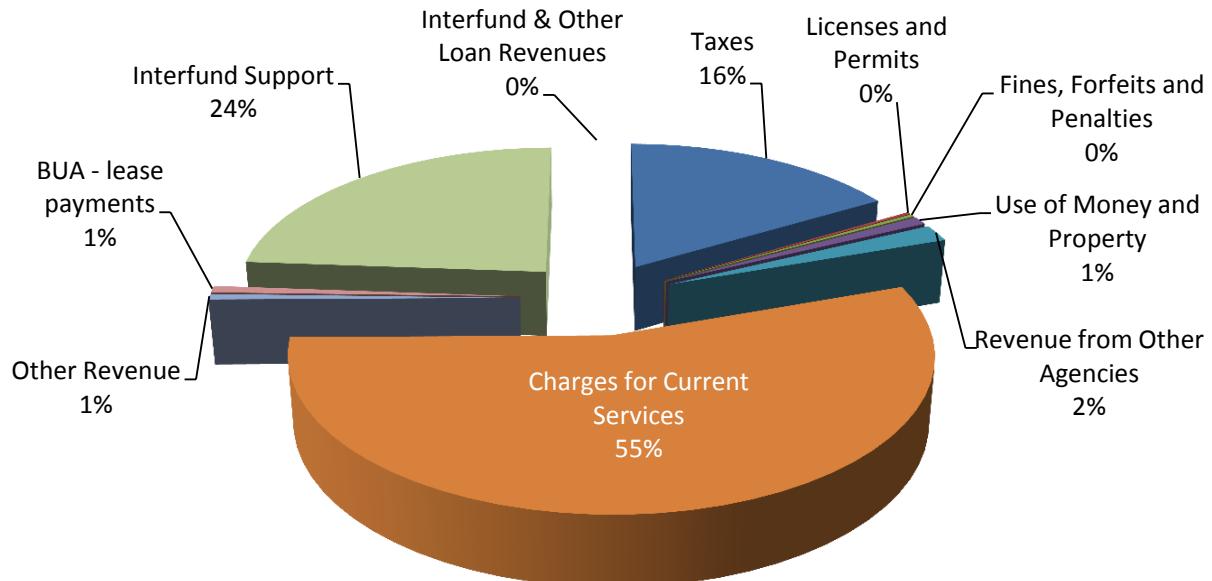
**City of Banning**  
**Total City Revenues By Category and Fund**

Category	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
Taxes	13,500,429	13,911,136	14,559,132	14,794,382
Licenses and Permits	171,406	205,516	213,500	215,500
Fines, Forfeits and Penalties	291,465	261,550	257,950	257,950
Use of Money and Property	760,780	814,334	793,551	792,773
Revenue from Other Agencies	3,223,009	4,553,427	2,043,208	1,636,441
Charges for Current Services	47,664,320	49,489,064	49,042,752	49,352,882
Other Revenue	1,023,078	3,281,856	498,111	539,687
BUA - lease payments	651,000	651,000	651,000	651,000
Interfund Support	18,465,885	20,808,508	17,476,451	21,350,550
Interfund & Other Loan Revenues	92,515	41,163	370,447	21,225
<b>Total</b>	<b>85,843,887</b>	<b>94,017,554</b>	<b>85,906,102</b>	<b>89,612,390</b>

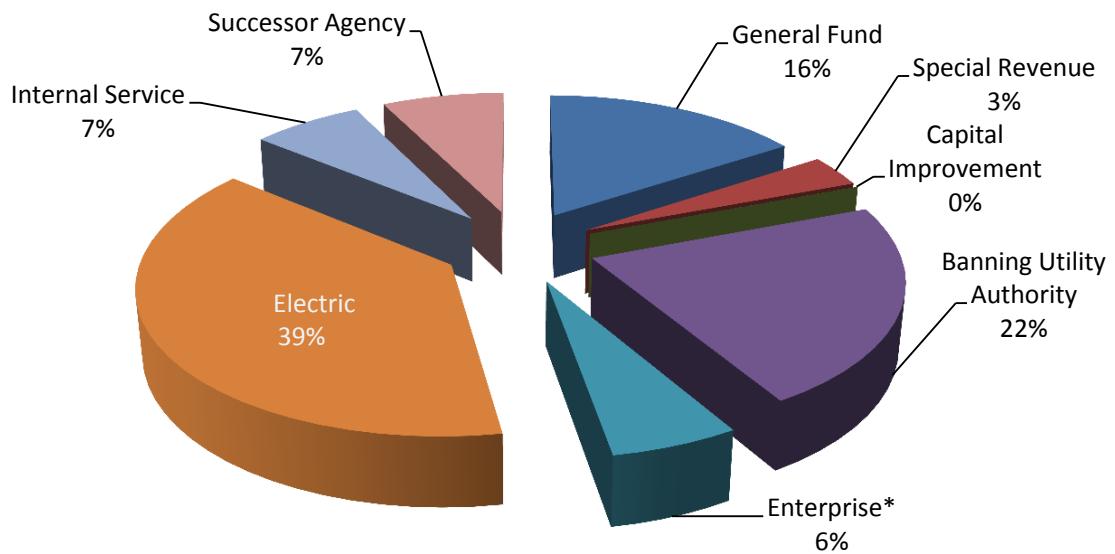
Funds	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
General Fund	14,920,039	13,856,021	13,921,923	14,150,397
Special Revenue	3,145,217	4,711,897	3,417,403	3,139,811
Capital Improvement	272,914	2,640,747	6,705	6,705
Banning Utility Authority	16,621,453	19,047,753	17,301,524	19,841,217
Enterprise*	4,810,136	6,713,769	5,496,605	5,217,375
Electric	33,364,190	33,512,410	33,261,017	34,568,619
Internal Service	5,705,684	5,907,020	5,902,405	6,037,751
Successor Agency	7,004,254	7,627,937	6,598,520	6,650,515
<b>Total</b>	<b>85,843,887</b>	<b>94,017,554</b>	<b>85,906,102</b>	<b>89,612,390</b>

\*Electric Utility Funds are not calculated in these totals.

City of Banning  
Fiscal year 2014-15  
**Total Revenue All Funds = \$85,906,102**  
**Revenue by Category - All Funds**



**Revenue by Fund - All Funds**



# City of Banning

## Total City Expenses By Category and Fund

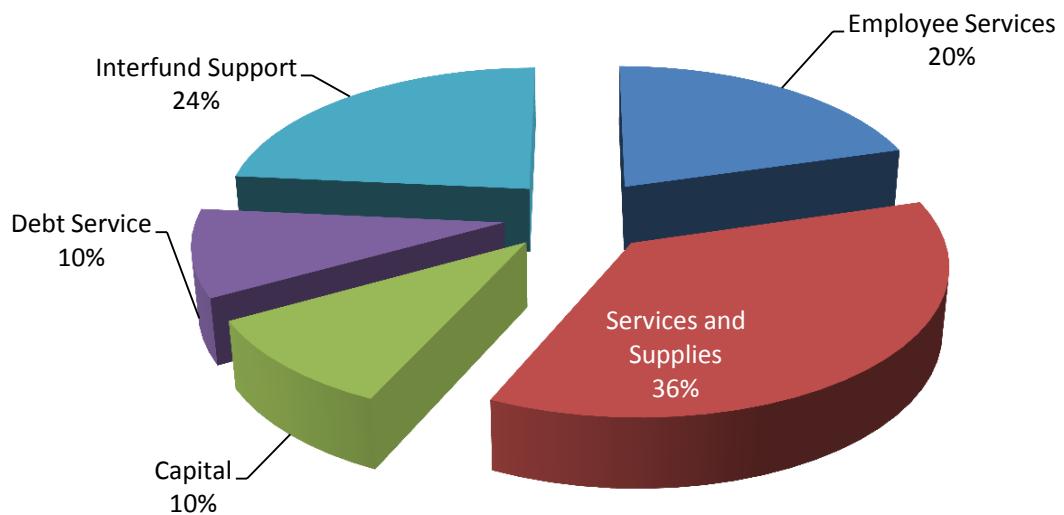
Category	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
Employee Services	16,962,768	17,769,028	18,966,000	19,450,881
Services and Supplies	36,161,441	34,756,974	34,489,780	34,451,485
Capital	6,004,729	24,648,485	8,843,721	9,603,132
Debt Service	9,175,707	10,127,030	9,184,287	9,128,547
Interfund Support	19,327,879	21,925,930	18,436,760	22,305,794
<b>Total</b>	<b>87,632,524</b>	<b>109,227,447</b>	<b>89,920,548</b>	<b>94,939,839</b>

**Budgeted Personnel** **160.18** **159.02** **166.40** **166.40**

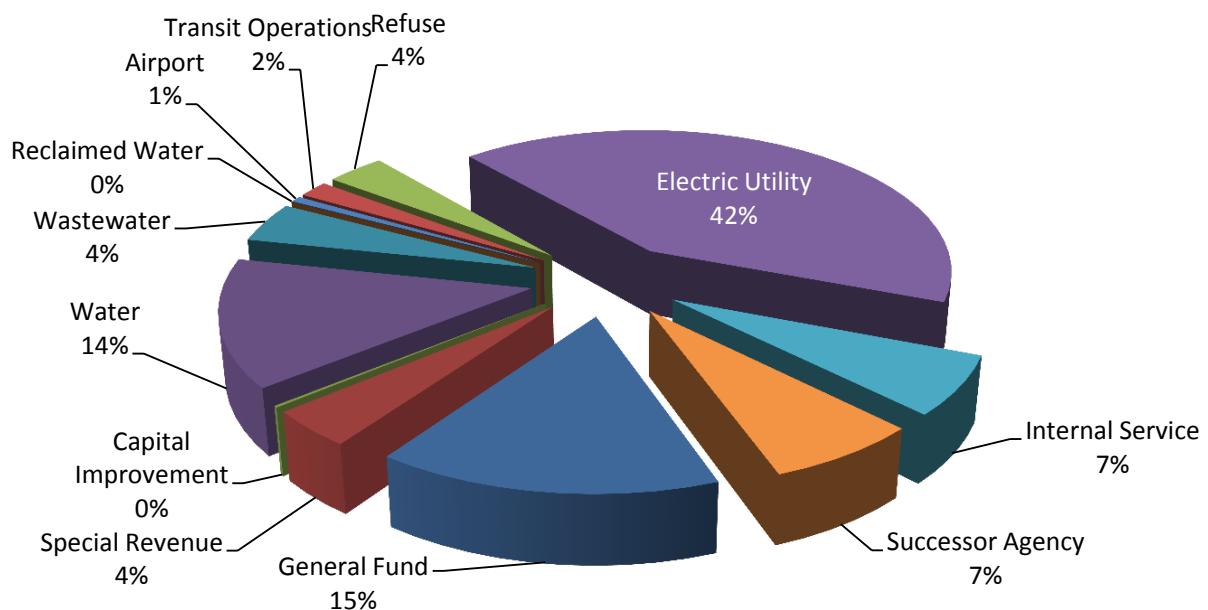
Funds	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
General Fund	12,846,072	14,354,492	13,921,923	14,280,764
Special Revenue	3,096,394	6,022,080	3,648,102	3,504,860
Capital Improvement	1,809,379	526,232	180,000	-
Banning Utility Authority	15,631,772	25,560,094	16,672,027	22,895,398
Enterprise*	4,506,624	6,708,514	5,418,660	5,156,345
Electric	33,973,043	41,205,822	37,825,940	36,689,275
Internal Service	5,315,262	5,956,272	5,892,143	5,985,399
Successor Agency	10,453,978	8,893,941	6,361,753	6,427,798
<b>Total</b>	<b>87,632,524</b>	<b>109,227,447</b>	<b>89,920,548</b>	<b>94,939,839</b>

\*Electric Utility Funds are not calculated in these totals.

City of Banning  
Fiscal year 2014-15  
**Total Expenditures All Funds = \$89,920,548**  
**Expenditure by Category - All Funds**



**Expenditures by Fund - All Funds**



**City of Banning**  
**Other Funds Revenue Summary**

Fund #	Description	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
<b><u>SPECIAL REVENUE FUNDS</u></b>					
002	Developer Deposits - Community Dev.	133,134	449,309	-	-
003	County of Riverside - Police MOU	545,697	450,150	494,789	613,686
100	Gas Tax	843,602	1,392,828	923,641	923,641
101	Measure A Street	534,222	914,847	532,200	730,200
103	SB300 Street Improvement	145	425	200	200
104	Article 3 - Sidewalk Construction	(60)	-	25	25
110	C.D.B.G.	5,275	508,975	245,000	-
111	Landscape Maintenance Assmt. Dist.#1	132,620	138,139	137,989	137,989
132	Air Quality	36,351	30,250	380,300	30,300
140	Asset Forfeiture	3	-	-	-
148	Supplemental Law Enforcement	75,038	125,100	100	100
149	Public Safety - Sales Tax	(1)	-	-	-
150	State Park Bond Act	1	-	-	-
190	Housing Authority Fund	136,935	-	-	-
200	Special Donations	17,435	9,025	5,000	5,000
201	Senior Center Activities	4,717	6,650	6,300	6,300
202	Animal Control Reserve	5	-	-	-
203	Police Volunteer	3	-	-	-
300	City Hall COP Debt Service	436,954	437,001	437,000	437,000
360	Sun Lakes CFD #86-1	36	-	60	60
365	Assessment Dist - #91-1 Wilson St. Debt	2,315	-	50	50
370	Area Police Computer	41,489	46,669	52,150	52,150
375	Fair Oaks 2004-1 Debt Service	199,254	202,429	202,499	203,010
376	Cameo Homes	47	100	100	100
<b><i>Special Revenue Funds</i></b>		<b><i>3,145,217</i></b>	<b><i>4,711,897</i></b>	<b><i>3,417,403</i></b>	<b><i>3,139,811</i></b>

**City of Banning**  
**Other Funds Revenue Summary**

Fund #	Description	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
<b><u>CAPITAL IMPROVEMENT FUNDS</u></b>					
400	Police Facilities Development	35	823	50	50
410	Fire Facility Development	953	2,535	1,500	1,500
420	Traffic Control Facility	433	850	1,000	1,000
421	Ramsey & Highland Home Traffic Signal	82	150	150	150
430	General Facilities	486	1,678	800	800
441	Sunset Grade Separation Fund	266,516	2,631,606	-	-
444	Wilson Median	385	500	700	700
451	Park Development	159	2,205	2,205	2,205
470	Capital Improvement Funds	3,865	400	300	300
<i>Capital Improvement Funds</i>		<b>272,914</b>	<b>2,640,747</b>	<b>6,705</b>	<b>6,705</b>
<b><u>BANNING UTILITY AUTHORITY</u></b>					
660	Water Operations	10,092,072	10,667,217	10,669,000	10,671,000
661	Water Capital Facility Fee	195,203	23,500	26,964	49,660
663	BUA Water Capital Project Fund	2,338	3,200	2,900	2,900
669	BUA Water Debt Service Fund	2,289,116	2,289,205	2,290,087	2,291,479
<i>Water Subtotal</i>		<b>12,578,729</b>	<b>12,983,122</b>	<b>12,988,951</b>	<b>13,015,039</b>
680	Wastewater Operations	2,939,644	3,113,854	3,212,104	3,212,104
681	Wastewater Capital Facility Fees	59,934	30,000	34,644	52,360
683	BUA Wastewater Capital Project Fund	1,385	1,200	1,300	1,300
685	State Revolving Loan	300,745	301,500	301,275	301,275
689	BUA Wastewater Debt Service Fund	393,623	393,618	398,250	399,139
<i>Wastewater Subtotal</i>		<b>3,695,331</b>	<b>3,840,172</b>	<b>3,947,573</b>	<b>3,966,178</b>
662	Irrigation Water	2,109	1,888,459	2,500	2,497,500
682	Wastewater Tertiary	345,284	336,000	362,500	362,500
<i>Reclaimed Water Subtotal</i>		<b>347,393</b>	<b>2,224,459</b>	<b>365,000</b>	<b>2,860,000</b>
<i>Banning Utility Authority</i>		<b>16,621,453</b>	<b>19,047,753</b>	<b>17,301,524</b>	<b>19,841,217</b>

**City of Banning**  
**Other Funds Revenue Summary**

Fund #	Description	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
<b><u>ENTERPRISE FUNDS</u></b>					
600	Airport	318,036	809,992	548,175	218,700
610	Transit Operations	1,232,950	2,652,277	1,645,235	1,666,675
690	Refuse	3,259,150	3,251,500	3,303,195	3,332,000
	<i>Subtotal</i>	<i>4,810,136</i>	<i>6,713,769</i>	<i>5,496,605</i>	<i>5,217,375</i>
670	Electric Operations	29,231,606	30,005,100	29,773,000	30,023,000
672	Rate Stability	66,261	10,000	10,000	10,000
673	Electric Improvement	805,289	33,614	15,141	15,141
674	2007 Electric Bond Project Fund	6,454	3,050	5,350	1,061,045
675	Public Benefit Fund	680,092	792,700	784,250	791,375
678	2007 Electric Debt Service Fund	2,574,488	2,667,946	2,673,276	2,668,058
	<i>Electric Subtotal</i>	<i>33,364,190</i>	<i>33,512,410</i>	<i>33,261,017</i>	<i>34,568,619</i>
	<b><i>Enterprise Funds</i></b>	<b><i>38,174,326</i></b>	<b><i>40,226,179</i></b>	<b><i>38,757,622</i></b>	<b><i>39,785,994</i></b>
<b><u>INTERNAL SERVICE FUNDS</u></b>					
700	Risk Management	2,677,242	2,759,729	2,583,497	2,659,225
702	Fleet Maintenance	1,131,878	1,106,859	1,119,829	1,128,540
703	Information Systems Services	388,818	406,282	424,661	430,811
761	Utility Billing Services	1,507,746	1,634,150	1,774,418	1,819,175
	<b><i>Internal Service Funds</i></b>	<b><i>5,705,684</i></b>	<b><i>5,907,020</i></b>	<b><i>5,902,405</i></b>	<b><i>6,037,751</i></b>
<b><u>SUCCESSOR AGENCY FUNDS</u></b>					
805	Redevelopment Obligation Retirement	3,309,413	3,236,766	3,272,098	3,272,098
810	Successor Housing Agency	(439)	100	50	50
830	Debt Service Fund	3,522,354	4,058,779	2,998,685	3,050,680
850	Successor Agency	127,331	252,000	288,000	288,000
855	Tax Allocation Bonds-2007 Tabs	3,647	3,000	5,813	5,813
856	Tax Allocation Bonds-2003 Tabs	41,601	76,292	32,974	32,974
857	Low\Mod Tax Alloc Bonds-2003 Tabs	361	1,000	900	900
860	Project Fund	(14)	-	-	-
	<b><i>Successor Agency Funds</i></b>	<b><i>7,004,254</i></b>	<b><i>7,627,937</i></b>	<b><i>6,598,520</i></b>	<b><i>6,650,515</i></b>
<b><u>Other Funds Grand Total</u></b>					
		<b><i>70,923,848</i></b>	<b><i>80,161,533</i></b>	<b><i>71,984,179</i></b>	<b><i>75,461,993</i></b>

**City of Banning**  
**Other Funds Expenditure Summary**

Fund #	Description	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
<b><u>SPECIAL REVENUE FUNDS</u></b>					
002	Developer Deposits - Community Dev.	130,170	449,309	-	-
003	County of Riverside - Police MOU	550,531	569,439	607,581	615,939
100	Gas Tax	996,665	1,875,844	965,493	984,848
101	Measure A Street	99,965	1,507,226	580,000	1,005,000
103	SB300 Street Improvement	54,844	22,346	-	-
104	Article 3 - Sidewalk Construction	-	-	-	-
110	C.D.B.G.	-	508,975	245,000	-
111	Landscape Maintenance Assmt. Dist.#1	134,223	128,994	128,582	128,586
132	Air Quality	3,000	43,000	418,000	68,000
140	Asset Forfeiture	-	-	-	-
148	Supplemental Law Enforcement	241,997	211,191	-	-
149	Public Safety - Sales Tax	24,628	-	-	-
150	State Park Bond Act	-	-	-	-
190	Housing Authority Fund	136,878	-	-	-
200	Special Donations	23,384	6,500	5,000	5,000
201	Senior Center Activities	13,093	13,000	11,450	10,200
202	Animal Control Reserve	-	-	-	-
203	Police Volunteer	863	2,613	220	-
300	City Hall COP Debt Service	435,787	437,001	437,000	437,000
360	Sun Lakes CFD #86-1	-	-	-	-
365	Assessment Dist - #91-1 Wilson St. Debt	-	-	-	-
370	Area Police Computer	50,092	46,699	47,277	47,277
375	Fair Oaks 2004-1 Debt Service	200,274	199,943	202,499	203,010
376	Cameo Homes	-	-	-	-
<b><i>Special Revenue Funds</i></b>		<b><i>3,096,394</i></b>	<b><i>6,022,080</i></b>	<b><i>3,648,102</i></b>	<b><i>3,504,860</i></b>

**City of Banning**  
**Other Funds Expenditure Summary**

Fund #	Description	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
<b><u>CAPITAL IMPROVEMENT FUNDS</u></b>					
400	Police Facilities Development	-	-	-	-
410	Fire Facility Development	-	-	-	-
420	Traffic Control Facility	-	45,000	-	-
421	Ramsey & Highland Home Traffic Signal	-	-	-	-
430	General Facilities	1,075	45,000	60,000	-
441	Sunset Grade Separation Fund	1,781,680	304,186	-	-
444	Wilson Median	-	-	-	-
451	Park Development	-	132,046	-	-
470	Capital Improvement Funds	26,624	-	120,000	-
<b><i>Capital Improvement Funds</i></b>		<b><i>1,809,379</i></b>	<b><i>526,232</i></b>	<b><i>180,000</i></b>	<b><i>-</i></b>
<b><u>BANNING UTILITY AUTHORITY</u></b>					
660	Water Operations	7,800,527	9,076,140	9,879,065	10,364,214
661	Water Capital Facility Fee	79,168	3,274,486	200,000	750,000
663	BUA Water Capital Project Fund	135,000	500,000	300,000	300,000
666	Water Participation CTF-86	-	-	-	-
667	Water Participation CTFS-8	-	-	-	-
669	BUA Water Debt Service Fund	2,290,504	2,289,855	2,291,187	2,292,579
<b><i>Water Subtotal</i></b>		<b><i>10,305,199</i></b>	<b><i>15,140,481</i></b>	<b><i>12,670,252</i></b>	<b><i>13,706,793</i></b>
680	Wastewater Operations	2,907,514	3,318,798	3,189,143	3,125,198
681	Wastewater Capital Facility Fees	-	770,000	115,000	270,000
683	BUA Wastewater Capital Project Fund	33,106	543,061	-	100,000
685	State Revolving Loan	300,103	299,995	299,882	299,768
687	Water Participation CTFS-89	-	-	-	-
689	BUA Wastewater Debt Service Fund	393,389	393,193	397,750	398,639
<b><i>Wastewater Subtotal</i></b>		<b><i>3,634,112</i></b>	<b><i>5,325,047</i></b>	<b><i>4,001,775</i></b>	<b><i>4,193,605</i></b>
662	Irrigation Water	1,692,461	3,209,107	-	2,500,000
682	Wastewater Tertiary	-	1,885,459	-	2,495,000
<b><i>Reclaimed Water Subtotal</i></b>		<b><i>1,692,461</i></b>	<b><i>5,094,566</i></b>	<b><i>-</i></b>	<b><i>4,995,000</i></b>
<b><i>Banning Utility Authority</i></b>		<b><i>15,631,772</i></b>	<b><i>25,560,094</i></b>	<b><i>16,672,027</i></b>	<b><i>22,895,398</i></b>

**City of Banning**  
**Other Funds Expenditure Summary**

Fund #	Description	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
<b><u>ENTERPRISE FUNDS</u></b>					
600	Airport	350,320	948,380	575,264	248,664
610	Transit Operations	1,232,837	2,652,277	1,645,235	1,666,675
690	Refuse	2,923,467	3,107,857	3,198,161	3,241,006
	<i>Subtotal</i>	<b>4,506,624</b>	<b>6,708,514</b>	<b>5,418,660</b>	<b>5,156,345</b>
670	Electric Operations	29,007,785	28,202,269	29,110,905	29,531,706
672	Rate Stability	-	-	-	-
673	Electric Improvement	705,088	1,853,104	415,000	1,055,695
674	2007 Electric Bond Project Fund	987,031	7,705,547	4,850,000	2,650,000
675	Public Benefit Fund	597,710	777,356	776,959	784,016
678	2007 Electric Debt Service Fund	2,675,429	2,667,546	2,673,076	2,667,858
	<i>Electric Subtotal</i>	<b>33,973,043</b>	<b>41,205,822</b>	<b>37,825,940</b>	<b>36,689,275</b>
	<b><i>Enterprise Funds</i></b>	<b><i>38,479,667</i></b>	<b><i>47,914,336</i></b>	<b><i>43,244,600</i></b>	<b><i>41,845,620</i></b>
<b><u>INTERNAL SERVICE FUNDS</u></b>					
700	Risk Management	2,308,890	2,674,585	2,533,310	2,606,836
702	Fleet Maintenance	1,109,711	1,111,131	1,156,574	1,125,322
703	Information Systems Services	397,363	462,904	424,947	431,121
761	Utility Billing Services	1,499,298	1,707,652	1,777,312	1,822,120
	<b><i>Internal Service Funds</i></b>	<b><i>5,315,262</i></b>	<b><i>5,956,272</i></b>	<b><i>5,892,143</i></b>	<b><i>5,985,399</i></b>
<b><u>SUCCESSOR AGENCY FUNDS</u></b>					
805	Redevelopment Obligation Retirement	3,053,579	3,308,336	3,220,103	3,272,098
810	Successor Housing Agency	1,822,344	-	-	-
830	Debt Service Fund	2,901,112	3,992,969	2,836,118	2,850,168
850	Successor Agency	1,663,170	294,925	285,000	285,000
855	Tax Allocation Bonds-2007 Tabs	876,850	1,297,711	20,532	20,532
856	Tax Allocation Bonds-2003 Tabs	-	-	-	-
857	Low\Mod Tax Alloc Bonds-2003 Tabs	136,923	-	-	-
860	Project Fund	-	-	-	-
	<b><i>Successor Agency Funds</i></b>	<b><i>10,453,978</i></b>	<b><i>8,893,941</i></b>	<b><i>6,361,753</i></b>	<b><i>6,427,798</i></b>
<b><u>Other Funds Grand Total</u></b>					
		<b>74,786,452</b>	<b>94,872,955</b>	<b>75,998,625</b>	<b>80,659,075</b>

CITY OF BANNING  
*Expenditures by Category*  
**FY 2014-15**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	<b>Total Budget</b>
		Maintenance Personnel	+ & Operations	+	Contra	+ Allocations	+ Transfers		
<b><i>Special Revenue Funds</i></b>									
002	Developer Deposit Fund	-	-	-	-	-	-	-	-
003	Riverside County MOU	607,581	-	-	-	-	-	607,581	607,581
100	Gas Tax Street	453,357	133,835	-	378,301	-	-	965,493	965,493
101	Measure A Street	-	50,000	-	-	-	50,000	530,000	580,000
103	SB300 Street Improvement	-	-	-	-	-	-	-	-
104	Article 3 - Sidewalk Construction	-	-	-	-	-	-	-	-
110	C.D.B.G.	-	-	-	-	-	-	245,000	245,000
111	Landscape Maintenance Assmt. Dist.#1	-	128,250	-	332	-	128,582	-	128,582
132	Air Quality Improvement	-	68,000	-	-	-	68,000	350,000	418,000
140	Asset Forfeiture	-	-	-	-	-	-	-	-
148	Supplemental Law Enforcement	-	-	-	-	-	-	-	-
150	State Park Bond Act	-	-	-	-	-	-	-	-
190	Housing Authority Fund	-	-	-	-	-	-	-	-
200	Special Donations	-	5,000	-	-	-	5,000	-	5,000
201	Senior Center Activities	-	-	-	-	-	-	-	-
4050	Senior Center	-	2,600	-	-	-	2,600	-	2,600
4060	Senior Center Advisory Board	-	8,850	-	-	-	8,850	-	8,850
	<b><i>Subtotal</i></b>	-	<b>11,450</b>	-	-	-	<b>11,450</b>	-	<b>11,450</b>
202	Animal Control Reserve	-	-	-	-	-	-	-	-
203	Police Volunteer	-	220	-	-	-	220	-	220
300	City Hall COP Debt Service*	-	437,000	-	-	-	437,000	-	437,000
360	Sun Lakes CFD #86-1	-	-	-	-	-	-	-	-
365	Wilson Street #91-1 Assessment Debt	-	-	-	-	-	-	-	-
370	Area Police Computer	-	45,277	-	2,000	-	47,277	-	47,277
375	Fair Oaks #2004-1 Debt Service	-	194,199	-	8,300	-	202,499	-	202,499
376	Cameo Homes	-	-	-	-	-	-	-	-
	<b><i>Subtotal</i></b>	<b>1,060,938</b>	<b>1,073,231</b>	-	<b>388,933</b>	-	<b>2,523,102</b>	<b>1,125,000</b>	<b>3,648,102</b>
<b><i>Capital Improvement Funds</i></b>									
400	Police Facilities Development	-	-	-	-	-	-	-	-
410	Fire Facility Development	-	-	-	-	-	-	-	-
420	Traffic Control Facility	-	-	-	-	-	-	-	-
421	Ramsey/HIGHLAND Home Traffic Signal	-	-	-	-	-	-	-	-
430	General Facilities	-	-	-	-	-	-	60,000	60,000
441	Sunset Grade Separation Fund	-	-	-	-	-	-	-	-
444	Wilson Median	-	-	-	-	-	-	-	-
451	Park Development	-	-	-	-	-	-	-	-
470	Capital Improvement Fund	-	-	-	-	-	-	120,000	120,000
	<b><i>Subtotal</i></b>	-	-	-	-	-	-	<b>180,000</b>	<b>180,000</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

**CITY OF BANNING**  
*Expenditures by Category*  
**FY 2014-15**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	Total Budget
		Maintenance Personnel	+ & Operations	Contra	+ Allocations	+ Transfers			
<b><i>Banning Utility Authority</i></b>									
660	Water Operations	1,675,305	3,810,920	-	940,818	2,777,022	9,204,065	675,000	9,879,065
661	Water Capital Facility Fee	-	-	-	-	-	-	200,000	200,000
663	BUA Water Capital Project Fund	-	-	-	-	-	-	300,000	300,000
669	BUA Water Debt Service Fund	-	2,291,187	-	-	-	2,291,187	-	2,291,187
<b>Water Subtotal</b>		<b>1,675,305</b>	<b>6,102,107</b>	-	<b>940,818</b>	<b>2,777,022</b>	<b>11,495,252</b>	<b>1,175,000</b>	<b>12,670,252</b>
680	Wastewater Operations	645,453	1,198,700	-	360,890	879,100	3,084,143	105,000	3,189,143
681	Wastewater Capital Facility Fees	-	-	-	-	-	-	115,000	115,000
683	BUA WWtr Capital Project Fund	-	-	-	-	-	-	-	-
685	State Revolving Loan	-	299,882	-	-	-	299,882	-	299,882
689	BUA Wastewater Debt Service Fund	-	397,750	-	-	-	397,750	-	397,750
<b>Wastewater Subtotal</b>		<b>645,453</b>	<b>1,896,332</b>	-	<b>360,890</b>	<b>879,100</b>	<b>3,781,775</b>	<b>220,000</b>	<b>4,001,775</b>
662	Irrigation Water	-	-	-	-	-	-	-	-
682	Wastewater Tertiary	-	-	-	-	-	-	-	-
<b>Reclaimed Water Subtotal</b>		-	-	-	-	-	-	-	-
<b>Subtotal</b>		<b>2,320,758</b>	<b>7,998,439</b>	-	<b>1,301,708</b>	<b>3,656,122</b>	<b>15,277,027</b>	<b>1,395,000</b>	<b>16,672,027</b>
<b><i>Enterprise Funds</i></b>									
600	Airport	49,889	149,545	-	45,830	-	245,264	330,000	575,264
610	Transit Operations	1,085,400	68,123	-	472,523	-	1,626,046	19,189	1,645,235
690	Refuse	131,482	2,812,020	-	179,659	55,000	3,178,161	20,000	3,198,161
<b>Subtotal</b>		<b>1,266,771</b>	<b>3,029,688</b>	-	<b>698,012</b>	<b>55,000</b>	<b>5,049,471</b>	<b>369,189</b>	<b>5,418,660</b>
670	Electric Operations	-	-	-	-	-	-	-	-
7000	Electric	3,381,354	846,720	(300,000)	4,316,150	2,671,476	10,915,700	621,000	11,536,700
7010	Generation & Transmission	145,116	17,369,680	-	59,409	-	17,574,205	-	17,574,205
<b>670 - Total</b>		<b>3,526,470</b>	<b>18,216,400</b>	<b>(300,000)</b>	<b>4,375,559</b>	<b>2,671,476</b>	<b>28,489,905</b>	<b>621,000</b>	<b>29,110,905</b>
672	Rate Stability	-	-	-	-	-	-	-	-
673	Electric Improvement	-	-	-	-	-	-	415,000	415,000
674	2007 Elec Rev Bond Project Fund	-	-	-	300,000	-	300,000	4,550,000	4,850,000
675	Public Benefit Fund	162,666	586,676	-	27,617	-	776,959	-	776,959
678	2007 Elec Rev Bond Debt Service	-	2,673,076	-	-	-	2,673,076	-	2,673,076
<b>Electric Subtotal</b>		<b>3,689,136</b>	<b>21,476,152</b>	-	<b>4,703,176</b>	<b>2,671,476</b>	<b>32,539,940</b>	<b>5,586,000</b>	<b>37,825,940</b>
<b>Subtotal</b>		<b>4,955,907</b>	<b>24,505,840</b>	<b>(300,000)</b>	<b>5,401,188</b>	<b>2,726,476</b>	<b>37,289,411</b>	<b>5,955,189</b>	<b>43,244,600</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

CITY OF BANNING  
*Expenditures by Category*  
FY 2014-15

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	<b>Total Budget</b>
		Maintenance Personnel	+ & Operations	Contra	+ Allocations	+ Transfers			
<b><i>Internal Service Funds</i></b>									
700	Risk Management Fund						-	-	
5020	Workers Compensation	104,477	543,042	-	8,836	-	656,355	-	656,355
5030	Unemployment Insurance	6,505	25,185	-	981	-	32,671	-	32,671
5040	Liability Insurance	129,442	942,486	-	12,356	-	1,084,284	-	1,084,284
5300	City Attorney	-	760,000	-	-	-	760,000	-	760,000
<b>700 - Total</b>		<b>240,424</b>	<b>2,270,713</b>	-	<b>22,173</b>	-	<b>2,533,310</b>	-	<b>2,533,310</b>
702	Fleet Maintenance	348,513	758,295	-	49,766	-	1,156,574	-	1,156,574
703	Information Systems Services	278,547	118,090	-	28,310	-	424,947	-	424,947
761	Utility Billing Administration								
3100	Account & Collection Service	824,348	256,112	-	138,503	-	1,218,963	-	1,218,963
3110	Meter Reading & Service	422,842	12,570	-	100,937	-	536,349	22,000	558,349
<b>761 - Total</b>		<b>1,247,190</b>	<b>268,682</b>	-	<b>239,440</b>	-	<b>1,755,312</b>	<b>22,000</b>	<b>1,777,312</b>
<b>Subtotal</b>		<b>2,114,674</b>	<b>3,415,780</b>	-	<b>339,689</b>	-	<b>5,870,143</b>	<b>22,000</b>	<b>5,892,143</b>
<b><i>Successor Agency Funds</i></b>									
805	Redevelopment Obligation Retirement Fund	-	-	-	-	3,220,103	3,220,103	-	3,220,103
810	Successor Housing Agency	-	-	-	-	-	-	-	-
830	Debt Service Fund	-	2,836,118	-	-	-	2,836,118	-	2,836,118
850	Successor Agency	229,921	55,079	-	-	-	285,000	-	285,000
855	2007 TAPBS Bond Proceeds	-	-	-	-	20,532	20,532	-	20,532
856	2003 TABS Bond Proceeds	-	-	-	-	-	-	-	-
857	2003 TABS Bond Proceeds Low/Mod	-	-	-	-	-	-	-	-
<b>Subtotal</b>		<b>229,921</b>	<b>2,891,197</b>	-	-	<b>3,240,635</b>	<b>6,361,753</b>	-	<b>6,361,753</b>
<b>OTHER FUNDS GRAND TOTAL</b>		<b>10,682,198</b>	<b>+ 39,884,487</b>	<b>+ (300,000)</b>	<b>+ 7,431,518</b>	<b>+ 9,623,233</b>	<b>67,321,436</b>	<b>+ 8,677,189</b>	<b>= 75,998,625</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

CITY OF BANNING  
*Expenditures by Category*  
**FY 2015-16**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	<b>Total Budget</b>
		Maintenance Personnel	+ & Operations	+	Contra	+ Allocations	+	Transfers	
<b><i>Special Revenue Funds</i></b>									
002	Developer Deposit Fund	-	-	-	-	-	-	-	-
003	Riverside County MOU	615,939	-	-	-	-	-	615,939	-
100	Gas Tax Street	459,374	133,835	-	391,639	-	-	984,848	-
101	Measure A Street	-	50,000	-	-	-	-	50,000	955,000
103	SB300 Street Improvement	-	-	-	-	-	-	-	-
104	Article 3 - Sidewalk Construction	-	-	-	-	-	-	-	-
110	C.D.B.G.	-	-	-	-	-	-	-	-
111	Landscape Maintenance Assmt. Dist.#1	-	128,250	-	336	-	-	128,586	-
132	Air Quality Improvement	-	68,000	-	-	-	-	68,000	-
140	Asset Forfeiture	-	-	-	-	-	-	-	-
148	Supplemental Law Enforcement	-	-	-	-	-	-	-	-
150	State Park Bond Act	-	-	-	-	-	-	-	-
190	Housing Authority Fund	-	-	-	-	-	-	-	-
200	Special Donations	-	5,000	-	-	-	-	5,000	-
201	Senior Center Activities	-	-	-	-	-	-	-	5,000
4050	Senior Center	-	2,600	-	-	-	-	2,600	-
4060	Senior Center Advisory Board	-	7,600	-	-	-	-	7,600	-
	<b><i>Subtotal</i></b>	-	<b>10,200</b>	-	-	-	-	<b>10,200</b>	-
202	Animal Control Reserve	-	-	-	-	-	-	-	-
203	Police Volunteer	-	-	-	-	-	-	-	-
300	City Hall COP Debt Service*	-	437,000	-	-	-	-	437,000	-
360	Sun Lakes CFD #86-1	-	-	-	-	-	-	-	-
365	Wilson Street #91-1 Assessment Debt	-	-	-	-	-	-	-	-
370	Area Police Computer	-	45,277	-	2,000	-	-	47,277	-
375	Fair Oaks #2004-1 Debt Service	-	194,710	-	8,300	-	-	203,010	-
376	Cameo Homes	-	-	-	-	-	-	-	-
	<b><i>Subtotal</i></b>	<b>1,075,313</b>	<b>1,072,272</b>	-	<b>402,275</b>	-	<b>2,549,860</b>	<b>955,000</b>	<b>3,504,860</b>
<b><i>Capital Improvement Funds</i></b>									
400	Police Facilities Development	-	-	-	-	-	-	-	-
410	Fire Facility Development	-	-	-	-	-	-	-	-
420	Traffic Control Facility	-	-	-	-	-	-	-	-
421	Ramsey/HIGHLAND Home Traffic Signal	-	-	-	-	-	-	-	-
430	General Facilities	-	-	-	-	-	-	-	-
441	Sunset Grade Separation Fund	-	-	-	-	-	-	-	-
444	Wilson Median	-	-	-	-	-	-	-	-
451	Park Development	-	-	-	-	-	-	-	-
470	Capital Improvement Fund	-	-	-	-	-	-	-	-
	<b><i>Subtotal</i></b>	-	-	-	-	-	-	-	-

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

**CITY OF BANNING**  
*Expenditures by Category*  
**FY 2015-16**

#	FUND/DEPARTMENT NAME	Operating Budget						Total Operating Budget	Total Capital Budget	Total Budget
		Maintenance Personnel	+ & Operations	Contra	+ Allocations	+ Transfers				
<b><i>Banning Utility Authority</i></b>										
660	Water Operations	1,705,625	3,449,920	-	965,255	2,778,414	8,899,214	-	1,465,000	10,364,214
661	Water Capital Facility Fee	-	-	-	-	-	-	-	750,000	750,000
663	BUA Water Capital Project Fund	-	-	-	-	-	-	-	300,000	300,000
669	BUA Water Debt Service Fund	-	2,292,579	-	-	-	2,292,579	-	-	2,292,579
<b>Water Subtotal</b>		<b>1,705,625</b>	<b>5,742,499</b>	-	<b>965,255</b>	<b>2,778,414</b>	<b>11,191,793</b>	-	<b>2,515,000</b>	<b>13,706,793</b>
680	Wastewater Operations	654,924	1,176,750	-	373,535	879,989	3,085,198	-	40,000	3,125,198
681	Wastewater Capital Facility Fees	-	-	-	-	-	-	-	270,000	270,000
683	BUA WWtr Capital Project Fund	-	-	-	-	-	-	-	100,000	100,000
685	State Revolving Loan	-	299,768	-	-	-	299,768	-	-	299,768
689	BUA Wastewater Debt Service Fund	-	398,639	-	-	-	398,639	-	-	398,639
<b>Wastewater Subtotal</b>		<b>654,924</b>	<b>1,875,157</b>	-	<b>373,535</b>	<b>879,989</b>	<b>3,783,605</b>	-	<b>410,000</b>	<b>4,193,605</b>
662	Irrigation Water	-	-	-	-	-	-	-	<b>2,500,000</b>	<b>2,500,000</b>
682	Wastewater Tertiary	-	-	-	-	-	2,495,000	2,495,000	-	2,495,000
<b>Reclaimed Water Subtotal</b>		-	-	-	-	-	2,495,000	2,495,000	-	2,495,000
<b>Subtotal</b>		<b>2,360,549</b>	<b>7,617,656</b>	-	<b>1,338,790</b>	<b>6,153,403</b>	<b>17,470,398</b>	-	<b>5,425,000</b>	<b>22,895,398</b>
<b><i>Enterprise Funds</i></b>										
600	Airport	50,780	149,545	-	48,339	-	248,664	-	-	248,664
610	Transit Operations	1,115,620	76,777	-	474,278	-	1,666,675	-	-	1,666,675
690	Refuse	133,306	2,866,814	-	185,886	55,000	3,241,006	-	-	3,241,006
<b>Subtotal</b>		<b>1,299,706</b>	<b>3,093,136</b>	-	<b>708,503</b>	<b>55,000</b>	<b>5,156,345</b>	-	-	<b>5,156,345</b>
670	Electric Operations	3,484,027	766,720	(300,000)	4,384,332	2,666,258	11,001,337	-	731,000	11,732,337
7000	Electric	153,173	17,586,000	-	60,196	-	17,799,369	-	-	17,799,369
7010	Generation & Transmission	-	-	-	-	-	-	-	-	-
<b>670 - Total</b>		<b>3,637,200</b>	<b>18,352,720</b>	<b>(300,000)</b>	<b>4,444,528</b>	<b>2,666,258</b>	<b>28,800,706</b>	-	<b>731,000</b>	<b>29,531,706</b>
672	Rate Stability	-	-	-	-	-	-	-	-	-
673	Electric Improvement	-	-	-	-	-	1,055,695	1,055,695	-	1,055,695
674	2007 Elec Rev Bond Project Fund	-	-	-	300,000	-	-	300,000	-	2,350,000
675	Public Benefit Fund	167,489	588,676	-	27,851	-	784,016	-	-	784,016
678	2007 Elec Rev Bond Debt Service	-	2,667,858	-	-	-	2,667,858	-	-	2,667,858
<b>Electric Subtotal</b>		<b>3,804,689</b>	<b>21,609,254</b>	-	<b>4,772,379</b>	<b>3,721,953</b>	<b>33,908,275</b>	-	<b>3,081,000</b>	<b>36,689,275</b>
<b>Subtotal</b>		<b>5,104,395</b>	<b>24,702,390</b>	<b>(300,000)</b>	<b>5,480,882</b>	<b>3,776,953</b>	<b>38,764,620</b>	-	<b>3,081,000</b>	<b>41,845,620</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

CITY OF BANNING  
*Expenditures by Category*  
FY 2015-16

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	Total Budget
		Maintenance Personnel	+ & Operations	Contra	+ Allocations	+ Transfers			
<b><i>Internal Service Funds</i></b>									
700	Risk Management Fund						-	-	-
5020	Workers Compensation	105,608	553,082	-	8,916	-	667,606	-	667,606
5030	Unemployment Insurance	6,583	25,195	-	989	-	32,767	-	32,767
5040	Liability Insurance	130,840	1,003,150	-	12,473	-	1,146,463	-	1,146,463
5300	City Attorney	-	760,000	-	-	-	760,000	-	760,000
<b>700 - Total</b>		<b>243,031</b>	<b>2,341,427</b>	-	<b>22,378</b>	-	<b>2,606,836</b>	-	<b>2,606,836</b>
702	Fleet Maintenance	351,833	723,295	-	50,194	-	1,125,322	-	1,125,322
703	Information Systems Services	281,493	121,140	-	28,488	-	431,121	-	431,121
761	Utility Billing Administration								
3100	Account & Collection Service	844,327	267,145	-	139,577	-	1,251,049	-	1,251,049
3110	Meter Reading & Service	434,944	12,370	-	101,757	-	549,071	22,000	571,071
<b>761 - Total</b>		<b>1,279,271</b>	<b>279,515</b>	-	<b>241,334</b>	-	<b>1,800,120</b>	<b>22,000</b>	<b>1,822,120</b>
<b>Subtotal</b>		<b>2,155,628</b>	<b>3,465,377</b>	-	<b>342,394</b>	-	<b>5,963,399</b>	<b>22,000</b>	<b>5,985,399</b>
<b><i>Successor Agency Funds</i></b>									
805	Redevelopment Obligation Retirement Fund	-	-	-	-	3,272,098	3,272,098	-	3,272,098
810	Successor Housing Agency	-	-	-	-	-	-	-	-
830	Debt Service Fund	-	2,850,168	-	-	-	2,850,168	-	2,850,168
850	Successor Agency	232,244	52,756	-	-	-	285,000	-	285,000
855	2007 TAPBS Bond Proceeds	-	-	-	-	20,532	20,532	-	20,532
856	2003 TABS Bond Proceeds	-	-	-	-	-	-	-	-
857	2003 TABS Bond Proceeds Low/Mod	-	-	-	-	-	-	-	-
<b>Subtotal</b>		<b>232,244</b>	<b>2,902,924</b>	-	-	<b>3,292,630</b>	<b>6,427,798</b>	-	<b>6,427,798</b>
<b>OTHER FUNDS GRAND TOTAL</b>		<b>10,928,129</b>	<b>+ 39,760,619</b>	<b>+ (300,000)</b>	<b>+ 7,564,341</b>	<b>+ 13,222,986</b>	<b>71,176,075</b>	<b>+ 9,483,000</b>	<b>= 80,659,075</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

**City of Banning**  
**General Fund Financial Overview**

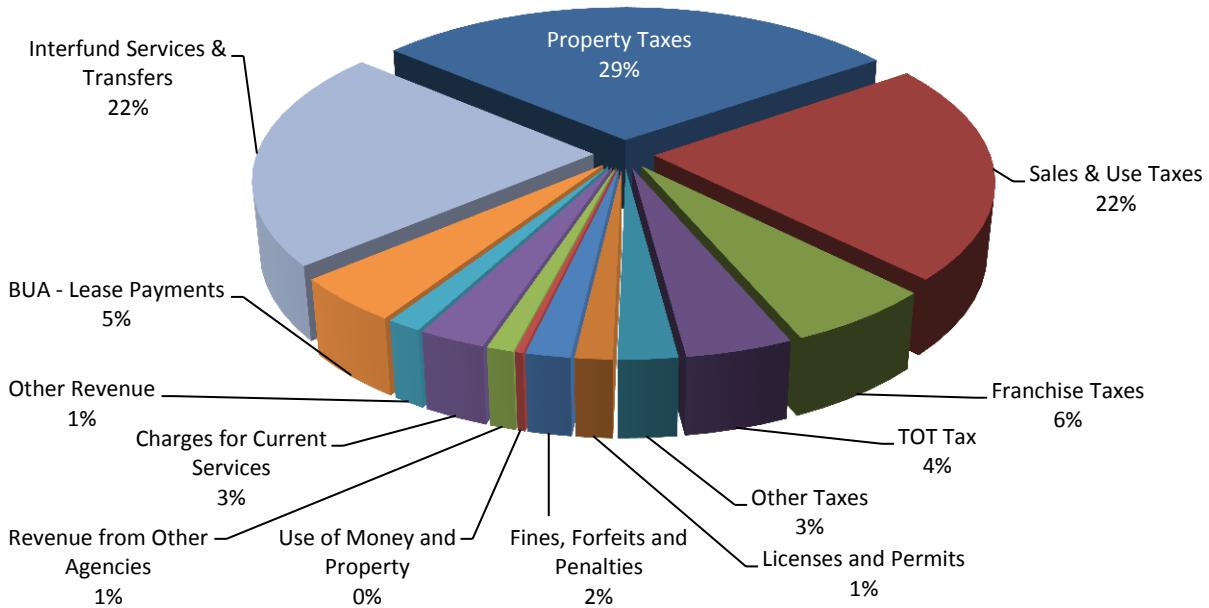
Description	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
<b>General Fund Revenues By Category</b>				
Taxes				
Property Taxes	3,794,362	4,015,414	4,085,755	4,146,165
Sales & Use Taxes	2,738,500	2,742,137	2,997,666	3,117,566
Franchise Taxes	813,682	826,000	861,000	861,000
TOT Tax	626,255	590,000	620,000	620,000
Other Taxes	314,838	402,746	341,800	343,800
<b>Taxes</b>	<b>8,287,637</b>	<b>8,576,297</b>	<b>8,906,221</b>	<b>9,088,531</b>
Licenses and Permits	171,406	205,516	213,500	215,500
Fines, Forfeits and Penalties	291,465	261,550	257,950	257,950
Use of Money and Property	40,377	44,227	46,700	46,700
Revenue from Other Agencies	1,732,940	349,585	158,014	158,014
Charges for Current Services	576,580	423,450	369,957	387,957
Other Revenue	136,345	201,578	198,963	200,127
BUA - Lease Payments	651,000	651,000	651,000	651,000
Interfund Services & Transfers	3,032,289	3,142,818	3,119,618	3,144,618
<b>Total</b>	<b>14,920,039</b>	<b>13,856,021</b>	<b>13,921,923</b>	<b>14,150,397</b>

Description	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
<b>General Fund Expenditures By Department</b>				
City Manager/Council/Econ. Dev.	489,190	631,191	600,280	605,743
City Attorney	315,666	425,897	422,534	422,534
City Clerk/Elections	105,499	93,341	133,412	94,053
Community Enhancement	4,795	7,491	-	-
TV Government Access	16,429	56,800	70,100	70,100
Financial Services	242,834	288,506	292,688	298,672
Human Resources	99,935	215,485	143,021	143,725
Police/Dispatch/Code Enforce.*	6,546,280	6,740,267	6,626,395	6,936,106
Fire Services	2,352,287	2,617,430	2,588,892	2,639,626
Community Development	720,790	876,243	750,131	760,617
Community Services	351,311	374,810	392,148	396,008
Public Works	519,327	726,433	723,256	732,838
Central Services/Debt	1,081,729	1,300,598	1,179,066	1,180,742
<b>Total</b>	<b>12,846,072</b>	<b>14,354,492</b>	<b>13,921,923</b>	<b>14,280,764</b>

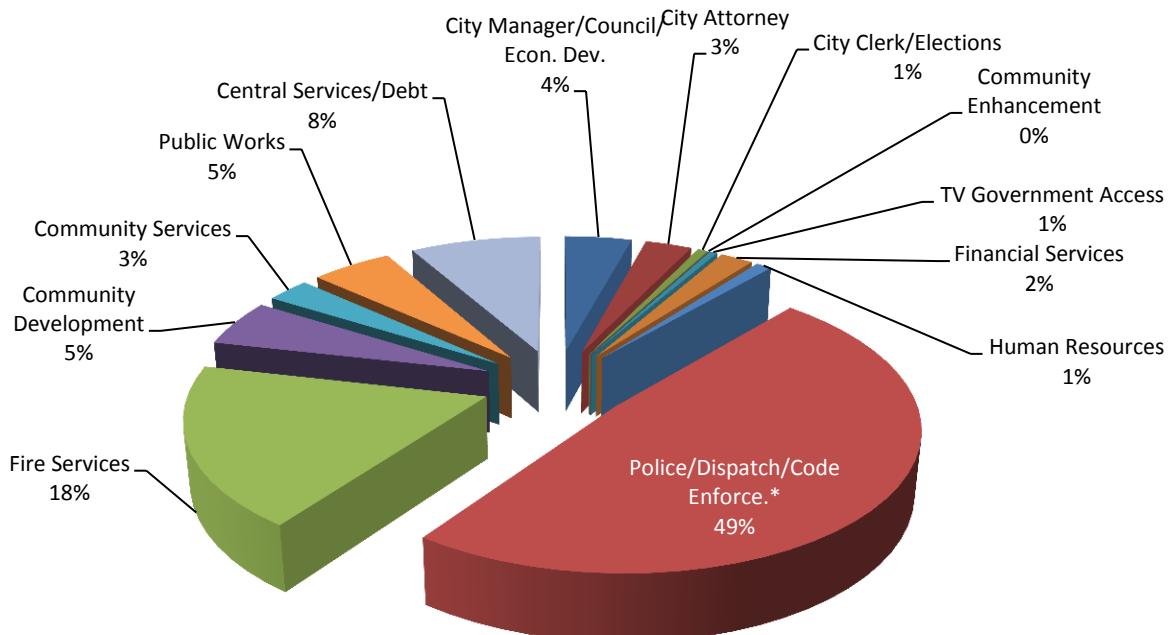
\*Prior to FY2014-15, Code Enforcement was managed by and grouped with Community Development

**City of Banning**  
**Fiscal year 2014-15**  
**General Fund Financial Overview**

**General Fund Revenues**  
**Total = \$13,921,923**



**General Fund Expenditures**  
**Total = \$13,921,923**

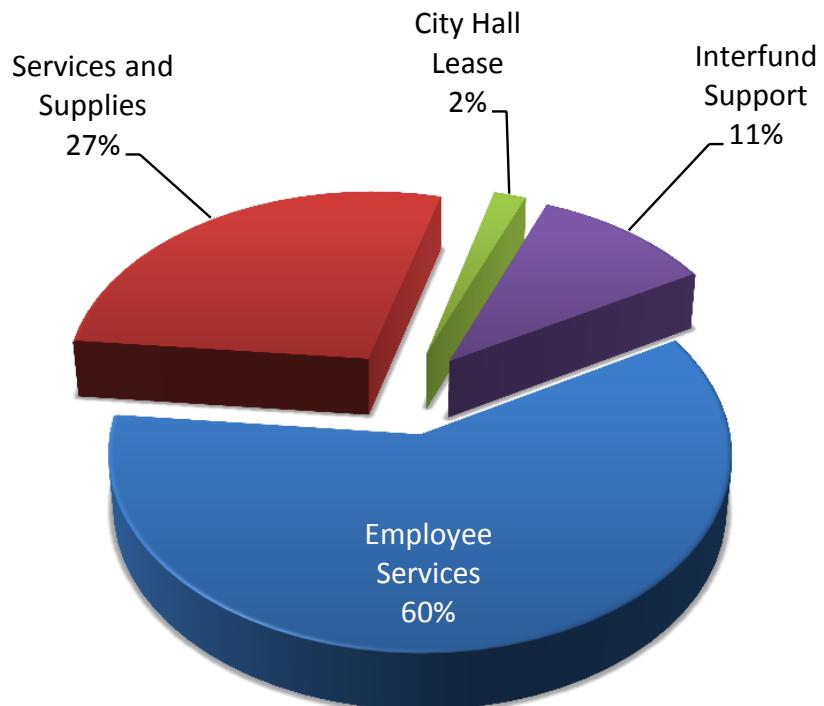


**City of Banning**  
**General Fund Expenditures By Category**

Category	Actual 2012-13	Revised 2013-14	Projected 2014-15	Projected 2015-16
Employee Services	8,002,932	8,254,161	8,283,802	8,522,752
Services and Supplies	3,116,594	4,188,327	3,923,785	3,908,418
City Hall Lease	269,951	269,951	269,995	269,995
Interfund Support	1,253,508	1,356,805	1,382,009	1,518,467
Capital	203,087	285,248	62,332	61,132
<b>Total</b>	<b>12,846,072</b>	<b>14,354,492</b>	<b>13,921,923</b>	<b>14,280,764</b>

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

**Fiscal year 2014-15**  
**General Fund Expenditures By Category**  
**Total = \$13,921,923**



**CITY OF BANNING**  
*Expenditures by Category*  
**FY 2014-15**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	<b>Total Budget</b>
		Maintenance Personnel	+ & Operations	+	Contra	+ Allocations	+	Transfers	
<b><i>Governmental Funds</i></b>									
001	General								
0001	General								
1000	City Council	79,341	102,415	-	-	-	-	181,756	-
1200	City Manager	385,630	24,010	-	5,834	-	-	415,474	181,756
1210	Economic Development	-	3,050	-	-	-	-	3,050	415,474
1300	Human Resources	169,904	170,825	(197,708)	-	-	-	143,021	3,050
1400	City Clerk	83,962	9,300	-	-	-	-	93,262	143,021
1500	Elections	-	40,150	-	-	-	-	40,150	93,262
1800	City Attorney	-	-	-	422,534	-	-	422,534	40,150
1900	Fiscal Services	457,963	122,263	(330,225)	-	-	-	250,001	422,534
1910	Purchasing & A/P	91,768	11,795	(60,876)	-	-	-	42,687	250,001
2060	TV Government Access	-	2,368	6,600	-	-	-	8,968	42,687
2200	Police	4,614,647	565,819	-	284,096	27,033	5,491,595	-	61,132
2210	Dispatch	824,825	6,148	-	-	-	830,973	-	70,100
2279	TASIN - SB621 (Police)	-	-	-	-	-	-	-	5,491,595
2300	Animal Control	-	147,350	-	-	-	147,350	-	830,973
2400	Fire	71,617	2,515,785	-	1,490	-	2,588,892	-	147,350
2479	TASIN - SB621 (Fire)	-	-	-	-	-	-	-	2,588,892
2700	Building & Safety	211,674	150,270	-	-	-	361,944	-	-
2740	Code Enforcement	118,619	31,550	-	6,308	-	156,477	-	361,944
2800	Planning	330,682	57,505	-	-	-	388,187	-	156,477
3000	Engineering	118,329	43,000	-	14,088	-	175,417	-	388,187
3200	Building Maintenance	122,140	147,030	(144,233)	3,235	-	128,172	-	175,417
3600	Parks	332,095	85,890	-	1,682	-	419,667	-	128,172
4000	Recreation	179,614	48,590	-	-	-	228,204	-	419,667
4010	Aquatics	54,770	52,980	-	-	-	107,750	-	228,204
4050	Senior Center	33,854	22,340	-	-	-	56,194	-	107,750
4060	Sr. Center Advisory Board	-	-	-	-	-	-	-	56,194
4500	Central Services	-	563,357	-	451,384	164,325	1,179,066	-	-
4800	Debt Service	-	-	-	-	-	-	-	1,179,066
5400	Community Enhancement	-	-	-	-	-	-	-	-
<b>GENERAL FUND TOTAL</b>		<b>8,283,802</b>	<b>4,928,022</b>	<b>(733,042)</b>	<b>1,190,651</b>	<b>191,358</b>	<b>13,860,791</b>	<b>61,132</b>	<b>13,921,923</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

**CITY OF BANNING**  
*Expenditures by Category*  
**FY 2015-16**

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	Total Capital Budget	<b>Total Budget</b>
		Maintenance Personnel	+ & Operations	Contra	+ Allocations	+ Transfers			
<b><i>Governmental Funds</i></b>									
001	General								
0001	General								
1000	City Council	80,862	102,415	-	-	-	183,277	-	183,277
1200	City Manager	389,517	24,010	-	5,889	-	419,416	-	419,416
1210	Economic Development	-	3,050	-	-	-	3,050	-	3,050
1300	Human Resources	171,697	170,810	(198,782)	-	-	143,725	-	143,725
1400	City Clerk	84,943	9,110	-	-	-	94,053	-	94,053
1500	Elections	-	-	-	-	-	-	-	-
1800	City Attorney	-	-	422,534	-	-	422,534	-	422,534
1900	Fiscal Services	468,091	125,585	(336,981)	-	-	256,695	-	256,695
1910	Purchasing & A/P	89,386	12,345	(59,754)	-	-	41,977	-	41,977
2060	TV Government Access	-	2,368	6,600	-	-	8,968	61,132	70,100
2200	Police	4,796,281	562,884	-	286,770	141,033	5,786,968	-	5,786,968
2210	Dispatch	839,754	5,648	-	-	-	845,402	-	845,402
2279	TASIN - SB621 (Police)	-	-	-	-	-	-	-	-
2300	Animal Control	-	147,350	-	-	-	147,350	-	147,350
2400	Fire	72,347	2,565,775	-	1,504	-	2,639,626	-	2,639,626
2479	TASIN - SB621 (Fire)	-	-	-	-	-	-	-	-
2700	Building & Safety	213,821	150,805	-	-	-	364,626	-	364,626
2740	Code Enforcement	119,668	30,350	-	6,368	-	156,386	-	156,386
2800	Planning	337,546	58,445	-	-	-	395,991	-	395,991
3000	Engineering	119,912	43,000	-	14,221	-	177,133	-	177,133
3200	Building Maintenance	123,869	147,030	(145,089)	3,265	-	129,075	-	129,075
3600	Parks	339,042	85,890	-	1,698	-	426,630	-	426,630
4000	Recreation	182,716	47,990	-	-	-	230,706	-	230,706
4010	Aquatics	55,355	52,030	-	-	-	107,385	-	107,385
4050	Senior Center	35,577	22,340	-	-	-	57,917	-	57,917
4060	Sr. Center Advisory Board	-	-	-	-	-	-	-	-
4500	Central Services	-	545,557	-	470,860	164,325	1,180,742	-	1,180,742
4800	Debt Service	-	-	-	-	-	-	-	-
5400	Community Enhancement	-	-	-	-	-	-	-	-
<b>GENERAL FUND TOTAL</b>		<b>8,522,752</b>	<b>4,919,019</b>	<b>(740,606)</b>	<b>1,213,109</b>	<b>305,358</b>	<b>14,219,632</b>	<b>61,132</b>	<b>14,280,764</b>

*Note: For definitions of headings (i.e., Contra, Allocations, etc.) see the section titled "Glossary of Terms".*

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**City of Banning**  
**Budgeted Positions Summary**

Description	Revised Adopted 2011-12	Revised Adopted 2012-13	Revised Adopted 2013-14	Projected 2014-15
<b>General Fund</b> Personnel By Department (Including Fire)				
City Manager/Council	5.68	6.69	6.37	6.57
City Attorney	Contracted	Contracted	Contracted	Contracted
City Clerk	1.75	1.83	1.83	1.83
Financial Services	5.95	5.95	6.45	6.45
Human Resources	1.02	1.05	1.15	0.95
Police/Dispatch/Code Enforce.*	43.25	43.25	39.85	41.45
Fire Services	1.00	1.00	1.00	1.00
Community Development	4.30	5.00	5.00	4.00
Community Services	5.41	5.41	5.73	5.96
Public Works	6.33	6.33	6.33	6.33
<b>Subtotal General Fund</b>	<b>74.69</b>	<b>76.51</b>	<b>73.71</b>	<b>74.54</b>
<b>Other Funds</b> Personnel By Department				
Streets	4.90	4.90	4.90	4.90
Airport	1.55	1.55	1.55	1.20
Transit	11.87	11.87	12.81	14.71
Water	15.07	15.10	15.17	15.20
Electric	21.40	22.43	22.50	26.73
Wastewater	5.32	5.35	5.42	5.36
Refuse	0.69	0.69	0.69	0.69
Insurance	1.55	1.55	1.55	1.55
Fleet Maintenance	3.50	3.50	3.50	3.50
Information Systems Services	2.40	2.40	2.40	2.40
Utility Billing	8.65	9.15	9.63	9.63
Utility Billing - Meter Reading	4.20	4.20	4.20	5.00
Successor Agency	2.90	1.00	1.00	1.00
<b>Subtotal Other Funds</b>	<b>84.00</b>	<b>83.67</b>	<b>85.31</b>	<b>91.86</b>
<b>Total All Funds</b>	<b>158.68</b>	<b>160.18</b>	<b>159.02</b>	<b>166.40</b>
<b>TOTAL ALL FUNDS</b>	<b>158.68</b>	<b>160.18</b>	<b>159.02</b>	<b>166.40</b>
Less Part Time	11.68	11.18	10.02	10.40
Less Elected	7.00	7.00	7.00	7.00
<b>Full Time Employees</b>	<b>140.00</b>	<b>142.00</b>	<b>142.00</b>	<b>149.00</b>

\*Prior to FY2014-15, Code Enforcement was managed by and grouped with Community Development

City of Banning  
**Citywide Personnel Summary by Fund/Division**

Description	Revised Adopted <u>2011-12</u>	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Projected <u>2014-15</u>
<b><u>GENERAL FUND</u></b>				
<b>CITY COUNCIL</b>				
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
<b>DIVISION TOTAL FTE</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>CITY MANAGER</b>				
City Manager	0.48	0.69	0.69	0.79
Executive Assistant	0.00	0.00	0.69	0.79
Executive Secretary	0.20	1.00	0.00	0.00
<b>DIVISION TOTAL FTE</b>	<b>0.68</b>	<b>1.69</b>	<b>1.37</b>	<b>1.57</b>
<b>HUMAN RESOURCES</b>				
City Manager	0.07	0.10	0.10	0.00
Admin Services Director	0.20	0.20	0.20	0.20
Deputy HR Director	0.50	0.50	0.50	0.50
Executive Assistant	0.00	0.00	0.10	0.00
Human Resources Technician	0.25	0.25	0.25	0.25
<b>DIVISION TOTAL FTE</b>	<b>1.02</b>	<b>1.05</b>	<b>1.15</b>	<b>0.95</b>
<b>CITY CLERK</b>				
City Clerk - Elected	1.00	1.00	1.00	1.00
Executive Assistant	0.75	0.83	0.83	0.83
<b>DIVISION TOTAL FTE</b>	<b>1.75</b>	<b>1.83</b>	<b>1.83</b>	<b>1.83</b>
<b>CITY ATTORNEY</b>				
City Attorney	Contract	Contract	Contract	Contract
<b>FISCAL SERVICES</b>				
City Treasurer - Elected	1.00	1.00	1.00	1.00
Admin Services Director	0.20	0.20	0.20	0.20
Deputy Finance Director	0.50	0.50	0.50	0.50
Accountant II	0.00	0.50	0.50	0.50
Accountant	1.00	1.00	1.00	1.00
Financial Services Specialist	2.25	1.75	2.25	2.25
<b>DIVISION TOTAL FTE</b>	<b>4.95</b>	<b>4.95</b>	<b>5.45</b>	<b>5.45</b>
<b>PURCHASING &amp; ACCOUNTS PAYABLE</b>				
Financial Services Specialist	1.00	1.00	1.00	1.00
<b>DIVISION TOTAL FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

City of Banning  
**Citywide Personnel Summary by Fund/Division**

Description	Revised Adopted <u>2011-12</u>	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Projected <u>2014-15</u>
<b>POLICE</b>				
Police Chief	0.90	0.90	0.90	0.90
Police Lieutenant	2.00	2.00	2.00	2.00
Police Master Sergeant	1.00	1.00	1.00	1.00
Police Staff Sergeant	5.00	5.00	5.00	5.00
Corporal	3.00	3.00	3.00	3.00
Officer	13.00	13.00	10.00	10.00
Officer-School Resource Officer-BUSD	1.00	1.00	1.00	1.00
Officer-Traffic Grant	1.00	1.00	0.00	0.00
Officer-County MOU (003-2289)	4.00	4.00	4.00	4.00
Executive Secretary	0.25	0.25	0.25	0.00
Police Info Systems Technician	1.00	1.00	1.00	1.00
Police Assistant II	1.00	1.00	1.00	1.00
Police Assistant I	2.00	2.00	2.60	3.00
<b>DIVISION TOTAL FTE</b>	<b>35.15</b>	<b>35.15</b>	<b>31.75</b>	<b>31.90</b>
<b>DISPATCH</b>				
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	6.00	6.00	6.00	6.00
<b>DIVISION TOTAL FTE</b>	<b>8.10</b>	<b>8.10</b>	<b>8.10</b>	<b>8.10</b>
<b>FIRE</b>				
Office Specialist	Contract 1.00	Contract 1.00	Contract 1.00	Contract 1.00
<b>DIVISION TOTAL FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>BUILDING SAFETY</b>				
Community Development Director	0.42	0.60	0.60	0.60
Office Specialist	0.00	0.00	0.00	1.00
<b>DIVISION TOTAL FTE</b>	<b>0.42</b>	<b>0.60</b>	<b>0.60</b>	<b>1.60</b>
<b>CODE ENFORCEMENT</b>				
Code Compliance Officer	1.00	1.00	1.00	1.45
Office Specialist	1.00	1.00	1.00	0.00
<b>DIVISION TOTAL FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.45</b>
<b>PLANNING</b>				
Community Development Director	0.28	0.40	0.40	0.40
Associate Planner	0.00	1.00	1.00	1.00
Development Project Coordinator	0.80	1.00	1.00	1.00
Assistant Planner	0.80	0.00	0.00	0.00
<b>DIVISION TOTAL FTE</b>	<b>1.88</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>

City of Banning  
**Citywide Personnel Summary by Fund/Division**

Description	Revised Adopted <u>2011-12</u>	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Projected <u>2014-15</u>
<b>ENGINEERING</b>				
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
Executive Secretary	0.09	0.09	0.09	0.00
Public Works Analyst	0.00	0.00	0.00	0.09
Public Works Inspector	0.25	0.25	0.25	0.25
<b>DIVISION TOTAL FTE</b>	<b>0.77</b>	<b>0.77</b>	<b>0.77</b>	<b>0.77</b>
<b>BUILDING MAINTENANCE</b>				
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	0.00
Public Works Analyst	0.00	0.00	0.00	0.14
Building Maintenance Specialist	1.00	1.00	1.00	1.00
<b>DIVISION TOTAL FTE</b>	<b>1.28</b>	<b>1.28</b>	<b>1.28</b>	<b>1.28</b>
<b>PARKS</b>				
Public Works Superintendent	0.28	0.28	0.28	0.28
City Maintenance Worker	4.00	4.00	4.00	4.00
<b>DIVISION TOTAL FTE</b>	<b>4.28</b>	<b>4.28</b>	<b>4.28</b>	<b>4.28</b>
<b>RECREATION</b>				
Community Services Director	0.25	0.25	0.25	0.25
Office Specialist	0.50	0.50	0.50	0.50
Caretaker	0.25	0.25	0.20	0.20
Program Coordinator	0.38	0.38	0.38	0.38
Building Attendants	1.25	1.25	0.00	0.00
Sr. Recreation Leader	0.00	0.00	0.45	0.45
Recreation Leaders	0.00	0.00	1.29	1.50
<b>DIVISION TOTAL FTE</b>	<b>2.63</b>	<b>2.63</b>	<b>3.07</b>	<b>3.28</b>
<b>AQUATICS</b>				
Caretaker	0.25	0.25	0.20	0.20
Pool Manager	0.00	0.00	0.17	0.17
Assistant Pool Manager	0.20	0.20	0.23	0.23
Lifeguards	1.08	1.08	1.00	1.02
Cashiers	0.63	0.63	0.49	0.49
<b>DIVISION TOTAL FTE</b>	<b>2.16</b>	<b>2.16</b>	<b>2.09</b>	<b>2.11</b>

City of Banning  
**Citywide Personnel Summary by Fund/Division**

Description	Revised Adopted <u>2011-12</u>	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Projected <u>2014-15</u>
<b>SENIOR CENTER</b>				
Caretaker	0.25	0.25	0.20	0.20
Program Coordinator	0.38	0.38	0.38	0.38
<b>DIVISION TOTAL FTE</b>	<b>0.63</b>	<b>0.63</b>	<b>0.58</b>	<b>0.58</b>
<b>TOTAL GENERAL FUND</b>	<b>74.69</b>	<b>76.51</b>	<b>73.71</b>	<b>74.54</b>

City of Banning  
**Citywide Personnel Summary by Fund/Division**

Description	Revised Adopted <u>2011-12</u>	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Projected <u>2014-15</u>
<b><u>OTHER FUNDS</u></b>				
<b>STREETS</b>				
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	0.00
Public Works Analyst	0.00	0.00	0.00	0.25
Associate Engineer-Career PT	0.05	0.05	0.05	0.05
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
<b>FUND TOTAL FTE</b>	<b>4.90</b>	<b>4.90</b>	<b>4.90</b>	<b>4.90</b>
<b>AIRPORT</b>				
Public Works Director	0.05	0.05	0.05	0.05
Executive Secretary	0.10	0.10	0.10	0.00
Public Works Analyst	0.00	0.00	0.00	0.10
Airport Attendants	1.40	1.40	1.40	1.05
<b>FUND TOTAL FTE</b>	<b>1.55</b>	<b>1.55</b>	<b>1.55</b>	<b>1.20</b>
<b>TRANSIT-FIXED ROUTE</b>				
Community Services Director	0.75	0.75	0.75	0.75
Transit Manager	0.00	0.00	0.00	1.00
Caretaker	0.00	0.00	0.40	0.40
Program Coordinator	0.00	0.00	0.25	0.25
Lead Bus Driver	1.00	1.00	1.00	1.00
Bus Drivers	7.08	7.08	7.37	8.27
Transit Specialist	0.00	0.50	0.00	0.00
Office Specialist	1.00	0.50	1.00	1.00
<b>DIVISION TOTAL FTE</b>	<b>9.83</b>	<b>9.83</b>	<b>10.77</b>	<b>12.67</b>
<b>TRANSIT-DIAL-A-RIDE</b>				
Dial-A-Ride Driver - Part Time	1.54	1.54	1.54	1.54
Transit Specialist	0.00	0.50	0.00	0.00
Office Specialist	0.50	0.00	0.50	0.50
<b>DIVISION TOTAL FTE</b>	<b>2.04</b>	<b>2.04</b>	<b>2.04</b>	<b>2.04</b>
<b>FUND TOTAL FTE</b>	<b>11.87</b>	<b>11.87</b>	<b>12.81</b>	<b>14.71</b>

City of Banning  
**Citywide Personnel Summary by Fund/Division**

Description	Revised Adopted <u>2011-12</u>	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Projected <u>2014-15</u>
<b>WATER DEPARTMENT</b>				
City Manager	0.05	0.07	0.07	0.10
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	0.06	0.13	0.13
Senior Civil Engineer	0.70	0.70	0.70	0.70
Executive Secretary	0.84	0.84	0.84	0.70
Public Works Analyst	0.00	0.00	0.00	0.14
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
<b>FUND TOTAL FTE</b>	<b>15.07</b>	<b>15.10</b>	<b>15.17</b>	<b>15.20</b>
<b>ELECTRIC DEPARTMENT-DISTRIBUTION</b>				
City Manager	0.05	0.07	0.07	0.10
Electric Utility Director	0.95	0.95	0.95	1.00
Executive Assistant	0.05	0.06	0.13	0.13
Executive Secretary	1.00	1.00	1.00	1.00
Office Specialist	0.00	1.00	0.00	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	7.00	8.00	13.00
Sr. Electric Service Planner	0.00	1.00	1.00	1.00
Electric Service Planner	1.00	0.00	0.00	0.00
Meter Test Technician	1.00	0.00	1.00	1.00
Substation Test Technician	0.00	1.00	1.00	1.00
Apprentice Meter Test Technician	1.00	1.00	0.00	0.00
Electric Service Worker	0.00	1.00	0.00	0.00
Utility Services Assistant	0.00	0.00	1.00	0.00
Powerline Apprentices	3.00	0.00	0.00	0.00
<b>DIVISION TOTAL FTE</b>	<b>18.55</b>	<b>19.58</b>	<b>19.65</b>	<b>23.73</b>
<b>ELECTRIC DEPARTMENT-GENERATION</b>				
Utility Financial Analyst	0.85	0.85	0.85	1.00
<b>DIVISION TOTAL FTE</b>	<b>0.85</b>	<b>0.85</b>	<b>0.85</b>	<b>1.00</b>

City of Banning  
**Citywide Personnel Summary by Fund/Division**

Description	Revised Adopted <u>2011-12</u>	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Projected <u>2014-15</u>
<b>ELECTRIC DEPARTMENT-PUBLIC BENEFIT PROGRAM</b>				
Public Benefit Coordinator	1.00	1.00	1.00	1.00
Utility Services Assistant	1.00	1.00	1.00	1.00
<b>DIVISION TOTAL FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>FUND TOTAL FTE</b>	<b>21.40</b>	<b>22.43</b>	<b>22.50</b>	<b>26.73</b>
<b>WASTEWATER</b>				
City Manager	0.05	0.07	0.07	0.01
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	0.30
Public Works Analyst	0.00	0.00	0.00	0.14
Executive Assistant	0.05	0.06	0.13	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
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
<b>FUND TOTAL FTE</b>	<b>5.32</b>	<b>5.35</b>	<b>5.42</b>	<b>5.36</b>
<b>REFUSE</b>				
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	0.00
Pubic Works Analyst	0.00	0.00	0.00	0.14
<b>FUND TOTAL FTE</b>	<b>0.69</b>	<b>0.69</b>	<b>0.69</b>	<b>0.69</b>
<b>INSURANCE-WORK COMP.</b>				
Admin Services Director	0.15	0.15	0.15	0.15
Deputy HR Director	0.20	0.20	0.20	0.20
Human Resources Technician	0.30	0.30	0.30	0.30
<b>DIVISION TOTAL FTE</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>
<b>INSURANCE-SUI</b>				
Human Resources Technician	0.08	0.08	0.08	0.08
<b>DIVISION TOTAL FTE</b>	<b>0.08</b>	<b>0.08</b>	<b>0.08</b>	<b>0.08</b>

City of Banning  
**Citywide Personnel Summary by Fund/Division**

Description	Revised Adopted <u>2011-12</u>	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Projected <u>2014-15</u>
<b>INSURANCE-GENERAL LIABILITY</b>				
City Attorney	Contract	Contract	Contract	Contract
Admin Services Director	0.15	0.15	0.15	0.15
Deputy HR Director	0.30	0.30	0.30	0.30
Human Resources Technician	0.38	0.38	0.38	0.38
<b>DIVISION TOTAL FTE</b>	<b>0.83</b>	<b>0.83</b>	<b>0.83</b>	<b>0.83</b>
<b>FUND TOTAL FTE</b>	<b>1.55</b>	<b>1.55</b>	<b>1.55</b>	<b>1.55</b>
<b>FLEET MAINTENANCE</b>				
Public Works Superintendent	0.25	0.25	0.25	0.25
Fleet Maintenance Mechanic	3.00	3.00	3.00	3.00
Warehouse Services Specialist	0.25	0.25	0.25	0.25
<b>FUND TOTAL FTE</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
<b>INFORMATION SYSTEMS SERVICES</b>				
Admin Services Director	0.15	0.15	0.15	0.15
Deputy Finance Director	0.25	0.25	0.25	0.25
Information Technology Coordinator	1.00	1.00	1.00	1.00
Information Technology Media Technician	1.00	1.00	1.00	1.00
<b>FUND TOTAL FTE</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>
<b>UTILITY BILLING</b>				
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	1.00	1.00	1.00
Accountant II	0.00	0.50	0.50	0.50
Customer Services Manager	1.00	0.00	0.00	0.00
Senior U/Billing Representative	2.00	3.00	3.00	3.00
Receptionist	1.00	1.00	0.00	0.00
Office Specialist	0.00	0.00	1.00	1.00
Utility Billing Representative	4.00	3.00	3.48	3.48
Financial Services Specialist	0.25	0.25	0.25	0.25
<b>DIVISION TOTAL FTE</b>	<b>8.65</b>	<b>9.15</b>	<b>9.63</b>	<b>9.63</b>

City of Banning  
**Citywide Personnel Summary by Fund/Division**

Description	Revised Adopted <u>2011-12</u>	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Projected <u>2014-15</u>
<b>UTILITY BILLING-METER READING</b>				
Electric Utility Director	0.05	0.05	0.05	0.00
Utility Financial Analyst	0.15	0.15	0.15	0.00
Utility Services Assistant	0.00	0.00	0.00	1.00
Lead Field Service Rep	1.00	1.00	1.00	1.00
Field Service Reps	3.00	3.00	3.00	3.00
<b>DIVISION TOTAL FTE</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>	<b>5.00</b>
<b>FUND TOTAL FTE</b>	<b>12.85</b>	<b>13.35</b>	<b>13.83</b>	<b>14.63</b>
<b>SUCCESSOR HOUSING AGENCY</b>				
City Manager	0.07	0.00	0.00	0.00
Community Development Director	0.30	0.00	0.00	0.00
Executive Secretary	0.16	0.00	0.00	0.00
RDA Project Coordinator	0.00	0.00	0.00	0.00
<b>FUND TOTAL FTE</b>	<b>0.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SUCCESSOR AGENCY</b>				
City Manager	0.23	0.00	0.00	0.00
Redevelopment Director	1.00	0.00	0.00	0.00
Economic Development Director	0.00	1.00	1.00	1.00
Executive Secretary	0.64	0.00	0.00	0.00
Executive Assistant	0.10	0.00	0.00	0.00
Development Project Coordinator	0.20	0.00	0.00	0.00
Associate Planner	0.20	0.00	0.00	0.00
<b>FUND TOTAL FTE</b>	<b>2.37</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>TOTAL SUCCESSOR AGENCY FUNDS</b>	<b>2.90</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>TOTAL OTHER FUNDS</b>	<b>84.00</b>	<b>83.67</b>	<b>85.31</b>	<b>91.86</b>
<b>TOTAL ALL FUNDS</b>	<b>158.68</b>	<b>160.18</b>	<b>159.02</b>	<b>166.40</b>
<b>TOTAL ALL FUNDS</b>	158.68	160.18	159.02	166.40
Less Part Time	11.68	11.18	10.02	10.40
Less Elected	7.00	7.00	7.00	7.00
<i>Full Time Employees</i>	<i>140.00</i>	<i>142.00</i>	<i>142.00</i>	<i>149.00</i>

City of Banning  
**Citywide Personnel Summary Reconciliation**

**Reconciliation of Positions from Adopted FY2013-14 Budget to FY2014-15 Budget**

<b>FY2013-14 Budgeted Positions</b>		<b>159.02</b>
<b><u>FY2014-15 Full-Time (FT) Position Changes</u></b>		
001 Police	<i>Police Assistant I</i>	<i>PT position upgraded to FT</i> 1.00
100 Streets	<i>Executive Secretary</i>	<i>Position reclassified to PW Analyst</i> (1.00)
100 Streets	<i>Public Works Analyst</i>	<i>Position reclassified from Exec Secretary</i> 1.00
610 Transit	<i>Transit Manager</i>	<i>New position</i> 1.00
670 Electric	<i>Powerline Technicians</i>	<i>New position (underfill w/apprentice)</i> 5.00
		Net 7.00
<b><u>FY2014-15 Part-Time (PT) Position Changes</u></b>		
001 Police	<i>Part-Time Exec Secretary</i>	<i>Position Eliminated</i> (0.25)
001 Police	<i>Part-Time Police Assistant I</i>	<i>PT position upgraded to FT</i> (0.60)
001 Code Enforcement	<i>Part-Time Code Compliance Officer</i>	<i>New position</i> 0.45
001 Recreation	<i>Recreation Leaders</i>	<i>Hours increased</i> 0.21
001 Aquatics	<i>Lifeguards</i>	<i>Hours increased</i> 0.02
600 Airport	<i>Airport Attendant</i>	<i>Hours decreased</i> (0.35)
610 Transit	<i>Part-Time Bus Drivers</i>	<i>Hours increased</i> 0.90
		Net 0.38
<b><i>Total Changes to Budgeted Positions</i></b>		<b>7.38</b>
<b>Total FY2014-15 Budgeted Positions</b>		<b><u>166.40</u></b>

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# CAPITAL IMPROVEMENT PROGRAM

## FY's 2014/15 - 2018/19

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### CITY COUNCIL

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Deborah "Debbie" Franklin ..... Mayor  
Art Welch ..... Mayor Pro Tem  
Don Peterson ..... Council Member  
Edward Miller ..... Council Member  
Jerry Westholder ..... Council Member

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### CITY MANAGER

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Homer Croy  
Interim City Manager

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### CIP ADMINISTRATOR

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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. Project costs for fiscal year 2014-15 and 2015-16 have already been incorporated into the budget. The project-to-date costs show estimated activity through June 2014.

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 Years 2014/15 & 2015/16**

### **CURRENT FUNDING SOURCES**

	Fund #
<b>General Fund</b>  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
<b>Measure A Street Fund</b>  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
<b>C.D.B.G</b>  Accounts for monies received and expended by the City as a participant in the Federal Community Development Block Grant Housing Program.	110
<b>Air Quality Improvement Fund</b>  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
<b>Supplemental Law Enforcement Fund</b>  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.	148
<b>Police Facilities Development Fund</b>  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
<b>Fire Facilities Development Fund</b>  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.	410
<b>Traffic Control Facility Fund</b>  Traffic Control Facilities Fees are the impact fees paid by the new developments for construction.	420
<b>General Facilities Fund</b>  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.	430

<b><u>Sunset Grade Separation Fund</u></b>	This fund was created to isolate payments made with the intent to fund the capital improvement in the future.	441
<b><u>Park Development Fund</u></b>	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
<b><u>Airport</u></b>	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.	600
<b><u>Transit Operations</u></b>	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
<b><u>Water Fund</u></b>	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.	660
<b><u>Water Capital Facilities Fund</u></b>	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
<b><u>Reclaimed Water Funds</u></b>	<b><i>Irrigation Water Fund</i></b> The Irrigation Water Fund is being used to track the project costs for the Recycled Water line on Lincoln street. Current funding for the project is coming from revenues collected through the Wastewater Tertiary Fund. <b><i>Wastewater Tertiary Fund</i></b> The Irrigation Water Fund and the Tertiary Fund combined are referred to as Reclaimed Water Funds. Projects for reclaimed water have been recorded in the Irrigation Water Fund. The Wastewater Tertiary Fund as a source of funds for these projects, has transferred funds to cover the costs of these projects.	662 682
<b><u>BUA Water Capital Project Fund</u></b>	Water 2005 revenue bonds were set aside to fund specific water utility capital improvement projects.	663
<b><u>Electric Improvement Fund</u></b>	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

<b>'07 Electric Revenue Bond Project Fund</b> Electric revenue bonds proceeds were set aside to fund certain capital improvements to the Electric System.	674
<b>Wastewater Fund</b> 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
<b>Wastewater Capital Facility Fund</b> 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
<b>BUA Wastewater Capital Facility Fund</b> Wastewater 2005 revenue bonds were set aside to pay for specific wastewater utility capital improvement projects.	683
<b>State Revolving Loan Fund</b> The State Revolving Loan 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.	685
<b>2007 Tax Allocation Bond Proceeds Fund</b> 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 2014-15**

FUND#	FUNDING SOURCE	AVAILABLE RESOURCES JULY 1, 2014	REVENUES	EXPENDITURES	PROJECTED GAIN/(LOSS)	PROJECTED RESOURCES JUNE 30, 2015
001	General	2,858,705	13,921,923	13,921,923	-	2,858,705
100	Gas Tax Street	107,862	923,641	965,493	(41,852)	66,010
101	Measure A Street	1,003,527	532,200	580,000	(47,800)	955,727
110	C.D.B.G.	-	245,000	245,000	-	-
132	Air Quality Improvement	233,348	380,300	418,000	(37,700)	195,648
148	Supplemental Law Enforcement	100	100	-	100	200
420	Traffic Control Facility	379,601	1,000	-	1,000	380,601
430	General Facilities	433,357	800	60,000	(59,200)	374,157
441	Sunset Grade Separation Fund	40,936	-	-	-	40,936
451	Park Development	25,909	2,205	-	2,205	28,114
470	Capital Improvement Fund	638,593	300	120,000	(119,700)	518,893
600	Airport	81,272	548,175	575,264	(27,089)	54,183
610	Transit Operations	-	1,645,235	1,645,235	-	-
660	Water Operations	7,934,272	10,669,000	9,879,065	789,935	8,724,207
661	Water Capital Facility Fee	1,621,634	26,964	200,000	(173,036)	1,448,598
662	Irrigation Water	-	2,500	-	2,500	2,500
663	BUA Water Capital Project Fund	1,845,091	2,900	300,000	(297,100)	1,547,991
670	Electric Operations	9,623,127	29,773,000	29,110,905	662,095	10,285,222
673	Electric Improvement	6,924,309	15,141	415,000	(399,859)	6,524,450
674	2007 Elec Rev Bond Project Fund	6,433,605	5,350	4,850,000	(4,844,650)	1,588,955
680	Wastewater Operations	999,329	3,212,104	3,189,143	22,961	1,022,290
681	Wastewater Capital Facility Fees	9,917,246	34,644	115,000	(80,356)	9,836,890
683	BUA WWtr Capital Project Fund	2,728,729	1,300	-	1,300	2,730,029
690	Refuse	761,087	3,303,195	3,198,161	105,034	866,121
761	Utility Billing Administration	97,729	1,774,418	1,777,312	(2,894)	94,835
855	2007 TAPBS Bond Proceeds	7,252,448	5,813	20,532	(14,719)	7,237,729

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROGRAM**  
**5 YEAR SUMMARY BY FUND**  
**FISCAL YEAR'S 2015-2019**

FUND#	FUNDING SOURCE	Project to Date	Budget Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
001	General	11,258	109,872	61,132	61,132	-	-	-	243,394
100	Gas Tax Street	24,673	417,500	-	-	-	-	-	442,173
101	Measure A Street	32,612	1,238,908	530,000	955,000	562,000	579,000	596,000	4,493,520
110	C.D.B.G.	-	513,275	245,000	-	-	-	-	758,275
132	Air Quality Improvement	-	-	350,000	-	-	-	-	350,000
148	Supplemental Law Enforcement	110,888	189,405	-	-	-	-	-	300,293
420	Traffic Control Facility	-	20,000	-	-	-	-	-	20,000
430	General Facilities	-	-	60,000	-	-	-	-	60,000
441	Sunset Grade Separation Fund	4,560,732	90,090	-	-	-	-	-	4,650,822
451	Park Development	-	132,046	-	-	-	-	-	132,046
470	Capital Improvement Fund	-	-	120,000	-	-	-	-	120,000
600	Airport	13,754	187,928	330,000	-	2,500,000	1,000,000	250,000	4,281,682
610	Transit Operations	318,552	819,667	19,189	-	875,000	-	-	2,032,408
660	Water Operations	-	160,000	675,000	1,465,000	775,000	1,925,000	775,000	5,775,000
661	Water Capital Facility Fee	583,295	2,150,000	200,000	750,000	350,000	75,000	450,000	4,558,295
662	Irrigation Water	-	2,675,000	-	2,500,000	335,000	1,500,000	750,000	7,760,000
663	BUA Water Capital Project Fund	-	-	300,000	300,000	600,000	600,000	-	1,800,000
670	Electric Operations	134,853	479,996	621,000	731,000	-	-	-	1,966,849
673	Electric Improvement	437,985	721,545	415,000	-	-	-	-	1,574,530
674	2007 Elec Rev Bond Project Fund	721,752	6,662,866	4,550,000	2,350,000	-	-	-	14,284,618
680	Wastewater Operations	-	107,500	105,000	40,000	-	35,000	-	287,500
681	Wastewater Capital Facility Fees	-	600,000	115,000	270,000	340,000	815,000	115,000	2,255,000
683	BUA WWtr Capital Project Fund	2,358,267	235,752	-	100,000	250,000	15,000,000	15,000,000	32,944,019
690	Refuse	-	-	20,000	-	-	-	-	20,000
761	Utility Billing Administration	-	-	22,000	22,000	-	-	-	44,000
855	2007 TAPBS Bond Proceeds	-	250,000	-	-	-	-	-	250,000
<b>CITYWIDE CIP TOTALS</b>		<b>9,308,621</b>	<b>17,761,350</b>	<b>8,738,321</b>	<b>9,544,132</b>	<b>6,587,000</b>	<b>21,529,000</b>	<b>17,936,000</b>	<b>91,404,424</b>

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**GENERAL FUND**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Cable Channel Equipment	001-2060-446.90-56	Machinery/Equipment	\$ 11,258	\$ 29,872	\$ 61,132	\$ 61,132				\$ 163,394
Community Center Generator	001-3200-412.90-56	Machinery/Equipment		\$ 80,000						\$ 80,000
<b>001 GENERAL FUND TOTALS</b>			<b>\$ 11,258</b>	<b>\$ 109,872</b>	<b>\$ 61,132</b>	<b>\$ 61,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,394</b>

**STREETS**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
HSIP Traffic Signal Imp (D)	100-4900-431.90-10	Cap Exp/Planning/Engineering	\$ 24,673	\$ 33,326						\$ 57,999
HSIP Traffic Signal Imp (C)	100-4900-431.93-27	Traffic Signal/Synchron		\$ 384,174						\$ 384,174
<b>100 STREET FUND TOTALS</b>			<b>\$ 24,673</b>	<b>\$ 417,500</b>	<b>\$ -</b>	<b>\$ 442,173</b>				

**MEASURE A**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Westward: HH Rd to Sunset (D)	101-4900-431.93-04	Design Street Projects	\$ 32,612	\$ 5,908						\$ 38,520
Ramsey: HS Ave to HH Rd	101-4900-431.93-16	Measure A Street Imp		\$ 693,000						\$ 693,000
Hoffer: Aless to Hargrave	101-4900-431.93-16	Measure A Street Imp		\$ 110,000						\$ 110,000
Aless: Williams to Ramsey	101-4900-431.93-16	Measure A Street Imp		\$ 40,000						\$ 40,000
Ramsey: Hargrave to SG Ave	101-4900-431.93-16	Measure A Street Imp		\$ 125,000						\$ 125,000
2012/2013 SB-821 Project	101-4900-431.93-16	Measure A Street Imp		\$ 265,000						\$ 265,000
Cherry: Hoffer to George	101-4900-431.93-16	Measure A Street Imp		\$ 120,000						\$ 120,000
Lincoln: SG to Hargrave	101-4900-431.93-16	Measure A Street Imp		\$ 300,000						\$ 300,000
City Wide Slurry Seal	101-4900-431.93-16	Measure A Street Imp		\$ 110,000	\$ 60,000					\$ 170,000
Allen: Hoffer to George	101-4900-431.93-16	Measure A Street Imp			\$ 100,000					\$ 100,000
Nicolet: Sims to Sunset	101-4900-431.93-16	Measure A Street Imp			\$ 318,000					\$ 318,000
FTIP: Ramsey:Hargrave to ECL	101-4900-431.93-16	Measure A Street Imp			\$ 477,000					\$ 477,000
Ramsey: SG to 8th	101-4900-431.93-16	Measure A Street Imp				\$ 262,000				\$ 262,000
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				\$ 85,000				\$ 85,000
Wesley: Hargrave to 1401 E. Wesley	101-4900-431.93-16	Measure A Street Imp				\$ 85,000				\$ 85,000
Cottonwood: 8th to 12th	101-4900-431.93-16	Measure A Street Imp					\$ 110,000			\$ 110,000
George: 8th to 12th	101-4900-431.93-16	Measure A Street Imp					\$ 110,000			\$ 110,000
10th: Williams to George	101-4900-431.93-16	Measure A Street Imp					\$ 115,000			\$ 115,000
12th: Williams to George	101-4900-431.93-16	Measure A Street Imp					\$ 124,000			\$ 124,000
14th: Williams to George	101-4900-431.93-16	Measure A Street Imp					\$ 120,000			\$ 120,000
Lincoln: HH Rd to Sunset	101-4900-431.93-16	Measure A Street Imp						\$ 596,000		\$ 596,000
<b>101 MEASURE A FUND TOTALS</b>			<b>\$ 32,612</b>	<b>\$ 1,238,908</b>	<b>\$ 530,000</b>	<b>\$ 955,000</b>	<b>\$ 562,000</b>	<b>\$ 579,000</b>	<b>\$ 596,000</b>	<b>\$ 4,493,520</b>

**CDBG**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Repllier Park Bowl	110-5510-461.90-67	Repllier Park Bowl Renvtn		\$ 10,000						\$ 10,000
	110-5511-461.90-67	Repllier Park Bowl Renvtn		\$ 141,570						\$ 141,570
	110-5512-461.90-67	Repllier Park Bowl Renvtn		\$ 121,970						\$ 121,970
	110-5513-461.90-67	Repllier Park Bowl Renvtn		\$ 120,735						\$ 120,735
	110-5514-461.90-67	Repllier Park Bowl Renvtn		\$ 119,000						\$ 119,000
Lions Park Improvements	110-5515-461.90-69	Lions Park Improvements			\$ 245,000					\$ 245,000
<b>110 CDBG FUND TOTALS</b>			<b>\$ -</b>	<b>\$ 513,275</b>	<b>\$ 245,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 758,275</b>

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**AIR QUALITY CONTROL**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Street Sweeper	132-4900-446.90-56	Machinery & Equipment		\$ -	\$ 350,000					\$ 350,000
<b>132 AIR QUALITY CONTROL FUND TOTALS</b>				\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

**SUPPLEMENTAL LAW ENFORCEMENT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
SLESF GRANT 2012	148-2212-421.90-56	Machinery & Equipment	\$ 85,245	\$ 14,998						\$ 100,243
SLESF GRANT 2013	148-2213-421.90-56	Machinery & Equipment	\$ 25,643	\$ 74,407						\$ 100,050
SLESF GRANT 2014	148-2214-421.90-56	Machinery & Equipment		\$ 100,000						\$ 100,000
<b>148 SUPP. LAW ENFORCEMENT GRANT FUND TOTALS</b>			\$ 110,888	\$ 189,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,293

**TRAFFIC CONTROL**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Traffic Signal Improvements	420-4900-431.93-27	Traffic Signals/Synchron		\$ 20,000						\$ 20,000
<b>420 TRAFFIC CONTROL FUND TOTALS</b>			\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000

**GENERAL FACILITIES**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
HVAC Controls/Computer	430-2900-441.90-15	Building Improvements			\$ 60,000					\$ 60,000
<b>430 GENERAL FACILITIES FUND TOTALS</b>			\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000

**SUNSET GRADE SEPARATION**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Sunset Avenue Grade Sep.	441-6500-431.93-02	Sunset Grade Separation	\$ 4,560,732	\$ 90,090						\$ 4,650,822
<b>441 SUNSET GRADE SEPARATION FUND TOTALS</b>			\$ 4,560,732	\$ 90,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,650,822

**PARK DEVELOPMENT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Repplier Park Bowl	451-3600-461.90-37	Repplier Park Improvement		\$ 132,046						\$ 132,046
<b>451 PARK DEVELOPMENT FUND TOTALS</b>			\$ -	\$ 132,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,046

**CAPITAL IMPROVEMENT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
City Hall A/C	470-3200-412.90-15	Building Improvements			\$ 120,000					\$ 120,000
<b>470 CAPITAL IMPROVEMENT FUND TOTALS</b>			\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**AIRPORT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$	
Taxiway "A" Relocation (Const)	600-5100-435.90-41	Runway Improvements					\$ 2,500,000			\$ 2,500,000	
Fuel Facility Relocation (Const)	600-5100-435.93-73	Airport Improvements		\$ 187,928						\$ 187,928	
Property Acquisition EA	600-5100-435.90-10	Planning/Engineering	\$ 13,754		\$ 205,000					\$ 218,754	
Electric Vault (Design)	600-5100-435.90-10	Planning/Engineering			\$ 125,000					\$ 125,000	
Airport Security Fence	600-5100-435.93-73	Airport Improvements					\$ 1,000,000			\$ 1,000,000	
PAPI Runway 8 (Design)	600-5100-435.90-10	Planning/Engineering						\$ 250,000	\$ 250,000	\$ 250,000	
<b>600 AIRPORT FUND TOTALS</b>				<b>\$ 13,754</b>	<b>\$ 187,928</b>	<b>\$ 330,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 1,000,000</b>	<b>\$ 250,000</b>	<b>\$ 4,281,682</b>

**TRANSIT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Bus Stop Amenities	610-5800-434.90-19	Plant Property	\$ 149,815	\$ 185						\$ 150,000
DAR Vehicles	610-5850-434.90-51	Automotive Equipment	\$ 107,016	\$ 51,164						\$ 158,180
Decaling	610-5850-434.90-51	Automotive Equipment	\$ 16,114	\$ 3,886						\$ 20,000
ADA Accessible Van	610-5850-434.90-51	Automotive Equipment		\$ 50,000						\$ 50,000
Schedule Holders for stops	610-5800-434.90-19	Plant Property		\$ 5,000						\$ 5,000
GPS for Dial-A-Ride	610-5850-434.90-56	Machinery & Equipment		\$ 25,000						\$ 25,000
Paratransit Schedule Software	610-5850-434.90-49	Computer Software		\$ 25,000						\$ 25,000
Computer Equipment	610-5800-434.90-48	Computer Hardware	\$ 5,793	\$ 54,207						\$ 60,000
Electric Fareboxes	610-5800-434.90-56	Machinery & Equipment		\$ 150,000						\$ 150,000
Security Cameras	610-5800-434.90-56	Machinery & Equipment		\$ 48,818						\$ 48,818
On Board Schedule Holders	610-5800-434.90-19	Plant Property		\$ 300						\$ 300
Automated Enunciators	610-5800-434.90-19	Plant Property		\$ 50,000						\$ 50,000
Automated Enunciators	610-5800-434.90-56	Machinery & Equipment		\$ 50,000						\$ 50,000
Shop Equipment	610-5800-434.90-56	Machinery & Equipment	\$ 24,962	\$ 38						\$ 25,000
Route Schedule Holders	610-5800-434.90-56	Machinery & Equipment	\$ 4,878	\$ 5,122						\$ 10,000
Security Camera System	610-5800-434.90-56	Machinery & Equipment	\$ 9,974	\$ 26						\$ 10,000
Bus Security Upgrades	610-5800-434.90-51	Automotive Equipment		\$ 18,721						\$ 18,721
WiFi Download System	610-5800-434.90-56	Machinery & Equipment		\$ 56,869	\$ 19,189					\$ 76,058
Replace D-A-R Buses	610-5850-434.90-51	Automotive Equipment		\$ 119,824						\$ 119,824
Bus Rehab/Bus Shelters	610-5800-434.90-19	Plant Property		\$ 105,507						\$ 105,507
2 Replacement Coaches	610-5800-434.90-51	Automotive Equipment					\$ 850,000			\$ 850,000
Relief Vehicle	610-5800-434.90-51	Automotive Equipment					\$ 25,000			\$ 25,000
<b>610 TRANSIT FUND TOTALS</b>				<b>\$ 318,552</b>	<b>\$ 819,667</b>	<b>\$ 19,189</b>	<b>\$ -</b>	<b>\$ 875,000</b>	<b>\$ -</b>	<b>\$ 2,032,408</b>

**WATER**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$	
Security Cameras at water yard	660-6300-471.90-15	Building Improvements	\$ -	\$ 5,000	\$ 25,000					\$ 30,000	
Well Enclosures	660-6300-471.90-18	Plant Improvements		\$ 45,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 195,000	
Repairs at M-7	660-6300-471.95-08	Wells/Pumping Equipment		\$ 110,000						\$ 110,000	
Well Rehabilitation	660-6300-471.95-08	Wells/Pumping Equipment			\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	
SCADA Comp Hardware/Software	660-6300-471.95-27	SCADA/Telemetry			\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 500,000	
Dump Truck	660-6300-471.90-51	Automotive Equipment		\$ 50,000						\$ 50,000	
Work Truck	660-6300-471.90-52	Vehicles			\$ 40,000					\$ 40,000	
Annual Water Line Rep Design	660-6300-471.90-78	Planning/Design-Capital			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	
Annual Water Line Replacement	660-6300-471.95-10	Water Mains			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	
Water Canyon Pipe Rep Design	660-6300-471.90-78	Planning/Design-Capital			\$ 300,000		\$ 350,000		\$ 350,000	\$ 1,000,000	
Water Canyon Pipe Rep (Cons)	660-6300-471.95-10	Water Mains				\$ 1,000,000		\$ 1,500,000		\$ 2,500,000	
<b>660 WATER FUND TOTALS</b>				<b>\$ -</b>	<b>\$ 160,000</b>	<b>\$ 675,000</b>	<b>\$ 1,465,000</b>	<b>\$ 775,000</b>	<b>\$ 1,925,000</b>	<b>\$ 775,000</b>	<b>\$ 5,775,000</b>

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**WATER CAPITAL FACILITIES**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	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.		\$ 750,000						\$ 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
Water Yard Building	661-6300-471.90-12	Water Yard Building		\$ 325,000						\$ 325,000
Treatment Plant Improvement	661-6300-471.95-12	Treatment Plant Improvement		\$ 275,000						\$ 275,000
Water Yard Block Wall/Pkg Lot	661-6300-471.90-07	Water Yard Building	\$ 583,295		\$ 200,000					\$ 583,295
Altitude Valves	661-6300-471.95-09	Reservoirs								\$ 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	
Water Main on Sunset: Lincoln to Westward	661-6300-471.95-10	Water Mains		\$ 325,000						\$ 325,000
<b>661 WATER CAPITAL FACILITIES FUND TOTALS</b>			<b>\$ 583,295</b>	<b>\$ 2,150,000</b>	<b>\$ 200,000</b>	<b>\$ 750,000</b>	<b>\$ 350,000</b>	<b>\$ 75,000</b>	<b>\$ 450,000</b>	<b>\$ 4,558,295</b>

**IRRIGATION WATER (RECLAIMED WATER)**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Recycled Water Master Plan Update	662-6300-471.90-10	Planning/Engineering		\$ 75,000						\$ 75,000
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 (Design)	662-6300-471.90-10	Planning/Engineering						\$ 100,000	\$ 100,000	
Booster Station (Construction)	662-6300-471.95-08	Wells/Pumping Equip						\$ 650,000	\$ 650,000	
Sunset Grade Sep RW Main	662-6300-471.95-10	Irrigation Wtr Mains		\$ 400,000						\$ 400,000
Sun Lakes Ponds Main/Inter-tie	662-6300-471.95-10	Irrigation Wtr Mains				\$ 60,000				\$ 60,000
<b>662 IRRIGATION WATER FUND TOTALS</b>			<b>\$ -</b>	<b>\$ 2,675,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 335,000</b>	<b>\$ 1,500,000</b>	<b>\$ 750,000</b>	<b>\$ 7,760,000</b>

**BUA WATER CAPITAL**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Flume Consultant Costs	663-6300-471.96-35	Flume Restoration Project			\$ 300,000	\$ 300,000	\$ 600,000	\$ 600,000		\$ 1,800,000
<b>663 BUA WATER CAPITAL FUND TOTALS</b>			<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**ELECTRIC**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Modification & Improvement to Admin & Warehouse buildings	670-7000-473.90-15	Building Improvements		\$ 80,000	\$ 50,000	\$ 50,000				\$ 180,000
Computer replacement/repair	670-7000-473.90-48	Computer Hardware	\$ 5,016	\$ 643	\$ 5,000	\$ 5,000				\$ 15,659
Replacement of vehicles	670-7000-473.90-52	Vehicles			\$ 195,000	\$ 305,000				\$ 500,000
Special Utility Cap Items	670-7000-473.95-01	Poles/Towers/Fixtures	\$ 400	\$ 19,600	\$ 10,000	\$ 10,000				\$ 40,000
Special Utility Cap Items	670-7000-473.95-02	Overhead Conductor/Device	\$ 2,889	\$ 17,111	\$ 10,000	\$ 10,000				\$ 40,000
Special Utility Cap Items	670-7000-473.95-04	Underground Conduc/Device	\$ 5,014	\$ 69,986	\$ 10,000	\$ 10,000				\$ 95,000
Special Utility Cap Items	670-7000-473.95-05	Line Transformers	\$ 48,545	\$ 151,455	\$ 50,000	\$ 50,000				\$ 300,000
Special Utility Cap Items	670-7000-473.95-06	Substation Equipment	\$ 11,542	\$ 38,458	\$ 20,000	\$ 20,000				\$ 90,000
Special Utility Cap Items	670-7000-473.95-17	Meters	\$ 14,246	\$ 1,254	\$ 15,000	\$ 15,000				\$ 45,500
Special Utility Cap Items	670-7000-473.95-19	Street Lights	\$ 20,690		\$ 200,000	\$ 200,000				\$ 420,690
Special Utility Cap Items	670-7000-473.95-23	System Improvements-Labor	\$ 20,358	\$ 67,642	\$ 36,000	\$ 36,000				\$ 160,000
Special Utility Cap Items	670-7000-473.95-29	Pole Testing & Replacement	\$ 6,153	\$ 33,847	\$ 20,000	\$ 20,000				\$ 80,000
<b>670 ELECTRIC FUND TOTALS</b>			<b>\$ 134,853</b>	<b>\$ 479,996</b>	<b>\$ 621,000</b>	<b>\$ 731,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,966,849</b>

**ELECTRIC IMPROVEMENT**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Sunset Grade Separation	673-7000-473.93-02	Sunset Grade Separation	\$ 276,985	\$ 180,195	\$ 415,000					\$ 872,180
Rebuild Hydro Generating Units	673-7000-473.96-34	Hydro Units	\$ 161,000	\$ 541,350						\$ 702,350
<b>673 ELECTRIC IMPROVEMENT FUND TOTALS</b>			<b>\$ 437,985</b>	<b>\$ 721,545</b>	<b>\$ 415,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,574,530</b>

**ELECTRIC REVENUE BOND**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Downtown UG-Decorative Lights	674-7000-473.96-29	D.T. Underground	\$ 555,391	\$ 2,979,137						\$ 3,534,528
City Yard Warehouse Building	674-7000-473.90-11	New building City	\$ 166,145	\$ 2,533,855						\$ 2,700,000
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		\$ 50,000	\$ 100,000	\$ 1,850,000				\$ 2,000,000
Aliola Substation Conversion	674-7000-473.96-32	Aliola Substation	\$ 113	\$ 599,887	\$ 2,850,000					\$ 3,450,000
Airport Substation Conversion	674-7000-473.96-33	Airport Substation	\$ 103	\$ 499,987	\$ 1,600,000					\$ 2,100,090
<b>674 ELECTRIC REVENUE BOND TOTALS</b>			<b>\$ 721,752</b>	<b>\$ 6,662,866</b>	<b>\$ 4,550,000</b>	<b>\$ 2,350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,284,618</b>

**WASTEWATER**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	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
Service Truck	680-8000-454.90-52	Vehicles			\$ 40,000					\$ 40,000
Equipment Replacement	680-8000-454.90-56	Machinery/Equipment		\$ 17,500						\$ 17,500
PVC Digester Gas Piping	680-8000-454.95-12	Treatment Plant Impro		\$ 25,000						\$ 25,000
Replace Trickling Filter Valves	680-8000-454.95-12	Treatment Plant Impro		\$ 45,000						\$ 45,000
Iorn Sponge Media Replacement	680-8000-454.95-12	Treatment Plant Impro		\$ 35,000			\$ 35,000			\$ 70,000
<b>680 WASTEWATER FUND TOTALS</b>			<b>\$ -</b>	<b>\$ 107,500</b>	<b>\$ 105,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 287,500</b>

**CITY OF BANNING**  
**CAPITAL IMPROVEMENT PROJECTS**  
**FISCAL YEARS 2015-2019**

**WASTEWATER CAPITAL FACILITIES**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	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
Annual Sewer Line Repl Design	681-8000-454.90-78	Planning/Design			\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Annual Sewer Line Replacement	681-8000-454.95-14	Sewer Mains & Coll. Syst			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Replace Digester Dome Seal	681-8000-454.95-12	Treatment Plant Impro				\$ 125,000				\$ 125,000
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
Laboratory Design	681-8000-454.90-78	Planning/Design				\$ 30,000				\$ 30,000
Laboratory Const	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
<b>681 WASTEWATER CAPITAL FACILITIES FUND TOTALS</b>			\$ -	\$ 600,000	\$ 115,000	\$ 270,000	\$ 340,000	\$ 815,000	\$ 115,000	\$ 2,255,000

**BUA WASTEWATER CAPITAL**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Portable Camera System	683-8000-454.90-56	Machinery/Equipment				\$ 100,000				\$ 100,000
WWTP Expansion (D)	683-8000-454.90-78	Planning/Design	\$ 2,169,811	\$ 228,118			\$ 250,000			\$ 2,647,929
WWTP Expansion (C)	683-8000-454.95-12	Treatment Plant Impro						\$ 15,000,000	\$ 15,000,000	\$ 30,000,000
Phase I Irrig	683-8000-454.90-78	Planning/Design	\$ 188,456	\$ 7,634						\$ 196,090
<b>683 BUA WASTEWATER CAPITAL FUND TOTALS</b>			\$ 2,358,267	\$ 235,752	\$ -	\$ 100,000	\$ 250,000	\$ 15,000,000	\$ 15,000,000	\$ 32,944,019

**REFUSE**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Site Design-City Dumpsite	690-9600-453.90-10	Planning/Engineering	\$ -	\$ -	\$ 20,000					\$ 20,000
<b>690 REFUSE FUND TOTALS</b>			\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

**UTILITY BILLING-METER READING**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Replace meter reading vehicles	761-3110-480.90-52	Vehicles			\$ 22,000	\$ 22,000				\$ 44,000
<b>761 UTILITY BILLING FUND TOTALS</b>			\$ -	\$ -	\$ 22,000	\$ 22,000	\$ -	\$ -	\$ -	\$ 44,000

**2007 TAPB PROCEEDS**

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL \$
Ramsey Street Improvements	855-9500-490.93-30	Ramsey Street Improvements		\$ 250,000						\$ 250,000
<b>855 2007 TAPB PROCEEDS FUND TOTALS</b>			\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

<b>CITYWIDE CIP TOTALS</b>	\$ 9,308,621	\$ 17,761,350	\$ 8,738,321	\$ 9,544,132	\$ 6,587,000	\$ 21,529,000	\$ 17,936,000	\$ 91,404,424
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**CITY OF BANNING**  
**COMPLETED CAPITAL IMPROVEMENT PROJECTS**  
**FY 2013-14**

DESCRIPTION	ACCT. DESCRIPTION	PROJECT TOTALS
<b>GENERAL FACILITIES</b>		
City Hall Bathroom	Building Improvements	45,856.00
<b>430 - GENERAL FACILITIES FUND TOTAL</b>		<b>\$ 45,856.00</b>
<b>AIRPORT</b>		
Taxiway "A" Relocation (Design)	Planning/Engineering	200,128.91
Fuel Facility Relocation (Design)	Planning/Engineering	88,823.62
Fuel Facility Relocation (Construction)	Airport Improvements	645,034.00
<b>600 - AIRPORT FUND TOTAL</b>		<b>\$ 933,986.53</b>
<b>TRANSIT</b>		
Dial-A-Ride Vehicle	Automotive Equipment	59,367.00
<b>610 - TRANSIT FUND TOTAL</b>		<b>\$ 59,367.00</b>
<b>WATER</b>		
Repairs to Water Well M-3	Wells Pumping Equipment	96,084.52
Parking Lot Improvements	Building Improvements	24,000.00
SCAADA Radios	Wells/Pumping Equipment	57,119.38
SCAADA/Telemetry Imp	SCADDA/Telemetry	16,543.00
<b>660 - WATER FUND TOTAL</b>		<b>\$ 193,746.90</b>
<b>IRRIGATION WATER (RECLAIMED WATER)</b>		
Irrigation Water Line Segment A	Irrigation Water Mains	1,703,680.01
<b>662 - IRRIGATION WATER FUND TOTAL</b>		<b>\$ 1,703,680.01</b>
<b>ELECTRIC IMPROVEMENT</b>		
Block Wall at City Yard	Block Wall - City Yard	1,224,288.00
<b>673 - ELECTRIC IMPROVEMENT FUND TOTAL</b>		<b>\$ 1,224,288.00</b>
<b>WASTEWATER</b>		
Florida Street Sewer Main Replacement (Design)	Planning/Engineering Svc	6,000.00
Digester Sludge Recirculation Pump	Treatment Plant Improv	76,381.44
<b>680 - WASTEWATER FUND TOTAL</b>		<b>\$ 82,381.44</b>
<b>WASTEWATER CAPITAL FACILITIES</b>		
Florida Street Sewer Main Replacement (Construction)	Sewer Mains & Collection Sys	83,440.78
<b>681 - WASTEWATER CAPITAL FACILITIES FUND TOTAL</b>		<b>\$ 83,440.78</b>
<b>GRAND TOTAL \$ 4,326,746.66</b>		

# CITY of BANNING

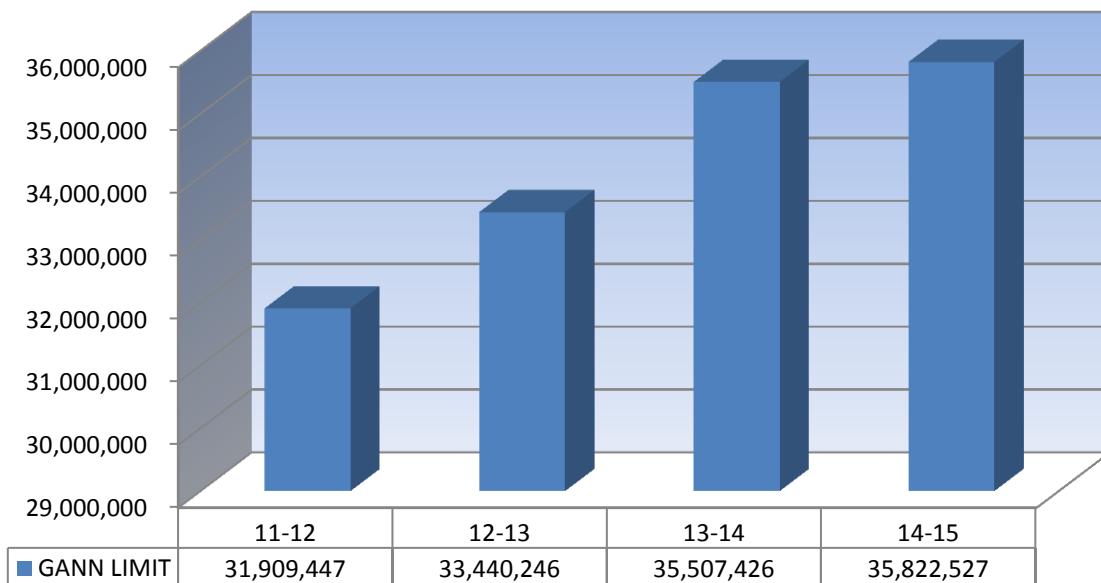
## Proposition 4 - Government Spending Limits

*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 \$35,822,527 for Fiscal Year 2014-15 using the prior year's limitation of \$35,507,426 multiplied by the 0.23% (0.977) decrease in per capita income multiplied by the 1.12% (1.0112) increased population growth in Riverside County. This calculation maintains a safe cushion for the City's financial health.

### GANN LIMIT



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## GANN LIMIT CALCULATION

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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
05-06	22,308,634	27,192	27,954	1.02%	3.87%	5.26%	<b>24,390,824</b>
06-07	24,390,824	27,954	28,128	-0.01%	3.45%	3.96%	<b>26,231,507</b>
07-08	26,231,507	28,128	28,272	-0.17%	3.31%	4.42%	<b>28,297,580</b>
08-09	28,297,580	28,272	28,348	0.19%	2.71%	4.29%	<b>30,311,309</b>
09-10	30,311,309	28,348	28,457	1.10%	1.44%	0.62%	<b>30,938,428</b>
10-11	30,938,428	28,457	28,751	0.70%	1.40%	-2.54%	<b>30,574,728</b>
11-12	30,574,728	28,751	29,844	1.14%	1.81%	2.51%	<b>31,909,447</b>
12-13	31,909,447	29,844	29,965	0.81%	0.99%	3.77%	<b>33,440,246</b>
13-14	33,440,246	29,965	30,170	0.40%	1.01%	5.12%	<b>35,507,426</b>
14-15	35,507,426	30,170	30,325	0.49%	1.12%	-0.23%	<b>35,822,527</b>

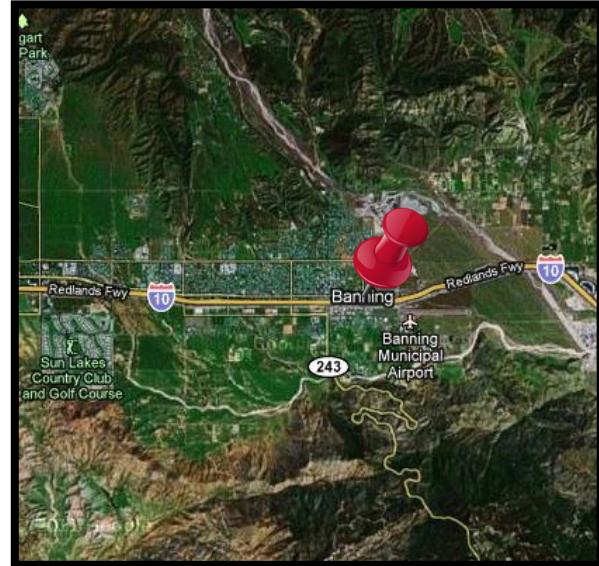
The Gann Limit is adjusted annually by multiplying the "Prior Year Gann Limit" (column 1) by the greater of the "City or County % Change in Population" (column 4 or 5) and then by the "% Change in Per Capita Income" (column 6). This annual Gann adjustment figure is then added to the Prior Year's limit 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.

- **Capital Replacement**

In the event that all other committed and assigned fund balance requirements have been met, the remaining available fund balance will be assigned for capital repairs and replacement needs.

#### **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 approved by resolution of the City Council.

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 Irrigation Water Fund is being used to track the project costs for the Recycled Water line on Lincoln street. Current funding for the project is coming from revenues collected through the Wastewater Tertiary Fund.

(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 Redevelopment Property Tax Trust Fund ("RPTTF") 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.

**Allocations:** These are charged to all operating funds based on their fair share of the service provided, which is based on experience and/or a proportionate share (based on factors such as payroll, vehicle repair trends, etc.).

**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.

**Contra:** This term is only used in the General Fund and covers some of the budgeted expenditures related to Human Resources, Fiscal Services, Purchasing & A/P, and Building Maintenance. These departments provide direct services to other funds and operations. These costs are then recovered from other funds.

**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.

**Transfers:** Funds transferred between funds for specific purposes, such as an operating fund transfer to a debt service fund, in order for debt service payments to be made.

**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  
**HCD** – Housing and Community Development  
**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  
**TAPB** – Tax Allocation Parity 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

