

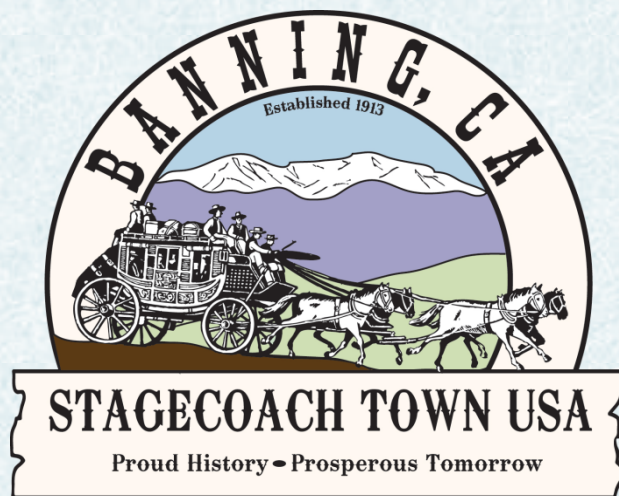
CITY of BANNING



Fiscal Year 2015-16

BUDGET

2nd Year of the Two Year Budget





OFFICIALS

Deborah “Debbie” Franklin.....Mayor
Art WelchMayor Pro Tem
Don Peterson Council Member
/Housing Authority Chairperson
Edward Miller Council Member
George Moyer..... Council Member
John McQuownCity Treasurer
Marie Calderon City Clerk

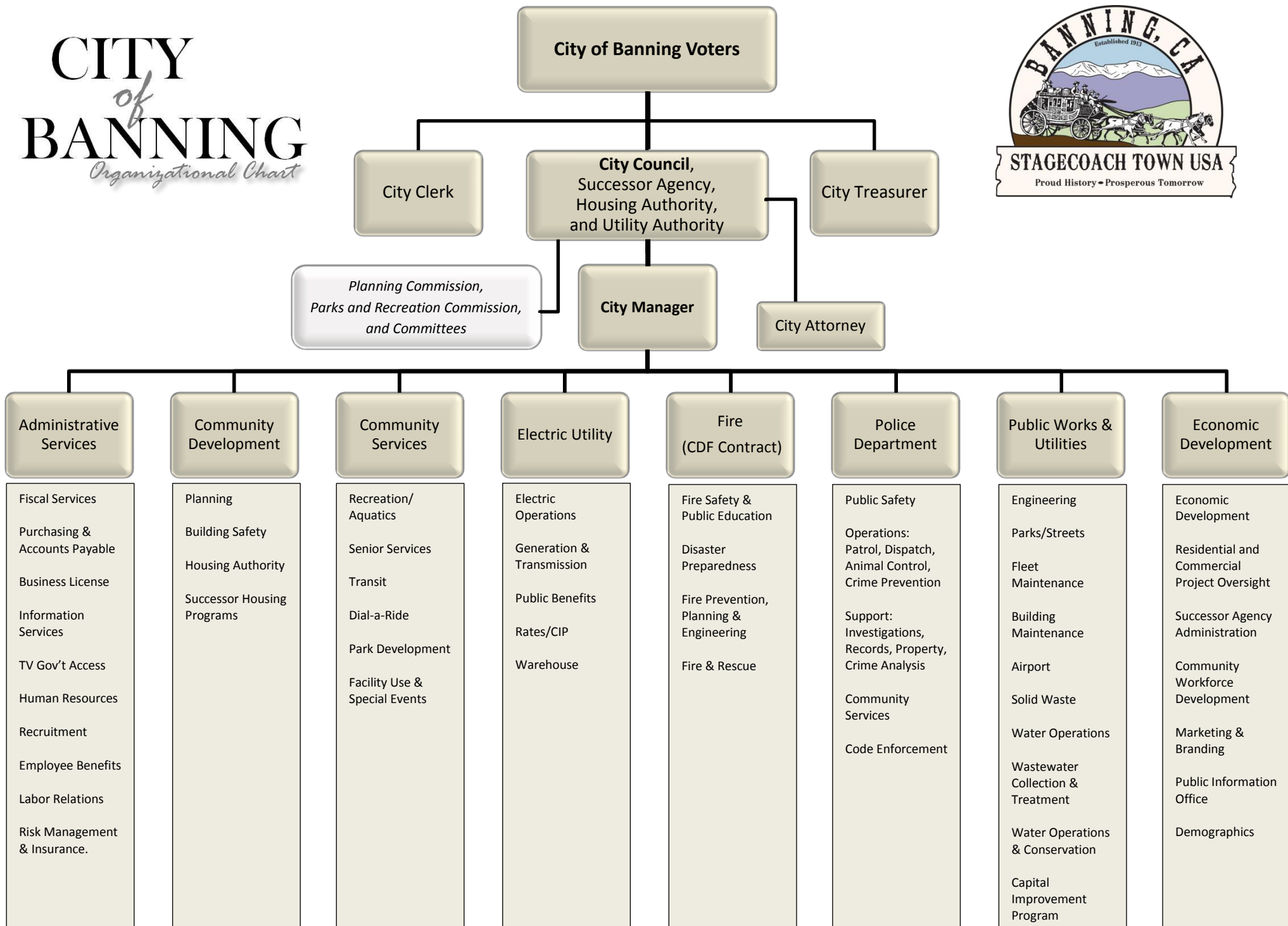
EXECUTIVE STAFF

Dean Martin
Interim City Manager

Dave AleshireCity Attorney
Michelle M. GreenDeputy Finance Director
Brian GuillotActing Community Development Director
Heidi Meraz.....Community Services Director
Vacant..... Economic Development Director
Fred Mason..... Electric Utility Director
Tim Chavez.....Fire Battalion Chief (CalFire)
Alex Diaz.....Police Chief
Art Vela..... Acting Public Works Director

CITY of BANNING

Organizational Chart



CITY of BANNING

Fiscal Year 2015-16

2nd Year of the Two Year Budget

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CITY of BANNING *Budget Message*

June 23, 2015

Honorable Mayor, City Council and Citizens,

This budget document reflects the revision to the second year of a two year budget for Fiscal Year 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 small structural deficit of \$42,635 for FY16. Continued signs of the upturn in the economy have been incorporated into the budget with increased property taxes and sales tax revenue estimates. New revenues included in the FY16 budget include Measure J monies in the amount of \$550,000. The improvements in revenues were offset by increases in expenditures primarily in the area of personnel costs (including negotiation costs, Safety PERS cost increases and additional personnel requests). Without the improvements in revenue, these changes would not have been feasible.

Last fiscal year the City Council passed a resolution to place a general mining tax (Measure J) on the November, 2014 Municipal election ballot. Measure J proposed a general tax upon rock, sand and gravel mining operations in the City at a rate not-to-exceed eighty cents (80¢) per ton mined. Measure J was proposed to help the City provide basic public services like fire, police, recreation, planning, code enforcement, street repair and other services that benefit the City's residents and businesses. Measure J was approved by a vote of the citizens of Banning. Conservative estimates of the revenue that would be received are included in the FY16 budget estimates.

With expenditures, the departmental budgets have basically remained status quo with some of the major changes highlighted as follows: ➤ Updated California Public Employee Retirement System (CalPERS) rates were included in the budget. Rates for the Miscellaneous employees remained as originally projected, while the rate for Safety employees increased by over 12% from original projections. 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, including PERS, negotiations and new personnel impacted the budget with an increase of \$610k.

During the budget preparation process, to address current service demands, the Police Department requested 3 officers. To mitigate the impact to the General Fund, it was decided that the City would stagger the hiring of the three officers. The first one would be hired at the beginning of the year, the second at midyear and the third at the beginning of the next fiscal year (FY17).

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. In FY16 the City is attempting to begin the task of right sizing the organization with the addition of 7.88 FTE's (full-time equivalents) City wide.

The General Fund reserves have stabilized and have an estimated available balance for July 1st of \$5.1M. This balance is based on the midyear estimates for fiscal year 2014-15 (FY15) adjusted for material variations (one-time occurrences) known at this time. 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 FY15 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 the challenges that still exist as listed in the FY15/FY16 Two-Year Budget:

- CalPERS rates continue to rise. The CalPERS Board continues to adopt strategies to improve confidence and funding levels at CalPERS. Based on current projections, which are subject to change, the Miscellaneous employee rate is projected to increase another 1.8% and the Safety rate is projected to increase by approximately 6.5%, in Fiscal Year 2016-17.
- 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.
- During times of economic hardship, deferred maintenance and equipment replacement has been one of the available methods that have 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 continuing to build upon the “Capital Replacement Reserve” that was included as part of the “Assigned Fund Balance” for FY15. At this time, the strategy will be to increase funds in 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 \$160,800 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. In FY16 Gas Tax revenues are expected to decrease \$109k below original estimates due, in part, to falling gasoline prices and consumption.
- A portion of the Community Development Block Grant (CDBG) (F110) funds have been designated for ADA upgrades and repairs at Lyons Park.

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 structural deficits. The Water Operations budget includes reductions on revenue and consumption due to the Governor's water conservation order. Expenditures were reduced to offset the loss in revenues, but were not sufficient to result in a balanced budget. The Wastewater Operations fund is expected to have a deficit of \$39,197. This decrease of \$126,000 from original projections is due to increased payroll costs and adjustments to expenditures in FY16. No rate increases have been included in the budget for 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 FY16 of nearly \$7.9M for Water and \$1.2M 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 an operating deficit due to the required matching amount for ongoing grant related projects. Available fund balance is being used to cover the expenditures.

☛ The Transit Fund (F610) is balanced. Funding comes from the Riverside County Transportation Commission (RCTC) and bus fares. A reorganization of several positions is

included in the FY16 budget to better cover the operations of the Transit Operations; including the addition of one full-time bus driver.

The Electric Operations budget has an operating deficit of \$25,327. Revenue estimates have been adjusted to reflect a decrease in pumping costs due to the reduction in water consumption. Expenditure estimates were adjusted as well, falling just short of a balanced budget. ☞ Organizational changes to facilitate succession planning within the department have been incorporated in the FY16 budget.

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 FY15 of approximately \$1.1M to meet this requirement. ☞ The remaining funds have budgeted surpluses that will increase 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 15-16A) has been completed, approved and incorporated into the budget. Any changes approved in ROPS 15-16B will be incorporated in the FY16 budget during the Midyear process. 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 have been callable since 2014. This provides an opportunity to refund/refinance the bonds at a lower interest rate. The overall benefit of doing so reduces the annual principal 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.

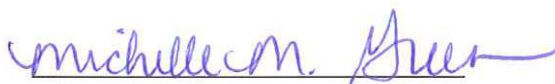
Capital projects included in the budget and funded through remaining bond proceeds are listed in the Capital Improvement Program section of the budget document.

In Conclusion

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 2015-16. The budget is a living document. Adjustments to the budget are expected throughout the year.

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

Respectfully submitted:



Michelle M. Green
Deputy Finance Director



Dean Martin
Interim City Manager

CITY OF BANNING
Fund Summary Status
FY16 MidCycle 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)
<u>Governmental Funds</u>						
001	General*	5,141,919	15,135,107	15,177,742	(42,635)	5,099,284
	Subtotal	5,141,919	15,135,107	15,177,742	(42,635)	5,099,284
<u>Special Revenue Funds</u>						
002	Developer Deposit Fund	3,560	50,000	50,000	-	3,560
003	Riverside County MOU	26,661	657,975	684,560	(26,585)	76
100	Gas Tax Street	263,127	814,331	971,834	(157,503)	105,624
101	Measure A Street	986,699	719,200	680,000	39,200	1,025,899
103	SB300 Street Improvement	71,452	200	-	200	71,652
104	Article 3 - Sidewalk Construction	18,186	25	-	25	18,211
110	C.D.B.G.	1	-	-	-	1
111	Landscape Maintenance Assmt. Dist.#1	249,113	136,283	130,227	6,056	255,169
132	Air Quality Improvement	268,721	30,300	3,000	27,300	296,021
140	Asset Forfeiture	2,511	-	-	-	2,511
148	Supplemental Law Enforcement	101	100	-	100	201
150	State Park Bond Act	937	-	-	-	937
190	Housing Authority Fund	20	-	-	-	20
200	Special Donations	33,948	5,000	5,000	-	33,948
201	Senior Center Activities	46,709	7,300	15,000	(7,700)	39,009
202	Animal Control Reserve	4,921	-	-	-	4,921
203	Police Volunteer	9	1,500	1,500	-	9
300	City Hall COP Debt Service	3,276	437,000	437,000	-	3,276
360	Sun Lakes CFD #86-1	35,193	60	-	60	35,253
365	Wilson Street #91-1 Assessment Debt	45,721	50	-	50	45,771
370	Area Police Computer	22,101	52,150	48,446	3,704	25,805
375	Fair Oaks #2004-1 Debt Service	194,489	203,010	203,010	-	194,489
376	Cameo Homes	46,029	100	-	100	46,129
	Subtotal	2,258,485	3,114,584	3,229,577	(114,993)	2,208,492

* Available resources for General Fund net of funds assigned for Capital Replacement

CITY OF BANNING
Fund Summary Status
FY16 MidCycle 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)
<i>Capital Improvement Funds</i>						
400	Police Facilities Development	2,547	50	-	50	2,597
410	Fire Facility Development	939,517	1,500	-	1,500	941,017
420	Traffic Control Facility	314,724	1,000	-	1,000	315,724
421	Ramsey/Highland Home Traffic Signal	81,101	150	-	150	81,251
430	General Facilities	373,377	800	-	800	374,177
441	Sunset Grade Separation Fund	-	-	-	-	-
444	Wilson Median	379,494	700	-	700	380,194
451	Park Development	30,403	2,205	-	2,205	32,608
470	Capital Improvement Fund	518,708	300	-	300	519,008
	Subtotal	2,639,871	6,705	-	6,705	2,646,576
<i>Banning Utility Authority</i>						
660	Water Operations	8,686,398	8,017,650	8,830,988	(813,338)	7,873,060
661	Water Capital Facility Fee	1,456,915	49,660	-	49,660	1,506,575
663	BUA Water Capital Project Fund	1,552,119	2,900	300,000	(297,100)	1,255,019
669	BUA Water Debt Service Fund	82,265	2,291,479	2,292,579	(1,100)	81,165
	Water Subtotal	11,777,697	10,361,689	11,423,567	(1,061,878)	10,715,819
680	Wastewater Operations	1,253,791	3,212,104	3,251,301	(39,197)	1,214,594
681	Wastewater Capital Facility Fees	9,792,434	52,360	270,000	(217,640)	9,574,794
683	BUA WWtr Capital Project Fund	2,729,903	1,300	100,000	(98,700)	2,631,203
685	State Revolving Loan	774,335	301,275	299,768	1,507	775,842
689	BUA Wastewater Debt Service Fund	90,056	399,139	398,639	500	90,556
	Wastewater Subtotal	14,640,519	3,966,178	4,319,708	(353,530)	14,286,989
662	Irrigation Water	7,147	2,497,500	2,500,000	(2,500)	4,647
682	Wastewater Tertiary	2,577,935	362,500	2,495,000	(2,132,500)	445,435
	Reclaimed Water Subtotal	2,585,082	2,860,000	4,995,000	(2,135,000)	450,082
	Subtotal	29,003,298	17,187,867	20,738,275	(3,550,408)	25,452,890
<i>Enterprise Funds</i>						
600	Airport	60,881	300,450	351,189	(50,739)	10,142
610	Transit Operations	-	1,666,675	1,666,675	-	-
690	Refuse	809,089	3,305,500	3,259,930	45,570	854,659
	Subtotal	869,970	5,272,625	5,277,794	(5,169)	864,801
670	Electric Operations	11,337,359	29,623,000	29,648,327	(25,327)	11,312,032
672	Rate Stability	6,252,685	10,000	-	10,000	6,262,685
673	Electric Improvement	4,627,081	15,141	-	15,141	4,642,222
674	2007 Elec Rev Bond Project Fund	1,460,410	5,350	300,000	(294,650)	1,165,760
675	Public Benefit Fund	475,892	791,375	791,992	(617)	475,275
678	2007 Elec Rev Bond Debt Service	298,157	2,668,058	2,667,858	200	298,357
	Electric Subtotal	24,451,584	33,112,924	33,408,177	(295,253)	24,156,331
	Subtotal	25,321,554	38,385,549	38,685,971	(300,422)	25,021,132

CITY OF BANNING
Fund Summary Status
FY16 MidCycle 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)
<i>Internal Service Funds</i>						
700	Risk Management Fund	1,115,900	2,730,115	2,621,908	108,207	1,224,107
702	Fleet Maintenance	601,043	1,134,078	1,133,031	1,047	602,090
703	Information Systems Services	44,359	454,128	452,916	1,212	45,571
761	Utility Billing Administration	147,239	1,946,176	1,941,145	5,031	152,270
Subtotal		1,908,541	6,264,497	6,149,000	115,497	2,024,038
<i>Successor Agency Funds</i>						
805	Redevelopment Obligation Retirement Fund	106,099	3,272,098	1,741,842	1,530,256	1,636,355
810	Successor Housing Agency	37,753	50	-	50	37,803
830	Debt Service Fund	178,675	3,002,555	2,850,168	152,387	331,062
850	Successor Agency	1,535,225	253,000	1,736,322	(1,483,322)	51,903
855	2007 TAPBS Bond Proceeds	5,695,601	5,813	70,532	(64,719)	5,630,882
856	2003 TABS Bond Proceeds	276,197	32,974	-	32,974	309,171
857	2003 TABS Bond Proceeds Low/Mod	472,912	900	-	900	473,812
Subtotal		8,302,462	6,567,390	6,398,864	168,526	8,470,988
GRAND TOTAL ALL FUNDS		74,576,130	86,661,699	90,379,429	(3,717,730)	70,923,400

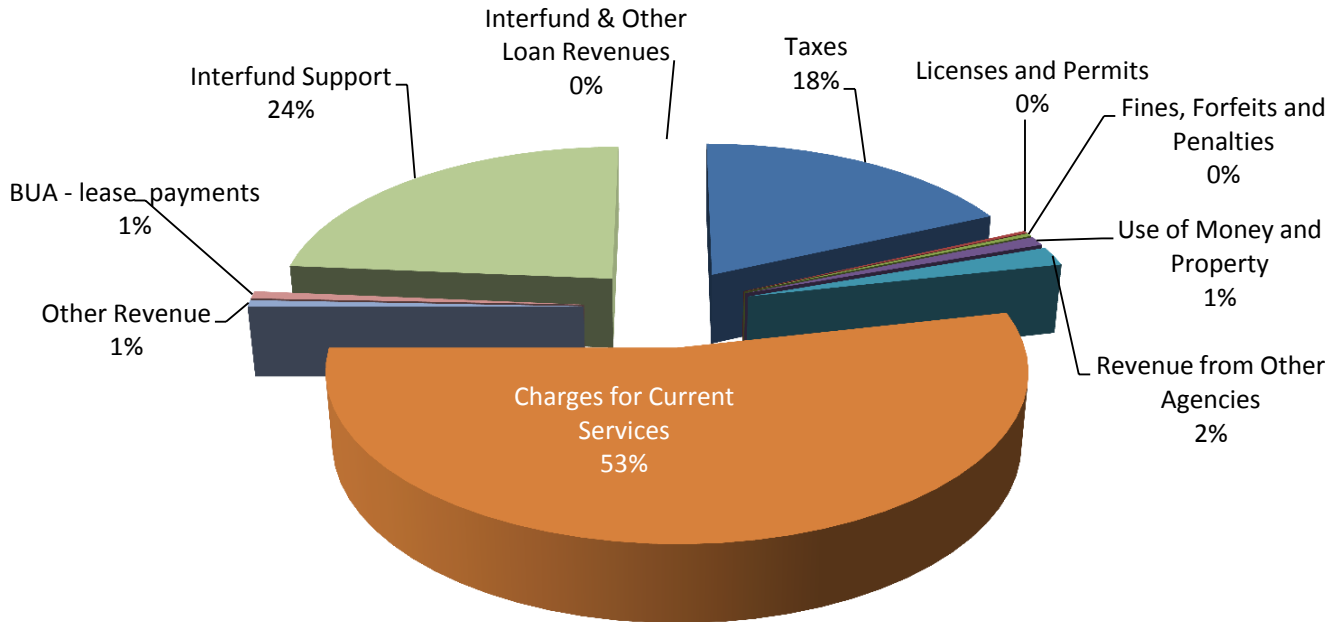
City of Banning
Total City Revenues By Category and Fund

Category	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
Taxes	13,500,429	14,083,297	14,733,225	15,738,581
Licenses and Permits	171,406	219,998	213,500	218,000
Fines, Forfeits and Penalties	291,465	291,125	257,950	272,950
Use of Money and Property	760,780	1,085,275	793,551	804,273
Revenue from Other Agencies	3,223,009	2,531,066	3,797,366	1,666,370
Charges for Current Services	47,664,320	49,161,390	49,530,745	46,288,764
Other Revenue	1,023,078	1,074,533	3,499,450	553,760
BUA - lease payments	651,000	651,000	651,000	651,000
Interfund Support	21,189,008	18,673,508	20,860,064	20,446,776
Interfund & Other Loan Revenues	12,550	43,821	370,447	21,225
Total	88,487,045	87,815,013	94,707,298	86,661,699

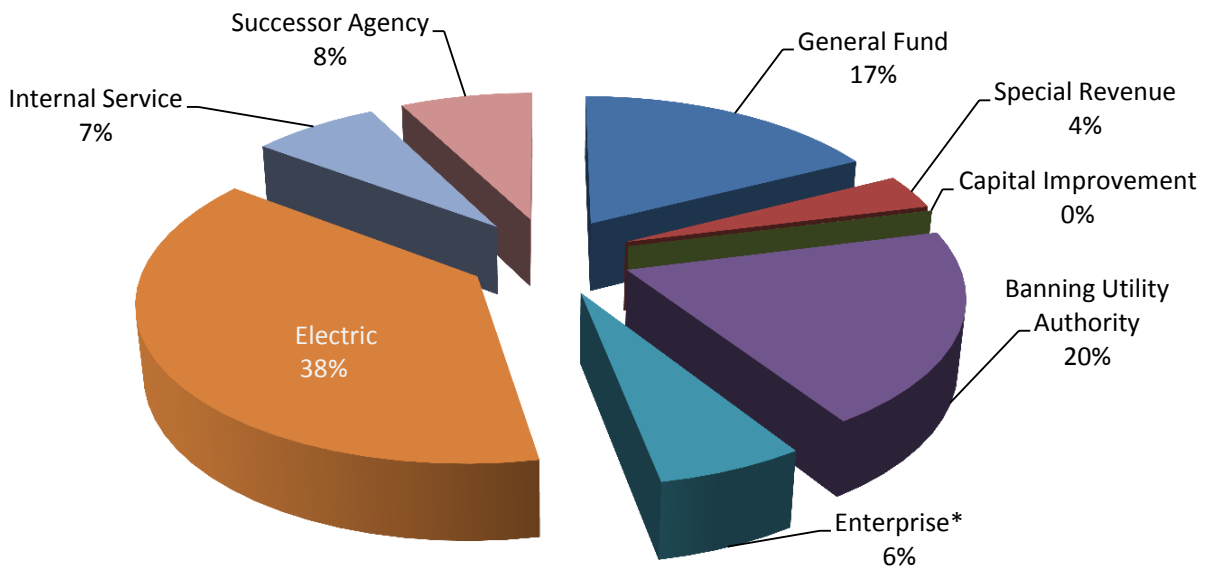
Funds	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
General Fund	14,920,039	14,296,635	15,002,663	15,135,107
Special Revenue	3,145,217	3,311,718	5,544,788	3,114,584
Capital Improvement	272,914	136,661	2,318,603	6,705
Banning Utility Authority	18,426,189	17,191,402	19,200,183	17,187,867
Enterprise*	4,810,136	5,324,351	6,073,381	5,272,625
Electric	34,202,612	33,912,468	33,519,517	33,112,924
Internal Service	5,705,684	6,010,882	6,660,646	6,264,497
Successor Agency	7,004,254	7,630,896	6,387,517	6,567,390
Total	88,487,045	87,815,013	94,707,298	86,661,699

*Electric Utility Funds are not calculated in these totals.

City of Banning
Fiscal year 2015-16
Total Revenue All Funds = \$86,661,699
Revenue by Category - All Funds



Revenue by Fund - All Funds



City of Banning

Total City Expenditures By Category and Fund

Category	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
Employee Services	17,085,448	17,353,714	17,085,448	20,466,124
Services and Supplies	40,665,207	31,456,125	40,665,207	33,476,516
Capital	2,558,031	5,765,330	2,558,031	5,772,532
Debt Service	6,085,710	10,071,493	6,085,710	9,128,547
Interfund Support	22,051,460	19,858,537	22,051,460	21,535,710
Total	88,445,856	84,505,199	88,445,856	90,379,429

Budgeted Personnel

160.18

159.02

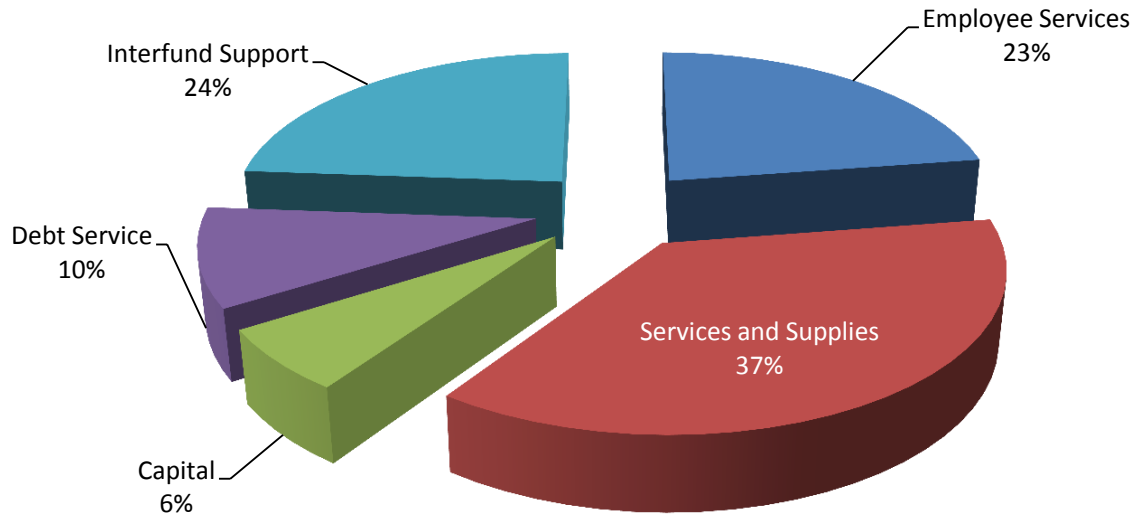
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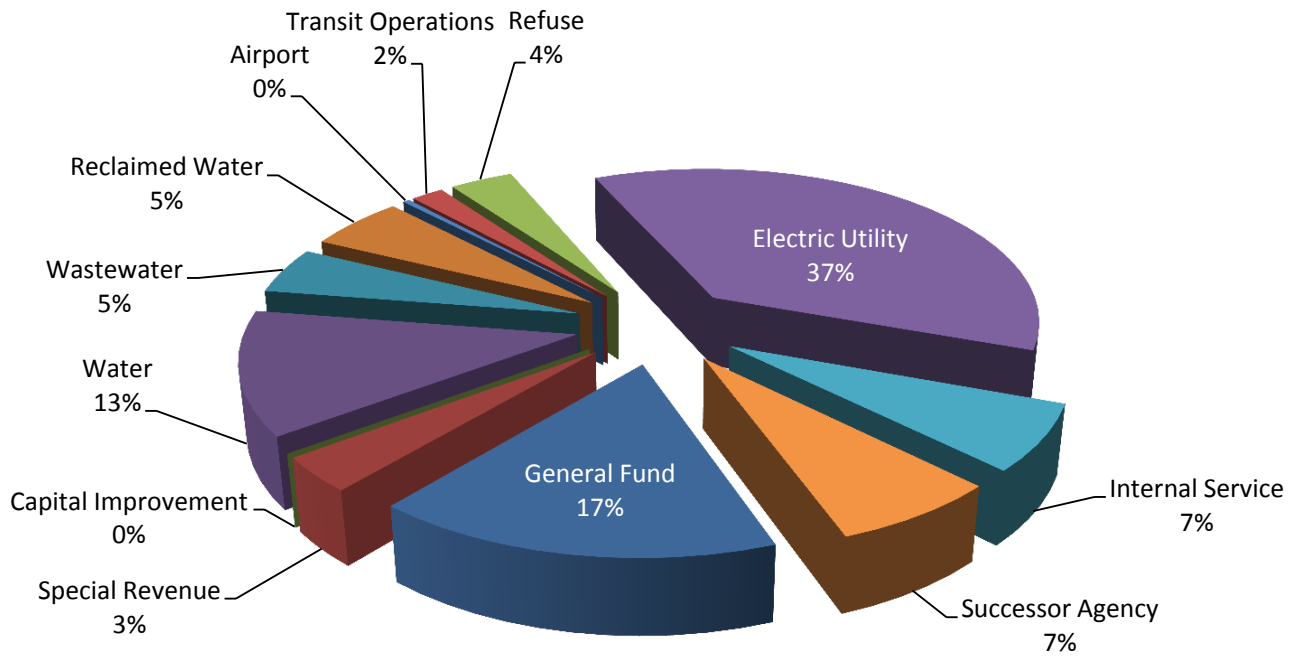
Funds	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
General Fund	12,982,609	13,134,566	12,982,609	15,177,742
Special Revenue	3,096,853	3,228,951	3,096,853	3,229,577
Capital Improvement	1,809,379	174,491	1,809,379	-
Banning Utility Authority	16,404,648	14,508,096	16,404,648	20,738,275
Enterprise*	4,823,916	5,445,356	4,823,916	5,277,794
Electric	34,347,078	33,642,056	34,347,078	33,408,177
Internal Service	5,374,665	5,664,709	5,374,665	6,149,000
Successor Agency	9,606,708	8,706,974	9,606,708	6,398,864
Total	88,445,856	84,505,199	88,445,856	90,379,429

*Electric Utility Funds are not calculated in these totals.

City of Banning
Fiscal year 2015-16
Total Expenditures All Funds = \$90,379,429
Expenditure by Category - All Funds



Expenditures by Fund - All Funds



City of Banning
Other Funds Revenue Summary

Fund #	Description	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
<u>SPECIAL REVENUE FUNDS</u>					
002	Developer Deposits - Community Dev.	133,134	161,660	537,993	50,000
003	County of Riverside - Police MOU	545,697	489,901	494,789	657,975
100	Gas Tax	843,602	1,123,010	1,381,873	814,331
101	Measure A Street	534,222	520,332	964,344	719,200
103	SB300 Street Improvement	145	440	200	200
104	Article 3 - Sidewalk Construction	(60)	66,664	229,762	25
110	C.D.B.G.	5,275	66,931	606,633	-
111	Landscape Maintenance Assmt. Dist.#1	132,620	137,687	139,538	136,283
132	Air Quality	36,351	38,324	380,300	30,300
140	Asset Forfeiture	3	13	-	-
148	Supplemental Law Enforcement	75,038	4,307	100,100	100
149	Public Safety - Sales Tax	(1)	-	-	-
150	State Park Bond Act	1	5	-	-
190	Housing Authority Fund	136,935	8	-	-
200	Special Donations	17,435	10,719	5,000	5,000
201	Senior Center Activities	4,717	4,240	6,300	7,300
202	Animal Control Reserve	5	24	-	-
203	Police Volunteer	3	8	-	1,500
300	City Hall COP Debt Service	436,954	436,965	437,000	437,000
360	Sun Lakes CFD #86-1	36	175	60	60
365	Assessment Dist - #91-1 Wilson St. Debt	2,315	250	50	50
370	Area Police Computer	41,489	46,848	52,150	52,150
375	Fair Oaks 2004-1 Debt Service	199,254	202,978	208,596	203,010
376	Cameo Homes	47	229	100	100
<i>Special Revenue Funds</i>		<i>3,145,217</i>	<i>3,311,718</i>	<i>5,544,788</i>	<i>3,114,584</i>

City of Banning
Other Funds Revenue Summary

Fund #	Description	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
<u>CAPITAL IMPROVEMENT FUNDS</u>					
400	Police Facilities Development	35	996	50	50
410	Fire Facility Development	953	6,002	1,500	1,500
420	Traffic Control Facility	433	2,370	14,333	1,000
421	Ramsey & Highland Home Traffic Signal	82	403	150	150
430	General Facilities	486	2,679	800	800
441	Sunset Grade Separation Fund	266,516	119,370	2,296,802	-
444	Wilson Median	385	1,885	700	700
451	Park Development	159	2,742	3,968	2,205
470	Capital Improvement Funds	3,865	214	300	300
<i>Capital Improvement Funds</i>		<i>272,914</i>	<i>136,661</i>	<i>2,318,603</i>	<i>6,705</i>
<u>BANNING UTILITY AUTHORITY</u>					
660	Water Operations	11,863,702	10,634,465	10,682,200	8,017,650
661	Water Capital Facility Fee	195,203	31,816	26,964	49,660
663	BUA Water Capital Project Fund	2,338	7,329	2,900	2,900
669	BUA Water Debt Service Fund	2,289,116	2,288,745	2,290,087	2,291,479
<i>Water Subtotal</i>		<i>14,350,359</i>	<i>12,962,355</i>	<i>13,002,151</i>	<i>10,361,689</i>
680	Wastewater Operations	2,972,750	3,092,288	3,212,104	3,212,104
681	Wastewater Capital Facility Fees	59,934	73,545	34,644	52,360
683	BUA Wastewater Capital Project Fund	1,385	1,073	1,300	1,300
685	State Revolving Loan	300,745	303,727	301,275	301,275
689	BUA Wastewater Debt Service Fund	393,623	393,522	398,250	399,139
<i>Wastewater Subtotal</i>		<i>3,728,437</i>	<i>3,864,155</i>	<i>3,947,573</i>	<i>3,966,178</i>
662	Irrigation Water	2,109	7,647	1,887,959	2,497,500
682	Wastewater Tertiary	345,284	357,245	362,500	362,500
<i>Reclaimed Water Subtotal</i>		<i>347,393</i>	<i>364,892</i>	<i>2,250,459</i>	<i>2,860,000</i>
<i>Banning Utility Authority</i>		<i>18,426,189</i>	<i>17,191,402</i>	<i>19,200,183</i>	<i>17,187,867</i>

City of Banning
Other Funds Revenue Summary

Fund #	Description	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
<u>ENTERPRISE FUNDS</u>					
600	Airport	318,036	644,200	310,450	300,450
610	Transit Operations	1,232,950	1,438,843	2,459,736	1,666,675
690	Refuse	3,259,150	3,241,308	3,303,195	3,305,500
	<i>Subtotal</i>	<i>4,810,136</i>	<i>5,324,351</i>	<i>6,073,381</i>	<i>5,272,625</i>
670	Electric Operations	30,149,993	30,347,068	29,773,000	29,623,000
672	Rate Stability	66,261	30,016	220,500	10,000
673	Electric Improvement	725,324	133,594	63,141	15,141
674	2007 Electric Bond Project Fund	6,454	4,668	5,350	5,350
675	Public Benefit Fund	680,092	728,040	784,250	791,375
678	2007 Electric Debt Service Fund	2,574,488	2,669,082	2,673,276	2,668,058
	<i>Electric Subtotal</i>	<i>34,202,612</i>	<i>33,912,468</i>	<i>33,519,517</i>	<i>33,112,924</i>
	Enterprise Funds	39,012,748	39,236,819	39,592,898	38,385,549
<u>INTERNAL SERVICE FUNDS</u>					
700	Risk Management	2,677,242	2,846,656	3,341,738	2,730,115
702	Fleet Maintenance	1,131,878	1,144,290	1,119,829	1,134,078
703	Information Systems Services	388,818	406,710	424,661	454,128
761	Utility Billing Services	1,507,746	1,613,226	1,774,418	1,946,176
	Internal Service Funds	5,705,684	6,010,882	6,660,646	6,264,497
<u>SUCCESSOR AGENCY FUNDS</u>					
805	Redevelopment Obligation Retirement	3,309,413	3,184,771	3,096,095	3,272,098
810	Successor Housing Agency	(439)	188	50	50
830	Debt Service Fund	3,522,354	4,081,132	2,998,685	3,002,555
850	Successor Agency	127,331	258,082	253,000	253,000
855	Tax Allocation Bonds-2007 Tabs	3,647	4,476	5,813	5,813
856	Tax Allocation Bonds-2003 Tabs	41,601	79,927	32,974	32,974
857	Low\Mod Tax Alloc Bonds-2003 Tabs	361	22,320	900	900
860	Project Fund	(14)	-	-	-
	Successor Agency Funds	7,004,254	7,630,896	6,387,517	6,567,390
<u>Other Funds Grand Total</u>					
		73,567,006	73,518,378	79,704,635	71,526,592

City of Banning
Other Funds Expenditure Summary

Fund #	Description	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
<u>SPECIAL REVENUE FUNDS</u>					
002	Developer Deposits - Community Dev.	130,170	160,463	538,593	50,000
003	County of Riverside - Police MOU	550,531	583,119	609,278	684,560
100	Gas Tax	996,665	983,888	1,789,946	971,834
101	Measure A Street	99,965	266,080	1,559,006	680,000
103	SB300 Street Improvement	54,844	7,578	14,768	-
104	Article 3 - Sidewalk Construction	-	222,060	69,441	-
110	C.D.B.G.	-	113,434	560,130	-
111	Landscape Maintenance Assmt. Dist.#1	134,223	114,893	128,582	130,227
132	Air Quality	3,000	3,000	418,000	3,000
140	Asset Forfeiture	-	-	-	-
148	Supplemental Law Enforcement	241,997	74,208	237,690	-
149	Public Safety - Sales Tax	24,628	-	-	-
150	State Park Bond Act	-	-	-	-
190	Housing Authority Fund	136,878	-	-	-
200	Special Donations	23,843	6,193	5,000	5,000
201	Senior Center Activities	13,093	11,607	11,450	15,000
202	Animal Control Reserve	-	-	-	-
203	Police Volunteer	863	1,515	1,317	1,500
300	City Hall COP Debt Service	435,787	436,253	437,000	437,000
360	Sun Lakes CFD #86-1	-	-	-	-
365	Assessment Dist - #91-1 Wilson St. Debt	-	-	-	-
370	Area Police Computer	50,092	46,913	47,277	48,446
375	Fair Oaks 2004-1 Debt Service	200,274	197,747	202,499	203,010
376	Cameo Homes	-	-	-	-
<i>Special Revenue Funds</i>		<i>3,096,853</i>	<i>3,228,951</i>	<i>6,629,977</i>	<i>3,229,577</i>

City of Banning
Other Funds Expenditure Summary

Fund #	Description	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
<u>CAPITAL IMPROVEMENT FUNDS</u>					
400	Police Facilities Development	-	-	29,421	-
410	Fire Facility Development	-	-	-	-
420	Traffic Control Facility	-	-	125,730	-
421	Ramsey & Highland Home Traffic Signal	-	-	-	-
430	General Facilities	1,075	44,781	60,000	-
441	Sunset Grade Separation Fund	1,781,680	129,710	-	-
444	Wilson Median	-	-	-	-
451	Park Development	-	-	132,046	-
470	Capital Improvement Funds	26,624	-	120,000	-
<i>Capital Improvement Funds</i>		<i>1,809,379</i>	<i>174,491</i>	<i>467,197</i>	<i>-</i>
<u>BANNING UTILITY AUTHORITY</u>					
660	Water Operations	8,986,821	7,819,082	11,095,423	8,830,988
661	Water Capital Facility Fee	79,168	646,587	2,827,898	-
663	BUA Water Capital Project Fund	135,000	-	800,000	300,000
666	Water Participation CTF-86	3,522	-	-	-
667	Water Participation CTFS-8	34,857	-	-	-
669	BUA Water Debt Service Fund	1,499,968	2,290,354	2,291,187	2,292,579
<i>Water Subtotal</i>		<i>10,739,336</i>	<i>10,756,023</i>	<i>17,014,508</i>	<i>11,423,567</i>
680	Wastewater Operations	3,598,030	2,935,604	3,296,946	3,251,301
681	Wastewater Capital Facility Fees	-	83,441	801,559	270,000
683	BUA Wastewater Capital Project Fund	33,106	6,064	536,997	100,000
685	State Revolving Loan	58,579	299,993	299,882	299,768
687	Water Participation CTFS-89	25,531	-	-	-
689	BUA Wastewater Debt Service Fund	257,605	393,192	397,750	398,639
<i>Wastewater Subtotal</i>		<i>3,972,851</i>	<i>3,718,294</i>	<i>5,333,134</i>	<i>4,319,708</i>
662	Irrigation Water	1,692,461	33,779	3,175,328	2,500,000
682	Wastewater Tertiary	-	-	1,885,459	2,495,000
<i>Reclaimed Water Subtotal</i>		<i>1,692,461</i>	<i>33,779</i>	<i>5,060,787</i>	<i>4,995,000</i>
<i>Banning Utility Authority</i>		<i>16,404,648</i>	<i>14,508,096</i>	<i>27,408,429</i>	<i>20,738,275</i>

City of Banning
Other Funds Expenditure Summary

Fund #	Description	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
<u>ENTERPRISE FUNDS</u>					
600	Airport	392,788	762,907	359,375	351,189
610	Transit Operations	1,491,598	1,555,016	2,459,736	1,666,675
690	Refuse	2,939,530	3,127,433	3,220,698	3,259,930
	<i>Subtotal</i>	<i>4,823,916</i>	<i>5,445,356</i>	<i>6,039,809</i>	<i>5,277,794</i>
670	Electric Operations	30,232,157	27,451,200	29,031,957	29,648,327
672	Rate Stability	-	-	-	-
673	Electric Improvement	705,088	1,552,157	1,289,590	-
674	2007 Electric Bond Project Fund	987,030	1,430,913	11,254,796	300,000
675	Public Benefit Fund	633,865	539,990	782,455	791,992
678	2007 Electric Debt Service Fund	1,788,938	2,667,796	2,673,076	2,667,858
	<i>Electric Subtotal</i>	<i>34,347,078</i>	<i>33,642,056</i>	<i>45,031,874</i>	<i>33,408,177</i>
	Enterprise Funds	39,170,994	39,087,412	51,071,683	38,685,971
<u>INTERNAL SERVICE FUNDS</u>					
700	Risk Management	2,314,914	2,490,984	3,288,612	2,621,908
702	Fleet Maintenance	1,121,190	1,113,384	1,178,264	1,133,031
703	Information Systems Services	430,510	419,890	485,471	452,916
761	Utility Billing Services	1,508,051	1,640,451	1,780,699	1,941,145
	Internal Service Funds	5,374,665	5,664,709	6,733,046	6,149,000
<u>SUCCESSOR AGENCY FUNDS</u>					
805	Redevelopment Obligation Retirement	3,053,579	3,308,336	3,127,177	1,741,842
810	Successor Housing Agency	1,822,344	-	-	-
830	Debt Service Fund	1,807,705	3,987,227	2,864,290	2,850,168
850	Successor Agency	1,682,185	243,623	276,480	1,736,322
855	Tax Allocation Bonds-2007 Tabs	1,021,991	1,167,788	1,742,868	70,532
856	Tax Allocation Bonds-2003 Tabs	81,981	-	-	-
857	Low\Mod Tax Alloc Bonds-2003 Tabs	136,923	-	-	-
860	Project Fund	-	-	-	-
	Successor Agency Funds	9,606,708	8,706,974	8,010,815	6,398,864
<u>Other Funds Grand Total</u>					
		75,463,247	71,370,633	100,321,147	75,201,687

CITY OF BANNING
Expenditures by Category
FY 2015-16

# FUND/DEPARTMENT NAME		Operating Budget					Total Operating Budget	+	Total Capital Budget	=	Total Budget
		Personnel	+ Maintenance & Operations	+ Contra	+ Allocations	+ Transfers					
Special Revenue Funds											
002	Developer Deposit Fund	-	50,000	-	-	-	50,000	-	-	-	50,000
003	Riverside County MOU	684,560	-	-	-	-	684,560	-	-	-	684,560
100	Gas Tax Street	468,370	116,335	-	387,129	-	971,834	-	-	-	971,834
101	Measure A Street	-	-	-	-	-	-	680,000	-	-	680,000
103	SB300 Street Improvement	-	-	-	-	-	-	-	-	-	-
104	Article 3 - Sidewalk Construction	-	-	-	-	-	-	-	-	-	-
110	C.D.B.G.	-	-	-	-	-	-	-	-	-	-
111	Landscape Maintenance Assmt. Dist.#1	-	129,812	-	415	-	130,227	-	-	-	130,227
132	Air Quality Improvement	-	3,000	-	-	-	3,000	-	-	-	3,000
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	-	3,300	-	-	-	3,300	-	-	-	3,300
4060	Senior Center Advisory Board	-	11,700	-	-	-	11,700	-	-	-	11,700
Subtotal		-	15,000	-	-	-	15,000	-	-	-	15,000
202	Animal Control Reserve	-	-	-	-	-	-	-	-	-	-
203	Police Volunteer	-	1,500	-	-	-	1,500	-	-	-	1,500
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	-	46,446	-	2,000	-	48,446	-	-	-	48,446
375	Fair Oaks #2004-1 Debt Service	-	194,710	-	8,300	-	203,010	-	-	-	203,010
376	Cameo Homes	-	-	-	-	-	-	-	-	-	-
Subtotal		1,152,930	998,803	-	397,844	-	2,549,577	680,000	-	-	3,229,577
Capital Improvement Funds											
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	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-	-

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
		Personnel	Maintenance + & Operations	Contra	Allocations	Transfers			
	Banning Utility Authority						-		
660	Water Operations	1,693,640	2,537,920	-	1,001,014	2,778,414	8,010,988	820,000	8,830,988
661	Water Capital Facility Fee	-	-	-	-	-	-	-	-
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
	Water Subtotal	1,693,640	4,830,499	-	1,001,014	2,778,414	10,303,567	1,120,000	11,423,567
680	Wastewater Operations	679,454	1,251,750	-	400,108	879,989	3,211,301	40,000	3,251,301
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
	Wastewater Subtotal	679,454	1,950,157	-	400,108	879,989	3,909,708	410,000	4,319,708
662	Irrigation Water	-	-	-	-	-	-	2,500,000	2,500,000
682	Wastewater Tertiary	-	-	-	-	2,495,000	2,495,000	-	2,495,000
	Reclaimed Water Subtotal	-	-	-	-	2,495,000	2,495,000	2,500,000	4,995,000
	Subtotal	2,373,094	6,780,656	-	1,401,122	6,153,403	16,708,275	4,030,000	20,738,275
	Enterprise Funds						-		
600	Airport	17,549	84,145	-	39,495	-	141,189	210,000	351,189
610	Transit Operations	1,064,791	40,810	-	561,074	-	1,666,675	-	1,666,675
690	Refuse	124,219	2,866,814	-	213,897	55,000	3,259,930	-	3,259,930
	Subtotal	1,206,559	2,991,769	-	814,466	55,000	5,067,794	210,000	5,277,794
670	Electric Operations						-		
7000	Electric	3,759,468	839,450	(300,000)	4,523,768	2,666,258	11,488,944	731,000	12,219,944
7010	Generation & Transmission	166,475	17,186,000	-	75,908	-	17,428,383	-	17,428,383
	670 - Total	3,925,943	18,025,450	(300,000)	4,599,676	2,666,258	28,917,327	731,000	29,648,327
672	Rate Stability	-	-	-	-	-	-	-	-
673	Electric Improvement	-	-	-	-	-	-	-	-
674	2007 Elec Rev Bond Project Fund	-	-	-	300,000	-	300,000	-	300,000
675	Public Benefit Fund	174,581	588,676	-	28,735	-	791,992	-	791,992
678	2007 Elec Rev Bond Debt Service	-	2,667,858	-	-	-	2,667,858	-	2,667,858
	Electric Subtotal	4,100,524	21,281,984	-	4,928,411	2,666,258	32,977,177	731,000	33,408,177
	Subtotal	5,307,083	24,273,753	(300,000)	5,742,877	2,721,258	37,744,971	941,000	38,685,971

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
		Personnel	+ Maintenance & Operations	+ Contra	+ Allocations	+ Transfers			
Internal Service Funds							-		
700	Risk Management Fund						-		
5020	Workers Compensation	114,940	543,082	-	11,765	-	669,787	-	669,787
5030	Unemployment Insurance	8,421	25,195	-	1,354	-	34,970	-	34,970
5040	Liability Insurance	142,612	998,576	-	15,963	-	1,157,151	-	1,157,151
5300	City Attorney	-	760,000	-	-	-	760,000	-	760,000
	700 - Total	265,973	2,326,853	-	29,082	-	2,621,908	-	2,621,908
702	Fleet Maintenance	356,192	723,795	-	53,044	-	1,133,031	-	1,133,031
703	Information Systems Services	302,695	121,140	-	29,081	-	452,916	-	452,916
761	Utility Billing Administration								
3100	Account & Collection Service	880,156	330,065	-	141,254	-	1,351,475	-	1,351,475
3110	Meter Reading & Service	458,101	11,750	-	97,819	-	567,670	22,000	589,670
	761 - Total	1,338,257	341,815	-	239,073	-	1,919,145	22,000	1,941,145
	Subtotal	2,263,117	3,513,603	-	350,280	-	6,127,000	22,000	6,149,000
Successor Agency Funds									
805	Redevelopment Obligation Retirement Fund	-	-	-	-	1,741,842	1,741,842	-	1,741,842
810	Successor Housing Agency	-	-	-	-	-	-	-	-
830	Debt Service Fund	-	2,850,168	-	-	-	2,850,168	-	2,850,168
850	Successor Agency	236,435	52,756	-	-	1,447,131	1,736,322	-	1,736,322
855	2007 TAPBS Bond Proceeds	-	-	-	-	20,532	20,532	50,000	70,532
856	2003 TABS Bond Proceeds	-	-	-	-	-	-	-	-
857	2003 TABS Bond Proceeds Low/Mod	-	-	-	-	-	-	-	-
	Subtotal	236,435	2,902,924	-	-	3,209,505	6,348,864	50,000	6,398,864
	OTHER FUNDS GRAND TOTAL	11,332,659	38,469,739	+	(300,000)	+	7,892,123	+	12,084,166
							69,478,687	+	5,723,000
									=
									75,201,687

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

City of Banning
General Fund Financial Overview

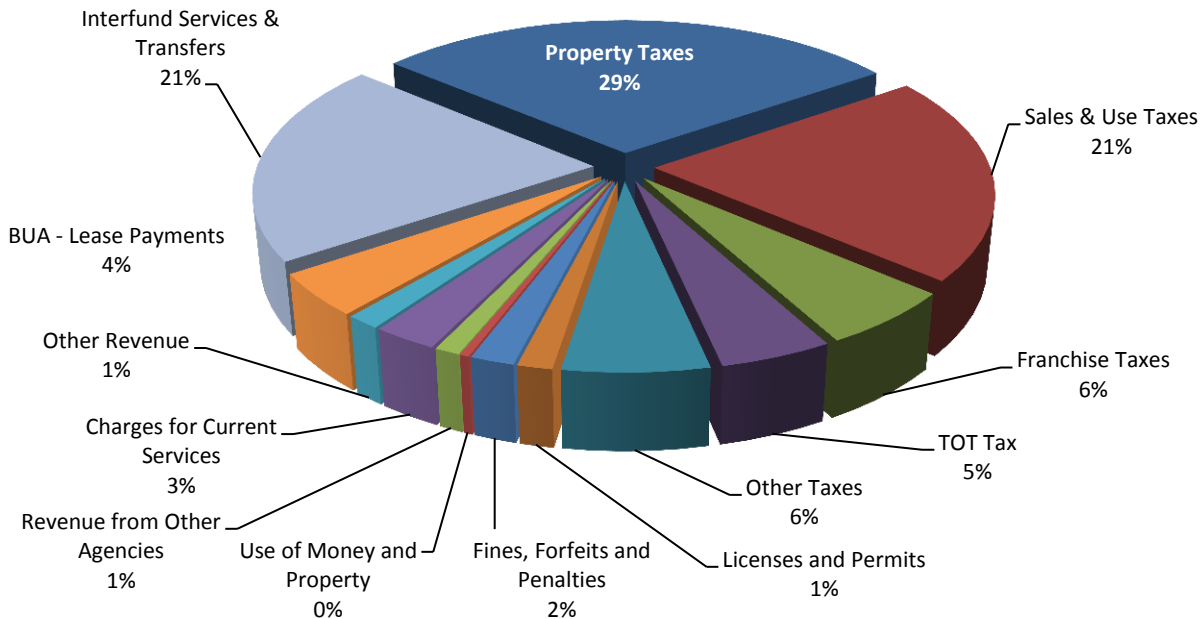
Description	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
General Fund Revenues By Category				
Taxes				
Property Taxes	3,794,362	4,001,147	4,131,815	4,433,461
Sales & Use Taxes	2,738,500	2,917,944	2,997,666	3,152,000
Franchise Taxes	813,682	861,155	861,000	865,475
TOT Tax	626,255	712,135	620,000	700,000
Other Taxes	314,838	376,730	638,190	903,500
Taxes	8,287,637	8,869,111	9,248,671	10,054,436
Licenses and Permits	171,406	219,998	213,500	218,000
Fines, Forfeits and Penalties	291,465	291,125	257,950	272,950
Use of Money and Property	40,377	74,117	46,700	58,200
Revenue from Other Agencies	1,732,940	397,034	619,001	158,014
Charges for Current Services	576,580	370,912	369,957	404,889
Other Revenue	136,345	246,313	198,963	213,000
BUA - Lease Payments	651,000	651,000	651,000	651,000
Interfund Services & Transfers	3,032,289	3,177,025	3,797,859	3,104,618
Total	14,920,039	14,296,635	15,403,601	15,135,107

Description	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
General Fund Expenditures By Department				
City Manager/Council/Econ. Dev.	489,190	522,636	678,748	583,538
City Attorney	397,422	425,897	494,810	420,739
City Clerk/Elections	105,499	89,374	132,534	98,405
Community Enhancement	4,795	2,695	32,400	25,000
TV Government Access	16,429	27,457	70,100	58,501
Financial Services	242,834	261,675	313,083	398,637
Human Resources	99,935	181,485	174,793	166,334
Police/Dispatch/Code Enforce.*	6,601,061	6,338,999	6,579,346	7,418,167
Fire Services	2,352,287	2,509,941	2,605,487	2,798,761
Community Development	720,790	821,431	810,004	734,650
Community Services	351,311	376,648	404,511	517,327
Public Works	519,327	549,200	820,547	781,202
Central Services/Debt	1,081,729	1,027,128	1,180,688	1,176,481
Total	12,982,609	13,134,566	14,297,051	15,177,742

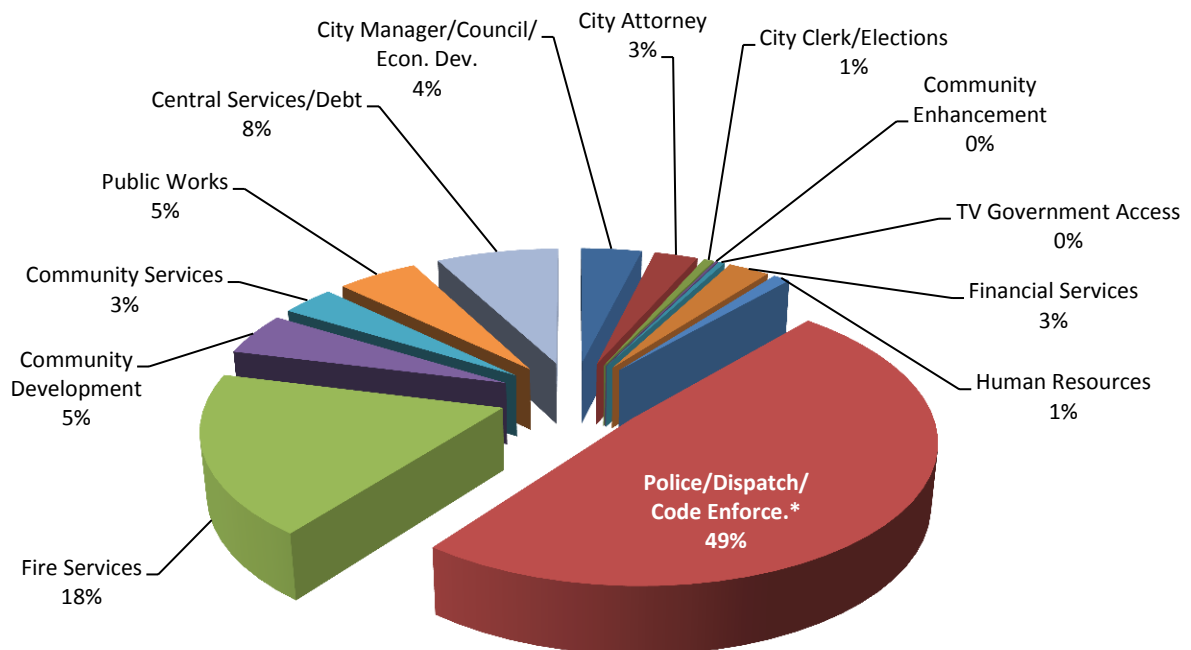
*Prior to FY2014-15, Code Enforcement was managed by and grouped with Community Development

City of Banning
MidCycle FY 2015-16
General Fund Financial Overview

General Fund Revenues
Total = \$15,135,107



General Fund Expenditures
Total = \$15,177,742

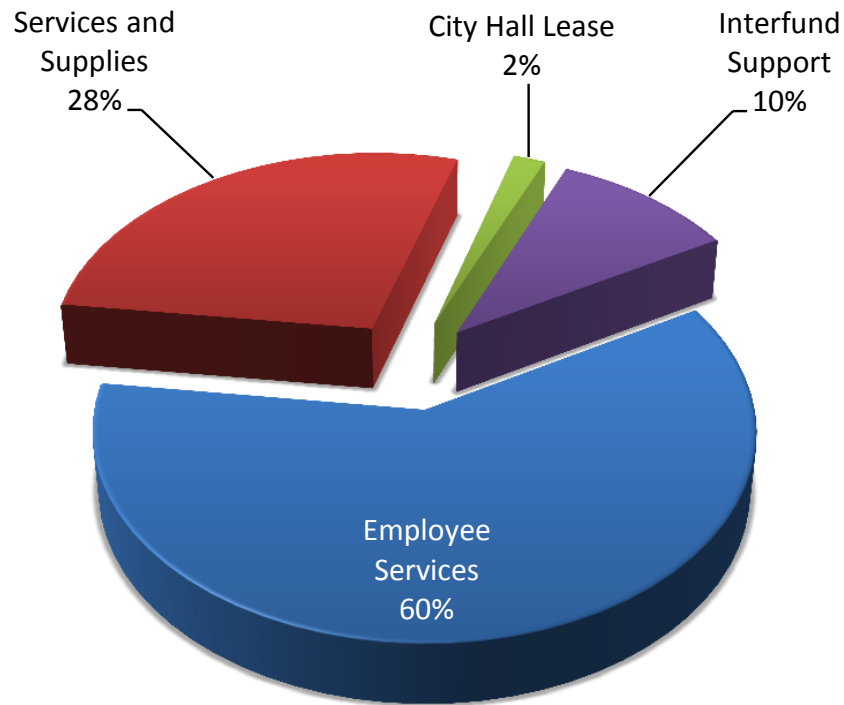


City of Banning
General Fund Expenditures By Category

Category	Actual 2012-13	Actual 2013-14	Revised 2014-15	Projected 2015-16
Employee Services	8,002,932	7,952,366	7,864,201	9,133,465
Services and Supplies	3,253,131	3,349,135	4,450,600	4,165,329
City Hall Lease	269,951	269,951	269,995	269,995
Interfund Support	1,253,508	1,360,361	1,456,087	1,559,421
Capital	203,087	202,753	256,168	49,532
Total	12,982,609	13,134,566	14,297,051	15,177,742

*Note: Contracted Fire Services is approximately \$2.7M for FY16 and is included in Services and Supplies.

MidCycle FY 2015-16
General Fund Expenditures By Category
Total = \$15,177,742



CITY OF BANNING
Expenditures by Category
FY 2015-16

#	FUND/DEPARTMENT NAME	Operating Budget					Total Operating Budget	+	Total Capital Budget	=	Total Budget
		Personnel	+ Maintenance & Operations	+ Contra	+ Allocations	+ Transfers					
Governmental Funds											
001	General										
0001	General	-	-	-	-	-	-	-	-	-	-
1000	City Council	67,005	105,415	-	-	-	172,420	-	-	-	172,420
1200	City Manager	370,885	24,010	-	3,173	-	398,068	-	-	-	398,068
1210	Economic Development	-	13,050	-	-	-	13,050	-	-	-	13,050
1300	Human Resources	181,873	170,810	(186,349)	-	-	166,334	-	-	-	166,334
1400	City Clerk	89,295	9,110	-	-	-	98,405	-	-	-	98,405
1500	Elections	-	-	-	-	-	-	-	-	-	-
1800	City Attorney	-	-	-	420,739	-	420,739	-	-	-	420,739
1900	Fiscal Services	567,841	130,750	(404,141)	-	-	294,450	-	-	-	294,450
1910	Purchasing & A/P	245,218	12,345	(153,376)	-	-	104,187	-	-	-	104,187
2060	TV Government Access	2,369	6,600	-	-	-	8,969	49,532	-	-	58,501
2200	Police	5,101,535	562,884	-	262,617	189,333	6,116,369	-	-	-	6,116,369
2210	Dispatch	832,308	5,648	-	-	-	837,956	-	-	-	837,956
2279	TASIN - SB621 (Police)	-	-	-	-	-	-	-	-	-	-
2300	Animal Control	-	147,350	-	-	-	147,350	-	-	-	147,350
2400	Fire	-	2,797,431	-	1,330	-	2,798,761	-	-	-	2,798,761
2479	TASIN - SB621 (Fire)	-	-	-	-	-	-	-	-	-	-
2700	Building & Safety	172,353	140,205	-	-	-	312,558	-	-	-	312,558
2740	Code Enforcement	211,364	96,775	-	8,353	-	316,492	-	-	-	316,492
2800	Planning	340,647	81,445	-	-	-	422,092	-	-	-	422,092
3000	Engineering	110,736	46,550	-	18,136	-	175,422	-	-	-	175,422
3200	Building Maintenance	136,130	170,430	(164,841)	2,367	-	144,086	-	-	-	144,086
3600	Parks	356,029	104,390	-	1,275	-	461,694	-	-	-	461,694
4000	Recreation	252,642	86,280	-	-	-	338,922	-	-	-	338,922
4010	Aquatics	56,921	57,930	-	-	-	114,851	-	-	-	114,851
4020	Day Camp	-	600	-	-	-	600	-	-	-	600
4050	Senior Center	38,314	24,640	-	-	-	62,954	-	-	-	62,954
4060	Sr. Center Advisory Board	-	-	-	-	-	-	-	-	-	-
4500	Central Services	-	524,383	-	487,773	164,325	1,176,481	-	-	-	1,176,481
4800	Debt Service	-	-	-	-	-	-	-	-	-	-
5400	Community Enhancement	-	25,000	-	-	-	25,000	-	-	-	25,000
GENERAL FUND TOTAL		9,133,465	5,344,031	(908,707)	1,205,763	353,658	15,128,210	49,532	-	-	15,177,742

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

City of Banning
Budgeted Positions Summary

Description	Revised Adopted 2012-13	Revised Adopted 2013-14	Revised Adopted 2014-15	Projected 2015-16
General Fund Personnel By Department (Including Fire)				
City Manager/Council	6.69	6.37	6.57	6.57
City Attorney	Contracted	Contracted	Contracted	Contracted
City Clerk	1.83	1.83	1.83	1.83
Financial Services	5.95	6.45	6.45	8.45
Human Resources	1.05	1.15	0.95	1.06
Police/Dispatch/Code Enforce.*	43.25	39.85	41.45	45.00
Fire Services	1.00	1.00	1.00	0.00
Community Development	5.00	5.00	4.00	4.00
Community Services	5.41	5.73	5.96	8.01
Public Works	6.33	6.33	6.33	6.82
Subtotal General Fund	76.51	73.71	74.54	81.75
Other Funds Personnel By Department				
Streets	4.90	4.90	4.90	4.90
Airport	1.55	1.55	1.20	0.30
Transit	11.87	12.81	14.71	14.84
Water	15.10	15.17	15.20	15.25
Electric	22.43	22.50	26.73	27.73
Wastewater	5.35	5.42	5.36	5.41
Refuse	0.69	0.69	0.69	0.69
Insurance	1.56	1.56	1.56	1.90
Fleet Maintenance	3.50	3.50	3.50	3.50
Information Systems Services	2.40	2.40	2.40	2.40
Utility Billing	9.15	9.63	9.63	9.63
Utility Billing - Meter Reading	4.20	4.20	5.00	5.00
Successor Agency	1.00	1.00	1.00	1.00
Subtotal Other Funds	83.67	85.31	91.85	92.53
Total All Funds	160.18	159.02	166.40	174.28
TOTAL ALL FUNDS	160.18	159.02	166.40	174.28
Less Part Time	11.18	10.02	10.40	11.28
Less Elected	7.00	7.00	7.00	7.00
Full Time Employees	142.00	142.00	149.00	156.00

*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>2012-13</u>	Revised Adopted <u>2013-14</u>	Revised Adopted <u>2014-15</u>	Projected <u>2015-16</u>
GENERAL FUND				
CITY COUNCIL (1000)				
Mayor	1.00	1.00	1.00	1.00
Mayor Pro Tem	1.00	1.00	1.00	1.00
Council Members	3.00	3.00	3.00	3.00
DIVISION TOTAL FTE	5.00	5.00	5.00	5.00
CITY MANAGER (1200)				
City Manager	0.69	0.69	0.79	0.79
Executive Assistant	0.00	0.69	0.79	0.00
Executive Assistant/Dep. City Clerk	0.00	0.00	0.00	0.79
Executive Secretary	1.00	0.00	0.00	0.00
DIVISION TOTAL FTE	1.69	1.37	1.57	1.57
HUMAN RESOURCES (1300)				
City Manager	0.10	0.10	0.00	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	0.10	0.00	0.00
Human Resources Technician	0.25	0.25	0.25	0.25
P.T. Human Resources Technician	0.00	0.00	0.00	0.11
DIVISION TOTAL FTE	1.05	1.15	0.95	1.06
CITY CLERK (1400)				
City Clerk - Elected	1.00	1.00	1.00	1.00
Executive Assistant	0.83	0.83	0.83	0.83
DIVISION TOTAL FTE	1.83	1.83	1.83	1.83
CITY ATTORNEY (1800)				
City Attorney	Contract	Contract	Contract	Contract
FISCAL SERVICES (1900)				
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	0.50	0.50	0.50	0.50
Accountant	1.00	1.00	1.00	1.00
Payroll Coordinator	1.00	1.00	1.00	0.00
Accounting Specialist	0.00	0.00	0.00	2.00
Financial Services Specialist	0.75	1.25	1.25	1.25
DIVISION TOTAL FTE	4.95	5.45	5.45	6.45

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Revised Adopted <u>2014-15</u>	Projected <u>2015-16</u>
PURCHASING & ACCOUNTS PAYABLE (1910)				
Purchasing Manager	0.00	0.00	0.00	1.00
Financial Services Specialist	1.00	1.00	1.00	1.00
DIVISION TOTAL FTE	1.00	1.00	1.00	2.00
POLICE (2200)				
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	10.00	10.00	12.00
Officer-School Resource Officer-BUSD	1.00	1.00	1.00	1.00
Officer-Traffic Grant	1.00	0.00	0.00	0.00
Officer-County MOU (003-2289)	4.00	4.00	4.00	4.00
Executive Secretary	0.25	0.25	0.00	0.00
Executive Assistant	0.00	0.00	0.00	1.00
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	2.60	3.00	3.00
DIVISION TOTAL FTE	35.15	31.75	31.90	34.90
DISPATCH (2210)				
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
DIVISION TOTAL FTE	8.10	8.10	8.10	8.10
FIRE (2400)				
	Contract	Contract	Contract	Contract
Office Specialist	1.00	1.00	1.00	0.00
DIVISION TOTAL FTE	1.00	1.00	1.00	0.00
BUILDING SAFETY (2700)				
Community Development Director	0.60	0.60	0.60	0.60
Office Specialist	0.00	0.00	1.00	1.00
DIVISION TOTAL FTE	0.60	0.60	1.60	1.60
CODE ENFORCEMENT (2740)				
Code Compliance Officer	1.00	1.00	1.45	2.00
Office Specialist	1.00	1.00	0.00	0.00
DIVISION TOTAL FTE	2.00	2.00	1.45	2.00

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Revised Adopted <u>2014-15</u>	Projected <u>2015-16</u>
PLANNING (2800)				
Community Development Director	0.40	0.40	0.40	0.40
Associate Planner	1.00	1.00	1.00	0.00
Sr. Planner	0.00	0.00	0.00	1.00
Development Project Coordinator	1.00	1.00	1.00	1.00
Assistant Planner	0.00	0.00	0.00	0.00
DIVISION TOTAL FTE	2.40	2.40	2.40	2.40
ENGINEERING (3000)				
Public Works Director	0.09	0.09	0.09	0.00
Public Works Director/City Engineer	0.00	0.00	0.00	0.09
City Engineer	0.24	0.24	0.24	0.00
Sr. Civil Engineer (PW)	0.00	0.00	0.00	0.24
Associate Engineer-Career PT	0.10	0.10	0.10	0.10
Executive Secretary	0.09	0.09	0.00	0.00
Public Works Analyst	0.00	0.00	0.09	0.00
Management Analyst	0.00	0.00	0.00	0.09
Public Works Inspector	0.25	0.25	0.25	0.25
DIVISION TOTAL FTE	0.77	0.77	0.77	0.77
BUILDING MAINTENANCE (3200)				
Public Works Director	0.02	0.02	0.02	0.00
Public Works Director/City Engineer	0.00	0.00	0.00	0.02
Public Works Superintendent	0.12	0.12	0.12	0.12
Executive Secretary	0.14	0.14	0.00	0.00
Public Works Analyst	0.00	0.00	0.14	0.00
Management Analyst	0.00	0.00	0.00	0.14
P.T Airport Attendant	0.00	0.00	0.00	0.50
Building Maintenance Specialist	1.00	1.00	1.00	1.00
DIVISION TOTAL FTE	1.28	1.28	1.28	1.78
PARKS (3500)				
Public Works Superintendent	0.28	0.28	0.28	0.28
City Maintenance Worker	4.00	4.00	4.00	4.00
DIVISION TOTAL FTE	4.28	4.28	4.28	4.28

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Revised Adopted <u>2014-15</u>	Projected <u>2015-16</u>
RECREATION (4000)				
Community Services Director	0.25	0.25	0.25	0.25
Executive Secretary	0.00	0.00	0.00	0.20
Office Specialist	0.50	0.50	0.50	0.00
Receptionist	0.00	0.00	0.00	0.40
Caretaker	0.25	0.20	0.20	0.20
Program Coordinator	0.38	0.38	0.38	0.38
Sports Spec.	0.00	0.00	0.00	0.45
Building Attendants	1.25	0.00	0.00	0.00
Sr. Recreation Leader	0.00	0.45	0.45	0.45
Recreation Leaders	0.00	1.29	1.50	3.00
DIVISION TOTAL FTE	2.63	3.07	3.28	5.33
AQUATICS (4010)				
Caretaker	0.25	0.20	0.20	0.20
Pool Manager	0.00	0.17	0.17	0.17
Assistant Pool Manager	0.20	0.23	0.23	0.23
Lifeguards	1.08	1.00	1.02	1.02
Cashiers	0.63	0.49	0.49	0.49
DIVISION TOTAL FTE	2.16	2.09	2.11	2.11
SENIOR CENTER (4050)				
Caretaker	0.25	0.20	0.20	0.20
Program Coordinator	0.38	0.38	0.38	0.38
DIVISION TOTAL FTE	0.63	0.58	0.58	0.58
TOTAL GENERAL FUND	76.51	73.71	74.54	81.75
OTHER FUNDS				
STREETS (4900)				
Public Works Director	0.05	0.05	0.05	0.00
Public Works Director/City Engineer	0.00	0.00	0.00	0.05
City Engineer	0.20	0.20	0.20	0.00
Sr. Civil Engineer (PW)	0.00	0.00	0.00	0.20
Public Works Superintendent	0.10	0.10	0.10	0.10
Executive Secretary	0.25	0.25	0.00	0.00
Public Works Analyst	0.00	0.00	0.25	0.00
Management 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
FUND TOTAL FTE	4.90	4.90	4.90	4.90

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Revised Adopted <u>2014-15</u>	Projected <u>2015-16</u>
AIRPORT (5100)				
Public Works Director	0.05	0.05	0.05	0.00
Public Works Director/City Engineer	0.00	0.00	0.00	0.05
Executive Secretary	0.10	0.10	0.00	0.00
Public Works Analyst	0.00	0.00	0.10	0.00
Airport Attendants	1.40	1.40	1.05	0.25
FUND TOTAL FTE	1.55	1.55	1.20	0.30
TRANSIT-FIXED ROUTE (5800)				
Community Services Director	0.75	0.75	0.75	0.75
Transit Manager	0.00	0.00	1.00	0.00
Management Analyst	0.00	0.00	0.00	1.00
Caretaker	0.00	0.40	0.40	0.40
Program Coordinator	0.00	0.25	0.25	0.25
Lead Bus Driver	1.00	1.00	1.00	0.00
Transit Field Supervisor	0.00	0.00	0.00	1.00
Bus Drivers	7.08	7.37	8.27	8.50
Transit Specialist	0.00	0.00	0.00	0.00
Executive Secretary	0.00	0.00	0.00	0.80
Receptionist	0.00	0.00	0.00	0.60
Office Specialist	1.00	1.00	1.00	0.00
DIVISION TOTAL FTE	9.83	10.77	12.67	13.30
TRANSIT-DIAL-A-RIDE (5850)				
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	0.00
DIVISION TOTAL FTE	2.04	2.04	2.04	1.54
FUND TOTAL FTE	11.87	12.81	14.71	14.84

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Revised Adopted <u>2014-15</u>	Projected <u>2015-16</u>
WATER DEPARTMENT (6300)				
City Manager	0.07	0.07	0.10	0.10
Public Works Director	0.30	0.30	0.30	0.00
Public Works Dir./City Engineer	0.00	0.00	0.00	0.30
City Engineer	0.23	0.23	0.23	0.00
Sr. Civil Engineer (PW)	0.00	0.00	0.00	0.23
Water/Wastewater Superintendent	0.70	0.70	0.70	0.70
Executive Assistant	0.06	0.13	0.13	0.00
Executive Assistant/Dep. City Clerk	0.00	0.00	0.00	0.13
Senior Civil Engineer (W,WW)	0.70	0.70	0.70	0.70
Executive Secretary	0.84	0.84	0.70	0.70
Public Works Analyst	0.00	0.00	0.14	0.00
Management Analyst	0.00	0.00	0.00	0.19
Public Works Inspector	0.25	0.25	0.25	0.25
Office Assistant/Specialist	0.70	0.70	0.70	0.70
Warehouse Services Specialist	0.25	0.25	0.25	0.25
Meter Crew Lead	1.00	1.00	1.00	1.00
Valve Flushing Crew Lead	1.00	1.00	1.00	1.00
Construction Crew Lead	1.00	1.00	1.00	1.00
Water Crew Supervisor	2.00	2.00	2.00	2.00
Water Services Worker I/II	6.00	6.00	6.00	6.00
FUND TOTAL FTE	15.10	15.17	15.20	15.25
ELECTRIC DEPARTMENT-DISTRIBUTION (7000)				
City Manager	0.07	0.07	0.10	0.10
Electric Utility Director	0.95	0.95	1.00	1.00
Executive Assistant	0.06	0.13	0.13	0.00
Executive Assistant/Dep. City Clerk	0.00	0.00	0.00	0.13
Executive Secretary	1.00	1.00	1.00	0.00
Management Analyst	0.00	0.00	0.00	1.00
Office Specialist	1.00	0.00	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	7.00	8.00	13.00	12.00
Sr. Electric Service Planner	1.00	1.00	1.00	1.00
Electric Service Planner	0.00	0.00	0.00	1.00
Meter Test Technician	0.00	1.00	1.00	1.00
Substation Test Technician	1.00	1.00	1.00	1.00
Apprentice Meter Test Technician	1.00	0.00	0.00	0.00
Electric Service Worker	1.00	0.00	0.00	0.00
Utility Services Assistant	0.00	1.00	0.00	0.00
Engineer Services Assistant	0.00	0.00	0.00	1.00
DIVISION TOTAL FTE	19.58	19.65	23.73	24.73

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Revised Adopted <u>2014-15</u>	Projected <u>2015-16</u>
ELECTRIC DEPARTMENT-GENERATION (7010)				
Power Contract & Rev Adm	0.00	0.00	0.00	1.00
Utility Financial Analyst	0.85	0.85	1.00	0.00
DIVISION TOTAL FTE	0.85	0.85	1.00	1.00
ELECTRIC DEPARTMENT-PUBLIC BENEFIT PROGRAM (7020)				
Public Benefit Coordinator	1.00	1.00	1.00	1.00
Utility Services Assistant	1.00	1.00	1.00	1.00
DIVISION TOTAL FTE	2.00	2.00	2.00	2.00
FUND TOTAL FTE	22.43	22.50	26.73	27.73
WASTEWATER (8000)				
City Manager	0.07	0.07	0.01	0.01
Public Works Director	0.30	0.30	0.30	0.00
Public Works Director/City Engineer	0.00	0.00	0.00	0.30
City Engineer	0.23	0.23	0.23	0.00
Senior Civil Engineer(PW)	0.00	0.00	0.00	0.23
Water/Wastewater Superintendent	0.30	0.30	0.30	0.30
Executive Secretary	0.44	0.44	0.30	0.30
Public Works Analyst	0.00	0.00	0.14	0.00
Management Analyst	0.00	0.00	0.00	0.19
Executive Assistant	0.06	0.13	0.13	0.00
Executive Assistant/Dep. City Clerk	0.00	0.00	0.00	0.13
Associate Engineer-Career PT	0.10	0.10	0.10	0.10
Senior Civil Engineer(W,WW)	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
FUND TOTAL FTE	5.35	5.42	5.36	5.41
REFUSE (9600)				
Public Works Director	0.20	0.20	0.20	0.00
Public Works Director/City Engineer	0.00	0.00	0.00	0.20
City Engineer	0.10	0.10	0.10	0.00
Senior Civil Engineer	0.00	0.00	0.00	0.10
Public Works Superintendent	0.25	0.25	0.25	0.25
Executive Secretary	0.14	0.14	0.00	0.00
Pubic Works Analyst	0.00	0.00	0.14	0.00
Management Analyst	0.00	0.00	0.00	0.14
FUND TOTAL FTE	0.69	0.69	0.69	0.69

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Revised Adopted <u>2014-15</u>	Projected <u>2015-16</u>
INSURANCE-WORK COMP. (5020)				
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
P.T. Human Resources Technician	0.00	0.00	0.00	0.14
DIVISION TOTAL FTE	0.65	0.65	0.65	0.79
INSURANCE-SUI (5030)				
Human Resources Technician	0.08	0.08	0.08	0.08
P.T. Human Resources Technician	0.00	0.00	0.00	0.03
DIVISION TOTAL FTE	0.08	0.08	0.08	0.11
INSURANCE-GENERAL LIABILITY (5040)				
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
P.T. Human Resources Technician	0.00	0.00	0.00	0.17
DIVISION TOTAL FTE	0.83	0.83	0.83	1.00
FUND TOTAL FTE	1.56	1.56	1.56	1.90
FLEET MAINTENANCE (3800)				
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
FUND TOTAL FTE	3.50	3.50	3.50	3.50
INFORMATION SYSTEMS SERVICES (3700)				
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
FUND TOTAL FTE	2.40	2.40	2.40	2.40

City of Banning
Citywide Personnel Summary by Fund/Division

Description	Revised Adopted <u>2012-13</u>	Revised Adopted <u>2013-14</u>	Revised Adopted <u>2014-15</u>	Projected <u>2015-16</u>
UTILITY BILLING (3100)				
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	1.00	1.00	1.00	1.00
Accountant II	0.50	0.50	0.50	0.50
Senior U/Billing Representative	3.00	3.00	3.00	3.00
Receptionist	1.00	0.00	0.00	0.00
Office Specialist	0.00	1.00	1.00	1.00
Utility Billing Representative	3.00	3.48	3.48	3.48
Financial Services Specialist	0.25	0.25	0.25	0.25
DIVISION TOTAL FTE	9.15	9.63	9.63	9.63
UTILITY BILLING-METER READING (3110)				
Electric Utility Director	0.05	0.05	0.00	0.00
Utility Financial Analyst	0.15	0.15	0.00	0.00
Utility Services Assistant	0.00	0.00	1.00	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
DIVISION TOTAL FTE	4.20	4.20	5.00	5.00
FUND TOTAL FTE	13.35	13.83	14.63	14.63
SUCCESSOR AGENCY (1210)				
Economic Development Director	1.00	1.00	1.00	1.00
FUND TOTAL FTE	1.00	1.00	1.00	1.00
TOTAL SUCCESSOR AGENCY FUNDS	1.00	1.00	1.00	1.00
TOTAL OTHER FUNDS	83.68	85.32	91.86	92.54
TOTAL ALL FUNDS	160.18	159.02	166.40	174.28
TOTAL ALL FUNDS	160.18	159.02	166.40	174.28
Less Part Time	11.18	10.02	10.40	11.28
Less Elected	7.00	7.00	7.00	7.00
<i>Full Time Employees</i>	<i>142.00</i>	<i>142.00</i>	<i>149.00</i>	<i>156.00</i>

City of Banning
Citywide Personnel Summary Reconciliation

Reconciliation of Positions from Adopted FY2014-15 Budget to FY2015-16 Budget

FY2014-15 Budgeted Positions **166.40**

FY2015-16 Full-Time (FT) Position Changes

001	City Manager	Exec Ass/Dep City Clerk	Position reclassified from Exec Assistant	1.00
001	City Manager	Executive Assistant	Position reclassified to Exec Asst/Dep City Clerk	(1.00)
001	Fiscal Services	Accounting Specialist	Position reclassified from Payroll Coordinator	1.00
001	Fiscal Services	Payroll Coordinator	Position reclassified to Accounting Specialist	(1.00)
001	Fiscal Services	Accounting Specialist	New position	1.00
001	Fiscal Services	Purchasing Manager	New position	1.00
001	Police	Police Officers	New positions	2.00
001	Police	Executive Assistant	New position	1.00
001	Fire	Office Specialist	Position eliminated	(1.00)
001	Code Enforcement	Code Enforcement Officer	FT position upgraded from PT	1.00
001	Planning	Senior Planner	Position reclassified from Associate Planner	1.00
001	Planning	Associate Planner	Position reclassified to Senior Planner	(1.00)
001	Engineering	Senior Civil Engineer	Position reclassified from City Engineer	1.00
001	Engineering	City Engineer	Position reclassified to Senior Civil Engineer	(1.00)
001	Recreation	Office Specialist	Position reclassified to Receptionist	(1.00)
100	Street	Management Analyst	Position reclassified from Public Works Analyst	1.00
100	Street	Public Works Analyst	Position reclassified to Management Analyst	(1.00)
610	Transit	Management Analyst	New position	1.00
610	Transit	Transit Manager	Position eliminated	(1.00)
610	Transit	Executive Secretary	Position reclassified from Office Specialist	1.00
610	Transit	Office Specialist	Position reclassified to Executive Secreatry	(1.00)
610	Transit	Receptionist	Position reclassified from Office Specialist	1.00
610	Transit	Transit Field Supervisor	Position reclassified from Lead Bus Driver	1.00
610	Transit	Lead Bus Driver	Position reclassified to Transit Field Supervisor	(1.00)
610	Transit	Bus Driver	New position	1.00
660	Water	Public Works Director/City Engineer	Position reclassified from Public Works Director	1.00
660	Water	Public Works Director	Position reclassified to PW Director/City Engineer	(1.00)
670	Electric	Electric Service Planner	Position reclassified from Powerline Tech	1.00
670	Electric	PowerlineTech	Position reclassified to Electric Service Planner	(1.00)
670	Electric	Engineering Services Assistant	New position	1.00
670	Electric	Management Analyst	Position reclassified from Executive Secretary	1.00
670	Electric	Executive Secretary	Position reclassified to Management Analyst	(1.00)
670	Electric	Power Resource & Revenue Admin	Position reclassified from Utility Financial Analyst	1.00
670	Electric	Utility Financial Analyst	Position reclassified to Power Resource & Rev Admin	(1.00)
			Net	7.00

FY2015-16 Part-Time (PT) Position Changes

001	Human Resources	Part-Time HR Technician	New position	0.45
001	Code Enforcement	Part-Time Code Enforcement	PT position upgraded to FT	(0.45)
001	Recreation	Sports Specialist	New position	0.45
001	Recreation	Recreation Leaders	Hours increased	1.50
600	Airport	Part-Time Airport Attendant	Hours decreased	(0.30)
610	Transit	Part-Time Bus Drivers	Hours decreased	(0.77)
			Net	0.88

Total Changes to Budgeted Positions **7.88**

Total FY2015-16 Budgeted Positions **174.28**

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CAPITAL IMPROVEMENT PROGRAM

FY's 2015/16 - 2019/20

CITY COUNCIL

Deborah "Debbie" Franklin Mayor
Art Welch Mayor Pro Tem
Don Peterson Council Member
Edward Miller Council Member
George Moyer Council Member

CITY MANAGER

Dean Martin
Interim City Manager/Interim Admin Services Director

CIP ADMINISTRATOR

Art Vela
Acting 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 2015-16 have already been incorporated into the budget. The project-to-date costs show estimated activity through June 2015.

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 2015/16

CURRENT FUNDING SOURCE

	Fund #
<u>General Fund</u> The General Fund is the general operating fund of the city. All general tax receipts and fee revenue not allocated by law, council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities that are not required to be accounted	001
<u>Gas Tax</u> 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.	100
<u>Measure A Street Fund</u> Measure "A" was approved by the voters of Riverside County authorizing an additional half-cent sales tax specifically for transportation improvement purposes. This fund accounts for the receipt and expenditures of the money collected under the Measure "A" program.	101
<u>C.D.B.G</u> Accounts for monies received and expended by the City as a participant in the Federal Community Development Block Grant Housing Program.	110
<u>Supplemental Law Enforcement Fund</u> 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
<u>Traffic Control Facility Fund</u> Traffic Control Facilities Fees are the impact fees paid by the new developments for con	420
<u>General Facilities Fund</u> 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
<u>Park Development Fund</u> The Park Development Department is responsible for the acquisition and development of parks and recreation facilities. Functions include land acquisition, planning and design, grant funding acquisition, identification and administration of rehabilitation and improvement projects, establishment and collection of developer fees, and development of leases.	451
<u>Capital Improvement Fund</u> 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.	470

<u>Airport</u> <p>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.</p>	600
<u>Transit Operations</u> <p>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.</p>	610
<u>Water Fund</u> <p>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.</p>	660
<u>Water Capital Facilities Fund</u> <p>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.</p>	661
<u>Reclaimed Water Funds</u> <u><i>Irrigation Water Fund</i></u> <p>The purpose of the Irrigation Water Fund is to set aside funds for an irrigation water/reclaimed water project. Funding for this project is obtained on an incremental basis over a period of years until adequate funds are available to pay for a project.</p>	662
<u>BUA Water Capital Project Fund</u> <p>Water 2005 revenue bonds were set aside to fund specific water utility capital improvement projects.</p>	663
<u>Electric Operations</u> <p>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.</p>	670
<u>Electric Improvement Fund</u> <p>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.</p>	673
<u>'07 Electric Revenue Bond Project Fund</u> <p>Electric revenue bonds proceeds were set aside to fund certain capital improvements to the Electric System.</p>	674

<u>Wastewater Fund</u>	
The Wastewater Department collects the effluent from the city's residential, commercial and industrial facilities and discharges the effluent after required treatment in compliance with the Discharge Permit issued by the State Water Resources Control Board. The Wastewater Treatment Facilities are operated by United Water Environmental Services, on a contract basis.	680
<u>Wastewater Capital Facility Fund</u>	
The Wastewater Capital Facility Fee is a one-time charge collected from new development or existing development requesting new services from the City's wastewater collection system. The fees collected can be utilized for Wastewater Division Capital Improvement Programs.	681
<u>BUA Wastewater Capital Facility Fund</u>	
Wastewater 2005 revenue bonds were set aside to pay for specific wastewater utility capital improvement projects.	683
<u>Utility Billing Services</u>	
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.	761
<u>2007 Tax Allocation Bond Proceeds Fund</u>	
Proceeds from this bond issue may be used for a variety of improvements. The Agency Board has developed and approved a number of programs intended to upgrade the appearance of the project area, stimulate investment, produce jobs and revitalize the area. AB 1x 26 and AB 1438 provide guidelines bond proceeds may be expended once the Agency has received a Finding of Completion from the State Department of Finance. This was received April 26, 2013.	855

CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
AVAILABLE RESOURCES/FUND SUMMARY
FISCAL YEAR 2016-20

FUND#	FUNDING SOURCE	AVAILABLE RESOURCES JULY 1, 2015	REVENUES	EXPENDITURES	PROJECTED GAIN/(LOSS)	PROJECTED RESOURCES JUNE 30, 2016
001	General	5,141,919	15,135,107	15,177,742	(42,635)	5,099,284
100	Gas Tax Street	263,127	814,331	971,834	(157,503)	105,624
101	Measure A Street	986,699	719,200	680,000	39,200	1,025,899
110	C.D.B.G.	1	-	-	-	1
148	Supplemental Law Enforcement	101	100	-	100	201
420	Traffic Control Facility	314,724	1,000	-	1,000	315,724
430	General Facilities	373,377	800	-	800	374,177
451	Park Development	30,403	2,205	-	2,205	32,608
470	Capital Improvement Fund	518,708	300	-	300	519,008
600	Airport	60,881	300,450	351,189	(50,739)	10,142
610	Transit Operations	-	1,666,675	1,666,675	-	-
660	Water Operations	8,686,398	8,017,650	8,830,988	(813,338)	7,873,060
661	Water Capital Facility Fee	1,456,915	49,660	-	49,660	1,506,575
662	Irrigation Water	7,147	2,497,500	2,500,000	(2,500)	4,647
663	BUA Water Capital Project Fund	1,552,119	2,900	300,000	(297,100)	1,255,019
670	Electric Operations	11,337,359	29,623,000	29,648,327	(25,327)	11,312,032
673	Electric Improvement	4,627,081	15,141	-	15,141	4,642,222
674	2007 Elec Rev Bond Project Fund	1,460,410	5,350	300,000	(294,650)	1,165,760
680	Wastewater Operations	1,253,791	3,212,104	3,251,301	(39,197)	1,214,594
681	Wastewater Capital Facility Fees	9,792,434	52,360	270,000	(217,640)	9,574,794
683	BUA WWtr Capital Project Fund	2,729,903	1,300	100,000	(98,700)	2,631,203
761	Utility Billing Administration	147,239	1,946,176	1,941,145	5,031	152,270
855	2007 TAPBS Bond Proceeds	5,695,601	5,813	70,532	(64,719)	5,630,882

CITY OF BANNING
CAPITAL IMPROVEMENT PROGRAM
5 YEAR SUMMARY BY FUND
FISCAL YEAR'S 2016-2020

FUND#	FUNDING SOURCE	Project to Date	Budget Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTALS
001	General	37,600	116,361	49,532	-	-	-	-	203,493
100	Gas Tax Street	-	384,174	-	-	-	-	-	384,174
101	Measure A Street	-	530,000	680,000	546,000	557,000	1,325,385	591,000	4,229,385
110	C.D.B.G.	-	249,927	-	-	-	-	-	249,927
148	Supplemental Law Enforcement	-	115,123	-	-	-	-	-	115,123
420	Traffic Control Facility	-	20,000	-	-	-	-	-	20,000
430	General Facilities	-	60,000	-	-	-	-	-	60,000
451	Park Development	-	131,986	-	-	-	-	-	131,986
470	Capital Improvement Fund	-	120,000	-	-	-	-	-	120,000
600	Airport	-	90,162	210,000	175,000	700,000	750,000	100,000	2,025,162
610	Transit Operations	325,902	818,706	-	-	875,000	-	-	2,019,608
660	Water Operations	13,408	614,572	820,000	1,465,000	775,000	2,275,000	2,315,000	8,277,980
661	Water Capital Facility Fee	583,295	2,340,000	-	750,000	825,000	800,000	800,000	6,098,295
662	Irrigation Water	-	2,725,000	2,500,000	275,000	1,500,000	750,000	750,000	8,500,000
663	BUA Water Capital Project Fund	-	110,000	300,000	600,000	600,000	-	-	1,610,000
670	Electric Operations	169,389	276,457	731,000	-	-	-	-	1,176,846
673	Electric Improvement	471,588	400,592	-	-	-	-	-	872,180
674	2007 Elec Rev Bond Project Fund	2,858,355	8,976,263	-	2,350,000	-	-	-	14,184,618
680	Wastewater Operations	-	177,500	40,000	-	35,000	-	-	252,500
681	Wastewater Capital Facility Fees	-	600,000	270,000	340,000	815,000	115,000	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	15,000,000	47,944,019
761	Utility Billing Administration	-	-	22,000	22,000	-	-	-	44,000
855	2007 TAPBS Bond Proceeds	-	250,000	50,000	-	-	-	-	300,000
	CITYWIDE CIP TOTALS	6,817,804	19,342,575	5,772,532	6,773,000	21,682,000	21,015,385	19,671,000	101,074,296

**CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
FISCAL YEARS 2016-2020**

GENERAL FUND

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Cable Channel Equipment	001-2060-446.90-56	Machinery/Equipment	\$ 37,600	\$ 29,385	\$ 49,532					\$ 116,517
Repeater Operation System	001-2200-421.90-53	Radio Equipment/Radios		\$ 1,876						\$ 1,876
Code Enforcement Software-Comcate	001-2740-442.90-49	Computer Software		\$ 5,100						\$ 5,100
Community Center Generator	001-3200-412.90-56	Machinery/Equipment		\$ 80,000						\$ 80,000
001 GENERAL FUND TOTALS			\$ 37,600	\$ 116,361	\$ 49,532	\$ -	\$ -	\$ -	\$ -	\$ 203,493

STREETS

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
HSIP Traffic Signal Improvement©	100-4900-431.93-27	Traffic Signal/Synchron		\$ 384,174						\$ 384,174
100 GAS TAX STREET FUND TOTALS			\$ -	\$ 384,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,174

MEASURE A

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
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						\$ 110,000
Feasibility Study: Lincoln St	101-4900-431.93-04	Design Street Projects			\$ 75,000					\$ 75,000
Nicolet: Sims to Sunset	101-4900-431.93-16	Measure A Street Imp			\$ 310,000					\$ 310,000
FTIP: Ramsey:Hargrave to ECL	101-4900-431.93-16	Measure A Street Imp			\$ 295,000					\$ 295,000
Theodore: Alessandro to Almond Way	101-4900-431.93-16	Measure A Street Imp				\$ 166,000				\$ 166,000
8th: Lincoln to Westward	101-4900-431.93-16	Measure A Street Imp				\$ 180,000				\$ 180,000
Charles: Hargrave to 1037 E. Charles	101-4900-431.93-16	Measure A Street Imp				\$ 100,000				\$ 100,000
Wesley: Hargrave to 1401 E. Wesley	101-4900-431.93-16	Measure A Street Imp				\$ 100,000				\$ 100,000
Cottonwood: 8th to 12th	101-4900-431.93-16	Measure A Street Imp					\$ 100,000			\$ 100,000
George: 8th to 12th	101-4900-431.93-16	Measure A Street Imp					\$ 100,000			\$ 100,000
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					\$ 122,000			\$ 122,000
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						\$ 1,325,385		\$ 1,325,385
Indian School:8th to San Gorgonio	101-4900-431.93-16	Measure A Street Imp							\$ 200,000	\$ 200,000
Lincoln: San Gorgonio to Hargrave	101-4900-431.93-16	Measure A Street Imp							\$ 300,000	\$ 300,000
Citywide Slurry Seal	101-4900-431.93-16	Measure A Street Imp							\$ 91,000	\$ 91,000
101 MEASURE A FUND TOTALS			\$ -	\$ 530,000	\$ 680,000	\$ 546,000	\$ 557,000	\$ 1,325,385	\$ 591,000	\$ 4,229,385

CDBG

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Lion's Park Improvement	110-5515-461.90-69	Lions Park Improvements		\$ 249,927						\$ 249,927
110 CDBG FUND TOTALS			\$ -	\$ 249,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,927

SUPPLEMENTAL LAW ENFORCEMENT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
SLESF GRANT 2010	148-2210-421.90-56	Machinery & Equipment		\$ 455						\$ 455
SLESF GRANT 2012	148-2212-421.90-56	Machinery & Equipment		\$ 156						\$ 156
SLESF GRANT 2014	148-2214-421.90-56	Machinery & Equipment		\$ 14,512						\$ 14,512
SLESF GRANT 2015	148-2215-421.90-56	Machinery & Equipment		\$ 100,000						\$ 100,000
148 SUPP. LAW ENFORCEMNT GRANT FUND TOTALS			\$ -	\$ 115,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,123

TRAFFIC CONTROL

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

**CITY OF BANNING
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GENERAL FACILITIES

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
HVAC Controls/Computer	430-2900-441.90-15	Building Improvements		\$ 60,000						\$ 60,000
430 GENERAL FACILITIES FUND TOTALS			\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000

PARK DEVELOPMENT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Lions Park	451-3600-461.90-37	Lions Park Improvement		\$ 131,986						\$ 131,986
451 PARK DEVELOPMENT FUND TOTALS			\$ -	\$ 131,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,986

CAPITAL IMPROVEMENT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
City Hall A/C	470-3200-412.90-15	Building Improvements		\$ 120,000						\$ 120,000
470 CAPITAL IMPROVEMENT FUND TOTALS			\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000

AIRPORT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Acquire Land for Obts Removal Bldg 10	600-5100-435.93-73	Airport Improvements		\$ 90,162	\$ 210,000					\$ 300,162
Obstruction Removal Bldg 10	600-5100-435.93-73	Airport Improvements				\$ 100,000				\$ 100,000
Electric Vault/RW 26 REILS (D)	600-5100-435.90-10	Planning/Engineering				\$ 75,000				\$ 75,000
Electric Vault/RW 26 REILS (D)	600-5100-435.93-73	Airport Improvements					\$ 700,000			\$ 700,000
Rehab RW 8-26	600-5100-435.93-73	Airport Improvements						\$ 750,000		\$ 750,000
Rehab Perimeter Fence	600-5100-435.93-73	Airport Improvements							\$ 100,000	\$ 100,000
600 AIRPORT FUND TOTALS			\$ -	\$ 90,162	\$ 210,000	\$ 175,000	\$ 700,000	\$ 750,000	\$ 100,000	\$ 2,025,162

TRANSIT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Bus Stop Amenities	610-5800-434.90-19	Plant Property	\$ 149,815	\$ 185						\$ 150,000
Schedule Holders for stops	610-5800-434.90-19	Plant Property		\$ 5,000						\$ 5,000
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
Bus Rehab/Bus Shelters	610-5800-434.90-19	Plant Property		\$ 105,507						\$ 105,507
Computer Equipment	610-5800-434.90-48	Computer Hardware	\$ 5,793	\$ 53,246						\$ 59,039
Bus Security Upgrades	610-5800-434.90-51	Automotive Equipment		\$ 18,721						\$ 18,721
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
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
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
WiFi Download System	610-5800-434.90-56	Machinery & Equipment		\$ 56,869						\$ 56,869
Pressure Washer Purchase	610-5800-434.90-56	Machinery & Equipment	\$ 12,003	\$ -						\$ 12,003
Paratransit Schedule Software	610-5850-434.90-49	Computer Software		\$ 25,000						\$ 25,000
DAR Vehicles	610-5850-434.90-51	Automotive Equipment	\$ 117,008	\$ 51,164						\$ 168,172
Decaling	610-5850-434.90-51	Automotive Equipment	\$ 1,469	\$ 3,886						\$ 5,355
ADA Accessible Van	610-5850-434.90-51	Automotive Equipment		\$ 50,000						\$ 50,000
Replace D-A-R Buses	610-5850-434.90-51	Automotive Equipment		\$ 119,824						\$ 119,824
GPS for Dial-A-Ride	610-5850-434.90-56	Machinery & Equipment		\$ 25,000						\$ 25,000
610 TRANSIT FUND TOTALS			\$ 325,902	\$ 818,706	\$ -	\$ -	\$ 875,000	\$ -	\$ -	\$ 2,019,608

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WATER

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Security Cameras at water yard	660-6300-471.90-15	Building Improvements	\$ -	\$ 5,000						\$ 5,000
Well Enclosures	660-6300-471.90-18	Plant Improvements		\$ 75,000		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 195,000
Repairs at M-7	660-6300-471.95-08	Wells/Pumping Equipment		\$ 130,000						\$ 130,000
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	\$ 625,000
Dump Truck	660-6300-471.90-51	Automotive Equipment			\$ 125,000					\$ 125,000
Work Truck	660-6300-471.90-52	Vehicles				\$ 40,000			\$ 40,000	\$ 80,000
Annual Water Line Rep Design	660-6300-471.90-78	Planning/Design-Capital	\$ 13,408	\$ 94,572	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 207,980
Annual Water Line Replacement	660-6300-471.95-10	Water Mains		\$ 100,000	\$ 400,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 900,000
Water Canyon Pipe Rep Design	660-6300-471.90-78	Planning/Design-Capital		\$ 210,000			\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,260,000
Water Canyon Pipe Rep (Cons)	660-6300-471.95-10	Water Mains				\$ 1,000,000		\$ 1,500,000	\$ 1,500,000	\$ 4,000,000
660 WATER FUND TOTALS			\$ 13,408	\$ 614,572	\$ 820,000	\$ 1,465,000	\$ 775,000	\$ 2,275,000	\$ 2,315,000	\$ 8,277,980

WATER CAPITAL FACILITIES

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	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				\$ 1,500,000
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	\$ 700,000
Water Yard Building	661-6300-471.90-12	Water Yard Building		\$ 600,000						\$ 600,000
Treatment Plant Improvement	661-6300-471.95-12	Treatment Plant Improvement		-						\$ -
Water Yard Block Wall/Pkg Lot	661-6300-471.90-07	Water Yard Building	\$ 583,295	-						\$ 583,295
Altitude Valves	661-6300-471.95-09	Reservoirs		\$ 190,000						\$ 190,000
Sunset Grade Sep. Water Main	661-6300-471.95-10	Water Mains		\$ 400,000						\$ 400,000
Sun G to Mountain East Bottleneck	661-6300-471.90-78	Planning/Design-Capital					\$ 75,000			\$ 75,000
Sun G to Mountain East Bottleneck	661-6300-471.95-10	Water Mains						\$ 450,000	\$ 450,000	\$ 900,000
Water Main on Sunset. Lincon to Mountain	661-6300-471.95-10	Water Mains		\$ 325,000						\$ 325,000
661 WATER CAPITAL FACILITIES FUND TOTALS			\$ 583,295	\$ 2,340,000	\$ -	\$ 750,000	\$ 825,000	\$ 800,000	\$ 800,000	\$ 6,098,295

IRRIGATION WATER (RECLAIMED WATER)

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	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 (Const)	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	\$ 200,000
Booster Station (Construction)	662-6300-471.95-08	Wells/Pumping Equip						\$ 650,000	\$ 650,000	\$ 1,300,000
Sunset Grade Sep RW Main	662-6300-471.95-10	Irrigation Wtr Mains		\$ 400,000						\$ 400,000
Sun Lakes Ponds Main/Inter-tie	662-6300-471.95-10	Irrigation Wtr Mains		\$ 50,000						\$ 50,000
662 IRRIGATION WATER FUND TOTALS			\$ -	\$ 2,725,000	\$ 2,500,000	\$ 275,000	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ 8,500,000

BUA WATER CAPITAL

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Flume Consultant Costs	663-6300-471.96-35	Flume Restoration Project		\$ 110,000	\$ 300,000	\$ 600,000	\$ 600,000			\$ 1,610,000
663 BUA WATER CAPITAL PROJECT FUND TOTALS			\$ -	\$ 110,000	\$ 300,000	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ 1,610,000

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ELECTRIC

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Communication & improvement to Admin & Finance	670-7000-473.90-15	Building Improvements			\$ 50,000					\$ 50,000
Computer replacement/repair	670-7000-473.90-48	Computer Hardware			\$ 5,000					\$ 5,000
Replacement of vehicles	670-7000-473.90-52	Vehicles	\$ 89,918	\$ 105,082	\$ 305,000					\$ 500,000
Special Utility Cap Items	670-7000-473.95-01	Poles/Towers/Fixtures			\$ 10,000					\$ 10,000
Special Utility Cap Items	670-7000-473.95-02	Overhead Conductor/Device			\$ 10,000					\$ 10,000
Special Utility Cap Items	670-7000-473.95-04	Underground Conduc/Device			\$ 10,000					\$ 10,000
Special Utility Cap Items	670-7000-473.95-05	Line Transformers			\$ 50,000					\$ 50,000
Special Utility Cap Items	670-7000-473.95-06	Substation Equipment			\$ 20,000					\$ 20,000
Special Utility Cap Items	670-7000-473.95-17	Meters			\$ 15,000					\$ 15,000
LED Street Light Replacement Project	670-7000-473.95-19	Street Lights	\$ 79,471	\$ 171,375	\$ 200,000					\$ 450,846
Special Utility Cap Items	670-7000-473.95-23	System Improvements-Labor			\$ 36,000					\$ 36,000
Special Utility Cap Items	670-7000-473.95-29	Pole Testing & Replacement			\$ 20,000					\$ 20,000
670 ELECTRIC FUND TOTALS			\$ 169,389	\$ 276,457	\$ 731,000	\$ -	\$ -	\$ -	\$ -	\$ 1,176,846

ELECTRIC IMPROVEMENT

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Sunset Grade Separation	673-7000-473.93-02	Sunset Grade Separation	\$ 471,588	\$ 400,592						\$ 872,180
673 ELECTRIC IMPROVEMENT FUND TOTALS			\$ 471,588	\$ 400,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 872,180

ELECTRIC REVENUE BOND

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Downtown UG-Decorative Lights	674-7000-473.96-29	D.T. Underground	\$ 2,565,986	\$ 968,542						\$ 3,534,528
City Yard Warehouse Building	674-7000-473.90-11	New Building- City Yards	\$ 247,153	\$ 2,452,847						\$ 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		\$ 1,850,000				\$ 1,900,000
Alola Substation Conversion	674-7000-473.96-32	Alola Substation	\$ 22,613	\$ 3,427,387						\$ 3,450,000
Airport Substation Conversion	674-7000-473.96-33	Airport Substation	\$ 22,603	\$ 2,077,487						\$ 2,100,090
674 '07 ELECTRIC REVENUE BOND PROJECT TOTALS			\$ 2,858,355	\$ 8,976,263	\$ -	\$ 2,350,000	\$ -	\$ -	\$ -	\$ 14,184,618

WASTEWATER

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	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
Iron Sponge Media Replacement	680-8000-454.95-12	Treatment Plant Impro					\$ 35,000			\$ 35,000
680 WASTEWATER FUND TOTALS			\$ -	\$ 177,500	\$ 40,000	\$ -	\$ 35,000	\$ -	\$ -	\$ 252,500

**CITY OF BANNING
CAPITAL IMPROVEMENT PROJECTS
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WASTEWATER CAPITAL FACILITIES

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	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
681 WASTEWATER CAPITAL FACILITIES FUND TOTALS			\$ -	\$ 600,000	\$ 270,000	\$ 340,000	\$ 815,000	\$ 115,000	\$ 115,000	\$ 2,255,000

BUA WASTEWATER CAPITAL

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	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	\$ 15,000,000	\$ 45,000,000
Phase I Irrig	683-8000-454.90-78	Planning/Design	\$ 188,456	\$ 7,634						\$ 196,090
683 BUA WASTEWATER CAPITAL FACILITY FUND TOTALS			\$ 2,358,267	\$ 235,752	\$ 100,000	\$ 250,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 47,944,019

UTILITY BILLING-METER READING

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Replace meter reading vehicles	761-3110-480.90-52	Vehicles			\$ 22,000	\$ 22,000				\$ 44,000
761 UTILITY BILLING FUND TOTALS			\$ -	\$ -	\$ 22,000	\$ 22,000	\$ -	\$ -	\$ -	\$ 44,000

2007 TAPB PROCEEDS

PROJECT DESCRIPTION	ACCOUNT NO.	ACCT. DESCRIPTION	Project to Date	Budg. Carry Fwd	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	TOTAL \$
Roosevelt Williams Park	855-9500-490.90-30	Roosevelt Williams Park Imp		\$ 250,000	\$ 50,000					\$ 300,000
855 2007 TAPB BONDS PROCEEDS FUND TOTALS			\$ -	\$ 250,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

CITYWIDE CIP TOTALS			\$ 6,817,804	\$ 19,342,575	\$ 5,772,532	\$ 6,773,000	\$ 21,682,000	\$ 21,015,385	\$ 19,671,000	\$ 101,074,296
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CITY OF BANNING
COMPLETED CAPITAL IMPROVEMENT PROJECTS
FY 2014-15

DESCRIPTION	ACCT. DESCRIPTION	PROJECT TOTALS
GENERAL FUND		
2011 Caprice Chevrolet Police Vehicle(Units 53,55&54)	Vehicles	88,822.14
Police Vehicle Accessories(Units 3,4,17&21)	Vehicles	21,659.68
Update of Repplier Park Bowl Seating	Repplier Park Improvement	16,150.00
001 - GENERAL FUND TOTAL		\$ 126,631.82
MEASURE A		
Project 2014-01 Street Rehab & Sidewalk Improvement	Measure A Street Improvements	1,149,244.12
Project 2014-05 Sidewalk Repairs Various Locations	Measure A Street Improvements	70,403.42
Project 2013-02 Westward Ave Street Improvement	Design Street Projects	14,181.70
101 - MEASURE A STREET FUND TOTAL		\$ 1,233,829.24
ARTICLE 3		
Project 2014-01 Street Rehab & Sidewalk Improvement	Sidewalk Improvements	222,059.50
104 - ARTICLE 3 SIDEWALK FUND TOTAL		\$ 222,059.50
CDBG		
Project 2013-03 Construction of Repplier Parking Lot	Repplier Park-Bowl Renovation	423,102.40
110 - CDBG FUND TOTAL		\$ 423,102.40
SIPPLEMENTAL LAW ENFORCEMENT		
G-3 Vision In-Car Video System	Machinery & Equipment	48,848.04
Caprice Fender Red Ghost lights(Unit 53,54 & 55)	Vehicles	2,802.96
148 - SUPPLEMENTAL LAW ENFORCEMENT FUND TOTAL		\$ 51,651.00
WATER CAPITAL FACILITIES		
Security System Install - Water Yard Parking Lot	Parking Lot Improvements	\$ 9,255.68
661 - WATER CAPITAL FACILITIES FUND TOTAL		\$ 9,255.68
IRRIGATION WATER (RECLAIMED WATER)		
Repair of Well R-1	Planning/Engineering Svc	14,435.00
662 - IRRIGATION WATER FUND TOTAL		\$ 14,435.00
WASTEWATER		
Project 2014-02WW Iron Sponge Media Replacement	Treatment Plant Improvement	30,288.00
680 - WASTEWATER FUND TOTAL		\$ 30,288.00
WASTEWATER CAPITAL FACILITIES		
Project 2014-01WW Hargrave St Sewer Main Replacement	Sewer Mains & Collection Systems	41,563.24
681 - WASTEWATER CAPITAL FACILITIES FUND TOTAL		\$ 41,563.24
GRAND TOTAL		\$ 2,152,815.88

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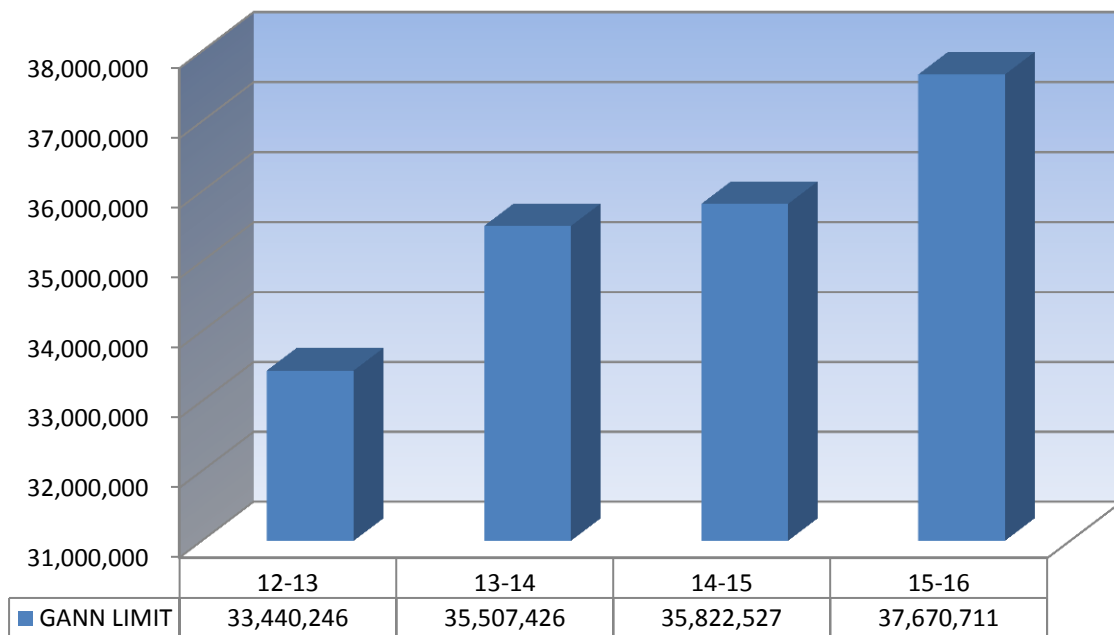
CITY of BANNING

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 \$37,670,711 for Fiscal Year 2015-16 using the prior year's limitation of \$35,822,527 multiplied by the 3.82% (1.0382) increase in per capita income multiplied by the 1.29% (1.0129) increased population growth in Riverside County. This calculation maintains a safe cushion for the City's financial health.

GANN LIMIT



GANN LIMIT CALCULATION

Article XIII B 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.

	(1)	(2)	(3)	(4) *	(5) *	(6)	(7)
Fiscal Year	Prior Year Gann Limit	Previous Year's Population	Current Year's Population	City Population Change %	County Population Change %	% Change In Per Capita Income	Current Year Gann Limit
06-07	24,390,824	27,954	28,128	-0.01%	3.45%	3.96%	26,231,507
07-08	26,231,507	28,128	28,272	-0.17%	3.31%	4.42%	28,297,580
08-09	28,297,580	28,272	28,348	0.19%	2.71%	4.29%	30,311,309
09-10	30,311,309	28,348	28,457	1.10%	1.44%	0.62%	30,938,428
10-11	30,938,428	28,457	28,751	0.70%	1.40%	-2.54%	30,574,728
11-12	30,574,728	28,751	29,844	1.14%	1.81%	2.51%	31,909,447
12-13	31,909,447	29,844	29,965	0.81%	0.99%	3.77%	33,440,246
13-14	33,440,246	29,965	30,170	0.40%	1.01%	5.12%	35,507,426
14-15	35,507,426	30,170	30,325	0.49%	1.12%	-0.23%	35,822,527
15-16	35,822,527	30,325	30,491	0.61%	1.29%	3.82%	37,670,711

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

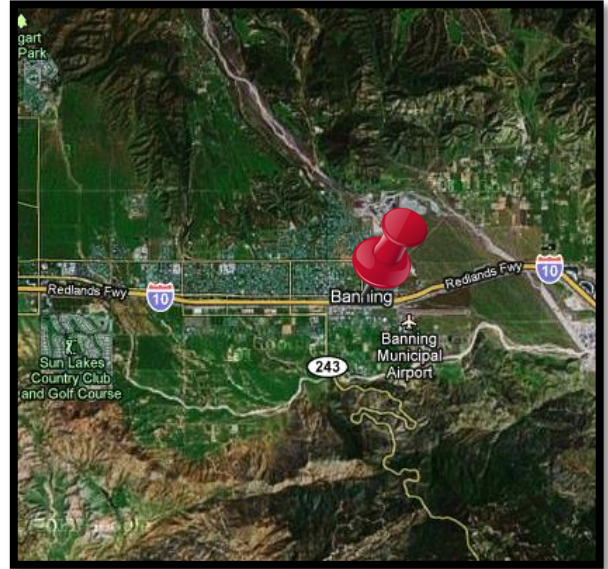
Historical Information

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 Geronio 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.

- Nondspendable fund balance (*inherently nondspendable*)
- 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 nondspendable 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 Fund is used 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, employee related cost for worker's comp and unemployment insurance, and the cost of the City's legal services 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.



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

