



City of Jurupa Valley, California

BUDGET
Fiscal Year 2012-2013

Adopted June 21, 2012

City of Jurupa Valley

2012 - 2013 Annual Budget

City Council

Laura Roughton, Mayor
Verne Lauritzen, Mayor Pro Tem
Micheal Goodland, Council Member
Brad Hancock, Council Member
Frank Johnston, Council Member

City Manager

Steve Harding, City Manager

Department Directors

George Wentz PE, Assistant City Manager
Susan Mahoney, Administrative Services Director
Reginald Meigs, Chief Building Official
Thomas Merrill, Planning Director
Roy Stephenson PE, Public Works Director/City Engineer
Victoria Wasko, City Clerk

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MISSION STATEMENT

The City of Jurupa Valley is committed to providing high quality, economical, responsive city services to our community.

VISION STATEMENT

Jurupa Valley will be a city with active community involvement, quality neighborhoods, thriving businesses, and innovative government.



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June 2012

Honorable Mayor and Members of the City Council:

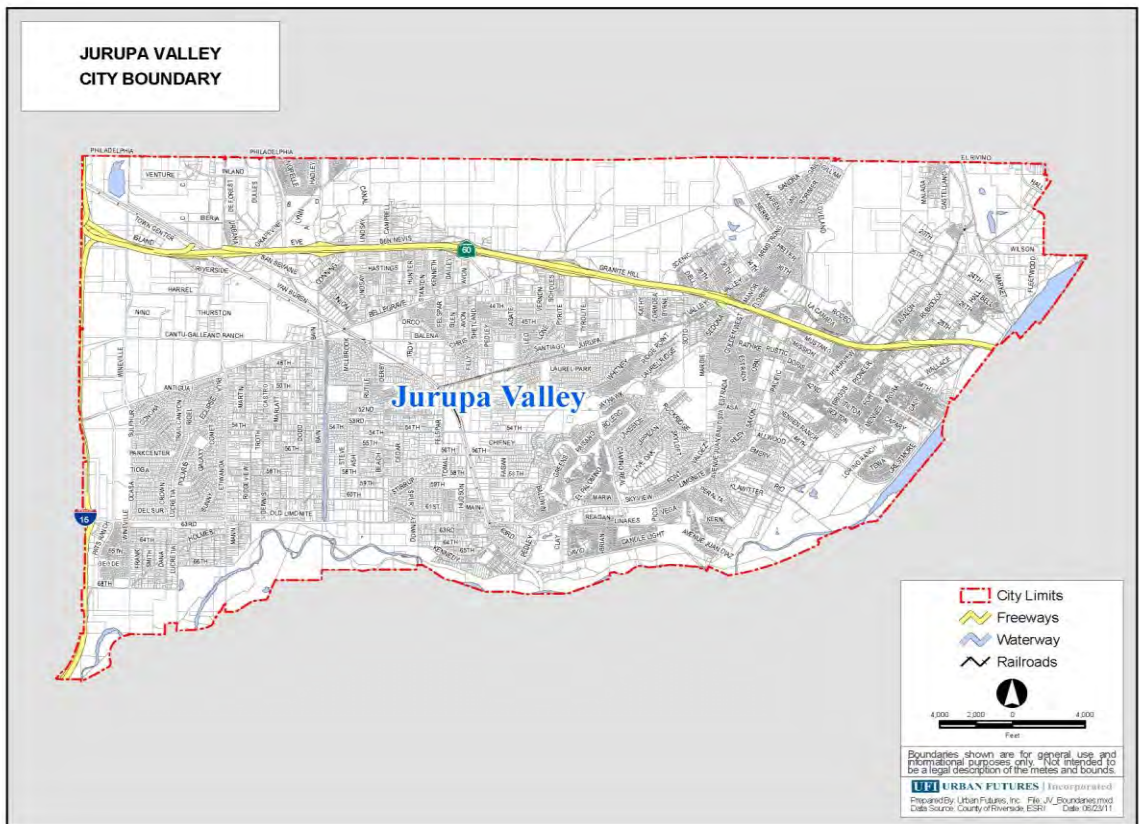
Message
from the
City
Manager

Respectfully submitted,

Steve Harding,
City Manager



City of Jurupa Valley



Insert org chart of City here

Budget Guide

A budget serves many purposes. In addition to its inherent value as a resource and spending plan for the City, it informs the public about the City's financial strategies and provides the documentation needed for other financial-related matters such as audits, loans, and grants.

The goal of the City's annual budget is to provide a plan that allocates resources to meet the needs and desires of Jurupa Valley residents. The budget is one way in which the City Council and City staff respond to the community's needs. It balances City revenue and costs with community priorities and requirements. The City's fiscal year is July 1st to June 30th.

In preparing the fiscal year 2012-2013 annual budget, City staff reviewed the fiscal year 2011-2012 anticipated expenditures and revenues. These estimates along with costs provided to date by the county for transition year services were used to determine fiscal year 2012-2013 revenues and expenditures. All functions and major contracts were reviewed to determine appropriate service levels and staffing needs. The budget projections are based on accepted industry forecasting methodologies and current economic conditions. Staffing considerations included assessing the appropriate blend of contract staff and actual employees. For the fiscal year 2012-2013 fiscal year all staff will be contract.

As a result, this annual budget incorporates revenues and expenditures that are expected to be incurred during FY 2012-2013.

Document Organization

Message from the City Manager

In his message, the City Manager summarizes the proposed budget to the City Council. He outlines strategies and objectives for change and improvements, lists prior year accomplishments, highlights the financial outlook, and summarizes the City's priorities for fiscal year 2012-2013. The most critical issues facing each department during the coming fiscal year are also highlighted and discussed in this section of the document.

Community Profile

This section contains valuable information about the City, its people, and its businesses. City services, population and housing, employment, transportation, and school services are also discussed.

The City has adopted a set of long-term budget strategies and fiscal policies to provide policy guidance. Included in this section are descriptions of finance-related information such as the City's financial objectives, reporting requirements, management responsibilities, reserve descriptions, annual budget and financial plan, appropriation control, debt management, and investment reporting. The City's Five Year Financial Model is included in this section.

Staffing Overview

This section provides an overview of the City's staffing philosophy, lists employee benefits, and includes a presentation of the blend of employees and contract staff.

Financial Summaries by Fund Type and Staffing Overview

An overall financial picture of Jurupa Valley by fund type is shown in this section, including a description of General Fund revenues, and expenditures, a description of various other City funds by fund type, and summary financial tables.

City Departments and Divisions

These sections provide detailed information about each department including department and division descriptions, fiscal year 2012-2013 objectives, sources of revenue, and anticipated expenditures.

Capital Improvement Projects

This section lists the Capital Improvement Program (CIP) projects proposed for fiscal year 2012-2013. The projects are also included in the Five-Year Capital Improvement Project Plan which is a separate document.

Budget Process and Typical Timeline

January - staff receives general directions from the City Manager.
February - Midyear review of current year budget is held.
March - Preliminary department budgets are submitted.
April - City Manager reviews department budgets. Draft is prepared.
May - Budget workshops are held.
June - Final budget is adopted.

The City of Jurupa Valley's fiscal year begins each July 1st and concludes on June 30th. Because the City places an emphasis on maintaining an open form of government, the budget process begins and ends with citizen input. Throughout the year, City departments are provided citizen input through public hearings, surveys, Chamber of Commerce meetings, and direct contact with Council members and staff.

Glossary of Budget Terminology

A glossary is provided to help the reader understand terms and vocabulary that are used in the document. Useful terms relevant to the budget process and/or City government are included.

Budget Kickoff

The budget kickoff begins in January. In this meeting, the City Manager briefs the Directors on the policy directives and general budget guidelines for the upcoming fiscal year. This meeting includes a general discussion of the state's economic outlook, potential economic development, and anticipated major capital projects. A specific timeline for budget workshops, budget adoption, and the actual preparation of the budget are also discussed.

Performance Measures

The budget incorporates performance measures into the development of the budget and into the document itself. Each department submits its target objectives for the upcoming year to the City Manager along with an action plan for implementing and achieving the objectives. The target objectives are listed by department throughout the budget document.

Midyear Review

In February of each year, the City Manager and the Finance Director give the Council and the citizens a midyear presentation on current year revenues and expenditures. Budget adjustments, if required, are approved by the City Council.

Department Preliminary Submittals

By mid-March, each Department must submit their preliminary budget to the City Manager. These budgets include requests for reclassification and/or reorganization, program changes, service level adjustments, and anticipated revenues and expenditures. In addition, the Finance Director provides information regarding changes in fixed labor costs and estimated General Fund revenues.

City Manager Review

During the first two weeks of April, the City Manager reviews each department budget and compares it to the policy objective set by the City Council, available resources, and desired service levels. The aim of the City Manager Review is to finalize decisions regarding departmental budget submittals.

Budget Document Preparation and Approval

The balance of April is spent preparing the preliminary budget document. The document is presented to the City Council in a workshop held in May. In June, the document is presented to Council for adoption. Citizens are encouraged to give input and voice their opinions during this open session. The budget and any suggested changes are reviewed and approved by the Council no later than June 30th.

Citizen Participation

Jurupa Valley residents are encouraged to participate in the budget planning process by attending budget work sessions and public meetings. Citizens also have the opportunity to address issues at any City Council meeting during the year. Council meetings are generally held on the first and third Thursday of each month at 7 p.m. in the Council Chambers currently located at the Jurupa Unified School District Education Center.

Transition Year

The Transition Year is the time period from the date of incorporation, July 1, 2011, until the end of the fiscal year, June 30, 2012. During this period, the County continues to provide municipal service to the City while the City establishes its service provision plan and accrues necessary revenues for beginning service responsibility at the beginning of fiscal year 2012-2013. During this period, the City will receive several of the revenues that will accrue to the City on a continuous basis, thus allowing for the ability to be able to absorb the service responsibility. The City may opt at anytime during the transition year to assume service responsibility from the county for any service that it desires to transition early. At the end of the transition year, all municipal service responsibility transfers from the County to the City. The City is responsible for repayment of the net costs of services provided by the County during the transition year. It can be made in deferred payments over five years.

Community Profile

The City of Jurupa Valley was incorporated on July 1, 2011, by a group of passionate community volunteers. It is proud to be the 482nd City in California and the 28th City in Riverside County. The primary reasons for incorporation were the strong desire for enhanced police services, local control over planning and zoning issues and to create unity among the communities of Jurupa Valley.

The City covers a 44-square mile area encompassing the communities of Jurupa, Jurupa Hills, Mira Loma, Glen Avon, Pedley, Sky Country, Indian Hills, Belltown, Sunnyslope and Rubidoux. It borders San Bernardino County to the north, Riverside and Norco to the east and south and Eastvale to the west. Portions of the Santa Ana River traverse the southern portion of the area. The Jurupa Valley area has significant capacity for expansion of both residential and commercial development activity.

Jurupa Valley derives its name from the first inhabitants of the area, Native Americans who called Jurupa Valley their home. The Jurupa Valley area lies at the territorial boundaries of two different Tribes, the Gabrielino Tribe and the Serrano Tribe. Over the years, there have been various interpretations of the meaning of "Jurupa", from a greeting meaning "peace and friendship" to the first padre to visit the area, to a more widely recognized origination that "Jurupa" refers to the California Sagebrush common to the area. In 1833, the area became known as Rancho Jurupa under a land grant to Senor Don Juana Bandini by the Mexican government. By the late 1800's the Jurupa Valley area began to live in the shadow of the more popular City of Riverside. Yet, settlement of the area in and around what is now the City of Riverside actually began in the Jurupa Valley many years before the City of Riverside's founding.

The Jurupa valley area today reflects an equestrian lifestyle that is a mix of high and low density residential development, rural farming and other agricultural activities, and a mix of commercial retail and industrial activity. Two primary transportation corridors traverse the Jurupa Valley area, Interstate 15 which runs north and south, and State Highway 60, which runs east and west. It has been in recent years that residential development and economic activity has increased in particular in the areas adjacent to the I-15 and Hwy 60.

Population and Employment

Jurupa Valley's population as of July 2011 is estimated to be 96,680. The City's employment base consists primarily of farming, retail, office, medical, educational, and limited manufacturing. Approximately 65% of employment is in the service sector, with other employment areas making up the remaining 35%.

Proximity to Markets

Jurupa Valley is located in Riverside County. The County has a population of more than 2,200,000 including 800,000 households. The average household income within five miles of the city is approximately \$55,000. A major retail regional mall is located in nearby Ontario.

Community Labor Force Availability

In Riverside County, the total labor force is 900,000. Unemployment in the County is approximately 13.7%. Within five to ten miles, there is a diverse labor force specializing in such occupations as sales, executive, and managerial services, technical support, professional specialties, and other services.

Housing Units

Within the City there are 25,644 housing units. 74% of the city's housing units are primarily single-family units. Jurupa Valley provides an affordable living environment with quality services, central within the Riverside/Ontario region. The median home price is \$167,000.

Transportation/Access

Jurupa Valley is centrally located between the region's major freeways and highways. Interstate 15, Interstate 10, Interstate 215, and Highway 60 are all within 10 miles of the City. The Ontario International Airport is located approximately 10 miles from the City. Public transportation is available in the City through the Riverside Transit Authority. Metrolink also services the area providing rapid transit service from its Pedley station.

Recreational and Cultural

Within an easy drive of Jurupa Valley are all the recreational and cultural opportunities Southern California has to offer: mountains, beaches, desert playgrounds, major attractions, theme parks, historical sites and more.

Climate

Jurupa Valley climate conditions include a average low temperature of 55 and average highs of 79 degrees (National Weather Service).

Education

Jurupa Valley is served by several school districts. The Jurupa Unified School District is the largest school district providing K-12 public education. Additionally, the Corona-Norco Unified School District provides K-12 public education to a small portion of the Jurupa Valley area. Community College education is provided by the Riverside Community College District. Within minutes of Jurupa Valley are a wide variety of colleges and universities: California State Polytechnic University Pnomia, California State University San Bernadino, California Baptist University, La Sierra University, University of California Riverside, Harvey Mudd College, and Loma Linda University Medical School. The Riverside County Public Library System provides library services primarily from the Glen Avon and Louis Robidoux libraries.



Budget Strategies and Policies

The City of Jurupa Valley has developed broad policy direction through the development of budget strategies that establish long-term policy guidance for conducting the City's financial activities. The City Council has established these policies to meet the following strategic objectives:

Budget Strategies

Strategic Focus - The City's financial management should be strategic, reflecting the Council's and the community's priorities for service while providing resources that realistically fund routine operations.

Fiscal control and accountability - The City's financial activities should be fiscally sound and accountable to the City Council through the City Manager

Clarity - The City's financial planning and reporting should be clear and easy to understand so that all participants, the Council, the community, and staff can productively participate in making good decisions.

Long-term planning - The City's financial planning should emphasize multi-year horizons to promote long-term planning of resource use.

Flexible and cost effective responses - The City's financial management practices should encourage a mission-driven organization that responds quickly and straightforwardly to community demands. The City's management should flexibly respond to opportunities for better service, should proactively manage revenues, and should cost-effectively manage ongoing operating costs.

Staffing philosophy - The City will work towards establishing a balance between City employees and contract staff to ensure the most efficient City operations.

In addition, the City Council has adopted policy parameters for the City's fiscal management. Following is a summary of those policies.

Fiscal Policies

Management Responsibility - The City Manager shall provide the City Council with a mid-year review of financial activities no later than February 15th of each year. The review will compare annual budget projections with actual results.

Financial Activity Reporting - The City's financial activity will be reported in a variety of funds, which are the basic accounting and reporting entities in governmental accounting. The City's accounting structure will make it possible: To present fairly and with full disclosure the financial position and results of financial operations of the funds of the City in conformity with generally accepted accounting principles and; To determine and demonstrate compliance with finance-related legal and contractual provisions.

Reserves - The City will maintain reserve fund to: Stabilize the City's fiscal base for anticipated fluctuations in revenues and expenditures; Provide for nonrecurring, unanticipated expenditures; and Provide for innovative opportunities for the betterment of the community.

Annual Budget and Financial Plan - The City Manager will present an annual budget and financial plan and periodic financial information to the City Council, setting forth the following information:

- Actual revenues, expenditures, reserve balances, and fund balances for prior fiscal year;
- Estimated revenues, expenditures, reserve balances, and fund balances for the current fiscal year;
- Projected revenues, expenditures, reserve balances, and fund balances for the next fiscal year;
- Articulated priorities and service levels to be achieved by the organization over the next year;
- Long-range financial plan, which will include projected revenues, expenditures, and reserve balances for the General Fund for the next five
- Capital Improvement Program for the next five years.

Appropriation Control - Appropriation of fiscal resources is the responsibility of the City Council and the City Manager. Appropriations requiring Council action are:

- Appropriation of reserves, except replacement reserves;
- Transfers between funds;
- Appropriations of any unassigned revenues - unassigned revenues are those revenues that are not associated with a particular business or service unit; and
- Interfund loans

Appropriations requiring City Manager action are:

- Transfers within a fund;
- Appropriation of unbudgeted assigned revenues - assigned revenues support a specific business or service unit and allow expansion or contraction of the unit in response to demand as manifested by receipt of assigned revenues; and
- Appropriation of replacement reserves.

Investments - The City Council will annually review an Investment Policy in conformance with California Government Code. The policy will address the objective of safety, liquidity, and yield with respect to the City's financial assets.

Fees and Charges - The City Council will annually adopt a schedule of fees and charges. The fees and charges will be set to provide adequate resources for the cost of the program or service provided.

Purchasing - The City will maintain a purchasing policy designed to support and enhance the delivery of governmental services while seeking to obtain the maximum value for each dollar expended.

Funds of the City of Jurupa Valley - Governmental accounting systems are organized and operated on a fund basis. A fund is a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances. Funds are used to segregate the City's financial activities in categories that attain certain objectives in accordance with special regulations, restrictions, or limitations.

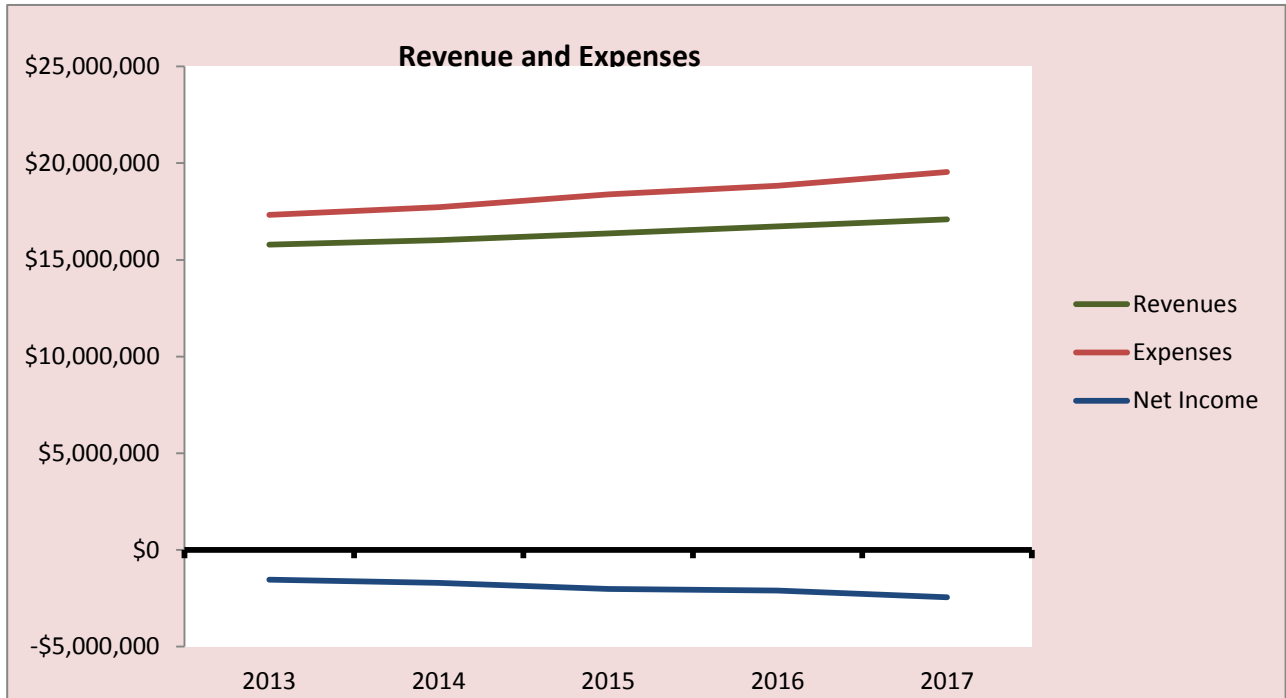
Basis of Accounting & Budgeting - The modified accrual basis of accounting is used by all General, Special Revenue, Debt Service, and Capital Projects Funds. This means that revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon thereafter to be used to pay liabilities of the current period. Expenditures are recorded when liabilities are incurred, except that principal and interest payments on long-term debt are recognized as expenditures when due. The accrual basis of accounting is utilized by all Enterprise and Internal Service Funds. This means that revenues are recorded at the time liabilities are incurred. The City's basis for budgeting is consistent with accounting principles generally accepted in the United States of America.

Five Year Financial Model - The Five-Year Financial Model serves as the primary budget guidance tool for the General Fund. The model is adjusted annually to project future operating revenue and expenditures. Unforeseen significant changes in any revenue or cost assumption contained within the forecast model could have a material affect on the five-year model.

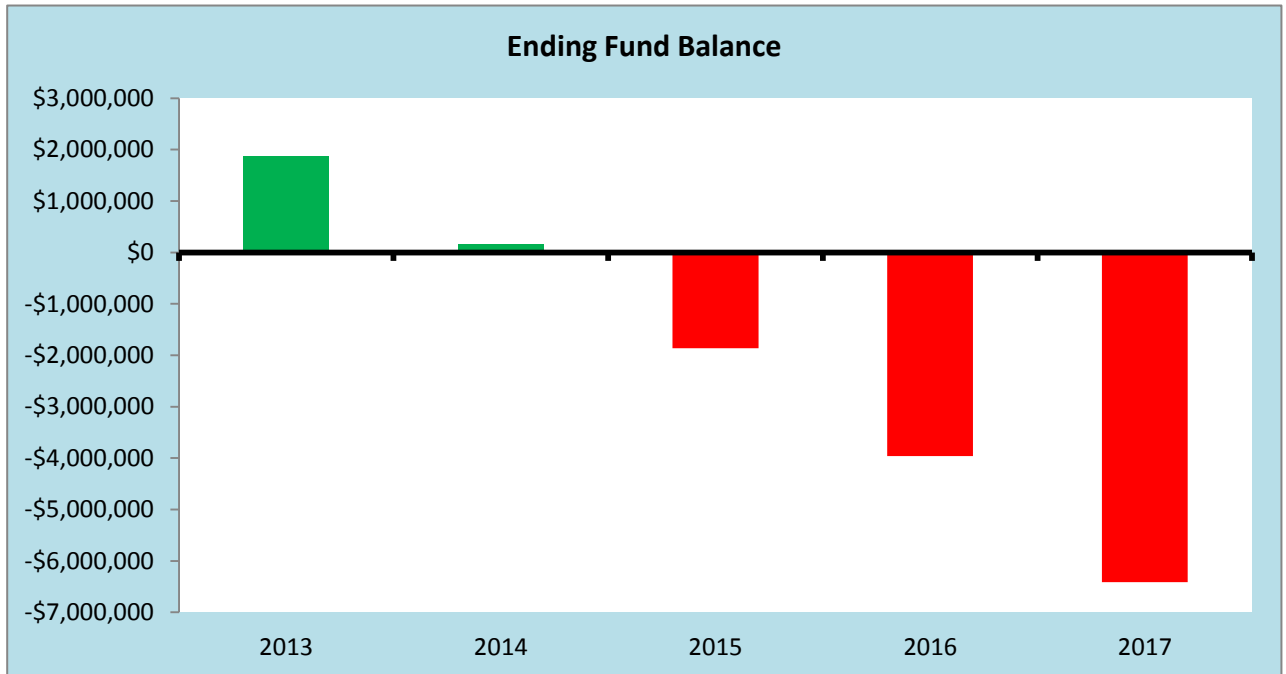
5-Year General Fund Revenue and Expense Projections

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
REVENUES					
Property Tax	4,408,000	4,496,160	4,586,083	4,677,805	4,771,361
Sales and Use Tax	5,592,000	5,759,760	5,932,553	6,110,529	6,293,845
Property in Lieu of Sales Tax	1,800,000	1,836,000	1,872,720	1,910,174	1,948,378
Franchise Fees - Utilities	1,181,000	1,216,430	1,252,923	1,290,511	1,329,226
Franchise Fees - Solid Waste	472,000	486,160	500,745	515,767	531,240
Property Transfer Tax	130,000	132,600	135,252	137,957	140,716
Transient Occupancy Tax	120,000	120,000	120,000	120,000	120,000
Business & Foreclosure Registration	64,775	64,775	64,775	64,775	64,775
Engineering Fees	160,000	160,000	160,000	160,000	160,000
Planning Fees/Environmental	440,000	440,000	440,000	440,000	440,000
Building Permits	550,000	550,000	550,000	550,000	550,000
Code Enforcement Fees	125,000	125,000	125,000	125,000	125,000
NPDES Inspection Fees	160,000	160,000	160,000	160,000	160,000
Vehicle Impounds	50,000	50,000	50,000	50,000	50,000
Animal License Fees	37,500	37,500	37,500	37,500	37,500
Motor Vehicle License	-	-	-	-	-
Interest	3,500	-	-	-	-
Fines & Forfeitures	64,000	64,000	64,000	64,000	64,000
Measure A Project Administration	181,600	60,000	60,000	60,000	60,000
Miscellaneous Revenue	252,236	252,236	252,236	252,236	252,236
Total Revenue	15,791,611	16,010,621	16,363,787	16,726,254	17,098,277
EXPENSES					
City Council	67,214	67,214	67,214	67,214	67,214
City Attorney	324,000	324,000	324,000	324,000	324,000
City Manager	378,560	378,560	378,560	378,560	378,560
City Clerk	239,470	115,078	245,078	119,728	257,123
Administrative Services	375,790	375,790	375,790	375,790	375,790
Development Services	78,716	78,716	78,716	78,716	78,716
Planning	625,056	625,056	625,056	625,056	625,056
Building Safety	580,506	580,506	580,506	580,506	580,506
Neighborhood Preservation	656,986	656,986	656,986	656,986	656,986
Public Works/Engineering	506,030	506,030	506,030	506,030	506,030
Law Enforcement	12,038,991	12,520,551	13,021,373	13,542,228	14,083,917
Animal Services	801,461	825,505	850,270	875,778	902,051
Non-Departmental	656,400	669,528	682,919	696,577	710,508
Total Expenses	17,329,180	17,723,520	18,392,498	18,827,169	19,546,457
Net Income	(1,537,569)	(1,712,899)	(2,028,711)	(2,100,915)	(2,448,180)
Revenue Neutrality	-	-	-	-	-
Transition Repayment	-	-	-	-	-
Net Income after County payments	(1,537,569)	(1,712,899)	(2,028,711)	(2,100,915)	(2,448,180)
Beginning Fund Balance	3,416,096	1,878,527	165,628	(1,863,083)	(3,963,998)
Ending Fund Balance	1,878,527	165,628	(1,863,083)	(3,963,998)	(6,412,178)

General Fund Five-Year Projections



These charts reflect no VLF revenues.
 These charts reflect no payments to the County for revenue neutrality or transition costs.



Gann Limit

In 1979, the voters of California passed an initiative known as the "Gann Limit", adding Article XIII B to the State Constitution and Section 7902.7 to the Government Code. The purpose of the initiative was to place restrictions on the state and local jurisdictions' ability to raise revenues via taxes and fees that are considered taxes. The "Gann Limit", or commonly referred to as the "appropriations Limit" in state and local government budgets, is implemented for new cities by Government Code Section 56812.

The annual limit is established based on a baseline calculation for the initial limit, and adjusted annually by population and inflations factors provided to each jurisdiction by the State Controller's Office.

LAFCO has the responsibility to establish a "provisional" appropriations limit for the City as part of the incorporation. The City is required to establish a permanent baseline appropriations limit by voter initiative at the first municipal election required to be held by the City. The appropriations limit establishes a ceiling for appropriating funds for expenses that are paid from taxes.

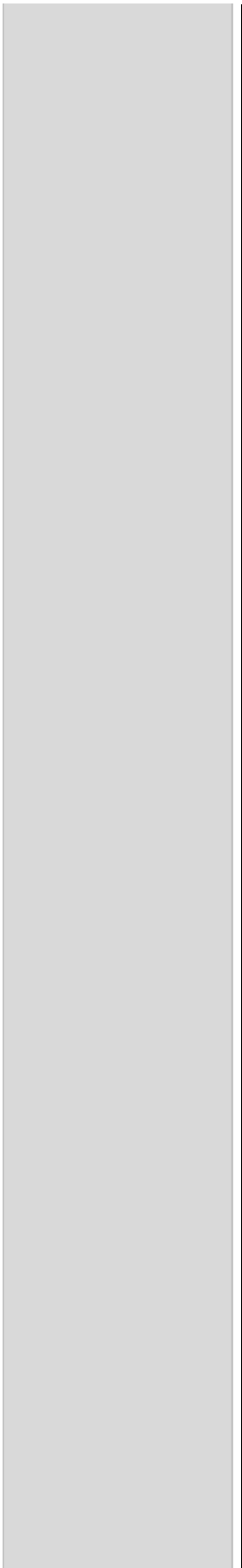
The Provisional Appropriations Limit set by LAFCO is \$27,914,691. At November 2012, regular general municipal election the City will ask voters to adopt a permanent baseline appropriations limit.





Budget
Adoption
Resolution

A copy of the resolution adopting the City budget will be inserted here.





Staffing

The City of Jurupa Valley strives to provide services to its citizens in the most economical way possible. It is anticipated that a blend of contract and in house staff will meet this goal.

The City annually evaluates the costs of contracting versus in house staff for all City services to take advantage of the most efficient and cost effective services providers for its citizens.

As the policy board, the City Council approves all new positions and status (employee versus contract). In addition, the Council reviews all staffing levels on an annual basis during the budget process. As the City grows or decides to take on other programs or functions, overall staffing may increase.

FY 2012-2013 New Staff Positions

Staffing is based on a "contract city" concept where minimal employee staffing is employed, augmented by contract staff services.

For fiscal year 2012-2013, twenty nine contract staff positions are recommended (not including police and animal control positions). Many of the positions are less than full-time resulting in 20.79 full-time equivalents. Eleven positions are being added which include four planners, three inspectors, two neighborhood preservation officers, and two office assistants.

Contract Services

For fiscal year 2012-2013 Police, Animal Control, and Lighting and Landscape Maintenance services will be contracted with Riverside County. Community Development, Engineering/Public Works, Finance, and Information Technology services will be provided by contract staff.

Services Provided by Other Agencies

Certain services will be provided through contracts with the County or by special districts or other agencies. These include:

Flood Control (except for local drainage), Domestic Water, Sanitation and Wastewater Collection, Disposal, Mosquito Abatement and Vector Control, Cemetery, Solid Waste Landfill Operations, Public Transit, Public Education, Parks and Recreation, Libraries, and Fire Protection and Suppression.

Private Sector Services

Private sector services such as electricity, natural gas, cable television, and refuse collection will be provided through franchise agreements with the City.



<u>Department/Position</u>	<u>Status</u>	<u>Elected/ Appointed</u>	<u>Full time equivalents</u>	
			<u>Employee</u>	<u>Contract</u>
ELECTED/APPOINTED				
City Council	Elected	5.00		
Planning Commission	Appointed	5.00		
City Attorney	Contract	1.00		
STAFF				
<u>City Manager</u>				
City Manager	Contract			0.60
Administrative Assistant	Contract			1.00
Senior Management Analyst	Contract			0.65
<u>City Clerk</u>				
City Clerk	Contract			1.00
<u>Finance/Administration</u>				
Administrative Services Director	Contract			0.80
Accountant	Contract			0.50
Accounting Technician	Contract			1.00
Receptionist/Office Assistant	Contract			0.50
<u>Development Services Administration</u>				
Assistant City Manager	Contract			0.65
<u>Planning</u>				
Planning Manager	Contract			0.81
Senior Planner	Contract			0.83
Associate Planner	Contract			0.55
Planner	Contract			0.83
CEQA Planner	Contract			0.17
Counter Technician	Contract			0.83
<u>Building & Safety</u>				
Building Official	Contract			0.69
Plan Check Inspector	Contract			0.83
Inspector	Contract			0.64
Counter Technician	Contract			0.90
<u>Neighborhood Preservation</u>				
Neighborhood Preservation Manager	Contract			0.83
Neighborhood Preservation Officer (2)	Contract			1.66
Office Assistant	Contract			0.83
<u>Engineering/Public Works</u>				
City Engineer	Contract			0.46
Associate Engineer	Contract			0.74
NPDES Plan Review	Contract			0.46
Engineering Inspector	Contract			0.83
Traffic Engineer	Contract			0.37
Public Works Manager	Contract			0.83
TOTAL POSITIONS		11.00	0.00	20.79



Financial Summary

The City's financial activity is reported in a variety of funds, which are the basic accounting and reporting entities in governmental accounting. The City's accounting structure makes it possible to present fairly and with full disclosure the financial position and results of financial operations of City funds in conformity with generally accepted accounting principles. The structure determines and demonstrates compliance with finance-related legal and contractual provisions.

General Fund - The General Fund is the main operating fund for the City. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in the General Fund. The General Fund is the most flexible of all City funds. The major General Fund revenue sources are: property tax, sales tax, franchise fees, transient occupancy tax, business registration fees, motor vehicle tax (this revenue source was eliminated due to SB89 legislation), building permit fees, building plan checks fees, development review fees, and interest earnings. The General Fund is used for daily operating expenditures such as: law enforcement and animal control, planning, community improvement, and administration.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted to expenditures or specific purposes.

Capital Improvement Project Funds - These funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities and infrastructure.

Enterprise Funds - Enterprise Funds are used to report an activity for which a fee is charged to external user for goods and services. The City currently has no enterprise activities.

Internal Service Funds - These funds are used to account for goods and services provided to other funds on a cost-reimbursement basis. Costs are recorded in the following two funds and then charged out to user funds (interfund charges) based on their usage.

Risk Management Fund - This fund is used to account for activities involved in providing general liability and worker's compensation programs.

Information Systems Fund - This fund encompasses the City's computer technology and telecommunications systems. It provides for future technology needs and assistance and provides technical training to staff to ensure equipment and software are used in the most efficient manner.

Debt Service Funds - Debt service funds reflect the accumulation of resources for, and the payment of, interest and principle on long-term debt.

Account Groups - Are used to establish accounting control and accountability for the City's general fixed assets and the unmatured principal of its general long-term debt.

Long-Term Debt Account Group - Is used to account for the unmatured principal of general long-term debt not accounted for in proprietary or trust funds.

General Fixed Asset Account Group - Is used to account for the fixed assets (land, buildings, improvements, vehicles, furniture and equipment) except for those accounted for in proprietary or trust funds. The fixed assets are not financial resources available for expenditure.



SUMMARY OF ALL CITY FUNDS

	General Fund	Special Revenue Funds	Total All Funds	Internal Service Funds
<u>Revenues</u>				
Taxes and Franchises	13,703,000	-	13,703,000	-
Licenses and Permits	1,587,275	-	1,587,275	-
Intergovernmental	-	-	-	-
Use of Money	3,500	-	3,500	-
Road Funds	-	4,923,093	4,923,093	-
Interfund Charges	181,600	-	181,600	217,000
Other Revenues	316,236	262,286	578,522	-
Total Revenues	15,791,611	5,185,379	20,976,990	217,000
<u>Expenses</u>				
General Administration	1,009,244	-	1,009,244	217,000
Finance & Admin Services	375,790	-	375,790	-
Development Services	1,941,264	-	1,941,264	-
Public Works/Engineering	506,030	5,830,331	6,336,361	-
Law Enforcement	12,038,991	152,236	12,191,227	-
Animal Control	801,461	-	801,461	-
Non-Departmental	656,400	-	656,400	-
Transition Payment	-	-	-	-
Revenue Neutrality	-	-	-	-
Total Expenses	17,329,180	5,982,567	23,311,747	217,000
Estimated Beginning				
Fund Balance July 1, 2012	3,416,096	4,010,006	7,426,102	-
Estimated Ending				
Fund Balance June 30, 2013	1,878,527	3,212,818	5,091,345	-

Description
of Major
General
Fund
Revenues
and
Expenses

General Fund Revenues

General Fund revenues are derived from a variety of sources. The following list describes the major General Fund revenues received by the City.

Animal License/Shelter Fees - Animal license fees are charged for the registration of domestic pets.

Business Registration Fees - Businesses operating in the City of Jurupa Valley are charged a business registration fee. This fee helps the City identify businesses for purposes of sales tax auditing, compliance with water quality and storm runoff regulations, hazardous materials sites and economic development.

Community Development Fees - Fees are charged by the City to cover the costs of regulating various activities. These include **Building Permit fees** charged for permit issuance, building plan checks, and building inspections. **Planning fees** are charged for processing site plans, tract maps, variance requests, and General Plan amendment and zone change requests. **Environmental Program fees** are charged for conducting environmental and endangered habit/species review of land use planning applications. **Neighborhood Preservation fees** are received from citations issued for violations that have not been corrected through the administrative process. **Engineering Fees** are charged for issuing grading and encroachment permits and right of way engineering related to new development.

Fines and Forfeitures - The City receives revenues related to motor vehicle and parking citations issued within the City.

Franchise Fees - franchise fees are paid by public utility and solid waste companies to off-set wear and tear to the City's streets and for the maintenance of the City right-of-way.

Investment Earnings - Investment earnings is the interest earned on idle cash.

Interfund Charges - The General Fund provides administrative and oversight services to other funds. Those funds are charged based on use.

Motor Vehicle in Lieu Fees (VLF) - Motor vehicle fees are imposed on all vehicle owners for the privilege of operating a vehicle on the public highways. These fees are collected by the Department of Motor Vehicles and are allocated to cities on a per capita basis. Prior to June 2011, cities incorporated after 2004 receive a portion of the fees assessed plus an additional \$50 per capita. For the first five years of incorporation, population for purposes of this revenue allocation, was calculated based on a downward annual sliding scale starting at 150% of the city's population, fixed annually by the State Department of Finance. In the sixth and subsequent years, the actual population was used. In June 2011, the state passed legislation (SB 89) that eliminated VLF funding for cities incorporated after 2004. This loss of revenue was not anticipated when Jurupa Valley citizens voted for cityhood in March 2011. City leaders are working with members of the state legislation to correct SB 89 and restore Jurupa Valley's fair share of VLF revenue.

Property Tax In-lieu of Sales Tax - Proposition 57 requires the State to divert one fourth of the City's annual sales tax revenue to fund debt service on the State debt recovery bonds. In exchange for the loss of sales tax revenue, the City receives an equal amount of property tax revenue, commonly called the "triple flip".

Property Tax - Property tax, at a rate of 1% of current market assessed valuation, is imposed on all real and tangible personal property located within the City limits. The tax is collected by the county tax collector and a portion is remitted to the City. Proposition 13 limits the rate at which the assessed valuation of individual properties may increase. Specifically, the assessed valuation may increase by a rate of no more than 2% annually when held in the same ownership, and is increased to market value only at the time of sale.

Property Transfer Tax - Property transfer taxes in the amount of \$.55 per \$1,000 of assessed valuation of real property is imposed on all resale activity in the City.

Sales Tax - Sales tax, at the current Riverside County rate of 7.75%, is levied on all retail goods sold within the City limits and is collected and distributed by the State Board of Equalization. The distribution is: State General Fund 6.5%; Countywide road maintenance and transit programs .25%; City of Jurupa Valley .75%; State debt recovery bonds (triple flip) .25%.

Transient Occupancy Tax (TOT) - A transient occupancy tax is imposed on persons staying 30 days or less in a hotel, inn, motel, or other lodging facility. The City's TOT rate is 10%.

Revenue Assumptions

The assumptions used to project revenues are based on revenue data provided by the county, state, and other current service providers. Various industry standard forecast methodologies such as per capita estimating, growth based estimating, and review of existing municipal budgets of comparably sized local Riverside County and San Bernardino County cities, and recently incorporated contract cities in the state. Specific assumptions for major revenue sources are as follows:

Property Tax - Section 56810 of the Government Code provides a specific formula for determining a new city's share of the base General Purpose Property Tax. For Jurupa Valley, the base year calculation is \$4,559,676 (fiscal year 2007-2008). This amount was projected to fiscal year 2011-2012 by applying the calculated percentage changes in estimated assessed valuation to the base year amount. For fiscal year 2011-2012 only, the property tax will be retained by Riverside County. Fiscal year 2012-2013 projections on based are estimates provided by Riverside County.

Sales Tax - Sales and Use Tax and Property Tax In-Lieu of Sales Tax was estimated based on past revenues as provided by the State Board of Equalization and the sales tax consulting firm of Hinderliter DeLamas.

Motor Vehicle License Fees - SB89 legislation passed in June 2011 eliminated the Vehicle License Fee revenue for cities incorporated after 2004. The City Council is working with state legislators to restore this revenue.

Community Development Fees - Engineering, planning, building, code enforcement, and NPDES fees are based on fiscal year 2011-2012 revenues and projections of future projects.

Franchise Fees - Utility Franchise Fees are based on estimated fiscal year 2011-2012 franchise fee revenues for solid waste, cable, telephone, gas and electric utilities.

General Fund Expenses

General Fund expenses are all expenditures that are allowed under State law to be funded with unrestricted revenues, and some restricted General Fund revenues dedicated for specific General Fund services such as Planning and Building & Safety fee supported services. Expenses include public safety, animal control, administration, community development, and public works.

Descriptions of the various General Fund activities and their related expenses are included on subsequent pages.



General
Fund
Summary

	General Fund
<u>Revenues</u>	
Taxes and Franchises	13,703,000
Licenses and Permits	1,587,275
Intergovernmental (VLF)	-
Use of Money	3,500
Road Funds	-
Interfund Charges	181,600
Other Revenues	316,236
Total Revenues	15,791,611
<u>Expenses</u>	
City Council	67,214
City Attorney	324,000
City Manager	378,560
City Clerk	239,470
Finance	375,790
Development Services	78,716
Planning	625,056
Building Safety	580,506
Neighborhood Preservation	656,986
Public Works/Engineering	506,030
Law Enforcement	12,038,991
Animal Control	801,461
Non-Departmental	656,400
Transition Payment	-
Revenue Neutrality	-
Total Expenses	17,329,180
Net Income	(1,537,569)
Estimated Beginning Fund Balance July 1, 2012	3,416,096
Estimated Ending Fund Balance June 30, 2013	1,878,527

GENERAL FUND REVENUE

General
Fund
Revenues

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>Taxes and Franchises</u>			
Property Tax	4,408,000	-	
Sales and Use Tax	5,592,000	4,840,506	3,353,077
Property in Lieu of Sales Tax	1,800,000	-	
Franchise Fees - Utilities	1,181,000	1,134,205	1,037,148
Franchise Fees - Solid Waste	472,000	-	
Property Transfer Tax	130,000	127,000	193,799
Transient Occupancy Tax	120,000	148,837	261,377
Total	13,703,000	6,250,548	4,845,401
<u>Licenses and Permits</u>			
Business Registration	44,775	-	-
Foreclosure Registration	20,000	-	-
Engineering Fees	160,000	120,000	-
Planning Fees	440,000	140,000	-
Building Permits	550,000	510,000	-
Neighborhood Preservation Fees	125,000	-	-
NPDES Inspection Fees	160,000	-	-
Vehicle Impounds	50,000	-	-
Animal Licenses	37,500	-	-
Misc Permits	-	-	-
Total	1,587,275	770,000	-
<u>Intergovernmental Revenues</u>			
Motor Vehicle License	-	207,240	7,121,594
Off Highway Tax	-	-	-
Total	-	207,240	7,121,594
<u>Use of Money</u>			
Interest	3,500	3,500	116,766
Other	-	-	-
Total	3,500	3,500	116,766
<u>Other Revenues</u>			
Fines & Forfeitures	64,000	120,000	372,436
Miscellaneous Revenue	252,236	96,000	226,543
Total	316,236	216,000	598,979
<u>Interfund Charges</u>			
Gas Tax Fund	-	355,908	13,024
Measure A Project Administration	181,600	-	-
Information Services	-	-	-
Total	181,600	355,908	13,024
Total General Fund Revenue	15,791,611	7,803,196	12,695,764

City Council

Department Description

The Jurupa Valley City Council consists of five members, elected at-large to four-year overlapping terms. Council members must be residents of the City. The positions of Mayor and Mayor Pro Tem are chosen by the City Council through policy direction determined by the City Council.

The City Council serves as the policy board for the municipality. As an elected "Board of Directors", the City Council provides policy direction, establishes goals, and sets priorities for the City government. One integral tool the Council uses to set policy is this annual budget document that establishes the approved programs, projects, and services. By establishing the annual budget, the City Council funds programs, implementing their priorities and focus. In addition to serving as the policy makers for the community, the City Council is responsible for numerous regional bodies and jurisdictions to ensure the perspective and priorities of the City of Jurupa Valley. The City Council is also responsible for numerous land use decisions within its borders, including the General Plan.

The City Council appoints the City Manager, City Attorney, and all members of advisory boards and commissions. Boards and commissions are advisory to the City Council with the exception of the Planning Commission which has officially been delegated some decision parameters. While seeking input, the City Council retains ultimate authority and responsibility for setting public policy.



CITY COUNCIL

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	36,000	36,000	36,000
Health Insurance	-	-	-
Payroll Taxes	4,339	4,425	32,400
Deferred Comp	-	-	-
Workers Comp	1,375	1,375	-
Total Personnel	41,714	41,800	68,400
<u>OPERATING EXPENSES</u>			
Office Supplies	1,000	1,000	2,500
Copying Costs	1,000	1,000	-
Books/Subscriptions	1,000	1,000	-
Professional Services	3,500	3,500	-
Rent	-	7,000	-
Postage	-	-	-
Meetings/Conferences	5,000	5,000	-
Education/Training	3,000	3,000	-
Dues/Memberships	11,000	12,000	25,000
Total Operating	25,500	33,500	27,500
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL CITY COUNCIL	67,214	75,300	95,900

Elected Officials	
Mayor	1.00
Mayor Pro Tem	1.00
Council Members	<u>3.00</u>
	5.00

City Attorney

Department Description

The City Attorney's office provides legal advice and services to the City Council and City staff. It is important that recommendations, policies and administrative procedures be reviewed by the City Attorney. Legal review enables City staff to modify proposed actions early in the process to comply with law and thereby reduce risks of litigation and ensure appropriate public review and compliance with legal procedures. At Council direction, the City Attorney's office may also provide for appropriate representation of the City in administrative proceedings and litigation.

Current general legal services are provided through a contract with the law firm of Richards, Watson & Gershon. There is one designated City Attorney, but other lawyers at the firm are available for additional expertise and assistance as needed.

2012-1013 Objectives

- > Review all County ordinances, resolutions, standards, plan review criteria and customize to the City
- > Assure that all statutory requirements of the City are addressed.
- > Coordinate the development, preparation and adoption of codes and ordinances.

CITY ATTORNEY

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Materials & Supplies	-	-	2,000
Contract Services	324,000	324,000	360,000
Total Operating	324,000	324,000	362,000
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL CITY ATTORNEY	324,000	324,000	362,000

STAFF	FTE
City Attorney	Contract

City Manager

Department Description

The City Manager's office develops, advises, and makes recommendations to the City Council on policies, programs, legislative issues, and various City business matters.

The City Manager implements the policy direction of the City Council and provides professional expertise in the management of the budget and the workforce and contracts. By acting as the Chief Executive Officer, the City Manager coordinates and facilitates the activities of the various City departments that provide services to the community.

The City Manager also acts as the Human Resources Administrator. In this capacity, he is responsible for recruiting, hiring, training and retaining a talented workforce. As the City adds in house employees, Human Resources will be responsible for developing and maintaining a city-wide classification and compensation plan, administering the employee benefits program and assisting in policy interpretation.

2012-1013 Objectives

- > Develop, advise, and recommend business matters and policy positions to the City Council on a regular basis.
- > Periodically advise the City Council on the City's financial condition.
- > Seek to reduce and control expenses.
- > Actively monitor state and federal legislation and communicate the City's needs.
- > Manage economic development efforts to bring new revenue opportunities to the City.
- > Ensure implementation of the City's budget.
- > Prepare and monitor the City's Capital Improvement Program.
- > Translate Council policy and direction to the City's organizational structure to ensure priorities and commitments are met.
- > Implement Council's legislative agenda on a state and national level.
- > Provide program administration and project management for capital projects and management studies.

CITY MANAGER

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	63,451
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	63,451
<u>OPERATING EXPENSES</u>			
Office Supplies	3,500	3,500	5,000
Books/Subscriptions	400	400	-
Professional Services	-	-	-
Consulting Services	364,260	250,000	175,000
Postage	100	100	-
Cell Phone	800	800	-
Meetings/Conferences	5,500	5,500	-
Education/Training	2,000	2,000	-
Dues/Memberships	2,000	2,000	7,500
Total Operating	378,560	264,300	187,500
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL CITY MANAGER	378,560	264,300	250,951

STAFF		FTE
City Manager	Contract	0.60
Administrative Assistant	Contract	1.00
Senior Management Analyst	Contract	<u>0.65</u>
		2.25

**City
Clerk****Department Description**

The City Clerk is responsible for records management, legislative administration, public notices, elections management, proclamations, certificates of recognition, and codification of City ordinances. The City Clerk is the City's Election Official, Records manager, and the Filing Officer/Official for Statements of Economic Interest.

As part of the legislative process, the City Clerk's office prepares and posts the City Council agendas, minutes, and public hearing notices, maintains records of City Council business and actions as well as provides comprehensive information to the community and to the internal organization. The City Clerk's office is also responsible for coordinating all public records requests.

2012-1013 Objectives

- > Prepare and disseminate information, staff reports, agendas and correspondence to the City Council, commissions and committees.
- > Notice, arrange and attend City Council and Commission meetings as required.
- > Develop records management and retention system.
- > Coordinate public records requests

CITY CLERK

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	99,448
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	99,448
<u>OPERATING EXPENSES</u>			
Office Supplies	3,500	3,500	12,500
Copying Costs	300	300	-
Books/Subscriptions	400	400	-
Elections	117,200	117,418	123,248
Consulting Services	111,720	139,000	40,000
Public Notices	4,500	4,500	-
Postage	100	100	-
Meetings/Conferences	750	1,500	2,500
Education/Training	500	500	-
Dues/Memberships	500	500	-
Total Operating	239,470	267,718	178,248
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL CITY CLERK	239,470	267,718	277,696

STAFF		FTE
City Clerk	Contract	<u>1.00</u>
		1.00

Finance and Administrative Services Department

Department Description

The Finance and Administrative Services Department provides internal support to other City Departments and external support to other government agencies by providing financial information to facilitate their decision making process.

Responsibilities include budget preparation and development, financial reporting, auditing, investments, debt management, revenue collection, disbursements, business licenses, payroll, grant accounting, fixed assets, and special district administration.

The Department provides financial analysis and forecasting through the use of the City's Five Year Finance Model.

The Finance Department provides support to all City departments by acting as a purchasing agent for supplies used by all departments. This includes monitoring the departments for compliance to the City's purchasing policy and insuring that the City is receiving the best prices available for the purchase of goods and services.

2012-1013 Objectives

- > Assist in implementation of City budget strategies
- > Establish fiscal policies as needed
- > Coordinate the annual budget and audit process
- > Monitor all City purchases for policy compliance
- > Maintain the Five Year Financial Model
- > Provide quarterly financial updates to the Council
- > Provide quarterly Treasury Reports to the Council
- > Obtain the Government Finance Officers Association award for Excellence in Financial Reporting
- > Develop recruiting plan for City staff and assist in recruitment
- > Develop personnel systems including a compensation/benefits plan

FINANCE AND ADMINISTRATIVE SERVICES

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	207,703
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	207,703
<u>OPERATING EXPENSES</u>			
Office Supplies	2,000	2,000	5,000
Books/Subscriptions	500	500	-
Professional Services	25,000	10,000	5,000
Audit Services	14,050	10,000	30,000
Consulting Services	331,740	327,800	75,000
Postage	-	-	-
Meetings/Conferences	1,500	3,500	3,500
Education/Training	500	500	-
Dues/Memberships	500	500	-
Total Operating	375,790	354,800	118,500
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL FINANCE	375,790	354,800	326,203

STAFF		FTE
Administrative Svcs Director	Contract	0.80
Accountant	Contract	0.50
Accounting Technician	Contract	1.00
Office Assistant	Contract	<u>0.50</u>
		2.80

Development
Services

Department Description

The Development Services Department provides management and oversight for planning, development, future participation in the Community Development Block Program, building and safety, code enforcement, engineering/public works and business attraction and retention for the City.



2012-1013 Objectives

- > Implement e-government systems
- > Implement contract services for field operations
- > Respond to citizen request within 48 hours
- > Evaluate turnaround times for each function to evaluate performance
- > Implement a citizen evaluation of services form

DEVELOPMENT SERVICES

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Office Supplies	400	400	-
Consulting Services	77,616	310,000	-
Cell Phone	700	700	-
Total Operating	78,716	311,100	-
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL DEV SVCS	78,716	311,100	-

STAFF	FTE
Assistant City Manager	Contract 0.65

Planning

Department Description

Planning functions include reviewing all proposed development projects including new residential, commercial, and office development along with completing the environmental review of all planning projects.

Additionally, the department assists in creating and implementing the General Plan and other specific plans, conducts special planning studies, and implements design guidelines and new ordinances.

The Department provides support to the Planning Commission, special committees, and the City Council regarding all matters relating to land use and development.



2012-1013 Objectives

- > Implement public counter procedures.
- > Provide General Planning Services, including public counter assistance, response to zoning and planning related inquiries, response to environmental data inquiries, etc.
- > Implement software tracking system.
- > Provide Case Processing Services, including intake, review, and analysis of all types of legislative (zone change, specific plan), and development (conditional use permit, public use permit, variance, site development, subdivision) applications.

PLANNING

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	61,713
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	61,713
<u>OPERATING EXPENSES</u>			
Office Supplies	5,000	5,000	15,000
Books/Subscriptions	1,000	1,000	-
Professional Services	-	-	-
Consulting Services	614,256	400,000	200,000
Public Notices	1,000	1,000	-
Postage	500	500	-
Rent	1,800	1,800	-
Meetings/Conferences	500	1,000	5,000
Education/Training	500	500	-
Dues/Memberships	500	500	-
Total Operating	625,056	411,300	220,000
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL PLANNING	625,056	411,300	281,713

STAFF	FTE
Planning Manager	Contract 0.81
Associate Planner	Contract 0.55
Senior Planner	Contract 0.83
Planner	Contract 0.83
CEQA Planner	Contract 0.17
Counter Technician	Contract <u>0.83</u>
	4.02


**Building and
Safety**

Department Description

The Building and Safety Department is charged with insuring the safety and usability of the built environment within the City. This is accomplished by performing comprehensive plan review, permit administration, and progress field inspections of all the structural, electrical, mechanical, plumbing, energy efficiency, and disabled access components of all new structures to insure compliance with national, local and state mandated regulations related to building construction.

Additionally, the department is also responsible for first response in evaluating and resolving damage caused to structures by fire, wind, earthquake and any and all man made or natural disasters.

The department plays a key role in identifying, investigating, and administratively mitigating substandard and dangerous properties throughout the community.



2012-1013 Objectives

BUILDING SAFETY

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Office Supplies	1,800	1,800	-
Consulting Services	577,256	450,000	264,744
Cell Phones	1,200	1,100	-
Dues Memberships	250	215	-
Total Operating	580,506	453,115	264,744
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL BLDG SAFETY	580,506	453,115	264,744

STAFF		FTE
Building Official	Contract	0.69
Plan Check Inspector	Contract	0.83
Inspector	Contract	0.64
Counter Technician	Contract	<u>0.90</u>
		3.06

Neighborhood
Preservation

Department Description

Neighborhood Preservation's goal is to obtain voluntary compliance with the City's Municipal Ordinance from the residents of the community. This department works closely with other City Departments including Police, Building and Safety, Planning, and Engineering during any enforcement effort.

The department enforces nuisance abatement codes regarding zoning, inoperable vehicles, graffiti, and housing.

Neighborhood Preservation is both reactive to citizens' requests for services and proactive in canvassing the community to correct blight conditions in an effort to maintain and improve property values and the quality of life in the City.



2012-1013 Objectives

> Educate the public on neighborhood enhancement services and mechanisms to remove neighborhood blight.

NEIGHBORHOOD PRESERVATION

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Office Supplies	2,000	-	-
Consulting Services	553,536	30,000	-
Weed Abatement	100,000	-	-
Cell Phone	1,200	-	-
Dues/Memberships	250	-	-
Total Operating	656,986	30,000	-
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL NEIGHBORHOOD	656,986	30,000	-

STAFF		FTE
Neighborhood Preservation Manager	Contract	0.83
Office Assistant	Contract	0.83
Neighborhood Preservation Officer	Contract	0.83
Neighborhood Preservation Officer	Contract	<u>0.83</u>
		3.32

Public Works/ Engineering

Department Description

The Public Works/Engineering Department provides engineering services, oversees the City's infrastructure, and administers all public works contracts and capital improvement projects. Areas of responsibility include:

Street and road maintenance
Curb, gutter, and sidewalk repair and maintenance
Traffic signal maintenance
Landscape maintenance
Storm water drainage maintenance, inspections, and engineering
Graffiti removal
Pavement management program
Capital projects coordination
ADA compliance in public rights of way
Development review and plan check
Construction inspection
Capital improvement program development
Traffic and transportation engineering and planning
Public works customer service calls
Encroachment permit issuance
Administer weed abatement program

2012-1013 Objectives

- > Implement 5 year CIP for Gas Tax and Measure A.
- > Implement weed abatement program.
- > Issue permits and inspect major Jurupa CSD sewer/water projects.
- > Work with Sheriff to improve traffic safety.

PUBLIC WORKS/ENGINEERING

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	67,095
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	67,095
<u>OPERATING EXPENSES</u>			
Office Supplies	4,000	4,000	10,000
Books/Subscriptions	1,000	1,000	-
Professional Services	-	19,716	-
Consulting Engineering	236,160	330,000	75,000
Consulting NPDES	157,920	40,000	225,000
Professional Svcs AB 939	20,000	20,000	40,000
NPDES Permit	77,000	-	-
Public Notices	2,000	250	-
Postage	5,000	200	-
Cell Phone	700	700	-
Meetings/Conferences	1,250	2,500	2,500
Education/Training	500	1,000	-
Dues/Memberships	500	500	-
Total Operating	506,030	419,866	352,500
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL PUBLIC WORKS	506,030	419,866	419,595

STAFF	FTE
City Engineer	Contract 0.46
NPDES Plan Review	Contract 0.46
Associate Engineer	Contract <u>0.74</u>
	1.66

Law
Enforcement

Department Description

The Riverside County Sheriff's Department provides contract law enforcement protection for the City. In addition to responding to citizen calls for assistance, the Sheriff's Department also provides follow-up investigation, crime lab services, crime prevention programs, traffic control, accident investigation, and related police activities.

The Sheriff's Department assumes full responsibility for recruiting, hiring and retention of personnel, liability insurance, central dispatch, aviation unit, hazardous device team, special enforcement, special investigations, canine unit, emergency response team, forensic services, search and rescue, and fleet and equipment procurement and repair.



LAW ENFORCEMENT

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Equipment	-	20,000	-
Maintenance & Operations	625,968	-	-
Safe Neighborhoods	8,800	-	-
Police	10,712,282	**	**
Citizen Patrol	8,640	**	**
Traffic Unit	683,301	600,000	-
Total Operating	12,038,991	620,000	-
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL PUBLIC SAFETY	12,038,991	620,000	-

For fiscal year 2011-2012 only, Law Enforcement services were paid for by the County. Reimbursement to the County will be made over a five year period beginning in fiscal year 2012-2013. Estimated costs net of revenue are:

	FY 2012 Adj	CFA Budget
Law Enforcement	13,219,945	11,786,770

Animal
Control

Department Description

The Riverside County Animal Services Department of the Community Health Agency provides animal control services to the City. Services include regular patrol, emergency response, animal licensing, and animal shelter.



2012-1013 Objectives

- > Provide responsive service to our City customers
- > Implement call response for wild animal issues
- > Increase dog licensing activity
- > Reduce response times for dead animal retrieval

ANIMAL CONTROL

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Equipment	-	-	-
Animal Control	801,461	**	**
Total Operating	801,461	-	-
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL ANIMAL CONTROL	801,461	-	-

**	FY 2012 Adj	CFA Budget
For fiscal year ending 2012 animal control services were provided by the County. Estimated costs are:	837,105	1,342,121

Non- Departmental

Department Description

Costs that do not fall directly within a General Fund department are recorded as Non-Departmental expenses. This includes direct transfers from the General Fund to support other funds, the transition year cost reimbursements, revenue neutrality, and capital outlay that does not have funding from other sources.

Transition Year Costs - Under state law, a new city is not obligated to provide direct municipal services during the first year of incorporation, also known as the Transition Year. The County continued to provide some municipal level services during this period to provide time for the City to accrue adequate revenues and to establish start up operations. The City is required to repay the County for these services. The City has chosen to pay for the following Transition Year costs over a five-year period beginning in FY 2017-2018.

Community Development (Planning, Building & Safety, Code Enforcement/Environmental Programs)

Animal Control Services

Engineering/Public Works

Public Safety (Sheriff)

Road Maintenance

Traffic Engineering and Signal Maintenance

Slurry Seal

Revenue Neutrality - State revenue neutrality legislation requires newly incorporated cities to provide for an equal exchange of revenue and service responsibility between the county and a new city. The legislation allows for counties and incorporating communities to negotiate a mutual revenue neutrality mitigation agreement. The negotiated agreement between The City of Jurupa Valley and the County of Riverside generally calls for fixed payment in Years 2 through 6 followed by indefinite payments based on an upward sliding scale of a percentage split between combined property tax and sales tax as certain thresholds are met. The percentage split ranges from 19% to a 29% maximum. The payments continue until such time as the City decides to assume fire protection services from the County. The City will work with the County to renegotiate payments.

NON-DEPARTMENTAL

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Office Supplies	15,000	15,000	15,000
Copying Costs	14,000	14,000	
Books/Subscriptions	1,700	-	
Professional Services	-	34,477	
Consulting Svcs Pre-incorp	-	224,924	200,000
Repairs & Maintenance	20,000	20,000	
Postage	3,000	3,000	
Fire Responsibility Area	151,000	-	
Phone/Internet	14,000	14,000	
Cell Phone	700	700	
Electricity/Gas	7,000	6,500	
Rent	71,000	64,000	240,000
Meetings/Conferences	2,000	4,000	
Dues/Memberships	5,000	-	4,325
Contingency	-	-	294,339
Capital Outlay	135,000	200,000	215,000
Total Operating	439,400	600,601	968,664
<u>INTERFUND CHARGES</u>			
Risk Management	50,000	90,000	90,000
Information Systems	167,000	165,000	165,000
Total Interfund Charges	217,000	255,000	255,000
TOTAL NON-DEPARTMENT	656,400	855,601	1,223,664

For FY 2012-2013 there are no staff charged to this fund.

Road Maintenance (Gas Tax)

Department Description

The Road Maintenance (Gas Tax) Fund accounts for the maintenance of public streets, sidewalks, dry wells, storm drains, road shoulders, street signage, and rights-of-way to insure the safe movement of vehicle and pedestrian traffic. Graffiti removal and street sweeping costs are included in this fund.

Revenues are derived from Motor Vehicle Fuel Taxes authorized for cities by the Streets and Highways Code Sections. They are calculated based on a per capita basis. For the first five years of cityhood, population for purposes of this revenue allocation is calculated based on a downward annual sliding scale starting at 150% of the City's population, fixed annually by the State Department of Finance. In the sixth and subsequent years, the City population is utilized.

Road Fund revenues are restricted under State law. These revenues can only be used for the following road related purposes:

Maintenance including shoulders and curbs
Signing and striping
Pothole repair
Traffic signal maintenance
Street sweeping
Pavement Overlays
Pavement Slurry seals
Storm drain inlet cleaning
Damaged and deteriorated road reconstruction

2012-1013 Objectives

- > Retain services of private sector contractors to perform road maintenance activities.
- > Present options to the City Council regarding eligible expenditures including construction, capital, acquisition, maintenance, and operation of streets, roads, highways, including state highways and public transit systems and for related purposes.
- > Keep public roadways free of debris.
- > Replace signs in a timely manner.

ROAD MAINTENANCE (GAS TAX)

page 1 of 2

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>REVENUE</u>			
Section 2103	1,470,210	950,990	781,119
Section 2105	654,670	766,682	740,794
Section 2106	442,672	471,695	462,147
Section 2107	939,541	1,020,343	1,005,849
Section 2107.5	10,000	7,500	7,500
Interest Earnings	5,000	18,802	37,604
TOTAL REVENUE	3,522,093	3,236,012	3,035,013
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Consulting Engineering	490,392	74,930	-
Cell Phone	700	-	-
Meetings/Conferences	500	-	-
Education/Training	1,000	-	-
Van Buren Median	87,300	-	-
Etiwanda Median	19,375	-	-
Frwy 60 on/off Ramps	53,900	-	-
Pavement Markings	225,000	-	-
Street Maintenance	750,000	-	-
Street Sweeping	25,000	-	-
Signal Maintenance	250,000	355,908	-
Traffic Signal Electricity	70,000	-	-
Street Lighting CSA's	7,500	9,162	-
Tree Trimming	150,000	-	-
LLMD Maintenance	125,000	-	-
Capital Projects	1,000,000	-	-
Total Operating	3,255,667	440,000	-
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Adminstration	-	-	13,024
Total Interfund Charges	-	-	13,024
TOTAL EXPENSES	3,255,667	440,000	13,024

ROAD MAINTENANCE (GAS TAX)

page 2 of 2

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<i>Beginning Fund Balance</i>	2,796,012	-	-
<i>Ending Fund Balance</i>	3,062,438	2,796,012	3,021,989

STAFF		FTE
Engineering Inspector	Contract	0.83
Traffic Engineer	Contract	0.37
Public Works Manager	Contract	<u>0.83</u>
		2.03

Measure A
Road Fund

Department Description

The Measure A Road Fund records the City's portion of revenue generated by a 1/2 cent sales tax levied by Riverside County to fund new County-wide transportation projects. The funds, distributed to the City on a per-capita basis, are restrict to local transportation projects.

Capital projects paid for with Measure A funds are located in the Capital Improvement Projects (CIP) section of this budget.



2012-1013 Objectives

- > Evaluate and develop the funding priorities for Measure A monies.
- > Present options to the City Council regarding eligible expenditures including construction, capital, acquisition, maintenance, and operation of streets, roads, highways, including state highways and public transit systems and for related purposes.
- > Maintain and update the City's Measure A 5-Year Financial Implementation Plan

MEASURE A ROAD FUND

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>REVENUE</u>			
Measure A	1,400,000	1,103,682	1,193,819
Interest Earnings	1,000	7,312	14,624
TOTAL REVENUE	1,401,000	1,110,994	1,208,443
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Consulting Engineering	38,064	-	-
Capital Projects	2,270,000	-	-
Projects Administration	181,600	-	-
Total Operating	2,489,664	-	-
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL EXPENSES	2,489,664	-	-
Beginning Fund Balance	1,110,994	-	-
Ending Fund Balance	22,330	1,110,994	1,208,443

STAFF	FTE
There are no staff allocated to this Fund for FY 2012-2013.	

AQMD (Air
Quality
Management
District)

Department Description

The South Coast Air Quality Management District (SCAQMD) imposes a motor vehicle registration fee to be used by SCAQMD and local governments to reduce air pollution. DMV subvenes the fee to SCAQMD and SCAQMD allocate 40% to local governments. These revenues must be spent on air pollution reduction measures pursuant to the California Clean Air Acts.

2012-1013 Objectives

- > Work with local resources to obtain SCAQMD grants to fund local projects to improve air quality.
- > Analyze the benefits of participation in the regional Council of Governments sub-regional air quality and motor vehicle emission pollution improvement programs through the use of AB 2766 funds to pay the City's dues and to belong to the organization.
- > Analyze the benefits of allocating available AB 2766 funds to eligible programs including alternative fuels, emission abatement, public transportation, traffic management, market based strategies, non-motorized transportation, PM10 reduction strategies, and public education campaigns.

AQMD FUND

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>REVENUE</u>			
Fees	110,000	103,000	103,000
Interest Earnings	50	-	-
TOTAL REVENUE	110,050	103,000	103,000
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Professional Services	10,000	-	-
Capital Outlay - Vehicles	75,000	-	-
Total Operating	85,000	-	-
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL EXPENSES	85,000	-	-
Beginning Fund Balance	103,000	-	-
Ending Fund Balance	128,050	103,000	103,000

STAFF
 There are no staff allocated to the AQMD Fund for FY 2012-2013.

SLESF
(Supplemental
Law
Enforcement
Services)

Department Description

The State imposes a vehicle license fee tax that is deposited into the State's Transportation Tax Fund and a portion is allocated to cities and counties on a per capita basis. The money allocated to the City is restricted to front line law enforcement services.



2012-1013 Objectives

The City will use the money to support front line law enforcement services provided by the Riverside County Sheriff.

SLES Fund

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>REVENUE</u>			
Fees	152,236	-	-
Interest Earnings	-	-	-
TOTAL REVENUE	152,236	-	-
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Transfer to the General Fund	152,236	-	-
Other	-	-	-
Total Operating	152,236	-	-
<u>INTERFUND CHARGES</u>			
Risk Management	-	-	-
Information Systems	-	-	-
Total Interfund Charges	-	-	-
TOTAL EXPENSES	152,236	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	-	-

STAFF
There are no staff allocated to the SLES Fund for FY 2012-2013.

Risk Management

Department Description

Risk Management is responsible for maintaining a safe and secure environment for employees and the community and ensuring that City assets are protected from loss, theft, and misuse. Risk Management is also responsible for reviewing all liability and worker's compensation cases submitted to the City.

The City has contracted with the Public Entity Risk Management Authority of California (PERMA), a joint powers authority, to provide insurance coverage. A risk sharing joint powers authority (JPA) is a government-regulated public entity formed by two or more public agencies for the purpose of pooling their assets to promote loss control and pay claims on behalf of its member. PERMA membership consists of thirty one cities and special districts located throughout the state.

Expenses include all risk management activities, liability insurance, and workers compensation insurance. Risk Management is an internal service fund. Revenue is received by charging user departments on a cost-reimbursement basis.

2012-1013 Objectives

- > Monitor liability claims working with the City's third-party administrator and legal counsel.
- > Implement policies pertaining to risk management as needed.
- > Work with third-party administrator to determine other insurance needs such as bond insurance and special events insurance.
- > Implement a loss control/comprehensive safety training program.

RISK MANAGEMENT

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>REVENUE</u>			
Interfund Charges	-	-	90,000
Transfer from General Fund	50,000	90,000	-
Interest Earnings	-	-	-
TOTAL REVENUE	50,000	90,000	90,000
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Insurance	50,000	90,000	90,000
Other	-	-	-
Total Operating	50,000	90,000	90,000
TOTAL EXPENSES	50,000	90,000	90,000
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	-	-

STAFF	FTE
There are no staff allocated to this Fund for FY 2012-2013.	

Information Technology

Department Description

Information Technology encompasses the City's computer technology and telecommunications systems. This department is responsible for ensuring the City's information technology resources are effectively managed and used as key organizations tools in improving productivity, customer service, and public access to City information.

The City uses contractors to maintain its information technology functions. Tyler Technologies (Eden Systems) is used to record financial transactions.

Information Technology is an internal service fund. Revenue is received by charging user departments on a cost-reimbursement basis.

2012-1013 Objectives

- > Upgrade General Ledger, Accounts Payable, and Accounts Receivable accounting applications.
- > Purchase and install computer hardware as required.
- > Implement enhancements to phone system.
- > Initiate enhancements to the City's web site.
- > Develop a data base of city businesses.
- > Implement e-gov services.

INFORMATION SERVICES

	2012-2013 Proposed Budget	2011-2012 Adjusted Budget	CFA Budget
<u>REVENUE</u>			
Interfund Charges	-	-	165,000
Transfer from General Fund	167,000	165,000	-
Interest Earnings	-	-	-
TOTAL REVENUE	167,000	165,000	165,000
<u>PERSONNEL</u>			
Salaries	-	-	-
Health Insurance	-	-	-
Payroll Taxes	-	-	-
Deferred Comp	-	-	-
Workers Comp	-	-	-
Total Personnel	-	-	-
<u>OPERATING EXPENSES</u>			
Books/Subscriptions	2,000	-	-
Equipment	28,000	-	-
Software Support	6,000	-	-
Professional Services	81,000	-	-
GIS	50,000	-	-
Contract Services	-	5,000	5,000
Capital Outlay	-	160,000	160,000
Total Operating	167,000	165,000	165,000
TOTAL EXPENSES	167,000	165,000	165,000
Beginning Fund Balance		-	-
Ending Fund Balance	-	-	-

STAFF	FTE
There are no staff allocated to this Fund for FY 2012-2013.	

Capital Improvement

Department Description

Capital improvements for new infrastructure, or for the associated maintenance costs, will be developed on a "funds available" basis. Most capital improvements are funded through special revenues (such as road funds or grants), excess General Fund revenues and reserves, development impact fees, or special assessments.

The City Council has adopted a long term capital improvement plan for new and existing infrastructure based on community needs and for identifying project funding sources. The City has adopted the county's existing Development Impact Fee ordinance and the existing Western Riverside Council of Governments Transportation Uniform Mitigation Fee program for funding large regional capital projects.

Special road maintenance such as asphalt overlays, major storm drain repairs, and damaged and deteriorated road reconstruction are considered capital improvement projects. The major source of revenue for these projects will come from Gas Tax and Measure A Maintenance reserve funds, the Riverside County Transportation Commission's Measure A competitive grant program, and the Transportation Uniform Mitigation Fee (TUMF) Program administered by the Western Riverside County Council of Governments.

Additionally, the City will continue to coordinate with the county to continue long term capital road projects.

2012-1013 Objectives

- > Implement the capital improvement program as adopted.

CAPITAL IMPROVEMENT PROJECTS SUMMARY

	Actual Life	Estimate	Projected					Total
	to Date thru		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
	6/30/11*							
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	1,000,000	1,500,000	-	248,000	-	2,748,000
TUMF	-	-	548,000	-	-	-	-	548,000
Measure A	-	-	2,451,600	1,213,920	706,320	1,213,920	604,800	6,190,560
TOTAL	-	-	3,999,600	2,713,920	706,320	1,461,920	604,800	9,486,560
<u>PROJECTS</u>								
Entry Monument Limonite Median	-	-	75,000	-	-	-	-	75,000
Bain St Pavement Rehab	-	-	356,600	280,800	-	-	-	637,400
Pyrite St Pavement Rehab	-	-	470,000	-	-	-	-	470,000
Limonite Ave Widening	-	-	698,000	-	-	-	-	698,000
Limonite Ave Pavement Rehab	-	-	691,200	-	-	-	-	691,200
Linares Ave Pavement Rehab	-	-	90,000	600,000	-	-	-	690,000
Van Buren Blvd Pavement Rehab	-	-	150,000	900,000	-	-	-	1,050,000
Camino Real Pavement Rehab	-	-	216,000	216,000	216,000	216,000	216,000	1,080,000
Rutile St & Galena Rd Pavement Rehab	-	-	540,000	-	-	-	-	540,000
Pacific Ave Pavement Rehab	-	-	-	328,320	-	-	-	328,320
Country Village Rd Pavement Rehab	-	-	-	-	101,520	682,160	-	783,680
Rubidoux Blvd Pavement Rehab	-	-	-	-	-	174,960	-	174,960
Misc Annual Street Improvements	-	-	237,600	129,600	129,600	129,600	129,600	756,000
Misc Annual Street Maintenance	-	-	237,600	129,600	129,600	129,600	129,600	756,000
Road Safety/Traffic Improvement	-	-	237,600	129,600	129,600	129,600	129,600	756,000
TOTAL	-	-	3,999,600	2,713,920	706,320	1,461,920	604,800	9,486,560

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

Project Title: Entry Monument - 1 (Limonite Median east of I-15)

PROJECT PURPOSE AND DESCRIPTION

Project will serve to identify Jurupa Valley to motorists entering the City and be placed at major entrance points to the City. The program will include 6 monumented entrances to the City. The first year will include programming, theme design, PS&E and construction for Monument 1 located in the median of Limonite east of I-15.

FINANCIAL OVERVIEW

	Actual Life	Estimate	Projected					Total Estimate
	to Date thru 6/30/11*		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	75,000	-	-	-	-	75,000
Measure A	-	-	-	-	-	-	-	-
TOTAL	-	-	75,000	-	-	-	-	75,000
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	-
Land & Easements	-	-	-	-	-	-	-	-
Design	-	-	21,000	-	-	-	-	21,000
Administration	-	-	5,500	-	-	-	-	5,500
Construction Contracts	-	-	45,000	-	-	-	-	45,000
Construction Management	-	-	3,500	-	-	-	-	3,500
Salaries/Benefits	-	-	-	-	-	-	-	-
TOTAL	-	-	75,000	-	-	-	-	75,000

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

Project Title: Bain Street Pavement Rehabilitation & Shoulder Improvement (54th Street to Bellgrave Ave)

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life. Overlay existing pavement and extend paved shoulders in certain areas to provide 12 foot minimum travel lanes in both directions between 54th Street and Bellgrave Ave.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected				Total Estimate	
		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	65,000	-	-	-	-	65,000
Measure A	-	-	291,600	280,800	-	-	-	572,400
TOTAL	-	-	356,600	280,800	-	-	-	637,400
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	-
Land & Easements	-	-	-	-	-	-	-	-
Design	-	-	27,000	-	-	-	-	27,000
Administration	-	-	46,600	-	-	-	-	46,600
Construction Contracts	-	-	265,000	280,800	-	-	-	545,800
Construction Management	-	-	18,000	-	-	-	-	18,000
Salaries/Benefits	-	-	-	-	-	-	-	-
TOTAL	-	-	356,600	280,800	-	-	-	637,400

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

**Project Title: Pyrite Street Pavement Rehabilitation
(Jurupa Road to Mission Blvd)**

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life. Overlay existing pavement between Jurupa Road and Mission Blvd.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected				Total Estimate
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
<u>FUNDING SOURCES</u>							
Gas Tax	-	-	470,000	-	-	-	470,000
Measure A	-	-	-	-	-	-	-
TOTAL	-	-	470,000	-	-	-	470,000
<u>FUNDING USES</u>							
Planning/Environmental	-	-	-	-	-	-	-
Land & Easements	-	-	-	-	-	-	-
Design	-	-	37,500	-	-	-	37,500
Administration	-	-	-	-	-	-	-
Construction Contracts	-	-	34,500	-	-	-	34,500
Construction Management	-	-	372,000	-	-	-	372,000
Salaries/Benefits	-	-	26,000	-	-	-	26,000
TOTAL	-	-	470,000	-	-	-	470,000

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

**Project Title: Limonite Avenue Widening
(Etiwanda Ave to Van Buren)**

PROJECT PURPOSE AND DESCRIPTION

Improve roadway surface, facilitate traffic flow and enhance safety. This is TUMF eligible roadway. This project will design improvements and identify necessary right-of-ways from Etiwanda to Downey where existing improvements are at ultimate width. Request will be made to WRCOG to fund the fair share balance of environmental, right-of-way and construction costs.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected				Total Estimate
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
<u>FUNDING SOURCES</u>							
Gas Tax	-	-	150,000	-	-	-	150,000
TUMF	-	-	548,000	-	-	-	548,000
TOTAL	-	-	698,000	-	-	-	698,000
<u>FUNDING USES</u>							
Planning/Environmental	-	-	20,000	-	-	-	20,000
Land & Easements	-	-	40,000	-	-	-	40,000
Design	-	-	600,000	-	-	-	600,000
Administration	-	-	38,000	-	-	-	38,000
Construction Contracts	-	-	-	-	-	-	-
Construction Management	-	-	-	-	-	-	-
Salaries/Benefits	-	-	-	-	-	-	-
TOTAL	-	-	698,000	-	-	-	698,000

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

**Project Title: Linares Ave Pavement Rehabilitation
(Thunder Bay Trail to Moraga Ave)**

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life. Overlay existing pavement between Thunder Bay Trail and Moraga Ave. Project design will occur in current fiscal year and construction in the following.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected				Total Estimate	
		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	90,000	600,000	-	-	-	690,000
Measure A	-	-	-	-	-	-	-	-
TOTAL	-	-	90,000	600,000	-	-	-	690,000
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	-
Land & Easements	-	-	-	-	-	-	-	-
Design	-	-	50,000	4,000	-	-	-	54,000
Administration	-	-	40,000	11,000	-	-	-	51,000
Construction Contracts	-	-	-	545,000	-	-	-	545,000
Construction Management	-	-	-	40,000	-	-	-	40,000
Salaries/Benefits	-	-	-	-	-	-	-	-
TOTAL	-	-	90,000	600,000	-	-	-	690,000

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

**Project Title: Van Buren Blvd Pavement Rehabilitation - Phase I
(South of Limonite to 54th Street)**

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life. This pavement rehabilitation program is a multi-year program funded from multiple years of gas tax revenues. The estimated 3-year program begins with Phase 1 design in fiscal year 2012-2013 and construction overaly in fiscal year 2013-2014.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected				Total Estimate	
		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	150,000	900,000	-	-	-	1,050,000
Measure A	-	-	-	-	-	-	-	-
TOTAL	-	-	150,000	900,000	-	-	-	1,050,000
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	-
Land & Easements	-	-	-	-	-	-	-	-
Design	-	-	85,000	-	-	-	-	85,000
Administration	-	-	65,000	12,000	-	-	-	77,000
Construction Contracts	-	-	-	830,000	-	-	-	830,000
Construction Management	-	-	-	58,000	-	-	-	58,000
Salaries/Benefits	-	-	-	-	-	-	-	-
TOTAL	-	-	150,000	900,000	-	-	-	1,050,000

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

**Project Title: Camino Real Pavement Rehabilitation
(Linares Ave to south of Cottontail and Red Mountain)**

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life. Overlay existing pavement between Linares Ave and Blackhills Drive and westerly half of street between Red Mountain and Whitney. Design and construction by the County will be completed in fiscal year 2011-2012. This project schedules repayment of City's portion of design and construction cost.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected					Total Estimate
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	-	-	-	-	-	
Measure A	-	-	216,000	216,000	216,000	216,000	1,080,000	
TOTAL	-	-	216,000	216,000	216,000	216,000	1,080,000	
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	
Land & Easements	-	-	-	-	-	-	-	
Design	-	-	-	-	-	-	-	
Administration	-	-	-	16,000	16,000	16,000	64,000	
Construction Contracts	-	-	216,000	200,000	200,000	200,000	1,016,000	
Construction Management	-	-	-	-	-	-	-	
Salaries/Benefits	-	-	-	-	-	-	-	
TOTAL	-	-	216,000	216,000	216,000	216,000	1,080,000	

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

Project Title: Limonite Pavement Rehabilitation (Wineville to Etiwanda)

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life. Overlay existing pavement between Wineville Ave and Etiwanda Ave.

FINANCIAL OVERVIEW

	Actual Life	Estimate	Projected				Total	
	to Date thru		FY 2013	FY 2014	FY 2015	FY 2016		FY 2017
	6/30/11*	FY 2012						
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	-	-	-	-	-	-
Measure A	-	-	691,200	-	-	-	-	691,200
TOTAL	-	-	691,200	-	-	-	-	691,200
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	-
Land & Easements	-	-	-	-	-	-	-	-
Design	-	-	55,000	-	-	-	-	55,000
Administration	-	-	51,200	-	-	-	-	51,200
Construction Contracts	-	-	547,000	-	-	-	-	547,000
Construction Management	-	-	38,000	-	-	-	-	38,000
Salaries/Benefits	-	-	-	-	-	-	-	-
TOTAL	-	-	691,200	-	-	-	-	691,200

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

**Project Title: Rutile Street and Galena Road Pavement Rehabilitation
(Jurupa Road to Van Buren and Galena)**

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life. Overlay existing pavement between Jurupa Road and Van Buren Blvd from Galena Street to 1100 feet east of Rutile Ave and Etiwanda Ave.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected				Total Estimate
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
<u>FUNDING SOURCES</u>							
Gas Tax	-	-	-	-	-	-	-
Measure A	-	540,000	-	-	-	-	540,000
TOTAL	-	540,000	-	-	-	-	540,000
<u>FUNDING USES</u>							
Planning/Environmental	-	-	-	-	-	-	-
Land & Easements	-	-	-	-	-	-	-
Design	-	43,000	-	-	-	-	43,000
Administration	-	40,000	-	-	-	-	40,000
Construction Contracts	-	427,000	-	-	-	-	427,000
Construction Management	-	30,000	-	-	-	-	30,000
Salaries/Benefits	-	-	-	-	-	-	-
TOTAL	-	540,000	-	-	-	-	540,000

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

Project Title: Annual Miscellaneous Street Improvement Program

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life of various local neighborhood streets. This is a multi-year program financed from Measure A Funds. This annual program will be renewed with each budget cycle. The fiscal year 2012-2013 program includes design and overlay of approximately 3,600 lineal feet of local streets.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected					Total Estimate
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	-	-	-	-	-	
Measure A	-	237,600	129,600	129,600	129,600	129,600	756,000	
TOTAL	-	237,600	129,600	129,600	129,600	129,600	756,000	
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	
Land & Easements	-	-	-	-	-	-	-	
Design	-	17,000	-	-	-	-	17,000	
Administration	-	17,600	9,600	9,600	9,600	9,600	56,000	
Construction Contracts	-	190,000	120,000	120,000	120,000	120,000	670,000	
Construction Management	-	13,000	-	-	-	-	13,000	
Salaries/Benefits	-	-	-	-	-	-	-	
TOTAL	-	237,600	129,600	129,600	129,600	129,600	756,000	

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

Project Title: Annual Miscellaneous Street Maintenance Program

PROJECT PURPOSE AND DESCRIPTION

Project will slurry seal and crack seal various local streets to extend pavement service life and postpone more costly pavement rehabilitation treatments. This is a multi-year program financed with Measure A Funds. This annual program will be renewed with each budget cycle. The fiscal year 2012-2013 program includes design and overlay of approximately 3,200 lineal feet.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected					Total Estimate
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	-	-	-	-	-	
Measure A	-	-	237,600	129,600	129,600	129,600	756,000	
TOTAL	-	-	237,600	129,600	129,600	129,600	756,000	
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	
Land & Easements	-	-	-	-	-	-	-	
Design	-	-	17,000	-	-	-	17,000	
Administration	-	-	17,600	9,600	9,600	9,600	56,000	
Construction Contracts	-	-	190,000	120,000	120,000	120,000	670,000	
Construction Management	-	-	13,000	-	-	-	13,000	
Salaries/Benefits	-	-	-	-	-	-	-	
TOTAL	-	-	237,600	129,600	129,600	129,600	756,000	

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

Project Title: Annual Road Safety/Traffic Improvement Program

PROJECT PURPOSE AND DESCRIPTION

Project will construct various minor safety enhancements and traffic improvement including pavement markings & striping, signs traffic signal safety upgrades, localized surface drainage improvements, median curbs where safety warrants, etc. to enhance pedestrian and motorist safety.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected					Total Estimate
		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	-	-	-	-	-	
Measure A	-	237,600	129,600	129,600	129,600	129,600	756,000	
TOTAL	-	237,600	129,600	129,600	129,600	129,600	756,000	
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	
Land & Easements	-	-	-	-	-	-	-	
Design	-	21,000	-	-	-	-	21,000	
Administration	-	17,600	9,600	9,600	9,600	9,600	56,000	
Construction Contracts	-	184,000	120,000	120,000	120,000	120,000	664,000	
Construction Management	-	15,000	-	-	-	-	15,000	
Salaries/Benefits	-	-	-	-	-	-	-	
TOTAL	-	237,600	129,600	129,600	129,600	129,600	756,000	

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

Project Title: Pacific Avenue Pavement Rehabilitation

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life. Overlay existing pavement between 45th Street and Mission Blvd.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected				Total Estimate	
		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	-	-	-	-	-	-
Measure A	-	-	-	328,320	-	-	-	328,320
TOTAL	-	-	-	328,320	-	-	-	328,320
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	-
Land & Easements	-	-	-	-	-	-	-	-
Design	-	-	-	25,000	-	-	-	25,000
Administration	-	-	-	24,320	-	-	-	24,320
Construction Contracts	-	-	-	261,000	-	-	-	261,000
Construction Management	-	-	-	18,000	-	-	-	18,000
Salaries/Benefits	-	-	-	-	-	-	-	-
TOTAL	-	-	-	328,320	-	-	-	328,320

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

Project Title: Country Village Road Pavement Rehabilitation

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life. Overlay existing pavement between SR-60 and Philadelphia Street (north City limit).

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected				Total Estimate	
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	-	-	-	248,000	-	248,000
Measure A	-	-	-	-	101,520	434,160	-	535,680
TOTAL	-	-	-	-	101,520	682,160	-	783,680
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	-
Land & Easements	-	-	-	-	-	-	-	-
Design	-	-	-	-	57,500	5,000	-	62,500
Administration	-	-	-	-	44,020	8,660	-	52,680
Construction Contracts	-	-	-	-	-	625,000	-	625,000
Construction Management	-	-	-	-	-	43,500	-	43,500
Salaries/Benefits	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	101,520	682,160	-	783,680

*City Incorporated 7/1/2011

CAPITAL IMPROVEMENT PROJECT

Project Title: Rubidoux Blvd Pavement Rehabilitation

PROJECT PURPOSE AND DESCRIPTION

Project will improve roadway surface and extend pavement service life. Overlay existing pavement between SR-60 Mission Blvd to SR-60 eastbound on/off ramp.

FINANCIAL OVERVIEW

	Actual Life to Date thru 6/30/11*	Estimate FY 2012	Projected					Total Estimate
			FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
<u>FUNDING SOURCES</u>								
Gas Tax	-	-	-	-	-	-	-	-
Measure A	-	-	-	-	-	174,960	-	174,960
TOTAL	-	-	-	-	-	174,960	-	174,960
<u>FUNDING USES</u>								
Planning/Environmental	-	-	-	-	-	-	-	-
Land & Easements	-	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-
Construction Contracts	-	-	-	-	-	174,960	-	174,960
Construction Management	-	-	-	-	-	-	-	-
Salaries/Benefits	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	174,960	-	174,960

*City Incorporated 7/1/2011

Glossary

APPROPRIATION - An authorization by the City Council to make expenditures and to incur obligations for a specific purpose within a specific timeframe.

AQMD - Air Quality Management District is the air pollution control agency that helps to protect the health of residents, while remaining sensitive to businesses.

ASSESSED VALUATION - A dollar value placed on real estate or other property by Riverside County as a basis for levying property taxes.

ASSESSMENT DISTRICT - A defined area of land that is benefited by the acquisition, construction, or maintenance of a public improvement. An assessment is levied and collected in the regular property tax bill to fund the improvements.

AUDIT - Scrutiny of the City's accounts by an independent auditing firm that determines whether the City's financial statements are fairly presented in conformity with generally accepted accounting principles. An independent audit is performed annually.

BEGINNING BALANCE - Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

BUDGET - A fiscal plan of financial operation, listing an estimate of proposed applications or expenditures and the proposed means of financing them.

BUDGET CALENDAR - A schedule of key dates that the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

CAPITAL IMPROVEMENTS - Expenditures related to the acquisition, expansion or rehabilitation of an element of the City's infrastructure.

CHARGES FOR SERVICES - Revenue from charges for activities of the City.

CIP - Capital Improvement Program

CITY COUNCIL - Made up of five elected officials , collectively acting as the legislative and policy making body of the City of Jurupa Valley.

CONTRACT SERVICES - The costs related to services performed for the City by non-employees, businesses or utilities.

DEPARTMENT - An organizational unit comprised of division or functions. It is the basic unit of service responsibility encompassing a broad mandate or related activities.

ENCUMBRANCE - The commitment of appropriated funds to purchase an item or service; to encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE FUND - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises.

EXPENDITURES - The actual payment for goods and services.

FINES AND FORFEITURES - Revenues from fines and penalties for commission of statutory offenses; forfeitures of amounts held as security against loss or damage, or collections from bonds or sureties placed with the government for the same purpose; and penalties of any sort, except those levied on delinquent taxes.

FISCAL YEAR (FY) - The period designated by the City for the beginning and ending of financial transactions. The City of Jurupa Valley fiscal year begins July 1st and ends June 30th of each year.

FRANCHISE FEE - A fee paid by public service utilities for use of public property in providing their services to the citizens of a community.

FULL TIME EQUIVALENT (FTE) - The amount of time a regular full-time or part-time position has been budgeted for in terms of the amount of time an employee works in a year.

FUND - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government function.

FUND BALANCE - The difference between assets and liabilities report in a governmental fund.

GAS TAX - Administered by the State Board of Equalization, this is an 18 cents per gallon tax on fuel used to propel a motor vehicle or aircraft.

GENERAL FUND - The General Fund typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL PLAN - California State law requires each city to adopt a General Plan that describes the direction the city will take concerning its future development.

GRANT - A contribution by a government or other organization to support a particular function; grants may be classified as either categorical or block depending on the amount of discretion allowed the grantee.

INTERGOVERNMENTAL REVENUES - Revenue from other governmental agencies, primarily federal, state, and county grants.

INTERNAL SERVICE FUND - Funds used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

LICENSES, PERMITS & FEES - Revenues collected by a governmental unit from individuals or business concerns for various rights or privileges granted by the government.

LLMD - Lighting and Landscape Maintenance District - assessment district within the City used to provide financing for ongoing operation, maintenance and servicing of median landscaping, street lights, or traffic signals.

MAINTENANCE - All materials or contract expenditures covering repair and upkeep of City building, machinery and equipment, systems, and land.

MEASURE A - The Riverside County voter approved measure that allocates one half-cent sales tax for transportation projects to three districts within the County; Western Riverside, Coachella Valley, and Palo Verde.

MOTOR VEHICLE IN LIEU - A State vehicle fee imposed on motorists for the privilege of operating a motor vehicle on the public highways. It is imposed "in lieu" of property taxes.

OPERATING BUDGET - A financial plan for the operation of government and the provision of services; excluded from the operating budget are capital projects, which are determined by a separate, but interrelated process.

ORDINANCE - A formal legislative enactment by the governing board of a municipality. An ordinance may not conflict with any higher form of law such as a state statute or constitutional provision. It has full force and effect of law within the boundaries of the municipality to which it applies. 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, require ordinances. Ordinances must be considered at two separate meetings and become effective thirty days after the second reading.

PROPERTY TAX - Property tax is imposed on real property land permanently attached improvements such as buildings) and tangible personal property located within the City. The tax is one percent of the assessed value of the property.

PROPRIETARY FUND TYPES - Enterprise and internal service funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.

PUBLIC HEARING - The portions of open meetings held to present evidence and provide information on both sides of an issue.

RCTC - Riverside County Transportation Commission.

RDA - Redevelopment Agency

RESERVED FUND BALANCE - Accounts used to record a portion of the fund balance legally segregated for a specific use and not available for appropriation.

RESOLUTION - A special order of the City Council which has a lower legal standing than an ordinance.

RESTRICTED FUNDS - These funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

REVENUE - Annual income received by the City.

RISK MANAGEMENT - The process for conserving the earning power and assets of the City by minimizing the financial effect of accidental losses.

SALES TAX - The tax placed on the value of goods sold within the City. The California State Legislature and a majority vote of the people set the rate. The tax is collected by the state and is distributed to local taxing authorities.

TAX BASE - The total value of real and personal property in the City as of March 1 of each year, as certified by the Riverside County Assessor. The tax base represents net value after all exemptions.

TAXES - Compulsory charges levied by a government for the purpose of financing service performed for the common benefit.

TRANSIENT OCCUPANCY TAX (TOT) - A tax imposed on travelers who stay in temporary lodging facilities within the City. Also known as a Hotel Tax or a Bed Tax.

USER FEES - The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.