

CITY OF JURUPA VALLEY

FISCAL YEAR 2018/19

ADOPTED BUDGET



A COMMUNITY OF COMMUNITIES

**WORKING TOGETHER FOR A
BETTER FUTURE**

APPROVED JUNE 7, 2018

(This page is intentionally left blank)



CITY OF JURUPA VALLEY

Table of Contents

Budget Message	ii
City Council	x
Organization Chart	xi
Summaries	1
Revenues	11
Department Budgets	13
Special Funds	59
Districts	69
Glossary	87

(This page is intentionally left blank)

INTRODUCTION



**WORKING TOGETHER
TO MAKE A HEALTHIER
JURUPA VALLEY**



(This page is intentionally left blank)

CITY MANAGER'S BUDGET MESSAGE



City of Jurupa Valley

June 29, 2018

Honorable Mayor, Members of the City Council and the Citizens of Jurupa Valley:

Working Together

On July 1, 2011 nine unincorporated areas of Riverside County previously known as Mira Loma, Glen Avon, Pedley, Indians Hills, Jurupa Hills, Sunnyslope, Crestmore Heights, Rubidoux and Belltown joined together to form the City of Jurupa Valley, a community of communities. Over the past seven years the City Council has worked together with the residents of Jurupa Valley to make this previously unincorporated area a healthier place to live by investing in infrastructure, growing the local economy and working with the Riverside County Sheriff's Department to make our communities safer.

On the eve of incorporation in 2011 the California Senate passed Senate Bill 89 which striped away the special allocations of Vehicle License Fees (VLF) that had been previously allocated to four newly incorporated cities and to cities that annexed inhabited territory, one of which was Jurupa Valley.

There were many attempts to restore the lost VLF to the cities:

- In 2012 SB 1566 (Negrete McLeod, 2012) and AB 1098 (Carter, 2012) were introduced to reallocate the VLF to the newly incorporated cities and to cities that annexed inhabited territory. SB 1566 was held up in the Senate Appropriations Committee and eventually placed in the appropriations suspense file. AB 1098 was amended to include the provisions included in SB 1566 to restore the lost VLF, however, it was vetoed by the Governor.
- In 2013 SB 56 (Roth) and AB 677 (Fox) were introduced to assist the newly incorporated cities and cities that have annexed inhabited territories, but the bills never made it out of their committees for a vote.
- In 2014 AB 1521 (Fox) and SB 69 (Roth) were both vetoed by the Governor.

- In 2015 AB 448 (Brown) and SB 25 (Roth) were both vetoed by the Governor, however, SB 107 was passed which paid off the \$21 million dollars of debt owed by the City of Jurupa Valley for revenue neutrality payments as well as services provided by Riverside County following incorporation.
- In 2016 Senator Roth introduced another bill (SB 817) to restore the VLF payments to the cities of Eastvale, Jurupa Valley, Menifee and Wildomar and once again the bill was vetoed by the Governor.
- After many years of working with Senator Roth and with the cooperation of the newly elected Assemblymember Sabrina Cervantes, SB 130 was passed, and signed by the Governor at the Jurupa Valley City Hall on May 12, 2017 restoring the lost VLF allocation to the cities of Eastvale, Jurupa Valley, Menifee and Wildomar.

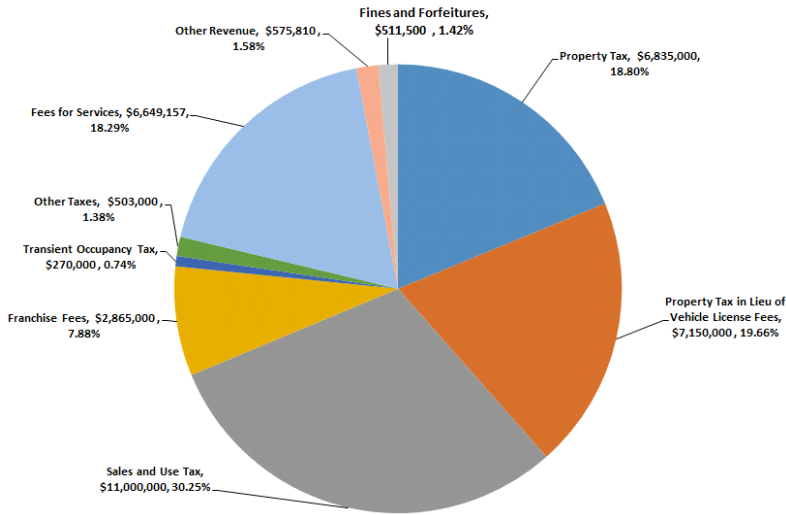
As the City enters into its eighth (8th) year of incorporation, I am pleased to present the Fiscal Year (FY) 2018-19 Adopted Budget for the City of Jurupa Valley. The Operating Budget is an annual fiscal plan that provides information regarding the sources (revenues) and the uses (expenditures) of the funds that will be used to provide the City with the necessary services and programs for the upcoming year. The budget process began in the spring with a discussion of the City Council goals and priorities. The proposed budget was submitted to the City Council and a public meeting was conducted, allowing taxpayers the opportunity to comment on the then proposed budget. Subsequently, the budget was adopted by the City Council on June 7, 2018.

General Fund

The General Fund is the primary fund of the City and the revenues are used to fund public safety, animal services, administration, legal, planning and building, economic development, engineering, public works and other essential services provided by government. The FY 2018-19 General Fund budget was developed to increase the existing service levels of public safety contracted with the Riverside Sheriff's Department. Two additional dedicated deputy positions were added for Quality of Life issues and two additional Community Service Officers were added for parking and other traffic and support related activities.

The total estimated General Fund revenue for FY 2018-19 is \$36,170,467 while the estimated expenditures are \$35,918,023. In FY 2017-18 the City had twelve (16) full time and two (2) part time employees. The City continues to utilize contract services for Engineering, Planning, Building and Safety, Code Enforcement, Public Safety and Animal Services.

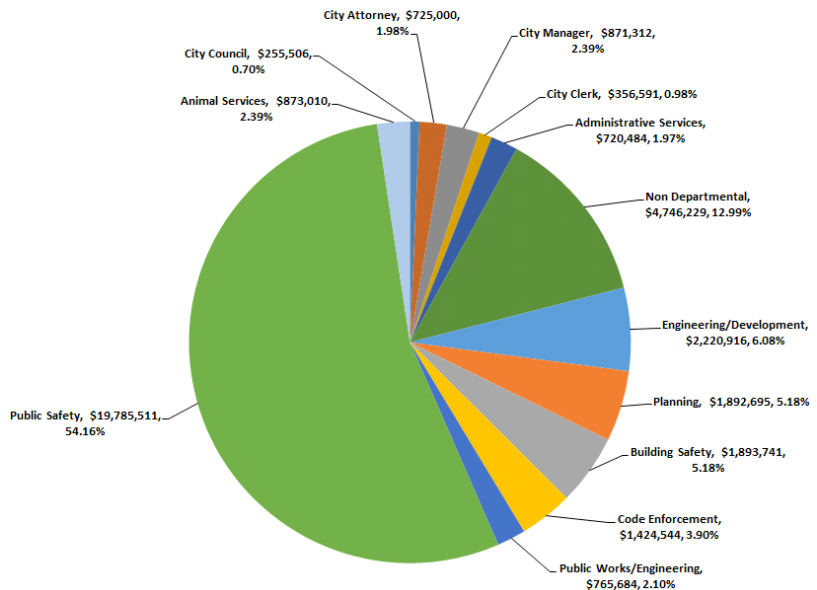
General Fund Sources - where the money comes from



The City receives the majority of its General Fund revenue from Sales and Use Tax (30.25%), Property Taxes (18.80%), Fees for Services (18.29%) and Franchise Fees (7.88%). SB 130, which reallocated the Vehicle License Fees to provide the City with Property Tax in Lieu of Vehicle License Fees (19.66%) is estimated to provide and additional \$6,500,000 to the City which will help provide much needed services to its residents.

The City has budgeted 54.16% of its General Fund Budget to Public Safety, which includes the contract with the Riverside County Sheriff. This is an overall 9.09% increase in cost over FY 2017-18 with an increase in the level of service provided to the City. The actual patrol rate increase is estimated by the County to be between 8-10%. Planning is expected to decrease by 14.4% and Engineering/ Development Costs is expected to increase by 13.1%.

General Fund Uses - where does the money go

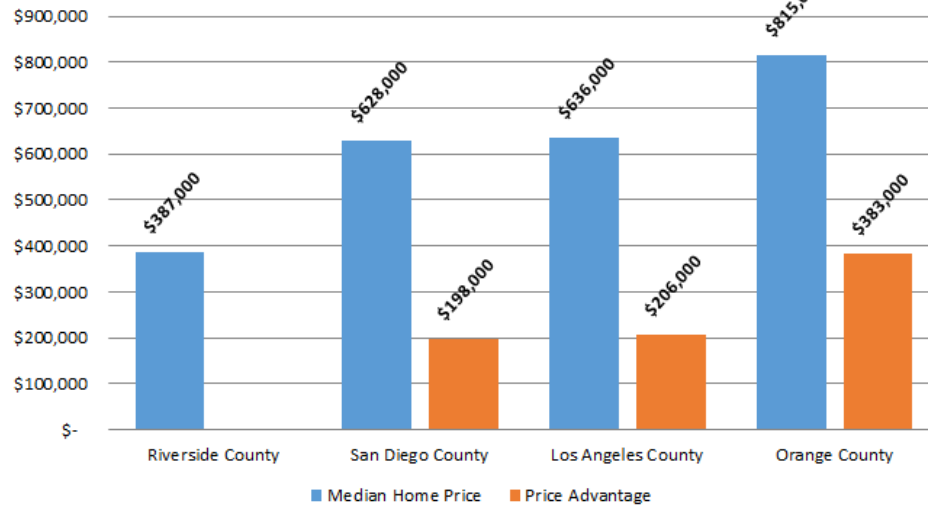


The Local Economy

The Inland Empire continues to see increased prices for new and existing homes. Jurupa Valley continues to be an attractive location for developers with the availability of vacant land and the continued price advantage over the coastal counties.

The existing home price advantage will continue to attract future home buyers to the area and continue to create a demand for new housing. The availability of affordable housing continues to attract homebuyers to the Inland Empire. Riverside County's second quarter 2018 median new home price of \$429,000 was up 1.1% from last year's \$424,500. It was also above the prior quarter's \$425,000.

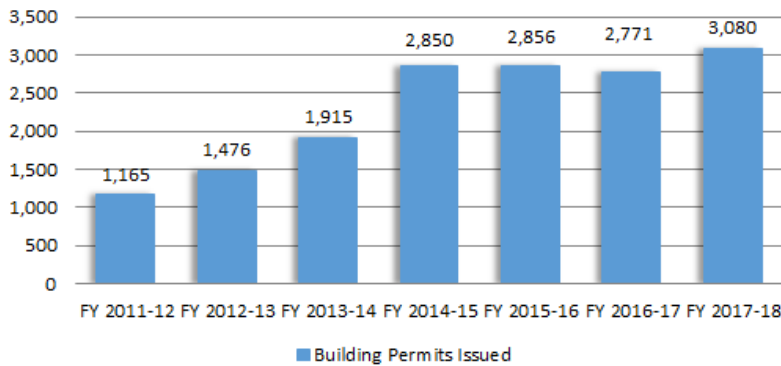
Riverside County Home Price Advantage



Source: Inland Empire Economic Partnership, July 2018

Its median existing home price was \$380,000, up from \$358,000 the prior year (6.1%) and up from the prior quarter's \$375,000.

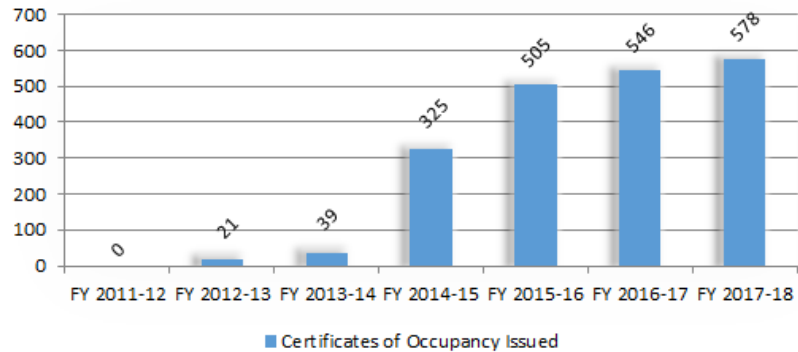
Building Permits Issued



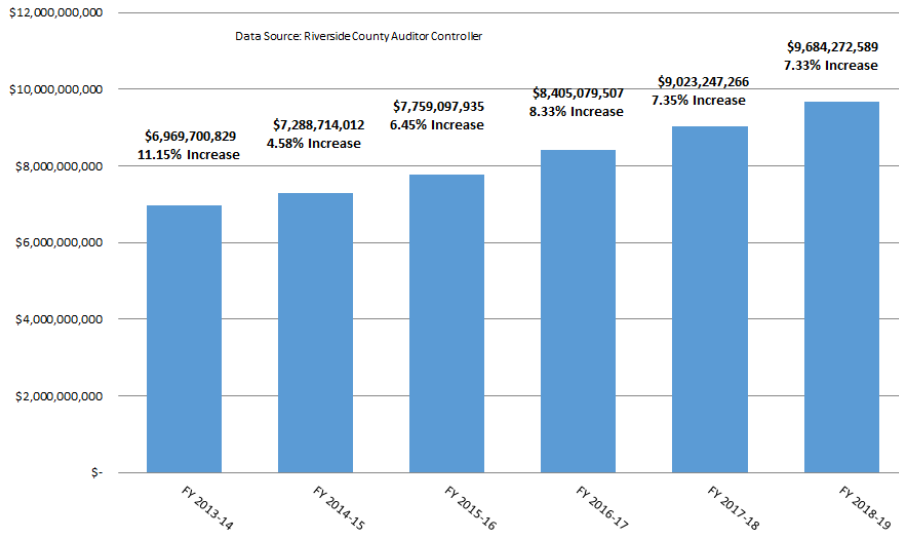
The City of Jurupa Valley realized an increase in the number of Building Permits Issued to 3,080 in FY 2017-18, and, of the permits issued new home permits increased by 1.0% from 570 in FY 2016-17 to 576 in FY 2017-18.

Certificates of Occupancy continue to be issued at the highest level since the city's incorporation in 2011. The City continues to remain attractive to developers and new homebuyers due to its close proximity to major freeways and to the Ontario International Airport.

Certificates of Occupancy Issued



City of Jurupa Valley Assessed Valuation



Development in Jurupa Valley as well as increases in the price of existing homes continues to contribute to higher property tax valuations within the City. These key factors have resulted in significant increases in the City's property tax valuation. This trend is expected to continue over the next few years due to approval of several

development plans and the number of new homes being built and sold within the City limits.

Job Growth in the Inland Empire continues to be strong in 2018. The unemployment rate was 11.9% lower in June 2018 as compared to June 2017 and the workforce increased by 1.0% as 19,700 people joined the workforce. 31,600 residents found jobs in the past year either locally or in other Southern California counties.

Inland Empire Employment Information

Sector	Apr-2017	May-2017	Jun-2017	Jun-2016	Change	Percent
Higher Education	22,300	21,700	21,500	18,700	2,800	15.0%
Management & Professions	49,300	48,700	48,600	47,100	1,500	3.2%
Local Government	79,700	81,600	81,600	79,400	2,200	2.8%
Utilities	5,100	5,100	5,100	5,000	100	2.0%
Health Care	137,100	137,800	137,500	134,900	2,600	1.9%
Federal & State	38,300	38,300	38,400	38,100	300	0.8%
Mining	900	900	900	900	0	0.0%
Information	11,200	11,100	11,100	11,200	(100)	-0.9%
Clean Work, Good Pay	343,900	345,200	344,700	335,300	9,400	2.8%
K-12 Education	139,200	140,600	138,200	134,700	3,500	2.6%
Financial Activities	44,800	45,200	45,000	44,300	700	1.6%
Clean Work, Moderate Pay	184,000	185,800	183,200	179,000	4,200	2.3%
Logistics	186,100	186,700	187,700	175,300	12,400	7.1%
Construction	100,700	101,600	101,900	98,600	3,300	3.3%
Manufacturing	98,700	99,100	99,800	99,600	200	0.2%
Dirty Work, Moderate Pay	385,500	387,400	389,400	373,500	15,900	4.3%
Employment Agencies	46,100	46,800	46,400	42,400	4,000	9.4%
Amusement	20,900	21,000	19,800	18,700	1,100	5.9%
Administrative Support	56,600	55,600	56,900	54,500	2,400	4.4%
Social Assistance	72,600	72,200	72,600	69,700	2,900	4.2%
Other Services	46,400	46,800	47,000	45,900	1,100	2.4%
Retail Trade	183,300	183,700	182,600	178,700	3,900	2.2%
Eating & Drinking	132,100	132,300	130,900	129,400	1,500	1.2%
Accommodation	18,000	18,200	18,100	18,700	(600)	-3.2%
Agriculture	14,900	14,900	16,500	18,900	(2,400)	-12.7%
Lower Paying Jobs	590,900	591,500	590,800	576,900	13,900	2.4%
Total, All Industries	1,504,300	1,509,900	1,508,100	1,464,700	43,400	3.0%
Civilian Labor Force	2,019,800	2,020,100	2,031,600	2,011,900	19,700	1.0%
Employment	1,944,200	1,946,100	1,936,400	1,904,800	31,600	1.7%
Unemployment	75,600	74,000	95,200	107,000	(11,800)	-11.0%
Unemployment Rate	3.7%	3.7%	4.7%	5.3%	-0.8%	-11.9%

Source: Inland Empire Economic Partnership, July 2018

FY 2018-19 Budgetary Highlights

- SB 130 passed in FY 17/18, restoring payment of approximately \$6,500,000 per year in vehicle in lieu taxes to the City.
- SB 1 enacted in FY 17/18 provided \$708,000 in additional dedicated road maintenance funding. For FY 18/19, an estimated \$1.8 million in additional funding is anticipated from SB 1.
- Completion of pavement rehabilitation program funded by the Issuance of Certificates of Participation Series 2016 for \$9,000,000.
- Acquisition of City Hall Property. Closed escrow in January 2018.
- Continued long term planning and improvements to Downey Park River Access.
- Increased property tax revenue due to new home development and the increased valuation of existing homes.

Conclusion

The annual budgeting process is an opportunity for the City to set its priorities and goals for the coming year. The budget process is the chance for the City Council and Citizens provide the necessary feedback which is needed each year to make it a successful one.

I would like to thank the Administrative Services Department's staff for the hard work and dedication, and particularly, as it relates to the preparation of this annual budget. I would also like to thank the City Council for their participation and direction in setting forth this budget, allowing the City to fulfill its mission and goals.

Respectfully submitted,



Gary Thompson
City Manager

(This page is intentionally left blank)

JURUPA VALLEY CITY COUNCIL



MAYOR

MICHEAL GOODLAND

MAYOR PRO TEM

BRIAN BERKSON

COUNCILMEMBER

VERNE LAURITZEN

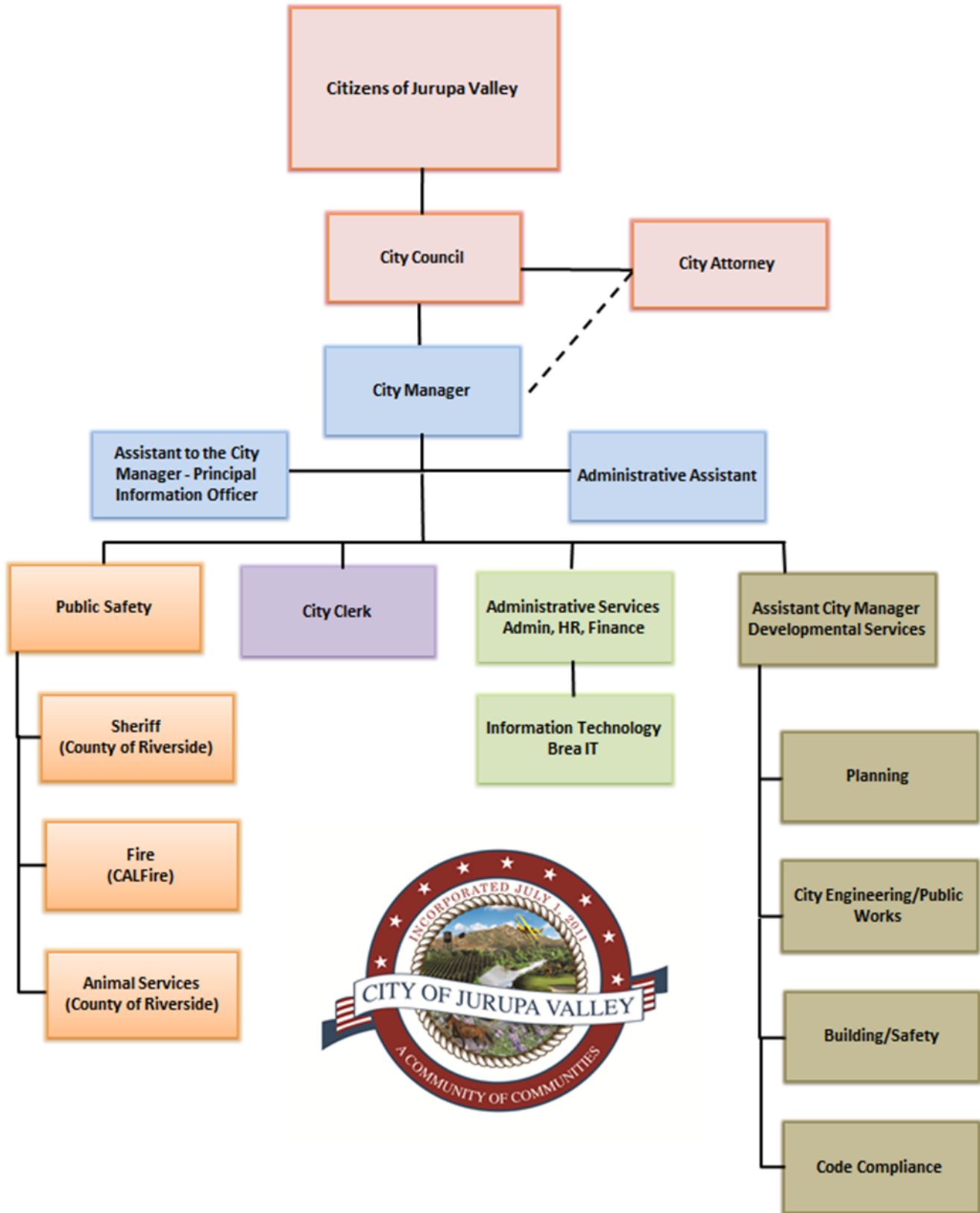
COUNCILMEMBER

LAURA ROUGHTON

COUNCILMEMBER

ANTHONY KELLY, JR.

CITY OF JURUPA VALLEY
Organization Chart
June 30, 2018



SUMMARIES



**WORKING TOGETHER
TO GROW OUR
LOCAL ECONOMY**



Explanation of Summaries and Worksheets

Fund Balance Worksheet - All Funds

This worksheet summarizes projected Revenues, Expenditures and Fund Balances for the General Fund as well as all restricted funds managed by the City.

General Fund - The proposed Budget reflects an anticipated beginning General Fund balance of \$5,199,237, based on current year expenditure and revenue projections.

General Fund revenues for FY 2018-19 are estimated at \$36,170,467 and expenditures are proposed at \$35,918,023. If approved as proposed, the estimated Fund Balance at FY 2018-19 year end would be \$4,997,481. This is a slight decrease of \$201,756 from the estimated balance at the end of the current fiscal year. This is primarily due to increase in base level costs per Sheriff and new public safety services.

Gas Tax and Measure "A" Funds - These funds are distributed by the State of California and the Riverside County Transportation Committee respectively. Revenues are allocated based on formulas and estimates are provided to City staff each year. Expenditures are regulated by the guidelines of these programs but may not be commingled or used for General Fund programs. These funds are used for maintenance and capital improvements. Capital improvement projects are often multi-year and remaining balances are carried over from year to year until project completion. Estimated Gas Tax revenues are projected to increase slightly in FY 2018-19.

Other Ongoing "Restricted" Revenues - These presently consist of subventions from the Southern California Air Quality Maintenance District (AQMD) and the State for supplemental law enforcement services (SLES) The AQMD funds must be used to reduce impacts on air quality. This year staff proposes to spend a portion of available funds to purchase fuel for vehicles, provide for street sweeping and offset costs for light bars and tool boxes on vehicles already on order. The SLES funds are transferred to the General Fund each year to supplement funding for the Sheriff's contract.

Internal Services Funds - The City presently has internal service funds for Risk Management and Information Technology. Funds are expended from these accounts and then responsible departments are charged back for their share of the service. Until a cost allocation plan/ fee study is completed these charges are all included in the "Non-Departmental budget program.

Direct Assessments - These reflect responsibilities for the City's Lighting and Landscaping Maintenance District as well as three Community Facilities Districts (CFD's) for maintenance. These are primarily funded through direct assessments on benefitting properties. For the LLMD there is a portion funded through Gas Tax as revenues are capped while expenditures continue to rise.

Year to Year General Fund Analysis Worksheet

This worksheet provides a comparative analysis of year to year changes in General Fund expenditures by budget program. Brief explanations of changes are included for each program.

Staffing by FTE

This worksheet summarizes proposed full time equivalent staffing for FY 2018-19. New positions are highlighted.

Revenue Summary-General Fund

This is a year to year comparison of General Fund revenues by account

Revenue Summary- Miscellaneous (Restricted) Funds

This is a year to year Comparison of Non-General/ Restricted funds by program and account.

Department and Program Worksheets-

Each Budgetary operating program has a worksheet summarizing proposed expenditures for the upcoming fiscal year. These worksheets include prior year information for comparative purposes as well as narrative descriptions for significant accounts.

Year to Year General Fund Analysis

FUND	General	FY 2017-18 Estimated Actual	FY 2018-19 Proposed Budget
Beginning Balance		5,314,133	5,199,237
Transfers In/Out		(318,111)	(454,200)
Revenues		34,611,667	36,170,467
Available		39,607,689	40,915,504

Expenditures:	Difference		% Diff.
Council	187,461	255,506	36%
City Attorney	823,000	725,000	-12%
City Manager	840,753	871,312	4%
City Clerk	342,298	356,591	4%
Finance	719,987	720,484	0%
Non-Dept	4,714,270	4,133,029	-12%
Devmt Services/Eng	1,964,000	2,220,916	13%
Planning	2,211,017	1,892,695	-14%
Building Safety	1,778,720	1,893,741	6%
Code Enforcement	1,062,600	1,424,544	34%
Engineering/ PW	768,551	765,684	0%
Public Safety	18,137,628	19,785,511	9%
Animal Services	858,166	873,010	2%

Expenditure Totals 34,408,452 35,918,023 1,509,571 4%

Remaining 5,199,237 4,997,481

Expenditures:	Explanation of Changes
Council	Actual FY 2017-18 cost reflect partial use of Cafeteria Benefit option. FY 2018-19 includes full amount.
City Attorney	Reflects expected reduction in litigation costs
City Manager	Actual costs for FY 2017-18 are expected to be below budget does not reflect budget increase for FY 2018-19
City Clerk	Cost of elections in FY 2017-18 and 18-19
Finance	Reduction in Professional Service costs
Non-Dept	Costs of revenue neutrality and purchase of City Hall in FY 2017-18
Devmt Services/Eng	For FY 18-19 includes planning related consulting costs
Planning	Reduced costs for non-reimbursable expenses in FY 2018-19
Building Safety	Anticipated increase in building activity
Code Enforcement	Increase due to addition of two Park Ranger positions
Engineering/ PW	No change in proposed service levels
Public Safety	Increase in base level costs per Sheriff and new services
Animal Services	Costs provided by County Animal Control

City of Jurupa Valley
FY 2018-19 City Personnel Allocations
By Full Time Equivalent

Title	FTE	City Mgr	Admin	City Clerk	Finance	Engr Dev Svcs	Planning	Non-Dept	Code Enf	Eng/PW	Gas Tax Oper	Measure A Oper	NPDES	LLMD/CFD
Percentage of Time Allocated to Departments/ Programs														
City Manager														
City Manager	1.00	100%												
Assistant to the City Manager	1.00	100%												
Administrative Assistant	1.00	100%												
Office Assistant	1.00	100%												
Office Assistant	0.80	100%												
Total City Manager	4.80													
City Clerk														
City Clerk	1.00	100%												
Deputy City Clerk	0.50	100%												
Total City Clerk	1.50													
Administrative Services														
Administrative Services Director	0.80				100%									
Deputy Director of Administrative Services	1.00				100%									
Accountant (2 positions)	1.20				100%									
Accounting Technician	1.00				100%									
Accounting Assistant	1.00				100%									
Total Administrative Services	5.00													
Planning														
Senior Administrative Assistant	1.00						80%							
Total Planning	1.00										20%			
Public Works Manager														
Public Works Manager	1.00							20%			70%			10%
Maintenance Worker 1 (3 positions)	3.00										100%			
Total Public Works	4.00													
Total City Staff	16.30													

**City of Jurupa Valley
FY 2018-19 City Contract Staff Allocations
By Full Time Equivalent**

Title	FTE	City Mgr	Admin	City Clerk	Finance	Engr Dev Svcs	Planning	Bldg & Safety	Code Enf	Eng/ PW	Gas Tax Oper	Measure A Oper	NPDES	COP, LLMD/CFD & Spec Projects
Percentage of Time Allocated to Departments/ Programs														
Planning														
Planning Director	1.00						100%							
Principal Planner	1.00						100%							
Senior Planner/Policy	1.00						100%							
Associate Planner/Entitlement	1.00						100%							
Associate Planner/Entitlement	1.00						100%							
Associate Planner/Entitlement	1.00						100%							
Associate Planner/Entitlement	1.00						100%							
Assistant Planner/Gen Services	1.00						100%							
General Plan Zoning Consistency	0.50						100%							
Total Civic Solutions	9.50													
Building/Safety														
Chief Building Official	0.50							80%	20%					
Deputy Building Official	0.50							90%	10%					
Comb. Bldg Inspector	0.90							95%	5%					
Comb. Bldg Inspector	0.90							95%	5%					
Comb. Bldg Inspector	0.50							80%	20%					
Comb. Bldg Inspector	0.90							100%						
Plans Examiner/Bldg Inspector	0.90							100%						
Plan Check/Inspector	0.90							100%						
B/S Permit Technician	0.55							90%	10%					
B/S Permit Technician	0.70							95%	5%					
Total Building/Safety	7.25													

**City of Jurupa Valley
FY 2018-19 City Contract Staff Allocations
By Full Time Equivalent**

Title	FTE	City Mgr	Admin	City Clerk	Finance	Engr Dev Svcs	Planning	Bldg & Safety	Code Enf	Eng/ PW	Gas Tax Oper	Measure A Oper	NPDES	COP, LLMD/CFD & Spec Projects
Percentage of Time Allocated to Departments/ Programs														
Code Enforcement														
Code Compliance Officer	0.90								100%					
Code Compliance Officer	0.90								100%					
Code Compliance Officer	0.90								100%					
Code Enforcement Officer	0.90								100%					
Code Enforcement Officer	0.90								100%					
Ranger	0.90								100%					
Ranger	0.90								100%					
Total Code Enforcement	6.30													
Engineering/Public Works														
City Engineer/Director of Public Works	0.75					15%				45%	5%	5%	5%	25%
Deputy City Engineer	0.80					35%	8%			25%	5%	5%		22%
Assistant City Engineer	0.50					10%	5%			15%	5%	10%		55%
Assistant City Engineer	0.15					5%				5%	5%	10%		75%
CIP/LLMD Engineer	0.85					8%	5%			8%	5%	30%		44%
Environmental Programs Manager	0.80					15%				5%			75%	5%
NPDES/PW Inspector	0.85					25%		5%		5%			53%	12%
Transportation/Traffic Manager	0.65					15%	5%			20%	20%	25%	5%	10%
Assistant Engineer	0.85					10%				5%	5%	20%	5%	50%
Intern	0.50					20%	10%			5%	5%	20%	5%	50%
Civil Plan Check Engineer	0.50					85%	10%			5%				
Civil Plan Checker	0.50					100%	10%			5%				
Civil Plan Checker	0.50					100%				10%				
Civil Plan Check Technician	0.50					100%				5%				
Engineering Technician	0.85					100%				20%		5%		5%
Senior Engineering Inspector	0.60					60%	10%				5%			10%
Public Works Inspector	0.80					85%					5%			60%
Public Works Inspector	0.80					40%					5%			30%
Public Works Inspector	0.80					95%					5%			10%
Public Works Inspector	0.80					65%					5%			30%
Public Works Inspector	0.80					70%					5%			10%
Total Engineering/Public Works	13.85													

**City of Jurupa Valley
 FY 2018-19 City Contract Staff Allocations
 By Full Time Equivalent**

Title	FTE	City Mgr	Admin	City Clerk	Finance	Engr Dev Svcs	Planning	Bldg & Safety	Code Enf	Engl/PW	Gas Tax Oper	Measure A Oper	NPDES	COP, LLMD/CFD & Spec Projects
Percentage of Time Allocated to Departments/ Programs														
Administration														
Assistant City Manager	0.60	40%				5%	5%	15%	10%	5%		5%	5%	10%
Management Analyst	0.80	85%						5%		10%				
Total Administration	1.40													
Total HR Green	28.80													
FULL TIME EQUIVALENTS	38.30													

**All Funds Balance Sheet
Adopted FY 2018-2019**

FUND	General	Gas Tax	Meas. A	AQMD	SB-1	CDBG	Risk Mgmt	Info Svcs	LLMD	CFD
Beginning Balance	5,199,237	(0)	81,295	155,857	87,819	-	-	-	603,151	640,845
Transfers In/Out	(454,200)	-	-	-	-	-	95,000	518,200	-	-
Revenues	36,170,467	2,656,896	2,017,000	121,150	1,682,442	1,189,419	-	-	1,100,000	672,536
Available	40,915,504	2,656,896	2,098,295	277,007	1,770,261	1,189,419	95,000	518,200	1,703,151	1,313,381

Operating Expenditures:

Council	255,506									
City Attorney	725,000									
City Manager	871,312									
City Clerk	356,591									
Admin Services	720,484									
Non-Dept	4,133,029									
Devmt Services/ Eng	2,220,916									
Planning	1,892,695									
Building Safety	1,893,741									
Code Enforcement	1,424,544									
Engineering/ PW	765,684									
Public Safety	19,785,511									
Animal Services	873,010									
Road Maint		2,371,200								
Measure A			1,973,800							
AQMD				-						
RMRA SB-1					1,725,000					
LLM Districts									1,167,629	
CFD's										682,110
CDBG						1,189,419				
Risk Mgmt.							95,000			
Info Mgmt.								518,200		
Subtotal	35,918,023	2,371,200	1,973,800	-	1,725,000	1,189,419	95,000	518,200	1,167,629	682,110
Balance Remaining	4,997,481	285,696	124,495	277,007	45,261	-	-	-	535,522	631,271

(This page is intentionally left blank)

City of Jurupa Valley

GENERAL FUND REVENUE

	<u>FY 2016/17</u> ACTUAL	<u>FY 2017/18</u> ADOPTED	<u>FY 2017/18</u> EST ACTUAL	<u>FY 2018/19</u> PROPOSED
<u>TAXES AND FRANCHISES</u>				
Property Tax- Secured	4,609,160	4,701,343	4,701,000	5,240,000
Property Tax- Unsecured	227,770	210,000	210,000	225,000
Property Tax- Supplemental	110,088	105,000	105,000	110,000
Property Tax- H.O. Exemption	57,145	60,000	60,000	60,000
Property Tax- RDA Pass Thru	1,192,299	1,486,000	1,193,000	1,200,000
SB 130 Revenue	-	6,500,000	6,775,335	7,150,000
Sales and Use Tax	10,211,266	10,542,738	10,542,738	11,000,000
Franchise Fees - Utilities	1,501,295	1,750,000	1,750,000	1,750,000
Franchise Fees - Solid Waste	982,243	1,115,000	1,115,000	1,115,000
Franchies Fees - One Time Pymt	1,700,000	-	-	-
Admin Fees-Trash Liens	44,497	45,000	45,000	45,000
Property Transfer Tax	445,946	458,000	458,000	458,000
Transient Occupancy Tax	273,051	250,000	270,000	270,000
Total	21,354,760	27,223,081	27,225,073	28,623,000
<u>LICENSES AND PERMITS</u>				
Business Registration	75,060	60,000	75,000	75,000
Foreclosure Registration	4,100	2,500	4,000	4,000
Engineering Fees	2,036,790	1,962,000	1,962,000	2,219,916
Planning Fees	1,556,982	2,100,000	2,100,000	2,100,000
Building Permits	1,559,212	1,761,000	1,761,000	1,872,241
Microfilm Fees	61,160	70,000	70,000	70,000
Application Admin Processing Fee	127,692	120,000	120,000	120,000
DIF Admin fees	29,440	33,000	33,000	33,000
LMS Fee	74,932	80,000	80,000	80,000
Code Enforcement Fees	10,102	25,000	10,000	10,000
NPDES Inspection Fees	64,610	70,000	65,000	65,000
Fines- Parking	131,312	160,000	170,000	170,000
Fines- Court	238,310	238,000	238,000	238,000
Vehicle Impounds	95,504	103,500	103,500	103,500
Total	6,065,206	6,785,000	6,791,500	7,160,657
<u>INTERGOVERNMENTAL REVENUES</u>				
AMR System Fees (County)	50,156	-	50,000	50,000
Motor Vehicle License	43,982	43,800	53,331	54,000
Total	94,138	43,800	103,331	104,000
<u>USE OF MONEY</u>				
Interest	64,179	53,400	41,000	40,000
Other	-	-		
Total	64,179	53,400	41,000	40,000
<u>OTHER REVENUES</u>				
Cell Tower Revenue	14,414	-	14,000	14,000
Weed Abatement	-	-	-	-
Vehicle Abatement	-	-	-	-
Development Agreements	787,613	-	-	175,000
Miscellaneous Revenue	159,197	100,000	265,020	100,000
Total	961,224	100,000	279,020	289,000
<u>INTERFUND CHARGES</u>				
Transfer in from Developer Fees	-	90,000	90,000	-
Measure A Project Administration	90,205	80,460	17,700	25,800
LLMD Administration	40,650	48,600	48,600	55,000
CFD Administration	4,299	14,943	15,443	62,010
Total	135,155	234,003	171,743	142,810
TOTAL GENERAL FUND REVENUE	28,674,661	34,439,284	34,611,667	36,170,467

City of Jurupa Valley

**MISCELLANEOUS FUNDS
REVENUE**

	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2017/18</u>	<u>FY 2018/19</u>
	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>EST. ACTUAL</u>	<u>PROPOSED</u>
<u>INTERGOVERNMENTAL REVENUES</u>				
State HUTA-2103	262,776	393,080	403,431	776,743
State HUTA-2105	640,081	570,629	586,932	583,298
State HUTA-2106	391,365	349,442	355,190	352,977
State HUTA-2107	826,806	737,170	723,700	723,700
State HUTA-2107.5	10,000	10,000	10,000	100,000
SB-1 RMRA	-	678,493	577,819	1,682,442
SB-1 Loan Repmt.	-	-	115,178	115,178
Interest Income	2,000	2,000	4,000	5,000
Total HUTA	2,133,028	2,740,814	2,776,250	4,339,338
RCTC Measure A- Local	1,874,000	1,896,000	1,937,000	2,015,000
MARA	1,882,000	-	-	-
RCTC loan for Limonite	1,167,000	-	-	-
Transfer from Cal Recycle Grant	44,000	-	-	-
TUMF	658,000	915,000	915,000	865,000
Utility Company Reimbursements	65,000	-	-	-
Transfer in from DIF- Limonite	1,338,469	-	539,725	-
Interest Income	2,000	2,000	-	-
Total Measure A	7,030,469	2,813,000	3,391,725	2,880,000
SC AQMD	121,000	121,000	121,000	121,000
Interest Income	150	150	300	300
Total AQMD	121,150	121,150	121,300	121,300
CDBG- Riverside County	115,000	676,252	676,252	1,189,419
Interest Income	-	-	-	-
	115,000	676,252	676,252	1,189,419
State Grants- SLESF	159,000	159,000	159,000	159,000
Interest Income	-	-	-	-
	159,000	159,000	159,000	159,000
ATP Grant	258,000	230,000	230,000	-
Transfer in From DIF- Streets	125,000	-	-	300,000
Transfer in From DIF- Signals	100,000	500,000	500,000	200,000
Transfer in From DIF- Trails	-	100,000	100,000	-
Transfer in From DIF- Parks	-	300,000	300,000	500,000
Interest Income	-	-	-	-
	483,000	1,130,000	1,130,000	1,000,000
Homeland Security Grant	15,438	-	-	-
CalRecycle Grant Program	-	103,000	103,000	103,000
CalRecycle Ongoing Payment	-	25,000	25,000	25,000
Beyond Grant Program WRCOG	89,000	120,837	120,837	-
	104,438	248,837	248,837	128,000
<u>DIRECT ASSESSMENTS</u>				
Landscape and Lighting District 89-1	879,613	880,000	880,000	1,100,000
CFD 13-001 Bellegrave	44,760	150,000	150,000	160,000
CFD 14-001 Harvest	56,940	56,940	56,940	138,000
CFD 14-002 Mission Estates	67,596	67,596	67,596	144,000
CFD 14-003 Cantera	-	-	-	99,000
CFD 15-001 Riverbend	-	-	-	58,000
CFD 15-002 Skypark	-	-	-	74,000
CFD 15-003Vista Rio	-	-	-	74,000
CFD 16-001 Quarry	-	-	-	93,000
Total Direct Assessments	1,048,909	1,154,536	1,154,536	1,542,000
Totals	11,194,994	9,043,589	9,657,900	11,359,057

DEPARTMENT WORKSHEETS



PEDLEY #16



WEST RIVERSIDE #18

WORKING TOGETHER TO MAKE JURUPA VALLEY SAFE



GLEN AVON #17



RUBIDOUX #38

(This page is intentionally left blank)

CITY COUNCIL



City of Jurupa Valley

CITY COUNCIL
GENERAL FUND - 100-1110

	FY 2016/17	FY 2017/18	FY 2017/18	FY 18/19
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<u>PERSONNEL</u>				
Salaries	36,000	36,000	36,000	36,000
Retirement Contribution	2,700	2,700	2,700	2,700
Cafeteria Benefits	40,600	84,000	50,400	84,000
Other Employee Costs	6,547	2,911	2,911	1,806
Total Personnel	85,847	125,611	92,011	124,506
<u>OPERATING EXPENSES</u>				
Office Supplies	356	250	700	500
Professional Services	20,000	20,000	20,000	50,000
Cmnty Prom/ Econ Devmt	-	40,000	40,000	43,500
Meetings/Conferences	10,866	7,500	7,500	10,000
Education/Training	-	250	250	-
Dues/Memberships	21,947	27,000	27,000	27,000
Total Operating	53,169	95,000	95,450	131,000
TOTAL CITY COUNCIL	139,016	220,611	187,461	255,506

Expenditure Explanations

Salaries	Monthly stipend - Set by Government Code 36516 at \$600 per month per member. Council has the option of utilizing monthly \$1,400 cafeteria benefit for medical or retirement
Professional Services	\$35,000 grant to Healthy Jurupa Valley - Reach Out, Chamber Contribution(\$15,000)
Cmnty Prom/ Econ Devmt	Carryover for FY 17-18 Banner program \$30,000. Also includes electronic newsletter \$6,500, 5 Coffee with Council-\$2,000, Promtional give aways (Community Events)- \$5,000
Meetings/Conferences	ICSC and Local
Dues/Memberships	Western Riverside COG \$15,000, SCAG \$11,000, ICSC \$750, JVCC \$250

CITY ATTORNEY



City of Jurupa Valley

CITY ATTORNEY GENERAL FUND - 100-1120

	FY 2016/17 ACTUAL	FY 2017/18 ADOPTED	FY 2017/18 EST.ACTUAL	FY 18/19 PROPOSED
<u>OPERATING EXPENSES</u>				
Legal Consulting Services	324,000	324,000	324,000	325,000
Litigation	980,719	350,000	499,000	400,000
<i>Total Operating</i>	1,304,719	674,000	823,000	725,000
 TOTAL CITY ATTORNEY	674,000	674,000	823,000	725,000

Expenditure Explanations

Legal Consulting Services	Basic services per contract with Richards, Watson, Gershon, LLC
Litigation	Cost of special litigation as authorized by City Council

CITY MANAGER



City Manager Department – City of Jurupa Valley

Key Achievements for FY 2017-2018

Achievements

- Made significant progress in balancing the City's Operational General Fund Budget.
- Enhanced Business/Economic Development activities.
- Design and collaboration with National Parks on the future of the City Park at the Santa Ana River. Held community workshops and completed public outreach/draft plan.
- Hired 2 Park Rangers to assist with managing City Park and Code Compliance.
- Created permit parking and speed hump policies
- Completed the General Plan
- Enhanced Security for City Hall with surveillance updates and new fencing.
- Continued to work with several other contract cities on bringing transparency to the unsustainable cost increases forced upon these cities in law enforcement costs.
- Implemented a refocused road/street rehabilitation program to achieve maximum ability to resolve the significant maintenance backlog left over by the County prior to the City's incorporation.
- Continued to work with several cities within WRCOG in discussions for improvement in areas of mutual concern.
- Completed the purchase of City Hall.
- Completed the process for becoming an "entitlement" city to begin receiving Community Development Block Grants (CDBG).
- Created more presence through social media and development of new E-Newsletter.
- Collaborated with City of Riverside, City of Corona and WRCOG on a Homeless Initiative grant to create education, resources, and outreach for those in need.

Key Goals for FY 2018-2019

Goals

- Continue focus on balancing the City's Operational General Fund Budget, and exploring all options available to achieve savings in the City's most significant expenditure - law enforcement.
- Continue to work aggressively to mitigate the Riverside Transmission Reliability Project at the Public Utilities Commission for impacts to the City from this project.
- Continue support of the Healthy Jurupa Valley initiative.
- Continue work on marrying retail, restaurant and hotel prospects with willing landowners and commercial property managers.
- Increase economic development activities and develop a long term strategic plan.
- Continue efforts in resolving the homeless, panhandling and illegal medical marijuana dispensary issues that do remain in the City.
- Continue long term planning and improvements to the City Park.
- Continuously make improvements to the City's website and social media to enhance public communication and transparency. Including going out to bid on a new website design and hosting agency.
- Create and implement a water wise landscape for City Hall.
- Begin the installation of street pole banners.
- Begin transitioning additional contract staff to employee staff.

City of Jurupa Valley

CITY MANAGER
GENERAL FUND - 100-1130

	FY 2016/17 ACTUAL	FY 2017/18 ADOPTED	FY 2017/18 EST. ACTUAL	FY 18/19 PROPOSED
<u>PERSONNEL</u>				
Salaries	294,588	389,540	389,540	418,859
Cafeteria Benefit	49,000	84,000	67,200	84,000
Retirement Contribution	21,906	27,268	27,268	29,320
Other Employee Costs	17,396	14,435	14,435	15,641
Total Personnel	382,890	515,243	498,443	547,820
<u>OPERATING EXPENSES</u>				
Office Supplies	15,020	6,500	6,500	5,000
Printing and Binding	-	500	5,070	-
Books/Subscriptions	392	300	340	350
Professional Services	66,504	85,000	46,000	61,000
Consulting Services	299,763	278,100	278,100	248,042
Cell Phone	782	800	800	800
Meetings/Conferences	639	5,000	5,000	5,000
Education/Training	-	200	200	3,000
Dues/Memberships	135	300	300	300
Total Operating	383,234	376,700	342,310	323,492
TOTAL CITY MANAGER	766,125	891,943	840,753	871,312

Expenditure Explanations

Salaries	City Manager, Assistant to the City Manager, Admin Assistant and 2 Office Assistant
Professional Services	Includes Lobbyist (\$36,000), Contingency (\$20,000) and Law Enforcement study carryover (\$5,000)
Consulting Services	HR Green -Deputy City Manager/ Econ Dev (50%) Municipal Services Mgr (20%) Management Analyst (55%).
Cell Phone	Cell phone costs for Assistant to CM, (Council liaison)
Meetings/Conferences	ICSC, legislative meetings as necessary
Education/ training	Emergency Mgmt Training- Asst to CM/ PIO
Dues/Memberships	Membership ICSC (CM, Asst to the CM, Deputy CM)

(This page is intentionally left blank)

CITY CLERK



City Clerk Department – City of Jurupa Valley

Key Achievements for FY 2017-18

Achievements

- Facilitated and supported City legislative processes by ensuring timely posting of agendas, compiling the City's legislative history and providing access to official city records in accordance with state law.
- Conducted a comprehensive review of departmental needs which included the implementation of a comprehensive Records Management Program to provide direction to City officials, employees, and consultants for the proper and efficient management of City business records consistent with the requirements of state law.
- Created a new policy that applies to all authorized users of City provided e-mail and messaging infrastructure to ensure the appropriate and responsible use of the City's e-mail and messaging usage is consistent with the financial, legal, and administrative objectives of the City.
- Facilitated a new Electronic Document Management System to store official records of the City that meets the definition of a "trusted system" as set forth in California Government Code Sections 12168.7 and 34090.5 to ensure that archived electronic records are preserved in a non-rewritable, non-erasable format and are capable of being accurately reproduced for later reference in unalterable form.
- Developed an ongoing relationship with the County of Registrar of Voters to focus on voter turnout and voter education by designating a vote by mail drop-off location at City Hall and facilitating increased voter turnout by utilizing City Hall as a polling location.

Key Goals for FY 2018-19

Goals

- Continually improve operational processes to ensure excellence and efficiency.
- Continue to comply with all legal mandates at the local, state, and federal levels to ensure fair and open elections; the integrity of the Political Reform Act; and compliance with the California Public Records Act.
- Continue to provide services in an open and transparent manner; continue to have cooperative working relationships with internal and external customers and continue to provide services in an expedited and courteous manner.

City of Jurupa Valley

CITY CLERK
GENERAL FUND - 100-1140

	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2017/18</u>	<u>FY 18/19</u>
	EST. ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<u>PERSONNEL</u>				
Salaries	135,136	155,227	155,227	159,859
Cafeteria Benefit	16,800	16,800	16,800	16,800
Retirement Contribution	10,115	11,115	11,115	11,452
Other Employee Costs	8,334	5,856	5,856	5,980
Total Personnel	170,385	188,998	188,998	194,091
<u>OPERATING EXPENSES</u>				
Office Supplies	2,357	6,000	6,000	3,000
Copying Costs	518	500	500	-
Books/Subscriptions	485	1,050	1,050	750
Professional Services	5,943	7,000	7,000	7,000
Elections	82,578	-	92,000	100,000
Public Notices	44,725	40,000	45,000	50,000
Meetings/Conferences	897	750	750	750
Education/Training	-	500	500	500
Dues/Memberships	517	500	500	500
Total Operating	138,019	56,300	153,300	162,500
TOTAL CITY CLERK	308,404	245,298	342,298	356,591

Expenditure Explanations

Salaries and Benefits	City Clerk and Deputy City Clerk (PT)
Copying Costs	Agendas now printed onsite to reduce costs
Professional Services	Municipal Code Publishing Services- increase for Code updates
Elections	General Election Scheduled for FY 2018-19
Public Notices	Includes cost to publish Trash Lien notices (cost offset by admin charges)

(This page is intentionally left blank)

ADMINISTRATIVE SERVICES



Administrative Services Department – City of Jurupa Valley

Human Resources

Key Achievements for FY 2017-18

Achievements

- Converted three contract positions to a staff position (Public Works Maintenance Workers) and recruited one new position (Office Assistant).
- Participation in the Loss Prevention Allowance program process offered by SDRMA. Training in SDRMA and PERMA Quarterly and Annual reports
- Worked with Paychex (Payroll) to update W-2 annual retirement updates and corrections.

Key Goals for FY 2018-19

Goals

- Continue to update City employees on changes in State and Federal Employment Laws
- Review and update Personnel Policies and Procedures
- Create and retain Senior Human Resources Analyst position
- Evaluate and prepare for transitioning contract employees to City staff
- Recruit and hire City staff as approved by council

Finance

Key Achievements for FY 2017-18

Achievements

- Completed the Annual Financial Audit and Comprehensive Annual Financial Report (CAFR) with an unqualified auditor opinion
- Provided leadership in the development of the FY 2018-19 operating and capital improvement program budgets
- Continued to update and implement Financial Policies and Procedures Manual and Procurement Manual

Key Goals for FY 2018-19

Goals

- Ensure successful completion of all FY 2017-18 external audits and that resulting audit reports contain no instances of material internal control weaknesses
- Provide timely management reports to each department to ensure that budgets are adequately monitored and the expenditures are within authorized amounts
- Continue to review department-wide business processes to improve efficiency
- Continue to train and cross train employees to ensure excellent service and support to all city departments, vendors and residents
- Provide Quarterly Financial Report to City Council
- Update and maintain Cash Flow model for General Fund Finances.

City of Jurupa Valley

ADMINISTRATIVE SERVICES

GENERAL FUND - 100-1150

	FY 2016/17	FY 2017/18	FY 2017/18	FY 18/19
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<u>PERSONNEL</u>				
Salaries	346,199	394,995	366,377	403,979
Cafeteria Benefit	84,000	84,000	77,000	84,000
Retirement Contribution	25,855	27,722	25,500	28,631
Other Employee Costs	20,246	15,285	14,000	15,574
Total Personnel	476,301	522,002	482,877	532,184
<u>OPERATING EXPENSES</u>				
Office Supplies	2,773	3,000	3,000	3,000
Professional Services	192,434	216,500	195,000	145,400
Audit Services	29,500	25,000	29,500	29,500
Bank Service Fees	8,584	7,500	8,500	8,500
Meetings/Conferences	-	1,000	500	1,000
Education/Training	-	500	410	500
Dues/Memberships	150	400	200	400
Total Operating	233,440	253,900	237,110	188,300
TOTAL FINANCE	709,741	775,902	719,987	720,484

Expenditure Explanations

Salaries and Benefits	Administrative Services Director, Deputy Director of Administrative Services, Accountant (1 FT, 1 PT), Accounting Technicians(2)
Professional Services	HdL services Sales Tax recovery service est. \$130,000 (15% of recoveries), HdL Prop Tax \$15,400
Audit Services	Annual independent audit of City finances
Bank Service Fees	Primarily for costs of credit card transactions

(This page is intentionally left blank)

NON-DEPARTMENTAL



City of Jurupa Valley

NON DEPARTMENTAL

GENERAL FUND - 100-1190

	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2017/18</u>	<u>FY 18/19</u>
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<u>PERSONNEL</u>				
Salaries	18,000	20,350	20,350	19,667
Cafeteria Benefit	3,080	3,360	3,360	3,360
Retirement Contribution	1,212	1,424	1,424	1,377
Other Employee Costs	10,364	15,878	1,000	855
Total Personnel	32,656	41,012	26,134	25,259
<u>OPERATING EXPENSES</u>				
Office Supplies	18,049	12,000	14,000	12,000
Copying Costs	30,037	25,000	28,250	30,000
Professional Services	60,276	15,820	52,000	15,820
Repairs & Maintenance	114,560	90,000	110,000	75,000
Vehicle Maint	13,080	5,000	17,000	37,000
Postage	20,820	16,000	18,000	18,000
Phone/Internet	32,455	36,000	37,290	38,000
Cell Phones	-	-	4,000	4,000
Electricity/Gas	28,294	35,000	35,000	35,000
Water and Sewer	4,390	5,000	4,500	4,500
Rent	110,977	106,400	70,000	2,600
EOC Materials and Supplies	5,611	-	-	-
Dues/Memberships	4,232	5,250	5,250	5,500
Revenue Neutrality	3,440,577	-	2,689,878	3,745,350
Furniture & Equipment	10,759	30,000	15,000	35,000
Buildings and Improvements		1,700,000	1,587,968	50,000
Total Operating	3,894,116	2,081,470	4,688,136	4,107,770
<u>INTERFUND CHARGES</u>				
Risk Management	65,939	75,000	75,000	95,000
Information Systems	147,547	189,140	158,990	518,200
Total Interfund Charges	213,486	264,140	233,990	613,200
TOTAL NON-DEPARTMENTAL	4,140,257	2,386,622	4,948,260	4,746,229

City of Jurupa Valley

NON DEPARTMENTAL GENERAL FUND - 100-1190

Expenditure Explanations

Salaries and Benefits	PW Manager Allocation
Copying Costs	Provides for all City copiers and per copy charges
Professional Services	PARS Admin (\$3,900) Shred It (\$720), Paychex processing (\$10,000), FSA Admin (\$1,200) and temporary staffing as needed to fill vacancies
Repairs & Maintenance	Building Maint costs: Janitorial contract , A/C systems, Alarm systems, Pest control, Misc. repairs
Postage	Citywide postage costs.
Phone/Internet	City Hall- cost for internet and phone systems
Electricity/Gas	Utility costs for City Hall facility
Rent	Modular storage units \$2,600 year
Dues/Memberships	Cal Spec Dist Assoc (Workers' Comp), LAFCO fees
Furniture & Furnishings	Chairs for ity Council Chambers (\$25,000) and miscellaneous replacement furniture for offices (\$10,000)
Capital Outlay	Const. external storage (\$50,000)
Risk Management	General Fund portion of Risk Management costs- See Risk Mgmt Budget
Information Systems	General Fund portion of Info Tech costs- See Info Tech Budget

(This page is intentionally left blank)

ENGINEERING/ DEVELOPMENT



ADMINISTRATION, ENGINEERING/PUBLIC WORKS AND DEVELOPMENT SERVICES

City of Jurupa Valley

Administration Department

Key Achievements for FY 2017-18

- Identified preferred project tracking and permitting system
- Provided operational performance reports on a regular basis
- Continuously made improvements to the City's website and social media to enhance public communication and transparency
- Undertook the process for becoming an "entitlement" city under the Federal Community Development Block Grant (CDBG) program.

Key Goals for FY 2018-19

- Implement the City's automated permit/project track permitting system – Citywide
- Enhance economic development activities
- Complete an evaluation of department operations
- Identify enhanced or improved services for implementation
- Continuously make improvements to the City's website and social media to enhance public communication and transparency
- Prepare a draft Economic Development Strategic Plan for consideration by the City Council
- Investigate improved GIS system
- Implement an effective Electronic Billboard Program
- Reduce overall project processing time
- Improve transparency and accountability of department processes
- Initiate/Develop the Master Plan of Streets

Public Works/Engineering/Development Department - City of Jurupa Valley

Key Achievements for 2017-18

Engineering Administration

- Actively participated in development review meetings and provide written project conditions
- Created and managed special districts addressing community needs
- Sought additional funding for projects and programs
- Attended various monthly meetings
- Coordinated efforts with Planning and Administration to develop the Downey Street park plan
- Resurrected the Development Review Committee (DRC) with assistance from Planning

CIP/Design

- Attended WRCOG and RCTC committee meetings as required
- Worked with Accounting to secure funds from additional outside sources whenever possible
- Administered ATP (Safe Route to Schools – Jurupa Valley High School) and HSIP (Pedley Road) project
- Continued pavement rehabilitation as part of the COP program and other funding sources
- Commenced with design of Limonite Avenue widening (Bain Street to Beach Street)
- Commenced with design of Van Buren Boulevard widening (Limonite Avenue to Clay Street)
- Started construction of Riverside Drive pavement rehabilitation and widening (Etiwanda Avenue to Wineville Avenue)
- Completed design of Steve Avenue drainage improvements
- Completed sidewalk installation along Camino Real (Jayhawk to Red Mountain)
- Developed the City's first ever multi-year Capital Improvement Program (through FY 19/20)

Plan Review

- Generally met 2 week turnaround timeframe for all improvement plan submittals
- Reviewed public counter practices and procedures
- Closed out encroachment permits within six months of issuance unless extended

Traffic and Transportation

- Initiated the final truck study and truck parking program
- Administered/Supported Traffic Committee
- Developed/implemented a streamlined work order procedure for completing traffic safety improvements
- Implemented speed hump request policy and permit parking request policy
- Pedestrian and Bicycle Master Plan was adopted by Council (a component of the General Plan)

Construction Management and Inspection

- Provided timely and efficient release and acceptance of public improvements
- Recommended bond releases and timely reductions for improvements

NPDES

- Continued cross training staff to enhance environmental programs
- Initiated water quality testing in public rights of way
- Inspected businesses required to meet State Mandates and provide timely billing to facilitate collection of fees

Key Goals for 2018-19

Engineering Administration

- Identify content of a Master Plan of Streets and Trails, Congestion Management Plan and Climate Action Plan
- Actively participate in development review meetings and provide written project conditions
- Create and manage special districts addressing community needs
- Seek additional funding for projects and programs
- Update internal manuals (i.e., procurement manual), forms, practices and procedure documentation
- Partner with Riverside County on the kick-off of the Jurupa Road Grade Separation project
- Coordinate efforts with Riverside County and the City of Eastvale in the successful completion of I-15/Limonite Avenue interchange
- Develop multi-year plan to improve Downey Street Park
- Implement the Pavement Management Program
- Develop the Master Plan of Streets and Trails (component of General Plan) in collaboration with Planning

CIP/Design

- Attend WRCOG and RCTC committee meetings
- Work with Accounting to secure funds from additional outside sources whenever possible
- Administer ATP (Safe Route to Schools – Jurupa Valley High School) and HSIP (Pedley Road) project
- Continue with design of Limonite Avenue widening (Bain Street to Beach Street)
- Continue with design of Van Buren Boulevard widening (Limonite Avenue to Clay Street)
- Install Limonite Avenue crossing signal (HAWK) between Troth Street and Marlatt Street
- Commence with design of Rubidoux Pavement rehabilitation (Mission Boulevard to 29th Street)
- Expanded scope of ADA improvements throughout the City through “entitlement” status of the Federal Community Development Block Grant (CDBG) program

Plan Review

- Enhance and expand electronic plan review services with greater participation between departments (i.e., Engineering, Planning, Building & Safety, etc.)
- Meet 2 week turnaround timeframe for all improvement plan submittals
- Implement improved public counter practices and procedures
- Close out encroachment permits within six months of issuance unless extended

Traffic and Transportation

- Finalize truck study and truck parking program
- Administer/Support Traffic Committee
- Complete design for traffic signal and intersection improvements at Pedley Road and Jurupa Road

Construction Management and Inspection

- Ensure timely and efficient release and acceptance of public improvements
- Recommend bond releases and timely reductions for improvements
- Lead a utilities coordination meeting at least twice per year to coordinate citywide projects

NPDES

- Continue cross training staff to enhance environmental programs
- Initiate water quality testing in public rights of way
- Inspect businesses required to meet State Mandates and provide timely billing to facilitate collection of fees
- Increase cost recovery for inspections

City of Jurupa Valley

ENGINEERING/ DEVELOPMENT

GENERAL FUND - 100-1320

	FY 2016/17 ACTUAL	FY 2017/18 ADOPTED	FY 2017/18 EST. ACTUAL	FY 18/19 PROPOSED
<u>OPERATING EXPENSES</u>				
Office Supplies	-	2,000	2,000	1,000
Consulting Services	1,635,493	1,962,000	1,962,000	2,219,916
Total Operating	1,635,493	1,964,000	1,964,000	2,220,916
TOTAL ENG/DEV	1,635,493	1,964,000	1,964,000	2,220,916

Expenditure Explanations

Consulting Services HR Green consulting staff providing. Engineering Services - Fee offset.
Includes costs of planning consultants working on engineering development projects

PUBLIC WORKS/ ENGINEERING



City of Jurupa Valley

PUBLIC WORKS/ENGINEERING

GENERAL FUND - 100-1310

	<u>FY 2016/17</u> ACTUAL	<u>FY 2017/18</u> ADOPTED	<u>FY 2017/18</u> EST. ACTUAL	<u>FY 18/19</u> PROPOSED
<u>PERSONNEL</u>				
Salaries	10,796	12,982	12,982	13,241
Cafeteria Benefit	3,080	3,360	3,360	3,360
Retirement Contribution	833	909	909	927
Other Employee Costs	614	397	800	403
Total Personnel	15,323	17,648	18,051	17,931
<u>OPERATING EXPENSES</u>				
Office Supplies	2,364	4,000	4,000	4,000
Copying costs		500	500	-
Books/Subscriptions	-	500	500	-
Consulting Engineering	409,617	390,000	390,000	379,253
Consulting NPDES	256,287	270,000	270,000	275,000
Professional Svcs NPDES	-	36,000	36,000	38,000
NPDES Permit	47,546	47,000	47,000	50,000
Public Notices	50	500	500	500
Postage	733	2,000	2,000	1,000
Total Operating	716,598	750,500	750,500	747,753
TOTAL PUBLIC WORKS	731,921	768,148	768,551	765,684

Expenditure Explanations

Salaries and Benefits	Represents 20% allocation of Planning Dept. in house clerical staff to Engineering
Consulting Engineering	Provided by HR Green
Consulting NPDES	Provided by HR Green- required federal compliance program
Professional Svcs AB 939	City share of Riverside Flood control consultant costs- ongoing
NPDES Permit	SAWPA and State Water Resources permits

PLANNING



Planning Department – City of Jurupa Valley

Key Achievements for FY 2017-18

Achievements

New regulations

- Accessory Dwelling Units
- Guest Quarters
- Farmers Market code amendment
- Pallet Yard standards
- Temporary Events
- Mobile Vendors
- Electronic Outdoor Advertising Structures

2017 General Plan Adopted

New residential project approvals

- Extensions of Time for 5 residential subdivisions (total of approximately 75 lots)

New commercial project approvals

- Shops at Bellegrave
- Medical Clinic at Pedley & Mission (Boureston)

New industrial project approvals

- Space Center 1.1 million square feet
- Commerce Center – 2 projects
- Stronghold Engineering facility

Proposed Projects

- Veridian Specific Plan: 3.5 million square feet of industrial (redevelopment of Riverside Cement site)
- Carson Company: 200,000 square feet of industrial
- Proficiency Capital: 800,000 square feet of industrial
- Lesso mixed use commercial / residential
- Richland/Highland Park Subdivision Annex
- Rio Vista Specific Plan

Services Provided

- 290 Planning Applications Processed
- 31 Actions taken by Planning Commission
- 7 Planning Commission study/work sessions
- 28,234 Public Inquiries responded (in person, telephone, or email)
- 621 Building Plan checks

Goals

- Phase 1 2017 General Plan Zoning Consistency Process
- Planning Department Filing and Storage System
- Initiation of Zoning Ordinance Update
- Initiation of Pedley Village and Glen Avon Master Plans
- North Rubidoux/Belltown Master Plan
- Repeal Agua Mansa Specific Plan

City of Jurupa Valley

PLANNING
GENERAL FUND - 100-1220

	FY 2016/17	FY 2017/18	FY 2017/18	FY 18/19
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<u>PERSONNEL</u>				
Salaries	44,493	51,929	51,929	52,965
Cafeteria Benefit	13,720	13,440	13,440	13,440
Retirement Contribution	3,152	3,635	3,635	3,708
Other Employee Costs	2,707	1,589	1,589	1,610
Total Personnel	64,072	70,593	70,593	71,723
 <u>OPERATING EXPENSES</u>				
Office Supplies	2,950	4,000	4,000	3,000
Professional Services	191,565	-	-	94,000
Commissioner Stipends	4,250	6,000	6,000	6,000
Consulting Services-Reimb	2,028,827	1,394,084	1,394,084	1,067,280
Consulting Services	-	718,840	718,840	639,092
Public Notices	3,485	7,500	7,500	5,000
Postage	586	150	150	100
Meetings/Conferences	-	2,500	2,500	1,500
Software	-	2,350	2,350	-
Office Furniture and Equip.	-	5,000	5,000	5,000
Total Operating	2,231,663	2,140,424	2,140,424	1,820,972
 TOTAL COMM DEV	2,295,735	2,211,017	2,211,017	1,892,695

Expenditure Explanations

Salaries and Benefits	Planning Senior Admin Assistant Allocation
Professional Services	General Plan Implementation Services
Commissioner Stipends	Planning commissioner stipends at \$50 per meeting attended
Consulting Services-Reimbursable	Consulting costs for fee based planning services by Civic Solutions
Consulting Services- Non Reimbursable	Consulting costs for non development related projects and programs
Public Notices	Costs for printing public notices for Planning Commission in Local Newspapers.
Meetings/Conferences	Planning Commission attendance at APA or similar conferences
Office Furniture and Equip	Phase 1 filing solution. Racks will be replaced with system that can accommodate 50% more storage

(This page is intentionally left blank)

BUILDING SAFETY



Building/Safety Department – City of Jurupa Valley

Key Achievements for FY 2017-18

Achievements

- Successfully uploaded permit reports and plan review information to the City Website. This allows the public to review this information 24 hours per day, 7 days a week.
- Successfully maintained compliance with the following turnaround schedules:
 - Plan check: 10 working days for initial plan reviews, 5 working days for re-checks approximately 90% of the time
 - Inspection: Perform inspections within 24 hours for requests 100% of the time.
- The Building Dept. continues to have 100% of the cost of services covered by fees and deposits
- Provided in-house technical training for inspectors once a month.
- Performed 24,087 inspections.
- Completed inspection and plan check training for all staff with respect to Accessory Dwelling Unit (ADU) requirements.
- Completed inspection and plan check training for all staff with respect to on-site private sewage disposal systems

Key Goals for FY 2018-19

Goals

- Assist with the implementation of a new Accela permit system that will issue permits, allow for on-line bill pay for permits, and provide for electronic plan checking.
- Continue to perform plan reviews for new buildings within 10 business days for first plan review and 5 business days for subsequent plan reviews.
- Continue to provide inspections of all projects the next working day after a request has been received.
- Continue to have 100% of the cost of services covered by fees and deposits.
- Provide an in-house, 6 hour “communications” seminar for all Building Department staff.

City of Jurupa Valley

BUILDING SAFETY
GENERAL FUND - 100-1230

	FY 2016/17	FY 2017/18	FY 2017/18	FY 18/19
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<u>OPERATING EXPENSES</u>				
Office Supplies	2,149	3,575	4,500	4,000
Books and Subscriptions	-	500	500	500
Equipment	-	8,720	8,720	10,000
Consulting Services	1,642,314	1,761,000	1,761,000	1,872,241
Cell Phone	782	-	4,000	4,000
Education and Training	-	-	-	2,000
Dues/Memberships	-	-	-	1,000
Total Operating	1,645,246	1,773,795	1,778,720	1,893,741
 TOTAL BUILDING	1,645,246	1,773,795	1,778,720	1,893,741

Expenditure Explanations

Office Supplies	Office supplies to support 10 staff
Books and Subscriptions	Code and reference books
Equipment	Equipment needed to support 10 staff
Consulting Services	Provides for contract staff to handle all building related activities - fee offset
Cell Phone	Cell phones and WiFi for iPads used by Building Inspectors
Dues/Memberships	Membership in CALBO

(This page is intentionally left blank)

CODE ENFORCEMENT



Code Enforcement Department – City of Jurupa Valley

Key Achievements for FY 2017-18

Achievements

- Provided in-house technical training for Officers once a month.
- Responded to 2,264 complaints, opened 2,352 cases and resolved 2,680 cases.
- Jose Ibarra, Irwin Salas, Ryan Batista and Gilmar Tenes obtained the CACEO Certified Code Enforcement Officers certification, the remaining code officers are only one class away from receiving certification.

Key Goals for FY 2018-19

Goals

- Insure that all Code Enforcement Officers attain the CACEO Certified Code Enforcement Officers certification.
- Achieve 100% compliance in the citywide weed abatement program.
- Achieve 50% compliance in the citywide commercial truck storage enforcement program.
- Continue to enforce unlawful vending citywide.
- Coordinate and conduct "Lock outs" at marijuana dispensaries throughout the city with assistance from the Sheriff's Department
- Continue to assist the Building and Safety Department with abandoned construction projects and identify construction performed without inspections or permits
- Continue in identifying and abating abandoned vehicles on private property
- Continue to assist the Public Works Department with identifying grading performed without inspections or permits

City of Jurupa Valley

CODE ENFORCEMENT
GENERAL FUND - 100-1240

	<u>FY 2016/17</u> ACTUAL	<u>FY 2017/18</u> ADOPTED	<u>FY 2017/18</u> EST.ACTUAL	<u>FY 18/19</u> PROPOSED
<u>OPERATING EXPENSES</u>				
Office Supplies	836	2,500	4,600	3,000
Equipment	-	-	11,000	15,000
Consulting Services	816,058	891,000	956,000	1,305,544
Weed Abatement	3,270	10,000	5,000	5,000
Graffiti Abatement	80,000	80,000	80,000	80,000
Vehicle Abatement	-	5,000	2,000	3,000
Postage	97	-	-	7,000
Cell Phone	-	-	4,000	6,000
<i>Total Operating</i>	900,261	988,500	1,062,600	1,424,544
 TOTAL CODE ENFORCE	 900,261	 988,500	 1,062,600	 1,424,544

Expenditure Explanations

Equipment	Includes Equipment for two new park rangers
Consulting Services	Contract services for day to day code enforcement activities
Weed Abatement	Performed as necessary - Offset by liens on property
Graffiti Abatement	Funds graffiti removal on private property with owner consent
Vehicle Abatement	For removal of nuisance vehicles on private property
Postage	Notices to property owners for violations via Certified Mail
Cell Phones	Includes cell phone and data cost/ installemnt purchase of iPads for officers

(This page is intentionally left blank)

PUBLIC SAFETY



City of Jurupa Valley

PUBLIC SAFETY GENERAL FUND - 100-1410

	FY 2016/17	FY 2017/18	FY 2017/18	FY 18/19
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<u>OPERATING EXPENSES</u>				
Safe Neighborhoods	-	12,500	12,500	-
Police Contract	16,437,448	17,950,128	17,950,128	19,590,511
Fire Responsibility Area	171,953	175,000	175,000	195,000
<i>Total Operating</i>	16,609,401	18,137,628	18,137,628	19,785,511
TOTAL PUBLIC SAFETY	16,609,401	18,137,628	18,137,628	19,785,511

Expenditure Explanations

Safe Neighborhoods	Shared contract with District Attorney for dedicated gang abatement Attorney has expired. DA has not renewed.
Police Contract	Dedicated patrol officers for Jurupa Valley.
Fire Responsibility Area	City cost for wildland fire protection services from Calfire

City of Jurupa Valley

ANIMAL SERVICES GENERAL FUND - 100-1420

	FY 2016/17	FY 2017/18	FY 2017/18	FY 18/19
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<u>OPERATING EXPENSES</u>				
Animal Control	845,881	858,166	858,166	873,010
<i>Total Operating</i>	845,881	858,166	858,166	873,010
TOTAL ANIMAL SERVICES	845,881	858,166	858,166	873,010

Expenditure Explanations

Animal Control	Reflects contract increase. Net of offsetting revenue.
----------------	--

(This page is intentionally left blank)



SPECIAL FUNDS



(This page is intentionally left blank)

City of Jurupa Valley

GAS TAX ROAD MAINTENANCE
SPECIAL REVENUE - 200-2000

	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2017/18</u>	<u>FY 18/19</u>
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
Beginning Fund Balance	973,576	-	0	0
<u>REVENUE</u>				
Section 2103	262,776	393,080	403,431	776,743
Section 2105	640,081	570,629	586,932	583,298
Section 2106	391,365	349,442	355,190	352,977
Section 2107	826,806	737,170	723,700	723,700
Section 2107.5	10,000	10,000	10,000	10,000
SB-1 Loan Repayment	-	678,493	115,178	115,178
Transfers in/ out	-	-	248,857	-
Interest Earnings	-	2,000	3,000	3,000
TOTAL REVENUE	2,131,028	2,740,814	2,446,288	2,564,896
Balance Available	3,104,604	2,740,814	2,446,288	2,564,896
<u>PERSONNEL</u>				
Salaries	63,346	225,574	225,574	220,881
Cafeteria Benefit	12,180	62,160	62,160	62,160
Retirement Contribution	4,434	15,790	15,790	15,461
Other Employee Costs	3,902	25,764	25,764	25,439
Total Personnel	83,863	329,288	329,288	323,941
<u>Operating Expenses</u>				
Consulting Engineering	392,063	455,000	455,000	114,559
Street Maintenance	1,017,608	622,000	622,000	636,700
Signal Maintenance	336,954	260,000	260,000	260,000
Contract Street Materials	147,874	100,000	100,000	75,000
Repairs & Maintenance	96,488	-	-	-
Graffiti Abatement Services	20,000	20,000	20,000	20,000
Electric/Gas Cost	81,892	75,000	75,000	90,000
Tree Trimming	73,600	50,000	50,000	100,000
Median Maintenance	46,996	75,000	75,000	50,000
On Call Pvmnt Repair	-	50,000	50,000	100,000
Street Striping	-	100,000	100,000	200,000
Street Signs	-	75,000	75,000	50,000
Education/Training	-	5,000	5,000	1,000
Capital Projects	807,266	360,000	230,000	350,000
Total Operating	3,020,741	2,247,000	2,117,000	2,047,259
TOTAL EXPENSES	3,104,604	2,576,288	2,446,288	2,371,200
Ending Fund Balance	0	164,526	0	193,696

Expenditure Explanations

Salaries and Benefits	Includes 3 Public Works personnel and a portion of the Public Works Operations Manager
Consulting Engineering	HR Green supplied consulting engineering for traffic and transportation issues
Street Maintenance	Contract with MCE for Right of way Maintenance.
Signal Maintenance	Traffic Signal Maintenance performed under agreement with Riverside County
Graffiti Abatement Services	JCSD supplied Graffiti removal in City right of way
Traffic Signal/ Pump Electric	Electrical costs for city facilities in public right of way
Tree Trimming	Citywide right of way tree trimming under contract.
LLMD Maintenance	Gas tax supplement to LLMD right of way Maintenance - as needed
Median Maintenance	Maintenance for Van Buren, Etiwanda and Limonite medians
On Call Pavement Repair	Contract with a vendor for on call repairs to pavement as necessary
Street Striping	Separated out from generic "Street Maintenance" line item
Street signs	Separated out from generic "Street Maintenance" line item
Education/Training	Periodic training for in-house maintenance staff

City of Jurupa Valley

MEASURE A ROAD MAINTENANCE
SPECIAL REVENUE - 210-2100

	<u>FY 2016/17</u> ACTUAL	<u>FY 2017/18</u> ADOPTED	<u>FY 2017/18</u> EST. ACTUAL	<u>FY 18/19</u> PROPOSED
Beginning Fund Balance	633,487	301,751	716,722	81,295
REVENUE			-	
Measure A	1,874,000	1,896,000	1,939,000	2,015,000
Other Revenue	2,538,981	-	539,725	-
Interest Earnings	2,000	2,000	2,000	2,000
TOTAL REVENUE	4,414,981	2,199,751	2,480,725	2,017,000
Balance Available	5,048,468	2,501,502	3,197,447	2,098,295
Operating Expenses				
Office Supplies	3,515	2,500	2,500	1,000
Professional Services	-	4,300	4,300	4,300
Consulting Engineering	7,210	150,000	150,000	-
Debt Service	-	1,634,700	1,267,700	1,426,700
Capital Projects	4,230,815	354,000	1,609,193	516,000
Projects Administration	90,205	17,700	80,460	25,800
Total Operating	4,331,746	2,156,400	3,114,153	1,973,800
TOTAL EXPENSES	4,331,746	2,156,400	3,114,153	1,973,800
Ending Fund Balance	716,722	345,102	83,295	124,495

Expenditure Explanations

Professional Services	Bond Trustee fees (\$3,000), CMFA Fee for bonds (\$1,300)
Consulting Engineering	Management of Measure A program, engineering and projects
Debt Service	Debt repayment for advance from General Fund for Limonite project (\$367,000) and annual payment(\$ 1,059,700) on COP's for Street rehab
Capital Projects	Capital project construction costs FY 2018-19 includes project funding more specifically identified in the City's FY 2018-19 CIP.
Projects Administration	5% Administrative overhead for Measure A Capital

City of Jurupa Valley

SB-1 RMRA
SPECIAL REVENUE -201-2010

	<u>FY 2016/17</u> ACTUAL	<u>FY 2017/18</u> ADOPTED	<u>FY 2017/18</u> EST. ACTUAL	<u>FY 18/19</u> PROPOSED
Beginning Fund Balance	-	-	-	87,819
<u>REVENUE</u>				
SB-1	-	-	577,819	1,682,442
Other Revenue	-	-	-	-
Interest Earnings	-	-	-	-
TOTAL REVENUE	-	-	577,819	1,682,442
Balance Available	-	-	577,819	1,770,261
Operating Expenses				
Consulting Engineering	-	-	55,000	-
Capital Projects	-	-	425,000	1,725,000
Projects Administration	-	-	10,000	-
Total Operating	-	-	490,000	1,725,000
TOTAL EXPENSES	-	-	490,000	1,725,000
Ending Fund Balance	-	-	87,819	45,261

Expenditure Explanations

Consulting Engineering	Management of Measure A program, engineering and projects
Capital Projects	Capital project construction costs FY 2018-19 includes project funding more specifically identified in the City's FY 2018-19 CIP.
Projects Administration	5% Administrative overhead for Measure A Capital projects program.

City of Jurupa Valley

AQMD SPECIAL REVENUE - 230-2300

	FY 2016/17	FY 2017/18	FY 2017/18	FY 18/19
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
Beginning Fund Balance	57,839	57,413	57,413	155,413
<u>REVENUE</u>				
Intergovernmental	121,000	121,000	121,000	121,000
Interest Earnings	150	150		
TOTAL REVENUE	121,150	121,150	121,000	121,000
Balance Available	178,989	178,563	178,413	276,413
Operating Expenses				
Motor Vehicle Fuel	16,176	23,000	23,000	-
Street Sweeping	57,120	58,000	-	-
Vehicle Purchases	48,280	-	-	-
Total Operating	121,576	81,000	23,000	-
TOTAL EXPENSES	121,576	81,000	23,000	-
Ending Fund Balance	57,413	97,563	155,413	276,413

Expenditure Explanations

Motor Vehicle Fuel	The three years allowed under AQMD rules for CNG fueling have expired. Now budgeted in Non-Dept.
Street Sweeping	Street Sweeping for Rubidoux area now performed under Franchise
Vehicle Purchases	No new vehicles requested in FY 18-19. Staff is researching possible purchase of Hybrid truck if they are available.

City of Jurupa Valley

Community Development Block Grant (CDBG)

SPECIAL REVENUE - 240-2400

	FY 2016/17 ACTUAL	FY 2017/18 ADOPTED	FY 2017/18 EST. ACTUAL	FY 18/19 PROPOSED
Beginning Fund Balance	-	-	-	-
REVENUE				
Federal CDBG	115,000	676,252	676,252	1,189,419
Interest Earnings	-	-	-	-
TOTAL REVENUE	115,000	676,252	676,252	1,189,419
Balance Available	115,000			
Operating Expenses				
Professional Services		0	0	75,000
Consulting Engineering	-	61,252	61,252	-
Community Service Programs	-	-	-	75,000
CDBG Administration	-	15,000	15,000	142,020
Capital Projects	115,000	600,000	600,000	897,399
Total Operating	115,000	676,252	676,252	1,189,419
TOTAL EXPENSES	115,000	676,252	676,252	1,189,419
Ending Fund Balance	-	-	-	-

Expenditure Explanations

Professional Services	Contracted Fair Housing (\$ 25,000) and CDBG consulting (\$ 50,000) services
Community Svcs. Programs	Various community services programs to be determined by the City Council - Recommended, Homeless Services
CDBG Administration	Program Admin. Includes HR Green staff and City Staff costs
Capital Projects	Capital Projects. Planned projects will be ADA compliance projects.

City of Jurupa Valley

RISK MANAGEMENT			
INTERNAL SERVICE - 710-7100			

	FY 2016/17	FY 2017/18	FY 2017/18	FY 18/19
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
Beginning Fund Balance	-	-		
<u>REVENUE</u>				
Interfund Charges				
Transfer In from Gen Fund	70,000	75,000	69,264	95,000
TOTAL REVENUE	70,000	75,000	69,264	95,000
<u>Operating Expenses</u>				
Insurance Premiums	65,939	75,000	69,264	95,000
Other				
Total Operating	65,939	75,000	69,264	95,000
TOTAL EXPENSES	65,939	75,000	69,264	95,000
Ending Fund Balance	-	-	-	-

Expenditure Explanations

Insurance Premiums	Insurance premiums paid to PERMA (Public Employer Risk Mgmt. Assoc.). Increase due to estimated cost increase for new, in-house, employees, ex-mod factors and inflation
--------------------	--

City of Jurupa Valley

INFORMATION SYSTEMS
INTERNAL SERVICE - 720-7200

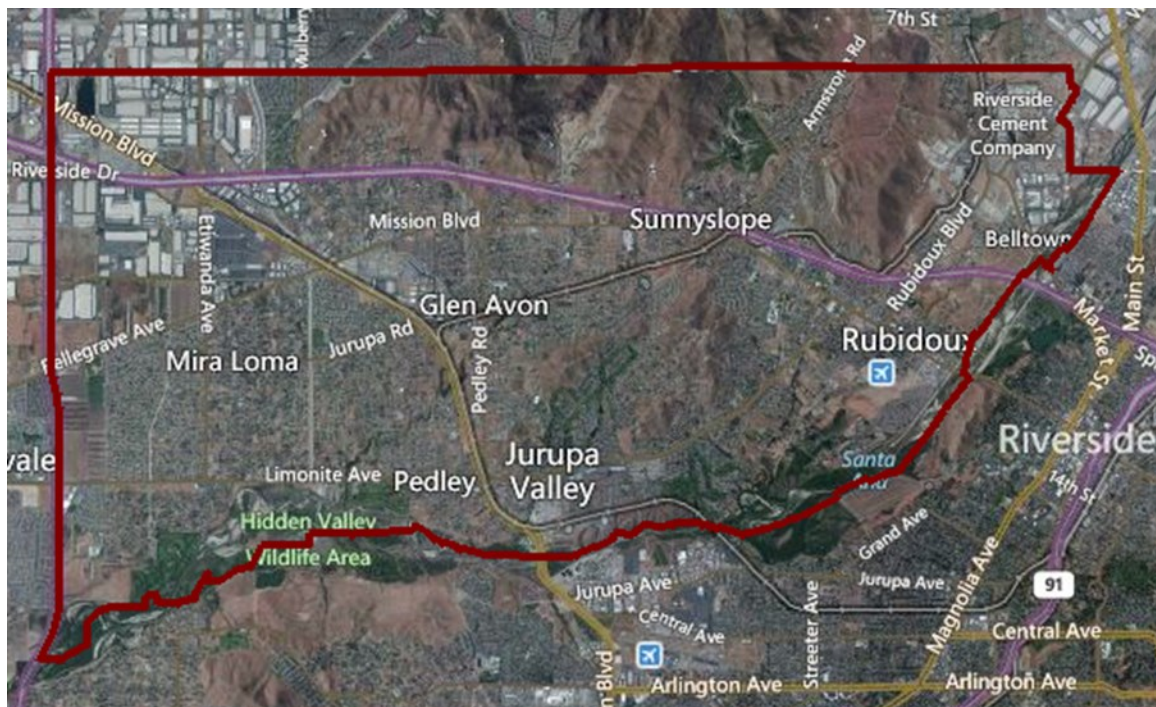
	<u>FY 2016/17</u> ACTUAL	<u>FY 2017/18</u> ADOPTED	<u>FY 2017/18</u> EST. ACTUAL	<u>FY 18/19</u> PROPOSED
Beginning Fund Balance	-	-	-	-
<u>REVENUE</u>				
Interfund Charges	-	-	-	-
Transfer In from Gen Fund	143,575	189,140	158,990	518,200
TOTAL REVENUE	143,575	189,140	158,990	518,200
Operating Expenses				
Professional Services	43,962	37,900	44,000	94,000
Hardware/ Software Support	14,500	24,240	24,240	36,700
GIS Systems	37,500	37,500	37,500	40,000
Microfilm/ Scanning	16,479	15,000	17,000	17,000
Software	5,678	43,000	8,250	275,000
Hardware	29,070	31,500	28,000	55,500
Total Operating	147,189	189,140	158,990	518,200
TOTAL EXPENSES	147,189	189,140	158,990	518,200
Ending Fund Balance	-	-		

Expenditure Explanations

Professional Services	Professional Services to manage City's network, devices and website - Brea I.T (\$44,000), Professional services to design and implement a new City Website (\$50,000).
Software Support	Tyler-finance system (\$7,200), MS Exchange (\$4,000), Barracuda (\$2,400), Fortinet (\$1,200), HdL Bus Lic Software (\$2,100), Esset anti-virus(\$800), City Sourced software (\$10,000),cloud based SPAM filter (\$1,550), cloud based MS Office e-mail back-up service(\$5,200), Laserfiche back-up software (\$2,250)
GIS Systems-fee paid	Contract for GIS system cost offset w/LMS fees
Microfilm/Scanning - fee paid	Laserfiche Scanning & Imaging - cost offset w/Microfilm/Scanning fees
Software	MS Office 2016 Upgrades for PC's (\$15,000), Accela Permitting System (\$260,000)
Hardware	Miscellaneous hardware and cabling as needed (\$5,500), Replacement PC's (\$17,500), Increase Barracuda back-up storage (\$7,500), Laserfiche document mgmt. syst.secure Data Storage (\$20,000)



SPECIAL DISTRICTS



(This page is intentionally left blank)

City of Jurupa Valley

LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT 89-1

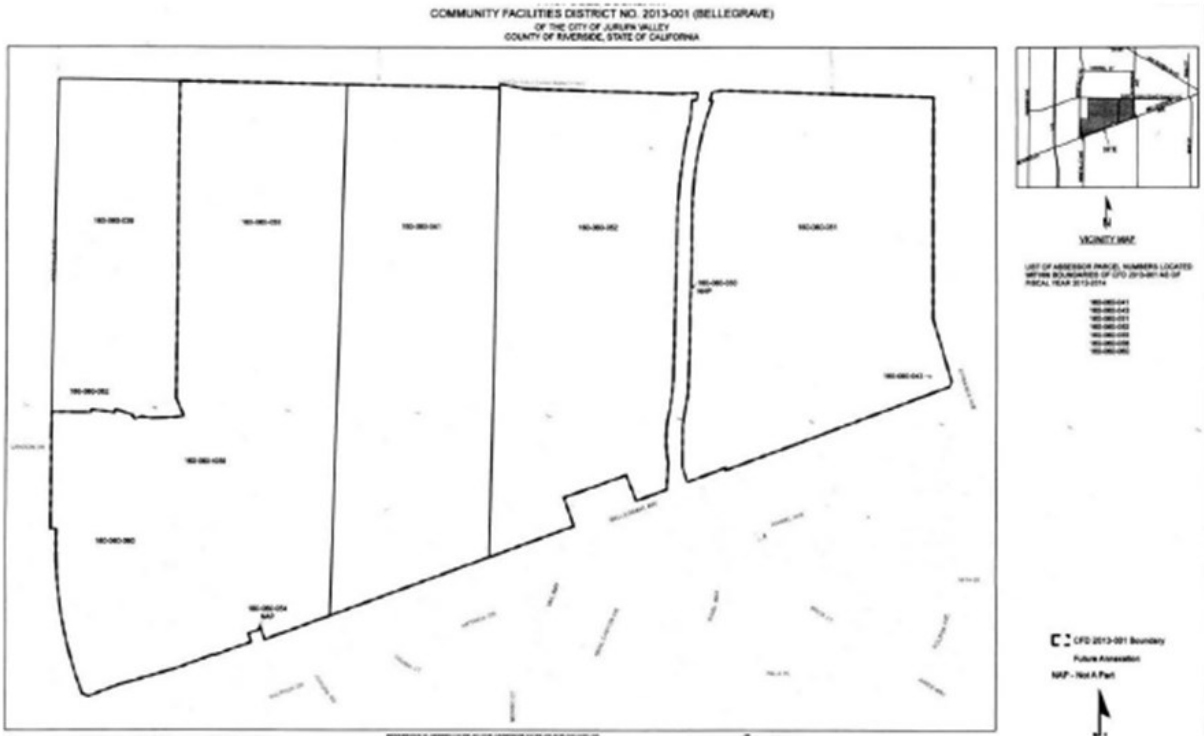
	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2017/18</u>	<u>FY 18/19</u>
	ACTUAL	ADOPTED	EST. ACTUALS	PROPOSED
Beginning Fund Balance	487,977	822,428	822,428	681,822
<u>REVENUE</u>				
Special Assessments	879,613	880,000	880,000	1,100,000
Balance Transfer from County	296,770	-	-	-
Transfer In From Gas Tax	-	-	-	-
Interest Earnings	-	-	-	-
TOTAL REVENUE	1,176,383	880,000	880,000	1,100,000
Balance Available	1,664,360	1,702,428	1,702,428	1,781,822
<u>EXPENSES</u>				
Personnel				
Salaries	9,000	10,175	10,175	9,834
Cafeteria Benefit	1,540	1,680	1,680	1,680
Retirement Contribution	630	712	712	688
Other Employee Costs	554	439	439	427
Total Personnel	11,723	13,006	13,006	12,629
Operating Expenses				
Consulting Services	48,851	50,000	50,000	80,000
Repairs and Maint	-	92,000	92,000	100,000
Traffic Signal/Pump Electric	119,675	53,000	53,000	160,000
Street Lighting	-	109,000	109,000	-
Water and Sewer	559,585	645,000	645,000	735,000
LLMD Maintenance	73,171	10,000	10,000	25,000
Total Operating	801,281	959,000	959,000	1,100,000
Interfund Charges				
Administrative Overhead 5%	40,650	48,600	48,600	55,000
Total Interfund Charges	40,650	48,600	48,600	55,000
TOTAL EXPENSES	841,932	1,020,606	1,020,606	1,167,629
Ending Fund Balance	822,428	681,822	681,822	614,193

Expenditure Explanations

Consulting Services	Management of maintenance agreements and inspection services
Landscaping/Tree Trimming	Cost of contract for landscape maintenance services

CFD 2013-001

BELLGRAVE



City of Jurupa Valley

CFD 13-001 Bellegrave

	<u>FY 2016/17</u> ACTUAL	<u>FY 2017/18</u> ADOPTED	<u>FY 2017/18</u> EST. ACTUAL	<u>FY 18/19</u> PROPOSED
Beginning Fund Balance	44,307	68,999	68,999	177,496
<u>REVENUE</u>				
Special Assessments	44,760	150,000	150,000	160,000
Interest Earnings				
TOTAL REVENUE	44,760	150,000	150,000	160,000
Balance Available	89,067	218,999	218,999	337,496
Operating Expenses				
Consulting Services	11,972	5,000	5,000	18,000
Signal Maintenance	-	1,100	1,100	10,000
Repairs and Maint	-	3,000	3,000	10,000
Graffiti Abatement Services	-	1,300	1,300	5,000
Street Lighting	6,272	1,530	1,530	3,000
Landscaping/Tree Trimming	-	20,000	20,000	40,000
CFD Maintenance	-	3,200	3,200	10,000
Water Quality Maint.	-	2,600	2,600	10,000
Total Operating	18,243	37,730	37,730	106,000
Interfund Charges				
Administrative Overhead 10%	1,824	3,773	3,773	10,600
Total Interfund Charges	1,824	3,773	3,773	10,600
TOTAL EXPENSES	20,068	41,503	41,503	116,600
Ending Fund Balance	68,999	177,496	177,496	220,896

Expenditure Explanations

Consulting Services	Management of maintenance agreements and inspection services
Landscaping/Tree Trimming	Cost of contract for landscape maintenance services

CFD 2014-001

HARVEST



City of Jurupa Valley

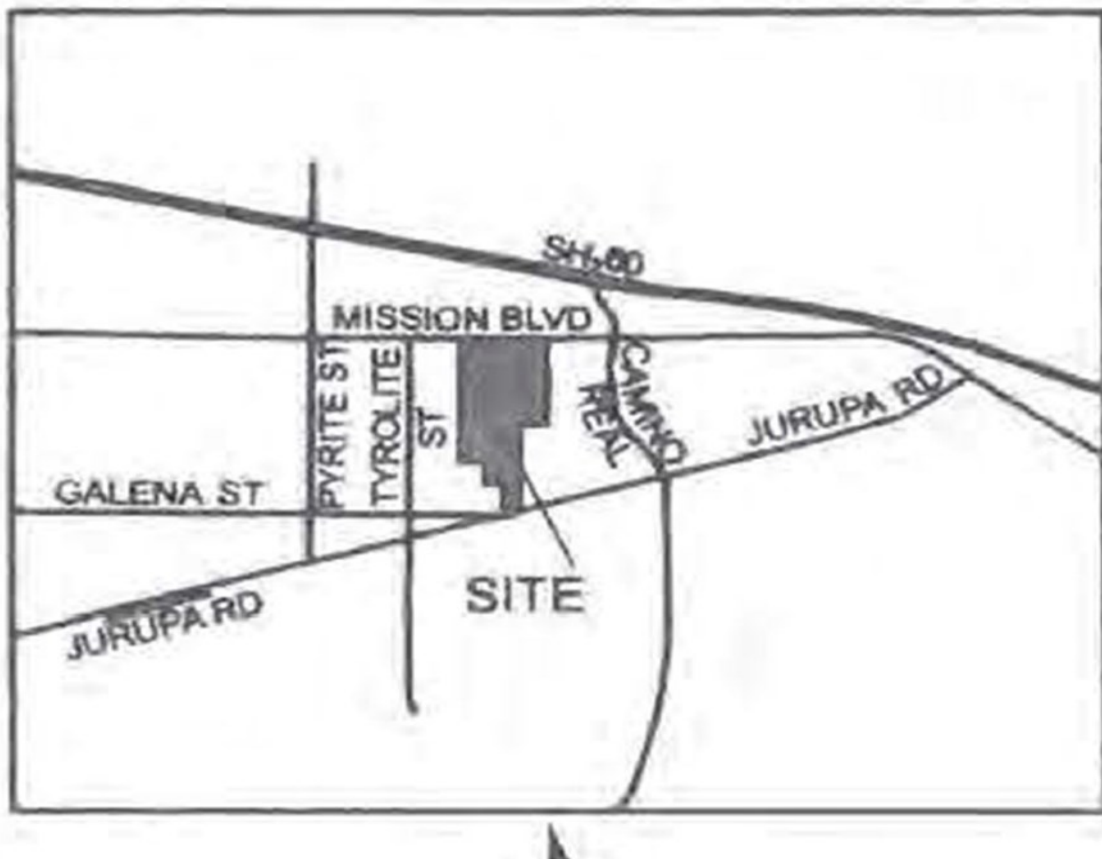
CFD 14-001 Harvest

	FY 2016/17	FY 2017/18	FY 2017/18	FY 18/19
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
Beginning Fund Balance	46,448	86,912	86,912	87,532
<u>REVENUE</u>				
Special Assessments	56,940	56,940	56,940	138,000
Interest Earnings				
TOTAL REVENUE	56,940	56,940	56,940	138,000
 Balance Available	 103,388	 143,852	 143,852	 225,532
 Operating Expenses				
Consulting Services	11,641	6,000	6,000	6,000
Signal Maintenance	-	1,500	1,500	5,000
Repairs and Maint	-	4,100	4,100	10,000
Graffiti Abatement Services	-	1,700	1,700	5,000
Street Lighting	3,337	2,000	2,000	10,000
Landscaping/Tree Trimming	-	28,000	28,000	45,000
CFD Maintenance	-	4,400	4,400	10,000
Water Basin Maint	-	3,500	3,500	10,000
Total Operating	14,978	51,200	51,200	101,000
 Interfund Charges				
Administrative Overhead 10%	1,498	5,120	5,120	10,100
Total Interfund Charges	1,498	5,120	5,120	10,100
 TOTAL EXPENSES	16,476	56,320	56,320	111,100
 Ending Fund Balance	86,912	87,532	87,532	114,432

Expenditure Explanations

Consulting Services	Management of maintenance agreements and inspection services
Landscaping/Tree Trimming	Cost of contract for landscape maintenance services

CFD 2014-002
MISSION ESTATES



City of Jurupa Valley

CFD 14-002 Mission Estates

	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2017/18</u>	<u>FY 18/19</u>
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
Beginning Fund Balance	47,677	104,528	104,528	100,074
<u>REVENUE</u>				
Special Assessments	67,596	67,596	67,596	144,000
Interest Earnings	-			
TOTAL REVENUE	67,596	67,596	67,596	144,000
Balance Available	115,273	172,124	172,124	244,074
Operating Expenses				
Consulting Services	5,236	7,000	7,000	7,000
Signal Maintenance		1,800	1,800	5,000
Repairs and Maint	-	4,800	4,800	10,000
Graffiti Abatement Services	-	2,000	2,000	5,000
Traffic Signal/ Pump Electric	4,533	-	5,000	8,000
Street Lighting	-	2,500	2,500	5,000
Landscaping/Tree Trimming	-	33,000	33,000	40,000
CFD Maintenance	-	5,200	5,200	10,000
Water Quality Maint.	-	4,200	4,200	10,000
Total Operating	9,769	60,500	65,500	100,000
Interfund Charges				
Administrative Overhead 10%	977	6,050	6,550	10,000
Total Interfund Charges	977	6,050	6,550	10,000
TOTAL EXPENSES	10,746	66,550	72,050	110,000
Ending Fund Balance	104,528	105,574	100,074	134,074

Expenditure Explanations

Consulting Services	Management of maintenance agreements and inspection services
Landscaping/Tree Trimming	Cost of contract for landscape maintenance services

City of Jurupa Valley

CFD 14-003 Cantera

	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2017/18</u>	<u>FY 18/19</u>
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<i>Beginning Fund Balance</i>				
<u>REVENUE</u>				
Special Assessments				99,000
Interest Earnings				
TOTAL REVENUE	-	-	-	99,000
<i>Balance Available</i>				
				99,000
Operating Expenses				
Consulting Services	-	-	-	10,000
Signal Maintenance	-	-	-	2,000
Graffiti Abatement Services	-	-	-	3,100
Street Lighting	-	-	-	4,500
Landscaping/Tree Trimming	-	-	-	65,000
Water Quality Maint.	-	-	-	5,000
Total Operating				89,600
Interfund Charges				
Administrative Overhead 10%	-	-	-	8,960
Total Interfund Charges	-	-	-	8,960
TOTAL EXPENSES	-	-	-	98,560
<i>Ending Fund Balance</i>	-	-	-	440

Expenditure Explanations

Consulting Services	Management of maintenance agreements and
Landscaping/Tree Trimming	Cost of contract for landscape maintenance services

City of Jurupa Valley

CFD 15-001 Riverbend

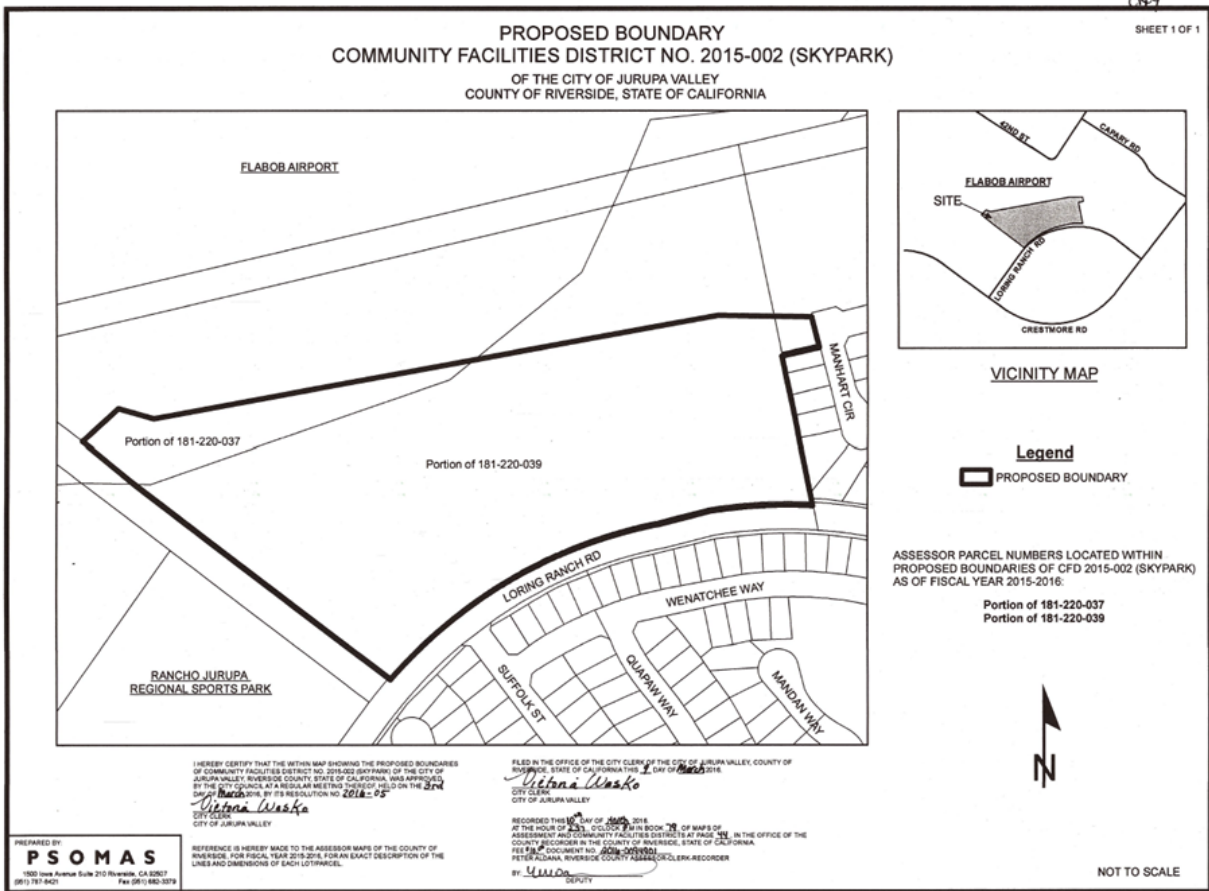
	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2017/18</u>	<u>FY 18/19</u>
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
Beginning Fund Balance				
<u>REVENUE</u>				
Special Assessments				58,000
Interest Earnings				
TOTAL REVENUE				58,000
Balance Available				
				58,000
Operating Expenses				
Consulting Services	-	-	-	15,000
Signal Maintenance	-	-	-	5,000
Graffiti Abatement Services	-	-	-	1,500
Street Lighting	-	-	-	8,000
Water Quality Maint.	-	-	-	5,000
Total Operating				34,500
Interfund Charges				
Administrative Overhead 10%				3,450
Total Interfund Charges				3,450
TOTAL EXPENSES				37,950
Ending Fund Balance				
				20,050

Expenditure Explanations

Consulting Services	Management of maintenance agreements
Landscaping/Tree Trimming	Cost of contract for landscape maintenance

CFD 2015-002

SKYPARK



City of Jurupa Valley

CFD 15-002 Skypark

	FY 2016/17	FY 2017/18	FY 2017/18	FY 18/19
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
Beginning Fund Balance				
<u>REVENUE</u>				
Special Assessments				74,000
Interest Earnings				
TOTAL REVENUE				74,000
Balance Available				74,000
Operating Expenses				
Consulting Services	-	-	-	10,000
Signal Maintenance	-	-	-	5,000
Graffiti Abatement Services	-	-	-	1,500
Street Lighting	-	-	-	8,000
Landscaping/Tree Trimming	-	-	-	25,000
Water Quality Maint.	-	-	-	5,000
Total Operating	-	-	-	54,500
Interfund Charges				
Administrative Overhead 10%	-	-	-	5,450
Total Interfund Charges	-	-	-	5,450
TOTAL EXPENSES	-	-	-	59,950
Ending Fund Balance	-	-	-	14,050

Expenditure Explanations

Consulting Services	Management of maintenance agreements and
Landscaping/Tree Trimming	Cost of contract for landscape maintenance services

City of Jurupa Valley

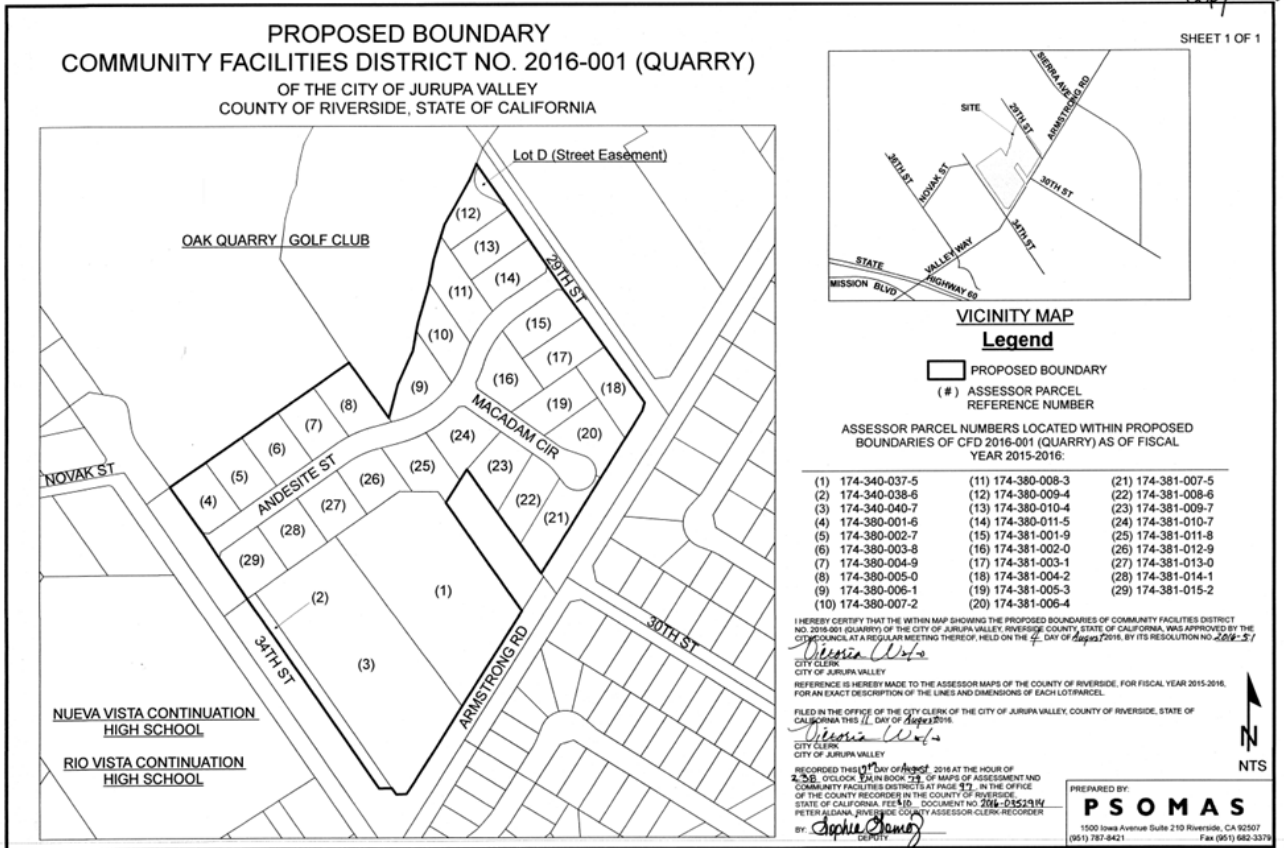
CFD 15-003 Vista Rio

	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2017/18</u>	<u>FY 18/19</u>
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<i>Beginning Fund Balance</i>				
<u>REVENUE</u>				
Special Assessments	-	-	-	74,000
Interest Earnings	-	-	-	-
TOTAL REVENUE	-	-	-	74,000
Balance Available				74,000
Operating Expenses				
Consulting Services	-	-	-	10,000
Signal Maintenance	-	-	-	5,000
Graffiti Abatement Services	-	-	-	1,500
Street Lighting	-	-	-	8,000
Landscaping/Tree Trimming	-	-	-	25,000
Water Quality Maint.	-	-	-	5,000
Total Operating	-	-	-	54,500
Interfund Charges				
Administrative Overhead 10%	-	-	-	5,450
Total Interfund Charges	-	-	-	5,450
TOTAL EXPENSES	-	-	-	59,950
Ending Fund Balance	-	-	-	14,050

Expenditure Explanations

Consulting Services	Management of maintenance agreements and
Landscaping/Tree Trimming	Cost of contract for landscape maintenance

CFD 2016-001 QUARRY



CFD 16-001 Quarry

	<u>FY 2016/17</u>	<u>FY 2017/18</u>	<u>FY 2017/18</u>	<u>FY 18/19</u>
	ACTUAL	ADOPTED	EST. ACTUAL	PROPOSED
<i>Beginning Fund Balance</i>				
<u>REVENUE</u>				
Special Assessments	-	-	-	93,000
Interest Earnings				
TOTAL REVENUE				93,000
<i>Balance Available</i>				
	-	-	-	93,000
Operating Expenses				
Consulting Services	-	-	-	7,000
Signal Maintenance	-	-	-	3,500
Graffiti Abatement Services	-	-	-	1,500
Street Lighting	-	-	-	3,000
Landscaping/Tree Trimming	-	-	-	60,000
Water Quality Maint.	-	-	-	5,000
Total Operating	-	-	-	80,000
Interfund Charges				
Administrative Overhead 10%	-	-	-	8,000
Total Interfund Charges	-	-	-	8,000
TOTAL EXPENSES	-	-	-	88,000
<i>Ending Fund Balance</i>				
	-	-	-	5,000

Expenditure Explanations

Consulting Services	Management of maintenance agreements and
Landscaping/Tree Trimming	Cost of contract for landscape maintenance

(This page is intentionally left blank)

GLOSSARY



Glossary

Accounting – Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

Accrual Basis of Accounting – The basis of accounting by which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

AD Valorem Tax – (which means “according to its value.”) A state or local government tax based on the value of real property as determined by the county tax assessor. In the State of California, Proposition 4 limits its Ad Valorem taxes. Proposition 13 limits property tax to 1 percent of the assessed valuation of the property.

Adjusted Budget – The adjusted budget represents the adopted budget including changes made during the fiscal year.

Adopted Budget – The official budget as approved by the City of Jurupa Valley’s City Council at the start of each fiscal year.

Appropriation – An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame.

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

Assets – Physical items owned by the City for which a value has been attached.

Audit – An examination and evaluation of the City’s records and procedures to ensure compliance with specified rules and regulations, best practices.

Balanced Budget – A balanced financial budget in which planned revenues equal expenditures.

Beginning/Ending (Unappropriated) Fund Balance - Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal year’s expenditures/expenses. It is essentially the amount of money still available for future purposes.

Bond – A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget – A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues). The City of Jurupa Valley’s fiscal year budget is July 1 through June 30.

Budget Preparation – Process by which the annual fiscal spending plan is prepared by City staff for presentation as the City of Jurupa Valley’s City Manager recommended budget to the City Council.

COLA – An acronym for Cost of Living Adjustment

Glossary (continued)

CPI – A statistical description of price levels provided by the US Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Capital Budget – A financial plan showing planned expenses, and revenues associated with those expenses, for purchase or construction of capital improvements which have a useful life of over a year. Appropriations are added to the projects each fiscal year as the plan is adopted.

Capital Expenditures – Money spent to purchase or construct capital improvement projects.

Capital Improvement - A permanent physical addition to the City's assets, including the design, construction, and/or purchase of land, buildings, facilities, or major renovations.

Capital Improvement Program - A financial plan of proposed capital improvement projects with single-and multiple-year capital expenditures/ expenses. The Capital Improvement Program plans for five years and is updated annually.

Capital Outlay – A budget appropriation category for equipment having a unit cost of more than \$5,000 and an estimated useful life of over one year.

Capital Projects – A major construction, acquisition, or renovation activity which adds value to fixed assets or which increases its useful life of one year or more. Capital Projects are \$5,000 or more and can also be called a capital improvement.

Community Development Block Grants (CDBG) – Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant program.

Community Facilities District (CFD) – A geographic area where a special property tax on real estate (a parcel tax) is assessed for the services within the district.

Comprehensive Annual Financial Report (CAFR) - Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The CAFR is also an operating statement that compares revenues with expenditures.

Contingency – An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Continuing Appropriations, or Carryovers – Funding approved in the current budget but not expended during a particular fiscal year. These appropriations are carried forward into the next fiscal year for their original intended purpose.

Debt Service – The payment of principal and interest on borrowed funds, such as bonds.

Deficit - An excess of expenditures or expenses over revenues (resources).

Encumbrances - A legal obligation or commitment to expend resources in the future for a service or item, such as a long-term contract or purchase order. The use of encumbrances helps prevent overspending and provides officials with information on the amount of money remaining to be spent.

Glossary (continued)

Estimate – Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue experience and consider the impact of.

Expenditure - The actual spending of Governmental Funds set aside by an appropriation.

Expense - The actual total current cost of operations during a period regardless of the timing of related expenditures.

Fee – A general term used for any charge levied by government for providing a service or performing an activity.

Financial Audit – An audit made to provide independent assurance whether the financial statements of a government are presented fairly in conformity with general accepted accounting principles.

Fiscal Year - A twelve-month period of time to which the annual operating budget applies. The City of Jurupa Valley's fiscal year is July 1 - June 30.

Full-Time Equivalent (FTE) – A position converted to the decimal equivalent of a full-time position on 2,080 hours per year. For example, a part-time Typist Clerk working 20 hours per week would be equivalent to one-half of a full-time position, or 0.50 FTE.

Fund – A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

GANN Appropriations Limit – Article XIII-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations.

General Ledger – A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, debit balances equal the credit balances in the general ledger

Generally Accepted Accounting Principles (GAAP) – Minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures established by the American

Glossary (continued)

Generally Accepted Auditing Standards (GAAS) – Rules and procedures established by the American Institute of Certified Public Accountants (AICPA) for the conduct of a financial audit. There are ten basis GAAS, classified into three broad categories: general standards, standards of fieldwork, and standards of reporting. The Auditing Standards Board of the AICPA publishes Statements on Auditing Standards (SAS) and related interpretations to comment and expand upon these basic standards.

Generally Accepted Government Auditing Standards (GAGAS) – Standards established by the General Accounting Office (GAO) in its publication, Government Auditing Standards, for the conduct and reporting of both financial and performance audits in the public sector. GAGAS set forth general standards applicable to both types of audits and separate standards of fieldwork and reporting for financial and performance audits. The GAGAS standards of fieldwork and reporting for financial audits incorporate and build upon GAAS.

Governmental Funds – Funds generally used to account for tax-supported activities. The Commission's governmental funds are comprised of general, special revenue, debt service, and capital projects funds.

HUD – The United States Department of housing and Urban Development.

Independent Auditor – An auditor meeting the independence criteria set forth in GAAS and GAGAS

Indirect Costs – A cost necessary for the functioning of the organization as a whole, but which is not directly assigned to one service.

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

Internal Control – Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Levy – To impose taxes, special assessments of service charges for the support of governmental activities.

Landscape and Lighting Maintenance District (LLMD) A geographic area where a special assessment on real estate is assessed for the services within the district.

Line Item – The description of a detailed expenditure such as salaries, materials, supplies, professional services, and other operational costs separately along with the amount budget for each specified category.

Transfers In/Out - Monies transferred from one line item to another. These transfers may finance the operations of another fund or to reimburse the fund for certain expenditures /expenses.

Materials, Supplies and Services - Expenditures/expenses which are ordinarily consumed within a fiscal year.

Glossary (continued)

NPDES – The National Pollution Discharge Elimination System, which is a permitting process with which the City is required to comply to ensure that storm water runoff is not contaminated.

Objectives - The expected results or achievements of a budget activity.

Operating Budget – A budget, which focuses on everyday operating activities and programs.

Ordinance – A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.

Principal – In the context of bonds other than deep-discount debt, the face value or par value of a bond or issue of bonds payable on stated dates of maturity.

Program – Represents major areas or support functions: defined as a service provided to citizens, other departments, or other agencies.

Property Tax – A tax levied on real estate and personal property.

Recommended Budget – The draft financial budget document detailing the City Manager's recommended spending plan for the next fiscal year. The Recommended Budget is reviewed and modified by the City Council before formal adoption as the Adopted Budget.

Reimbursement - Payment of amount remitted on behalf of another party, department, or fund.

Reimbursement Grant – A grant for which a potential recipient must first incur qualifying expenditures to be eligible.

Request for Proposals – A written solicitation issued by a Using Agency which generally describes the Goods or Services sought to be Procured by the City, sets forth minimum standards and criteria for evaluating proposals submitted in response to it, generally describes the format and content of proposals to be submitted, provides for negotiation of terms and conditions of the Procurement Contract and may place emphasis on described factors other than price to be used in evaluating proposals.

Reserves – A portion of the fund balance set aside for a specific purpose.

Revenues – Monies that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, donations and interest income.

Supplemental Roll Property Taxes – Assessed on property that changes ownership during the year and is based on the difference between the new and old assessed values.

Special Revenue Funds - This fund type collects revenues that are restricted by the City, State, or Federal Government as to how they may be spent.

Transient Occupancy Tax (TOT) – A tax that is levied on occupants of hotel and motel rooms in the City.

Glossary (continued)

Transmittal Letter - A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

VLf – Vehicle license fees, which are collected by the State of California when vehicles are registered with the California Department of Motor Vehicles and distributed to various public agencies, including the City.