

# City of Wildomar



*Tradition ~ Opportunity ~ Progress*



Adopted Biennial Operating Budget  
Fiscal Years 2017-18 & 2018-19

# BIENNIAL OPERATING BUDGET FISCAL YEARS 2017-18 & 2018-19



## **City Council**

Timothy Walker, Mayor, District 3  
Ben Benoit, Mayor Pro-Tem, District 1  
Bridgette Moore, Council Member, District 4  
Dustin Nigg, Council Member, District 2  
Marsha Swanson, Council Member, District 5

Gary Nordquist, City Manager



# STAFF DIRECTORY

## EXECUTIVE MANAGEMENT:

City Manager.....	Gary Nordquist
Assistant City Manager.....	Dan York
City Clerk.....	Debbie Lee
City Attorney.....	Thomas Jex
Finance Director.....	James Riley
Planning Director.....	Matt Bassi
Public Works Director/City Engineer.....	Dan York
Cemetery Operations Manager.....	Kirk Schrader
Chief of Police.....	Dan Anne
Fire Chief.....	Todd Phillips



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## Table of Contents

### Budget Message

City Manager's Message Introduction	14
"Must-Do" Priorities for this Budget Cycle	15
Staffing	15
Operating Budget Calendar	16
The Process	16
Summary & Acknowledgments	17
2017-18 & 2018-19 City Budget Summary	19

### Organizational Chart and Authorized Positions

Organizational Chart	22
Department Staffing Levels History	23
Schedule of Authorized Positions FY 2017-18 & FY 2018-19	24
Personnel Costs by Department & Graph	26

### City Demographics

Miscellaneous Statistics	30
Map	31
City Map	32
Demographic Profile	33
Cities Comparison - Statement of Net Assets	34
Cities Comparison - Statement of Activities	35



## Table of Contents

### The Budget Process

General	38
Budget Format	38
Adjustments to the Budget	39
Quarterly Budget Review	40
Budget System	40
Basis of Accounting	40
Operating Budget Calendar	42
Long-Term Cash Flow Analysis and Financial Plans	42
Role of Finance Sub-Committee	42
Distinguished Budget Presentation	42

### City Wide Goals & Objectives

Vision Statement	44
Mission Statement	44
"Must-Do" Priorities for this Budget Cycle	44
The City's Goals and Performance measures for 2017 - 2019	44
Goal 1 - Protect and Sustain General Fund Revenue growth	44
Goal 2 - City Parks	45
Goal 3 - Partnerships	45
Goal 4 - Infrastructure	45
Goal 5 - Public Safety and Community Awareness	46
Goal 6 - Community Engagement	46
Goal 7 - Housing Element	46



## Table of Contents

### Fiscal Policies & Practices

Introduction	48
Budget Preparation Policy	48
Balanced Budget Policy	48
Fraud Prevention Policy	48
Investment Policy	49/52
Capital Asset Policy	50/69
Cost Allocations	51/71
Multi-Year Estimates	51
Fees	51

### City Ordinances, Resolutions and Legal Compliance

City Budget Resolutions	74
City Classification/Compensation Plan Resolution	80
Resolution to Approve the Gann Appropriations Limit	84

### Budget Summaries

Revenues & Expenditures - All Funds	88
Revenues Highlights	88
Revenue Estimates	88
<b>City Wide Revenues</b>	89
City Wide Revenue Summary by Fund	89
City Wide Revenues by Fund Type	91





## Table of Contents

### Budget Summaries (continued)

<b>General Fund Revenues</b>	92
General Fund Operating Revenues By Category & Graph	93
General Fund Taxes by Category	95
Sales and Use Tax	96
Property Taxes	97
Franchise Fees	98
Licenses and permits	98
Fines & Forfeitures	99
Use of Money	99
Intergovernmental and Grants	99
Current Service Charges	99
Other Revenues	99
Transfers-In	99
Reconciliation of Transfers-In and Transfers-Out	100
General Fund-Detail Revenue Accounts	102
<b>Special Revenue Funds</b>	105
Special Revenue Fund-Detail Revenue Accounts	107
<b>City Wide Expenditures</b>	121
City Wide Expenditures By Fund	121
Budgeted Salaries and Benefits	123
Personnel Cost by Department	124
Building & Safety Staff	125
Police Services & Fire Services	125
<b>General Fund Expenditures Summary Report</b>	126
<b>General Fund Five Year Forecast</b>	127
<b>Capital Improvement Program</b>	129

### Operating Budgets



## Table of Contents

### Operating Budgets

#### City Council

City Council	133
--------------	-----

#### City Manager

City Manager	139
--------------	-----

#### City Clerk

City Clerk	145
------------	-----

#### City Attorney

City Attorney	151
---------------	-----

#### Finance

Finance	157
---------	-----

#### Community Services

Community Services Administration	161
-----------------------------------	-----

Community Services and Parks	162
------------------------------	-----

#### Non-Departmental/Facilities

Non-Departmental/Facilities	169
-----------------------------	-----



## Table of Contents

### Operating Budgets (continued)

#### Planning Commission

Planning Commision	175
--------------------	-----

#### Planning

Planning	181
----------	-----

#### Private Development

Private Development	189
---------------------	-----

#### Building & Safety

Building and Safety	193
---------------------	-----

#### Code Enforcement

Code Enforcement	199
------------------	-----

#### Office of Emergency Management

Office of Emergency Management	203
--------------------------------	-----

#### Police Services

Police Services	209
-----------------	-----

Supplemental Law Enforcement Services Fund	209
--	-----

#### Fire Services

Fire Services	219
---------------	-----

#### Animal Control

Animal Control	225
----------------	-----





## Table of Contents

### Operating Budgets (continued)

#### Public Works/Engineering

Public Works/Engineering Overview	229
Expenditures by Fund	230
Expenditures by Project	230
Detail Expenditures by Fund and Account	238
Public Works/Engineering & Development Engineering	238
Gas Tax Fund - 200	241
Measure A Fund - 201	244
TDA Fund - 203	247
AQMD Fund - 210	249

#### Lighting and Landscape Maintenance District, Community Service Areas and Community Facilities Districts

Overview and Financial Summary	251
LLMD 89-1C Fund - 251	255
CSA-22 Fund - 252	257
CSA-103 Fund - 253	258
CSA-142 Fund - 254	259
CFD 2013-1 Funds - 260-269	269

#### Measure Z Parks Fund 255

Measure Z Parks	277
Administration	280
Marna O'Brien Park	281
Heritage Regency Park	281
Windsong Park	282



## Table of Contents

### Operating Budgets (continued)

#### Grants Fund

Grants Fund - 280	287
Public Works Project Grants	288
Community Services Project Grants	288
Detail Expenditures Fund 280 - Grants	290

#### CDBG Fund 282

CDBG Fund 282	301
---------------	-----

#### Wildomar Cemetery District Fund 300

Wildomar Cemetery District Fund 300	305
Wildomar Cemetery Endowment Fund 301	305

#### Development Impact Fee Funds

Overview	313
Financial Summary - All Development Impact fee Funds	314
Development Impact Fee Admin Fund 410	315
Development Impact Fee Public Facilities Fund 420	315
Development Impact Fee Police Facilities Fund 421	315
Development Impact Fee Animal Shelter Fund 422	315
Development Impact Fee Corporate Yard Fund 423	316
Development Impact Fee Fire Facilities Fund 430	316



## Table of Contents

### Operating Budgets (continued)

#### Development Impact Fee Funds (conyinued)

Development Impact Fee Transportation-Roads Fund 440	317
Development Impact Fee Transportation Signals Fund 450	317
Development Impact Fee Drainage Fund 451	317
Development Impact Fee Regional Parks Fund 460	317
Development Impact Fee Park Land Acquistions Fund 461	317
Development Impact Fee Park Improvements Fund 462	318
Development Impact Fee Community Center Fund 470	318
Development Impact Fee Multi Purpose Trails Fund 480	318
Development Impact Fee Library Fund 490	318

#### Fund Summaries

Fund Summaries Directory with Fund Overview	323
Beg. Fund Balances, Surplus(Deficit), Ending Fund Balances - All Funds	328

#### Appendix

Glossary of Budget Terms	375
Acronyms	385





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# Budget Message





## **HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL:**

It is my pleasure to present the Adopted Biennial Operating Budget for Fiscal Years 2017-18 and 2018-19 which supports the City Council's policies and priorities. This two-year budget includes two single-year fiscal plans and adopted appropriations for the first year of the plan. This budget continues to take a proactive approach to cost savings measures and improving efficiencies while continuously improving the level of services provided to the community. Although the City of Wildomar has faced many fiscal difficulties in the past years, this budget does not include any immediate reductions in services or loss of jobs however, year two of the budget reduces the general fund reserves by \$140,600 and is an indication of the impacts of loss of the phasing out of the County's 10 year Police service credit and rising public safety costs. The City's employees and contract staff have maintained the level of service and commitment to the citizens, consistent with the goals of the City Council.

The budget is the blueprint for financial and policy decisions that is executed each Fiscal Year. In the past budgets, the City implemented significant cost savings, re-aligned and re-engineered services to be more efficient and developed strategies to increase business development and enhance revenues. These proactive measures left the City of Wildomar in a stronger financial position but at the cost of decreasing service levels for the residents. It is within this framework that I present this two-year budget that continues the goal for fiscal strength, and lays the groundwork for achieving the City Council's priorities for the next two years.

While we are excited about the goals for the community, and our improving local economy, we are still cautious of the future. In May of this year, the Governor approved SB 130 which will replace the annual Motor Vehicle License Fee revenues, taken by the State in 2011. This restoration of the annual revenue could amount to \$2 million. This budget does not include this funding as the legislation is effective during Fiscal Year 2017-18 and when the cash is deposited into the City's bank account, budget changes could be recommended for City Council actions. The other exciting proposed development in the City is also not included in this two year plan although the litigation could conclude in 2017. Should a positive outcome be rendered, then the doors of Walmart could open some 363 days after construction begins.

Although I am very optimistic about the quality of life and smart development potential of the City, the concern of future state or federal fiscal actions is always a consideration prior to long term decisions and strategy.





## **“MUST-DO” PRIORITIES FOR THIS BUDGET CYCLE**

This two-year budget contains several Council Priorities including, but not in order:

- |   |   |
|---|---|
| 1. General Fund Revenue:                        | The City will continue to pursue measures to increase revenues to be commensurate with the needed infrastructure and increasing public safety costs.                          |
| 2. Parks:                                       | Establishment of recreation services and planning for park expansions and acquisitions.   |
| 3. Partnerships:                                | Continue to look for opportunities of partnering with Cities, community groups, such civic and sports groups to bring a higher quality of life and services to the community. |
| 4. City Hall Facility:                          | Securing a facility for City Hall activities.   |
| 5. Infrastructure:                              | Street sweeping programs, mass transit facilities, traffic control, dirt road improvements, dust control improvements, trails improvement and drainage enhancements.          |
| 6. Public Safety and<br>Emergency Preparedness: | Training and higher levels of service with supported funding.   |
| 7. Community Engagement:                        | Enhanced communication and Volunteer programs.  |
| 8. General Plan Update:                         | Directive for Completion of Report.   |
| 9. Cost Study of Services                       | Complete Report and Present to Council for Review and Action.   |

## **STAFFING**

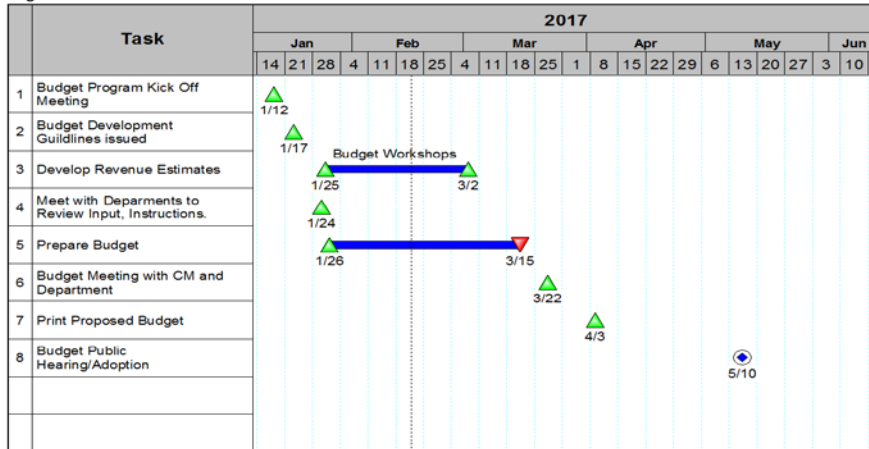
The City currently has approved authorized positions for a City Manager, Assistant City Manager/Public Works Director, Planning Director, Building Official, City Clerk, two Senior Administrative Analysts, Administrative Assistant, Maintenance Operations Manager, Grounds Keeper I and III, Accounting Manager and Associate Planner. A number of one part-time positions are carried over from previous budget approvals, Interns, Office Assistant, Groundskeeper, Recreation Leader and Community Services Coordinator. No staff additions are requested, however one position was upgraded (assistant planner to associate planner).



## OPERATING BUDGET CALENDAR

### City of Wildomar Two Year Budget Program--Schedule of Budget Program Activities Fiscal Years 2017/18 and FY 2018/19

Page 1 of 1



## THE PROCESS

The following is the third two year budget for the City of Wildomar which covers fiscal years 2017-18 and 2018-19. These budgets are comprised of all anticipated revenues available to the City over the course of the fiscal years, and all anticipated expenditures necessary to operate the City at a "base" service level due to revenue reductions imposed by the State of California with the enactment of SB 89 which took 100% of the City's Motor Vehicle License Fee Revenues of \$2.0 million which equates to 22% of total general fund revenues. (As previously mentioned, when the funds of SB 130, which restores the annual amount taken by SB 89, are deposited in the City's bank account sometime during Fiscal Year 2017-18 then budget increases could be recommended.)

The responsibility for preparation of the Budget rests with the City Manager and is tasked with the preparation and submittal of the budget for its approval by City Council. This adopted budget represents Staff's best efforts in translating the priorities of the City Council as expressed in previous actions and pronouncements.



These budgets are also Staff's best effort at translating legislative priorities into a budget that constitutes the level of operating performance required by the City Council and the laws of our State and Federal governments. The budget describes the resources that, in our judgment, are available and necessary to enable department managers to deliver the scope and level of service deemed essential or desirable by the City Council and community over the next two fiscal years.

The Adopted Fiscal Years 2017-18 and 2018-19 Budget are \$21,270,100 and \$24,470,000 respectively. This includes \$10,576,600 and \$11,442,300 in General Fund appropriations, respectively, \$10,693,500 and \$13,027,700 in Non-General Fund appropriations. The budgets maintain existing staffing levels and additional needed service capacity is planned to be satisfied by the contract services. The appropriation budget does not include any cost of living increases other than those which are contractually required.

While these general fund budgets provide for base services levels, the non-general funds will be offering additional services and projects.

This document initially provides summary information for revenues and expenses on a fund basis. Then additional detail is provided by each department or service function. A brief description is provided for each service as well as additional expenditure details by account number.

## **SUMMARY & ACKNOWLEDGMENTS**

I would like to thank the City Council for their leadership in providing us with their vision for a financially stable and participatory community that places the needs of our residents first and foremost. Through their guidance, we have managed well through one of the most difficult and economically challenging periods. I would also like to express my gratitude to the city and contract staffs for coming together and working through the issues in a collaborative approach to this two-year plan despite the continued resource constraints. I am also thankful for a community which has a high level of understanding and willingness to support the City on so many levels. With our focus on partnerships and working together we can continue to protect the City and the quality of life that our community enjoys. Through listening to what the residents feel is important, and by balancing interests, we can work together to develop the means through which we can provide the services and amenities that our residents deserve.

The Council has set the path and we need to continue to build an economically sustainable and environmentally sustainable community and will work together to achieve continued success.

I would like to extend my gratitude to the City Departments for their hard work and commitment in creating this adopted Budget document. Special thanks to Dan York, Assistant City Manager, Matt Bassi, Planning Director, Matt Bennett, Deputy City Engineer, James Riley, Finance Director, Sherri Stanton, Finance Specialist, Felicia Folmar, Finance Specialist, Janet Morales, Sr. Administrative



Analyst, Alfredo Garcia, Assistant Planner, Jason Farag, Civil Engineer, Terry Rhodes, Accounting Manager, Adam Jantz, WRCOG Intern, Kirk Schrader, Manager of Maintenance and Operations, Daniel Torres, Sr. Groundsman, Debbie Lee, City Clerk and Martin Haeberle, Building Official.

Respectfully submitted,

Gary Nordquist  
City Manager



# Total City of Wildomar Budget Summary

		Estimated Available Fund Balance 6/30/2017	+	Adopted Revenues 2017-18	=	Funds Available 2017-18	-	Adopted Appropriations 2017-18	=	Estimated Available Fund Balance 6/30/2018	+	Adopted Revenues 2018-19	=	Funds Available 2018-19	-	Adopted Appropriations 2018-19	=	Estimated Available Fund Balance 6/30/2019
100	General Fund	\$ 976,487		\$ 10,578,600		\$ 11,555,087		\$ 10,576,600		\$ 978,487		\$ 11,301,700		\$ 12,280,187		\$ 11,442,300		\$ 837,887
	Non-General Funds																	
200	Gas Tax	\$ (736,032)		\$ 812,400		\$ 76,368		\$ 823,800		\$ (747,432)		\$ 827,900		\$ 80,468		\$ 845,800		\$ (765,332)
201	Measure A	\$ 159,405		\$ 604,000		\$ 763,405		\$ 621,400		\$ 142,005		\$ 616,000		\$ 758,005		\$ 66,900		\$ 691,105
203	TDA Fund	\$ (55,973)		\$ 192,400		\$ 136,427		\$ 192,400		\$ (55,973)		\$ -		\$ (55,973)		\$ -		\$ (55,973)
210	AQMD	\$ 49,971		\$ 36,400		\$ 86,371		\$ 46,200		\$ 40,171		\$ 36,400		\$ 76,571		\$ 46,200		\$ 30,371
250	LMD 2006-1	\$ (264,938)		\$ -		\$ (264,938)		\$ -		\$ (264,938)		\$ -		\$ (264,938)		\$ -		\$ (264,938)
251	LLMD 89-1C	\$ 651,757		\$ 310,400		\$ 962,157		\$ 343,400		\$ 618,757		\$ 310,400		\$ 929,157		\$ 343,400		\$ 585,757
252	CSA-22	\$ (43,538)		\$ 46,300		\$ 2,762		\$ 49,600		\$ (46,838)		\$ 46,300		\$ (538)		\$ 49,600		\$ (50,138)
253	CSA-103	\$ (222,640)		\$ 198,700		\$ (23,940)		\$ 214,900		\$ (238,840)		\$ 198,700		\$ (40,140)		\$ 214,900		\$ (255,040)
254	CSA-142	\$ 68,646		\$ 32,900		\$ 101,546		\$ 36,500		\$ 65,046		\$ 32,900		\$ 97,946		\$ 36,500		\$ 61,446
255	Measure Z Parks Fund	\$ 124,074		\$ 383,300		\$ 507,374		\$ 397,400		\$ 109,974		\$ 415,000		\$ 524,974		\$ 375,400		\$ 149,574
260	CFD 2013-1 Maintenance	\$ (54,107)		\$ 48,800		\$ (5,307)		\$ 48,800		\$ (54,107)		\$ 48,800		\$ (5,307)		\$ 48,800		\$ (54,107)
261	CFD 2013-1 Annex 1 Zone 3	\$ 42,832		\$ 55,400		\$ 98,232		\$ 55,500		\$ 42,732		\$ 55,400		\$ 98,132		\$ 55,500		\$ 42,632
262	CFD 2013-1 Annex 2 Zone 4	\$ 500		\$ 200		\$ 700		\$ 200		\$ 500		\$ 200		\$ 700		\$ 200		\$ 500
263	CFD 2013-1 Annex 3 Zone 5	\$ 18,000		\$ 36,700		\$ 54,700		\$ 36,700		\$ 18,000		\$ 36,700		\$ 54,700		\$ 36,700		\$ 18,000
264	CFD 2013-1 Annex 4 Zone 6	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
265	CFD 2013-1 Annex 5 Zone 7	\$ -		\$ 19,800		\$ 19,800		\$ 19,800		\$ -		\$ 19,800		\$ 19,800		\$ 19,800		\$ -
266	CFD 2013-1 Annex 6 Zone 8	\$ 4,400		\$ 8,000		\$ 12,400		\$ 8,000		\$ 4,400		\$ 8,000		\$ 12,400		\$ 8,000		\$ 4,400
267	CFD 2013-1 Annex 7 Zone 9	\$ 9,600		\$ 10,000		\$ 19,600		\$ 10,000		\$ 9,600		\$ 10,000		\$ 19,600		\$ 10,000		\$ 9,600
268	CFD 2013-1 Annex 8 Zone 10	\$ -		\$ 39,000		\$ 39,000		\$ 39,000		\$ -		\$ 39,000		\$ 39,000		\$ 39,000		\$ -
269	CFD 2013-1 Spec Tax B	\$ (24,700)		\$ 95,200		\$ 70,500		\$ 95,200		\$ (24,700)		\$ 147,200		\$ 122,500		\$ 147,200		\$ (24,700)
280	Grants	\$ (1,382,559)		\$ 6,047,400		\$ 4,664,841		\$ 4,664,800		\$ 41		\$ 8,626,800		\$ 8,626,841		\$ 8,626,800		\$ 41
281	SLESF	\$ -		\$ 100,000		\$ 100,000		\$ 100,000		\$ -		\$ 100,000		\$ 100,000		\$ 100,000		\$ -
282	CDBG	\$ (54,400)		\$ 179,900		\$ 125,500		\$ 125,500		\$ -		\$ -		\$ -		\$ -		\$ -
300	Cemetery	\$ 1,669,215		\$ 486,000		\$ 2,155,215		\$ 485,600		\$ 1,669,615		\$ 495,000		\$ 2,164,615		\$ 480,700		\$ 1,683,915
301	Cemetery Endowment	\$ 225,429		\$ 11,300		\$ 236,729		\$ -		\$ 236,729		\$ 11,300		\$ 248,029		\$ -		\$ 248,029
410	Admin-Dif	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
420	Public Facilities - Dif	\$ 91,759		\$ 50,700		\$ 142,459		\$ 24,500		\$ 117,959		\$ 84,800		\$ 202,759		\$ 4,500		\$ 198,259
421	Police - Dif	\$ 163,580		\$ 30,000		\$ 193,580		\$ -		\$ 193,580		\$ 50,100		\$ 243,680		\$ -		\$ 243,680
422	Animal Shelter - Dif	\$ 98,300		\$ 30,200		\$ 128,500		\$ 91,200		\$ 37,300		\$ 53,100		\$ 90,400		\$ 91,200		\$ (800)
423	Corporate Yard - Dif	\$ -		\$ 10,500		\$ 10,500		\$ 10,500		\$ -		\$ 17,700		\$ 17,700		\$ 17,700		\$ -
430	Fire Facilities - Dif	\$ 600,285		\$ 58,000		\$ 658,285		\$ -		\$ 658,285		\$ 97,100		\$ 755,385		\$ -		\$ 755,385
440	Trans & Roads - Dif	\$ 1,576,693		\$ 531,200		\$ 2,107,893		\$ 2,000,000		\$ 107,893		\$ 775,300		\$ 883,193		\$ 775,300		\$ 107,893
450	Trans & Signals -Dif	\$ 647,556		\$ 69,000		\$ 716,556		\$ -		\$ 716,556		\$ 100,600		\$ 817,156		\$ 582,000		\$ 235,156
451	Drainage - Dif	\$ 123,200		\$ 188,000		\$ 311,200		\$ -		\$ 311,200		\$ 304,300		\$ 615,500		\$ -		\$ 615,500
460	Regional Park - Dif	\$ 551,589		\$ -		\$ 551,589		\$ 78,200		\$ 473,389		\$ -		\$ 473,389		\$ 4,200		\$ 469,189
461	Park Land Aquisitions-Dif	\$ 156,200		\$ 71,900		\$ 228,100		\$ -		\$ 228,100		\$ 126,500		\$ 354,600		\$ -		\$ 354,600
462	Park Improvements-Dif	\$ -		\$ 472,800		\$ 472,800		\$ -		\$ 472,800		\$ 832,100		\$ 1,304,900		\$ -		\$ 1,304,900
470	Community Center - Dif	\$ 110,087		\$ 57,100		\$ 167,187		\$ -		\$ 167,187		\$ 100,600		\$ 267,787		\$ -		\$ 267,787
480	Multi-purpose Trails - Dif	\$ 327,440		\$ 99,400		\$ 426,840		\$ 74,400		\$ 352,440		\$ 166,400		\$ 518,840		\$ 1,400		\$ 517,440
490	Library - Dif	\$ 183,633		\$ -		\$ 183,633		\$ -		\$ 183,633		\$ -		\$ 183,633		\$ -		\$ 183,633
	Total Non-General Funds	\$ 4,815,263		\$ 11,423,300		\$ 16,238,564		\$ 10,693,500		\$ 5,545,064		\$ 14,790,400		\$ 20,335,464		\$ 13,027,700		\$ 7,307,764
	Total City Funds	\$ 5,791,750		\$ 22,001,900		\$ 27,793,651		\$ 21,270,100		\$ 6,523,551		\$ 26,092,100		\$ 32,615,651		\$ 24,470,000		\$ 8,145,651



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# Organizational Chart & Authorized Positions

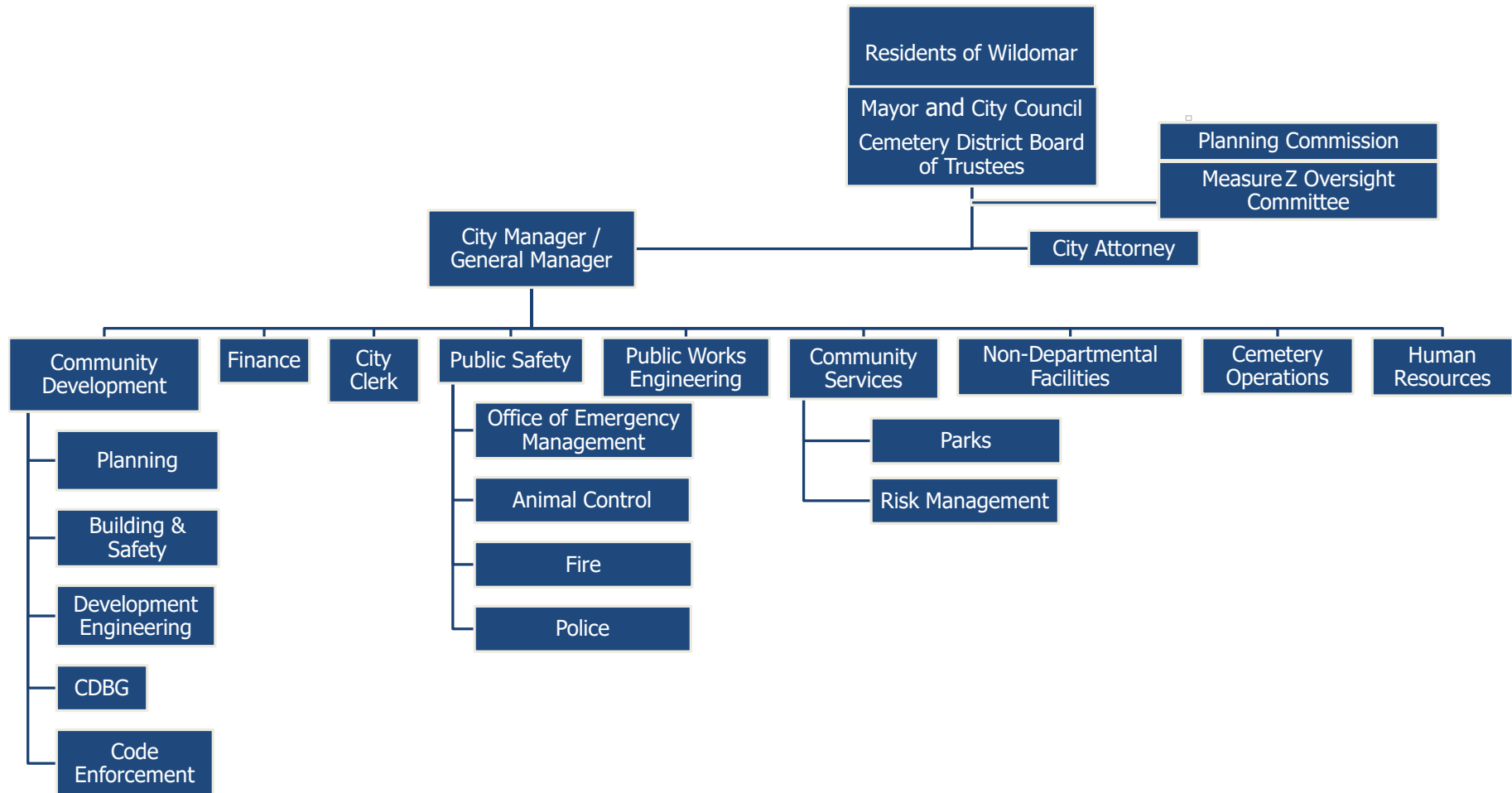






## City of Wildomar - Organization Chart

The Organization chart presents the departments of the City, which are comprised of both City employed staff and contract staff. The staffing levels in each department above represent the City's positions. The remaining staff are contracted with various agencies or through municipal service firms.





## Department Staffing Levels FY 2015 through 2019

<b><u>Department</u></b>	<b><u>14/15</u></b>	<b><u>15/16</u></b>	<b><u>16/17</u></b>	<b><u>17/18</u></b>	<b><u>18/19</u></b>
<b>Full-Time Equiv</b>					
City Council Members	5	5	5	5	5
City Manager	1	1	1	1	1
Asst. City Manager-Public Works Director	1	1	1	1	1
Planning Director	1	1	1	1	1
City Clerk	1	1	1	1	1
Senior Administrative Analysts	2	2	2	2	2
Maintenance Operations Manager-Cemetery	1	1	1	1	1
Senior Grounds Worker	0	0	1	1	1
Administrative Assistant	0	1	1	1	1
Asst. Planner	1	1	1	0	0
Associate Planner	0	0	0	1	1
Accounting Manager	1	1	1	1	1
Grounds Worker	1	1	1	1	1
<b>Total</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>17</b>	<b>17</b>



**City of Wildomar**  
**Schedule of Authorized Positions**  
**FY 2017-18**

<b>Position</b>	<b>Number of Employees</b>	<b>Budgeted Salary</b>	<b>Health Insurance Allotment</b>	<b>Other Compensation, Retirement &amp; Payroll Taxes</b>	<b>Total Position Cost</b>
City Council Member	5	\$ 24,000	\$ 72,000	\$ 35,044	\$ 131,044
City Manager	1	\$ 191,000	14,400	55,589	260,989
*Assist. City Manager/PW Director	1	178,413	14,400	25,394	218,207
Planning Director	1	150,361	14,400	36,345	201,106
City Clerk	1	104,190	14,400	26,152	144,742
Administrative Analyst Sr.	1	72,283	14,400	20,084	106,767
Administrative Analyst Sr.	1	75,942	14,400	17,773	108,116
Maintenance Operations Manager	1	62,515	14,400	16,032	92,947
Senior Groundswoker	1	46,594	14,400	13,363	74,357
*Administrative Assistant	1	35,596	14,400	3,812	53,808
*Associate Planner	1	70,520	14,400	9,711	94,631
Accounting Manager	1	87,913	14,400	22,722	125,034
Grounds Worker 1	1	33,881	14,400	7,274	55,555
<p>*CALPERS PEPRA Member  6.555% Employer Rate-Paid by Employer  6.25% Employee Rate-Paid by Employee</p>					



**City of Wildomar**  
**Schedule of Recommended Positions**  
**FY 2018-19**

<b>Position</b>	<b>Number of Employees</b>	<b>Budgeted Salary</b>	<b>Health Insurance Allotment</b>	<b>Other Compensation, Retirement &amp; Payroll Taxes</b>	<b>Total Position Cost</b>
City Council Member	5	\$ 24,000	\$ 72,000	\$ 35,044	\$ 131,044
City Manager	1	\$ 201,000	14,400	57,696	273,096
*Assist. City Manager/PW Director	1	182,873	14,400	37,181	234,455
Planning Director	1	154,120	14,400	37,909	206,428
City Clerk	1	109,465	14,400	27,276	151,141
Administrative Analyst Sr.	1	75,942	14,400	20,208	110,551
Administrative Analyst Sr.	1	77,841	14,400	18,174	110,415
Maintenance Operations Manager	1	62,515	13,500	16,769	92,784
Senior Groundswoker	1	48,953	13,500	13,909	76,362
*Administrative Assistant	1	37,398	14,400	7,093	58,891
*Associate Planner	1	74,090	14,400	14,758	103,248
Accounting Manager	1	92,308	14,400	23,659	130,367
Grounds Worker 1	1	35,596	13,500	7,806	56,902
*CALPERS PEPRA Member 6.555% Employer Rate-Paid by Employer 6.25% Employee Rate-Paid by Employee					

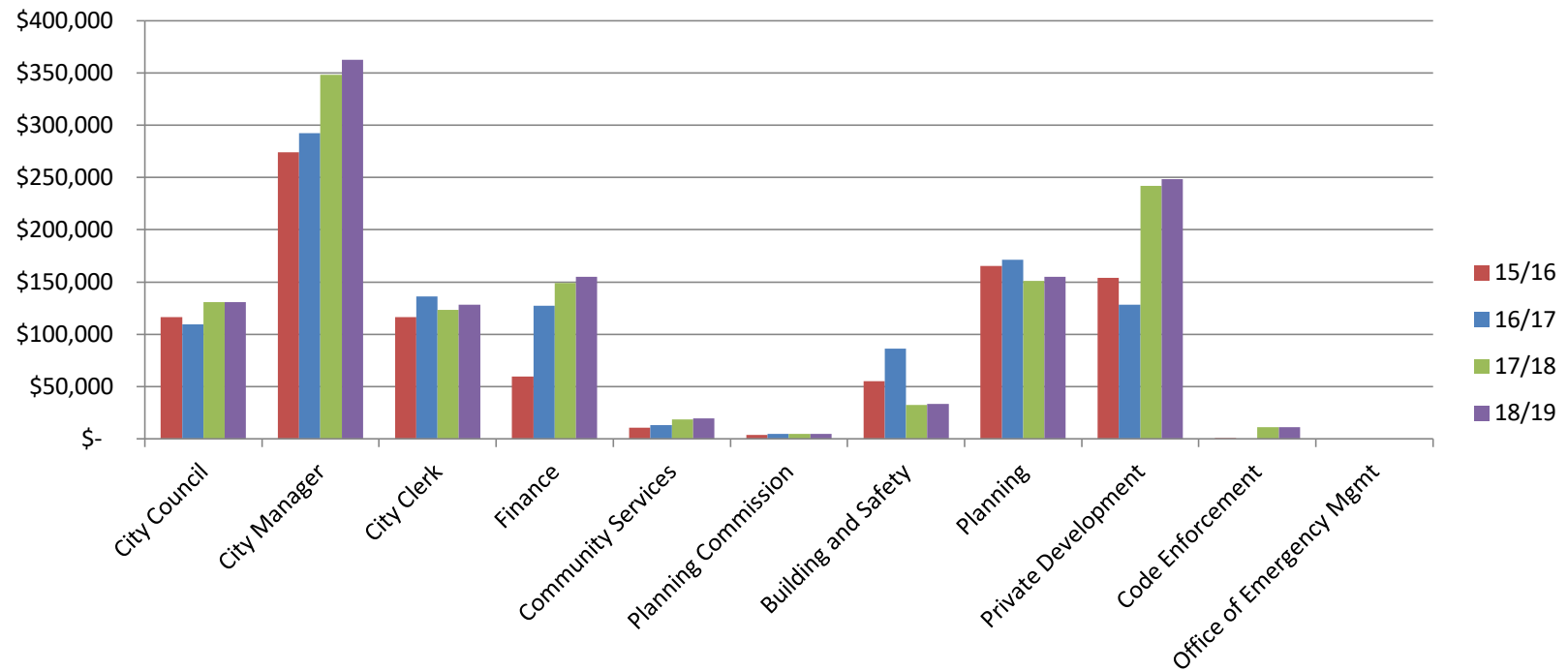


## Personnel Cost by Department

Departments	Adopted					
	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	% change	2018-19 Budget	% change
<b><u>General Fund</u></b>						
City Council	\$ 116,185	\$ 109,300	\$ 130,900	19.8%	\$ 130,900	0.0%
City Manager	\$ 274,070	\$ 292,600	\$ 348,400	19.1%	\$ 362,600	4.1%
City Clerk	\$ 116,264	\$ 136,400	\$ 123,100	-9.8%	\$ 128,400	4.3%
Finance	\$ 59,536	\$ 127,400	\$ 148,900	16.9%	\$ 155,100	4.2%
Community Services	\$ 10,687	\$ 13,000	\$ 18,700	43.8%	\$ 19,400	3.7%
Planning Commission	\$ 3,525	\$ 4,500	\$ 4,500	0.0%	\$ 4,500	0.0%
Building and Safety	\$ 55,317	\$ 86,200	\$ 32,300	-62.5%	\$ 33,100	2.5%
Planning	\$ 165,231	\$ 171,500	\$ 150,800	-12.1%	\$ 155,100	2.9%
Private Development	\$ 153,904	\$ 128,400	\$ 242,100	88.6%	\$ 248,600	2.7%
Code Enforcement	\$ 141	\$ -	\$ 10,900		\$ 11,100	1.8%
Office of Emergency Mgmt	\$ -	\$ -	\$ -		\$ -	
<b>Total General Fund</b>	<b>\$ 954,860</b>	<b>\$ 1,069,300</b>	<b>\$ 1,210,600</b>	<b>13.2%</b>	<b>\$ 1,248,800</b>	<b>3.2%</b>
<b><u>Non-General Fund</u></b>						
Gas Tax Fund - 200	\$ 142,007	\$ 87,500	\$ 91,800	4.9%	\$ 93,700	2.1%
Measure A Fund - 201	\$ 3,379	\$ 44,100	\$ 45,700	3.6%	\$ 46,900	2.6%
LLMD 89-1C Fund - 251	\$ 1,052	\$ -	\$ -		\$ -	
Measure Z Fund - 255	\$ 50,014	\$ 54,100	\$ 56,200	3.9%	\$ 57,900	3.0%
CFD 2013-1 Fund - 260	\$ 1,036	\$ -	\$ -		\$ -	
Grants Fund - 280	\$ 1,803					
Cemetery Fund - 300	\$ 218,385	\$ 262,200	\$ 287,500	9.6%	\$ 293,100	1.9%
DIF Admin Fund - 400	\$ 4,593	\$ 6,200	\$ -	-100.0%	\$ -	
<b>Total Non-General Fund</b>	<b>\$ 422,269</b>	<b>\$ 454,100</b>	<b>\$ 481,200</b>	<b>6.0%</b>	<b>\$ 491,600</b>	<b>2.2%</b>
<b>Total Personnel Costs</b>	<b>\$ 1,377,129</b>	<b>\$ 1,523,400</b>	<b>\$ 1,691,800</b>	<b>11.1%</b>	<b>\$ 1,740,400</b>	<b>2.9%</b>



## Personnel Cost by Department Fiscal Years 2015-2019





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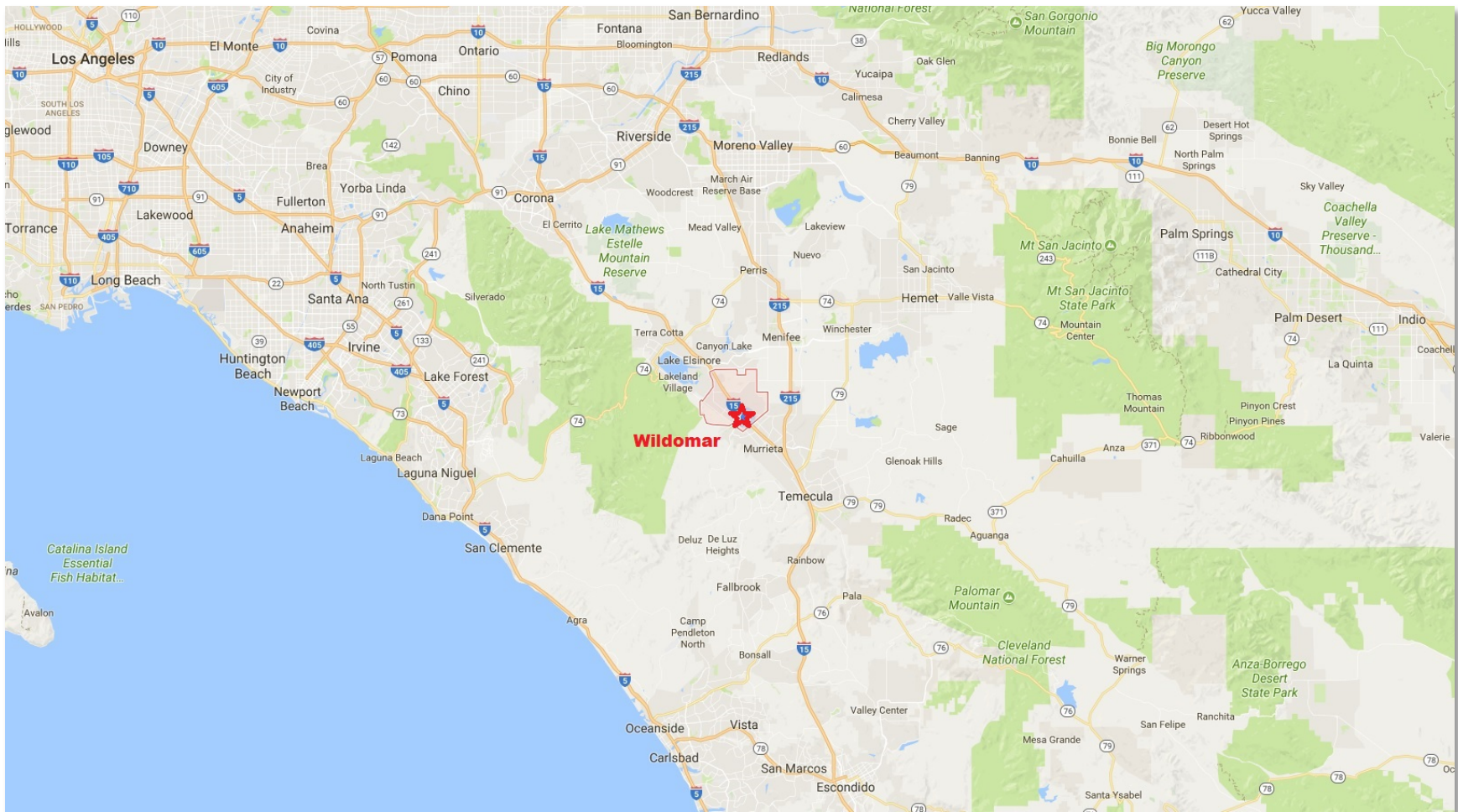
# City Demographics



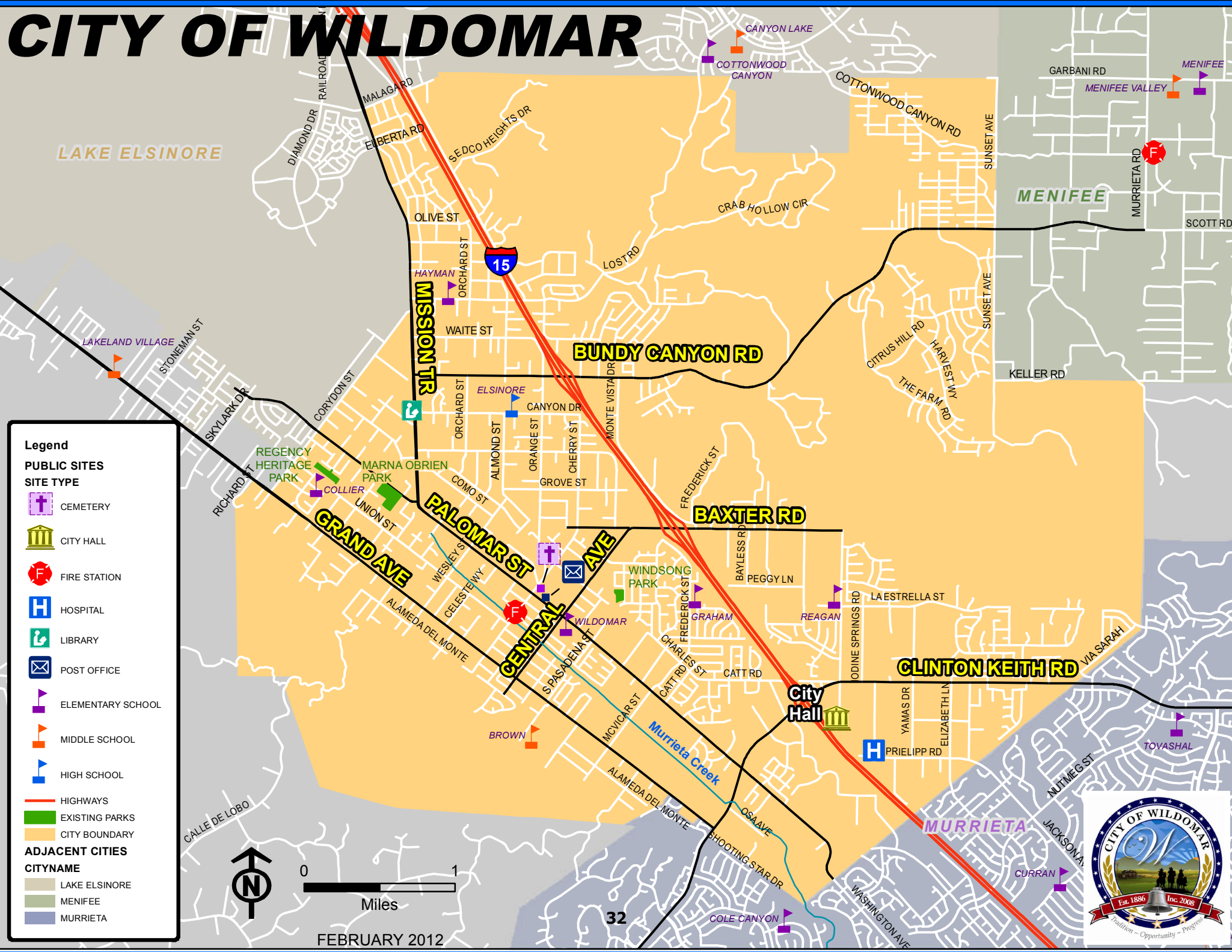


**CITY OF WILDOMAR**  
**Miscellaneous Statistics**  
**July 1, 2017**

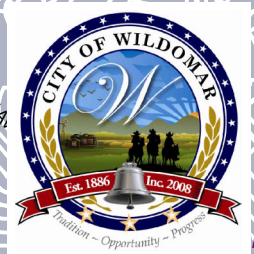
<b>Geographic Location:</b>	The City of Wildomar is located along Interstate 15 in Riverside County; South of the City of Lake Elsinore and North of the City of Murrieta.
<b>Population:</b>	35,782
<b>Area in square miles:</b>	24
<b>Form of Government:</b>	Council-Manager
<b>Type of City</b>	General Law
<b>Date of Incorporation:</b>	July 1, 2008
<b>Number of Full Time Employees:</b>	12 Staff, 5 City Councilmembers
<b>Public Safety:</b>	
<b>Police Department</b>	Contract with the Riverside County Sheriff's Department
<b>Fire Department</b>	Contract with the Riverside County Fire Department (CALFIRE)
<b>Library</b>	1 Branch, Riverside County Library System
<b>Recreation:</b>	3 City Parks transferred from Riverside County on November 24, 2009:
	1) Marna O'Brien - 9.0 Acres
	2) Windsong - 2.12 Acres
	3) Heritage Regency - 3.28 Acres
<b>Schools: <u>Elsinore Unified School District</u></b>	
<b>Elementary Schools</b>	4
<b>Middle Schools</b>	1
<b>High Schools</b>	1



# CITY OF WILDOMAR



FEBRUARY 2012





## City of Wildomar Demographic Profile

### 2017 Population\*

#### Sex Breakdown

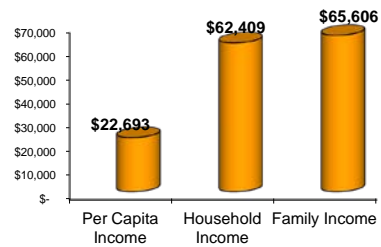
Male	18,356	51.3%
Female	17,426	48.7%
<b>Total Wildomar Population</b>	<b>35,782</b>	

#### City Population

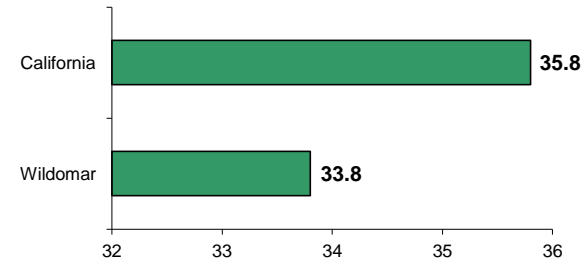
#### Housing Units

2008	N/A	N/A
2009	31,732	N/A
2010	32,176	10,806
2011	32,543	10,840
2012	33,030	10,857
2013	33,589	10,927
2014	34,176	11,047
2015	34,655	11,136
2016	35,034	11,193
2017	35,782	11,343

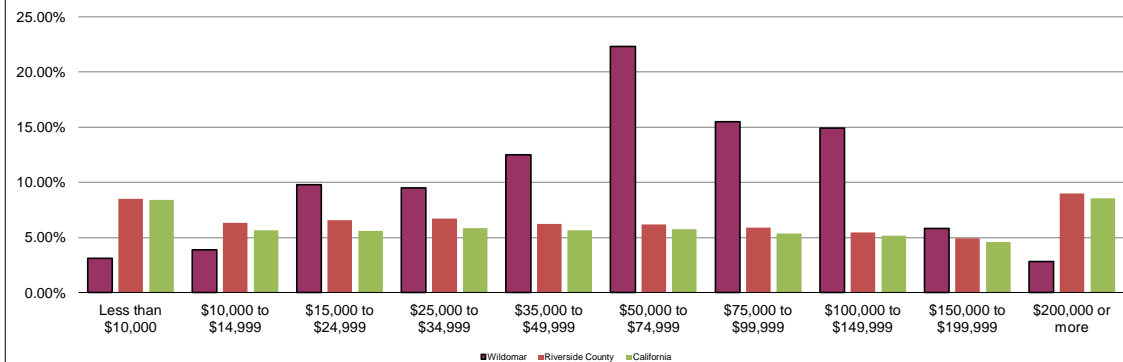
### 2015 Median Income \*\*



### Median Age - Wildomar compared to California



### 2015 Income per Household



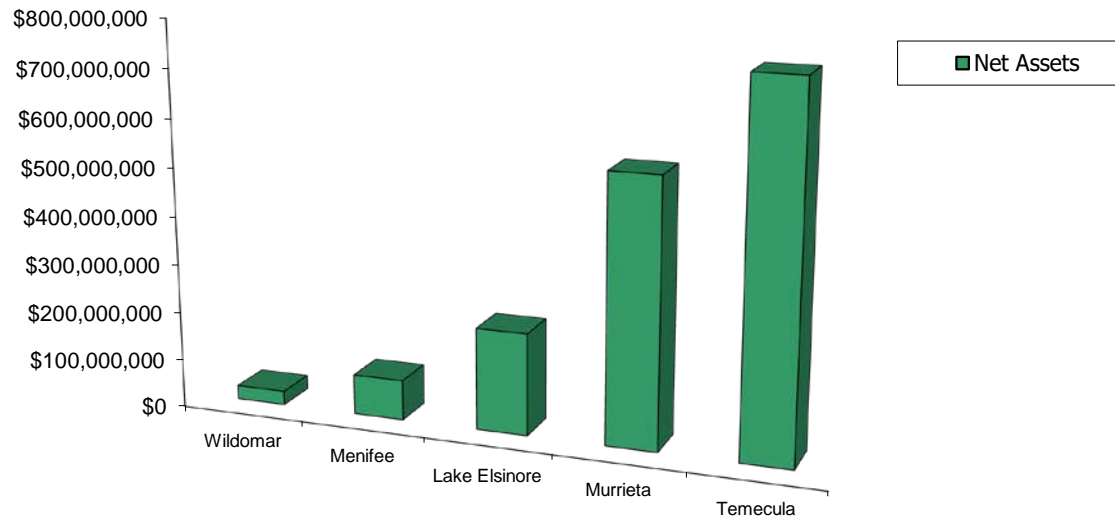
\*Source: State Department of Finance Estimates

\*\*Source: 2015/16 Census ACS Estimates



**Government-Wide Financial Comparisons  
to Neighboring Cities  
Fiscal Year 2015/16**

	<b>Wildomar</b>	<b>Menifee</b>	<b>Lake Elsinore</b>	<b>Murrieta</b>	<b>Temecula</b>
	<u>City Total</u>	<u>City Total</u>	<u>City Total</u>	<u>City Total</u>	<u>City Total</u>
<b>STATEMENT OF NET ASSETS</b>					
<b>Assets:</b>					
Current and other Assets	\$ 9,178,277	\$ 43,953,188	\$ 146,243,518	\$ 120,667,280	\$ 117,211,293
Restricted Assets	0	23,859,168	222,472,430	2,627,537	13,645,378
Capital Assets	23,919,815	46,308,448	156,562,992	482,929,175	665,984,172
<b>TOTAL ASSETS</b>	<u>33,098,092</u>	<u>114,120,804</u>	<u>525,278,940</u>	<u>606,223,992</u>	<u>796,840,843</u>
<b>Liabilities:</b>					
Other Liabilities	4,596,825	10,347,483	38,851,639	5,031,391	13,521,202
Long-term Liabilities	370,433	21,606,506	280,728,181	61,624,679	51,909,528
<b>TOTAL LIABILITIES</b>	<u>4,967,258</u>	<u>31,953,989</u>	<u>319,579,820</u>	<u>66,656,070</u>	<u>65,430,730</u>
<b>Net Assets:</b>					
Invested in Capital Assets, Net of Related Debt	23,919,815	25,425,778	145,170,561	474,770,950	652,338,794
Restricted:	4,041,378	45,292,740	75,054,285	87,273,906	40,102,473
Unrestricted:	457,120	12,103,855	(10,180,146)	(14,653,798)	40,019,411
<b>TOTAL NET ASSETS</b>	<u>\$ 28,418,313</u>	<u>\$ 82,822,373</u>	<u>\$ 210,044,700</u>	<u>\$ 547,391,058</u>	<u>\$ 732,460,678</u>

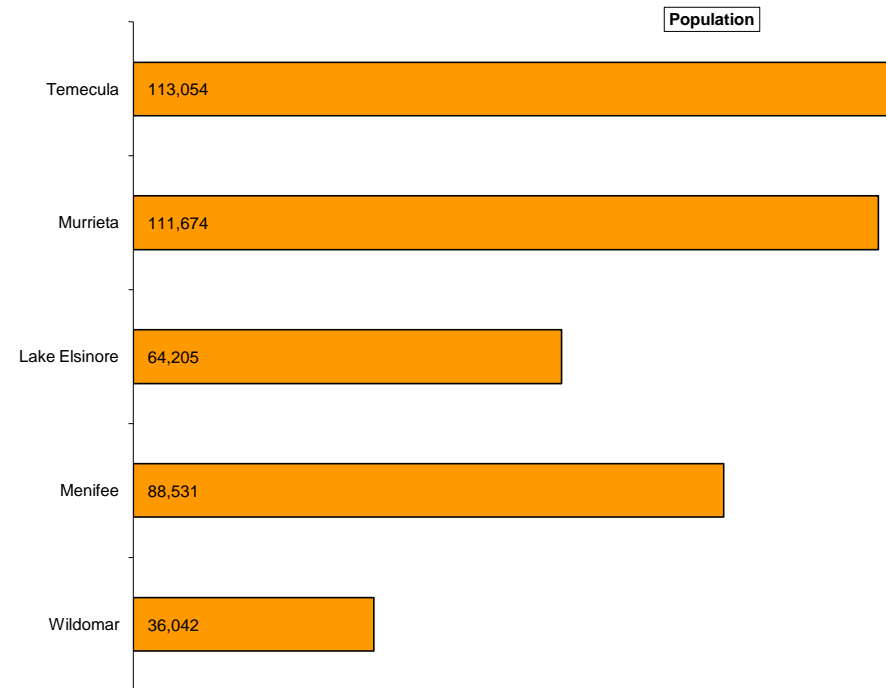
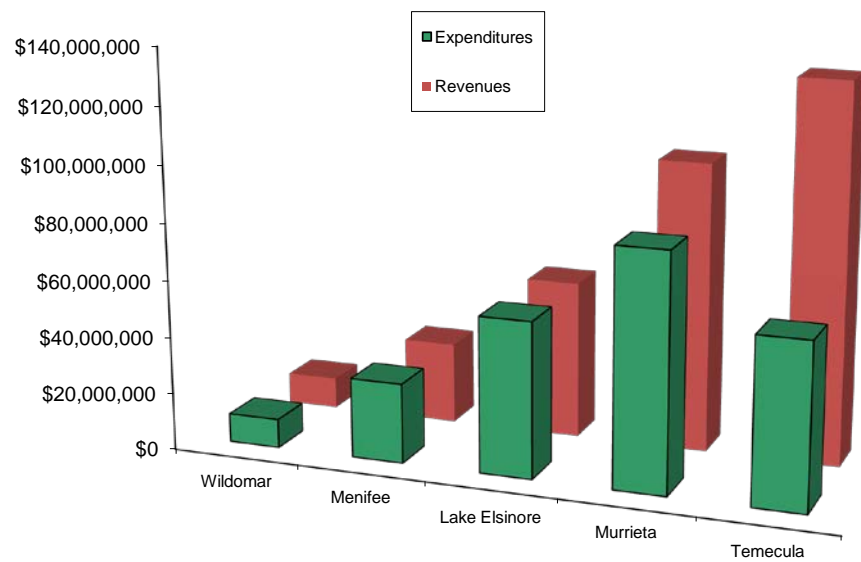


Source: Fiscal Year 2015/16 Comprehensive Annual Financial Reports - \*14/15 For Menifee

**Government-Wide Financial Comparisons to Neighboring Cities  
Fiscal Year 2015/16**

	<b>Wildomar</b>	<b>Menifee (14/15 CAFR)*</b>	<b>Lake Elsinore</b>	<b>Murrieta</b>	<b>Temecula</b>
	City Total	City Total	City Total	City Total	City Total
Population	35,034	86,910	60,876	112,232	109,635
<b>STATEMENT OF ACTIVITIES</b>					
Governmental Activities:					
General Government	\$ (1,488,835)	\$ (3,188,542)	\$ (5,694,597)	\$ (6,753,953)	\$ (8,854,682)
Community Development & Parks	328,793	1,694,143	3,885,820	(2,166,052)	(12,737,884)
Public Safety	(4,068,793)	(15,314,828)	(14,738,832)	(30,371,239)	(28,793,412)
Public Works/Services	(851,913)	4,000,238	(6,564,039)	(2,896,615)	(231,863)
Community Services		2,283,213	(2,409,592)	(3,948,174)	(6,337,489)
Interest- Long Term Debt		(918,204)	(287,357)	(378,892)	(841,867)
Total Governmental Activities	(6,080,748)	(11,443,980)	(25,808,597)	(46,514,925)	(57,797,197)
Business-Type Activities:	-	-	-	-	-
Total Primary Government	(6,080,748)	(11,443,980)	(25,808,597)	(46,514,925)	(57,797,197)
<b>TOTAL PROGRAM REVENUES</b>	<b>7,932,297</b>	<b>25,336,460</b>	<b>39,056,882</b>	<b>30,739,835</b>	<b>36,076,735</b>
<b>NET GOVERNMENTAL ACTIVITIES</b>	<b>1,851,549</b>	<b>13,892,480</b>	<b>13,248,285</b>	<b>(15,775,090)</b>	<b>(21,720,462)</b>
General Revenues:					
Taxes:					
Property Taxes, levied	3,774,015	14,634,225	6,537,540	27,546,927	17,485,712
Transient Occupancy Taxes	-	190,972	-	406,402	3,184,162
Sales Taxes	1,772,493	5,924,347	9,939,637	14,827,391	31,466,457
Motor Vehicle In-Lieu	13,778	34,308		-	43,947
Franchise Taxes	1,056,712	3,586,271	2,423,707	3,645,115	3,794,085
Other Taxes	140,501	409,003	838,364	690,342	982,800
Fines, Forfeitures and Penalties					
Investment Income	6,590	151,450	925,517	1,835,084	310,350
Miscellaneous	71,073	84,370	706,094	310,880	135,033
Gain (loss) on Sale of Assets/Dissolutions	-				
Total General Revenues	6,835,162	25,014,946	21,370,859	49,262,141	57,402,546
Change in Net Assets	8,686,711	38,907,426	34,619,144	33,487,051	35,682,084
Net Assets at Beginning of Year	14,515,080	43,923,525	165,631,681	615,456,100	730,942,184
Restatement of Net Assets	(107,134)	-	61,700,316	(31,728,648)	
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 23,094,657</b>	<b>\$ 82,830,951</b>	<b>\$ 261,951,141</b>	<b>\$ 617,214,503</b>	<b>\$ 766,624,268</b>
<b>Net Assets Per Population</b>	<b>\$ 659</b>	<b>\$ 953</b>	<b>\$ 4,303</b>	<b>\$ 5,499</b>	<b>\$ 6,993</b>





**Source: Fiscal Year 2015/16 Comprehensive Annual Financial Reports \*14/15 For Menifee**

# The Budget Process





## **General**

The Budget is the most important policy document the City produces on a regular basis. The program and financial decisions must reflect the will of the community through the policy direction of the City Council. This can only be achieved through a development process that encourages communication and transparency seeking input from a diverse cross-section of the community during the Budget Workshop held on February 15, 2017 and the Public Hearing at the June 28, 2017 City Council meeting. The biennial budget was approved and adopted at the June 28, 2017 City Council meeting. The following is a general overview of the budget preparation process.

The Biennial Operating Budget is prepared and administered in accordance with established budget policies set forth by the City Council. These policies include guidelines, standards, and requirements for the preparation and monitoring the Operating Budget. The budget is balanced and managed in a way to ensure that adequate appropriated funds are available to cover anticipated expenditures. A quarterly budget review is presented to City Council with amendments to the budget for their review and consideration.

The budget is designed to be a complete and understandable document that improves public awareness about service quality and costs. The budget should be a performance financing and spending plan agreed to by the City Council, City Manager, and the Controller. The budget should supply the necessary financial data to determine the financial health of the City. It should contain information and data regarding anticipated revenues and resources (inputs), expected expenditures and expected performance (outcomes). During the fiscal year, actual experience (revenues, expenditures, and performance) will be regularly measured against the plan.

Department managers will not exceed the Council-approved appropriations. Appropriations for departmental operations are approved by the City Council. These appropriations are shown in the departmental budgets.

## **The Budget Format**

The City of Wildomar prepares and monitors its budget on a departmental and fund basis. Each expenditure line item in every fund is reviewed and analyzed every quarter as well as revenues and a budget amendment is prepared for the City Council's consideration.

Each departmental section begins with a department description statement followed by a brief overview of the staffing requirements or contract services utilized and a brief financial budget summary of the department. The budget summary represents the prior year actual expenditures, the current year estimate, and the total proposed operating budget for the two new years for each department. Additional summaries define the expenditures organized by fund.



Following the department summary, each department's operating budget narrative includes a Service Description, Long Term Goals, Two Year Work Plan, Performance Measurement Outcomes, Prior Year Accomplishments & Significant Budgetary Changes.

The final pages in each section present the detail expenditures of the department and fund.

The City uses a biennial budget in order to achieve cost and time efficiencies over a traditional annual budget. Under the City's biennial budget cycle, the second year of the budget will not require formal adoption. Each year is separate and distinct. Any unencumbered funds remaining in the first year will not roll forward into the second year.

### **Adjustments to the Budget**

During a fiscal year, special circumstances may result in changes to department spending priorities. At the beginning of each fiscal year, appropriations are made at the fund and department level.

Budget adjustments involve the reallocation of funds from one expenditure account to another. Budget adjustments which do not change the overall budget within the fund or any transfer within a Fund or within a Department may be authorized by the City Manager. Any transfer of appropriations between Funds shall be approved by the City Council.

Any subsequent appropriations of additional amounts of moneys for the Fiscal Year(s) 2017-2019 shall be approved by the City Council in advance of any authorization to purchase services or goods, with the following exception:

- Per the Purchasing Ordinance No. 25, a supplemental appropriation for a single item, that is less than Fifty Thousand Dollars (\$50,000) within a Department, may be authorized by the City Manager provided there is an urgent and immediate need. Such an appropriation is subject to City Council ratification, at the subsequent City Council meeting. The City Manager may appropriate funds under the emergency provision of State law to effect repairs or make acquisitions to protect life and property.



## **Quarterly Budget Review**

Each Quarter of each fiscal year, the City prepares the Budget Review to highlight the financial performance against the current plan and recommend budgetary adjustments or appropriations as deemed necessary. Quarterly budget adjustments recommended by the City departments are reviewed by the Finance Director and City Manager prior to consideration for adoption by the City Council.

## **Budget System**

A proposed budget is presented in accordance with the adopted budget schedule that accurately depicts the financial condition and goals of the City. The proposed budget will illustrate the General Fund, Special Revenue Funds, Capital Projects Funds so that the entire resources of the City may be viewed comprehensively for decision making.

## **Basis of Accounting**

The City was incorporated on July 1, 2008 under the General Laws of the State of California and operates as a General Law City. The Council-Manager form of government provides the following services: public safety (police, fire, and animal control), highways and streets, public improvements, planning and zoning, and general administrative services. The City's accounting system is maintained under the generally accepted accounting principles for preparing the budget and general-purpose financial statements.

The City Council approves each year's budget prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the Council. Supplemental appropriations, as required during the period, are also approved by the Council. In most cases, expenditures may not exceed appropriations at the function level. At fiscal year-end, all operating budget appropriations lapse.

The City's accounting system is maintained on a modified accrual basis of accounting for all governmental funds. The basis of accounting refers to the timing of revenue and expenditure recognition for financial reporting.

In preparing the budget, the same methodology is applied. The budget is prepared under the modified accrual basis of accounting for all governmental funds. Revenues are included in the budget when they become measurable and available as current assets. Appropriations are budgeted when measurable in the accounting period in which the fund liability is incurred.

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).



The City of Wildomar's accounting system is designed upon the following principles:

The City of Wildomar maintains only governmental funds. The City has no Enterprise Funds or Internal Service Funds. The General Fund, Special Revenue Funds and Capital Project Funds provide the basis for separately recording the financial data related to a specific activity or department. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Each fund has been established because of some restriction on the use of the resources received by that fund. This budget document includes the transactions of all entities over which the City Council has authority, as defined by the Governmental Accounting Standards Board, GASB.

The City's major governmental funds are: The General Fund, the Special Revenue Funds - Gas Tax Fund, Measure A Fund, Grants Fund & the Cemetery Fund. The non-major Funds are : Special Revenue Funds – AQMD Fund, Development Impact Fee Funds, SLESF Funds, TDA Funds & CDBG Fund. The Capital Projects Funds – LLMD, County Service Areas and Community Facilities Districts (CFDs) are also presented as Non-Major Funds in the CAFR.

Governmental funds include the General, Special Revenue, and Capital Projects Funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash or accrued when they are both measurable and collectible within the accounting period or soon enough after the end of the period to pay liabilities of the period. Expenditures, other than interest or long term debt, are recorded when liabilities are incurred. At year-end, the City has prepared the required entries necessary to report the City financial position and activities on an accrual basis of accounting which recognizes revenues when earned and expenses when incurred.

In addition to maintaining funds to record accounting transactions, internal controls exist within the accounting system to ensure the safety of assets from misappropriation, unauthorized use or disposition, and to maintain the accuracy of financial record keeping. These internal controls are established and consistent with sound management practices based upon the cost/benefit of the controls imposed. The cost of a control should not be excessive to its derived benefit as viewed by City management. The internal controls in existence at the City are sufficient to ensure in all material respects, both the safety of the City's assets and the accuracy of the financial record keeping system.

As a recipient of State and County financial resources, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. The internal control structure is subject to periodic evaluation by the management of the City.

Annually, an independent audit of the City's financial statements is conducted. The independent certified public accounting firm of Teaman, Ramirez & Smith, Inc. was approved by the City Council and reports to the Finance Director to perform the annual audit.



## **Operating Budget Calendar**

Beginning in February, the City Manager initiates several meetings with City Staff. The City Manager provides clear budget development instructions to departments, requesting they begin updating their department's plan strategies and making initial estimates for their proposed capital and operating budgets.

From February through May, departments complete their proposed budgets including updated revenue and expenditure recommendations contained in the Plan. Additionally, City staff begins initiating community outreach through a Budget Workshop to provide information on the City's fiscal condition as well as solicit direct community input on budget priorities. In April, the City Manager assembles department proposals into a coherent Proposed Budget that reflects the economic environment, fiscal condition and priority needs of the City. A Public Hearing during a City Council meeting is held to encourage active public dialogue regarding the Budget, culminating in the Budget's adoption by the City Council in June.

## **Long-Term Cash Flow Analysis and Financial Plans**

The City is contemplating the use of long-term cash flows to estimate current and future revenues and match the revenues to required appropriations. The City's General Fund five-year analysis for long range revenue projections and appropriations is included in this budget report.

## **Role of the Finance Subcommittee**

The Finance Subcommittee consisting of two City Council members meets with the City Manager and participates in the budget workshop. The Finance Subcommittee has a very limited involvement in daily, monthly, even quarterly routine financial activities.

## **Distinguished Budget Presentation**

The adopted budget shall be submitted to the Government Finance Officers Association in consideration for professional awards and recognition for Distinguished Budget Presentation.

# City Wide Goals & Objectives





## **City Wide Goals & Objectives**

### **Vision Statement (Adopted February 22, 2017)**

The City of Wildomar will be a safe and active community, responsibly grown, with quality infrastructure while keeping a hometown feel.

### **Mission Statement**

Continue to maintain responsible financial and economic growth by applying sound financial management. Attract new residents and retaining existing residents by providing a healthy and attractive environment, reaching out to our residents and continuously communicate our vision and strategies to the community as a whole.

### **“MUST-DO” PRIORITIES FOR THIS BUDGET CYCLE**

This two-year budget contains several Council Priorities including, but not in order:

1. Partnerships; Continue to look for opportunities of partnering with community groups, such civic and sports groups to bring a higher quality of life and services to the community.
2. Infrastructure; Street sweeping programs, mass transit facilities, traffic control, dirt roads and trails improvements.
3. Public Safety and Emergency Preparedness; Training and higher levels of service.
4. Community Engagement; Form Citizens’ Academy to enhance communication and Volunteer programs to enhance service levels.

The “MUST-DO” priorities for 2017-19 are formulated into goals and shown with performance measures and desired outcomes below:

#### **GOAL 1 – Protect and Sustain General Fund Revenue Growth:**

##### **Continue to monitor legislative developments**

- Participate with County and State legislators monthly and provide monthly report/outlook.
- Attend 3 financial workshops to enhance City finances.
- Attend California League of Cities conferences and report on legislative opportunities.

### **Research alternative, new and replacement revenues**

- Communicate with local finance directors of jurisdictions within Riverside County.
- Director to attend 3 workshops on city finance.
- Participate in 2 CSMFO Conferences.
- City Manager, Finance Director and department staff/committees meet quarterly to discuss developments.

### GOAL 2 – City Parks

#### **Provide Park & Recreation Services**

- Council & City Management Develop financial plans during quarterly budget sessions to direct spending of Measure Z Funds.

### GOAL 3 – Partnerships

#### **Build a Higher Quality of Life**

- Meet with community groups quarterly.
- Meet with sports associations and clubs twice a year.
- Research citizens' specific interests through the development of a questionnaire.

### GOAL 4 – Infrastructure

#### **Improve Infrastructure to Maintain Quality of Life and Beautification of City**

- Develop a plan with Public Works and review quarterly.
- Set specific program priorities with council and with community groups quarterly and solicit community feedback.
- Meet with controller to review spending plan on a monthly basis.
- Seek grant availabilities continuously.
- Complete Development Impact Fee Program.

#### GOAL 5 – Public Safety and Community Awareness

##### **Providing Excellent Public Safety Services to Keep Citizens Safe**

- Evaluate contracts for fire and police services monthly.
- Research and evaluate city crime statistics monthly.
- Meet with Riverside County Law Enforcement monthly.
- Monitor response times for Fire and Police responses with Riverside County Law enforcement monthly
- Conduct quarterly disaster training for staff.
- Update and maintain an effective Emergency Operations Plan with quarterly reviews.
- Train and coordinate the emergency response team (CERT) on an on-going basis.
- Seek Public Safety Grant availabilities continuously.

#### GOAL 6 – Community Engagement

##### **Enhance Communication**

- Conduct informational programs on an on-going basis.
- Meet with Citizens' Academy quarterly to discuss progress.

##### **Engage Volunteers**

- Hold workshop for active community groups.
- Create "Citizens' Academy.

#### GOAL 7 – Housing Element

##### **Provide Affordable Housing**

- Complete study
- Implement study results within budget cycle.

# Fiscal Policies & Practices



## **Introduction**

Initially, at the time of the City's inception, it adopted all of the County of Riverside policies and codes. Over time, the city will continue to create its own set of financial policies as it develops its own financial system which in turn will be based on its own unique needs. It will continue to tailor these former county policies to specifically address the city's goals.

## **Budget Preparation Policy**

The budget is a spending plan agreed to by the Mayor, City Council, City Manager, and other Council Appointees. It should contain information and data regarding expected revenues and resources (inputs), expected expenditures (outcomes). During the fiscal year, actual financial data (revenues & expenditures) will be periodically measured against the plan. The City will prepare and annually refine written goals and policies to guide the preparation of projections for the City budget. Proposed budgets will comply with the proposed budget policies and Council priorities. Departments will not exceed the Council-approved appropriations in any department or fund. The City Council may approve modifications to these appropriations throughout the year as needed or required.

## **Balanced Budget Policy and Fiscal Integrity**

The City will maintain fiscal integrity of its operating and capital improvement budgets, which provide services and maintain public facilities, streets, and public safety. The City will maintain a balanced budget over the biennial period of the Financial Plan. The balanced budget includes operating revenues which must cover operating expenditures, which means that current operating expenditures will be financed with current revenues.

The budget will provide sufficient funding for Capital Improvements It will allow for improvements in productivity to encourage cost reductions. It is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance can only be used to fund capital improvement plan projects, or other one-time, nonrecurring expenditures.

The City will monitor the budget. Ongoing operating costs will not exceed the amount of ongoing revenue to finance those costs. The ongoing revenue source will be identified along with any new costs.

## **Fraud Prevention and Deterrence Policy**

The City of Wildomar is committed to protecting the organization, its operations, its employees and its assets against the risk of loss or misuse. The City is committed to protecting against fraud, forgery, dishonesty, theft and other similar improprieties. Accordingly, it is the policy of the City to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the City and, when appropriate, to pursue legal remedies available under the law.

The federal Sarbanes-Oxley legislation has made local governments more aware of the importance for internal controls and fraud detection. A number of highly publicized cases caused numerous organizations to be more proactive in taking steps to prevent or deter fraudulent behavior. The Government Finance Officers Association (GFOA) has stated that "public sector financial managers have an affirmative obligation under GFOA Code of Professional Ethics to fulfill their internal control responsibility".

The Finance Committee of the City of Wildomar is responsible for assisting the City Council in the assessment and enhancement of the effectiveness of internal controls and financial risk management. The Finance Committee identifies and recommends measures to improve financial performance and achieve an adequate system of internal controls within the City.

An effective system of internal control reduces the possibility of significant errors, risks, and irregularities and assists in their timely detection.. Management is primarily responsible for internal controls, and the governing body is ultimately responsible.

### **Summary of Investment Policy**

The City Council of the City of Wildomar is responsible to direct the investments of the City's funds on behalf of the City's existing and future residents. The City's investment assets are essential to the City's financial strength, the effective implementation of long range financial plans, and ultimately its ability to respond to the needs of the community.

The investment policies and practices of the City of Wildomar take into consideration that California statutes authorize the City of Wildomar to finance acquisition or construction of various projects and capital assets through the issuance and sale of municipal securities, including but not limited to general obligation bonds and revenue bonds. Depending on the type and the authority for the issuance and sale of the bond, the City's general fund and/or certain sources of city revenue may be pledged as security for the bonds. The bonding and the resulting security interest in city funds and revenue may supersede all or portions of this Policy.

it is the policy of the City to invest public funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

Investments shall be made in the context of the "Prudent Investor" standard.

The responsibility for establishing, monitoring and maintaining a strong system of investment controls and directing an independent audit of the investment function is delegated to the City Manager. The City Council's has primary responsibilities over the investment function.

The Assistant City Manager shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with the City's Investment Policy and for establishing internal controls that are designed to prevent losses due to fraud, negligence, and third-party misrepresentation.

The City Manager shall provide the City Council monthly investment reports which provide a clear picture of the status of the current investment portfolio.

## **CAPITAL ASSETS POLICY**

To establish procedures to ensure the proper safeguarding, handling and reporting of City-wide capital assets. Administration of this policy shall be the responsibility of the Finance Department.

The City will maintain a capital asset management system that will meet external financial reporting requirements and the needs of the City in line with these policies.

Capital assets are recorded as expenditures in governmental funds at the time the assets are received and the liability is incurred. These assets will be capitalized at cost in the government wide financial statements.

*Capital Assets* are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipments, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

*Infrastructure Assets* are defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, drainage system, water and sewer systems and lighting systems.

In general, all capital assets, including land, buildings, vehicles, infrastructure, machinery and equipment with an original cost of \$5,000 or more an expected useful life of three years or more, will be subject to accounting and reporting. All costs with the purchase or construction should be considered, including ancillary costs such as freight and transportation charges, site preparation expenditures, professional fees, and legal claims directly attributable to asset acquisition.

Specific capitalization requirement are described below:

Capital projects will be categorized as Construction in Progress until the project is substantially complete, accepted and placed into service. *At that point the costs will be capitalized into the appropriate asset classification.*

Capital assets may be acquired through direct purchase, construction, eminent domain, tax foreclosures, donations and gifts. When a capital asset is acquired, the funding source will be identified in the appropriate fund. Additionally the fund type will be identified as well as the specific fund.

The City performs a physical inventory of movable capital assets annually. In general, inventory control is applied only to movable capital assets and not to land, buildings, or other immovable capital assets. Annually a list of surplus, damaged or inoperative equipment is compiled and sent for approval to the City Council. The list is distributed to the departments within the City for transfers. The remaining list is published for bids. All bids are compiled by the City Clerk. Any equipment not sold is then disposed in accordance with the Municipal Code.

### **Overhead Cost Allocation**

All overhead costs shall be allocated to the appropriate department according to local, State and federal laws.

### **Multi-Year Estimates**

Each year the City will update expenditure and revenue projections for the next two years. This budget data will be presented to elected officials in a form that will facilitate annual budget decisions, based on a multi-year strategic planning perspective.

### **Fees**

Fees shall be set at cost and the calculated fee for the service shall not exceed the cost. Fees cannot generate “profits” . Fees may be less than 100% if Council allows to subsidize for the service cost.



## **CITY OF WILDOMAR**

### **STATEMENT OF INVESTMENT POLICY**

#### **I. INTRODUCTION**

The City Council of the City of Wildomar (the "City") and its subsidiary district, the Wildomar Cemetery District, recognizes its responsibility to prudently direct the investment of the City's funds on behalf of the City's existing and future residents. The City Council further recognizes that the City's investment assets are essential to the City's financial strength, the effective implementation of long range financial plans, and ultimately its ability to respond to the needs of the community.

The investment policies and practices of the City of Wildomar take into consideration that California statutes authorize the City of Wildomar to finance acquisition or construction of various projects and capital assets through the issuance and sale of municipal securities, including but not limited to general obligation bonds and revenue bonds. Depending on the type and the authority for the issuance and sale of the bond, the City's general fund and/or certain sources of city revenue may be pledged as security for the bonds. The bonding and the resulting security interest in city funds and revenue may supersede all or portions of this Policy.

This Statement sets forth policies which shall govern the investment of the City's funds. It will be used by the City's Finance Director and other City officials and staff, as well as all other third-party providers of investment or investment-related services. Its purpose is to direct the prudent investment and protection of the City's funds and investment portfolio.

## **II. POLICY**

It is the policy of the City to invest public funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

## **III. SCOPE**

This Investment Policy applies to all financial assets of the City of Wildomar. The following funds are covered by this Investment Policy and are accounted for in the City's Comprehensive Annual Financial Report:

- A) General Fund
- B) Special Revenue Funds
- C) Debt Service Funds
- D) Capital Project Funds
- E) Enterprise Funds
- F) Internal Services Funds
- G) Trust and Agency Funds
- H) Any new funds created by the City Council

This Investment Policy does not apply to proceeds of bond issues and retirement funds held in trusts.

#### **IV. PRUDENCE**

Investments shall be made in the context of the "Prudent Investor" standard pursuant to Government Code Section 53600.3 which states in relevant part that:

"When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

Investments shall be made with judgment and care under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived.

All investments purchased shall have daily liquidity or a final stated maturity date, upon which the full principal value of the security will be received. Although the investment will mature at full principal value, it is recognized that the market will vary throughout the life of the security. In a diversified portfolio it must be further recognized that occasional measured losses are inevitable due to economic, bond market, or individual security credit analysis. These occasional losses must be evaluated and considered within the context of the overall return.

The "Prudent Investor" standard shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

## **V. OBJECTIVE**

The City's cash management system is designed to accurately monitor and forecast expenditures and revenues, which enables the City to invest its funds to the fullest extent possible. The objective of the investment portfolio is to meet the short- and long-term cash flow demands of the City. To achieve this objective, the portfolio will be structured to provide safety of principal and liquidity, while attempting to receive the highest yield obtainable.

### **A. Safety of Principal**

Safety of principal is the foremost objective of the City of Wildomar. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Each investment transaction shall seek to ensure that capital losses are avoided, whether from securities default, broker-dealer default or erosion of market value. To attain this objective, the City will diversify its investments by investing funds among a variety of securities and approved financial institutions. The City shall seek to preserve principal by mitigating the two types of risk in order of importance: credit risk and market risk.

1. **Credit Risk** Credit risk, defined as the risk of loss due to failure of an issuer of a security, shall be mitigated by purchasing U.S. Treasuries or high grade securities. All investments beyond Treasury securities will be diversified so that the failure of any one issuer would not unduly harm the City's cash flow. Credit risk shall also be mitigated by prequalifying financial institutions, broker/dealers, intermediaries and advisors with which the City does business.
2. **Market or Interest Rate Risk** Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk may be mitigated by structuring the Funds so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities. The cash flow is updated on a daily basis and will be considered prior to the

investment of securities, which will reduce the necessity to sell investments for liquidity purposes. Long-term securities shall not be purchased for the sole purpose of short-term speculation. Securities shall not be sold prior to maturity with the following exceptions, 1) a security whose credit declines or is expected to decline may be sold IF there is a reasonable expectation that the prompt payment of principal and interest becomes unlikely. A temporary or modest decline in a securities; credit rating should not in and of itself trigger a liquidation , 2) a security swap would improve the quality, yield, or target duration in the portfolio, or 3) liquidity needs of the portfolio require that the security be sold. The weighted average maturity of the funds will be limited to three years or less. Purchases of investments will be restricted to securities with a final stated maturity not to exceed five (5) years.

**B. Liquidity**

This refers to the ability to "cash in" at any moment in time with a minimal chance of losing some portion of principal or accrued interest. Liquidity is an important quality especially when the need for unexpected funds occurs. The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

**C. Return On Investments**

The City's investment portfolio shall be designed with the objective of attaining a benchmark rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. A benchmark does not imply that the Assistant City Manager will add additional risk to the portfolio in order to attain or exceed the benchmark.

## **VI. DELEGATION OF AUTHORITY**

The City of Wildomar Resolution No.08-68 delegates investment authority to the Finance Director. It further authorizes the Finance Director to invest or deposit the City's funds in accordance with California Government Code Sections 53600 and 53630 et seq. and all related State and Federal laws.

In the Finance Director's absence, and subject to City Council approval, the Finance Director may assign investment responsibilities to the City Manager. The Finance Director will provide prior written notification to the City Manager and the City Council regarding the assignment of responsibilities. In the event that the Finance Director is unable to assign responsibility, the City Manager may select a designee. In addition, at the discretion of the Finance Director, cash monitoring and investment responsibilities can be assigned to a designated assistant and a surety bond will be obtained by the City for said assistant.

The responsibility for establishing, monitoring and maintaining a strong system of investment controls and directing an independent audit of the investment function is delegated to the City Manager. The City Manager's designee(s) may assist in carrying out these functions.

The City Council's primary responsibilities over the investment function include establishing investment policies, annually reviewing such policies, reviewing monthly investment reports issued by the Finance Director and authorizing any deviations from the City's Investment Policy.

As permitted by Government Code 53601, the Finance Director may delegate day-to-day investment decision making and execution authority to an investment advisor. Eligible investment advisors must be registered with the Securities and Exchange Commission (SEC) under the Investment Advisors Act of 1940. The advisor will follow the Policy and such other written instructions as are provided.

## **VII. ETHICS AND CONFLICTS OF INTEREST**

The Finance Director and other employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. The Finance Director and investment employees shall disclose any material interests in financial institutions with which they conduct business within their jurisdiction. They shall further disclose any large personal financial/investment positions that could be related to the performance of the investment portfolio and shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City. The Finance Director and investment employees are required to file annual disclosure statements as required by the Fair Political Practices Commission (FPPC). During the course of the year, if there is an event subject to disclosure that could impair the ability of the Finance Director or investment employees to make impartial decisions, the City Council will be notified in writing within 10 days of the event.

## **VIII. QUALIFIED DEALERS**

The City shall transact investments only with banks, savings and loans, investment security dealers and the State of California Local Agency Investment Fund. The purchase by the City of any investment, other than those purchased directly from the issuer, shall be purchased directly from an institution licensed by the State as a broker/dealer, as defined in Section 25004 of the Corporations Code, who is a member of the National Association of Securities Dealers, or a member of a Federally regulated securities exchange, a National or State Chartered Bank, a Federal or Savings Association, or a brokerage firm designated as a Primary Government Dealer by the Federal Reserve Bank. Exceptions to this rule will be made only after thorough research and documented confirmation of financial strength and reputation and after approval by the City Manager. Investment staff shall investigate dealers who wish to do business with the City in order to determine if they are adequately capitalized, market securities appropriate to the City's needs, and are recommended by managers of portfolios similar to the City's.

The City shall at least annually send a copy of the current investment policy to all dealers approved to do business with the City. Confirmation of receipt of this policy shall be considered as evidence that the dealer understands the City's investment policies, and intends to show the City only appropriate investments.

## **IX. AUTHORIZED AND SUITABLE INVESTMENTS**

The investments set forth in this section are authorized investments pursuant to Section 53601 et seq. of the Government Code and are authorized investments for the City subject, however, to the prohibitions set forth in Section X of this Investment Policy.

### **A. Securities of the U.S. Government**

**U.S. Treasury Bills** – issued by the U.S. Treasury and are available in maturities out to one year. They are non-interest bearing and sold on a discount basis. The face amount is paid at maturity.

**U.S. Treasury Notes** – issued by the U.S. Treasury with maturities from two to ten years. They are issued in coupon form and many issues are also available in registered form. Interest is payable at six month intervals until maturity.

**U.S. Treasury Bonds** – issued by the U.S. Treasury with maturities of ten years to thirty years. The City may purchase the interest and/or principal of a U.S. Treasury Bond. A principal only instrument is commonly called a “stripped” or “zero” coupon. Stripped coupons are sold at a discount basis. The face amount is paid at maturity.



**B. Securities of U.S. Government Agencies**

U.S. Agency Obligations. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.

**C. Bonds**

**City Bonds** – Bonds issued by the city, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the City or by a department, board, agency, or authority of the City that is rated in a rating category of “A” long term, or “A-1” short term, the equivalent or higher by a nationally recognized statistical rating organization (NRSRO).

**California State Bonds** – Registered state warrants or treasury notes or bonds of the State of California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the State or by a department, board, agency, or authority of the State that is rated in a rating category of “A” long term, or “A-1” short term, the equivalent or higher by a NRSRO.

**Other 49 States’ Bonds** – Bonds, notes, warrants, or other evidences of indebtedness of any local agency within the State of California and any of the other 49 states, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency that is rated in a rating category of “A” long term, or “A-1” short term, the equivalent or higher by a NRSRO.

**D. Time Deposits and Certificates of Deposit**

Time Deposits are placed with commercial banks and savings and loan agencies. A time deposit is a receipt for funds deposited in a financial institution for a specified period of time at a specified rate of interest. Deposits of \$250,000

(referred to as Jumbo C.D.'s) per institution are insured by the government and Certificates of Deposit can be supported by either 110% U.S. Government agency notes or 150% mortgages currently held by the bank or savings and loan. Purchases of negotiable certificates of deposit may not exceed 30 percent of the City's surplus money to be invested. Generally the time is 3 months to 2 years. Denominations can be any agreed upon amount and interest is normally calculated using actual number of days on a 360-day year and paid monthly. An institution must maintain a net worth to asset ratio of at least 3% and a positive earnings record, must be in compliance with the Financial Institution Reform Act (FIRREA) capital ratio requirements for risk-based, tangible, and core capital, and the institution must make available a current Federal Deposit Insurance Corporation (FDIC) call report or a Federal Home Loan Bank (FHLB) report. A call report presents the financial condition of the institution to the agency with oversight responsibility of that institution.

**E. Negotiable Certificates of Deposit**

Negotiable Certificates of Deposit are a form of Certificate of Deposit which has been an important money market instrument since 1961 when commercial banks began issuing them and a secondary market developed to provide liquidity. They are supported only by the strength of the institution from which they are purchased. Negotiable Certificates of Deposit may not exceed 30% of the City's surplus funds to be invested. Maturities range from 3 months to 2 years and are generally issued in blocks of \$1 million, \$5 million, \$10 million, etc. Interest is paid semi-annually computed on a 30/360 day basis. Must be rated in a category of "A" long-term or "A-1" short term, the equivalent or higher by a NRSRO.

**F. Bankers Acceptance Notes**

As a money market instrument, this note is an attractive short-term investment. When a bank "accepts" such a time draft, it becomes, in effect, a predated certified check payable to the bearer at some future, specified date. Purchases of bankers acceptances may not exceed 180 days maturity or 40 percent of the City's surplus money that may be invested pursuant to this section. In addition, no more than 30 percent of the City's surplus funds may be invested in the bankers' acceptances of any one commercial bank pursuant to this section. Must be rated in the highest category by a NRSRO.

#### **G. Commercial Paper**

Commercial paper is the trade name applied to unsecured promissory notes issued by finance and industrial companies to raise funds on a short term basis. Commercial paper of "prime" quality of the highest ranking or of the highest letter and numerical rating as provided for by a nationally recognized statistical rating organization (NRSRO). Eligible paper is further limited to issuing corporations that are organized and operating within the United States and having total assets in excess of five hundred million dollars (\$500,000,000) and having an "A" or higher rating for the issuer's debt, other than commercial paper, if any, as provided for by the NRSRO. Purchases of eligible commercial paper may not exceed 270 days maturity nor represent more than 10 percent of the outstanding paper of an issuing corporation. Purchases of commercial paper may not exceed 25 percent of the City's surplus money that may be invested pursuant to this section.

#### **H. Repurchase Agreement**

Investments in repurchase agreements are allowable but must comply with current Government code and a Master Repurchase Agreement must be signed with the bank or dealer.

Closely associated with the functioning of the Federal funds market is the negotiation of repurchase agreements. Banks may buy temporarily idle funds from a customer by selling U.S. Government or other securities with the contractual agreement to repurchase the same security on a future date determined by the negotiation. For the use of funds, the customer receives an interest payment from the bank; the interest rate reflects both the prevailing demand for Federal funds and the maturity of the "repo". Repurchase agreements are usually executed for \$100,000 or more. The City will require physical delivery of the securities backing the "repo" to its safekeeping agent. The issuing institution must transfer on an ongoing basis sufficient securities to compensate for changing market conditions and to insure that adequate collateral is maintained in the City's safekeeping account. Repurchase agreements shall only be made with primary dealers of the Federal Reserve Bank of New York, the market value of securities that underlay the agreement must be valued at 102 percent or greater of the funds borrowed against those securities, and the value shall be adjusted no less than quarterly. Purchases of repurchase agreements may not exceed 20 percent of the City's surplus money to be invested. Generally, maturities range from 1 to 92 days (may not exceed 92 days) with interest paid at maturity.

## **I. Mutual Funds**

Money Market Mutual Funds are another authorized investment allowing the City to maintain liquidity, receive competitive money market rates and remain diversified in pooled investments.

Money Market Mutual Funds are referred to in the California Government Code Section 53601 as “shares of beneficial interests issued by diversified management companies.” The Money Market Mutual Fund must be restricted by its by-laws to the same investments allowed to the local agency. These investments are Treasury issues, Agency issues, Bankers Acceptances, Commercial Paper, Certificates of Deposit and Negotiable Certificates of Deposit. The quality rating and percentage restrictions in each investment category that are applicable to the local agency also applies to the Money Market Mutual Fund.

The purchase price of shares of the mutual fund shall not include any sales commission. Investments in mutual funds shall not exceed 20 percent of the City’s surplus money. However, no more than 10 percent of the City’s funds may be invested in shares of beneficial interest of any one mutual fund.

## **J. Local Agency Investment Fund**

The Local Agency Investment Fund (LAIF) of the State of California offers high liquidity because deposits can be wired to the City checking account in twenty-four hours. Interest is compounded on a daily basis.

LAIF is a special fund in the State Treasury which local agencies may use to deposit funds for investment. There is no minimum investment period and the minimum transaction is \$5,000, in multiples of \$1,000 above that, with a maximum permitted by the State Treasurer. All interest is distributed to those agencies participating on a proportionate share determined by the amounts deposited and the length of time of the deposit. Interest is paid quarterly and deposited directly into the account on the 15<sup>th</sup> day of the month following the close of the quarter. The State keeps an amount for the reasonable costs of administration, not to exceed one-half of one percent of the gross earnings.

Interest rates are fairly high because of the pooling of the State surplus cash with the surplus cash deposited by local governments. This creates a multibillion-dollar money pool and allows diversified investments. In a high interest rate market, the City may produce higher yields than LAIF can, but in times of low interest rates, LAIF yields are generally higher.

**K. Joint Powers Authority Investment Pools**

Joint Powers Authority Investment Pools are organized pursuant to Section 6509.7 of the Government Code that invests in the securities and obligations under Sections 53601 of the California Government Code. To be eligible for City investments, the joint powers authority issuing the shares shall have retained an investment adviser that is registered or exempt from registration with the Securities and Exchange Commission, the adviser has not less than five years of experience investing in the securities and obligations authorized in under Section 53601 and the adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

**X. PROHIBITED INVESTMENTS AND TRANSACTIONS**

Investments not described herein, including, but not limited to range notes, reverse repurchase agreements, zero coupon bonds, inverse floaters, common stocks, futures, options, mortgage-derived, interest-only strips and derivatives are prohibited from use in the City's investment portfolio.

The City shall not engage in securities lending, short selling or other hedging strategies. The City shall not purchase or sell securities on margin.

## **XI. COLLATERALIZATION**

Collateralization will be required on two types of investments: certificates of deposit and repurchase agreements. Deposits per institution are insured up to certain dollar amounts by the FDIC and Certificates of Deposit can be supported by either U.S. Government agency notes or mortgages currently held by the bank or savings and loan.

Collateral will always be held by an independent third party with whom the City has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. The right of collateral substitution is granted.

The City chooses to limit collateral to the following: Repurchase Agreements, Time Deposits and Certificates of Deposit.

## **XII. SAFEKEEPING AND CUSTODY**

All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment basis. Securities will be held by a third party custodial designated by the Finance Director and evidenced by safekeeping receipts.

## **XIII. DIVERSIFICATION**

The City operates its investment pool with many State and self-imposed constraints. It does not buy stocks and it does not speculate. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

The City will diversify its investments by security type, institution and maturity/call dates. With the exception of U.S. Treasury securities, federal agency securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

#### **XIV. MAXIMUM MATURITIES**

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than 5 years from the date of purchase.

Reserve funds may be invested in securities exceeding five years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

#### **XV. INTERNAL CONTROL**

The Finance Director shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with the City's Investment Policy and for establishing internal controls that are designed to prevent losses due to fraud, negligence, and third-party misrepresentation.

Internal controls deemed most important shall include (but not limited to): avoidance of collusion; separation of duties and administrative controls; separating transaction authority from accounting and record keeping; custodial safekeeping; clear delegation of authority; management approval and review of investment transactions; specific limitations regarding securities losses and remedial action; written confirmation of telephone transactions; documentation of investment transactions and strategies; and monitoring of results.

## **XVI. PERFORMANCE STANDARDS**

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

The City's investment strategy is passive. Passive investment portfolio management generally indicates that the Finance Director will purchase an instrument and hold it through to call or maturity, and then reinvest the monies. Although the City's investment strategy is passive, this will not restrict the Finance Director from evaluating when swaps are appropriate or if the sale of an instrument is prudent prior to final maturity. Given this strategy, the basis used by the Finance Director to determine whether market yields are being achieved shall be the Local Agency Investment Funds (LAIF).

## **XVII. REPORTING**

The Finance Director shall provide the City Council monthly investment reports which provide a clear picture of the status of the current investment portfolio. The management report shall include the type of investments, the issuers, maturity dates, par values, and the current market values of each component of the portfolio, including funds managed for the City by third party safekeeping custodians. The report will also include the source of the portfolio valuation. As specified in California Government Code Section 53646 (e), if all funds are placed in LAIF or FDIC-insured accounts, the foregoing report elements may be replaced by copies of the latest statements from such institutions. The report must also include a certification that the City will meet its expenditure obligations for the next six months as required by California Government Code Section 53646 (b)(3). The Finance Director shall maintain a complete and timely record of all investment transactions.



## **XVIII. INVESTMENT POLICY ADOPTION**

The City's investment policy shall be adopted annually by resolution of the City Council. The policy shall be reviewed annually by the City Council and any modifications made thereto must be approved by the City Council.

## **CAPITAL ASSETS POLICY**

To establish procedures to ensure the proper safeguarding, handling and reporting of City-wide capital assets. Administration of this policy shall be the responsibility of the Finance Department.

The City will maintain a capital asset management system that will meet external financial reporting requirements and the needs of the City in line with these policies.

Capital assets are recorded as expenditures in governmental funds at the time the assets are received and the liability is incurred. These assets will be capitalized at cost in the government wide financial statements.

Capital Assets are defined as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipments, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Infrastructure Assets are defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, drainage system, water and sewer systems and lighting systems.

In general, all capital assets, including land, buildings, vehicles, infrastructure, machinery and equipment with an original cost of \$5,000 or more an expected useful life of three years or more, will be subject to accounting and reporting. All costs with the purchase or construction should be considered, including ancillary costs such as freight and transportation charges, site preparation expenditures, professional fees, and legal claims directly attributable to asset acquisition. Specific capitalization requirement are described below:

Capital projects will be categorized as Construction in Progress until the project is substantially complete, accepted and placed into service. At that point the costs will be capitalized into the appropriate asset classification. Capital assets may be acquired through direct purchase, construction, eminent domain, tax foreclosures, donations and gifts. When a capital asset is acquired, the funding source will be identified in the appropriate fund. Additionally the fund type will be identified as well as the specific fund.

The City performs a physical inventory of movable capital assets annually. In general, inventory control is applied only to movable capital assets and not to land, buildings, or other immovable capital assets.

Annually a list of surplus, damaged or inoperative equipment is compiled and sent for approval to the City Council. The list is distributed to the departments within the City for transfers. The remaining list is published for bids. All bids are compiled by the City Clerk. Any equipment not sold is then disposed in accordance with the Municipal Code.

## **City of Wildomar Cost Allocation Plan**

A Cost Allocation Plan allows an organization to fairly and completely allocate its administrative costs. This plan allows the General fund to recover costs from non-General Funds and will also determine the overhead costs on the hourly rates of staff providing fee services. Local governments have overhead and administrative costs essential to operating the government and providing services to the public. Examples include costs incurred for a city council, a board of commissioners, a city manager, human resources, financial management, government facilities, insurance, purchasing, records management, and information technology. These costs are funded by Wildomar's general fund and the City has many other types of funds that provide a variety of services that use these administrative and overhead resources. These indirect services are provided to the City's operating departments such as police, fire, development services, public works and other non-general funds which recognize the need for these services and permit the allocation.

The total cost plan which Wildomar uses is able to allocate all indirect costs like the private sector routinely does. This type of plan is preferred whenever the goal is to fully allocate indirect costs for inter-fund transfers and fee calculations. Specifically, the City of Wildomar's cost allocation plan model develops an indirect cost rate representing the ratio between the total indirect costs and the benefiting direct costs. This enables each program, activity or fund to assume its fair share of support costs when the indirect cost rate is applied.

Annually the model is prepared based on budgeted costs and estimated overhead ratios. At year end and after the costs are audited by the external auditors, the model is updated for actual experiences and previous inter-fund transfers are reconciled and the "true-up" adjustments are made in the current years inter-fund transfers.



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# City Ordinances, Resolutions, & Legal Compliance



**RESOLUTION NO. 2017 - 36**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR,  
CALIFORNIA, AUTHORIZING AN ADOPTION OF THE FY 2017-18/19 BUDGETED  
REVENUES AND EXPENSES**

**WHEREAS**, The City of Wildomar Biennial Budget for FY 2017-18/19 has been reviewed and is approved by the Wildomar City Council on June 28, 2017; and

**WHEREAS**, The City of Wildomar held a Budget Workshop on February 15, 2017 to give an overview of the City's finances and gather input from residents; and

**WHEREAS**, The City Council has been presented with and has reviewed and approved the Fiscal Years 2017-18 and 2018-19 Operating Budgets along with recommendations and appropriations, transfers in and transfers out between funds, and other related expenditures; and

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Wildomar, California, that the above recitals are true and correct.

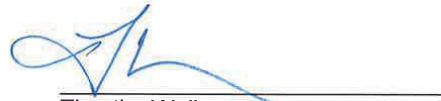
**BE IT FURTHER RESOLVED**, that the City Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the City Council;

**BE IT FURTHER RESOLVED**, that the second payroll period in November and May are scheduled for conversion of leave time to compensation in accordance with City of Wildomar Personnel Rule XI. D. 3; and


**BE IT FURTHER RESOLVED**, that the City Council authorizes the City Manager to execute an amendment to the Legal Services Agreement with Burke, Williams and Sorensen LLP implementing rates for reimbursable special services in accordance with the Operating Budgets included as Exhibit A; and

**BE IT FURTHER RESOLVED**, that the Fiscal Years 2017-18 and 2018-179Operating Budgets are approved and adopted as shown on Exhibit A to this resolution.


**PASSED, APPROVED AND ADOPTED** this 28th day of June 2017.

  
\_\_\_\_\_  
Timothy Walker  
Mayor

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Thomas D. Jex  
City Attorney

ATTEST:

  
\_\_\_\_\_  
Debbie A. Lee, CMC  
City Clerk





Updated 6/28/2017

## Total City Budgets Summary

		Estimated Available Fund Balance <u>6/30/2017</u>	+	Proposed Revenues 2017-18	=	Funds Available 2017-18	-	Proposed Appropriations 2017-18	=	Estimated Available Fund Balance <u>6/30/2018</u>	+	Proposed Revenues 2018-19	=	Funds Available 2018-19	-	Proposed Appropriations 2018-19	=	Estimated Available Fund Balance <u>6/30/2019</u>
100	<b>General Fund</b>	\$ 976,487		\$ 10,578,600		\$ 11,555,087		\$ 10,576,600		\$ 978,487		\$ 11,301,700		\$ 12,280,187		\$ 11,442,300		\$ 837,887
	<b>Non-General Funds</b>																	
200	Gas Tax	\$ (736,032)		\$ 812,400		\$ 76,368		\$ 823,800		\$ (747,432)		\$ 827,900		\$ 80,468		\$ 845,800		\$ (765,332)
201	Measure A	\$ 159,405		\$ 604,000		\$ 763,405		\$ 621,400		\$ 142,005		\$ 616,000		\$ 758,005		\$ 66,900		\$ 691,105
203	TDA Fund	\$ (55,973)		\$ 192,400		\$ 136,427		\$ 192,400		\$ (55,973)		\$ -		\$ (55,973)		\$ -		\$ (55,973)
210	AQMD	\$ 49,971		\$ 36,400		\$ 86,371		\$ 46,200		\$ 40,171		\$ 36,400		\$ 76,571		\$ 46,200		\$ 30,371
250	LMD 2006-1	\$ (264,938)		\$ -		\$ (264,938)		\$ -		\$ (264,938)		\$ -		\$ (264,938)		\$ -		\$ (264,938)
251	LLMD 89-1C	\$ (666,156)		\$ 310,400		\$ (355,756)		\$ 310,400		\$ (666,156)		\$ 310,400		\$ (355,756)		\$ 310,400		\$ (666,156)
252	CSA-22	\$ (43,538)		\$ 46,300		\$ 2,762		\$ 46,300		\$ (43,538)		\$ 46,300		\$ 2,762		\$ 46,300		\$ (43,538)
253	CSA-103	\$ (222,640)		\$ 198,700		\$ (23,940)		\$ 198,700		\$ (222,640)		\$ 198,700		\$ (23,940)		\$ 198,700		\$ (222,640)
254	CSA-142	\$ 68,646		\$ 32,900		\$ 101,546		\$ 32,900		\$ 68,646		\$ 32,900		\$ 101,546		\$ 32,900		\$ 68,646
255	Measure Z Parks Fund	\$ 124,074		\$ 383,300		\$ 507,374		\$ 397,400		\$ 109,974		\$ 415,000		\$ 524,974		\$ 375,400		\$ 149,574
260	CFD 2013-1 Maintenance	\$ (191,400)		\$ 48,800		\$ (142,600)		\$ 48,800		\$ (191,400)		\$ 48,800		\$ (142,600)		\$ 48,800		\$ (191,400)
261	CFD 2013-1 Annex 1 Zone 3	\$ 21,700		\$ 55,400		\$ 77,100		\$ 55,500		\$ 21,600		\$ 55,400		\$ 77,000		\$ 55,500		\$ 21,500
262	CFD 2013-1 Annex 2 Zone 4	\$ 500		\$ 200		\$ 700		\$ 200		\$ 500		\$ 200		\$ 700		\$ 200		\$ 500
263	CFD 2013-1 Annex 3 Zone 5	\$ 18,000		\$ 36,700		\$ 54,700		\$ 36,700		\$ 18,000		\$ 36,700		\$ 54,700		\$ 36,700		\$ 18,000
264	CFD 2013-1 Annex 4 Zone 6	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
265	CFD 2013-1 Annex 5 Zone 7	\$ -		\$ 19,800		\$ 19,800		\$ 19,800		\$ -		\$ 19,800		\$ 19,800		\$ 19,800		\$ -
266	CFD 2013-1 Annex 6 Zone 8	\$ 4,400		\$ 8,000		\$ 12,400		\$ 8,000		\$ 4,400		\$ 8,000		\$ 12,400		\$ 8,000		\$ 4,400
267	CFD 2013-1 Annex 7 Zone 9	\$ 9,600		\$ 10,000		\$ 19,600		\$ 10,000		\$ 9,600		\$ 10,000		\$ 19,600		\$ 10,000		\$ 9,600
268	CFD 2013-1 Annex 8 Zone 10	\$ -		\$ 39,000		\$ 39,000		\$ 39,000		\$ -		\$ 39,000		\$ 39,000		\$ 39,000		\$ -
269	CFD 2013-1 Spec Tax B	\$ (24,700)		\$ 95,200		\$ 70,500		\$ 70,500		\$ -		\$ 147,200		\$ 147,200		\$ 147,200		\$ -
280	Grants	\$ (1,382,559)		\$ 6,047,400		\$ 4,664,841		\$ 4,664,800		\$ 41		\$ 8,626,800		\$ 8,626,841		\$ 8,626,800		\$ 41
281	SLESF	\$ -		\$ 100,000		\$ 100,000		\$ 100,000		\$ -		\$ 100,000		\$ 100,000		\$ 100,000		\$ -
282	CDBG	\$ (54,400)		\$ 179,900		\$ 125,500		\$ 125,500		\$ -		\$ -		\$ -		\$ -		\$ -
300	Cemetery	\$ 1,669,215		\$ 486,000		\$ 2,155,215		\$ 485,600		\$ 1,669,615		\$ 495,000		\$ 2,164,615		\$ 480,700		\$ 1,683,915
301	Cemetery Endowment	\$ 252,429		\$ 11,300		\$ 263,729		\$ -		\$ 263,729		\$ 11,300		\$ 275,029		\$ -		\$ 275,029
410	Admin-Dif	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
420	Public Facilities - Dif	\$ 91,759		\$ 50,700		\$ 142,459		\$ 24,500		\$ 117,959		\$ 84,800		\$ 202,759		\$ 4,500		\$ 198,259
421	Police - Dif	\$ 163,580		\$ 30,000		\$ 193,580		\$ -		\$ 193,580		\$ 50,100		\$ 243,680		\$ -		\$ 243,680
422	Animal Shelter - Dif	\$ 98,300		\$ 30,200		\$ 128,500		\$ 90,800		\$ 37,700		\$ 53,100		\$ 90,800		\$ 90,800		\$ -
423	Corporate Yard - Dif	\$ -		\$ 10,500		\$ 10,500		\$ 10,500		\$ -		\$ 17,700		\$ 17,700		\$ 17,700		\$ -
430	Fire Facilities - Dif	\$ 600,285		\$ 58,000		\$ 658,285		\$ -		\$ 658,285		\$ 97,100		\$ 755,385		\$ -		\$ 755,385
440	Trans & Roads - Dif	\$ 1,576,693		\$ 531,200		\$ 2,107,893		\$ 2,000,000		\$ 107,893		\$ 775,300		\$ 883,193		\$ 775,300		\$ 107,893
450	Trans & Signals - Dif	\$ 647,556		\$ 69,000		\$ 716,556		\$ -		\$ 716,556		\$ 100,600		\$ 817,156		\$ 582,000		\$ 235,156
451	Drainage - Dif	\$ 373,900		\$ 188,000		\$ 561,900		\$ -		\$ 561,900		\$ 304,300		\$ 866,200		\$ -		\$ 866,200
460	Regional Park - Dif	\$ 551,588		\$ -		\$ 551,588		\$ 78,200		\$ 473,388		\$ -		\$ 473,388		\$ 4,200		\$ 469,188
461	Park Land Aquisitions-Dif	\$ 793,100		\$ 71,900		\$ 865,000		\$ -		\$ 865,000		\$ 126,500		\$ 991,500		\$ -		\$ 991,500
462	Park Improvements-Dif	\$ -		\$ 472,800		\$ 1,265,900		\$ -		\$ 1,265,900		\$ 832,100		\$ 2,098,000		\$ -		\$ 2,098,000
470	Community Center - Dif	\$ 110,087		\$ 57,100		\$ 167,187		\$ -		\$ 167,187		\$ 100,600		\$ 267,787		\$ -		\$ 267,787
480	Multi-purpose Trails - Dif	\$ 327,440		\$ 99,400		\$ 426,840		\$ 74,400		\$ 352,440		\$ 166,400		\$ 518,840		\$ 1,400		\$ 517,440
490	Library - Dif	\$ 183,633		\$ -		\$ 183,633		\$ -		\$ 183,633		\$ -		\$ 183,633		\$ -		\$ 183,633
	<b>Total Non-General Funds</b>	\$ 4,253,525		\$ 11,423,300		\$ 16,469,925		\$ 10,612,300		\$ 5,857,625		\$ 14,790,400		\$ 20,648,025		\$ 12,971,200		\$ 7,676,825
	<b>Total City Funds</b>	\$ 5,230,012		\$ 22,001,900		\$ 28,025,012		\$ 21,188,900		\$ 6,836,112		\$ 26,092,100		\$ 32,928,212		\$ 24,413,500		\$ 8,514,712

STATE OF CALIFORNIA )  
COUNTY OF RIVERSIDE)  
CITY OF WILDOMAR )

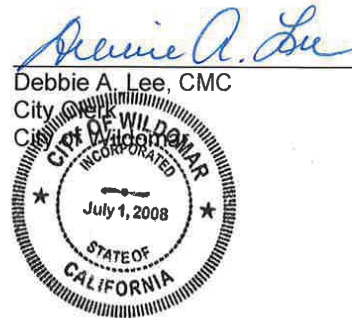
I, Debbie A. Lee, CMC, City Clerk of the City of Wildomar, California, do hereby certify that the foregoing Resolution No. 2017 – 36 was duly adopted at a special meeting held on June 28, 2017, by the City Council of the City of Wildomar, California, by the following vote:

AYES: Moore, Nigg, Swanson, Mayor Pro Tem Benoit, Mayor Walker

NOES: None

ABSTAIN: None

ABSENT: None



**RESOLUTION NO. WCD2017 - 02**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WILDOMAR  
CEMETERY DISTRICT, AUTHORIZING AN ADOPTION OF THE FY  
2017-18/19 BUDGETED REVENUES AND EXPENSES**

WHEREAS, the Board of Trustees have reviewed the proposed FY 2017-18 and  
FY 2018-19 proposed budgets on June 28, 2017 as listed below:

Fiscal Year 2017-18 Total Budgets;


<b>Wildomar Cemetery District Operations Revenue</b>	<b>\$</b>	<b>486,000</b>
<b>Wildomar Cemetery District Operations Expenses</b>	<b>\$</b>	<b>485,600</b>
<b>Wildomar Cemetery District Endowment Fund Revenue</b>	<b>\$</b>	<b>11,300</b>

Fiscal Year 2018-19 Total Budgets;

<b>Wildomar Cemetery District Operations Revenue</b>	<b>\$</b>	<b>495,000</b>
<b>Wildomar Cemetery District Operations Expenses</b>	<b>\$</b>	<b>480,700</b>
<b>Wildomar Cemetery District Endowment Fund Revenue</b>	<b>\$</b>	<b>11,300</b>

NOW, THEREFORE, BE IT RESOLVED that the Wildomar Cemetery District has  
reviewed the Fiscal Years 2017-18 and 2018-19 Budgets, as specified in the Staff  
Report are hereby adopted.

PASSED, APPROVED, AND ADOPTED this 28th day of June, 2017.

  
\_\_\_\_\_  
Timothy Walker  
Chairman

APPROVED AS TO FORM:

ATTEST:

  
\_\_\_\_\_  
Thomas D. Jex  
District Counsel

  
\_\_\_\_\_  
Debbie A. Lee, CMC  
Clerk of the Board

STATE OF CALIFORNIA )  
COUNTY OF RIVERSIDE )  
CITY OF WILDOMAR )

I, Debbie A. Lee, Clerk of the Board of the Wildomar Cemetery District, Wildomar, California, do hereby certify that the foregoing Resolution No. WCD2017 - 02 was duly adopted at a special meeting held on June 28, 2017, by the Board of Trustees of the Wildomar Cemetery District, Wildomar, California, by the following vote:

AYES: Moore, Nigg, Swanson, Vice Chair Benoit, Chair Walker

NOES: None

ABSTAIN: None

ABSENT: None



Debbie A. Lee  
Clerk of the Board  
Wildomar Cemetery District

**RESOLUTION NO. 2017 - 34**

**A RESOLUTION OF THE WILDOMAR CITY COUNCIL  
APPROVING AND ADOPTING A CITY-WIDE SALARY AND  
PAY SCHEDULE**

**WHEREAS**, The City of Wildomar contracts with the California Public Employees' Retirement System ("CalPERS") to provide retirement benefits for its employees; and

**WHEREAS**, pursuant to California Code of Regulations, Title 2, Section 570.5, CalPERS requires governing bodies of local agencies contracting with CalPERS to approve and adopt a publicly available pay schedule in accordance with public meeting laws; and

**WHEREAS**, the pay schedule must identify the position title for every employee position, the pay rate for each position title, and the applicable time base for the pay rate; and

**WHEREAS**, the City Council adopted a publicly available pay schedule on September 14, 2016, by Resolution 2016 - 53; and


**WHEREAS**, the City Council of the City now desires to approve and adopt a publicly available pay schedule, showing all established employee positions and pay rates, in accordance with the requirements of California Code of Regulations, Title 2, Section 570.5.

**NOW, THEREFORE, BE IT RESOLVED** by the City of Wildomar City Council as follows:

**SECTION 1.** That the City-wide Salary and Pay Schedule contained in Exhibit "A" is hereby approved and adopted in accordance with the requirements of California Code of Regulations, Title 2, Section 570.5.

**SECTION 2.** That the City-wide Salary and Pay Schedule will be posted on the City's website, and will be made available for public inspection for not less than five years.

**PASSED, APPROVED AND ADOPTED** this 28th day of June, 2017.

  
\_\_\_\_\_  
Timothy Walker  
Mayor

ATTEST:



Debbie A. Lee, CMC  
City Clerk



APPROVED AS TO FORM:



Thomas D. Jex  
City Attorney

**City of Wildomar**  
**Annual Salary by Pay Grade and Step**

Position Title		Pay Grade	Salary Steps @ 2.5%										May 10, 2017
			A	B	C	D	E	F	G	H	I	J	
Accounting Manager	27		\$73,957.99	\$75,806.94	\$77,702.12	\$79,644.67	\$81,635.78	\$83,676.68	\$85,768.60	\$87,912.81	\$90,110.63	\$92,363.40	
Admin. Aide I	5		25,282.53	25,914.59	26,562.46	27,226.52	27,907.18	28,604.86	29,319.98	30,052.98	30,804.31	31,574.42	
Admin. Aide II	8		29,267.69	29,999.38	30,749.37	31,518.10	32,306.05	33,113.70	33,941.55	34,790.08	35,659.84	36,551.33	
Admin. Analyst	17		45,403.79	46,538.89	47,702.36	48,894.92	50,117.29	51,370.22	52,654.48	53,970.84	55,320.11	56,703.11	
Admin. Analyst II	21		55,188.59	56,568.31	57,982.51	59,432.08	60,917.88	62,440.83	64,001.85	65,601.89	67,241.94	68,922.99	
Admin. Analyst - Sr.	24		63,887.69	65,484.89	67,122.01	68,800.06	70,520.06	72,283.06	74,090.14	75,942.39	77,840.95	79,786.98	
Admin. Assistant	11		33,881.01	34,728.03	35,596.23	36,486.14	37,398.29	38,333.25	39,291.58	40,273.87	41,280.72	42,312.74	
Admin. Services Director	38		126,493.26	129,655.60	132,896.99	136,219.41	139,624.90	143,115.52	146,693.41	150,360.74	154,119.76	157,972.75	
Animal Services Officer	11		33,881.01	34,728.03	35,596.23	36,486.14	37,398.29	38,333.25	39,291.58	40,273.87	41,280.72	42,312.74	
Animal Services Supervisor	18		47,673.98	48,865.83	50,087.48	51,339.66	52,623.15	53,938.73	55,287.20	56,669.38	58,086.12	59,538.27	
Assistant City Clerk	18		47,673.98	48,865.83	50,087.48	51,339.66	52,623.15	53,938.73	55,287.20	56,669.38	58,086.12	59,538.27	
Assistant City Manager	41		146,431.77	150,092.56	153,844.87	157,691.00	161,633.27	165,674.10	169,815.95	174,061.35	178,412.89	182,873.21	
Assistant Planner	21		55,188.59	56,568.31	57,982.51	59,432.08	60,917.88	62,440.83	64,001.85	65,601.89	67,241.94	68,922.99	
Assoc. Planner	24		63,887.69	65,484.89	67,122.01	68,800.06	70,520.06	72,283.06	74,090.14	75,942.39	77,840.95	79,786.98	
Building Inspector I	19		50,057.68	51,309.12	52,591.85	53,906.65	55,254.31	56,635.67	58,051.56	59,502.85	60,990.42	62,515.18	
Building Inspector II	21		55,188.59	56,568.31	57,982.51	59,432.08	60,917.88	62,440.83	64,001.85	65,601.89	67,241.94	68,922.99	
Building Official	33		99,110.78	101,588.55	104,128.27	106,731.47	109,399.76	112,134.75	114,938.12	117,811.58	120,756.86	123,775.79	
City Clerk	32		94,391.22	96,751.00	99,169.78	101,649.02	104,190.25	106,795.00	109,464.88	112,201.50	115,006.54	117,881.70	
City Council Member	Elected											4,800.00	
City Engineer	35		109,269.64	112,001.38	114,801.41	117,671.45	120,613.23	123,628.57	126,719.28	129,887.26	133,134.44	136,462.80	
City Manager	Contract											191,000.00	
Code Enforcement Officer I	15		41,182.58	42,212.14	43,267.45	44,349.13	45,457.86	46,594.31	47,759.16	48,953.14	50,176.97	51,431.40	
Code Enforcement Officer II	17		45,403.79	46,538.89	47,702.36	48,894.92	50,117.29	51,370.22	52,654.48	53,970.84	55,320.11	56,703.11	
Comm. Services Director	38		126,493.26	129,655.60	132,896.99	136,219.41	139,624.90	143,115.52	146,693.41	150,360.74	154,119.76	157,972.75	
Comm. Services Manager	25		67,082.08	68,759.13	70,478.11	72,240.06	74,046.06	75,897.21	77,794.65	79,739.51	81,733.00	83,776.32	
Dev. Services Tech.	15		41,182.58	42,212.14	43,267.45	44,349.13	45,457.86	46,594.31	47,759.16	48,953.14	50,176.97	51,431.40	
Econ. Dev. Manager	26		70,436.18	72,197.09	74,002.01	75,852.06	77,748.37	79,692.08	81,684.38	83,726.49	85,819.65	87,965.14	
Finance Director	38		126,493.26	129,655.60	132,896.99	136,219.41	139,624.90	143,115.52	146,693.41	150,360.74	154,119.76	157,972.75	
Groundsworker I	11		33,881.01	34,728.03	35,596.23	36,486.14	37,398.29	38,333.25	39,291.58	40,273.87	41,280.72	42,312.74	
Groundsworker II	13		37,353.81	38,287.66	39,224.85	40,225.97	41,231.62	42,262.41	43,318.97	44,401.94	45,511.99	46,649.79	
Groundsworker-Sr.	15		41,182.58	42,212.14	43,267.45	44,349.13	45,457.86	46,594.31	47,759.16	48,953.14	50,176.97	51,431.40	
Manager of Operations & Maint	19		50,057.68	51,309.12	52,591.85	53,906.65	55,254.31	56,635.67	58,051.56	59,502.85	60,990.42	62,515.18	
Planning Director	38		126,493.26	129,655.60	132,896.99	136,219.41	139,624.90	143,115.52	146,693.41	150,360.74	154,119.76	157,972.75	
Plans Examiner	19		50,057.68	51,309.12	52,591.85	53,906.65	55,254.31	56,635.67	58,051.56	59,502.85	60,990.42	62,515.18	
Public Works Director	38		126,493.26	129,655.60	132,896.99	136,219.41	139,624.90	143,115.52	146,693.41	150,360.74	154,119.76	157,972.75	
Part time Hourly Rates with 2.5% Step Change													
Admin. Assistant	11		16.29	16.70	17.11	17.54	17.98	18.43	18.89	19.36	19.85	20.34	
Groundsworker I	11		16.29	16.70	17.11	17.54	17.98	18.43	18.89	19.36	19.85	20.34	
Intern	1		10.00	10.25	10.51	10.77	11.04	11.31	11.60	11.89	12.18	12.49	
Recreation Leader I	1		10.00	10.25	10.51	10.77	11.04	11.31	11.60	11.89	12.18	12.49	
Recreation Leader II	1		10.00	10.25	10.51	10.77	11.04	11.31	11.60	11.89	12.18	12.49	

This document approved by City Council on June 28, 2017 by Resolution 2017-\_\_\_\_\_. General salary tables and pay grades adopted on May 10, 2017 by Resolution 2017-23.  
Position classification schedule adopted on May 10, 2017 by Resolution 2017-23.

STATE OF CALIFORNIA )  
COUNTY OF RIVERSIDE)  
CITY OF WILDOMAR )

I, Debbie A. Lee, CMC, City Clerk of the City of Wildomar, California, do hereby certify that the foregoing Resolution No. 2017 – 34 was duly adopted at a special meeting held on June 28, 2017, by the City Council of the City of Wildomar, California, by the following vote:

AYES: Moore, Nigg, Swanson, Mayor Pro Tem Benoit, Mayor Walker

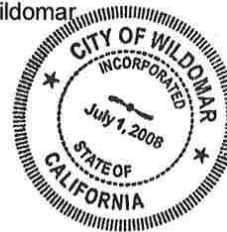
NOES: None

ABSTAIN: None

ABSENT: None



Debbie A. Lee, CMC  
City Clerk  
City of Wildomar





**RESOLUTION NO. 2017 - 37**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY  
OF WILDOMAR, CALIFORNIA, APPROVING THE  
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2017-18**

**WHEREAS**, Constitutional Article XIII-B (Propositions 4 and 111) limits the appropriations State and Local Government may make from the proceeds of taxes and requires State and Local Government to adopt an annual appropriations limit; and

**WHEREAS**, the permanent FY2009-10 base year appropriations limit of \$7,728,041 for the City was established by a vote of the people on November 2, 2010; and

**WHEREAS**, the appropriations limitation is adjusted annually by multiplying the previous year's appropriations limit by a factor based on either the population growth factor for the City of Wildomar or for the County of Riverside, and by either the change in the California Per Capita Personal Income or the change in Non-residential Construction for the City of Wildomar; and

**WHEREAS**, the City has received inflation and population data from the State Department of Finance to calculate the Fiscal Year 2017-18 Appropriations Limit; and

**WHEREAS**, the appropriations limit for Fiscal Year 2017-18 was \$10,721,600; and

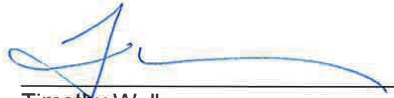
**WHEREAS**, the City Council of the City of Wildomar wishes to select those options providing the greatest ratio of change as shown below:

Change in California per Capita Personal Income (Inflation Factor)	City Population Change (Population Factor)
1.0369	1.0214


**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Wildomar approves the appropriations limit at \$10,721,600 for Fiscal Year 2017-18, and selects the options for calculation using the population growth of the City of Wildomar and the change in the California per Capita Personal Income.

The City Clerk shall attest and certify to the passage and adoption of this resolution, and it shall become effective immediately upon its approval.

PASSED, APPROVED AND ADOPTED this 28th day of June, 2017.

  
\_\_\_\_\_  
Timothy Walker  
Mayor

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Thomas D. Jex  
City Attorney

ATTEST:

  
\_\_\_\_\_  
Debbie A. Lee, CMC  
City Clerk



STATE OF CALIFORNIA )  
COUNTY OF RIVERSIDE)  
CITY OF WILDOMAR )

I, Debbie A. Lee, CMC, City Clerk of the City of Wildomar, California, do hereby certify that the foregoing Resolution No. 2017 – 37 was duly adopted at a special meeting held on June 28, 2017, by the City Council of the City of Wildomar, California, by the following vote:

AYES: Moore, Nigg, Swanson, Mayor Pro Tem Benoit, Mayor Walker

NOES: None

ABSTAIN: None

ABSENT: None



Debbie A. Lee, CMC  
City Clerk  
City of Wildomar



# Budget Summaries



## **Revenues and Expenditures – All Funds**

### **City Wide Revenues**

The City's total revenue projection for fiscal year 2017-18 is **\$22,001,900** (Total Operating Revenue \$21,493,800 + Transfers-In \$508,100) reflecting a 35.8% increase from the prior fiscal year's estimate. The adopted revenue projections for fiscal year 2018-19 of **\$26,092,100** (Total Operating Revenue \$25,532,000 + Transfers-In \$560,100) are 18.6% higher than the 2018-19 revenue projections. The city staff used conservative estimates in their assumptions relative to city wide revenues for the next two fiscal years. Economic indicators, the housing market and new commercial development within the City show a trend of increasing activity but at a measured pace. Also included in this increase is an increase in grant funds and development impact fees.

### **Revenues Highlights**

Estimated revenues present the resources available to support the approved operating and capital budgets. The estimated revenues are projected in different categories within each of the funds in the City's Government. It details revenues that are projected to be available to fund City expenditures in fiscal year 2017-18 and fiscal year 2018-19. Actual fiscal year 2015-16 revenues and estimated fiscal year 2016-17 revenues are provided for historical perspective.

### **Revenue Estimates**

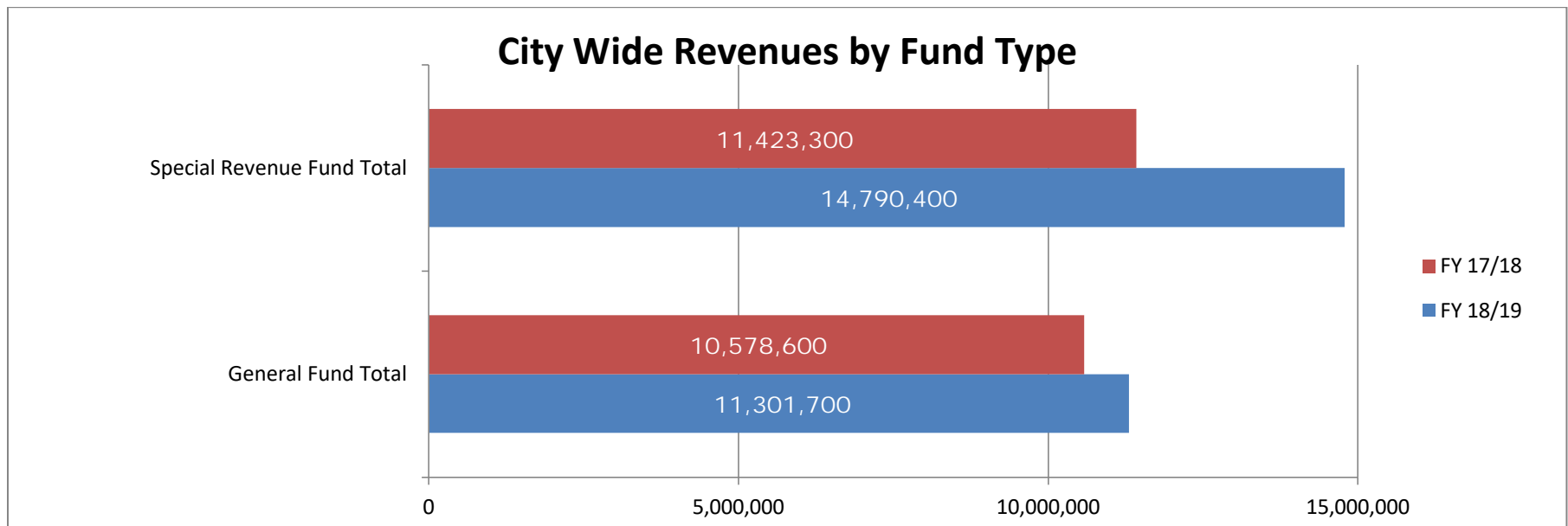
The adopted revenue projections for the fiscal year 2017-18 budget are conservative estimates based upon perceived growth stemming from current economic conditions. The adopted revenue projections for the fiscal year 2017-18 budget are subject to revisions during the City's quarterly budget review process and will be adjusted to reflect revised revenue projections during fiscal year 2017-18. All budget modifications or adjustments are subject to re-adoption by the City Council.

Changes in the local, State, and national economic environments can impact each of these revenue sources and these trends and their possible effects on the City's finances are outlined below. Revenue sources are influenced by other non-economic events, such as a change in an existing fee or the implementation of a new policy in an existing program. The fiscal year 2017-18 adopted revenue projections were prepared using data current as of the end of June 2017, the most recent data available at time of budget approval.

The City prepared cash flows for this budget presentation. The long-term cash flow schedules are included with the presentation of this operating budget and are shown in Five-Year projection section.

Budget Summary - City Wide Revenue Summary by Fund						
	2015-2016 Year End Actual	2016-2017 Estimated Budget	Adopted			
			2017-2018 Budget	% change	2018-2019 Budget	% change
<b>General Fund</b>						
100 General Fund	10,201,308	9,761,600	10,578,600	8.4%	11,301,700	6.8%
General Fund Total	<b>10,201,308</b>	<b>9,761,600</b>	<b>10,578,600</b>	<b>8.4%</b>	<b>11,301,700</b>	<b>6.8%</b>
<b>Special Revenue Funds</b>						
200 Gas Tax	894,660	675,500	812,400	20.3%	827,900	1.9%
201 Measure A	563,619	592,100	604,000	2.0%	616,000	2.0%
203 TDA Fund	-	-	192,400		-	-100.0%
210 AQMD	36,406	39,800	36,400	-8.5%	36,400	0.0%
251 LMD 89-1C	304,602	328,500	310,400	-5.5%	310,400	0.0%
252 CSA-22	30,273	30,600	46,300	51.3%	46,300	0.0%
253 CSA-103	160,533	162,800	198,700	22.1%	198,700	0.0%
254 CSA-142	35,861	36,100	32,900	-8.9%	32,900	0.0%
255 MEASURE Z - PARK	360,271	355,500	383,300	7.8%	415,000	8.3%
260 CFD 2013-1 Maintenance	17,929	65,400	48,800	-25.4%	48,800	0.0%
261 CFD 2013-1 Annex 1 Zone 3	21,132	21,700	55,400	155.3%	55,400	0.0%
262 CFD 2013-1 Annex 2 Zone 4	-	500	200	-60.0%	200	0.0%
263 CFD 2013-1 Annex 3 Zone 5	-	18,000	36,700	103.9%	36,700	0.0%
265 CFD 2013-1 Annex 5 Zone 7	-	-	19,800		19,800	0.0%
266 CFD 2013-1 Annex 6 Zone 8	-	4,400	8,000	81.8%	8,000	0.0%
267 CFD 2013-1 Annex 7 Zone 9	-	9,600	10,000	4.2%	10,000	0.0%
268 CFD 2013-1 Annex 8 Zone 10	-	-	39,000		39,000	0.0%
269 CFD 2013-1 Special Tax B	27,409	2,500	95,200	3708.0%	147,200	54.6%
280 Grants	992,424	1,814,300	6,047,400	233.3%	8,626,800	42.7%
281 SLESF	143,942	100,000	100,000	0.0%	100,000	0.0%
282 CDBG	-	110,000	179,900	63.5%	-	-100.0%

Budget Summary - City Wide Revenue Summary by Fund (continued)						
	2015-2016 Year End Actual	2016-2017 Estimated Budget	Adopted			
			2017-2018		2018-2019	
			Budget	% change	Budget	% change
<b>Special Revenue Funds (continued)</b>						
300 Cemetery	467,962	497,900	486,000	-2.4%	495,000	1.9%
301 Cemetery Endowment	12,656	11,300	11,300	0.0%	11,300	0.0%
410 Admin DIF	1,822	14,700	-	-100.0%	-	
420 Public Facilities DIF	23,349	99,000	50,700	-48.8%	84,800	67.3%
421 Police DIF	12,982	145,400	30,000	-79.4%	50,100	67.0%
422 Animal Shelter DIF	16,488	47,000	30,200	-35.7%	53,100	75.8%
423 Corporate Yard DIF	116	200	10,500	5150.0%	17,700	68.6%
430 Fire Facilities DIF	25,319	113,500	58,000	-48.9%	97,100	67.4%
440 Trans-Roads DIF	240,150	477,600	531,200	11.2%	775,300	46.0%
450 Trans-Signals DIF	173,823	43,600	69,000	58.3%	100,600	45.8%
451 Drainage DIF	-	147,200	188,000	27.7%	304,300	61.9%
460 Regional Parks DIF	39,326	118,600	-	-100.0%	-	
461 Park Lands Acquisitions DIF	-	156,200	71,900	-54.0%	126,500	75.9%
462 Park Improvements DIF	-	-	472,800		832,100	76.0%
470 Community Ctr DIF	22,739	53,400	57,100	6.9%	100,600	76.2%
480 Multipurpose Trails DIF	42,501	108,600	99,400	-8.5%	166,400	67.4%
490 Library DIF	341	36,000	-	-100.0%	-	
<b>Special Revenue Fund Total</b>	<b>4,668,635</b>	<b>6,437,500</b>	<b>11,423,300</b>	<b>77.4%</b>	<b>14,790,400</b>	<b>29.5%</b>
<b>Total All Funds</b>	<b>14,869,943</b>	<b>16,199,100</b>	<b>22,001,900</b>	<b>35.8%</b>	<b>26,092,100</b>	<b>18.6%</b>

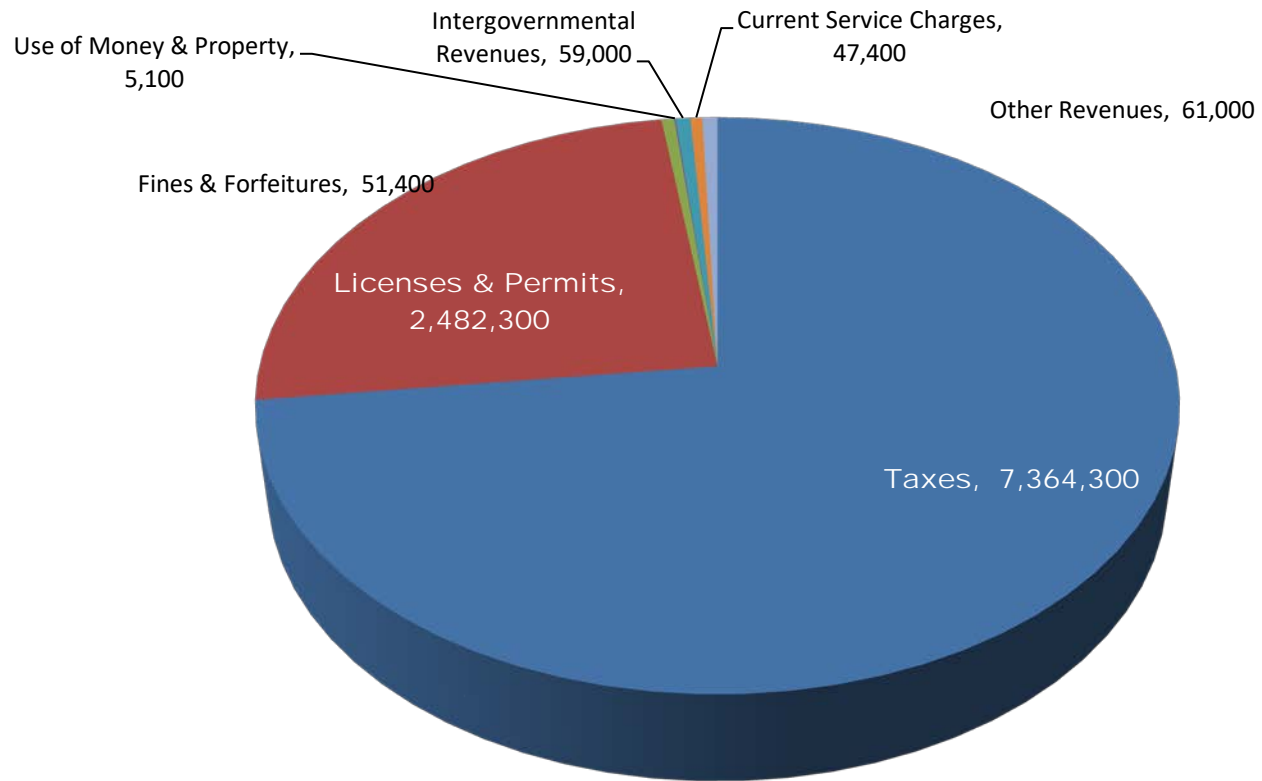




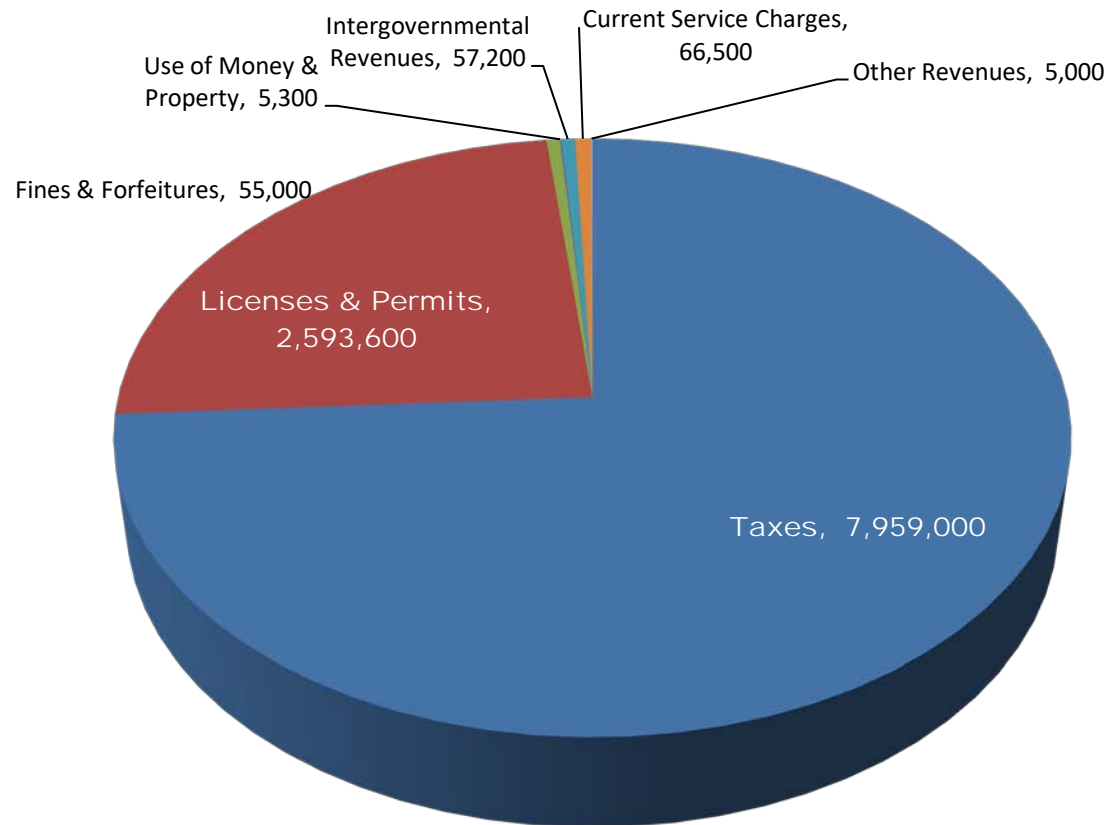
## General Fund Revenues

General Fund Operating Revenues				
			Adopted	
	2015-2016	2016-2017	2017-2018	2018-2019
	Year End Actual	Estimated Budget	Budget	Budget
Taxes	6,743,720	6,940,100	\$ 7,364,300	7,959,000
Licenses & Permits	2,740,203	2,306,700	\$ 2,482,300	2,593,600
Fines & Forfeitures	52,654	48,200	\$ 51,400	55,000
Use of Money & Property	6,590	5,000	\$ 5,100	5,300
Intergovernmental Revenues	44,826	61,600	\$ 59,000	57,200
Current Service Charges	25,117	24,500	\$ 47,400	66,500
Other Revenues	14,391	7,000	\$ 61,000	5,000
<b>Total Operating Revenues</b>	<b>9,627,501</b>	<b>9,393,100</b>	<b>10,070,500</b>	<b>10,741,600</b>
Transfers	517,123	368,500	508,100	560,100
<b>Total General Fund</b>	<b>10,144,624</b>	<b>9,761,600</b>	<b>10,578,600</b>	<b>11,301,700</b>

## General Fund Operating Revenues FY 17-18



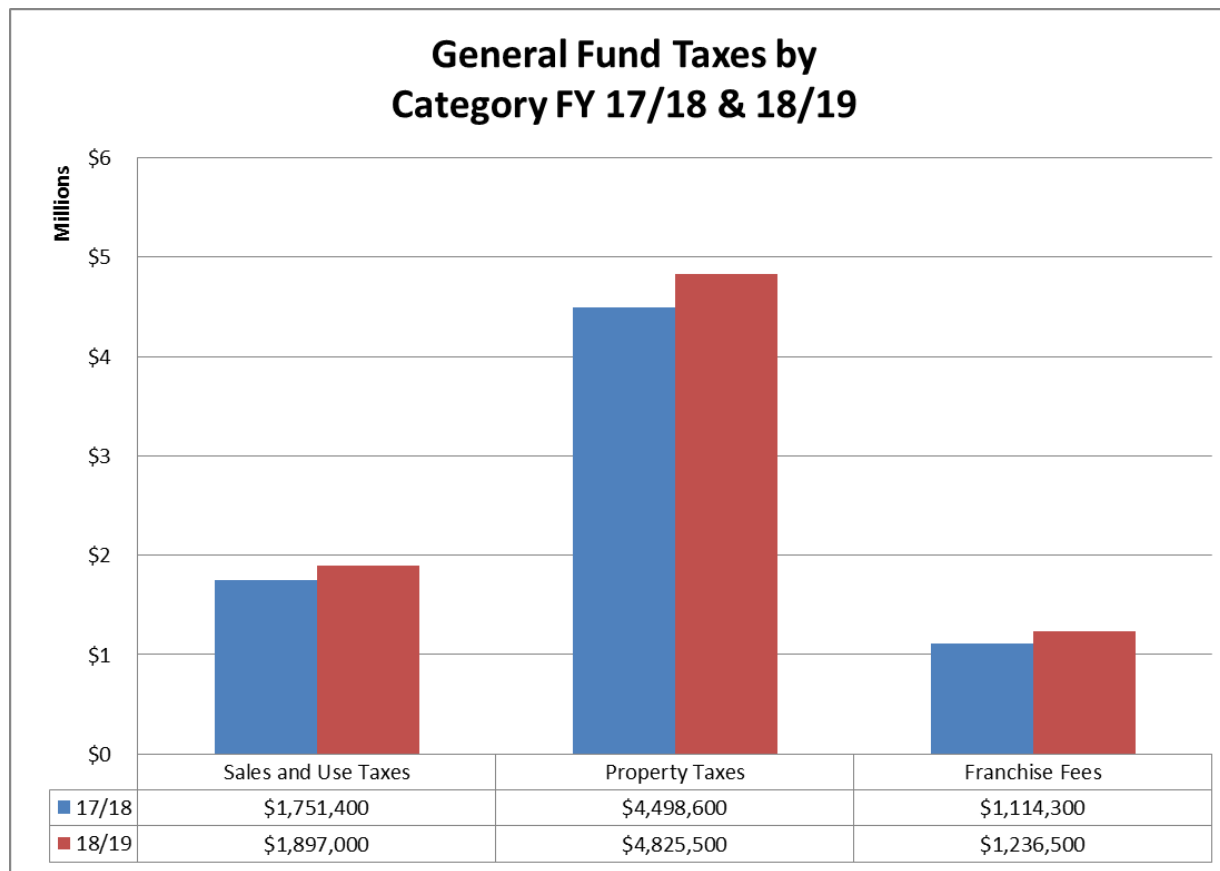
## General Fund Operating Revenues FY 18-19



## General Fund Revenue-Major Sources

### Taxes

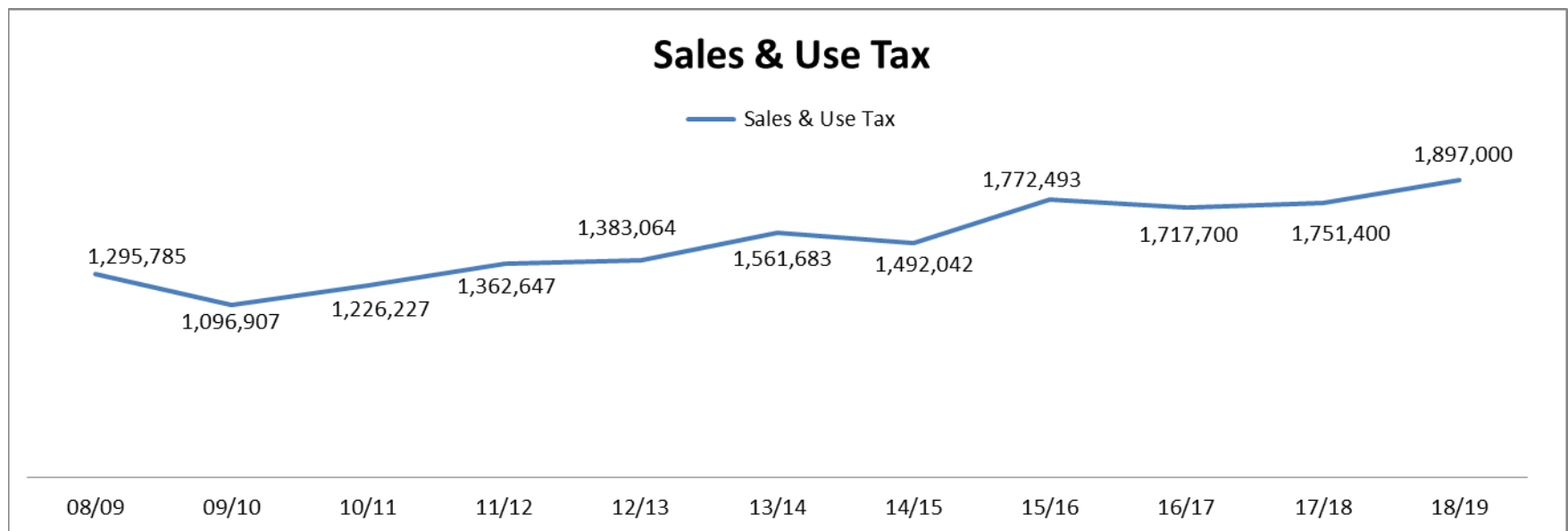
During fiscal year 2017-18, \$7,364,300 of the anticipated revenue is generated from taxes such as property taxes, sales & use taxes, and franchise fees. Taxes are estimated to increase 6.1% compared to the 2016-17 estimate. The largest increase was in the franchise fees category. The percentage increase amounted to 10.8%. The 2018-19 taxes are estimated at \$7,959,000 an increase of 8.1%. With the projected increase in taxes, these revenues will assist in offsetting the cost of vital city services such as the sheriff's contract expense.



## Sales & Use Tax

The majority of sales tax revenue is generated from service stations, food markets and restaurants.

Based on actual experience and trends, the Finance department estimates an increase in sales tax revenue of 2.0% over the prior year estimate in fiscal year 2017-18. In fiscal year 2018-2019, the assumption of 8.3% increase was used. These estimates are conservative.



## Property Taxes

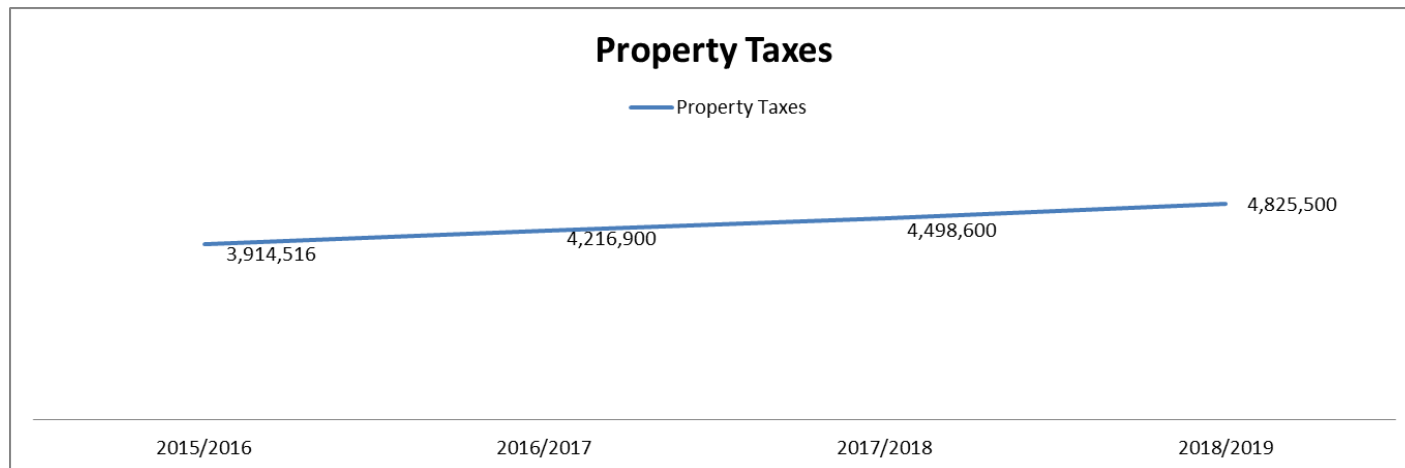
### A Tax Levy

The County of Riverside assesses the properties, calculates the tax to be levied on the properties and subsequently collects all property taxes. The cities within Riverside County receive their proportionate share of taxes from the county each year after the two key collection dates each fiscal year on December 10 and April 10. Proportionally, the City receives about 10% of the 1% assessed value that Riverside County collects. For example: A residence assessed at \$300,000 would generate revenue to the County of \$3,000. Of the \$3,000 collected, approximately 10% or \$300 would be sent to the City of Wildomar.

### Tax Rates

Under current law, all taxable real and personal property is subject to a tax rate of 1% of the value. Section 51 of the Revenue and Taxation Code limits the annual increase in assessed valuation for real property to the lesser of 2% or the October-to-October change in the California Consumer Price Index (CCPI) preceding the January 1 lien date.

Two funds receive property taxes from the county: The General Fund and the Cemetery Fund (General & Endowment Fund) In consideration of the current economic conditions, the revenue estimate for secured property taxes is \$4,498,600. for the General Fund and \$449,700 for the Cemetery Fund for fiscal year 2017-18.

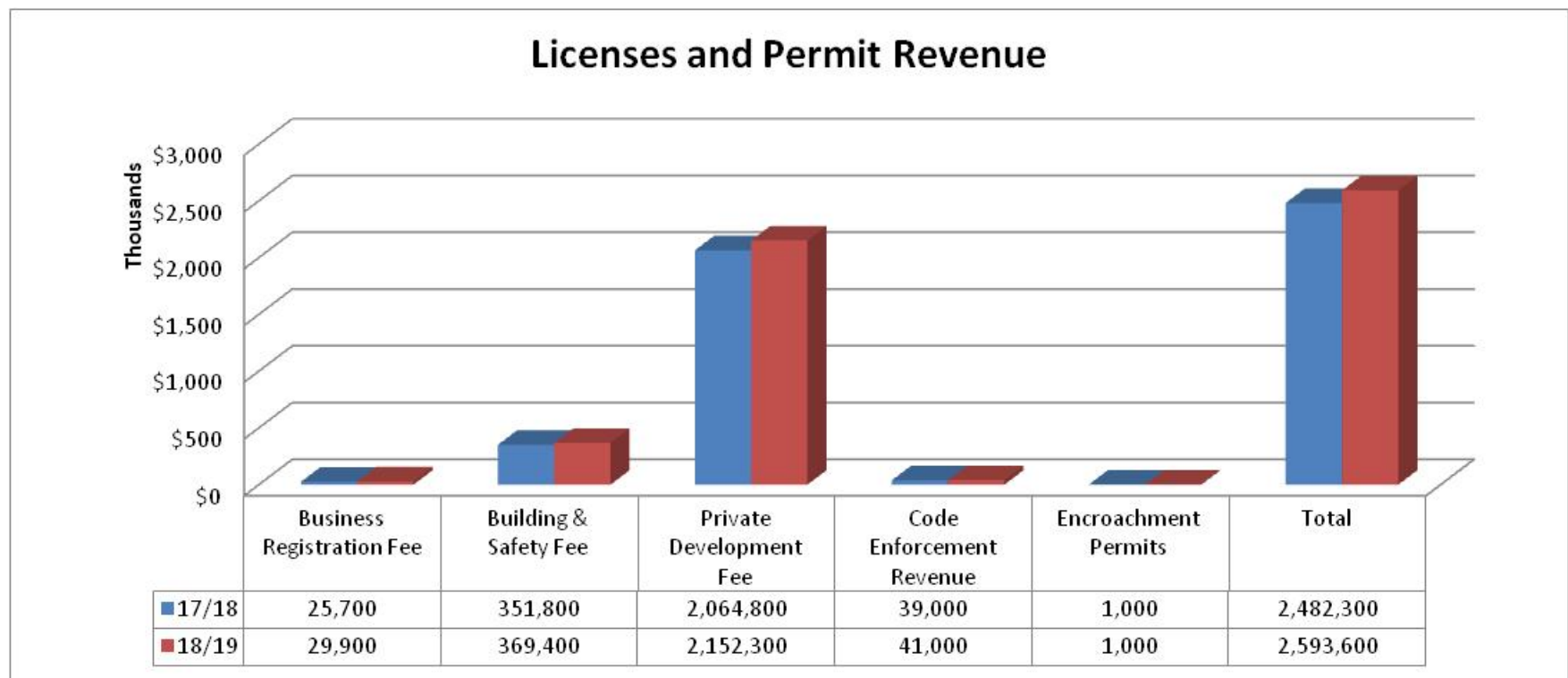


## Franchise Fees

Franchise fees (or taxes) are payments received from solid waste, electric, gas, cable & telephone providers within City limits. Payments are made in exchange for each provider's use of public right-of-way to conduct their business within the City of Wildomar. These franchise fees help pay for the City's general operations in the general fund.

## Licenses & Permit Fees

Licenses and permits generate revenue for the purpose of recovering the costs associated with regulating an activity. These regulatory functions are typically performed by the City in the interests of promoting public safety. The City requires payment for the issuance of various City permits to ensure that structures meet specific standards. City permits include: building permits, electrical permits, mechanical and plumbing permits, grading and encroachment permits, and other miscellaneous fees. The City charges a fee for issuing the permits in order to recover the cost of review or inspection and finance the public programs regulating the activities.



## **Fines & Forfeitures**

The fines and forfeitures are derived as a monthly income stream from the County of Riverside as the City's share of fines and forfeitures that are collected in the normal process during the sheriff department activities within the city limits.

The City receives a portion of fines collected in connection with violations of the State Vehicle Code on city streets. Various fines may be assessed in addition to those imposed by the Riverside County court system. The County court system collects the fines as authorized by the State Vehicle Code and makes monthly remittances to the City.

## **Use of Money**

The City invests idle funds in order to earn interest. The total income varies with the market rates of interest and the funds available to reinvest. The City has established a formalized and conservative investment policy with objectives emphasizing safety and liquidity. This policy provides guidelines for type, size, maturity, percentage of portfolio, and size of security issuer (among others) of each investment.

## **Intergovernmental and Grants**

Revenues include the Home Owners Property Tax Exemption Reimbursement from the State, State Mandated Cost Reimbursement (SB90) for state mandated programs administered at the local level, and reimbursements from County and Special Districts, namely reimbursement payments from other agencies for partnered projects within the city limits.

## **Current Service Charges**

Charges for current services include revenue generated by General Fund departments resulting from services provided to the public and other City funds. The City, in exchange for a particular public service of a limited and specific benefit, collects service charges. The amount of each service charge is proportionate to the cost of providing the service. Service charges are collected for Public Safety and Parks & Recreation departments.

## **Other Revenues**

This is a miscellaneous revenue category.

## **Transfers-In**

Transfers-In are transfers of cash made from other funds based on the annual cost allocation for overhead charges. The General Fund recognizes Transfers-In while the corresponding funds making the transfer recognizes a Transfers-Out.



# **Reconciliation of Transfers-In & Transfers-Out**

Fund		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>Transfers Out</b>				
200	Gas Tax	(171,924)		(76,600)	(76,600)
201	Measure A	(45,250)	(46,000)	(20,000)	(20,000)
203	TDA Fund	(3,027)			
210	AQMD	(1,820)	(4,900)	(1,200)	(1,200)
250	LMD 2006-1				
251	LLMD 89-1C	(22,245)		(33,000)	(33,000)
252	CSA-22	(5,549)	(600)	(3,300)	(3,300)
253	CSA-103	(24,205)	(16,800)	(16,200)	(16,200)
254	CSA-142	(3,729)	(3,300)	(3,600)	(3,600)
255	Measure Z Parks Fund				
260	CFD 2013-1		(52,600)		
261	CFD 2013-1 Annex 1 Zone 3				
262	CFD 2013-1 Annex 2 Zone 4				
263	CFD 2013-1 Annex 3 Zone 5				
264	CFD 2013-1 Annex 4 Zone 6				
265	CFD 2013-1 Annex 5 Zone 7				
266	CFD 2013-1 Annex 6 Zone 8				
267	CFD 2013-1 Annex 7 Zone 9				
268	CFD 2013-1 Annex 8 Zone 10				
269	CFD 2013-1 Spec Tax B	(3,747)		(95,200)	(147,200)
280	Grants				
281	SLESF	(128,885)	(100,000)	(100,000)	(100,000)
282	CDBG				
300	Cemetery	-	(52,500)	(57,700)	(57,700)
301	Cemetery Endowment				
410	Admin-Dif	(721)	(1,000)		
420	Public Facilities - Dif	(9,198)		(4,500)	(4,500)

# **Reconciliation of Transfers-In & Transfers-Out**

Fund		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
421	Police - Dif				
422	Animal Shelter - Dif	(88,687)	(90,800)	(91,200)	(91,200)
423	Corporate Yard - Dif	(147)			
430	Fire Facilities - Dif	(52)			
440	Trans & Roads - Dif				
450	Trans & Signals -Dif				
451	Drainage - Dif				
460	Regional Park - Dif	(6,349)		(4,200)	(4,200)
461	Park Land Aquisitions-Dif				
462	Park Improvements-Dif				
470	Community Center - Dif				
480	Multi-purpose Trails - Dif	(1,588)		(1,400)	(1,400)
490	Library - Dif				
	<b><u>TOTAL TRANSFERS OUT</u></b>	<b><u>(517,123)</u></b>	<b><u>(368,500)</u></b>	<b><u>(508,100)</u></b>	<b><u>(560,100)</u></b>
	General Fund	517,123	368,500	508,100	560,100
	General Fund-Cemetery Contribution				
	<b><u>TRANSFERS-IN</u></b>	<b><u>517,123</u></b>	<b><u>368,500</u></b>	<b><u>508,100</u></b>	<b><u>560,100</u></b>
	<b><u>NET</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

Revenues - General Fund							
		Adopted					
Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	% change	2018-19 Budget	% change
General Fund							
3100	Sales & Use Tax	1,442,094	1,717,700	1,751,400	2.0%	1,897,000	8.3%
3101	Sales & Use Tax TFL	204,674	-	-	0.0%	-	0.0%
3103	ERAF Sales Tax	125,725	-	-	0.0%	-	0.0%
	Sales & Use Taxes	1,772,493	1,717,700	1,751,400	2.0%	1,897,000	8.3%
3104	Pass Through Payment	50,083	61,200	64,600	5.6%	68,200	5.6%
3105	Property Tax-Secured	3,322,385	3,523,500	3,725,700	5.7%	3,956,400	6.2%
3106	Property Tax-Unsecured	148,768	178,500	188,300	5.5%	198,700	5.5%
3107	Property Tax-Prior Year	125,930	125,000	131,800	5.4%	139,000	5.5%
3108	Property Tax-HOPTR	44,408	44,000	46,400	5.5%	49,000	5.6%
3109	Property Tax-Supplemental, SBE	82,441	71,600	99,200	38.5%	138,000	39.1%
3110	Real Property Transfer Tax	140,501	213,000	242,500	13.8%	276,100	13.9%
3112	Property Tax VLF Swap	-	100	100	0.0%	100	0.0%
3113	Property Tax - Misc Adjustments	-	-	-	0.0%	-	0.0%
	Property Taxes	3,914,516	4,216,900	4,498,600	6.7%	4,825,500	7.3%
3120	Franchise Fee-Solid Waste	309,416	317,000	363,800	14.8%	417,500	14.8%
3121	Franchise Fee-Electricity	315,520	288,200	316,200	9.7%	347,000	9.7%
3122	Franchise Fee-Gas	101,140	73,000	76,600	4.9%	80,400	5.0%
3123	Franchise Fee Cable-Time Warner	81,247	97,200	99,600	2.5%	102,000	2.4%
3124	Franchise Fee-Telecomm-Verizon	249,389	230,100	258,100	12.2%	289,600	12.2%
	Franchise Fees	1,056,712	1,005,500	1,114,300	10.8%	1,236,500	11.0%
	TOTAL TAXES (100)	6,743,720	6,940,100	7,364,300	6.1%	7,959,000	8.1%

Revenues - General Fund						
Account Number		2015-16	2016-17	Adopted		
		Year End Actual	Estimated Budget	2017-18 Budget	% change	2018-19 Budget      % change
3200	Business Registration Fee	23,261	22,000	25,700	16.8%	29,900      0.0%
3201	NPDES Inspection Fee	-	-	-	0.0%	-      0.0%
3210	Planning Fee	-	-	-	0.0%	-      0.0%
3230	Develop/Engineering Permit Fee	1,756	1,000	-	0.0%	-      0.0%
3235	Encroachment Permit	1,195	5,000	1,000	-80.0%	1,000      0.0%
3240	Building & Safety Fee	327,384	335,000	351,800	5.0%	369,400      5.0%
3260	Private Development Fee	2,373,654	1,906,600	2,064,800	8.3%	2,152,300      4.2%
3265	Animal Control Fee	-	-	-	0.0%	-      0.0%
3268	Code Enforcement Revenue	12,953	37,100	39,000	5.1%	41,000      5.1%
	<b>TOTAL LICENSE &amp; PERMIT FEES (100)</b>	<b>2,740,203</b>	<b>2,306,700</b>	<b>2,482,300</b>	<b>7.6%</b>	<b>2,593,600      4.5%</b>
3270	Fines & Forfeitures	38,899	39,200	41,200	5.1%	43,300      5.1%
3271	AMR Fines	13,755	9,000	10,200	13.3%	11,700      14.7%
	<b>TOTAL FINES &amp; FORFEITURES (100)</b>	<b>52,654</b>	<b>48,200</b>	<b>51,400</b>	<b>6.6%</b>	<b>55,000      7.0%</b>
3800	Interest Income	6,590	5,000	5,100	2.0%	5,300      3.9%
3801	Gain or Loss on Investment	-	-	-	0.0%	-      0.0%
	<b>TOTAL USE OF MONEY AND PROPERTY (100)</b>	<b>6,590</b>	<b>5,000</b>	<b>5,100</b>	<b>2.0%</b>	<b>5,300      3.9%</b>
3500	Motor Vehicle License Fee	13,778	15,800	15,000	-5.1%	14,200      -5.3%
3525	SB90 State Mandated Cost Reimb	26,331	24,500	26,400	7.8%	28,600      8.3%
3526	State Condemnation Rev	-	-	-	0.0%	-      0.0%
3530	County Augmentation	-	-	-	0.0%	-      0.0%
3535	County/Special Dist. Reimb.	4,717	21,300	17,600	-17.4%	14,400      -18.2%
3540	Grant Revenue	-	-	-	-	-
	<b>TOTAL INTERGOVERNMENTAL REVENUES (100)</b>	<b>44,826</b>	<b>61,600</b>	<b>59,000</b>	<b>-4.2%</b>	<b>57,200      -3.1%</b>

Revenues - General Fund							
Account Number		2015-16	2016-17	Adopted			
		Year End Actual	Estimated Budget	2017-18 Budget	% change	2018-19 Budget	% change
3300	Abandoned Property Registration	6,000	6,000	5,100	-15.0%	4,300	-15.7%
3310	Public Safety Revenue	9,874	10,000	10,000	0.0%	10,000	0.0%
3320	Special Event Revenue	8,360	6,000	30,000	400.0%	50,000	66.7%
3321	Community Room Rental Fee	348	1,000	1,000	0.0%	1,000	0.0%
3322	Parks & Recreation	-	1,000	800	-20.0%	700	-12.5%
3323	Farmers Market	-	-	-	0.0%	-	0.0%
3324	RTA Bus Pass	535	500	500	0.0%	500	0.0%
3325	Sports Leagues	-	-	-	0.0%	-	0.0%
3326	Citizen Corp Revenue	0	-	-	0.0%	-	0.0%
	<b>TOTAL CURRENT SERVICE CHARGES (100)</b>	<b>25,117</b>	<b>24,500</b>	<b>47,400</b>	<b>93.5%</b>	<b>66,500</b>	<b>40.3%</b>
3802	Cash Over/Short	-	-	-	0.0%	-	0.0%
3848	Breakfast with Santa	-	4,000	4,000	0.0%	4,000	0.0%
3850	Miscellaneous Income	14,391	3,000	1,000	-66.7%	1,000	0.0%
3851	Save Our Park Donation	-	-	-	0.0%	-	0.0%
3852	Donations	-	-	-	0.0%	-	0.0%
3853	SOP Donation-O'Brien	-	-	-	0.0%	-	0.0%
3854	SOP Donation-Windsong	-	-	-	0.0%	-	0.0%
XXXX	Mission Trail House Payment			56,000	0.0%		-100.0%
	<b>TOTAL OTHER REVENUES (100)</b>	<b>14,391</b>	<b>7,000</b>	<b>61,000</b>	<b>771.4%</b>	<b>5,000</b>	<b>-91.8%</b>
3900	Transfers In	517,123	368,500	508,100	0.0%	560,100	10.2%
		-	-		0.0%	-	0.0%
	<b>General Fund</b>	<b>\$ 10,144,625</b>	<b>\$ 9,761,600</b>	<b>\$ 10,578,600</b>	<b>8.4%</b>	<b>\$ 11,301,700</b>	<b>6.8%</b>

## **Special Revenue Funds**

Special Revenue Funds are designated for a special use or purpose. The major sources of these funds are list below:

### **State Gas Taxes**

The State of California imposes excise taxes on various transportation fuels. Taxes on fuel used for motor vehicles are transferred to the state Highway Users Tax Account. Cities receive allocation payments based on formulas outlined in the Streets and Highways code in the form of Section 2103, 2104, 2105, 2106, 2107 and 2107.5

### **Measure A Transportation Funds**

This revenue is generated by the County of Riverside one-half percent sales tax originally approved by the voters in 1988. In 2002, the voters extended this sales tax through 2039. This money is used to maintain and construct local streets and roads.

### **Measure Z Park Funds**

The Wildomar Measure Z Park Fund was established on November 6, 2012, pursuant to voter-approved annual parcel assessment to assist in the funding of park operations and related activities.

### **Wildomar Cemetery District**

The Wildomar Cemetery District is a public cemetery district operating under the provisions of the Health and Safety Code of the State of California. The District was created on March 28, 1955 for the purpose of operating a public cemetery for the residents of Wildomar, California. On July 28, 2011, the District was consolidated into the City of Wildomar as a subsidiary district. Revenue for the District consist of property taxes, charges for services and investment income.

### **Grant Funds**

The City receives various grants from intergovernmental agencies. Some of the main funding sources come from TUMF, Caltrans, and other State and local agencies. The majority of these funds are used for public works projects.

### **Special Assessment Revenue**

The revenue categories included here are Benefit Assessments and Development Impact Fees.

A special assessment, sometimes called a "benefit assessment," is a charge levied upon parcels of real property to fund benefits that the parcels receive from local improvements. Special assessments are levied under statutory authority granted by the legislature or, in some instances, local charters. All special assessments are subject to the requirements of Proposition 218. Assessments are compulsory charges levied by a government

for the purpose of financing a public service benefiting a limited group of property owners. Special Assessments collected by the City are Lighting and Landscape Maintenance District Assessments, Community Facilities Districts (CFDs) , and Community Service Area (CSA) Assessments

The Development Impact Fees are payable by new development pursuant to the Mitigation Act. The fees collected can only be used to pay for capital expenditures and cannot be used for operating costs.

## Revenues -Special Revenue Funds

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted			
			2017-18 Budget	% change	2018-19 Budget	% change
<b>200 Gas Tax</b>						
3503 Gas Tax 2103	175,417	82,500	155,400	88.4%	170,900	10.0%
3505 Gas Tax 2105	191,724	201,000	209,200	4.1%	209,200	0.0%
3506 Gas Tax 2106	120,534	125,800	131,200	4.3%	131,200	0.0%
3507 Gas Tax 2107	249,651	260,200	270,400	3.9%	270,400	0.0%
3508 Gas Tax 2107.5	6,000	6,000	6,000	0.0%	6,000	0.0%
<b>3509 Gas Tax Loan Repayment</b>	-	-	40,200	0.0%	40,200	0.0%
3535 County/Special Dist. Reimb.	144,335					
3540 Grant Revenue	7,000					
<b>200 Gas Tax</b>	<b>894,660</b>	<b>675,500</b>	<b>812,400</b>	<b>20.3%</b>	<b>827,900</b>	<b>1.9%</b>
<b>201 Measure A</b>						
3520 Measure A Revenue	563,619	576,000	604,000	4.9%	616,000	2.0%
3850 Miscellaneous Income		16,100		-100.0%		
<b>201 Measure A</b>	<b>563,619</b>	<b>592,100</b>	<b>604,000</b>	<b>2.0%</b>	<b>616,000</b>	<b>2.0%</b>
<b>203 TDA Fund</b>						
3524 TDA Article 3 Rev			192,400	0%		
<b>203 TDA Fund</b>	<b>-</b>	<b>-</b>	<b>192,400</b>		<b>-</b>	<b>0.0%</b>
<b>210 AQMD</b>						
3510 AQMD-AB2766	36,406	39,800	36,400	-8.5%	36,400	0.0%
3800 Interest Income						
<b>210 AQMD</b>	<b>36,406</b>	<b>39,800</b>	<b>36,400</b>	<b>-8.5%</b>	<b>36,400</b>	<b>0.0%</b>



City of Wildomar						
Fiscal Years 2017-18 & 2018-19						
Adopted Biennial Operating Budget						
Revenues -Special Revenue Funds						
Adopted						
Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	% change	2018-19 Budget	% change
251 LLMD 89-1C						
3550 Special Assessment						
8181 Zone 181 Special Assessment	22,585	23,100	23,800	3.0%	23,800	0.0%
8803 Zone 3 Special Assessment	106,661	108,000	107,700	-0.3%	107,700	0.0%
8818 Zone 18 STL Special Assessment	603	700	800	14.3%	800	0.0%
8826 Zone 26 STL Special Assessment	889	1,000	1,100	10.0%	1,100	0.0%
8827 Zone 27 STL Special Assessment	1,023	1,100	1,200	9.1%	1,200	0.0%
8829 Zone 29 Special Assessment	860	900	900	0.0%	900	0.0%
8830 Zone 30 Special Assessment	28,649	29,100	30,500	4.8%	30,500	0.0%
8835 Zone 35 STL Special Assessment	(79)	200	100	-50.0%	100	0.0%
8842 Zone 42 Special Assessment	30,375	31,700	32,400	2.2%	32,400	0.0%
8850 Zone 50 STL Special Assessment	139	300	300	0.0%	300	0.0%
8851 Zone 51 Special Assessment	7,031	7,600	7,700	1.3%	7,700	0.0%
8852 Zone 52 Special Assessment	58,973	60,200	61,900	2.8%	61,900	0.0%
8859 Zone 59 Special Assessment	4,485	4,600	4,900	6.5%	4,900	0.0%
8862 Zone 62 Special Assessment	15,815	16,200	16,600	2.5%	16,600	0.0%
8867 Zone 67 Special Assessment	6,574	6,800	7,200	144.1%	7,200	0.0%
8870 Zone 70 STL Special Assessment	9,168	1,100	1,200	554.5%	1,200	0.0%
8871 Zone 71 Special Assessment	9,689	10,100	400	-88.1%	400	0.0%
8872 Zone 71 STL Special Assessment	-	400	10,200	0.0%	10,200	0.0%
8873 Zone 73 STL Special Assessment	600	700	800	1357.1%	800	0.0%
8888 Zone 88 STL Special Assessment	561	700	700	14.3%	700	0.0%
8890 Zone 90 Special Assessment	-	24,000	-	-97.1%	-	0.0%
251 LLMD 89-1C	304,602	328,500	310,400	-5.5%	310,400	0.0%

							City of Wildomar
							Fiscal Years 2017-18 & 2018-19
							Adopted Biennial Operating Budget
<b>Revenues -Special Revenue Funds</b>							
				Adopted			
<b>Account Number</b>		<b>2015-16 Year End Actual</b>	<b>2016-17 Estimated Budget</b>	<b>2017-18 Budget</b>	<b>% change</b>	<b>2018-19 Budget</b>	<b>% change</b>
<b>252 CSA-22</b>							
3550	Special Assessment	30,273	30,600	46,300	1	46,300	
	<b>252 CSA-22</b>	<b>30,273</b>	<b>30,600</b>	<b>46,300</b>	<b>51.3%</b>	<b>46,300</b>	<b>0.0%</b>
<b>253 CSA-103</b>							
3550	Special Assessment STL & Landscaping		162,800	198,700		198,700	
3557	Special Assessment - Street Lights	138,967					
3558	Special Assessment - Landscape	21,566					
	<b>253 CSA-103</b>	<b>160,533</b>	<b>162,800</b>	<b>198,700</b>	<b>22.1%</b>	<b>198,700</b>	<b>0.0%</b>
<b>254 CSA-142</b>							
3550	Special Assessment	35,861	36,100	32,900		32,900	
	<b>254 CSA-142</b>	<b>35,861</b>	<b>36,100</b>	<b>32,900</b>	<b>-8.9%</b>	<b>32,900</b>	<b>0.0%</b>

City of Wildomar						
Fiscal Years 2017-18 & 2018-19						
Adopted Biennial Operating Budget						
Revenues -Special Revenue Funds						
		Adopted				
	2015-16	2016-17	2017-18		2018-19	
Account Number	Year End Actual	Estimated Budget	Budget	% change	Budget	% change
255 MEASURE Z - PARK						
3320 Special Event	16,200	15,000	25,000	0.0%	37,500	0.0%
3550 Special Assessment	339,359	331,900	350,200	0.0%	369,400	0.0%
3553 Marna Obrien Park -Facility Rental	4,633	8,000	8,000	0.0%	8,000	0.0%
3554 Heritage Park - Facility Rental	15	-	-	0.0%	-	0.0%
3555 Windsong Park Facility Rental	25	100	100	0.0%	100	0.0%
3850 Misc Income	-	-	-	0.0%	-	0.0%
3852 Donations	-	500	-	0.0%	-	0.0%
3855 GDS Park Rehab 2013	40	-	-	0.0%	-	0.0%
255 MEASURE Z - PARK	360,271	355,500	383,300	7.8%	\$ 415,000	8.3%

## Revenues -Special Revenue Funds

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted			
			2017-18 Budget	% change	2018-19 Budget	% change
<b>260 CFD 2013-1</b>						
3551 Special Assessment Tax A - Maintenance	17,929	65,400	48,800	-100.0%	48,800	
<b>260 CFD 2013-1</b>	<b>17,929</b>	<b>65,400</b>	<b>48,800</b>	<b>-25.4%</b>	<b>48,800</b>	<b>0.0%</b>
<b>261 CFD 2013-1 Annex 1 Zn 3</b>						
3551 Special Assessment Tax A - Maintenance	21,132	21,700	55,400	155.3%	55,400	0.0%
<b>261 CFD 2013-1 Annex 1 Zn 3</b>	<b>21,132</b>	<b>21,700</b>	<b>55,400</b>	<b>155.3%</b>	<b>55,400</b>	<b>0.0%</b>
<b>262 CFD 2013-1 Annex 2 Zn 4</b>						
3551 Special Assessment Tax A - Maintenance		500	200	-60.0%	200	0.0%
<b>262 CFD 2013-1 Annex 2 Zn 4</b>	<b>-</b>	<b>500</b>	<b>200</b>	<b>-60.0%</b>	<b>200</b>	<b>0.0%</b>
<b>263 CFD 2013-1 Annex 3 Zn 5</b>						
3551 Special Assessment Tax A - Maintenance		18,000	36,700	103.9%	36,700	0.0%
<b>263 CFD 2013-1 Annex 3 Zn 5</b>	<b>-</b>	<b>18,000</b>	<b>36,700</b>	<b>103.9%</b>	<b>\$ 36,700</b>	<b>0.0%</b>
<b>265 CFD 2013-1 Annex 5 Zn 7</b>						
3551 Special Assessment Tax A - Maintenance			19,800		19,800	0.0%
<b>265 CFD 2013-1 Annex 5 Zn 7</b>	<b>-</b>	<b>-</b>	<b>19,800</b>		<b>19,800</b>	<b>0.0%</b>

## Revenues -Special Revenue Funds

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted			
			2017-18 Budget	% change	2018-19 Budget	% change
<b>266 CFD 2013-1 Annex 6 Zn 8</b>						
3551 Special Assessment Tax A - Maintenance		4,400	8,000	81.8%	8,000	0.0%
<b>266 CFD 2013-1 Annex 6 Zn 8</b>	-	4,400	8,000	81.8%	8,000	0.0%
<b>267 CFD 2013-1 Annex 7 Zn 9</b>						
3551 Special Assessment Tax A - Maintenance		9,600	10,000	4.2%	10,000	0.0%
<b>267 CFD 2013-1 Annex 7 Zn 9</b>	-	9,600	10,000	4.2%	10,000	0.0%
<b>268 CFD 2013-1 Annex 8 Zn 10</b>						
3551 Special Assessment Tax A - Maintenance			39,000		39,000	0.0%
<b>268 CFD 2013-1 Annex 8 Zn 10</b>	-	-	39,000		39,000	0.0%
<b>269 CFD 2013-1 Special Tax B</b>						
3552 Special Assessment Tax B - Public Safety	27,409	2,500	95,200	3708.0%	147,200	54.6%
<b>269 CFD 2013-1 Special Tax B</b>	27,409	2,500	95,200	3708.0%	147,200	54.6%

## Revenues -Special Revenue Funds

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted		
				2017-18 Budget	% change	2018-19 Budget
<b>280 Grants</b>						
3535	County/Special Dist. Reimb.					
3540	Grant Revenue	992,424	1,814,300	1,382,600	-23.8%	
	TUMF			702,600	0.0%	7,485,000
	CMAQ			1,360,400	0.0%	
	STP/ HSIP			247,900	0.0%	283,800
	SRTS			192,400	0.0%	
	SCAG			375,500	0.0%	
	ATP			1,223,000	0.0%	
	MSRC			500,000	0.0%	
	RCFC			63,000	0.0%	858,000
<b>280 Grants</b>		<b>992,424</b>	<b>1,814,300</b>	<b>6,047,400</b>	<b>233.3%</b>	<b>8,626,800</b>
<b>281 SLESF</b>						
3521	SLESF Revenue	143,942	100,000	100,000	0.0%	100,000
<b>281 SLESF</b>		<b>143,942</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>	<b>\$ 100,000.00</b>
<b>282 CDBG</b>						
3540	Grant Revenue		110,000	179,900		
3800	Interest Income					
3900	Transfers In					
<b>282 CDBG</b>		<b>-</b>	<b>110,000</b>	<b>179,900</b>	<b>63.5%</b>	<b>\$ -</b>

## Revenues -Special Revenue Funds

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted			
			2017-18 Budget	% change	2018-19 Budget	% change
<b>300 Cemetery</b>						
3104 Pass Through Payment	7,393	5,000	5,100	2.0%	5,200	
3105 Property Tax-Secured	388,127	404,200	395,800	-2.1%	403,700	
3106 Property Tax-Unsecured	17,554	18,000	18,400	2.2%	18,700	
3107 Property Tax-Prior Year	990	2,000	2,000	0.0%	2,100	
3109 Property Tax-Supplemental, SBE	15,759	5,000	5,100	2.0%	5,200	
3110 Real Property Transfer Tax		14,200	14,400	1.4%	14,700	
3111 Property Tax-Teeter	7,974	8,700	8,900	2.3%	9,100	
3113 Property Tax-Misc Adjustments		100				
<b>Property Taxes</b>	<b>437,796</b>	<b>457,200</b>	<b>449,700</b>		<b>458,700</b>	
3525 SB90 State Mandated Cost Reimb						
3108 Property Tax-HOPTR	5,166					
3527 State Mandated Cost Reimbursement						
3536 Endowment						
3537 Proceeds from Cemetery						
3800 Interest Income						
3850 Miscellaneous Income	25,000	26,700	26,700	0.0%	26,700	0.0%
3900 Transfers In						
3910 Contribution from County						
4100 Cemetery - Plots		7,500	4,000	-46.7%	4,000	0.0%
4101 Cemetery - Vaults		1,000	1,000	0.0%	1,000	0.0%
4102 Cemetery - Niche Walls		1,500	1,000		1,000	
4103 Cemetery - Open/Close		2,200	2,000		2,000	
4104 Cemetery - Setting Fees		800	600		600	
4105 Cemetery - Out of District		500	500		500	
4106 Cemetery - Vases		500	500		500	
<b>300 Cemetery</b>	<b>467,962</b>	<b>497,900</b>	<b>486,000</b>	<b>-2.4%</b>	<b>495,000</b>	<b>1.9%</b>

## Revenues -Special Revenue Funds

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted			
			2017-18 Budget	% change	2018-19 Budget	% change
<b>301 Cemetery Endowment</b>						
3536 Endowment	9,600	9,000	9,000		9,000	
3537 Proceeds from Cemetery						
3800 Interest Income	3,079	200	200	0.0%	200	0.0%
3801 Gain or Loss on Investment	(23)	2,100	2,100		2,100	
3850 Miscellaneous Income						
3900 Transfers In						
3910 Contribution from County						
<b>301 Cemetery Endowment</b>	<b>12,656</b>	<b>11,300</b>	<b>11,300</b>	<b>0.0%</b>	<b>11,300</b>	<b>0.0%</b>
<b>410 Admin DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence	1,375	14,700		-100.0%		
3562 DIF-Multi-Family Residential						
3563 DIF-Commercial	447					
3564 DIF-Industrial						
<b>410 Admin DIF</b>	<b>1,822</b>	<b>14,700</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	



## Revenues -Special Revenue Funds

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted			
			2017-18 Budget	% change	2018-19 Budget	% change
<b>420 Public Facilities DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence	20,325	98,300	46,300	-52.9%	69,200	49.5%
3562 DIF-Multi-Family Residential			-		12,200	
3563 DIF-Commercial	3,024	700	4,400	528.6%	3,400	-22.7%
<b>420 Public Facilities DIF</b>	<b>23,349</b>	<b>99,000</b>	<b>50,700</b>	<b>-48.8%</b>	<b>84,800</b>	<b>67.3%</b>
<b>421 Police Facilities DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence	10,857	139,600	27,400	-80.4%	40,900	49.3%
3562 DIF-Multi-Family Residential		3,800	-	-100.0%	7,200	
3563 DIF-Commercial	2,125	2,000	2,600	30.0%	2,000	-23.1%
<b>421 Police Facilities DIF</b>	<b>12,982</b>	<b>145,400</b>	<b>30,000</b>	<b>-79.4%</b>	<b>50,100</b>	<b>67.0%</b>
<b>422 Animal Shelter DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence	16,488	47,000	30,200	-35.7%	45,100	49.3%
3562 DIF-Multi-Family Residential			-		8,000	
<b>422 Animal Shelter Facilities DIF</b>	<b>16,488</b>	<b>47,000</b>	<b>30,200</b>	<b>-35.7%</b>	<b>53,100</b>	<b>75.8%</b>

## Revenues -Special Revenue Funds

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted			
			2017-18 Budget	% change	2018-19 Budget	% change
<b>423 Corporate Yard DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence	(79)		9,600		14,400	50.0%
3562 DIF-Multi-Family Residential			-		2,600	
3563 DIF-Commercial	195	200	900	350.0%	700	-22.2%
<b>423 Corporate Yard Facilities DIF</b>	<b>116</b>	<b>200</b>	<b>10,500</b>	<b>5150.0%</b>	<b>17,700</b>	<b>68.6%</b>
<b>430 Fire Facilities DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence	21,747	112,700	53,000	-53.0%	79,300	49.6%
3562 DIF-Multi-Family Residential			-		14,000	
3563 DIF-Commercial	3,572	800	5,000	525.0%	3,800	-24.0%
<b>430 Fire Facilities DIF</b>	<b>25,319</b>	<b>113,500</b>	<b>58,000</b>	<b>-48.9%</b>	<b>97,100</b>	<b>67.4%</b>
<b>440 Trans-Roads DIF</b>						
3560 Development Impact Fee	94,697					
3561 DIF-Single Family Residence	93,213	451,800	371,900	-17.7%	556,300	49.6%
3562 DIF-Multi-Family Residential			-		97,100	
3563 DIF-Commercial	52,240	25,800	159,300	517.4%	121,900	-23.5%
<b>440 Trans-Roads DIF</b>	<b>240,150</b>	<b>477,600</b>	<b>531,200</b>	<b>11.2%</b>	<b>775,300</b>	<b>46.0%</b>

## Revenues -Special Revenue Funds

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted			
			2017-18 Budget	% change	2018-19 Budget	% change
<b>450 Trans-Signals DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence	95,952	40,600	48,300	19.0%	72,200	49.5%
3562 DIF-Multi-Family Residential			-		12,600	
3563 DIF-Commercial	77,871	3,000	20,700	590.0%	15,800	-23.7%
<b>450 Trans-Signals DIF</b>	<b>173,823</b>	<b>43,600</b>	<b>69,000</b>	<b>58.3%</b>	<b>100,600</b>	<b>45.8%</b>
<b>451 Drainage DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence		147,200	166,300	13.0%	248,800	49.6%
3562 DIF-Multi-Family Residential			-		38,900	
3563 DIF-Commercial			21,700		16,600	-23.5%
<b>451 Drainage DIF</b>	<b>-</b>	<b>147,200</b>	<b>188,000</b>	<b>27.7%</b>	<b>304,300</b>	<b>61.9%</b>
<b>460 Regional Parks DIF</b>						
3560 Development Impact Fee				-100.0%		
3561 DIF-Single Family Residence	39,574	118,600		-100.0%		
3562 DIF-Multi-Family Residential						
3563 DIF-Commercial	(248)					
<b>460 Regional Parks DIF</b>	<b>39,326</b>	<b>118,600</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	

## Revenues -Special Revenue Funds

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted			
			2017-18 Budget	% change	2018-19 Budget	% change
<b>461 Park Land Acquisitions DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence		156,200	71,900	-54.0%	107,500	49.5%
3562 DIF-Multi-Family Residential			-		19,000	
<b>461 Park Land Acquisitions DIF</b>	-	156,200	71,900	-54.0%	126,500	75.9%
<b>462 Park Improvements DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence			472,800		707,200	49.6%
3562 DIF-Multi-Family Residential			-		124,900	
3563 DIF-Commercial			-		-	
<b>462 Park Improvements DIF</b>	-	-	472,800		832,100	76.0%

## Revenues -Special Revenue Funds

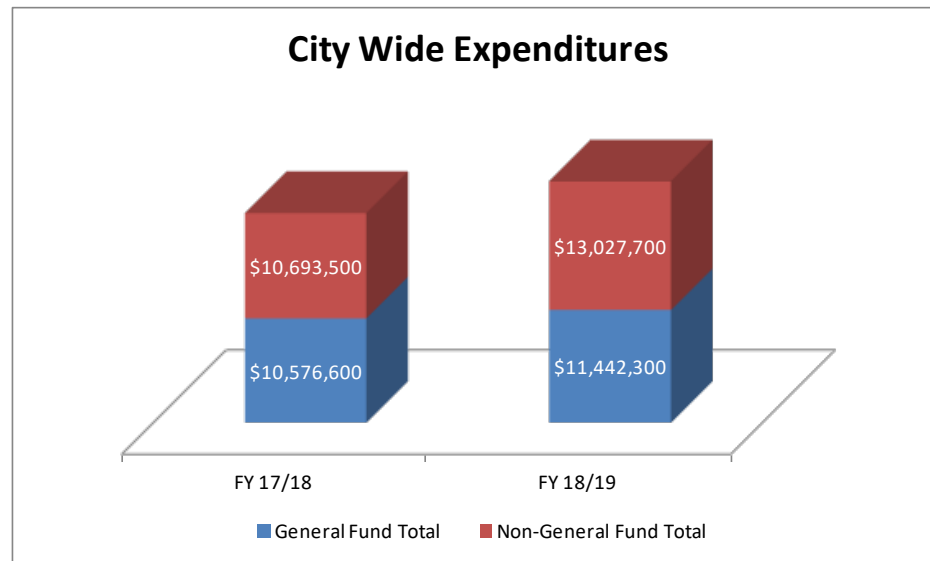
Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted			
			2017-18 Budget	% change	2018-19 Budget	% change
<b>470 Community Ctr DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence	22,739	53,400	57,100	6.9%	85,500	49.7%
3562 DIF-Multi-Family Residential			-		15,100	
<b>470 Community Ctr DIF</b>	<b>22,739</b>	<b>53,400</b>	<b>57,100</b>	<b>6.9%</b>	<b>100,600</b>	<b>76.2%</b>
<b>480 Multipurpose Trails DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence	35,598	106,600	90,800	-14.8%	135,800	49.6%
3562 DIF-Multi-Family Residential			-		24,000	
3563 DIF-Commercial	6,903	2,000	8,600		6,600	-23.3%
<b>480 Multipurpose Trails DIF</b>	<b>42,501</b>	<b>108,600</b>	<b>99,400</b>	<b>-8.5%</b>	<b>166,400</b>	<b>67.4%</b>
<b>490 Library DIF</b>						
3560 Development Impact Fee						
3561 DIF-Single Family Residence	341	36,000				
<b>490 Library DIF</b>	<b>341</b>	<b>36,000</b>	<b>-</b>		<b>-</b>	
<b>Special Revenue Fund Total</b>	<b>4,668,637</b>	<b>6,437,500</b>	<b>11,423,300</b>		<b>14,790,400</b>	

## City Wide Expenditures

The City's Biennial Budget accounts for operating expenditures of the General Fund and Special Revenue Funds totaling **\$21,270,100** (Total Operating Expenditures \$20,762,000 + Transfers-Out \$508,100) in fiscal year 2017-18 and **\$24,470,000** (Total Operating Expenditures \$23,909,900 + Transfers-Out \$560,100) in fiscal year 2018-19.

Budget Summary - City Wide Expenditure Summary by Fund						
			Adopted			
	2015-2016	2016-2017	2017-2018		2018-2019	
	Year End Actual	Estimated Budget	Budget	% change	Budget	% change
<b>General Fund</b>						
100 General Fund	\$ 9,654,528	\$ 9,742,800	\$ 10,576,600	8.6%	\$ 11,442,300	8.2%
<b>Special Revenue Funds</b>						
200 Gas Tax	1,197,662	1,140,100	823,800	-27.7%	845,800	2.7%
201 Measure A	851,683	637,100	621,400	-2.5%	66,900	-89.2%
203 TDA Fund	25,796	3,200	192,400	5912.5%	-	-100.0%
210 AQMD	117,870	35,000	46,200	32.0%	46,200	0.0%
250 LLMD 2006-1						
251 LLMD 89-1C	185,668	338,200	343,400	1.5%	343,400	0.0%
252 CSA-22	46,531	33,800	49,600	46.7%	49,600	0.0%
253 CSA-103	201,452	162,800	214,900	32.0%	214,900	0.0%
254 CSA-142	31,429	36,300	36,500	0.6%	36,500	0.0%
255 MEASURE Z - PARK	313,469	336,100	397,400	18.2%	375,400	-5.5%
260 CFD 2013-1 Maintenance	9,036	128,400	48,800	-62.0%	48,800	0.0%
261 CFD 2013-1 Annex 1 Zone 3			55,500		55,500	0.0%
262 CFD 2013-1 Annex 2 Zone 4			200		200	0.0%
263 CFD 2013-1 Annex 3 Zone 5			36,700		36,700	0.0%
264 CFD 2013-1 Annex 4 Zone 6						
265 CFD 2013-1 Annex 5 Zone 7			19,800		19,800	0.0%
266 CFD 2013-1 Annex 6 Zone 8			8,000		8,000	0.0%
267 CFD 2013-1 Annex 7 Zone 9			10,000		10,000	0.0%
268 CFD 2013-1 Annex 8 Zone 10			39,000		39,000	0.0%
269 CFD 2013-1 Special Tax B	27,409	27,200	95,200	250.0%	147,200	54.6%

Budget Summary - City Wide Expenditure Summary by Fund						
			Adopted			
	2015-2016	2016-2017	2017-2018		2018-2019	
	Year End Actual	Estimated Budget	Budget	% change	Budget	% change
<b>Special Revenue Funds (continue)</b>						
280 Grants	931,983	2,185,200	4,664,800	113.5%	8,626,800	84.9%
281 SLESF	128,885	100,000	100,000	0.0%	100,000	0.0%
282 CDBG		164,400	125,500	-23.7%		-100.0%
300 Cemetery	415,519	429,600	485,600	13.0%	480,700	-1.0%
301 Cemetery Endowment						
410 Admin DIF	5,965	7,500		-100.0%		
420 Public Facilities DIF	75,851	34,200	24,500	-28.4%	4,500	-81.6%
421 Police DIF						
422 Animal Shelter DIF	88,687	90,800	91,200	0.4%	91,200	0.0%
423 Corp Yard DIF	1,221	45,500	10,500	-76.9%	17,700	68.6%
430 Fire Facilities DIF	1,939	3,000		-100.0%		
440 Trans-Roads DIF	94		2,000,000		775,300	-61.2%
450 Trans-Signals DIF					582,000	
451 Drainage DIF		24,000		-100.0%		
460 Regional Parks DIF	63,457		78,200		4,200	-94.6%
461 Park Lands Acquisitions DIF						
462 Park Improvements DIF						
470 Community Ctr DIF	11,586					
480 Multipurpose Trails DIF	1,588	11,000	74,400	576.4%	1,400	-98.1%
490 Library DIF		20,000		-100.0%		
<b>Special Revenue Fund Total</b>	<b>4,734,780</b>	<b>5,993,400</b>	<b>10,693,500</b>	<b>78.4%</b>	<b>13,027,700</b>	<b>21.8%</b>
<b>Total All Funds</b>	<b>\$ 14,389,308</b>	<b>\$ 15,736,200</b>	<b>\$ 21,270,100</b>	<b>35.2%</b>	<b>\$ 24,470,000</b>	<b>30.0%</b>



The budgeted salaries and benefits for 2017-18 are \$1,691,800 and will increase to \$1,740,400 projected at the end of fiscal year 2018-19.



Personnel Cost by Department							
Departments	2015-16		2016-17		Adopted		
	Year End Actual	Estimated Budget	2017-18 Budget	% change	2018-19 Budget	% change	
<b>General Fund</b>							
City Council	\$ 116,185	\$ 109,300	\$ 130,900	19.8%	\$ 130,900	0.0%	
City Manager	\$ 274,070	\$ 292,600	\$ 348,400	19.1%	\$ 362,600	4.1%	
City Clerk	\$ 116,264	\$ 136,400	\$ 123,100	-9.8%	\$ 128,400	4.3%	
Finance	\$ 59,536	\$ 127,400	\$ 148,900	16.9%	\$ 155,100	4.2%	
Community Services	\$ 10,687	\$ 13,000	\$ 18,700	43.8%	\$ 19,400	3.7%	
Planning Commission	\$ 3,525	\$ 4,500	\$ 4,500	0.0%	\$ 4,500	0.0%	
Building and Safety	\$ 55,317	\$ 86,200	\$ 32,300	-62.5%	\$ 33,100	2.5%	
Planning	\$ 165,231	\$ 171,500	\$ 150,800	-12.1%	\$ 155,100	2.9%	
Private Development	\$ 153,904	\$ 128,400	\$ 242,100	88.6%	\$ 248,600	2.7%	
Code Enforcement	\$ 141	\$ -	\$ 10,900		\$ 11,100	1.8%	
Office of Emergency Mgmt	\$ -	\$ -	\$ -		\$ -		
<b>Total General Fund</b>	<b>\$ 954,860</b>	<b>\$ 1,069,300</b>	<b>\$ 1,210,600</b>	<b>13.2%</b>	<b>\$ 1,248,800</b>	<b>3.2%</b>	
<b>Non-General Fund</b>							
Gas Tax Fund - 200	\$ 142,007	\$ 87,500	\$ 91,800	4.9%	\$ 93,700	2.1%	
Measure A Fund - 201	\$ 3,379	\$ 44,100	\$ 45,700	3.6%	\$ 46,900	2.6%	
LLMD 89-1C Fund - 251	\$ 1,052	\$ -	\$ -		\$ -		
Measure Z Fund - 255	\$ 50,014	\$ 54,100	\$ 56,200	3.9%	\$ 57,900	3.0%	
CFD 2013-1 Fund - 260	\$ 1,036	\$ -	\$ -		\$ -		
Grants Fund - 280	\$ 1,803						
Cemetery Fund - 300	\$ 218,385	\$ 262,200	\$ 287,500	9.6%	\$ 293,100	1.9%	
DIF Admin Fund - 400	\$ 4,593	\$ 6,200	\$ -	-100.0%	\$ -		
<b>Total Non-General Fund</b>	<b>\$ 422,269</b>	<b>\$ 454,100</b>	<b>\$ 481,200</b>	<b>6.0%</b>	<b>\$ 491,600</b>	<b>2.2%</b>	
<b>Total Personnel Costs</b>	<b>\$ 1,377,129</b>	<b>\$ 1,523,400</b>	<b>\$ 1,691,800</b>	<b>11.1%</b>	<b>\$ 1,740,400</b>	<b>2.9%</b>	

Building and Safety staff are provided by Interwest Consulting Group. Engineering, Public Works, and Code Enforcement staff are provided by Interwest Consulting Group. Finance and Administrative staff are supplemented with various consultants.

The Police Services budget reflects the annual contract costs with the County of Riverside.

The Fire budget represents the cost of contracting with Riverside County/CAL Fire.

Overall, the City-wide expenditure projections for the two upcoming fiscal years have remained relatively flat with conservative estimates. There are no significant increases in any fund.

CITY OF WILDOMAR					
General Fund Expenditure Status Report					
Adopted Budget					
FY 2017-18 & FY 2018-19					
		Adopted Budget			
Fund		FY 2015-16 Actual Expenditures	FY 2016-17 Estimated Budget	FY 2017-18	FY 2018-19
<b>100 General Fund</b>					
	<b>General Government</b>				
	City Council	\$ 147,969	\$ 150,400	\$ 171,600	\$ 172,600
	City Manager	363,780	428,900	503,500	522,200
	City Clerk	206,863	183,700	181,600	230,900
	City Attorney	197,764	120,000	204,000	204,000
	Administrative Svcs	353,774	411,100	431,400	454,100
	Community Services	16,671	29,700	60,300	70,500
	O'Brien Park	813	7,000	8,500	-
	Heritage Park	92	-	-	-
	Windsong Park	92	1,500	-	-
	Ball Fields	9,483	12,300	13,600	13,600
	Non-Departmental/Facilities	648,031	569,800	582,600	601,400
	<b>General Government Total</b>	<b>1,945,331</b>	<b>1,914,400</b>	<b>2,157,100</b>	<b>2,269,300</b>
	<b>Community Development</b>				
	Planning Commission	22,746	18,100	19,500	18,500
	Building and Safety	441,467	397,400	374,900	382,300
	Planning	228,483	253,600	207,900	209,400
	Private Development	1,674,215	1,315,800	1,369,600	1,376,100
	Development Engineering	320	400	-	-
	Code Enforcement	129,450	86,700	128,600	129,800
	<b>Community Development Total</b>	<b>2,496,682</b>	<b>2,072,000</b>	<b>2,100,500</b>	<b>2,116,100</b>
	<b>Public Works/Engineering</b>	<b>144,543</b>	<b>212,800</b>	<b>235,800</b>	<b>243,600</b>
	<b>Public Safety</b>				
	Office of Emergency Mgmt	20,574	29,500	29,500	29,500
	Police	2,515,005	2,733,000	2,927,900	3,468,100
	Fire	2,031,561	2,277,500	2,641,000	2,825,000
	Animal Control	488,733	503,600	484,800	490,700
	<b>Public Safety Total</b>	<b>5,055,873</b>	<b>5,543,600</b>	<b>6,083,200</b>	<b>6,813,300</b>
	<b>General Fund Total</b>	<b>\$ 9,642,429</b>	<b>\$ 9,742,800</b>	<b>\$ 10,576,600</b>	<b>\$ 11,442,300</b>

## GENERAL FUND FIVE-YEAR FORECAST

		Adopted		Projected		
		2017-18	2018-19	2019-20	2020-21	2021-22
		Budget	Budget	Budget	Budget	Budget
OPERATING REVENUES						
	Sales & Use Taxes	\$ 1,751,400	\$ 1,897,000	\$ 1,963,000	\$ 2,032,000	\$ 2,103,000
	Property Taxes	4,498,600	4,825,500	4,970,000	5,119,000	5,273,000
	Franchise Fees	1,114,300	1,236,500	1,360,000	1,496,000	1,646,000
	TOTAL TAXES	7,364,300	7,959,000	8,293,000	8,647,000	9,022,000
	LICENSE & PERMIT FEES	2,482,300	2,593,600	2,723,000	2,859,000	3,002,000
	FINES & FORFEITURES	51,400	55,000	58,000	61,000	64,000
	USE OF MONEY AND PROPERTY	5,100	5,300	6,000	6,000	6,000
	INTERGOVERNMENTAL REVENUES	59,000	57,200	2,264,000	2,434,000	2,608,000
	SERVICE CHARGES	47,400	66,500	73,000	80,000	88,000
	OTHER REVENUES	61,000	5,000	5,000	5,000	5,000
TOTAL OPERATING REVENUES		10,070,500	10,741,600	13,422,000	14,092,000	14,795,000
OPERATING EXPENDITURES						
	GENERAL GOVERNMENT	2,157,100	2,269,300	2,381,000	2,501,000	2,627,000
	COMMUNITY DEVELOPMENT	2,100,500	2,116,100	2,220,500	2,330,500	2,446,500
	PUBLIC WORKS/ENGINEERING	235,800	243,600	256,000	269,000	282,000
	PUBLIC SAFETY	6,083,200	6,813,300	9,152,500	9,608,500	10,087,500
TOTAL OPERATING EXPENDITURES		10,576,600	11,442,300	14,010,000	14,709,000	15,443,000
TRANSFERS IN		508,100	560,100	588,000	617,000	648,000
PROJECTED SURPLUS/ (SHORTFALL)		\$ 2,000	\$ (140,600)	\$ -	\$ -	\$ -

## **GENERAL FUND FIVE-YEAR FORECAST (continued)**

### **PURPOSE OF THE FORECAST**

This financial forecast takes a look forward at the City of Wildomar's General Fund revenues and expenditures. Its purpose is to identify financial trends, shortfalls, and issues so the City can proactively address them. It does so by projecting out into the future the fiscal results of continuing the City's current service levels and policies, providing a snapshot of what the future will look like as a result of the decisions made in the recent past. It also considers known new revenue sources coming in the future.

If the results are positive, the balance remaining is available to fund "new initiatives;" if negative, it shows the potential budget "shortfall."

The National Advisory Council on State and Local Budgeting (NACSLB) has endorsed the forecasting of revenues and the forecasting of expenditures in their Recommended Budget Practices.

### **SUMMARY**

In May 2017, the Governor approved SB130 which will replace the annual Motor Vehicle License Fee revenues taken by the State in 2011. This restoration of the annual revenue could amount to \$2 million. This increase in revenue, along with the increases projected in revenues based upon historical trends, are reflected in this projection.

Operating expenditures are expected to increase based upon historical trends, along with increases in personnel costs due to CalPERS pension rate adjustments and potential increases in public safety costs related to increase services.

A break-even budget has been projected for the three years after the adopted biennial budget for fiscal years 2017-19.

## **CAPITAL IMPROVEMENT PROGRAM**

The City of Wildomar has a five-year Capital Improvement Program (CIP). The adopted biennial budget includes in Grant Fund-280, \$4,664,800 for fiscal year 2017-18 and \$8,626,800 for Capital Improvement Projects.

A listing of some of the major Capital Improvement Program projects follows:

- Bundy Canyon/ Scott Road Street Widening
- Collier Elementary Sidewalk Improvement
- Grand Avenue Bike Paths
- Grand Avenue Multipurpose Trail
- Roadway Safety Improvements
- SCAG Safety and Active Transport Plan
- Lateral C-1 Zone 7 Flood Control Project

CIP projects are divided into programs. A list of these programs follow:

- Street Improvements
- Traffic Signals
- Sidewalk Improvements
- Drainage
- Multi-Use Trails
- Bike Paths
- Miscellaneous

## **CAPITAL IMPROVEMENT PROGRAM (continued)**

### **MAINTENANCE AND OPERATING (M&O) EXPENDITURES**

Maintenance and operating costs are expenditures included in the Adopted Biennial Operating Budget and may include personnel, supplies and contract costs needed to maintain a capital project once it is completed. The department responsible for the project determines the potential impact to the operating costs and includes this in the current operating budget.

The funding for these maintenance costs primarily come from the Gas Tax Fund-200 and the Measure A Fund-201.

# Operating Budgets







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### **City Council**

The Mayor and Council serve as the governing body and legislative branch of Wildomar's municipal government. It is comprised of five Council members, each elected from voters in one of five city districts to four year terms on a staggered basis. Annually, the Council selects a Mayor and Mayor Pro-tempore from amongst the Council members. The Mayor serves as the official head for all political, representative and ceremonial purposes. A Mayor Pro-tempore serves in absence of the Mayor.

### **The Department at a Glance**

**Mayor & City Council**

**5 Council Members**

### Financial Summary

	2015-16	2016-17	2017-18	2018-19
	Year End Actual	Estimated Budget	Budget	Budget
<b><u>Department</u></b>				
Total Salary and Benefits	116,185	109,300	130,900	130,900
Other Expenditures	31,784	41,100	40,700	41,700
<b>City Council - 4110</b>	<b>147,969</b>	<b>150,400</b>	<b>171,600</b>	<b>172,600</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>147,969</b>	<b>150,400</b>	<b>171,600</b>	<b>172,600</b>

#### Service Description:

The City Council is responsible for establishing public policy, enacting laws of the City in the form of ordinances, authorizing actions on behalf of the City in the form of resolutions, adopting the annual budget, and hiring the City Manager and City Attorney. The Mayor and Council act as ombudsmen on behalf of citizens, conduct community events, and represent the City on international, national, state, county and local issues. The Council regularly meets the second Wednesday of each month.

#### Long Term Goals:

- Open, informed, and democratic public decisions;
- Responsive and appropriate legislation and policy;
- Effective and efficient execution of adopted laws and regulations;
- Provide legislative leadership beneficial to the residents and businesses of the City and enhance quality of life for residents, businesses and visitors alike and the value of the properties within the City.

**Two Year Work Plan:**

- Preservation of Essential Services and Fiscal Health. Adopt a budget that sustains the City's short and long-term fiscal health, preserves public health and safety, and other essential services in line with residents' priorities.
- Economic Development. Increase focus on economic development. Support creation of jobs through developing strategies for infrastructure, focusing on promising growth sectors, and expediting desired economic activity. Expand collaboration with business community and responsible agencies.
- Neighborhood Wellness. Embrace and implement pro-active code enforcement and Neighborhood Protection policies.
- Legislation: Enacting ordinances and resolutions, reviewing compliance with adopted laws and regulations.
- Policy: Reviewing and adopting plans which guide the decisions and actions of the City's operating programs.
- Supervision: Directing and evaluating the City Manager, City Attorney and appointed commission and committee members.
- Traffic Congestion Relief. Continue efforts on projects and programs which relieve traffic congestion (street modifications, dust reduction and comprehensive clean street programs, intersection improvements, pedestrian improvements, bicycle/trail facilities, sidewalks, trip reduction programs, traffic signal operations, and public transit facilities.)

**Performance Measurement Outcomes:**

The performance of the City Council is ultimately measured by the voters of the City through the election process. Other measures of performance are concerns expressed by residents and businesses through appearances at Council meetings, emails, letters and phone calls.

**Prior Year Accomplishments**

- The replacement of the Revenues lost from the State taking of the City's Motor Vehicle License Fee Revenues.
- Maintained fiscal stability despite State taking of 22% of General Fund revenues every year since FY 2011-12 (MVLFF).
- Established Voting Districts for City Council elections and representations
- Represented the City on Regional committees (WRCOG, SCAG, AQMD, SCFA, RCTC, RCA )

**Significant Budgetary Changes**

- Consistent with prior year activity level.

**Staffing Levels:**

- 5 City Council Members.

<b>WORKLOAD MEASURES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Planned</b>			
	<b>2008- 2009</b>	<b>2009- 2010</b>	<b>2010- 2011</b>	<b>2011- 2012</b>	<b>2012- 2013</b>	<b>2013- 2014</b>	<b>2014- 2015</b>	<b>2015- 2016</b>	<b>2016- 2017</b>	<b>2017- 2018</b>	<b>2018- 2019</b>
City Council Meetings/Special Meetings	25	30	27	22	23	16	17	21	17	12	12
Advisory Commissions and Committees	4	6	6	3	2	4	3	5	4	3	3
Regional/County Commissions Served	14	14	14	14	14	14	14	14	14	14	14
Ordinances/Resolutions	147	112	79	58	41	72	62	93	78	75	75

## 2017-18 & 2018-19 Departmental Budget

City Council		Adopted			
Account Number		2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>GENERAL FUND</b>					
100-410-4110-51005	Stipends	18,000	18,300	24,000	24,000
100-410-4110-51150	PERS Retirement	3,412	4,500	4,300	4,300
100-410-4110-51160	Medicare	233	300	300	300
100-410-4110-51162	FUI	-	200	100	100
100-410-4110-51164	SUI	537	1,000	900	900
100-410-4110-51200	Medical Ins.	59,945	52,000	60,000	60,000
100-410-4110-51201	Dental Ins.	7,903	7,000	7,500	7,500
100-410-4110-51202	Vision Ins.	1,535	2,000	4,500	4,500
100-410-4110-51208	Other Ins Premium	24,618	24,000	29,300	29,300
	<b>Total Salary and Benefits</b>	<b>116,185</b>	<b>109,300</b>	<b>130,900</b>	<b>130,900</b>
100-410-4110-52010	Office Supplies	223	500	500	500
100-410-4110-52012	Departmental Supplies	4,792	5,200	5,000	5,000
100-410-4110-52016	Reproduction	64			
100-410-4110-52020	Legal Notices	-	400	200	200
100-410-4110-52100	Memberships/Dues	669	500	1,000	1,000
100-410-4110-52105	Meetings/Conferences	1,619	4,500	2,500	2,500
100-410-4110-52110	Training	-	-	500	500
100-410-4110-52113	Travel	1,622	2,500	5,000	5,000
100-410-4110-52115	Contractual Services	2,014	2,500	3,000	3,000
100-410-4110-52116	Professional Services	-	-	2,000	2,000
100-410-4110-52117	Legal Services	17,846	20,000	15,000	15,000
100-410-4110-53020	Telephone	2,790	3,000	2,500	2,500
100-410-4110-53028	Communications	95	500	500	500
100-410-4110-58100	Furniture & Equipment	-	1,000	1,000	1,000
100-410-4110-58110	Hardware/Software	49	500	2,000	3,000
	<b>Total Other Expenditures</b>	<b>31,784</b>	<b>41,100</b>	<b>40,700</b>	<b>41,700</b>
	<b>TOTAL GENERAL FUND</b>	<b>147,969</b>	<b>150,400</b>	<b>171,600</b>	<b>172,600</b>
	<b>Total City Council - 4110</b>	<b>147,969</b>	<b>150,400</b>	<b>171,600</b>	<b>172,600</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	City Council - 4110		
Fund Number:	General Fund - 100		
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-410-4110-52010	Office Supplies	500	500
100-410-4110-52012	Departmental Supplies	5,000	5,000
100-410-4110-52016	Reproduction		
100-410-4110-52020	Legal Notices	200	200
100-410-4110-52100	Memberships/Dues	1,000	1,000
100-410-4110-52105	Meetings/Conferences		
	League Conference		
	Policy/Division Mtgs.		
	Chamber and Local events		
	\$500 per Council Member	2,500	2,500
100-410-4110-52110	Training	500	500
100-410-4110-52113	Travel		
	League Conference		
	Policy/Division Mtgs. At \$1,000		
	per Council Member	5,000	5,000
100-410-4110-52115	Contractual Services	3,000	3,000
100-410-4110-52116	Professional Services	2,000	2,000
100-410-4110-52117	Legal Services	15,000	15,000
100-410-4110-53020	Telephone	2,500	2,500
100-410-4110-53028	Communications	500	500
100-410-4110-58100	Furniture & Equipment	1,000	1,000
100-410-4110-58110	Hardware/Software	2,000	3,000
<b>Total Other Expenditures</b>		<b>40,700</b>	<b>41,700</b>

## City Manager

The City Manager is the executive branch of the municipal government. The City Manager is the Chief Executive Officer of the municipal government and is hired by the City Council. The City Manager is responsible for the day-to-day affairs of the municipal government, carrying out the policies of the City Council, establishing an annual budget, preparing long range business and capital improvement plans, upholding the laws of the City, and the hiring of City employees.

### The Department at a Glance

#### City Manager Department

City Manager – 80%  
Sr. Administrative Analyst – 70%  
Sr. Administrative Analyst – 60%

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	274,070	292,600	348,400	362,600
Other Expenditures	89,710	136,300	155,100	159,600
<b>City Manager - 4120</b>	<b>363,780</b>	<b>428,900</b>	<b>503,500</b>	<b>522,200</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>363,780</b>	<b>428,900</b>	<b>503,500</b>	<b>522,200</b>



### **Long Term Goals**

- Develop a world-class municipal service organization that meets the needs of the residents and businesses in an ethical, efficient, business-like and professional manner.
- Provide opportunity for City Administration training and education of staff and residents.
- Provide the ability for fiscally balanced development and growth.
- Reduce costs, increase services.
- Increase communications process with public.
- Review contract model and cost analysis of vendor services on regular basis.
- Provide for open, transparent and accountable processes within all departments.

### **Two Year Work Plan**

- Provide quarterly training/meeting with staff.
- Oversee the implementation of Clean Streets program.
- Partner with community organization for aquatics program.
- Expand Parks and Recreation programs.
- Implement a weekly press releases/updates and monthly City Hall highlights publication.
- Enhance City Economic Development Strategy.
- Enhance City Revenue Program.
- User Fee program update.
- City Hall facility long term lease/purchase.
- City web site enhancements.
- City policies review.

### **Performance Measurement Outcomes**

The performance of the City Manager is ultimately measured by the City Council through some of the following means:

- Keeping the City Council informed as to activities within and affecting the City.
- Implementing the policies and objectives of the City Council.
- Keeping abreast of and operating the City in compliance with all applicable laws.
- Submitting a responsive and responsible annual budget in a timely manner.
- Maintaining and enhancing the financial health and discipline in the City.
- Responding to City Council, resident and business inquiries in a timely manner.

### Prior Year's Accomplishments

- Negotiated facility space for City Hall at competitive rate and set lease term to expire 2021 with option for 3 year extension.
- Increased General Fund Reserves \$2,374 in Fiscal Year 2014-15 and \$184,627 in Fiscal Year 2015-16 despite the State taking of \$1.8 million of general fund revenue each year.
- Coordinated the implementation of a District based City Councilmember election process.
- Coordinated the development process of the City's Vision Statement.

### Significant Budgetary Changes

- Reorganized and centralized information support services with transferring of a Sr. Administrative Analyst from the Building and Safety Department to the City Manager's office.

	Actual		Actual		Actual		Actual		Projected	
WORKLOAD MEASURES	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19
City Council Meetings	30	27	22	23	16	17	21	17	12	12
Workshops/Special Events	0	0	0	0	0	0	0	0	0	0
Advisory Commissions and Committees	6	6	3	2	4	3	5	4	3	3
Regional/County Commissions Served	14	14	14	14	14	14	14	14	14	14
Ordinances/Resolutions	112	79	58	41	72	62	93	78	75	75
Proclamations	0	0	0	0	0	0	0	0	0	0

## 2017-18 & 2018-19 Departmental Budget

City Manager		Adopted			
Account Number		2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>GENERAL FUND</b>					
100-410-4120-51001	Salaries	203,880	204,300	249,000	260,700
100-410-4120-51010	Overtime	1,176	2,000	-	-
100-410-4120-51100	Auto Allowance	7,991	9,600	9,400	9,400
100-410-4120-51105	Cell Phone Allowance	1,053	1,100	1,500	1,500
100-410-4120-51107	Internet Allowance	1,053	1,100	1,500	1,500
100-410-4120-51150	PERS Retirement	34,286	39,700	48,900	51,200
100-410-4120-51160	Medicare	3,003	3,200	3,800	4,000
100-410-4120-51162	FUI	-	100	100	100
100-410-4120-51164	SUI	315	600	800	800
100-410-4120-51200	Medical Ins.	15,415	21,000	25,200	25,200
100-410-4120-51201	Dental Ins.	1,991	2,300	3,200	3,200
100-410-4120-51202	Vision Ins.	424	800	1,900	1,900
100-410-4120-51208	Other Ins Premium	3,483	6,800	3,100	3,100
	<b>Total Salary and Benefits</b>	<b>274,070</b>	<b>292,600</b>	<b>348,400</b>	<b>362,600</b>
100-410-4120-52010	Office Supplies	790	500	800	800
100-410-4120-52012	Departmental Supplies	1,337	3,000	1,800	1,800
100-410-4120-52016	Reproduction	-	100		
100-410-4120-52100	Memberships/Dues	2,151	2,200	2,300	2,300
100-410-4120-52105	Meetings/Conferences	2,007	4,300	2,100	2,100
100-410-4120-52110	Training	175	200	3,000	1,000
100-410-4120-52113	Travel	937	3,000	3,100	2,600
100-410-4120-52115	Contractual Services	36,000	74,000	90,000	97,000
100-410-4120-52116	Profesional Services	5,844	15,000	40,000	40,000
100-410-4120-52117	Legal Services	40,469	32,000	10,000	10,000
100-410-4120-58100	Furniture & Equipment		1,000		
100-410-4120-58110	Hardware/Software	-	1,000	2,000	2,000
	<b>Total Other Expenditures</b>	<b>89,710</b>	<b>136,300</b>	<b>155,100</b>	<b>159,600</b>
	<b>TOTAL GENERAL FUND</b>	<b>363,780</b>	<b>428,900</b>	<b>503,500</b>	<b>522,200</b>
	<b>Total City Manager - 4120</b>	<b>363,780</b>	<b>428,900</b>	<b>503,500</b>	<b>522,200</b>

**2017-18 & 2018-19 Departmental Budget Detail**

Department: City Manager - 4120			
Fund Number: General Fund - 100			
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-410-4120-52010	Office Supplies	800	800
100-410-4120-52012	Departmental Supplies	1,800	1,800
100-410-4120-52016	Reproduction		
100-410-4120-52100	Memberships/Dues		
	American Society of Public Administration (ASPA)	120	120
	California Society of Finance Officers (CSMFO)	300	300
	Government Finance Officers Association (GFOA)	180	180
	Notary and MMSAC	300	300
	International City Managers Association (ICMA)	1,400	1,400
100-410-4120-52105	Meetings/Conferences		
	League of CA Cities Annual Conference	500	500
	League of CA Cities - Division Meetings	300	300
	Southwest Economic Development Council	500	500
	International Council of Shopping Centers (ICSC)	800	800
100-410-4120-52110	Training		
	Eden Software	2,200	-
	Web Page	300	500
	Managers Conference	500	500
100-410-4120-52113	Travel		
	League Annual Conference	500	500
	League City Manager Dept Meeting	500	500
	Eden Software	500	-
	ICSC	1,000	1,000
	League Regional Meetings - 6	600	600
100-410-4120-52115	Contractual Services		
	Gonsalves and Son's Lobbyist	36,000	36,000
	Communication Services	2,000	2,000
	Economic Development Services	5,000	5,000
	Cherished Memories - Videos/Photos - SOC	27,000	29,000
	Economic Development Events & SOC	20,000	25,000
100-410-4120-52116	Professional Services		
	User Fee Program	5,000	5,000
	Revenue Studies	10,000	15,000
	Special Studies/Audits	25,000	20,000
100-410-4120-52117	Legal Services	10,000	10,000
100-410-4120-53020	Telephone		
100-410-4120-53028	Communications		
100-410-4120-58110	Hardware/Software		
	Computer	2,000	2,000
<b>Total Other Expenditures</b>		<b>155,100</b>	<b>159,600</b>



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## City Clerk

The City Clerk's Office is the depository for all official documents and records. The City Clerk has the statutory duty to record the official minutes of all City Council meetings, maintains original resolutions and ordinances, and acts as the custodian of the City seal. The Clerk's Office prepares all necessary documents for public hearings and posts notices and copies of ordinances as required by law. The Office assists and supports both the public and City departments by making available the records necessary for the City to advance its administrative, legal and legislative functions. Additionally, the Clerk is responsible for municipal elections, maintenance of the Municipal Code, and the records management system for the City. The City Clerk's Office also has the responsibility for the City's Human Resources.

### The Department at a Glance

#### City Clerk's Department

City Clerk – 85%

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	116,264	136,400	123,100	128,400
Other Expenditures	90,599	47,300	58,500	102,500
<b>City Clerk - 4130</b>	<b>206,863</b>	<b>183,700</b>	<b>181,600</b>	<b>230,900</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>206,863</b>	<b>183,700</b>	<b>181,600</b>	<b>230,900</b>

**Service Description:**

- Strengthen public trust in government and facilitate the democratic process.
- Provide City Council support by writing proclamations and presentations, manage City-wide electronic City Council agendas and meeting notice requirements, maintain legislative history, manage the filing of contracts and agreements, resolutions, ordinances, minutes, document recordings, and provide information to the public.
- As the local elections official, initiates election procedures and coordinates the filing of candidate nominations, initiatives, referendums, recall actions, and voter registration
- As the Political Reform Act official, coordinate the filing of campaign financial statements, conflict of interest disclosures and similar matters.
- As the Brown Act official, compiles, prepares, and reviews the City Council agenda, agenda reports, and minutes in order to ensure the accuracy and completeness of information
- Update the City of Wildomar Municipal Code annually, and ensure it is available to all citizens through the City's website.
- Work with the FPPC to ensure all City Council Members, Planning Commissioners, Employees, Committee Members, and Candidates are in compliance with reporting requirements.
- Provide open access to complete and accurate public documents for both internal and external customers.
- Maintain custody of the City Seal.
- Authenticating official papers and instruments requiring certification.
- Manage the Human Resources Department ensuring all employment, required training, and day-to-day operations are proper and in accordance with City, State and Federal laws.

**Long Term Goals**

- Orientation and training for City Council, Planning Commission, and Committee Members in meeting legal requirements including FPPC filings, Brown Act, and general meeting decorum.
- Orientation and training for new employees.
- Implement audio live-stream of all City Council and Planning Commission meetings.

**Two Year Work Plan**

- Issue and process candidate nominations and conduct the November 2018 General Municipal Election
- Coordinate AB 1234 ethics training
- Implement a City-wide records management program

- Conduct Human Resources training to ensure compliance with all City, State, and Federal laws
- Develop and implement a City-wide Records Retention Schedule
- Update the Conflict of Interest Code
- All FPPC filings uploaded on the City's website for greater transparency of records

**Prior Year Accomplishments**

- Worked and coordinated the City elections taking them from City-wide to five Districts
- Conducted the City's 2016 General Municipal Election – the City's first Districts election
- Received training related to Human Resources
- Transition of Risk Management services to the City Manager's Office



## 2017-18 & 2018-19 Departmental Budget

City Clerk		Adopted			
Account Number		2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>GENERAL FUND</b>					
100-410-4130-51001	Salaries	88,950	98,400	88,600	93,000
100-410-4130-51010	Overtime		200		
100-410-4130-51100	Auto Allowance	1,989	2,000	2,000	2,000
100-410-4130-51105	Cell Phone Allowance	597	600	600	600
100-410-4130-51107	Internet Allowance	597	600	600	600
100-410-4130-51150	PERS Retirement	15,645	18,800	17,400	18,200
100-410-4130-51160	Medicare	1,309	2,000	1,300	1,400
100-410-4130-51162	FUI	-	100	-	-
100-410-4130-51164	SUI	179	300	300	300
100-410-4130-51200	Medical Ins.	6,043	12,200	10,200	10,200
100-410-4130-51201	Dental Ins.	786	900	1,300	1,300
100-410-4130-51202	Vision Ins.	171	300	800	800
	<b>Total Salary and Benefits</b>	<b>116,264</b>	<b>136,400</b>	<b>123,100</b>	<b>128,400</b>
100-410-4130-52010	Office Supplies	683	1,000	1,000	1,000
100-410-4130-52012	Departmental Supplies	855	500	500	500
100-410-4130-52015	Postage Mailing		100		
100-410-4130-52016	Reproduction	145	-	-	-
100-410-4130-52020	Legal Notices	2,873	2,500	3,500	3,500
100-410-4130-52100	Memberships/Dues	282	700	700	800
100-410-4130-52105	Meetings/Conferences	163	1,000	1,100	1,200
100-410-4130-52110	Training	40	500	500	500
100-410-4130-52113	Travel	-	200	1,200	1,500
100-410-4130-52115	Contractual Services	2,845	3,300	4,000	4,500
100-410-4130-52116	Professional Services	30,007	-	500	500
100-410-4130-52117	Legal Services	52,707	29,500	20,000	22,000
100-410-4130-52120	Elections	-	8,000	500	25,500
100-410-4130-58110	Hardware/Software	-	-	25,000	41,000
	<b>Total Other Expenditures</b>	<b>90,599</b>	<b>47,300</b>	<b>58,500</b>	<b>102,500</b>
	<b>TOTAL GENERAL FUND</b>	<b>206,863</b>	<b>183,700</b>	<b>181,600</b>	<b>230,900</b>
	<b>Total City Clerk - 4130</b>	<b>206,863</b>	<b>183,700</b>	<b>181,600</b>	<b>230,900</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	City Clerk - 4130		
Fund Number:	General Fund - 100		
<b>Other Expenditures</b>		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-410-4130-52010	Office Supplies	1,000	1,000
100-410-4130-52012	Departmental Supplies	500	500
100-410-4130-52016	Reproduction	3,500	3,500
100-410-4130-52100	Memberships/Dues	700	800
100-410-4130-52105	Meetings/Conferences		
	League - New Law	550	600
	Clerks Association	550	600
100-410-4130-52110	Training		
	Human Resources	500	500
100-410-4130-52113	Travel		
	Lodging/Transportation	1,200	1,500
100-410-4130-52115	Contractual Services		
	Annual Muni Code Update	4,000	4,500
	Part-time Assistance		
100-410-4130-52116	Professional Services	500	500
100-410-4130-52117	Legal Services	20,000	22,000
100-410-4130-52120	Elections		500
	18-Nov	500	25,000
100-410-4130-53020	Telephone	-	-
100-410-4130-53028	Communications	-	-
100-410-4130-58110	Hardware/Software		25,000
	Records Management System	20,000	10,000
	Monthly License Fee	5,000	6,000
<b>Total Other Expenditures</b>		<b>58,500</b>	<b>102,500</b>



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## City Attorney

The City Attorney's office reports directly to the City Council. The office of the City Attorney provides comprehensive legal services for the City Council, Planning Commission, City Manager and City Departments. The City contracts with the law firm of Burke, Williams & Sorensen to provide services. Thomas D. Jex, a partner with Burke, Williams & Sorensen, serves as the City Attorney.

### The Department at a Glance

#### City Attorney Department

Contract Attorney

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	-	-	-	-
Other Expenditures	197,764	120,000	204,000	204,000
<b>City Attorney - 4140</b>	<b>197,764</b>	<b>120,000</b>	<b>204,000</b>	<b>204,000</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>197,764</b>	<b>120,000</b>	<b>204,000</b>	<b>204,000</b>

**Service Description:**

- Preparation and attendance at City Council and Planning Commission meetings.
- Handle general legal advice.
- Review and draft contracts, ordinances, and resolutions.
- Conduct legal research.
- Represent the City in litigation.
- Assist the City Departments in handling personnel matters.

**Long Term Goals**

- Provide High Quality, Responsive Services.
  - We are committed to providing services of superior quality in a timely manner that meet the City's needs.
- Provide Proactive, Creative, Result Oriented Services.
  - The role of the office of the City Attorney is not just to provide dry, static legal advice, but to provide fluid problem solving services that significantly improves the City's ability to achieve results.
- Provide Cost Effective Services.
  - We are committed to providing legal services that are cost effective.

**Two Year Work Plan**

- Continue to Actively Participate in Agenda & Staff Meetings.
  - Participate in Agenda & Staff meetings in order to stay informed on pending City issues and specific implementation of City policies. Staying abreast of these issues helps the City Attorney's office anticipate legal problems that may arise down the road that would be the natural consequence of a particular course of action. Being informed of these matters early in the process puts us in a preventive lawyering mode and helps us develop legal strategies to minimize the City's potential exposure while developing course corrections when needed.
- Assist staff with updates to municipal code to transition from primarily County drafted ordinances to a City code that is tailored to the City's specific needs.
- Continuation of Existing Legal Reviews.
- Bring new laws, cases, and legal practices to the attention of the City Council and City Staff and recommending actions allowing the City to conform to and benefit from such new requirements and trends.
- Assist the City in reducing its liability through proactive risk management.

- Manage overall legal services for the City within Council approved budget parameters

### **Prior Year Accomplishments**

Below are some highlights of accomplishments from the past fiscal year. These highlights, however, do not tell the whole story. On a daily basis we are actively engaged with many of the City's departments providing advice and counsel in response to questions, developing legal strategy and reviewing a multitude of documents.

- Provided legal advice at all open and closed session City Council and Planning Commission meetings.
- Successfully defended the City in several litigation matters.
- Provided legal advice and managed the City through the process to change to a by-district election system.
- Assisted in entitlement processing and environmental review of numerous development projects.
- Improved and enhanced form agreements and documents so as to reduce attorney review time.

## 2017-18 & 2018-19 Departmental Budget

### City Attorney

City Attorney		Adopted			
		2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
Account Number					
GENERAL FUND					
100-410-4140-52010	Office Supplies	-	-		
100-410-4140-52012	Departmental Supplies	-	-		
100-410-4140-52016	Reproduction	-	-		
100-410-4140-52100	Memberships/Dues	-	-		
100-410-4140-52105	Meetings/Conferences	-	-		
100-410-4140-52110	Training	-	-		
100-410-4140-52113	Travel	-	-		
100-410-4140-52115	Contractual Services	-	-		
100-410-4140-52117	Legal Services	197,764	120,000	204,000	204,000
100-410-4140-53020	Telephone	-	-		
100-410-4140-53028	Communications	-	-		
100-410-4140-58110	Hardware/Software	-	-		
Total Other Expenditures		197,764	120,000	204,000	204,000
TOTAL GENERAL FUND		197,764	120,000	204,000	204,000
Total City Attorney - 4140		197,764	120,000	204,000	204,000

## 2017-18 & 2018-19 Departmental Budget Detail

Department: City Attorney - 4140

Fund Number: General Fund - 100

### Other Expenditures

		Adopted Budget	
		2017-18	2018-19
100-410-4140-52010	Office Supplies		
100-410-4140-52012	Departmental Supplies		
100-410-4140-52016	Reproduction		
100-410-4140-52100	Memberships/Dues		
100-410-4140-52105	Meetings/Conferences		
100-410-4140-52110	Training		
100-410-4140-52113	Travel		
100-410-4140-52115	Contractual Services		
100-410-4140-52117	Legal Services	204,000	204,000
	Monthly Retainer - \$17,000		
	Rates: 2017-2018		
	Partners: \$325/hr		
	Associates: \$300/hr		
	Rates: 2018-2019		
	Partners: \$350/hr		
	Associates: \$325/hr		
100-410-4140-53020	Telephone		
100-410-4140-53028	Communications		
100-410-4140-58110	Hardware/Software		
<b>Total Other Expenditures</b>		<b>204,000</b>	<b>204,000</b>





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## Finance Department

The Finance Department is providing the City of Wildomar the highest quality public services in the areas of financial reporting, auditing, and stewardship of City assets. The department is committed to provide timely, clear, accurate and complete information and support to other departments, citizens, and the community at large.

### The Department at a Glance

#### Finance Department

Accounting Manager – 85%  
Administrative Assistant – 75%

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	59,536	127,400	148,900	155,100
Other Expenditures	294,238	283,700	282,500	299,000
<b>Finance - 4200</b>	<b>353,774</b>	<b>411,100</b>	<b>431,400</b>	<b>454,100</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>353,774</b>	<b>411,100</b>	<b>431,400</b>	<b>454,100</b>

**Service Description:**

- Provides all financial and benefits administration services for the City.
- Responsible for developing and monitoring a system of internal controls to protect the City's assets against loss or theft.
- Provides cash and treasury management, budget management, accounting, purchasing, payroll administration and financial reporting for all City departments, divisions, and funds as well as for the Wildomar Cemetery District.
- Primary responsibilities include banking and investment activities, preparation of the Comprehensive Annual Financial Report, monitoring of the City's expenditures and receipts, preparation of budget adjustments, development of the City's biennial budget, administration of payroll, accounts payable, cash receipts, accounts receivable, purchasing and health benefits.
- Provides management and oversight of the City's information system network within the non-departmental budget.

**Long Term Goals**

- Prepare an updated user fee schedule.
- Implement the Developer Deposits billing system.

**Two Year Work Plan**

- To create an updated user fee schedule by forming a subcommittee of City staff tasked to research various cost recovery methods to increase revenues.
- To replace the existing Developer Deposit billing system services provided by an outside contracting agency and to implement an in-house system which interfaces with the EDEN Project Accounting-Developer Deposits module for better financial control and more timely and accurate billing.

**Prior Years Accomplishments**

- Implemented the EDEN Code Enforcement system that interfaces with the General Ledger and building permit system.
- Implemented the EDEN Project Accounting module to assist in the tracking of multi-year CIP projects.
- Received the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the 2014-15 and 2015-16 Comprehensive Annual Financial Report (CAFR).

## 2017-18 & 2018-19 Departmental Budget

Finance		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>GENERAL FUND</b>					
100-410-4200-51001	Salaries	34,751	88,500	101,400	106,500
100-410-4200-51100	Auto Allowance	1,040	2,500	2,000	2,000
100-410-4200-51105	Cell Phone Allowance	312	1,200	1,200	1,200
100-410-4200-51107	Internet Allowance	312	1,200	1,200	1,200
100-410-4200-51150	PERS Retirement	11,701	18,400	18,000	19,000
100-410-4200-51160	Medicare	485	1,500	1,500	1,600
100-410-4200-51162	FUI	-	100	100	100
100-410-4200-51164	SUI	210	600	500	500
100-410-4200-51200	Medical Ins.	9,573	10,700	19,200	19,200
100-410-4200-51201	Dental Ins.	951	2,100	2,400	2,400
100-410-4200-51202	Vision Ins.	201	500	1,400	1,400
100-410-4200-51208	Other Ins. Premium		100		
<b>Total Salary and Benefits</b>		<b>59,536</b>	<b>127,400</b>	<b>148,900</b>	<b>155,100</b>
100-410-4200-52010	Office Supplies	2,181	4,500	2,500	3,000
100-410-4200-52012	Departmental Supplies	2,124	1,500	1,000	1,500
100-410-4200-52015	Postage Mailing	42	100		
100-410-4200-52016	Reproduction	-	100	100	100
100-410-4200-52020	Legal Notices	-	100	100	100
100-410-4200-52100	Memberships/Dues	657	900	950	1,000
100-410-4200-52105	Meetings/Conferences	304	1,000	1,000	1,000
100-410-4200-52110	Training	-	300	350	400
100-410-4200-52114	Mileage Reimbursement	-	100		
100-410-4200-52115	Contractual Services	233,015	251,600	246,450	258,600
100-410-4200-52116	Professional Services	35,533	14,200	15,050	17,300
100-410-4200-52117	Legal Services	9,321	2,000	6,000	7,000
100-410-4200-52119	Bank Administration Services	11,059	6,300	8,000	8,000
100-410-4200-58110	Hardware/Software	-	1,000	1,000	1,000
<b>Total Other Expenditures</b>		<b>294,238</b>	<b>283,700</b>	<b>282,500</b>	<b>299,000</b>
<b>TOTAL GENERAL FUND</b>		<b>353,774</b>	<b>411,100</b>	<b>431,400</b>	<b>454,100</b>
<b>Total Finance - 4200</b>		<b>353,774</b>	<b>411,100</b>	<b>431,400</b>	<b>454,100</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Finance - 4200		
Fund Number:	General Fund - 100		
<b>Other Expenditures</b>		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-410-4200-52010	Office Supplies	2,500	3,000
100-410-4200-52012	Departmental Supplies	1,000	1,500
100-410-4200-52016	Reproduction	100	100
100-410-4200-52020	Legal Notices	100	100
100-410-4200-52100	Memberships/Dues		
	GFOA	250	300
	CSMFO	250	250
	GFOA Award Applic Fee	450	450
100-410-4200-52105	Meetings/Conferences		
	CSMFO Conference	600	600
	Other Conferences/Meetings	400	400
100-410-4200-52110	Training	350	400
100-410-4200-52115	Contractual Services		
	Accounting Assistant - Interwest	35,100	36,900
	Teamna, Ramirez & Smith, Auditors	22,500	23,250
	Project Accountant - Sherri	70,200	73,750
	Program Analyst - Felicia	62,400	65,520
	Municipal Consulting Svs-Fin Dir.	56,250	59,180
	Professional Services		
	Tyler Tech-Software Support	10,000	12,000
	GASB 68 - CalPERS	1,300	1,300
	Website Support		
	Cost Recovery Systems - State		
	Mandated Reimb.	3,750	4,000
100-410-4200-52117	Legal Services	6,000	7,000
100-410-4200-52119	Bank/Admin Fees	8,000	8,000
100-410-4200-58110	Hardware/Software	1,000	1,000
	<b>Total Other Expenditures</b>	<b>282,500</b>	<b>299,000</b>

## Community Services Administration & Parks - General Fund

The Community Services Administration and Parks Departments are for services and expenditures not included in the Measure Z -Parks fund. This would also include various types of new construction or facilities place on the parks. The cost centers are: 4610 Administration, 4611 O'Brien Park, 4612 Heritage Park, 4613 Windsong Park, and 4614 Ball Fields.

### The Department at a Glance

**Community Services & Parks**  
 Senior Administrative Analyst -15%  
 Contract Services for Ball Fields

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	10,687	13,000	18,700	19,400
Other Expenditures	5,985	16,200	41,600	51,100
<b>Community Services-Adm. 4600</b>	<b>16,671</b>	<b>29,200</b>	<b>60,300</b>	<b>70,500</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>16,671</b>	<b>29,700</b>	<b>60,300</b>	<b>70,500</b>

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
O'Brien Park - 4611	813	7,000	8,500	-
Heritage Park - 4612	92	-	-	-
Windsong Park - 4613	92	1,500	-	-
Ball Fields - 4614	9,483	12,300	13,600	13,600
<b>Community Services and Parks 4611-4614</b>	<b>10,480</b>	<b>20,800</b>	<b>22,100</b>	<b>13,600</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>10,480</b>	<b>20,800</b>	<b>22,100</b>	<b>13,600</b>

## 2017-18 & 2018-19 Departmental Budget

Community Services-Administration		Adopted			
Account Number		2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>GENERAL FUND</b>					
100-410-4610-51001	Salaries	6,527	8,400	12,600	13,300
100-410-4610-51010	Overtime	157	500	-	-
100-410-4610-51100	Auto Allowance	214	400	400	400
100-410-4610-51105	Cell Phone Allowance	70	200	100	100
100-410-4610-51107	Internet Allowance	70	200	100	100
100-410-4610-51150	PERS Retirement	2,646	1,600	2,400	2,400
100-410-4610-51160	Medicare	102	200	200	200
100-410-4610-51162	FUI	-	-	-	-
100-410-4610-51164	SUI	21	100	-	-
100-410-4610-51200	Medical Ins.	767	1,100	2,400	2,400
100-410-4610-51201	Dental Ins.	92	100	300	300
100-410-4610-51202	Vision Ins.	20	100	200	200
100-410-4610-51208	Other Ins Premium	-	100	-	-
<b>Total Salary and Benefits</b>		<b>10,687</b>	<b>13,000</b>	<b>18,700</b>	<b>19,400</b>
100-410-4610-52010	Office Supplies	-	100	100	100
100-410-4610-52012	Departmental Supplies	2,644	3,200	21,000	28,500
100-410-4610-52015	Postage Mailing	11	100	-	-
100-410-4610-52016	Reproduction	987	100	-	1,000
100-410-4610-52100	Memberships/Dues	-	800	800	800
100-410-4610-52105	Meetings/Conferences	112	2,200	1,500	1,500
100-410-4610-52113	Travel	-	2,500	2,000	3,000
100-410-4610-52115	Contractual Services	84	4,000	10,000	10,000
100-410-4610-52116	Professional Services	16	2,000	5,000	5,000
100-410-4610-52117	Legal Services	1,391	1,000	1,000	1,000
100-410-4610-52220	RTA Bus Pass	739	200	200	200
100-410-4610-58100	Furniture & Equipment	-	500	-	-
<b>Total Other Expenditures</b>		<b>5,985</b>	<b>16,700</b>	<b>41,600</b>	<b>51,100</b>
<b>TOTAL GENERAL FUND</b>		<b>16,671</b>	<b>29,700</b>	<b>60,300</b>	<b>70,500</b>
<b>Total Community Services-Adm. 4600</b>		<b>16,671</b>	<b>29,700</b>	<b>60,300</b>	<b>70,500</b>



## 2017-18 & 2018-19 Departmental Budget

Community Services-Administration		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>GENERAL FUND</b>					
100-410-4610-51001	Salaries	6,527	8,400	12,600	13,300
100-410-4610-51010	Overtime	157	500	-	-
100-410-4610-51100	Auto Allowance	214	400	400	400
100-410-4610-51105	Cell Phone Allowance	70	200	100	100
100-410-4610-51107	Internet Allowance	70	200	100	100
100-410-4610-51150	PERS Retirement	2,646	1,600	2,400	2,400
100-410-4610-51160	Medicare	102	200	200	200
100-410-4610-51162	FUI	-	-	-	-
100-410-4610-51164	SUI	21	100	-	-
100-410-4610-51200	Medical Ins.	767	1,100	2,400	2,400
100-410-4610-51201	Dental Ins.	92	100	300	300
100-410-4610-51202	Vision Ins.	20	100	200	200
100-410-4610-51208	Other Ins Premium	-	100	-	-
<b>Total Salary and Benefits</b>		<b>10,687</b>	<b>13,000</b>	<b>18,700</b>	<b>19,400</b>
100-410-4610-52010	Office Supplies	-	100	100	100
100-410-4610-52012	Departmental Supplies	2,644	3,200	21,000	28,500
100-410-4610-52015	Postage Mailing	11	100	-	-
100-410-4610-52016	Reproduction	987	100	-	1,000
100-410-4610-52100	Memberships/Dues	-	800	800	800
100-410-4610-52105	Meetings/Conferences	112	2,200	1,500	1,500
100-410-4610-52113	Travel	-	2,500	2,000	3,000
100-410-4610-52115	Contractual Services	84	4,000	10,000	10,000
100-410-4610-52116	Professional Services	16	2,000	5,000	5,000
100-410-4610-52117	Legal Services	1,391	1,000	1,000	1,000
100-410-4610-52220	RTA Bus Pass	739	200	200	200
100-410-4610-58100	Furniture & Equipment		500		
<b>Total Other Expenditures</b>		<b>5,985</b>	<b>16,700</b>	<b>41,600</b>	<b>51,100</b>
<b>TOTAL GENERAL FUND</b>		<b>16,671</b>	<b>29,700</b>	<b>60,300</b>	<b>70,500</b>
<b>Total Community Services-Adm. 4600</b>		<b>16,671</b>	<b>29,700</b>	<b>60,300</b>	<b>70,500</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Community Services-Adm. 4600		
Fund Number: General Fund - 100		
<b>Other Expenditures</b>		
	<b>Adopted Budget</b>	
	<b>2017-18</b>	<b>2018-19</b>
100-410-4610-52010 Office Supplies	100	100
100-410-4610-52012 Departmental Supplies		
City Birthday Celebration	5,000	12,500
Breakfast with Santa	2,000	2,000
Drive-in Movie Night	1,500	1,500
Memorial Day Event	2,500	2,500
Special Event Supplies	10,000	10,000
100-410-4610-52015 Postage Mailing	-	-
100-410-4610-52016 Reproduction	-	1,000
100-410-4610-52100 Memberships/Due	800	800
100-410-4610-52105 Meetings/Conferences	1,500	1,500
100-410-4610-52110 Training	-	-
100-410-4610-52113 Travel	2,000	3,000
100-410-4610-52115 Contractual Services		
Summer Programs	10,000	10,000
100-410-4610-52116 Professional Services		
Events Coordinator	5,000	5,000
100-410-4610-52117 Legal Services	1,000	1,000
100-410-4610-52220 RTA Bus Pass	200	200
100-410-4610-53025 Electricity	-	-
100-410-4610-53026 Water	-	-
<b>Total Other Expenditures</b>	<b>41,600</b>	<b>51,100</b>

## 2017-18 & 2018-19 Departmental Budget

Community Services and Parks		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
<b>GENERAL FUND</b>					
<b>100-410-4611</b>	<b>O'Brien Park</b>				
100-410-4611-52010	Office Supplies	-	-		
100-410-4611-52012	Departmental Supplies	603	-		
100-410-4611-52115	Contractual Services	-	7,000		
100-410-4611-52116	Professional Services	210	-	8,500	
<b>TOTAL O'Brien Park</b>		<b>813</b>	<b>7,000</b>	<b>8,500</b>	<b>-</b>
<b>GENERAL FUND</b>					
<b>100-410-4612</b>	<b>Heritage Park</b>				
100-410-4612-52115	Contractual Services	92	-		
<b>TOTAL Heritage Park</b>		<b>92</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND</b>					
<b>100-410-4613</b>	<b>Windsong Park</b>				
100-410-4613-52115	Contractual Services	92	1,500		
<b>TOTAL Windsong Park</b>		<b>92</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND</b>					
<b>100-410-4614</b>	<b>Ball Fields</b>				
100-410-4614-52012	Departmental Services	-	200		
100-410-4614-52115	Contractual Services	-	1,000		
100-410-4614-52116	Professional Services	-	500		
100-410-4614-53024	Solid Waste	1,598	1,000	1,000	1,000
100-410-4614-53025	Electricity	626	600	600	600
100-410-4614-53026	Water	7,259	9,000	12,000	12,000
<b>TOTAL Ball Fields</b>		<b>9,483</b>	<b>12,300</b>	<b>13,600</b>	<b>13,600</b>
<b>Total Community Services and Parks 4611-4614</b>		<b>10,480</b>	<b>20,800</b>	<b>22,100</b>	<b>13,600</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Community Services and Parks 4611-4614			
Fund Number: General Fund - 100			
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
<b>100-410-4611</b>	<b>O'Brien Park</b>		
100-410-4611-52116	Professional Services		
	Upgrade Gate	8,500	
	<b>TOTAL O'Brien Park</b>	<b>8,500</b>	<b>-</b>
<b>GENERAL FUND</b>			
<b>100-410-4612</b>	<b>Heritage Park</b>		
100-410-4612-52115	Contractual Services		
	<b>TOTAL Heritage Park</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND</b>			
<b>100-410-4613</b>	<b>Windsong Park</b>		
100-410-4613-52115	Contractual Services		
	<b>TOTAL Windsong Park</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND</b>			
<b>100-410-4614</b>	<b>Ball Fields</b>		
100-410-4614-53024	Solid Waste	1,000	1,000
100-410-4614-53025	Electricity	600	600
100-410-4614-53026	Water	12,000	12,000
	<b>TOTAL Ball Fields</b>	<b>13,600</b>	<b>13,600</b>
<b>Total Other Expenditures</b>		<b>22,100</b>	<b>13,600</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Community Services and Parks 4611-4614			
Fund Number: General Fund - 100			
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
<b>100-410-4611</b>	<b>O'Brien Park</b>		
100-410-4611-52116	Professional Services		
	Upgrade Gate	8,500	
	<b>TOTAL O'Brien Park</b>	<b>8,500</b>	<b>-</b>
<b>GENERAL FUND</b>			
<b>100-410-4612</b>	<b>Heritage Park</b>		
100-410-4612-52115	Contractual Services		
	<b>TOTAL Heritage Park</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND</b>			
<b>100-410-4613</b>	<b>Windsong Park</b>		
100-410-4613-52115	Contractual Services		
	<b>TOTAL Windsong Park</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND</b>			
<b>100-410-4614</b>	<b>Ball Fields</b>		
100-410-4614-53024	Solid Waste	1,000	1,000
100-410-4614-53025	Electricity	600	600
100-410-4614-53026	Water	12,000	12,000
	<b>TOTAL Ball Fields</b>	<b>13,600</b>	<b>13,600</b>
<b>Total Other Expenditures</b>		<b>22,100</b>	<b>13,600</b>

## Non-Departmental/Facilities

The Non-Departmental/Facilities Department provides services and support that benefit the entire organization.

### The Department at a Glance

#### Non-Departmental/Facilities

Contract Services

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	164,647	108,200	109,300	113,800
Other Expenditures	483,384	461,600	473,300	487,600
<b>Non-Departmental/ Facilities - 4800</b>	<b>648,031</b>	<b>569,800</b>	<b>582,600</b>	<b>601,400</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>648,031</b>	<b>569,800</b>	<b>582,600</b>	<b>601,400</b>

**Service Description:**

- Primary responsibilities include utilities, city hall lease, website service and providing workers compensation, general liability and other insurance premiums.
- Provides Information Technology support to all departments.
- Maintains memberships and dues with local organizations that benefit and enhance the City.
- Responsible for general costs associated with non-departmental supplies, mailing, legal notices and janitorial services.

**Long Term Goals**

- Extend City Hall lease or plan for a new facility for the operations of City Hall.
- Enhance hardware and software to provide more efficient communication.
- Reduce Insurance Premium Costs.
- Continue to promote transparency and efficiency.

**Two Year Work Plan**

- Install new phone system that would allow for direct dialing from the public to each department.
- Conduct a request for proposal for workers compensation and general liability premiums.
- Develop and enhance the website to provide easily accessible information to the public.

## 2017-18 & 2018-19 Departmental Budget

Non-Department/Facilities		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>GENERAL FUND</b>					
100-410-4800-51150	PERS Retirement	672	-		
100-410-4800-51206	Workers Comp Premium	52,774	29,500	39,000	41,000
100-410-4800-51207	General Liab Premium	104,454	64,000	64,000	66,000
100-410-4800-51208	Other Ins Premium	5,774	14,700	6,300	6,800
100-410-4800-51209	Paid Claims	973	-		
<b>Total Salary and Benefits</b>		<b>164,647</b>	<b>108,200</b>	<b>109,300</b>	<b>113,800</b>
100-410-4800-52010	Office Supplies	7,211	6,000	6,000	6,400
100-410-4800-52012	Departmental Supplies	9,152	15,200	10,000	11,000
100-410-4800-52015	Postage Mailing	4,736	4,300	6,700	6,800
100-410-4800-52020	Legal Notices	-	-	500	500
100-410-4800-52100	Memberships/Dues	27,135	27,000	27,700	28,400
100-410-4800-52105	Meetings/Conferences	-	1,000	1,000	1,000
100-410-4800-52113	Travel		500		
100-410-4800-52115	Contractual Services	103,016	81,200	100,200	104,400
100-410-4800-52116	Professional Services	10,832	6,300	3,000	3,200
100-410-4800-52117	Legal Services	8,963	5,000	5,000	5,500
100-410-4800-53010	City Hall Lease	275,238	272,000	272,000	276,900
100-410-4800-53020	Telephone	14,616	17,800	17,100	18,000
100-410-4800-53025	Electricity	12,895	13,200	13,000	13,700
100-410-4800-53026	Water	531	300	500	500
100-410-4800-53028	Communications	3,943	4,000	3,900	4,100
100-410-4800-54090	LAFCO Fee	1,112	1,500	1,500	1,500
100-410-4800-54091	Property Tax Admin Fee	149	-		
100-410-4800-58000	Miscellaneous	1,415	-		
100-410-4800-58100	Furniture & Equipment	1,698	1,200	1,200	1,200
100-410-4800-58110	Hardware/Software	741	5,100	4,000	4,500
<b>Total Other Expenditures</b>		<b>483,384</b>	<b>461,600</b>	<b>473,300</b>	<b>487,600</b>
<b>TOTAL GENERAL FUND</b>		<b>648,031</b>	<b>569,800</b>	<b>582,600</b>	<b>601,400</b>
<b>Total Non-Departmental/ Facilities - 4800</b>		<b>648,031</b>	<b>569,800</b>	<b>582,600</b>	<b>601,400</b>



## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Non-Departmental/ Facilities - 4800		
Fund Number:	General Fund - 100		
Other Expenditures			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-410-4800-52010	Office Supplies		
	General Supplies \$400/Month	4,800	5,000
	Kitchen Materials \$100/Month	1,200	1,400
100-410-4800-52012	Departmental Supplies		
	General Meeting Supplies	10,000	11,000
100-410-4800-52015	Postage Mailing		
	Pitney Bowes Postage 6@ \$1000/upload	6,000	6,000
	Pitney Bowes Meter Rental \$100/Qtr	400	450
	Postage Supplies	200	250
	Fedex Delivery	100	100
100-410-4800-52016	Reproduction		
100-410-4800-52020	Legal Notices	500	500
100-410-4800-52100	Memberships/Dues		
	League of CA Cities	12,500	13,000
	League of CA Cities - Riverside Division	100	100
	SCAG	3,700	3,800
	WRCOG	4,500	4,600
	Chamber of Commerce	400	400
	Southwest Economic	-	-
	Development Council	6,500	6,500
100-410-4800-52105	Meetings/Conferences	1,000	1,000
100-410-4800-52110	Training		
100-410-4800-52113	Travel		

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Non-Departmental/ Facilities - 4800		
Fund Number:	General Fund - 100		
Other Expenditures			
		Adopted Budget	
		2017-18	2018-19
100-410-4800-52115	Contractual Services		
	Interwest Tech Support @2400/Month	28,800	30,500
	Interwest GIS Support \$3000/Month	36,000	37,800
	Human Resource Screening 3@\$200	600	200
	Janitorial Services @\$1475/Month	17,700	18,600
	Copier Service - Lease	4,900	5,100
	Copier Services - Maintenance	7,200	7,200
	Website Services	5,000	5,000
100-410-4800-52116	Professional Services		
	Misc services	3,000	3,200
100-410-4800-52117	Legal Services	5,000	5,500
100-410-4800-53010	City Hall Lease		
	Monthly Lease	272,000	276,900
100-410-4800-53020	Telephone		
	Verizon @\$370/Month	4,500	4,700
	Voice Broadcast Service @ \$50/Month	600	700
	Ring Central	12,000	12,600
100-410-4800-53025	Electricity	13,000	13,700
100-410-4800-53026	Water	500	500
100-410-4800-53028	Communications		
	Fios @\$170/Month	2,100	2,200
	Direct TV @\$124/Month	1,500	1,600
	Newspaper	300	300

## 2017-18 & 2018-19 Departmental Budget Detail

Department:		Non-Departmental/ Facilities - 4800	
Fund Number:		General Fund - 100	
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-410-4800-54090	LAFCO Fee	1,500	1,500
100-410-4800-58100	Furniture & Equipment	1,200	1,200
100-410-4800-58110	Hardware/Software		
	Misc	4,000	4,500
<b>Total Other Expenditures</b>		<b>473,300</b>	<b>487,600</b>

## Planning Commission

The Planning Commission is made up of five (5) Commissioners who are appointed by and serve at the pleasure of the City Council.

## The Department at a Glance

### Planning Commission

5 Commissioners

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	3,525	4,500	4,500	4,500
Other Expenditures	19,221	13,600	15,000	14,000
<b>Planning Commission - 4301</b>	<b>22,746</b>	<b>18,100</b>	<b>19,500</b>	<b>18,500</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>22,746</b>	<b>18,100</b>	<b>19,500</b>	<b>18,500</b>

**Service Description:**

- The Planning Commission is responsible for reviewing land use development applications brought forward by the Planning Department as part of the City's development review process.
- The Planning Commission is also responsible for advising the City Council on major land use development applications with legislative actions (i.e., General Plan Amendments and Change of Zoning), development issues affecting the City, and taking public input and making recommendations on the General Plan, Zoning Ordinance, Design Standards and other current and long range planning matters.

**Long Term Goals**

- Participate and make a recommendation to the City Council on a comprehensive General Plan and Development Code update as budget monies are budgeted by the City Council.
- Participate in annual League of Cities Planning Commissioner's Academy conference to improve their role and understanding in the Planning Commission process.

**Two Year Work Plan**

- To hold monthly Planning Commission meetings over the next two years (24 meetings) as development activity increases within the City.
- Attend two Planning Commissioners Academy conferences presented by the League of California Cities.
- Receive quarterly training sessions from the City Attorney's office during Planning Commission meetings on subjects related to the Planning Development, California Environmental Quality Act (CEQA), Conflict of Interest Ethics training, etc.

**Performance Measurement Outcomes**

- Hold 24 Planning Commission meetings over the next two fiscal years (12/year) to meet the demands of private development projects, and city initiated code amendments and projects.
- Submit AB 1234 training certificates to the City Clerk on a 2-year rotating basis.
- Submit annual 700 Conflict of Interest Forms to the City Clerk by April 1 of each year.

**Prior 2-Year Accomplishments**

- The Planning Commission held 18 of 24 possible public hearings/meetings during this past 2-year budget cycle.
- The Planning Commission reviewed 37 planning projects (and adopted 71 resolutions) that included various EIR's/MND's, general plan amendments (3 of 4 allowed), zone changes, tract/parcel maps, conditional use permits plot plans and various zoning ordinance amendments during this past 2-year budget cycle.
- The Planning Commission attended the 2015 and 2016 League of Cities "Planning Commissioners Academy" conferences, and participated in 4 training sessions during this past 2-year budget cycle.

**Significant Budgetary Changes**

- Attendance by the Commissioners at the March 2018 and March 2019 League of California Cities Planning Commissioners Academy conference at a budgeted cost of \$11,600.

## 2017-18 & 2018-19 Departmental Budget

Planning Commission					Adopted	
Account Number		2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget	
<b>GENERAL FUND</b>						
100-430-4301-51005	Stipends	3,525	4,500	4,500	4,500	
<b>Total Salary and Benefits</b>		<b>3,525</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	
100-430-4301-52010	Office Supplies	85	200	600	600	
100-430-4301-52020	Legal Notices	729	-	-	-	
100-430-4301-52100	Memberships/Dues	225	-	-	-	
100-430-4301-52105	Meetings/Conferences	3,189	5,500	6,300	5,300	
100-430-4301-52110	Training	-	-	-	-	
100-430-4301-52113	Travel	898	-	-	-	
100-430-4301-52115	Contractual Services	-	-	-	-	
100-430-4301-52116	Professional Services	-	-	-	-	
100-430-4301-52117	Legal Services	10,627	6,900	8,100	8,100	
100-430-4301-53028	Communications	3,389	1,000	-	-	
100-430-4301-58110	Hardware/Software	80	-	-	-	
<b>Total Other Expenditures</b>		<b>19,221</b>	<b>13,600</b>	<b>15,000</b>	<b>14,000</b>	
<b>TOTAL GENERAL FUND</b>		<b>22,746</b>	<b>18,100</b>	<b>19,500</b>	<b>18,500</b>	
<b>Total Planning Commission - 4301</b>		<b>22,746</b>	<b>18,100</b>	<b>19,500</b>	<b>18,500</b>	

## 2017-18 & 2018-19 Departmental Budget Detail

Department:		Planning Commission - 4301	
Fund Number:		General Fund - 100	
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-430-4301-52010	Office Supplies		
	\$50/Meeting x 12 Meetings	600	600
100-430-4301-52020	Legal Notices	-	-
100-430-4301-52105	Meetings/Conferences		
	Leagues of Cities PC Conference	6,300	5,300
	(April 2018 in Nor. Cal. - 3		
	Commissioners)/(March 2019 in		
	So. Cal - 3 Commissioners		
100-430-4301-52110	Training	-	-
100-430-4301-52113	Travel	-	-
100-430-4301-52115	Contractual Services	-	-
100-430-4301-52116	Professional Services	-	-
100-430-4301-52117	Legal Services		
	BWS Assistant City Attorney		
	\$225/hr x 3hrs/Mtg x 12 Meetings	8,100	8,100
<b>Total Other Expenditures</b>		<b>15,000</b>	<b>14,000</b>





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## Planning Department

The Planning Department provides current/advanced planning and zoning counter services to Wildomar citizens, outside planning agencies, and the development community.

### The Department at a Glance

#### Planning Department

Planning Director – 50%  
Associate Planner – 50%

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	165,231	171,500	150,800	155,100
Other Expenditures	63,252	82,100	57,100	54,300
<b>Planning - 4320</b>	<b>228,483</b>	<b>253,600</b>	<b>207,900</b>	<b>209,400</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>228,483</b>	<b>253,600</b>	<b>207,900</b>	<b>209,400</b>

**Service Description:**

- The Planning Department has overall responsibility of managing the development review process as the lead department in the review and processing of private development applications and city initiated code amendments.
- The Planning Department oversees the review, processing and compliance with all California Environmental Quality Act (CEQA) requirements related to city initiated and private development projects.
- The Planning Department is the primary lead department for managing and overseeing the functions and responsibilities of the Planning Commission, and provides support to the City Clerk for planning projects requiring City Council review and approval.
- The Planning Department is responsible for overseeing all functions of the public zoning counter and zoning/land use inquiries received via the phone on a daily basis.

**Long Term Goals:**

- Prepare a Comprehensive General Plan and Development Code/Zoning Ordinance update specific to the Wildomar Community, including an Environmental Impact Report.
- Expand the department personnel (Planners and Administrative Staff) to accommodate anticipated increases in projected development activity.
- Scanning of all City of Wildomar's planning project boxes/files/folders (including County files received at incorporation) into an electronic form that will reduce costs and increase accessibility as part of a future city records retention program.
- Dedicate computer server for Community Development (i.e., Planning, Building & Engineering) to improve efficiency and storage of files.
- Update City Aerial Maps to reflect current development and neighborhoods.
- Hire a full-time Principal Planner to assist Planning Director with development review and administrative functions.

**Two Year Work Plan (if funded by Council):**

- Complete the 2014 General Plan Update project/EIR (placed on hold in July 2015).

- Complete the “Comprehensive Zoning Consistency Program” to create consistency between land use and zoning designations.
- Prepare a Comprehensive Development Code/Zoning Ordinance update specific to the Wildomar Community, including an Environmental Impact Report.
- Prepare various zoning ordinance amendments to address current deficiencies with the Zoning Ordinance (i.e., multifamily parking standards, light pollution ordinance standards, sign code revisions).
- Conduct minimum of one (1) Planning Commission meeting per month with the ability to have special meetings depending on development activity or on an as needed basis.
- Continue to provide annual training/education opportunities for Planning Department staff and the Planning Commission via League of Cities and APA conferences.
- Continue to ensure high quality customer service by providing accurate and timely land use/zoning and development related information to the public (via counter, email/phone and website).
- Create a new Planning Department webpage including uploading of approved development projects/plans and CEQA environmental documents to keep our citizens and community up to date on planning department projects and activities.
- Annual updates the General Plan Land Use and Zoning maps to reflect changes approved by the Planning Commission and City Council.
- Continue to review & process all planning development applications in a timely manner pursuant to State law and City Ordinances.

**Performance Measurement Outcomes:**

- Create a “Revenue-Neutral” Planning Department staffing budget (based on development activity).
- Customer service satisfaction survey results.
- Completion of the 2014 General Plan Update project and EIR (if funding permits).
- Adoption of the Comprehensive Zoning Consistency Program and CEQA (if funding permits).
- Prepare various zoning ordinance amendments to address current deficiencies with the Zoning Ordinance (i.e., multifamily parking standards, light pollution ordinance standards, sign code revisions).

### **Prior 2-Year Accomplishments:**

- Reviewed and processed approximately 93 various private development planning applications/permits (e.g., GPA's, Zone Changes, Tract/Parcel maps, Plot Plans, Conditional Use Permits, etc.).
- Organized and conducted 17 Planning Commission public hearings/meetings in which the Commission took action on approximately 35 development applications with 82 resolutions, 8 zoning ordinance amendments, multiple training sessions/workshops.
- Conducted five (5) Planning Director hearings/meetings.
- Responded to approximately 8,700+ planning related zoning and land use inquiries (via zoning counter, phone calls & emails - average of 83 contacts/week).
- Received, reviewed and processed approximately 2,300 various plan check items received from the Building Department (average 22/week) as part of the city's plan check review process (e.g., sign permits, changes in occupancy, solar permits, tenant improvements, pools, room additions, etc.).
- Reviewed 15 prospective development applications via the City's Pre-App (PAR) development review process.

### **Significant Budgetary Changes (if funded by Council):**

#### **FY 2017/18**

- Promotion of Assistant Planner to Associate Planner position in FY 17/18 = \$94,000
- MFR Parking Ordinance Update (CC request) = \$10,000
- Light Pollution Ordinance Update = \$10,000
- Sign Code Update/Amendment = \$15,000
- Complete 2014 GP Update / CAP / EIR = \$50,000

#### **FY 2018/17**

- Zoning Consistency Program (w/CEQA) = \$75,000
- Commercial Design Guidelines (w/CEQA) = \$35,000
- Wildomar Old Town MP (w/CEQA) = \$300,000±
- Mission Trail Corridor MP (w/CEQA) = \$300,000±

## DEPARTMENTAL ACTIVITY REPORT

	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Est.	Est.
Zoning Inquiries/Counter Assistance			3200	3400	3500	3600	3800	4300	4400	4300	4400
Developer Applications/Projects <sup>1</sup>	83 <sup>3</sup>	60	45	38	40	40	48	40	43	40	40
Building Plan Check Permits <sup>2</sup>						1000	1000	1650	1650	1700	1700
Planning Director Hearings		3	8	3	5	5	5	2	3	3	3
Planning Commission Meetings	9	18	8	8	6	10	11	10	7	8	12
City Council meetings <sup>3</sup>	25	30	31	20	25	18	16	12	12	12	12

### Notes

<sup>1</sup> includes all application types (i.e., minor/major/PAR's).

<sup>2</sup> includes a variety of building permit plan reviews by Asst. Planner

<sup>3</sup> 2008 numbers also include projects forwarded by

Riverside County right after incorporation.

<sup>3</sup> Includes regular, joint & special meetings attended by Planning

**2017-18 & 2018-19 Departmental Budget**

Planning		Adopted			
Account Number		2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
GENERAL FUND					
100-430-4320-51001	Salaries	132,961	127,400	110,400	114,100
100-430-4320-51010	Overtime	157	2,000	-	-
100-430-4320-51100	Auto Allowance	2,370	3,000	3,000	3,000
100-430-4320-51105	Cell Phone Allowance	1,053	1,000	700	700
100-430-4320-51107	Internet Allowance	1,053	1,000	700	700
100-430-4320-51150	PERS Retirement	17,005	18,400	19,300	19,900
100-430-4320-51160	Medicare	1,965	1,900	1,700	1,700
100-430-4320-51162	FUI	-	100	100	100
100-430-4320-51164	SUI	315	200	500	500
100-430-4320-51200	Medical Ins.	6,648	13,000	12,000	12,000
100-430-4320-51201	Dental Ins.	1,420	2,600	1,500	1,500
100-430-4320-51202	Vision Ins.	285	900	900	900
Total Salary and Benefits		165,231	171,500	150,800	155,100
100-430-4320-52010	Office Supplies	392	1,000	1,000	1,000
100-430-4320-52012	Departmental Supplies	560	1,000	2,200	2,200
100-430-4320-52015	Postage Mailing	7	100	2,500	2,500
100-430-4320-52016	Reproduction	123	1,200	800	800
100-430-4320-52020	Legal Notices	1,014	1,500	1,500	1,500
100-430-4320-52100	Memberships/Dues	1,232	1,200	1,300	1,300
100-430-4320-52105	Meetings/Conferences	5,189	4,600	8,100	7,000
100-430-4320-52113	Travel		300		
100-430-4320-52115	Contractual Services	24,073	45,300	37,500	37,500
100-430-4320-52116	Professional Services	-	-	-	-
100-430-4320-52117	Legal Services	29,870	25,000	-	-
100-430-4320-53028	Communitcations	678	500	-	-
100-430-4320-58110	Hardware/Software	113	400	2,200	500
Total Other Expenditures		63,252	82,100	57,100	54,300
TOTAL GENERAL FUND		228,483	253,600	207,900	209,400
Total Planning - 4320		228,483	253,600	207,900	209,400

**2017-18 & 2018-19 Departmental Budget Detail**

Department: Planning - 4320			
Fund Number: General Fund - 100			
<b>Other Expenditures</b>		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-430-4320-52010	Office Supplies	1,000	1,000
100-430-4320-52012	Departmental Supplies		
	Annual State Zoning, Subdivision, CEQA Booklet; Annual CAD Software License Fee	2,200	2,200
100-430-4320-52015	Postage Mailing	2,500	2,500
100-430-4320-52016	Reproduction		
	Updated Zoning and General Plan Maps/Foamboards	800	800
100-430-4320-52020	Legal Notices		
	(Includes NOPH & NOE's for City Initiated Planning Projects)	1,500	1,500
100-430-4320-52100	Memberships/Dues		
	Annual APA Membership Dues for Planning Director & Assistant Planner; Annual AEP Membership Dues for Planning Dept.	1,300	1,300
100-430-4320-52105	Meetings/Conferences		
	Annual APA Conference for Planning Director & Assistant Planner (Oct. 2017 in Nor. Cal.) - Oct. 2018 in So. Cal.)	4,300	3,400
	Annual League of Cities PC Academy Conf. for Planning Director (April 2018 in Nor. Cal./April 2019 in So. Cal.	2,200	1,700
	Annual AEP/CEQA Conf. for Planning Director (May 2018 in So. Cal./ May 2019 in Nor. Cal.	1,600	1,900
100-430-4320-52115	Contractual Services		
	Contract Assistant Planner at \$90/hour x 8 hours/week x 52 weeks	37,500	37,500
100-430-4320-52116	Professional Services	-	-
100-430-4320-52117	Legal Services	-	-
100-430-4320-58110	Hardware/Software		
	Hard Drive/Memory Upgrade for Zoning Computer & Planning Department Laptop	2,200	500
<b>Total Other Expenditures</b>		<b>57,100</b>	<b>54,300</b>





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## **Private Development**

Private Development services are provided by City staff to private developers and residents and City costs are recovered through financial deposits from those receiving the services. The level of services provided and the expense of service are unique to each development project. The services are provided by the Planning, Public Works-Engineering, Building Departments and the City Attorney. Costs are recovered through the developer deposit based billing system. The development services include:

- Application review and processing
- Environmental compliance
- Zoning and Land use compliance
- Grading design review compliance
- Infrastructure design review compliance
- Subdivision Map Act compliance
- Storm Water Compliance
- Building Code Compliance
- Entitlement, Agreements and legal compliance

## **The Department at a Glance**

### **Private Development**

Planning Director – 50%  
Associate Planner – 50%  
Asst. City Manager-40%

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	153,904	128,400	242,100	248,600
Other Expenditures	1,520,312	1,187,400	1,127,500	1,127,500
<b>Private Development - 4330</b>	<b>1,674,215</b>	<b>1,315,800</b>	<b>1,369,600</b>	<b>1,376,100</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>1,674,215</b>	<b>1,315,800</b>	<b>1,369,600</b>	<b>1,376,100</b>

## 2017-18 & 2018-19 Departmental Budget

Private Development		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>GENERAL FUND</b>					
100-430-4330-51001	Salaries	116,191	93,400	181,800	187,300
100-430-4330-51100	Auto Allowance	2,319	1,400	5,400	5,400
100-430-4330-51105	Cell Phone Allowance	489	600	1,000	1,000
100-430-4330-51107	Internet Allowance	522	600	1,000	1,000
100-430-4330-51150	PERS Retirement	17,739	15,800	28,400	29,300
100-430-4330-51160	Medicare	1,658	1,600	2,700	2,800
100-430-4330-51162	FUI	-	100	300	300
100-430-4330-51164	SUI	199	300	16,800	16,800
100-430-4330-51200	Medical Ins.	11,457	10,800	2,100	2,100
100-430-4330-51201	Dental Ins.	2,315	2,500	1,300	1,300
100-430-4330-51202	Vision Ins.	416	1,300	1,300	1,300
100-430-4330-51208	Other Ins Premium	599	-		
<b>Total Salary and Benefits</b>		<b>153,904</b>	<b>128,400</b>	<b>242,100</b>	<b>248,600</b>
100-430-4330-52010	Office Supplies	-	-	-	-
100-430-4330-52015	Postage Mailing	919	700	500	500
100-430-4330-52020	Legal Notices	4,035	5,000	5,000	5,000
100-430-4330-52115	Contractual Services	1,259,329	1,041,700	1,042,000	1,042,000
100-430-4330-52116	Professional Services	11,313	-	-	-
100-430-4330-52117	Legal Services	244,716	140,000	80,000	80,000
<b>Total Other Expenditures</b>		<b>1,520,312</b>	<b>1,187,400</b>	<b>1,127,500</b>	<b>1,127,500</b>
<b>TOTAL GENERAL FUND</b>		<b>1,674,215</b>	<b>1,315,800</b>	<b>1,369,600</b>	<b>1,376,100</b>
<b>Total</b>	<b>Private Development - 4330</b>	<b>1,674,215</b>	<b>1,315,800</b>	<b>1,369,600</b>	<b>1,376,100</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Private Development - 4330			
Fund Number: General Fund - 100			
<b>Other Expenditures</b>			
		<b>Proposed Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-430-4330-52010	Office Supplies	-	-
100-430-4330-52015	Postage Mailing	500	500
100-430-4330-52020	Legal Notices	5,000	5,000
100-430-4330-52115	Contractual Services		
	MBI Senior Planner at \$120/Hr. x	62,400	62,400
	10 Hours/Week x 52 Weeks (cost		
	recovery from developer project		
	revenues		
	Interwest Staff	979,600	979,600
100-430-4330-52116	Professional Services	-	-
100-430-4330-52117	Legal Services	80,000	80,000
	Rates: 2017-2018		
	Partners: \$325/hr		
	Associates: \$300/hr		
	Rates: 2018-2019		
	Partners: \$350/hr		
	Associates: \$325/hr		
<b>Total Other Expenditures</b>		<b>1,127,500</b>	<b>1,127,500</b>

## Building & Safety

Building and Safety is responsible for administering and enforcing building and safety standards for the design, construction, use, and occupancy, of all buildings and structures within the City of Wildomar.

### The Department at a Glance

#### Building & Safety

Senior Administrative Analyst – 30%

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	55,317	86,200	32,300	33,100
Other Expenditures	386,150	311,200	342,600	349,200
<b>Building &amp; Safety - 4310</b>	<b>441,467</b>	<b>397,400</b>	<b>374,900</b>	<b>382,300</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>441,467</b>	<b>397,400</b>	<b>374,900</b>	<b>382,300</b>

**Service Description:**

- The Building & Safety Department provides administrative processing, plan review, permitting, and inspection services for new construction, additions, renovations, and alterations to ensure all structures meet the minimum life safety standards of State and local building codes. Building & Safety is also responsible for historical research, records retention and maintenance, as well as records request processing.
- In addition to processing permits and inspections for projects requiring a permit, the Building and Safety Department is also responsible for enforcing State laws verifying that existing structures are safe for public use and/or habitation, in collaboration with the activities of the Code Enforcement Department.
- In conjunction with the permitting process, the Building & Safety Department is responsible for verifying and coordinating approvals from other regulatory agencies, including Riverside County Fire Department, Riverside County Department of Environmental Health, Elsinore Valley Municipal Water District, and South Coast Air Quality Management District.
- The Building & Safety Department is responsible for collecting all State and County mitigation fees for development projects. These include fees for subsidizing area infrastructure improvements, mitigating environmental impacts, and providing funding for State-mandated programs for education and training in the areas of seismic (earthquake) studies, as well as public awareness of improvements in accessibility for persons with disabilities.
- The Building & Safety Department supports the Finance Department in administering the City of Wildomar Business Registration Program, and confirming all businesses within the city have been approved for operation.

**Long Term Goals**

- To consistently provide a high level of service to homeowners, developers, and contractors as guiding them through the improvement process.
- Further development and expansion of the new on-line permitting program, to increase staff efficiency and to expedite applicant permit processing.
- Maintain staff training on efficient use of Eden, and Crystal Reports for permit tracking. Utilize inspection daily scheduling to optimize workload staffing and reporting.
- Continue cross-training of counter staff for all Community Development processing (eg. Building, Planning, Engineering and Public Works). Strive for a higher level of customer service, and provide resource coverage to maintain minimal staffing needs.
- International Code Council/CALBO certification of all Building & Safety staff. Currently required by State statute for Building Officials, Plan Reviewers, and Inspectors. Seek opportunity for Counter Tech certifications.
- Optimize public counter areas to serve numerous applicants during the development review and permitting processes.

- Formal implementation of policies and procedures to promote consistency, efficiency, and quality in the processing, reporting, and documentation phase of the development process.
- Provide on-line access to Building & Safety hand-outs and city standard plans.

### Two Year Work Plan

- Streamline counter services through advanced training of full- and part-time staff in minimum Code requirements, Ordinances, Zoning regulations, and Eden processing.
- Counter Technician involvement in Pre-submittal meetings for larger projects.
- Train counter support for effective time management, customer service, handling of difficult situations, and research of public records.
- Coordinate and triage submittals to help insure a maximum of two review plan review process.
- Provide a one stop shop for submittal and processing for the customer
- Implement an abatement process that will create positive results with a high level of fiduciary responsibility.

### Performance Measurement Outcomes

- Continued improvement of permitting systems, oversight, and reporting, to ensure positive audit outcomes.

### Prior Year Accomplishments

- Streamlined solar permit processing and inspections
- Reorganized active plan and file systems to create efficiencies in processing
- Adopted and implemented the 2016 building codes
- Issued 273 Single Family Residence permits not shown in table

<i>Permit Type</i>	<i>FY 2014/15</i>	<i>FY 2015/16</i>
Fixed Fee	700	1263
Non-residential (Com/Ind)	62	89
Residential	83	61
Other Deposit Permits	69	91
<b>TOTALS</b>	<b>914</b>	<b>1504</b>



### **Significant Budgetary Changes**

- Maintain prior year's activity.

**2017-18 & 2018-19 Departmental Budget**

<b>Building &amp; Safety</b>		<b>2015-2016 Year End Actual</b>	<b>2016-17 Estimated Budget</b>	<b>Adopted</b>	
				<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
<b>Account Number</b>					
<b>GENERAL FUND</b>					
100-430-4310-51001	Salaries	36,898	58,100	22,800	23,400
100-430-4310-51010	Overtime	-	-	-	-
100-430-4310-51100	Auto Allowance	-	-	-	-
100-430-4310-51105	Cell Phone Allowance	-	-	200	200
100-430-4310-51107	Internet Allowance	99	500	200	200
100-430-4310-51150	PERS Retirement	5,782	14,400	4,500	4,600
100-430-4310-51160	Medicare	416	900	300	300
100-430-4310-51162	FUI	-	100	-	-
100-430-4310-51164	SUI	157	200	-	-
100-430-4310-51200	Medical Ins.	9,438	9,500	3,600	3,600
100-430-4310-51201	Dental Ins.	2,130	2,000	400	500
100-430-4310-51202	Vision Ins.	397	500	300	300
<b>Total Salary and Benefits</b>		<b>55,317</b>	<b>86,200</b>	<b>32,300</b>	<b>33,100</b>
100-430-4310-52010	Office Supplies	1,250	800	500	500
100-430-4310-52012	Departmental Supplies	2,359	3,000	-	-
100-430-4310-52015	Postage Mailing	-	100	-	-
100-430-4310-52020	Legal Notices	-	200	100	100
100-430-4310-52100	Memberships/Dues	135	400	200	200
100-430-4310-52105	Meetings/Conferences	-	300	100	100
100-430-4310-52110	Training	-	200	100	100
100-430-4310-52115	Contractual Services	370,312	289,300	330,900	337,500
100-430-4310-52116	Professional Services	8,313	10,000	10,000	10,000
100-430-4310-52117	Legal Services	2,759	5,500	-	-
100-430-4310-53028	Communications	303	300	200	200
100-430-4310-58100	Furniture & Equipment	-	100	-	-
100-430-4310-58110	Hardware/Software	719	1,000	500	500
<b>Total Other Expenditures</b>		<b>386,150</b>	<b>311,200</b>	<b>342,600</b>	<b>349,200</b>
<b>TOTAL GENERAL FUND</b>		<b>441,467</b>	<b>397,400</b>	<b>374,900</b>	<b>382,300</b>
<b>Total</b>	<b>Building &amp; Safety - 4310</b>	<b>441,467</b>	<b>397,400</b>	<b>374,900</b>	<b>382,300</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Building & Safety - 4310			
Fund Number: General Fund - 100			
<b>Other Expenditures</b>			
		Adopted Budget	
		2017-18	2018-19
100-430-4310-52010	Office Supplies	500	500
100-430-4310-52012	Departmental Supplies		
100-430-4310-52020	Legal Notices	100	100
100-430-4310-52100	Memberships/Dues	200	200
100-430-4310-52105	Meetings/Conferences	100	100
100-430-4310-52110	Training	100	100
100-430-4310-52115	Contractual Services		
	Interwest Staff		337,500
	Interwest Building Official; 25hrs/wk for 50 wks at \$129/hr	161,300	
	Interwest Building Inspector; 10 hrs/wk for 50 wks at \$95/hr	49,900	
	Interwest Building Permit Tech; 40hrs/wk for 50 wks at \$57/hr	119,700	
100-430-4310-52116	Professional Services		
	Tyler Technologies (Eden)	10,000	10,000
100-430-4310-52117	Legal Services		
100-430-4310-52119	Bank/Admin Fees		
100-430-4310-53028	Communications	200	200
100-430-4310-58110	Hardware/Software	500	500
<b>Total Other Expenditures</b>		<b>342,600</b>	<b>349,200</b>

## Code Enforcement

The mission of the Code Enforcement Department is to protect the health, safety and welfare for the City of Wildomar with a positive and proactive approach to the enforcement of the City Municipal Code.

### The Department at a Glance

**Code Enforcement**  
Sr. Administrative Analyst – 10%  
Contract Services

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	141	-	10,900	11,100
Other Expenditures	129,309	86,700	117,700	118,700
<b>Code Enforcement - 4350</b>	<b>129,450</b>	<b>86,700</b>	<b>128,600</b>	<b>129,800</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>129,450</b>	<b>86,700</b>	<b>128,600</b>	<b>129,800</b>

**Service Description:**

- Prevent, investigate and enforce City statutes and ordinances regulating public health and safety, illegal business activities, building standards, land use, site cleanups, septic problems, weed abatement, green pools and graffiti removal.
- Regulate vacant properties and process abandoned and distressed property registrations.
- Work in close cooperation with city departments, local and state agencies and the community to address violations of the Wildomar Municipal Code.
- Enhance the quality of life in the community through blight control with proactive code enforcement.

**Long Term Goals**

- Implement a complainant response procedure that gives timely results of complaints to citizenry.
- Reduce weed abatement violators to increase fire protection in the community.
- Reduce green contaminated pools to eliminate the risk of transmitting illnesses and diseases.
- Increase safety measures related to abandoned & distressed properties.

**Performance Measurement Outcomes**

Violation cases over the last two years:

- 526 Cases Opened
- 419 Cases Closed
- 10 Cases Pending
- 97 cases Working

**Prior Year Accomplishments**

- Successfully enforced code violations through education and notices.
- Through a hands on approach, avoided administrative enforcement procedures.
- Successful in working with residents to removal graffiti without issuing fines.

**Significant Budgetary Changes**

- Maintain existing fiscal budgetary levels

## 2017-18 & 2018-19 Departmental Budget

Code Enforcement			Adopted			
			2015-2016	2016-17	2017-18	2018-19
Account Number			Year End Actual	Estimated Budget	Budget	Budget
GENERAL FUND						
100-430-4350-51001	Salaries		119	-	7,600	7,800
100-430-4350-51100	Auto Allowance		4	-	-	-
100-430-4350-51105	Cell Phone Allowance		0	-	100	100
100-430-4350-51107	Internet Allowance		0	-	100	100
100-430-4350-51150	PERS Retirement		6	-	1,500	1,500
100-430-4350-51160	Medicare		2	-	100	100
100-430-4350-51164	SUI		0	-	-	-
100-430-4350-51200	Medical Ins		6	-	1,200	1,200
100-430-4350-51201	Dental Ins		1	-	200	200
100-430-4350-51202	Vision Ins		0	-	100	100
100-430-4350-51208	Other Ins Premium		2	-	-	-
Total Salary and Benefits			141	-	10,900	11,100
100-430-4350-52010	Office Supplies		72	300	100	100
100-430-4350-52012	Departmental Supplies		105	1,700	100	100
100-430-4350-52015	Postage Mailing		-	100	-	-
100-430-4350-52020	Legal Notices		184	400	400	400
100-430-4350-52100	Membership/Dues		85	100	100	100
100-430-4350-52105	Meetings/Conferences		-	200	-	-
100-430-4350-52115	Contractual Services		109,048	62,900	100,000	101,000
100-430-4350-52116	Professional Services		4,229	5,000	5,000	5,000
100-430-4350-52117	Legal Services		15,587	16,000	12,000	12,000
100-430-4350-58110	Hardware/Software		-	-	-	-
Total Other Expenditures			129,309	86,700	117,700	118,700
TOTAL GENERAL FUND			129,450	86,700	128,600	129,800
Total	Code Enforcement - 4350		129,450	86,700	128,600	129,800

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Code Enforcement - 4350			
Fund Number: General Fund - 100			
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-430-4350-52010	Office Supplies	100	100
100-430-4350-52012	Departmental Supplies	100	100
100-430-4350-52015	Postage Mailing		
100-430-4350-52020	Legal Notices	400	400
100-430-4350-52100	Membership Dues	100	100
100-430-4350-52115	Contractual Services		101,000
	Code Enf Officer; 20hrs/wk for		
	50 wks at \$60/hr	60,000	
	Ticket Services		
	Property Info System		
	Property Clean Up		
	Code Technician 40hrs/wk for		
	50wks at \$20/hr	40,000	
	Vehicle Towing Program		
100-430-4350-52116	Professional Services	5,000	5,000
	Temporary Fencing		
100-430-4350-52117	Legal Services	12,000	12,000
100-430-4350-58110	Hardware/Software		
<b>Total Other Expenditures</b>		<b>117,700</b>	<b>118,700</b>

## Office of Emergency Management

Provides effective and orderly governmental control and coordination of emergency operations in the event of natural disasters, technological incidents, man-made disasters and national security emergencies within the scope of the City.

### The Department at a Glance

#### Office of Emergency Management

Contract Services

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	-	-	-	-
Other Expenditures	20,574	29,500	29,500	29,500
<b>Emergency Management - 4650</b>	<b>20,574</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>20,574</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>



**Service Description:**

- Develops and maintains relationships within our Southwest Riverside Communities as well as broader communities.
- Develops and maintains the City's Comprehensive Emergency Operations Plan (EOP) providing emergency management planning for the entire city.
- Coordinates emergency management activities, services and programs within the City.
- Provides outreach and education for communities in getting through disasters.
- Provides disaster planning assistance to businesses, non-profits, and individuals to minimize injury and property damage.
- Conducts training and emergency simulations for the community and City staff.

**Long Term Goals**

- Provide training for disaster staffing.
- Update and maintain an effective Emergency Operations Plan.
- Train and coordinate the emergency response team (CERT).
- Enhance mitigation activities.
- Provide easy access of preparedness, planning, and emergency information to residents and enhance communications with the residents, local media, community associations and businesses.
- Maintain a fully equipped Emergency Operations Center.
- Ensure Compliance with NIMS (National Incident Management System) and other Federal and State mandates.
- Strengthen the relationship within the Southwest Riverside Communities.
- Implement Community Outreach Boxes (COB).
- Establish a mobile command center.

**Two Year Work Plan**

- Conduct classes that enhance disaster preparedness to staff.
- Analyze any additions and deletions to reflect staff changes and any other dynamics which impact the Emergency Operations Plan (EOP).
- Conduct classes that enhance disaster preparedness to the Emergency Response Team.
- Continuous observation and analyses city-wide to recognize issues that could undermine the safety of the City.
- Upgrade technological programs and communications through social media sites and updates to the website that enhance interactive communications.
- Participate in regional table top exercises.

- Distribute Community Outreach Boxes to various locations in order to enhance communication with those that do not have access to the internet.

#### **Performance Measurement Outcomes**

	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
<b>Disaster Net Radio Tests</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>CERT Safety Sessions</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>CERT Classes</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>4</b>
<b>CERT Members Trained</b>	<b>0</b>	<b>30</b>	<b>60</b>	<b>60</b>

#### **Prior Year Accomplishments**

- Participated in monthly Disaster Net Radio tests.
- Offered Citizens Emergency Response Team (CERT) Trainings.
- Participated in Regional Table Top exercise.
- Conducted CERT Safety Sessions.
- Participated in WEB EOC Training.
- Secured additional equipment for CERT Trailer.
- Participated in Regional Meetings.
- Co-Chaired the Operational Area Management Committee.
- Secured Emergency Management Grants.

#### **Significant Budgetary Changes**

- Maintain prior year's activities
- Purchase additional equipment and supplies for Emergency Operations Center.

## 2017-18 & 2018-19 Departmental Budget

Office of Emergency Management		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>GENERAL FUND</b>					
100-460-4650-52010	Office Supplies	58	500	250	250
100-460-4650-52012	Departmental Supplies	615	2,300	3,000	3,000
100-460-4650-52105	Meetings/Conferences	-	-	250	250
100-460-4650-52110	Training	1,318	1,500	1,500	1,500
100-460-4650-52113	Travel	-	-		
100-460-4650-52115	Contractual Services	18,257	25,200	14,500	14,500
100-460-4650-52116	Professional Services	-	-		
100-460-4650-52117	Legal Services	316	-		
100-460-4650-54080	Citizen Corp Expense	-	-		
100-460-4650-58000	Miscellaneous	10	-		
100-460-4650-58100	Furniture & Equipment			10,000	10,000
<b>Total Other Expenditures</b>		<b>20,574</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>
<b>TOTAL GENERAL FUND</b>		<b>20,574</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>
<b>Total</b>	<b>Emergency Management - 4650</b>	<b>20,574</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Emergency Management - 4650			
Fund Number: General Fund - 100			
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-460-4650-52010	Office Supplies	250	250
100-460-4650-52012	Departmental Supplies		
	Materials for Training Classes	1000	1000
	Materials for EOC	2000	2000
100-460-4650-52105	Meetings/Conferences	250	250
100-460-4650-52110	Training		
	City Staff Training	1500	1500
100-460-4650-52113	Travel		
100-460-4650-52115	Contractual Services		
	Emergency Operations Mngr		
	\$80/hr	12,000.00	14500
	Upgrade Wiring in EOC	2,500.00	
100-460-4650-52116	Professional Services		
100-460-4650-54080	Citizen Corp Expense		
100-460-4650-58100	Furniture & Equipment		
	EOC	10000	10000
Total Other Expenditures		<b>\$ 29,500</b>	<b>\$ 29,500</b>



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## Police

Police Services are provided by the Riverside County Sheriff's Department under a contract between the County and the City. The Police Department budget accounts for all police related expenditures, including the contract. The department has no employees. All law enforcement personnel is under contract. The contract is administered by the City Manager and approved by the City Council.

### The Department at a Glance

Police Department
Contract Services

	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	-	-	-	-
Other Expenditures and Transfers-Out	2,643,890	2,833,000	3,027,900	3,568,100
<b>Police - 4700</b>	<b>2,643,890</b>	<b>2,833,000</b>	<b>3,027,900</b>	<b>3,568,100</b>
<b><u>Fund</u></b>				
General Fund	2,515,005	2,733,000	2,927,900	3,468,100
SLESF Fund	128,885	100,000	100,000	100,000
<b>Total Expenditures by Fund</b>	<b>2,643,890</b>	<b>2,833,000</b>	<b>3,027,900</b>	<b>3,568,100</b>

## **Service Description:**

### **Law Enforcement**

- Provides Patrol Services- 24 hours / 7 days a week, including the following services;
  - Traffic Collision Investigations.
  - DUI Checkpoints.
  - Traffic Enforcement.
  - Special Teams. (Gang Task Force, Southwest Corridor Narcotics Task Force.
  - Special Investigations Bureau. (Central Homicide Unit)
  - Special Enforcement Bureau- SWAT.
  - K-9 Services.
  - Hazardous Device Team-Bomb Squad / Hostage Negotiation Team. (HNT)
  - Liability Coverage-Administrative Services. ( Chief of Police, Lieutenant, Sergeants)

**Investigations-** currently budgeted for 300 hours overtime for fiscal year 2012-13.

- Extension of patrol, Investigate/follow up on crimes.
- Major Investigations/Critical Incidents.
- Homicide Investigations.
- Officer Involved Shootings.
- Crime Analyst. (Tracking statistical data related to crimes, calls for service, etc.)

### **Clerical/Accounting**

- Report entries. (Entry computer system)
- Office Operations. (Front office-towed vehicles, citations sign offs, citizen complaints)
- Dispatch Services. (Incoming/dispatched calls for service)

### **Volunteers**

- 20-25 Explorers assist station with special events. (Rotary BBQ, Bicycle Safety Course)
- 2-5 volunteers assist with clerical, reports, logistics.
- 3 reserve officers, cost savings when deployed on special events, prevent or reduce overtime.
- Posse members assist with special events.

### **Long Term Goals**

- Restore services to original agreed upon contract hours of 87 hours per day:
- Add a dedicated traffic officer.
- Meet county projected baseline goal of 1.2 officers per thousand population. Goal of Sheriff Stan Sniff.
- Dedicated Sergeant/Lieutenant position to attend meetings, city functions, field complaints.
- Special Teams (Gang Task Force, Special Enforcement Team, Southwest Corridor Narcotics Task Force)
  - Assign officers to specific teams to take advantage of additional resources to combat specific problems as they occur. (Problem Oriented Policing, Special Enforcement Team, Burglary Suppression Team)

### **Two Year Work Plan**

- Supplemental Law Enforcement Services Funds (SLESF \$100,000). Used to supplement overtime and baseline services caused due to reduced staffing.
- Increase services.

### **Performance Measurement Outcomes**

- Increased response times due to reduced funding and staffing.
- Increased traffic collisions due to lack of a dedicated traffic enforcement officer.
- Additional citizen complaints regarding extended response times, traffic collisions, speeding, driving under the influence and quality of life issues.
- Investigative case load increase.

### **Prior Year Accomplishments**

- No major injuries to officers due to reduced staffing levels.
- Solved Homicide.
- Arrests are up 20% from previous year.
- Several officers awarded for their accomplishments. (Deputy Mata Lifesaving Award, Deputy Cox for Investigative Excellence and Explorer Oceguela for Countywide explorer of the year)
- Quality of service is excellent despite limited staffing resources.
- Maintained morale of personnel assigned to Wildomar contract.
- Squatter incident on Portola Place was resolved within days of complaint at Wildomar City Council meeting.
- Neighborhood Watch program implementation.
- COPs and Clergy program implementation.



**2017-18 & 2018-19 Departmental Budget**

Police			Adopted				
			2015-16	2016-17	2017-18	2017-18	2018-19
Account Number		Year End Actual	Estimated Budget	Budget Detail	Budget	Budget Detail	Budget
GENERAL FUND							
100-460-4700-52010	Office Supplies	247	4,200		1,300		1,300
100-460-4700-52012	Departmental Supplies	3,370	2,700		4,000		4,000
100-460-4700-52015	Postage Mailing	12	500		500		500
100-460-4700-52105	Meetings/Conferences	-	-		-		-
100-460-4700-52110	Training	-	17,000		10,000		10,000
100-460-4700-52115	Contractual Services	2,659,768	2,802,900		3,006,500		3,245,800
	Patrol Deputies (40 hrs. per day)			2,590,400		2,797,700	
	Patrol OT			62,000		66,900	
	Inv. OT			29,500		32,000	
	CSO II			123,900		133,900	
	CSO II OT			5,400		5,900	
	Black and White Mileage			192,600		206,500	
	Plain Unit Mileage			2,700		2,900	
	Explorer Program			-		-	
100-460-4700-52116	Professional Services	-	3,000		1,500		1,500
100-460-4700-52117	Legal Services	900	-		-		-
100-460-4700-52118	CONTRA EXPENSE	(300,455)	(300,900)		(300,900)		-
100-460-4700-52125	CFD 2013-B Transfer Contra Expense	(12,517)	-		-		-
100-460-4700-54013	Cal ID	33,718	35,600		35,600		35,600
100-460-4700-54014	Blood Draws	18,869	21,000		18,000		18,000
100-460-4700-54015	Vehicle Towing	715	400		400		400
100-460-4700-54016	Exam Services	9,000	3,200		5,400		5,400
100-460-4700-54017	Jail Access	-	40,000		40,000		40,000
100-460-4700-54018	Records Mgmt System	58,504	31,800		58,500		58,500
100-460-4700-54019	Haz Mat Clean Up	750	600		600		600
100-460-4700-54050	Fire Station Expenses	406	-		-		-
100-460-4700-56010	Equipment Maint/Repair	898	500		500		500
100-460-4700-56013	Bldg Maint/ Repair	40,821	69,500		45,000		45,000
100-460-4700-56015	Prop/Equip Rental	-	500		500		500
100-460-4700-58000	Miscellaneous	-	500		500		500
TOTAL GENERAL FUND		2,515,005	2,733,000		2,927,900		3,468,100
SLESF FUND - 281							
281-460-4700-52115	Contractual Services						-
281-460-4700-52116	Professional Services						-
281-460-4700-59000	Transfers Out	128,885	100,000		100,000		100,000
							-
TOTAL SLESF FUND - 281		128,885	100,000		100,000		100,000
Total	Police - 4700	2,643,890	2,833,000		3,027,900		3,568,100

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Police - 4700			
Fund Number: General Fund - 100			
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
<b>GENERAL FUND - 100</b>			
100-460-4700-52010	Office Supplies	1,300	1,300
100-460-4700-52012	Departmental Supplies	4,000	4,000
100-460-4700-52015	Postage Mailing	500	500
100-460-4700-52105	Meetings/Conferences		
100-460-4700-52110	Training	10,000	10,000
100-460-4700-52115	Contractual Services		
	Patrol Deputies (40hrs per Day)	2,590,400	2,797,700
	Patrol OT	62,000	66,900
	Inv. OT	29,500	32,000
	CSO II	123,900	133,900
	CSO II OT	5,400	5,900
	Black and White Mileage	192,600	206,500
	Plain White Unit Mileage	2,700	2,900
	Explorer Program		
100-460-4700-52116	Professional Services	1,500	1,500
100-460-4700-52118	CONTRA EXPENSE	(300,900)	
100-460-4700-54013	Cal ID	35,600	35,600
100-460-4700-54014	Blood Draws	18,000	18,000
100-460-4700-54015	Vehicle Towing	400	400
100-460-4700-54016	Exam Services	5,400	5,400
100-460-4700-54017	Jail Access	40,000	40,000
100-460-4700-54018	Records Mgmt System	58,500	58,500
100-460-4700-54019	Haz Mat Clean Up	600	600
100-460-4700-56010	Equipment Maint/Repair	500	500
100-460-4700-56013	Bldg Maint/ Repair	45,000	45,000
100-460-4700-56015	Prop/Equip Rental	500	500
100-460-4700-58000	Miscellaneous	500	500
<b>Total Other Expenditures</b>		<b>2,927,900</b>	<b>3,468,100</b>

**City of Wildomar**  
**Contract Law Enforcement Estimate**  
**FY 17/18**

<b><u>PATROL:</u></b>	<b># of Positions</b>	<b>Est. Hrs. Per Year Ea.</b>	<b>Est. Cost Per Each</b>	<b>Est. Hrs. Per Year Total</b>	<b>*Est. Rate FY 17/18</b>	<b>Yearly Cost</b>	<b>Total</b>
Patrol Deputies (40 hrs. per day)	8	1780	\$ 323,800	14,240	\$ 181.91	\$ 2,590,398	
					<b>Patrol Total:</b>	<b>\$ 2,590,398</b>	
<b><u>PATROL OVERTIME:</u></b>							
Patrol OT	N/A	N/A	N/A	800	\$ 77.45	\$ 61,960	
Inv. OT	N/A	N/A	N/A	300	\$ 98.71	\$ 29,613	
				<b>Patrol Overtime Total:</b>		<b>\$ 91,573</b>	<b>\$ 2,681,971</b>
<b><u>DEDICATED REG:</u></b>							
CSO II	1	2080	\$ 123,926	2,080	\$ 59.58	\$ 123,926	
						<b>\$ 123,926</b>	
<b><u>DEDICATED OVT:</u></b>							
CSO II OT	N/A	N/A	N/A	100	\$ 54.40	\$ 5,440	
						<b>\$ 5,440</b>	<b>\$ 129,366</b>
<b><u>MILEAGE:</u></b>							
Black and White Mileage	N/A	N/A	N/A	175,000	\$ 1.10	\$ 192,500	
Plain Unit Mileage (Inv)	N/A	N/A	N/A	4,000	\$ 0.66	\$ 2,640	
				<b>Mileage Total:</b>		<b>\$ 195,140</b>	<b>\$ 195,140</b>
<b>FY17/18 Contract only:</b>							<b>\$ 3,006,478</b>

**NOTES:**

\*Est. hourly rate for FY 17/18 is FY 16/17's Approved Rate + 8%

**City of Wildomar**  
**Contract Law Enforcement Estimate**  
**FY 18/19**

<b><u>PATROL:</u></b>	<b># of Positions</b>	<b>Est. Hrs. Per Year Ea.</b>	<b>Est. Cost Per Each</b>	<b>Est. Hrs. Per Year Total</b>	<b>*Est. Rate FY 17/18</b>	<b>Yearly Cost</b>	<b>Total</b>
Patrol Deputies (40 hrs. per day)	8	1780	\$ 349,717	14,240	\$ 196.47	\$ 2,797,733	
					<b>Patrol Total:</b>	<b>\$ 2,797,733</b>	
<b><u>PATROL OVERTIME:</u></b>							
Patrol OT	N/A	N/A	N/A	800	\$ 83.64	\$ 66,912	
Inv. OT	N/A	N/A	N/A	300	\$ 106.61	\$ 31,983	
				<b>Patrol Overtime Total:</b>		<b>\$ 98,895</b>	<b>\$ 2,896,628</b>
<b><u>DEDICATED REG:</u></b>							
CSO II	1	2080	\$ 133,848	2,080	\$ 64.35	\$ 133,848	
						<b>\$ 133,848</b>	
<b><u>DEDICATED OVT:</u></b>							
CSO II OT	N/A	N/A	N/A	100	\$ 58.75	\$ 5,875.00	
						<b>\$ 5,875</b>	<b>\$ 139,723</b>
<b><u>MILEAGE:</u></b>							
Black and White Mileage	N/A	N/A	N/A	175,000	\$ 1.18	\$ 206,500	
Plain Unit Mileage (Inv)	N/A	N/A	N/A	4,000	\$ 0.72	\$ 2,880	
				<b>Mileage Total:</b>		<b>\$ 209,380</b>	<b>\$ 209,380</b>
<b>FY18/19 Contract only:</b>							<b>\$ 3,245,731</b>

**NOTES:**

\*Est. hourly rate for FY 17/18 is FY 16/17's Approved Rate + 8%

**City of Wildomar Police Department  
Line Item Detail for Budget Adopted  
Fiscal Year 2017/2018**

- 52010    Office Supply & Printing:** General office supplies and printing costs related to City stationary, business cards, citations, etc.
- City stationary & envelopes  
Wildomar Police Labels  
City business cards
- 52012    Special Department Supply:**  
This account used for the following expenses:
- Interpreters  
TR-130 To Appear Cites  
Unit Decals  
Parking Violation Cites  
Costs for displays and other materials at police/community functions
- 52015    Postage/Bulk Mailing:** Postage and mailing costs for all City-related correspondence
- 52105    Travel & Meeting Expense:** Travel and meeting costs associated with City- related training and education.
- 52110    Training & Education:** Costs related to training and education for City-related training and new sworn personnel
- 52110    Field Training Costs:** Costs related to the training of new sworn personnel.
- 52115    Contractual Services:** Costs related to contracted law enforcement.  
Includes 13 billing periods which includes contract costs for daily patrol hours, overtime, dedicated positions, dedicated differentials and mileage costs.
- 52116    Transcription Services:** Costs related to the transcribing of City reports.
- 54013    CAL-ID:** Contract city partner costs for participation in the CAL-ID program (required as part of the contract).  
The cost is \$.91 multiplied by the city population figures from the California Dept. of Finance.

**City of Wildomar Police Department  
Line Item Detail for Budget Adopted  
Fiscal Year 2017/2018**

**54014    Blood Draws and Analysis:** Costs related to the drawing and testing of blood,

American Forensic  
BioTox  
DOJ

**54015    Vehicle Towing:** Costs associated with the towing of vehicles.

**54016    Exam Services:** Costs related to sexual assault exams and polygraph exams.

**54017    Booking Fees and Jail Access Fees:** Costs associated with the booking of arrestees into the Riverside County Jail System.

**Booking Fees:** The County of Riverside is on track to receive 100% booking fee reimbursement from the State Controller under GC 29552. Therefore, the approved and applicable fee from the County allowed under 29551(d) GC is set at zero.

**Jail Access Fee:** Costs are currently \$425.82 each and are billed monthly. These fees are based on the agency's prior three-year rolling average number of non-felony bookings. Only the number of bookings that exceed the average are billed. The City of Wildomar has a three-year rolling average of 123. As of February 2016, there were no bookings that qualified for the jail access fee. The year-end projection is a total of 2-10 qualified bookings that would be charged the fee. If the bookings continue at this rate, the city should budget for approximately 10 jail access fees per year, or \$4,250. However, this is based on low staffing and a corresponding reduction in arrest activity. A restoration of appropriate staffing levels will drive these costs up. Therefore, we recommend continuing the current appropriation.

**City of Wildomar Police Department  
Line Item Detail for Budget Adopted  
Fiscal Year 2017/2018**

- 54018    Records Management System:** Contract city partner costs for access to the Records Management System (RMS). Projection based on prior actual costs.
- 54019    Haz-Mat Clean Up:** Costs associated with the clean-up of hazardous materials related to crime scenes.
- 56010    Equip.-Maintenance & Repair:** This account will cover the cost of continued maintenance of city owned equipment, partial costs of County owned ROVE vehicles and related equipment.
- 56013    Maintenance and Repair of Buildings:** Facility charges related to the contract based on the level of service.
- 56015    Rental of Property and Equipment:** Costs related to the rental of portable sanitary facilities at DUI Checkpoints, rental of police motorcycles for training, etc.

## Fire

Fire and Emergency Medical Services are provided to the City of Wildomar by CALFIRE/Riverside County Fire Department under a cooperative agreement. This integrated, cooperative, regional fire protection system provides a seamless response capability throughout Riverside County that applies maximum fiscal benefit to all parties.

### The Department at a Glance

#### Fire Department

Contract Services

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	25,885	27,500	29,400	31,500
Other Expenditures	2,005,676	2,250,000	2,611,600	2,793,500
<b>Fire - 4710</b>	<b>2,031,561</b>	<b>2,277,500</b>	<b>2,641,000</b>	<b>2,825,000</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>2,031,561</b>	<b>2,277,500</b>	<b>2,641,000</b>	<b>2,825,000</b>



**Service Description:**

- Provides comprehensive fire protection, emergency medical services, hazardous materials response, and fire prevention.
- Provides continuing fire safety public education programs to the community through school programs, community events, and media outreach.
- Provides planning assistance to the City through development plans reviews, special event application review and development conditioning.
- Provides advanced wildland fire protection services through a Wildland Fire Protection Agreement with CALFIRE to provide specialized wildland fire apparatus upon first report of a wildland fire with no unfunded liabilities beyond annual contract fees.

**Long Term Goals**

- Re-Locate the existing Fire Station (Station 61) to a more strategic location with increased capacity.
- Locate, build, and staff a second Fire Station in the City.

**Two Year Work Plan**

- Complete Fire Department Strategic Plan to establish criteria and timeline for replacing Fire Station 61, as well as adding a second Fire Station as budget and development dictate.
- Provide data for a revision of the Fire Services DIF fund to ensure adequate funding will be available to replace Fire Station 61 as well as adding a second station.
- Fund and hire a Fire Safety Specialist to conduct plan review and fire life safety inspections. This position has the potential to be revenue neutral as plan review and life safety inspection fees would stay in Wildomar, versus going to the County.
- Continue to place Automatic External Defibrillators in City Facilities and enforce current City ordinance requiring AED's in all new construction meeting the occupancy requirement outlined in the ordinance.
- Continue to support the First Aid/CPR public education program.
- Work with Staff to streamline and establish new weed abatement inspection and enforcement process.

**Performance Measurement Outcomes**

- Performance of emergency response is widely measured in response times, success in advanced life support, and citizen satisfaction with services. The average response time for all 911 calls within the City in FY 2015-16 was 4.7 minutes for the 3075 incidents that occurred which is better than the 5 - 7 minute response time expectation set by County Fire Chief John Hawkins. Professional performance and customer satisfaction will continue to be a major goal of the Fire Department.

	Wildomar Fire Department Performance Metric's							
Call Type	FY 9 / 10	FY 10 / 11	FY 11 / 12	FY 12 / 13	FY 13 / 14	FY 14 / 15	FY 15 / 16	
Commercial Fire	4	1	1	3	2		3	
False Alarm	191	156	164	166	189	178	228	
Hazmat	1	2	4	13	10	10	11	
Medical	1940	2001	2021	2251	2068	2227	2388	
Other Fire	1	31	34	38	34	37	16	
Other Misc	38	3	7	1	5	8	4	
Public Service Asst	3	132	129	98	134	139	111	
Fire Residential	115	18	7	11	10	18	12	
Rescue	17		1	1		1		
Ringling Alarm	2	3	2	2		4	2	
Standby	38	48	53	47	53	84	51	
Traffic Collision	199	197	198	193	169	233	226	
Vehicle Fire	12	12	16	12	10	16	16	
Wildland Fire	21	15	27	18	12	7	7	
Average Response Time	4.5	4.5	4.5	4.6	4.7	4.9	4.7	
Total Responses	2582	2619	2664	2854	2696	2962	3075	
% Change Over Previous FY		1.43%	1.72%	7.13%	-5.54%	9.87%	3.81%	
% Change FY 9/10 to FY 15/16							19.09%	

10 Year Projection										
% Change Year over Year 3.18%	Estimated									
Projected Change	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Response Total	3,173	3,274	3,378	3,485	3,596	3,710	3,828	3,950	4,076	4,205

#### **Prior Year Accomplishments**

- Completed project to add one bedroom and one bathroom to Fire Station 61.
- Obtained conveyance of Fire Station 61 from County ownership to City ownership.
- Enhanced communication between Riverside County Fire Strategic Planning Bureau and Wildomar Planning Department.
- Hired and trained one new Fire Fighter Paramedic.

#### **Significant Budgetary Changes**

- An increase of \$198,390 for Fire Services in fiscal year 2017-18 is projected due to increases in various cost allocation items along with salary increases based on proposed bargaining received January 18, 2017.
- All costs in the annual preliminary cost estimate are for top step fully funded positions. It is our continuing goal to come in under these estimates and Fire has consistently met this goal.

## 2017-18 & 2018-19 Departmental Budget

Fire		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>GENERAL FUND</b>					
100-460-4710-51208	Other Ins Premium Wildland Fire Protection Agreement	25,885	27,500	29,400	31,500
<b>Total Salary and Benefits</b>		<b>25,885</b>	<b>27,500</b>	<b>29,400</b>	<b>31,500</b>
100-460-4710-52115	Contractual Services	1,994,598	2,239,500	2,592,600	2,774,000
100-460-4710-52117	Legal Services	1,434	-		
100-460-4710-52125	CFD 2013-B Transfer Contra Expense	(11,145)	-		
100-460-4710-54050	Fire Station Expenses	12,073	10,000	10,000	10,000
100-460-4710-54051	AMR Expenses	8,716	500	9,000	9,500
<b>Total Other Expenditures</b>		<b>2,005,676</b>	<b>2,250,000</b>	<b>2,611,600</b>	<b>2,793,500</b>
<b>TOTAL GENERAL FUND</b>		<b>2,031,561</b>	<b>2,277,500</b>	<b>2,641,000</b>	<b>2,825,000</b>
<b>Total</b>	<b>Fire - 4710</b>	<b>2,031,561</b>	<b>2,277,500</b>	<b>2,641,000</b>	<b>2,825,000</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Fire - 4710		
Fund Number:	General Fund - 100		
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-460-4710-52115	Contractual Services	2,592,600	2,774,000
100-460-4710-54050	Fire Station Expenses	10,000	10,000
100-460-4710-54051	AMR Expenses	9,000	9,500
	<b>Total Other Expenditures</b>	<b>2,611,600</b>	<b>2,793,500</b>

**Note: 2018-19 Contract Amount is based on a 7% increase over the prior year**

## Animal Control

The Animal Control Department promotes humane care of animals through education, programs and pro-active measures. The City contracts for Animal Control Services with the Animal Friends of the Valley. The City as a member of Southwest Communities Financing Authority, Joint Powers Authority, (JPA) participates in the funding of the construction costs (Bond Debt) of the Animal Shelter Facility located in Wildomar.

### The Department at a Glance

Animal Control
Contract Services

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Total Salary and Benefits	-	-	-	-
Other Expenditures	488,733	503,600	484,800	490,700
<b>Animal Control - 4720</b>	<b>488,733</b>	<b>503,600</b>	<b>484,800</b>	<b>490,700</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>488,733</b>	<b>503,600</b>	<b>484,800</b>	<b>490,700</b>

**Service Description:**

- Participates in the Southwest Communities Financing Authority, which includes Wildomar, Canyon Lake, Lake Elsinore, Murrieta, Temecula and portions of unincorporated Riverside County, to fund the Animal Shelter Facility and contracts with Animal Friends of the Valley for daily activities and field services.
- Provides field services such as responding to calls regarding sick and injured dogs, domestic animals, dead animals and barking dogs.
- Provides sheltering services.
- Sponsors monthly low-cost vaccination clinics.
- Committed to preventing the suffering of animals and ending overpopulation.

**Long Term Goals**

- Reduce costs by lowering the animal count intake numbers at the shelter.
- Enhance Marketing and Canvassing or Shelter services

**Two Year Work Plan**

- Provide information that promotes low cost spay and neuter of pets and overpopulation.

**Prior Year Accomplishments**

- Participation in local Animal Shelter Services.

## 2017-18 & 2018-19 Departmental Budget

Animal Control		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>GENERAL FUND</b>					
100-460-4720-52115	Contractual Services	251,469	260,700	262,800	268,700
100-460-4720-52116	Professional Services	3,876	3,000	6,000	6,000
100-460-4720-58500	Debt Service	233,388	239,900	216,000	216,000
100-460-4720-58505	Bond Expense	-	-	-	-
<b>Total Other Expenditures</b>		<b>488,733</b>	<b>503,600</b>	<b>484,800</b>	<b>490,700</b>
<b>TOTAL GENERAL FUND</b>		<b>488,733</b>	<b>503,600</b>	<b>484,800</b>	<b>490,700</b>
<b>Total</b>	<b>Animal Control - 4720</b>	<b>488,733</b>	<b>503,600</b>	<b>484,800</b>	<b>490,700</b>



## 2017-18 & 2018-19 Departmental Budget Detail

Department: Animal Control - 4720			
Fund Number: General Fund - 100			
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
100-460-4720-52115	Contractual Services		
	Shelter Operations	195,600	201,500
	Animal Control Field Srvcs \$5,600/Mo.	67,200	67,200
100-460-4720-52116	Professional Services	6,000	6,000
100-460-4720-58500	Debt Service	216,000	216,000
100-460-4720-58505	Bond Expense		
<b>Total Other Expenditures</b>		<b>484,800</b>	<b>490,700</b>

## Public Works/Engineering

The Public Works/Engineering Department is responsible for the construction, maintenance and operation of the City's infrastructure. The City's infrastructure, mainly within public dedicated right of way and easements, includes street pavement, curb, gutter, sidewalk, traffic signals, signage, striping, dirt roads, trails, and drainage facilities. The Public Works/Engineering Department contracts for staffing and services. The department is organized into four primary programs: Administration, Capital Improvements, Development Engineering and Maintenance. These programs are accounted for in various fund sources including: General Fund, Gas Tax Fund, Measure A Fund, TDA Fund AQMD Fund and CDBG Fund. The Capital Improvement program is further funded by Development Impact Fees and various regional, state and federal grants. The Development Engineering Department and the Public/Works/Engineering Department are accounted for in the General Fund. The other funds are Special Revenue Funds.

General Fund 4340 Development Engineering Contract Services	General Fund 4500 Public Works/ Engineering Contract Services	Gas Tax Fund 200 Contract Services
Measure A Fund 201 Contract Services	TDA Fund 203 Contract Services	AQMD Fund 210 Contract Services

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	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Public Works/Engineering</u></b>				
Total Salary and Benefits	-	-	-	-
Other Expenditures & Transfers-Out	144,543	212,800	235,800	243,600
<b>Total Expenditures</b>	<b>144,543</b>	<b>212,800</b>	<b>235,800</b>	<b>243,600</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>144,543</b>	<b>212,800</b>	<b>235,800</b>	<b>243,600</b>

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Public Works/Engineering</u></b>				
Total Salary and Benefits	-	-	-	-
Other Expenditures & Transfers-Out	144,543	212,800	235,800	243,600
<b>Total Expenditures</b>	<b>144,543</b>	<b>212,800</b>	<b>235,800</b>	<b>243,600</b>
<b><u>Fund</u></b>				
<b>General Fund - 100</b>	<b>144,543</b>	<b>212,800</b>	<b>235,800</b>	<b>243,600</b>

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Public Works/Engineering - 4500</u></b>				
Total Salary and Benefits	142,007	87,500	91,800	93,700
Other Expenditures & Transfers-Out	991,745	1,052,300	732,000	752,100
Project Expenditures	63,910	300	-	-
<b>Total Expenditures</b>	<b>1,197,663</b>	<b>1,140,100</b>	<b>823,800</b>	<b>845,800</b>
<b><u>Fund</u></b>				
Gas Tax Fund - 200	1,197,663	1,140,100	823,800	845,800
<b>Total Expenditures by Fund</b>	<b>1,197,663</b>	<b>1,140,100</b>	<b>823,800</b>	<b>845,800</b>

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Public Works/Engineering</u></b>				
Total Salary and Benefits	3,379	44,100	45,700	46,900
Other Expenditures & Transfers-Out	45,250	46,000	20,000	20,000
Project Expenditures	803,054	547,000	555,700	-
<b>Total Expenditures</b>	<b>851,684</b>	<b>637,100</b>	<b>621,400</b>	<b>66,900</b>
<b><u>Fund</u></b>				
Measure A Fund - 201	851,684	637,100	621,400	66,900
<b>Total Fund Expenditures</b>	<b>851,684</b>	<b>637,100</b>	<b>621,400</b>	<b>66,900</b>

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Public Works/Engineering</u></b>				
Total Salary and Benefits	-	-	-	-
Other Expenditures & Transfers-Out	3,027	-	-	-
Project Expenditures	22,769	3,200	192,400	-
<b>Total Expenditures</b>	<b>25,796</b>	<b>3,200</b>	<b>192,400</b>	<b>-</b>
<b><u>Fund</u></b>				
TDA FUND - 203	25,796	3,200	192,400	-
<b>Total Fund Expenditures</b>	<b>25,796</b>	<b>3,200</b>	<b>192,400</b>	<b>-</b>

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Public Works/Engineering</u></b>				
Total Salary and Benefits	-	-	-	-
Other Expenditures & Transfers-Out	1,820	4,900	1,200	1,200
Total Project Expenditures	116,050	30,100	45,000	45,000
<b>Total Expenditures</b>	<b>117,870</b>	<b>35,000</b>	<b>46,200</b>	<b>46,200</b>
<b><u>Fund</u></b>				
AQMD FUND - 210	117,870	35,000	46,200	46,200
<b>Total All Fund Expenditures</b>	<b>117,870</b>	<b>35,000</b>	<b>46,200</b>	<b>46,200</b>

## **Service Description**

### Administration

- Manages and oversees the operating budgets of the primary programs (Capital Improvements, Development Engineering, and Maintenance).
- Provides professional engineering/technical support under the direction of the City Manager.
- Manages the annual Engineer's Report for Assessments and Special Districts for the City's Lighting, Landscape and Maintenance District (LLMD) 89-1C and Street Lighting Zones, Community Service Areas (CSA's) 22, 103 and 142.
- Manages the annual Community Facility District (CFD-Services) which provides for maintenance of new development's public improvements and public safety requirements.
- Monitor federal, state and regional public works and transportation initiatives. Pursues appropriate grants for public improvements.

### Capital Improvements

- Manage and administer activities related to the Capital Improvement Program including grant administration, planning engineering, design, bidder administration and construction oversight of the city's infrastructure improvements.
- Coordinate with and apply for federal, state, regional and local grant programs for the CIP projects.
- Administers right of way acquisitions, negotiations, appraisal reviews, and title and escrow services.

### Development Engineering

- Support the planning division in the preparation of environmental documents by reviewing technical studies, reports and plans for development of mitigation measures; preparing conditions of approval for new development; and, participating in Planning Commission meetings.
- Provide map check and land survey review and approval of parcel maps, final maps, lot line adjustments and legal descriptions and plats as required by the State Subdivision Map Act.
- Provide plan check and engineering review and approval of improvement plans and grading plans (including technical review of Storm Water Pollution Prevention Plans, SWPPP, and Water Quality Management Plans, WQMP).
- Administration of State Regional Water Quality Control Board Order for Storm Water Discharges program (referred as the National Pollutant Discharge Elimination System, NPDES).

### Maintenance

- Manages contractor services for the maintenance and repair of streets, dirt roads, drainage facilities, pavement markings and signage, illegal dumping clean up, and graffiti removal.
- Review and issue permits for encroachments and associated traffic control plans for work within the public right of way including private and capital improvement construction activities, utility installation, repair work, special events, and haul routes.
- Respond to emergency situations, natural disasters and special event support.

### **Long Term Goals**

The Public Works Department plays a major role implementing the City's goals and objectives relative to the improvement and maintenance of the city's infrastructure. The specific goals for the Public Works Department by program follow:

#### Administration

- Prioritize services and optimize revenue funds to provide quality services supporting the construction, maintenance and operation of the City's infrastructure.
- Maintain and monitor a Citywide revenue program (CFD - Services) to supplement the existing County established LLMD and CSA's that primarily pay for street lighting and street sweeping of select streets.
- Pursue funding sources to enhance major corridor pavement maintenance activities.
- Monitor regional, state and federal transportation and storm water initiatives that have bearing on the City's infrastructure system.

#### Capital Improvements

- Improve the City's major transportation corridors in accordance with the City's five year CIP program.
- Implement a pavement management strategy within designated improvement zones.
- Implement a prioritized improvement strategy for the City's unpaved streets.
- Implement and install a major corridor "welcome" entry monument program.
- Develop an Active Transportation Plan (ATP) that can be incorporated into the Circulation Element of the General Plan. The ATP will address various modes of transportation for cyclists, equestrian, pedestrian and link transit facilities.

#### Development Engineering

- Facilitate development review and permit approvals in accordance with local, state and federal laws and policies.
- Strive to process development submittals with a three (3) review + mylar check approval program.

- Prepare City of Wildomar Engineering Manual with policies, procedures, guidelines and standard plans and specifications.
- Provide technical support, analysis and recommendations to the Planning Commission and City Council on development applications.

#### Maintenance

- Enhance the Citywide street striping and signage improvement program.
- Improve pavement repair and maintenance.
- Maintain and improve an effective graffiti abatement program.
- Effectively remove illegal dumped material, litter and weeds within the City's major transportation corridors.
- Continue to provide timely response for emergency and special event road closures and detours.
- Review and issue permits for right of way encroachments for private and capital projects, utility installation, repairs, haul routes and special events.

### **Two Year Work Plan**

#### Administration

- Pursue grants to complete funding for Bundy Canyon Road widening to 4 lanes from I-15 to Sunset.
- Pursue grants to complete funding offset by Measure A for Grand Avenue Bike Lane improvements.
- Pursue grants for capital improvements based on the findings and priorities from the SCAG ATP planning grant.
- Pursue grants to enhance park amenities using DIF funds for grant match requirements.

#### Capital Improvements

- Acquire Right of Way required to construct Bundy Canyon to a four lane facility from I-15 to Sunset.
- Complete 100% plans, specifications and estimate for Bundy Canyon from I-15 to Sunset.
- Commence construction on Bundy Canyon to a four lane facility from I-15 to Sunset. Construction includes installation of traffic signals at Sellers and Monte Vista and modification of the traffic signal at the Farm.
- Construct Grand Avenue Bike Lane and Multipurpose Trail improvements.
- Construct the sidewalk on Union Street to Collier Elementary School
- Construct the sidewalk on Almond Street and Bundy Canyon to support Lake Elsinore High School pedestrian traffic.
- Construct Malaga Gateway Park.
- Complete agreement with Flood Control and install pedestrian access gates on the easterly side of Murrieta Creek.
- Design the parkway with new sidewalks on Mission Trail approximately from Elberta to Olive.
- Complete the purchase of street lights from SCE and retrofit the street lights with LED fixtures.
- Complete an Active Transportation Plan planning document with SCAG.



#### Development Engineering

- Effectively utilize consultant support services to maintain timely reviews and inspections of private property development.
- Design review and inspection of developer constructed infrastructure to be owned and maintained by the city.

#### Maintenance

- Maintain the prior years priorities and level of effort for the street maintenance program.

### **Prior Two-Year Accomplishments**

#### Administration

- Secured funding for Grand Avenue Bike Lanes and Multipurpose Trail.
- Secured funding for Guardrail repairs.
- Secured funding for Pedestrian Countdown Heads.
- Secured funding for a circulation element study for Active Transportation.

#### Capital Improvements

- Completed construction of Lateral C-1 Storm Drain.
- Completed design of Grand Avenue Bike Lanes and Multipurpose Trail.
- Completed design of Almond sidewalk.
- Completed design of Collier sidewalk.
- Completed construction of Hidden Springs left turn signal.
- Completed design of Clinton Keith Road widening.
- Completed purchase and sales agreement with SCE for citywide street lights

#### Development Engineering

- Construction oversight of several subdivision and commercial centers.
- Plan reviewed improvement plans and final maps for various subdivisions.
- Entitled various subdivision and commercial developments.

### Maintenance

- Administered Maintenance Contractor overseeing pothole patching, sign installation, graffiti removal, sidewalk repair, vegetation and litter cleaning, tree trimming and street striping.
- Oversight and managed detours and avoid closures for special events and emergency support.
- Oversight encroachment permits for street improvement and utility construction within the public right-of-way.

## 2017-18 & 2018-19 Departmental Budget

Development Engineering		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>GENERAL FUND</b>					
100-430-4340-52010	Office Supplies	-	200		
100-430-4340-52012	Departmental Supplies	-	-		
100-430-4340-52015	Postage Mailing		-		
100-430-4340-52100	Memberships/Dues	147	200		
100-430-4340-52105	Meetings/Conferences	-	-		
100-430-4340-52115	Contractual Services	-	-		
100-430-4340-52116	Professional Services	-	-		
100-430-4340-52117	Legal Services	-	-		
100-450-4340-52012	Departmental Supplies	110	-		
100-450-4340-52105	Meetings/Conferences	50	-		
100-450-4340-52116	Professional Services	13	-		
<b>Total Other Expenditures</b>		<b>320</b>	<b>400</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL FUND</b>		<b>320</b>	<b>400</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>Development Engineering - 4340</b>	<b>320</b>	<b>400</b>	<b>-</b>	<b>-</b>

## 2017-18 & 2018-19 Departmental Budget

Public Works/Engineering		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>GENERAL FUND</b>					
100-450-4500-52010	Office Supplies	281	100	500	600
100-450-4500-52012	Departmental Supplies	97	300	300	400
100-450-4500-52015	Postage Mailings	-	100	500	600
100-450-4500-52020	Legal Notices	238	-		
100-450-4500-52105	Meetings/Conferences	60	1,500	2,000	2,200
100-450-4500-52113	Travel	-	100		
100-450-4500-52115	Contractual Services	-	15,000		
100-450-4500-52116	Professional Services	-	7,700		
100-450-4500-52117	Legal Services	20,387	9,000	5,000	5,200
100-450-4500-53024	Solid Waste	-	-		
100-450-4500-53025	Electricity	75	-		
100-450-4500-53028	Communications	596	1,000	500	600
100-450-4500-54060	NPDES	122,810	178,000	227,000	234,000
100-450-4500-58110	Hardware/Software	-	-		
<b>Total Other Expenditures</b>		<b>144,543</b>	<b>212,800</b>	<b>235,800</b>	<b>243,600</b>
<b>TOTAL GENERAL FUND</b>		<b>144,543</b>	<b>212,800</b>	<b>235,800</b>	<b>243,600</b>
<b>Total</b>	<b>Public Works/Engineering - 4500</b>	<b>144,543</b>	<b>212,800</b>	<b>235,800</b>	<b>243,600</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Public Works/Engineering - 4500		
Fund Number:	General Fund - 100		
Other Expenditures			
		Adopted Budget	
		2017-18	2018-19
100-450-4500-52010	Office Supplies	500	600
100-450-4500-52012	Departmental Supplies	300	400
100-450-4500-52015	Postage Mailing	500	600
100-450-4500-52020	Legal Notices		
100-450-4500-52105	Meetings/Conferences		
	League of CA Cities - PW Officer	1,500	1,600
	WRCOG, RCTC, EDA, Chamber	500	600
100-450-4500-52115	Contractual Services		
100-450-4500-52116	Professional Services		
100-450-4500-52117	Legal Services	5,000	5,200
100-450-4500-53024	Solid Waste		
100-450-4500-53025	Electricity		
100-450-4500-53028	Communications	500	600
100-450-4500-54060	NPDES		
	RCFCWD - Santa Margarita MS4		
	NPDES (Cost Share)	145,000	149,400
	RCFCWD - Lake Elsinore TMDL	65,000	67,000
	Regional WQCB - Santa Margarita		
	MS4 Permit	17,000	17,600
100-450-4500-58110	Hardware/Software		
Total Other Expenditures		235,800	243,600

## 2017-18 & 2018-19 Departmental Budget

Public Works/Engineering		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>GAS TAX FUND - 200</b>					
200-450-4500-51001	Salaries	119,962	72,900	71,400	73,100
200-450-4500-51100	Auto Allowance	4,305	2,400	2,400	2,400
200-450-4500-51105	Cell Phone Allowance	517	300	300	300
200-450-4500-51107	Internet Allowance	517	300	300	300
200-450-4500-51150	PERS Retirement	6,204	4,500	9,200	9,400
200-450-4500-51160	Medicare	1,896	1,100	1,100	1,100
200-450-4500-51162	FUI	-	-	-	-
200-450-4500-51164	SUI	154	200	-	-
200-450-4500-51200	Medical Ins.	5,440	4,800	4,800	4,800
200-450-4500-51201	Dental Ins.	676	600	600	600
200-450-4500-51202	Vision Ins.	147	400	400	400
200-450-4500-51208	Other Ins Premium	2,192	-	1,300	1,300
<b>Total Salary and Benefits</b>		<b>142,007</b>	<b>87,500</b>	<b>91,800</b>	<b>93,700</b>
200-450-4500-52115	Contractual Services	756,360	954,100	602,400	620,800
200-450-4500-52116	Professional Services	400	-	-	-
200-450-4500-52117	Legal Services	6,254	500	5,000	5,200
200-450-4500-53024	Solid Waste	6,428	10,000	5,000	5,200
200-450-4500-53025	Electricity	26,565	34,000	20,000	20,600
200-450-4500-54060	NPDES	23,814	53,700	23,000	23,700
200-450-4500-59000	Transfers Out	171,924	-	76,600	76,600
<b>Total Other Expenditures</b>		<b>991,745</b>	<b>1,052,300</b>	<b>732,000</b>	<b>752,100</b>
909 Bundy Canyon/Scott Rd Widen 02					
200-909-4500-52115	Contractual Services	63,554	-	-	-
912 Palomar Widen 05					
200-912-4500-52115	Contractual Services	53	-	-	-
913 Clinton Keith Widen 08					
200-913-4500-52115	Contractual Services	304	300	-	-
<b>Total Project Expenditures</b>		<b>63,910</b>	<b>300</b>	<b>-</b>	<b>-</b>
<b>TOTAL GAS TAX FUND - 200</b>		<b>1,197,663</b>	<b>1,140,100</b>	<b>823,800</b>	<b>845,800</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Public Works/Engineering - 4500			
Fund Number: Gas Tax Fund - 200			
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
<b>Other Expenditures</b>			
200-450-4500-52010	Office Supplies		
200-450-4500-52016	Reproduction		
200-450-4500-52020	Legal Notices		
200-450-4500-52115	Contractual Services		
	Dpty City Engineer; 20hrs/wk for		
	50 wks at \$130/hr	130,000	133,900
	Asst. Engineer; 10hrs/wk for 50 wks		
	at \$110/hr	55,000	56,700
	Maintenance Supervisor; 26 hrs/wk		
	for 50 wks at \$101/hr	131,300	135,300
	Traffic Operations; 2 hrs/wk for 50		
	wks at \$125/hr	12,500	12,900
	Inspector; 5 hrs/wk for 50 wks at		
	\$100/hr	25,000	25,800
	Admin Analyst; 2hrs/wk for 50 wks at		
	\$80/hr	8,000	8,300
	Grant Support; 0 hrs at \$120/hr		
	Street Maintenance Contractor;		
	2-Person Crew + Flatbed Truck; Q1, Q2		
	(9hr/wk) Q3, Q4 (20 hrs/wk) at \$165/hr		
	and callouts 12 mo for 4 hrs at \$250/hr	136,500	140,600
	Traffic Signal Maintenance;		
	Caltrans, County, Contractor	54,100	55,800
	Shoulder Grading, Pothole repair,		
	sign repair, pvmt R&R	50,000	51,500

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Public Works/Engineering - 4500			
Fund Number: Gas Tax Fund - 200			
<b>Other Expenditures</b>			
		Adopted Budget	
		2017-18	2018-19
200-450-4500-52116	Professional Services		
200-450-4500-52117	Legal Services	5,000	5,200
200-450-4500-53024	Solid Waste	5,000	5,200
200-450-4500-53025	Electricity	20,000	20,600
200-450-4500-53026	Water		
200-450-4500-53027	Gas		
200-450-4500-53028	Communications		
200-450-4500-54060	NPDES		
	Inspector at 2 hrs/wk for 50 weeks at \$10/hr	10,000	10,300
	Storm Water Engineer at 2 hrs/wk for 50 weeks at \$130/hr	13,000	13,400
200-450-4500-54092	Loan to County Payment		
200-450-4500-59000	Transfers Out	76,600	76,600
<b>Total Other Expenditures/ Transfers Out</b>		<b>\$ 732,000</b>	<b>\$ 752,100</b>



## 2017-18 & 2018-19 Departmental Budget

Public Works/Engineering		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
<b>Account Number</b>					
<b>MEASURE A FUND - 201</b>					
201-450-4500-51001	Salaries	2,857	36,400	35,700	36,600
201-450-4500-51100	Auto Allowance	98	1,200	1,200	1,200
201-450-4500-51105	Cell Phone Allowance	12	100	100	100
201-450-4500-51107	Internet Allowance	12	100	100	100
201-450-4500-51150	PERS Retirement	145	2,400	4,500	4,700
201-450-4500-51160	Medicare	43	500	500	600
201-450-4500-51162	FUI	-	-	-	-
201-450-4500-51164	SUI	4	500	-	-
201-450-4500-51200	Medical Ins.	139	2,400	2,400	2,400
201-450-4500-51201	Dental Ins.	16	300	300	300
201-450-4500-51202	Vision Ins.	3	200	200	200
201-450-4500-51208	Other Ins. Premium	51	-	700	700
<b>Total Salary and Benefits</b>		<b>3,379</b>	<b>44,100</b>	<b>45,700</b>	<b>46,900</b>
201-450-4500-52115	Contractual Services	-	-		
201-450-4500-59000	Transfers Out	45,250	46,000	20,000	20,000
<b>Total Other Expenditures</b>		<b>45,250</b>	<b>46,000</b>	<b>20,000</b>	<b>20,000</b>

## 2017-18 & 2018-19 Departmental Budget

<b>Public Works/Engineering</b>		<b>Adopted</b>		
		<b>2015-2016</b>	<b>2016-17</b>	
<b>Account Number</b>		<b>Year End Actual</b>	<b>Estimated Budget</b>	<b>2017-18 Budget</b>
901 Accessibility Imp Prog		-	20,000	5,000
902 Roadway Safety Imp		-		
201-902-4500-52115 Contractual Services		6,539	40,000	15,000
903 Slurry Seal Prog				
201-903-4500-52115 Contractual Services		97	325,000	45,000
905 Unpaved Roadway				
201-905-4500-52115 Contractual Services		715	-	-
906 City Wide Maint Prog				
201-906-4500-52115 Contractual Services		513,485	127,000	150,000
921 Traffic Signal Imp-Hidden Spr/ClintonKeith				
201-921-4500-52115 Contractual Services		72	-	-
922 Almond Street Sidewalk Improvements		-	-	71,600
925 Clinton Keith Slurry Seal				
201-925-4500-52020 Legal Notices		401	-	-
201-925-4500-52115 Contractual Services		14,507	-	-
926 George Ave Sidewalk Imp				
201-926-4500-52115 Contractual Services		3,130	-	-
927 Pavement Repair Program				
201-927-4500-52115 Contractual Services		-	35,000	-
928 Bundy Canyon Rd. Safety Imp				
201-928-4500-52115 Contractual Services		8,719	-	269,100
929 Grand Ave & Clinton Keith Bike Ph 1				
201-929-4500-52115 Contractual Services		76,826	-	-
930 Grand Ave Bike Path Ph 2				
201-930-4500-52115 Contractual Services		52,092	-	-
931 Grand Ave Multi-Use Trail				
201-931-4500-52115 Contractual Services		126,471	-	-
<b>Total Project Expenditures</b>		<b>803,054</b>	<b>547,000</b>	<b>555,700</b>
<b>TOTAL MEASURE A FUND - 201</b>		<b>851,684</b>	<b>637,100</b>	<b>621,400</b>
<b>Total Public Works/Engineering - 4500</b>		<b>851,684</b>	<b>637,100</b>	<b>621,400</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Public Works/Engineering - 4500		
Fund Number: Measure A Fund - 201		
Other Expenditures/ Project Expenditures	Adopted Budget	
	2017-18	2018-19
<b>Other Expenditures:</b>		
201-450-4500-52115 Contractual Services		
201-450-4500-59000 Transfers Out	20,000	20,000
<b>Total Other Expenditures/ Transfers Out</b>	<b>20,000</b>	<b>20,000</b>
<b>Project Expenditures:</b>		
<u>901 Accessibility Imp Prog</u>		
201-901-4500-52115 Contractual Services		
Street Maintenance Contractor	5,000	
<u>902 Roadway Safety Imp</u>		
201-902-4500-52115 Contractual Services		
Street Maintenance Contractor	15,000	
<u>903 Slurry Seal Prog</u>		
201-903-4500-52115 Contractual Services		
Street Maintenance Contractor	45,000	
<u>906 City Wide Maint Prog</u>		
201-906-4500-52115 Contractual Services		
Street Maintenance Contractor;		
2-Person Crew + Flatbed Truck;		
(12 hrs/wk) at \$165/hr	103,000	
Master Plan of Drainage	47,000	
<u>922 Almond Street Sidewalk Improvem</u>		
201-922-4500-52115 Contractual Services		
Construction Contractor	71,600	
<u>928 Bundy Canyon Road Safety</u>		
201-928-4500-52115 Contractual Services	269,100	
<b>Total Project Expenditures</b>	<b>555,700</b>	<b>-</b>

**2017-18 & 2018-19 Departmental Budget**

Public Works/Engineering		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>TDA FUND - 203</b>					
203-450-4500-59000	Transfers Out	3,027	-	-	-
	<b>Total Other Expenditures</b>	<b>3,027</b>	-	-	-
922	Almond Street Sidewalk Improvements		-	-	-
203-922-4500-51001	Salaries	79	-	-	-
203-922-4500-51100	Auto Allowance	3	-	-	-
203-922-4500-51005	Cell Phone Allowance	0	-	-	-
203-922-4500-51007	Internet Allowance	0	-	-	-
203-922-4500-51160	Medicare	5	-	-	-
203-922-4500-51164	SUI	0	-	-	-
203-922-4500-51200	Medical Ins.	4	-	-	-
203-922-4500-51201	Dental Ins.	0	-	-	-
203-922-4500-51202	Vision Ins.	0	-	-	-
203-922-4500-51208	Other Ins. Premium	1	-	-	-
203-922-4500-52115	Contractual Services	22,675	3,200	109,000	-
929	Grand Avenue Bikes Phase I				
203-929-4500-52115	Contractual Services	-	-	51,000	-
930	Grand Avenue Bikes Phase II				
203-930-4500-52115	Contractual Services	-	-	32,400	-
	<b>Total Project Expenditures</b>	<b>22,769</b>	<b>3,200</b>	<b>192,400</b>	-
<b>TOTAL TDA FUND - 203</b>		<b>25,796</b>	<b>3,200</b>	<b>192,400</b>	-
<b>Total</b>	<b>Public Works/Engineering - 4500</b>	<b>25,796</b>	<b>3,200</b>	<b>192,400</b>	-

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Public Works/Engineering - 4500		
Fund Number: TDA FUND - 203		
<b>Project Expenditures</b>		
	<b>Adopted Budget</b>	
	<b>2017-18</b>	<b>2018-19</b>
<u>922 Almond Street Sidewalk Improvem</u>		
203-922-4500-52115 Contractual Services		
Construction Contractor	109,000	
<u>Total 922 Almond Street Sidewalk Improvem</u>		
<u>929 Grand Ave Bikes Phase I</u>		
203-929-4500-52115 Contractual Services	51,000	
Construction Contractor		
<u>930 Grand Ave Bikes Phase II</u>		
203-930-4500-52115 Contractual Services	32,400	
Construction Contractor		
<b>Total Project Expenditures</b>	<b>192,400</b>	<b>-</b>

### 2017-18 & 2018-19 Departmental Budget

Public Works/Engineering		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>AQMD FUND - 210</b>					
210-450-4500-59000	Transfers Out	1,820	4,900	1,200	1,200
	<b>Total Other Expenditures</b>	<b>1,820</b>	<b>4,900</b>	<b>1,200</b>	<b>1,200</b>
905 Unpaved Roadway					
210-905-4500-52115	Contractual Services	116,050	30,100	15,000	45,000
929 Grand Avenue Bikes Phase I					
210-929-4500-52115	Contractual Services	-		30,000	
	<b>Total Project Expenditures</b>	<b>116,050</b>	<b>30,100</b>	<b>45,000</b>	<b>45,000</b>
<b>TOTAL AQMD FUND - 210</b>		<b>117,870</b>	<b>35,000</b>	<b>46,200</b>	<b>46,200</b>
<b>Total Public Works/Engineering - 4500</b>		<b>117,870</b>	<b>35,000</b>	<b>46,200</b>	<b>46,200</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department: Public Works/Engineering		
Fund Number: AQMD FUND - 210		
<b>Project Expenditures</b>		
	<b>Adopted Budget</b>	
	<b>2017-18</b>	<b>2018-19</b>
905 Unpaved Roadway Program		
210-905-4500-52115 Contractual Services	15,000	45,000
929 Grand Avenue Bikes Phase I		
210-929-4500-52115 Contractual Services	30,000	
Construction Contractor		
<b>Total Project Expenditures</b>	<b>45,000</b>	<b>45,000</b>

**Lighting and Landscape Maintenance District , Community Service Areas,  
and Community Facilities Districts**

The Lighting and Landscape Maintenance District Fund (LLMD) (Fund 251) and the Community Service Area Funds (CSA) (Funds 252, 253 & 254) were initially formed by Riverside County and are now administered by the City of Wildomar. The Community Facilities District Funds (CFD) (Funds 260-269) was formed by the City of Wildomar in 2013. These are all restricted services funds as assessments collected from property owners in the district must be spent on services in the district area. The common expenditures made from these funds are for contractual services, professional, legal services and utilities.

A short service description for each fund will follow the Funds overview and fund summaries. All expenditures by fund are provided at the end of the section.





## LLMDs & CSAs

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
LLMD 89-1C Fund	185,667	338,200	343,400	343,400
CSA-22 Fund	46,531	33,800	49,600	49,600
CSA-103 Fund	201,452	162,800	214,900	214,900
CSA-142 Fund	31,429	36,300	36,500	36,500
<b>Total Expenditures</b>	<b>465,079</b>	<b>571,100</b>	<b>644,400</b>	<b>644,400</b>
<b><u>Fund</u></b>				
TOTAL LLMD 89-1C Fund - 251	185,667	338,200	343,400	343,400
TOTAL CSA-22 Fund - 252	46,531	33,800	49,600	49,600
TOTAL CSA-103 Fund - 253	201,452	162,800	214,900	214,900
TOTAL CSA-142 Fund - 254	31,429	36,300	36,500	36,500
<b>Total Funds</b>	<b>465,079</b>	<b>571,100</b>	<b>644,400</b>	<b>644,400</b>

## CFDs

	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
Salaries	1,036	-	-	-
Contractual Services	31,662	103,000	218,000	218,000.00
Transfers Out	3,747	52,600	95,200	147,200
<b>Total Expenditures</b>	<b>36,445</b>	<b>155,600</b>	<b>313,200</b>	<b>365,200</b>
<b><u>Fund</u></b>				
CFD 2013-1 - Fund 260	9,036	128,400	48,800	48,800
CFD 2013-1 Annex 1 Zn 3 - Fund 261	-	-	55,500	55,500
CFD 2013-1 Annex 2 Zn 4 - Fund 262	-	-	200	200
CFD 2013-1 Annex 3 Zn 5 - Fund 263	-	-	36,700	36,700
CFD 2013-1 Annex 4 Zn 6 - Fund 264	-	-	-	-
CFD 2013-1 Annex 5 Zn 7 - Fund 265	-	-	19,800	19,800
CFD 2013-1 Annex 6 Zn 8 - Fund 266	-	-	8,000	8,000
CFD 2013-1 Annex 7 Zn 9 - Fund 267	-	-	10,000	10,000
CFD 2013-1 Annex 8 Zn 10 - Fund 268	-	-	39,000	39,000
CFD 2013-1 Special Tax B- Fund 269	27,409	27,200	95,200	147,200
<b>Total CFD Funds</b>	<b>36,445</b>	<b>155,600</b>	<b>313,200</b>	<b>365,200</b>

### Service Descriptions:

**LLMD 89C-1C Fund** The Landscaping and Lighting Maintenance Assessment District provides maintenance and operations for landscaping, multi-purpose trails, fencing, fossil filters and street lighting facilities that provide special benefit to 2,319 parcels in 22 separate district zones in the City of Wildomar.

**CSA – 22 Fund** The Community Service Area # 22 provides street lighting services to 885 parcels.

- CSA – 103 Fund** The Community Service Area # 103 provides street lighting services to 3,115 parcels. It also provides drainage-landscape maintenance to 1,078 parcels.
- CSA – 142 Fund** The Community Service Area # 103 provides street lighting services to 516 parcels.
- CFD 2013-1 Fund** A community facility district providing maintenance and public safety services to new development starting in 2013. The CFD currently includes 10 zones and a Special tax B fund for public safety costs.

Following are the expenditure budgets for the Lighting and Landscape Maintenance District, Community Service Areas and Community Facilities Districts

## 2017-18 & 2018-19 Departmental Budget

LLMDs & CSAs		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>LLMD 89-1C Fund - 251</b>					
251-450-4500-51001	Salaries	889	-	-	-
251-450-4500-51100	Auto Allowance	31	-	-	-
251-450-4500-51105	Cell Phone Allowance	4	-	-	-
251-450-4500-51107	Internet Allowance	4	-	-	-
251-450-4500-51150	PERS Retirement	45	-	-	-
251-450-4500-51155	Social Security	-	-	-	-
251-450-4500-51160	Medicare	13	-	-	-
251-450-4500-51162	FUI	-	-	-	-
251-450-4500-51164	SUI	1	-	-	-
251-450-4500-51200	Medical Ins.	43	-	-	-
251-450-4500-51201	Dental Ins.	5	-	-	-
251-450-4500-51202	Vision Ins.	1	-	-	-
251-450-4500-51208	Other Ins. Premium	16	-	-	-
<b>Total Salary and Benefits</b>		<b>1,052</b>	<b>-</b>	<b>-</b>	<b>-</b>
251-410-4610-52115	Contractual Services	10,782	11,700	-	-
251-450-4500-52115	Contractual Services	17,500	17,500	-	-
251-450-4502-52115	Contractual Services	-	5,000	-	-
251-450-4502-59000	Transfers Out	22,245	-	33,000	33,000
<b>Total Other Expenditures</b>		<b>50,527</b>	<b>34,200</b>	<b>33,000</b>	<b>33,000</b>

### 2017-18 & 2018-19 Departmental Budget

LLMDs & CSAs	2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
Account Number				
251-803-4601 Zone 3 Landscape	84,803	108,000	107,700	107,700
251-818-4502 Zone 18 Streetlights	594	800	800	800
251-826-4502 Zone 26 Streetlights	792	1,000	1,100	1,100
251-827-4502 Zone 27 Streetlights	990	1,100	1,200	1,200
251-829-4601 Zone 29 Landscape	1,655	1,000	900	900
251-830-4601 Zone 30 Landscape	9,784	29,100	30,500	30,500
251-835-4502 Zone 35 Streetlights	142	200	100	100
251-842-4601 Zone 42 Landscape	12,466	30,900	32,400	32,400
251-850-4502 Zone 50 Streetlights	198	200	300	300
251-851-4601 Zone 51 Landscape	3,152	7,200	7,700	7,700
251-852-4601 Zone 52 Landscape	6,810	59,000	61,900	61,900
251-859-4502 Zone 59 Streetlights	882	-	1,900	1,900
251-859-4601 Zone 59 Landscape	705	4,600	3,000	3,000
251-862-4601 Zone 62 Landscape	4,531	16,200	16,600	16,600
251-867-4601 Zone 67 Landscape	1,330	6,800	7,200	7,200
251-870-4502 Zone 70 Streetlights	594	1,100	1,200	1,200
251-871-4502 Zone 71 Streetlights	198	400	400	400
251-871-4601 Zone 71 Landscape	2,821	9,700	10,200	10,200
251-873-4502 Zone 73 Streetlights	396	700	800	800
251-888-4502 Zone 88 Streetlights	-	700	700	700
251-890-4601 Zone 90 Landscape	-	24,100	-	-
251-891-4601 Zone 181 Landscape	1,246	1,200	23,800	23,800
	-	-		
<b>Total LLMD Zone Expenditures</b>	<b>134,089</b>	<b>304,000</b>	<b>310,400</b>	<b>310,400</b>
<b>TOTAL LLMD 89-1C Fund - 251</b>	<b>185,667</b>	<b>338,200</b>	<b>343,400</b>	<b>343,400</b>

## 2017-18 & 2018-19 Departmental Budget

LLMDs & CSAs		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>CSA-22 FUND - 252</b>					
252-450-4500-51001	Salaries	401	-	-	-
252-450-4500-51100	Auto Allowance	14	-	-	-
252-450-4500-51105	Cell Phone Allowance	2	-	-	-
252-450-4500-51107	Internet Allowance	2	-	-	-
252-450-4500-51150	PERS Retirement	20	-	-	-
252-450-4500-51160	Medicare	6	-	-	-
252-450-4500-51164	SUI	1	-	-	-
252-450-4500-51200	Medical Ins.	20	-	-	-
252-450-4500-51201	Dental Ins.	2	-	-	-
252-450-4500-51202	Vision Ins.	0	-	-	-
252-450-4500-51208	Other Ins. Premium	7	-	-	-
252-450-4500-53025	Electricity	36,674	27,700	-	-
252-450-4500-59000	Transfers Out	5,549	600	3,300	3,300
252-450-4502-52115	Contractual Services	3,833	3,800	7,300	7,300
252-450-4502-53025	Electricity	-	1,700	39,000	39,000
<b>TOTAL CSA-22 Fund - 252</b>		<b>46,531</b>	<b>33,800</b>	<b>49,600</b>	<b>49,600</b>

## 2017-18 & 2018-19 Departmental Budget

LLMDs & CSAs		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>CSA-103 FUND - 253</b>					
253-410-4601-52115	Contractual Services	2,059	4,200	5,300	5,300
253-410-4601-52116	Professional Services	-	100	-	-
253-410-4601-53026	Water	6,297	5,000	10,400	10,400
253-410-4610-52115	Contractual Services	-	3,800	-	-
253-450-4500-51001	Salaries	480	-	-	-
253-450-4500-51100	Auto Allowance	16	-	-	-
253-450-4500-51105	Cell Phone Allowance	2	-	-	-
253-450-4500-51107	Internet Allowance	2	-	-	-
253-450-4500-51150	PERS Retirement	24	-	-	-
253-450-4500-51160	Medicare	7	-	-	-
253-450-4500-51164	SUI	1	-	-	-
253-450-4500-51200	Medical Ins.	23	-	-	-
253-450-4500-51201	Dental Ins.	3	-	-	-
253-450-4500-51202	Vision Ins.	1	-	-	-
253-450-4500-51208	Other Ins. Premium	9	-	-	-
253-450-4500-53025	Electricity	164,490	-	-	-
253-450-4500-59000	Transfers Out	24,205	16,800	16,200	16,200
253-450-4502-52115	Contractual Services	3,833	14,600	8,800	8,800
253-450-4502-52116	Professional Services	-	-	-	-
253-450-4502-53025	Electricity	-	118,300	174,200	174,200
<b>TOTAL CSA-103 FUND - 253</b>		<b>201,452</b>	<b>162,800</b>	<b>214,900</b>	<b>214,900</b>

### 2017-18 & 2018-19 Departmental Budget

LLMDs & CSAs		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>CSA-142 FUND - 254</b>					
254-410-4610-52115	Contractual Services	-	4,100	-	-
254-410-4610-52117	Legal Services	-	-	-	-
254-450-4500-51001	Salaries	401	-	-	-
254-450-4500-51100	Auto Allowance	14	-	-	-
254-450-4500-51105	Cell Phone Allowance	2	-	-	-
254-450-4500-51107	Internet Allowance	2	-	-	-
254-450-4500-51150	PERS Retirement	20	-	-	-
254-450-4500-51160	Medicare	6	-	-	-
254-450-4500-51164	SUI	1	-	-	-
254-450-4500-51200	Medical Ins.	20	-	-	-
254-450-4500-51201	Dental Ins.	2	-	-	-
254-450-4500-51202	Vision Ins.	0	-	-	-
254-450-4500-51208	Other Ins. Premium	7	-	-	-
254-450-4500-53025	Electricity	23,393	-	-	-
254-450-4500-59000	Transfers Out	3,729	3,300	3,600	3,600
254-450-4502-52115	Contractual Services	3,833	-	7,900	7,900
254-450-4502-53025	Electricity	-	28,900	25,000	25,000
<b>TOTAL CSA-142 FUND - 254</b>		<b>31,429</b>	<b>36,300</b>	<b>36,500</b>	<b>36,500</b>
<b>Total Landscape &amp; Street Lights</b>		<b>465,079</b>	<b>571,100</b>	<b>644,400</b>	<b>644,400</b>



## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	251-254		
<b>Other Expenditures</b>			
<b>LLMDs &amp; CSAs</b>		<b>Adopted</b>	
<b>Account Number</b>		<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
<b>LLMD 89-1C Fund - 251</b>			
251-410-4610-52115	Contractual Services		
251-450-4502-52115	Contractual Services		
251-450-4502-59000	Transfers Out	33,000	33,000
251-803-4601-52115	Contractual Services		
	Field Inspection/Management	8,800	8,800
	Landscaping	32,500	32,500
	Repair and Replacement	19,300	19,300
	Trails	1,000	1,000
	Tree Trimming	9,800	9,800
	Assessment Engineer	2,400	2,400
	Audito - Controller	300	300
	Contract Administration	5,500	5,500
251-803-4601-53025	Electricity		
251-803-4601-53026	Water	27,600	27,600
251-818-4502-52115	Contractual Services		
	Administration	100	100
251-818-4502-53025	Electricity	700	700
251-826-4502-52115	Contractual Services		
	Administration	100	100
251-826-4502-53025	Electricity	1,000	1,000
251-827-4502-52115	Contractual Services		
	Administration	100	100
251-827-4502-53025	Electricity	1,100	1,100
251-829-4601-52115	Contractual Services		
	Fence	100	100
	Landscaping	100	100

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	251-254		
Other Expenditures			
LLMDs & CSAs		Adopted	
Account Number		2017-18 Budget	2018-19 Budget
	Repair and Replacement	-	-
	Trails	-	-
	Auditor - Controller	200	200
251-829-4601-53025	Electricity		
251-829-4601-53026	Water	600	600
251-830-4601-52115	Contractual Services		
	Fence	2,300	2,300
	Field Inspection/Management	2,200	2,200
	Landscaping	10,600	10,600
	Repair and Replacement	6,400	6,400
	Trails	2,300	2,300
	Assessment Engineer	600	600
	Auditor - Controller	200	200
	Contract Administration	1,400	1,400
251-830-4601-53025	Electricity	300	300
251-830-4601-53026	Water	4,500	4,500
251-835-4502-52115	Contractual Services		
	Administration	100	100
251-835-4502-53025	Electricity	100	100

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	251-254		
<b>Other Expenditures</b>			
<b>LLMDs &amp; CSAs</b>		<b>Adopted</b>	
<b>Account Number</b>		<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
251-842-4601-52115	Contractual Services		
	Field Inspection/Management	2,900	2,900
	Landscaping	12,100	12,100
	Repair and Replacement	6,500	6,500
	Assessment Engineer	800	800
	Auditor - Controller	200	200
	Contract Administration	1,800	1,800
251-842-4601-53025	Electricity	300	300
251-842-4601-53026	Water	7,900	7,900
251-850-4502-52115	Contractual Services		
	Administration	100	100
251-850-4502-53025	Electricity	300	300
251-851-4601-52115	Contractual Services		
	Field Inspection/Management	600	600
	Landscaping	3,000	3,000
	Repair and Replacement	1,500	1,500
	Trails	600	600
	Assessment Engineer	200	200
	Auditor - Controller	100	100
	Contract Administration	400	400
251-851-4601-53025	Electricity	100	100
251-851-4601-53026	Water	1,300	1,300

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	251-254		
<b>Other Expenditures</b>			
<b>LLMDs &amp; CSAs</b>		<b>Adopted</b>	
<b>Account Number</b>		<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
251-852-4601-52115	Contractual Services		
	Fence	2,300	2,300
	Field Inspection/Management	5,200	5,200
	Fossil Filters	22,700	22,700
	Landscaping	11,800	11,800
	Repair and Replacement	13,300	13,300
	Trails	2,300	2,300
	Tree Trimming	700	700
	Assessment Engineer	600	600
	Auditor - Controller	100	100
	Contract Administration	1,300	1,300
251-852-4601-53025	Electricity	200	200
251-852-4601-53026	Water	900	900
251-852-4601-53028	Communications		
251-859-4502-53025	Electricity		
251-859-4601-52115	Contractual Services		
	Field Inspection/Management	300	300
	Fossil Filters	1,900	1,900
	Repair and Replacement	400	400
	Streetlights	1,900	1,900
	Assessment Engineer	100	100
	Auditor - Controller	100	100
	Contract Administration	200	200
251-859-4601-53025	Electricity		
251-859-4601-53026	Water		
251-862-4601-52115	Contractual Services		
	Field Inspection/Management	1,700	1,700
	Fossil Filters	11,300	11,300

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	251-254		
<b>Other Expenditures</b>			
<b>LLMDs &amp; CSAs</b>		<b>Adopted</b>	
<b>Account Number</b>		<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
	Repair and Replacement	2,100	2,100
	Assessment Engineer	500	500
	Auditor - Controller	100	100
	Contract Administration	800	800
251-862-4601-53025	Electricity		
251-862-4601-53026	Water		
251-867-4601-52115	Contractual Services		
	Field Inspection/Management	700	700
	Fossil Filters	2,600	2,600
	Landscaping	1,800	1,800
	Repair and Replacement	1,600	1,600
	Assessment Engineer	100	100
	Auditor - Controller	100	100
	Contract Administration	200	200
251-867-4601-53025	Electricity	100	100
251-867-4601-53026	Water		
251-870-4502-52115	Contractual Services		
	Administration	100	100
251-870-4502-53025	Electricity	1,000	1,000

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	251-254		
<b>Other Expenditures</b>			
<b>LLMDs &amp; CSAs</b>		<b>Adopted</b>	
<b>Account Number</b>		<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
251-871-4502-52115	Contractual Services		
	Administration	100	100
251-871-4502-53025	Electricity	400	400
251-871-4601-52115	Contractual Services		
	Field Inspection/Management	900	900
	Landscaping	4,100	4,100
	Repair and Replacement	3,000	3,000
	Assessment Engineer	300	300
	Auditor - Controller	200	200
	Contract Administration	600	600
251-871-4601-53025	Electricity	100	100
251-871-4601-53026	Water	1,100	1,100
251-873-4502-52115	Contractual Services		
	Administration	100	100
251-873-4502-53025	Electricity	700	700
251-888-4502-52115	Contractual Services		
	Administration	100	100
251-888-4502-53025	Electricity	700	700
251-890-4601-52115	Contractual Services		
251-890-4601-53025	Electricity		
251-890-4601-53026	Water		

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	251-254		
<b>Other Expenditures</b>			
<b>LLMDs &amp; CSAs</b>		<b>Adopted</b>	
<b>Account Number</b>		<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
251-891-4601-52115	Contractual Services		
	BMP Maintenance	13,200	13,200
	Landscaping	5,500	5,500
	Streetlights	2,800	2,800
	Assessment Engineer	1,100	1,100
	Auditor - Controller	300	300
	Contract Administration	1,000	1,000
<b>TOTAL LLMD 89-1C Fund - 251</b>		<b>343,400</b>	<b>343,400</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	251-254		
<b>Other Expenditures</b>			
<b>LLMDs &amp; CSAs</b>		<b>Adopted</b>	
<b>Account Number</b>		<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
<b>CSA-22 FUND - 252</b>			
252-450-4500-59000	Transfers Out	3,300	3,300
252-450-4502-52115	Contractual Services	7,300	7,300
252-450-4502-53025	Electricity	39,000	39,000
<b>TOTAL CSA-22 Fund - 252</b>		<b>49,600</b>	<b>49,600</b>
<b>CSA-103 FUND - 253</b>			
253-450-4500-59000	Transfers Out	16,200	16,200
253-450-4502-52115	Contractual Services	8,800	8,800
253-450-4502-53025	Electricity	174,200	174,200
253-410-4601-52115	Contractual Services		
	Adminstration	5,300	5,300
253-410-4601-53026	Water		
	Landscaping	4,300	4,300
	Water	6,100	6,100
<b>TOTAL CSA-103 FUND - 253</b>		<b>214,900</b>	<b>214,900</b>



## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	251-254		
Other Expenditures			
LLMDs & CSAs	Adopted		
	2017-18	2018-19	
Account Number	Budget	Budget	

<b>CSA-142 FUND - 254</b>		
254-450-4500-59000 Transfers Out	3,600	3,600
254-450-4502-52115 Contractual Services	7,900	7,900
254-450-4502-53025 Electricity	25,000	25,000
<b>TOTAL CSA-142 FUND - 254</b>	<b>36,500</b>	<b>36,500</b>
<b>Total Landscape &amp; Street Lights</b>	<b>644,400</b>	<b>644,400</b>

**2017-18 & 2018-19 Departmental Budget**

CFD 2013-1 & Related Annexations		Adopted			
Account Number		2015-2016 Year End Actual	2016-17 Estimated Budget	Budget	2018-19 Budget
<b>CFD 2013-1 - Fund 260</b>					
260-450-4500-51001	Salaries	876	-	-	-
260-450-4500-51100	Auto Allowance	30	-	-	-
260-450-4500-51105	Cell Phone Allowance	4	-	-	-
260-450-4500-51107	Internet Allowance	4	-	-	-
260-450-4500-51150	PERS Retirement	44	-	-	-
260-450-4500-51160	Medicare	13	-	-	-
260-450-4500-51162	FUI	-	-	-	-
260-450-4500-51164	SUI	1	-	-	-
260-450-4500-51200	Medical Ins.	43	-	-	-
260-450-4500-51201	Dental Ins.	5	-	-	-
260-450-4500-51202	Vision Ins.	1	-	-	-
260-450-4500-51208	Other Ins. Premium	16	-	-	-
<b>Total Salary and Benefits</b>		<b>1,036</b>	<b>-</b>	<b>-</b>	<b>-</b>
260-410-4120-59000	Transfer Out	-	52,600		
260-450-4502-52115	Contractual Services	8,000	75,800	48,800	48,800
<b>Total Other Expenditures</b>		<b>8,000</b>	<b>128,400</b>	<b>48,800</b>	<b>48,800</b>
<b>TOTAL CFD 2013-1 Fund - 260</b>		<b>9,036</b>	<b>128,400</b>	<b>48,800</b>	<b>48,800</b>

## 2017-18 & 2018-19 Departmental Budget

CFD 2013-1 & Related Annexations			Adopted	
Account Number	2015-2016 Year End Actual	2016-17 Estimated Budget	Budget	2018-19 Budget
<b>CFD 2013-1 Annex 1 Zn 3 - Fund 261</b>				
261-450-4500-52115 Contractual Services	-	-	55,500	55,500
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>55,500</b>	<b>55,500</b>
<b>TOTAL CFD 2013-1 Annex 1 Zn 3 Fund - 261</b>	<b>-</b>	<b>-</b>	<b>55,500</b>	<b>55,500</b>
<b>CFD 2013-1 Annex 2 Zn 4 - Fund 262</b>				
262-450-4500-52115 Contractual Services	-	-	200	200
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>
<b>TOTAL CFD 2013-1 Annex 2 Zn 4 Fund - 262</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>
<b>CFD 2013-1 Annex 3 Zn 5 - Fund 263</b>				
263-450-4500-52115 Contractual Services	-	-	36,700	36,700
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>36,700</b>	<b>36,700</b>
<b>TOTAL CFD 2013-1 Annex 3 Zn 5 Fund - 263</b>	<b>-</b>	<b>-</b>	<b>36,700</b>	<b>36,700</b>
<b>CFD 2013-1 Annex 4 Zn 6 - Fund 264</b>				
264-450-4500-52115 Contractual Services	-	-	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CFD 2013-1 Annex 4 Zn 6 Fund - 264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**2017-18 & 2018-19 Departmental Budget**

CFD 2013-1 & Related Annexations			Adopted	
Account Number	2015-2016 Year End Actual	2016-17 Estimated Budget	Budget	2018-19 Budget
<b>CFD 2013-1 Annex 5 Zn 7 - Fund 265</b>				
265-450-4500-52115 Contractual Services	-	-	19,800	19,800
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>19,800</b>	<b>19,800</b>
<b>TOTAL CFD 2013-1 Annex 5 Zn 7 Fund - 265</b>	<b>-</b>	<b>-</b>	<b>19,800</b>	<b>19,800</b>
<b>CFD 2013-1 Annex 6 Zn 8 - Fund 266</b>				
266-450-4500-52115 Contractual Services	-	-	8,000	8,000
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>
<b>TOTAL CFD 2013-1 Annex 6 Zn 8 Fund - 266</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>
<b>CFD 2013-1 Annex 7 Zn 9 - Fund 267</b>				
267-450-4500-52115 Contractual Services	-	-	10,000	10,000
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL CFD 2013-1 Annex 7 Zn 9 Fund - 267</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>CFD 2013-1 Annex 8 Zn 10 - Fund 268</b>				
268-450-4500-52115 Contractual Services	-	-	39,000	39,000
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>39,000</b>	<b>39,000</b>
<b>TOTAL CFD 2013-1 Annex 8 Zn 10 Fund - 268</b>	<b>-</b>	<b>-</b>	<b>39,000</b>	<b>39,000</b>

## 2017-18 & 2018-19 Departmental Budget

CFD 2013-1 & Related Annexations			Adopted	
Account Number		2015-2016 Year End Actual	2016-17 Estimated Budget	2018-19 Budget
<b>CFD 2013-1 Special Tax B- Fund 269</b>				
269-460-4700-52115	Contractual Services	12,517	15,200	
269-460-4700-59000	Transfer Out	3,747	-	95,200
269-460-4710-52115	Contractual Services	11,145	12,000	147,200
<b>Total Other Expenditures</b>		<b>27,409</b>	<b>27,200</b>	<b>95,200</b>
<b>TOTAL CFD 2013-1 Special Tax B Fund - 269</b>		<b>27,409</b>	<b>27,200</b>	<b>95,200</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	CFD 2013-1 & Related Annexations		
	Funds 260-269		
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
260-450-4502-52115 Contractual Services		48,800	48,800
<b>Total Other Expenditures</b>		<b>48,800</b>	<b>48,800</b>
<b>TOTAL CFD 2013-1 Fund - 260</b>		<b>48,800</b>	<b>48,800</b>
<b>CFD 2013-1 Annex 1 Zn 3 - Fund 261</b>			
261-450-4500-52115 Contractual Services		55,500	55,500
<b>Total Other Expenditures</b>		<b>55,500</b>	<b>55,500</b>
<b>TOTAL CFD 2013-1 Annex 1 Zn 3 Fund - 261</b>		<b>55,500</b>	<b>55,500</b>
<b>CFD 2013-1 Annex 2 Zn 4 - Fund 262</b>			
262-450-4500-52115 Contractual Services		200	200
<b>Total Other Expenditures</b>		<b>200</b>	<b>200</b>
<b>TOTAL CFD 2013-1 Annex 2 Zn 4 Fund - 262</b>		<b>200</b>	<b>200</b>
<b>CFD 2013-1 Annex 3 Zn 5 - Fund 263</b>			
263-450-4500-52115 Contractual Services		36,700	36,700
<b>Total Other Expenditures</b>		<b>36,700</b>	<b>36,700</b>
<b>TOTAL CFD 2013-1 Annex 3 Zn 5 Fund - 263</b>		<b>36,700</b>	<b>36,700</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	CFD 2013-1 & Related Annexations		
	Funds 260-269		
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
<b>CFD 2013-1 Annex 4 Zn 6 - Fund 264</b>			
264-450-4500-52115 Contractual Services	-	-	
<b>Total Other Expenditures</b>	-	-	
<b>TOTAL CFD 2013-1 Annex 4 Zn 6 Fund - 264</b>	-	-	
<b>CFD 2013-1 Annex 5 Zn 7 - Fund 265</b>			
265-450-4500-52115 Contractual Services	19,800	19,800	
<b>Total Other Expenditures</b>	<b>19,800</b>	<b>19,800</b>	
<b>TOTAL CFD 2013-1 Annex 5 Zn 7 Fund - 265</b>	<b>19,800</b>	<b>19,800</b>	
<b>CFD 2013-1 Annex 6 Zn 8 - Fund 266</b>			
266-450-4500-52115 Contractual Services	8,000	8,000	
<b>Total Other Expenditures</b>	<b>8,000</b>	<b>8,000</b>	
<b>TOTAL CFD 2013-1 Annex 6 Zn 8 Fund - 266</b>	<b>8,000</b>	<b>8,000</b>	
<b>CFD 2013-1 Annex 7 Zn 9 - Fund 267</b>			
267-450-4500-52115 Contractual Services	10,000	10,000	
<b>Total Other Expenditures</b>	<b>10,000</b>	<b>10,000</b>	
<b>TOTAL CFD 2013-1 Annex 7 Zn 9 Fund - 267</b>	<b>10,000</b>	<b>10,000</b>	

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various	
Fund Number:	CFD 2013-1 & Related Annexations	
	Funds 260-269	
<b>Other Expenditures</b>		
	<b>Adopted Budget</b>	
	<b>2017-18</b>	<b>2018-19</b>
<b>CFD 2013-1 Annex 8 Zn 10 - Fund 268</b>		
268-450-4500-52115 Contractual Services	39,000	39,000
<b>Total Other Expenditures</b>	<b>39,000</b>	<b>39,000</b>
<b>TOTAL CFD 2013-1 Annex 8 Zn 10 Fund - 268</b>	<b>39,000</b>	<b>39,000</b>
<b>CFD 2013-1 Special Tax B- Fund 269</b>		
269-460-4700-52115 Contractual Services		
269-460-4700-59000 Transfer Out	70,500	147,200
269-460-4710-52115 Contractual Services		
<b>Total Other Expenditures</b>	<b>70,500</b>	<b>147,200</b>
<b>Total CFD 2013-1 Special Tax B- Fund 269</b>	<b>70,500</b>	<b>147,200</b>
<b>GrandTotal</b>	<b>288,500</b>	<b>365,200</b>





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### **Measure Z – Parks**

The Measure Z – Parks Fund provides funding for operations and maintenance of Wildomar community parks as well as recreation services, including:

- Maintaining safe playground equipment
- Maintaining clean public restrooms
- Restoring safety lighting
- Removing graffiti

This fund also supports the efforts of the Oversight and Advisory Committee as well as the funding of the independent financial audits to ensure funds are spent properly.

For comparative purposes to prior years' expenditures, the budget presentation for this Fund will be shown in two parts. Part 1 includes Fund 255 – Department 4610 and the second part shows Departments 4611 through 4613 of Fund 255. This budget presentation mirrors the General Fund Community Services & Community Services and Parks.

#### **Measure Z – Parks Department 4610**

City Manager – 5%  
Sr. Admin. Analyst – 5%  
City Clerk – 5%  
Maintenance Operations Manager – 5%  
Sr. Grounds Worker-20%  
Grounds Worker – 20%

	Adopted			
	2015-16	2016-17	2017-18	2018-19
	Year End Actual	Estimated Budget	Budget	Budget
<u>Department</u>				
Total Salary and Benefits	50,014	54,100	56,200	57,900
Other Expenditures	13,844	17,300	28,700	28,200
Community Services - 4610	63,859	71,400	84,900	86,100
<u>Fund</u>				
Measure Z - Parks Fund	63,859	71,400	84,900	86,100

### Long Term Goals

- Provide opportunities for engaging more residents in City programs.
- Provide Wildomar residents with a variety of recreational opportunities at premier park facilities.

### Two Year Work Plan

- Repair and rehabilitation of Marna O'Brien Park, Windsong Park, Heritage Regency Park and other qualifying city properties for public recreational uses per the requirements of Measure Z.
- Provide security observations (technology) at the Parks.
- Develop informative and effective communication methods (website, newsletter, etc. for park programs).
- Develop a graffiti removal program for park properties.
- Appropriately staff the park's programs based on community needs.

### Performance Measurement Outcomes

- Opening of Parks.
- Park Programs, hours of service.
- Volunteer hours.

### Measure Z – Parks

The departments for the parks in the Measure Z Parks Fund are:

- 4611 Marna O’Brien Park,
- 4612 Heritage Regency Park and
- 4613 Windsong Park.

The departmental overview for the three parks is shown below and the adopted detail budget for the Parks for fiscal years 2017-2019 are shown at the end of the section.

**Measure Z – Parks**  
**Departments 4611 - 4613**  
 Contract Services

	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
O'Brien Park	178,671	187,000	211,100	198,800
Heritage Park	33,414	38,100	49,200	37,600
Windsong Park	37,525	39,600	52,200	52,900
<b>Community Services and Parks</b>	<b>249,610</b>	<b>264,700</b>	<b>312,500</b>	<b>289,300</b>
<b><u>Fund</u></b>				
<b>Measure Z - Parks Fund</b>	<b>249,610</b>	<b>264,700</b>	<b>312,500</b>	<b>289,300</b>

**2017-18 & 2018-19 Departmental Budget**

Community Services			Adopted		
			2015-16	2016-17	2017-18
Account Number		Year End Actual	Estimated Budget	Budget	Budget
MEASURE Z - PARKS FUND - 255					
255-410-4610-51001	Salaries	35,524	35,700	37,600	39,400
255-410-4610-51010	Overtime	-	3,000	-	-
255-410-4610-51100	Auto Allowance	855	1,000	1,200	1,200
255-410-4610-51105	Cell Phone Allowance	351	400	300	300
255-410-4610-51107	Internet Allowance	351	400	300	300
255-410-4610-51150	PERS Retirement	9,236	9,900	7,400	7,700
255-410-4610-51160	Medicare	556	600	600	600
255-410-4610-51162	FUI	-	100	-	-
255-410-4610-51164	SUI	94	100	-	-
255-410-4610-51200	Medical Ins.	2,122	1,800	7,200	7,200
255-410-4610-51201	Dental Ins.	762	800	900	900
255-410-4610-51202	Vision Ins.	163	300	500	100
255-410-4610-51208	Other Ins Premium	-		200	200
Total Salary and Benefits		50,014	54,100	56,200	57,900
255-410-4610-52010	Office Supplies	575	500	-	-
255-410-4610-52011	Departmental Supplies	190	500	-	-
255-410-4610-52012	Departmental Supplies	64	-	300	300
255-410-4610-52016	Reproduction	-	100	500	500
255-410-4610-52020	Legal Notices			500	500
255-410-4610-52100	Membership Dues	170	200	200	200
255-410-4610-52105	Meetings/Conferences	-	800	-	-
255-410-4610-52113	Travel	725	-	-	-
255-410-4610-52115	Contractual Services	3,097	10,700	23,700	23,700
255-410-4610-52116	Professional Services	7,500	3,500	500	-
255-410-4610-52117	Legal Services	1,524	1,000	3,000	3,000
255-410-4610-59000	Transfers Out	-	-	-	-
Total	Community Services - 4610	63,859	71,400	84,900	86,100
TOTAL MEASURE Z - PARKS FUND					
		63,859	71,400	84,900	86,100

**2017-18 & 2018-19 Departmental Budget**

Community Services and Parks		Adopted			
		2015-16	2016-17	2017-18	2018-19
Account Number		Year End Actual	Estimated Budget	Budget	Budget
MEASURE Z - PARKS FUND - 255					
255-410-4611 O'Brien Park					
255-410-4611-51010	Overtime	1,775	2,000		
255-410-4611-52010	Office Supplies	455	500	500	500
255-410-4611-52012	Departmental Supplies	8,341	8,500	22,500	15,800
255-410-4611-52016	Reproduction	218	300	300	300
255-410-4611-52115	Contractual Services	72,922	78,000	91,500	77,300
255-410-4611-52116	Professional Services	5,528	6,400	26,600	32,000
255-410-4611-53020	Telephone	-	500		
255-410-4611-53024	Solid Waste	-	200	1,200	1,200
255-410-4611-53025	Electricity	30,114	31,600	27,500	30,200
255-410-4611-53026	Water	54,842	57,600	35,000	38,500
255-410-4611-53027	Gas	-	-		
255-410-4611-53028	Communications	440	1,400	1,000	1,000
255-410-4611-58100	Furniture & Equipment	4,037	-	5,000	2,000
TOTAL MEASURE Z - PARKS FUND		178,671	187,000	211,100	198,800
TOTAL O'Brien Park		178,671	187,000	211,100	198,800
MEASURE Z - PARKS FUND - 255					
255-410-4612 Heritage Park					
255-410-4612-51010	Overtime	1,775	2,000	-	-
255-410-4612-52010	Office Supplies	186	-	-	-
255-410-4612-52012	Departmental Supplies	303	3,000	16,400	4,300
255-410-4612-52016	Reproduction	-	-	-	-
255-410-4612-52115	Contractual Services	26,409	28,100	24,400	25,400
255-410-4612-52116	Professional Services	789	-	3,000	2,000
255-410-4612-53020	Telephone	-	-	-	-
255-410-4612-53024	Solid Waste	-	-	-	-
255-410-4612-53025	Electricity	371	500	500	500
255-410-4612-53026	Water	3,581	4,500	4,900	5,400
255-410-4612-53027	Gas	-	-		
255-410-4612-53028	Communications	-			
TOTAL MEASURE Z - PARKS FUND		33,414	38,100	49,200	37,600
TOTAL Heritage Park		33,414	38,100	49,200	37,600

<b>MEASURE Z - PARKS FUND - 255</b>					
<b>255-410-4613</b>	<b>Windsong Park</b>				
255-410-4613-51010	Overtime	887	1,000	-	-
255-410-4613-52010	Office Supplies	186	300	200	200
255-410-4613-52012	Departmental Supplies	1,496	1,800	8,700	3,800
255-410-4613-52115	Contractual Services	26,357	27,200	28,400	37,400
255-410-4613-52116	Professional Services	403	500	5,500	2,000
255-410-4613-53024	Solid Waste	-	-	-	-
255-410-4613-53025	Electricity	754	1,000	1,100	1,200
255-410-4613-53026	Water	7,003	7,300	7,300	7,300
255-410-4613-53027	Gas	-	-	-	-
255-410-4613-53028	Communications	440	500	1,000	1,000
<b>TOTAL MEASURE Z - PARKS FUND</b>		<b>37,525</b>	<b>39,600</b>	<b>52,200</b>	<b>52,900</b>
<b>TOTAL Windsong Park</b>		<b>37,525</b>	<b>39,600</b>	<b>52,200</b>	<b>52,900</b>
<b>Total</b>	<b>Community Services and Parks</b>	<b>313,469</b>	<b>357,500</b>	<b>312,500</b>	<b>289,300</b>

2017-18 & 2018-19 Departmental Budget Detail			
Department:	Various		
Fund Number:	MEASURE Z - PARKS FUND - 255		
Other Expenditures			
		Adopted Budget	
		2017-18	2018-19
Community Services - 4610			
255-410-4610-52012	Departmental Supplies	300	300
255-410-4610-52016	Reproduction	500	500
255-410-4610-52020	Legal notices	500	500
255-410-4610-52100	Membership Dues		
	CPRS	200	200
255-410-4610-52115	Contractual Services		
	Accounting Services	15,700	15,700
	Audit Prep (40 hrs), Accounts Payable/ Recievables (4hrs/wk=208hrs) quarterly report prep (20hrs per report + annual report = 100hrs) @ \$45/hr = \$15,700		
	Annual audit	5,000	5,000
	Assessment Processing	3,000	3,000
255-410-4610-52116	Professional Services		
	Website Services	500	
255-410-4610-52117	Legal Services	3,000	3,000
	Burke, Williams & Sorenson; Review agenda documents, reports, contracts, Agreements		
255-410-4610-59000	Transfers Out		
<b>Total</b>	<b>Community Services - 4610</b>	<b>28,700</b>	<b>28,200</b>



2017-18 & 2018-19 Departmental Budget Detail			
Department:	Various		
Fund Number:	MEASURE Z - PARKS FUND - 255		
Other Expenditures		Adopted Budget	
		2017-18	2018-19
<b>255-410-4611</b>	<b>O'Brien Park</b>		
255-410-4611-52010	Office Supplies	500	500
255-410-4611-52012	Departmental Supplies		
	Janitorial Supplies	1,500	1,600
	Plant Replenishment	2,000	2,000
	Facility/Playground Material	2,200	2,200
	Playground Bark Replenishment	6,800	
	Health Dept. Permits	1,000	1,000
	Flyers	3,500	3,500
	Special Event Supplies	5,500	5,500
255-410-4611-52016	Reproductions	300	300
255-410-4611-52115	Contractual Services		
	Janitorial	24,900	24,900
	Special Event Janitorial	800	800
	Landscape Maintenance	29,600	29,600
	Security Patrol	2,700	2,700
	Security Camera Service	1,000	1,000
	Interwest Consulting Group	2,000	2,000
	Misc Repairs	6,000	6,000
	Backflow testing	200	200
	Pest Control	2,400	2,800
	Parking/Walkway Light Maintenance	4,000	2,000
	Basketball Court Resurfacing	12,600	
	Special Event Labor	2,400	2,400
	Special Event Traffic Control	1,300	1,300
	Special Event Security	1,600	1,600
255-410-4611-52116	Professional Services		
	Fence Repair	3,000	3,000
	Tree Service	1,000	1,000
	Banners/Signs	6,000	6,000
	Movie Licenses	1,600	1,600
	Special Event Entertainment	15,000	20,400
255-410-4611-53024	Solid Waste	1,200	1,200
255-410-4611-53025	Electricity	27,500	30,200
255-410-4611-53026	Water	35,000	38,500
255-410-4611-53028	Communications	1,000	1,000
255-410-4611-58100	Furniture & Equipment	5,000	2,000
<b>Total O'Brien Park</b>		<b>211,100</b>	<b>198,800</b>

2017-18 & 2018-19 Departmental Budget Detail			
Department:	Various		
Fund Number:	MEASURE Z - PARKS FUND - 255		
Other Expenditures		Adopted Budget	
		2017-18	2018-19
<b>255-410-4612</b>	<b>Heritage Park</b>		
255-410-4612-52010	Office Supplies		
255-410-4612-52012	Departmental Supplies		
	Janitorial Supplies	600	600
	Plant Replenishment	1,500	1,500
	Facility/Playground Material	2,200	2,200
	Playground Bark Replenishment	12,100	
255-410-4612-52115	Contractual Services		
	Special Event Labor	100	100
	Janitorial	10,500	10,500
	Landscape Maintenance	8,500	9,500
	Security Patrol	2,300	2,300
	Interwest Consulting Group	800	800
	Backflow testing	200	200
	Misc Repairs	2,000	2,000
255-410-4612-52116	Professional Services		
	Fence Repair	2,000	1,000
	Movie Licenses	400	400
	Special Event Entertainment	600	600
255-410-4612-53024	Solid Waste		
255-410-4612-53025	Electricity	500	500
255-410-4612-53026	Water	4,900	5,400
255-410-4612-53027	Gas		
<b>Total Heritage Park</b>		<b>49,200</b>	<b>37,600</b>

2017-18 & 2018-19 Departmental Budget Detail			
Department:	Various		
Fund Number:	MEASURE Z - PARKS FUND - 255		
Other Expenditures		Adopted Budget	
		2017-18	2018-19
<b>255-410-4613</b>	<b>Windsong Park</b>		
255-410-4613-52010	Office Supplies	200	200
255-410-4613-52012	Departmental Supplies		
	Janitorial Supplies	500	600
	Plant Replenishment	1,500	1,500
	Facility/Playground Material	1,700	1,700
	Playground Bark Replenishment	5,000	
255-410-4613-52115	Contractual Services		
	Janitorial	10,500	10,500
	Landscape Maintenance	7,600	7,600
	Security Patrol	2,300	2,300
	Security - Camera Service	1,000	1,000
	Facility Rental	3,200	3,200
	Interwest Consulting	800	800
	Misc Repair	1,500	1,500
	Pest Control	1,500	1,500
	Basketball Court Resurfacing		9,000
255-410-4613-52116	Professional Services		
	Fence Repair	1,000	1,000
	Tree Service	4,500	1,000
255-410-4613-53024	Solid Waste		
255-410-4613-53025	Electricity	1,100	1,200
255-410-4613-53026	Water	7,300	7,300
255-410-4613-53027	Gas		
255-410-4613-53028	Communications	1,000	1,000
	<b>Total Windsong Park</b>	<b>52,200</b>	<b>52,900</b>
<b>Total</b>	<b>Community Services and Parks</b>	<b>312,500</b>	<b>289,300</b>

### **Grants Fund - 280**

The Grants Fund accounts for all city-wide grant related revenues and expenditures, except for Community Development Block Grants (CDBG) which are accounted for in CDBG Fund – 282 in the next section. A Grant may be awarded to the City in one fiscal year, however the expenditures and the revenues are budgeted annually based on availability of funds and level of activity. The two major grant expenditures were for Community Services Grants and Public Works Grants. The City Council adopted Community Service Grant expenditures for the two fiscal years 2017-18 & 2018-19. The specific grants adopted are Homeland Security and Emergency Management Performance Grants (EMPG). The amounts adopted are shown in the summary on the next page. The entire budget detail is presented at the end.

#### **Grants Fund**

Contract Services

#### **Public Works Project Grants**

Contract Services

#### **Community Services Project Grants**

Contract Services

	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b><u>Public Works Grants</u></b>				
RCFC - 280-909	404,358	475,000	63,000	858,000
TUMF Fund - 280	69,476	350,000	702,600	7,485,000
Federal SRTS FUND - 280	186,372	-	192,400	-
CMAQ - 280	-	-	1,360,400	-
MSRC Fund - 280	84,760	1,360,200	500,000	-
STP/HSIP - 280	-	-	247,900	283,800
ATP Fund - 280	-	-	1,223,000	-
SCAG Fund - 280	-	-	375,500	-
Lateral C-1 (Zone 7) (Flood Control) - 280	168,948	-	-	-
<b>Public Works Grants</b>	<b>913,914</b>	<b>2,185,200</b>	<b>4,664,800</b>	<b>8,626,800</b>
<b><u>Community Services Grants</u></b>				
960 SHSP FY14	3,704	-	-	-
962 Cal Recycle CCPP FY 13-14	9,033	-	-	-
963 EMPG FY 15	5,333	-	-	-
<b>Community Services Grants</b>	<b>18,070</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>931,984</b>	<b>2,185,200</b>	<b>4,664,800</b>	<b>8,626,800</b>
<b><u>Fund</u></b>				
<b>Grants Fund - 280</b>	<b>931,984</b>	<b>2,185,200</b>	<b>4,664,800</b>	<b>8,626,800</b>

**Long Term Goals**

- Seek all applicable grants which will fund the strategies of the City's work programs.

**Two Year Work Plan**

- Records retention system Grant.
- Parks Grant.
- Emergency Management Training Grants.

**Performance Measurement Outcomes**

- Increased Grant Funding Levels.

**Prior Year Accomplishments**

- Received Grant for on line building permit system.
- Received Grant for on line code enforcement system.
- Received Grant for side walk program.

## 2017-18 & 2018-19 Departmental Budget

GRANTS FUND - 280		Adopted			
Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
GRANTS FUND - 280					
<u>Public Works Grants</u>					
RCFC - 280-909					
<u>909 Bundy Canyon/Scott Rd Widen 02</u>					
280-909-4500-51001	Salaries	1,524	-	-	-
280-909-4500-51100	Auto Allowance	52	-	-	-
280-909-4500-51005	Cell Phone Allowance	6	-	-	-
280-909-4500-51107	Internet Allowance	6	-	-	-
280-909-4500-51150	PERS Retirement	77	-	-	-
280-909-4500-51160	Medicare	23	-	-	-
280-909-4500-51164	SUI	2	-	-	-
280-909-4500-51200	Medical Ins	74	-	-	-
280-909-4500-51201	Dental Ins	8	-	-	-
280-909-4500-51202	Vision Ins	2	-	-	-
280-909-4500-51208	Other Ins Premium	27	-	-	-
Total Salary and Benefits		1,803	-	-	-
280-909-4500-52117	Legal Services	-	-		
280-909-4500-52115	Contractual Services	402,555	475,000	63,000	858,000
<u>Total 909 Bundy Canyon/Scott Rd Widen 02</u>		404,358	475,000	63,000	858,000
Total RCFC - 280-909		404,358	475,000	63,000	858,000

## 2017-18 & 2018-19 Departmental Budget

GRANTS FUND - 280		Adopted		
Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>TUMF Fund - 280</b>				
<u>909 Bundy Canyon/Scott Rd Widen 02</u>				
280-909-4500-52115 Contractual Services	-	-	-	7,485,000
280-909-4500-52116 Professional Services	-	-	702,600	-
<u>Total 909 Bundy Canyon/Scott Rd Widen 02</u>	-	-	702,600	7,485,000
<u>912 Palomar Widen 05</u>				
280-912-4500-52115 Contractual Services	207,578	-	-	-
<u>Total 912 Palomar Widen 05</u>	207,578	-	-	-
<u>913 Clinton Keith Widen 08</u>				
280-913-4500-52115 Contractual Services	(191,126)	350,000	-	-
<u>Total 913 Clinton Keith Widen 08</u>	(191,126)	350,000	-	-
<u>921 Traffic Signal Imp-HiddenSpr/CI</u>				
280-921-4500-51001 Salaries	238	-	-	-
280-921-4500-51100 Auto Allowance	8	-	-	-
280-921-4500-51105 Cell Phone Allowance	1	-	-	-
280-921-4500-51107 Internet Allowance	1	-	-	-
280-921-4500-51150 PERS Retirement	12	-	-	-
280-921-4500-51160 Medicare	4	-	-	-
280-921-4500-51164 SUI	0	-	-	-
280-921-4500-51200 Medical Ins.	12	-	-	-
280-921-4500-51201 Dental Ins.	1	-	-	-
280-921-4500-51202 Vision Ins.	0	-	-	-
280-921-4500-51208 Other Ins. Premium	4	-	-	-
Total Salary and Benefits	282	-	-	-
280-921-4500-52020 Legal Notices	410	-	-	-
280-921-4500-52115 Contractual Services	52,333	-	-	-
280-921-4500-52116 Professional Services	-	-	-	-
<u>Total 921 Traffic Signal Imp-HiddenSpr/CI</u>	53,024	-	-	-
<u>Total TUMF Fund - 280</u>	69,476	350,000	702,600	7,485,000



## 2017-18 & 2018-19 Departmental Budget

GRANTS FUND - 280		Adopted		
Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>Federal SRTS FUND - 280</b>				
<u>923 Collier Elementary Sidewalk Imp</u>				
280-923-4500-52115 Contractual Services	13,729	-	192,400	-
<u>Total 923 Safe Sidewalks to Schools SB821</u>	<u>13,729</u>	<u>-</u>	<u>192,400</u>	<u>-</u>
<u>925 Clinton Keith Slurry Seal</u>				
280-925-4500-51001 Salaries	238	-	-	-
280-925-4500-51100 Auto Allowance	8	-	-	-
280-925-4500-51105 Cell Phone Allowance	1	-	-	-
280-925-4500-51107 Internet Allowance	1	-	-	-
280-925-4500-51150 PERS Retirement	12	-	-	-
280-925-4500-51160 Medicare	4	-	-	-
280-925-4500-51164 SUI	0	-	-	-
280-925-4500-51200 Medical Ins.	12	-	-	-
280-925-4500-51201 Dental Ins.	1	-	-	-
280-925-4500-51202 Vision Ins.	0	-	-	-
280-925-4500-51208 Other Ins. Premium	4	-	-	-
<u>Total Salary and Benefits</u>	<u>282</u>	<u>-</u>	<u>-</u>	<u>-</u>
280-925-4500-52020 Legal Notices	-	-	-	-
280-925-4500-52115 Contractual Services	136,990	-	-	-
280-925-4500-52116 Professional Services	-	-	-	-
<u>Total 925 Clinton Keith Slurry Seal</u>	<u>137,272</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>926 George Ave Sidewalk Imp</u>				
280-926-4500-52020 Legal Notices	-	-	-	-
280-926-4500-52115 Contractual Services	3,264	-	-	-
280-926-4500-52117 Legal Services	-	-	-	-
<u>Total 926 George Ave Sidewalk Imp</u>	<u>3,264</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 2017-18 & 2018-19 Departmental Budget

GRANTS FUND - 280		Adopted		
Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<u>928 Bundy Canyon Rd. Safety Imp</u>				
280-928-4500-51001 Salaries	40	-	-	-
280-928-4500-51100 Auto Allowance	1	-	-	-
280-928-4500-51105 Cell Phone Allowance	0	-	-	-
280-928-4500-51107 Internet Allowance	0	-	-	-
280-928-4500-51150 PERS Retirement	2	-	-	-
280-928-4500-51160 Medicare	1	-	-	-
280-928-4500-51164 SUI	0	-	-	-
280-928-4500-51200 Medical Ins.	5	-	-	-
280-928-4500-51201 Dental Ins.	0	-	-	-
280-928-4500-51202 Vision Ins.	0	-	-	-
280-928-4500-51208 Other Ins. Premium	1	-	-	-
Total Salary and Benefits	50	-	-	-
280-928-4500-52115 Contractual Services	32,057	-	-	-
Total 928 Bundy Canyon Rd. Safety Imp	32,107	-	-	-
Total Federal SRTS FUND - 280	186,372	-	192,400	-

## 2017-18 & 2018-19 Departmental Budget

GRANTS FUND - 280		Adopted		
Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>CMAQ - 280</b>				
929 Grand Ave Bikes Ph I				
280-929-4500-52115 Contractual Services	-	-	613,800	-
930 Grand Ave Bikes Ph II				
280-930-4500-52115 Contractual Services	-	-	746,600	-
<b>Total CMAQ - 280</b>	-	-	<b>1,360,400</b>	-
<b>MSRC Fund - 280</b>				
929 Grand Ave Bikes Ph 1				
280-929-4500-52015 Postage Mailing	-	-	-	-
280-929-4500-52115 Contractual Services	22,472	613,800	200,000	-
280-929-4500-52117 Legal Services	-			
<u>Total 929 Grand Ave &amp; Clinton Keith Bike Ph 1</u>	<u>22,472</u>	<u>613,800</u>	<u>200,000</u>	<u>-</u>
930 Grand Ave Bike Path Ph 2				
280-930-4500-52015 Postage Mailing	-	-	-	-
280-930-4500-52115 Contractual Services	62,288	746,400	200,000	-
280-930-4500-52117 Legal Services	-			
<u>Total 930 Grand Ave Bike Path Ph 2</u>	<u>62,288</u>	<u>746,400</u>	<u>200,000</u>	<u>-</u>
931 Grand Ave Multipurpose Trail				
280-931-4500-52015 Postage Mailing	-	-	-	-
280-931-4500-52115 Contractual Services	-	-	100,000	-
280-931-4500-52117 Legal Services	-	-	-	-
<u>931 Grand Ave Multipurpose Trail</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
<b>Total MSRC Fund - 280</b>	<b>84,760</b>	<b>1,360,200</b>	<b>500,000</b>	<b>-</b>
<b>STP/HSIP - 280</b>				
928 Bundy Canyon Road Safety HSIP-08-025				
280-928-4500-52115 Contractual Services	-	-	226,900	-
9xx Pedestrian Countdown Heads H8-08-025	-	-	-	-
280-9xx-4500-52115 Contractual Services	-	-	15,500	111,500
9xx Guardrails H8-08-024	-	-	-	-
280-9xx-4500-52115 Contractual Services	-	-	5,500	172,300
<b>Total STP/HSIP - 280</b>	<b>-</b>	<b>-</b>	<b>247,900</b>	<b>283,800</b>

## 2017-18 & 2018-19 Departmental Budget

GRANTS FUND - 280		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>ATP Fund - 280</b>					
<u>931 Grand Ave Multipurpose Trail</u>					
280-931-4500-52115	Contractual Services	-	-	1,223,000	-
<b>Total ATP Fund - 280</b>		-	-	<b>1,223,000</b>	-
<b>SCAG Fund - 280</b>					
9xx Systematic Safety Analysis Report (SSARP)					
280-9xx-4500-52115	Contractual Services	-	-	75,500	-
9xx Active Transport Plan (ATP)					
280-9xx-4500-52115	Contractual Services	-	-	-	-
<b>Total SCAG Fund - 280</b>		-	-	<b>300,000</b>	-
<b>Total SCAG Fund - 280</b>		-	-	<b>375,500</b>	-
<b>Lateral C-1 (Zone 7) (Flood Control) - 280</b>					
280-932-4500-51101	Salaries	2,043			
280-932-4500-51100	Auto Allowance	70			
280-932-4500-51105	Cell Phone Allowance	8	-	-	-
280-932-4500-51107	Internet Allowance	8	-	-	-
280-932-4500-51150	PERS Retirement	104	-	-	-
280-932-4500-51160	Medicare	31	-	-	-
280-932-4500-51164	SUI	3	-	-	-
280-932-4500-51200	Medical Ins.	100	-	-	-
280-932-4500-51201	Dental Ins.	11	-	-	-
280-932-4500-51202	Vision Ins.	2	-	-	-
280-932-4500-51208	Other Ins. Premium	37	-	-	-
<b>Total Salary and Benefits</b>		<b>2,417</b>	-	-	-
280-932-4500-52115	Contractual Services	166,531	-	-	-
<b>Total 932 Lateral C-1 (Zone 7) (Flood Control) - 280</b>		<b>168,948</b>	-	-	-

## 2017-18 & 2018-19 Departmental Budget

GRANTS FUND - 280		Adopted		
Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b><u>Community Services Grants</u></b>				
<u>960 SHSP FY14</u>				
280-960-4610-52012 Departmental Supplies	3,704	-	-	-
280-960-4610-52113 Travel				
280-960-4610-52115 Contractual Services				
<b><u>Total 960 SHSP FY14</u></b>	<b>3,704</b>	-	-	-
<u>962 Cal Recycle CCPP FY 13-14</u>				
280-962-4610-52012 Departmental Supplies	3,973	-	-	-
280-962-4610-52115 Contractual Services	5,060	-	-	-
<b><u>Total 962 Cal Recycle CCPP FY 13-14</u></b>	<b>9,033</b>	-	-	-
<u>963 EMPG FY 15</u>				
280-963-4610-52012 Departmental Supplies	-	-	-	-
280-963-4610-52115 Contractual Services	5,333	-	-	-
<b><u>Total 963 EMPG FY 15</u></b>	<b>5,333</b>	-	-	-
<b>TOTAL GRANTS FUND - 280</b>	<b>931,984</b>	<b>2,185,200</b>	<b>4,664,800</b>	<b>8,626,800</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	GRANTS FUND - 280		
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
<b>Public Works Grants</b>			
<b>RCFC - 280-909</b>			
<u>909 Lateral F Construct with Bundy Canyon Widening</u>			
280-909-4500-52115 Contractual Services			
Design	63,000		
Construction			780,000
Construction Admin			78,000
<u>Total 909 Lateral F Construct with Bundy Canyon Widening</u>			
<b>RCFC - 280-909</b>	<b>63,000</b>		<b>858,000</b>
<b>TUMF Fund - 280</b>			
<u>909 Bundy Canyon/Scott Rd Widen 02</u>			
280-909-4500-52115 Contractual Services			
Admin			
Construction			7,485,000
280-909-4500-52116 Professional Services			
Admin			
Right of Way	702,600		
<u>Total 909 Bundy Canyon/Scott Rd Widen 02</u>			
<b>TUMF Fund - 280</b>	<b>702,600</b>		<b>7,485,000</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	GRANTS FUND - 280		
<b>Other Expenditures</b>			
		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
<b>Federal SRTS FUND - 280</b>			
<u>923 Collier Elementary Sidewalk Imp</u>			
280-923-4500-52115 Contractual Services		192,400	
<u>Total 923 Collier Elementary Sidewalk Imp</u>			
<b>Federal SRTS FUND - 280</b>		<b>192,400</b>	<b>-</b>
<b>CMAQ - 280</b>			
929 Grand Ave Bikes Ph I			
280-929-4500-52115 Contractual Services		613,800	
930 Grand Ave Bikes Ph II			
280-930-4500-52115 Contractual Services		749,600	
<b>CMAQ - 280</b>		<b>1,363,400</b>	<b>-</b>
<b>MSRC Fund</b>			
<u>929 Grand Avenue Bikes Phase I</u>			
280-929-4500-52115 Contractual Services		200,000	
Construction Contractor			
<u>930 Grand Avenue Bikes Phase II</u>			
280-930-4500-52115 Contractual Services		200,000	
Construction Contractor			
<u>931 Grand Avenue Multipurpose Trail</u>			
280-931-4500-52115 Contractual Services		100,000	
Construction Contractor			
<b>MSRC Fund</b>		<b>500,000</b>	<b>-</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	GRANTS FUND - 280		
<b>Other Expenditures</b>		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
<b>STP/HSIP - 280</b>			
928 Bundy Canyon Road Safety HSIP-08-025			
280-928-4500-52115 Contractual Services		226,900	
9xx Pedestrian Countdown Heads H8-08-025			
280-9xx-4500-52115 Contractual Services			
Design		13,000	
Admin		2,500	
Construction			108,500
Const Admin			3,000
9xx Guardrails H8-08-024			
280-9xx-4500-52115 Contractual Services			
Design		4,500	
Admin		1,000	
Construction			162,300
Const Admin			10,000
<b>STP/HSIP - 280</b>		<b>247,900</b>	<b>283,800</b>
<b>ATP Fund - 280</b>			
931 Grand Avenue Multipurpose Trail			
280-931-4500-52115 Contractual Services		1,223,000	
Construction Contractor			
<b>ATP Fund - 280</b>		<b>1,223,000</b>	<b>-</b>
<b>SCAG Fund - 280</b>			
9xx Systematic Safety Analysis Report (SSARP)			
280-9xx-4500-52115 Contractual Services			
Planning		75,500	



## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	GRANTS FUND - 280		
<b>Other Expenditures</b>		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
Admin			
9xx Active Transport Plan (ATP)			
280-9xx-4500-52115 Contractual Services			
Planning		300,000	
Admin			
SCAG Fund - 280		<u>375,500</u>	<u>-</u>
Total Public Works Grants		<u>4,667,800</u>	<u>8,626,800</u>
<b>TOTAL GRANTS FUND - 280</b>		<b>4,667,800</b>	<b>8,626,800</b>

### **CDBG Fund - 282**

The Community Development Block Grant (CDBG) receives funds from allocations made by the Department of Housing and Urban Development through the program administered by Riverside County and subsequently disburses funds to carry out a wide-range of community development activities that benefit low-moderate-income areas, support revitalization of neighborhoods and economic development, prevent or eliminate blight, and provide improved community facilities and services.

#### **Community Development Block Grant Fund – 282**

Contract Services

	2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b><u>Department</u></b>				
Other Expenditures	-	182,000	125,500	-
<b>TOTAL CDBG FUND - 282</b>	<b>-</b>	<b>182,000</b>	<b>125,500</b>	<b>-</b>
<b><u>Fund</u></b>				
<b>CDBG Fund - 282</b>	<b>-</b>	<b>182,000</b>	<b>125,500</b>	<b>-</b>

## 2017-18 & 2018-19 Departmental Budget

CDBG FUND - 282		Adopted		
Account Number		2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget
CDBG FUND - 282				2018-19 Budget
282-410-4610-52115	Contractual Services	-	37,600	
282-410-4610-59000	Transfers Out	-	-	
282-430-4350-52115	Code Enforcement Enhancement Program	-	46,800	15,000
<u>931 Malaga Rd</u>				
282-931-4500-52115	Contractual Services	-		10,400
282-932-4500-52115	Contractual Services	-	97,600	100,100
<u>933 Sedco streets and Drainage</u>				
282-933-4500-52115	Contractual Services	-		-
<b>TOTAL CDBG FUND - 282</b>		<b>-</b>	<b>182,000</b>	<b>125,500</b>
				<b>-</b>

## 2017-18 & 2018-19 Departmental Budget Detail

Department:	Various		
Fund Number:	CDBG FUND - 282		
<b>Other Expenditures</b>		<b>Adopted Budget</b>	
		<b>2017-18</b>	<b>2018-19</b>
282-430-4350-52115	Contractual Services		
	Code Enf. Enhancement Program	15,000	
282-931-4500-52115	Contractual Services		
	931 Malaga Road and Mission Trail Park	10,400	
282-932-4500-52115	Contractual Services		
	Fire Hydrant Replacement Pro. - CIP 45	100,100	
933 Sedco Streets and Drainage Improvements			
282-933-4500-52115	Contractual Services		
	Design		
	Admin		
	<b>Total Other Expenditures</b>	<b>125,500</b>	<b>-</b>



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## **Wildomar Cemetery District & Endowment - Fund 300-301**

Although the Cemetery is over 100 years old, it formally became a district within the County of Riverside in 1955. The district does not include all of the Wildomar City limits and does include some of the unincorporated county area of Lakeland Village. City of Wildomar residents outside of this Cemetery district are in the Elsinore or Murrieta Cemetery Districts. The district performs about 30 burials a year and staff is available from 7:00 am to 3:00 pm Monday thru Friday. The cemetery grounds are easily accessible after these hours and on weekends.

Policy direction is provided by the Board of Trustees (5 members). The Board is supported by the General Manager and advised by the District's Attorney, who implements the Board's policy directions. After several months of discussion and administrative process, the District became a Subsidiary District of the City of Wildomar on November 9, 2011. The consolidation was a mutual agreement and both organizations are receiving the efficiency benefits of the merger. The primary source of revenue comes from a small percentage of property taxes from parcels within the district. The District Fund is classified as a Special Revenue Fund for reporting purposes.

### **The District at a Glance**

#### **Cemetery District**

City Manager – 15%  
Accounting Manager – 15%  
City Clerk – 10%  
Sr. Administrative Analyst – 10%  
Admin. Assistant-20%  
Maintenance Operations Manager – 95%  
Sr. Grounds Keeper – 80%  
Grounds Keeper- 80%

	2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
Total Salary and Benefits	219,742	262,200	287,500	293,100
Other Expenditures	195,777	167,400	198,100	187,600
<b>Total Cemetery Expenditures</b>	<b>415,519</b>	<b>429,600</b>	<b>485,600</b>	<b>480,700</b>
<b>Fund</b>				
Cemetery Fund - 300	415,519	429,600	485,600	480,700
Cemetery Endowment Fund 301	-	-	-	-
<b>Total Fund Expenditures</b>	<b>415,519</b>	<b>429,600</b>	<b>485,600</b>	<b>480,700</b>

### Long Term Goals

- Reduce cost.
- Provide easy use references/directory.
- Property expansion.

### Two Year Work Plan

- Maintain Grounds to Community Standards.
- Maximize use of equipment through effective maintenance.
- Complete Master Plan for Facilities and Fencing.
- Upgrade Website and establish local area network.

### Prior Year Accomplishments

- Provide an Information Kiosk and increased areas for reflection.

### Significant Budgetary Changes

- None.

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16
Number of Services	N/A	N/A	21	32	30	30	25
Water Cost	N/A	N/A	\$4,766	\$11,582	\$12,000	\$12,400	\$12,578



### 2017-18 & 2018-19 Departmental Budget

#### Cemetery Enterprise

Cemetery Enterprise		Adopted			
		2015-2016	2016-17	2017-18	2018-19
Account Number		Year End Actual	Estimated Budget	Budget	Budget
CEMETERY FUND - 300					
300-470-4725-51001	Salaries	138,160	154,100	190,400	197,000
300-470-4725-51010	Overtime	157	500	-	-
300-470-4725-51100	Auto Allowance	3,399	5,900	5,400	5,400
300-470-4725-51105	Cell Phone Allowance	1,404	1,400	1,800	1,800
300-470-4725-51107	Internet Allowance	1,404	1,400	1,800	1,800
300-470-4725-51150	PERS Retirement	38,410	44,100	36,900	38,100
300-470-4725-51160	Medicare	2,130	2,300	2,900	3,000
300-470-4725-51162	FUI	-	-	100	100
300-470-4725-51164	SUI	420	400	800	800
300-470-4725-51200	Medical Ins.	24,149	30,000	39,000	39,000
300-470-4725-51201	Dental Ins.	2,529	2,700	4,900	4,900
300-470-4725-51202	Vision Ins.	544	600	2,900	600
300-470-4725-51206	Workers Comp Premium	4,115	7,700	-	-
300-470-4725-51207	General Liab Premium	2,357	10,700		
300-470-4725-51208	Other Ins Premium	565	400	600	600
Total Salary and Benefits		219,742	262,200	287,500	293,100

### 2017-18 & 2018-19 Departmental Budget

Cemetery Enterprise		2015-2016 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
Account Number					
<b>CEMETERY FUND - 300</b>					
300-470-4725-52010	Office Supplies	130	200	1,200	1,200
300-470-4725-52012	Departmental Supplies	8,939	10,100	20,400	20,400
300-470-4725-52015	Postage Mailing	-	100	100	100
300-470-4725-52016	Reproduction	-	-	200	200
300-470-4725-52020	Legal Notices	-	-	500	-
300-470-4725-52100	Memberships/Dues	230	500	400	400
300-470-4725-52105	Meetings/Conferences	-	-	1,500	1,500
300-470-4725-52110	Training	-	-	200	200
300-470-4725-52113	Travel	-	-	200	200
300-470-4725-52115	Contractual Services	86,966	79,000	8,100	8,100
300-470-4725-52116	Professional Services	15,514	2,700	66,600	66,600
300-470-4725-52117	Legal Services	3,068	1,700	3,100	3,100
300-470-4725-52119	Bank/Admin Fees	1,315	1,200	1,300	1,300
300-470-4725-53020	Telephone	1,263	1,800	1,500	1,500
300-470-4725-53024	Solid Waste	1,700	2,000	2,400	2,400
300-470-4725-53026	Water	12,578	11,400	12,500	12,500
300-470-4725-54010	Uniforms	2,279	2,500	3,500	3,500
300-470-4725-56010	Equipment Maint/Repair	60	200	4,000	4,000
300-470-4725-56013	Bldg Maint/ Repair	319	-	10,400	400
300-470-4725-56015	Prop/Equip Rental	-	-	1,000	1,000
300-470-4725-58000	Miscellaneous	1,375	-	-	-
300-470-4725-58100	Furniture & Equipment	2,172	500	-	-
300-470-4725-58110	Hardware/Software	1,184	1,000	1,300	1,300
300-470-4725-59000	Transfers Out	56,684	52,500	57,700	57,700
<b>TOTAL CEMETERY FUND - 300</b>		<b>195,777</b>	<b>167,400</b>	<b>198,100</b>	<b>187,600</b>

### 2017-18 & 2018-19 Departmental Budget Detail

Department: Cemetery - 4725  
Fund Number: CEMETERY FUND - 300

#### Other Expenditures

		Adopted Budget	
		2017-18	2018-19
300-470-4725-52010	Office Supplies		
	\$100/Month	1,200	1,200
300-470-4725-52012	Departmental Supplies		
	Vases (36/year)	1,500	1,500
	Polyguard Containers (30/year@\$300 each + fuel surcharge)	9,000	9,000
	Fuel for Equipment (\$100/mo, 25gal/vehicle)	1,200	1,200
	Sprinklers	1,000	1,000
	Sprinkler Clocks - 2	1,000	1,000
	Equipment Replacement	6,500	6,500
	Cintas: Medical Supplies-First Aid Safety Glasses	200	200
300-470-4725-52015	Postage Mailing	100	100
300-470-4725-52016	Reproduction	200	200
300-470-4725-52020	Legal Notices		
	RFP Advertisements	500	-
300-470-4725-52100	Memberships/Dues	400	400
300-470-4725-52105	Meetings/Conferences	1,500	1,500
300-470-4725-52110	Training	200	200
300-470-4725-52113	Travel	200	200

### 2017-18 & 2018-19 Departmental Budget Detail

Department: Cemetery - 4725  
Fund Number: CEMETERY FUND - 300  
**Other Expenditures**

		Adopted Budget	
		2017-18	2018-19
300-470-4725-52115	Contractual Services		
	Tree Trimming	6,000	6,000
	Termite Service (6/yr@\$50/Service)	300	300
	Alarm Service	300	300
	Weed Spraying	500	500
	Labor Workers	1,000	1,000
300-470-4725-52116	Professional Services		
	City Administrative Support (\$1000/mo)	12,000	12,000
	External Auditors (LSL LLC)	6,100	6,100
	Accounting Support (4hr/wk x 52 wks @ \$45/hr)	48,500	48,500
300-470-4725-52117	Legal Services	3,100	3,100
300-470-4725-52119	Bank/Admin Fees	1,300	1,300
300-470-4725-53020	Telephone	1,500	1,500
300-470-4725-53024	Solid Waste	2,400	2,400
300-470-4725-53026	Water	12,500	12,500
300-470-4725-54010	Uniforms		
	Cintas (\$45 x 52 wks)	3,500	3,500
300-470-4725-56010	Equipment Maint/Repair	4,000	4,000
300-470-4725-56013	Bldg Maint/ Repair		
	Garage Re-Roof	10,000	-
	Office	400	400
300-470-4725-56015	Prop/Equip Rental	1,000	1,000
300-470-4725-58110	Hardware/Software		
	Pontom Software Annual renewal	800	800
	Computer Hardware/Software	500	500
300-470-4725-59000	Transfers Out	57,700	57,700
<b>TOTAL CEMETERY FUND - 300</b>		<b>173,400</b>	<b>163,400</b>



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### **Development Impact Fee Funds** **Summary**

Development impact fees are payable by new development pursuant to the Government Code 6600 et al and Riverside County ordinance 687, which the City adopted at Incorporation. The fees collected can only be used to pay for capital expenditures and cannot be used for operating costs.

Impact fees surfaced during the 1970s in Florida and California when federal and state assistance for local infrastructure was reduced. Impact fees must meet the "rational nexus" and "rough proportionality" tests. There needs to be a connection or relationship (Nexus) between the "need" for additional facilities and new development. Additionally, new development must benefit from the fee and the calculation must be based on a proportionate fair share formula.

Impact fees can be adopted by local government and do not need to be approved by the voters.

#### **The Development Impact Fee Funds at a Glance**

<u>410 - Administration</u>	<u>420 - Public Facilities</u>	421 Police Facilities	422 Animal Shelter
423 Corp Yard	<u>430 - Fire Services</u>	<u>440 - Transportation - Roads</u>	<u>450 - Transportation - Signals</u>
<u>460 - Regional Parks</u>	461 - Park Land Acquisitions	462 - Park Improvements	<u>470 - Community Center</u>
	<u>480 - Multi-Purpose Trails</u>	<u>490 - Library</u>	

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### Development Impact Fee Financial Recap

			Adopted	
	2015-2016	2016-17	2017-18	2018-19
	Year End Actual	Estimated Budget	Budget	Budget
<b><u>Department</u></b>				
Total Salary and Benefits	4,593	6,200	-	-
Other Expenditures	245,795	229,800	2,278,800	1,476,300
<b>Total Expenditures</b>	<b>250,388</b>	<b>236,000</b>	<b>2,278,800</b>	<b>1,476,300</b>
<b><u>Fund</u></b>				
Admin DIF Fund - 410	5,965	7,500	-	-
Public Facilities DIF Fund - 420	75,851	34,200	24,500	4,500
Animal Shelter DIF Fund - 422	88,687	90,800	91,200	91,200
Corp Yard DIF Fund - 423	1,221	45,500	10,500	17,700
Fire Facilities DIF Fund - 430	1,939	3,000	-	-
Trans-Roads DID Fund - 440	94	-	2,000,000	775,300
Trans-Signals DIF Fund - 450	-	-	-	582,000
Drainage DIF Fund - 451	-	24,000	-	-
Regional Parks DIF Fund - 460	63,457	-	78,200	4,200
Community Center DIF Fund - 470	11,586	-	-	-
Multi Purpose Trails DIF Fund - 480	1,588	11,000	74,400	1,400
Library DIF Fund - 490	-	20,000	-	-
<b>Total DIF Fund Expenditures</b>	<b>250,388</b>	<b>236,000</b>	<b>2,278,800</b>	<b>1,476,300</b>

2017-18 & 2018-19 Departmental Budget					
DIF-Community Development		Adopted			
Account Number		2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>ADMIN DIF FUND - 410</b>					
410-410-4300-51001	Salaries	3,264	4,000	-	-
410-410-4300-51010	Overtime	78	200	-	-
410-410-4300-51100	Auto Allowance	61	200	-	-
410-410-4300-51105	Cell Phone Allowance	35	200	-	-
410-410-4300-51107	Internet Allowance	35	200	-	-
410-410-4300-51150	PERS Retirement	573	400	-	-
410-410-4300-51160	Medicare	51	200	-	-
410-410-4300-51164	SUI	57	-	-	-
410-410-4300-51200	Medical Ins.	383	400	-	-
410-410-4300-51201	Dental Ins.	46	200	-	-
410-410-4300-51202	Vision Ins.	10	200	-	-
Total Salary and Benefits		4,593	6,200	-	-
410-410-4300-52117	Legal Services	651	300		
410-410-4300-59000	Transfers Out	721	1,000		
<b>TOTAL ADMIN DIF FUND - 410</b>		<b>5,965</b>	<b>7,500</b>	<b>-</b>	<b>-</b>
<b>PUBLIC FACILITIES DIF FUND - 420</b>					
420-410-4300-52115	Contractual Services	1,645		20,000	
420-410-4300-52116	Professional Services	52,893			
420-410-4300-58100	Furniture & Equipment	12,115	25,000		
420-410-4300-59000	Transfers Out	9,198		4,500	4,500
420-450-4500-52115	Contractual Services		9,200		
<b>TOTAL PUBLIC FACILITIES DIF FUND - 420</b>		<b>75,851</b>	<b>34,200</b>	<b>24,500</b>	<b>4,500</b>
<b>POLICE FACILITIES DIF FUND - 421</b>					
421-410-4300-52115	Contractual Services				
<b>TOTAL POLICE FACILITIES DIF FUND - 421</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANIMAL SHELTER DIF FUND - 422</b>					
422-410-4300-59000	Transfers Out	88,687	90,800	91,200	91,200
<b>TOTAL ANIMAL SHELTER DIF FUND - 422</b>		<b>88,687</b>	<b>90,800</b>	<b>91,200</b>	<b>91,200</b>



2017-18 & 2018-19 Departmental Budget				
DIF-Community Development		Adopted		
Account Number	2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>CORP YARD DIF FUND - 423</b>				
423-410-4500-52115 Contractual Services		45,000		
423-9xx-4500-52115 Contractual Services			10,500	17,700
423-410-4300-59000 Transfers Out	147			
423-450-4500-52115 Contractual Services	1,074	500		
<b>TOTAL CORP YARD DIF FUND - 423</b>	<b>1,221</b>	<b>45,500</b>	<b>10,500</b>	<b>17,700</b>
<b>FIRE FACILITIES DIF FUND - 430</b>				
430-410-4300-52116 Professional Services		3,000		
430-410-4300-52117 Legal Services	385			
430-410-4300-59000 Transfers Out	52			
430-450 Public Works				
430-450-4500-51001 Salaries	1,270	-		
430-450-4500-51100 Auto Allowance	44			
430-450-4500-51105 Cell Phone Allowance	5			
430-450-4500-51107 Internet Allowance	5			
430-450-4500-51150 PERS Retirement	64	-		
430-450-4500-51160 Medicare	19	-		
430-450-4500-51164 SUI	2	-		
430-450-4500-51200 Medical Ins.	62	-		
430-450-4500-51201 Dental Ins.	7	-		
430-450-4500-51202 Vision Ins.	2	-		
430-450-4500-51208 Other Ins Premium	23	-		
<b>TOTAL FIRE FACILITIES DIF FUND - 430</b>	<b>1,939</b>	<b>3,000</b>	<b>-</b>	<b>-</b>

2017-18 & 2018-19 Departmental Budget				
DIF-Community Development		Adopted		
Account Number	2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>TRANS-ROADS DIF FUND - 440</b>				
440-450-4500-51001 Salaries	79			
440-450-4500-51100 Auto Allowance	3			
440-450-4500-51105 Cell Phone Allowance	0			
440-450-4500-51107 Internet Allowance	0			
440-450-4500-51150 PERS Retirement	4			
440-450-4500-51160 Medicare	1			
440-450-4500-51164 SUI	0			
440-450-4500-51200 Medical Ins	4			
440-450-4500-51201 Dental Ins	0			
440-450-4500-51202 Vision Ins	0			
440-450-4500-51208 Other Ins Premium	1			
440-909-4500-52115 Contractual Services			2,000,000	775,300
<b>TOTAL TRANS-ROADS DIF FUND - 440</b>	<b>94</b>	<b>-</b>	<b>2,000,000</b>	<b>775,300</b>
<b>TRANS-SIGNALS DIF FUND - 450</b>				
450-909-4500-52115 Contractual Services				582,000
<b>TOTAL TRANS-SIGNALS DIF FUND - 450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>582,000</b>
<b>DRAINAGE DIF FUND - 451</b>				
451-932-4500-52115 Contractual Services		24,000		
<b>TOTAL TRANS-SIGNALS DIF FUND - 451</b>	<b>-</b>	<b>24,000</b>	<b>-</b>	<b>-</b>
<b>REGIONAL PARKS DIF FUND - 460</b>				
460-410-4300-52020 Legal Notices	295			
460-410-4300-52115 Contractual Services	56,813			
460-410-4300-59000 Transfers Out	6,349		4,200	4,200
460-931-4500-52115 Contractual Services			74,000	
<b>TOTAL REGIONAL PARKS DIF FUND - 460</b>	<b>63,457</b>	<b>-</b>	<b>78,200</b>	<b>4,200</b>
<b>PARK LAND ACQUISTION DIF FUND - 461</b>				
461-931-4500-52115 Contractual Services			-	
<b>TOTAL PARK LAND ACQUISTION DIF FUND - 461</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

2017-18 & 2018-19 Departmental Budget				
DIF-Community Development		Adopted		
Account Number	2015-2016 Year End Actual	2016-17 Estimated Budget	2017-18 Budget	2018-19 Budget
<b>PARK IMPROVEMENTS DIF FUND - 462</b>				
462-931-4500-52115 Contractual Services			-	
<b>TOTAL PARK IMPROVEMENT DIF FUND - 462</b>	-	-	-	-
<b>COMMUNITY CENTER DIF FUND - 470</b>				
470-410-4300-58100 Furniture & Equipment	11,586			
470-410-4300-59000 Transfers Out				
<b>TOTAL COMMUNITY CENTER DIF FUND - 470</b>	<b>11,586</b>	-	-	-
<b>MULTI PURPOSE TRAILS DIF FUND - 480</b>				
480-410-4300-52117 Legal Services				
480-410-4300-59000 Transfers Out	1,588		1,400	1,400
480-450-4500-52115 Contractual Services		11,000		
480-9xx-4500-52115 Contractual Services			73,000	
<b>TOTAL MULTI PURPOSE TRAILS DIF FUND - 480</b>	<b>1,588</b>	<b>11,000</b>	<b>74,400</b>	<b>1,400</b>
<b>LIBRARY DIF FUND - 490</b>				
490-410-4300-52112 Departmental Services		20,000		
<b>TOTAL LIBRARY DIF FUND - 490</b>	-	<b>20,000</b>	-	-
<b>Total DIF-Community Development - 4300</b>	<b>250,388</b>	<b>236,000</b>	<b>2,278,800</b>	<b>1,476,300</b>

2017-18 & 2018-19 Departmental Budget Detail			
Department:	DIF-Community Development - 4300		
Fund Number:	Funds: 410-490		
Other Expenditures			
	Adopted Budget		
	2017-18	2018-19	
<b>PUBLIC FACILITIES DIF FUND - 420</b>			
420-410-4300-52115 Contractual Services	20,000		
420-410-4300-52116 Professional Services			
420-410-4300-52117 Legal Services			
420-410-4300-59000 Transfers Out	4,500		4,500
<b>TOTAL PUBLIC FACILITIES DIF FUND - 420</b>	<b>24,500</b>	<b>4,500</b>	
<b>ANIMAL SHELTER DIF FUND - 422</b>			
422-410-4300-59000 Transfers Out	91,200		91,200
<b>TOTAL ANIMAL SHELTER DIF FUND - 422</b>	<b>91,200</b>	<b>91,200</b>	
<b>DIF Corp Yard Facilities - 423</b>			
423-410-4300-52115 Contractual Services	10,500		17,700
423-410-4300-52116 Professional Services			
423-410-4300-59000 Transfers Out			
<b>1 Total DIF Corp Yard Facilities - 423</b>	<b>10,500</b>	<b>17,700</b>	

2017-18 & 2018-19 Departmental Budget Detail			
Department:		DIF-Community Development - 4300	
Fund Number:		Funds: 410-490	
Other Expenditures			
		Adopted Budget	
		2017-18	2018-19
TRANS-ROADS DIF FUND - 440			
440-410-4300-52115	Contractual Services		
440-410-4300-52116	Professional Services		
440-410-4300-52117	Legal Services		
440-410-4300-59000	Transfers Out		
440-909-4500-52115	Contractual Services		
	Appraisal/real Property Agent	550,000	
	Right of Way	1,450,000	
	Construct Intersection Sellers		775,300
	Construct Intersection Monte Vista		
	Construct Intersection Farm Road		
TOTAL TRANS-ROADS DIF FUND - 440		2,000,000	775,300
TRANS-SIGNALS DIF FUND - 450			
	909 Bundy Canyon Widening		
450-909-4500-52115	Contractual Services		
	Construct TS Sellers		249,000
	Construct TS Monte Vista		222,000
	Construct TS Farm Rd		111,000
TOTAL TRANS-SIGNALS DIF FUND - 450			582,000
REGIONAL PARKS DIF FUND - 460			
460-410-4300-52115	Contractual Services		
460-410-4300-52116	Professional Services		
460-410-4300-52117	Legal Services		
460-410-4300-59000	Transfers Out	4,200	4,200
460-931-4500-52115	Contractual Services		
	Construction	65,200	
	Construction Admin	8,800	
TOTAL REGIONAL PARKS DIF FUND - 460		78,200	4,200

2017-18 & 2018-19 Departmental Budget Detail			
Department: DIF-Community Development - 4300			
Fund Number: Funds: 410-490			
Other Expenditures			
		Adopted Budget	
		2017-18	2018-19
COMMUNITY CENTER DIF FUND - 470			
470-410-4300-52115 Contractual Services			
470-410-4300-52116 Professional Services			
470-410-4300-52117 Legal Services			
470-410-4300-59000 Transfers Out			
TOTAL COMMUNITY CENTER DIF FUND - 470			
MULTI PURPOSE TRAILS DIF FUND - 480			
480-410-4300-52115 Contractual Services			
480-410-4300-52116 Professional Services			
Murrieta Creek Trail			
480-410-4300-52117 Legal Services			
480-410-4300-59000 Transfers Out		1,400	1,400
9xx Murrieta Creek Trail Gates			
480-9xx-4500-52115 Contractual Services			
Admin		13,000	
Permits		15,000	
Construction		32,000	
Construction Admin		13,000	
TOTAL MULTI PURPOSE TRAILS DIF FUND - 480		74,400	1,400
Total DIF Funds		2,278,800	1,476,300



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## **Fund Summaries**

This section describes each fund of the City of Wildomar. All Funds are Governmental Type Funds. Starting with the General Fund, followed by Special Revenue Funds.

Individual Fund Statements follow the description summary in the same sequence.

### **GOVERNMENTAL FUNDS**

#### ***General Fund***

##### **100 General Fund.....**

Serves as the chief operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. The revenues and expenditures are often referred to as discretionary, meaning that they can be allocated as directed by the City Council. The revenues supporting the fund are primarily property tax, and sales tax. Most of the City's administrative and operating costs such as salaries, benefits and professional consultants as well as supplies are paid for out of the General Fund.

#### ***Special Revenue Funds***

##### **200 Gas Tax Fund.....**

Used to account for the revenues received from the State of California under the Streets and Highways Code. Expenditures must be spent for street maintenance and construction and a limited amount for engineering.

##### **201 Measure A Fund.....**

Used to account for the revenues received for the portion of the half-cent County-wide sales surtax levied to fund transportation improvements to local streets.

##### **203-TDA.....**

Used to account for the revenues received from the Transportation Development Act , SB821 monies granted from the Riverside County Transportation Commission (RCTC) for bicycle and pedestrian improvements.



**210-AQMD.....**

Used to account for AB2766 subvention revenues received from the South Coast Air Quality Management District for expenses relating to the reduction of vehicular emissions.

**250-LMD 2006-1.....**

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the expenditures for landscape maintenance and improvements within the district.

**251-LLMD 89-1C.....**

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the expenditures for lighting and landscape maintenance and improvements.

**252-CSA-22.....**

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the expenditures for the community service area maintenance and improvements.

**253-CSA-103.....**

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the expenditures for the community service area maintenance and improvements.

**254-CSA-142.....**

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the expenditures for the community service area maintenance and improvements.

**255-Measure Z Parks.....**

Used to account for the revenues received from assessment fees through property tax collections from individual property owners for the maintenance and improvements of the city owned parks.

**260-CFD 2013-1.....**

Used to account for the revenues received from assessment fees through property tax collections from individual property owners in CFD 2013-1 for the expenditures for lighting and landscape maintenance and improvements.

- 261-CFD 2013-1 Annex 1 Zn 3.....**  
Used to account for the revenues received from assessment fees through property tax collections from individual property owners in CFD 2013-1 Annex 1 Zn 3 for the expenditures for lighting and landscape maintenance and improvements.
- 262-CFD 2013-1 Annex 2 Zn 4.....**  
Used to account for the revenues received from assessment fees through property tax collections from individual property owners in CFD 2013-1 Annex 2 Zn 4 for the expenditures for lighting and landscape maintenance and improvements
- 263-CFD 2013-1 Annex 3 Zn 5.....**  
Used to account for the revenues received from assessment fees through property tax collections from individual property owners in CFD 2013-1 Annex 3 Zn 5 for the expenditures for lighting and landscape maintenance and improvements.
- 264-CFD 2013-1 Annex 4 Zn 6.....**  
Used to account for the revenues received from assessment fees through property tax collections from individual property owners in CFD 2013-1 Annex 4 Zn 6 for the expenditures for lighting and landscape maintenance and improvements.
- 265-CFD 2013-1 Annex 5 Zn 7.....**  
Used to account for the revenues received from assessment fees through property tax collections from individual property owners in CFD 2013-1 Annex 5 Zn 7 for the expenditures for lighting and landscape maintenance and improvements.
- 266-CFD 2013-1 Annex 6 Zn 8.....**  
Used to account for the revenues received from assessment fees through property tax collections from individual property owners in CFD 2013-1 Annex 6 Zn 8 for the expenditures for lighting and landscape maintenance and improvements.
- 267-CFD 2013-1 Annex 7 Zn 9.....**  
Used to account for the revenues received from assessment fees through property tax collections from individual property owners in CFD 2013-1 Annex 7 Zn 9 for the expenditures for lighting and landscape maintenance and improvements.
- 268-CFD 2013-1 Annex 8 Zn 10.....**  
Used to account for the revenues received from assessment fees through property tax collections from individual property owners in CFD 2013-1 Annex 8 Zn 10 for the expenditures for lighting and landscape maintenance and improvements.

**269-CFD 2013-1 Special Tax B.....**

Used to account for the revenues received from assessment fees through property tax collections from individual property owners in CFD 2013-1, all Zones, for the expenditures for police and fire protection services.

**280-Grants.....**

Used to account for monies received for miscellaneous state and federal grants and expenditures.

**281-SLESF.....**

Used to account for revenues received from the State Law Enforcement Supplemental Fund (SLESF) and expenditures for law enforcement activities.

**282-CDBG.....**

Used to account for federal monies received from the Department of Housing and Urban Development, Community Development Block Grant program and expenditures.

**300-Cemetery.....**

Used to account for revenues received from district property taxes and related services for the Wildomar Cemetery.

**301-Cemetery Endowment.....**

Used to account for endowment revenues received from burial services for the maintenance of plots in perpetuity at the Wildomar Cemetery.

**410-490 All DIF Funds.....**

Used to account for funds received to administer the mitigation of fiscal impacts of new development on the City's infrastructure.

- 410 - Administration.
- 420 - Public Facilities.
- 421 - Police Facilities.
- 422 – Animal Shelter Facilities.
- 423 – Corp Yard Facilities
- 430 - Fire Station Facilities.
- 440 - Infrastructure with respect to Streets and Roads.
- 450 - Infrastructure with respect to Traffic Signals.
- 451 - Infrastructure with respect to Drainage
- 460 - Infrastructure with respect to Regional Parkland.

- 461 - Infrastructure with respect to Park Acquisitions.
- 462 - Infrastructure with respect to Park Improvements.
- 470 - Infrastructure with respect to a Community Center Facility.
- 480 - Infrastructure with respect to a Multi-purpose Trail System.
- 490 - Infrastructure with respect to a Library Facility.

100 - General Fund

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	<b>773,060</b>	<b>957,687</b>	<b>976,487</b>	<b>978,487</b>
	<b>Operating Revenues</b>				
3100	Sales & Use Tax	1,442,094	1,717,700	1,751,400	1,897,000
3101	Sales & Use Tax TFL	204,674			
3102	Property Tax in Lieu of Sales Tax	-			
3103	ERAF Sales Tax	125,725			
	<b>Sales &amp; Use Taxes</b>	<b>1,772,493</b>	<b>1,717,700</b>	<b>1,751,400</b>	<b>1,897,000</b>
3104	Pass Through Payment	50,083	61,200	64,600	68,200
3105	Property Tax-Secured	3,322,385	3,523,500	3,725,700	3,956,400
3106	Property Tax-Unsecured	148,768	178,500	188,300	198,700
3107	Property Tax-Prior Year	125,930	125,000	131,800	139,000
3108	Property Tax-HOPTR	44,408	44,000	46,400	49,000
3109	Property Tax-Supplemental, SBE	82,441	71,600	99,200	138,000
3110	Real Property Transfer Tax	140,501	213,000	242,500	276,100
3112	Property Tax VLF Swap	-	100	100	100
3113	Property Tax - Misc Adjustments	-			
	<b>Property Taxes</b>	<b>3,914,516</b>	<b>4,216,900</b>	<b>4,498,600</b>	<b>4,825,500</b>
3120	Franchise Fee-Solid Waste	309,416	317,000	363,800	417,500
3121	Franchise Fee-Electricity	315,520	288,200	316,200	347,000
3122	Franchise Fee-Gas	101,140	73,000	76,600	80,400
3123	Franchise Fee Cable-Time Warner	81,247	97,200	99,600	102,000
3124	Franchise Fee-Telecomm-Verizon	249,389	230,100	258,100	289,600
	<b>Franchise Fees</b>	<b>1,056,712</b>	<b>1,005,500</b>	<b>1,114,300</b>	<b>1,236,500</b>
	<b>TOTAL TAXES (100)</b>	<b>6,743,720</b>	<b>6,940,100</b>	<b>7,364,300</b>	<b>7,959,000</b>

**100 - General Fund**

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
3200 Business Registration Fee	23,261	22,000	25,700	29,900
3201 NPDES Inspection Fee	-	-	-	-
3210 Planning Fee	-	-	-	-
3230 Develop/Engineering Permit Fee	1,756	1,000	-	-
3235 Encroachment Permit	1,195	5,000	1,000	1,000
3240 Building & Safety Fee	327,384	335,000	351,800	369,400
3260 Private Development Fee	2,373,654	1,906,600	2,064,800	2,152,300
3265 Animal Control Fee	-	-	-	-
3268 Code Enforcement Revenue	12,953	37,100	39,000	41,000
<b>TOTAL LICENSE &amp; PERMIT FEES (100)</b>	<b>2,740,203</b>	<b>2,306,700</b>	<b>2,482,300</b>	<b>2,593,600</b>
3270 Fines & Forfeitures	38,899	39,200	41,200	43,300
3271 AMR Fines	13,755	9,000	10,200	11,700
<b>TOTAL FINES &amp; FORFEITURES (100)</b>	<b>52,654</b>	<b>48,200</b>	<b>51,400</b>	<b>55,000</b>
3800 Interest Income	6,590	5,000	5,100	5,300
3801 Gain or Loss on Investment	-	-	-	-
<b>TOTAL USE OF MONEY AND PROPERTY (100)</b>	<b>6,590</b>	<b>5,000</b>	<b>5,100</b>	<b>5,300</b>
3500 Motor Vehicle License Fee	13,778	15,800	15,000	14,200
3525 SB90 State Mandated Cost Reimb	26,331	24,500	26,400	28,600
3526 State Condemnation Rev	-	-	-	-
3530 County Augmentation	-	-	-	-
3535 County/Special Dist. Reimb.	4,717	21,300	17,600	14,400
3540 Grant Revenue	-	-	-	-

**100 - General Fund**

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>44,826</b>	<b>61,600</b>	<b>59,000</b>	<b>57,200</b>
3300 Abandoned Property Registration	6,000	6,000	5,100	4,300
3310 Public Safety Revenue	9,874	10,000	10,000	10,000
3320 Special Event Revenue	8,360	6,000	30,000	50,000
3321 Community Room Rental Fee	348	1,000	1,000	1,000
3322 Parks & Recreation	-	1,000	800	700
3323 Farmers Market	-	-	-	-
3324 RTA Bus Pass	535	500	500	500
3325 Sports Leagues	-	-	-	-
3326 Citizen Corp Revenue	-	-	-	-
<b>TOTAL CURRENT SERVICE CHARGES (100)</b>	<b>25,117</b>	<b>24,500</b>	<b>47,400</b>	<b>66,500</b>
3802 Cash Over/Short	-	-	-	-
3848 Breakfast with Santa	-	4,000	4,000	4,000
3850 Miscellaneous Income	14,391	3,000	1,000	1,000
3851 Save Our Park Donation	-	-	-	-
3852 Donations	-	-	-	-
3853 SOP Donation-O'Brien	-	-	-	-
3854 SOP Donation-Windsong	-	-	-	-
XXXX Contributions from Cemetery	56,684	-	-	-
XXXX Mission Trail House Payment	-	-	56,000	-
<b>TOTAL OTHER REVENUES (100)</b>	<b>71,075</b>	<b>7,000</b>	<b>61,000</b>	<b>5,000</b>
<b>Total Operating Revenues</b>	<b>\$ 9,684,187</b>	<b>\$ 9,393,100</b>	<b>\$ 10,070,500</b>	<b>\$ 10,741,600</b>

## 100 - General Fund

Account Number	2015-16	2016-17	Adopted	
	Year End Actual	Estimated Budget	2017-18 Budget	2018-19 Budget
<b>100 General Fund</b>				
<b>Operating Expenditures</b>				
City Council	147,969	150,400	171,600	172,600
City Manager	363,780	428,900	438,600	455,900
City Clerk	206,863	183,700	181,600	230,900
City Attorney	197,764	120,000	204,000	204,000
Finance	353,774	411,100	431,400	454,100
Community services	16,671	29,700	60,300	70,500
O'Brien Park	813	7,000	8,500	-
Heritage Park	92	-	-	-
Windsong Park	92	1,500	-	-
Ball Fields	9,483	12,300	13,600	13,600
Non-Departmental/Facilities	648,031	569,800	582,600	601,400
<b>General Government</b>	<b>1,945,332</b>	<b>1,914,400</b>	<b>2,092,200</b>	<b>2,203,000</b>
Community Development	12,099	-	-	-
Planning Commission	22,746	18,100	19,500	18,500
Building and Safety	441,467	397,400	423,700	431,400
Planning	228,483	253,600	207,900	209,400
Private Development	1,674,215	1,315,800	1,396,600	1,403,400
Development Engineering	147	400		
Code Enforcement	129,451	86,700	117,700	119,700
<b>Community Development</b>	<b>2,508,608</b>	<b>2,072,000</b>	<b>2,165,400</b>	<b>2,182,400</b>
<b>Public Works/Engineering</b>	<b>144,715</b>	<b>212,800</b>	<b>235,800</b>	<b>243,600</b>
Office of Emergency Management	20,574	29,500	29,500	29,500
Police	2,515,005	2,733,000	2,927,900	3,468,100
Fire	2,031,561	2,277,500	2,641,000	2,825,000
Animal Control	488,733	503,600	484,800	490,700
<b>Public Safety</b>	<b>5,055,873</b>	<b>5,543,600</b>	<b>6,083,200</b>	<b>6,813,300</b>



100 - General Fund

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b>Total Operating Expenditures</b>	<b>9,654,528</b>	<b>9,742,800</b>	<b>10,576,600</b>	<b>11,442,300</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 29,659</b>	<b>\$ (349,700)</b>	<b>\$ (506,100)</b>	<b>\$ (700,700)</b>
<b>Tranfers and Prior Period Adjustments</b>				
Transfers In	517,123	368,500	508,100	560,100
Prior Period Adjustments	(362,153)			
<b>Total Tranfers and Prior Period Adjustments</b>	<b>154,970</b>	<b>368,500</b>	<b>508,100</b>	<b>560,100</b>
<b>Adjusted Net Surplus (Deficit)</b>	<b>\$ 184,629</b>	<b>\$ 18,800</b>	<b>\$ 2,000</b>	<b>\$ (140,600)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 957,687</b>	<b>\$ 976,487</b>	<b>\$ 978,487</b>	<b>\$ 837,887</b>

## 200 - Gas Tax Fund

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b>BEGINNING FUND BALANCE</b>	(288,629)	(271,432)	(736,032)	(747,432)
<b>Operating Revenues</b>				
3503 Gas Tax 2103	175,417	82,500	155,400	170,900
3505 Gas Tax 2105	191,724	201,000	209,200	209,200
3506 Gas Tax 2106	120,534	125,800	131,200	131,200
3507 Gas Tax 2107	249,651	260,200	270,400	270,400
3508 Gas Tax 2107.5	6,000	6,000	6,000	6,000
<b>3509 Gas Tax Loan Repayment</b>	-	-	40,200	40,200
3535 County/Special Dist. Reimb.	144,335			
3540 Grant Revenue	7,000			
<b>Total Operating Revenues</b>	<b>894,660</b>	<b>675,500</b>	<b>812,400</b>	<b>827,900</b>
Public Works	1,025,381	1,139,800	747,200	769,200
Capital Outlay	357	300		
<b>Total Operating Expenditures</b>	<b>1,025,738</b>	<b>1,140,100</b>	<b>747,200</b>	<b>769,200</b>
<b>Net Surplus (Deficit)</b>	<b>(131,078)</b>	<b>(464,600)</b>	<b>65,200</b>	<b>58,700</b>
<b>Transfers and Prior Period Adjustments</b>				
Transfers Out	(171,924)		(76,600)	(76,600)
Prior Period Adjustments	320,199			
<b>Total</b>	<b>148,275</b>	<b>-</b>	<b>(76,600)</b>	<b>(76,600)</b>
<b>Adjusted Net Surplus</b>	<b>17,197</b>	<b>(464,600)</b>	<b>(11,400)</b>	<b>(17,900)</b>
<b>ENDING FUND BALANCE</b>	<b>(271,432)</b>	<b>(736,032)</b>	<b>(747,432)</b>	<b>(765,332)</b>

## 201 - Measure A Fund

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b>BEGINNING FUND BALANCE</b>	<b>587,513</b>	<b>204,405</b>	<b>159,405</b>	<b>142,005</b>
<b>Operating Revenues</b>				
3520 Measure A Revenue	563,619	576,000	604,000	616,000
3850 Miscellaneous Income		16,100		
<b>Total Operating Revenues</b>	<b>563,619</b>	<b>592,100</b>	<b>604,000</b>	<b>616,000</b>
<b>Operating Expenditures</b>				
<b>Total Salary and Benefits</b>	<b>3,379</b>	<b>44,100</b>	<b>45,700</b>	<b>46,900</b>
901 Accessibility Imp Prog	-	20,000	5,000	-
902 Roadway Safety Imp	6,539	40,000	15,000	
903 Slurry Seal Prog	97	325,000	45,000	-
905 Unpaved Roadway	715			
906 City Wide Maint Prog	513,485	127,000	150,000	-
921 Traffic Signal Imp-Hidden Spr/ClintonKeit	72	-		-
922 Almond Street Sidewalk Improvements	-	-	71,600	-
925 Clinton Keith Slurry Seal	14,908			
926 George Ave Sidewalk Imp	3,130			
927 Pavement Repair Program		35,000		
928 Bundy Canyon Rd. Safety Imp	8,719	-	269,100	-
929 Grand Ave & Clinton Keith Bike Ph 1	76,826	-		-
930 Grand Ave Bike Path Ph 2	52,092	-		-
931 Grand Ave Multi-Use Trail	126,471	-		-
<b>Total Project Expenditures</b>	<b>803,054</b>	<b>547,000</b>	<b>555,700</b>	<b>-</b>
<b>Total Operating Expenditures</b>	<b>806,433</b>	<b>591,100</b>	<b>601,400</b>	<b>46,900</b>
<b>Net Surplus (Deficit)</b>	<b>(242,814)</b>	<b>1,000</b>	<b>2,600</b>	<b>569,100</b>
<b>Transfers and Prior Period Adjustments</b>				
Transfers Out	(45,250)	(46,000)	(20,000)	(20,000)
Prior Period Adjustments	\$ (95,043)			
<b>Total</b>	<b>(140,293)</b>	<b>(46,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>
<b>Adjusted Net Surplus</b>	<b>(383,107)</b>	<b>(45,000)</b>	<b>(17,400)</b>	<b>549,100</b>
<b>ENDING FUND BALANCE</b>	<b>204,405</b>	<b>159,405</b>	<b>142,005</b>	<b>691,105</b>

203 - TDA Fund

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	(26,978)	(52,773)	(55,973)	(55,973)
<b>Operating Revenues</b>					
3524	TDA Article 3 Rev			192,400	
	<b>Total Operating Revenues</b>	-	-	<b>192,400</b>	-
922	Almond Street Improvements	22,769	3,200	109,000	
929	Grand Ave Bikes Phase I			51,000	
930	Grand Ave Bikes Phase II			32,400	
	<b>Total Operating Expenditures</b>	<b>22,769</b>	<b>3,200</b>	<b>192,400</b>	-
	<b>Net Surplus (Deficit)</b>	<b>(22,769)</b>	<b>(3,200)</b>	-	-
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out	(3,027)			
	Prior Period Adjustments				
	<b>Total</b>	<b>(3,027)</b>	-	-	-
	<b>Adjusted Net Surplus</b>	<b>(25,796)</b>	<b>(3,200)</b>	-	-
	<b>ENDING FUND BALANCE</b>	<b>(52,773)</b>	<b>(55,973)</b>	<b>(55,973)</b>	<b>(55,973)</b>

**210 - AQMD Fund**

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	<b>126,635</b>	<b>45,171</b>	<b>49,971</b>	<b>40,171</b>
	<b>Operating Revenues</b>				
3510 AQMD-AB2766		36,406	39,800	36,400	36,400
	<b>Total Operating Revenues</b>	<b>36,406</b>	<b>39,800</b>	<b>36,400</b>	<b>36,400</b>
905 Unpaved Roadway		116,050	30,100	15,000	45,000
929 Grand Avenue Bikes Phase I				30,000	
	<b>Total Operating Expenditures</b>	<b>116,050</b>	<b>30,100</b>	<b>45,000</b>	<b>45,000</b>
	<b>Net Surplus (Deficit)</b>	<b>(79,644)</b>	<b>9,700</b>	<b>(8,600)</b>	<b>(8,600)</b>
	<b>Transfers and Prior Period Adjustments</b>				
	Transfers Out	(1,820)	(4,900)	(1,200)	(1,200)
	Prior Period Adjustments				
	<b>Total</b>	<b>(1,820)</b>	<b>(4,900)</b>	<b>(1,200)</b>	<b>(1,200)</b>
	<b>Adjusted Net Surplus</b>	<b>(81,464)</b>	<b>4,800</b>	<b>(9,800)</b>	<b>(9,800)</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 45,171</b>	<b>\$ 49,971</b>	<b>\$ 40,171</b>	<b>\$ 30,371</b>

250 - LMD 2006-1

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	(264,938)	(264,938)	(264,938)	(264,938)
	Operating Revenues				
3550	Special Assessment				
	<b>Total Operating Revenues</b>	-	-	-	-
	Operating Expenditures				
Public Works					
	<b>Total Operating Expenditures</b>	-	-	-	-
	<b>Net Surplus (Deficit)</b>	-	-	-	-
	Transfers and Prior Period Adjustments				
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	-	-	-
	<b>ENDING FUND BALANCE</b>	<b>\$ (264,938)</b>	<b>\$ (264,938)</b>	<b>\$ (264,938)</b>	<b>\$ (264,938)</b>

**251 - LLMD 89-1C Fund**

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	<b>542,522</b>	<b>661,456</b>	<b>651,757</b>	<b>618,757</b>
	<b>Operating Revenues</b>				
3550	Special Assessment				
8181	Zone 181 Special Assessment	22,585	23,100	23,800	23,800
8803	Zone 3 Special Assessment	106,661	108,000	107,700	107,700
8818	Zone 18 STL Special Assessment	603	700	800	800
8826	Zone 26 STL Special Assessment	889	1,000	1,100	1,100
8827	Zone 27 STL Special Assessment	1,023	1,100	1,200	1,200
8829	Zone 29 Special Assessment	860	900	900	900
8830	Zone 30 Special Assessment	28,649	29,100	30,500	30,500
8835	Zone 35 STL Special Assessment	(79)	200	100	100
8842	Zone 42 Special Assessment	30,375	31,700	32,400	32,400
8850	Zone 50 STL Special Assessment	139	300	300	300
8851	Zone 51 Special Assessment	7,031	7,600	7,700	7,700
8852	Zone 52 Special Assessment	58,973	60,200	61,900	61,900
8859	Zone 59 Special Assessment	4,485	4,600	4,900	4,900
8862	Zone 62 Special Assessment	15,815	16,200	16,600	16,600
8867	Zone 67 Special Assessment	6,574	6,800	7,200	7,200
8870	Zone 70 STL Special Assessment	9,168	1,100	1,200	1,200
8871	Zone 71 Special Assessment	9,689	10,100	400	400
8872	Zone 71 STL Special Assessment	-	400	10,200	10,200
8873	Zone 73 STL Special Assessment	600	700	800	800
8888	Zone 88 STL Special Assessment	561	700	700	700
8890	Zone 90 Special Assessment	-	24,000	-	-
	<b>Total Operating Revenues</b>	<b>304,602</b>	<b>328,500</b>	<b>310,400</b>	<b>310,400</b>

**251 - LLMD 89-1C Fund**

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
Operating Expenditures				
Salary and Benefits	1,052			
Community Services	28,282	11,700		
Public Works		22,500		
251-803-4601 Zone 3 Landscape	84,803	108,000	107,700	107,700
251-818-4502 Zone 18 Streetlights	594	800	800	800
251-826-4502 Zone 26 Streetlights	792	1,000	1,100	1,100
251-827-4502 Zone 27 Streetlights	990	1,100	1,200	1,200
251-829-4601 Zone 29 Landscape	1,655	1,000	900	900
251-830-4601 Zone 30 Landscape	9,784	29,100	30,500	30,500
251-835-4502 Zone 35 Streetlights	142	200	100	100
251-842-4601 Zone 42 Landscape	12,466	30,900	32,400	32,400
251-850-4502 Zone 50 Streetlights	198	200	300	300
251-851-4601 Zone 51 Landscape	3,152	7,200	7,700	7,700
251-852-4601 Zone 52 Landscape	6,810	59,000	61,900	61,900
251-859-4502 Zone 59 Streetlights	882	-	1,900	1,900
251-859-4601 Zone 59 Landscape	705	4,600	3,000	3,000
251-862-4601 Zone 62 Landscape	4,531	16,200	16,600	16,600
251-867-4601 Zone 67 Landscape	1,330	6,800	7,200	7,200
251-870-4502 Zone 70 Streetlights	594	1,100	1,200	1,200
251-871-4502 Zone 71 Streetlights	198	400	400	400
251-871-4601 Zone 71 Landscape	2,821	9,700	10,200	10,200
251-873-4502 Zone 73 Streetlights	396	700	800	800
251-888-4502 Zone 88 Streetlights	-	700	700	700
251-890-4601 Zone 90 Landscape	-	24,100	-	-
251-891-4601 Zone 181 Landscape	1,246	1,200	23,800	23,800
Total Operating Expenditures	163,423	338,200	310,400	310,400



**251 - LLMD 89-1C Fund**

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b>Net Surplus (Deficit)</b>	<b>141,179</b>	<b>(9,700)</b>	<b>-</b>	<b>-</b>
<b>Transfers and Prior Period Adjustments</b>				
Transfers Out	(22,245)		(33,000)	(33,000)
Prior Period Adjustments				
<b>Total</b>	<b>(22,245)</b>	<b>-</b>	<b>(33,000)</b>	<b>(33,000)</b>
<b>Adjusted Net Surplus</b>	<b>118,934</b>	<b>(9,700)</b>	<b>(33,000)</b>	<b>(33,000)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 661,456</b>	<b>\$ 651,757</b>	<b>\$ 618,757</b>	<b>\$ 585,757</b>

**252 - CSA-22 Fund**

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	(24,080)	(40,338)	(43,538)	(46,838)
	<b>Operating Revenues</b>				
3550	Special Assessment	30,273	30,600	46,300	46,300
	<b>Total Operating Revenues</b>	<b>30,273</b>	<b>30,600</b>	<b>46,300</b>	<b>46,300</b>
	<b>Operating Expenditures</b>				
Public Works		40,982	33,200	46,300	46,300
	<b>Total Operating Expenditures</b>	<b>40,982</b>	<b>33,200</b>	<b>46,300</b>	<b>46,300</b>
	<b>Net Surplus (Deficit)</b>	<b>(10,709)</b>	<b>(2,600)</b>	<b>-</b>	<b>-</b>
	<b>Transfers and Prior Period Adjustments</b>				
	Transfers Out	(5,549)	(600)	(3,300)	(3,300)
	Prior Period Adjustments				
	<b>Total</b>	<b>(5,549)</b>	<b>(600)</b>	<b>(3,300)</b>	<b>(3,300)</b>
	<b>Adjusted Net Surplus</b>	<b>(16,258)</b>	<b>(3,200)</b>	<b>(3,300)</b>	<b>(3,300)</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ (40,338)</b>	<b>\$ (43,538)</b>	<b>\$ (46,838)</b>	<b>\$ (50,138)</b>

**253 - CSA-103 Fund**

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b>BEGINNING FUND BALANCE</b>	<b>(181,721)</b>	<b>(222,640)</b>	<b>(222,640)</b>	<b>(238,840)</b>
<b>Operating Revenues</b>				
3550 Special Assessment STL & Landscaping		162,800	198,700	198,700
3557 Special Assessment - Street Lights	138,967			
3558 Special Assessment - Landscape	21,566			
<b>Total Operating Revenues</b>	<b>160,533</b>	<b>162,800</b>	<b>198,700</b>	<b>198,700</b>
<b>Operating Expenditures</b>				
General Government	8,356	13,100	15,700	15,700
Public Works	168,891	132,900	183,000	183,000
<b>Total Operating Expenditures</b>	<b>177,247</b>	<b>146,000</b>	<b>198,700</b>	<b>198,700</b>
<b>Net Surplus (Deficit)</b>	<b>(16,714)</b>	<b>16,800</b>	<b>-</b>	<b>-</b>
<b>Transfers and Prior Period Adjustments</b>				
Transfers Out	(24,205)	(16,800)	(16,200)	(16,200)
Prior Period Adjustments				
<b>Total</b>	<b>(24,205)</b>	<b>(16,800)</b>	<b>(16,200)</b>	<b>(16,200)</b>
<b>Adjusted Net Surplus</b>	<b>(40,919)</b>	<b>-</b>	<b>(16,200)</b>	<b>(16,200)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (222,640)</b>	<b>\$ (222,640)</b>	<b>\$ (238,840)</b>	<b>\$ (255,040)</b>

254 - CSA-142 Fund

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	64,414	68,846	68,646	65,046
	<b>Operating Revenues</b>				
3550	Special Assessment	35,861	36,100	32,900	32,900
	<b>Total Operating Revenues</b>	<b>35,861</b>	<b>36,100</b>	<b>32,900</b>	<b>32,900</b>
	<b>Operating Expenditures</b>				
	General Government		4,100		
	Public Works	27,700	28,900	32,900	32,900
	<b>Total Operating Expenditures</b>	<b>27,700</b>	<b>33,000</b>	<b>32,900</b>	<b>32,900</b>
	<b>Net Surplus (Deficit)</b>	<b>8,161</b>	<b>3,100</b>	<b>-</b>	<b>-</b>
	<b>Transfers and Prior Period Adjustments</b>				
	Transfers Out	(3,729)	(3,300)	(3,600)	(3,600)
	Prior Period Adjustments				
	<b>Total</b>	<b>(3,729)</b>	<b>(3,300)</b>	<b>(3,600)</b>	<b>(3,600)</b>
	<b>Adjusted Net Surplus</b>	<b>4,432</b>	<b>(200)</b>	<b>(3,600)</b>	<b>(3,600)</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 68,846</b>	<b>\$ 68,646</b>	<b>\$ 65,046</b>	<b>\$ 61,446</b>

**255 - Measure Z Fund**

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b>BEGINNING FUND BALANCE</b>	<b>57,871</b>	<b>104,675</b>	<b>124,074</b>	<b>109,974</b>
<b>Operating Revenues</b>				
3320 Special Event	16,200	15,000	25,000	37,500
3550 Special Assessment	339,359	331,900	350,200	369,400
3553 Marna Obrien Park -Facility Rental	4,633	8,000	8,000	8,000
3554 Heritage Park - Facility Rental	15	-	-	-
3555 Windsong Park Facility Rental	25	100	100	100
3850 Misc Income	-	-	-	-
3852 Donations	-	500	-	-
3855 GDS Park Rehab 2013	40	-	-	-
<b>Total Operating Revenues</b>	<b>360,271</b>	<b>355,500</b>	<b>383,300</b>	<b>415,000</b>
<b>Operating Expenditures</b>				
Community Services	63,859	71,400	84,900	86,100
O'Brien Park	178,671	187,000	211,100	198,800
Heritage Park	33,414	38,100	49,200	37,600
Windsong Park	37,525	39,600	52,200	52,900
<b>Total Operating Expenditures</b>	<b>313,469</b>	<b>336,100</b>	<b>397,400</b>	<b>375,400</b>
<b>Net Surplus (Deficit)</b>	<b>46,802</b>	<b>19,400</b>	<b>(14,100)</b>	<b>39,600</b>
<b>Transfers and Prior Period Adjustments</b>				
Transfers Out				
Prior Period Adjustments				
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Adjusted Net Surplus</b>	<b>46,802</b>	<b>19,400</b>	<b>(14,100)</b>	<b>39,600</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 104,675</b>	<b>\$ 124,074</b>	<b>\$ 109,974</b>	<b>\$ 149,574</b>

**260 - CFD 2013-1 Fund**

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	-	8,893	(54,107)	(54,107)
<b>Operating Revenues</b>					
Special Assessment		17,929	65,400	48,800	48,800
	<b>Total Operating Revenues</b>	<b>17,929</b>	<b>65,400</b>	<b>48,800</b>	<b>48,800</b>
<b>Operating Expenditures</b>					
Public Works		9,036	75,800	48,800	48,800
	<b>Total Operating Expenditures</b>	<b>9,036</b>	<b>75,800</b>	<b>48,800</b>	<b>48,800</b>
	<b>Net Surplus (Deficit)</b>	<b>8,893</b>	<b>(10,400)</b>	-	-
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out		(52,600)		
	Prior Period Adjustments				
	<b>Total</b>	-	<b>(52,600)</b>	-	-
	<b>Adjusted Net Surplus</b>	<b>8,893</b>	<b>(63,000)</b>	-	-
	<b>ENDING FUND BALANCE</b>	<b>\$ 8,893</b>	<b>\$ (54,107)</b>	<b>\$ (54,107)</b>	<b>\$ (54,107)</b>

261 - CFD 2013-1 Annex 1 Zone 3

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	-	21,132	42,832	42,732
<b>Operating Revenues</b>					
Special Assessment		21,132	21,700	55,400	55,400
	<b>Total Operating Revenues</b>	<b>21,132</b>	<b>21,700</b>	<b>55,400</b>	<b>55,400</b>
<b>Operating Expenditures</b>					
Public Works				55,500	55,500
	<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>55,500</b>	<b>55,500</b>
	<b>Net Surplus (Deficit)</b>	<b>21,132</b>	<b>21,700</b>	<b>(100)</b>	<b>(100)</b>
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Adjusted Net Surplus</b>	<b>21,132</b>	<b>21,700</b>	<b>(100)</b>	<b>(100)</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 21,132</b>	<b>\$ 42,832</b>	<b>\$ 42,732</b>	<b>\$ 42,632</b>

262 - CFD 2013-1 Annex 2 Zone 4

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	-	-	500	500
<b>Operating Revenues</b>					
Special Assessment			500	200	200
	<b>Total Operating Revenues</b>	-	500	200	200
<b>Operating Expenditures</b>					
Public Works				200	200
	<b>Total Operating Expenditures</b>	-	-	200	200
	<b>Net Surplus (Deficit)</b>	-	500	-	-
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	500	-	-
	<b>ENDING FUND BALANCE</b>	\$ -	\$ 500	\$ 500	\$ 500



263 - CFD 2013-1 Annex 3 Zone 5

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE		-	18,000	18,000
	<b>Operating Revenues</b>				
Special Assessment			18,000	36,700	36,700
	<b>Total Operating Revenues</b>	-	18,000	36,700	36,700
	<b>Operating Expenditures</b>				
Public Works				36,700	36,700
	<b>Total Operating Expenditures</b>	-	-	36,700	36,700
	<b>Net Surplus (Deficit)</b>	-	18,000	-	-
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	18,000	-	-
	<b>ENDING FUND BALANCE</b>	\$ -	\$ 18,000	\$ 18,000	\$ 18,000

264 - CFD 2013-1 Annex 4 Zone 6

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	-	-	-	-
Operating Revenues					
Special Assessment					
	<b>Total Operating Revenues</b>	-	-	-	-
Operating Expenditures					
Public Works					
	<b>Total Operating Expenditures</b>	-	-	-	-
	<b>Net Surplus (Deficit)</b>	-	-	-	-
Transfers and Prior Period Adjustments					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	-	-	-
	<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -

265 - CFD 2013-1 Annex 5 Zone 7

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	-	-	-	-
	<b>Operating Revenues</b>				
Special Assessment				19,800	19,800
	<b>Total Operating Revenues</b>	-	-	<b>19,800</b>	<b>19,800</b>
	<b>Operating Expenditures</b>				
Public Works				19,800	19,800
	<b>Total Operating Expenditures</b>	-	-	<b>19,800</b>	<b>19,800</b>
	<b>Net Surplus (Deficit)</b>	-	-	-	-
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	-	-	-
	<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

266 - CFD 2013-1 Annex 6 Zone 8

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE		-	4,400	4,400
<b>Operating Revenues</b>					
Special Assessment			4,400	8,000	8,000
	<b>Total Operating Revenues</b>	-	4,400	8,000	8,000
<b>Operating Expenditures</b>					
Public Works				8,000	8,000
	<b>Total Operating Expenditures</b>	-	-	8,000	8,000
	<b>Net Surplus (Deficit)</b>	-	4,400	-	-
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	4,400	-	-
	<b>ENDING FUND BALANCE</b>	\$ -	\$ 4,400	\$ 4,400	\$ 4,400

267 - CFD 2013-1 Annex 7 Zone 9

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE		-	9,600	9,600
	<b>Operating Revenues</b>				
Special Assessment			9,600	10,000	10,000
	<b>Total Operating Revenues</b>	-	9,600	10,000	10,000
	<b>Operating Expenditures</b>				
Public Works				10,000	10,000
	<b>Total Operating Expenditures</b>	-	-	10,000	10,000
	<b>Net Surplus (Deficit)</b>	-	9,600	-	-
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	9,600	-	-
	<b>ENDING FUND BALANCE</b>	\$ -	\$ 9,600	\$ 9,600	\$ 9,600

268 - CFD 2013-1 Annex 8 Zone 10

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	-	-	-	-
<b>Operating Revenues</b>					
Special Assessment				39000	39,000
	<b>Total Operating Revenues</b>	-	-	<b>39,000</b>	<b>39,000</b>
<b>Operating Expenditures</b>					
Public Works				39000	39,000
	<b>Total Operating Expenditures</b>	-	-	<b>39,000</b>	<b>39,000</b>
	<b>Net Surplus (Deficit)</b>	-	-	-	-
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	-	-	-
	<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**269 - CFD Special Tax B**

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	-	-	(24,700)	(24,700)
	<b>Operating Revenues</b>				
Special Assessment		27,409	27,500	95,200	147,200
	<b>Total Operating Revenues</b>	<b>27,409</b>	<b>2,500</b>	<b>95,200</b>	<b>147,200</b>
	<b>Operating Expenditures</b>				
4700 Police		12,517	15,200		
4710 Fire		11,145	12,000		
	<b>Total Operating Expenditures</b>	<b>23,662</b>	<b>27,200</b>	-	-
	<b>Net Surplus (Deficit)</b>	<b>3,747</b>	<b>(24,700)</b>	<b>95,200</b>	<b>147,200</b>
	<b>Transfers and Prior Period Adjustments</b>				
	Transfers Out	(3,747)		(95,200)	(147,200)
	Prior Period Adjustments				
	<b>Total</b>	<b>(3,747)</b>	-	<b>(95,200)</b>	<b>(147,200)</b>
	<b>Adjusted Net Surplus</b>	-	<b>(24,700)</b>	-	-
	<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (24,700)</b>	<b>\$ (24,700)</b>	<b>\$ (24,700)</b>

**280 - Grants Fund**

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	<b>(1,072,100)</b>	<b>(1,011,659)</b>	<b>(1,382,559)</b>	<b>41</b>
	<b>Operating Revenues</b>				
3540	Grant Revenue	992,424	1,814,300	1,382,600	
	TUMF			702,600	7,485,000
	CMAQ			1,360,400	
	STP/ HSIP			247,900	283,800
	SRTS			192,400	
	SCAG			375,500	
	ATP			1,223,000	
	MSRC			500,000	
	RCFC			63,000	858,000
	<b>Total Operating Revenues</b>	<b>992,424</b>	<b>1,814,300</b>	<b>6,047,400</b>	<b>8,626,800</b>
	<b>Operating Expenditures</b>				
280-909	RCFC Grant	404,358	475,000	63,000	858,000
	TUMF	69,476	350,000	702,600	7,485,000
	Federal SRTS	186,372		192,400	
	CMAQ			1,360,400	
	MSRC	84,760	1,360,200	500,000	
	STP/HSIP			247,900	283,800
	ATP			1,223,000	
	SCAG			375,500	
	Lateral C-1 (Zone 7) Flood Control	168,947			
	960 SHSP FY14	3,704			
	962 CalRecycle CCP 13-14	9,033			
	963 EMPG FY 15	5,333			
	<b>Total Operating Expenditures</b>	<b>931,983</b>	<b>2,185,200</b>	<b>4,664,800</b>	<b>8,626,800</b>
	<b>Net Surplus (Deficit)</b>	<b>60,441</b>	<b>(370,900)</b>	<b>1,382,600</b>	<b>-</b>
	<b>Transfers and Prior Period Adjustments</b>				
	Transfers Out	-	-	-	-
	Prior Period Adjustments				
	<b>Total Transfers and Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Adjusted Net Surplus</b>	<b>60,441</b>	<b>(370,900)</b>	<b>1,382,600</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ (1,011,659)</b>	<b>\$ (1,382,559)</b>	<b>\$ 41</b>	<b>\$ 41</b>



**281 - SLESF Fund**

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	(15,057)	0	0	0
	<b>Operating Revenues</b>				
3521 SLESF Revenue		143,942	100,000	100,000	100,000
	<b>Total Operating Revenues</b>	<b>143,942</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	<b>Operating Expenditures</b>				
Public Safety					
	<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net Surplus (Deficit)</b>	<b>143,942</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out	(128,885)	(100,000)	(100,000)	(100,000)
	Prior Period Adjustments				
	<b>Total</b>	<b>(128,885)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>
	<b>Adjusted Net Surplus</b>	<b>15,057</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

282 - CDBG Fund

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	(136,997)	0	(54,400)	0
	<b>Operating Revenues</b>				
3540	Grant Revenue		110,000	179,900	
	<b>Total Operating Revenues</b>	-	110,000	179,900	-
	<b>Operating Expenditures</b>				
	Community Development		84,400	15,000	
	Public Works		80,000	110,500	
	<b>Total Operating Expenditures</b>	-	164,400	125,500	-
	<b>Net Surplus (Deficit)</b>	-	(54,400)	54,400	-
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments	\$ 136,997			
	<b>Total</b>	136,997	-	-	-
	<b>Adjusted Net Surplus</b>	136,997	(54,400)	54,400	-
	<b>ENDING FUND BALANCE</b>	\$ 0	\$ (54,400)	\$ 0	\$ 0

### 300 - Cemetery Fund

Account Number	2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
			2017-18 Budget	2018-19 Budget
<b>BEGINNING FUND BALANCE</b>	<b>1,579,092</b>	<b>1,600,915</b>	<b>1,669,215</b>	<b>1,669,615</b>
<b>Operating Revenues</b>				
3104 Pass Through Payment	7,393	5,000	5,100	5,200
3105 Property Tax-Secured	388,127	404,200	395,800	403,700
3106 Property Tax-Unsecured	17,554	18,000	18,400	18,700
3107 Property Tax-Prior Year	990	2,000	2,000	2,100
3109 Property Tax-Supplemental, SBE	15,759	5,000	5,100	5,200
3110 Real Property Transfer Tax		14,200	14,400	14,700
3111 Property Tax-Teeter	7,974	8,700	8,900	9,100
3113 Property Tax-Misc Adjustments		100		
3108 Property Tax-HOPTR	5,166			
<b>Total Property Taxes</b>	<b>442,962</b>	<b>457,200</b>	<b>449,700</b>	<b>458,700</b>
3850 Miscellaneous Income	25,000	26,700	26,700	26,700
4100 Cemetery - Plots		7,500	4,000	4,000
4101 Cemetery - Vaults		1,000	1,000	1,000
4102 Cemetery - Niche Walls		1,500	1,000	1,000
4103 Cemetery - Open/Close		2,200	2,000	2,000
4104 Cemetery - Setting Fees		800	600	600
4105 Cemetery - Out of District		500	500	500
4106 Cemetery - Vases		500	500	500
<b>Total Charge for Services</b>	<b>25,000</b>	<b>40,700</b>	<b>36,300</b>	<b>36,300</b>
<b>Total Operating Revenue</b>	<b>467,962</b>	<b>497,900</b>	<b>486,000</b>	<b>495,000</b>
<b>Operating Expenditures</b>				
General Government	355,479	375,600	426,600	421,700
Capital Outlay	3,356	1,500	1,300	1,300
<b>Total Operating Expenditures</b>	<b>358,835</b>	<b>377,100</b>	<b>427,900</b>	<b>423,000</b>
<b>Net Surplus (Deficit)</b>	<b>109,127</b>	<b>120,800</b>	<b>58,100</b>	<b>72,000</b>
<b>Transfers and Prior Period Adjustments</b>				
Transfers Out	(56,684)	(52,500)	(57,700)	(57,700)
Prior Period Adjustments	(30,620)			
<b>Total</b>	<b>(87,304)</b>	<b>(52,500)</b>	<b>(57,700)</b>	<b>(57,700)</b>
<b>Adjusted Net Surplus</b>	<b>21,823</b>	<b>68,300</b>	<b>400</b>	<b>14,300</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,600,915</b>	<b>\$ 1,669,215</b>	<b>\$ 1,669,615</b>	<b>\$ 1,683,915</b>

### 301 - Cemetery Endowment Fund

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	<b>201,472</b>	<b>214,129</b>	<b>225,429</b>	<b>236,729</b>
	<b>Operating Revenues</b>				
3536	Endowment	9,600	9,000	9,000	9,000
3800	Interest Income	3,079	200	200	200
3801	Gain or Loss on Investment	(23)	2,100	2,100	2,100
	<b>Total Operating Revenues</b>	<b>12,656</b>	<b>11,300</b>	<b>11,300</b>	<b>11,300</b>
	<b>Operating Expenditures</b>				
	<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net Surplus (Deficit)</b>	<b>12,656</b>	<b>11,300</b>	<b>11,300</b>	<b>11,300</b>
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Adjusted Net Surplus</b>	<b>12,656</b>	<b>11,300</b>	<b>11,300</b>	<b>11,300</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 214,129</b>	<b>\$ 225,429</b>	<b>\$ 236,729</b>	<b>\$ 248,029</b>

410 - Comm Admin DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	(117,719)	(121,862)	-	-
	<b>Operating Revenues</b>				
Developer Participation		1,822	14,700		
	<b>Total Operating Revenues</b>	<b>1,822</b>	<b>14,700</b>	-	-
	<b>Operating Expenditures</b>				
Community Development		5,244	6,500		
	<b>Total Operating Expenditures</b>	<b>5,244</b>	<b>6,500</b>	-	-
	<b>Net Surplus (Deficit)</b>	<b>(3,422)</b>	<b>8,200</b>	-	-
	<b>Transfers and Prior Period Adjustments</b>				
	Transfers Out	(721)	(1,000)		
	Adjustment to Zero		114,662		
	Prior Period Adjustments				
	<b>Total</b>	<b>(721)</b>	<b>113,662</b>	-	-
	<b>Adjusted Net Surplus</b>	<b>(4,143)</b>	<b>121,862</b>	-	-
	<b>ENDING FUND BALANCE</b>	<b>\$ (121,862)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**420 - Public Facilities DIF**

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	<b>416,680</b>	<b>364,178</b>	<b>91,759</b>	<b>117,959</b>
	<b>Operating Revenues</b>				
Developer Participation		23,349	99,000	50,700	84,800
	<b>Total Operating Revenues</b>	<b>23,349</b>	<b>99,000</b>	<b>50,700</b>	<b>84,800</b>
	<b>Operating Expenditures</b>				
Community Development		54,538		20,000	
Capital Outlay		12,115	25,000		
Public Works/Engineering			9,200		
	<b>Total Operating Expenditures</b>	<b>66,653</b>	<b>34,200</b>	<b>20,000</b>	<b>-</b>
	<b>Net Surplus (Deficit)</b>	<b>(43,304)</b>	<b>64,800</b>	<b>30,700</b>	<b>84,800</b>
<b>Transfers and Prior Period Adjustments</b>					
Transfers Out		(9,198)		(4,500)	(4,500)
Adjustment from DIF 423			(46,326)		
Adjustment from DIF 422			(290,892)		
Prior Period Adjustments					
	<b>Total</b>	<b>(9,198)</b>	<b>(337,218)</b>	<b>(4,500)</b>	<b>(4,500)</b>
	<b>Adjusted Net Surplus</b>	<b>(52,502)</b>	<b>(272,418)</b>	<b>26,200</b>	<b>80,300</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 364,178</b>	<b>\$ 91,759</b>	<b>\$ 117,959</b>	<b>\$ 198,259</b>

# 421 - Police Facilities DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	5,198	18,180	163,580	193,580
	<b>Operating Revenues</b>				
Developer Participation		12,982	145,400	30,000	50,100
	<b>Total Operating Revenues</b>	<b>12,982</b>	<b>145,400</b>	<b>30,000</b>	<b>50,100</b>
	<b>Operating Expenditures</b>				
Community Development					
	<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net Surplus (Deficit)</b>	<b>12,982</b>	<b>145,400</b>	<b>30,000</b>	<b>50,100</b>
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Adjusted Net Surplus</b>	<b>12,982</b>	<b>145,400</b>	<b>30,000</b>	<b>50,100</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 18,180</b>	<b>\$ 163,580</b>	<b>\$ 193,580</b>	<b>\$ 243,680</b>

422 - Animal Shelter DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	(76,593)	(148,792)	98,300	37,300
	<b>Operating Revenues</b>				
Developer Participation		16,488	47,000	30,200	53,100
	<b>Total Operating Revenues</b>	<b>16,488</b>	<b>47,000</b>	<b>30,200</b>	<b>53,100</b>
	<b>Operating Expenditures</b>				
Community Development		-	-	-	-
	<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net Surplus (Deficit)</b>	<b>16,488</b>	<b>47,000</b>	<b>30,200</b>	<b>53,100</b>
	<b>Transfers and Prior Period Adjustments</b>				
	Transfers Out	(88,687)	(90,800)	(91,200)	(91,200)
	Adjustments from 420		290,892		
	Prior Period Adjustments				
	<b>Total</b>	<b>(88,687)</b>	<b>200,092</b>	<b>(91,200)</b>	<b>(91,200)</b>
	<b>Adjusted Net Surplus</b>	<b>(72,199)</b>	<b>247,092</b>	<b>(61,000)</b>	<b>(38,100)</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ (148,792)</b>	<b>\$ 98,300</b>	<b>\$ 37,300</b>	<b>\$ (800)</b>



423 - Corp Yard DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	79	(1,026)	-	-
	<b>Operating Revenues</b>				
Developer Participation		116	37,000	10,500	17,700
	<b>Total Operating Revenues</b>	<b>116</b>	<b>200</b>	<b>10,500</b>	<b>17,700</b>
	<b>Operating Expenditures</b>				
Community Development			45,000		
Public Works		1,074	500	10,500	17,700
	<b>Total Operating Expenditures</b>	<b>1,074</b>	<b>45,500</b>	<b>10,500</b>	<b>17,700</b>
	<b>Net Surplus (Deficit)</b>	<b>(958)</b>	<b>(45,300)</b>	<b>-</b>	<b>-</b>
<b>Transfers and Prior Period Adjustments</b>					
Transfers Out		(147)			
Adjustment to Zero			46,326		
Prior Period Adjustments					
	<b>Total</b>	<b>(147)</b>	<b>46,326</b>	<b>-</b>	<b>-</b>
	<b>Adjusted Net Surplus</b>	<b>(1,105)</b>	<b>1,026</b>	<b>-</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ (1,026)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**430 - Fire Facilities DIF**

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	466,405	489,785	600,285	658,285
	<b>Operating Revenues</b>				
Developer Participation		25,319	113,500	58,000	97,100
	<b>Total Operating Revenues</b>	<b>25,319</b>	<b>113,500</b>	<b>58,000</b>	<b>97,100</b>
	<b>Operating Expenditures</b>				
Community Development		385	3,000		
Public Works		1,502			
	<b>Total Operating Expenditures</b>	<b>1,887</b>	<b>3,000</b>	<b>-</b>	<b>-</b>
	<b>Net Surplus (Deficit)</b>	<b>23,432</b>	<b>110,500</b>	<b>58,000</b>	<b>97,100</b>
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out	(52)			
	Prior Period Adjustments				
	<b>Total</b>	<b>(52)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Adjusted Net Surplus</b>	<b>23,380</b>	<b>110,500</b>	<b>58,000</b>	<b>97,100</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 489,785</b>	<b>\$ 600,285</b>	<b>\$ 658,285</b>	<b>\$ 755,385</b>

440 - Trans-Roads DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	352,179	1,099,093	1,576,693	107,893
	<b>Operating Revenues</b>				
Developer Participation		240,150	477,600	531,200	775,300
	<b>Total Operating Revenues</b>	<b>240,150</b>	<b>477,600</b>	<b>531,200</b>	<b>775,300</b>
	<b>Operating Expenditures</b>				
Public Works		94		2,000,000	775,300
	<b>Total Operating Expenditures</b>	<b>94</b>	<b>-</b>	<b>2,000,000</b>	<b>775,300</b>
	<b>Net Surplus (Deficit)</b>	<b>240,056</b>	<b>477,600</b>	<b>(1,468,800)</b>	<b>-</b>
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments	\$ 506,858			
	<b>Total</b>	<b>506,858</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Adjusted Net Surplus</b>	<b>746,914</b>	<b>477,600</b>	<b>(1,468,800)</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 1,099,093</b>	<b>\$ 1,576,693</b>	<b>\$ 107,893</b>	<b>\$ 107,893</b>

450 - Trans-Signals DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	430,134	603,956	647,556	716,556
<b>Operating Revenues</b>					
Developer Participation		173,823	43,600	69,000	100,600
	<b>Total Operating Revenues</b>	<b>173,823</b>	<b>43,600</b>	<b>69,000</b>	<b>100,600</b>
<b>Operating Expenditures</b>					
Public Works					582,000
	<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>582,000</b>
	<b>Net Surplus (Deficit)</b>	<b>173,823</b>	<b>43,600</b>	<b>69,000</b>	<b>(481,400)</b>
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Adjusted Net Surplus</b>	<b>173,823</b>	<b>43,600</b>	<b>69,000</b>	<b>(481,400)</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 603,956</b>	<b>\$ 647,556</b>	<b>\$ 716,556</b>	<b>\$ 235,156</b>

# 451 - Drainage DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	-	-	123,200	311,200
<b>Operating Revenues</b>					
Developer Participation			147,200	188,000	304,300
	<b>Total Operating Revenues</b>	-	<b>147,200</b>	<b>188,000</b>	<b>304,300</b>
<b>Operating Expenditures</b>					
Public Works			24,000		
	<b>Total Operating Expenditures</b>	-	<b>24,000</b>	-	-
	<b>Net Surplus (Deficit)</b>	-	<b>123,200</b>	<b>188,000</b>	<b>304,300</b>
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	<b>123,200</b>	<b>188,000</b>	<b>304,300</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 123,200</b>	<b>\$ 311,200</b>	<b>\$ 615,500</b>

460 - Regional Parks DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	571,781	547,651	551,589	473,389
	<b>Operating Revenues</b>				
Developer Participation		39,326	118,600		
	<b>Total Operating Revenues</b>	<b>39,326</b>	<b>118,600</b>	-	-
	<b>Operating Expenditures</b>				
Community Development		57,108			
Public Works				74,000	
	<b>Total Operating Expenditures</b>	<b>57,108</b>	-	<b>74,000</b>	-
	<b>Net Surplus (Deficit)</b>	<b>(17,782)</b>	<b>118,600</b>	<b>(74,000)</b>	-
<b>Transfers and Prior Period Adjustments</b>					
Transfers Out		(6,349)		(4,200)	(4,200)
Adjustments			(114,662)		
Prior Period Adjustments					
	<b>Total</b>	<b>(6,349)</b>	<b>(114,662)</b>	<b>(4,200)</b>	<b>(4,200)</b>
	<b>Adjusted Net Surplus</b>	<b>(24,131)</b>	<b>3,938</b>	<b>(78,200)</b>	<b>(4,200)</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 547,651</b>	<b>\$ 551,589</b>	<b>\$ 473,389</b>	<b>\$ 469,189</b>

461 - Park Lands DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	-	-	156,200	228,100
	<b>Operating Revenues</b>				
Developer Participation		-	156,200	71,900	126,500
	<b>Total Operating Revenues</b>	-	156,200	71,900	126,500
	<b>Operating Expenditures</b>				
Public Works					
	<b>Total Operating Expenditures</b>	-	-	-	-
	<b>Net Surplus (Deficit)</b>	-	156,200	71,900	126,500
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	156,200	71,900	126,500
	<b>ENDING FUND BALANCE</b>	\$ -	\$ 156,200	\$ 228,100	\$ 354,600

# 462 - Park Improvements DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	-	-	-	472,800
Operating Revenues					
Developer Participation				472,800	832,100
	<b>Total Operating Revenues</b>	-	-	<b>472,800</b>	<b>832,100</b>
Operating Expenditures					
Public Works					
	<b>Total Operating Expenditures</b>	-	-	-	-
	<b>Net Surplus (Deficit)</b>	-	-	<b>472,800</b>	<b>832,100</b>
Transfers and Prior Period Adjustments					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	-	-	<b>472,800</b>	<b>832,100</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 472,800</b>	<b>\$ 1,304,900</b>



470 - Community Center DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	45,534	56,687	110,087	167,187
	<b>Operating Revenues</b>				
Developer Participation		22,739	53,400	57,100	100,600
	<b>Total Operating Revenues</b>	<b>22,739</b>	<b>53,400</b>	<b>57,100</b>	<b>100,600</b>
	<b>Operating Expenditures</b>				
Public Works		11,586			
	<b>Total Operating Expenditures</b>	<b>11,586</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net Surplus (Deficit)</b>	<b>11,153</b>	<b>53,400</b>	<b>57,100</b>	<b>100,600</b>
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Adjusted Net Surplus</b>	<b>11,153</b>	<b>53,400</b>	<b>57,100</b>	<b>100,600</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 56,687</b>	<b>\$ 110,087</b>	<b>\$ 167,187</b>	<b>\$ 267,787</b>

**480 - Multi-Purpose Trails DIF**

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	<b>BEGINNING FUND BALANCE</b>	<b>188,927</b>	<b>229,840</b>	<b>327,440</b>	<b>352,440</b>
	<b>Operating Revenues</b>				
Developer Participation		42,501	108,600	99,400	166,400
	<b>Total Operating Revenues</b>	<b>42,501</b>	<b>108,600</b>	<b>99,400</b>	<b>166,400</b>
	<b>Operating Expenditures</b>				
Public Works			11,000	73,000	
	<b>Total Operating Expenditures</b>	<b>-</b>	<b>11,000</b>	<b>73,000</b>	<b>-</b>
	<b>Net Surplus (Deficit)</b>	<b>42,501</b>	<b>97,600</b>	<b>26,400</b>	<b>166,400</b>
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out	(1,588)		-1400	-1400
	Prior Period Adjustments				
	<b>Total</b>	<b>(1,588)</b>	<b>-</b>	<b>(1,400)</b>	<b>(1,400)</b>
	<b>Adjusted Net Surplus</b>	<b>40,913</b>	<b>97,600</b>	<b>25,000</b>	<b>165,000</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 229,840</b>	<b>\$ 327,440</b>	<b>\$ 352,440</b>	<b>\$ 517,440</b>

490 - Library DIF

Account Number		2015-16 Year End Actual	2016-17 Estimated Budget	Adopted	
				2017-18 Budget	2018-19 Budget
	BEGINNING FUND BALANCE	167,292	167,633	183,633	183,633
<b>Operating Revenues</b>					
Developer Participation		341	36,000		
	<b>Total Operating Revenues</b>	<b>341</b>	<b>36,000</b>	-	-
<b>Operating Expenditures</b>					
Community Development			20,000		
	<b>Total Operating Expenditures</b>	-	<b>20,000</b>	-	-
	<b>Net Surplus (Deficit)</b>	<b>341</b>	<b>16,000</b>	-	-
<b>Transfers and Prior Period Adjustments</b>					
	Transfers Out				
	Prior Period Adjustments				
	<b>Total</b>	-	-	-	-
	<b>Adjusted Net Surplus</b>	<b>341</b>	<b>16,000</b>	-	-
	<b>ENDING FUND BALANCE</b>	<b>\$ 167,633</b>	<b>\$ 183,633</b>	<b>\$ 183,633</b>	<b>\$ 183,633</b>

## **Glossary and Acronyms**

**Accountability:** Extent to which one is responsible to a higher authority, legal or organizational, for one's actions in society or within one's particular organizational position.

**Accrual Basis:** Sometimes called "full accrual" basis. A basis of accounting in which revenues are recognized when earned regardless of when they are received, and expenditures are recorded at the time the liability is incurred, regardless of when it is paid.

**Accumulated Depreciation:** The amount of depreciation that has accumulated to date during the existing useful life of City assets.

**Actual:** A column heading in the budget. Figures found in the Actual column indicate actual financial information recorded for that time period.

**Ad Valorem Taxes:** Revenue from taxes paid on real property and personal property which is calculated based on the "value" of the property.

**Americans with Disabilities Act (ADA):** Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation. It also mandates the establishment of TDD/telephone relay services.

**Adjusted Budget:** The current budget adopted by the city council, including any council approved modifications authorized throughout the year and prior year's encumbrances.

**Adopted Budget:** The new allocation of expenditures and revenues for the current fiscal year as approved by the city council.

**Allocate:** To divide a lump-sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

**Amended Budget:** The official budget as adopted and as amended by a legislative body through the course of a fiscal year.

**Annual Budget:** A legally adopted budget applicable to a single fiscal year.

**Appropriation:** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assessed Valuation:** A dollar value placed on real estate or other property by Riverside County as a basis for levying property taxes.

**Assessment District:** Not a separate governmental entity, but rather a defined area of land, which will be benefited by the acquisition, construction or maintenance of a public improvement.

**Asset:** Anything having commercial or exchange value that is owned by a business, institution or individual.

**Audit:** Conducted by an independent certified public accounting (CPA) firm; the primary objective of an audit is to determine if the city's financial statements present the city's financial position and results of operations in conformity with generally accepted accounting principles.

**Balanced Budget:** A budget in which planned expenditures do not exceed projected funds available.

**Balance Sheet:** A financial statement reporting the organization's assets, liabilities and equity activities.

**Beginning/Ending Fund Balance:** Appropriated resources available in a fund from the prior/current year after payment of the prior/current year's expenses. This is not necessarily cash on hand.

**Block Grant:** Federal grant allocated according to pre-determined formulas and for the use within a preapproved broad functional area, such as the CDBG (Community Development Block Grant).

**Bond:** A city may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a special rate.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Budget Calendar:** A schedule of dates which is followed in the preparation, adoption and administration of the budget.

**Budget Message:** A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

**California Society of Municipal Finance Officers:** The purpose of this organization is to promote professional administration of municipal finance and to strive for the attainment of professional status of all those responsible for the conduct of the activities of the field.

**Capital Assets:** Assets of significant value and having a useful life of several years (the term fixed assets is also used).

**Capital Budget:** A budget that implements the capital improvement program.

**Capital Outlays:** Expenditures that result in the acquisition of or addition to fixed assets.

**Capital Improvement:** Construction or major repair of city infrastructure, facilities or buildings.

**Capital Improvement Program:** A plan for capital improvements to be implemented each year over a fixed period of years to meet capital needs arising from the long-term work effort. It sets forth each project or other contemplated expenditures in which the government is to have a part and specified the full resources estimated to be available to finance the projected expenditures.

**Capital Outlay:** The acquisition costs of equipment with a value of \$5,000 or greater used in providing direct services.

**City Council Priorities:** Formal annual priorities established by the City Council, in consultation with the City Manager, that help guide the allocation of resources.

**Citywide Goals:** Broad organizing principles that establish priorities across departments and provide the general framework for displaying performance measures and reporting financial information by program. The citywide goals are determined by the City Manager and the departments.

**CEQA:** Acronym for California Environmental Quality Act.

**Community Development Block Grant (CDBG):** Is a federal grant that aims to develop viable urban communities by providing decent housing, a suitable living environment, and expanded opportunities for persons of low and moderate income.

**Contingency:** An appropriation of funds that occur during the fiscal year, such as disaster emergencies, federal and/or state mandates, shortfall in revenues, or other unanticipated costs.

**Continuing Appropriation:** Funds committed for a previous year expenditure, which were not spent in the year of appropriation, but are intended to be used in the succeeding year. The most common example is an appropriation for a capital project.

**Contractual Services:** Services rendered to city activities by private firms, individuals or other governmental agencies. Examples of these services include engineering, technology, law enforcement, and legal.

**Customer Service:** A function of how well an organization is able to constantly and consistently exceed the needs of the customer.

**Debt Service:** The cost of paying the principal and interest on money according to a predetermined schedule.

**Deficit:** An excess of expenditures or expenses over resources or revenues.

**Department:** A major organizational unit of the city, which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

**Designated Fund Balance:** A portion of unreserved fund balance designated by city policy for specific future use.

**Depreciation:** The decrease in value of physical assets due to use and the passage of time.

**Development Impact Fees:** Fees placed on the development of land or conditions required for the approval of a development project such as the donation (dedication or exaction) of certain land (or money) to specific public uses. The fees are typically justified as an offset to the future impact that development will have on existing infrastructure.

**Encumbrance:** The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure. An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

**Estimated Carryover:** Funds carried over from prior years for multi-year grants and projects.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

**Expenses:** Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**Fees for Services:** Charges for services levied by the government to recover costs associated with providing a service or permitting an activity. Examples of fees include Plan Checking Fees, Building & Engineering Permitting Fees, and Franchise Fees.

**Fiscal Year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City's fiscal year is July 1 to June 30.

**Fixed Assets:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**Franchise Fee:** A franchise fee is charged for the privilege of using public right-of-way and property within the city for public or private purposes. The city currently assesses franchise fees on cable television, utilities and trash collection contractors.

**Fringe Benefits:** Any of a variety of non-wage or supplemental benefits (health/dental/life insurance, pension contributions and auto allowance) that employees receive in addition to their regular wages.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance:** A term used to express the equity (assets minus liabilities) for governmental fund types and trust funds.

**General Fund:** The primary operating fund of the City; all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the general fund. With the exception of subvention or grant revenues restricted for specific uses, general fund resources can be utilized for any legitimate governmental purpose.



**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices as a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

**Goal:** A statement of broad direction, purpose, or intent.

**Governmental Accounting Standards Board (GASB):** Governmental Accounting Standards Board is the accounting profession's regulatory body for governmental accounting and determines what constitutes Generally Accepted Accounting Principles (GAAP) for governmental agencies.

**Grant:** Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

**Infrastructure:** The City's basic facilities, (e.g., streets, water, sewer, public buildings and parks).

**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.

**Interfund Transfers:** Monies moved from one fund to another. The money is transferred to finance the operations of another fund or to reimburse the fund for expenses.

**Intergovernmental Revenue:** Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

**Investment Revenue:** Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

**Joint Powers Authority (J.P.A.):** A joint venture comprised of two or more governmental entities sharing the cost of providing a public service.

**Legally Adopted Budget:** The total of the budgets of each city fund including budgeted transfers between funds.

**Liability:** A claim on the assets of an entity.

**Line-item Budget:** A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) Separately, along with the amount budgeted for each specified category.

**Measurements Focus:** The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

**Mission Statement:** A broad statement of a department's purpose, in terms of meeting the public service needs for which it is organized.

**Modified Accrual Basis:** The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

**Municipal Code:** A book that contains City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, zoning, building, etc.

**Net Budget:** The legally adopted budget less all interfund transactions. Those amounts in the budget representing transfers and interfund reimbursements which in effect are double counted in from the perspective of the entire budget are subtracted from the legally adopted budget amount.

**Operating Budget:** The portion of the budget that pertains to daily operations providing governmental services. The program budgets contained within the annual budget form the operating budget.

**Operating Transfers:** Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a special revenue fund to a debt service fund, transfers from the general fund to a special revenue or capital projects fund, operating subsidy transfers from the general or a special revenue fund to an enterprise fund, and transfers from an enterprise fund other than payments in lieu of taxes to finance general fund expenditures.

**Ordinance:** A formal legislative enactment by the City Council. It is the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An ordinance has a higher legal standing than a resolution.

**Performance Measure:** A clearly described measure of achievement that is quantifiable and time-specific. Typically, measures reflect steps toward broader outcomes or qualitative program goals.

**Personnel:** Reflects total full-time, part-time and temporary budgeted positions, expressed as full-time equivalents (FTE). (Example: two half-time positions equal one FTE).

**Policy:** A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principal.

**Preliminary Budget:** A budget in its preliminary preparation stage prior to review and formulation by the formal budget-making authority. In the preliminary stage, a budget consists of various estimates forecasting current costs into the future and new or modified spending proposals for the future.

**Prior Year Encumbrances (PYE):** Money set aside from last year's budget to pay for items or services ordered during that year but received in the current fiscal year. The encumbrance is removed when the items or services are received and paid for.

**Program:** A grouping of activities organized to accomplish basic goals and objectives.

**Property Tax:** A statutory limited tax levy which may be imposed for any purpose.

**Proposed Budget:** The budget as formulated and proposed by the budget-making authority. It is submitted to the legislative body for review and approval.

**Real Property Transfer Tax:** Collected by the County Auditor-Controller and is based on the value of property sold or otherwise changed in title. The rate is proscribed by the state revenue & taxation code.

**Redevelopment Agency (RDA):** the agency providing oversight for the redevelopment process.

**Reserve:** That portion of a fund's balance designated and/or legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revenues:** The historical and projected yield of taxes and other sources of income that a government unit receives for public use.

**Risk Management:** An organized attempt to protect an organization's assets against accidental loss in the most cost-effective manner.

**Sales Tax:** A tax on the purchase of goods and services that is distributed by the State based on point of sale.

**Secured Property:** As the property tax is guaranteed by placing a lien on the real property, secured property is that real property in which the value of the lien on the real property and the personal property located thereon is insufficient to assure payment of the tax.

**Special Assessment:** A levy made against certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those parties.

**Special Revenue Funds:** Funds used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

**State Gas Tax Funds:** Portions of the tax rate per gallon levied by the State of California on all gasoline purchases are allocated to cities throughout the State. These funds are restricted to expenditures for transit and street related purposes only.

**Subventions:** Revenues collected by the State (or other level of government), which are allocated to the city on a formula basis. The major subventions received by the City from the State of California include: sales tax and gas tax.

**Tax Increment:** The funding mechanism for Redevelopment Agencies in California. When Agencies provide or assist in providing financial assistance to improve blighted areas of a city, the associated assessed value of the improved real property increases. This "incremental" increase in assessed value results in an increase in property tax revenue which is known as "tax increment". Tax increment revenue must remain in the Redevelopment Agency to be used for repaying any debt incurred by the Agency and for additional approved projects. The use of tax increment revenue by Redevelopment Agencies is governed by the California Health and Safety Code.

**Triple Flip:** The term for a State finance plan that went into effect on July 1, 2004 with ten year duration. It consists of 1) a reduction of the Local Sales and Use Tax Rate by 1/4 % in tandem with a new 1/4 % State rate to fund a fiscal recovery bond, 2)

repayment to cities and counties with additional local property tax previously allocated to local schools, and 3) repayment to local schools from the State general fund.

**Trust & agency funds:** Also known as fiduciary fund types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**Transparency:** The availability of public information about government rules, regulations and operations (programmatic and financial) to encourage community participation and improve the decision-making process.

**TUMF:** Acronym for Transportation Uniform Mitigation Fee.

**Undesignated Fund Balance:** A portion of fund balance that is not reserved for specific purposes or obligated in any manner. Undesignated fund balance is a key indicator of financial health.

**Unsecured Property:** As the property tax is guaranteed by placing a lien on the real property, unsecured property is that real property in which the value of the lien is not sufficient to assure payment of the property tax.

**Unsecured Tax:** A tax on tangible personal property such as office furniture, equipment, and boats which are not secured by real property.

**User Fees:** The payment of a fee for direct receipt of a public service by benefiting from the service.

**Working Capital:** The difference between current assets and current liabilities.

**Year-End:** This term means as of June 30th (the end of the fiscal year).

## **Acronyms and Abbreviations:**

AB	Assembly Bill
ADA	Americans with Disabilities Act
AMR	American Medical Response
AQMD	Air Quality Management District
CAFR	Comprehensive Annual Financial Report
CALBO	California Building Officials
CCPI	California Consumer Price Index
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CERT	City Emergency Response Team
CIP	Capital Improvement Program
COB	Community Outreach Boxes
CSA	Community Service Area
DOT	Department of Transportation
EOC	Emergency Operations Center
ECOC	Emergency Communications and Operations Center
EIR	Environmental Impact Report
EOP	Emergency Operations Plan
ERAF	Educational Relief Augmentation Fund
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
HCD	Housing and Community Development
HOPTR	Home Owners Property Tax Relief
HUD	U.S. Department of Housing and Urban Development
ICMA	International City/County Management Association
JPA	Joint Powers Authority
LAFCO	Local Agency Formation Commission
LAIF	State Treasures Local Agency Investment Fund

LLMD	Landscaping and Lighting Maintenance Assessment District
MOU	Memorandum of Understanding
MVLF	Motor Vehicle License Fee
NIMS	National Incident Management System
NPDES	National Pollutant Discharge Elimination System
OES	California Office of Emergency Services
OSHA	Occupational Safety and Health Act
PERS	Public Employee Retirement System
PUC	Public Utilities Commission
PYE	Prior Year Encumbrances
RDA	Redevelopment Agency
RFP	Request for Proposal
RHNA	Regional Housing Needs Assessment
SCAG	Southern California Association of Governments
SCAQMD	Southern California Air Quality Management District
SLESF	State Law Enforcement Supplemental Fund
SOP	Save Our Parks Donations
STL	Street Lighting Special Assessment
SWPPP	Storm Water Pollution Prevention Plans
TDA	Transportation Development Act
TOT	Transient Occupancy Tax
TUMF	Transportation Uniform Mitigation Fee
WQMP	Water Quality Management Plans