CITY OF GRAND TERRACE

FY2014-15 Adopted Budget

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City of Grand Terrace

City Council

Walt Stanckiewitz, Mayor

Darcy McNaboe, Council Member

Jackie Mitchell, Council Member

Sylvia Robles, Council Member

FY2014-15 Adopted Budget

Interim City Manager

Kenneth J. Henderson

CITY OF GRAND TERRACE

2030 VISION and
2014-2020 STRATEGIC PLAN

Our Mission

To preserve and protect our community and its exceptional quality of life through thoughtful planning, within the constraints of fiscally responsible government.

Our Vision

Grand Terrace is an exceptionally safe and well managed City, known for its natural beauty and recreational opportunities; a vibrant and diverse local economy; a place where residents enjoy an outstanding quality of life that fosters pride and an engaged community, encouraging families to come and remain for generations.

Our Core Values

Open and Inclusive Government
Honesty and Integrity
Mutual Respect
Exceptional Customer Service
Innovation and Creativity
Positive and Productive Work Environment

Goals

1. ***Ensure Our Fiscal Viability***
   - ***Commit to a Balanced Budget***
   - ***Identify Additional Revenue Sources***
   - ***Review Expenditures and Seek Savings***
   - ***Explore Creative Means to Provide Services***
   - ***Ensure Appropriate Cost Recovery for Services***

2. ***Maintain Public Safety***
   - ***Ensure Staff Levels for Police Services Remain Adequate for Our Community***
   - ***Invest in Critical Improvements to Infrastructure***

3. ***Promote Economic Development***
   - ***Develop Proactive Economic Development Plan to Attract New Businesses***
   - ***Invest in Infrastructure Needed to Support Business Attraction and Retention***
   - ***Prepare for Development by Updating Zoning and Development Codes including the Sign Code***

4. ***Develop and Implement Successful Partnerships***
   - ***Work Collaboratively with Community Groups, Private and Public Sector Agencies to Facilitate the Delivery of Services Benefitting Youth, Seniors and Our Community***
   - ***Work with Local, Regional and State Agencies to Secure Funding for Programs and Projects***

5. ***Engage in Proactive Communication***
   - ***Develop and Implement a Cost Effective Proactive Communication Program***
   - ***Utilize Technology and Web-Based Tools to Disseminate Information***
   - ***Engage the Community by Participation***

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Introduction

Grand Terrace 2030 Vision

City of Grand Terrace
City Manager's Office
22795 Barton Road
Grand Terrace, CA 92313-5295
(909) 430-2212

October 31, 2014

Honorable Mayor, City Council Members and Citizens of Grand Terrace

Introduction

The last several fiscal years have been extremely challenging for the City of Grand Terrace. Recent budgets considered by the City Council were adopted in the face of the most significant economic downturn since the Great Depression and the dissolution by the Legislature of all redevelopment activities throughout the state of California. Together, these events have shed new light on the precariousness of the City's fiscal viability, first highlighted by the San Bernardino Local Agency Formation Commission (LAFCo) in 1978 when the City first incorporated.

In addressing the structural imbalance between revenues and expenses, the City Council attempted to gain ballot box approval of a local tax measure. The measure was rejected by the voters, so Council, with the help of unanticipated, and new, revenues, focused its attention on crafting a structurally-balanced budget for FY 2014/2015 and developing and adopting a vision for the community. Both of these initiatives have realized some early successes, but the updated Five-Year Financial Analysis and Budget Stabilization Plan is sobering in its assessment of the City's fiscal position from FY 2015/2016 going forward.

The FY 2014/2015 budget is structurally-balanced and required no contribution from the General Fund Contingency Reserve to gain this status. This was made possible by staying within the fiscal "footprint" of the FY 2013/2014 budget, an improving economy and certain development assumptions related to the improving economy. While taking forward-looking measures during the FY 2013/2014 Mid-Year Budget Review, and preparing its FY 2014/2015 budget, the City Council developed and adopted the City's first ever Vision, known as the City of Grand Terrace 2030 Vision and 2014-2020 Strategic Plan. While Council and staff continue the dedicated, and ongoing, effort to contain costs, seek new efficiencies and manage the City's financial affairs within the context of the Five-Year Financial Analysis, it is noted that much, if not all, of the City's hope to obtain, and retain, fiscal viability rests with the successful implementation of its 2030 Vision and 2014-2020 Strategic Plan.

A number of enhancements have been made to the FY 2014/2015 Adopted Budget in an effort to make the document more meaningful to the City Council and the citizens of Grand Terrace. These enhancements include background information on the City, such

as a new community profile/statistical summaries; organization/financial structure information; 2030 Vision information; 2030 Vision FY 2014/2015 accomplishments, additional financial summaries; program descriptions; position allocations; and, a glossary of terms.

Proposed Budget

On May 27, 2014, staff presented the City Manager's Proposed FY 2014/2015 Budget to the City Council. In years past, the budget document has included information on the General Fund, Child Care Fund and the Wastewater Fund. The FY 2014/2015 budget does not include a budget discussion, and support documentation, for the Wastewater Fund for reasons outlined in the Wastewater section below. Also included below are summary descriptions of the General Fund and Child Care Fund.

General Fund

The General Fund budget is structurally-balanced and includes a small contribution to fund balance $80,903 as a result of successful cost containment strategies instituted over the last several years. These strategies included a 65% reduction in regular City positions supported by the General Fund, a moratorium on all merit and cost-of-living increases and an across-the-board furlough program resulting in the institution of a 36-hour work week. The General Fund budget is also structurally-balanced because of a generally improving economy and anticipated development revenue ($55,000), over and above the flat revenues contained in the Five-Year Projection. The non-partisan state Legislative Analyst Office (LAO) published projected FY 2014/2015 property tax increases of 3-5% on a state-wide level. Importantly, the LAO has projected higher property tax increases in those areas of the state hit hardest by the Great Recession and which had high percentages of property owners receiving reassessments of the taxable value of affected properties. The Inland Empire (San Bernardino and Riverside counties) was one of the areas hit hardest by the Great Recession and property reassessments. As a result, Inland Empire cities are beginning to see some growth in property tax revenues for the first time in years. In light of this, the Grand Terrace General Fund budget contains a modest increase in property tax revenues of four percent (4%). In recent years, including FY 2013/2014, the adopted budget contained two percent (2%) increases in property tax revenue.

Another significant achievement for the FY 2014/2015 General Fund Budget was the establishment of General Fund Contingency, Equipment Replacement and Budget Stabilization Reserves in the amounts of $600,000, $400,000 and $402,091. respectively. The General Fund Contingency Reserve meets the Government Finance Officers' Association (GFOA) suggested guideline of two-months of operating revenues in this reserve account. Given the age and condition of the City's non-expendable personal property, establishment of the Equipment Replacement Reserve is a critical part of the City's effort to replace, on a systematic basis, old, obsolete and equipment in poor/beyond salvage condition moving forward. The establishment of the Equipment Replacement Reserve, in conjunction with contracting out the City's Information Technology function to the City of Loma Linda, should enable the City to acquire,

maintain and replace, as appropriate, equipment relating to its computer and phone systems moving forward. The City was also able to supplement its small fleet of vehicles with the purchase of two, low-emissions, hybrid vehicles, using restricted clean air funds intended for this purpose. Lastly, the Budget Stabilization Reserve has been established, and is available to the City Council, to soften the impact of major, unanticipated events which, ordinarily, would negatively impact the General Fund Contingency Reserve.

Category	FY2013-14 Projected	FY2014-15 Adopted
Revenue	$4,694,545	$4,394,770
Expense	4,998,807	4,425,867
NET	($304,262)	($31,097)
Prior Year Savings	-	112,000
NET	**($304,262)**	**$80,903**

Child Care Fund

In 2013, the City Council took steps to ensure the Child Care Fund would be self-supporting going forward and require no annual contribution from the General Fund to remain solvent. This policy determination resulted in a 2% rate increase, effective July 1, 2013, to balance revenues and expenditures and maintain a minimal, but positive, fund balance through FY 2013/2014. That initial 2% rate adjustment was incorporated into the adopted FY 2013/2014 budget and, for FY 2014/2015, Child Care rates have, again, been adjusted upwards by 6% to reflect changes in California's minimum wage law and the ongoing effort to ensure the Child Care Fund remains self-supporting. As a result of this effort, the projected year-end fund balance for the Child Care Fund is $40,000. Increasing the Child Care Fund balance in the years to come is central to the City's goal of enhancing, and protecting, its General Fund.

Category	FY2013-14 Projected	FY2014-15 Adopted
Revenue	$1,139,390	$1,199,750
Expense	1,144,326	1,159,410
NET	($4,936)	$40,340
Prior Year Savings	-	-
NET	**($4,936)**	**$40,340**

Wastewater Fund

Before incorporation, the community of Grand Terrace received certain sewer services, including treatment of Grand Terrace effluent, from the City of Colton Public Utility Authority. After incorporation, these services continued, with the understanding that Grand Terrace and Colton citizens would be charged the same rates for various levels of sewer services. For reasons that are unclear, sewer rates for Grand Terrace and Colton citizens never aligned as originally envisioned, leading the City of Colton to initiate litigation and demand back payments from Grand Terrace amounting to $4 million. Through intensive negotiations, a Settlement and Release, Sewer Services and Lease agreements were entered into by both cities. The approval and adoption of these agreements by the City Councils of Grand Terrace and Colton resolved all outstanding litigation, established the same rates for the same classes of users for citizens and businesses in both communities and leased the Grand Terrace wastewater collection system to the Colton Public Utility Authority for a period of 50-years.

Importantly, the arrangements set forth in the above agreements extricated Grand Terrace from the wastewater business during a time it was least able to carry out this function from staffing and organizational competency standpoints. Moreover, the lease agreement provided the City a $400,000 one-time infusion to its General Fund, and provides for annual lease payments to the General Fund, beginning at $300,000 per annum and rising in proportion to future rate increases. These one-time and recurring revenues assisted the City Council in preparing and adopting a structurally-balanced General Fund budget for FY 2014/2015.

Priorities for FY 2014/2015 and Beyond

The City's priorities have been shaped, virtually in their entirety, by its 2030 Vision and 2014-2020 Strategic Plan. In addition to important statements regarding its Mission, Vision and Core Values, and recognizing its limited human and financial resources, the 2030 Vision focuses upon five, specific goals as follows:

- "Ensure Our Fiscal Viability";
- "Maintain Public Safety";
- "Promote Economic Development";
- "Develop and Implement Successful Partnerships"; and,
- "Engage in Proactive Communication"

In an effort to marshal its resources as efficiently and effectively as possible, each of the City's departments has developed Implementation Plans that cover the first two years of its 2014-2020 Strategic Plan. These departmental plans have been combined into an overall Implementation Plan for the City, covering all five goals of its 2030 Vision. It is the 2030 Vision Implementation Plan that serves, effectively, as the City Manager's work plan for the first two years of the 2014-2020 Strategic Plan. Elsewhere in the budget document is a section entitled 2030 Vision Accomplishments (2014). The list of programs, projects and activities initiated, or carried out, since the 2030 Vision was adopted in May 2014 is impressive, especially when the City's limited resources are

taken into account. Even so, it must be emphasized that all of 2014, and some portion of the third quarter of this fiscal year, will be devoted, almost exclusively, to laying a good foundation for the successful implementation of the City's 2030 Vision.

Goal #3, "Promote Economic Development" is the key to accomplishing the City's Goal #1 "Ensure Our Fiscal Viability". The importance of this goal, and the City Council's commitment to it, cannot be overstated. The development and implementation of an effective economic development program requires appropriate expertise at the staff level and consistent, sustained political support at the City Council level. Even though a structurally-balanced budget was devised and adopted for FY 2014/2015, our Five-Year Financial Analysis clearly shows the fiscal challenges awaiting the City in all of the remaining fiscal years covered by the Analysis, including FY 2015/2016. When this assessment is taken in combination with the time and long-term effort required to develop and implement a successful economic development program, the remaining years covered by the Five-Year Financial Analysis become even more challenging. As such, everything we do as a City must be viewed within the context of whether or not the contemplated activity gets the City closer to realizing Goal #1, "Ensure Our Fiscal Viability", or further away. Not many things in life are truly black or white when making choices, but that is the approach staff recommends the City Council take when, inevitably, initiatives will be presented to Council that, if approved, will detract from the effort of accomplishing goals numbered 1 and 3, respectively. From experience, if there is any doubt whatsoever in whether or not a contemplated activity will actually result in the City getting closer to accomplishing Goal #1 "Ensure Our Fiscal Viability", it must be viewed, in the opinion of staff, as detracting from the required effort rather than enhancing such efforts as initiative proponents will, undoubtedly, claim.

This will require uncommon and sustained discipline over an extended period of time, and by multiple City Councils and staff members as inevitable turnover at elected and appointed levels occur over time. The year 2030 is but 15-years away. The 2030 Vision has been broken into three (3) five-year segments (2014-2020; 2021-2025; and, 2026-2030) to aid in its effective implementation and in recognition that the first segment will be the most difficult to successfully implement. If the City and the community at-large can rise to the challenge of successfully implementing the 2014-2020 Strategic Plan, effectively implementing the two remaining five-year segments will be made significantly easier as a result.

System of Budgetary Control

The FY 2014/2015 Adopted Budget establishes the budgetary control system for the fiscal year. Expenditures are controlled at the fund level and may not exceed the approved budget without City Council approval of a budget appropriation. Departments will be apprised of their budget-to-actual results on an ongoing basis and through appropriate internal financial reports. A Mid-Year Budget Report will be presented to the City Council in February 2015, showing budget-to-actual revenue and expenditure results, fiscal year-end projections and any recommended budgetary adjustments

Acknowledgements

Given the fiscal challenges facing the City for the foreseeable future, I want to express my thanks and appreciation to each City Department, and all City staff, for their ongoing commitment to identifying cost control and cost reduction measures wherever possible. The FY 2014/2015 Adopted Budget reflects a continuation of the compensation reductions implemented several years ago for all City staff. Despite this less than desirable situation, staff's commitment and dedication in the face of unfortunate circumstances is unquestioned. Ample evidence of this exists in the 2030 Vision Accomplishments (2014) summary contained elsewhere in this document, and it is hoped an improving economy, and effective implementation of the 2030 Vision, will enable the City Council to favorably consider at least some of the results of the compensation and classification studies completed this year.

I also want to express my appreciation to the City Council for its leadership in adopting the City's 2030 Vision, extricating the City from the wastewater business, adopting a structurally-balanced General Fund budget for FY 2014/2015 and taking a comprehensive series of implementation measures relating to Goal #1, "Ensure Our Fiscal Viability" of our 2030 Vision. Over the last several years, the City Council has shown the focus, dedication and willingness to make difficult budget decision enabling the City to remain solvent. Vigilance in this area will continue to be required, as will the ongoing effort to calibrate the City's service levels with its human and financial resources. Doing so will place the City in the best possible position to effectively, and successfully, implement its 2030 Vision, the key to fiscal solvency and economic sustainability.

Respectfully submitted,

Kenneth J. Henderson
Interim City Manager

Our History

Grand Terrace's roots go back to Mexican land grants dating from the period between 1830 and 1840. According to the Riverside Press, in 1876 there were nine buildings in the Terrace-Colton area.

The development of Grand Terrace, or East Riverside as the Grand Terrace - Highgrove area was then called, became a reality with the construction of the Gage Canal in 1896. This 22-1/2 mile canal, built at a cost of 2 million dollars, brought water from the Santa Ana River marshlands below The Terrace. With plenty of irrigation water, Grand Terrace rapidly became an agricultural community featuring fine, quality citrus. However, the severe "freeze" of 1913 destroyed many groves. Walnuts, a hardier tree, were planted as replacements along with peaches as a quick-profit crop.

The social activities in the early 1900's centered around the Farm Bureau Extension Service and the Women's Club established in 1908, followed by the P.T.A. in the 1930's. Since there were no local churches, people traveled to surrounding communities for worship and other church activities.

Grand Terrace was originally called "The Terrace" because of its higher ground. Later, the name "Grand" was added referring to the area's lovely view. The area's first settlers were Dr. Benjamin Barton (hence Barton Road) and Dr. W.R. Fox. By the time the Riverside-Highland Water Company was formed in 1898, this community was known as Grand Terrace.

Push to Cityhood

In 1962, the Grand Terrace Chamber of Commerce was organized. From the very beginning the Chamber was interested in preserving the local identity of the area, and therefore, was a strong supporter of cityhood.

The push by residents for cityhood led to hearings by the county's Local Agency Formation Commission (LAFCO), which was charged with deciding whether the town could succeed as a city.

According to Tony Petta, the City's first mayor, several hundred Grand Terrace residents attended the LAFCO hearings and the news they heard wasn't always encouraging. LAFCO members seemed to think the area was too small to support itself as a city.

Then Supervisor Dennis Hansberger during his first term in office said the concerns were that Grand Terrace had no tax base -- meaning little sales tax revenue and an insufficient amount of property taxes -- to pay for city services.

But Hansberger supported the city and helped obtain the $28,000 needed for a feasibility study.

The residents got the issue on the ballot, and on November 7, 1978, 82 percent of Grand Terrace's voters said yes to incorporation. The city was officially formed on November 30 of that year, when the City Council had its first meeting at Terrace Hills Middle School and became the 16th City in San Bernardino County.

Eighteen residents applied to be city council members and five were elected: Tony Petta, Thomas A. Tillinghast, Hugh J. Grant, Doug Erway and Jack A. Allen. Tony Petta was chosen mayor.

Our Mission

To preserve and protect our community and its exceptional quality of life through thoughtful planning, within the constraints of fiscally responsible government.

Our Vision

Grand Terrace is an exceptionally safe and well managed City, known for its natural beauty and recreational opportunities; a vibrant and diverse local economy; a place where residents enjoy an outstanding quality of life that fosters pride and an engaged community, encouraging families to come and remain for generations.

Our Core Values

- Open and Inclusive Government
- Honesty and Integrity
- Mutual Respect
- Exceptional Customer Service
- Innovation and Creativity
- Positive and Productive Work Environment

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CITY OF GRAND TERRACE
2030 VISION ACCOMPLISHMENTS (2014)

--Adopted 2030 Vision and 2014-2020 Strategic Plan, including

- The City's **Mission, Vision, Core Values** and **Goals**
- Adopted 2014-2020 Strategic Plan **Implementation Strategy,** including:
- **Economic Development Implementation Strategy** relating to 2030 Vision Goal #3 "Promote Economic Development" ;
- Comprehensively **revised City Council and Planning Commission agenda processes** to reflect 2030 Vision in form and content; and, **instituted the application's report tracking program;**
- Installed **2030 Vision signage** in throughout various Municipally-owned facilities;
- Developed **new economic development brochure** for business attraction;
- Developed new **City of Grand Terrace Logo** for business attraction**;**
- Developed new **City of Grand Terrace Press Kit** for business attraction**;**
- Developed new **City of Grand Terrace Banner** for business attraction, business start-ups and business expansions**;**
- Established **Development Advisory Board** (DAB) for business attraction, business start-ups and business expansion;
- Developed Guide for starting a new business (**New Business Guide**) in Grand Terrace
- Completed 2030 Vision **Compensation Study;**
- Completed 2030 Vision **Classification Study;**
- Completed 2030 Vision **New Personnel Rules and Regulations;**
- Completed 2030 Vision **Cost Recovery/Nexus Study;**
- Contracted out **Information Technology Function** to City of Loma Linda;
- Completed 2030 Vision **Communications Plan,** including transition from cable broadcast of City Council meetings to online web-based access;
- Implemented comprehensive **website update,** including transition from cityofgrandterrace.org to grandterrace-ca.gov;
- Instituted **online permitting;**
- Completed new **2030 Vision-compliant Sign Code;**
- Adopted new 2030 Vision-compliant **City Council Policies and Procedures Manual;**
- Purchased, at no cost to General Fund, two (2) South Coast Air Quality Management District (SCAQMD) **low emission hybrid vehicles;**
- Collaborated with Foundation of Grand Terrace to obtain **Healthy Cities designation** from County Department of Public Health;

--Began implementation of 2030 Vision Goal #1 “Ensure Our Fiscal Viability” by taking the following actions:

- Adopted **new Fiscal Policies**, including policies on Fraud Risk Assessment/Anti-Fraud Policies, Internal Controls, Bank Account Reconciliations, an Uncashed Check Policy, Purchasing and other critical financial management policies/procedures;
- Adopted a **Reserves Policy;**
- Adopted a **structurally-balanced budget** for FY2014-2015;
- Established a **General Fund Contingency Reserve, an Equipment Replacement Reserve and a Budget Stabilization Reserve;**
- Instituted a **Monthly Financial Report**, to be included in affected City Council agendas for Council and the public;
- Selected **new audit firm;**
- Selected **new Business License Audit Firm**;
- Instituted **Debit/Credit Card processing** protocols;
- Received **CSMFO Meritorious Budget Award** for FY 2013-2014;
- Entered into **new Sewer Service Agreement, Settlement and Release Agreement and Lease Agreement** with City of Colton, extricating City from wastewater business, providing one-time and long-term revenues to the General Fund and settling costly litigation;
- Adopted **new Proposition 218-compliant sewer rates** as part of wastewater agreements with the City of Colton;

--Attracted **McDonald’s** to the City;

--Attracted **Duncan Bros** light industrial business to Grand Terrace;

--Retained **AutoZone** in the City (was to be demolished as a result of the Barton Road Interchange construction program);

--Developed new **Community Profile** for business attraction and retention**;**

--Developed **Highest and Best Use Analysis** (Growth and Revenue Projections for 2020 and City Build-out); and,

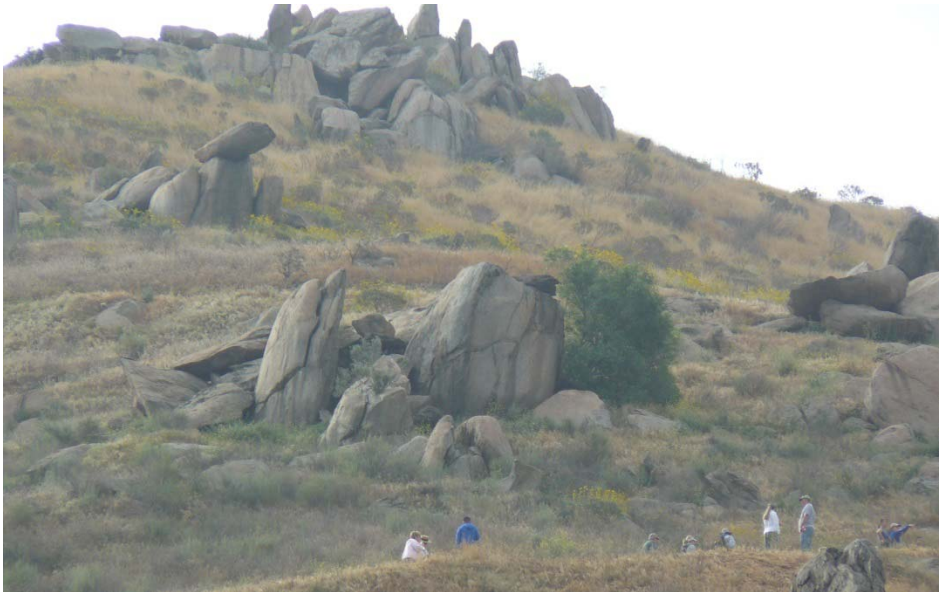
--Completed pre-production planning and activities related to participation in the **Communities of Distinction** occasional television series (will be broadcast in the Spring of 2015)

CITY OF GRAND TERRACE, CALIFORNIA
COMMUNITY PROFILE

THE COMMUNITY

Grand Terrace, referred to as the 'Blue Mountain City', is located in San Bernardino County, California on the I-215 corridor, and is strategically situated between the cities of Riverside and San Bernardino. Major improvements are nearly complete on I-215, which will dramatically enhance Grand Terrace's easy access to the Southern California freeway system.

Incorporated in 1978 Grand Terrace has a population of 12,285 and is known for offering a superb quality of life with a relaxed small-town feel, along with quiet neighborhoods, clean streets, high achieving public schools and a safe community environment.



Blue Mountain, Grand Terrace

POSITIVE ATTRIBUTES

The following are just some of the positive attributes Grand Terrace possesses:

- Grand Terrace residents have disposable income, with Grand Terrace having the 5th highest Median Household Income of San Bernardino County cities at $64,073 (which is higher than Fontana, Ontario and San Bernardino, along with being above the neighboring communities of Colton, Loma Linda and Riverside.
- Grand Terrace has charming, safe and clean neighborhoods, and a diverse housing stock that offers affordability with an average home value of $292,600.
- Grand Terrace public schools are high-achieving and Grand Terrace Elementary School has been designated as a California Distinguished School.
- 24% of Grand Terrace residents have a Bachelor's Degree or higher, with 88% having a High School Degree or more.
- Grand Terrace has been ranked by Money Magazine as one of the Top 100 Best Places to Live.
- In May 2014, City Council adopted the City of Grand Terrace 2030 Vision, including a Strategic Plan, to help guide the City of Grand Terrace through the period of 2014 to 2020. The Strategic Plan has several high priorities, including a strong emphasis on economic development and attracting new businesses to locate in the community.

DEMOGRAPHIC HIGHLIGHTS

Below is a summary of demographic categories for the City of Grand Terrace:

- Population of 12,285 (as of 1/2014 according to the CA Dept. of Finance)
- Median age is 36.1 (CA Dept. of Finance)
- Size of Grand Terrace is 3.6 square miles (Southern California Associated Governments)
- 4,703 housing units (CA Dept. of Finance)
- 2.68 occupancy size per household (US Census Bureau)
- 63.4% of housing units are owner-occupied (GT Housing Element/US Census Bureau)
- $64,073 Median Household Income -5th highest in San Bernardino County (US Census Bureau)
- $8,204 Annual Retail Sales Per Capita (HdL)
- 24% of residents possess a Bachelor's Degree or higher (US Census Bureau)
- 88% of residents have a High School Degree or above (US Census Bureau)
- 26 minutes for Average Travel Time to Work for Grand Terrace Residents, Southern California Associated Governments (SCAG)
- Ethnic breakdown of Grand Terrace residents include: 47.4% White; 36.5% Hispanic; 6.9% Asian; 5.0% Black; 4.2% All Other (SCAG)

Grand Terrace

MARKET AREA (source: SCAG)

Grand Terrace currently has a total of 2,719 jobs situated within the community, with an average salary of $43,078. Leading employment categories in Grand Terrace include:

- 40.1% Education-Healthcare
- 11.4% Professional-Management
- 8.9% Manufacturing-Distribution
- 7.1% Construction
- 6.1% Retail
- 5.3% Leisure-Hospitality

MAJOR EMPLOYERS (source SCAG)
The following are the top employers in Grand Terrace (listed in alphabetical order):

- Auto Zone (retail store)
- Bank of America (financial institution)
- CVS Pharmacy (pharmacy & retail store)
- Essco Wholesale Electrical (electrical distributor-supplier)
- Miguel's Jr. Mexican Restaurant (fast-casual restaurant)
- One Source Distribution (plumbing & electrical supplier)
- Riverside Winnelson (plumbing & electrical supplier)
- Stater Bros. Market (grocery-retailer)
- Superior Pool Products (manufacturer-distributor)
- Walgreens Pharmacy (pharmacy & retail store)
- Wilden Pump & Engineering Company (manufacturer)

NATIONAL BRANDS--RETAILERS, RESTAURTANTS & FINANCIAL INSTITUTIONS REPRESENTED IN THE MARKET

- ARCO AM/PM
- Bank of America
- Bank of the West
- BBVA Bancomer
- Chevron
- CVS Pharmacy
- Dollar Tree
- Domino's Pizza
- Little Caesars Pizza
- Miguel's Jr Mexican Restaurant
- Shell
- Stater Bros. Market
- Subway
- Walgreens Pharmacy

Note: Demographic Data and Market-Business Information was formulated from a number of sources, including CA Department of Finance, the U.S. Census, Southern California Association of Governments (SCAG) and HdL.

ECONOMIC INDICATORS

YEAR END 2013

A number of economic indicators at the end of 2013 point to continued economic recovery from the Great Recession period for Southern California and the City of Grand Terrace. In 2013, Grand Terrace experienced positive growth in several economic indicators, including Sales Tax Growth, Increased Home Values and Improvement in Employment.

SALES TAX GROWTH (source: HdL)

Grand Terrace's sales tax revenue increased by 32.2% in 2013, as compared to the previous year of 2012. The increase was highlighted by sales growth in several business categories including:

- Impressive 70.8% jump in the Building & Construction category
- Strong 7.8% increase Food & Drug category
- Solid 6.4% gain in Restaurant category

HOUSING MARKET CONTINUES TO RALLY (source: Zillow)

Grand Terrace continues to be a solid residential market.

- The Median Home Value in Grand Terrace is $292,600, up 16.5% from 1 year ago and projected to increase by 11.9% in 2014
- Grand Terrace's Median Home Value of $292,600 compares favorably with other nearby communities, including:
    - Redlands $335,800
    - Fontana $295,100
    - Riverside $292,900
    - Rialto $261,500
    - Moreno Valley $238,900
    - Colton $202,600
    - San Bernardino $190,200

EMPLOYMENT (source: CA Dept. of Employment)

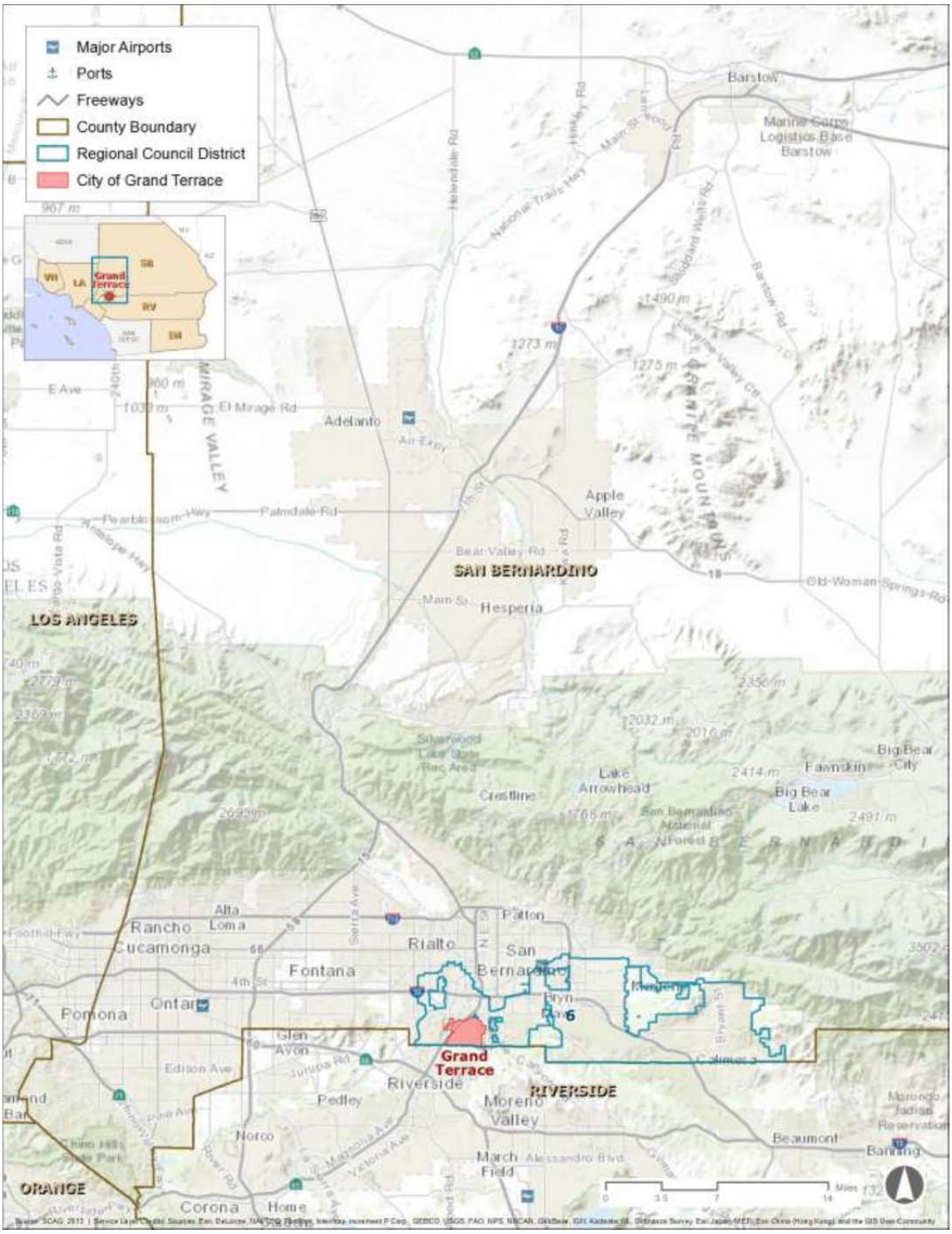
Grand Terrace's unemployment rate continues to dramatically improve, going from 11.4% at the beginning of 2013 to 4.6% in 2014.

IDEAL POTENTIAL CUSTOMERS (source: HdL)

Grand Terrace presents new business opportunities for those looking for high household income levels (5th highest in San Bernardino County) and an educated customer (24% of residents have a college degree or higher and 88% of residents possess a High School Degree or more). According to sales leakage reports, Grand Terrace offers sales growth opportunities in the following business categories:

- Restaurants (full-service, fast-casual & fast-food)
- General Retail Merchandise
- Discount Retail Stores
- Gas Stations & Convenience Stores
- Hardware & Building Materials
- Home Furnishings

Grand Terrace is located between the cities of Riverside and San Bernardino.



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City of Grand Terrace
How to Read the Budget Document

The budget document is organized into the following sections:

- INTRODUCTION: The City Manager's Transmittal Letter provides an overview of the 2014-15 financial plan, a summary of the major operating program changes, and policy issues requiring City Council determination. This section also includes the City's history, mission, vision and core values, and the City's community profile.

- ORGANIZATIONAL & FINANCIAL STRUCTURE: This section provides the City's organizational chart, its elected officials, budget guidelines, structures and resolutions adopting the 2014-15 budget.

- FINANCIAL SUMMARIES: This section provides financial tables and charts which emphasize significant financial relationships and summarizes the overall budget document.

The following illustrations show the financial tables and charts that summarize the City's overall budget.

FUND BALANCE

Fund balance is the difference between assets and liabilities in a governmental fund. It is the accumulation of revenues less expenditures. General Fund fund balance can be used for purposes determined by City Council.

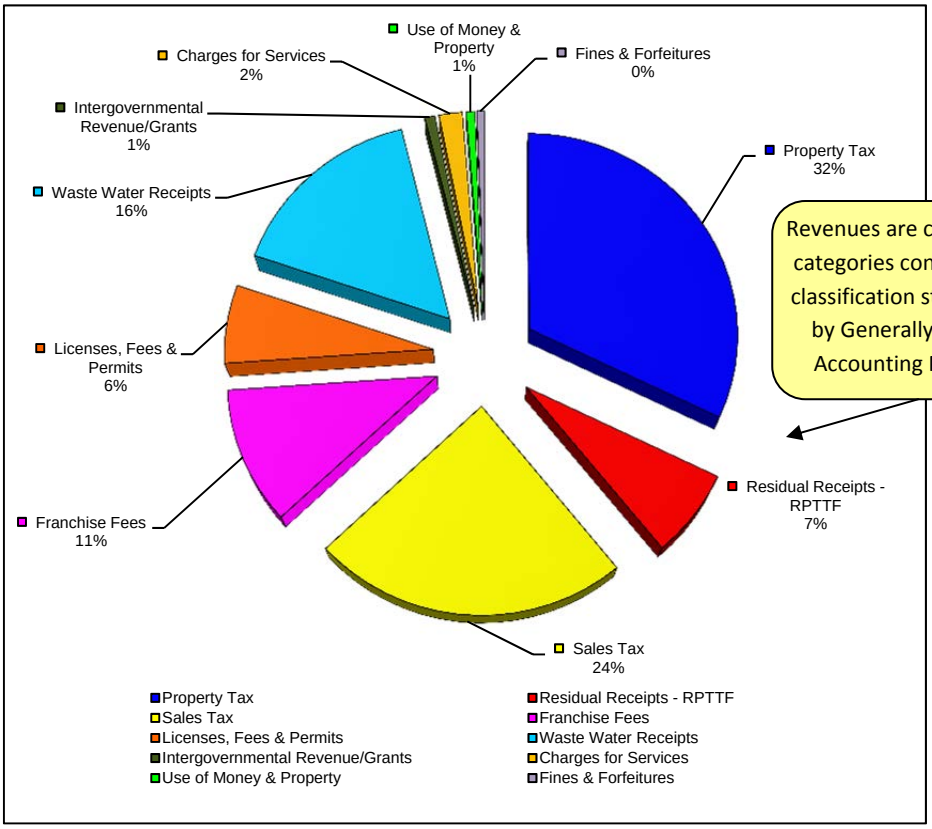
City of Grand Terrace

Fund Balance

		2012-13 Fund Balance	2013-14 Projected Revenue	2013-14 Projected Expenditures	2013-14 Fund Balance
General Fund					
10	GENERAL FUND	$1,493,781	$4,694,545	$4,998,807	$1,189,518
Special Revenue Funds					
11	STREET FUND	1,032,537	86,704	49,207	1,070,034
12	STORM DRAIN FUND	72,455	5,069	-	77,524
13	PARK FUND	233,081	9,244	1,584	240,741
14	SLESF (AB3229 COPS)	(935)	100,026	99,091	-
16	GAS TAX FUND	189,697	444,534	343,813	290,418
17	TRAFFIC SAFETY FUND	15,158	26,235	4,890	36,503
19	FACILITIES FUND	212,234	3,642	-	215,876
20	MEASURE "I" FUND	419,616	182,935	329,102	273,449
22	CDBG	7,938	16,676	-	24,614

REVENUE – CATEGORIES

City of Grand Terrace
FY2014-15 Adopted General Fund Revenues: $4,394,770



Revenues are classified into categories consistent with classification standards set by Generally Accepted Accounting Principles.

Property Tax	1,414,000	*32%*
Residual Receipts - RPTTF	306,370	*7%*
Sales Tax	1,047,000	*24%*
Franchise Fees	480,000	*11%*
Licenses, Fees & Permits	276,200	*6%*
Waste Water Receipts	700,000	*16%*
Intergovernmental Revenue/Grants	35,000	*1%*
Charges for Services	81,200	*2%*
Use of Money & Property	30,000	*1%*
Fines & Forfeitures	25,000	*0%*
	4,394,770	

REVENUE – DATA

Two years of historical data, prior year-end projection and adopted amounts.

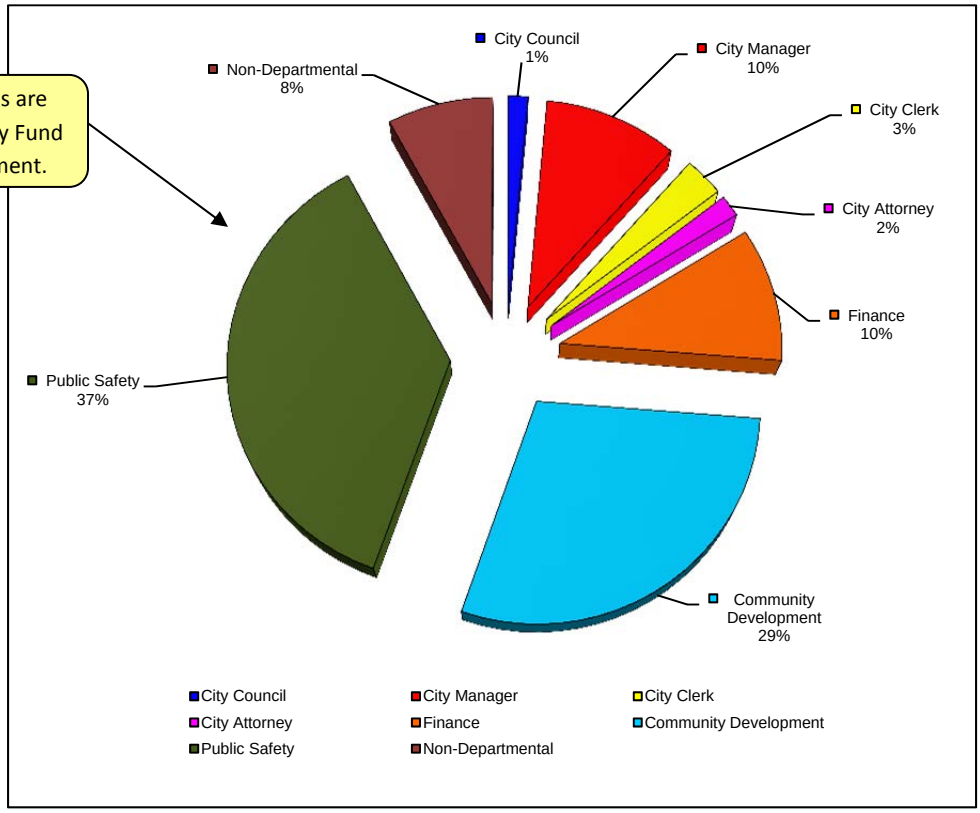
City of Grand Terrace
FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted
10	GENERAL FUND				
	Property Tax	$ 1,382,935	$ 1,396,514	$ 1,374,122	$ 1,414,000
	Residual Receipts - RPTTF	-	902,440	827,304	306,370
	Sales Tax	963,439	971,549	979,235	1,047,000
	Franchise Fees	478,011	478,268	480,000	480,000
	Licenses, Fees & Permits	302,797	255,990	218,285	276,200

EXPENDITURE – BY DEPARTMENT

City of Grand Terrace
FY2014-15 Adopted General Fund Expenditures by Department: $4,425,867

Expenditures are categorized by Fund and department.



City Council	64,750	*1%*
City Manager	446,006	*10%*
City Clerk	132,492	*3%*
City Attorney	73,000	*2%*
Finance	446,070	*10%*
Community Development	1,287,549	*29%*
Public Safety	1,626,200	*37%*
Non-Departmental	349,800	
	4,425,867	

EXPENDITURE – DATA

Four years of expenditure data by Fund. All costs for salaries and benefits, as well as related costs of services, supplies and equipment are included.

City of Grand Terrace
FY 2014-15 Adopted Expenditure Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted
10	GENERAL FUND				
	Salaries	$ 791,344	$ 659,164	$ 667,171	$ 730,230
	Benefits	422,011	394,494	359,730	388,380
	Professional/Contractual Services	2,260,392	2,317,798	2,597,161	2,829,657
	Materials & Supplies	311,513	246,897	277,707	307,900

- PROGRAM SUMMARIES: This section presents the adopted budget for each program categorized by department:

    - GENERAL FUND: This section presents the adopted budget for functions and programs funded by general fund revenues which include property and taxes, licenses, permits and other miscellaneous revenues and is categorized by department:

        - City Council
        - City Manager
        - City Clerk
        - City Attorney
        - Community Development
        - Finance
        - Law Enforcement
        - General Government (Non-Departmental)

    - SPECIAL REVENUE FUNDS: This section presents the adopted budget for programs and assessment districts funded through special revenues.

    - ENTERPRISE FUND: This section presents the adopted budget for the City's wastewater disposal operations.

    - CAPITAL PROJECT FUNDS: This section presents the City's construction and capital projects financed by various funding sources.

    - SUCCESSOR AGENCY: The Successor Agency to the Community Redevelopment Agency (CRA) of the City of Grand Terrace presents the adopted budget of the dissolution and wind-down activities of the city's former redevelopment agency.

The illustration on the following page explains each section of the program summary page for special revenue funds, capital projects funds, enterprise funds, and the Successor Agency.

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund: CHILD CARE FUND — Fund No.: 09
Dept: Child Care
Program: **Child Care Services** — Program No.: 440

Indicates Fund No., Dept. No. and Program.

Program Desc: The Child Care Services program of the City is a fully licensed child care program operated by experienced child care educators. The program provides a structured environment for physical, intellectual, and social development of the child.

Provides a narrative of fundamental programs and services.

Program Services:
1 Before and After School child care programs for children attending Kindergarten through 6th grades;
2 Off Track Programs provided for elementary school children in the area when schools are not in session;
3 Winter Day Camp is offered for 2 weeks during the holiday season;
4 Year- round all day child care program are provided for newborn to 5 year-old children;
5 Tiny tot Program operates for three hours daily at the Community Center/Lion's Club.

Provides a list of specific activities of the program.

Position Summary *(before direct labor and overhead cost allocation distribution)*

	Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under)
1	Child Care Director	1.0	1.0	1.0	1.0	0.00%
2	Assistant Child Care Director	2.0	2.0	2.0	2.0	0.00%
3	Lead Teacher	2.0	2.0	2.0	2.0	0.00%
4	Teacher	15.0	15.0	15.0	15.0	0.00%
5	Teaching Assistant	3.0	3.0	3.0	3.0	0.00%
6	Substitute Teacher (P/T)	2.0	2.0	2.0	2.0	0.00%
	Total	**25.0**	**25.0**	**25.0**	**25.0**	**0.00%**

Provides a list of position staffing levels by job classification.

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under)
1	Salaries	$ 510,019	$ 536,725	$ 560,000	$ 575,460	2.76%
2	Benefits	217,501	250,597	262,026	263,250	0.47%
3	Materials & Supplies	60,506	60,124	58,738	60,800	3.51%
4	Professional/Contractual Services	27,421	19,503	24,115	24,200	0.35%
5	Utilities	14,768	16,278	17,097	17,100	0.02%
6	Lease of Facility/Equipment	3,200	3,200	8,000	8,000	0.00%
7	Equipment	1,531	383	350	400	14.29%
8	Capital Projects	34,457	-	15,200	11,400	-25.00%
9	Overhead Cost Allocation	213,252	196,884	198,800	198,800	0.00%
10	Debt Service	-	-	-	-	
11	Transfers Out					
	Total					

Four years of expenditure data by program. All costs for salaries and benefits, as well as related cost of services, supplies and equipment are included.

- DEBT SERVICE: The Debt Service section summarizes the City debt obligations and outlines the repayment periods.

- APPENDICES: This section contains supplementary information that has corresponding significance to information provided within this budget document and provides descriptions of funds, other governmental agencies and glossaries of terms and acronyms.

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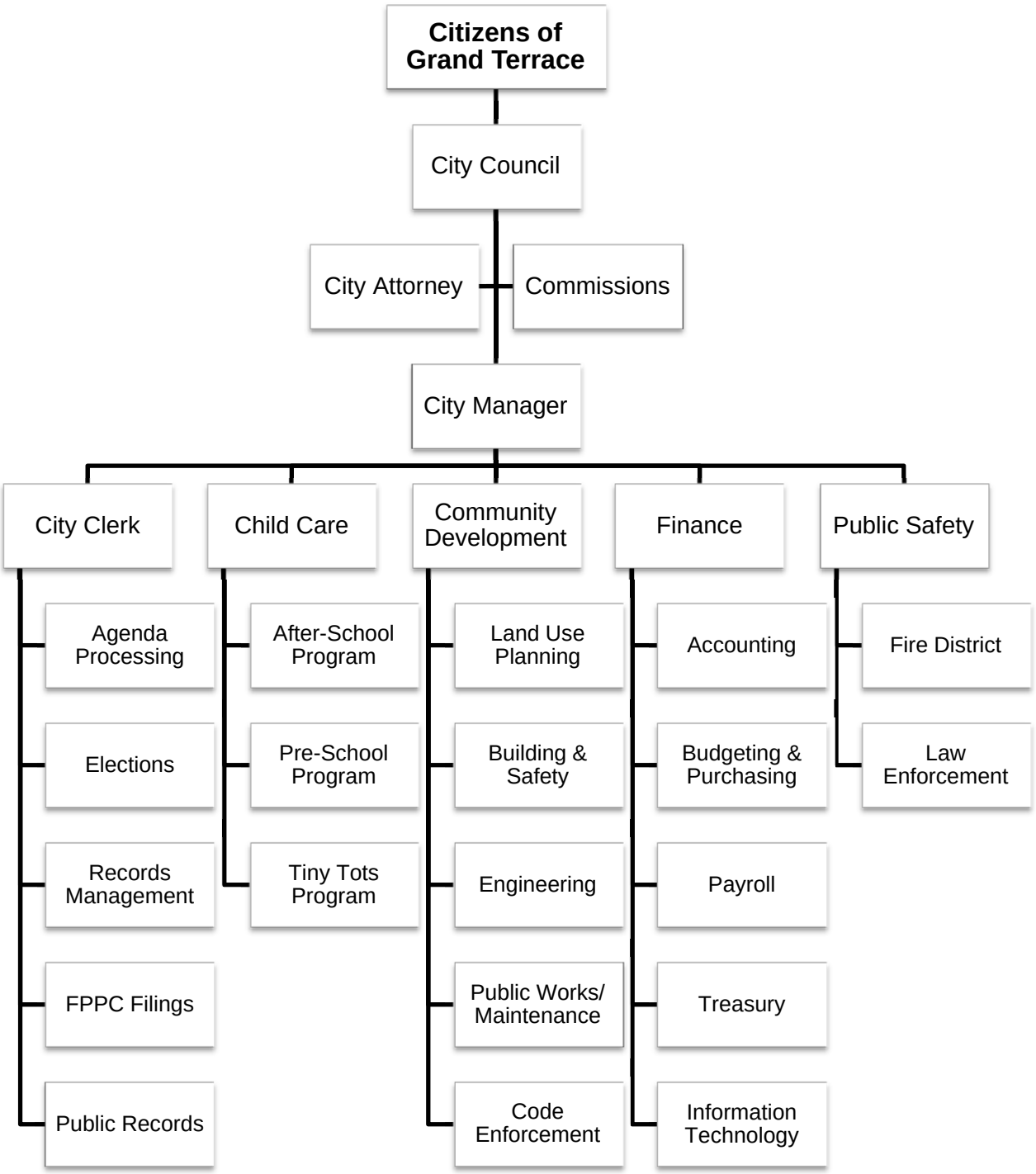
Organizational & Financial Structure

Grand Terrace Child Care Center

City of Grand Terrace
Organization Chart



City Council

Walt Stanckiewitz, Mayor

- Elected Council Member 2008
- Directly Elected as Mayor 2010
- Current Term November 2010 - November 2014

Bernardo Sandoval, Mayor Pro Tem

- Elected Council Member 2010
- Current Term - November 2010 - November 2014

Darcy McNaboe, Council Member

- Elected Council Member November 2010 to fill Vacancy
- Current Term - November 2012 - November 2016

Jackie Mitchell, Council Member

- Elected Council Member November 2012
- Current Term - November 2012 - November 2016

Sylvia Robles, Council Member

- Elected Council Member November 2012
- Current Term - November 2012 - November 2016

City of Grand Terrace
Budget Process

The budget process for the City of Grand Terrace, generally, begins in January each year with a department head meeting to discuss the following year's budget. The City Manager outlines the goals and directives for the development of the upcoming budget. Budget parameters are provided to the departments based on a preliminary revenue forecast and current economic conditions. The Finance Department creates the budget process calendar, and prepares the budget development guidelines and budget worksheets for each department to use in preparing the new budget. The guidelines outline the policies and procedures to be used in preparing the departmental budget submittals.

In February and March, after the departments have submitted their detailed budget requests into the worksheets, the Finance Department reviews, analyzes, compiles the data, and calculates the total expense budget requested by the various City departments. Finance prepares the revenue estimates for most of the general fund revenues and reviews all other revenue estimates for other City funds that are provided by various City departments.

In April, the Finance Department prepares the proposed budget document, reflecting the City Manager's proposal. The City Manager, then, submits the proposed budget to City Council, as required by the City of Grand Terrace Municipal Code and a public hearing is held. In May through June, the Council conducts several budget meetings to discuss the proposals and make revisions as warranted. The Council adopts the budget prior to the beginning of the fiscal year.

After the budget is adopted, the Finance Department integrates the budgetary data into the City's financial system at the beginning of the fiscal year. During the fiscal year, budgetary controls are maintained to ensure compliance with the budget as approved by the City Council. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is at the program level.

Monthly Financial Reports and and Mid-Year Budget Reviews are presented to the City Council to review budget-to-actual results for both revenues and expenditures. The Mid-Year Budget Review also includes a fiscal year-end projection such that adjustments in staffing and other budgetary resources may be made per Council's direction. Appropriation adjustments requested by departments are also considered during the Mid-Year Budget Review.

Budget Amendments: Supplemental appropriations requested during the fiscal year, when necessitating the use of reserves/fund balance, require approval by the City Council. Supplemental appropriations requested during the fiscal year with offsetting revenues and budget adjustments between funds and departments are approved by the City Manager throughout the fiscal year.

Basis of Budgeting: The City uses the modified accrual basis in budgeting governmental funds. As such, obligations of the City are budgeted as expenditures and revenues are recognized when they are both measurable and available to fund current expenditures.

Enterprise Fund: The City has an enterprise fund for its wastewater disposal operations. The City has entered into three (3) agreements with the City of Colton as follows:

a) a Wastewater Lease Agreement wherein the Colton Utility Authority shall collect revenues, operate, maintain, manage and monitor the City's Wastewater Enterprise;

b) a Sewer Services Agreement wherein the Colton Utility Authority shall convey, treat, dispose of or reuse all wastewater received from the Grand Terrace Wastewater System; and

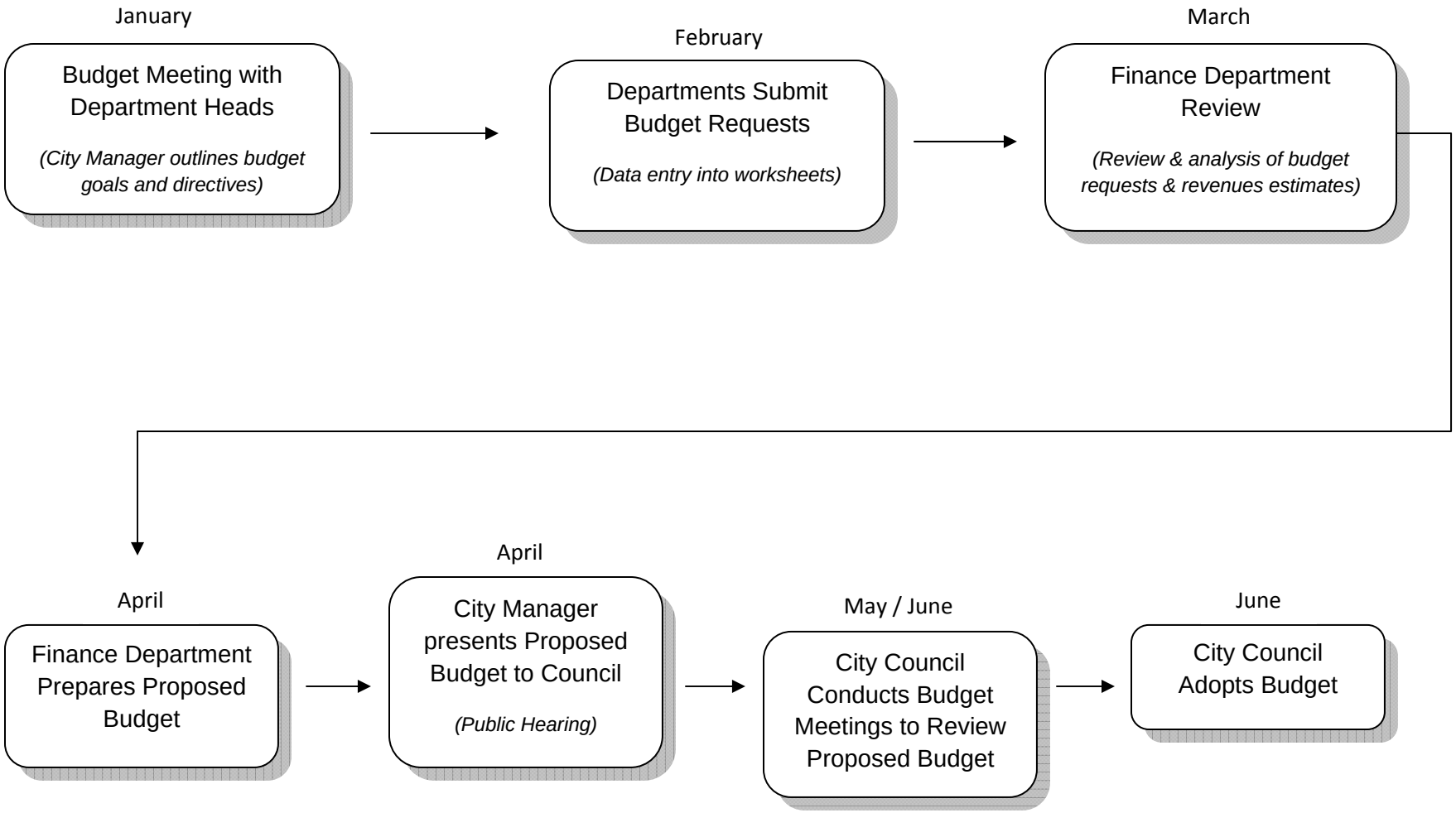
c) a Settlement and Release Agreement that settled all pending waste water litigation between Grand Terrace and the City of Colton.

Overhead Cost Allocation: The City also utilizes an overhead cost allocation model for its general government costs.

The budgets for the enterprise and overhead cost allocation amounts are prepared on a full accrual basis, with expenses recognized when incurred and revenues recognized when due the City.

Budgetary Data: Annual budgets are legally adopted for all funds on a basis consistent with generally accepted accounting principles.

City of Grand Terrace
Budget Process Flow Chart



City of Grand Terrace
Budget Development Guidelines
FY 2014-15 Budget

Budget Development Guidelines

- Departments should submit budgets that reflect no change in staffing or service levels from FY 2013-14.

- Personnel budgets have been developed by Finance and are based on current compensation levels, as follows:
  - Continuation of the 36-hour work week and corresponding 10% salary reduction;
  - Continued suspension of merit increases; and
  - No cost-of-living adjustment (COLA).

- Any reinstatement of the above compensation items will be by policy direction of the City Council.

- Payroll allocations for employees charging time to the Successor Agency have been adjusted in some cases, compared to FY 2013-14, based on the $250,000 state-mandated limit on Successor Agency administrative allowance.

- A general inflation factor of 2% was applied to the base year budget for FY 2013-14 in operation and maintenance accounts. If multi-year contracts are in place that provide for inflationary adjustments greater or less than 2%, departments should enter the adjustment in the “Department Adjustment” column.

- A general inflation factor of 2% annually has also been applied to the additional 4-year projection amounts. If a department believes that this amount should be greater or less than 2%, the amount can be adjusted in the department recommended amounts.

- Following review by the City Manager & Finance Department, the City Manager will submit a Preliminary Base Budget and additional 4-year projection reflecting the above guidelines.

- Any proposed additions to the Preliminary Base Budget should be submitted for consideration as a New Budget Request, along with comprehensive justification and service level impact utilizing the attached form. Given the significant fiscal challenges facing the City, any such requests must have compelling justification.

City of Grand Terrace
Budget Preparation Instructions
FY 2014-15 Budget

Budget Preparation Instructions

- Budgets should be keyed into the Department Excel Worksheets provided by Finance.

- An additional worksheet will be provided requesting detailed vendor, description of goods and/or services and amounts of certain account line items to provide justification for the line item amount.

- All line items should be rounded to the nearest $100.

- The “2014-15 Base Budget Column” column has been populated. If the department feels the need to adjust the base amount, all adjustments should be entered in the “Department. Adjustment” column and sufficient justification be provided for any increases.

- Salaries & benefits data has been entered by Finance and will be flat for the 2014-15 base year.

- With the exception of employees hired under an Employment Agreement, salaries for vacant positions that are still funded have been budgeted at the “C” step of the applicable salary range; benefits for such vacant positions have been reduced in accordance with the new tier benefit structure.

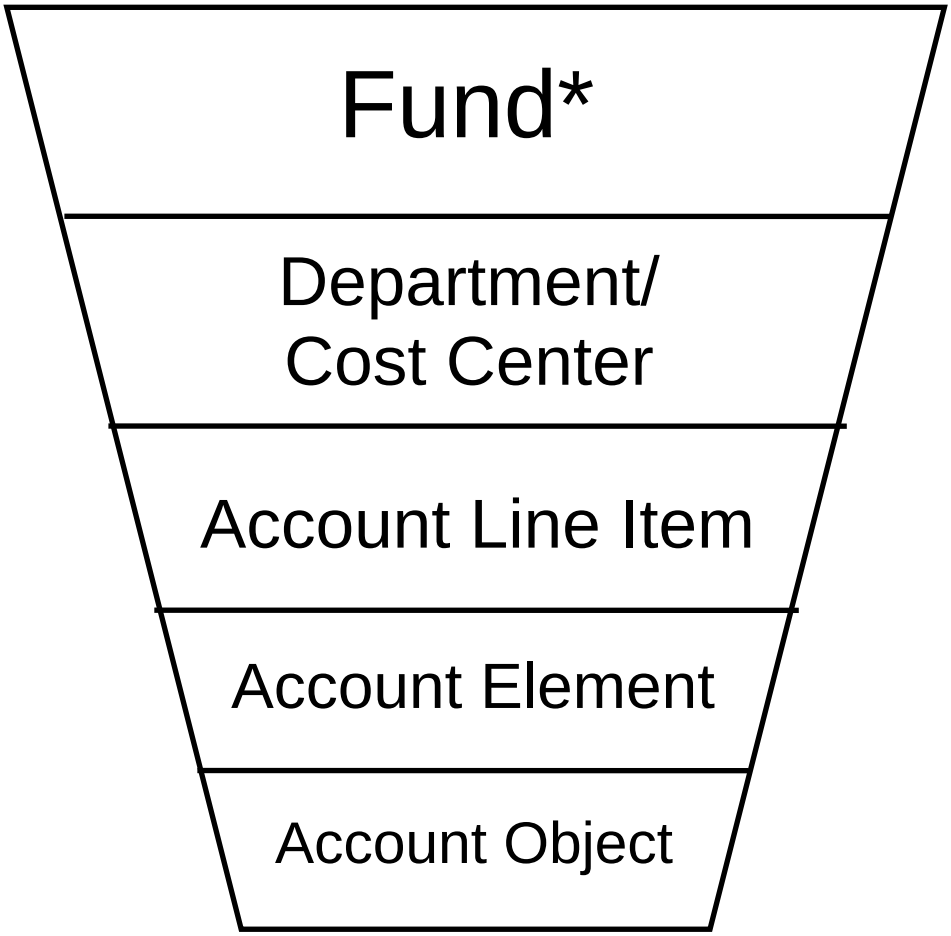
- Salaries-TEMPORARY (Object 6120) & Salaries-OVERTIME (Object 6122) are the responsibility of each department. Please make sure your department reviews these amounts.

- Capital Assets (assets with an initial cost of $5,000 or greater and an estimated useful life of at least two years) must meet replacement guidelines. However, departments should try to extend the useful life and keep the asset in service longer if possible. Consult with Finance before budgeting for replacement of a capital asset. (Note: Replacement assets are budgeted net of accumulated depreciation.)

City of Grand Terrace
Budget Calendar – Fiscal Year 2014-15

Event	Date
Mid-Year budget Review	March 11, 2014
City Council Budget Workshop	May 13, 2014
Introduction of Proposed Budget for FY 2014-15	May 27, 2014
Budget Deliberations	June 10, 2014
Appropriations Limit Adoption	June 24, 2014
Five-year General Fund Projection	June 24, 2014
FY 2014-15 Budget Adoption	June 24, 2014

City of Grand Terrace
Financial Structure



*City Council adopts the
Proposed Budget at the FUND Level.

RESOLUTION NO. 2014-020

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRAND TERRACE, CALIFORNIA, ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2014-15

WHEREAS, A Proposed Budget for Fiscal Year 2014-15 was introduced during a regularly scheduled City Council meeting on May 27, 2014; and

WHEREAS, the City Manager has heretofore submitted to the City Council a Proposed Budget for the City for Fiscal Year 2014-2015, a copy of which, as may have been amended by the City Council, is on file in the City Clerk's Department and is available for public inspection; and

WHEREAS, the said Proposed Budget contains estimates of the services, activities and projects comprising the budget, and contains expenditure requirements and the resources available to the City; and

WHEREAS, the said Proposed Budget contains the estimates of uses of fund balance as required to stabilize the delivery of City services during periods of operational deficits; and

WHEREAS, the City Council has made such revisions to the Proposed Budget as so desired; and

WHEREAS, the Proposed Budget conforms with the City's 2030 Vision and 2014-2020 Strategic Plan; and

WHEREAS, the Proposed Budget, as herein approved, will enable the City Council to make adequate financial plans and will ensure that City officers can administer their respective functions in accordance with such plans.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GRAND TERRACE VALLEY, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. The Proposed Budget, as Attachment A to this Resolution and as on file in the City Clerk's Department and as may have been amended by the City Council, is hereby approved and adopted as the Annual Budget of the City of Grand Terrace for Fiscal Year 2014-2015.

2. The amounts of proposed expenditures, which include the uses of fund balance specified in the approved budget, are hereby appropriated for the various budget programs and units for said fiscal year.

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon the date of its adoption.

PASSED, APPROVED AND ADOPTED by the City Council of Grand Terrace at a regular meeting held on the 24th day of June, 2014 by the following vote:

Mayor of the City of Grand Terrace
and the City Council thereof
Mayor Stanckiewitz

ATTEST:

City Clerk of the City of Grand Terrace
Debora Thomsen, Interim City Clerk

I, DEBORA THOMSEN, INTERIM CITY CLERK of the City of Grand Terrace, California, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Grand Terrace held on the 24th day of June, 2014, by the following vote:

AYES: Council Members McNaboe, Mitchell, Robles, and Mayor Stanchiewitz.

NOES: None.

ABSENT: None.

ABSTAIN: None.

Debora Thomsen

Debora Thomsen, Interim City Clerk

APPROVED AS TO FORM:

City Attorney

RESOLUTION NO. 2014-023

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRAND TERRACE, CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2014-15

WHEREAS, Article XIIIB of the California Constitution and Section 7910 of the California Government Code require that each year the City of Grand Terrace shall by resolution, establish an Appropriations Limit for the fiscal year; and

WHEREAS, the City Council has prepared a Proposed Budget for Fiscal Year 2014-15, a copy of which is on file in the Office of the City Clerk and available for public inspection, and

WHEREAS, the said Proposed Budget contains the estimates of the services, activities and projects comprising the budget, and contains expenditure requirements and the resources available to the City; and

WHEREAS, the City's Finance Department has prepared calculations and documentation required for and to be used in the determination of certain matters and for the establishment of an Appropriations Limit for the City for Fiscal Year 2014-15 and such data and documentation has been available to the public for at least fifteen (15) days prior to the adoption of this Resolution; and

WHEREAS, the City Council has considered pertinent data such as price and population factors and made such determinations as may be required by law, and has adopted this Resolution as a regularly scheduled meeting of the City Council: and

WHEREAS, the Appropriations Limit for the City of Grand Terrace for Fiscal Year 2014-15 is hereby established at $11,399,967 and the total annual appropriations subject to such limitation for Fiscal Year 2014-15 are determined to be $2,864,631.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GRAND TERRACE, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. That $11,399,967 is hereby established as the Appropriations Limit for the City of Grand Terrace for Fiscal Year 2014-15.

2. The City Council hereby adopts the findings and methods of calculation set forth in Exhibit A (Appropriations Limit Calculation) and Exhibit B (Proceeds of Tax Calculation).

3. The City of Grand Terrace reserves the right to revise the factors associated with the calculation of the limit established pursuant to Article XIIIB of the California Constitution if such changes or revisions would result in a more advantageous Appropriations Limit in the future.

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately up the date of its adoption.

PASSED, APPROVED AND ADOPTED by the City Council of Grand Terrace at a regular meeting held on the 24th day of June, 2014 by the following vote:

Mayor of the City of Grand Terrace
and the City Council thereof
Mayor Stanckiewitz

ATTEST:

Interim City Clerk of the City of Grand Terrace
Debora Thomsen

I DEBORA THOMSEN, INTERIM CITY CLERK of the City of Grand Terrace, California, do hereby certify that the foregoing Resolution was introduced and adopted at a regular meeting of the City Council of the City of Grand Terrace held on the 24th day of June, 2014, by the following vote:

AYES: Council Members McNaboe, Mitchell, Robles, and Mayor Stanckiewitz.

NOES: None.

ABSENT: None.

ABSTAIN: None.

Debora Thomsen, Interim City Clerk

APPROVED AS TO FORM:

City Attorney Richard L. Adams II

EXHIBIT A

CITY OF GRAND TERRACE
APPROPRIATIONS (GANN) LIMIT CALCULATION
FISCAL YEAR 2014-15

APPROPRIATIONS SUBJECT TO THE LIMIT

FY 2014-15 Total Revenue*	$	6,524,250
Less Non-Proceeds of Tax		3,659,619
A) Total Appropriations Subject to the Limit	**$**	**2,864,631**

APPROPRIATIONS LIMIT

B) FY 2013-14 Appropriations Limit				11,337,610
C) Change Factor**	% Increase	Factor		
Cost of Living Adjustment	-0.23	0.9977		
Population Adjustment	0.78	1.0078		
Change Factor (0.9977 x 1.0078)		1.0055		
D) Increase (decrease) in Appropriations Limit			$	62,357
E) FY 2014-15 Appropriations Limit (B x C)			**$**	**11,399,967**

REMAINING APPROPRIATIONS CAPACITY (E-A)	**$**	**8,535,336**
Remaining Capacity as Percent of the FY 2014-15 Appropriations Limit		74.87%

*Revenues are based on FY 2014-15 Proposed Budget (all City funds excluding Successor Agency).

** State Department of Finance
Percent of Change in California Per Capita Income
Percent of Change in City of Grand Terrace Population

EXHIBIT B

CITY OF GRAND TERRACE
APPROPRIATIONS (GANN) LIMIT
PROCEEDS OF TAX CALCULATION
FISCAL YEAR 2014-15

REVENUE SOURCE	BUDGETED PROCEEDS OF TAX	BUDGETED NON-PROCEEDS OF TAX	TOTAL REVENUE
TAXES			
Property Tax (1)	$ 1,730,570		$ 1,730,570
Sales Tax (2)	1,047,000		1,047,000
Business License Tax	81,700		81,700
FEES			
Franchise Fees		$ 480,000	480,000
Building Fees		106,000	106,000
Planning Fees		37,900	37,900
Other Permits/Fees		247,100	247,100
Residual Receipts Agreement		-	-
Intergovernmental		35,000	35,000
Use of Property/Other		315,000	315,000
Child Care Fees		1,207,650	1,207,650
Waste Water Disposal Fees		-	-
Gas Tax/Highway User Fees		324,400	324,400
Measure "I" Transportation		170,000	170,000
SLESF (AB 3229 COPS)		100,000	100,000
CDBG		49,530	49,530
Other		468,400	468,400
OPERATING BUDGET SUBTOTAL	**$ 2,859,270**	**$ 3,540,980**	**$ 6,400,250**
% of Total	44.67%	55.33%	100.00%
Interest Allocation (3)	**5,361**	**6,639**	**12,000**
CAPITAL PROJECT FUNDING			
Gas Tax/Measure "I"/Transfers		112,000	112,000
State Grants		-	-
Bond Proceeds		-	-
CAPITAL PROJECT SUBTOTAL	**$ -**	**$ 112,000**	**$ 112,000**
TOTAL	**$ 2,864,631**	**$ 3,659,619**	**$ 6,524,250**

Revenues are based on FY 2014-15 Proposed Budget (all City funds excluding Successor Agency).

Notes:
(1) Includes Property Tax In-Lieu of Vehicle License Fees & RPTTF Residual Receipts
(2) Includes Property Tax In-Lieu of Sales Tax
(3) Based on percentage of Tax/Non-Tax Proceeds

Financial Summaries

City of Grand Terrace
Fund Balance

		2012-13 Fund Balance	2013-14 Projected Revenue	2013-14 Projected Expenditures	2013-14 Fund Balance
General Fund					
10	GENERAL FUND	$1,493,781	$4,694,545	$4,998,807	$1,189,518
Special Revenue Funds					
09	CHILD CARE CENTER FUND	26,846	1,139,390	1,144,326	21,910
11	STREET FUND	1,032,537	86,704	49,207	1,070,034
12	STORM DRAIN FUND	72,455	5,069	-	77,524
13	PARK FUND	233,081	9,244	1,584	240,741
14	SLESF (AB3229 COPS)	(935)	100,026	99,091	-
15	AIR QUALITY IMPROVEMENT FUND	79,500	14,602	-	94,102
16	GAS TAX FUND	189,697	444,534	343,813	290,418
17	TRAFFIC SAFETY FUND	15,158	26,235	4,890	36,503
19	FACILITIES FUND	212,234	3,642	-	215,876
20	MEASURE "I" FUND	419,616	182,935	329,102	273,449
22	CDBG	7,938	16,676	-	24,614
26	LNDSCP & LGTG ASSESSMENT DIST	1,018	11,812	7,385	5,445
Enterprise Fund					
21	WASTE WATER DISPOSAL FUND	2,078,816	1,535,968	1,578,027	2,036,757
Successor Agency Funds					
31	S/A RDA OBLIGATION RETIRE FUND	772,238	1,409,537	-	2,181,775
32	S/A CAPITAL PROJECTS FUND	1,874,644	16,041	299,895	1,590,790
33	S/A DEBT SERVICE FUND	4,980,000	1,088,103	4,317,159	1,750,944
34	S/A LOW INCOME HOUSING FUND	-	-	-	-
37	S/A CRA PROJECTS TRUST	1,048,870	719	-	1,049,589
Capital Project Funds					
46	CAPITAL IMPROVEMENTS - STREETS	31,491	313,657	217,255	127,893
47	CAP.PRJ. BARTON/COLTON BRIDGE	2,325	-	-	2,325
48	CAPITAL PROJECTS FUND	192,738	-	192,390	348
50	CAPITAL PROJECT BOND PROCEEDS	-	-	-	-
Trust Fund					
52	HOUSING AUTHORITY	22,146	20	142	22,024
	TOTAL	14,786,194	11,099,459	13,583,073	12,302,580

City of Grand Terrace
Fund Balance

2014-15 Adopted Revenue	2014-15 Adopted Expenditure	2014-15 Fund Balance		
			General Fund	
$4,394,770	$4,425,867	$1,158,421	10	GENERAL FUND
			Special Revenue Funds	
1,199,750	1,159,410	62,250	09	CHILD CARE CENTER FUND
2,000	49,200	1,022,834	11	STREET FUND
5,600	-	83,124	12	STORM DRAIN FUND
800	17,300	224,241	13	PARK FUND
100,000	100,000	-	14	SLESF (AB3229 COPS)
14,000	-	108,102	15	AIR QUALITY IMPROVEMENT FUND
415,900	402,490	303,828	16	GAS TAX FUND
38,400	5,200	69,703	17	TRAFFIC SAFETY FUND
3,400	-	219,276	19	FACILITIES FUND
170,000	170,000	273,449	20	MEASURE "I" FUND
49,530	49,530	24,614	22	CDBG
10,200	7,800	7,845	26	LNDSCP & LGTG ASSESSMENT DIST
			Enterprise Fund	
-	1,200,000	836,757	21	WASTE WATER DISPOSAL FUND
			Successor Agency Funds	
2,104,770	-	4,286,545	31	S/A RDA OBLIGATION RETIRE FUND
-	353,600	1,237,190	32	S/A CAPITAL PROJECTS FUND
-	1,751,170	(226)	33	S/A DEBT SERVICE FUND
-	-	-	34	S/A LOW INCOME HOUSING FUND
-	241,500	808,089	37	S/A CRA PROJECTS TRUST
		-		
		-	Capital Project Funds	
112,000	112,000	127,893	46	CAPITAL IMPROVEMENTS - STREETS
-	-	2,325	47	CAP.PRJ. BARTON/COLTON BRIDGE
-	-	348	48	CAPITAL PROJECTS FUND
-	-	-	50	CAPITAL PROJECT BOND PROCEEDS
			Trust Fund	
-	10,200	11,824	52	HOUSING AUTHORITY
8,621,120	10,055,267	10,868,433		TOTAL

Grand Terrace City Hall

City of Grand Terrace

FY 2014-15 Adopted Revenue Summary by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
09	CHILD CARE CENTER FUND	$ 913,700	$ 1,110,540	$ 1,139,390	$ 1,199,750	*5.30%*
10	GENERAL FUND	4,031,285	4,238,297	4,694,545	4,394,770	*-6.39%*
11	STREET FUND	15,377	2,815	86,704	2,000	*-97.69%*
12	STORM DRAIN FUND	5,389	163	5,069	5,600	*10.48%*
13	PARK FUND	1,341	525	9,244	800	*-91.35%*
14	SLESF (AB3229 COPS)	100,067	99,993	100,026	100,000	*-0.03%*
15	AIR QUALITY IMPROVEMENT FUND	15,312	14,819	14,602	14,000	*-4.12%*
16	GAS TAX FUND	431,674	382,653	444,534	415,900	*-6.44%*
17	TRAFFIC SAFETY FUND	55,844	46,294	26,235	38,400	*46.37%*
19	FACILITIES FUND	3,628	503	3,642	3,400	*-6.64%*
20	MEASURE "I" FUND	257,698	177,851	182,935	170,000	*-7.07%*
21	WASTE WATER DISPOSAL FUND	1,609,854	1,658,484	1,535,968	-	*-100.00%*
22	CDBG	15,550	75,828	16,676	49,530	*197.01%*
26	LNDSCP & LGTG ASSESSMENT DIST	11,701	10,955	11,812	10,200	*-13.65%*
31	S/A RDA OBLIGATION RETIREMENT FUND	1,494,957	2,277,372	1,409,537	2,104,770	*49.32%*
32	S/A CAPITAL PROJECTS FUND	1,395,937	64,462	16,041	-	*-100.00%*
33	S/A DEBT SERVICE FUND	1,253,294	1,680,063	1,088,103	-	*-100.00%*
34	S/A LOW INCOME HOUSING FUND	5,374	-	-	-	
37	S/A CRA PROJECTS TRUST	3,700	795	719	-	*-100.00%*
46	CAPITAL IMPROVEMENTS - STREETS	210,702	216,224	313,657	112,000	*-64.29%*
47	CAP.PRJ. BARTON/COLTON BRIDGE	3,572	33,588	-	-	
48	CAPITAL PROJECTS FUND	671,157	944,450	-	-	
50	CAPITAL PROJECT BOND PROCEEDS	188,516	197,650	-	-	
52	HOUSING AUTHORITY	-	1,201	20	-	*-100.00%*
	Total Revenues	**$ 12,695,629**	**$ 13,235,525**	**$ 11,099,459**	**$ 8,621,120**	***-22.33%***

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
09	CHILD CARE CENTER FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	35,000	-	-	-	
	Charges for Services	878,700	1,109,957	1,139,350	1,199,750	*5.30%*
	Use of Money & Property	-	583	40	-	
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	CHILD CARE CENTER FUND Total	**$ 913,700**	**$ 1,110,540**	**$ 1,139,390**	**$ 1,199,750**	***5.30%***
10	GENERAL FUND					
	Property Tax	$ 1,382,935	$ 1,396,514	$ 1,374,122	$ 1,414,000	*2.90%*
	Residual Receipts - RPTTF	-	902,440	827,304	306,370	*-62.97%*
	Property Tax (20% Loan Alloc)	-	-	616,445	-	*-100.00%*
	Sales Tax	963,439	971,549	979,235	1,047,000	*6.92%*
	Franchise Fees	478,011	478,268	480,000	480,000	*0.00%*
	Licenses, Fees & Permits	302,797	255,990	218,285	276,200	*26.53%*
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	700,000	
	Intergovernmental Revenue/Grants	84,333	35,308	36,479	35,000	*-4.05%*
	Charges for Services	92,525	98,348	99,990	81,200	*-18.79%*
	Use of Money & Property	407,162	54,313	28,819	30,000	*4.10%*
	Fines & Forfeitures	20,083	40,567	33,866	25,000	*-26.18%*
	Residual Receipts - Sr Housing	300,000	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	5,000	-	-	
	GENERAL FUND Total	**$ 4,031,285**	**$ 4,238,297**	**$ 4,694,545**	**$ 4,394,770**	***-6.39%***

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
11	STREET FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	12,449	-	85,747	-	*-100.00%*
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	2,928	2,815	957	2,000	*108.99%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	STREET FUND Total	**$ 15,377**	**$ 2,815**	**$ 86,704**	**$ 2,000**	***-97.69%***
12	STORM DRAIN FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	5,232	-	5,002	5,600	*11.96%*
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	157	163	67	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	STORM DRAIN FUND Total	**$ 5,389**	**$ 163**	**$ 5,069**	**$ 5,600**	***10.48%***

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
13	PARK FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	756	-	7,641	800	*-89.53%*
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	585	525	1,603	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	PARK FUND Total	**$ 1,341**	**$ 525**	**$ 9,244**	**$ 800**	***-91.35%***
14	SLESF (AB3229 COPS)					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	100,067	100,021	100,026	100,000	*-0.03%*
	Charges for Services	-	-	-	-	
	Use of Money & Property	-	(28)	-	-	
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	SLESF (AB3229 COPS) Total	**$ 100,067**	**$ 99,993**	**$ 100,026**	**$ 100,000**	***-0.03%***

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
15	AIR QUALITY IMPROVEMENT FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	15,189	14,665	14,528	14,000	*-3.63%*
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	123	154	74	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	AIR QUALITY IMPROVEMENT FUND Total	**$ 15,312**	**$ 14,819**	**$ 14,602**	**$ 14,000**	***-4.12%***
16	GAS TAX FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	72,664	89,957	82,539	91,500	*10.86%*
	Gas Tax	358,801	292,423	361,786	324,400	*-10.33%*
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	209	273	209	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	GAS TAX FUND Total	**$ 431,674**	**$ 382,653**	**$ 444,534**	**$ 415,900**	***-6.44%***

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
17	TRAFFIC SAFETY FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	(129)	(50)	(29)	-	*-100.00%*
	Fines & Forfeitures	54,553	46,344	26,264	38,400	*46.21%*
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	1,420	-	-	-	
	TRAFFIC SAFETY FUND Total	**$ 55,844**	**$ 46,294**	**$ 26,235**	**$ 38,400**	***46.37%***
19	FACILITIES FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	3,083	-	3,407	3,400	*-0.21%*
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	545	503	235	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	FACILITIES FUND Total	**$ 3,628**	**$ 503**	**$ 3,642**	**$ 3,400**	***-6.64%***

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
20	MEASURE "I" FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	178,149	177,207	182,712	170,000	*-6.96%*
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	79,069	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	480	644	223	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	MEASURE "I" FUND Total	**$ 257,698**	**$ 177,851**	**$ 182,935**	**$ 170,000**	***-7.07%***
21	WASTE WATER DISPOSAL FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	3,960	-	3,300	-	*-100.00%*
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	1,600,627	1,653,497	1,530,455	-	*-100.00%*
	Use of Money & Property	5,267	4,987	2,213	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	WASTE WATER DISPOSAL FUND Total	**$ 1,609,854**	**$ 1,658,484**	**$ 1,535,968**	**$ -**	***-100.00%***

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
22	CDBG					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	15,550	75,804	16,665	49,530	*197.21%*
	Charges for Services	-	-	-	-	
	Use of Money & Property	-	24	11	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	CDBG Total	**$ 15,550**	**$ 75,828**	**$ 16,676**	**$ 49,530**	***197.01%***
26	LNDSCP & LGTG ASSESSMENT DIST					
	Property Tax	$ 11,701	$ 10,636	$ 11,811	$ 10,200	*-13.64%*
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	-	8	1	-	*-100.00%*
	Fines & Forfeitures	-	311	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	LNDSCP & LGTG ASSESS. DIST Total	**$ 11,701**	**$ 10,955**	**$ 11,812**	**$ 10,200**	***-13.65%***

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
31	S/A RDA OBLIGATION RETIREMENT FUND					
	Property Tax	$ 1,437,405	$ 2,274,079	$ 1,406,775	$ 2,104,770	*49.62%*
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	631	1,182	-	-	
	Use of Money & Property	56,921	2,111	2,762	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	S/A RDA OBLIG. RETIRE. FUND Total	**$ 1,494,957**	**$ 2,277,372**	**$ 1,409,537**	**$ 2,104,770**	***49.32%***
32	S/A CAPITAL PROJECTS FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	7,590	-	-	-	
	Use of Money & Property	63,347	64,462	16,041	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	1,325,000	-	-	-	
	S/A CAPITAL PROJECTS FUND Total	**$ 1,395,937**	**$ 64,462**	**$ 16,041**	**$ -**	***-100.00%***

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
33	S/A DEBT SERVICE FUND					
	Property Tax	$ 1,242,155	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	11,139	1,680,063	1,246	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	1,086,857	-	*-100.00%*
	S/A DEBT SERVICE FUND Total	**$ 1,253,294**	**$ 1,680,063**	**$ 1,088,103**	**$ -**	***-100.00%***
34	S/A LOW INCOME HOUSING FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	645	-	-	-	
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	4,729	-	-	-	
	S/A LOW INCOME HOUSING FUND Total	**$ 5,374**	**$ -**	**$ -**	**$ -**	

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
37	S/A CRA PROJECTS TRUST					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	3,700	795	719	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	S/A CRA PROJECTS TRUST Total	**$ 3,700**	**$ 795**	**$ 719**	**$ -**	***-100.00%***
46	CAPITAL IMPROVEMENTS - STREETS					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	-	(335)	157	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	210,702	216,559	313,500	112,000	*-64.27%*
	CIP - STREETS Total	**$ 210,702**	**$ 216,224**	**$ 313,657**	**$ 112,000**	***-64.29%***

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

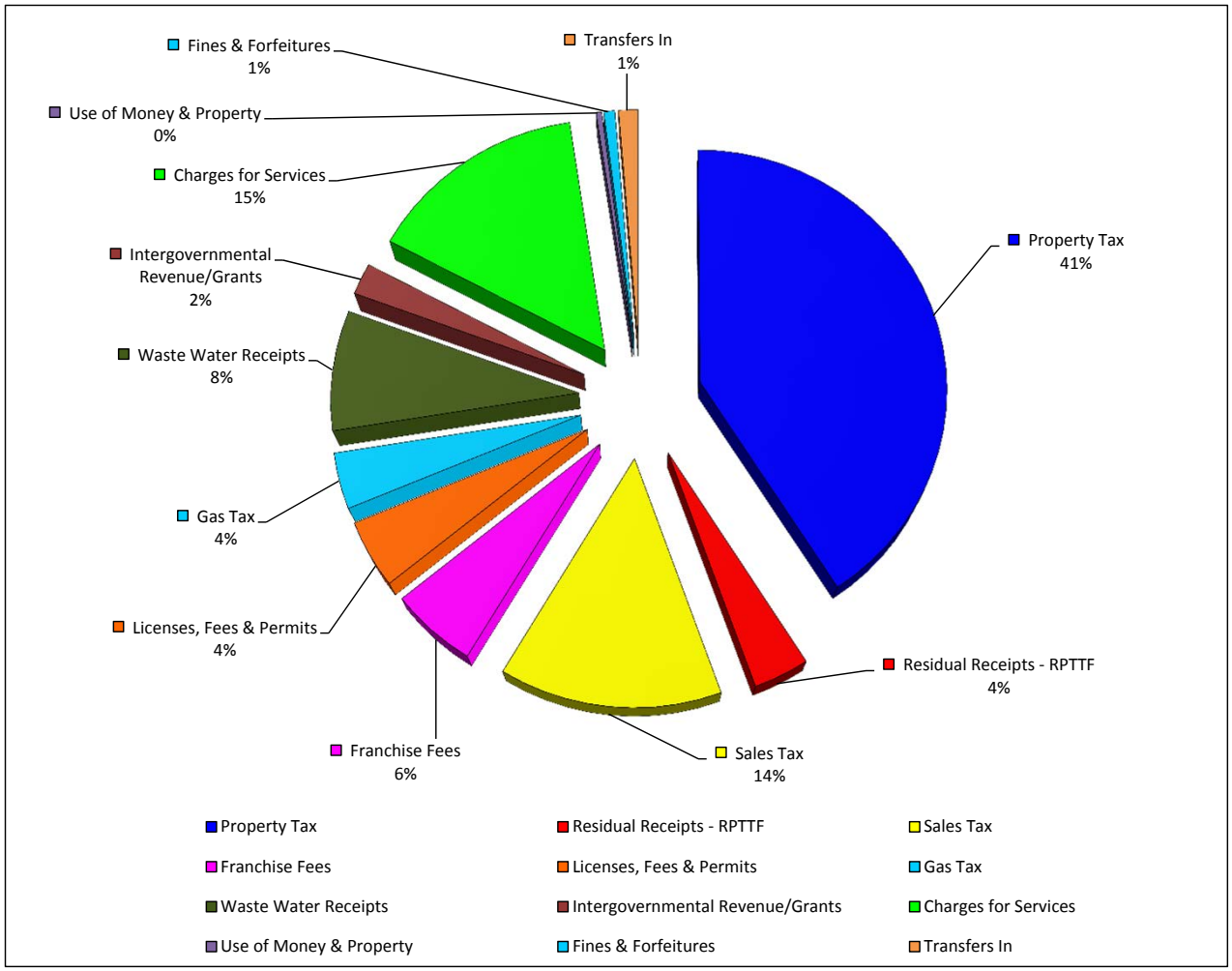
Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
47	CAP.PRJ. BARTON/COLTON BRIDGE					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	33,641	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	-	(53)	-	-	
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	3,572	-	-	-	
	BARTON/COLTON BRIDGE Total	**$ 3,572**	**$ 33,588**	**$ -**	**$ -**	
48	CAPITAL PROJECTS FUND					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	671,094	944,925	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	63	(475)	-	-	
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	-	-	-	
	CAPITAL PROJECTS FUND Total	**$ 671,157**	**$ 944,450**	**$ -**	**$ -**	

City of Grand Terrace

FY 2014-15 Adopted Revenue Detail by Fund

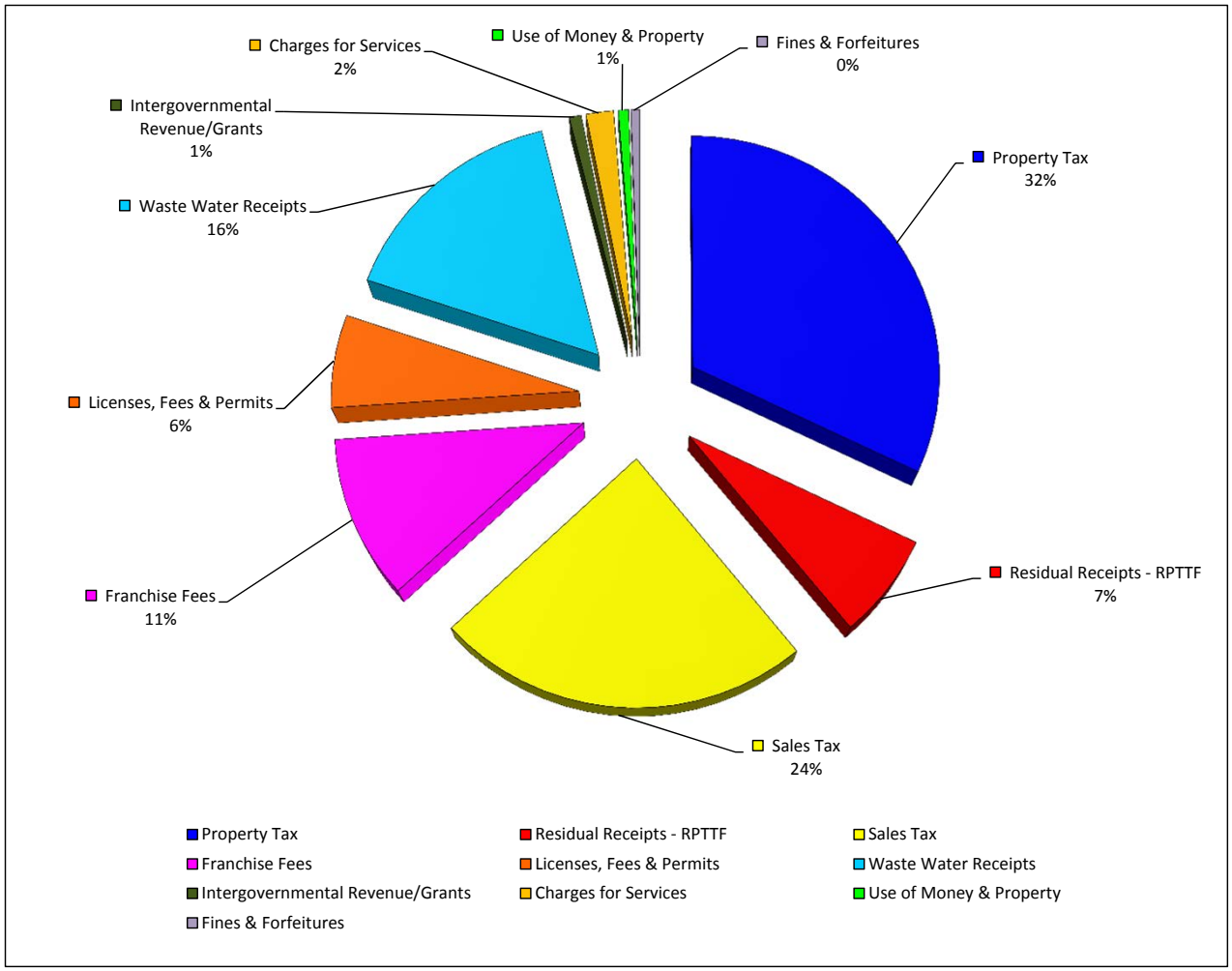
Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
50	CAPITAL PROJECT BOND PROCEEDS					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	11	(359)	-	-	
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	188,505	198,009	-	-	
	CAP. PROJ. BOND PROCEEDS Total	**$ 188,516**	**$ 197,650**	**$ -**	**$ -**	
52	HOUSING AUTHORITY					
	Property Tax	$ -	$ -	$ -	$ -	
	Residual Receipts - RPTTF	-	-	-	-	
	Property Tax (20% Loan Alloc)	-	-	-	-	
	Sales Tax	-	-	-	-	
	Franchise Fees	-	-	-	-	
	Licenses, Fees & Permits	-	-	-	-	
	Gas Tax	-	-	-	-	
	Waste Water Receipts	-	-	-	-	
	Intergovernmental Revenue/Grants	-	-	-	-	
	Charges for Services	-	-	-	-	
	Use of Money & Property	-	175	20	-	*-100.00%*
	Fines & Forfeitures	-	-	-	-	
	Residual Receipts - Sr Housing	-	-	-	-	
	Miscellaneous	-	-	-	-	
	Transfers In	-	1,026	-	-	
	HOUSING AUTHORITY Total	**$ -**	**$ 1,201**	**$ 20**	**$ -**	***-100.00%***
	TOTAL REVENUES	**$ 12,695,629**	**$ 13,235,525**	**$ 11,099,459**	**$ 8,621,120**	***-22.33%***

City of Grand Terrace
FY2014-15 Adopted Citywide Revenues: $8,621,120



Property Tax	3,528,970	*41%*
Residual Receipts - RPTTF	306,370	*4%*
Sales Tax	1,217,000	*14%*
Franchise Fees	480,000	*6%*
Licenses, Fees & Permits	391,500	*4%*
Gas Tax	324,400	*4%*
Waste Water Receipts	700,000	*8%*
Intergovernmental Revenue/Grants	184,530	*2%*
Charges for Services	1,280,950	*15%*
Use of Money & Property	32,000	*0%*
Fines & Forfeitures	63,400	*1%*
Transfers In	112,000	*1%*
	8,621,120	*100%*

City of Grand Terrace
FY2014-15 Adopted General Fund Revenues: $4,394,770



Property Tax	1,414,000	*32%*
Residual Receipts - RPTTF	306,370	*7%*
Sales Tax	1,047,000	*24%*
Franchise Fees	480,000	*11%*
Licenses, Fees & Permits	276,200	*6%*
Waste Water Receipts	700,000	*16%*
Intergovernmental Revenue/Grants	35,000	*1%*
Charges for Services	81,200	*2%*
Use of Money & Property	30,000	*1%*
Fines & Forfeitures	25,000	*0%*
	4,394,770	*100%*

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City of Grand Terrace

FY 2014-15 Adopted Expenditure Summary by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
09	CHILD CARE CENTER FUND	$ 1,082,655	$ 1,083,694	$ 1,144,326	$ 1,159,410	*1.32%*
10	GENERAL FUND	3,427,885	3,531,471	4,998,807	4,425,867	*-11.46%*
11	STREET FUND	17,012	262,793	49,207	49,200	*-0.01%*
12	STORM DRAIN FUND	-	-	-	-	
13	PARK FUND	2,716	2,361	1,584	17,300	*992.17%*
14	SLESF (AB3229 COPS)	100,500	100,495	99,091	100,000	*0.92%*
15	AIR QUALITY IMPROVEMENT FUND	4,848	(7)	-	-	
16	GAS TAX FUND	376,489	336,753	343,813	402,490	*17.07%*
17	TRAFFIC SAFETY FUND	41,552	17,915	4,890	5,200	*6.34%*
19	FACILITIES FUND	-	-	-	-	
20	MEASURE "I" FUND	188,346	(14,258)	329,102	170,000	*-48.34%*
21	WASTE WATER DISPOSAL FUND	1,569,386	1,579,517	1,578,027	1,200,000	*-23.96%*
22	CDBG	50,167	25,724	-	49,530	
26	LNDSCP & LGTG ASSESSMENT DIST	13,640	12,966	7,385	7,800	*5.62%*
31	S/A RDA OBLIGATION RETIREMENT FUND	-	-	-	-	
32	S/A CAPITAL PROJECTS FUND	799,958	2,200,327	299,895	353,600	*17.91%*
33	S/A DEBT SERVICE FUND	4,069,090	1,346,589	4,317,159	1,751,170	*-59.44%*
34	S/A LOW INCOME HOUSING FUND	1,716	228,092	-	-	
37	S/A CRA PROJECTS TRUST	163,125	-	-	241,500	
46	CAPITAL IMPROVEMENTS - STREETS	210,702	216,559	217,255	112,000	*-48.45%*
47	CAP.PRJ. BARTON/COLTON BRIDGE	3,718	-	-	-	
48	CAPITAL PROJECTS FUND	707,977	897,493	192,390	-	*-100.00%*
50	CAPITAL PROJECT BOND PROCEEDS	188,505	198,009	-	-	
52	HOUSING AUTHORITY	-	134	142	10,200	*7083.10%*
	Total Revenues	**$ 13,019,987**	**$ 12,026,627**	**$ 13,583,073**	**$ 10,055,267**	***-25.97%***

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
09	CHILD CARE CENTER FUND					
	Salaries	$ 510,019	$ 536,725	$ 560,000	$ 575,460	*2.76%*
	Benefits	217,501	250,597	262,026	263,250	*0.47%*
	Professional/Contractual Services	27,421	19,503	24,115	24,200	*0.35%*
	Materials & Supplies	60,506	60,124	58,738	60,800	*3.51%*
	Utilities	14,768	16,278	17,097	17,100	*0.02%*
	Lease of Facility/Equipment	3,200	3,200	8,000	8,000	*0.00%*
	Equipment	1,531	383	350	400	*14.29%*
	Debt Service	-	-	-	-	
	Capital Projects	34,457	-	15,200	11,400	*-25.00%*
	Overhead Cost Allocation	213,252	196,884	198,800	198,800	*0.00%*
	Transfers Out	-	-	-	-	
	CHILD CARE CENTER FUND Total	**$ 1,082,655**	**$ 1,083,694**	**$ 1,144,326**	**$ 1,159,410**	***1.32%***
10	GENERAL FUND					
	Salaries	$ 791,344	$ 659,164	$ 667,171	$ 730,230	*9.45%*
	Benefits	422,011	394,494	359,730	388,380	*7.96%*
	Professional/Contractual Services	2,260,392	2,317,798	2,597,161	2,829,657	*8.95%*
	Materials & Supplies	311,513	246,897	277,707	307,900	*10.87%*
	Utilities	110,177	125,198	135,778	135,800	*0.02%*
	Lease of Facility/Equipment	4,958	4,268	3,724	4,400	*18.15%*
	Equipment	30,245	8,432	912	1,000	*9.65%*
	Debt Service	-	127,424	254,846	254,900	*0.02%*
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	(576,839)	(442,161)	(476,600)	(317,900)	*-33.30%*
	Transfers Out	74,084	89,957	1,178,377	91,500	*-92.24%*
	GENERAL FUND Total	**$ 3,427,885**	**$ 3,531,471**	**$ 4,998,807**	**$ 4,425,867**	***-11.46%***

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
11	STREET FUND					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	-	-	-	-	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	17,012	48,793	49,207	49,200	*-0.01%*
	Transfers Out	-	214,000	-	-	
	STREET FUND Total	**$ 17,012**	**$ 262,793**	**$ 49,207**	**$ 49,200**	***-0.01%***
12	STORM DRAIN FUND					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	-	-	-	-	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	STORM DRAIN FUND Total	**$ -**	**$ -**	**$ -**	**$ -**	

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
13	PARK FUND					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	-	-	-	-	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	(716)	15,000	*-2194.97%*
	Overhead Cost Allocation	2,716	2,361	2,300	2,300	*0.00%*
	Transfers Out	-	-	-	-	
	PARK FUND Total	**$ 2,716**	**$ 2,361**	**$ 1,584**	**$ 17,300**	***992.17%***
14	SLESF (AB3229 COPS)					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	100,000	100,000	99,091	99,500	*0.41%*
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	500	495	-	500	
	Transfers Out	-	-	-	-	
	SLESF (AB3229 COPS) Total	**$ 100,500**	**$ 100,495**	**$ 99,091**	**$ 100,000**	***0.92%***

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
15	AIR QUALITY IMPROVEMENT FUND					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	5,775	-	-	-	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	(927)	(7)	-	-	
	Transfers Out	-	-	-	-	
	AIR QUALITY IMPROVEMENT FUND Total	**$ 4,848**	**$ (7)**	**$ -**	**$ -**	
16	GAS TAX FUND					
	Salaries	$ 68,035	$ 62,386	$ 65,328	$ 83,560	*27.91%*
	Benefits	32,781	35,478	30,768	35,930	*16.78%*
	Professional/Contractual Services	118,521	116,774	129,961	158,400	*21.88%*
	Materials & Supplies	631	544	760	600	*-21.05%*
	Utilities	72,657	75,436	72,990	80,000	*9.60%*
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	33,864	43,576	44,006	44,000	*-0.01%*
	Transfers Out	50,000	2,559	-	-	
	GAS TAX FUND Total	**$ 376,489**	**$ 336,753**	**$ 343,813**	**$ 402,490**	***17.07%***

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
17	TRAFFIC SAFETY FUND					
	Salaries	$ 1,272	$ -	$ -	$ -	
	Benefits	148	-	-	-	
	Professional/Contractual Services	36,820	13,321	289	600	*107.61%*
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	3,312	4,594	4,601	4,600	*-0.02%*
	Transfers Out	-	-	-	-	
	TRAFFIC SAFETY FUND Total	**$ 41,552**	**$ 17,915**	**$ 4,890**	**$ 5,200**	***6.34%***
19	FACILITIES FUND					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	-	-	-	-	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	FACILITIES FUND Total	**$ -**	**$ -**	**$ -**	**$ -**	

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
20	MEASURE "I" FUND					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	-	-	-	46,000	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	24,072	(14,258)	15,602	12,000	*-23.09%*
	Transfers Out	164,274	-	313,500	112,000	*-64.27%*
	MEASURE "I" FUND Total	**$ 188,346**	**$ (14,258)**	**$ 329,102**	**$ 170,000**	***-48.34%***
21	WASTE WATER DISPOSAL FUND					
	Salaries	$ 52,363	$ 49,761	$ 41,803	$ -	*-100.00%*
	Benefits	26,708	28,459	22,195	-	*-100.00%*
	Professional/Contractual Services	1,257,994	1,244,222	1,254,194	1,200,000	*-4.32%*
	Materials & Supplies	12,311	12,627	12,542	-	*-100.00%*
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	88,570	88,570	88,570	-	*-100.00%*
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	131,440	155,878	158,723	-	*-100.00%*
	Transfers Out	-	-	-	-	
	WASTE WATER DISPOSAL FUND Total	**$ 1,569,386**	**$ 1,579,517**	**$ 1,578,027**	**$ 1,200,000**	***-23.96%***

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
22	CDBG					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	4,825	25,584	-	38,690	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	45,342	140	-	10,840	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	CDBG Total	**$ 50,167**	**$ 25,724**	**$ -**	**$ 49,530**	
26	LNDSCP & LGTG ASSESSMENT DIST					
	Salaries	$ 5,496	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	3,719	-	-	-	
	Materials & Supplies	-	-	-	-	
	Utilities	3,313	4,121	4,485	4,900	*9.25%*
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	1,112	3,845	2,900	2,900	*0.00%*
	Transfers Out	-	5,000	-	-	
	LNDSCP & LGTG ASSESS. DIST Total	**$ 13,640**	**$ 12,966**	**$ 7,385**	**$ 7,800**	***5.62%***

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
31	S/A RDA OBLIGATION RETIREMENT FUND					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	-	-	-	-	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	S/A RDA OBLIG. RETIRE. FUND Total	**$ -**	**$ -**	**$ -**	**$ -**	
32	S/A CAPITAL PROJECTS FUND					
	Salaries	$ 114,674	$ 162,705	$ 160,320	$ 145,990	*-8.94%*
	Benefits	60,719	87,137	78,005	74,010	*-5.12%*
	Professional/Contractual Services	604,799	1,949,915	59,527	132,800	*123.09%*
	Materials & Supplies	149	-	1,396	-	*-100.00%*
	Utilities	19,617	570	647	800	*23.65%*
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	S/A CAPITAL PROJECTS FUND Total	**$ 799,958**	**$ 2,200,327**	**$ 299,895**	**$ 353,600**	***17.91%***

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
33	S/A DEBT SERVICE FUND					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	1,375,930	14,858	7,413	7,400	*-0.18%*
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	1,363,431	1,331,731	4,309,746	1,743,770	*-59.54%*
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	1,329,729	-	-	-	
	S/A DEBT SERVICE FUND Total	**$ 4,069,090**	**$ 1,346,589**	**$ 4,317,159**	**$ 1,751,170**	***-59.44%***
34	S/A LOW INCOME HOUSING FUND					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	1,051	228,092	-	-	
	Materials & Supplies	601	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	64	-	-	-	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	S/A LOW INCOME HOUSING FUND Total	**$ 1,716**	**$ 228,092**	**$ -**	**$ -**	

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
37	S/A CRA PROJECTS TRUST					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	163,125	-	-	241,500	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	S/A CRA PROJECTS TRUST Total	**$ 163,125**	**$ -**	**$ -**	**$ 241,500**	
46	CAPITAL IMPROVEMENTS - STREETS					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	-	-	-	-	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	210,702	216,559	217,255	112,000	*-48.45%*
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	CIP - STREETS Total	**$ 210,702**	**$ 216,559**	**$ 217,255**	**$ 112,000**	***-48.45%***

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

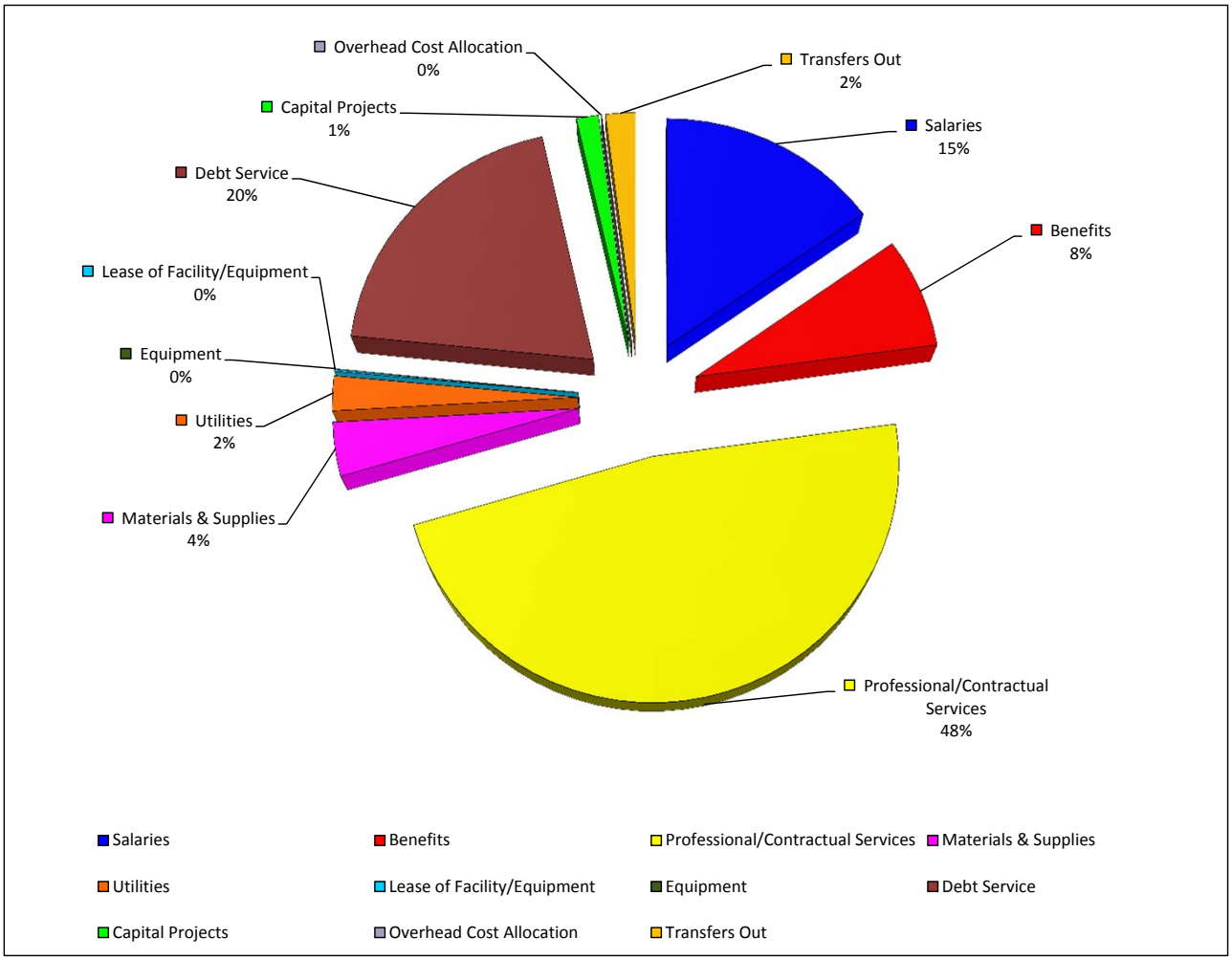
Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
47	CAP.PRJ. BARTON/COLTON BRIDGE					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	-	-	-	-	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	3,718	-	-	-	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	BARTON/COLTON BRIDGE Total	**$ 3,718**	**$ -**	**$ -**	**$ -**	
48	CAPITAL PROJECTS FUND					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	958	8,465	472	-	*-100.00%*
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	707,019	889,028	191,918	-	*-100.00%*
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	CAPITAL PROJECTS FUND Total	**$ 707,977**	**$ 897,493**	**$ 192,390**	**$ -**	***-100.00%***

City of Grand Terrace

FY 2014-15 Adopted Expenditure Detail by Fund

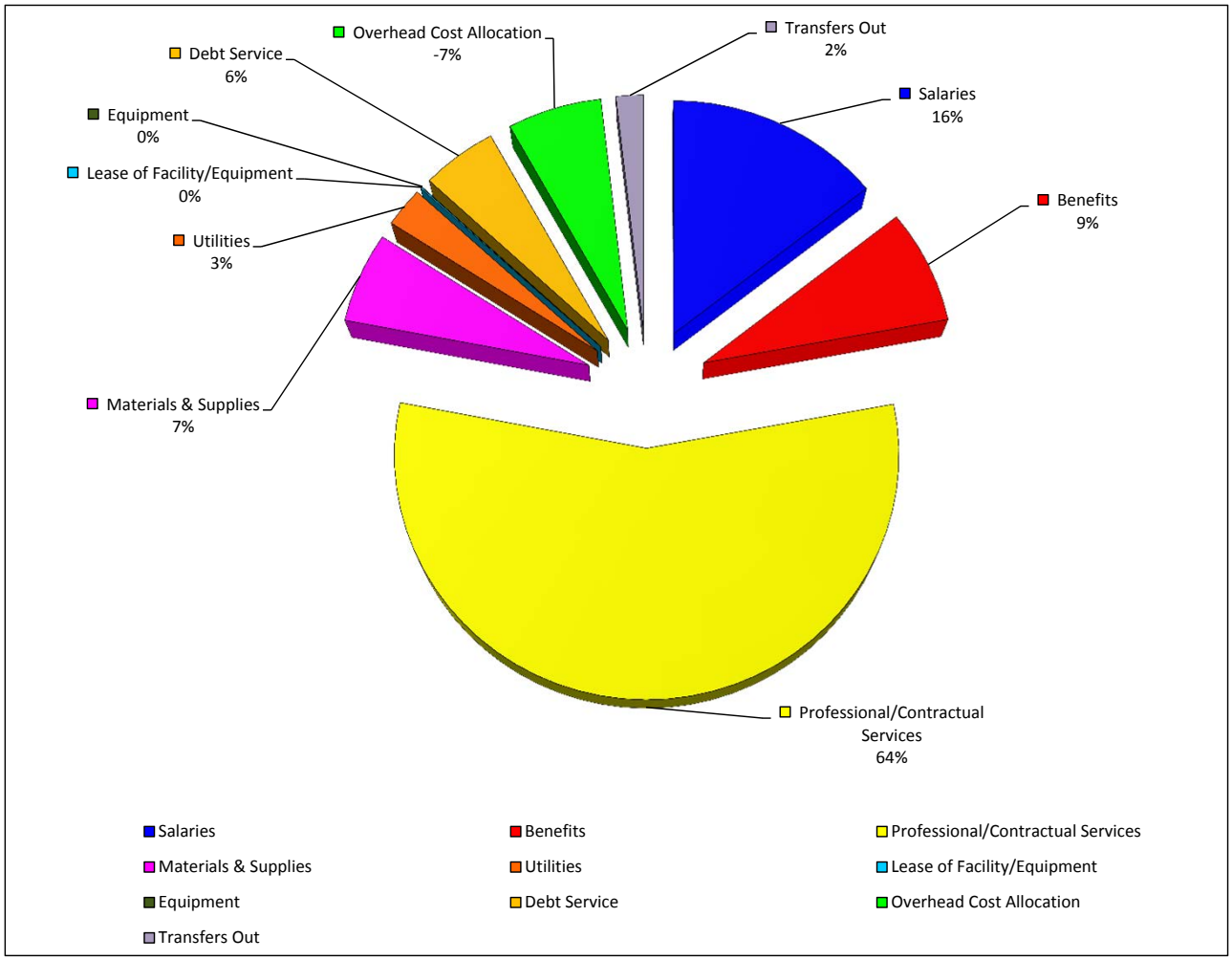
Fund	Fund Title	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
50	CAPITAL PROJECT BOND PROCEEDS					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	-	-	-	-	
	Materials & Supplies	-	-	-	-	
	Utilities	-	-	-	-	
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	188,505	198,009	-	-	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	CAP. PROJ. BOND PROCEEDS Total	**$ 188,505**	**$ 198,009**	**$ -**	**$ -**	
52	HOUSING AUTHORITY					
	Salaries	$ -	$ -	$ -	$ -	
	Benefits	-	-	-	-	
	Professional/Contractual Services	-	-	-	10,000	
	Materials & Supplies	-	-	-	-	
	Utilities	-	134	142	200	*40.85%*
	Lease of Facility/Equipment	-	-	-	-	
	Equipment	-	-	-	-	
	Debt Service	-	-	-	-	
	Capital Projects	-	-	-	-	
	Overhead Cost Allocation	-	-	-	-	
	Transfers Out	-	-	-	-	
	HOUSING AUTHORITY Total	**$ -**	**$ 134**	**$ 142**	**$ 10,200**	***7083.10%***
	TOTAL EXPENDITURES	**$ 13,019,987**	**$ 12,026,627**	**$ 13,583,073**	**$ 10,055,267**	***-25.97%***

City of Grand Terrace
FY2014-15 Adopted Citywide Expenditures: $10,055,267



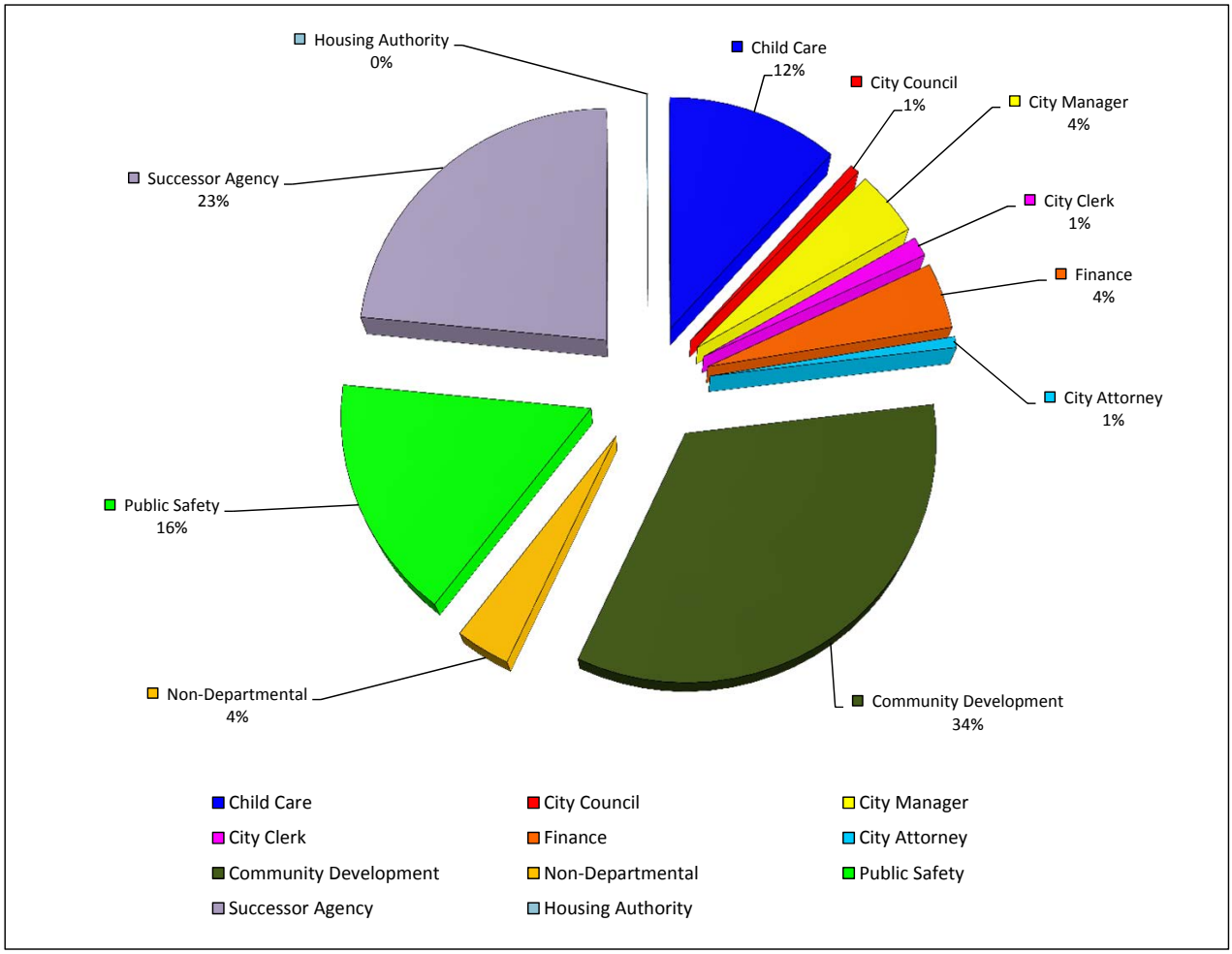
Salaries	1,535,240	*15%*
Benefits	761,570	*8%*
Professional/Contractual Services	4,788,747	*48%*
Materials & Supplies	369,300	*4%*
Utilities	238,800	*2%*
Lease of Facility/Equipment	12,400	*0%*
Equipment	1,400	*0%*
Debt Service	1,998,670	*20%*
Capital Projects	149,240	*1%*
Overhead Cost Allocation	(3,600)	*0%*
Transfers Out	203,500	*2%*
	10,055,267	*100%*

City of Grand Terrace
FY2014-15 Adopted General Fund Expenditures: $4,425,867



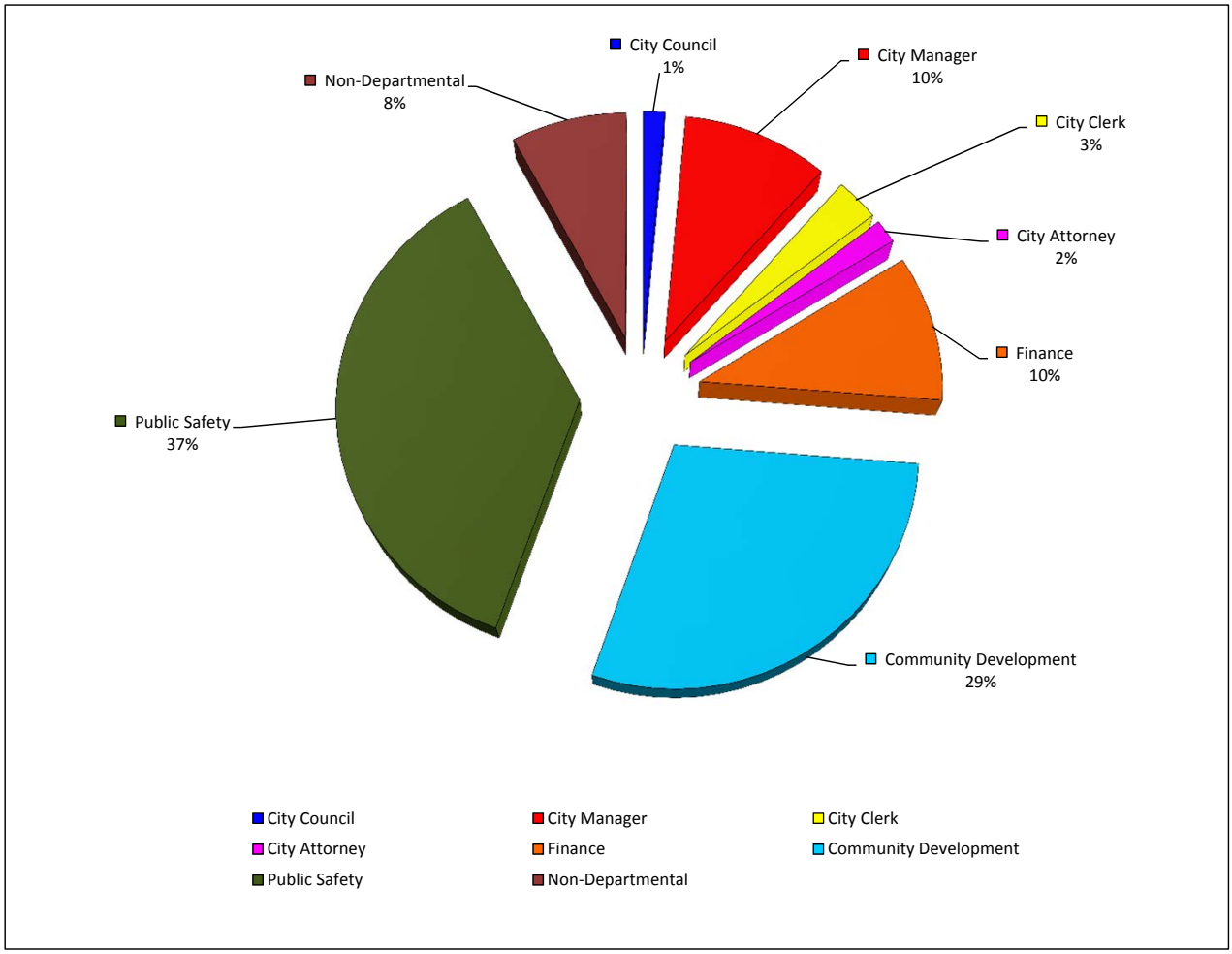
Salaries	730,230	*16%*
Benefits	388,380	*9%*
Professional/Contractual Services	2,829,657	*64%*
Materials & Supplies	307,900	*7%*
Utilities	135,800	*3%*
Lease of Facility/Equipment	4,400	*0%*
Equipment	1,000	*0%*
Debt Service	254,900	*6%*
Overhead Cost Allocation	(317,900)	*-7%*
Transfers Out	91,500	*2%*
	4,425,867	*100%*

City of Grand Terrace
FY2014-15 Adopted Citywide Expenditures by Department: $10,055,267



Child Care	1,159,410	*12%*
City Council	64,750	*1%*
City Manager	446,006	*4%*
City Clerk	132,492	*1%*
Finance	446,070	*4%*
City Attorney	73,000	*1%*
Community Development	3,401,069	*34%*
Non-Departmental	349,800	*4%*
Public Safety	1,626,200	*16%*
Successor Agency	2,346,270	*23%*
Housing Authority	10,200	*0%*
	10,055,267	*100%*

City of Grand Terrace
FY2014-15 Adopted General Fund Expenditures by Department: $4,425,867



City Council	64,750	*1%*
City Manager	446,006	*10%*
City Clerk	132,492	*3%*
City Attorney	73,000	*2%*
Finance	446,070	*10%*
Community Development	1,287,549	*29%*
Public Safety	1,626,200	*37%*
Non-Departmental	349,800	*8%*
	4,425,867	*100%*

City of Grand Terrace
FY 2014-15 Adopted Revenue & Expense by Category

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUND
Revenues				
Property Tax	$ 1,414,000	$ 10,200	$ -	$ -
Residual Receipts - RPTTF	306,370	-	-	-
Property Tax (20% Loan Alloc)	-	-	-	-
Sales Tax	1,047,000	170,000	-	-
Franchise Fees	480,000	-	-	-
Licenses, Fees & Permits	276,200	115,300	-	-
Gas Tax	-	324,400	-	-
Waste Water Receipts	700,000	-	-	-
Intergovernmental Revenue/Grants	35,000	149,530	-	-
Charges for Services	81,200	1,199,750	-	-
Use of Money & Property	30,000	2,000	-	-
Fines & Forfeitures	25,000	38,400	-	-
Residual Receipts - Sr Housing	-	-	-	-
Miscellaneous	-	-	-	-
Transfers In	-	-	112,000	-
Total Revenues	4,394,770	2,009,580	112,000	-
Expenditures				
Salaries	730,230	659,020	-	-
Benefits	388,380	299,180	-	-
Professional/Contractual Services	2,829,657	367,390	-	1,200,000
Materials & Supplies	307,900	61,400	-	-
Utilities	135,800	102,000	-	-
Lease of Facility/Equipment	4,400	8,000	-	-
Equipment	1,000	400	-	-
Debt Service	254,900	-	-	-
Capital Projects	-	37,240	112,000	-
Overhead Cost Allocation	(317,900)	314,300	-	-
Transfers Out	91,500	112,000	-	-
Total Expenditures	4,425,867	1,960,930	112,000	1,200,000
Impact to Fund Balance				
Revenues	4,394,770	2,009,580	112,000	-
Expenditures	4,425,867	1,960,930	112,000	1,200,000
Net - Increase to or (Use of) Fund Balance	**$ (31,097)**	**$ 48,650**	**$ -**	**$ (1,200,000)**

City of Grand Terrace
FY 2014-15 Adopted Revenue & Expense by Category

SUCCESSOR AGENCY	TRUST FUNDS	TOTAL	
			Revenues
$ 2,104,770	$ -	$ 3,528,970	Property Tax
-	-	306,370	Residual Receipts - RPTTF
-	-	-	Property Tax (20% Loan Alloc)
-	-	1,217,000	Sales Tax
-	-	480,000	Franchise Fees
-	-	391,500	Licenses, Fees & Permits
-	-	324,400	Gas Tax
-	-	700,000	Waste Water Receipts
-	-	184,530	Intergovernmental Revenue/Grants
-	-	1,280,950	Charges for Services
-	-	32,000	Use of Money & Property
-	-	63,400	Fines & Forfeitures
-	-	-	Residual Receipts - Sr Housing
-	-	-	Miscellaneous
-	-	112,000	Transfers In
2,104,770	-	8,621,120	Total Revenues
			Expenditures
145,990	-	1,535,240	Salaries
74,010	-	761,570	Benefits
381,700	10,000	4,788,747	Professional/Contractual Services
-	-	369,300	Materials & Supplies
800	200	238,800	Utilities
-	-	12,400	Lease of Facility/Equipment
-	-	1,400	Equipment
1,743,770	-	1,998,670	Debt Service
-	-	149,240	Capital Projects
-	-	(3,600)	Overhead Cost Allocation
-	-	203,500	Transfers Out
2,346,270	10,200	10,055,267	Total Expenditures
			Impact to Fund Balance
2,104,770	-	8,621,120	Revenues
2,346,270	10,200	10,055,267	Expenditures
$ (241,500)	**$ (10,200)**	**$ (1,434,147)**	**Net - Increase to or (Use of) Fund Balance**

City of Grand Terrace
FY 2014-15 Adopted Revenue & Expense Detail by Fund

	09	10	11	12
	CHILD CARE CENTER FUND	GENERAL FUND	STREET FUND	STORM DRAIN FUND
Revenues				
Property Tax	$ -	$ 1,414,000	$ -	$ -
Residual Receipts - RPTTF	-	306,370	-	-
Property Tax (20% Loan Alloc)	-	-	-	-
Sales Tax	-	1,047,000	-	-
Franchise Fees	-	480,000	-	-
Licenses, Fees & Permits	-	276,200	-	5,600
Gas Tax	-	-	-	-
Waste Water Receipts	-	700,000	-	-
Intergovernmental Revenue/Grants	-	35,000	-	-
Charges for Services	1,199,750	81,200	-	-
Use of Money & Property	-	30,000	2,000	-
Fines & Forfeitures	-	25,000	-	-
Residual Receipts - Sr Housing	-	-	-	-
Miscellaneous	-	-	-	-
Transfers In	-	-	-	-
Total Revenues	1,199,750	4,394,770	2,000	5,600
Expenditures				
Salaries	575,460	730,230	-	-
Benefits	263,250	388,380	-	-
Professional/Contractual Services	24,200	2,829,657	-	-
Materials & Supplies	60,800	307,900	-	-
Utilities	17,100	135,800	-	-
Lease of Facility/Equipment	8,000	4,400	-	-
Equipment	400	1,000	-	-
Debt Service	-	254,900	-	-
Capital Projects	11,400	-	-	-
Overhead Cost Allocation	198,800	(317,900)	49,200	-
Transfers Out	-	91,500	-	-
Total Expenditures	1,159,410	4,425,867	49,200	-
Impact to Fund Balance				
Revenues	1,199,750	4,394,770	2,000	5,600
Expenditures	1,159,410	4,425,867	49,200	-
Net - Increase to or (Use of) Fund Balance	**$ 40,340**	**$ (31,097)**	**$ (47,200)**	**$ 5,600**

City of Grand Terrace
FY 2014-15 Adopted Revenue & Expense Detail by Fund

13 PARK FUND	14 SLESF (AB3229 COPS)	15 AIR QUALITY IMPROVEMENT FUND	16 GAS TAX FUND	
				Revenues
$ -	$ -	$ -	$ -	Property Tax
-	-	-	-	Residual Receipts - RPTTF
-	-	-	-	Property Tax (20% Loan Alloc)
-	-	-	-	Sales Tax
-	-	-	-	Franchise Fees
800	-	14,000	91,500	Licenses, Fees & Permits
-	-	-	324,400	Gas Tax
-	-	-	-	Waste Water Receipts
-	100,000	-	-	Intergovernmental Revenue/Grants
-	-	-	-	Charges for Services
-	-	-	-	Use of Money & Property
-	-	-	-	Fines & Forfeitures
-	-	-	-	Residual Receipts - Sr Housing
-	-	-	-	Miscellaneous
-	-	-	-	Transfers In
800	100,000	14,000	415,900	Total Revenues
				Expenditures
-	-	-	83,560	Salaries
-	-	-	35,930	Benefits
-	99,500	-	158,400	Professional/Contractual Services
-	-	-	600	Materials & Supplies
-	-	-	80,000	Utilities
-	-	-	-	Lease of Facility/Equipment
-	-	-	-	Equipment
-	-	-	-	Debt Service
15,000	-	-	-	Capital Projects
2,300	500	-	44,000	Overhead Cost Allocation
-	-	-	-	Transfers Out
17,300	100,000	-	402,490	Total Expenditures
				Impact to Fund Balance
800	100,000	14,000	415,900	Revenues
17,300	100,000	-	402,490	Expenditures
$ (16,500)	**$ -**	**$ 14,000**	**$ 13,410**	**Net - Increase to or (Use of) Fund Balance**

City of Grand Terrace
FY 2014-15 Adopted Revenue & Expense Detail by Fund

	17	19	20	21
	TRAFFIC SAFETY FUND	FACILITIES FUND	MEASURE "I" FUND	WASTE WATER DISPOSAL FUND
Revenues				
Property Tax	$ -	$ -	$ -	$ -
Residual Receipts - RPTTF	-	-	-	-
Property Tax (20% Loan Alloc)	-	-	-	-
Sales Tax	-	-	170,000	-
Franchise Fees	-	-	-	-
Licenses, Fees & Permits	-	3,400	-	-
Gas Tax	-	-	-	-
Waste Water Receipts	-	-	-	-
Intergovernmental Revenue/Grants	-	-	-	-
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Fines & Forfeitures	38,400	-	-	-
Residual Receipts - Sr Housing	-	-	-	-
Miscellaneous	-	-	-	-
Transfers In	-	-	-	-
Total Revenues	38,400	3,400	170,000	-
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Professional/Contractual Services	600	-	46,000	1,200,000
Materials & Supplies	-	-	-	-
Utilities	-	-	-	-
Lease of Facility/Equipment	-	-	-	-
Equipment	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Overhead Cost Allocation	4,600	-	12,000	-
Transfers Out	-	-	112,000	-
Total Expenditures	5,200	-	170,000	1,200,000
Impact to Fund Balance				
Revenues	38,400	3,400	170,000	-
Expenditures	5,200	-	170,000	1,200,000
Net - Increase to or (Use of) Fund Balance	**$ 33,200**	**$ 3,400**	**$ -**	**$ (1,200,000)**

City of Grand Terrace
FY 2014-15 Adopted Revenue & Expense Detail by Fund

22 CDBG	26 LNDSCP & LGTG ASSESSMENT DIST	31 S/A RDA OBLIGATION RETIREMENT FUND	32 S/A CAPITAL PROJECTS FUND	
				Revenues
$ -	$ 10,200	$ 2,104,770	$ -	Property Tax
-	-	-	-	Residual Receipts - RPTTF
-	-	-	-	Property Tax (20% Loan Alloc)
-	-	-	-	Sales Tax
-	-	-	-	Franchise Fees
-	-	-	-	Licenses, Fees & Permits
-	-	-	-	Gas Tax
-	-	-	-	Waste Water Receipts
49,530	-	-	-	Intergovernmental Revenue/Grants
-	-	-	-	Charges for Services
-	-	-	-	Use of Money & Property
-	-	-	-	Fines & Forfeitures
-	-	-	-	Residual Receipts - Sr Housing
-	-	-	-	Miscellaneous
-	-	-	-	Transfers In
49,530	10,200	2,104,770	-	Total Revenues
				Expenditures
-	-	-	145,990	Salaries
-	-	-	74,010	Benefits
38,690	-	-	132,800	Professional/Contractual Services
-	-	-	-	Materials & Supplies
-	4,900	-	800	Utilities
-	-	-	-	Lease of Facility/Equipment
-	-	-	-	Equipment
-	-	-	-	Debt Service
10,840	-	-	-	Capital Projects
-	2,900	-	-	Overhead Cost Allocation
-	-	-	-	Transfers Out
49,530	7,800	-	353,600	Total Expenditures
				Impact to Fund Balance
49,530	10,200	2,104,770	-	Revenues
49,530	7,800	-	353,600	Expenditures
$ -	**$ 2,400**	**$ 2,104,770**	**$ (353,600)**	**Net - Increase to or (Use of) Fund Balance**

City of Grand Terrace
FY 2014-15 Adopted Revenue & Expense Detail by Fund

	33 S/A DEBT SERVICE FUND	34 S/A LOW INCOME HOUSING FUND	37 S/A CRA PROJECTS TRUST	46 CAPITAL IMPROVMNTS - STREETs
Revenues				
Property Tax	$ -	$ -	$ -	$ -
Residual Receipts - RPTTF	-	-	-	-
Property Tax (20% Loan Alloc)	-	-	-	-
Sales Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Fees & Permits	-	-	-	-
Gas Tax	-	-	-	-
Waste Water Receipts	-	-	-	-
Intergovernmental Revenue/Grants	-	-	-	-
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Fines & Forfeitures	-	-	-	-
Residual Receipts - Sr Housing	-	-	-	-
Miscellaneous	-	-	-	-
Transfers In	-	-	-	112,000
Total Revenues	-	-	-	112,000
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Professional/Contractual Services	7,400	-	241,500	-
Materials & Supplies	-	-	-	-
Utilities	-	-	-	-
Lease of Facility/Equipment	-	-	-	-
Equipment	-	-	-	-
Debt Service	1,743,770	-	-	-
Capital Projects	-	-	-	112,000
Overhead Cost Allocation	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	1,751,170	-	241,500	112,000
Impact to Fund Balance				
Revenues	-	-	-	112,000
Expenditures	1,751,170	-	241,500	112,000
Net - Increase to or (Use of) Fund Balance	**$ (1,751,170)**	**$ -**	**$ (241,500)**	**$ -**

City of Grand Terrace
FY 2014-15 Adopted Revenue & Expense Detail by Fund

48 CAPITAL PROJECTS FUND	52 HOUSING AUTHORITY	TOTAL	
			Revenues
$ -	$ -	$ 3,528,970	Property Tax
-	-	306,370	Residual Receipts - RPTTF
-	-	-	Property Tax (20% Loan Alloc)
-	-	1,217,000	Sales Tax
-	-	480,000	Franchise Fees
-	-	391,500	Licenses, Fees & Permits
-	-	324,400	Gas Tax
-	-	700,000	Waste Water Receipts
-	-	184,530	Intergovernmental Revenue/Grants
-	-	1,280,950	Charges for Services
-	-	32,000	Use of Money & Property
-	-	63,400	Fines & Forfeitures
-	-	-	Residual Receipts - Sr Housing
-	-	-	Miscellaneous
-	-	112,000	Transfers In
-	-	8,621,120	Total Revenues
			Expenditures
-	-	1,535,240	Salaries
-	-	761,570	Benefits
-	10,000	4,788,747	Professional/Contractual Services
-	-	369,300	Materials & Supplies
-	200	238,800	Utilities
-	-	12,400	Lease of Facility/Equipment
-	-	1,400	Equipment
-	-	1,998,670	Debt Service
-	-	149,240	Capital Projects
-	-	(3,600)	Overhead Cost Allocation
-	-	203,500	Transfers Out
-	10,200	10,055,267	Total Expenditures
			Impact to Fund Balance
-	-	8,621,120	Revenues
-	10,200	10,055,267	Expenditures
$ -	**$ (10,200)**	**$ (1,434,147)**	**Net - Increase to or (Use of) Fund Balance**

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CITY OF GRAND TERRACE
REVENUE AND EXPENDITURE ASSUMPTIONS

REVENUE ASSUMPTIONS:

In several cases economic forecast information was used to determine an appropriate inflationary factor relative to the five-year revenue and expenditure projections. It should be noted that the City's major revenue sources, such as property tax and sales tax, are projected based on data and analyses specific to the City, utilizing outside consulting expertise, rather than applying generalized growth or inflationary factors. Likewise, key expenditure categories, such as personnel-related expenses and contractual services, are projected based on factors specific to the City.

Tax increment financing allowed redevelopment agencies to capture increased property tax revenue in their project areas to fund redevelopment activities. Once a project area was designated, and a redevelopment plan was adopted, a base year was set for property tax revenues. All of the other taxing entities in the project area (e.g., school districts, city and county governments, flood control districts, library districts, etc.) had their property tax revenue frozen at this base year level. Any increased tax revenue above the base year level went to the redevelopment agency until the redevelopment project ended. This is important to keep in my mind when considering the assumptions and data below.

Revenues

When projecting revenues for the five-year projection, the revenue estimates were based upon the following assumptions:

- receipt of on-going funds of $300,000 in annual lease payments from the waste water agreement between the Cities of Grand Terrace and Colton;
- General Fund property taxes are frozen; since all of City Grand Terrace is part of the former redevelopment project area, all increased tax revenue goes to the Successor Agency;
- Licenses, Fees and Permits are projected to increase by $50,000 annually due to the implementation of the City's strategic plan; and,
- annual increase of revenues at 3% for the other revenues;
- additional RPTTF receipts as provided by RSG property tax consultants based on their initial projection and percentage of the City's last distribution allocation;
- assumes overpayment by the County of RPTTF totaling $360,000 based on the volatility of prior distributions; and
- assumes payment of $200,000 against overpayment is deducted in FY2014-15 with the balance deducted in FY2015-16.

Expenditures

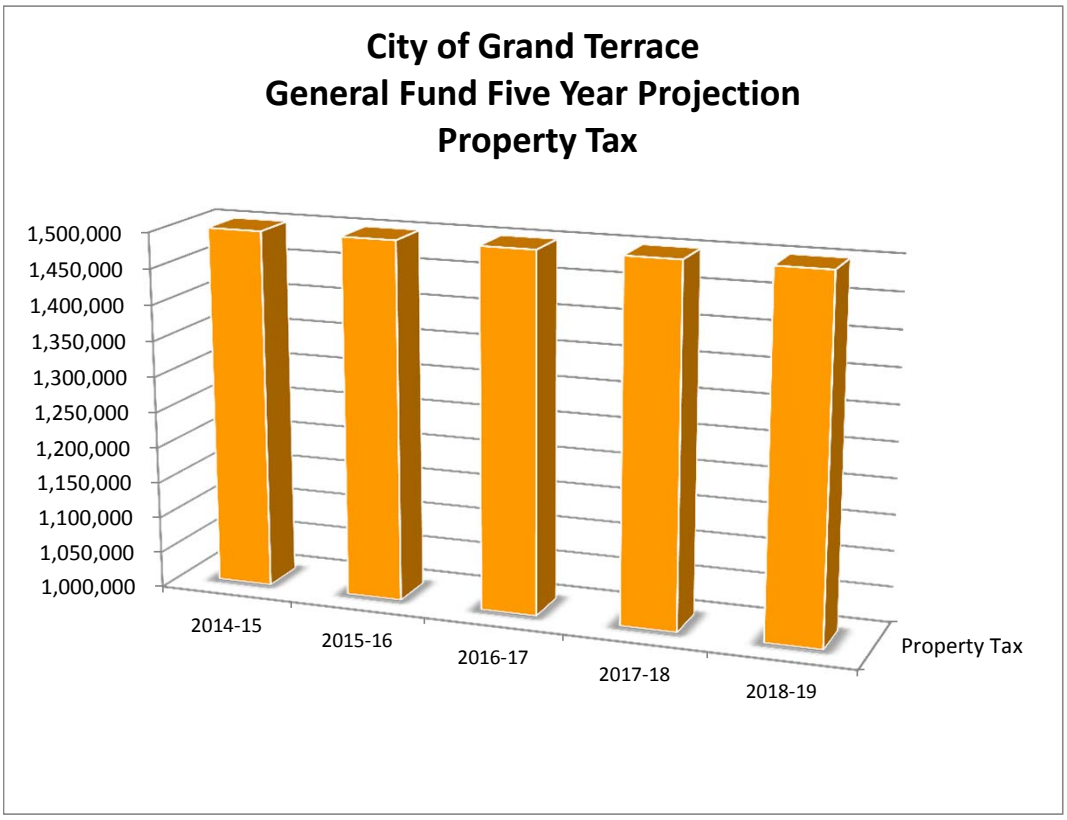
Expenditure adjustments were based on the following assumptions:

- Increase in Sheriff's contract of 4.5%;
- Reinstatement of one (1) sheriff deputy beginning in FY2015-16 (policy decision that requires City Council approval);
- Increase in CalPERS retirement contribution of 4.5%;
- Assumptions for Salaries & benefits:
    - continuance of the 36-hour (4-day) work week for City Hall staff and corresponding 10% reduction;
    - continued suspension of merit increases;
    - cost-of-living adjustment (COLA) increase of 5% in FY2015-16 and 3% in the following years (policy decision that requires City Council approval); and
- Annual increase of 2% for non-personnel related costs.

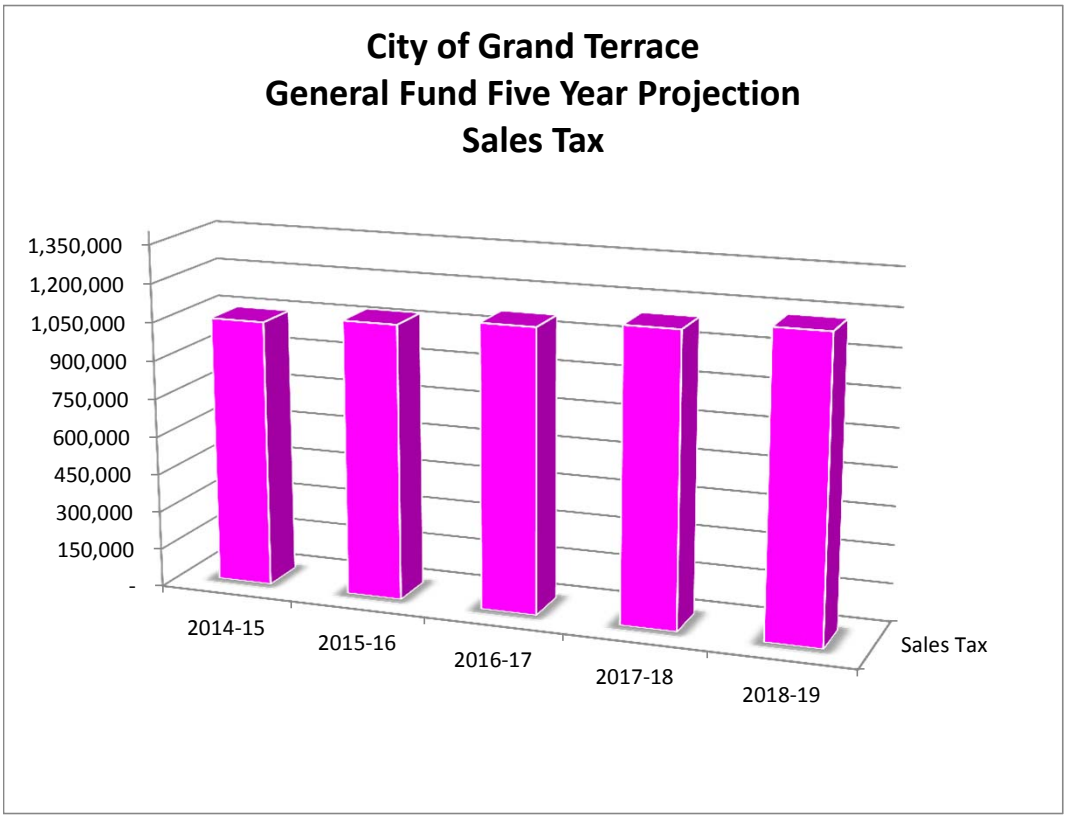
City of Grand Terrace

General Fund Five-Year Revenue Projections

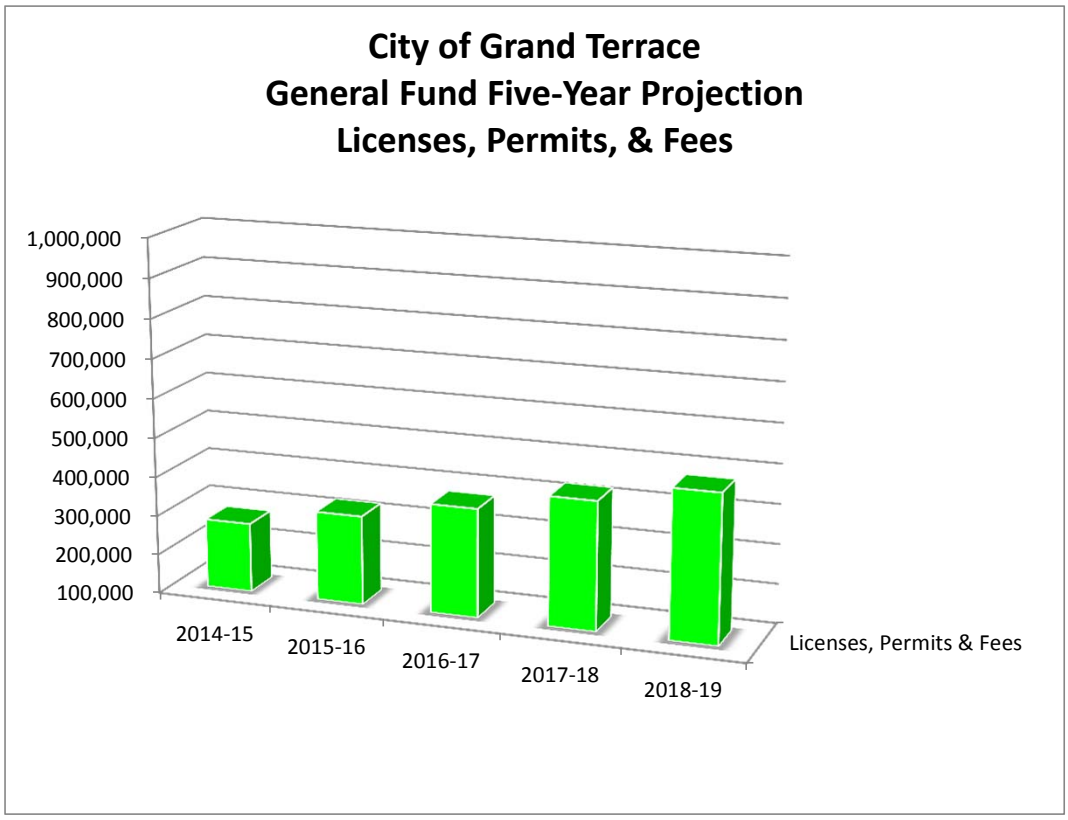
	2014-15 Adopted	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
Revenues					
Property Tax	$ 1,720,370	$ 1,844,000	$ 2,042,000	$ 2,087,000	$ 2,139,000
Sales Tax	1,047,000	1,078,400	1,110,800	1,144,100	1,178,400
Licenses, Permits & Fees	276,200	326,200	376,200	426,200	476,200
Intergovernmental/Grants	35,000	36,100	37,200	38,300	39,400
Charges for Services	81,200	83,600	86,100	88,700	91,400
Fines & Forfeitures	25,000	25,800	26,600	27,400	28,200
Use of Money & Property	30,000	31,000	32,000	33,000	34,000
Waste Water Lease Agreement	700,000	300,000	300,000	300,000	300,000
Franchise Fees	480,000	494,400	509,200	524,500	540,200
Total Revenues	**$ 4,394,770**	**$ 4,219,500**	**$ 4,520,100**	**$ 4,669,200**	**$ 4,826,800**



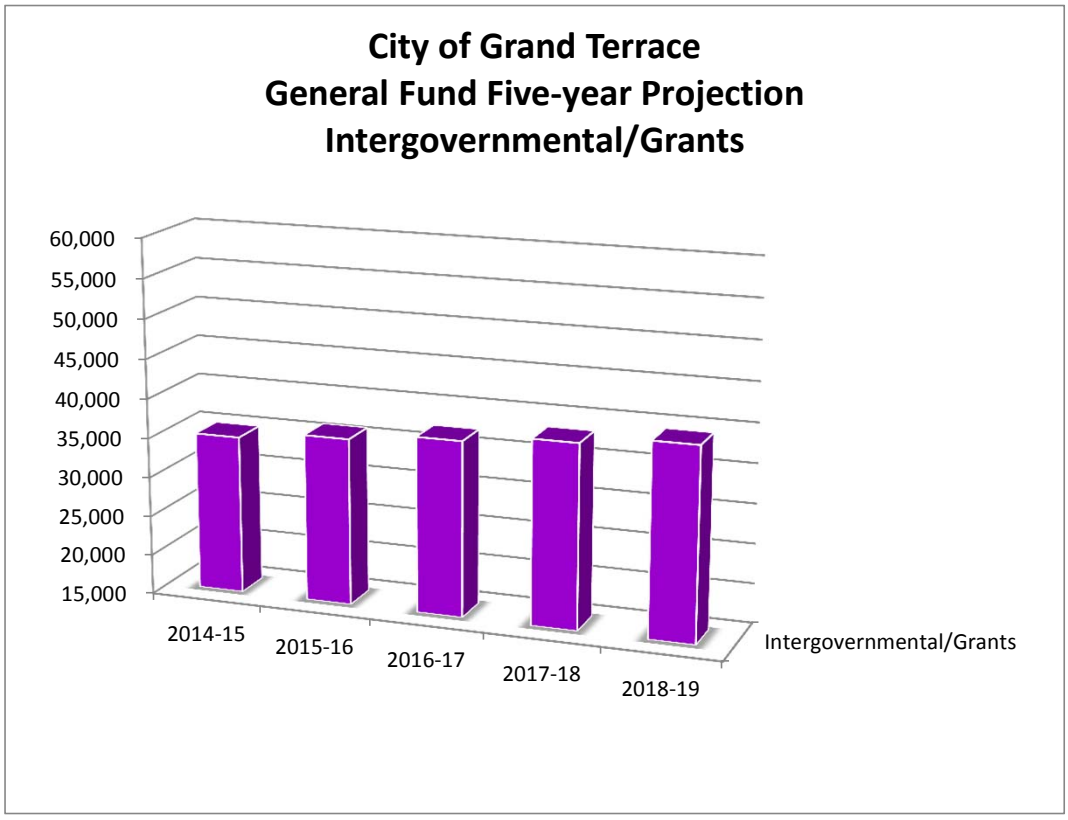
Category	2014-15	2015-16	2016-17	2017-18	2018-19
Property Tax	$ 1,720,370	$ 1,844,000	$ 2,042,000	$ 2,087,000	$ 2,139,000



Category	2014-15	2015-16	2016-17	2017-18	2018-19
Sales Tax	$ 1,047,000	$ 1,078,400	$ 1,110,800	$ 1,144,100	$ 1,178,400

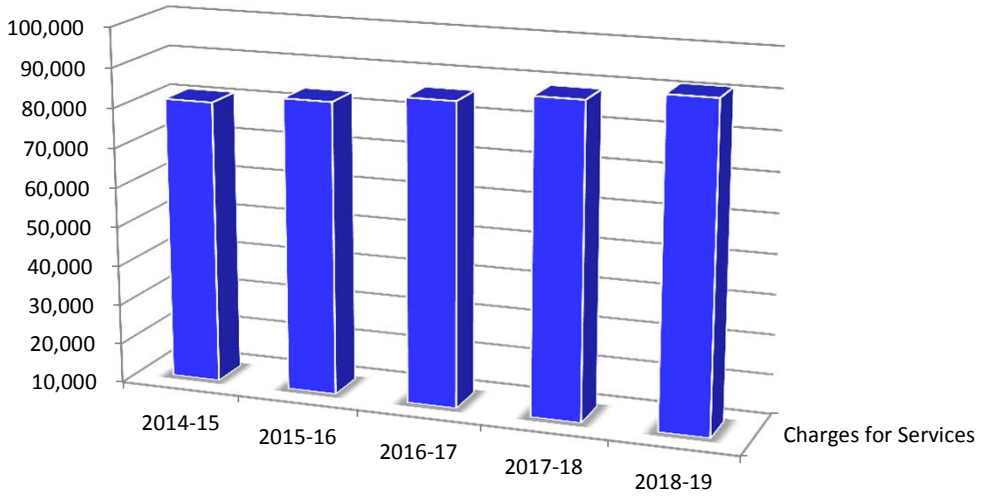


Category	2014-15	2015-16	2016-17	2017-18	2018-19
Licenses, Permits & Fees	$ 276,200	$ 326,200	$ 376,200	$ 426,200	$ 476,200



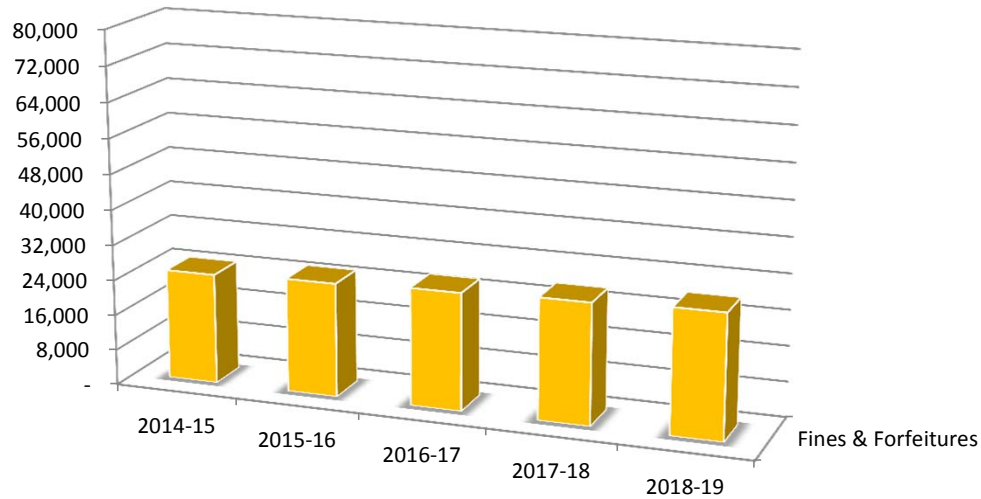
Category	2014-15	2015-16	2016-17	2017-18	2018-19
Intergovernmental/Grants	$ 35,000	$ 36,100	$ 37,200	$ 38,300	$ 39,400

City of Grand Terrace
General Fund Five-Year Projection
Charges for Services

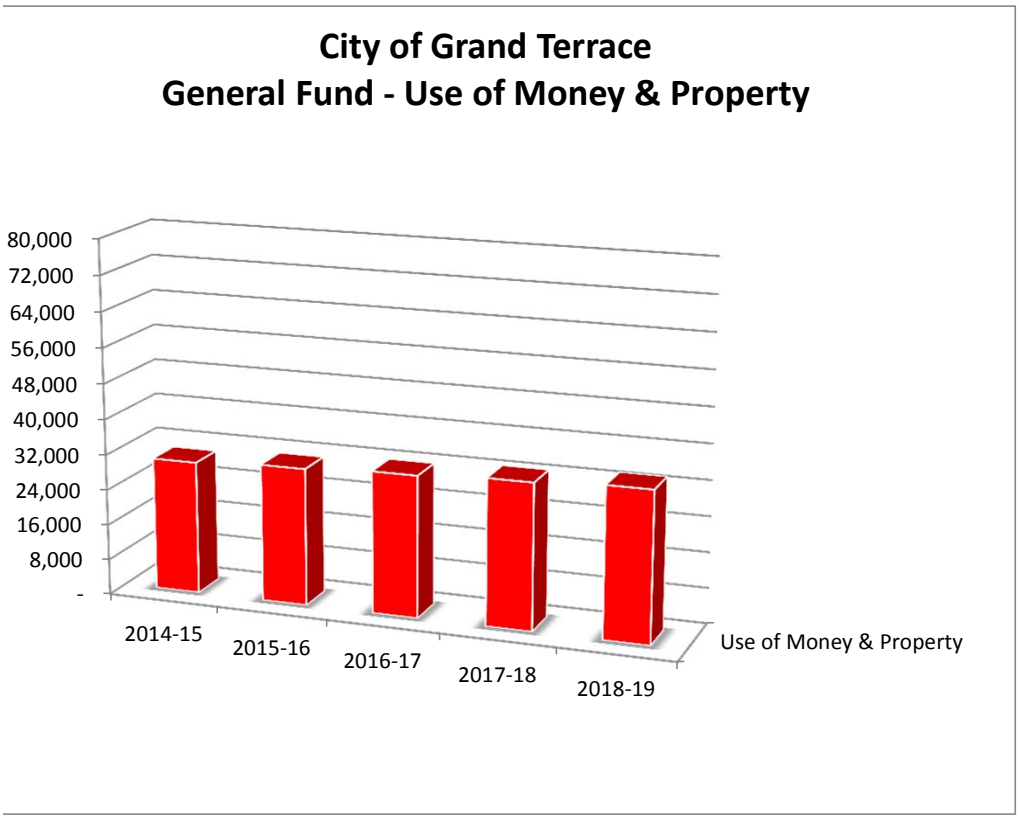


Category	2014-15	2015-16	2016-17	2017-18	2018-19
Charges for Services	$ 81,200	$ 83,600	$ 86,100	$ 88,700	$ 91,400

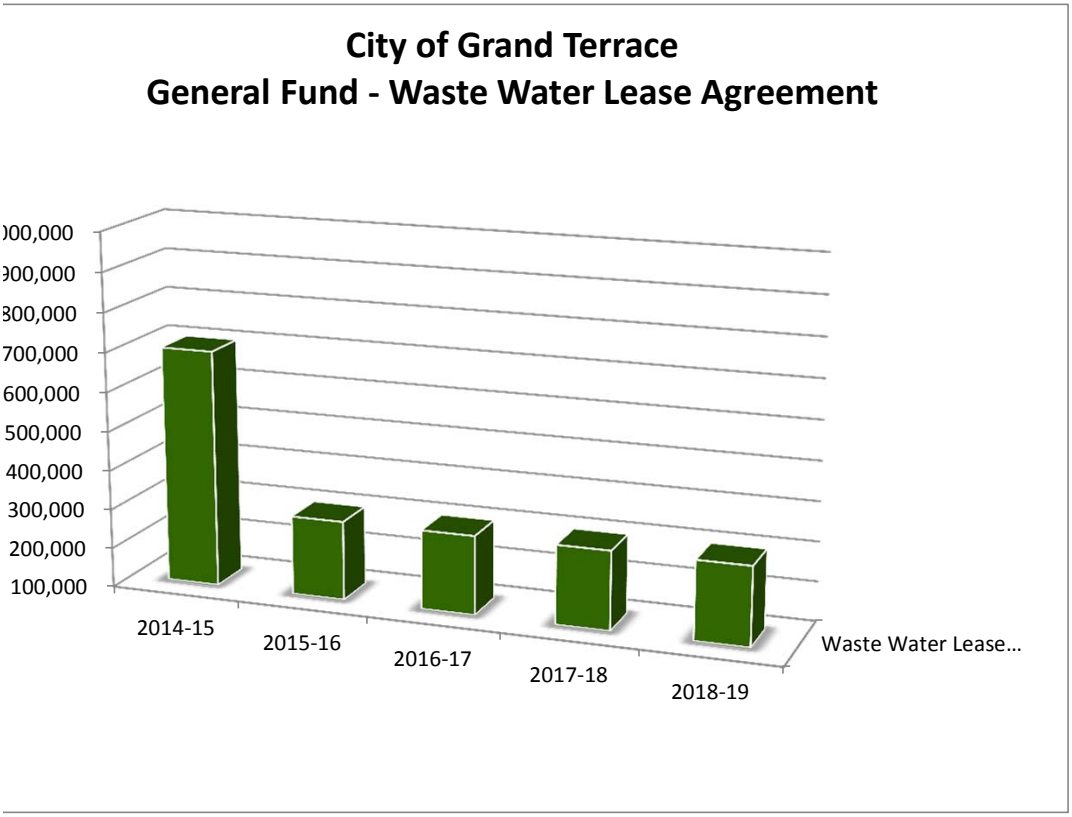
City of Grand Terrace
General Fund Five-Year Projection
Fines & Forfeitures



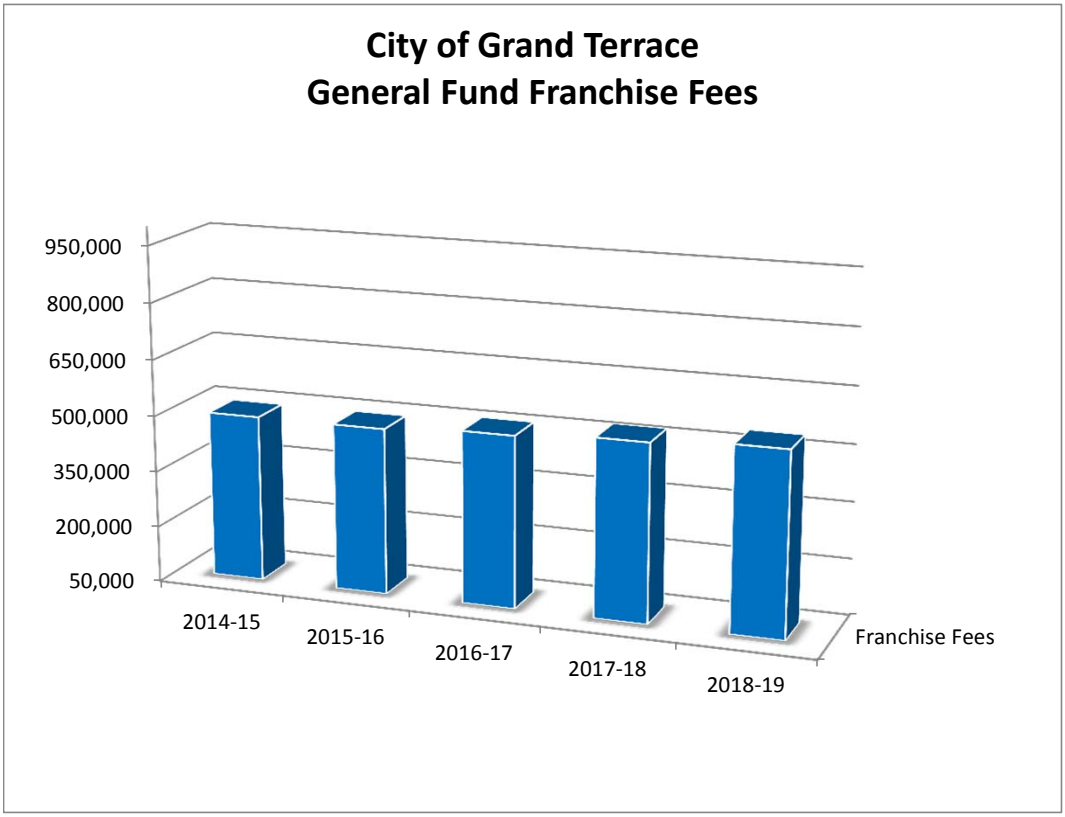
Category	2014-15	2015-16	2016-17	2017-18	2018-19
Fines & Forfeitures	$ 25,000	$ 25,800	$ 26,600	$ 27,400	$ 28,200



Category	2014-15	2015-16	2016-17	2017-18	2018-19
Use of Money & Property	$ 30,000	$ 31,000	$ 32,000	$ 33,000	$ 34,000



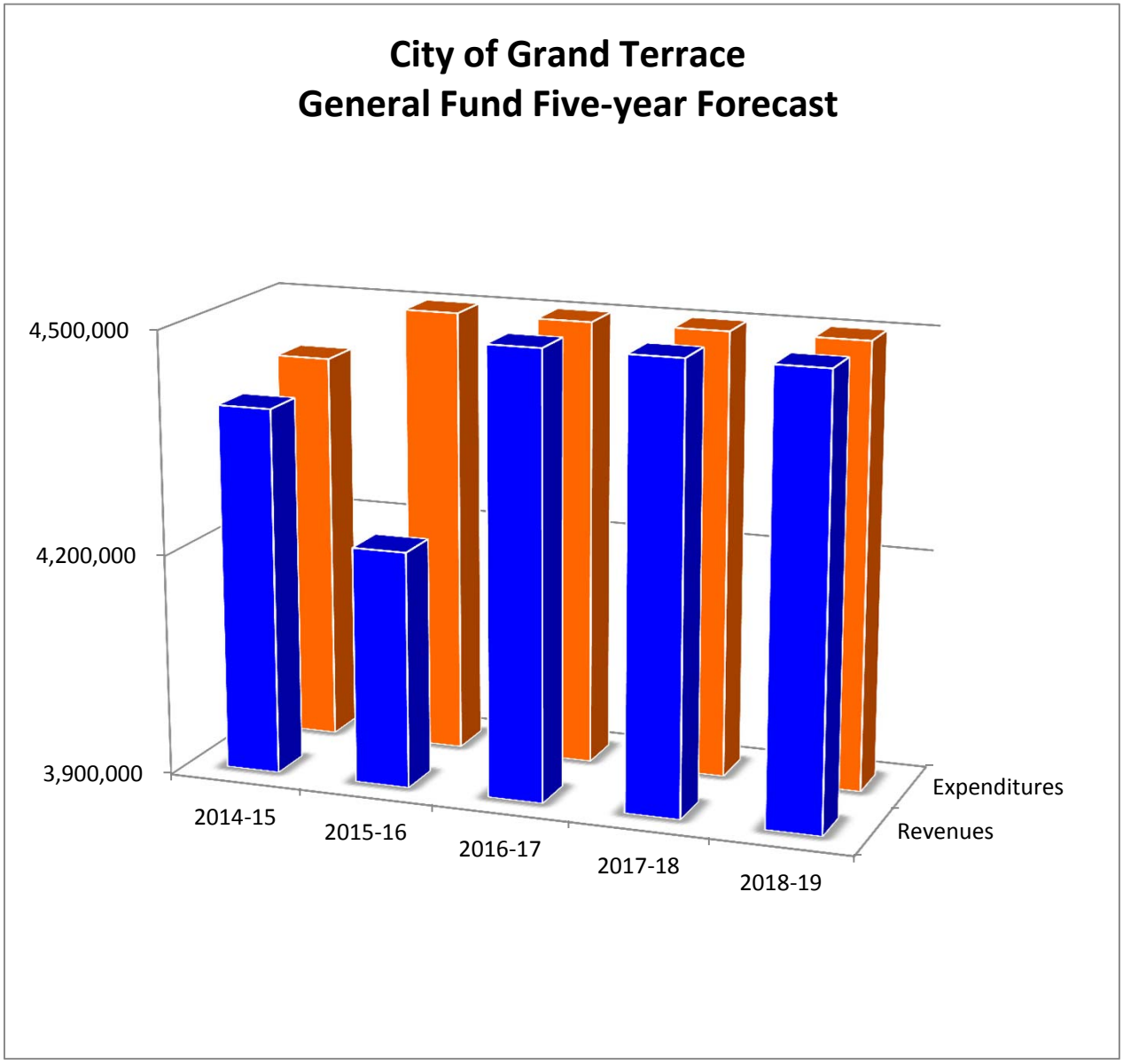
Category	2014-15	2015-16	2016-17	2017-18	2018-19
Waste Water Lease Agreement	$ 700,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000



Category	2014-15	2015-16	2016-17	2017-18	2018-19
Franchise Fees	$ 494,400	$ 494,400	$ 509,200	$ 524,500	$ 540,200

City of Grand Terrace
General Fund Five Year Forecast

	2014-15 Adopted	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
Revenues					
Property Tax	1,720,370	1,844,000	2,042,000	2,087,000	2,139,000
Sales Tax	1,047,000	1,078,400	1,110,800	1,144,100	1,178,400
Licenses, Fees & Permits	276,200	326,200	376,200	426,200	476,200
Intergovernmental Revenue/Grants	35,000	36,100	37,200	38,300	39,400
Charges for Services	81,200	83,600	86,100	88,700	91,400
Fines & Forfeitures	25,000	25,800	26,600	27,400	28,200
Use of Money & Property	30,000	31,000	32,000	33,000	34,000
Waste Water Lease Agreement	700,000	300,000	300,000	300,000	300,000
Franchise Fees	480,000	494,400	509,200	524,500	540,200
	4,394,770	4,219,500	4,520,100	4,669,200	4,826,800
Expenditures					
City Council	64,750	65,266	65,592	65,929	66,276
City Manager	404,506	340,946	337,834	340,152	342,576
Information Technology	66,100	67,300	68,700	70,100	71,500
Senior Citizens Program	30,500	31,000	31,500	32,000	32,600
City Clerk	131,292	121,053	135,517	121,623	137,752
Historical & Cultural Commission	1,200	1,200	1,200	1,200	1,200
Finance	379,970	382,434	388,529	395,532	402,748
City Attorney	73,000	74,400	75,900	77,400	78,900
Law Enforcement	1,626,200	1,956,800	2,044,900	2,136,900	2,233,100
Building & Safety	175,527	183,501	182,661	184,588	186,545
Public Works	252,751	249,241	246,920	249,560	252,252
Rental Inspection Program	101,260	101,950	102,672	103,427	104,216
Enforcement Program	191,570	198,607	201,224	205,224	209,324
Facilities Maintenance	122,197	107,900	110,100	112,400	114,700
Community Development	159,194	142,779	140,318	141,325	142,378
Parks Maintenance	168,500	146,580	149,069	151,666	154,273
NPDES	96,050	111,321	112,713	114,128	115,566
Storm Drain Maintenance	16,000	16,100	16,400	16,700	17,000
Planning Commission	4,500	4,500	4,500	4,500	4,500
Emergency Oper Program	11,000	11,100	11,200	11,300	11,400
Non-Departmental	667,700	680,200	692,900	705,900	719,000
O/H Cost Allocation	(317,900)	(317,900)	(317,900)	(317,900)	(317,900)
	4,425,867	4,676,278	4,802,449	4,923,653	5,079,906
Revenues	4,394,770	4,219,500	4,520,100	4,669,200	4,826,800
Expenditures	(4,425,867)	(4,676,278)	(4,802,449)	(4,923,653)	(5,079,906)
Revenues less Expenditures	(31,097)	(456,778)	(282,349)	(254,453)	(253,106)
Prior Year FY2013-14 additional savings	112,000	80,903	-	-	-
NET - Surplus/(Deficit)	80,903	(375,875)	(282,349)	(254,453)	(253,106)



GENERAL FUND

	2014-15	2015-16	2016-17	2017-18	2018-19
Revenues	4,394,770	4,219,500	4,520,100	4,669,200	4,826,800
Expenditures	4,425,867	4,676,278	4,802,449	4,923,653	5,079,906
Sub-total	**(31,097)**	**(456,778)**	**(282,349)**	**(254,453)**	**(253,106)**
Prior Savings	112,000	80,903	-	-	-
NET	**80,903**	**(375,875)**	**(282,349)**	**(254,453)**	**(253,106)**

City of Grand Terrace

FY 2014-15 Authorized Summary of Positions

Elected and Appointed Offcials

	Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Councilmembers	5.0	5.0	5.0	5.0	0.00%
2	Planning Commissioners	5.0	5.0	5.0	5.0	0.00%
	Total	**10.0**	**10.0**	**10.0**	**10.0**	**0.00%**

City Hall

	Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Accounting Technician	1.0	1.0	1.0	1.0	0.00%
2	Administrative Intern - P/T	-	-	-	1.0	
3	Assistant to the City Manager	1.0	-	-	-	
4	Building & Safety Technician II	1.0	1.0	1.0	1.0	0.00%
5	Building & Safety/PW Director	1.0	-	-	-	
6	City Clerk	1.0	1.0	1.0	1.0	0.00%
7	City Manager	1.0	1.0	1.0	1.0	0.00%
8	Community Development Director	-	1.0	1.0	1.0	0.00%
9	Community & Econ. Dev. Director	1.0	-	-	-	
10	Deputy City Clerk	-	-	-	-	
11	Deputy Community Dev Director	-	1.0	1.0	-	-100.00%
12	Executive Assistant	-	-	-	1.0	
13	Finance Director	1.0	-	-	-	
14	Human Resources Technician	0.5	0.5	0.5	0.5	0.00%
15	Maintenance Crew Leader	1.0	1.0	1.0	1.0	0.00%
16	Maintenance Worker 2	1.0	1.0	1.0	2.0	100.00%
17	Maintenance Worker 3	-	-	-	-	
18	Management Analyst	1.0	1.0	1.0	1.0	0.00%
19	MIS Specialist	1.0	1.0	1.0	1.0	0.00%
20	Parks & Field Assistant	-	-	-	-	
21	Planning Technician	-	-	-	0.5	
22	Secretary	1.0	1.0	1.0	1.0	0.00%
23	Senior Accounting Technician	1.0	-	-	-	
24	Senior Engineer	-	-	-	1.0	
25	Senior Planner	1.0	-	-	-	
26	Sr. Code Enforcement Officer	1.0	1.0	1.0	1.0	0.00%
	Total	**16.5**	**12.5**	**12.5**	**16.0**	**28.00%**

City of Grand Terrace

FY 2014-15 Authorized Summary of Positions

Child Care Services

	Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Child Care Services Director	1.0	1.0	1.0	1.0	0.00%
2	Assistant Child Care Director	2.0	2.0	2.0	2.0	0.00%
3	Lead Teacher	2.0	2.0	3.0	3.0	0.00%
4	Teacher	15.0	15.0	15.0	15.0	0.00%
5	Teaching Assistant	3.0	3.0	3.0	3.0	0.00%
6	Substitute Teacher (P/T)	2.0	2.0	2.0	2.0	0.00%
	Total	**25.0**	**25.0**	**26.0**	**26.0**	**0.00%**

CITY OF GRAND TERRACE

FY2014-15 ADOPTED TRANSFERS SCHEDULE

TRANSFERS IN

	FUND	ACCT. NO.	AMOUNT
16	GAS TAX FUND	16-800-10	91,500
46	CAPITAL IMPROVEMENTS - STREETS	46-300-20	112,000
			-
	TOTAL TRANSFERS IN		**203,500**

TRANSFERS OUT

	FUND	ACCT. NO.	AMOUNT
10	GENERAL FUND	10-190-999-000-000	91,500
20	MEASURE "I" FUND	20-999-999-001-000	112,000
			-
	TOTAL TRANSFERS OUT		**203,500**

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General Fund

Grand Terrace Fitness Park

City of Grand Terrace
FY2014-15 Adopted General Fund Expenditure Program Summary

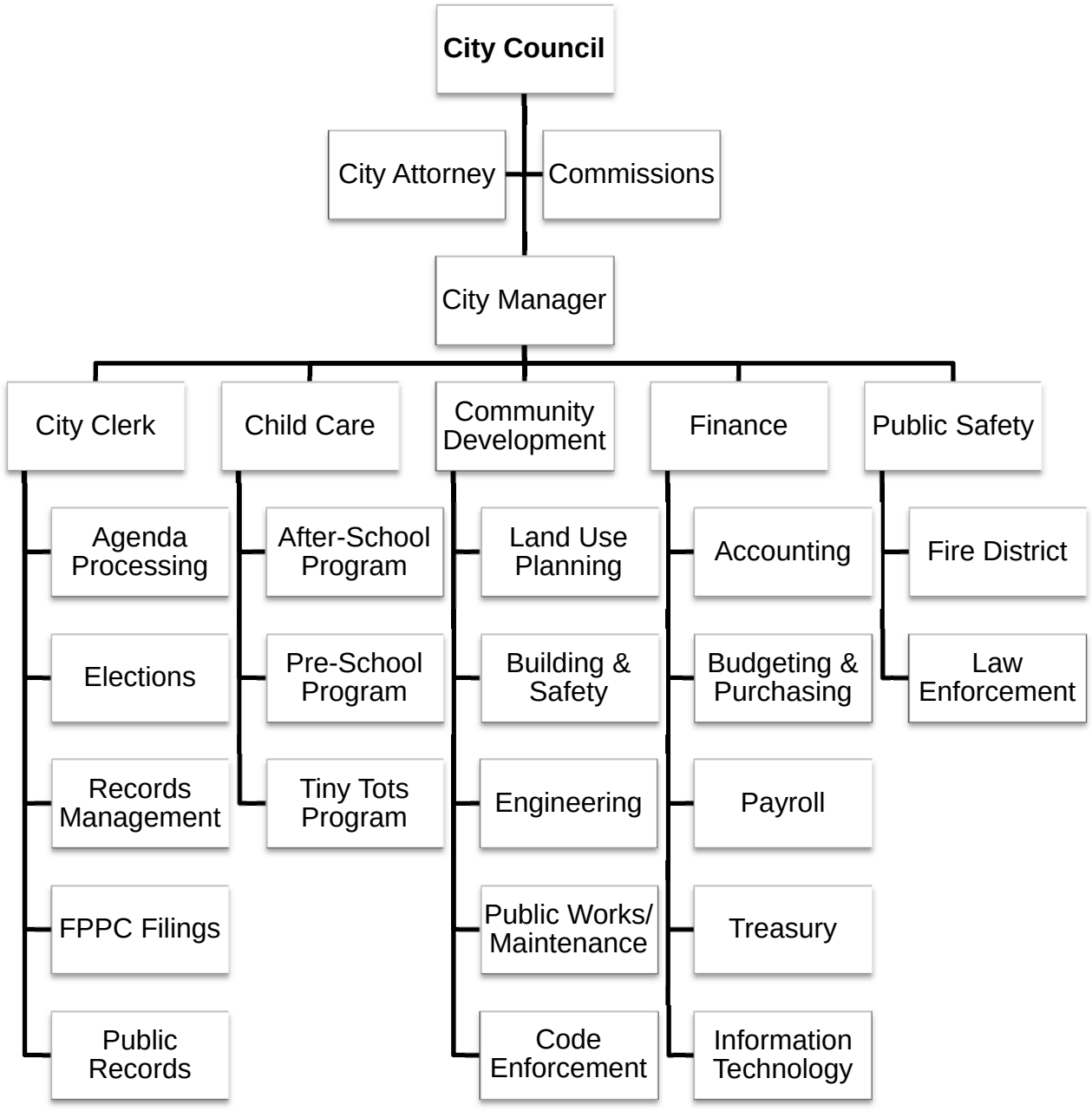
Department and Program	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
CITY COUNCIL					
10-110 City Council	$ 52,987	$ 57,215	$ 54,044	$ 64,750	*19.81%*
TOTAL	**52,987**	**57,215**	**54,044**	**64,750**	***19.81%***
CITY MANAGER					
10-120 City Manager	283,470	166,826	337,940	404,506	*19.70%*
10-805 Senior Citizens Program	26,817	29,423	30,475	30,500	*0.08%*
10-808 EOC / Cert	7,860	5,562	5,734	11,000	*91.84%*
TOTAL	**318,147**	**201,811**	**374,149**	**446,006**	***19.21%***
CITY CLERK					
10-125 City Clerk	133,467	98,954	81,226	131,292	*61.64%*
10-804 Historical/Cultural Committee	685	920	1,236	1,200	*-2.91%*
TOTAL	**134,152**	**99,874**	**82,462**	**132,492**	***60.67%***
CITY ATTORNEY					
10-160 City Attorney	52,203	65,604	70,910	73,000	*2.95%*
TOTAL	**52,203**	**65,604**	**70,910**	**73,000**	***2.95%***
COMMUNITY DEVELOPMENT					
10-370 Community Development	231,399	177,053	130,640	159,194	*21.86%*
10-450 Park Maintenance	111,186	133,871	142,672	168,500	*18.10%*
10-625 NPDES	75,558	81,345	92,748	96,050	*3.56%*
10-631 Storm Drain Maintenance	(13,078)	-	12,828	16,000	*24.73%*
10-801 Planning Commission	2,363	1,604	1,430	4,500	*214.69%*
10-172 Building and Safety	123,656	133,948	138,678	175,527	*26.57%*
10-175 Public Works	187,980	151,939	165,393	252,751	*52.82%*
10-180 Community Events	436	-	-	-	
10-185 Code Enforcement Program	-	74,921	102,454	101,260	*-1.17%*
10-187 Enforcement Programs	141,531	129,860	149,306	191,570	*28.31%*
10-195 Facilities Maintenance	110,770	77,740	105,446	122,197	*15.89%*
TOTAL	**971,801**	**962,281**	**1,041,595**	**1,287,549**	***23.61%***
FINANCE					
10-140 Finance	283,631	346,412	372,489	379,970	*2.01%*
10-380 Information Systems	60,349	89,814	102,658	66,100	*-35.61%*
10-190 Non-Departmental	368,498	440,267	1,829,375	667,700	*-63.50%*
10-999 Cost Allocation	(576,839)	(442,161)	(476,600)	(317,900)	*-33.30%*
TOTAL	**135,639**	**434,332**	**1,827,922**	**795,870**	***-56.46%***

City of Grand Terrace
FY2014-15 Adopted General Fund Expenditure Program Summary

Department and Program	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
LAW ENFORCEMENT					
10-410 Law Enforcement	1,762,956	1,710,354	1,547,725	1,626,200	*5.07%*
TOTAL	**1,762,956**	**1,710,354**	**1,547,725**	**1,626,200**	***5.07%***
GRAND TOTAL	**$ 3,427,885**	**$ 3,531,471**	**$ 4,998,807**	**$ 4,425,867**	***-11.46%***

CITY COUNCIL

Organization Chart



CITY COUNCIL

Department Description

The City Council is a legislative body of five members elected at large by the citizens of Grand Terrace. The City Council is comprised of one (1) Mayor and four (4) Council Members. Each member is elected to a four-year term. The City Council ratifies laws and provides policy direction with regards to City services to provide for the welfare of the citizens of the City. The City Council also serves as the Board of Directors of the Successor Agency to the Community Redevelopment Agency of the City of Grand Terrace. The Mayor presides over Council meetings and serves as the ceremonial head of our City Government. The City Council provides political leadership for the City, makes appointments to various commissions and advisory boards, represents the City in matters involving governmental affairs and activities, performs fiduciary duties for the benefit of the citizens of Grand Terrace, establishes priorities and direction for policies regarding City services, conducts public meetings of the City agenda, adopts and amends municipal codes and ordinances, passes resolutions, and adopts the City's annual operating and capital budgets.

Grand Terrace City Council Chambers

CITY COUNCIL

Position Summary Report (10-110)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Council Members	5.0	5.0	5.0	5.0	0.0%
	-	-	-	-	
TOTAL	**5.0**	**5.0**	**5.0**	**5.0**	**0.0%**

Adopted Expenditure Budget (10-110)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$18,000	$21,550	$18,404	$18,100	-1.65%
Benefits	31,277	31,246	31,600	37,250	17.88%
Materials & Supplies	1,020	1,167	1,040	1,000	-3.85%
Professional / Contractual Services	2,690	3,252	3,000	8,400	180.00%
Utilities	-	-	-	-	
Lease of Facility / Equipment	-	-	-	-	
Capital Projects	-	-	-	-	
Overhead Cost Allocation	-	-	-	-	
Debt Services	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$52,987**	**$57,215**	**$54,044**	**$64,750**	**19.81%**

CITY COUNCIL

2030 Vision / Goals

1. Ensure Our Fiscal Viability
    - Commit to a Balanced Budget
    - Identify Additional Revenue Sources
    - Review Expenditures and Seek Savings
    - Explore Creative Means to Provide Services
    - Ensure Appropriate Cost Recovery for Services

2. Maintain Public Safety
    - Ensure Staff Levels for Police Services Remain Adequate for Our Community
    - Invest in Critical Improvements to Infrastructure

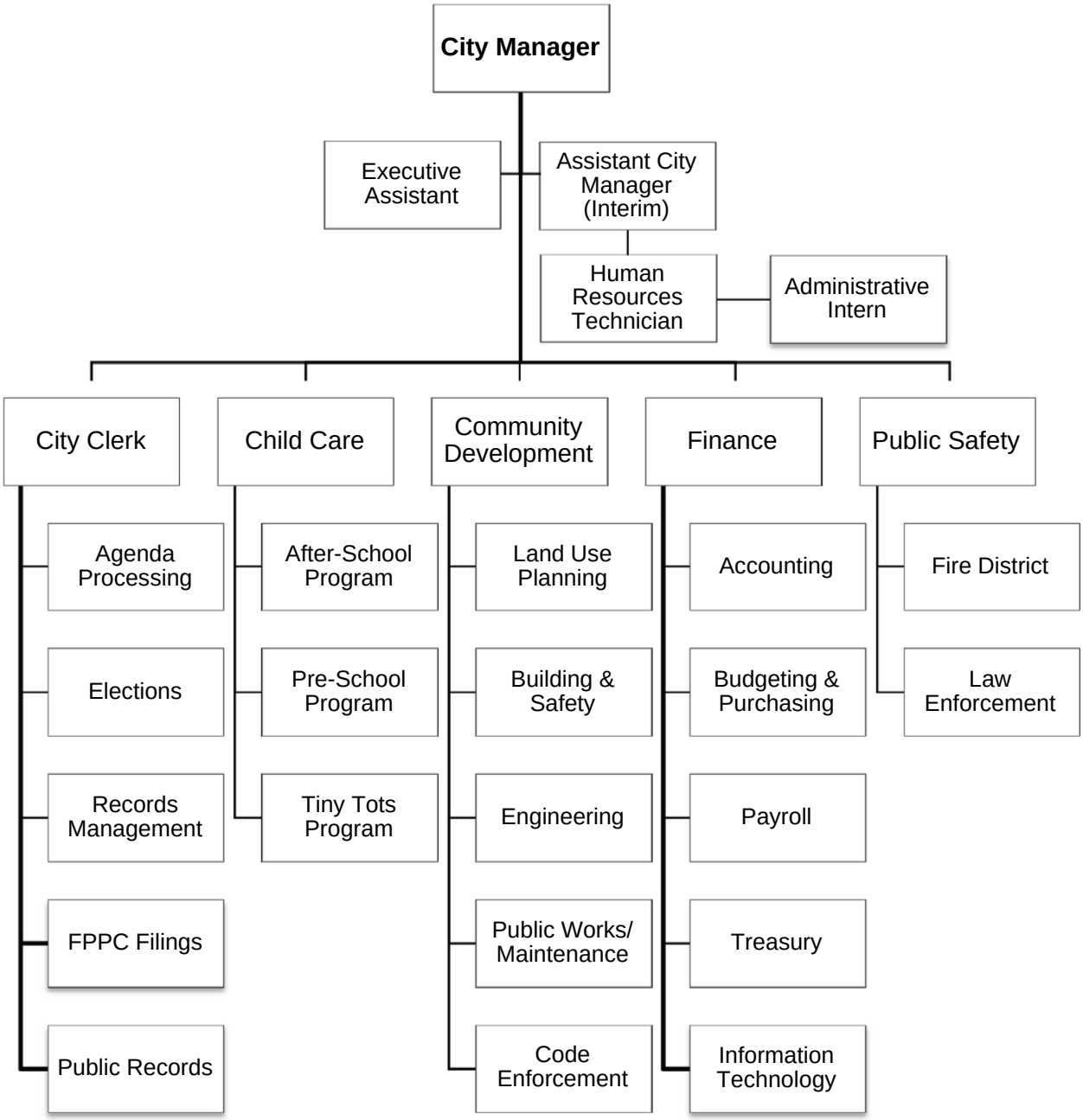
3. Promote Economic Development
    - Develop Proactive Economic Development Plan to Attract New Businesses
    - Invest in Infrastructure Needed to Support Business Attraction and Retention
    - Prepare for Development by Updating Zoning and Development Codes including the Sign Code

4. Develop and Implement Successful Partnerships
    - Work Collaboratively with Community Groups, Private and Public Sector Agencies to Facilitate the Delivery of Services Benefitting Youth, Seniors & Our Community
    - Work with Local, Regional and State Agencies to Secure Funding for Programs and Projects

5. Engage in Proactive Communication
    - Develop and Implement a Cost Effective Proactive Communication Program
    - Utilize Technology and Web-Based Tools to Disseminate Information
    - Engage the Community by Participation

CITY MANAGER

Organization Chart



CITY MANAGER

Department Description

The City Manager's Office, under the direction of the City Council, is responsible for planning, organizing, and evaluating City services, and providing management direction to all City departments. It continually evaluates the organizational structure of the City as it relates to requirements for effective, efficient, and economical public service. The City Manager's Office carries out the directives and policies of the City Council, reviews and presents the City's annual budget to the City Council for consideration and approval. It is the City Manager's responsibility to provide leadership in the development, program planning, and coordination of City operations for the purpose of effectively and efficiently achieving City Council goals and objectives. The City Manager represents the City at various regional government agencies, ensures that the City Council receives information and documentation necessary to make informed decisions regarding problems and issues facing the community. The City Manager also negotiates, administers, and implements contracts for the provision of municipal services.

CITY MANAGER

Cost Centers – City Manager

1. City Manager (10-120)
2. Senior Citizen's Program (10-805)
3. Emergency Operations Program (10-808)

Position Summary Report (10-120)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
City Manager	1.0	1.0	1.0	1.0	0.0%
Human Resources Technician (P/T)	-	0.5	0.5	0.5	0.0%
Executive Assistant	1.0	1.0	-	-	
Secretary	1.0	-	-	-	
TOTAL	**3.0**	**2.5**	**1.5**	**1.5**	**0.00%**

Adopted Expenditure Budget (10-120)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$189,889	$97,944	$255,698	$273,996	7.16%
Benefits	91,321	66,318	80,796	97,760	21.00%
Materials & Supplies	1,691	1,397	1,446	1,500	3.73%
Professional / Contractual Services	569	1,167	-	31,250	
Capital Projects	-	-	-	-	
Overhead Cost Allocation	-	-	-	-	
Debt Services	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$283,470**	**$166,826**	**$337,940**	**$404,506**	**19.70%**

Senior Citizens Program (10-805)

The City provides facility and maintenance costs to support activities for the social interaction and health of the local senior citizen population. These programs are run by dedicated volunteers. Hot lunches are served each week day to 25-40 individuals by Family Services Association, a monthly general meeting and a monthly planning meeting is conducted, information and referral services are provided to the senior citizen population, recreation and meeting areas are held for various activities such as: crafts, bridge, pinochle, bingo; crime prevention, citizens patrol board, and general meetings are also available.

Position Summary Report (10-805)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Sr. Center Coordinator	0.5	-	-	-	
	-	-	-	-	
TOTAL	**0.5**	**-**	**-**	**-**	

Adopted Expenditure Budget (10-805)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$ -	$ -	$ -	$ -	
Materials & Supplies	1,990	1,799	2,391	2,400	0.36%
Professional / Contractual Services	1,704	1,745	1,671	1,700	1.71%
Utilities	23,123	25,879	26,412	26,400	-0.05%
Transfers Out	-	-	-	-	
TOTAL	**$26,817**	**$29,423**	**$30,475**	**$30,500**	**0.08%**

CITY MANAGER

Emergency Operations Program (10-808)

The Emergency Operations Program provides trained and prepared volunteers to assist the City in responding to emergency situations. The volunteers assist City staff with the City's Emergency Operations Plan and Communications System, promote informed public response to emergency situations, coordinate activities with the CERT (Citizens Emergency Response Team). The program educates residents on how to protect families and property during an emergency situation.

Position Summary Report (10-808)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
TOTAL	**-**	**-**	**-**	**-**	

Adopted Expenditure Budget (10-808)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$ -	$ -	$ -	$ -	
Benefits					
Materials & Supplies	3,547	4,202	1,146	6,100	432.29%
Professional / Contractual Services	3,826	1,250	4,588	4,900	6.80%
Utilities	-	-	-	-	
Equipment	487	110	-	-	
Capital Projects	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$7,860**	**$5,562**	**$5,734**	**$11,000**	**91.84%**

CITY MANAGER

Department Strategies

1. Ensure Our Fiscal Viability:

    1.1. Commit to a Balanced Budget

    City Manager
    CM 1.1.1 - Oversee the development of a balanced annual budget that reflects the priorities of the City Council and maintains adequate funding levels for public safety and community development.
    CM 1.1.2 - Explore and identify opportunities to outsource services when doing so provides a cost-benefit to the City, such as Information Technology and Animal Services.
    CM 1.1.3 - Oversee the development of the annual department budget and ensure that all costs and expenditures remain consistent with the Council's approved annual City budget.

    Human Resources
    HR 1.1.1 - Review classifications and compensation packages for employees to ensure appropriate level of pay for services.
    HR 1.1.2 - Review administrative policies and procedures and update accordingly.

    1.2. Identify Additional Revenue Sources

    City Manager
    CM 1.2.1 - Explore potential sales, utility, and/or parcel tax measures to fund services and infrastructure improvements.
    CM 1.2.2 - Review services offered by the City that may be provided to other agencies on a fee basis.
    CM 1.2.3 - Aggressively implement the Economic Development Strategic Plan.

    1.3. Review Expenditures and Seek Savings

    City Manager
    CM 1.3.1 - Implement energy audit for the purpose of identifying potential savings to the City.

    1.4. Explore Creative Means to Provide Services

    City Manager
    CM 1.4.1 - Explore viability of forming special district(s) to provide specific services and/or maintenance.

CM 1.4.2 - Continue to manage outsourced contracts for finance, information technology, City attorney, police and other services that result in efficiency increases and decreased cost to the City.

1.5. Ensure Appropriate Cost Recovery for Services

City Manager

CM 1.5.1 - Review and manage cost recovery opportunities with all departments.

Grand Terrace City Hall

2. Maintain Public Safety

2.1 Ensure Staff Levels for Police Services Remain Adequate for Our Community

City Manager

CM 2.1.1 - Work with City Council and staff to prioritize annual budget to allocate adequate funding for police services.

CM 2.1.2 - Explore sales or parcel tax measure and/or special district financing to ensure adequately funded public safety.

2.2 Invest in Critical Improvements to Infrastructure

City Manager
CM 2.2.1 - Explore potential sale, utility, and/or parcel tax measure to fund infrastructure improvements.
CM 2.2.2 - Continue to work with legal counsel and the Community Development and Finance Directors to gain control of former redevelopment public financing proceeds for infrastructure development purposes.

3. Promote Economic Development

3.1 Develop Proactive Economic Development Plan to Attract New Businesses and Support Retention and Expansion of Existing Businesses

City Manager
CM 3.1.1 – Working with Economic Development and the Community Development Department, develop a comprehensive plan prioritizing economic development efforts for the next five years.

3.2 Invest in Infrastructure Needed to Support Business Attraction and Retention

City Manager
CM 3.2.1 - Identify and prioritize key infrastructure requirements based on current and projected market conditions and General Plan build-out.

3.3 Prepare for Development by Updating Zoning and Development Codes including the Sign Code

City Manager
CM 3.3.1 - Gain approval of the Long Range Property Management Plan (LRPMP) for the purpose of facilitating the development on parcels owned by successor to the former redevelopment agency.

4. Develop and Implement Successful Partnerships

    4.1 Work Collaboratively with Community Groups, Private and Public Sector Agencies to Facilitate the Delivery of Services Benefitting Youth, Seniors & Our Community

    City Manager
    CM 4.1.1 - Continue to work proactively with community groups to provide programming for youth sports programs.
    CM 4.1.2 - Engage local Chamber of Commerce, identify opportunities for mutual benefit and assist in the City's business retention and expansion efforts.
    CM 4.1.3 - Continue to collaborate with neighboring cities, the County and other agencies, as appropriate, to identify mutual benefits for sharing physical and human resources to deliver services.

    4.2 Work with Local, Regional and State Agencies to Secure Funding for Programs and Projects

    City Manager
    CM 4.2.1 - Proactively contact local, regional and state agencies to identify new grand and/or funding opportunities for programs and projects.

5. Engage in Proactive Communication

    5.1 Develop and Implement a Cost Effective Proactive Communication Program

    City Manager
    CM 5.1.1 - Oversee the development and implementation of a comprehensive communication plan to reach residents, business interests and future economic development interests in Grand Terrace and the surrounding communities.
    CM 5.1.2 - Implement communication protocols for City staff.
    CM 5.1.3 - Implement communication protocols for City Council and Planning Commission.

    Human Resources
    HR 5.1.1 - Provide employees and contractors up-to-date information regarding City policies, benefits and programs.
    HR 5.1.2 - Maintain appropriate employee records.

5.2 Utilize Technology and Web-Based Tools to Disseminate Information

City Manager

CM 5.2.1 - Identify cost-effective means for online viewing of City Council and Planning Commission meetings and accessing meeting agendas, minutes and reports.

CM 5.2.2 - Update the City's website design and content.

CM 5.2.3 - Utilize electronic means of information distribution to the public including email, text, social media and RSS feeds.

5.3 Engage the Community by Participation

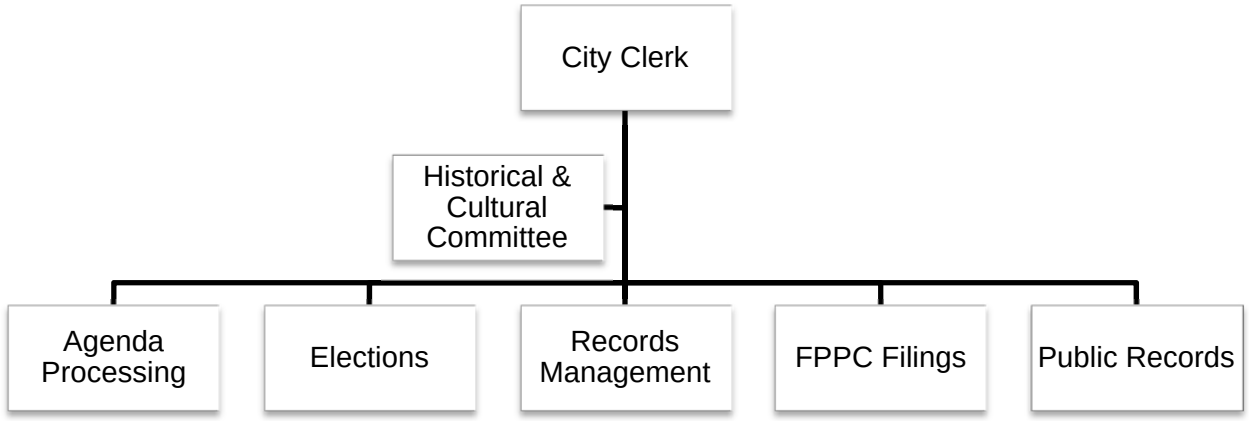
City Manager

CM 5.3.1 - Coordinate with City Council and staff, as appropriate, to attend and/or make presentations in the community on behalf of the City.

Grand Terrace Child Care Center

CITY CLERK

Organization Chart



Department Description

The City Clerk's Office provides the administrative and records management services legally required by California Government Codes and Grand Terrace Municipal Codes. It also protects and preserves official City records and oversees the City's records management program. The City Clerk's office is the custodian of City records, keeping track of various contracts and agreements. The Department maintains and updates Municipal code books, prepares, distributes, and posts agenda-related materials and minutes on a timely basis. The City Clerk's Office ensures that City residents have the opportunity to elect legally qualified representatives and express their views on City measures by providing for the efficient and legal conduct of regular and special municipal elections. The Department provides continuous updates to the City Council agendas and reports, public hearing notices, election information and campaign forms, campaign disclosure statements, the Municipal Code, and the calendar of City meetings and events.

Cost Centers – City Clerk

1. City Clerk (10-125)
2. Historical & Cultural Committee (10-804)

CITY CLERK

Position Summary Report (10-125)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
City Clerk	1.0	1.0	1.0	1.0	0.00%
Deputy City Clerk	1.0	-	-	-	
	-	-	-	-	
TOTAL	**2.0**	**1.0**	**1.0**	**1.0**	**0.00%**

Adopted Expenditure Budget (10-125)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$81,957	$40,497	$28,752	$56,672	97.11%
Benefits	29,216	26,849	22,448	27,020	20.37%
Materials & Supplies	2,123	2,685	2,736	2,800	2.34%
Professional / Contractual Services	20,171	28,923	27,290	44,800	64.16%
Utilities	-	-	-	-	
Lease of Facility / Equipment	-	-	-	-	
Capital Projects	-	-	-	-	
Overhead Cost Allocation	-	-	-	-	
Debt Services	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$133,467**	**$98,954**	**$81,226**	**$131,292**	**61.64%**

CITY CLERK

Historical & Cultural Committee (10-804)

The Historical and Cultural Activities Committee preserves the history of Grand Terrace and facilitates cultural activities for the benefit of all citizens in the City. They make continuing efforts to seek out, select, identify and suitably preserve the historical records of Grand Terrace. They enhance all forms of cultural activities and expression in the City and actively promote them. The Committee makes reports and recommendations to the City Council as an advisory committee and keeps minutes of committee proceedings, conducts an Annual Art Show, Country Fair and City Birthday Party.

Position Summary Report (10-804)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
TOTAL	**-**	**-**	**-**	**-**	

Adopted Expenditure Budget (10-804)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$ -	$ -	$ -	$ -	
Benefits	-	-	-	-	
Materials & Supplies	685	920	1,236	1,200	-2.91%
Professional / Contractual Services	-	-	-	-	
Utilities	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$685**	**$920**	**$1,236**	**$1,200**	**-2.91%**

CITY CLERK

Department Strategies

1. Ensure Our Fiscal Viability:

    1.1. Commit to a Balanced Budget

    City Clerk
    CC 1.1.1 - The City Clerk will oversee the development of the annual department budget ensure that all costs and expenditures remain consistent with the Council's approved annual City budget.

2. Maintain Public Safety:

    2.1 Ensure Staff Levels for Police Services Remain Adequate for Our Community

    City Clerk
    CM 2.1.1 - Provide noticing and appropriate document support for public meetings involving public safety.

Grand Terrace Senior Center

CITY CLERK

5. Engage in Proactive Communication:

5.1 Develop and Implement a Cost Effective Proactive Communication Program

City Clerk

CC 5.1.1 - Support the implementation of the Communications Plan with appropriate noticing and placement of advertisements announcing City meetings and initiatives as appropriate.

CC 5.1.2 - Facilitate all public records requests and ensure complete transparency in records management.

5.2 Utilize Technology Web-Based Tools to Disseminate Information:

City Clerk

CC 5.2.1 - Utilize electronic means of information distribution to the public including email, website updates and social media.

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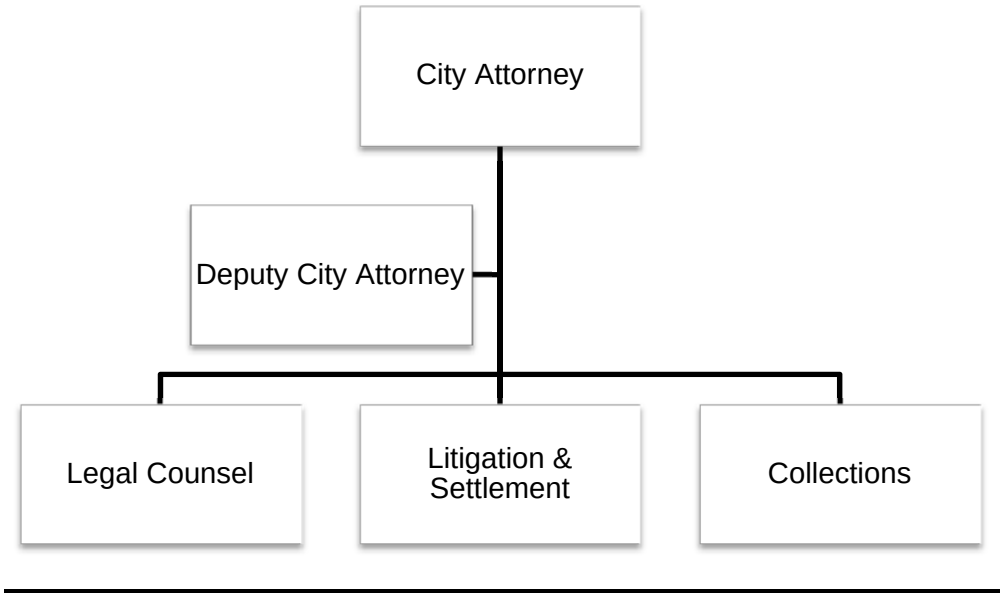
CITY ATTORNEY

Organization Chart



Department Description

The City Attorney's Office provides a wide range of legal services for City Council, City boards and commissions, and operating departments. This includes the coordinating and monitoring of the investigation, settlement, and litigation arising out of personal injury claims. In addition to defending minor personal injury suits against the City, the City Attorney is also responsible for handling minor collection cases on the City's behalf. The City Attorney's Office provides day-to-day legal advice to City officials and employees, drafts contracts, opinions, resolutions, and ordinances, defends the City, its officers, and employees in civil litigation. The City Attorney prosecutes criminal and civil violations of the City's Municipal Code, provides staff support to the City's administrative code compliance program, represents the City in discovery matters initiated by third parties, and negotiates civil settlements, franchises, and agreements on behalf of the City.

CITY ATTORNEY

Position Summary Report (10-160)

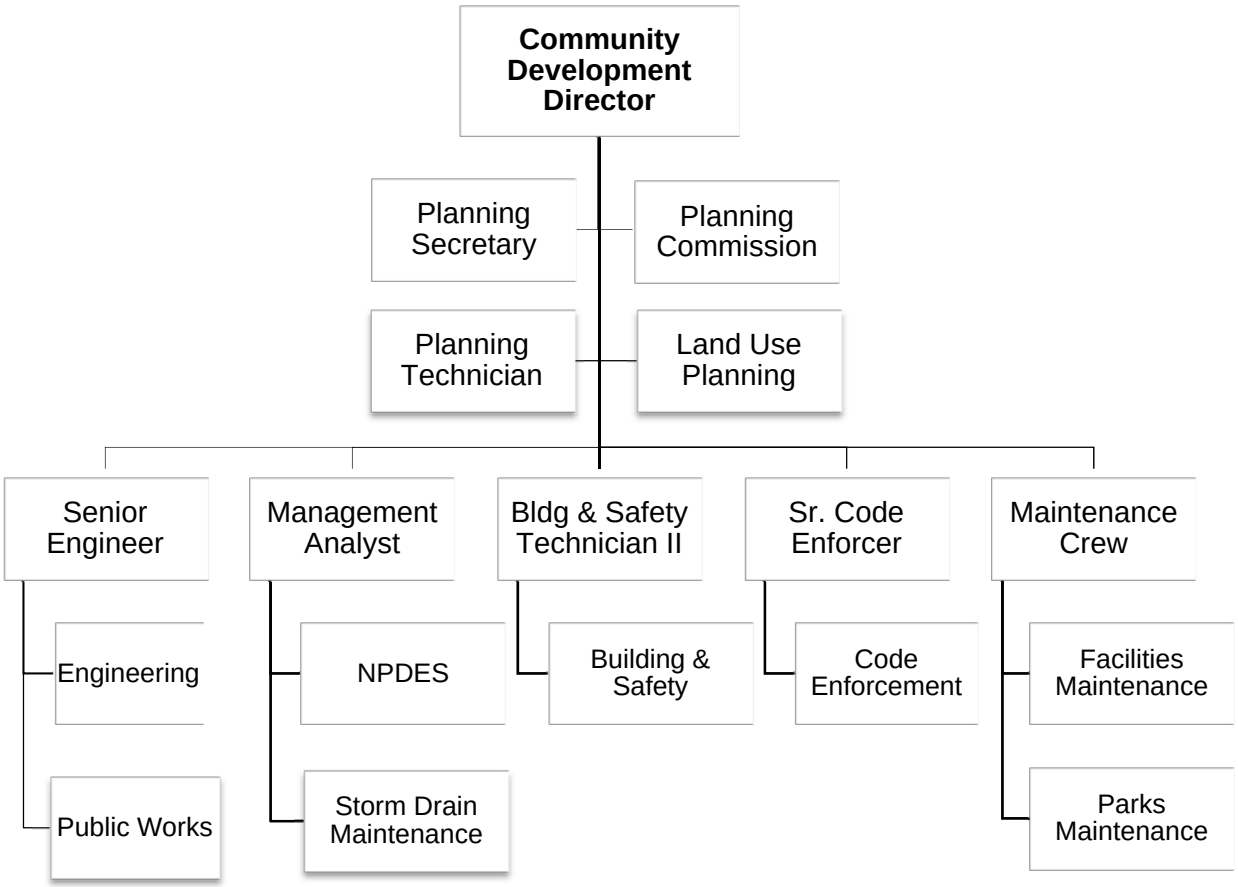
Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
TOTAL	**-**	**-**	**-**	**-**	

Adopted Expenditure Budget (10-160)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$ -	$ -	$ -	$ -	
Benefits	-	-	-	-	
Materials & Supplies	-	-	-	-	
Professional / Contractual Services	52,203	65,604	70,910	73,000	2.95%
Utilities	-	-	-	-	
Lease of Facility / Equipment	-	-	-	-	
Capital Projects	-	-	-	-	
Overhead Cost Allocation	-	-	-	-	
Debt Services	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$52,203**	**$65,604**	**$70,910**	**$73,000**	**2.95%**

COMMUNITY DEVELOPMENT DEPARTMENT

Organization Chart



Grand Terrace City Hall Front Counter

COMMUNITY DEVELOPMENT DEPARTMENT

Department Description

The Community Development Department provides planning, economic development, zoning, engineering, public works/maintenance, code enforcement, and development services. The Department advises, administers and implements policies established by the Planning Commission and City Council on matters concerning the orderly growth, and physical and economic development of the City. The Department processes development cases and responds to numerous counter and phone inquiries, issues environmental clearances, monitors and evaluates project entitlement conditions for S&A, CUP, etc., is responsible for implementation and update of the City's General Plan, the City Zoning Code and Specific Plans, processing of zoning and sign code enforcement cases, participation in SANBAG's comprehensive transportation plan development and participation in the Greenhouse Gas Reduction Plan.

Cost Centers – Community Development

1. Community Development (10-370)
2. Parks Maintenance (10-450)
3. National Pollution Discharge Elimination System (10-625)
4. Storm Drain Maintenance (10-631)
5. Planning Commission (10-801)
6. Building & Safety (10-172)
7. Public Works (10-175)
8. Code Enforcement (10-185)
9. Enforcement Programs (10-187)
10. Facilities Maintenance (10-195)

Grand Terrace City Hall

COMMUNITY DEVELOPMENT DEPARTMENT

Position Summary Report (10-370)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Deputy Comm. Dev. Director	-	1.0	1.0	-	-100.00%
Senior Planner	1.0	1.0	-	-	0.00%
Secretary	1.0	1.0	1.0	1.0	0.00%
TOTAL	**2.0**	**3.0**	**2.0**	**1.0**	**-50.00%**

Adopted Expenditure Budget (10-370)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$151,229	$115,363	$81,834	$86,914	6.21%
Benefits	77,085	59,196	46,462	47,580	2.41%
Materials & Supplies	1,947	1,094	1,200	3,600	200.00%
Professional / Contractual Services	1,138	1,400	1,144	21,100	1744.41%
Utilities	-	-	-	-	
Lease of Facility / Equipment	-	-	-	-	
Capital Projects	-	-	-	-	
Overhead Cost Allocation	-	-	-	-	
Debt Services	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$231,399**	**$177,053**	**$130,640**	**$159,194**	**21.86%**

COMMUNITY DEVELOPMENT DEPARTMENT

Parks Maintenance (10-450)

Parks Maintenance, under the direction of the Community Development Director, maintains Richard Rollins Park, Pico Park, the Grand Terrace Senior Center, Child Care Center, Civic Center/Library Complex, and various greenbelt areas located throughout the city. Parks Maintenance is responsible for the daily upkeep of all landscaped parks and parkways at City owned facilities, weekly mowing of over 30 acres of park area and the maintenance of three acres of landscaping. This section also maintains over 300 sprinklers and irrigation controllers, and is responsible for the repair and installation of ball field lights, park irrigation, and ancillary support functions.

Position Summary Report (10-450)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Parks & Field Assistant	-	-	-	-	
TOTAL	**-**	**-**	**-**	**-**	

Adopted Expenditure Budget (10-450)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$22,420	$18,021	$18,214	$18,030	-1.01%
Benefits	11,489	10,254	9,780	10,170	3.99%
Materials & Supplies	582	564	946	900	-4.86%
Professional / Contractual Services	35,327	63,146	62,532	88,100	40.89%
Utilities	41,368	41,886	51,288	51,300	0.02%
Equipment	-	-	(88)	-	-100.00%
Transfers Out	-	-	-	-	
TOTAL	**$111,186**	**$133,871**	**$142,672**	**$168,500**	**18.10%**

COMMUNITY DEVELOPMENT DEPARTMENT

National Pollution Discharge & Elimination System (10-625)

The Community Development Department administers the City's National Pollutant Discharge Elimination System (NPDES) Program in order to comply with the water discharge requirements of urban storm water, from areas of San Bernardino County within the Santa Ana Region to waters of the US (general fund portion). The Department obtains permits from the Santa Ana Regional Water Control Board, provides an effective storm water management program and ensures that discharge of storm water into the various drainage channels and washes throughout the City complies with the standards set by the Santa Ana Regional Water Control Board. The Program provides public information/education and outreaches to businesses and residents and enforces a County-wide permit through inspections and education.

Position Summary Report (10-625)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Management Analyst	1.0	1.0	1.0	1.0	0.00%
	-	-	-	-	
TOTAL	**1.0**	**1.0**	**1.0**	**1.0**	**0.00%**

Adopted Expenditure Budget (10-625)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$28,016	$27,621	$38,921	$27,670	-28.91%
Benefits	14,578	16,626	11,993	25,480	112.45%
Materials & Supplies	27,869	28,719	41,834	42,900	2.55%
Professional / Contractual Services	5,095	8,379	-	-	
Utilities	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$75,558**	**$81,345**	**$92,748**	**$96,050**	**3.56%**

COMMUNITY DEVELOPMENT DEPARTMENT

Storm Drain Maintenance (10-631)

The Department maintains the storm drain system. They clean storm drains per requirements set forth by the County storm water permit. The department also takes video of storm drains for maintenance purposes.

Position Summary Report (10-631)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
TOTAL	**-**	**-**	**-**	**-**	

Adopted Expenditure Budget (10-631)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$ -	$ -	$ -	$ -	
Benefits	-	-	-	-	
Materials & Supplies	-	-	-	-	
Professional / Contractual Services	(13,078)	-	12,828	16,000	24.73%
Utilities	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$(13,078)**	**$ -**	**$12,828**	**$16,000**	**24.73%**

COMMUNITY DEVELOPMENT DEPARTMENT

Planning Commission (10-801)

The Planning Commission is an Advisory Board to the City Council as approved by State Government Code, and set in the Municipal Code and general procedures. The Planning Commission also serves as the Architectural Review Board and Board of Appeals on Code Enforcement, Planning, and Building and Fire issues. The Planning Commission adopts rules and policies which will guide the Commission in carrying out their responsibilities; issue legally binding decisions and determine Conditions of Approval on planning projects within the City, develop and maintain a General Plan, develop and maintain the City Zoning Code, and develop such Specific Plans as may be necessary or desirable.

Position Summary Report (10-801)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Planning Commissioners	5.0	5.0	5.0	5.0	0.00%
	-	-	-	-	
TOTAL	**5.0**	**5.0**	**5.0**	**5.0**	**0.00%**

Adopted Expenditure Budget (10-801)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$2,300	$1,550	$1,400	$1,400	0.00%
Benefits	63	54	66	100	51.52%
Materials & Supplies	-	-	-	-	
Professional / Contractual Services	-	-	(36)	3,000	-8433.33%
Utilities	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$2,363**	**$1,604**	**$1,430**	**$4,500**	**214.69%**

COMMUNITY DEVELOPMENT DEPARTMENT

Building and Safety (10-172)

This program ensures that all structures built in the City of Grand Terrace meet all acceptable state-mandated laws and uniform building codes as incorporated into the City's Municipal Code. It also ensures compliance with all zoning, signage, and noise ordinances. Building and Safety is responsible for code enforcement of building and safety violations, building inspections and permit issuance. They provide plan check services for new and existing residential housing, apartments, lots, splits, tracks and grading plans. They provide plan check services for new and existing commercial buildings, site plans, grading plans, tenant improvements and signage, perform all field investigations and construction inspections, provide information on building, electrical, plumbing, mechanical and code information. They maintain records and provide information to county, state and federal agencies on building activity.

Position Summary Report (10-172)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Building & Safety Technician II	1.0	1.0	1.0	1.0	0.00%
Building & Safety/PW Director	1.0	0.0	-	-	
TOTAL	**2.0**	**1.0**	**1.0**	**1.0**	**0.00%**

Adopted Expenditure Budget (10-172)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$54,763	$61,179	$30,024	$52,687	75.48%
Benefits	32,876	37,879	44,254	31,400	-29.05%
Materials & Supplies	2,183	1,463	4,152	4,100	-1.25%
Professional / Contractual Services	32,714	32,806	59,378	86,440	45.58%
Utilities	1,120	621	870	900	3.45%
Transfers Out	-	-	-	-	
TOTAL	**$123,656**	**$133,948**	**$138,678**	**$175,527**	**26.57%**

COMMUNITY DEVELOPMENT DEPARTMENT

Public Works (10-175)

The Public Works Division has the responsibility over City infrastructures of sewer, water, gas, telephone, cable, and electric systems that fall within the public right of way. The Division coordinates plans and permits with utility companies, reviews plans and prepares permits and inspection work for tracts, and major commercial developments, reviews all off-site plans for water, street, sewer and storm drains. They maintain all original sewer, water, street improvement, storm drain, tract, parcel maps, record of survey, address maps, street lighting, signal maps including files for all capital improvement projects, prepare plans, specifications and contracts for City infrastructure capital projects, coordinate and monitor maintenance alerts.

Position Summary Report (10-175)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Community Development Director	-	1.0	1.0	1.0	0.00%
Community & Econ. Dev. Director	1.0	-	-	-	
TOTAL	**1.0**	**1.0**	**1.0**	**1.0**	**0.00%**

Adopted Expenditure Budget (10-175)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$69,202	$67,550	$59,770	$109,931	83.92%
Benefits	37,234	39,330	25,265	57,320	126.87%
Materials & Supplies	8,829	14,764	14,138	17,100	20.95%
Professional / Contractual Services	68,166	26,849	63,056	64,500	2.29%
Utilities	1,120	621	870	900	3.45%
Lease of Facility / Equipment	3,429	2,825	2,294	3,000	30.78%
TOTAL	**$187,980**	**$151,939**	**$165,393**	**$252,751**	**52.82%**

COMMUNITY DEVELOPMENT DEPARTMENT

Code Enforcement (10-185)

Code Enforcement, which includes the Rental Inspection Program, ensures that single family and multi-family rentals within the City are maintained in a satisfactory manner, which in turn increases property values and improves public safety. The Program provides an annual inspection of single family rentals for compliance with the Municipal Code and the Uniform Housing Code, provides annual inspections of multi-family rentals for compliance with the Municipal Code and the Uniform Housing Code, and provides annual inspections of apartment rentals for compliance with the Municipal Code and the Uniform Housing Code.

Position Summary Report (10-185)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Sr. Code Enforcement Officer	1.0	1.0	1.0	1.0	0.00%
	-	-	-	-	
TOTAL	**1.0**	**1.0**	**1.0**	**1.0**	**0.00%**

Adopted Expenditure Budget (10-185)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$ -	$43,289	$61,472	$59,760	-2.79%
Benefits	-	30,625	40,182	37,800	-5.93%
Materials & Supplies	-	1,007	800	3,700	362.50%
Professional / Contractual Services	-	-	-	-	
Utilities	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$ -**	**$74,921**	**$102,454**	**$101,260**	**-1.17%**

COMMUNITY DEVELOPMENT DEPARTMENT

Enforcement Program (10-187)

The Enforcement Program addresses code violations on public and private properties within the City limits in order to protect the health and safety of the residents in the community. The City contracts with the City of San Bernardino Police Department for animal control services. The City contracts with the City of San Bernardino Fire Department for household hazardous waste services.

Position Summary Report (10-187)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
TOTAL	**-**	**-**	**-**	**-**	

Adopted Expenditure Budget 10-187)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$ -	$ -	$ -	$ -	
Benefits	-	-	-	-	
Materials & Supplies	-	-	-	-	
Professional / Contractual Services	141,531	129,860	149,306	191,570	28.31%
Utilities	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$141,531**	**$129,860**	**$149,306**	**$191,570**	**28.31%**

COMMUNITY DEVELOPMENT DEPARTMENT

Facilities Maintenance (10-195)

Facilities Maintenance provides management and administration of in-house and contract maintenance repair services for the Civic Center and all other City facilities and parks. They provide day-to-day maintenance operations of the various City facilities; oversee a preventative maintenance program, including cleaning services and pest control. They maintain City parks and grounds, city-wide trees, provide for the maintenance of the Civic Center security system, oversee the HVAC service agreement contract, and provide for custodial, locksmith and security services.

Position Summary Report (10-195)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
TOTAL					

Adopted Expenditure Budget (10-195)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$ -	$ -	$ -	$ -	
Benefits	-	-	-	-	
Materials & Supplies	-	-	-	-	
Professional / Contractual Services	81,012	77,410	105,446	122,197	15.89%
Utilities	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$110,770**	**$77,740**	**$105,446**	**$122,197**	**15.89%**

COMMUNITY DEVELOPMENT DEPARTMENT

Department Strategies

1. Ensure Our Fiscal Viability:

    1.1. Commit to a Balanced Budget

    Community Development
    CD 1.1.1 - The Community Development Director will oversee the development of the annual department budget, verify payment of invoices, and ensure all costs and expenditures remain consistent with the Council's approved annual City budget.

    Economic Development
    ED 1.1.1 - The Economic Development Manager will oversee the development of the annual department budget and ensure that all costs and expenditures remain consistent with the Council's approved annual City budget.

    Public Works
    PW 1.1.1 - Oversee the development of the annual department budget and ensure all costs and expenditures remain consistent with the Council's approved annual City budget.

Grand Terrace Town Square McDonald's Construction

COMMUNITY DEVELOPMENT DEPARTMENT

1.2. Identify Additional Revenue Sources

Economic Development
ED 1.2.1 - Working with the City Manager and the Community Development and Finance Directors, the Economic Development Manager will oversee the analysis of projected revenue streams based upon certain economic development and land use assumptions at General Plan build-out.

Community Development
CD 1.2.2 - Review all service areas to identify potential new revenue sources.
CD 1.2.3 - Implement appropriate cost recovery programs for application processing and permitting services.

Public Works
PW 1.2.1 - Review all service areas to identify potential new revenue sources.
PW 1.2.2 - Explore opportunities for providing landscape and/or maintenance services to outside agencies on a fee basis.

1.4. Explore Creative Means to Provide Services

Community Development
CD 1.4.1 - Explore potential for outsourcing expedited planning services via a cost recovery model, which allows developers to pay for Fast-Track application processing and permitting services.
CD 1.4.2 - Explore potential for utilization of students/interns from local colleges and universities to support staffing.

Public Works
PW 1.4.1 - Review current service contracts and create new agreements to provide better, more cost effective services.
PW 1.4.2 - Work in conjunction with neighboring agencies and utility providers to provide services and pool resources.

1.5. Ensure Appropriate Cost Recovery for Services

Community Development
CD 1.5.1 - Review planning, engineering and building fees to ensure appropriate cost recovery for services.
CD 1.5.2 - Begin review of development impact fees and determine if an update is required.

CD 1.5.3 - Establish a policy and procedure relating to requests for fee waivers.

Public Works

PW 1.5.1 - Review costs of delivering services and identify, where appropriate, opportunities for cost recovery via fees, assessments and/or other means of underwriting costs.

2. Maintain Public Safety:

2.2 Invest in Critical Improvements to Infrastructure

Community Development

CD 2.2.1 - Ensure through inspections via Building & Safety that all residential, commercial, and other construction in the City meets or exceeds the minimum requirements of codes that have been adopted by both the State of California and the City of Grand Terrace.

CD 2.2.2 - Continue to manage the City's Stormwater Master Plan and identify areas of deficiency for future investment.

CD 2.2.3 - Support efforts for Code Enforcement to educate the community in preventative maintenance and encourage residents to maintain their property and property values, keeping the city clean and beautiful.

CD 2.2.4 - Continue to coordinate efforts for public safety with San Bernardino County Fire Department office of Emergency Services (OES) and the Multi-Jurisdictional Multi-Hazard Mitigation Plan.

CD 2.2.5 - Position the City so it can competitively apply for grand funding, which includes a certified Housing Element.

Public Works

PW 2.2.1 - Monitor the condition of City streets, pavement, sidewalks and lighting; make recommendations for repairs and maintenance.

PW 2.2.2 - Initiate process for the development of a Pavement Management System (PMS) so, when funding is acquired, street improvement priorities will have been identified.

PW 2.2.3 - Maintain and repair City properties including parks and recreation facilities, City Hall and child care services facilities.

PW 2.2.4 - Ensure all new street construction, drainage, traffic signal and street lighting plans are checked by staff to assure compliance with adopted standards and specifications.

PW 2.2.5 - Identify potential projects for capital improvement planning.

3. Promote Economic Development

3.1 Develop Proactive Economic Development Plan to Attract New Businesses and Support Retention and Expansion of Existing Businesses

Economic Development

ED 3.1.1 - Working with the City Manager and Community Development Department, develop a comprehensive plan prioritizing economic development efforts for the next five years.

ED 3.1.2 - Prepare a market assessment to identify potential specific types of businesses and or economic opportunities suitable for the City of Grand Terrace.

ED 3.1.3 - Working with Community Development prepares an analysis of available properties and infrastructure to support economic development.

ED 3.1.4 - Coordinate local economic development plans with local, regional and statewide efforts.

ED 3.1.5 - Gain approval of the Long Range property Management Plan (LRPMP) for the purpose of facilitating the development of parcels owned by successor to the former redevelopment agency.

ED 3.1.6 - Develop a marketing plan and collateral materials for new business attraction.

ED 3.1.7 - Identify needs and connect local businesses with educational resources and technical assistance.

COMMUNITY DEVELOPMENT DEPARTMENT

3.2 Invest in Infrastructure Needed to Support business Attraction and Retention

Economic Development

ED 3.2.1 - Identify and prioritize key infrastructure requirements based on current and projected market conditions and General Plan build-out.

Community Development

CD 3.2.1 - Identify infrastructure deficiencies related to circulation, drainage, water and sewer in the City and assist in the development of budgets for improvements and/or investments.

CD 3.2.2 - Create a new "best practices" business packet that explains the development review process for new businesses, including sign provisions.

CD 3.2.3 - In conjunction with the development of a new information technology program, assess and determine which development applications can be received, processed and permitted online.

Public Works

PW 3.2.1 - Identify infrastructure deficiencies in the City and assist in the development of budgets for improvements and/or investments.

PW 3.2.2 - Ensure infrastructure is maintained to attract and retain businesses.

PW 3.2.3 - Create building permit submittal check lists for developers with clear guidance on submittal requirements.

3.3 Prepare for Development by Updating Zoning and Development Codes including the Sign Code

Community Development

CD 3.3.1 - Prepare for future development by updating the zoning map and development code.

CD 3.3.2 - Update current Sign Code Ordinance.

CD 3.3.3 - Continue management of the Long-Range Property Management Plan ("LRPMP") and support the development and/or liquidation of parcels once approved by the State.

CD 3.3.4 - Ensure adequate and creative staffing solutions to facilitate the entitlement process for new development.

COMMUNITY DEVELOPMENT DEPARTMENT

4. Develop and Implement Successful Partnerships

4.2 Work with Local, Regional and State Agencies to Secure Funding for Programs and Projects

Community Development

CD 4.2.1 - Identify and apply for appropriate Community Development Block Grants to fund projects in the City.

CD 4.2.2 - Identify and apply for appropriate funding for programs and projects through the State of California, the Southern California Association of Governments (SCAG), the San Bernardino County and/or other outside agencies.

Economic Development

ED 4.2.1 - Apply for applicable economic development and infrastructure funding from applicable regional, state and federal programs.

ED 4.2.2 - Participate, leverage and collaborate with economic development agencies/interests on a local, regional and statewide basis.

Public Works

PW 4.2.1 - Identify potential projects for inclusion in regional Transportation Plan(s), Safe Routes to schools and other state and federally funded transportation planning efforts.

5. Engage in Proactive Communication

5.3 Engage the Community by Participation

Community Development

CD 5.3.1 - Support effort for Code Enforcement to educate the community about preventative maintenance and encourage tenants, property owners and businesses to maintain their property to keep the city clean and beautiful.

CD 5.3.2 - Provide adequate notification and education regarding proposed projects, land use and development activities.

Economic Development

ED 5.3.1 - Provide education and outreach to local chamber of commerce and other local businesses.

COMMUNITY DEVELOPMENT DEPARTMENT

Public Works

PW 5.3.1 - Encourage comments from residents, businesses, regional agencies as well as internal stakeholders on project planning or program implementation.

Grand Terrace Fitness Park

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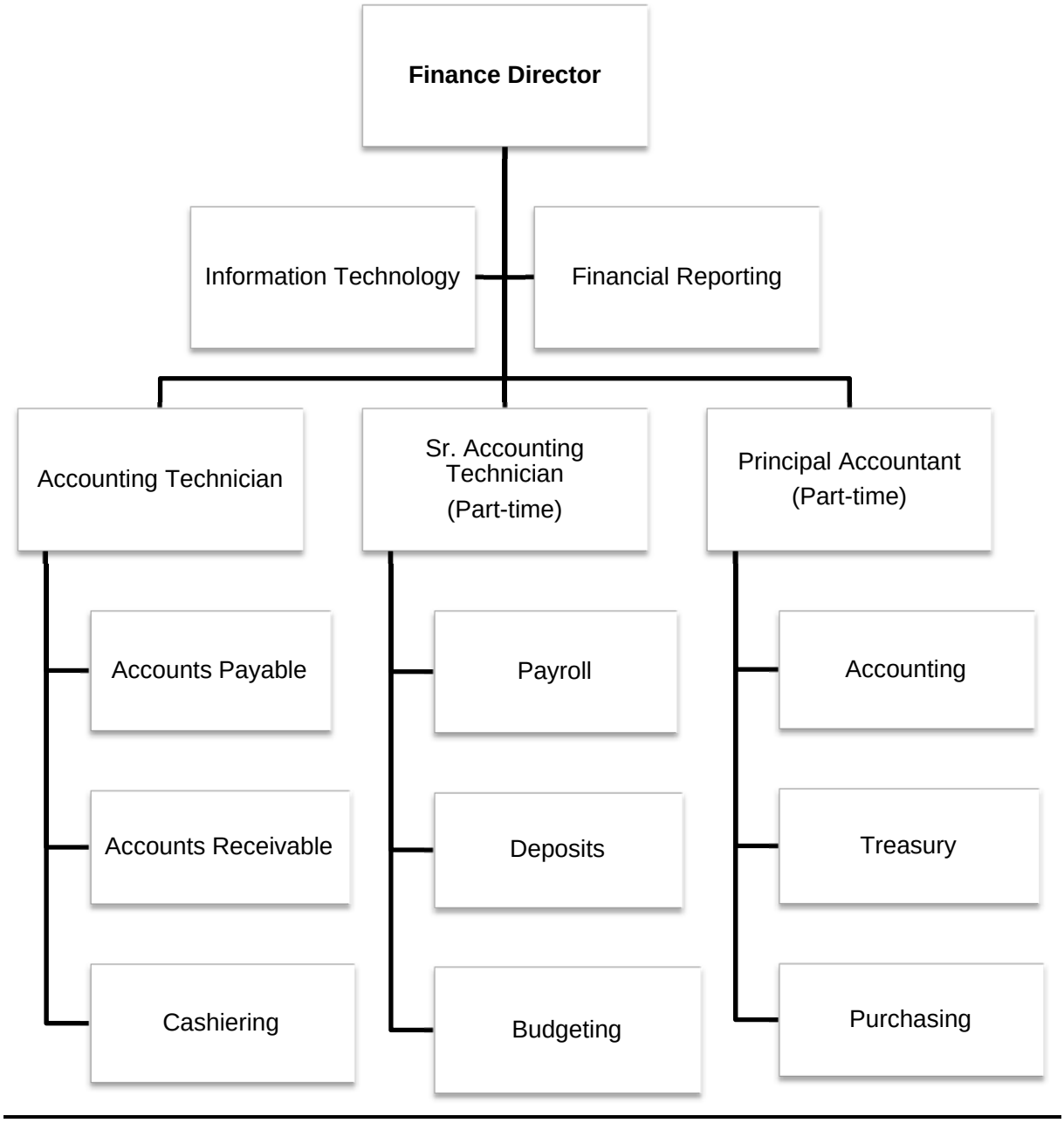
FINANCE

Organization Chart



FINANCE

Department Description

The Finance Department is responsible for all financial transactions of City business and provides various support services to other City departments. These services include financial reporting, budget coordination, cash management, and payroll; accounts payable, business licensing, cashiering and debt administration. The Finance Department coordinates the preparation of the City-wide budget and develops and administers the adopted budget; maintains the City's financial records and coordinates the annual financial City audits, is responsible for all financial related reporting to management and the City Council, issues business licenses to various businesses within the City, as well as to contractors outside the City; is responsible for daily cash management, including cash receipting and accounts receivable. Processes purchase orders and performs accounts payable and payroll functions/ maintain the investment portfolio; handle the administration of all City debts.

Cost Centers – Finance

1. Finance (10-140)
2. Management Information Systems (10-380)
3. Non-Departmental (10-190)
4. Overhead Cost Allocation (10-999)

Grand Terrace Honey Hills

FINANCE

Position Summary Report (10-140)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Finance Director	1.0	1.0	-	-	
Senior Accounting Technician	1.0	1.0	-	-	
Accounting Technician	1.0	1.0	1.0	1.0	0.0%
TOTAL	**3.0**	**3.0**	**1.0**	**1.0**	**0.0%**

Adopted Expenditure Budget (10-140)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$138,954	$118,592	$26,646	$25,070	-5.91%
Benefits	76,729	48,198	17,572	16,500	-6.10%
Materials & Supplies	2,166	5,567	2,450	12,500	410.20%
Professional / Contractual Services	64,354	172,612	324,391	324,500	0.03%
Utilities	-	-	-	-	
Lease of Facility / Equipment	1,428	1,443	1,430	1,400	-2.10%
Capital Projects	-	-	-	-	
Overhead Cost Allocation	-	-	-	-	
Debt Services	-	-	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$283,631**	**$346,412**	**$372,489**	**$379,970**	**2.01%**

Management Information Systems (10-380)

Provides computer hardware and software support, network coordination and GIS (Geographic Information Systems) support, maintains updates and supports networks and computers, maintains updates and supports GIS, supports desktop software, and maintains network security.

Position Summary Report (10-380)

Position	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
MIS Specialist	1.0	1.0	1.0	-	0.0%
	-	-	-	-	
TOTAL	**1.0**	**1.0**	**1.0**	**-**	**0.00%**

Adopted Expenditure Budget (10-380)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$34,614	$46,008	$46,036	$ -	-100.00%
Benefits	18,921	27,675	29,312	-	-100.00%
Materials & Supplies	76	796	1,000	1,000	0.00%
Professional / Contractual Services	6,738	15,187	25,310	64,100	153.26%
Equipment	-	148	1,000	1,000	0.00%
Transfers Out	-	-	-	-	
TOTAL	**$60,349**	**$89,814**	**$102,658**	**$66,100**	**-35.61%**

FINANCE

Non-Departmental (10-190/10-999)

The General Government (Non Department) Fund is comprised of services used by all departments which are not directly chargeable to any specific department and includes various general expenditures not attributable to any specific program: postage and mailing for all City correspondence, pre-employment physicals and background checks, copy machine costs, maintenance and supplies, general utilities, City membership due in regional bodies (SANBAG, SCAG, League of California Cities), liability and Workers Compensation Insurance, administrative fees and expenditures shared citywide or not assigned to any department

The General Government (Non Department) Fund accounts for the overhead cost allocation of General Fund City departments and various other cost centers and programs to record calculated overhead costs chargeable to various departments and programs as established in the approved budget, using a reasonably equitable basis for the allocation of costs.

Adopted Expenditure Budget (10-190/10-999)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$ -	$ -	$ -	$ -	
Benefits	786	244	-	-	
Materials & Supplies	197,837	124,934	145,192	145,300	0.07%
Professional / Contractual Services	52,244	41,517	194,622	119,700	-38.50%
Utilities	43,446	56,191	56,338	56,300	-0.07%
Lease of Facility / Equipment	101	-	-	-	
Capital Projects	-	-	-	-	
Overhead Cost Allocation	(576,839)	(442,161)	(476,600)	(317,900)	-33.30%
Debt Services	-	127,424	254,846	254,900	0.02%
Transfers Out	74,084	89,957	1,178,377	91,500	-92.24%
TOTAL	**$208,341**	**$1,894**	**$1,352,775**	**$349,800**	**-74.14%**

FINANCE

Department Strategies

1. Ensure Our Fiscal Viability:

    1.1 Commit to a Balanced Budget

    F 1.1.1 - Working closely with the City Manager, the Finance Department will develop an annual budget for the City based on projected market conditions and conservative fiscal projections.

    F 1.1.2 - Finance will provide City Council with clear and concise information regarding revenues and expenditures on a monthly basis.

    F 1.1.3 - Finance will perform financial responsibilities in accordance with the City of Grand Terrace fiscal policies, statutory regulations and standards promulgated by professional associations and regulatory agencies.

    F 1.1.4 - Account for the City's fiscal activities in an accurate and timely manner with generally accepted accounting principles (GAAP) and other legal requirements.

    F 1.1.5 - Finance will provide all departments with online access to the financial system for ongoing departmental budget analysis, forecasting and report generation purposes.

    F 1.1.6 - The Finance Director will oversee the development of the annual department budget and ensure that all costs and expenditures remain consistent with the Council's approved annual City budget.

    1.2 Identify Additional Revenue Sources

    F 1.2.1 - Explore potential sales, utility and/or parcel tax measures to fund services and infrastructure improvements.

    F 1.2.2 - Review service areas in all departments and coordinate with staff to identify potential new revenue sources.

    F 1.2.3 - Work with Community Development staff to ensure appropriate cost recovery for services provided.

    1.3 Review Expenditures and Seek Savings

    F 1.3.1 - Review expenditures by department and identify potential savings opportunities detailed in the 2013-2014 Five Year Fiscal Analysis and Budget Stabilization Plan and provide annual updates and/or recommendations for new savings/revenue opportunities.

    F 1.3.2 - Institute comprehensive business licensing/audit program.

    1.4 Explore Creative Means to Provide Services

    F 1.4.1 - Work with City Manager to explore viability of forming special district(s) to provide specific services and/or fund infrastructure investment and/or maintenance.

FINANCE

1.5 Ensure Appropriate Cost Recovery for Services
F 1.5.1 - Review cost of services for all departments, including parks and Recreation.

2. Maintain Public Safety

2.1 Ensure Staff Levels for Police Services Remain Adequate for Our Community
F 2.1.1 - Prioritize annual budget to allocate adequate funding for police services.

3. Promote Economic Development

3.2 Invest in Infrastructure Needed to Support Business Attraction and Retention
F 3.2.1 - Continue to work with legal counsel and the City Manager to secure the release of former redevelopment funds from the State that may be used for infrastructure improvements to support economic development.
F 3.2.2 - Work with the Community Development Department on the development of online development, application processing and permitting.
F 3.2.3 - Establish use of credit/debit cards for City bills and development permitting.

Grand Terrace Rollins Park

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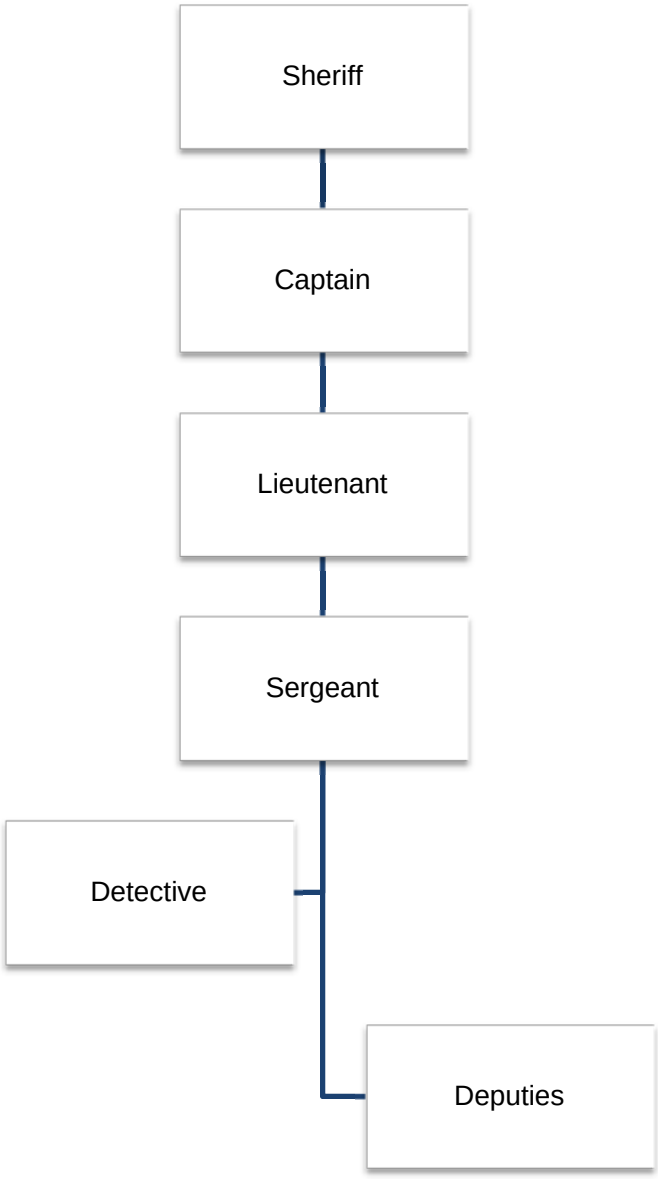
LAW ENFORCEMENT

Organization Chart



LAW ENFORCEMENT

Department Description

The City contracts with the San Bernardino County Sheriff's Department to provide law enforcement services.

Adopted Expenditure Budget (10-410)

Category	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
Salaries	$ -	$ -	$ -	$ -	0.0%
Benefits	-	-	-	-	
Materials & Supplies	58,968	55,819	56,000	61,800	10.36%
Professional / Contractual Services	1,703,988	1,646,691	1,491,725	1,564,400	4.87%
Utilities	-	-	-	-	
Lease of Facility / Equipment	-	-	-	-	
Equipment	-	7,844	-	-	
Transfers Out	-	-	-	-	
TOTAL	**$1,762,956**	**$1,710,354**	**$1,547,725**	**$1,626,200**	**5.07%**

Grand Terrace City Hall

LAW ENFORCEMENT

Department Strategies

1. Ensure Our Fiscal Viability:

    1.1 Commit to a Balanced Budget
    SD 1.1.1 - Oversee the department contract budget and ensure all costs and expenditures remain consistent with the Council's approved annual City budget.
    SD 1.1.2 - Continue to identify and implement technology-based law enforcement programs and activities at no cost to the city.

2. Maintain Public Safety

    2.1 Ensure Staff Levels for Police Services Remain Adequate for Our Community.
    SD 2.1.1 - Continue to provide appropriate staffing levels to maintain low crime rate and adequate response times.
    SD 2.1.2 - Continue to identify and implement technology-based law enforcement programs and activities at no cost to the City.
    SD 2.1.3 - Continue to enhance mutual aid relationships and identify task force-oriented law enforcement programs, such as SMASH, to increase law enforcement services in Grand Terrace.

4. Develop and Implement Successful Partnerships

    4.2 Work with Local, Regional and State Agencies to Secure Funding for Programs and Projects
    SD 4.2.1 - Continue to work with regional, state and federal law enforcement agencies to coordinate services.

5. Engage in Proactive Communication

    5.3 Engage the Community by Participation
    SD 5.3.1 - Provide crime prevention and education programs for residents and local business owners.
    SD 5.3.2 - Assist with, and foster, neighborhood-based crime prevention programs and activities.
    SD 5.3.3 - Provide opportunities for youth engagement and crime prevention.

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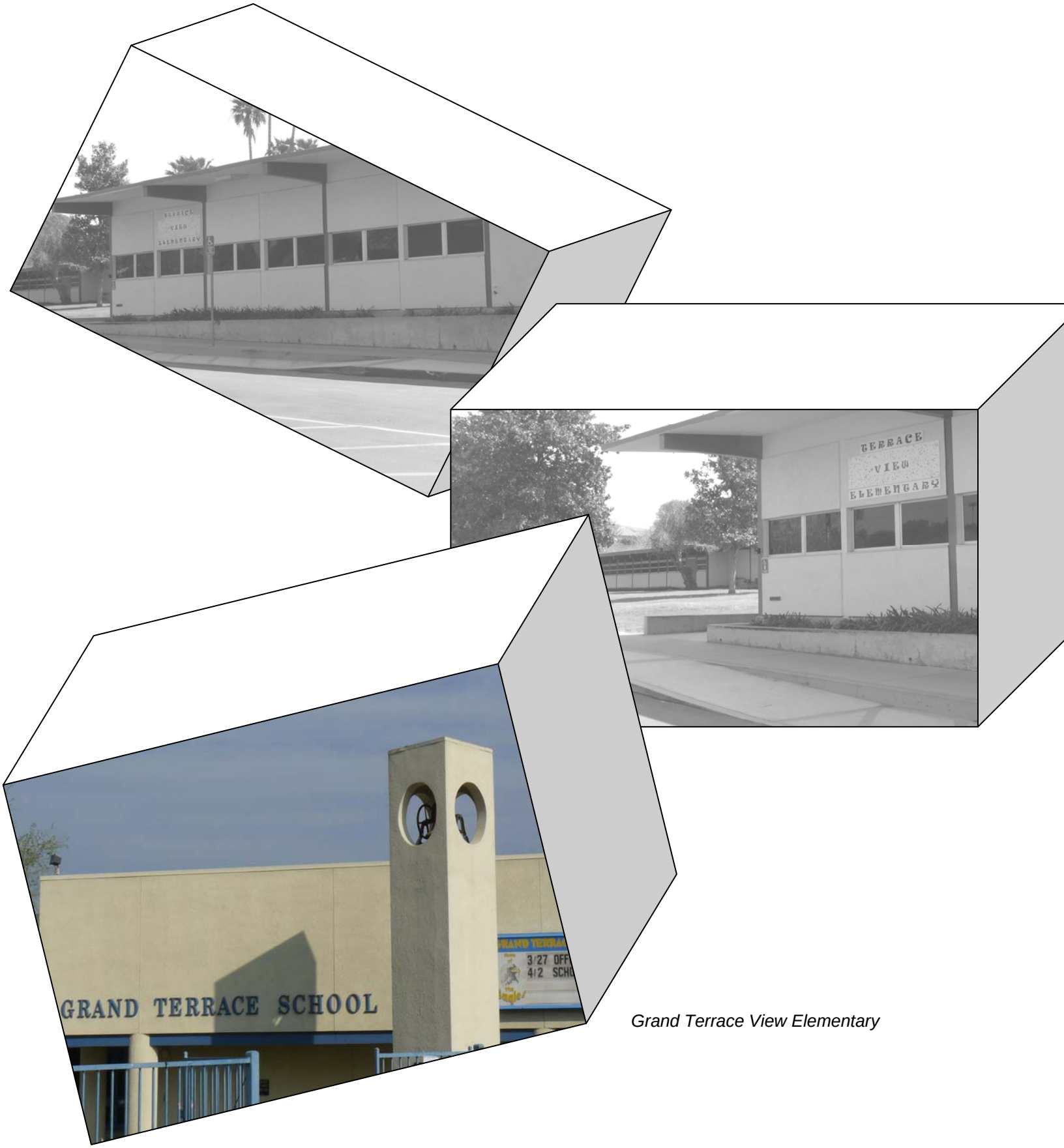
Special Revenue Funds



Grand Terrace View Elementary

City of Grand Terrace
FY2014-15 Adopted Special Revenue Funds Expenditure Program Summary

Fund and Program	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
CHILD CARE FUND					
09-440 Child Care Services	869,403	886,810	945,526	960,610	*1.60%*
09-999 Overhead Cost Allocation	213,252	196,884	198,800	198,800	*0.00%*
TOTAL	**1,082,655**	**1,083,694**	**1,144,326**	**1,159,410**	***1.32%***
STREET FUND					
11-999 Overhead Cost Allocation	$ 17,012	$ 262,793	$ 49,207	$ 49,200	*-0.01%*
TOTAL	**17,012**	**262,793**	**49,207**	**49,200**	***-0.01%***
PARK FUND					
13-445 Park Projects	-	-	(716)	15,000	*-2194.97%*
13-999 Overhead Cost Allocation	2,716	2,361	2,300	2,300	*0.00%*
TOTAL	**2,716**	**2,361**	**1,584**	**17,300**	***992.17%***
SLESF (AB3229 COPS) FUND					
14-411 Cops Projects	100,000	100,000	99,091	99,500	*0.41%*
14-999 Overhead Cost Allocation	500	495	-	500	
TOTAL	**100,500**	**100,495**	**99,091**	**100,000**	***0.92%***
AIR QUALITY IMPROVEMENT FUND					
15-500 Air Quality Fund	5,775	-	-	-	
15-999 Overhead Cost Allocation	(927)	(7)	-	-	
TOTAL	**4,848**	**(7)**	**-**	**-**	
GAS TAX FUND					
16-175 Public Works	100,816	97,864	98,761	119,490	*20.99%*
16-510 Street & Signal Lighting	92,178	105,743	93,729	110,000	*17.36%*
16-900 Road Maintenance	149,631	89,570	107,317	129,000	*20.20%*
16-999 Overhead Cost Allocation	33,864	43,576	44,006	44,000	*-0.01%*
TOTAL	**376,489**	**336,753**	**343,813**	**402,490**	***17.07%***
TRAFFIC SAFETY FUND					
17-900 Road Safety	36,820	13,321	289	600	*107.61%*
17-910 School Crossing Guard	1,420	-	-	-	
17-999 Overhead Cost Allocation	3,312	4,594	4,601	4,600	*-0.02%*
TOTAL	**41,552**	**17,915**	**4,890**	**5,200**	***6.34%***

City of Grand Terrace
FY2014-15 Adopted Special Revenue Funds Expenditure Program Summary

Fund and Program	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
MEASURE "I" FUND					
20-200 Intersections	-	-	-	46,000	
20-999 Non-Departmental	188,346	(14,258)	329,102	124,000	*-62.32%*
TOTAL	**188,346**	**(14,258)**	**329,102**	**170,000**	***-48.34%***
COMMUNITY DEVELOPMENT BLOCK GRANT					
22-425 CDBG	50,167	25,724	-	49,530	
TOTAL	**50,167**	**25,724**	**-**	**49,530**	
LNDSCP & LGTG ASSESSMENT DIST					
26-600 Terrace Pines Assessment Dist	6,422	2,430	2,634	2,800	*6.30%*
26-601 Tract 14471 Pico & Oriole	5,266	994	1,154	1,200	*3.99%*
26-602 Forrest City Phase Ii	840	697	697	900	*29.12%*
26-999 Overhead Cost Allocation	1,112	8,845	2,900	2,900	*0.00%*
TOTAL	**13,640**	**12,966**	**7,385**	**7,800**	***5.62%***
GRAND TOTAL	**$ 1,877,925**	**$ 1,828,436**	**$ 1,979,398**	**$ 1,960,930**	***-0.93%***

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund:	CHILD CARE FUND	Fund No.:	09
Dept:	Child Care		
Program:	**Child Care Services**	Program No.:	440

Program Desc: The Child Care Services program of the City is a fully licensed child care program operated by experienced child care educators. The program provides a structured environment for physical, intellectual, and social development of the child.

Program Services:
1. Before and After School child care programs for children attending Kindergarten through 6th grades;
2. Off Track Programs provided for elementary school children in the area when schools are not in session;
3. Winter Day Camp is offered for 2 weeks during the holiday season;
4. Year- round all day child care program are provided for newborn to 5 year-old children;
5. Tiny tot Program operates for three hours daily at the Community Center/Lion's Club.

Position Summary *(before direct labor and overhead cost allocation distribution)*

	Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Child Care Director	1.0	1.0	1.0	1.0	0.00%
2	Assistant Child Care Director	2.0	2.0	2.0	2.0	0.00%
3	Lead Teacher	2.0	2.0	2.0	2.0	0.00%
4	Teacher	15.0	15.0	15.0	15.0	0.00%
5	Teaching Assistant	3.0	3.0	3.0	3.0	0.00%
6	Substitute Teacher (P/T)	2.0	2.0	2.0	2.0	0.00%
	Total	**25.0**	**25.0**	**25.0**	**25.0**	**0.00%**

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ 510,019	$ 536,725	$ 560,000	$ 575,460	2.76%
2	Benefits	217,501	250,597	262,026	263,250	0.47%
3	Materials & Supplies	60,506	60,124	58,738	60,800	3.51%
4	Professional/Contractual Services	27,421	19,503	24,115	24,200	0.35%
5	Utilities	14,768	16,278	17,097	17,100	0.02%
6	Lease of Facility/Equipment	3,200	3,200	8,000	8,000	0.00%
7	Equipment	1,531	383	350	400	14.29%
8	Capital Projects	34,457	-	15,200	11,400	-25.00%
9	Overhead Cost Allocation	213,252	196,884	198,800	198,800	0.00%
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 1,082,655**	**$ 1,083,694**	**$ 1,144,326**	**$ 1,159,410**	**1.32%**

Fund:	STREET FUND	Fund No.:	11
Dept:	General Government		
Program:	**General Government (Non-Dept)**	Program No.:	999

Program Desc: Established as a special revenue fund to account for the collection of arterial improvement and traffic signal development fees. Fees are derived exclusively from new development. Funds are transferred to the Capital Projects - Streets for street improvements.

Program Services:
1. Supplement Gas Tax revenues;
2. Provide Street Capital Improvement funds;
3. Provide funds for major street improvements;
4. Provide funds for traffic signal construction;

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	-	-	-	-	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	17,012	48,793	49,207	49,200	-0.01%
10	Debt Service	-	-	-	-	
11	Transfers Out	-	214,000	-	-	
	Total	**$ 17,012**	**$ 262,793**	**$ 49,207**	**$ 49,200**	**-0.01%**

Fund: PARK FUND — Fund No.: 13
Dept: Community Development
Program: **Park Projects** — Program No.: 445

Program Desc: Park Development Fund is a special revenue fund established by City Ordinance. Fees are set under Municipal Code 4.80.010, B for Capital Improvement and Maintenance Fees. Funds are to be used for capital improvements and major maintenance of City parks. Fees are derived exclusively from development.

Program Services:
1 Capital improvement of parks;
2 Major improvements/repairs of existing parks;

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	-	-	-	-	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	(716)	15,000	-2194.97%
9	Overhead Cost Allocation	2,716	2,361	2,300	2,300	0.00%
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 2,716**	**$ 2,361**	**$ 1,584**	**$ 17,300**	**992.17%**

Fund: SLESF (AB3229 COPS) Fund No.: 14
Dept: Public Safety
Program: **COPs Projects** Program No.: 411

Program Desc: Assembly Bill - AB3229 established a COPS Program (Citizen's Option for Public Safety) for local agencies. Funds are used for "front line" law enforcement or crime prevention activities. Money must supplement not supplant existing funding. This State funding requires an appropriation each fiscal year, The City is required to report its appropriations and actual expenditures to a county oversight committee consisting of law enforcement and local government officials.

Program Services:
1 Sheriff Special Services Officer;
2 One General Law 40 hour patrol car;
3 Citizen's Patrol Liaison;
4 Community service programs.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	100,000	100,000	99,091	99,500	0.41%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	500	495	-	500	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 100,500**	**$ 100,495**	**$ 99,091**	**$ 100,000**	**0.92%**

Fund: AIR QUALITY IMPROVEMENT FUND — Fund No.: 15
Dept: Community Development
Program: **Air Quality Fund** — Program No.: 500

Program Desc: Air Quality Improvement Fund is a special revenue fund to account for fees received from the California Departmer of Motor Vehicles (DMV). Its expenditure is legally restricted to air quality improvement. The City of Grand Terrace has adopted Ordinance No 135, Mobile Source Air Pollution Ordinance to support projects and programs that reduce air pollution from motor vehicles in order to be eligible to receive AB2766 Subvention funds.

Program Services:
1 Monitor and implement General Plan objectives related to air quality;
2 Promote air quality improvement to City residents and businesses;
3 Provide periodic reports to AQMD on City Air Quality programs.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Proposed	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	5,775	-	-	-	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	(927)	(7)	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 4,848**	**$ (7)**	**$ -**	**$ -**	

Fund: GAS TAX FUND — Fund No.: 16
Dept: Community Development
Program: **Public Works** — Program No.: 175

Program Desc: Gas Tax is a special revenue fund used to account for the receipt of gas tax revenues and expenditures, as restricted by Streets and Highways Code Section 2106, 2107, and 2107.5. Consumers are levied a gasoline tax of $.18 per gallon. The City receives an apportionment of approximately 13% ($0.24) on a per capita basis.

Program Services:
1 Prepare, review and process staff reports related to public works issues and concerns;
2 Administer programs and projects funded by Gas Tax monies.

Position Summary *(before direct labor and overhead cost allocation distribution)*

	Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Maintenance Crew Leader	1.0	1.0	1.0	1.0	0.00%
2	Maintenance Worker 2	2.0	1.0	1.0	1.0	0.00%
3	Maintenance Worker 3	1.0	-	-	-	
		-	-	-	-	
	Total	**4.0**	**2.0**	**2.0**	**2.0**	**0.00%**

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ 68,035	$ 62,386	$ 65,328	$ 83,560	27.91%
2	Benefits	32,781	35,478	30,768	35,930	16.78%
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	-	-	2,665	-	-100.00%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 100,816**	**$ 97,864**	**$ 98,761**	**$ 119,490**	**20.99%**

Fund: GAS TAX FUND — Fund No.: 16
Dept: Community Development
Program: **Street & Signal Lighting** — Program No.: 510

Program Desc: This program is responsible for the maintenance and improvements of street lights and traffic signals.

Program Services:
1 Provide for energy costs for street lights and traffic signals;
2 Provide for traffic signal maintenance costs.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	19,521	30,307	20,739	30,000	44.65%
5	Utilities	72,657	75,436	72,990	80,000	9.60%
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 92,178**	**$ 105,743**	**$ 93,729**	**$ 110,000**	**17.36%**

Fund: GAS TAX FUND — Fund No.: 16
Dept: Community Development
Program: **Road Maintenance** — Program No.: 900

Program Desc: This program is responsible for the maintenance of streets and roads in the City.

Program Services:
1 Street sweeping;
2 Architectural barrier removal;
3 Weed control;
4 Road patching.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	631	544	760	600	-21.05%
4	Professional/Contractual Services	99,000	86,467	106,557	128,400	20.50%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	50,000	2,559	-	-	
	Total	**$ 149,631**	**$ 89,570**	**$ 107,317**	**$ 129,000**	**20.20%**

Fund: GAS TAX FUND — Fund No.: 16
Dept: General Government
Program: **General Government (Non-Dept)** — Program No.: 999

Program Desc: Gas Tax is a special revenue fund used to account for the receipt of gas tax revenues and expenditures, as restricted by Streets and Highways Code Section 2106, 2107, and 2107.5. The Gas Tax fund is charged an overhead cost allocation fee for administrative services which include agenda processing, human resources, budgeting, purchasing, accounts receivable and accounts payable functions.

Program Services:
1
2

Position Summary *(before direct labor and overhead cost allocation distribution)*

	Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Maintenance Crew Leader	-	-	-	-	
2	Maintenance Worker 2	-	-	-	-	
3	Maintenance Worker 3	-	-	-	-	
		-	-	-	-	
	Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	-	-	-	-	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	33,864	43,576	44,006	44,000	-0.01%
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 33,864**	**$ 43,576**	**$ 44,006**	**$ 44,000**	**-0.01%**

Fund: TRAFFIC SAFETY FUND — Fund No.: 17
Dept: Community Development
Program: **Road Safety** — Program No.: 900

Program Desc: Traffic Safety fund is a special revenue fund that receives revenue from 50% of all fines and forfeitures of bail related to misdemeanors in the Vehicle Code of the City (Section 1463, Penal Code). Expenditures are restricted to: (V.C. section 4220) - traffic control devices, traffic law enforcement supplies and equipment, construction and improvement of public streets, bridges and culverts, maybe also be used for crossing guards.

Program Services:
1 Overlay/Sealing of streets;
2 Patching of street roads for the safety of the residents;

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1 Salaries	$ -	$ -	$ -	$ -	
2 Benefits	-	-	-	-	
3 Materials & Supplies	-	-	-	-	
4 Professional/Contractual Services	36,820	13,321	289	600	107.61%
5 Utilities	-	-	-	-	
6 Lease of Facility/Equipment	-	-	-	-	
7 Equipment	-	-	-	-	
8 Capital Projects	-	-	-	-	
9 Overhead Cost Allocation	-	-	-	-	
10 Debt Service	-	-	-	-	
11 Transfers Out	-	-	-	-	
Total	**$ 36,820**	**$ 13,321**	**$ 289**	**$ 600**	**107.61%**

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund:	TRAFFIC SAFETY FUND	Fund No.:	17
Dept:	Community Development		
Program:	**School Crossing Guard**	Program No.:	910

Program Desc: This program covers the use of crossing guards.

Program Services:
1 Part-time crossing guard services at Grand Terrace Elementary School - Vivienda Avenue crosswalk, reimbursed by school district.

Position Summary *(before direct labor and overhead cost allocation distribution)*

	Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Crossing Guards - PT & Sub	0.5	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
	Total	**0.5**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ 1,272	$ -	$ -	$ -	
2	Benefits	148	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	-	-	-	-	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 1,420**	**$ -**	**$ -**	**$ -**	

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund:	MEASURE "I" FUND	Fund No.:	20
Dept:	Community Development		
Program:	**Intersections**	Program No.:	200

Program Desc: Measure I is a special revenue fund that provides funding for road improvement and traffic management programs. One half of one percent (.50%) addition was added to the Sales Tax rate in San Bernardino County in 1989 (current rate including .50% is 8.00%). Revenues are disbursed from the San Bernardino Transportation Authority. City is required to adopt a resolution approving a five year Capital Improvement plan, which is developed and implemented by the Public Works Department.

Program Services:
1. Street overlay/ sealing contract;
2. Street patching;
3. Major repairs and improvements of City streets;
4. Provide funding for transportation/ traffic management projects.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	-	-	-	46,000	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	24,072	(14,258)	15,602	12,000	-23.09%
10	Debt Service	-	-	-	-	
11	Transfers Out	164,274	-	313,500	112,000	-64.27%
	Total	**$ 188,346**	**$ (14,258)**	**$ 329,102**	**$ 170,000**	**-48.34%**

Fund: CDBG — Fund No.: 22
Dept: Community Development
Program: **Community Dev Block Grant (CDBG)** — Program No.: 425

Program Desc: The federal Housing and Community Act of 1974, as amended, created the Community Development Block Grant (CDBG) program to return federal funds to local communities in order to implement a wide range of community development activities directed toward neighborhood revitalization, economic development, and the provision of improved community facilities and services.

Program Services:
1 Address code violations on public and private property;
2 Respond to citizen complaints within the Community Development Block Grant (CDBG) area in order to protect the health & safety of the residents.
3 Daily inspections of CDBG grant area.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	4,825	25,584	-	38,690	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	45,342	140	-	10,840	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 50,167**	**$ 25,724**	**$ -**	**$ 49,530**	

Fund: LNDSCP & LGTG ASSESSMENT DIST — Fund No.: 26
Dept: Community Development
Program: **Terrace Pines Assessment District** — Program No.: 600

Program Desc: Monitor city-maintained landscaping and street lighting within the Terrace Pines Assessment District and insure that they are properly maintained.

Program Services:
1. Assure safe vehicular traffic by keeping street lights within the Terrace Pines Assessment District properly lit;
2. Respond to service requests from residents and promptly report problems and lighting- related issues in the assessment district to Southern California Edison;
3. Properly maintain landscaped areas within the assessment district.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ 2,748	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	1,887	-	-	-	
5	Utilities	1,787	2,430	2,634	2,800	6.30%
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 6,422**	**$ 2,430**	**$ 2,634**	**$ 2,800**	**6.30%**

Fund: LNDSCP & LGTG ASSESSMENT DIST — Fund No.: 26
Dept: Community Development
Program: **Tract 14471 Pico & Oriole** — Program No.: 601

Program Desc: Monitor city-maintained landscaping and street lighting within Tract 14471- Pico & Oriole area and insure that they are properly maintained.

Program Services:
1. Assure safe vehicular traffic by keeping street lights within Tract 14471 - Pico & Oriole area properly lit;
2. Respond to service requests from residents and promptly report problems and lighting- related issues in the assessment district to Southern California Edison;
3. Properly maintain landscaped areas within the assessment district.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ 2,748	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	1,689	-	-	-	
5	Utilities	829	994	1,154	1,200	3.99%
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 5,266**	**$ 994**	**$ 1,154**	**$ 1,200**	**3.99%**

Fund: LNDSCP & LGTG ASSESSMENT DIST — Fund No.: 26
Dept: Community Development
Program: **Forrest City - Phase 2** — Program No.: 602

Program Desc: Monitor city-maintained landscaping and street lighting within the Forrest City- Phase 2 assessment district area and insure that they are properly maintained.

Program Services:
1 Assure safe vehicular traffic by keeping street lights within Forrest City- Phase 2 area properly lit;
2 Respond to service requests from residents and promptly report problems and lighting- related issues in the assessment district area to Southern California Edison;
3 Properly maintain landscaped areas within the assessment district.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	143	-	-	-	
5	Utilities	697	697	697	900	29.12%
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 840**	**$ 697**	**$ 697**	**$ 900**	**29.12%**

Fund: LNDSCP & LGTG ASSESSMENT DIST — Fund No.: 26
Dept: General Government
Program: **General Government (Non-Dept)** — Program No.: 999

Program Desc: To account for the fund's portion of general government services (overhead cost allocation).

Program Services:
1 Overhead cost allocation expenditures.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	-	-	-	-	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	1,112	3,845	2,900	2,900	0.00%
10	Debt Service	-	-	-	-	
11	Transfers Out	-	5,000	-	-	
	Total	**$ 1,112**	**$ 8,845**	**$ 2,900**	**$ 2,900**	**0.00%**

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Enterprise Fund

Grand Terrace Days

City of Grand Terrace
FY2014-15 Adopted Enterprise Fund Agency Program Summary

Department and Program	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
WASTE WATER DISPOSAL FUND					
21-175 Public Works	89,712	87,323	98,287	-	*-100.00%*
21-570 Wastewater Disposal-Colton	1,185,731	1,182,000	1,182,000	1,200,000	*1.52%*
21-572 Wastewater Disposal-G.T.	9,448	3,281	3,209	-	*-100.00%*
21-573 Line Maintenance	115,285	119,241	112,623	-	*-100.00%*
21-625 NPDES	32,735	31,794	23,185	-	*-100.00%*
21-999 Transfers	131,440	155,878	158,723	-	*-100.00%*
TOTAL	**1,564,351**	**1,579,517**	**1,578,027**	**1,200,000**	***-23.96%***
GRAND TOTAL	**$ 1,564,351**	**$ 1,579,517**	**$ 1,578,027**	**$ 1,200,000**	***-23.96%***

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund: WASTE WATER DISPOSAL FUND — Fund No.: 21
Dept: Community Development
Program: **Public Works** — Program No.: 175

Program Desc: This program captures City related personnel costs and other contractual services incurred during the oversight of the waste water disposal contract with the City of Colton.

Program Services:
1 Account for salaries and wages of City employees assigned to perform services relating to waste water treatment disposal, including overtime, Medicare/FICA, employee & retirement benefit plans, health insurance and worker's compensation.
2 Account for other contractual and professional services related to waste water disposal.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ 40,040	$ 37,659	$ 32,753	$ -	-100.00%
2	Benefits	20,360	21,037	16,998	-	-100.00%
3	Materials & Supplies	431	357	3,610	-	-100.00%
4	Professional/Contractual Services	28,881	28,270	44,926	-	-100.00%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 89,712**	**$ 87,323**	**$ 98,287**	**$ -**	**-100.00%**

Fund: WASTE WATER DISPOSAL FUND — Fund No.: 21
Dept: Community Development
Program: **Wastewater Disp - Colton** — Program No.: 570

Program Desc: The City contracts with the City of Colton for wastewater disposal services. This program accounts for the expenditures paid to the the City of Colton for waste water disposal activities.

Program Services:
1 Calculation of user fees due to the City of Colton for wastewater transmitted to the Colton Treatment Plant;
2 Accounts for payments to the City of Colton for waste water treatment.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	1,185,731	1,182,000	1,182,000	1,200,000	1.52%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 1,185,731**	**$ 1,182,000**	**$ 1,182,000**	**$ 1,200,000**	**1.52%**

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund:	WASTE WATER DISPOSAL FUND	Fund No.:	21
Dept:	Community Development		
Program:	**Wastewater Disp - GT**	Program No.:	572

Program Desc: This program provides for waste water disposal billing services outsourced to Riverside Highland Water Company.

Program Services:
1 Process user fees collected by Riverside Highland Water Company for the City;
2 Account for payments made by the City to Riverside Highland Water Company for billing services and the processing of liens for delinquent accounts.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	(6)	-	-100.00%
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	9,448	3,281	3,215	-	-100.00%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 9,448**	**$ 3,281**	**$ 3,209**	**$ -**	**-100.00%**

Fund: WASTE WATER DISPOSAL FUND — Fund No.: 21
Dept: Community Development
Program: **Line Maintenance** — Program No.: 573

Program Desc: This program provides professional and contractual services for sewer line maintenance related activities such as sewer rodding and lab testing.

Program Services:
1 Sewer rodding/maintenance;
2 Video inspection of pipes;
3 Lab testing.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	26,715	30,671	24,053	-	-100.00%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	88,570	88,570	88,570	-	-100.00%
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 115,285**	**$ 119,241**	**$ 112,623**	**$ -**	**-100.00%**

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund:	WASTE WATER DISPOSAL FUND	Fund No.:	21
Dept:	Community Development		
Program:	**National Pollution Discharge & Elimination System (NPDES)**	Program No.:	625

Program Desc: Administers the City's National Pollutant Discharge Elimination System (NPDES) Program in order to comply with the water discharge requirements of urban storm water, from areas of San Bernardino County within the Santa Ana Region to waters of the US (waste water disposal portion).

Program Services:
1. Obtain a permit from the Santa Ana Regional Water Control Board;
2. Provide an effective storm water management program and ensure that discharge of storm water into the various
3. To provide public information/education and out reach to businesses and residents;

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ 12,323	$ 12,102	$ 9,050	$ -	-100.00%
2	Benefits	6,348	7,422	5,203	-	-100.00%
3	Materials & Supplies	11,880	12,270	8,932	-	-100.00%
4	Professional/Contractual Services	2,184	-	-	-	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 32,735**	**$ 31,794**	**$ 23,185**	**$ -**	**-100.00%**

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund:	WASTE WATER DISPOSAL FUND	Fund No.:	21
Dept:	General Government		
Program:	**General Government (Non-Dept)**	Program No.:	999

Program Desc: This program accounts for the fund's share of general government services (overhead cost allocation).

Program Services:

1 Account for the share waste water disposal fund in the City-wide annual cost allocation.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	-	-	-	-	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	131,440	155,878	158,723	-	-100.00%
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 131,440**	**$ 155,878**	**$ 158,723**	**$ -**	**-100.00%**

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Capital Project Funds

Snow in Grand Terrace

City of Grand Terrace
FY2014-15 Adopted Capital Project Funds Expenditure Program Summary

Fund and Program	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
CAPITAL IMPROVEMENT STREETS					
46-900 Street Projects	$ 210,702	$ 2,559	$ 217,255	$ 112,000	*-48.45%*
TOTAL	**210,702**	**2,559**	**217,255**	**112,000**	***-48.45%***
BARTON-COLTON BRIDGE					
47-400 Barton/Colton Bridge	3,718	-	-	-	
TOTAL	**3,718**	**-**	**-**	**-**	
CAPITAL PROJECTS FUND					
48-600 Grand Terrace Fitness Park	707,977	897,493	192,390	-	*-100.00%*
TOTAL	**707,977**	**897,493**	**192,390**	**-**	*-100.00%*
CAPITAL PROJECT BOND PROCEEDS					
50-900 Michigan Street Design	188,505	198,009	-	-	
TOTAL	**188,505**	**198,009**	**-**	**-**	
GRAND TOTAL	**$ 1,110,902**	**$ 1,098,061**	**$ 409,645**	**$ 112,000**	***-72.66%***

Fund: CAPITAL IMPROVEMENTS - STREETS — Fund No.: 46
Dept: Community Development
Program: **Street Projects** — Program No.: 900

Program Desc: Capital Projects fund used to account for financial resources utilized to construct major capital street projects.

Program Services:
1 Repaving of De Berry Street.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1 Salaries	$ -	$ -	$ -	$ -	
2 Benefits	-	-	-	-	
3 Materials & Supplies	-	-	-	-	
4 Professional/Contractual Services	-	-	-	-	
5 Utilities	-	-	-	-	
6 Lease of Facility/Equipment	-	-	-	-	
7 Equipment	-	-	-	-	
8 Capital Projects	210,702	2,559	217,255	112,000	-48.45%
9 Overhead Cost Allocation	-	-	-	-	
10 Debt Service	-	-	-	-	
11 Transfers Out	-	-	-	-	
Total	**$ 210,702**	**$ 2,559**	**$ 217,255**	**$ 112,000**	**-48.45%**

Fund: CAP.PRJ. BARTON/COLTON BRIDGE — Fund No.: 47
Dept: General Government
Program: **Street Projects - Barton/Colton Bridge** — Program No.: 400

Program Desc: Capital Improvement Fund for the joint project of the City of Colton and the City of Grand Terrace Barton Road Bridge seismic replacement project.

Program Services:
1 Account for the Barton Road Bridge seismic replacement project.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	-	-	-	-	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	3,718	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 3,718**	**$ -**	**$ -**	**$ -**	

Fund: CAPITAL PROJECTS FUND — Fund No.: 48
Dept: Community Development
Program: **Grand Terrace Fitness Park** — Program No.: 600

Program Desc: The City of Grand Terrace was awarded approximately $2,300,000 in state grant funding for the design and construction of a park on the west side of town.

Program Services:
1 Complete the construction of Grand Terrace Fitness Park project;
2 Track revenues and expenditures of state grant parks project, Grant Terrace Fitness Park.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	958	8,465	472	-	-100.00%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	707,019	889,028	191,918	-	-100.00%
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 707,977**	**$ 897,493**	**$ 192,390**	**$ -**	**-100.00%**

Fund: CAPITAL PROJECT BOND PROCEEDS — Fund No.: 50
Dept: Community Development
Program: **Michigan Street Design & Right of Way** — Program No.: 900

Program Desc: Restricted bond proceeds from the 2011 tax allocation bonds is the source of funding for the Michigan Street Design & Right of Way (ROW) capital projects. Bond projects must be named in the bond tax certificate as well as approved by the Successor Agency to the Community Redevelopment Agency of the City of Grand Terrace.

Program Services:
1 Complete the Design & Right of Way (ROW) for the Michigan Street capital project.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	-	-	-	-	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	188,505	198,009	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 188,505**	**$ 198,009**	**$ -**	**$ -**	

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Successor Agency

Grand Terrace Blue Mountain

City of Grand Terrace
FY2014-15 Adopted Successor Agency Program Summary

Department and Program	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	*Increase (Decrease) over(under) 2013-14 Projected*
RDA OBLIGATION RETIREMENT FUND					
31-999 Transfers	$ -	$ -	$ -	$ -	
TOTAL	**-**	**-**	**-**	**-**	
CAPITAL PROJECTS FUND					
32-200 General Operational Expense	170,686	317,223	268,229	315,500	*17.62%*
32-370 S/A Economic Development	46,150	34,029	31,019	37,300	*20.25%*
32-500 Other Funds Ddr	-	1,650,496	-	-	
32-600 CRA - Capital Projects	394,617	570	647	800	*23.65%*
32-700 Other Capital Projects	188,505	198,009	-	-	
TOTAL	**799,958**	**2,200,327**	**299,895**	**353,600**	***17.91%***
DEBT SERVICE FUND					
33-140 Finance- CRA	3,875	7,300	-	-	
33-300 Debt Service	1,378,364	1,339,289	1,230,302	1,751,170	*42.34%*
33-400 Other Expenditures	1,357,122	-	-	-	
33-500 Other DOF Approved Payments	-	-	3,086,857	-	*-100.00%*
33-999 Transfers	1,329,729	-	-	-	
TOTAL	**4,069,090**	**1,346,589**	**4,317,159**	**1,751,170**	***-59.44%***
CRA PROJECTS TRUST					
37-600 CRA - Capital Projects	163,125	-	-	241,500	
TOTAL	**163,125**	**-**	**-**	**241,500**	
GRAND TOTAL	**$ 5,032,173**	**$ 3,546,916**	**$ 4,617,054**	**$ 2,346,270**	***-49.18%***

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund:	S/A CAPITAL PROJECTS FUND	Fund No.:	32
Dept:	Community Development		
Program:	**General & Administration**	Program No.:	200

Program Desc: This program accounts for City costs in related to the redevelopment dissolution and wind down activities.

Program Services:
1. Allocate salaries and wages of general and administrative staff in connection with redevelopment dissolution and wind down activities.
2. Account for other charges for contractual and professional services relating to redevelopment dissolution and wind down activities.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ 87,799	$ 151,864	$ 160,320	$ 145,990	-8.94%
2	Benefits	47,854	80,924	78,008	74,010	-5.13%
3	Materials & Supplies	149	-	1,396	-	-100.00%
4	Professional/Contractual Services	34,884	84,435	28,505	95,500	235.03%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 170,686**	**$ 317,223**	**$ 268,229**	**$ 315,500**	**17.62%**

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund:	S/A CAPITAL PROJECTS FUND	Fund No.:	32
Dept:	Community Development		
Program:	**Community & Economic Dev**	Program No.:	370

Program Desc: This program accounts for community development City costs in related to the redevelopment dissolution and wind down activities, including costs for the property management disposition plan.

Program Services:

1 Allocate salaries and wages of CDD staff in connection with the redevelopment dissolution and wind down activities.
2 Allocate costs for the property management disposition plan.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ 26,875	$ 10,841	$ -	$ -	
2	Benefits	12,865	6,213	(3)	-	-100.00%
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	6,410	16,975	31,022	37,300	20.24%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 46,150**	**$ 34,029**	**$ 31,019**	**$ 37,300**	**20.25%**

City of Grand Terrace
FY 2014-15 Adopted Program Detail

Fund:	S/A CAPITAL PROJECTS FUND	Fund No.:	32
Dept:	Community Development		
Program:	**Capital Projects**	Program No.:	600

Program Desc: To account for financial resources for the acquisition or construction of major capital projects funded by the Successor Agency to the Community Redevelopment Agency of the City of Grand Terrace.

Program Services:
1 Record all related charges and costs associated with various approved capital project construction and other asset acquisitions.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	375,000	-	-	-	
5	Utilities	19,617	570	647	800	23.65%
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 394,617**	**$ 570**	**$ 647**	**$ 800**	**23.65%**

Fund: S/A DEBT SERVICE FUND — Fund No.: 33
Dept: General Government
Program: **Debt Service** — Program No.: 300

Program Desc: To account for debt service payments, both principal and interest obligations of the Successor Agency to the Community Redevelopment Agency of the City of Grand Terrace.

Program Services:
1 Record all the payments made for various scheduled principal and interest payments relating to long-term loans and other obligations of the Successor Agency;

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	14,933	7,558	7,413	7,400	-0.18%
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	1,363,431	1,331,731	1,222,889	1,743,770	42.59%
11	Transfers Out	-	-	-	-	
	Total	**$ 1,378,364**	**$ 1,339,289**	**$ 1,230,302**	**$ 1,751,170**	**42.34%**

Fund: S/A CRA PROJECTS TRUST — Fund No.: 37
Dept: Community Development
Program: **Capital Projects - Stater Bros.** — Program No.: 600

Program Desc: Record commitment of obligations to redevelopment or economic development agreements for the Successor Agency to the Community Redevelopment Agency of the City of Grand Terrace.

Program Services:
1 Account for the financial economic development agreement with Stater Bros in 2011.

Position Summary *(before direct labor and overhead cost allocation distribution)*

Position	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
Total	**-**	**-**	**-**	**-**	

Expenditure Summary

	Expenditure Category	2011-12 Actuals	2012-13 Actuals	2013-14 Projected	2014-15 Adopted	Increase (Decrease) over(under) 2013-14 Projected
1	Salaries	$ -	$ -	$ -	$ -	
2	Benefits	-	-	-	-	
3	Materials & Supplies	-	-	-	-	
4	Professional/Contractual Services	163,125	-	-	241,500	
5	Utilities	-	-	-	-	
6	Lease of Facility/Equipment	-	-	-	-	
7	Equipment	-	-	-	-	
8	Capital Projects	-	-	-	-	
9	Overhead Cost Allocation	-	-	-	-	
10	Debt Service	-	-	-	-	
11	Transfers Out	-	-	-	-	
	Total	**$ 163,125**	**$ -**	**$ -**	**$ 241,500**	

Debt Service

Grand Terrace Rollins Park

City of Grand Terrace
Debt Service Obligations and Schedules

The Successor Agency to the Community Redevelopment Agency of City of Grand Terrace issued tax allocation bonds for the purpose of financing public improvement projects in the Project Area on June 14, 2011 as follows:

2011A Tax Allocation Bonds (2011A TABs)

- Purpose: To finance public improvement projects pursuant to the Agency's Redevelopment Plan.
- Maturity Date: September 1, 2033
- Original Principal Amount: $15,175,000
- July 1, 2014, Principal Outstanding: $14,635,000
- Interest Rate: 4.823% (average)

2011B Taxable Tax Allocation Bonds (2011B TABs)

- Purpose: To acquire land for resale and development in the Project Area.
- Maturity Date: September 1, 2026
- Original Principal Amount: $5,650,000
- July 1, 2013, Principal Outstanding: $5,195,000
- Interest Rate: 7.371% (average)

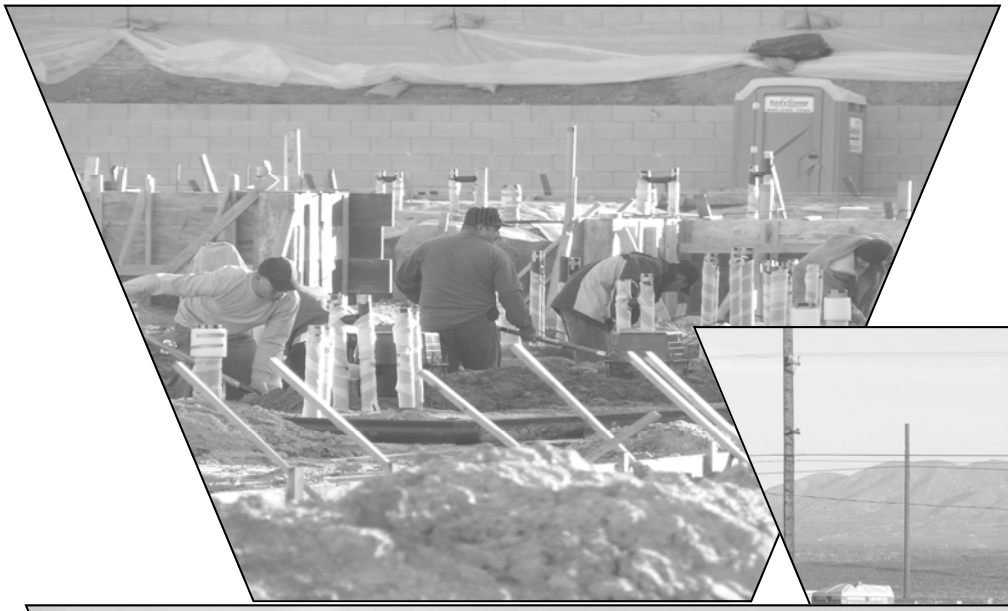
The Successor Agency to the Community Redevelopment Agency of City of Grand Terrace is responsible for the TABs debt service payments using funds received from the Redevelopment Property Tax Trust fund (RPTTF) held by the San Bernardino County Auditor-Controller.

The following page shows the amortization schedules for both bond issues.

Annual Debt Service Payment Schedules

Fiscal Year	2011 A Tax Allocation Bonds			2011B Tax Allocation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2011	-	177,712	177,712	-	88,475	88,475
2012	260,000	841,795	1,101,795	220,000	419,090	639,090
2013	280,000	836,595	1,116,595	235,000	403,470	638,470
2014	285,000	828,195	1,113,195	255,000	386,785	641,785
2015	295,000	819,645	1,114,645	270,000	368,680	638,680
2016	310,000	807,845	1,117,845	290,000	349,510	639,510
2017	320,000	795,445	1,115,445	310,000	328,920	638,920
2018	330,000	783,445	1,113,445	335,000	306,910	641,910
2019	340,000	769,915	1,109,915	360,000	283,125	643,125
2020	360,000	755,040	1,115,040	385,000	257,565	642,565
2021	380,000	736,680	1,116,680	410,000	230,230	640,230
2022	400,000	717,300	1,117,300	440,000	198,660	638,660
2023	420,000	696,900	1,116,900	475,000	164,780	639,780
2024	440,000	671,700	1,111,700	515,000	128,205	643,205
2025	465,000	645,300	1,110,300	555,000	88,550	643,550
2026	495,000	617,400	1,112,400	595,000	45,815	640,815
2027	1,165,000	587,700	1,752,700	-	-	-
2028	1,240,000	517,800	1,757,800	-	-	-
2029	1,310,000	443,400	1,753,400	-	-	-
2030	1,390,000	364,800	1,754,800	-	-	-
2031	1,475,000	281,400	1,756,400	-	-	-
2032	1,560,000	192,900	1,752,900	-	-	-
2033	1,655,000	99,300	1,754,300	-	-	-
	$15,175,000	**$13,988,212**	**$29,163,212**	**$5,650,000**	**$4,048,770**	**$9,698,770**

Appendices



Grand Terrace Senior Center Construction

City of Grand Terrace
Fund Descriptions

General Fund (10)

In public sector accounting, the primary or catchall fund of a government, government agency, or nonprofit entity such as a university. It is similar to a firm's general ledger account, and records all assets and liabilities of the entity that are not assigned to a special purpose fund. It provides the resources necessary to sustain the day-to-day activities and thus pays for all administrative, police and operating expenses. When governments or administrators talk about 'balancing the budget' they typically mean balancing the budget for their general fund.

Special Revenue Funds

Child Care Fund (09)

The Child Care Fund accounts for all revenues collected and all expenditures incurred by the City's Child Care Services program. Resources in this fund come from fees paid by participants in the various services offered by the City's fully licensed child care program.

Street Improvements Fund (11)

All new development is required to pay a Development Impact Fee for Streets. This fund accounts for all revenue collected for Street Capital Improvement Fees under the Municipal Code. Funds should be expended in accordance with the latest adopted fiscal impact study and capital needs assessment.

Storm Drain Improvements Fund (12)

All new development is required to pay a Development Impact Fee for Storm Drain Capital Improvement. This fund accounts for all revenue collected for Storm Drain Capital Improvement Fees under the Municipal Code. Funds should be expended in accordance with the latest adopted fiscal impact study and capital needs assessment. Storm drain capital improvement and maintenance fund, for the purpose of developing a storm drain master plan and a storm drain system in accordance with the master plan. The fees shall be established by a resolution and shall be placed in a fund exclusively for the use specified in this subsection.
(Ord. 102 § 18, 1986; Ord. 44 § 2(D), 1981)

Park Fund (13)

All new development is required to pay a Development Impact Fee for Parks. This fund accounts for all revenue collected for Park Improvement Capital Improvement Fees under the Municipal Code. Funds should be expended in accordance with the latest adopted fiscal impact study and capital needs assessment or master plan. Park capital improvement and maintenance fund, for the purpose of purchasing the land and developing and maintaining the city park system. The City Council shall have the option to request dedication of land for park purposes or, in lieu thereof, request that the applicant pay a fee in accordance with the resolution setting the fees;
Ord. 102 § 18, 1986; Ord. 44 § 2(D), 1981).

Supplemental Law Enforcement Services (SLESF) Fund (14)
State Legislature has granted monies for the purpose of providing funds to local governments for front line law enforcement services. GC 30061-30065. This was originally funded by the state as a pacifier to local governments for the ERAF shift.

Air Quality Improvement Fund (15)
"Mobile source air pollution reduction programs" means any program or project implemented by the city to reduce air pollution from motor vehicles which it determines will be consistent with the California Clean Air Act of 1988 or the plan proposed pursuant to Article 5 (commencing with Section 40460) of Chapter 5.5 of Part 3 of the California Health and Safety Code. All revenues received from the SCAQMD and deposited in the trust fund account shall be exclusively expended on mobile source emission reduction programs as defined in Section 16.04.020. Such revenues and any interest earned on the revenues shall be expended within one year of the completion of the programs.

Gas Tax Fund (16)
The Gas Tax Fund is the result of laws that tax the sale of gasoline. The current total tax on fuel is 18.4 cents per gallon. The City's share of gas tax revenue is based on a formula consisting of vehicle registration, assessed valuation, and population. The funding generated is used to perform citywide repairs and restoration to existing roadways, reduce congestion, improve safety, and provide for the construction of assets within the public right-of-way. The Gas Tax funds the maintenance of street lighting, traffic signals, traffic signs, and related facilities.

Traffic Safety Fund (17)
VEHICLE CODE SECTION 42200-42205
42200. (a) Of the total amount of fines and forfeitures received by a city under Section 1463 of the Penal Code that proportion which is represented by fines and forfeitures collected from any person charged with a misdemeanor under this code following arrest by an officer employed by a city, shall be paid into the treasury of the city and deposited in a special fund to be known as the "Traffic Safety Fund," and shall be used exclusively for official traffic control devices, the maintenance thereof, equipment and supplies for traffic law enforcement and traffic accident prevention, and for the maintenance, improvement, or construction of public streets, bridges, and culverts within the city, but the fund shall not be used to pay the compensation of traffic or other police officers. The fund may be used to pay the compensation of school crossing guards who are not regular full-time members of the police department of the city.

Facilities Development Fund (19)
Public Use Facilities Fund development impact fee. Funds should be expended in accordance with the latest adopted fiscal impact study and capital needs assessment or master plan.

Measure I Fund (20)
The San Bernardino Associated Governments (SANBAG) administers San Bernardino County's half-cent transportation sales tax, Measure I. This half-cent tax, adopted by county voters in November 1989, provides funding for local and regional transportation projects countywide. Expenditure rules are generally similar to Gas Tax laws.

Community Development Block Grant (CDBG) Fund (22)
This fund is used to record the revenue received for related federal funds and expenditures for approved CDBG programs.

Landscape and Lighting Assessment District (26)
Accounts for the revenue and expenditures from Landscape and Street Lighting District 89-1. The district is an assessment district formed under the California Street Lighting Act of 1972 for the purpose of right of way lighting and landscaping. Revenue is derived from property tax assessments levied annually to pay for the related property maintenance.

Capital Projects Funds

Capital Improvements - Streets (46)
Capital Projects Fund used to account for financial resources used for the improvement of major capital street projects.

Capital Projects Fund (48)
Capital Projects Fund used to account for financial resources provided by grant funds for the land acquisition and construction of the Grand Terrace Fitness Park.

Capital Projects – Bond Proceeds (50)
Capital Projects Fund used to account for the 2011 tax allocation bond proceeds for capital project improvements.

Enterprise Fund

Waste Water Disposal Fund (21)
An enterprise fund which uses accounting similar to business accounting utilizing full accrual and depreciation of assets. The purpose of this fund is to account for the revenue received from residents and businesses for sewer line maintenance and to fund the payment for wastewater disposal services to the City of Colton.

City of Grand Terrace
Fund Descriptions *(continued)*

Successor Agency (S/A) Funds

S/A RDA Obligation Retirement Fund (31)
All property tax increment received from the County of San Bernardino for redevelopment enforceable obligations are deposited into this fund. These funds are received from the Redevelopment Property Tax Trust Fund (RPTTF).

S/A Capital Projects Fund (32)
Since the passing of ABx1 26 resulting in redevelopment dissolution, all Successor Agency operating expenditures approved by the Department of Finance (DOF) as enforceable obligations are accounted for in this fund.

S/A Debt Service Fund (33)
Since the passing of ABx1 26 resulting in redevelopment dissolution, all Successor Agency debt service payments approved by the Department of Finance (DOF) as enforceable obligations are accounted for in this fund.

S/A CRA Projects Trust Fund (37)
This fund was created to record commitment or obligations to redevelopment or economic development agreements. The only funds held for commitment at this time is for the economic development agreement (2011) with Stater Bros.

City of Grand Terrace
Glossary of Agencies and Organizations

California Society of Municipal finance Officers (CSMFO)
CSMFO promotes excellence in financial management through innovation, continuing education and the professional development of it's' members. CSMFO members are involved in the key issues facing cities, counties, and special districts in the State of California.

California Public Employees Retirement System (CalPERS)
An agency in the California executive branch that manages pension and health benefits for more than 1.6 million California public employees, retirees, and their families.

City of Grand Terrace
The City of Grand Terrace is a general law city and municipal corporation formed under the laws of the State of California.

Department of Finance (DOF)
The California Department of Finance is a state cabinet-level agency within the government of California. The Department of Finance is responsible for preparing, explaining, and administering the state's annual financial plan. The Department of Finance's duties include analyzing the budgets of proposed laws in the California State Legislature, creating and monitoring current and future economic forecasts of the state, estimating population demographics and enrollment projections, and maintaining the state's accounting and financial reporting systems.

Governmental Accounting Standards Board (GASB)
The Governmental Accounting Standards Board is a recognized organization that provides accounting and financial reporting guidance to state and local governments. GASB generally sets the rules and standards for governmental agencies.

Government Finance Officers Association (GFOA)
The purpose of the Government Finance Officers Association is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Local Agency Formation Commission (LAFCO)
The fundamental principles of the Local Agency Formation Commission is to ensure the establishment of an appropriate, sustainable, and logical municipal level government structure for the distribution of efficient and effective public services. The Local Agency Formation Commission for San Bernardino County encourages and promotes communication among agencies (public and private), property owners and residents of the County to achieve these goals.

City of Grand Terrace
Glossary of Agencies and Organizations *(continued)*

San Bernardino Associated Governments (SANBAG)
This Agency is the council of governments and transportation planning agency for San Bernardino County. SANBAG is responsible for cooperative regional planning and furthering an efficient multi-modal transportation system countywide.

As the County Transportation Commission, SANBAG supports freeway construction projects, regional and local road improvements, train and bus transportation, railroad crossings, call boxes, ridesharing, congestion management efforts and long-term planning studies. SANBAG administers Measure I, the half-cent transportation sales tax approved by county voters in 1989.

South Coast Air Quality Management District (SCAQMD)
The SCAQMD is the air pollution control agency for all of Orange County and the urban portions of Los Angeles, Riverside and San Bernardino counties. AQMD undertakes the necessary steps to protect public health from air pollution, with sensitivity to the impacts of its actions on the community and businesses. This is accomplished through a comprehensive program of planning, regulation, compliance assistance, enforcement, monitoring, technology advancement, and public education.

Southern California Association of Governments (SCAG)
SCAG is the nation's largest metropolitan planning organization, representing six counties, 191 cities and more than 18 million residents. SCAG undertakes a variety of planning and policy initiatives to encourage a more sustainable Southern California.

Successor Agency to the CRA of the City of Grand Terrace
This Agency is responsible for the city's redevelopment dissolution and wind-down activities as required by ABx1 26 and AB 1484.

City of Grand Terrace
Glossary of Acronyms

ARC
Annual Required Contribution

CalPERS
California Public Employees Retirement System

CDBG
Community Development Block Grant

CERT
Community Emergency Response Team

COLA
Cost of Living Adjustment

CPI
Consumer Price Index

CPI-U
Consumer Price Index for All Urban Consumers

COPS Grant
Citizens' Option for Public Safety Grant

CRA
Community Redevelopment Agency

CSD
Community Services District

CSMFO
California Society of Municipal Finance Officers

CUP
Conditional Use Permit

DIF
Development Impact Fees

DOF
Department of Finance

DDR
Due Diligence Review

City of Grand Terrace
Glossary of Acronyms *(continued)*

DMV
Department of Motor Vehicles

EECBG
Energy Efficiency Conservation Block Grant

EOC
Emergency Operations Center Program

EOPS
Enforceable Obligation Payment Schedule

ERAF
Educational Revenue Augmentation Fund

FTE
Full-Time Equivalents

FY
Fiscal Year

GAAP
Generally Accepted Accounting Principles

GAAS
Generally Accepted Auditing Standards

GFOA
Government Finance Officers Association

LAFCO
Local Agency Formation Commission

MIS
Management Information Systems

NPDES
National Pollutant Discharge Elimination System

O/H
Overhead Cost Allocation

PEMHCA
Public Employees' Medical and Hospital and Care Act

City of Grand Terrace
Glossary of Acronyms *(continued)*

ROPS
Recognized Obligation Payment Schedule

ROW
Right of Way

RPTTF
Redevelopment Property Tax Trust Fund

S/A
Successor Agency to the Community Redevelopment Agency of the City of Grand Terrace

S&A Review
Site and Architectural Review

SANBAG
San Bernardino Associated Governments

SCAG
Southern California Association of Governments

SCAQMD
Southern California Air Quality Management District

SERAF
Supplemental Educational Revenue Augmentation Fund

SLESF
Supplemental Law Enforcement Services Fund

TABs
Tax Allocation Bonds

UUT
Utility Users' Tax

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City of Grand Terrace
Glossary of Terms

Air Quality Subvention Revenue
Beginning in 1991, a surcharge was added to this area's vehicle registration fees to help fund air pollution control efforts. This surcharge consists of a $4 per vehicle state fee and an additional $1 per vehicle District-wide fee. The $1 fee and 30% of the $4 fee from vehicles registered in our four counties goes to the AQMD to be used for Mobile source programs such as those promoting ridesharing and developing clean fuels. Forty percent of the $4 fee goes directly to cities for air quality improvements involving mobile sources. Grants for programs intended to reduce vehicle emissions are available on a competitive basis subject to funds.

Budget
A spending guideline adopted by the governing body of an organization by which the individual and specific goals and purpose of the organization are promoted and achieved.

Budgetary Accounting
A method of accounting in which the planned amounts and actual amounts spent and received are both included in the accounts, so that you can see at any time how much of the planned amount remains.

California Public Employees' Retirement System (CalPERS)
The California Public Employees' Retirement System is an agency in the California executive branch that manages pension and health benefits for more than 1.6 million California public employees, retirees, and their families.

Citizens' Option for Public Safety (COPS) Grant
Assembly Bill 1913 (Schiff-Cardenas Crime Prevention Act), signed into law in 2000, provides funding to cities and counties for frontline law enforcement officers and juvenile justice initiatives. With the passage of Assembly Bill 118 in 2011, the State of California amended Government Code 30061 as part of the criminal justice realignment plan. This provided financing for the Citizens' Option for Public Safety (COPS) program.

Community Development Block Grant (CDBG)
The primary federal objective of the CDBG program is the development of viable urban communities by providing decent housing and a suitable living environment and through expanding economic opportunities, principally, for persons of low- and moderate-income. Persons of low and moderate income are defined as families, households, and individuals whose incomes do not exceed 80 percent of the county median income, adjusted for family or household size.

Conditional Use Permit
A conditional use permit is a document that allows a city or county to consider special uses that may be essential to a specific community, through a public hearing process. It is however not allowed as a matter of right within a zoning district. It enables a municipality to control certain uses that could have detrimental effects on the community.

Development Impact fees (DIF)
Development impact fees are one-time charges applied to offset the additional public-service costs of new development. They are usually applied at the time a building permit is issued and are dedicated to provision of additional services, such as water and sewer systems, roads, schools, libraries, and parks and recreation facilities, made necessary by the presence of new residents in the area. The funds collected cannot be used for operation, maintenance, repair, alteration, or replacement of existing capital facilities and cannot be added to general revenue. They are user fees levied in anticipation of use, expanding the capacity of existing services to handle additional demand.

Energy Efficiency and Conservation Block Grant (EECBG)
The Energy Efficiency and Conservation Block Grant (EECBG) is a program in the United States, which provides federal grants to units of local government to reduce energy use and fossil fuel emissions, and for improvements in energy efficiency.

Expenditures
Actual payment of cash or cash-equivalent for goods or services, or a charge against available funds in settlement of an obligation as evidenced by an invoice, receipt, voucher, or other such document.

Expenditures Accounts
Expenditure accounts are generally differentiated as to type of expenditures. Generally, the types of expenditures are segregated between Salaries and benefit accounts; Maintenance and Operations accounts and Capital and Non-recurring accounts.

Fund Accounting
Fund accounting is an accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Fund Balance
Fund balance is defined as the difference between the assets and liabilities of a fund. Fund balance is terminology that is applicable to “fund level” reporting of individual Governmental funds and is based on the modified accrual basis of accounting. It is used as a measure of the amount available to budget or spend in the future.

GAAP
Accounting Principle termed Generally Accepted Accounting Principles - Recognized accounting principles that the City is expected to follow for such items as revenue recognition and fund accounting.

Property Tax
An annual tax on the owner of real or business property. The tax is generally allocated among overlapping taxing agencies that provide services to the property or property owner. The allocation percentages are generally frozen by passing of Proposition 13 in 1978.

Recognized Obligation Payment Schedule
A Recognized Obligation Payment Schedule is a document setting forth the minimum payment amounts and due dates of payments required by enforceable obligations for each six-month fiscal period as provided in subdivision (m) of Section 34177 of California's Health & Safety Codes.

Revenues
Financial resources received and recorded in a governmental agency. Revenues are generally taxes, fees, grants or use of money or property or some variation thereof.

Sales Tax
A tax on the sale of most goods but generally not services.

State		
State of California - General Fund	5.00%	
State of California - Fiscal Recovery Fund	0.25%	
State of California – Education Protection Account	0.25%	
Local Revenue Fund		
Counties for Health and Social Services	0.50%	
Public Safety Fund (Proposition 172)	0.50%	
County Transportation	0.25%	
San Bernardino County Transportation Authority	0.50%	Measure I
City		
City of Grand Terrace	0.75%	
Total Sales Tax Rate in Grand Terrace	**8.00%**	

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