

City of Grand Terrace
Adopted Budget
Fiscal Years 2018-2019
& 2019-2020



www.GrandTerrace-CA.Gov



(909) 824-6621

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*

CITY OF GRAND TERRACE

Adopted Budget Fiscal Years 2018 – 2019 & 2019 - 2020

COUNCIL CHAMBERS
GRAND TERRACE CIVIC CENTER - 22795 BARTON ROAD GRAND TERRACE, CA 92313



Darcy McNaboe, Mayor
Sylvia Robles, Mayor Pro Tem
Doug Wilson, Council Member
Bill Hussey, Council Member
Kenneth J. Henderson, Council Member

G. Harold Duffey, City Manager

FY2018-19 & FY2019-20

Table of Contents

Introduction	
Transmittal Letter.....	<i>i</i>
Overview & Statistical Summary	1
Mission.....	2
Vision.....	2
Core Values.....	2
Community Profile	3
City-wide Organizational Chart	5
City Council.....	6
Financial Structure.....	7
Budget Process Flow Chart.....	8
Financial Summary	
Fund Balance	9
Revenue Summary.....	13
Expenditure Summary	19
Revenue & Expenditure Statements.....	25
Position Summary.....	29
Transfers (In & Out).....	33
General Fund.....	37
Fund Descriptions.....	38
FY2018-19 General Fund (including sub-funds) Summary	41
FY2019-10 General Fund (including sub-funds) Summary	45
Departmental Budgets.....	49
City Council.....	53
City Manager	61
City Clerk	77
City Attorney	83
Finance	87
Planning & Development Services	93
Public Works.....	107
Public Safety.....	121

FY2018-19 & FY2019-20

Table of Contents

Development Impact Fees (DIF)	127
Fund Descriptions.....	129
FY2018-19 DIF Funds Summary.....	130
FY2019-20 DIF Funds Summary.....	136
Special Revenue Funds	139
Fund Descriptions.....	140
FY2018-19 Special Revenue Funds Summary	142
FY2019-20 Special Revenue Funds Summary	150
Waste Water Fund.....	155
Fund Description.....	156
FY2018-19 Waste Water Fund Summary.....	157
FY2019-20 Waste Water Fund Summary.....	161
Grant Funds.....	163
Fund Descriptions.....	164
FY2018-19 Grant Funds Summary.....	166
FY2019-20 Grant Funds Summary.....	172
Successor Agency.....	175
Fund Descriptions.....	176
FY2018-19 Successor Agency Funds Summary.....	177
FY2019-20 Successor Agency Funds Summary.....	181
Capital Projects Funds	183
Fund Description.....	184
FY2018-19 Capital Project Funds Summary	185
FY2019-20 Capital Project Funds Summary	189
Housing Successor Agency.....	191
Fund Description.....	192
FY2018-19 Housing Successor Agency Fund Summary	193
FY2019-20 Housing Successor Agency Fund Summary	197

FY2018-19 & FY2019-20

Table of Contents

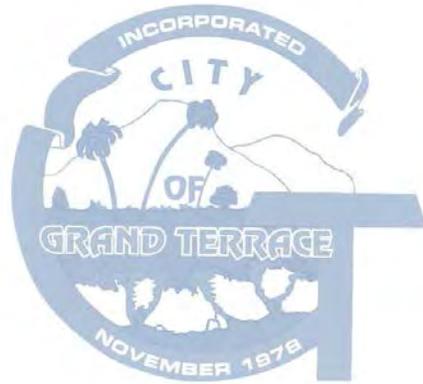
Appendices.....	199
FY2018-19 Appropriations Limit	201
FY2018-19 Adopted Budget Summary.....	213
FY2019-20 Adopted Budget Summary.....	217
Glossary of Terms	221

CITY OF GRAND TERRACE

FY2018-19 & FY2019-20 INTRODUCTION



This page left intentionally blank.



Transmittal Letter

June 12, 2018
Honorable Mayor and
City Council of the
City of Grand Terrace



Introduction

For your consideration, I am submitting a two-year budget, Fiscal Years (FY) 2018/19 and (FY) 2019/20 budgets, which represents the 3rd and 4th years of balanced budgets during my tenure as City Manager. The budgets represent the final Operational Plans (final phases) of the first 5 years of the City's 2030 Vision. This year's budget submittal, like those submitted throughout the planning process of the 2030 Vision is centered around the City Council's five primary goals:

- Insure Our Fiscal Solvency
- Maintain Public Safety
- Promote Economic Development
- Develop and Implement Successful Partnerships
- Engage In Proactive Communications

During last year's budget submittal, staff indicated the budget submittal represented a shift from the planning phase to implementation. The 2018/19 and 2019/20 budgets will continue the implementation phase by delivering projects identified in the 2030 Vision. To insure the delivery of projects identified within the 2030 visioning and implementation phases are not delayed, staff's proposed budget recommends few changes from the 2018/19 (FY) Budget.

Fund Balance or Rainy Day Fund

The General Fund budgets are balanced budgets for (FY) 2018/19 and (FY) 2019/20 with revenue of \$5,600,650 million and expenses of approximately \$5,600,650 million for 2018/19, leaving a projected fund balance of approximately \$0 in the first year of the two-year budget. While the second year of the Two-year budget is also projected to balance with Revenues of \$5,729,668 and expenses of \$5,728,354. Although Council will be approving a two-year budget, Staff will revisit its revenue assumptions and actual expenses throughout the year to insure projections and actual expenses were on target and relevant during the second year of this two-year budget. The increases in expenditures in the budgets from the current year, to the proposed budgets are primarily from: annual increases to our Sheriff's Contract

(\$121,000); CalPERS Unfunded Accrued Liability (\$100,000), and the loss of (\$237,000) in Admin allowance from the Successor Agency. Staff made some adjustments and unfunded some positions to insure the City maintains a balanced budget. The budget proposal still maintains the GFOA (Government Finance Officers Association) recommendations that the city retain an unrestricted budgetary fund balance in the general fund of no less than two months of regular general fund operating revenues (this year it is set at \$883,000) or regular general fund operating expenditures.

The economy is still robust, and staff projects continued increases in core revenues such as Property and Sales taxes. However, impacts of new Property and Sales taxes aren't immediately known because of lag in time from transaction to reporting periods. An increase in Property tax may not be realized for up to 18 months after the transaction takes place. In addition, it may take one or two quarters before the impact of increases to Sales tax revenue is officially known by a City. A good example - Last August, the City lost its #1 sales tax generator (approximately \$160,000 annually), However in 2016, a large and valuable commercial property sold, adding \$60,000,000 (\$120,000 in property tax revenue to City) to the property tax roll. The total impact of the sales tax loss impacts the revenue for the 2018/19 (FY) budget, but the property tax revenue gain in 2016, almost negates the loss of the sales taxes.

Staff conservatively anticipates approximately \$50,000 from increased Sales taxes from new retail businesses within the 2018/19 (FY). Revenues will be adjusted once actual sales transactions are reported over the course of the first fiscal year.

Law Enforcement Services

The budgets propose two annual increases (\$121,000 year one and \$88,580 year two) to the Sheriff's contract, which do not represent an increase in the levels of service, just a cost for the service. Staff will continue to monitor the budget and report to the Council in the 1st quarter and midyear budget reports. If any savings or revenue increases occur, staff will return to Council with options to use the savings for additional public safety support.

The City Council placed a Parcel Tax on the November 6, 2018 ballot to increase the level of Sheriff patrol by 40 hours a week. If the Parcel Tax passes, the City will be able to add the additional service as soon as December 01, 2018.

Innovation and Partnerships to Deliver Services More Efficiently

The 2018/19 budget includes a new hybrid Code Enforcement and Animal Control program, where Code Officer are also Animal Control Officers. The goal of the program is to increase efficiencies of our

overall operations. The City will eliminate its contact with the City of San Bernardino for animal control services and perform those duties in house. It is estimated the City will save approximately \$50,000 by bringing the service in house.

Sale of Property And Other Revenues

The City is also poised to liquidate several real estate holdings that are either owned by the City; the Successor Agency or the Housing Successor Agency. The revenue from the sale of some real estate can be placed into the General Fund, while revenue from other transactions may be restricted to certain funds. Staff anticipates over \$1,000,000 in real estate transactions to occur within the first two quarters of the 2018/19 (FY) budget. Staff also believes that a majority of the funds will be restricted and should not be considered for immediate disbursement in this 2018/19 (FY) budget.

In addition, voters recently approved Proposition 68 (Park and Water Bond) which earmarks approximately \$200,000 for park maintenance and improvements for cities like Grand Terrace. However, the proposed Tax Fairness, Transparency and Associability Act (TFTAA) on November's ballot could remove this park funding option. Therefore, staff did not include any Proposition 68 funding in this year's budget submittal.

Special Funds

The two-year budget also includes use of millions of dollars in Special Funds (Funds are restricted and can only be used for identified purposes). These funds will allow the City to enhance the City's existing infrastructure in the following manner:

Phase II of Pavement Management Project; Retrofit all City Street Lamps to LED Lights; Planning and Construction of Blue Mt. Trail Head: Expansion of Commerce Way to Van Buren and from Van Buren to Taylor and Main St.; Completion of Phase I and II of the I-215 Barton Rd. Interchange Project and programming the use of \$2,000,000 in Redevelopment Bond Proceeds.

Economic Development Partnerships

The next two fiscal years also offers a very exciting time for Economic Development as the 134-acre Gateway Specific Plan makes its way through the environmental and entitlement phases. City Staff is working very closely with the Lewis Group to insure timely review of plans and reports to support the land use application. In addition, the City and The Lewis Group are both required to complete infrastructure improvements related to the Specific Plan. The overall project is estimated at build out

to have an assessed value of approximately \$400,000,000. It is anticipated that occupancy of the first phase of the Lewis Group's Specific Plan (Homecoming Project) will take place sometime in 2021. Staff also anticipates over 900,000 sq. ft. of commercial and office space within the Gateway Specific Plan to also start building during this time frame.

General Fund liability

While the City has maintained a healthy annual General Fund and is not deficit spending, the City does have some long-term liability. The Liability is not due and payable now and it is not anticipated that the debt will be called in the near future and create a significant financial crisis for the City. However, the debt still represents a liability that the City must plan to address in the future. It is estimated that the General Fund Liability is \$7.6 million dollars and can be categorized as follows:

- OPEB- Other Postemployment Benefits is the long-term liability the city has for payment of retiree medical benefits (\$1.6m)
- Unfunded Accrued Liability- The City must repay CalPERS \$4.8 m to fully fund its employee pensions for Classic Employee pension accounts that underperformed in the investment market.
- JPIA Retrospective Liability are cost allocation adjustments that cover prior periods claims (\$127,000)
- Loan from for RDA- The City's General Fund, from FY1992-93 until FY2000-01, borrowed money from the former RDA totaling \$4.6m. Since its' dissolution, the General Fund has paid approximately \$3.5m to the Successor Agency. The current loan balance owed to the Successor Agency is \$1.1m, of which \$150,000 is owed to the Housing Successor Agency. The next payment of \$200,000 is due in FY2028-29.

A longer term financial strategy will need to be developed to factor in the liability and its longer-term impacts on the City long term financial strategy.

Bond Proceeds and Enhanced Infrastructure and Financial Districts

Staff is also working on the implementation of an EIFD (Enhanced Infrastructure and Financial District), which will allow the City to use property tax increments (its own and partner with other agencies) to help fund critical infrastructure and development projects. Staff is in the last phase of winding down its former Redevelopment Agency and will have access to use \$2,000,000 of its \$19,000,000 of Redevelopment Bond proceeds. The Council and staff will hold future meetings to program the use of the Bond Proceeds, which can only be used for the original purpose of the bonds.

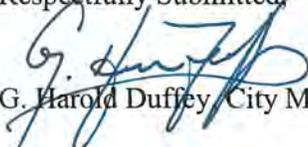
As referenced in the beginning of this budget message, the 2018/19 (FY) and (FY) 2019/20 budgets were not built to expand additional services, as the Council achieved that goal over the last 4 budget cycles. The two-year budget was developed to deliver projects that are in their final phase and to maintain the current levels of service. Staff developed the budget, based on comments and existing Council goals and objectives. Therefore, I submit this budget to the Council with a full understanding that it is a blueprint to achieve staff's interpretation of the Council's overall goals.

**Budget As Policy
Document**

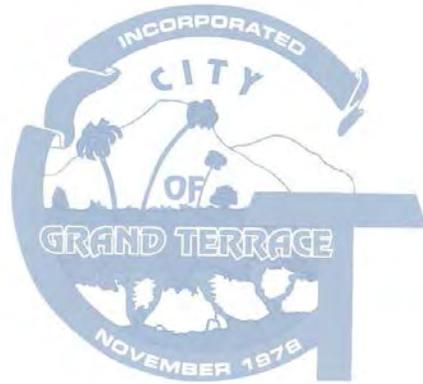
However, the budget will be adopted as a policy document and the policy makers must determine, what is appropriate policy and levels of service for their constituents. In addition, if the Council modifies or approves staff's proposed budget, there will always be opportunities for Council to adjust assumptions made by staff during the 1st and 2nd quarters of the new fiscal year. Staff is confident that FY 2018/19 budget will support an expanding economy and provide exceptional customer service to residents and business owners. We will also continue to find ways to expand and improve on methods to reach out to the community and our partners to insure they are informed of the policies the Council will adopt in the budget document.

I want to thank the Council and the front-line staff for continuing the dialogue with residents and the business community. The Council has been able to effectively Plan the Work and the front-line employees and the managers are delivering projects and effectively working the plan.

Respectfully Submitted,


G. Harold Duffey, City Manager

This page left intentionally blank.



CITY OF GRAND TERRACE

FY2018-19 & FY2019-20 OVERVIEW and STATISTICAL SUMMARY



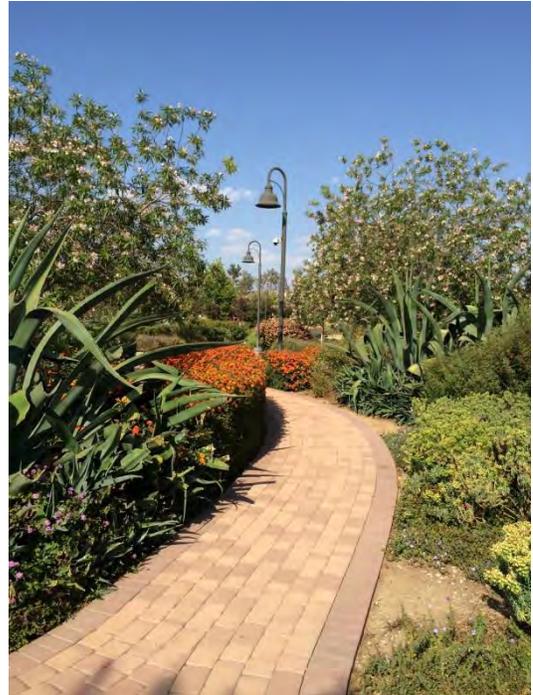


Our Mission

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

City of Grand Terrace Community Profile

The City of Grand Terrace is located in San Bernardino County, is 5 miles south of the City of San Bernardino and is 7 miles northeast of the City of Riverside.

History:

The City of Grand Terrace is a 3.6 sq.-mile community located in San Bernardino County, California with a current population of 12,315. When the town was still part of an unincorporated area in San Bernardino County, Tony Petta, resident and the president of the Grand Terrace Chamber of Commerce, saw a threat to the bedroom community when the City of Colton, a neighboring city, filed papers in 1976 to move Grand Terrace into its sphere of influence (SOI). A sphere of influence is defined as the probable future service boundary of a city or special district, and it represents the area within which the city or district is expected to grow. In this case, Colton was including the community of Grand Terrace as an area where they will grow into and was considering annexation of Grand Terrace.

It was popular sentiment of local residents at that time that Grand Terrace should keep its small-town feel by becoming its own city, rather than being annexed into the City of Colton. Petta, along with numerous volunteers from the community, convinced the county board of supervisors and the Local Agency Formation Committee (LAFCO) that cityhood was best for Grand Terrace.

LAFCO is responsible for the following:

1. Encourage orderly growth.
2. Promote logical and orderly service boundaries for cities and special districts (this includes incorporation and disincorporation of cities and service areas).
3. Discourage premature conversion of prime agricultural lands to urban uses.
4. Promote efficient and effective service delivery for cities and special districts.

Residents agreed overwhelmingly; the vote was 2,022 to 437.

Date of Incorporation: November 30, 1978

Area: 3.6 square miles

County: San Bernardino

Altitude: Average of 1,065 feet

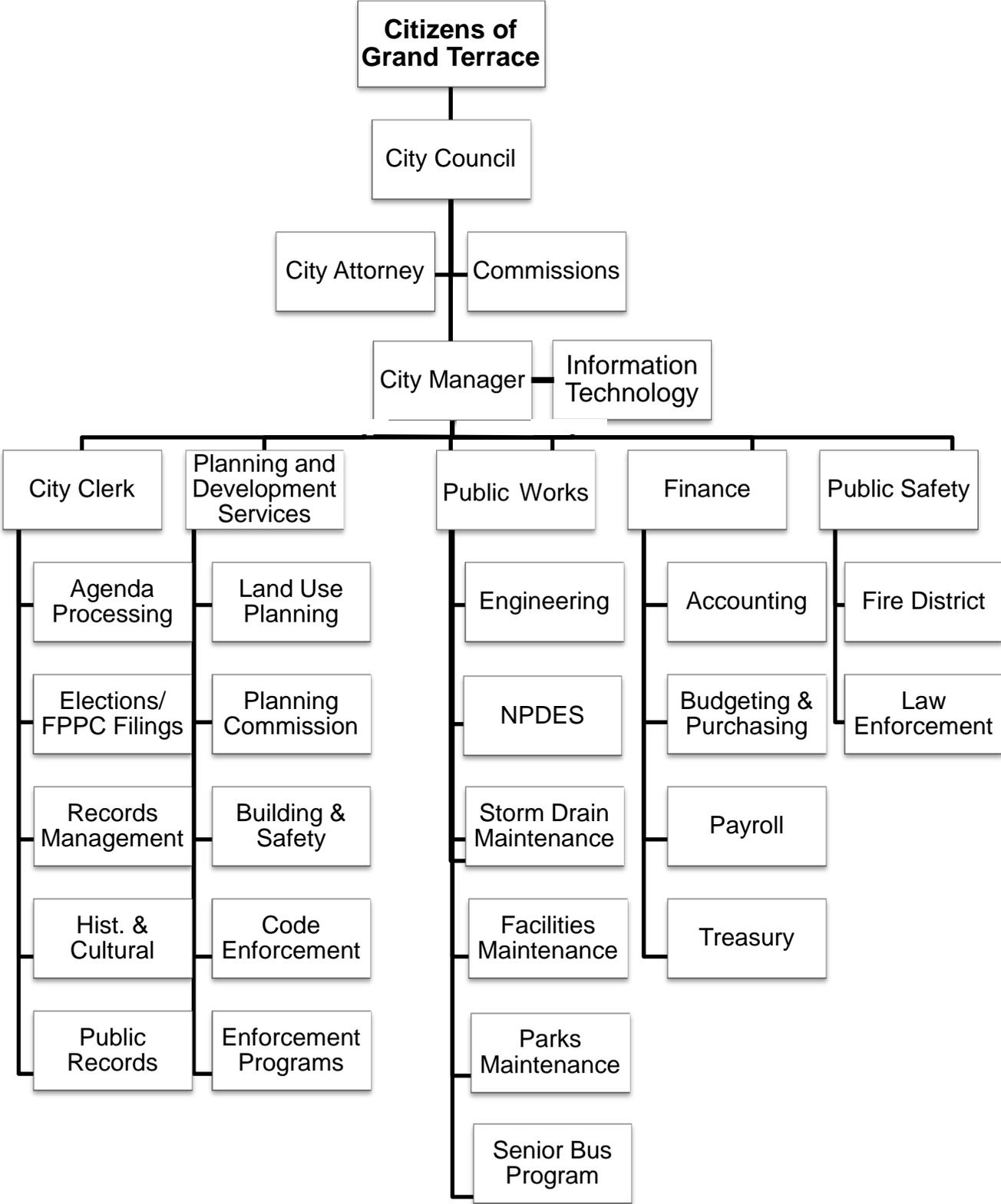
Form of Government: General Law City

Location: Between the cities of Riverside and San Bernardino along the I-215

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



City of Grand Terrace Organization Chart





City Council

Darcy McNaboe, Mayor

- Elected Council Member 2010
- Directly Elected as Mayor 2014
- Current Term: November 2014 - November 2018

Sylvia Robles, Mayor Pro-Tem

- Elected Council Member 2012
- Current Term: November 2016 - November 2020

Doug Wilson, Council Member

- Elected Council Member 2014
- Current Term: November 2014 - November 2018

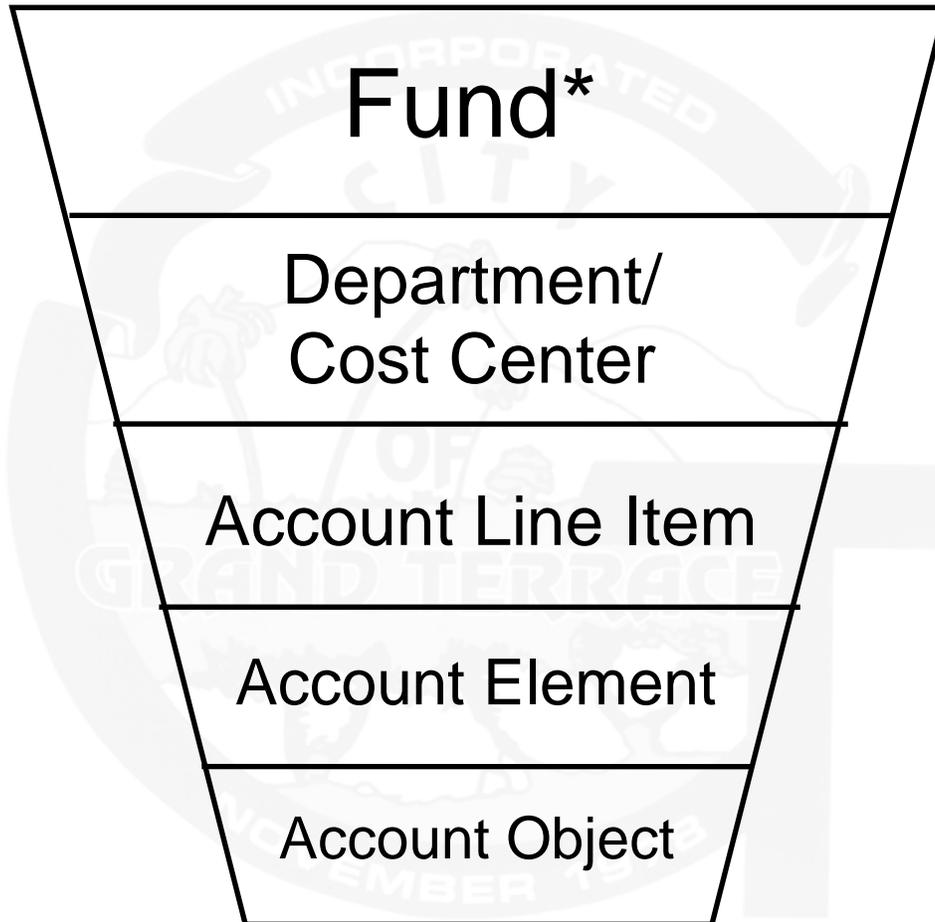
Bill Hussey, Council Member

- Appointed Council Member 2015
- Elected Council Member 2016
- Current Term: November 2016 - November 2020

Kenneth J. Henderson, Council Member

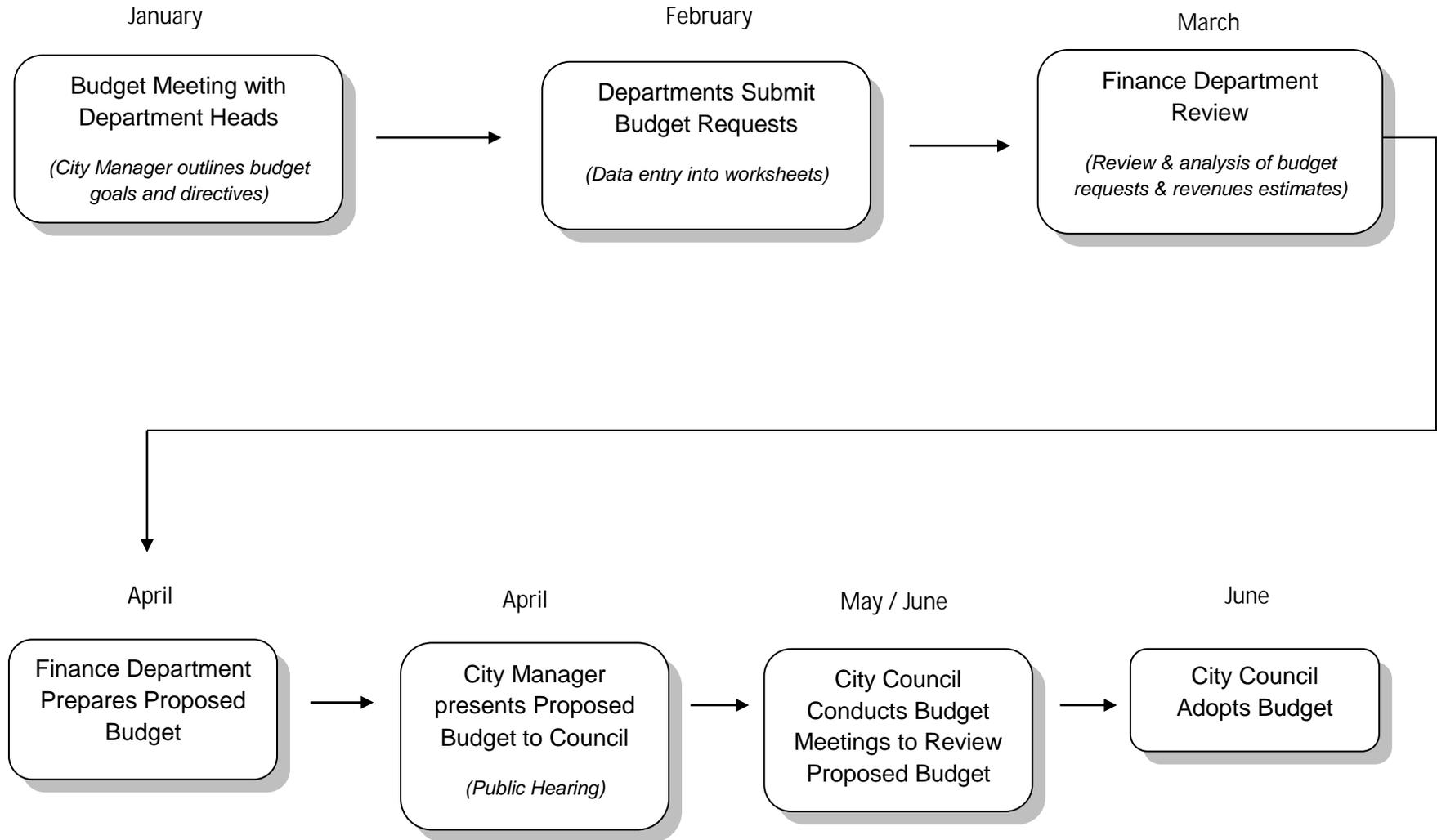
- Appointed Council Member 2017
- Current Term: December 2017 - November 2018

**City of Grand Terrace
Financial Structure**



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

City of Grand Terrace Budget Process Flow Chart



CITY OF GRAND TERRACE

FY2018-19 & FY2019-20 FUND BALANCE



City of Grand Terrace
FY2017-18 Year-End Projected Revenue, Expense & Fund Balance

<u>Fund</u>	<u>Fund Title</u>	<u>Fund Balance, June 30, 2017</u>	<u>Estimated Revenues FY2017-18</u>	<u>Year-End Projections FY2017-18</u>	<u>Estimated Fund Balance, June 30, 2018</u>
<u>GENERAL FUND</u>					
10	GENERALFUND	\$850,828	\$5,303,781	\$5,300,569	\$854,040
61	COMMUNITY BENEFITS FUND	\$13,853	\$25,000	\$18,461	\$20,392
62	LIGHT UP GRAND TERRACE	\$3,884	\$18,200	\$18,500	\$3,584
63	GT ILLEGAL FIREWORKS ENFORCEMENT	\$405	\$0	\$0	\$405
64	PUBLIC SAFETY FUND	\$34,833	\$170,400	\$203,098	\$2,135
68	40TH YEAR BIRTHDAY CELEBRATION FUND	\$0	\$6,000	\$6,000	\$0
70	EQUIPMENT REPLACEMENT RESERVE FUND	\$13,917	\$130,000	\$143,500	\$417
<u>DEVELOPMENT IMPACT FEES (DIF)</u>					
11	STREET FUND	\$1,494,757	\$91,968	\$500,000	\$1,086,725
12	STORM DRAIN FUND	\$180,572	\$21,692	\$0	\$202,264
13	PARK FUND	\$431,760	\$66,457	\$281,000	\$217,217
19	FACILITIES FUND	\$303,198	\$15,306	\$50,000	\$268,504
<u>SPECIAL REVENUE FUNDS</u>					
14	SLESF (AB3229 COPS)	\$20,802	\$105,603	\$100,439	\$25,966
15	AIR QUALITY IMPROVEMENT FUND	\$74,525	\$14,232	\$13,701	\$75,056
16	GAS TAX FUND	\$110,949	\$449,373	\$526,190	\$34,132
17	TRAFFIC SAFETY FUND	\$17,995	\$4,420	\$780	\$21,635
20	MEASURE "I" FUND	\$320,339	\$194,274	\$194,077	\$320,536
25	SPRING MOUNTAIN RANCH	\$414,280	\$3,000	\$0	\$417,280
26	LNDSCP & LGTG ASSESSMENT DIST	\$0	\$18,300	\$13,580	\$4,720
67	PUBLIC, EDUCATIONAL & GOVT ACCESS	\$24,561	\$19,450	\$15,000	\$29,011
76	EIFD - ENHANCED INFRAST FIN DIST	\$0	\$0	\$25,000	(\$25,000)
<u>ENTERPRISE FUND</u>					
21	WASTE WATER DISPOSAL FUND	\$1,420,913	\$9,900	\$0	\$1,430,813
<u>GRANT FUNDS</u>					
22	CDBG - COMM DEV BLOCK GRANT	\$1,432	\$46,537	\$46,326	\$1,643
65	SENIOR BUS PROGRAM FUND	\$20,038	\$35,560	\$33,535	\$22,063
66	CAL RECYCLE GRANT	\$34	\$0	\$0	\$34
73	ACTIVE TRANSPORTATION PRGRM FUND	\$0	\$60,000	\$60,000	\$0
74	HIGHWAY SAFETY IMPROV PROGRAM	\$0	\$0	\$0	\$0
75	EMPG - EMER MGMT PREP GRANT	\$0	\$0	\$0	\$0
<u>SUCCESSOR AGENCY</u>					
31	S/A RDA OBLIGATION RETIREMENT FUND	\$1,287,272	\$2,100,939	\$2,100,000	\$1,288,211
32	S/A CAPITAL PROJECTS FUND	\$1,036	\$210,000	\$205,928	\$5,108
33	S/A DEBT SERVICE FUND	\$119,078	\$2,026,360	\$1,996,000	\$149,438
36	2011 TABS A & B BOND PROCEEDS	\$19,721,768	\$50,000	\$0	\$19,771,768
37	S/A CRA PROJECTS TRUST	\$0	\$0	\$0	\$0
<u>CAPITAL PROJECT FUNDS</u>					
46	CAPITAL IMPROVEMENTS - STREETS	\$18,438	\$514,500	\$514,041	\$18,897
47	CAP.PRJ. BARTON/COLTON BRIDGE	\$2,352	\$0	\$0	\$2,352
48	CAPITAL PROJECTS FUND	\$0	\$0	\$526	(\$526)
49	CAPITAL PROJECTS FUND- PARKS	\$9,176	\$281,000	\$214,619	\$75,557
50	CAPITAL PROJECT BOND PROCEEDS	\$0	\$0	\$0	\$0
52	<u>HOUSING SUCCESSOR AGENCY</u>	\$2,565	\$50,000	\$7,475	\$45,090
		<u>\$26,915,560</u>	<u>\$12,042,252</u>	<u>\$12,588,345</u>	<u>\$26,369,467</u>

City of Grand Terrace
FY2018-19 Adopted Revenue, Expense & Fund Balance

<u>Fund</u>	<u>Fund Title</u>	<u>Fund Balance, June 30, 2018</u>	<u>Estimated Revenues FY2018-19</u>	<u>Approved Expenditures FY2018-19</u>	<u>Estimated Fund Balance, June 30, 2019</u>
<u>GENERAL FUND</u>					
10	GENERALFUND	\$854,040	\$5,530,850	\$5,523,350	\$861,540
61	COMMUNITY BENEFITS FUND	\$20,392	\$20,000	\$20,000	\$20,392
62	LIGHT UP GRAND TERRACE	\$3,584	\$10,000	\$10,000	\$3,584
63	GT ILLEGAL FIREWORKS ENFORCEMENT	\$405	\$500	\$500	\$405
64	PUBLIC SAFETY FUND	\$2,135	\$0	\$0	\$2,135
68	40TH YEAR BIRTHDAY CELEBRATION FUND	\$0	\$39,300	\$39,300	\$0
70	EQUIPMENT REPLACEMENT RESERVE FUND	\$417	\$0	\$0	\$417
<u>DEVELOPMENT IMPACT FEES (DIF)</u>					
11	STREET FUND	\$1,086,725	\$48,000	\$612,380	\$522,345
12	STORM DRAIN FUND	\$202,264	\$13,250	\$69,570	\$145,944
13	PARK FUND	\$217,217	\$89,400	\$208,440	\$98,177
19	FACILITIES FUND	\$268,504	\$20,000	\$90,020	\$198,484
<u>SPECIAL REVENUE FUNDS</u>					
14	SLESF (AB3229 COPS)	\$25,966	\$100,050	\$100,050	\$25,966
15	AIR QUALITY IMPROVEMENT FUND	\$75,056	\$13,000	\$70,600	\$17,456
16	GAS TAX FUND	\$34,132	\$610,600	\$608,880	\$35,852
17	TRAFFIC SAFETY FUND	\$21,635	\$6,000	\$0	\$27,635
20	MEASURE "I" FUND	\$320,536	\$193,000	\$193,000	\$320,536
25	SPRING MOUNTAIN RANCH	\$417,280	\$3,000	\$0	\$420,280
26	LNDSCP & LGTG ASSESSMENT DIST	\$4,720	\$19,440	\$19,440	\$4,720
67	PUBLIC, EDUCATIONAL & GOVT ACCESS	\$29,011	\$21,500	\$21,500	\$29,011
76	EIFD - ENHANCED INFRAST FIN DIST	(\$25,000)	\$0	\$0	(\$25,000)
<u>ENTERPRISE FUND</u>					
21	WASTE WATER DISPOSAL FUND	\$1,430,813	\$10,000	\$10,000	\$1,430,813
<u>GRANT FUNDS</u>					
22	CDBG - COMM DEV BLOCK GRANT	\$1,643	\$47,876	\$47,876	\$1,643
65	SENIOR BUS PROGRAM FUND	\$22,063	\$37,450	\$37,450	\$22,063
66	CAL RECYCLE GRANT	\$34	\$5,000	\$5,000	\$34
73	ACTIVE TRANSPORTATION PRGRM FUND	\$0	\$120,000	\$119,810	\$190
74	HIGHWAY SAFETY IMPROV PROGRAM	\$0	\$235,000	\$234,690	\$310
75	EMPG - EMER MGMT PREP GRANT	\$0	\$0	\$0	\$0
<u>SUCCESSOR AGENCY</u>					
31	S/A RDA OBLIGATION RETIREMENT FUND	\$1,288,211	\$2,065,200	\$2,065,200	\$1,288,211
32	S/A CAPITAL PROJECTS FUND	\$5,108	\$33,100	\$33,100	\$5,108
33	S/A DEBT SERVICE FUND	\$149,438	\$2,032,100	\$2,032,100	\$149,438
36	2011 TABS A & B BOND PROCEEDS	\$19,771,768	\$0	\$0	\$19,771,768
37	S/A CRA PROJECTS TRUST	\$0	\$0	\$0	\$0
<u>CAPITAL PROJECT FUNDS</u>					
46	CAPITAL IMPROVEMENTS - STREETS	\$18,897	\$565,000	\$550,000	\$33,897
47	CAP.PRJ. BARTON/COLTON BRIDGE	\$2,352	\$0	\$2,352	\$0
48	CAPITAL PROJECTS FUND	(\$526)	\$526	\$0	\$0
49	CAPITAL PROJECTS FUND- PARKS	\$75,557	\$185,000	\$150,000	\$110,557
50	CAPITAL PROJECT BOND PROCEEDS	\$0	\$0	\$0	\$0
52	<u>HOUSING SUCCESSOR AGENCY</u>	\$45,090	\$50,000	\$28,320	\$66,770
		<u>\$26,369,467</u>	<u>\$12,124,142</u>	<u>\$12,902,928</u>	<u>\$25,590,681</u>

City of Grand Terrace
FY2019-20 Adopted Revenue, Expense & Fund Balance

<u>Fund</u>	<u>Fund Title</u>	<u>Fund Balance, June 30, 2019</u>	<u>Estimated Revenues FY2019-20</u>	<u>Approved Expenditures FY2019-20</u>	<u>Estimated Fund Balance, June 30, 2018</u>
<u>GENERAL FUND</u>					
10	GENERALFUND	\$861,540	\$5,699,168	\$5,694,354	\$866,354
61	COMMUNITY BENEFITS FUND	\$20,392	\$20,000	\$20,000	\$20,392
62	LIGHT UP GRAND TERRACE	\$3,584	\$10,000	\$10,000	\$3,584
63	GT ILLEGAL FIREWORKS ENFORCEMENT	\$405	\$500	\$500	\$405
64	PUBLIC SAFETY FUND	\$2,135	\$0	\$0	\$2,135
68	40TH YEAR BIRTHDAY CELEBRATION FUND	\$0	\$0	\$0	\$0
70	EQUIPMENT REPLACEMENT RESERVE FUND	\$417	\$0	\$0	\$417
<u>DEVELOPMENT IMPACT FEES (DIF)</u>					
11	STREET FUND	\$522,345	\$48,000	\$492,380	\$77,965
12	STORM DRAIN FUND	\$145,944	\$13,250	\$69,570	\$89,624
13	PARK FUND	\$98,177	\$69,400	\$123,440	\$44,137
19	FACILITIES FUND	\$198,484	\$20,000	\$110,020	\$108,464
<u>SPECIAL REVENUE FUNDS</u>					
14	SLESF (AB3229 COPS)	\$25,966	\$100,050	\$100,050	\$25,966
15	AIR QUALITY IMPROVEMENT FUND	\$17,456	\$13,000	\$13,000	\$17,456
16	GAS TAX FUND	\$35,852	\$610,600	\$608,880	\$37,572
17	TRAFFIC SAFETY FUND	\$27,635	\$6,000	\$0	\$33,635
20	MEASURE "I" FUND	\$320,536	\$193,000	\$193,000	\$320,536
25	SPRING MOUNTAIN RANCH	\$420,280	\$3,000	\$0	\$423,280
26	LNDSCP & LGTG ASSESSMENT DIST	\$4,720	\$19,440	\$19,440	\$4,720
67	PUBLIC, EDUCATIONAL & GOVT ACCESS	\$29,011	\$21,500	\$21,500	\$29,011
76	EIFD - ENHANCED INFRAST FIN DIST	(\$25,000)	\$0	\$0	(\$25,000)
<u>ENTERPRISE FUND</u>					
21	WASTE WATER DISPOSAL FUND	\$1,430,813	\$10,000	\$10,000	\$1,430,813
<u>GRANT FUNDS</u>					
22	CDBG - COMM DEV BLOCK GRANT	\$1,643	\$47,876	\$47,876	\$1,643
65	SENIOR BUS PROGRAM FUND	\$22,063	\$37,450	\$37,450	\$22,063
66	CAL RECYCLE GRANT	\$34	\$5,000	\$5,000	\$34
73	ACTIVE TRANSPORTATION PRGRM FUND	\$190	\$100,000	\$99,810	\$380
74	HIGHWAY SAFETY IMPROV PROGRAM	\$310	\$185,000	\$184,690	\$620
75	EMPG - EMER MGMT PREP GRANT	\$0	\$0	\$0	\$0
<u>SUCCESSOR AGENCY</u>					
31	S/A RDA OBLIGATION RETIREMENT FUND	\$1,288,211	\$2,065,200	\$2,065,200	\$1,288,211
32	S/A CAPITAL PROJECTS FUND	\$5,108	\$33,100	\$33,100	\$5,108
33	S/A DEBT SERVICE FUND	\$149,438	\$2,032,100	\$2,032,100	\$149,438
36	2011 TABS A & B BOND PROCEEDS	\$19,771,768	\$0	\$0	\$19,771,768
37	S/A CRA PROJECTS TRUST	\$0	\$0	\$0	\$0
<u>CAPITAL PROJECT FUNDS</u>					
46	CAPITAL IMPROVEMENTS - STREETS	\$33,897	\$445,000	\$470,000	\$8,897
47	CAP.PRJ. BARTON/COLTON BRIDGE	\$0	\$0	\$0	\$0
48	CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0
49	CAPITAL PROJECTS FUND- PARKS	\$110,557	\$100,000	\$150,000	\$60,557
50	CAPITAL PROJECT BOND PROCEEDS	\$0	\$0	\$0	\$0
52	<u>HOUSING SUCCESSOR AGENCY</u>	\$66,770	\$50,000	\$28,320	\$88,450
		<u>\$25,590,681</u>	<u>\$11,957,634</u>	<u>\$12,639,680</u>	<u>\$24,908,635</u>

CITY OF GRAND TERRACE

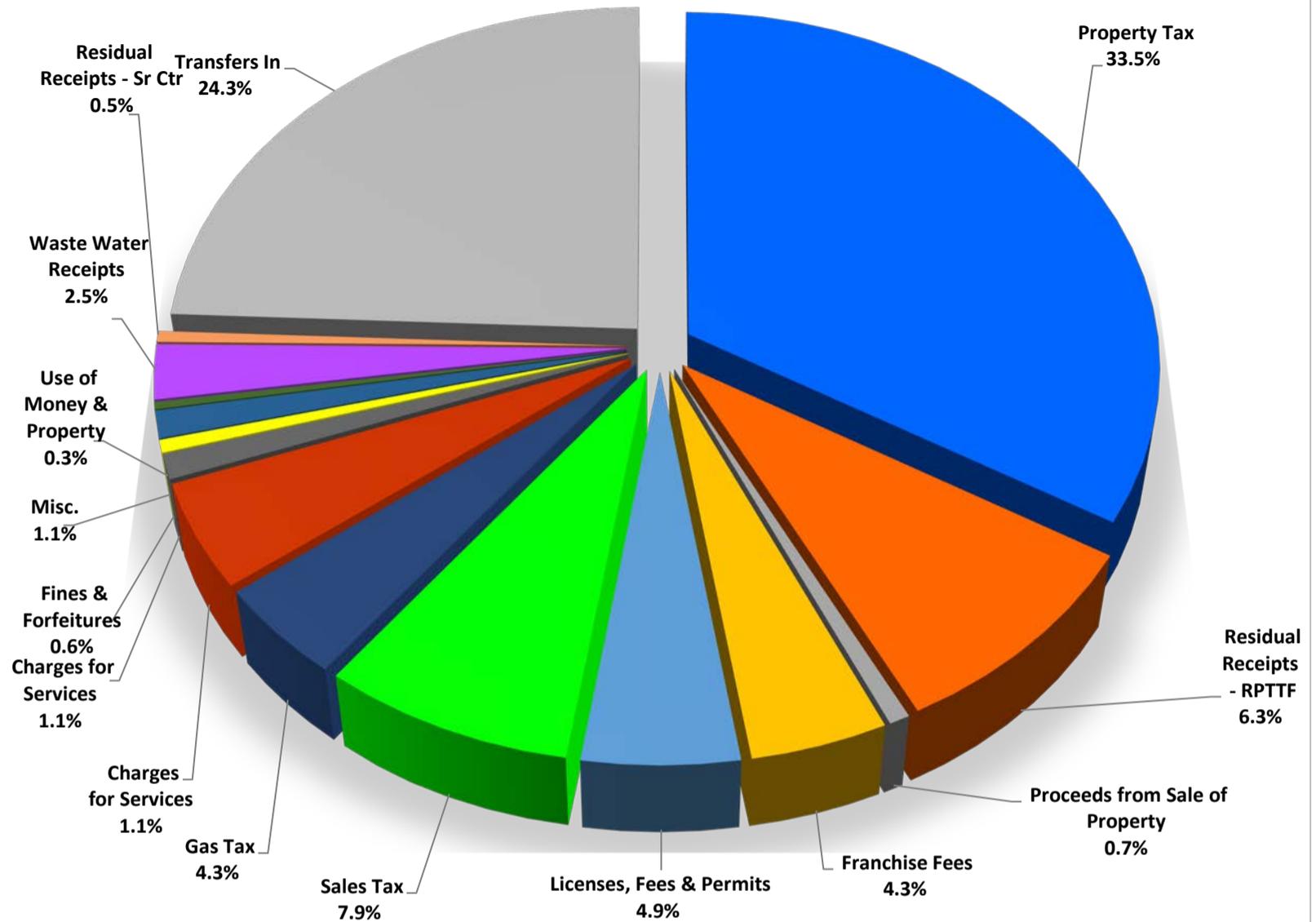
FY2018-19 & FY2019-20 REVENUE SUMMARY



City of Grand Terrace
FY 2018-19 and FY 2019-20 Adopted Revenue Summary by Fund

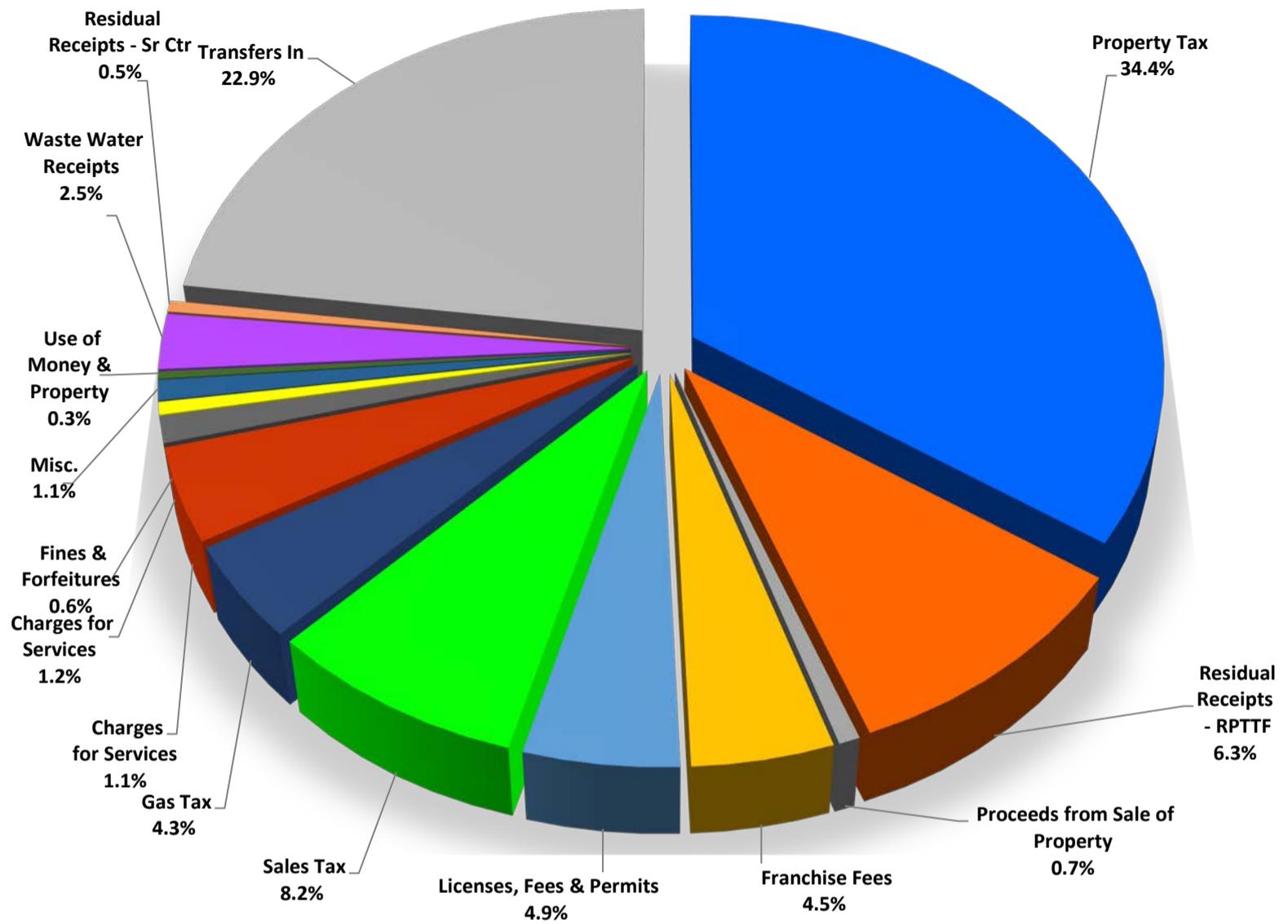
<u>Fund</u>	<u>Fund Title</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Projected</u>	<u>2018-19</u> <u>Adopted</u>	<u>2019-20</u> <u>Adopted</u>
<u>GENERAL FUNDS</u>						
10	GENERAL FUND	\$4,422,583	\$5,487,345	\$5,303,781	\$5,530,850	\$5,699,168
61	COMMUNITY BENEFITS FUND	\$25,029	\$25,113	\$25,000	\$20,000	\$20,000
62	LIGHT UP GRAND TERRACE	\$0	\$9,269	\$18,200	\$10,000	\$10,000
63	GT ILLEGAL FIREWORKS ENFORCEMENT	\$0	\$503	\$0	\$500	\$500
64	PUBLIC SAFETY FUND	\$290,370	\$927	\$170,400	\$0	\$0
68	40TH YEAR BIRTHDAY CELEBRATION FND	\$0	\$0	\$6,000	\$39,300	\$0
70	EQUIP REPLACEMENT RESERVE FUND	\$420,733	\$268	\$130,000	\$0	\$0
<u>DEVELOPMENT IMPACT FEES (DIF)</u>						
11	STREET FUND	\$35,081	\$161,918	\$91,968	\$48,000	\$48,000
12	STORM DRAIN FUND	\$11,503	\$78,139	\$21,692	\$13,250	\$13,250
13	PARK FUND	\$36,813	\$241,553	\$66,457	\$89,400	\$69,400
19	FACILITIES FUND	\$9,490	\$54,079	\$15,306	\$20,000	\$20,000
<u>SPECIAL REVENUE FUNDS</u>						
14	SLESF (AB3229 COPS)	\$114,666	\$129,640	\$105,603	\$100,050	\$100,050
15	AIR QUALITY IMPROVEMENT FUND	\$14,579	\$16,119	\$14,232	\$13,000	\$13,000
16	GAS TAX FUND	\$364,114	\$334,988	\$449,373	\$610,600	\$610,600
17	TRAFFIC SAFETY FUND	\$16,317	\$8,730	\$4,420	\$6,000	\$6,000
20	MEASURE "I" FUND	\$199,714	\$212,358	\$194,274	\$193,000	\$193,000
25	SPRING MOUNTAIN RANCH	\$389	\$219,153	\$3,000	\$3,000	\$3,000
26	LNDSCP & LGTG ASSESSMENT DIST	\$12,166	\$12,494	\$18,300	\$19,440	\$19,440
67	PUBLIC, EDUCATIONAL & GOVT ACCESS	\$3,943	\$20,619	\$19,450	\$21,500	\$21,500
76	EIFD - ENHANCED INFRAST FIN DIST	\$0	\$92	\$0	\$0	\$0
<u>ENTERPRISE FUND</u>						
21	WASTE WATER DISPOSAL FUND	\$2,905	\$7,292	\$9,900	\$10,000	\$10,000
<u>GRANT FUNDS</u>						
22	CDBG - COMM DEV BLOCK GRANT	\$25,495	\$45,530	\$46,537	\$47,876	\$47,876
65	SENIOR BUS PROGRAM FUND	\$10,496	\$62,977	\$35,560	\$37,450	\$37,450
66	CAL RECYCLE GRANT	\$5,009	\$5,025	\$0	\$5,000	\$5,000
73	ACTIVE TRANSPORTATION PRGRM FUND	\$0	\$0	\$60,000	\$120,000	\$100,000
74	HIGHWAY SAFETY IMPROV PROGRAM	\$0	\$0	\$0	\$235,000	\$185,000
75	EMPG - EMER MGMT PREP GRANT	\$0	\$11,600	\$0	\$0	\$0
<u>SUCCESSOR AGENCY</u>						
31	S/A RDA REVENUE FUND	\$2,268,592	\$2,189,565	\$2,100,939	\$2,065,200	\$2,065,200
32	S/A CAPITAL PROJECTS FUND	\$258,377	\$265,795	\$210,000	\$33,100	\$33,100
33	S/A DEBT SERVICE FUND	\$2,087,657	\$1,863,430	\$2,026,360	\$2,032,100	\$2,032,100
36	2011 TABS A & B BOND PROCEEDS	\$75,741	\$93,181	\$50,000	\$0	\$0
37	S/A CRA PROJECTS TRUST	\$163,337	\$0	\$0	\$0	\$0
<u>CAPITAL PROJECT FUNDS</u>						
46	CAPITAL IMPROVEMENTS - STREETS	\$52	\$588,829	\$514,500	\$565,000	\$445,000
47	CAP.PRJ. BARTON/COLTON BRIDGE	\$5	\$15	\$0	\$0	\$0
48	CAPITAL PROJECTS FUND	\$501	\$341,822	\$0	\$526	\$0
49	CAPITAL PROJECTS FUND- PARKS	\$70,160	\$80,192	\$281,000	\$185,000	\$100,000
50	CAPITAL PROJECT BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0
52	<u>HOUSING SUCCESSOR AGENCY</u>	<u>\$8,262</u>	<u>\$173</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
		<u>\$10,954,079</u>	<u>\$12,568,733</u>	<u>\$12,042,252</u>	<u>\$12,124,142</u>	<u>\$11,957,634</u>

City of Grand Terrace 2018-19 Citywide Adopted Revenues



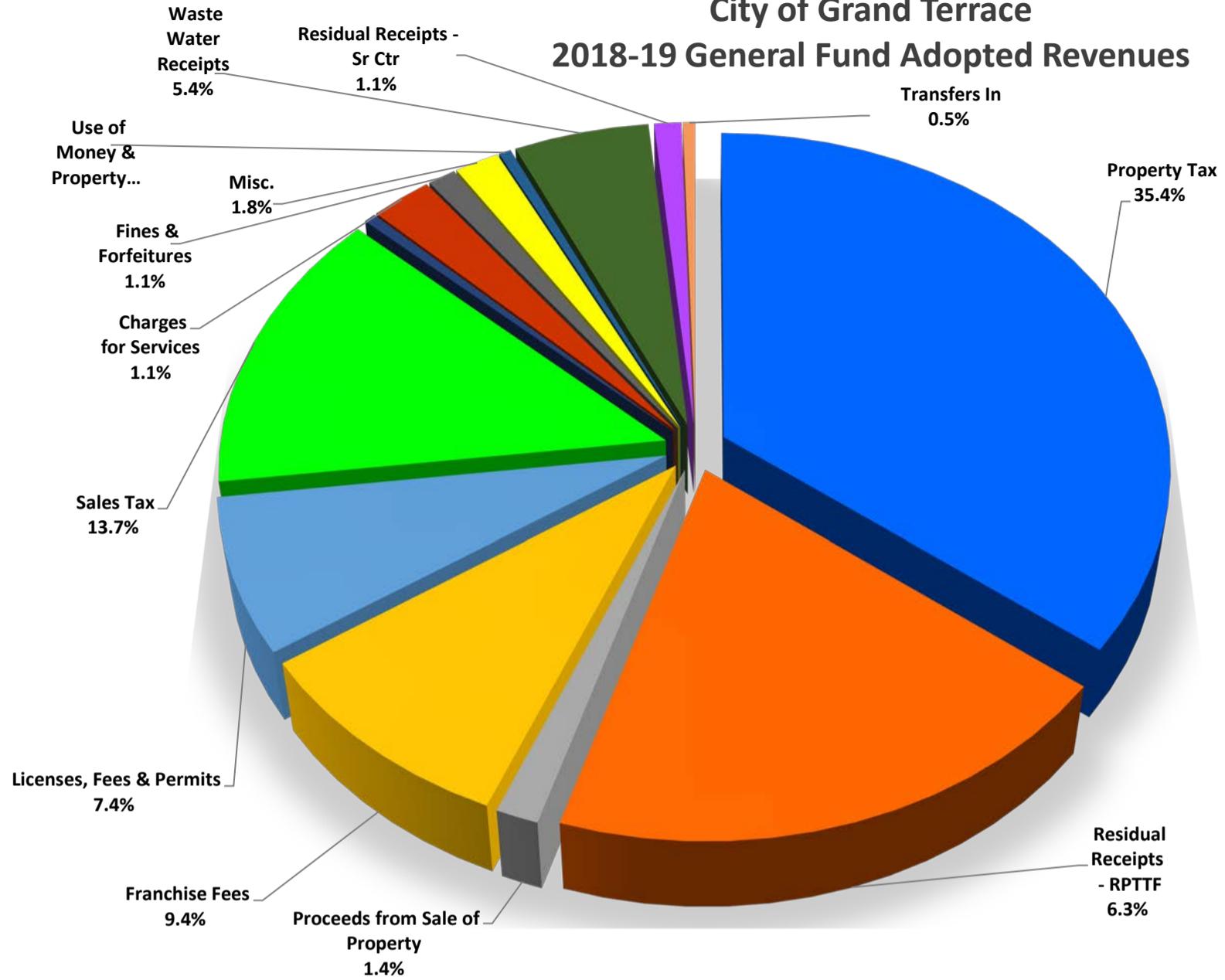
Property Tax	\$4,064,640	33.5%
Residual Receipts - RPTTF	\$1,090,000	9.0%
Proceeds from Sale of Property	\$80,000	0.7%
Franchise Fees	\$524,300	4.3%
Licenses, Fees & Permits	\$600,100	4.9%
Sales Tax	\$963,000	7.9%
Gas Tax	\$519,800	4.3%
Intergovernmental Revenue/Grants	\$578,086	4.8%
Charges for Services	\$136,600	1.1%
Fines & Forfeitures	\$69,000	0.6%
Miscellaneous	\$149,688	1.2%
Use of Money & Property	\$40,050	0.3%
Waste Water Receipts	\$300,000	2.5%
Residual Receipts - Sr Ctr	\$60,000	0.5%
Transfers In	<u>\$2,948,878</u>	24.3%
TOTAL	<u>\$12,124,142</u>	

City of Grand Terrace 2019-20 Citywide Adopted Revenues



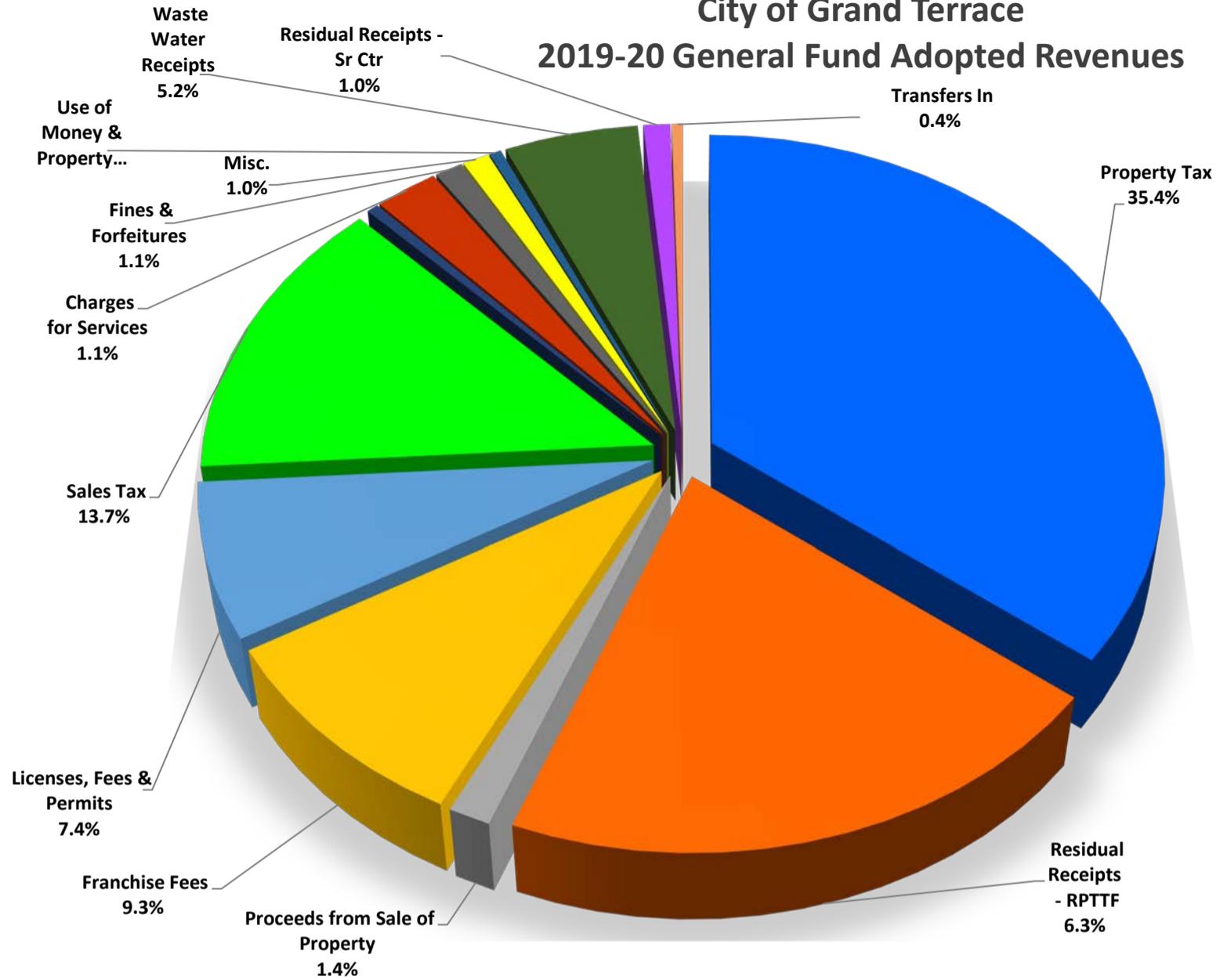
Property Tax	\$4,114,890	34.4%
Residual Receipts - RPTTF	\$1,173,400	9.8%
Proceeds from Sale of Property	\$80,000	0.7%
Franchise Fees	\$534,790	4.5%
Licenses, Fees & Permits	\$585,030	4.9%
Sales Tax	\$978,400	8.2%
Gas Tax	\$519,800	4.3%
Intergovernmental Revenue/Grants	\$508,086	4.2%
Charges for Services	\$142,800	1.2%
Fines & Forfeitures	\$69,000	0.6%
Miscellaneous	\$110,388	0.9%
Use of Money & Property	\$40,050	0.3%
Waste Water Receipts	\$300,000	2.5%
Residual Receipts - Sr Ctr	\$60,000	0.5%
Transfers In	<u>\$2,741,000</u>	22.9%
TOTAL	<u>\$11,957,634</u>	

City of Grand Terrace 2018-19 General Fund Adopted Revenues



Property Tax	\$1,980,000	35.4%
Residual Receipts - RPTTF	\$1,090,000	19.5%
Proceeds from Sale of Property	\$80,000	1.4%
Franchise Fees	\$524,300	9.4%
Licenses, Fees & Permits	\$416,450	7.4%
Sales Tax	\$770,000	13.7%
Intergovernmental Revenue/Grants	\$26,500	0.5%
Charges for Services	\$136,600	2.4%
Fines & Forfeitures	\$63,000	1.1%
Miscellaneous	\$99,448	1.8%
Use of Money & Property	\$27,000	0.5%
Waste Water Receipts	\$300,000	5.4%
Residual Receipts - Sr Ctr	\$60,000	1.1%
Transfers In	<u>\$27,352</u>	0.5%
TOTAL	<u>\$5,600,650</u>	

City of Grand Terrace 2019-20 General Fund Adopted Revenues



Property Tax	\$2,030,250	35.4%
Residual Receipts - RPTTF	\$1,173,400	20.5%
Proceeds from Sale of Property	\$80,000	1.4%
Franchise Fees	\$534,790	9.3%
Licenses, Fees & Permits	\$421,380	7.4%
Sales Tax	\$785,400	13.7%
Intergovernmental Revenue/Grants	\$26,500	0.5%
Charges for Services	\$142,800	2.5%
Fines & Forfeitures	\$63,000	1.1%
Miscellaneous	\$60,148	1.0%
Use of Money & Property	\$27,000	0.5%
Waste Water Receipts	\$300,000	5.2%
Residual Receipts - Sr Ctr	\$60,000	1.0%
Transfers In	<u>\$25,000</u>	0.4%
TOTAL	<u>\$5,729,668</u>	

CITY OF GRAND TERRACE

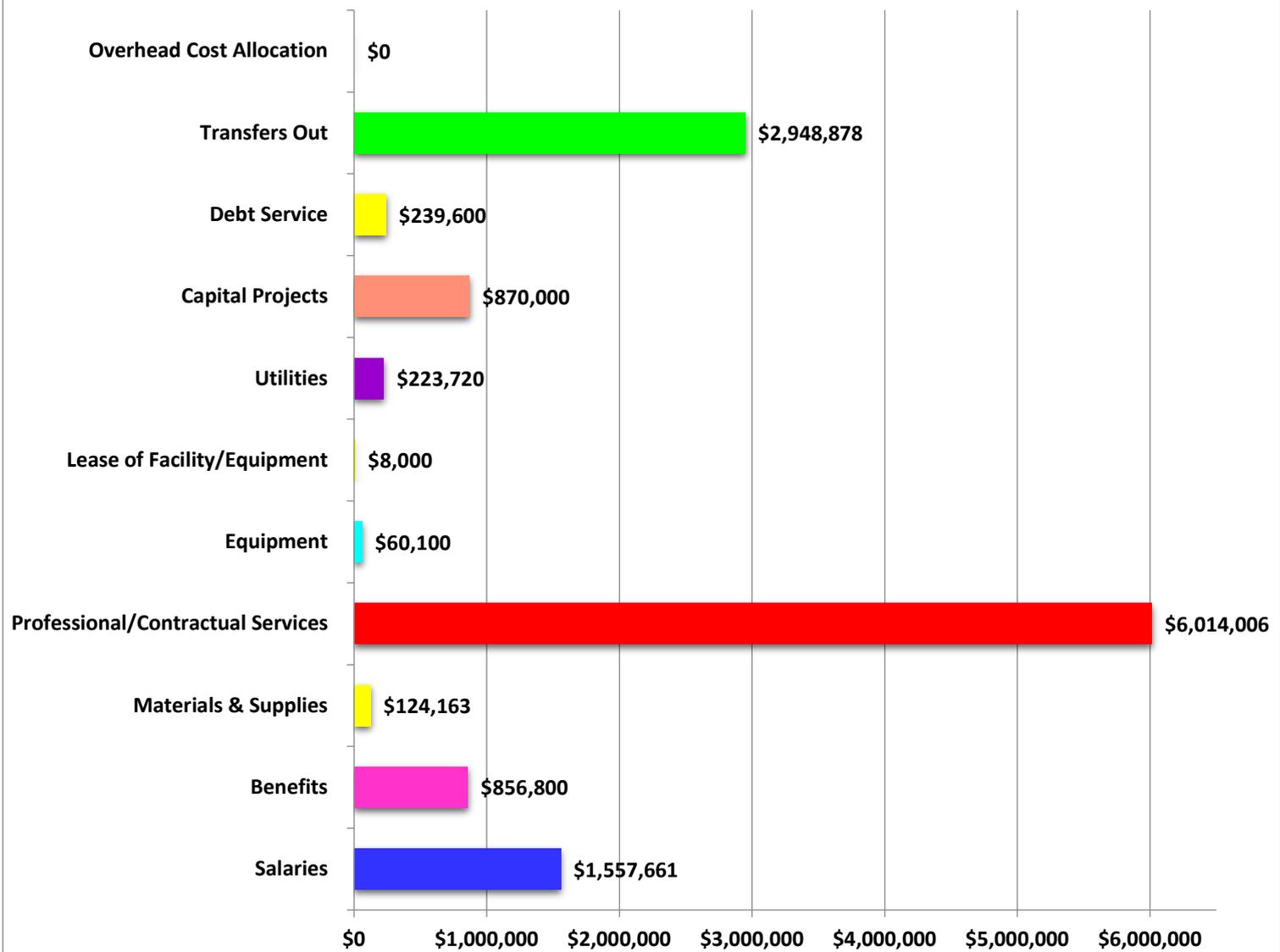
FY2018-19 & FY2019-20 EXPENDITURE SUMMARY



City of Grand Terrace
FY 2018-19 and FY 2019-20 Adopted Expenditure Summary by Fund

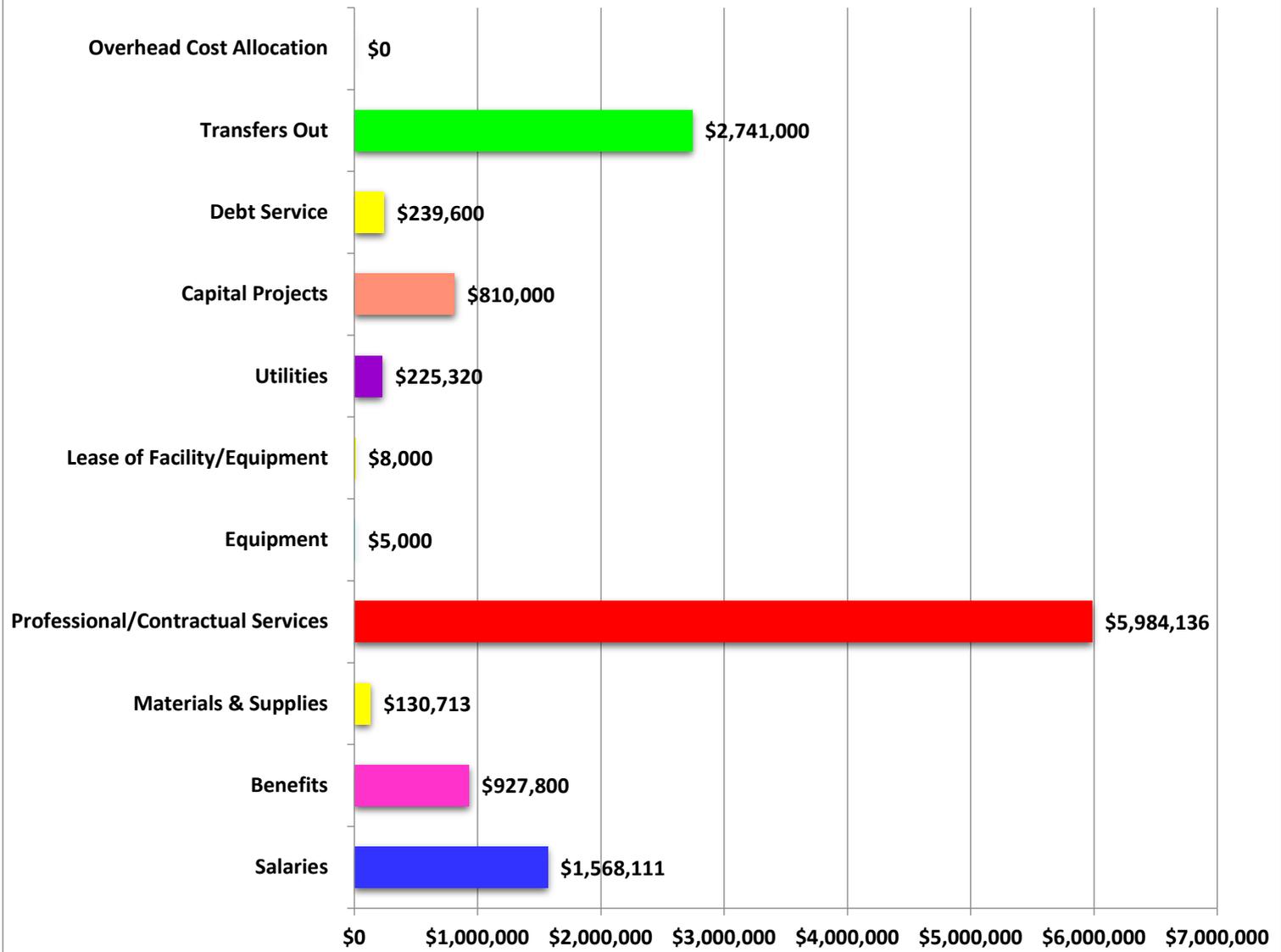
<u>Fund</u>	<u>Fund Title</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Projected</u>	<u>2018-19</u> <u>Adopted</u>	<u>2019-20</u> <u>Adopted</u>
<u>GENERAL FUNDS</u>						
10	GENERAL FUND	\$5,226,039	\$6,671,900	\$5,300,569	\$5,523,350	\$5,694,354
61	COMMUNITY BENEFITS FUND	\$12,423	\$16,601	\$18,461	\$20,000	\$20,000
62	LIGHT UP GRAND TERRACE	\$0	\$5,385	\$18,500	\$10,000	\$10,000
63	GT ILLEGAL FIREWORKS ENFORCEMENT	\$0	\$97	\$0	\$500	\$500
64	PUBLIC SAFETY FUND	\$113,691	\$95,790	\$203,098	\$0	\$0
68	40TH YEAR BIRTHDAY CELEBRATION FND	\$0	\$0	\$6,000	\$39,300	\$0
70	EQUIP REPLACEMENT RESERVE FUND	\$31,036	\$13,539	\$143,500	\$0	\$0
<u>DEVELOPMENT IMPACT FEES (DIF)</u>						
11	STREET FUND	\$0	\$0	\$500,000	\$612,380	\$492,380
12	STORM DRAIN FUND	\$0	\$0	\$0	\$69,570	\$69,570
13	PARK FUND	\$70,160	\$79,840	\$281,000	\$208,440	\$123,440
19	FACILITIES FUND	\$0	\$0	\$50,000	\$90,020	\$110,020
<u>SPECIAL REVENUE FUNDS</u>						
14	SLESF (AB3229 COPS)	\$100,045	\$129,213	\$100,439	\$100,050	\$100,050
15	AIR QUALITY IMPROVEMENT FUND	\$833	\$5,000	\$13,701	\$70,600	\$13,000
16	GAS TAX FUND	\$511,733	\$513,800	\$526,190	\$608,880	\$608,880
17	TRAFFIC SAFETY FUND	\$22,123	\$30,268	\$780	\$0	\$0
20	MEASURE "I" FUND	\$0	\$652,540	\$194,077	\$193,000	\$193,000
25	SPRING MOUNTAIN RANCH	\$0	\$0	\$0	\$0	\$0
26	LNDSCP & LGTG ASSESSMENT DIST	\$16,280	\$16,253	\$13,580	\$19,440	\$19,440
67	PUBLIC, EDUCATIONAL & GOVT ACCESS	\$0	\$0	\$15,000	\$21,500	\$21,500
76	EIFD - ENHANCED INFRAST FIN DIST	\$0	\$16,850	\$25,000	\$0	\$0
<u>ENTERPRISE FUND</u>						
21	WASTE WATER DISPOSAL FUND	\$88,570	\$88,570	\$0	\$10,000	\$10,000
<u>GRANT FUNDS</u>						
22	CDBG - COMM DEV BLOCK GRANT	\$25,495	\$52,049	\$46,326	\$47,876	\$47,876
65	SENIOR BUS PROGRAM FUND	\$8,348	\$45,087	\$33,535	\$37,450	\$37,450
66	CAL RECYCLE GRANT	\$0	\$5,000	\$0	\$5,000	\$5,000
73	ACTIVE TRANSPORTATION PRGRM FUND	\$0	\$52,546	\$60,000	\$119,810	\$99,810
74	HIGHWAY SAFETY IMPROV PROGRAM	\$0	\$0	\$0	\$234,690	\$184,690
75	EMPG - EMER MGMT PREP GRANT	\$0	\$11,600	\$0	\$0	\$0
<u>SUCCESSOR AGENCY</u>						
31	S/A RDA REVENUE FUND	\$2,509,414	\$2,129,225	\$2,100,000	\$2,065,200	\$2,065,200
32	S/A CAPITAL PROJECTS FUND	\$258,378	\$254,214	\$205,928	\$33,100	\$33,100
33	S/A DEBT SERVICE FUND	\$1,189,668	\$1,147,476	\$1,996,000	\$2,032,100	\$2,032,100
36	2011 TABS A & B BOND PROCEEDS	\$0	\$289,015	\$0	\$0	\$0
37	S/A CRA PROJECTS TRUST	\$186,139	\$0	\$0	\$0	\$0
<u>CAPITAL PROJECT FUNDS</u>						
46	CAPITAL IMPROVEMENTS - STREETS	\$13,283	\$620,553	\$514,041	\$550,000	\$470,000
47	CAP.PRJ. BARTON/COLTON BRIDGE	\$0	\$0	\$0	\$2,352	\$0
48	CAPITAL PROJECTS FUND	\$501	\$3,544	\$526	\$0	\$0
49	CAPITAL PROJECTS FUND- PARKS	\$70,160	\$71,016	\$214,619	\$150,000	\$150,000
50	CAPITAL PROJECT BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0
52	<u>HOUSING SUCCESSOR AGENCY</u>	<u>\$5,648</u>	<u>\$8,304</u>	<u>\$7,475</u>	<u>\$28,320</u>	<u>\$28,320</u>
		<u>\$10,459,967</u>	<u>\$13,025,275</u>	<u>\$12,588,345</u>	<u>\$12,902,928</u>	<u>\$12,639,680</u>

City of Grand Terrace 2018-19 City-wide Adopted Expenditures



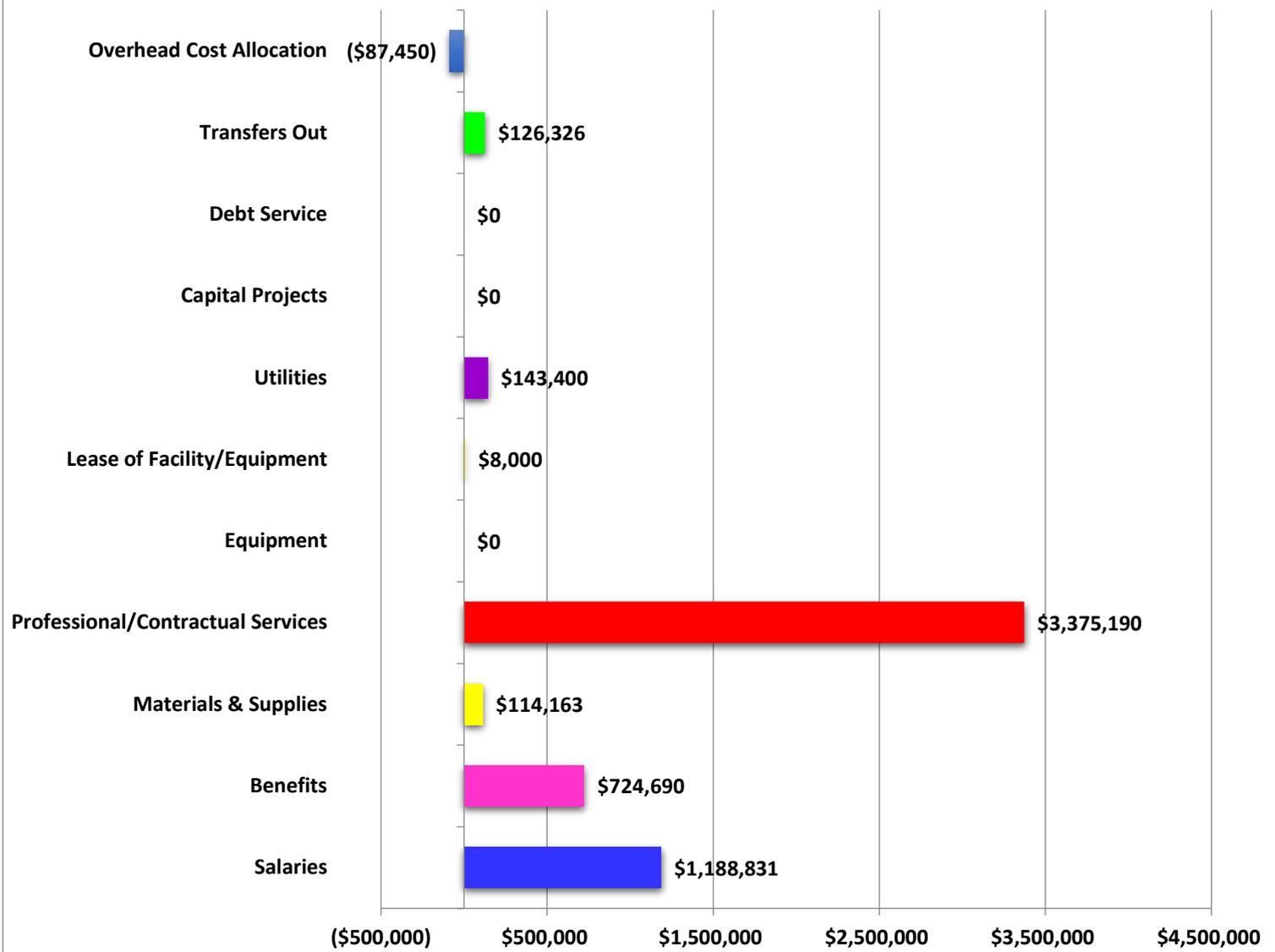
Salaries	\$1,557,661	12.1%
Benefits	\$856,800	6.6%
Materials & Supplies	\$124,163	1.0%
Professional/Contractual Services	\$6,014,006	46.6%
Equipment	\$60,100	0.5%
Lease of Facility/Equipment	\$8,000	0.1%
Utilities	\$223,720	1.7%
Capital Projects	\$870,000	6.7%
Debt Service	\$239,600	1.9%
Transfers Out	\$2,948,878	22.9%
Overhead Cost Allocation	\$0	0.0%
TOTAL	\$12,902,928	

City of Grand Terrace 2018-19 City-wide Adopted Expenditures



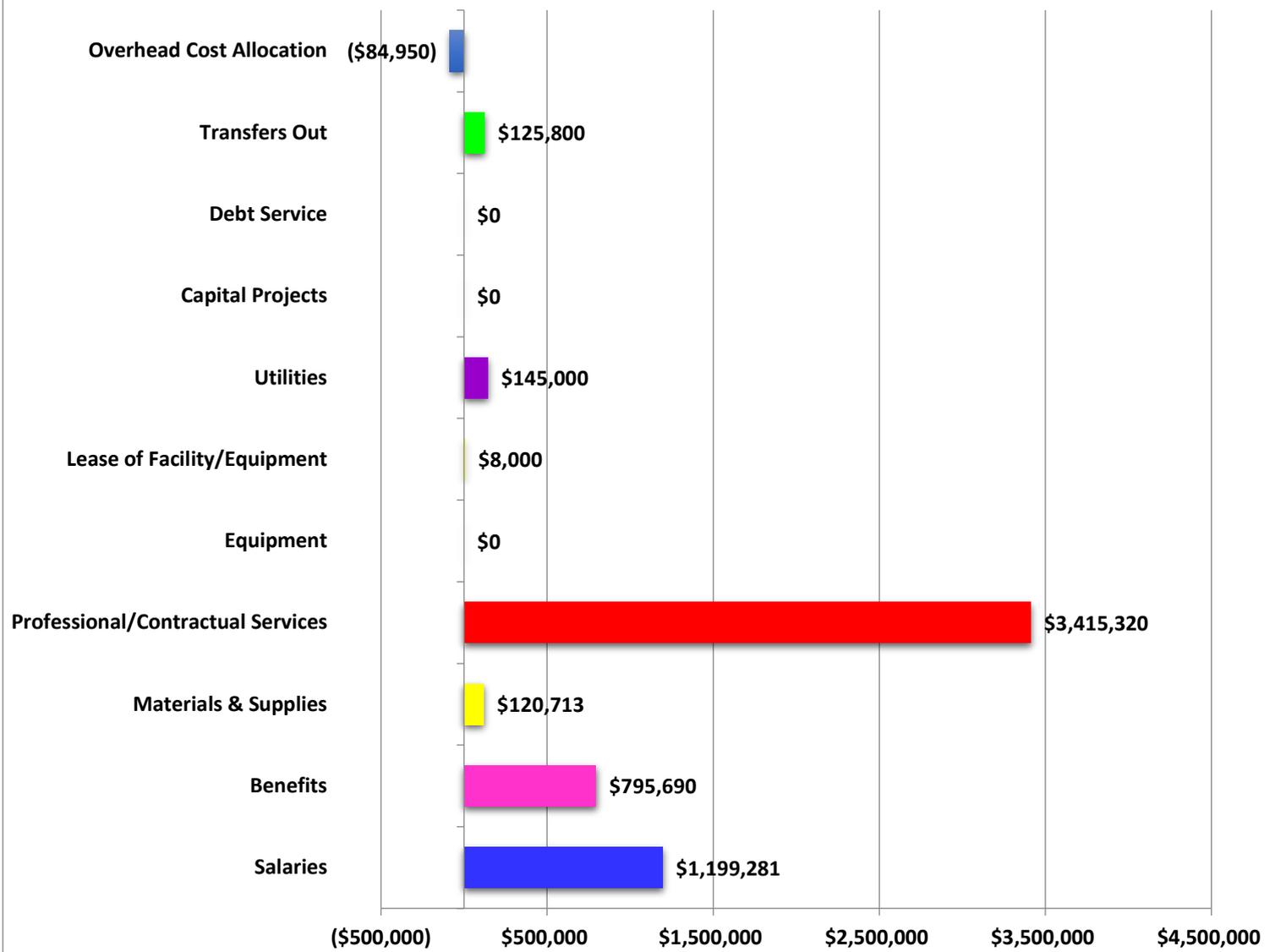
Salaries	\$1,568,111	12.4%
Benefits	\$927,800	7.3%
Materials & Supplies	\$130,713	1.0%
Professional/Contractual Services	\$5,984,136	47.3%
Equipment	\$5,000	0.0%
Lease of Facility/Equipment	\$8,000	0.1%
Utilities	\$225,320	1.8%
Capital Projects	\$810,000	6.4%
Debt Service	\$239,600	1.9%
Transfers Out	\$2,741,000	21.7%
Overhead Cost Allocation	\$0	0.0%
TOTAL	<u>\$12,639,680</u>	

City of Grand Terrace 2018-19 General Fund Adopted Expenditures



Salaries	\$1,188,831	21.3%
Benefits	\$724,690	13.0%
Materials & Supplies	\$114,163	2.0%
Professional/Contractual Services	\$3,375,190	60.3%
Equipment	\$0	0.0%
Lease of Facility/Equipment	\$8,000	0.1%
Utilities	\$143,400	2.6%
Capital Projects	\$0	0.0%
Debt Service	\$0	0.0%
Transfers Out	\$126,326	2.3%
Overhead Cost Allocation	(\$87,450)	-1.6%
TOTAL	\$5,593,150	

City of Grand Terrace 2019-20 General Fund Adopted Expenditures



Salaries	\$1,199,281	20.9%
Benefits	\$795,690	13.9%
Materials & Supplies	\$120,713	2.1%
Professional/Contractual Services	\$3,415,320	59.7%
Equipment	\$0	0.0%
Lease of Facility/Equipment	\$8,000	0.1%
Utilities	\$145,000	2.5%
Capital Projects	\$0	0.0%
Debt Service	\$0	0.0%
Transfers Out	\$125,800	2.2%
Overhead Cost Allocation	(\$84,950)	-1.5%
TOTAL	\$5,724,854	

CITY OF GRAND TERRACE

FY2018-19 & FY2019-20 REVENUE & EXPENDITURE STATEMENT



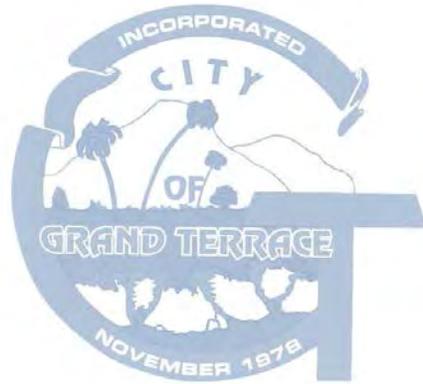
City of Grand Terrace
FY 2018-19 & FY 2019-20 Adopted Citywide Revenue and Expenditure Report

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Adopted</u>	<u>Adopted</u>
Revenues					
Property Tax	\$3,886,248	\$3,908,711	\$3,937,300	\$4,064,640	\$4,114,890
Residual Receipts - RPTTF	\$745,963	\$886,219	\$1,040,000	\$1,090,000	\$1,173,400
Proceeds from Sale of Property	\$0	\$250,491	\$0	\$80,000	\$80,000
Franchise Fees	\$492,856	\$464,235	\$500,800	\$524,300	\$534,790
Licenses, Fees & Permits	\$405,297	\$1,134,443	\$529,154	\$600,100	\$585,030
Sales Tax	\$960,866	\$980,022	\$910,863	\$963,000	\$978,400
Gas Tax	\$272,994	\$239,768	\$358,024	\$519,800	\$519,800
Intergovernmental Revenue/Grants	\$162,790	\$633,227	\$281,471	\$578,086	\$508,086
Charges for Services	\$119,748	\$183,156	\$123,732	\$136,600	\$142,800
Fines & Forfeitures	\$62,192	\$139,869	\$61,300	\$69,000	\$69,000
Miscellaneous	\$19,067	\$294,562	\$328,475	\$149,688	\$110,388
Use of Money & Property	\$118,630	\$152,263	\$149,873	\$40,050	\$40,050
Waste Water Receipts	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Residual Receipts - Sr Ctr	\$0	\$64,476	\$60,000	\$60,000	\$60,000
Transfers In	<u>\$3,407,428</u>	<u>\$2,937,291</u>	<u>\$3,461,260</u>	<u>\$2,948,878</u>	<u>\$2,741,000</u>
Total Revenues	<u>\$10,954,079</u>	<u>\$12,568,733</u>	<u>\$12,042,252</u>	<u>\$12,124,142</u>	<u>\$11,957,634</u>
Expenditures by Category					
Salaries	\$887,463	\$1,151,214	\$1,373,358	\$1,557,661	\$1,568,111
Benefits	\$367,717	\$587,513	\$742,602	\$856,800	\$927,800
Materials & Supplies	\$98,737	\$123,381	\$111,292	\$124,163	\$130,713
Professional/Contractual Services	\$5,243,011	\$5,819,776	\$5,643,237	\$6,014,006	\$5,984,136
Equipment	\$75,743	\$35,188	\$0	\$60,100	\$5,000
Lease of Facility/Equipment	\$8,018	\$8,884	\$6,174	\$8,000	\$8,000
Utilities	\$204,697	\$210,524	\$205,687	\$223,720	\$225,320
Capital Projects	\$115,212	\$745,293	\$1,164,126	\$870,000	\$810,000
Debt Service	\$254,848	\$1,276,396	\$240,000	\$239,600	\$239,600
Transfers Out	\$3,407,428	\$2,937,291	\$3,101,869	\$2,948,878	\$2,741,000
Overhead Cost Allocation	<u>(\$202,907)</u>	<u>(\$159,200)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$10,459,967</u>	<u>\$12,736,260</u>	<u>\$12,588,345</u>	<u>\$12,902,928</u>	<u>\$12,639,680</u>
Revenues	\$10,954,079	\$12,568,733	\$12,042,252	\$12,124,142	\$11,957,634
Expenditures by Category	<u>(\$10,459,967)</u>	<u>(\$12,736,260)</u>	<u>(\$12,588,345)</u>	<u>(\$12,902,928)</u>	<u>(\$12,639,680)</u>
Surplus or Approved Use of Fund Balance	<u>\$494,112</u>	<u>(\$167,527)</u>	<u>(\$546,093)</u>	<u>(\$778,786)</u>	<u>(\$682,046)</u>

City of Grand Terrace
FY 2018-19 & FY 2019-20 Adopted General Fund Revenue and Expenditure Report

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Adopted</u>	<u>Adopted</u>
Revenues					
Property Tax	\$1,605,869	\$1,706,497	\$1,819,000	\$1,980,000	\$2,030,250
Residual Receipts - RPTTF	\$745,963	\$886,219	\$1,040,000	\$1,090,000	\$1,173,400
Proceeds from Sale of Property	\$0	\$250,491	\$0	\$80,000	\$80,000
Franchise Fees	\$492,856	\$464,235	\$500,800	\$524,300	\$534,790
Licenses, Fees & Permits	\$303,161	\$382,824	\$332,900	\$416,450	\$421,380
Sales Tax	\$762,449	\$771,558	\$720,000	\$770,000	\$785,400
Gas Tax	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$5,717	\$32,288	\$25,000	\$26,500	\$26,500
Charges for Services	\$118,487	\$177,211	\$122,166	\$136,600	\$142,800
Fines & Forfeitures	\$45,982	\$131,416	\$57,000	\$63,000	\$63,000
Miscellaneous	\$18,566	\$293,544	\$278,115	\$99,448	\$60,148
Use of Money & Property	\$24,665	\$28,666	\$68,400	\$27,000	\$27,000
Waste Water Receipts	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Residual Receipts - Sr Ctr	\$0	\$64,476	\$60,000	\$60,000	\$60,000
Transfers In	<u>\$735,000</u>	<u>\$34,000</u>	<u>\$330,000</u>	<u>\$27,352</u>	<u>\$25,000</u>
Total Revenues	<u>\$5,158,715</u>	<u>\$5,523,425</u>	<u>\$5,653,381</u>	<u>\$5,600,650</u>	<u>\$5,729,668</u>
Expenditures by Category					
Salaries	\$632,377	\$793,328	\$1,032,128	\$1,188,831	\$1,199,281
Benefits	\$296,018	\$456,387	\$609,446	\$724,690	\$795,690
Materials & Supplies	\$98,737	\$119,418	\$100,768	\$114,163	\$120,713
Professional/Contractual Services	\$3,308,803	\$4,343,867	\$3,426,899	\$3,375,190	\$3,415,320
Equipment	\$53,687	\$0	\$0	\$0	\$0
Lease of Facility/Equipment	\$8,018	\$8,884	\$6,174	\$8,000	\$8,000
Utilities	\$123,930	\$134,225	\$145,815	\$143,400	\$145,000
Capital Projects	\$31,036	\$7,855	\$332,515	\$0	\$0
Debt Service	\$254,848	\$1,040,090	\$0	\$0	\$0
Transfers Out	\$827,021	\$135,958	\$127,133	\$126,326	\$125,800
Overhead Cost Allocation	<u>(\$251,286)</u>	<u>(\$236,700)</u>	<u>(\$90,750)</u>	<u>(\$87,450)</u>	<u>(\$84,950)</u>
Total Expenditures	<u>\$5,383,189</u>	<u>\$6,803,312</u>	<u>\$5,690,128</u>	<u>\$5,593,150</u>	<u>\$5,724,854</u>
Revenues	\$5,158,715	\$5,523,425	\$5,653,381	\$5,600,650	\$5,729,668
Expenditures by Category	<u>(\$5,383,189)</u>	<u>(\$6,803,312)</u>	<u>(\$5,690,128)</u>	<u>(\$5,593,150)</u>	<u>(\$5,724,854)</u>
Surplus or Approved Use of Fund Balance	<u>(\$224,474)</u>	<u>(\$1,279,887)</u>	<u>(\$36,747)</u>	<u>\$7,500</u>	<u>\$4,814</u>

This page left intentionally blank.



CITY OF GRAND TERRACE

FY2018-19 & FY2019-20 POSITION SUMMARY



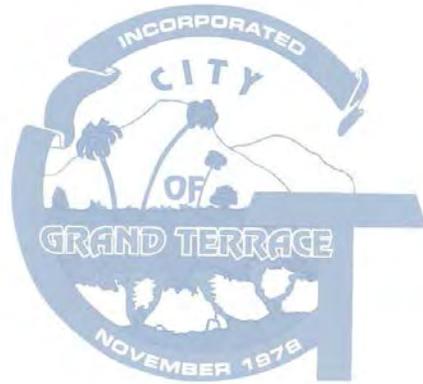
This page left intentionally blank.



City of Grand Terrace
Summary of Positions

<u>Class Title</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Approved Requests</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Annual Minimum</u>	<u>Annual Maximum</u>
1 Assistant City Manager			1.0	1.0	-	1.0	1.0	\$131,026	\$159,263
2 Assistant Planner			1.0	1.0	-	1.0	1.0	\$51,848	\$63,021
3 Budget Officer			1.0	1.0	-	1.0	1.0	\$60,026	\$72,962
4 Building Official (P/T)			0.5	0.5	-	0.5	0.5	\$76,608	\$93,118
5 Building Permit Tech	1.0	1.0	1.0	1.0	-	1.0	1.0	\$44,795	\$54,448
6 Bus Driver		0.5	0.5	0.5	-	0.5	0.5	\$38,688	\$38,688
7 City Clerk	1.0	1.0	1.0	1.0	-	1.0	1.0	\$80,435	\$97,769
8 City Manager	1.0	1.0	1.0	1.0	-	1.0	1.0	\$215,000	\$215,000
9 Code Enf/Animal Ctrl Off					1.0	1.0	1.0	\$51,848	\$63,021
10 Code Enf/Animal Ctrl Sp (P/T)					1.0	1.0	1.0	\$44,795	\$54,448
11 Code Enforcement Sp (P/T)		0.5	0.5	0.5	(0.5)	-	-	\$44,795	\$54,448
12 Community Development Dir	1.0	-	-	-	-	-	-	\$124,798	\$151,693
13 Department Secretary	1.0	1.0	1.0	1.0	-	1.0	1.0	\$38,698	\$47,038
14 Executive Assistant	1.0	1.0	1.0	1.0	-	1.0	1.0	\$47,027	\$57,161
15 Finance Director	-	-	-	-	-	-	-	\$102,663	\$124,788
16 Financial Analyst				1.0	(1.0)	-	-	\$51,848	\$63,021
17 Human Res. Tech (P/T)	0.5	0.5	0.5	-	-	-	-	\$42,656	\$51,849
18 Intern-1 (P/T)	0.5	0.5	0.5	-	-	-	-	\$26,186	\$31,830
19 Intern-2 (P/T)	0.5	0.5	0.5	-	-	-	-	\$26,186	\$31,830
20 Maintenance Crew Leader	1.0	1.0	1.0	1.0	-	1.0	1.0	\$40,630	\$49,386
21 Maintenance Crew Leader (PT)		0.5	-	-	-	-	-	\$40,630	\$49,386
22 Maintenance Worker I		1.0	1.0	1.0	(1.0)	-	-	\$30,313	\$36,846
23 Maintenance Worker II	1.0	1.0	2.0	2.0	1.0	3.0	3.0	\$33,427	\$40,631
24 Management Analyst	1.0	1.0	1.0	2.0	-	2.0	2.0	\$51,848	\$63,021
25 Office Specialist		0.5	1.5	2.0	-	2.0	2.0	\$30,313	\$36,846
26 Planning & Development Svc Dir		1.0	1.0	1.0	-	1.0	1.0	\$113,196	\$137,590
27 Planning Technician	0.5	0.5	-	-	-	-	-	\$40,630	\$49,386
28 Principal Accountant			0.5	0.5	(0.5)	-	-	\$60,026	\$72,962
29 Public Works Director		1.0	1.0	1.0	-	1.0	1.0	\$124,798	\$151,693
30 Senior Finance Tech	1.0	1.0	-	-	-	-	-	\$42,656	\$51,849
31 Sr. Code Enforcement Off	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>(1.0)</u>	<u>0.0</u>	<u>0.0</u>	\$51,848	\$63,021
TOTAL	<u>13.0</u>	<u>17.0</u>	<u>21.0</u>	<u>22.0</u>	<u>(1.0)</u>	<u>21.0</u>	<u>21.0</u>		

This page left intentionally blank.

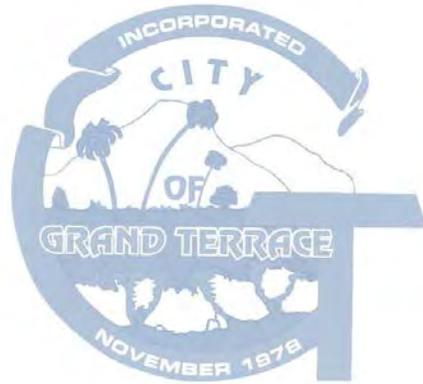


CITY OF GRAND TERRACE

FY2018-19 & FY2019-20 TRANSFERS



This page left intentionally blank.



CITY OF GRAND TERRACE
 FY2018-19 & 2019-20 ADOPTED BUDGET
 TRANSFERS

INTER-FUND TRANSFERS

<u>Fund</u>	<u>Fund Description</u>	<u>Account Number</u>	<u>2018-19 Adopted</u>	<u>Adjustments</u>	<u>2019-20 Adopted</u>
OPERATIONS					
TRANSFERS OUT					
10	GENERAL FUND	10-190-999-000-000	90,800	-	90,800
10	GENERAL FUND	10-999-999-048-000	526	(526)	-
47	CAP.PRJ. BARTON/COLTON BRIDGE	47-999-999-010-000	2,352	(2,352)	-
			<u>93,678</u>	<u>(2,878)</u>	<u>90,800</u>
TRANSFERS IN					
16	GAS TAX FUND	16-800-10	90,800	-	90,800
48	CAPITAL PROJECTS FUND	48-999-00	526	(526)	-
10	GENERAL FUND	10-800-00	2,352	(2,352)	-
			<u>281,034</u>	<u>(8,634)</u>	<u>272,400</u>
GRANTS					
TRANSFERS OUT					
10	GENERAL FUND	10-999-999-065-000	10,000	-	10,000
15	AIR QUALITY IMPROVEMENT FUND	15-999-999-000-000	5,000	5,000	5,000
			<u>15,000</u>	<u>5,000</u>	<u>15,000</u>
TRANSFERS IN					
65	SENIOR BUS PROGRAM FUND	65-800-10	10,000	-	10,000
65	SENIOR BUS PROGRAM FUND	65-800-15	5,000	-	5,000
			<u>15,000</u>	<u>-</u>	<u>15,000</u>
INTRA-FUND TRANSFERS					
<u>Fund</u>	<u>Fund Description</u>	<u>Account Number</u>	<u>Proposed</u>	<u>Adjustments</u>	<u>Proposed</u>
GENERAL FUND					
TRANSFERS OUT					
10	GENERAL FUND	10-999-999-061-000	20,000	-	20,000
10	GENERAL FUND	10-999-999-062-000	5,000	-	5,000
			<u>25,000</u>	<u>-</u>	<u>25,000</u>
TRANSFERS IN					
61	COMMUNITY BENEFITS FUND	61-800-10	20,000	-	20,000
62	LIGHT UP GRAND TERRACE	62-800-10	5,000	-	5,000
			<u>25,000</u>	<u>-</u>	<u>25,000</u>
DEVELOPMENT IMPACT FEES (to their corresponding Capital Project Funds)					
TRANSFERS OUT					
11	STREET FUND	11-999-999-000-000	565,000	(120,000)	445,000
13	PARK FUND	13-999-999-000-000	185,000	(85,000)	100,000
			<u>750,000</u>	<u>(205,000)</u>	<u>545,000</u>
TRANSFERS IN					
46	CAPITAL IMPROVEMENTS - STREETS	46-999-11	565,000	(120,000)	445,000
49	CAPITAL PROJECTS FUND- PARKS	49-999-13	185,000	(85,000)	100,000
			<u>750,000</u>	<u>(205,000)</u>	<u>545,000</u>

CITY OF GRAND TERRACE
 FY2018-19 & 2019-20 ADOPTED BUDGET
 TRANSFERS

SUCCESSOR AGENCY

TRANSFERS OUT

31	S/A RDA OBLIG. RETIREMENT FUND	31-999-997-032-000	33,100	-	33,100
31	S/A RDA OBLIG. RETIREMENT FUND	31-999-997-033-000	<u>2,032,100</u>	-	<u>2,032,100</u>
			<u>2,065,200</u>	-	<u>2,065,200</u>

TRANSFERS IN

32	S/A CAPITAL PROJECTS FUND	32-997-31	33,100	-	33,100
33	S/A DEBT SERVICE FUND	33-997-31	<u>2,032,100</u>	-	<u>2,032,100</u>
			<u>2,065,200</u>	-	<u>2,065,200</u>

FY2018-19 & FY2019-20 GENERAL FUND



FUND DESCRIPTION(S)

General Fund

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.

General Fund (sub- funds)

Community Benefits Fund (61) This fund is used to account for the grant funding program approved by the City Council to assist local community groups in providing funding for community projects that must be completed during the fiscal year. Successful applicants are required to sign a letter of agreement that outlines the terms and conditions of funding. Successful applicants are also required to provide participation data, and data that demonstrate if the funded application has achieved City Council's outcomes.

Light Up Grand Terrace Fund (62) This fund was established to record revenues & expenditures related to the annual lighting up of the City of Grand Terrace during the Christmas Season. Revenues for this fund come from donations from various individuals and organizations supporting the festivities.

GT Illegal Fireworks Enforcement (63) This fund accounts for revenues received in the enforcement of campaign against illegal fireworks in the City of Grand Terrace, most especially around the Fourth of July holiday. Expenditures incurred relating to illegal fireworks enforcement are also recorded in this fund.

Public Safety Fund (64) This fund was initially established to account for the QLEAP funding (Quality of Life Enhancement and Preservation) for public safety enhancements approved by the City Council. This fund will account for financial transactions relating to public safety charges for overtime, City camera projects, weekend code enforcement and emergency operations coordination.

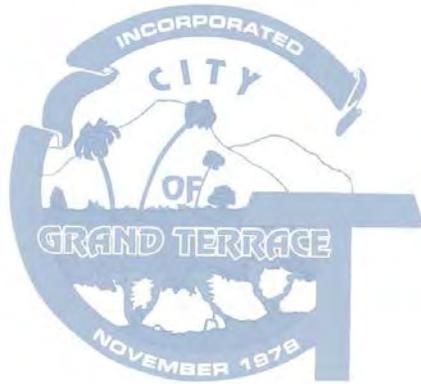
40th Year Birthday Celebration Fund (68) This fund was established to record revenues & expenditures related to the 40th year birthday celebration for the City of Grand Terrace. Revenues for this fund come from private donations from various individuals and organizations supporting the yearlong celebration of activities.

FUND DESCRIPTION(S)

General Fund

Equipment Replacement Reserve Fund (70) This fund accounts for all financial transactions involving the purchase of budgeted capital expenditures funded by reserves for equipment replacement. The General Fund provided the initial funding for this equipment replacement reserve fund.

This page left intentionally blank.



FY2018-19 GENERAL FUND SUMMARY



City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
GENERAL FUNDS

	10 <u>General Fund</u>	61 <u>Community Benefits Fund</u>	62 <u>Light Up Grand Terrace</u>
Revenues			
Property Tax	\$1,980,000	\$0	\$0
Residual Receipts - RPTTF	\$1,090,000	\$0	\$0
Proceeds from Sale of Property	\$80,000	\$0	\$0
Franchise Fees	\$524,300	\$0	\$0
Licenses, Fees & Permits	\$416,450	\$0	\$0
Sales Tax	\$770,000	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$26,500	\$0	\$0
Charges for Services	\$136,600	\$0	\$0
Fines & Forfeitures	\$62,500	\$0	\$0
Miscellaneous	\$55,148	\$0	\$5,000
Use of Money & Property	\$27,000	\$0	\$0
Waste Water Receipts	\$300,000	\$0	\$0
Residual Receipts - Sr Ctr	\$60,000	\$0	\$0
Transfers In	<u>\$2,352</u>	<u>\$20,000</u>	<u>\$5,000</u>
Total Revenues	<u>\$5,530,850</u>	<u>\$20,000</u>	<u>\$10,000</u>
Expenditures			
Salaries	\$1,188,831	\$0	\$0
Benefits	\$724,690	\$0	\$0
Materials & Supplies	\$114,163	\$0	\$0
Professional/Contractual Services	\$3,305,390	\$20,000	\$10,000
Equipment	\$0	\$0	\$0
Lease of Facility/Equipment	\$8,000	\$0	\$0
Utilities	\$143,400	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$126,326	\$0	\$0
Overhead Cost Allocation	<u>(\$87,450)</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$5,523,350</u>	<u>\$20,000</u>	<u>\$10,000</u>
Impact to Fund Balance			
Revenues	\$5,530,850	\$20,000	\$10,000
Expenditures	<u>\$5,523,350</u>	<u>\$20,000</u>	<u>\$10,000</u>
Net - Increase to or (Use of) Fund Balance	<u>\$7,500</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
GENERAL FUNDS

	63 <u>GT Illegal Fireworks Enforcement</u>	64 <u>Public Safety Fund</u>	68 <u>40th Year Birthday Celebration Fund</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$500	\$0	\$0
Miscellaneous	\$0	\$0	\$39,300
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$500</u>	<u>\$0</u>	<u>\$39,300</u>
Expenditures			
Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$500	\$0	\$39,300
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$500</u>	<u>\$0</u>	<u>\$39,300</u>
Impact to Fund Balance			
Revenues	\$500	\$0	\$39,300
Expenditures	\$500	\$0	\$39,300
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
GENERAL FUNDS

	70 <u>Equipment</u> <u>Replacement</u> <u>Reserve</u>	<u>TOTAL</u>
Revenues		
Property Tax	\$0	\$1,980,000
Residual Receipts - RPTTF	\$0	\$1,090,000
Proceeds from Sale of Property	\$0	\$80,000
Franchise Fees	\$0	\$524,300
Licenses, Fees & Permits	\$0	\$416,450
Sales Tax	\$0	\$770,000
Gas Tax	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$26,500
Charges for Services	\$0	\$136,600
Fines & Forfeitures	\$0	\$63,000
Miscellaneous	\$0	\$99,448
Use of Money & Property	\$0	\$27,000
Waste Water Receipts	\$0	\$300,000
Residual Receipts - Sr Ctr	\$0	\$60,000
Transfers In	<u>\$0</u>	<u>\$27,352</u>
Total Revenues	<u>\$0</u>	<u>\$5,600,650</u>
Expenditures		
Salaries	\$0	\$1,188,831
Benefits	\$0	\$724,690
Materials & Supplies	\$0	\$114,163
Professional/Contractual Services	\$0	\$3,375,190
Lease of Facility/Equipment	\$0	\$0
Utilities	\$0	\$8,000
Utilities	\$0	\$143,400
Capital Projects	\$0	\$0
Debt Service	\$0	\$0
Transfers Out	\$0	\$126,326
Overhead Cost Allocation	<u>\$0</u>	<u>(\$87,450)</u>
Total Expenditures	<u>\$0</u>	<u>\$5,593,150</u>
Impact to Fund Balance		
Revenues	\$0	\$5,600,650
Expenditures	<u>\$0</u>	<u>\$5,593,150</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$7,500</u>

FY2019-20 GENERAL FUND SUMMARY



City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
GENERAL FUNDS

	10 <u>General Fund</u>	61 <u>Community Benefits Fund</u>	62 <u>Light Up Grand Terrace</u>
Revenues			
Property Tax	\$2,030,250	\$0	\$0
Residual Receipts - RPTTF	\$1,173,400	\$0	\$0
Proceeds from Sale of Property	\$80,000	\$0	\$0
Franchise Fees	\$534,790	\$0	\$0
Licenses, Fees & Permits	\$421,380	\$0	\$0
Sales Tax	\$785,400	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$26,500	\$0	\$0
Charges for Services	\$142,800	\$0	\$0
Fines & Forfeitures	\$62,500	\$0	\$0
Miscellaneous	\$55,148	\$0	\$5,000
Use of Money & Property	\$27,000	\$0	\$0
Waste Water Receipts	\$300,000	\$0	\$0
Residual Receipts - Sr Ctr	\$60,000	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$20,000</u>	<u>\$5,000</u>
Total Revenues	<u>\$5,699,168</u>	<u>\$20,000</u>	<u>\$10,000</u>
Expenditures			
Salaries	\$1,199,281	\$0	\$0
Benefits	\$795,690	\$0	\$0
Materials & Supplies	\$120,713	\$0	\$0
Professional/Contractual Services	\$3,384,820	\$20,000	\$10,000
Equipment	\$0	\$0	\$0
Lease of Facility/Equipment	\$8,000	\$0	\$0
Utilities	\$145,000	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$125,800	\$0	\$0
Overhead Cost Allocation	<u>(\$84,950)</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$5,694,354</u>	<u>\$20,000</u>	<u>\$10,000</u>
Impact to Fund Balance			
Revenues	\$5,699,168	\$20,000	\$10,000
Expenditures	<u>\$5,694,354</u>	<u>\$20,000</u>	<u>\$10,000</u>
Net - Increase to or (Use of) Fund Balance	<u>\$4,814</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
GENERAL FUNDS

	63 <u>GT Illegal Fireworks</u> <u>Enforcement</u>	64 <u>Public Safety Fund</u>	68 <u>40th Year Birthday</u> <u>Celebration Fund</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$500	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$500</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$500	\$0	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$500</u>	<u>\$0</u>	<u>\$0</u>
Impact to Fund Balance			
Revenues	\$500	\$0	\$0
Expenditures	<u>\$500</u>	<u>\$0</u>	<u>\$0</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
GENERAL FUNDS

	70 <u>Equipment</u> <u>Replacement</u> <u>Reserve</u>	<u>TOTAL</u>
Revenues		
Property Tax	\$0	\$2,030,250
Residual Receipts - RPTTF	\$0	\$1,173,400
Proceeds from Sale of Property	\$0	\$80,000
Franchise Fees	\$0	\$534,790
Licenses, Fees & Permits	\$0	\$421,380
Sales Tax	\$0	\$785,400
Gas Tax	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$26,500
Charges for Services	\$0	\$142,800
Fines & Forfeitures	\$0	\$63,000
Miscellaneous	\$0	\$60,148
Use of Money & Property	\$0	\$27,000
Waste Water Receipts	\$0	\$300,000
Residual Receipts - Sr Ctr	\$0	\$60,000
Transfers In	<u>\$0</u>	<u>\$25,000</u>
Total Revenues	<u>\$0</u>	<u>\$5,729,668</u>
Expenditures		
Salaries	\$0	\$1,199,281
Benefits	\$0	\$795,690
Materials & Supplies	\$0	\$120,713
Professional/Contractual Services	\$0	\$3,415,320
Lease of Facility/Equipment	\$0	\$0
Utilities	\$0	\$8,000
Utilities	\$0	\$145,000
Capital Projects	\$0	\$0
Debt Service	\$0	\$0
Transfers Out	\$0	\$125,800
Overhead Cost Allocation	<u>\$0</u>	<u>(\$84,950)</u>
Total Expenditures	<u>\$0</u>	<u>\$5,724,854</u>
Impact to Fund Balance		
Revenues	\$0	\$5,729,668
Expenditures	<u>\$0</u>	<u>\$5,724,854</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$4,814</u>

CITY OF GRAND TERRACE

FY2018-19 & FY2019-20 DEPARTMENTAL BUDGETS



City of Grand Terrace
General Fund Revenue & Expenditure Statement

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
<u>REVENUES</u>			
Property Tax	\$1,819,000	\$1,980,000	\$2,030,250
Residual Receipts - RPTTF	\$1,040,000	\$1,090,000	\$1,173,400
Proceeds from Sale of Property	\$0	\$80,000	\$80,000
Franchise Fees	\$500,800	\$524,300	\$534,790
Licenses, Fees & Permits	\$332,900	\$416,450	\$421,380
Sales Tax	\$720,000	\$770,000	\$785,400
Intergovernmental Revenue/Grants	\$25,000	\$26,500	\$26,500
Charges for Services	\$122,166	\$136,600	\$142,800
Fines & Forfeitures	\$57,000	\$63,000	\$63,000
Miscellaneous	\$278,115	\$99,448	\$60,148
Use of Money & Property	\$68,400	\$27,000	\$27,000
Waste Water Receipts	\$300,000	\$300,000	\$300,000
Residual Receipts - Sr Ctr	\$60,000	\$60,000	\$60,000
Transfers In	<u>\$330,000</u>	<u>\$27,352</u>	<u>\$25,000</u>
TOTAL REVENUES	<u>\$5,653,381</u>	<u>\$5,600,650</u>	<u>\$5,729,668</u>
<u>EXPENDITURES</u>			
City Council	\$152,585	\$68,130	\$68,130
City Manager			
City Manager	\$650,607	\$680,881	\$652,031
Information Technology	\$82,317	\$91,000	\$91,000
Senior Citizens Program	\$39,014	\$39,500	\$39,500
Emergency Operations	\$3,825	\$3,800	\$3,800
City Clerk			
City Clerk	\$202,448	\$167,974	\$157,974
Historical & Cultural Committee	\$933	\$1,000	\$1,000
City Attorney	\$112,371	\$135,000	\$135,000
Finance	\$320,156	\$345,750	\$345,750
Planning & Development Services			
Building & Safety	\$173,499	\$154,690	\$154,690
Code Enforcement	\$154,564	\$315,460	\$315,460
Enforcement Program	\$213,386	\$46,352	\$46,352
Community Development	\$294,205	\$411,620	\$411,620
Planning Commission	\$6,451	\$10,860	\$10,860

City of Grand Terrace
General Fund Revenue & Expenditure Statement

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Public Works			
Public Works	\$349,852	\$310,341	\$310,341
Facilities Maintenance	\$65,217	\$68,000	\$68,000
Parks Maintenance	\$200,390	\$232,780	\$232,780
Storm Drain Maintenance	\$2,120	\$5,000	\$5,000
Nat'l Pollution Discharge Elimination System	\$35,000	\$47,500	\$47,500
 Law Enforcement	 \$1,978,308	 \$1,916,627	 \$2,005,207
 Non-Departmental			
Non-Departmental	\$743,630	\$628,335	\$707,809
Overhead Cost Allocation	(\$90,750)	(\$87,450)	(\$84,950)
TOTAL EXPENDITURES	<u>\$5,690,128</u>	<u>\$5,593,150</u>	<u>\$5,724,854</u>
 REVENUES	 \$5,653,381	 \$5,600,650	 \$5,729,668
EXPENDITURES	<u>\$5,690,128</u>	<u>\$5,593,150</u>	<u>\$5,724,854</u>
NET	<u>(\$36,747)</u>	<u>\$7,500</u>	<u>\$4,814</u>

This page left intentionally blank.



CITY COUNCIL





Grand Terrace Fitness Park

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 Council

Darcy McNaboe, Mayor

- Elected Council Member 2010
- Directly Elected as Mayor 2014
- Current Term: November 2014 - November 2018

Sylvia Robles, Mayor Pro-Tem

- Elected Council Member 2012
- Current Term: November 2016 - November 2020

Doug Wilson, Council Member

- Elected Council Member 2014
- Current Term: November 2014 - November 2018

Bill Hussey, Council Member

- Appointed Council Member 2015 to fill Vacancy
- Elected Council Member 2016
- Current Term: January 2016 - November 2020

Kenneth J. Henderson, Council Member

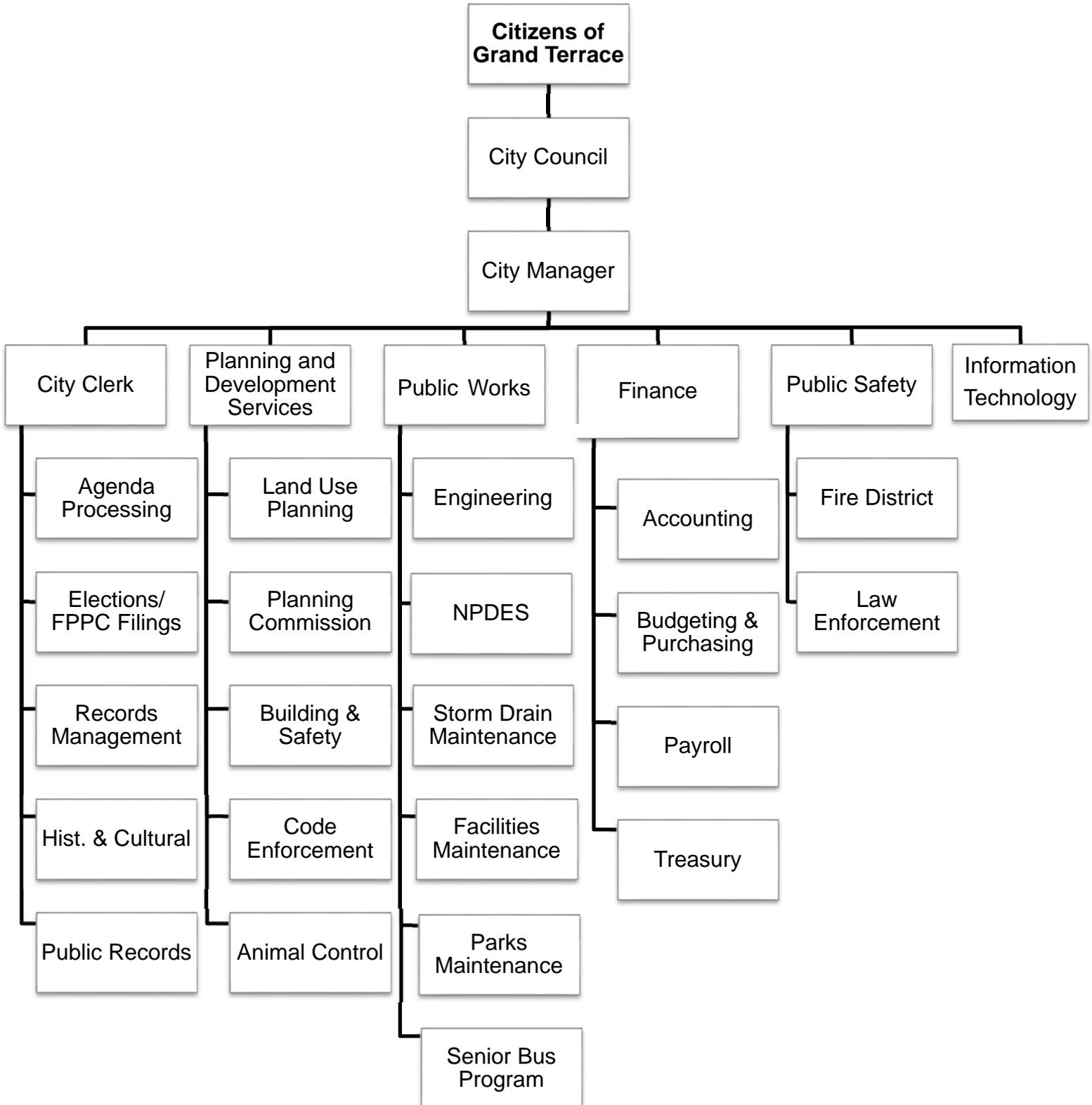
- Appointed Council Member 2017
- Current Term: December 2017 - November 2018



*Grand Terrace City Council Members
(From right to left: Councilmember William Hussey,
Mayor Pro-tem Sylvia Robles, Mayor Darcy McNaboe, Councilmember Doug Wilson,
and Councilmember Kenneth J. Henderson)*

CITY COUNCIL

Organization Chart



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 of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	City Council		
Program:	City Council	Program No.:	110

Program Desc: The City Council is a legislative body of five members elected at large by the citizens of Grand Terrace. Each member is elected to a four-year term. The City Council provide policy direction with regards to City services. The City Council also serves as the Board of Directors of the Successor Agency to the Community Redevelopment Agency of City of Grand Terrace.

- Program 1 Provide political leadership for the City;
- Services: 2 Make appointments to various commissions and advisory boards;
3 Represent the City in matters involving governmental affairs and activities;
4 Perform fiduciary duties for the benefit of the citizens of Grand Terrace;
5 Establish priorities and direction for policies regarding City services;
6 Conduct public meetings of City agenda;
8 Adopt and amend municipal codes and ordinances, and pass resolutions;
9 Adopt the City's annual operating and capital budgets.

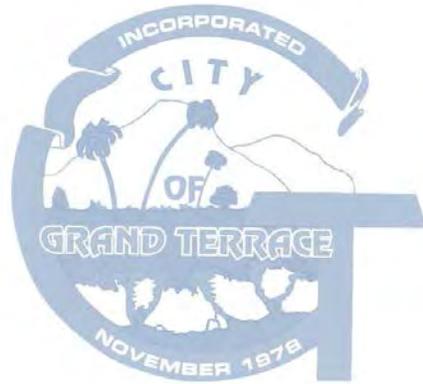
Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Councilmember	5.0	5.0	5.0	5.0	5.0
	-	-	-	-	-
Total	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$18,236	\$18,138	\$18,000	\$18,000	\$18,000
2 Benefits	\$32,226	\$35,842	\$27,057	\$43,130	\$43,130
3 Materials & Supplies	\$793	\$864	\$558	\$500	\$500
4 Professional/Contractual Services	\$5,768	\$7,202	\$6,970	\$6,500	\$6,500
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$26,217	\$7,855	\$100,000	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$83,240</u>	<u>\$69,901</u>	<u>\$152,585</u>	<u>\$68,130</u>	<u>\$68,130</u>

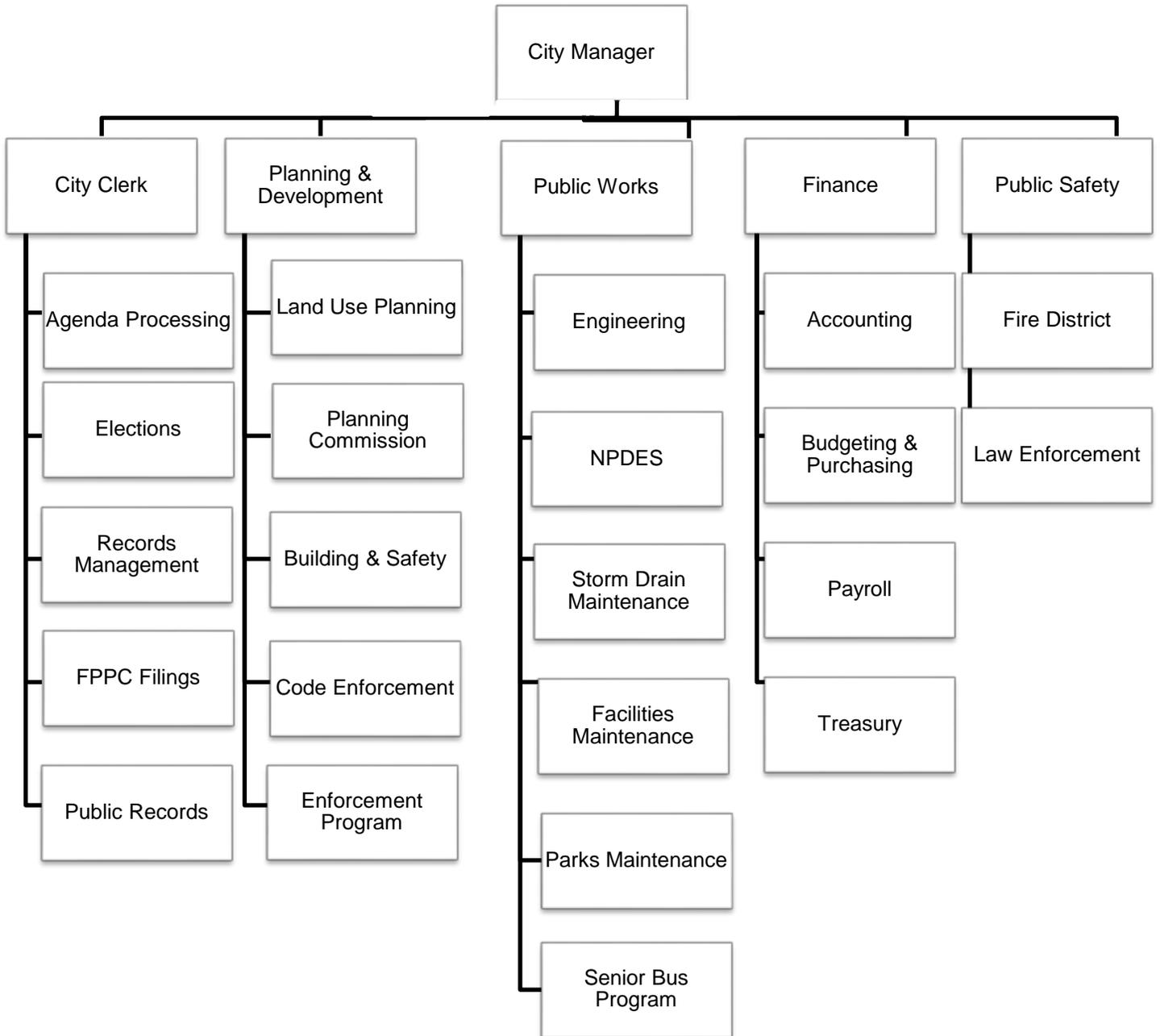
CITY MANAGER



This page left intentionally blank.



Organization Chart



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.



Grand Terrace City Hall (Night)

Cost Centers – City Manager

1. City Manager (10-120)
2. Senior Citizen's Program (10-805)
3. Emergency Operations Program (10-808)
4. Management Information Systems (10-380)

City of Grand Terrace
FY 2018-19 and FY 2019-20 Adopted Program Detail

Fund: GENERAL FUND Fund No.: 10
 Dept: City Manager
 Program: **City Manager** Program No.: 120

Program Desc: 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 also continually evaluates the organizational structure of the City as it relates to requirements for effective, efficient, and economical public service.

- Program 1 Carries out the directives and policies of the City Council
- Services: 2 Reviews and presents the City's annual budget to the City Council for consideration and approval.
 3 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.
 4 Represents the City at various regional government agencies.
 5 Ensures that the City Council receives, in a timely manner, information and documentation necessary to make informed decisions regarding problems and issues facing the community.
 6 Negotiates, administers and implements contracts for the provision of municipal services.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>						
Position	2015-16	2016-17	2017-18	2018-19	2019-20	
	Actual	Actual	Year End	Adopted	Adopted	
1 City Manager	1.0	1.0	1.0	1.0	1.0	
2 Assistant City Manager	-	1.0	1.0	1.0	1.0	
3 Human Resources Technician (P/T)	0.5	0.5	-	-	-	
4 Executive Assistant	1.0	1.0	1.0	1.0	1.0	
5 Bus Driver	0.5	0.5	0.5	0.5	0.5	
6 Intern P/T (2)	1.0	1.0	-	-	-	
Total	4.0	5.0	3.5	3.5	3.5	

Expenditure Summary						
Expenditure Category	2015-16	2016-17	2017-18	2018-19	2019-20	
	Actual	Actual	Year End	Adopted	Adopted	
1 Salaries	\$168,247	\$263,571	\$369,154	\$418,951	\$429,401	
2 Benefits	\$66,067	\$92,716	\$142,384	\$133,030	\$133,030	
3 Materials & Supplies	\$15,981	\$16,178	\$20,069	\$15,000	\$15,000	
4 Professional/Contractual Services	\$77,099	\$87,154	\$79,372	\$44,600	\$44,600	
5 Utilities	\$0	\$0	\$0	\$0	\$0	
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0	
7 Equipment	\$0	\$0	\$0	\$0	\$0	
8 Capital Projects	\$0	\$0	\$0	\$0	\$0	
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0	
10 Debt Service	\$0	\$0	\$0	\$0	\$0	
11 Transfers Out	\$0	\$0	\$0	\$0	\$0	
Total	\$327,394	\$459,619	\$610,979	\$611,581	\$622,031	

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.



Grand Terrace Senior Center – Susan Petta Park

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	City Manager		
Program:	Senior Citizens Program	Program No.:	805

Program Desc: 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.

- Program Services:
- 1 A hot lunch is served each week day to 25-40 individuals by Family Services Association;
 - 2 Conduct a monthly general meeting and a monthly planning meeting;
 - 3 Provide information and referral services to the senior citizen population;
 - 4 Provide recreation and meeting areas for various activities such as crafts, bridge, pinochle, bingo, crime prevention and citizens patrol board and general meetings;

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$2,294	\$3,475	\$3,371	\$3,500	\$3,500
4 Professional/Contractual Services	\$2,937	\$2,865	\$10,643	\$14,000	\$14,000
5 Utilities	\$21,612	\$18,326	\$25,000	\$22,000	\$22,000
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$26,843</u>	<u>\$24,666</u>	<u>\$39,014</u>	<u>\$39,500</u>	<u>\$39,500</u>

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.



Blue Mountain Trail

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund: GENERAL FUND Fund No.: 10
 Dept: City Manager
 Program: **Emergency Operations Program** Program No.: 808

Program Desc: Provides trained and prepared volunteers to assist the City in responding to emergency situations.

- Program 1 Assist City staff with the City's Emergency Operations Plan and Communications System;
 Services: 2 Promote an informed public response to emergency situations;
 3 Coordinate activities with the CERT (Citizens Emergency Response Team) Program;
 4 Educate residents on how to protect families and property during an emergency situation.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$11,829	\$2,385	\$2,811	\$2,600	\$2,600
4 Professional/Contractual Services	\$1,000	\$508	\$1,014	\$1,200	\$1,200
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$12,829</u>	<u>\$2,893</u>	<u>\$3,825</u>	<u>\$3,800</u>	<u>\$3,800</u>

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.



Karger Park

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	City Manager		
Program:	Management Information Systems	Program No.:	380
Program Desc:	Provides computer hardware and software support, network coordination and GIS (Geographic Information Systems) support.		

Program 1 Maintains, updates and supports networks and computers;
 Services: 2 Maintains, updates and supports GIS;
 3 Supports desktop software;
 4 Maintains network security.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 MIS Specialist	1.0	-	-	-	-
	-	-	-	-	-
Total	<u>1.0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	(\$73)	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$631	\$15,993	\$5,317	\$1,000	\$1,000
4 Professional/Contractual Services	\$65,916	\$65,890	\$77,000	\$90,000	\$90,000
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$66,474</u>	<u>\$81,883</u>	<u>\$82,317</u>	<u>\$91,000</u>	<u>\$91,000</u>

Community Benefits Fund (61-461)

To contribute towards our vision for the City of Grand Terrace, Community Grants are provided to schools and not-for-profit sports and community organizations to carry out a municipal purpose while improving the people's quality of life.

Light Up Grand Terrace (62-120)

To bring together the community through public and private partnerships, while celebrating the holiday season in December.

40th Year Birthday Celebration Fund (68-120)

To celebrate the City's 40 years of incorporation by show casing the community's art, history and culture.



City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	Community Benefits Fund	Fund No.:	61
Dept:	City Manager		
Program:	Community Benefits Programs	Program No.:	461

Program Desc: The Community Benefits Fund program is delivered by the City of Grand Terrace City Council to support and empower people and communities to become engaged, to connect, and to take local action.

- Program Services:
- 1 Build relationships and partner with the community;
 - 2 Provide the opportunity for the community to identify and respond to local issues;
 - 3 Empower the community to take an active role in improving their quality of life;
 - 4 Foster community involvement and participation.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$12,423	\$11,601	\$15,128	\$20,000	\$20,000
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$12,423</u>	<u>\$11,601</u>	<u>\$15,128</u>	<u>\$20,000</u>	<u>\$20,000</u>

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund: Light Up Grand Terrace Fund No.: 62
 Dept: City Manager
 Program: **Light Up Grand Terrace** Program No.: 120

Program Desc: This program accounts for financial resources utilized for the Annual holiday tree lighting ceremony festival.

Program Services: 1 Provides outdoor recreational activities and entertainment during the one day holiday season event.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$0	\$5,385	\$18,500	\$10,000	\$10,000
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$5,385</u>	<u>\$18,500</u>	<u>\$10,000</u>	<u>\$10,000</u>

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	40th Year Birthday Celebration Fund	Fund No.:	68
Dept:	City Manager		
Program:	40th Year Birthday Celebration	Program No.:	120

Program Desc: This program accounts for financial resources utilized for the City's 40th year birthday celebration. The City of Grand Terrace either participates and or supports a number of community activities throughout the year. City sponsored programs range from the City's Historical and Cultural Committee's Annual Art Show and Country Fair to supporting other celebrations like Community Day, Veterans Day.

Program 1 Partner with community organizations to enhance City sponsored programs during the yearlong 40th anniversary year

Services:

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$0	\$0	\$6,000	\$39,300	\$0
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>	<u>\$6,000</u>	<u>\$39,300</u>	<u>\$0</u>

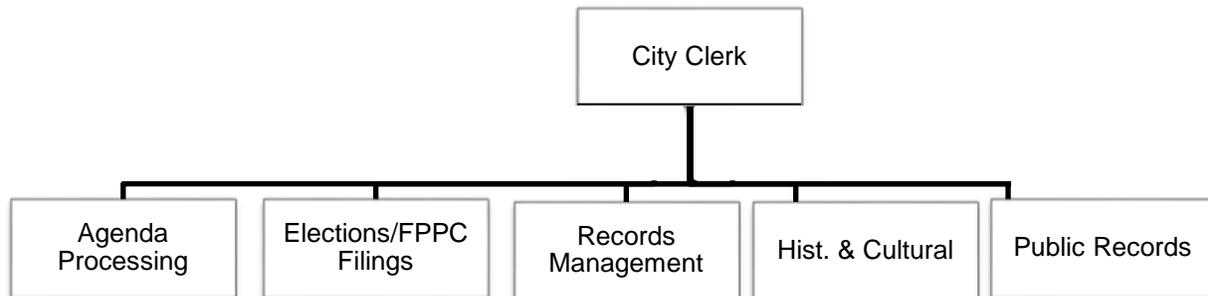
This page left intentionally blank.



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 of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	City Clerk		
Program:	City Clerk	Program No.:	125

Program Desc: 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.

- Program 1 Custodian of City records, contracts and agreements.
- Services: 2 Maintains and updates Municipal code books.
- 3 Prepares, distributes, and posts agenda-related materials and minutes on a timely basis.
- 4 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.
- 5 Provide 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.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 City Clerk	1.0	1.0	1.0	1.0	1.0
2 Office Specialist	-	0.5	1.0	1.0	1.0
	-	-	-	-	-
Total	<u>1.0</u>	<u>1.5</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$88,838	\$85,929	\$88,680	\$84,460	\$84,460
2 Benefits	\$27,234	\$24,533	\$26,706	\$32,110	\$32,110
3 Materials & Supplies	\$3,143	\$3,140	\$4,317	\$4,000	\$4,000
4 Professional/Contractual Services	\$16,784	\$52,957	\$39,245	\$47,404	\$37,404
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$4,819	\$0	\$43,500	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	<u>\$140,818</u>	<u>\$166,559</u>	<u>\$202,448</u>	<u>\$167,974</u>	<u>\$157,974</u>

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.



34th Annual Grand Terrace Art Show

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

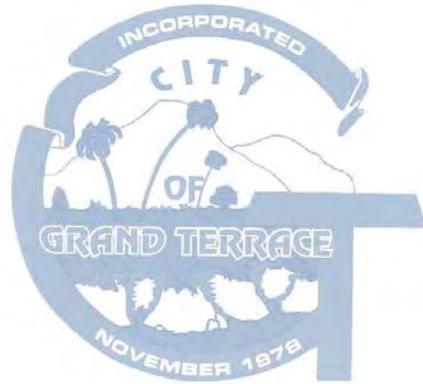
Fund:	GENERAL FUND	Fund No.:	10
Dept:	City Clerk		
Program:	Historical & Cultural Committee	Program No.:	804
Program Desc:	The Historical and Cultural Activities Committee preserves the history of Grand Terrace and facilitates cultural activities for the benefit of all citizens in the City.		

- Program 1 Adopt rules and policies which will guide them in carrying out their responsibilities;
- Services: 2 Make continuing efforts to seek out, select, identify and suitably preserve the historical records of Grand Terrace;
- 3 Enhance all forms of cultural activities and expression in the City and to actively promote them;
- 4 Make reports and recommendations to the City Council as an advisory committee and keep minutes of committee proceedings;
- 5 Conduct an Annual Art Show, County Fair and City Birthday Party;
- 6 Search for articles in the newspapers regarding the City of Grand Terrace.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$17	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$630	\$223	\$933	\$1,000	\$1,000
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$647</u>	<u>\$223</u>	<u>\$933</u>	<u>\$1,000</u>	<u>\$1,000</u>

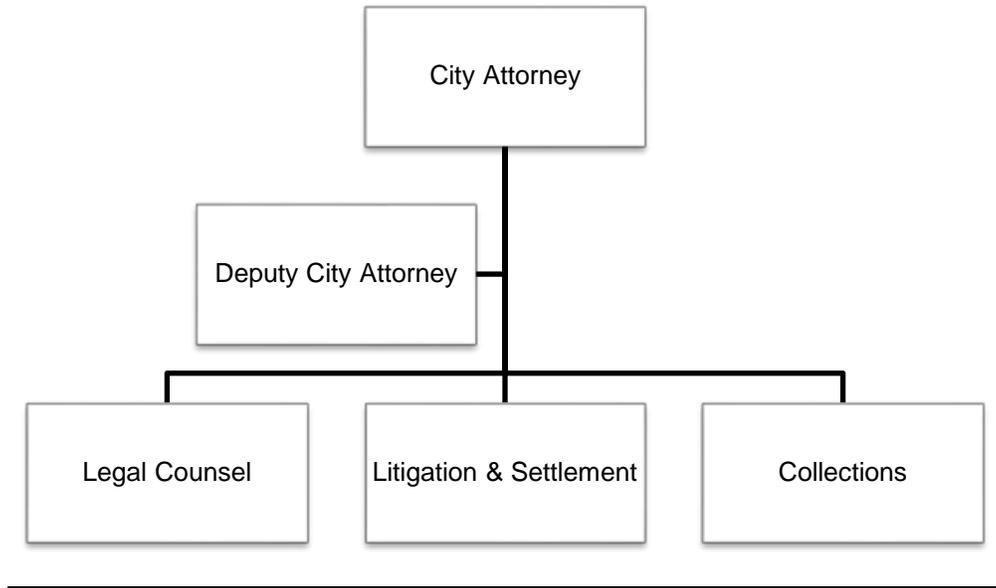
This page left intentionally blank.



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 of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	City Attorney		
Program:	City Attorney	Program No.:	160

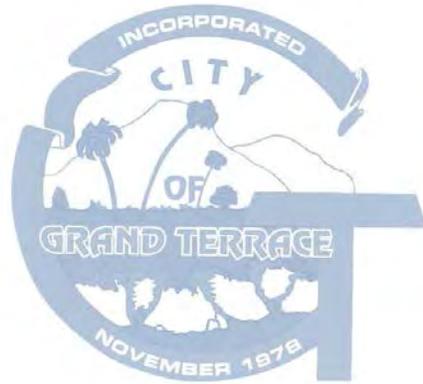
Program Desc: The City Attorney's Office provides a wide range of legal services for City Council, City boards and commissions, and operating departments. This includes the coordinating and monitoring the investigation, settlement, and litigation arising out of personal injury claims; defending minor personal injury suits against the City; and handling minor collection cases on the City's behalf.

- Program 1 Provides day-to-day legal advice to City officials and employees.
 Services: 2 Drafts contracts, opinions, resolutions, and ordinances.
 3 Defends the City, its officers, and employees in civil litigation.
 4 Prosecutes criminal and civil violations of the City's Municipal Code.
 5 Provides staff support to the City's administrative code compliance program.
 6 Represents the City in discovery matters initiated by third parties.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
Total	-	-	-	-	-

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$64,967	\$65,580	\$112,371	\$135,000	\$135,000
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	\$0	\$0	\$0	\$0	\$0
Total	<u>\$64,967</u>	<u>\$65,580</u>	<u>\$112,371</u>	<u>\$135,000</u>	<u>\$135,000</u>

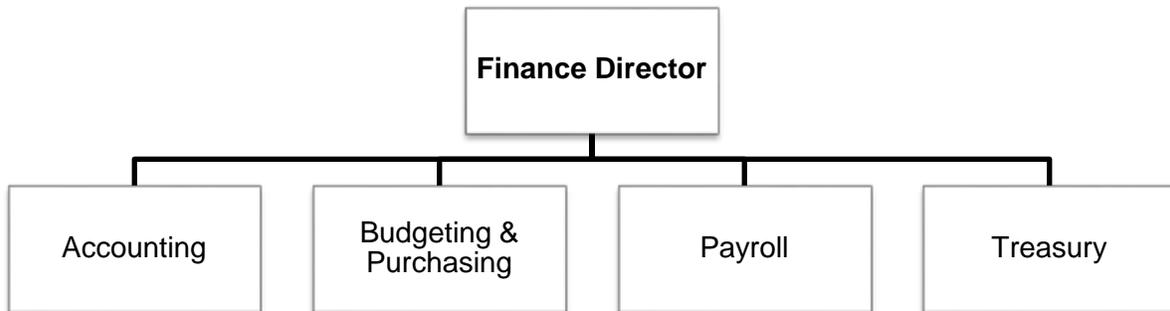
This page left intentionally blank.



FINANCE



Organization Chart



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, 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 Proposed 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. Non-Departmental (10-190)
3. Overhead Cost Allocation (10-999)



City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	Finance		
Program:	Finance	Program No.:	140

Program Desc: 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, payroll, accounts payable, business licensing, cashiering and debt administration.

- Program 1 Coordinate the preparation of the City-wide budget and develop and administer the Proposed budget;
 Services: 2 Maintain the City's financial records and coordinate the annual financial City audits;
 3 Responsible for all financial related reporting to management and the City Council;
 4 Issue business licenses to various businesses within the City, as well as to contractors outside the City;
 5 Responsible for daily cash management, including cash receipting and accounts receivable;
 6 Process purchase orders and perform the accounts payable and payroll functions;
 8 Handle the administration of all City debts.

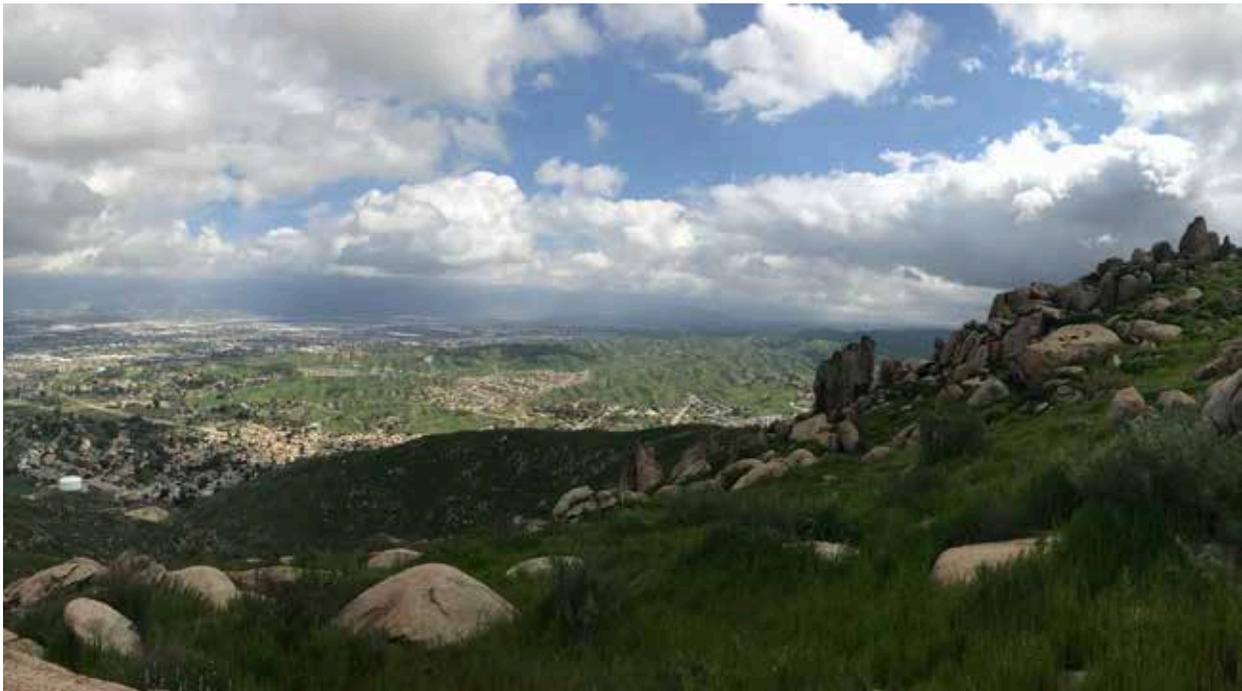
Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Budget Officer	-	1.0	1.0	1.0	1.0
2 Financial Analyst	-	-	1.0	-	-
3 Management Analyst	-	-	1.0	1.0	1.0
4 Principal Accountant (P/T)	-	0.5	0.5	-	-
Total	<u>-</u>	<u>1.5</u>	<u>3.5</u>	<u>2.0</u>	<u>2.0</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$100,000	\$107,530	\$107,530
2 Benefits	\$6	\$433	\$32,037	\$49,720	\$49,720
3 Materials & Supplies	\$7,115	\$2,563	\$3,465	\$5,000	\$5,000
4 Professional/Contractual Services	\$447,210	\$446,585	\$181,638	\$180,500	\$180,500
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$2,280	\$2,976	\$3,016	\$3,000	\$3,000
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$456,611</u>	<u>\$452,557</u>	<u>\$320,156</u>	<u>\$345,750</u>	<u>\$345,750</u>

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.



Blue Mountain Trail

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	General Government		
Program:	General Government (Non-Dept)	Program No.:	190

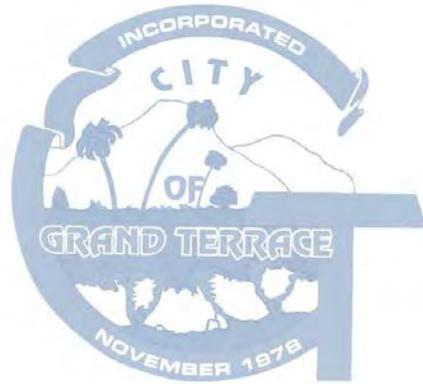
Program Desc: Non- departmental is comprised of services used by all departments which are not directly chargeable to any specific department and includes various general expenditures not attributable to any specific program.

- Program 1 Postage and mailing for all City correspondence;
 Services: 2 Pre-employment physicals and background checks;
 3 Copy machine costs, maintenance and supplies;
 4 General utilities;
 5 City membership due in regional bodies (SANBAG, SCAG, League of California Cities);
 6 Liability and Worker's Compensation Insurance;
 8 Expenditures shared citywide or not assigned to any department.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$24,023	\$43,254	\$67,049	\$127,000	\$198,000
3 Materials & Supplies	\$34,797	\$44,243	\$37,882	\$64,563	\$71,113
4 Professional/Contractual Services	\$225,921	\$1,122,416	\$207,417	\$238,046	\$238,896
5 Utilities	\$65,224	\$70,588	\$65,134	\$72,400	\$74,000
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$189,015	\$0	\$0
9 Overhead Cost Allocation	(\$251,286)	(\$236,700)	(\$90,750)	(\$87,450)	(\$84,950)
10 Debt Service	\$254,848	\$1,040,090	\$0	\$0	\$0
11 Transfers Out	<u>\$827,021</u>	<u>\$135,958</u>	<u>\$177,133</u>	<u>\$126,326</u>	<u>\$125,800</u>
Total	<u>\$1,180,548</u>	<u>\$2,219,849</u>	<u>\$652,880</u>	<u>\$540,885</u>	<u>\$622,859</u>

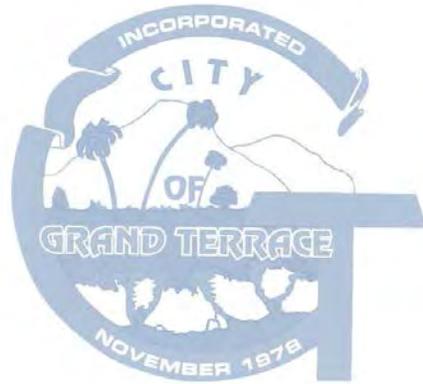
This page left intentionally blank.



PLANNING & DEVELOPMENT SERVICES



This page left intentionally blank.



Organization Chart



Grand Terrace City Hall Front Counter

Department Description

The Planning & Development Services Department provides planning, , zoning, code enforcement, and supports economic 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, 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 – Planning & Development

1. Planning & Development – Planning (10-370)
2. Planning Commission (10-801)
3. Building & Safety (10-172)
4. Code Enforcement (10-185)
5. Enforcement Programs (10-187)



Grand Terrace Fitness Park

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	Planning & Development Services		
Program:	Community & Economic Dev	Program No.:	370

Program Desc: Provide planning, economic development, zoning, code enforcement, and development services. 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.

- Program 1 Processes development cases and responds to numerous counter and phone inquiries;
 Services: 2 Issues environmental clearances, monitors and evaluates project entitlement conditions for S&A, CUP, etc.;
 3 Responsible for implementation and updating of the City General Plan;
 4 Responsible for implementation and updating of the City Zoning Code and Specific Plans;
 5 Processes zoning and sign code enforcement cases;
 6 Participates in SANBAG's comprehensive transportation plan development;

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Planning & Dev. Svcs. Director	-	-	1.0	1.0	1.0
2 Community Dev. Director	1.0	1.0	-	-	-
3 Assistant Planner	-	1.0	1.0	1.0	1.0
4 Planning Technician (P/T)	0.5	-	-	-	-
Total	<u>1.5</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$122,091	\$155,881	\$162,408	\$204,560	\$204,560
2 Benefits	\$40,492	\$102,682	\$96,970	\$131,560	\$131,560
3 Materials & Supplies	\$3,213	\$2,731	\$2,497	\$3,000	\$3,000
4 Professional/Contractual Services	\$42,441	\$15,856	\$32,330	\$72,500	\$72,500
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$208,237</u>	<u>\$277,150</u>	<u>\$294,205</u>	<u>\$411,620</u>	<u>\$411,620</u>

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.



Mount Vernon Avenue

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	Planning & Development Services		
Program:	Planning Commission	Program No.:	801

Program Desc: The Planning Commission is an Advisory Body 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 , Building and Fire issues.

- Program 1 To adopt rules and policies which will guide the commission in carrying out their responsibilities;
 Services: 2 Issue legally binding decisions and determine conditions of approval on Planning projects within the City;
 3 Develop and maintain a General Plan;
 4 Develop and maintain the City Zoning Code;
 5 Develop such specific plans as maybe necessary or desirable.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Planning Commissioners	5.0	5.0	5.0	5.0	5.0
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$1,400	\$600	\$2,400	\$3,000	\$3,000
2 Benefits	\$105	\$171	\$157	\$2,860	\$2,860
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$724	\$5,397	\$3,894	\$5,000	\$5,000
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$2,229</u>	<u>\$6,168</u>	<u>\$6,451</u>	<u>\$10,860</u>	<u>\$10,860</u>

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. This department section maintains records and provides information to county, state and federal agencies on building activity.



Barton Road establishments

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	Planning & Development Services		
Program:	Building & Safety	Program No.:	172

Program Desc: 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.

- Program 1 Responsible for code enforcement of building and safety violations.
- Services: 2 Responsible for all building inspections and permit issuance.
- 3 Provides plan check services for new and existing residential housing, apartments, lots, splits, tracks and grading plans.
- 4 Provides plan check services for new and existing commercial buildings, site plans, grading plans, tenant improvements and signage.
- 5 Performs all field investigations and construction inspections.
- 6 Provides information on building, electrical, plumbing, mechanical and code information.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Building Official (P/T)	-	-	0.5	0.5	0.5
2 Building Permit Technician	-	1.0	1.0	1.0	1.0
	-	-	-	-	-
Total	<u>-</u>	<u>1.0</u>	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$45,310	\$12,587	\$20,000	\$41,490	\$41,490
2 Benefits	\$13,284	\$6,536	\$21,689	\$18,700	\$18,700
3 Materials & Supplies	\$1,522	\$1,850	\$644	\$1,000	\$1,000
4 Professional/Contractual Services	\$107,426	\$124,607	\$130,358	\$92,500	\$92,500
5 Utilities	\$1,072	\$933	\$808	\$1,000	\$1,000
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$168,614</u>	<u>\$146,513</u>	<u>\$173,499</u>	<u>\$154,690</u>	<u>\$154,690</u>

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.



Street Sweeping Sign - Warbler Ave.

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	Planning & Development Services		
Program:	Code Enforcement	Program No.:	185

Program Desc: The Rental Inspection Program's main purpose is to make sure 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.

Program 1 Annual inspection of single & multi-family rentals & apartment rentals for compliance with the municipal code & the Uniform Housing Code.

Services: 2 Effective July 1, 2018, approved animal control services in-house.

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

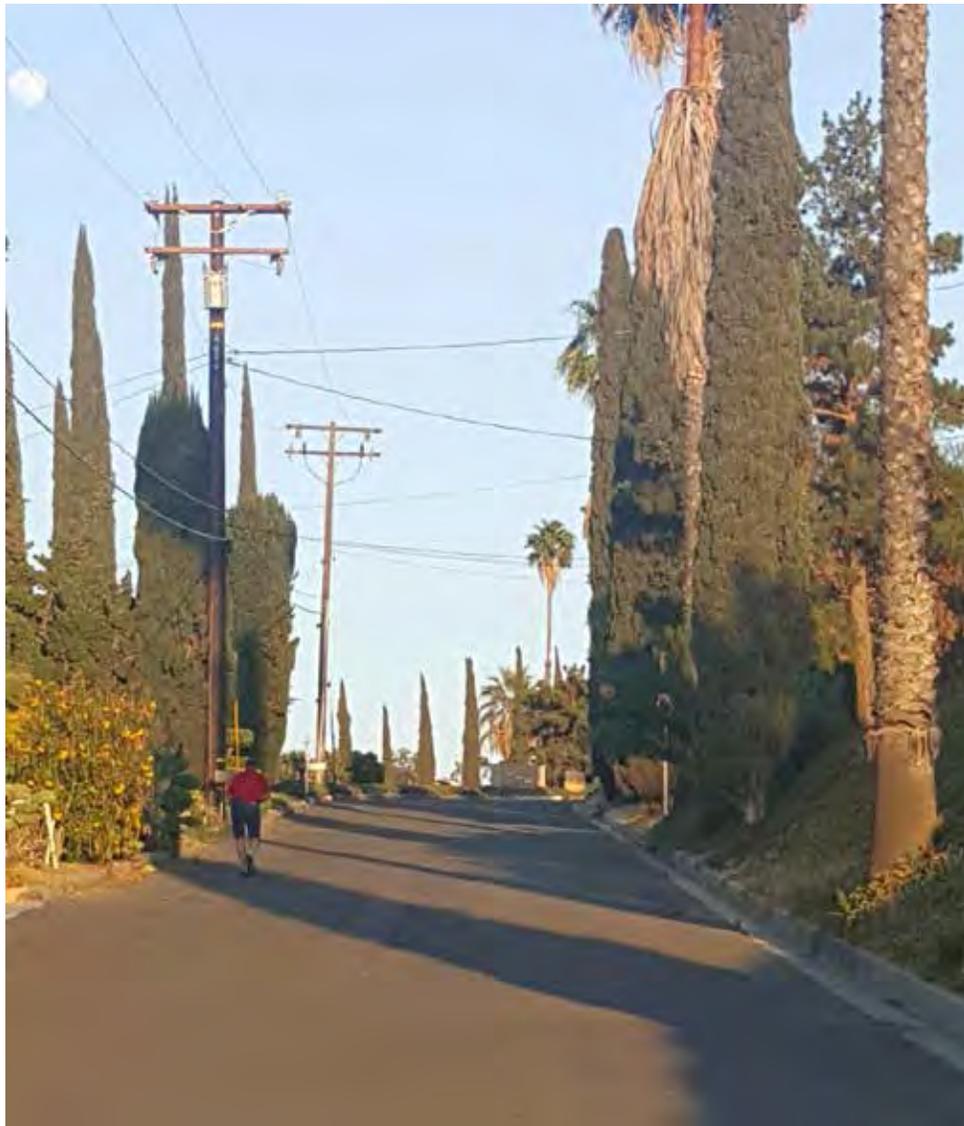
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Sr Code Enforcement Officer	1.0	1.0	1.0	-	-
2 Code Enforcement Specialist (P/T)	-	0.5	0.5	-	-
3 Animal Ctrl/Code Enf Officer	-	-		1.0	1.0
4 Animal Ctrl/Code Enf Sp (P/T)	-	-		0.5	0.5
5 Office Specialist	0.5	1.0	1.0	1.0	1.0
	-	-	-	-	-
Total	<u>1.5</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>

Expenditure Summary

<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$49,671	\$50,418	\$67,484	\$162,270	\$162,270
2 Benefits	\$15,746	\$44,257	\$82,259	\$83,790	\$83,790
3 Materials & Supplies	\$9,149	\$5,741	\$3,006	\$2,800	\$2,800
4 Professional/Contractual Services	\$2,763	\$591	\$1,815	\$66,100	\$66,100
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$77,329</u>	<u>\$101,007</u>	<u>\$154,564</u>	<u>\$314,960</u>	<u>\$314,960</u>

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.



Westwood Street

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund: GENERAL FUND Fund No.: 10
 Dept: Planning & Development Services
 Program: **Enforcement Program** Program No.: 187

Program Desc: To address 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.

Program 1 The City contracts with the City of San Bernardino for animal control services.
 Services: 2 The City contracts with the City of San Bernardino Fire Department for household hazardous waste services.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$205,370	\$174,741	\$213,386	\$46,352	\$46,352
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$205,370</u>	<u>\$174,741</u>	<u>\$213,386</u>	<u>\$46,352</u>	<u>\$46,352</u>

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GT Illegal Fireworks Enforcement	Fund No.:	63
Dept:	Planning & Development Services		
Program:	GT Illegal Fireworks Enforcement	Program No.:	185

Program Desc: The purpose of the GT Illegal Fireworks Enforcement program is to establish administrative fines and penalties for Illegal fireworks and expressly prohibiting "dangerous fireworks" in accordance with Ordinance No. 285.

Program Services: 1 Administer administrative fines and penalties for Illegal fireworks.

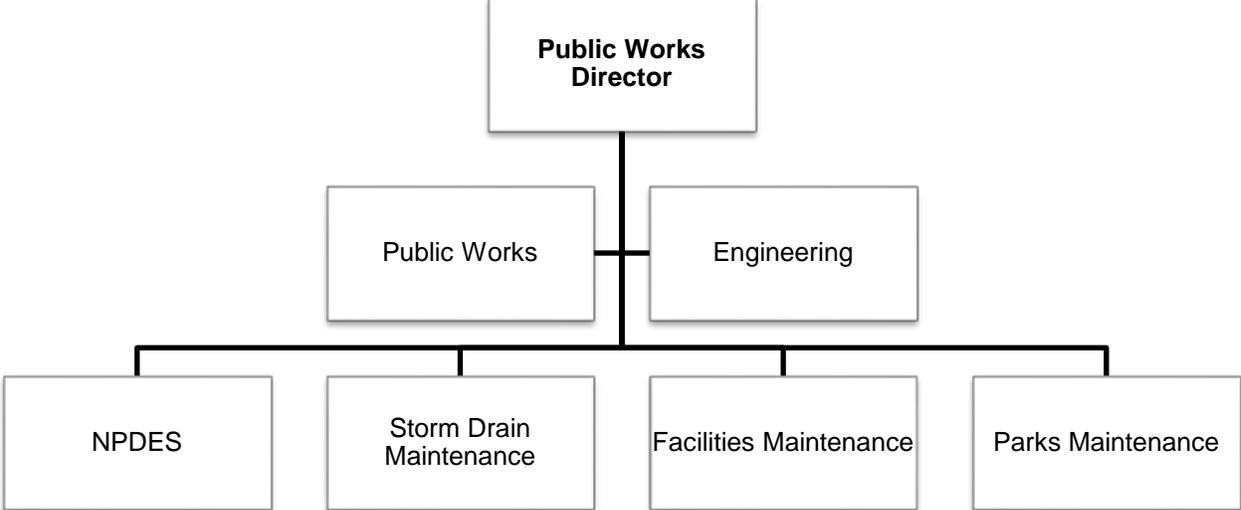
Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$0	\$97	\$0	\$500	\$500
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$97</u>	<u>\$0</u>	<u>\$500</u>	<u>\$500</u>

PUBLIC WORKS



Organization Chart



Susan Petta Park

Department Description

The Public Works Department provides engineering and public works/maintenance services. The Department administers and implements policies that enhance the safety and aesthetic environment of the City for its residents, businesses, and outside visitors. This includes maintaining and rehabilitating all City landscape, roads, traffic signals, parks, and parking lots in accordance with the City's goals. The Department also responds to numerous counter and phone inquiries, issues environmental clearances, monitors and evaluates project entitlement conditions for S&A, CUP, etc.

Cost Centers – Public Works

1. Parks Maintenance (10-450)
2. National Pollution Discharge Elimination System (10-625)
3. Storm Drain Maintenance (10-631)
4. Public Works (10-175)
5. Facilities Maintenance (10-195)



Grand Terrace City Hall

Parks Maintenance (10-450)

Parks Maintenance, under the direction of the Public Works 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.



Grand Terrace Fitness Park

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	Public Works		
Program:	Parks Maintenance	Program No.:	450

Program Desc: Parks maintenance, under the direction of the Public Works director is implemented through the Parks Maintenance Division. The division maintains Richard Rollins Park, Pico Park, the Grand Terrace Senior Center, Child Care Center, Civic Center/Library Complex and various greenbelt areas.

- Program 1 Daily upkeep of all landscaped parks and parkways at City owned facilities;
 Services: 2 Weekly mowing of over 30 acres of park area and the maintenance of 3 acres of landscaping;
 3 Maintenance of over 300 sprinklers and irrigation controllers;
 4 Maintenance of the Civic Center/Library, Child Care Center, Senior Center and park support facilities;
 5 Repair and installation of ball field lights, park irrigation and ancillary support functions.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Maintenance Crew Lead	1.0	1.0	1.0	1.0	1.0
2 Maintenance Crew Lead (P/T)	0.5	-	-	-	-
3 Maintenance Worker I	1.0	1.0	-	-	-
4 Maintenance Worker II	<u>1.0</u>	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
Total	<u>3.5</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$31,368	\$47,711	\$30,715	\$57,910	\$57,910
2 Benefits	\$11,447	\$24,008	\$20,914	\$44,370	\$44,370
3 Materials & Supplies	\$1,137	\$12,135	\$1,178	\$1,200	\$1,200
4 Professional/Contractual Services	\$82,050	\$76,056	\$93,565	\$84,300	\$84,300
5 Utilities	\$35,028	\$43,414	\$54,018	\$45,000	\$45,000
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$161,030</u>	<u>\$203,324</u>	<u>\$200,390</u>	<u>\$232,780</u>	<u>\$232,780</u>

National Pollution Discharge & Elimination System (10-625)

The Public Works 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.



Grand Terrace Dog Park

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund: GENERAL FUND Fund No.: 10
 Dept: Public Works
 Program: **National Pollution Discharge & Elimination System (NPDES)** Program No.: 625

Program Desc: Administer 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).

- Program 1 Obtain a permit from the Santa Ana Regional Water Control Board;
 Services: 2 Provide an effective storm water management program and ensure 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.
 3 To provide public information/education and out reach to businesses and residents;
 4 To enforce a County-wide permit through inspections and education.

Position Summary (before direct labor and overhead cost allocation distribution)					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$100	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$45,164	\$38,262	\$35,000	\$47,500	\$47,500
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	\$0	\$0	\$0	\$0	\$0
Total	<u>\$45,264</u>	<u>\$38,262</u>	<u>\$35,000</u>	<u>\$47,500</u>	<u>\$47,500</u>

Storm Drain Maintenance (10-631)

The Department maintains the storm drain system. This department is responsible for cleaning storm drains per requirements set forth by the County Storm Water Program. The department also takes videos of storm drains for maintenance purposes.



Stater Bros – Barton Road

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund: GENERAL FUND Fund No.: 10
 Dept: Public Works
 Program: **Storm Drain Maintenance** Program No.: 631

Program Desc: Maintains the storm drain system.

Program 1 Clean storm drains per requirements set forth by the County storm water permit;
 Services: 2 Video storm drains for maintenance purposes.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$17,530	\$1,000	\$2,120	\$5,000	\$5,000
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$17,530</u>	<u>\$1,000</u>	<u>\$2,120</u>	<u>\$5,000</u>	<u>\$5,000</u>

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.



Grand Terrace Fire Station

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	Public Works		
Program:	Public Works	Program No.:	175

Program Desc: 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.

- Program 1 Coordinates plans and permits with utility companies;
- Services: 2 Review plans and prepare permits and inspection work for tracts, and major commercial developments;
- 3 Review all off-site plans for water, street, sewer and storm drains;
- 4 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;
- 5 Prepare plans, specifications and contracts for City infrastructure capital projects;
- 6 Coordinates and monitors maintenance alerts;

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Community Development Director	-	-	-	-	-
2 Public Work Director	1.0	1.0	1.0	1.0	1.0
3 Management Analyst	1.0	1.0	1.0	1.0	1.0
4 Department Secretary	1.0	1.0	1.0	1.0	1.0
Total	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$107,216	\$158,493	\$173,287	\$90,660	\$90,660
2 Benefits	\$65,461	\$81,955	\$92,224	\$58,420	\$58,420
3 Materials & Supplies	\$7,016	\$8,120	\$15,653	\$10,000	\$10,000
4 Professional/Contractual Services	\$85,431	\$136,670	\$64,675	\$143,261	\$143,261
5 Utilities	\$994	\$964	\$855	\$3,000	\$3,000
6 Lease of Facility/Equipment	\$5,738	\$5,908	\$3,158	\$5,000	\$5,000
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$271,856</u>	<u>\$392,110</u>	<u>\$349,852</u>	<u>\$310,341</u>	<u>\$310,341</u>

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.



Terrace Hills Middle School

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	Public Works		
Program:	Facilities Maintenance	Program No.:	195

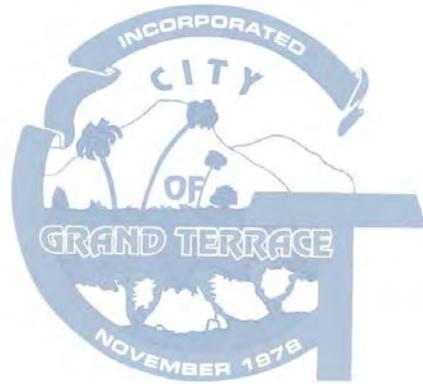
Program Desc: Provide management and administration of in-house and contract maintenance repair services for the Civic Center and all other City facilities and parks.

- Program 1 Provide day-to-day maintenance operations of the various City facilities;
 Services: 2 Oversee a preventive maintenance program, including cleaning services and pest control;
 3 Maintain City parks and grounds;
 4 Maintain City-wide trees;
 5 Provide for the maintenance of the Civic Center security system;
 6 Oversee the HVAC service agreement contract;

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$87,250	\$94,181	\$65,217	\$68,000	\$68,000
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$87,250</u>	<u>\$94,181</u>	<u>\$65,217</u>	<u>\$68,000</u>	<u>\$68,000</u>

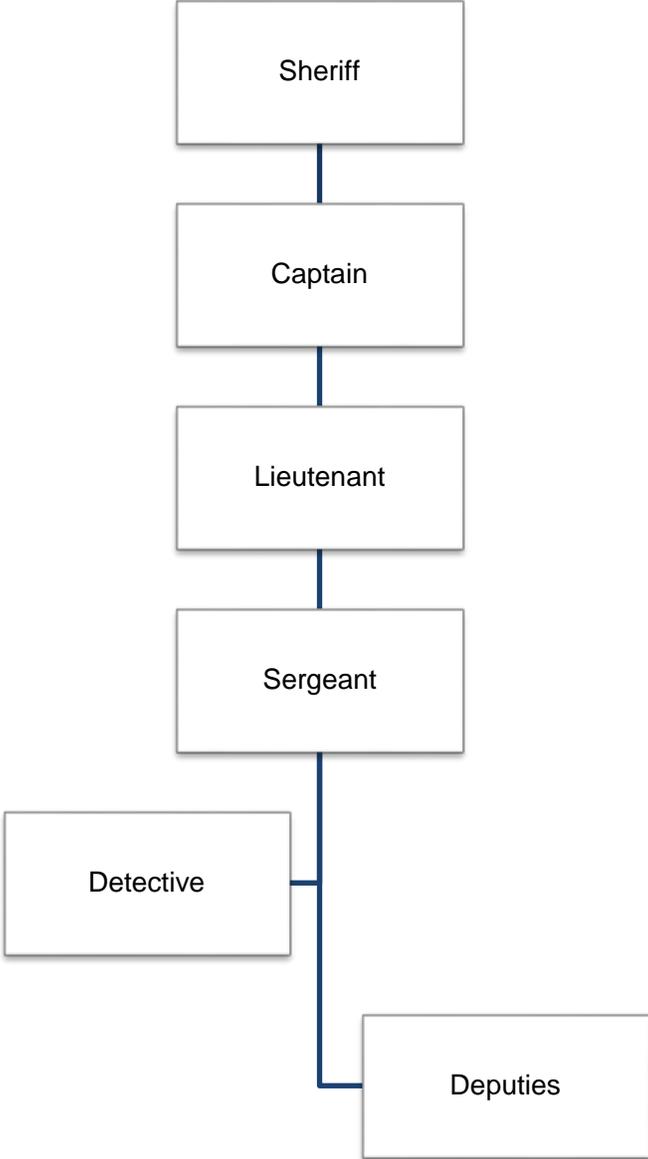
This page left intentionally blank.



PUBLIC SAFETY



Organization Chart



Department Description

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



San Bernardino County Central Station

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund:	GENERAL FUND	Fund No.:	10
Dept:	Public Safety		
Program:	Law Enforcement	Program No.:	410
Program Desc:	The City contracts with the San Bernardino County Sheriff's Department to provide law enforcement services.		

- Program 1 Provide patrol services;
 Services: 2 Provide detective services;
 3 Provide traffic enforcement services;
 4 Provide Sheriff's Service Specialist services (Crime Prevention, Citizens on Patrol, community programs);
 5 Provide emergency back up and specialized law enforcement resources;
 6 Provide access to various sheriff's special units as needed.

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$1,711,999	\$1,798,066	\$1,978,308	\$1,916,627	\$2,005,207
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$1,711,999</u>	<u>\$1,798,066</u>	<u>\$1,978,308</u>	<u>\$1,916,627</u>	<u>\$2,005,207</u>

City of Grand Terrace
FY 2018-19 and FY 2019-20 Proposed Program Detail

Fund: GENERAL FUND Fund No.: 10
 Dept: Public Safety
 Program: **Every 15 Minutes** Program No.: 705

Program Desc: Every 15 Minutes is a two-day program that includes a realistic dramatization of the consequences of drinking and personal safety that includes everyone from students, teachers, parents, police officers, emergency response personnel and coroners.

Program 1 Provide education to students on the consequences of drinking and driving.
 Services:

Position Summary <i>(before direct labor and overhead cost allocation distribution)</i>					
<u>Position</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Expenditure Summary					
<u>Expenditure Category</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
	<u>Actual</u>	<u>Actual</u>	<u>Year End</u>	<u>Proposed</u>	<u>Proposed</u>
1 Salaries	\$0	\$0	\$0	\$0	\$0
2 Benefits	\$0	\$0	\$0	\$0	\$0
3 Materials & Supplies	\$0	\$0	\$0	\$0	\$0
4 Professional/Contractual Services	\$0	\$0	\$0	\$0	\$0
5 Utilities	\$0	\$0	\$0	\$0	\$0
6 Lease of Facility/Equipment	\$0	\$0	\$0	\$0	\$0
7 Equipment	\$0	\$0	\$0	\$0	\$0
8 Capital Projects	\$0	\$0	\$0	\$0	\$0
9 Overhead Cost Allocation	\$0	\$0	\$0	\$0	\$0
10 Debt Service	\$0	\$0	\$0	\$0	\$0
11 Transfers Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

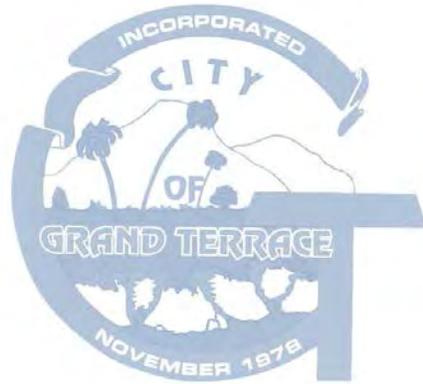
This page left intentionally blank.



FY2018-19 DEVELOPMENT IMPACT FEES



This page left intentionally blank.



FUND DESCRIPTION(S)

Development Impact Fees

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).

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.

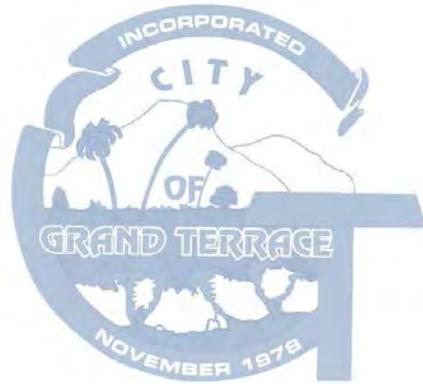
City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
DEVELOPMENT IMPACT FEES

	11 <u>Street Fund</u>	12 <u>Storm Drain Fund</u>	13 <u>Park Fund</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$48,000	\$13,250	\$89,400
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$48,000</u>	<u>\$13,250</u>	<u>\$89,400</u>
Expenditures			
Salaries	\$36,670	\$15,170	\$18,330
Benefits	\$10,710	\$4,400	\$5,110
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$0	\$0
Equipment	\$0	\$0	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$50,000	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$565,000	\$0	\$185,000
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$612,380</u>	<u>\$69,570</u>	<u>\$208,440</u>
Impact to Fund Balance			
Revenues	\$48,000	\$13,250	\$89,400
Expenditures	<u>\$612,380</u>	<u>\$69,570</u>	<u>\$208,440</u>
Net - Increase to or (Use of) Fund Balance	<u>(\$564,380)</u>	<u>(\$56,320)</u>	<u>(\$119,040)</u>

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
DEVELOPMENT IMPACT FEES

	19 <u>Facilities Fund</u>	<u>Total</u>
Revenues		
Property Tax	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0
Proceeds from Sale of Property	\$0	\$0
Franchise Fees	\$0	\$0
Licenses, Fees & Permits	\$20,000	\$170,650
Sales Tax	\$0	\$0
Gas Tax	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0
Charges for Services	\$0	\$0
Fines & Forfeitures	\$0	\$0
Miscellaneous	\$0	\$0
Use of Money & Property	\$0	\$0
Waste Water Receipts	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0
Transfers In	<u>\$0</u>	\$0
Total Revenues	<u>\$20,000</u>	<u>\$170,650</u>
Expenditures		
Salaries	\$7,580	\$77,750
Benefits	\$2,440	\$22,660
Materials & Supplies	\$0	\$0
Professional/Contractual Services	\$0	\$0
Lease of Facility/Equipment	\$0	\$0
Utilities	\$0	\$0
Utilities	\$0	\$0
Capital Projects	\$80,000	\$130,000
Debt Service	\$0	\$0
Transfers Out	\$0	\$750,000
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$90,020</u>	<u>\$980,410</u>
Impact to Fund Balance		
Revenues	\$20,000	\$170,650
Expenditures	\$90,020	\$980,410
Net - Increase to or (Use of) Fund Balance	<u>(\$70,020)</u>	<u>(\$809,760)</u>

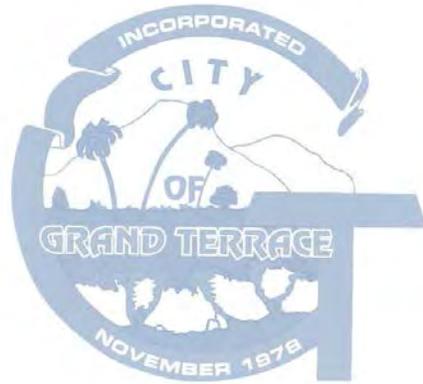
This page left intentionally blank.



FY2019-20 DEVELOPMENT IMPACT FEES



This page left intentionally blank.



FUND DESCRIPTION(S)

Development Impact Fees

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).

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.

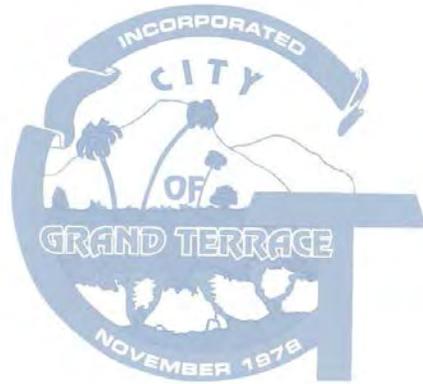
City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
DEVELOPMENT IMPACT FEES

	11 <u>Street Fund</u>	12 <u>Storm Drain Fund</u>	13 <u>Park Fund</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$48,000	\$13,250	\$69,400
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$48,000</u>	<u>\$13,250</u>	<u>\$69,400</u>
Expenditures			
Salaries	\$36,670	\$15,170	\$18,330
Benefits	\$10,710	\$4,400	\$5,110
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$0	\$0
Equipment	\$0	\$0	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$50,000	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$445,000	\$0	\$100,000
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$492,380</u>	<u>\$69,570</u>	<u>\$123,440</u>
Impact to Fund Balance			
Revenues	\$48,000	\$13,250	\$69,400
Expenditures	\$492,380	\$69,570	\$123,440
Net - Increase to or (Use of) Fund Balance	<u>(\$444,380)</u>	<u>(\$56,320)</u>	<u>(\$54,040)</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
DEVELOPMENT IMPACT FEES

	19 <u>Facilities Fund</u>	<u>Total</u>
Revenues		
Property Tax	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0
Proceeds from Sale of Property	\$0	\$0
Franchise Fees	\$0	\$0
Licenses, Fees & Permits	\$20,000	\$150,650
Sales Tax	\$0	\$0
Gas Tax	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0
Charges for Services	\$0	\$0
Fines & Forfeitures	\$0	\$0
Miscellaneous	\$0	\$0
Use of Money & Property	\$0	\$0
Waste Water Receipts	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$20,000</u>	<u>\$150,650</u>
Expenditures		
Salaries	\$7,580	\$77,750
Benefits	\$2,440	\$22,660
Materials & Supplies	\$0	\$0
Professional/Contractual Services	\$0	\$0
Lease of Facility/Equipment	\$0	\$0
Utilities	\$0	\$0
Utilities	\$0	\$0
Capital Projects	\$100,000	\$150,000
Debt Service	\$0	\$0
Transfers Out	\$0	\$545,000
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$110,020</u>	<u>\$795,410</u>
Impact to Fund Balance		
Revenues	\$20,000	\$150,650
Expenditures	<u>\$110,020</u>	<u>\$795,410</u>
Net - Increase to or (Use of) Fund Balance	<u>(\$90,020)</u>	<u>(\$644,760)</u>

This page left intentionally blank.



FY2018-19 SPECIAL REVENUE FUNDS



FUND DESCRIPTION(S)

Special Revenue Funds

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 fund 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 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 SECTIONS 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.

Measure I Fund (20) The San Bernardino County Transportation Authority (SBCTA) administers San Bernardino County's half-cent transportation sales tax, Measure I. This half-cent tax, initially adopted by county voters in November 1989 expired on March 31, 2010. However, county voters approved the continued imposition of the tax by SBCTA in the incorporated and unincorporated territory of the County of San Bernardino for a period of thirty (30) years beginning April 1, 2010.

FUND DESCRIPTION(S)

Special Revenue Funds

This one-half of one percent retail transactions and use tax is statutorily dedicated for transportation planning, design, construction, operation and maintenance only in San Bernardino County and cannot be used for other governmental purposes or programs. This tax funds local and regional transportation projects countywide. Expenditure rules are generally similar to Gas Tax laws.

Spring Mountain Ranch Fund (25) This fund is used to account for revenues & expenditures applicable to traffic mitigation fees received for Spring Mountain Ranch.

Landscape and Lighting Assessment District (26) This fund accounts for revenues 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.

Public, Educational & Government (PEG) Access Programming (67) This fund is supported by the PEG fee that is assessed to each cable subscriber. PEG access may be mandated by local or state government to provide any combination of television production equipment, training and airtime on a local cable system to enable members of the public, accredited educational institutions, and government to produce their own shows and televise them to a mass audience.

Enhanced Infrastructure Financing District Fund (76) On September 29, 2014 SB 628 was signed into law by Gov. Jerry Brown. SB 628 grants cities and counties the power to create Enhanced Infrastructure Financing Districts (EIFDs) in order to finance public capital facilities or other specified projects of communitywide significance that provide significant benefits to the district or the surrounding community. SB 628 expands on the powers granted to cities and counties pursuant to Infrastructure Financing Districts (IFDs) and Community Facility Districts (CFDs). EIFDs provide greater flexibility to local governments seeking to invest in infrastructure and community revitalization, including a lower voter approval threshold to issue bonds and a wider range of infrastructure investments. This fund will account for all financial activities related to all EIFD efforts.

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
SPECIAL REVENUE FUNDS

	14 <u>Supplemental Law Enforcement Svcs Fund (SLESF)</u>	15 <u>Air Quality Improvement Fund</u>	16 <u>Gas Tax Fund</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$13,000	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$519,800
Intergovernmental Revenue/Grants	\$100,050	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$90,800</u>
Total Revenues	<u>\$100,050</u>	<u>\$13,000</u>	<u>\$610,600</u>
Expenditures			
Salaries	\$0	\$0	\$207,580
Benefits	\$0	\$0	\$78,400
Materials & Supplies	\$0	\$0	\$10,000
Professional/Contractual Services	\$99,500	\$5,000	\$189,500
Equipment	\$0	\$55,100	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$75,000
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$5,000	\$0
Overhead Cost Allocation	<u>\$550</u>	<u>\$5,500</u>	<u>\$48,400</u>
Total Expenditures	<u>\$100,050</u>	<u>\$70,600</u>	<u>\$608,880</u>
Impact to Fund Balance			
Revenues	\$100,050	\$13,000	\$610,600
Expenditures	<u>\$100,050</u>	<u>\$70,600</u>	<u>\$608,880</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>(\$57,600)</u>	<u>\$1,720</u>

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
SPECIAL REVENUE FUNDS

	17 <u>Traffic Safety Fund</u>	20 <u>Measure "I" Fund</u>	25 <u>Spring Mountain Ranch Mitigation Fund</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$193,000	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$6,000	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$3,000
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$6,000</u>	<u>\$193,000</u>	<u>\$3,000</u>
Expenditures			
Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$120,000	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$40,000	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$33,000</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$193,000</u>	<u>\$0</u>
Impact to Fund Balance			
Revenues	\$6,000	\$193,000	\$3,000
Expenditures	<u>\$0</u>	<u>\$193,000</u>	<u>\$0</u>
Net - Increase to or (Use of) Fund Balance	<u>\$6,000</u>	<u>\$0</u>	<u>\$3,000</u>

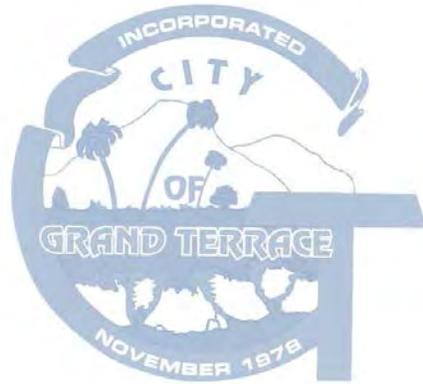
City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
SPECIAL REVENUE FUNDS

	26 <u>Landscape & Lighting Assessment Dist</u>	67 <u>Public, Educational & Gov't Access (PEG)</u>	76 <u>Enhanced Infrastructure Fin Dist (EIFD)</u>
Revenues			
Property Tax	\$19,440	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$21,500	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$19,440</u>	<u>\$21,500</u>	<u>\$0</u>
Expenditures			
Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$14,300	\$21,500	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$5,140	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$19,440</u>	<u>\$21,500</u>	<u>\$0</u>
Impact to Fund Balance			
Revenues	\$19,440	\$21,500	\$0
Expenditures	<u>\$19,440</u>	<u>\$21,500</u>	<u>\$0</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
SPECIAL REVENUE FUNDS

	<u>TOTAL</u>
Revenues	
Property Tax	\$19,440
Residual Receipts - RPTTF	\$0
Proceeds from Sale of Property	\$0
Franchise Fees	\$0
Licenses, Fees & Permits	\$13,000
Sales Tax	\$193,000
Gas Tax	\$519,800
Intergovernmental Revenue/Grants	\$121,550
Charges for Services	\$0
Fines & Forfeitures	\$6,000
Miscellaneous	\$0
Use of Money & Property	\$3,000
Waste Water Receipts	\$0
Residual Receipts - Sr Ctr	\$0
Transfers In	<u>\$90,800</u>
Total Revenues	<u>\$966,590</u>
Expenditures	
Salaries	\$207,580
Benefits	\$78,400
Materials & Supplies	\$10,000
Professional/Contractual Services	\$449,800
Equipment	\$55,100
Lease of Facility/Equipment	\$0
Utilities	\$80,140
Capital Projects	\$40,000
Debt Service	\$0
Transfers Out	\$5,000
Overhead Cost Allocation	<u>\$87,450</u>
Total Expenditures	<u>\$1,013,470</u>
Impact to Fund Balance	
Revenues	\$966,590
Expenditures	<u>\$1,013,470</u>
Net - Increase to or (Use of) Fund Balance	<u>(\$46,880)</u>

This page left intentionally blank.



FY2019-20 SPECIAL REVENUE FUNDS



FUND DESCRIPTION(S)

Special Revenue Funds

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 fund 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 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 SECTIONS 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.

Measure I Fund (20) The San Bernardino County Transportation Authority (SBCTA) administers San Bernardino County's half-cent transportation sales tax, Measure I. This half-cent tax, initially adopted by county voters in November 1989 expired on March 31, 2010. However, county voters approved the continued imposition of the tax by SBCTA in the incorporated and unincorporated territory of the County of San Bernardino for a period of thirty (30) years beginning April 1, 2010.

FUND DESCRIPTION(S)

Special Revenue Funds

This one-half of one percent retail transactions and use tax is statutorily dedicated for transportation planning, design, construction, operation and maintenance only in San Bernardino County and cannot be used for other governmental purposes or programs. This tax funds local and regional transportation projects countywide. Expenditure rules are generally similar to Gas Tax laws.

Spring Mountain Ranch Fund (25) This fund is used to account for revenues & expenditures applicable to traffic mitigation fees received for Spring Mountain Ranch.

Landscape and Lighting Assessment District (26) This fund accounts for revenues 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.

Public, Educational & Government (PEG) Access Programming (67) This fund is supported by the PEG fee that is assessed to each cable subscriber. PEG access may be mandated by local or state government to provide any combination of television production equipment, training and airtime on a local cable system to enable members of the public, accredited educational institutions, and government to produce their own shows and televise them to a mass audience.

Enhanced Infrastructure Financing District Fund (76) On September 29, 2014 SB 628 was signed into law by Gov. Jerry Brown. SB 628 grants cities and counties the power to create Enhanced Infrastructure Financing Districts (EIFDs) in order to finance public capital facilities or other specified projects of communitywide significance that provide significant benefits to the district or the surrounding community. SB 628 expands on the powers granted to cities and counties pursuant to Infrastructure Financing Districts (IFDs) and Community Facility Districts (CFDs). EIFDs provide greater flexibility to local governments seeking to invest in infrastructure and community revitalization, including a lower voter approval threshold to issue bonds and a wider range of infrastructure investments. This fund will account for all financial activities related to all EIFD efforts.

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
SPECIAL REVENUE FUNDS

	14 <u>Supplemental Law Enforcement Svcs Fund (SLESF)</u>	15 <u>Air Quality Improvement Fund</u>	16 <u>Gas Tax Fund</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$13,000	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$519,800
Intergovernmental Revenue/Grants	\$100,050	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$90,800</u>
Total Revenues	<u>\$100,050</u>	<u>\$13,000</u>	<u>\$610,600</u>
Expenditures			
Salaries	\$0	\$0	\$207,580
Benefits	\$0	\$0	\$78,400
Materials & Supplies	\$0	\$0	\$10,000
Professional/Contractual Services	\$99,500	\$5,000	\$189,500
Equipment	\$0	\$0	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$75,000
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$5,000	\$0
Overhead Cost Allocation	<u>\$550</u>	<u>\$3,000</u>	<u>\$48,400</u>
Total Expenditures	<u>\$100,050</u>	<u>\$13,000</u>	<u>\$608,880</u>
Impact to Fund Balance			
Revenues	\$100,050	\$13,000	\$610,600
Expenditures	<u>\$100,050</u>	<u>\$13,000</u>	<u>\$608,880</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$1,720</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
SPECIAL REVENUE FUNDS

	17 <u>Traffic Safety Fund</u>	20 <u>Measure "I" Fund</u>	25 <u>Spring Mountain Ranch Mitigation Fund</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$193,000	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$6,000	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$3,000
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$6,000</u>	<u>\$193,000</u>	<u>\$3,000</u>
Expenditures			
Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$120,000	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$40,000	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$33,000</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$193,000</u>	<u>\$0</u>
Impact to Fund Balance			
Revenues	\$6,000	\$193,000	\$3,000
Expenditures	<u>\$0</u>	<u>\$193,000</u>	<u>\$0</u>
Net - Increase to or (Use of) Fund Balance	<u>\$6,000</u>	<u>\$0</u>	<u>\$3,000</u>

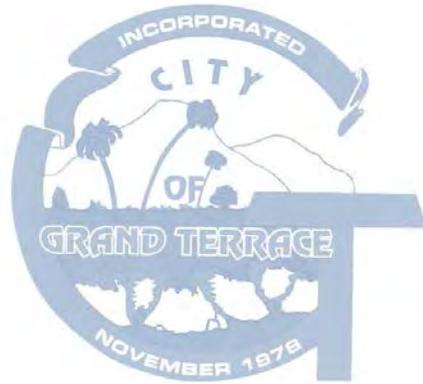
City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
SPECIAL REVENUE FUNDS

	26 <u>Landscape & Lighting Assessment Dist</u>	67 <u>Public, Educational & Gov't Access (PEG)</u>	76 <u>Enhanced Infrastructure Fin Dist (EIFD)</u>
Revenues			
Property Tax	\$19,440	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$21,500	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$19,440</u>	<u>\$21,500</u>	<u>\$0</u>
Expenditures			
Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$14,300	\$21,500	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$5,140	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$19,440</u>	<u>\$21,500</u>	<u>\$0</u>
Impact to Fund Balance			
Revenues	\$19,440	\$21,500	\$0
Expenditures	<u>\$19,440</u>	<u>\$21,500</u>	<u>\$0</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
SPECIAL REVENUE FUNDS

	<u>TOTAL</u>
Revenues	
Property Tax	\$19,440
Residual Receipts - RPTTF	\$0
Proceeds from Sale of Property	\$0
Franchise Fees	\$0
Licenses, Fees & Permits	\$13,000
Sales Tax	\$193,000
Gas Tax	\$519,800
Intergovernmental Revenue/Grants	\$121,550
Charges for Services	\$0
Fines & Forfeitures	\$6,000
Miscellaneous	\$0
Use of Money & Property	\$3,000
Waste Water Receipts	\$0
Residual Receipts - Sr Ctr	\$0
Transfers In	<u>\$90,800</u>
Total Revenues	<u>\$966,590</u>
 Expenditures	
Salaries	\$207,580
Benefits	\$78,400
Materials & Supplies	\$10,000
Professional/Contractual Services	\$449,800
Equipment	\$0
Lease of Facility/Equipment	\$0
Utilities	\$80,140
Capital Projects	\$40,000
Debt Service	\$0
Transfers Out	\$5,000
Overhead Cost Allocation	<u>\$84,950</u>
Total Expenditures	<u>\$955,870</u>
 Impact to Fund Balance	
Revenues	\$966,590
Expenditures	<u>\$955,870</u>
Net - Increase to or (Use of) Fund Balance	<u>\$10,720</u>

This page left intentionally blank.



FY2018-19 WASTE WATER FUND



FUND DESCRIPTION(S)

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 City now has a Sewer Services Agreement with the City of Colton and the Colton Utility Authority. The purpose of this fund at this time is to account for the remaining assets and liabilities of this enterprise fund formerly operated by the City.

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
ENTERPRISE FUND

	21 <u>Waste Water</u> <u>Disposal Fund</u>	<u>TOTAL</u>
Revenues		
Property Tax	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0
Proceeds from Sale of Property	\$0	\$0
Franchise Fees	\$0	\$0
Licenses, Fees & Permits	\$0	\$0
Sales Tax	\$0	\$0
Gas Tax	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0
Charges for Services	\$0	\$0
Fines & Forfeitures	\$0	\$0
Miscellaneous	\$0	\$0
Use of Money & Property	\$10,000	\$10,000
Waste Water Receipts	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$10,000</u>	<u>\$10,000</u>
Expenditures		
Salaries	\$0	\$0
Benefits	\$0	\$0
Materials & Supplies	\$0	\$0
Professional/Contractual Services	\$10,000	\$10,000
Equipment	\$0	\$0
Lease of Facility/Equipment	\$0	\$0
Utilities	\$0	\$0
Capital Projects	\$0	\$0
Debt Service	\$0	\$0
Transfers Out	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$10,000</u>	<u>\$10,000</u>
Impact to Fund Balance		
Revenues	\$10,000	\$10,000
Expenditures	<u>\$10,000</u>	<u>\$10,000</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>

This page left intentionally blank.



FY2019-20 WASTE WATER FUND



FUND DESCRIPTION(S)

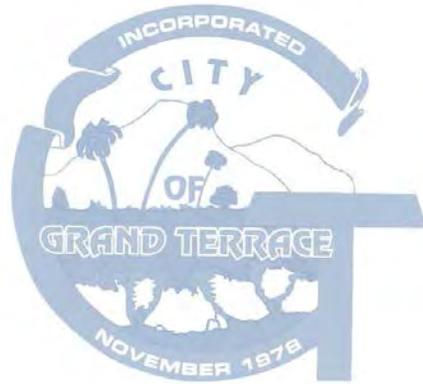
Enterprise Fund

Waste Water Disposal Fund (21) An enterprise fund which uses accounting similar to business accounting utilizing full accrual and depreciation of assets. The City now has a Sewer Services Agreement with the City of Colton and the Colton Utility Authority. The purpose of this fund at this time is to account for the remaining assets and liabilities of this enterprise fund formerly operated by the City.

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
ENTERPRISE FUND

	21 <u>Waste Water</u> <u>Disposal Fund</u>	<u>TOTAL</u>
Revenues		
Property Tax	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0
Proceeds from Sale of Property	\$0	\$0
Franchise Fees	\$0	\$0
Licenses, Fees & Permits	\$0	\$0
Sales Tax	\$0	\$0
Gas Tax	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0
Charges for Services	\$0	\$0
Fines & Forfeitures	\$0	\$0
Miscellaneous	\$0	\$0
Use of Money & Property	\$10,000	\$10,000
Waste Water Receipts	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$10,000</u>	<u>\$10,000</u>
Expenditures		
Salaries	\$0	\$0
Benefits	\$0	\$0
Materials & Supplies	\$0	\$0
Professional/Contractual Services	\$10,000	\$10,000
Equipment	\$0	\$0
Lease of Facility/Equipment	\$0	\$0
Utilities	\$0	\$0
Capital Projects	\$0	\$0
Debt Service	\$0	\$0
Transfers Out	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$10,000</u>	<u>\$10,000</u>
Impact to Fund Balance		
Revenues	\$10,000	\$10,000
Expenditures	<u>\$10,000</u>	<u>\$10,000</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>

This page left intentionally blank.



FY2018-19 GRANT FUNDS



FUND DESCRIPTION(S)

Grant Funds

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.

Senior Bus Program Fund (65) This fund accounts for all financial transactions relating to the Senior Bus Program of the City funded by grant funds from V-trans. Additional funding for this program comes from the Air Quality Improvement Fund and the City's General Fund.

CAL Recycle Grant Fund (66) This fund was established to account for all financial transactions relating to grant funding from the Department of Resources Recycling and Recovery (Cal Recycle). The eligible activities for the CAL Recycle grant funds include new or existing curbside recycling programs, neighborhood drop-off recycling programs, public education promoting the program, litter prevention and cleanup programs, cooperative regional efforts between two or more cities, counties or both & other beverage container recycling programs.

Active Transportation Program (ATP) Fund (73) The ATP consolidates existing federal and state transportation programs, including the Transportation Alternatives Program (TAP), Bicycle Transportation Account (BTA), and State Safe Routes to School (SR2S), into a single program with a focus to make California a national leader in active transportation.

The purpose of ATP is to encourage increased use of active modes of transportation by achieving the following goals:

- Increase the proportion of trips accomplished by biking and walking,
- Increase safety and mobility for non-motorized users,
- Advance efforts of regional agencies to achieve greenhouse gas reduction goals,
- Enhance public health,
- Ensure that disadvantaged communities fully share in the benefits of the program, and
- Provide a broad spectrum of projects to benefit many types of active transportation users.

Highway Safety Improvement Program Grant Fund (74) The Highway Safety Improvement Program (HSIP), codified as Section 148 of Title 23, United States Code (23 U.S.C. §148) is one of the core federal-aid programs in the new federal surface transportation act, Fixing America's Surface Transportation Act (FAST), which was signed into law on December 4, 2015. The purpose of the HSIP program is to achieve a significant reduction in traffic fatalities and serious injuries on all public roads, including non-State-owned public roads and roads on tribal land.

This federal grant award to the City of Grand Terrace will be spent on proposed roadway safety improvements on Mt. Vernon Ave, which include the following:

FUND DESCRIPTION(S)

Grant Funds

1. Installation of Radar Feedback Signs.
2. Improvements to roadways and crosswalk pavement markings and striping.
3. Installation of new street lights at locations where visibility needs to be enhanced.
4. Installation of flashing STOP signs and beacons.

Emergency Management Preparation Grant Fund (75) The EMPG grant fund accounts for revenues and expenditures related to the EMPG program. The EMPG Program's purpose is to provide a system of emergency preparedness for the protection of life and property in the United States from hazards.

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
GRANT FUNDS

	22 <u>Community Dev</u> <u>Block Grant (CDBG)</u>	65 <u>Senior Bus Program</u>	66 <u>Cal Recycle Grant</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$47,876	\$22,160	\$5,000
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$240	\$0
Use of Money & Property	\$0	\$50	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$15,000</u>	<u>\$0</u>
Total Revenues	<u>\$47,876</u>	<u>\$37,450</u>	<u>\$5,000</u>
Expenditures			
Salaries	\$0	\$26,050	\$0
Benefits	\$0	\$4,200	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$47,876	\$7,200	\$0
Equipment	\$0	\$0	\$5,000
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$47,876</u>	<u>\$37,450</u>	<u>\$5,000</u>
Impact to Fund Balance			
Revenues	\$47,876	\$37,450	\$5,000
Expenditures	<u>\$47,876</u>	<u>\$37,450</u>	<u>\$5,000</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
GRANT FUNDS

	73 <u>Active</u> <u>Transportation</u> <u>Program (ATP)</u>	74 <u>Highway Safety</u> <u>Improv Program</u> <u>(HSIP)</u>	75 <u>Emergency Mgmt</u> <u>Preparedness Grant</u> <u>(EMPG)</u>	
Revenues				Rev
Property Tax	\$0	\$0	\$0	
Residual Receipts - RPTTF	\$0	\$0	\$0	
Proceeds from Sale of Property	\$0	\$0	\$0	
Franchise Fees	\$0	\$0	\$0	
Licenses, Fees & Permits	\$0	\$0	\$0	
Sales Tax	\$0	\$0	\$0	
Gas Tax	\$0	\$0	\$0	
Intergovernmental Revenue/Grants	\$120,000	\$235,000	\$0	
Charges for Services	\$0	\$0	\$0	
Fines & Forfeitures	\$0	\$0	\$0	
Miscellaneous	\$0	\$0	\$0	
Use of Money & Property	\$0	\$0	\$0	
Waste Water Receipts	\$0	\$0	\$0	
Residual Receipts - Sr Ctr	\$0	\$0	\$0	
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Total Revenues	<u>\$120,000</u>	<u>\$235,000</u>	<u>\$0</u>	
Expenditures				Exp
Salaries	\$6,880	\$26,060	\$0	
Benefits	\$8,740	\$8,630	\$0	
Materials & Supplies	\$0	\$0	\$0	
Professional/Contractual Services	\$104,190	\$200,000	\$0	
Lease of Facility/Equipment	\$0	\$0	\$0	
Utilities	\$0	\$0	\$0	
Utilities	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	
Transfers Out	\$0	\$0	\$0	
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Total Expenditures	<u>\$119,810</u>	<u>\$234,690</u>	<u>\$0</u>	
Impact to Fund Balance				Imp
Revenues	\$120,000	\$235,000	\$0	
Expenditures	<u>\$119,810</u>	<u>\$234,690</u>	<u>\$0</u>	
Net - Increase to or (Use of) Fund Balance	<u>\$190</u>	<u>\$310</u>	<u>\$0</u>	

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
GRANT FUNDS

	<u>TOTAL</u>
Revenues	
Property Tax	\$0
Residual Receipts - RPTTF	\$0
Proceeds from Sale of Property	\$0
Franchise Fees	\$0
Licenses, Fees & Permits	\$0
Sales Tax	\$0
Gas Tax	\$0
Intergovernmental Revenue/Grants	\$430,036
Charges for Services	\$0
Fines & Forfeitures	\$0
Miscellaneous	\$240
Use of Money & Property	\$50
Waste Water Receipts	\$0
Residual Receipts - Sr Ctr	\$0
Transfers In	\$15,000
Total Revenues	<u>\$445,326</u>
Expenditures	
Salaries	\$58,990
Benefits	\$21,570
Materials & Supplies	\$0
Professional/Contractual Services	\$359,266
Equipment	\$5,000
Lease of Facility/Equipment	\$0
Utilities	\$0
Capital Projects	\$0
Debt Service	\$0
Transfers Out	\$0
Overhead Cost Allocation	\$0
Total Expenditures	<u>\$444,826</u>
Impact to Fund	
Balance Revenues	\$445,326
Expenditures	<u>\$444,826</u>
Net - Increase to or (Use of) Fund Balance	<u>\$500</u>

FY2019-20 GRANT FUNDS



FUND DESCRIPTION(S)

Grant Funds

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.

Senior Bus Program Fund (65) This fund accounts for all financial transactions relating to the Senior Bus Program of the City funded by grant funds from V-trans. Additional funding for this program comes from the Air Quality Improvement Fund and the City's General Fund.

CAL Recycle Grant Fund (66) This fund was established to account for all financial transactions relating to grant funding from the Department of Resources Recycling and Recovery (Cal Recycle). The eligible activities for the CAL Recycle grant funds include new or existing curbside recycling programs, neighborhood drop-off recycling programs, public education promoting the program, litter prevention and cleanup programs, cooperative regional efforts between two or more cities, counties or both & other beverage container recycling programs.

Active Transportation Program (ATP) Fund (73) The ATP consolidates existing federal and state transportation programs, including the Transportation Alternatives Program (TAP), Bicycle Transportation Account (BTA), and State Safe Routes to School (SR2S), into a single program with a focus to make California a national leader in active transportation.

The purpose of ATP is to encourage increased use of active modes of transportation by achieving the following goals:

- Increase the proportion of trips accomplished by biking and walking,
- Increase safety and mobility for non-motorized users,
- Advance efforts of regional agencies to achieve greenhouse gas reduction goals,
- Enhance public health,
- Ensure that disadvantaged communities fully share in the benefits of the program, and
- Provide a broad spectrum of projects to benefit many types of active transportation users.

Highway Safety Improvement Program Grant Fund (74) The Highway Safety Improvement Program (HSIP), codified as Section 148 of Title 23, United States Code (23 U.S.C. §148) is one of the core federal-aid programs in the new federal surface transportation act, Fixing America's Surface Transportation Act (FAST), which was signed into law on December 4, 2015. The purpose of the HSIP program is to achieve a significant reduction in traffic fatalities and serious injuries on all public roads, including non-State-owned public roads and roads on tribal land.

This federal grant award to the City of Grand Terrace will be spent on proposed roadway safety improvements on Mt. Vernon Ave, which include the following:

FUND DESCRIPTION(S)

Grant Funds

1. Installation of Radar Feedback Signs.
2. Improvements to roadways and crosswalk pavement markings and striping.
3. Installation of new street lights at locations where visibility needs to be enhanced.
4. Installation of flashing STOP signs and beacons.

Emergency Management Preparation Grant Fund (75) The EMPG grant fund accounts for revenues and expenditures related to the EMPG program. The EMPG Program's purpose is to provide a system of emergency preparedness for the protection of life and property in the United States from hazards.

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
GRANT FUNDS

	22 <u>Community Dev</u> <u>Block Grant (CDBG)</u>	65 <u>Senior Bus Program</u>	66 <u>Cal Recycle Grant</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$47,876	\$22,160	\$5,000
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$240	\$0
Use of Money & Property	\$0	\$50	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$15,000</u>	<u>\$0</u>
Total Revenues	<u>\$47,876</u>	<u>\$37,450</u>	<u>\$5,000</u>
Expenditures			
Salaries	\$0	\$26,050	\$0
Benefits	\$0	\$4,200	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$47,876	\$7,200	\$0
Equipment	\$0	\$0	\$5,000
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$47,876</u>	<u>\$37,450</u>	<u>\$5,000</u>
Impact to Fund Balance			
Revenues	\$47,876	\$37,450	\$5,000
Expenditures	<u>\$47,876</u>	<u>\$37,450</u>	<u>\$5,000</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
GRANT FUNDS

	73 <u>Active</u> <u>Transportation</u> <u>Program (ATP)</u>	74 <u>Highway Safety</u> <u>Improv Program</u> <u>(HSIP)</u>	75 <u>Emergency Mgmt</u> <u>Preparedness Grant</u> <u>(EMPG)</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$100,000	\$185,000	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$100,000</u>	<u>\$185,000</u>	<u>\$0</u>
Expenditures			
Salaries	\$6,880	\$26,060	\$0
Benefits	\$8,740	\$8,630	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$84,190	\$150,000	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$99,810</u>	<u>\$184,690</u>	<u>\$0</u>
Impact to Fund Balance			
Revenues	\$100,000	\$185,000	\$0
Expenditures	<u>\$99,810</u>	<u>\$184,690</u>	<u>\$0</u>
Net - Increase to or (Use of) Fund Balance	<u>\$190</u>	<u>\$310</u>	<u>\$0</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
GRANT FUNDS

	<u>TOTAL</u>
Revenues	
Property Tax	\$0
Residual Receipts - RPTTF	\$0
Proceeds from Sale of Property	\$0
Franchise Fees	\$0
Licenses, Fees & Permits	\$0
Sales Tax	\$0
Gas Tax	\$0
Intergovernmental Revenue/Grants	\$360,036
Charges for Services	\$0
Fines & Forfeitures	\$0
Miscellaneous	\$240
Use of Money & Property	\$50
Waste Water Receipts	\$0
Residual Receipts - Sr Ctr	\$0
Transfers In	<u>\$15,000</u>
Total Revenues	<u>\$375,326</u>
Expenditures	
Salaries	\$58,990
Benefits	\$21,570
Materials & Supplies	\$0
Professional/Contractual Services	\$289,266
Equipment	\$5,000
Lease of Facility/Equipment	\$0
Utilities	\$0
Capital Projects	\$0
Debt Service	\$0
Transfers Out	\$0
Overhead Cost Allocation	<u>\$0</u>
Total Expenditures	<u>\$374,826</u>
Impact to Fund Balance	
Revenues	\$375,326
Expenditures	<u>\$374,826</u>
Net - Increase to or (Use of) Fund Balance	<u>\$500</u>

FY2018-19 SUCCESSOR AGENCY



FUND DESCRIPTION(S)

Successor Agency

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). Funds needed by the S/A Capital Projects Fund, the S/A Successor Agency Fund, and the S/A CRA Projects Trust Fund are transferred out from this RDA Obligation Retirement Fund.

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 Debt Service Fund (36) This fund was established to account for the proceeds of the 2011 Tax Allocation Bonds and all related revenue and expenditure transactions.

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
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
SUCCESSOR AGENCY

	31 <u>S/A RDA Obligation</u> <u>Retirement /</u> <u>Revenue Fund</u>	32 <u>S/A Capital Projects</u> <u>Fund</u>	33 <u>S/A Debt Service</u> <u>Fund</u>
Revenues			
Property Tax	\$2,065,200	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$33,100</u>	<u>\$2,032,100</u>
Total Revenues	<u>\$2,065,200</u>	<u>\$33,100</u>	<u>\$2,032,100</u>
Expenditures			
Salaries	\$0	\$10,750	\$0
Benefits	\$0	\$3,170	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$19,180	\$1,792,500
Equipment	\$0	\$0	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$239,600
Transfers Out	\$2,065,200	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$2,065,200</u>	<u>\$33,100</u>	<u>\$2,032,100</u>
Impact to Fund Balance			
Revenues	\$2,065,200	\$33,100	\$2,032,100
Expenditures	<u>\$2,065,200</u>	<u>\$33,100</u>	<u>\$2,032,100</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
SUCCESSOR AGENCY

	36 <u>2011 A & B Taxx</u> <u>Allocation Bond</u> <u>Proceeds</u>	37 <u>S/A RDA Projects</u> <u>Trust Fund</u>	<u>Total</u>
Revenues			
Property Tax	\$0	\$0	\$2,065,200
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	\$2,065,200
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$4,130,400</u>
Expenditures			
Salaries	\$0	\$0	\$10,750
Benefits	\$0	\$0	\$3,170
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$0	\$1,811,680
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$239,600
Transfers Out	\$0	\$0	\$2,065,200
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$4,130,400</u>
Impact to Fund Balance			
Revenues	\$0	\$0	\$4,130,400
Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$4,130,400</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FY2019-20 SUCCESSOR AGENCY



FUND DESCRIPTION(S)

Successor Agency

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). Funds needed by the S/A Capital Projects Fund, the S/A Successor Agency Fund, and the S/A CRA Projects Trust Fund are transferred out from this RDA Obligation Retirement Fund.

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 Debt Service Fund (36) This fund was established to account for the proceeds of the 2011 Tax Allocation Bonds and all related revenue and expenditure transactions.

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
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
SUCCESSOR AGENCY

	31 <u>S/A RDA Obligation</u> <u>Retirement /</u> <u>Revenue Fund</u>	32 <u>S/A Capital Projects</u> <u>Fund</u>	33 <u>S/A Debt Service</u> <u>Fund</u>
Revenues			
Property Tax	\$2,065,200	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$33,100</u>	<u>\$2,032,100</u>
Total Revenues	<u>\$2,065,200</u>	<u>\$33,100</u>	<u>\$2,032,100</u>
Expenditures			
Salaries	\$0	\$10,750	\$0
Benefits	\$0	\$3,170	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$19,180	\$1,792,500
Equipment	\$0	\$0	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$239,600
Transfers Out	\$2,065,200	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$2,065,200</u>	<u>\$33,100</u>	<u>\$2,032,100</u>
Impact to Fund Balance			
Revenues	\$2,065,200	\$33,100	\$2,032,100
Expenditures	<u>\$2,065,200</u>	<u>\$33,100</u>	<u>\$2,032,100</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
SUCCESSOR AGENCY

	36 <u>2011 A & B Taxx</u> <u>Allocation Bond</u> <u>Proceeds</u>	37 <u>S/A RDA Projects</u> <u>Trust Fund</u>	<u>Total</u>
Revenues			
Property Tax	\$0	\$0	\$2,065,200
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>	\$2,065,200
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$4,130,400</u>
Expenditures			
Salaries	\$0	\$0	\$10,750
Benefits	\$0	\$0	\$3,170
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$0	\$1,811,680
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$239,600
Transfers Out	\$0	\$0	\$2,065,200
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$4,130,400</u>
Impact to Fund Balance			
Revenues	\$0	\$0	\$4,130,400
Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$4,130,400</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FY2018-19 CAPITAL PROJECT FUNDS



FUND DESCRIPTION(S)

Capital Project Funds

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 Fund – Parks (49) Capital Projects Fund used to account for financial resources used for the improvement of Parks- related projects.

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

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
CAPITAL PROJECT FUNDS

	46 <u>Capital</u> <u>Improvements -</u> <u>Streets</u>	47 <u>Capital Projects</u> <u>Barton-Colton Bridge</u>	48 <u>Capital Projects</u> <u>Fund</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$565,000</u>	<u>\$0</u>	<u>\$526</u>
Total Revenues	<u>\$565,000</u>	<u>\$0</u>	<u>\$526</u>
Expenditures			
Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$0	\$0
Equipment	\$0	\$0	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$550,000	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$2,352	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$550,000</u>	<u>\$2,352</u>	<u>\$0</u>
Impact to Fund Balance			
Revenues	\$565,000	\$0	\$526
Expenditures	<u>\$550,000</u>	<u>\$2,352</u>	<u>\$0</u>
Net - Increase to or (Use of) Fund Balance	<u>\$15,000</u>	<u>(\$2,352)</u>	<u>\$526</u>

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
CAPITAL PROJECT FUNDS

	49 <u>Capital Projects</u> <u>Fund - Parks</u>	50 <u>Capital Projects</u> <u>Bond Proceeds</u>	<u>Total</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$185,000</u>	<u>\$0</u>	<u>\$750,526</u>
Total Revenues	<u>\$185,000</u>	<u>\$0</u>	<u>\$750,526</u>
Expenditures			
Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$0	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$150,000	\$0	\$700,000
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$2,352
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$150,000</u>	<u>\$0</u>	<u>\$702,352</u>
Impact to Fund Balance			
Revenues	\$185,000	\$0	\$750,526
Expenditures	<u>\$150,000</u>	<u>\$0</u>	<u>\$702,352</u>
Net - Increase to or (Use of) Fund Balance	<u>\$35,000</u>	<u>\$0</u>	<u>\$48,174</u>

FY2019-20 CAPITAL PROJECT FUNDS



FUND DESCRIPTION(S)

Capital Project Funds

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 Fund – Parks (49) Capital Projects Fund used to account for financial resources used for the improvement of Parks- related projects.

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

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
CAPITAL PROJECT FUNDS

	46 <u>Capital</u> <u>Improvements -</u> <u>Streets</u>	47 <u>Capital Projects</u> <u>Barton-Colton Bridge</u>	48 <u>Capital Projects</u> <u>Fund</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$445,000</u>	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$445,000</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$0	\$0
Equipment	\$0	\$0	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$470,000	\$0	\$0
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$470,000</u>	<u>\$0</u>	<u>\$0</u>
Impact to Fund Balance			
Revenues	\$445,000	\$0	\$0
Expenditures	<u>\$470,000</u>	<u>\$0</u>	<u>\$0</u>
Net - Increase to or (Use of) Fund Balance	<u>(\$25,000)</u>	<u>\$0</u>	<u>\$0</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
CAPITAL PROJECT FUNDS

	49 <u>Capital Projects</u> <u>Fund - Parks</u>	50 <u>Capital Projects</u> <u>Bond Proceeds</u>	<u>Total</u>
Revenues			
Property Tax	\$0	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Use of Money & Property	\$0	\$0	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$100,000</u>	<u>\$0</u>	\$545,000
Total Revenues	<u>\$100,000</u>	<u>\$0</u>	<u>\$545,000</u>
Expenditures			
Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$0	\$0	\$0
Lease of Facility/Equipment	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$150,000	\$0	\$620,000
Debt Service	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$150,000</u>	<u>\$0</u>	<u>\$620,000</u>
Impact to Fund Balance			
Revenues	\$100,000	\$0	\$545,000
Expenditures	<u>\$150,000</u>	<u>\$0</u>	<u>\$620,000</u>
Net - Increase to or (Use of) Fund Balance	<u>(\$50,000)</u>	<u>\$0</u>	<u>(\$75,000)</u>

FY2018-19 HOUSING SUCCESSOR AGENCY



FUND DESCRIPTION(S)

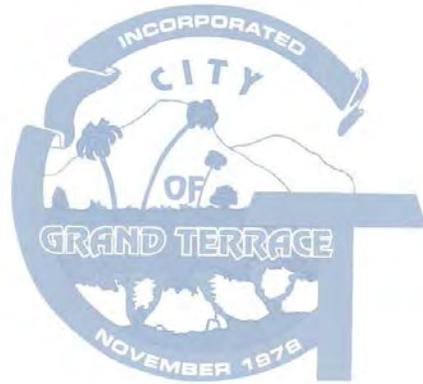
Housing Successor Agency

Housing Successor Agency (52) This fund is used to account for the assets & liabilities of the former Low Income Housing Fund, as well as any financial transactions related to the operation of the City's Housing program.

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Fund Category
HOUSING SUCCESSOR AGENCY

	52 <u>Housing Successor</u> <u>Agency</u>	<u>TOTAL</u>
Revenues		
Property Tax	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0
Proceeds from Sale of Property	\$0	\$0
Franchise Fees	\$0	\$0
Licenses, Fees & Permits	\$0	\$0
Sales Tax	\$0	\$0
Gas Tax	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0
Charges for Services	\$0	\$0
Fines & Forfeitures	\$0	\$0
Miscellaneous	\$50,000	\$50,000
Use of Money & Property	\$0	\$0
Waste Water Receipts	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$50,000</u>	<u>\$50,000</u>
Expenditures		
Salaries	\$13,760	\$13,760
Benefits	\$6,310	\$6,310
Materials & Supplies	\$0	\$0
Professional/Contractual Services	\$8,070	\$8,070
Equipment	\$0	\$0
Lease of Facility/Equipment	\$0	\$0
Utilities	\$180	\$180
Capital Projects	\$0	\$0
Debt Service	\$0	\$0
Transfers Out	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$28,320</u>	<u>\$28,320</u>
Impact to Fund Balance		
Revenues	\$50,000	\$50,000
Expenditures	<u>\$28,320</u>	<u>\$28,320</u>
Net - Increase to or (Use of) Fund Balance	<u>\$21,680</u>	<u>\$21,680</u>

This page left intentionally blank.



FY2019-20 HOUSING SUCCESSOR AGENCY



FUND DESCRIPTION(S)

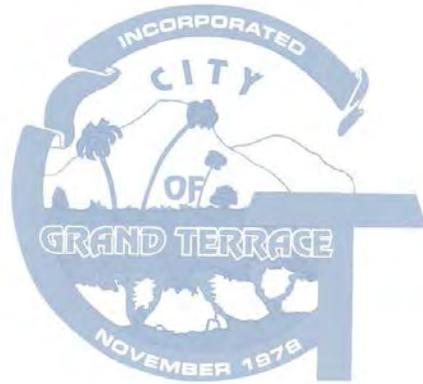
Housing Successor Agency

Housing Successor Agency (52) This fund is used to account for the assets & liabilities of the former Low Income Housing Fund, as well as any financial transactions related to the operation of the City's Housing program.

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Fund Category
HOUSING SUCCESSOR AGENCY

	52 <u>Housing Successor</u> <u>Agency</u>	<u>TOTAL</u>
Revenues		
Property Tax	\$0	\$0
Residual Receipts - RPTTF	\$0	\$0
Proceeds from Sale of Property	\$0	\$0
Franchise Fees	\$0	\$0
Licenses, Fees & Permits	\$0	\$0
Sales Tax	\$0	\$0
Gas Tax	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$0
Charges for Services	\$0	\$0
Fines & Forfeitures	\$0	\$0
Miscellaneous	\$50,000	\$50,000
Use of Money & Property	\$0	\$0
Waste Water Receipts	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$0</u>
Total Revenues	<u>\$50,000</u>	<u>\$50,000</u>
Expenditures		
Salaries	\$13,760	\$13,760
Benefits	\$6,310	\$6,310
Materials & Supplies	\$0	\$0
Professional/Contractual Services	\$8,070	\$8,070
Equipment	\$0	\$0
Lease of Facility/Equipment	\$0	\$0
Utilities	\$180	\$180
Capital Projects	\$0	\$0
Debt Service	\$0	\$0
Transfers Out	\$0	\$0
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$28,320</u>	<u>\$28,320</u>
Impact to Fund Balance		
Revenues	\$50,000	\$50,000
Expenditures	<u>\$28,320</u>	<u>\$28,320</u>
Net - Increase to or (Use of) Fund Balance	<u>\$21,680</u>	<u>\$21,680</u>

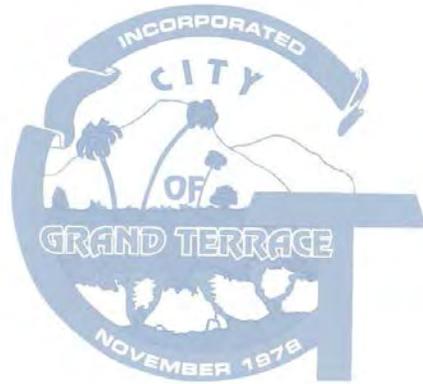
This page left intentionally blank.



APPENDICES



This page left intentionally blank.



FY2018-19 APPROPRIATIONS LIMIT





AGENDA REPORT

MEETING DATE: June 26, 2018 *Council Item*

TITLE: Resolution Establishing Appropriations Limit for Fiscal Year 2018-19

PRESENTED BY: Cynthia Fortune, Assistant City Manager

RECOMMENDATION: (1) Select the Change in Per Capita Personal Income of 3.67% as the Price Factor for the Fiscal Year 2017-18 Appropriations Limit Calculation;

(2) Select the Change in County of San Bernardino Population of 0.91% as the Population Change Factor for the Fiscal Year 2018-19 Appropriations Limit Calculation; and,

(3) Adopt Resolution 2018-____ Establishing Appropriations Limit of \$13,993,395 for the City of Grand Terrace for Fiscal Year 2018-19.

2030 VISION STATEMENT:

This staff report supports City Council Goal #1, “Ensure Our Fiscal Viability,” through the continuous monitoring of revenue receipts and expenditure disbursements against approved budget appropriations.

BACKGROUND:

On November 6, 1979, California voters approved the Gann Spending Limitation Initiative (Proposition 4) establishing Article XIII B of the State Constitution. Article XIII B sets limits on the amount of tax revenues that the State and most local governments can appropriate within a given fiscal year. Its basic provisions are as follows:

- Each year, the State and local governments must adopt a resolution establishing an Appropriations Limit, also known as the “Gann Limit”. Fiscal Year 1984-85 appropriations serve as the base for this limit, with adjustments being made annually to reflect increases in population, the cost of living, and financial responsibility transfers.
- Only tax proceeds are subject to the limit. Charges for services, regulatory fees, grants, loans, donations and other non-tax proceeds are not subject to the limit. Exemptions are also made for voter-approved debt, debt that existed prior to January 1, 1979, and for the cost of compliance with court or Federal government mandates.
- All tax revenues received in excess of the Appropriations Limit must be refunded

to taxpayers within a two-year period.

- The voters may approve an increase in the Appropriations Limit. For the increase to remain in effect, however, it must be re-approved by voters at four-year intervals.

On June 5, 1990, California voters approved the Traffic Congestion Relief and Spending Limitation Act (Proposition 111), which made various amendments to Article XIII B of the State Constitution. The major changes, which became effective July 1, 1990, are as follows:

- The change in the cost of living is defined to be either the change in California per capita personal income or the change in assessed valuation due to the addition of non-residential new construction. Previously, the change in the cost of living was defined as the lesser of the change in the U.S. Consumer Price Index or the change in California per capita personal income.
- The change in population is defined as either a change in the City's population or a change in the County's population, whichever is greater.
- "Qualified capital outlay projects" were added to the items exempted from the Appropriations Limit. Qualified capital outlay projects must have a useful life of ten or more years and a cost that equals or exceeds \$100,000.
- Tax revenues received in excess of the Appropriations Limit must be refunded to taxpayers only if the limit is exceeded over a two-year period.

The annual calculation of the Appropriations Limit must be reviewed as part of the City's annual financial audit.

DISCUSSION:

As indicated above, Proposition 111 made several changes to the method used to calculate the Appropriations Limit. The change in the cost of living (or "price factor") is defined to be either the change in California per capita personal income or the change in assessed valuation due to the addition of non-residential new construction. Following are the two options for the City's FY 2018-19 Appropriations Limit calculation:

- 1) Change in California per capita personal income (provided by California Department of Finance): 3.67%
- 2) Change in Grand Terrace assessed valuation from 2017 to 2018 due to the addition of non-residential new construction: This information is not yet available from the County Assessor's office. When the data is available, if it is greater than the change in California per capita personal income, the Appropriations Limit will be revised and resubmitted to the City Council for approval.

Based on the above information, the change in California per capita personal income has been used as the price factor for the FY 2018-19 Appropriations Limit calculation.

The "population factor" to be used in calculating the Appropriations Limit is defined by Proposition 111 as either a change in the City's population or a change in the County's

population, whichever is greater. Per information provided by the California Department of Finance, following are the population changes from 2017 to 2018:

- 1) Change in City of Grand Terrace population: 0.26%
- 2) Change in San Bernardino County population: 0.91%

Since Option 2 (change in County of Grand San Bernardino population) is greater than the City of Grand Terrace population change, it is recommended to be used as the population factor for the FY 2018-19 Appropriations Limit calculation.

Exhibit A provides the calculation of the FY 2018-19 Appropriations Limit using the recommended price and population factors. Exhibit B identifies the revenues that are classified as tax proceeds and those that are classified as non-tax proceeds for Appropriations Limit purposes. Exhibit C is the Department of Finance letter providing the per capita personal income and population change information used in the Appropriations Limit calculation.

The City's Appropriations Limit for FY 2017-18 was \$13,376,728. The recommended change factor, as allowed by Proposition 111 due to cost of living and population changes, is 1.0461. This results in a FY 2018-19 Appropriations Limit of \$13,993,395. The FY 2018-19 Proposed Budget contains revenues appropriations subject to the Appropriations Limit totaling \$4,026,293 which is \$9,967,102 below the City's legal limit.

FISCAL IMPACT:

There is no fiscal impact associated with adoption of the FY 2018-19 Appropriations Limit, as the City is safely within its legal appropriations limit for FY 2018-19.

ATTACHMENTS:

- Exhibit A - FY 2018-19 Appropriations Limit calculation (PDF)
- Exhibit B - Revenue Classification (PDF)
- Exhibit C - Dept of Finance percapita Letter (PDF)
- 2018-19 Gann Limit Resolution (DOCX)

APPROVALS:

Cynthia A. Fortune	Completed	06/20/2018 3:15 PM
Finance	Completed	06/20/2018 3:15 PM
City Attorney	Completed	06/20/2018 5:26 PM
City Manager	Completed	06/21/2018 1:42 PM
City Council	Completed	06/26/2018 6:00 PM

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Kenneth J. Henderson, Council Member
SECONDER: Bill Hussey, Council Member
AYES: Henderson, McNaboe, Robles, Wilson, Hussey

RESOLUTION NO. 2018-27

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
GRAND TERRACE, CALIFORNIA, ESTABLISHING THE
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2018-19**

WHEREAS, Article XIII B 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 2018-19, 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 2018-19; 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

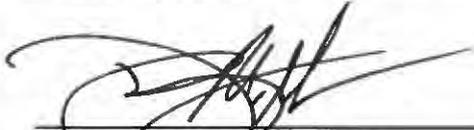
WHEREAS, the Appropriations Limit for the City of Grand Terrace for Fiscal Year 2018-19 is hereby established at \$13,993,395 and the total annual appropriations subject to such limitation for Fiscal Year 2018-19 are determined to be \$4,026,293.

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

1. That \$13,993,395 is hereby established as the Appropriations Limit for the City of Grand Terrace for Fiscal Year 2018-19.
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 XIII B of the California Constitution if such changes or revisions would result in a more advantageous Appropriations Limit in the future.

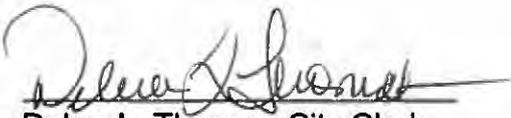
BE IT FURTHER RESOLVED that this Resolution shall take effect immediately up the date of its adoption.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Grand Terrace at a regular meeting held on the 26th day of June 2018.



Darcy McNabde, Mayor

ATTEST:



Debra L. Thomas, City Clerk

APPROVED AS TO FORM:



Richard L. Adams, II
City Attorney

EXHIBIT A

**CITY OF GRAND TERRACE
 APPROPRIATIONS (GANN) LIMIT CALCULATION
 FISCAL YEAR 2018-19**

APPROPRIATIONS SUBJECT TO THE LIMIT

FY 2018-19 Total Revenue*	\$	7,308,864
Less Non-Proceeds of Tax		<u>3,282,571</u>
A) Total Appropriations Subject to the Limit	\$	<u>4,026,293</u>

APPROPRIATIONS LIMIT

B) FY 2017-18 Appropriations Limit		13,376,728
C) Change Factor**	<u>% Increase</u>	<u>Factor</u>
Cost of Living Adjustment	3.67	1.0367
Population Adjustment	0.91	1.0091
Change Factor (1.0369 x 1.0116)		<u><u>1.0461</u></u>
D) Increase (decrease) in Appropriations Limit	\$	<u>616,667</u>
E) FY 2018-19 Appropriations Limit (B x C)	\$	<u>13,993,395</u>

REMAINING APPROPRIATIONS CAPACITY (E-A)

\$ 9,967,102

Remaining Capacity as Percent of the FY 2018-19 Appropriations Limit		<u><u>71.23%</u></u>
---	--	----------------------

*Revenues are based on FY 2018-19 Proposed Budget (all City funds excluding Successor Agency).

** State Department of Finance
 Percent of Change in California Per Capita Income
 Percent of Change in County of San Bernardino Population

EXHIBIT B

**CITY OF GRAND TERRACE
APPROPRIATIONS (GANN) LIMIT
PROCEEDS OF TAX CALCULATION
FISCAL YEAR 2018-19**

REVENUE SOURCE	BUDGETED PROCEEDS OF TAX	BUDGETED NON-PROCEEDS OF TAX	TOTAL REVENUE
TAXES			
Property Tax (1)	\$ 3,149,440		\$ 3,149,440
Sales Tax (2)	770,000		770,000
Business License Tax	91,000		91,000
FEES			
Franchise Fees		\$ 524,300	524,300
Building Fees		127,000	127,000
Planning Fees		164,000	164,000
Other Permits/Fees		504,888	504,888
Intergovernmental		415,660	415,660
Use of Money & Property		323,000	323,000
Child Care Fees		-	-
Gas Tax/Highway User Fees		519,800	519,800
Measure "I" Transportation		193,000	193,000
SLESF (AB 3229 COPS)		100,050	100,050
CDBG		47,876	47,876
Other		165,800	165,800
OPERATING BUDGET SUBTOTAL	\$ 4,010,440	\$ 3,085,374	\$ 7,095,814
% of Total	56.52%	43.48%	100.00%
Interest Allocation (3)	15,853	12,197	28,050
CAPITAL PROJECT FUNDING			
Gas Tax/Measure "I"/Transfers		185,000	185,000
State Grants		-	-
Bond Proceeds		-	-
CAPITAL PROJECT SUBTOTAL	\$ -	\$ 185,000	\$ 185,000
TOTAL	\$ 4,026,293	\$ 3,282,571	\$ 7,308,864

Revenues are based on FY 2018-19 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



May 2018

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2018, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2018-19. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2018-19 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2018.**

Please Note: The prior year's city population estimates may be revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

MICHAEL COHEN
Director
By:

AMY M. COSTA
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2018-19 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2018-19	3.67

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2018-19 appropriation limit.

2018-19:

Per Capita Cost of Living Change = 3.67 percent
 Population Change = 0.78 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.67 + 100}{100} = 1.0367$

Population converted to a ratio: $\frac{0.78 + 100}{100} = 1.0078$

Calculation of factor for FY 2018-19: $1.0367 \times 1.0078 = 1.0448$

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2017 to January 1, 2018 and Total Population, January 1, 2018

County City	Percent Change 2017-2018	--- Population Minus Exclusions ---		Total Population
		1-1-17	1-1-18	1-1-2018
San Bernardino				
Adelanto	-0.01	34,599	34,597	35,293
Apple Valley	0.87	73,349	73,984	73,984
Barstow	0.42	23,917	24,018	24,411
Big Bear Lake	2.00	5,404	5,512	5,512
Chino	0.96	80,737	81,511	86,757
Chino Hills	4.61	79,498	83,159	83,159
Colton	0.45	53,482	53,724	53,724
Fontana	0.92	210,071	212,000	212,000
Grand Terrace	0.26	12,492	12,524	12,524
Hesperia	1.32	93,590	94,829	94,829
Highland	1.10	54,167	54,761	54,761
Loma Linda	0.24	23,805	23,862	23,946
Montclair	0.80	39,012	39,326	39,326
Needles	-0.12	5,183	5,177	5,177
Ontario	1.39	175,157	177,589	177,589
Rancho Cucamonga	0.79	175,282	176,671	176,671
Redlands	0.49	70,851	71,196	71,196
Rialto	0.55	106,455	107,041	107,041
San Bernardino	0.48	218,543	219,590	221,130
Twentynine Palms	3.13	17,746	18,301	27,046
Upland	0.10	76,937	77,017	77,017
Victorville	-0.20	120,214	119,971	123,701
Yucaipa	0.61	54,317	54,651	54,651
Yucca Valley	0.38	21,752	21,834	21,834
Unincorporated	1.02	300,728	303,791	311,659
County Total	0.91	2,127,288	2,146,636	2,174,938

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

FY2018-19 ADOPTED BUDGET SUMMARY



City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Category

	<u>General Fund</u>	<u>Development Impact Fees</u>	<u>Special Revenue Funds</u>
Revenues			
Property Tax	\$1,980,000	\$0	\$19,440
Residual Receipts - RPTTF	\$1,090,000	\$0	\$0
Proceeds from Sale of Property	\$80,000	\$0	\$0
Franchise Fees	\$524,300	\$0	\$0
Licenses, Fees & Permits	\$416,450	\$170,650	\$13,000
Sales Tax	\$770,000	\$0	\$193,000
Gas Tax	\$0	\$0	\$519,800
Intergovernmental Revenue/Grants	\$26,500	\$0	\$121,550
Charges for Services	\$136,600	\$0	\$0
Fines & Forfeitures	\$63,000	\$0	\$6,000
Miscellaneous	\$99,448	\$0	\$0
Use of Money & Property	\$27,000	\$0	\$3,000
Waste Water Receipts	\$300,000	\$0	\$0
Residual Receipts - Sr Ctr	\$60,000	\$0	\$0
Transfers In	<u>\$27,352</u>	<u>\$0</u>	<u>\$90,800</u>
Total Revenues	<u>\$5,600,650</u>	<u>\$170,650</u>	<u>\$966,590</u>
Expenditures			
Salaries	\$1,188,831	\$77,750	\$207,580
Benefits	\$724,690	\$22,660	\$78,400
Materials & Supplies	\$114,163	\$0	\$10,000
Professional/Contractual Services	\$3,375,190	\$0	\$449,800
Equipment	\$0	\$0	\$55,100
Lease of Facility/Equipment	\$8,000	\$0	\$0
Utilities	\$143,400	\$0	\$80,140
Capital Projects	\$0	\$130,000	\$40,000
Debt Service	\$0	\$0	\$0
Transfers Out	\$126,326	\$750,000	\$5,000
Overhead Cost Allocation	<u>(\$87,450)</u>	<u>\$0</u>	<u>\$87,450</u>
Total Expenditures	<u>\$5,593,150</u>	<u>\$980,410</u>	<u>\$1,013,470</u>
Impact to Fund Balance			
Revenues	\$5,600,650	\$170,650	\$966,590
Expenditures	<u>\$5,593,150</u>	<u>\$980,410</u>	<u>\$1,013,470</u>
Net - Increase to or (Use of) Fund Balance	<u>\$7,500</u>	<u>(\$809,760)</u>	<u>(\$46,880)</u>

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Category

	<u>Enterprise Fund</u>	<u>Grant Funds</u>	<u>Successor Agency</u>
Revenues			
Property Tax	\$0	\$0	\$2,065,200
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$430,036	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$240	\$0
Use of Money & Property	\$10,000	\$50	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$15,000</u>	<u>\$2,065,200</u>
Total Revenues	<u>\$10,000</u>	<u>\$445,326</u>	<u>\$4,130,400</u>
Expenditures			
Salaries	\$0	\$58,990	\$10,750
Benefits	\$0	\$21,570	\$3,170
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$10,000	\$359,266	\$1,811,680
Lease of Facility/Equipment	\$0	\$5,000	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$239,600
Transfers Out	\$0	\$0	\$2,065,200
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$10,000</u>	<u>\$444,826</u>	<u>\$4,130,400</u>
Impact to Fund Balance			
Revenues	\$10,000	\$445,326	\$4,130,400
Expenditures	<u>\$10,000</u>	<u>\$444,826</u>	<u>\$4,130,400</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$500</u>	<u>\$0</u>

City of Grand Terrace
FY 2018-19 Adopted Revenue & Expense Summary by Category

	<u>Capital Project</u> <u>Funds</u>	<u>Housing Successor</u> <u>Agency</u>	<u>TOTAL</u>
Revenues			
Property Tax	\$0	\$0	\$4,064,640
Residual Receipts - RPTTF	\$0	\$0	\$1,090,000
Proceeds from Sale of Property	\$0	\$0	\$80,000
Franchise Fees	\$0	\$0	\$524,300
Licenses, Fees & Permits	\$0	\$0	\$600,100
Sales Tax	\$0	\$0	\$963,000
Gas Tax	\$0	\$0	\$519,800
Intergovernmental Revenue/Grants	\$0	\$0	\$578,086
Charges for Services	\$0	\$0	\$136,600
Fines & Forfeitures	\$0	\$0	\$69,000
Miscellaneous	\$0	\$50,000	\$149,688
Use of Money & Property	\$0	\$0	\$40,050
Waste Water Receipts	\$0	\$0	\$300,000
Residual Receipts - Sr Ctr	\$0	\$0	\$60,000
Transfers In	<u>\$750,526</u>	<u>\$0</u>	<u>\$2,948,878</u>
Total Revenues	<u>\$750,526</u>	<u>\$50,000</u>	<u>\$12,124,142</u>
Expenditures			
Salaries	\$0	\$13,760	\$1,557,661
Benefits	\$0	\$6,310	\$856,800
Materials & Supplies	\$0	\$0	\$124,163
Professional/Contractual Services	\$0	\$8,070	\$6,014,006
Lease of Facility/Equipment	\$0	\$0	\$60,100
Utilities	\$0	\$0	\$8,000
Utilities	\$0	\$180	\$223,720
Capital Projects	\$700,000	\$0	\$870,000
Debt Service	\$0	\$0	\$239,600
Transfers Out	\$2,352	\$0	\$2,948,878
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$702,352</u>	<u>\$28,320</u>	<u>\$12,902,928</u>
Impact to Fund Balance			
Revenues	\$750,526	\$50,000	\$12,124,142
Expenditures	<u>\$702,352</u>	<u>\$28,320</u>	<u>\$12,902,928</u>
Net - Increase to or (Use of) Fund Balance	<u>\$48,174</u>	<u>\$21,680</u>	<u>(\$778,786)</u>

FY2019-20 ADOPTED BUDGET SUMMARY



City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Category

	<u>General Fund</u>	<u>Development Impact Fees</u>	<u>Special Revenue Funds</u>
Revenues			
Property Tax	\$2,030,250	\$0	\$19,440
Residual Receipts - RPTTF	\$1,173,400	\$0	\$0
Proceeds from Sale of Property	\$80,000	\$0	\$0
Franchise Fees	\$534,790	\$0	\$0
Licenses, Fees & Permits	\$421,380	\$150,650	\$13,000
Sales Tax	\$785,400	\$0	\$193,000
Gas Tax	\$0	\$0	\$519,800
Intergovernmental Revenue/Grants	\$26,500	\$0	\$121,550
Charges for Services	\$142,800	\$0	\$0
Fines & Forfeitures	\$63,000	\$0	\$6,000
Miscellaneous	\$60,148	\$0	\$0
Use of Money & Property	\$27,000	\$0	\$3,000
Waste Water Receipts	\$300,000	\$0	\$0
Residual Receipts - Sr Ctr	\$60,000	\$0	\$0
Transfers In	<u>\$25,000</u>	<u>\$0</u>	<u>\$90,800</u>
Total Revenues	<u>\$5,729,668</u>	<u>\$150,650</u>	<u>\$966,590</u>
Expenditures			
Salaries	\$1,199,281	\$77,750	\$207,580
Benefits	\$795,690	\$22,660	\$78,400
Materials & Supplies	\$120,713	\$0	\$10,000
Professional/Contractual Services	\$3,415,320	\$0	\$449,800
Equipment	\$0	\$0	\$0
Lease of Facility/Equipment	\$8,000	\$0	\$0
Utilities	\$145,000	\$0	\$80,140
Capital Projects	\$0	\$150,000	\$40,000
Debt Service	\$0	\$0	\$0
Transfers Out	\$125,800	\$545,000	\$5,000
Overhead Cost Allocation	<u>(\$84,950)</u>	<u>\$0</u>	<u>\$84,950</u>
Total Expenditures	<u>\$5,724,854</u>	<u>\$795,410</u>	<u>\$955,870</u>
Impact to Fund Balance			
Revenues	\$5,729,668	\$150,650	\$966,590
Expenditures	<u>\$5,724,854</u>	<u>\$795,410</u>	<u>\$955,870</u>
Net - Increase to or (Use of) Fund Balance	<u>\$4,814</u>	<u>(\$644,760)</u>	<u>\$10,720</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Category

	<u>Enterprise Fund</u>	<u>Grant Funds</u>	<u>Successor Agency</u>
Revenues			
Property Tax	\$0	\$0	\$2,065,200
Residual Receipts - RPTTF	\$0	\$0	\$0
Proceeds from Sale of Property	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0
Licenses, Fees & Permits	\$0	\$0	\$0
Sales Tax	\$0	\$0	\$0
Gas Tax	\$0	\$0	\$0
Intergovernmental Revenue/Grants	\$0	\$360,036	\$0
Charges for Services	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
Miscellaneous	\$0	\$240	\$0
Use of Money & Property	\$10,000	\$50	\$0
Waste Water Receipts	\$0	\$0	\$0
Residual Receipts - Sr Ctr	\$0	\$0	\$0
Transfers In	<u>\$0</u>	<u>\$15,000</u>	<u>\$2,065,200</u>
Total Revenues	<u>\$10,000</u>	<u>\$375,326</u>	<u>\$4,130,400</u>
Expenditures			
Salaries	\$0	\$58,990	\$10,750
Benefits	\$0	\$21,570	\$3,170
Materials & Supplies	\$0	\$0	\$0
Professional/Contractual Services	\$10,000	\$289,266	\$1,811,680
Lease of Facility/Equipment	\$0	\$5,000	\$0
Utilities	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0
Debt Service	\$0	\$0	\$239,600
Transfers Out	\$0	\$0	\$2,065,200
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$10,000</u>	<u>\$374,826</u>	<u>\$4,130,400</u>
Impact to Fund Balance			
Revenues	\$10,000	\$375,326	\$4,130,400
Expenditures	<u>\$10,000</u>	<u>\$374,826</u>	<u>\$4,130,400</u>
Net - Increase to or (Use of) Fund Balance	<u>\$0</u>	<u>\$500</u>	<u>\$0</u>

City of Grand Terrace
FY 2019-20 Adopted Revenue & Expense Summary by Category

	<u>Capital Project</u> <u>Funds</u>	<u>Housing Successor</u> <u>Agency</u>	<u>TOTAL</u>
Revenues			
Property Tax	\$0	\$0	\$4,114,890
Residual Receipts - RPTTF	\$0	\$0	\$1,173,400
Proceeds from Sale of Property	\$0	\$0	\$80,000
Franchise Fees	\$0	\$0	\$534,790
Licenses, Fees & Permits	\$0	\$0	\$585,030
Sales Tax	\$0	\$0	\$978,400
Gas Tax	\$0	\$0	\$519,800
Intergovernmental Revenue/Grants	\$0	\$0	\$508,086
Charges for Services	\$0	\$0	\$142,800
Fines & Forfeitures	\$0	\$0	\$69,000
Miscellaneous	\$0	\$50,000	\$110,388
Use of Money & Property	\$0	\$0	\$40,050
Waste Water Receipts	\$0	\$0	\$300,000
Residual Receipts - Sr Ctr	\$0	\$0	\$60,000
Transfers In	<u>\$545,000</u>	<u>\$0</u>	<u>\$2,741,000</u>
Total Revenues	<u>\$545,000</u>	<u>\$50,000</u>	<u>\$11,957,634</u>
Expenditures			
Salaries	\$0	\$13,760	\$1,568,111
Benefits	\$0	\$6,310	\$927,800
Materials & Supplies	\$0	\$0	\$130,713
Professional/Contractual Services	\$0	\$8,070	\$5,984,136
Lease of Facility/Equipment	\$0	\$0	\$5,000
Utilities	\$0	\$0	\$8,000
Utilities	\$0	\$180	\$225,320
Capital Projects	\$620,000	\$0	\$810,000
Debt Service	\$0	\$0	\$239,600
Transfers Out	\$0	\$0	\$2,741,000
Overhead Cost Allocation	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$620,000</u>	<u>\$28,320</u>	<u>\$12,639,680</u>
Impact to Fund Balance			
Revenues	\$545,000	\$50,000	\$11,957,634
Expenditures	<u>\$620,000</u>	<u>\$28,320</u>	<u>\$12,639,680</u>
Net - Increase to or (Use of) Fund Balance	<u>(\$75,000)</u>	<u>\$21,680</u>	<u>(\$682,046)</u>

GLOSSARY OF TERMS



This page left intentionally blank.



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 Community Development Block Grant (CDBG) program is a flexible program that provides communities with resources to address a wide range of unique community development needs. Beginning in 1974, the CDBG program is one of the longest continuously run programs at HUD.

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 (CUP)

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.

City of Grand Terrace Glossary of Terms

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.

Encroachment Permit

An Encroachment Permit is generally required to ensure that any work that occurs on public streets and sidewalks is performed according to current construction standards.

The purpose of an encroachment permit is to provide the City oversight concerning the safe and orderly use, operation, construction or placement of objects in the public right-of-way.

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.

Generally Accepted Accounting Principles (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.

City of Grand Terrace Glossary of Terms

Government Finance Officers Association (GFOA)

The association identifies specific policies and procedures that contribute to improved government management. They aim to promote and facilitate positive change or recognize excellence rather than merely to codify current accepted practice. Best practices are applicable to all governments (both large and small). GFOA's recommended general fund reserve be two months of operating revenues or expenditures.

Oversight Board

Each successor agency has an oversight board. The oversight board is a seven member board established by ABX1 26 to oversee the successor agency in its efforts to wind down the former redevelopment agency's operations. Certain successor agency actions are subject to oversight board approval, including the Recognized Obligation Payment Schedule ("ROPS").

The oversight board is also required to direct the successor agency to carry out specific tasks, including the disposal of former redevelopment agency assets and properties, the transfer of affordable housing responsibilities to the entity that assumes those responsibilities, and the termination or renegotiation of outstanding agreements, if that would be in the best interests of the taxing entities.

Oversight boards have a fiduciary responsibility to holders of enforceable obligations and the taxing entities that benefit from the distribution of property tax and other revenues. Oversight board members are appointed by governmental entities located in the city, county or city and county that created the former redevelopment agency, including, the county board of supervisors, the mayor of the city, the largest special district (determined by property tax share), the county superintendent of education or county board of education, and the Chancellor of California Community Colleges. The oversight board also includes one member of the public appointed by the county board of supervisors and one member representing the employees of the former redevelopment agency appointed by the mayor from the recognized employee organization representing the largest number of former redevelopment agency employees employed by the successor agency at that time.

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.

Redevelopment Property Tax Trust Fund (RPTTF)

Under this ABX1 26, revenues that would have been distributed to redevelopment agencies (RDA) prior to their dissolution will instead be deposited by County Auditors into a Redevelopment Property Tax Trust Funds (RPTTF) created in the County Treasury for each dissolved RDA. The County Auditor administers the RPTTF and disburses twice annually from this fund pass-through payments to affected taxing entities, an amount equal to the total of obligation payments that are required to be paid from tax increment as denoted on the Recognized Obligation Payment Schedule to Recognized Obligation Retirement Funds (RORF) established in the treasury of the Successor Agencies, and various allowed administrative fees and allowances. Any remaining balance is then distributed by the County Auditor back to affected taxing entities under a prescribed method that accounts for pass-through payments.

City of Grand Terrace Glossary of Terms

Recognized Obligation Payment Schedule (ROPS)

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.

Successor Agency

A successor agency is an entity that is designated by ABX1 26 to serve as the successor to the dissolved redevelopment agency. In that capacity, the successor agency has all authority, rights, powers, duties and obligations previously vested with the former redevelopment agencies that were not repealed by ABX1 26.

The successor agency is charged, generally, with carrying out the enforceable obligations of the former redevelopment agency, repaying outstanding debts of the former redevelopment agency, and disposing of the former redevelopment agency's non-housing property and assets. The city, county, or city and county that authorized the creation of the redevelopment agency is the successor agency, unless that entity affirmatively decided by resolution not to serve as the successor agency.

Unfunded Accrued Liability (UAL)

A pension plan requires contributions both to fund benefits currently being accrued (normal cost) and to eliminate any shortfall between plan assets and accrued liabilities (called unfunded accrued liability). The unfunded accrued liability (UAL) comes about because past assumptions have not been met.

Essentially, the UAL is the amount of retirement that is owed to an employee in future years that exceed current assets and their projected growth.

Annual payment on the UAL is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date.

The Unfunded Accrued Liability (UAL) obligation represents the market value of the assets minus the discounted value of the future liabilities. When a plan or pool's Market Value of Assets is less than the Actuarial Accrued Liability, the difference is the plan or pool's UAL. An unfunded liability results in the City paying contributions in excess of the normal cost or the employer Unfunded Accrued Liability (UAL) annual contribution amount.

The UAL is amortized over a period of time based on CalPERS amortization policies. The City's annual UAL contribution payment calculated by CalPERS is designed to pay down the UAL principal and interest over that amortization period (currently 30 years).

City of Grand Terrace Glossary of Terms

The 2016 CalPERS Actuarial Valuation (used to calculate 2018 required contributions) for the Miscellaneous Plan – Tier I is projecting a UAL of \$4.8m (\$14.2m of Entry Age Normal Accrued Liability minus \$9.4m of Present Market Value). The City is currently on the 30-year amortization schedule shown in the table below.

CALPERS ACTUARIAL VALUATION - June 30, 2016						
MISCELLANEOUS PLAN (TIER I) OF THE CITY OF GRAND TERRACE						
30-Year Amortization Schedule and Alternatives						
Date	<u>Current Schedule</u>		<u>Alternate Schedules</u>		<u>15-year Amortization</u>	
	<u>30-year Amortization</u>		<u>20-year Amortization</u>			
	Balance	Payment	Balance	Payment	Balance	Payment
6/30/2018	\$4,845,872	\$381,639	\$4,845,872	\$362,241	\$4,845,872	\$440,760
6/30/2019	\$4,807,794	\$433,768	\$4,827,894	\$373,108	\$4,746,530	\$453,983
6/30/2020	\$4,712,889	\$469,225	\$4,797,329	\$384,301	\$4,626,161	\$467,603
6/30/2021	\$4,574,244	\$507,081	\$4,752,911	\$395,830	\$4,482,802	\$481,631
6/30/2022	\$4,386,148	\$538,042	\$4,693,272	\$407,705	\$4,314,333	\$496,080
6/30/2023	\$4,152,097	\$379,535	\$4,616,928	\$419,937	\$4,118,468	\$510,962
6/30/2024	\$4,065,033	\$390,921	\$4,522,280	\$432,535	\$3,892,737	\$526,291
6/30/2025	\$3,959,748	\$402,649	\$4,407,598	\$445,511	\$3,634,473	\$542,080
6/30/2026	\$3,834,547	\$414,729	\$4,271,011	\$458,876	\$3,340,803	\$558,342
6/30/2027	\$3,687,595	\$427,170	\$4,110,502	\$472,642	\$3,008,622	\$575,092
6/30/2028	\$3,516,913	\$439,986	\$3,923,891	\$486,822	\$2,634,587	\$592,345
6/30/2029	\$3,320,364	\$453,185	\$3,708,824	\$501,426	\$2,215,088	\$610,115
6/30/2030	\$3,095,642	\$466,781	\$3,462,763	\$516,469	\$1,746,238	\$628,419
6/30/2031	\$2,840,259	\$480,784	\$3,182,966	\$531,963	\$1,223,843	\$647,271
6/30/2032	\$2,551,530	\$474,802	\$2,866,480	\$547,922	\$643,387	\$666,690
6/30/2033	\$2,247,707	\$468,028	\$2,510,115	\$564,360		
6/30/2034	\$1,928,496	\$452,725	\$2,110,436	\$581,290		
6/30/2035	\$1,601,600	\$436,083	\$1,663,737	\$598,729		
6/30/2036	\$1,267,841	\$196,871	\$1,166,023	\$616,691		
6/30/2037	\$1,157,343	\$194,369	\$612,990	\$635,192		
6/30/2038	\$1,041,288	\$191,539				
6/30/2039	\$919,607	\$197,285				
6/30/2040	\$782,997	\$203,204				
6/30/2041	\$630,179	\$173,104				
6/30/2042	\$497,281	\$169,669				
6/30/2043	\$358,141	\$149,607				
6/30/2044	\$229,528	\$108,354				
6/30/2045	\$134,178	\$64,491				
6/30/2046	\$77,247	\$59,860				
6/30/2047	\$20,916	\$21,674				
Totals		\$9,747,159		\$9,733,551		\$8,197,663
Interest Paid		\$4,901,287		\$4,887,679		\$3,351,792
Estimated Savings				\$13,609		\$1,549,497

This page left intentionally blank.

