



Copyright Milliken Museum

Bank of Los Banos Prv 1900s



Copyright Milliken Museum

Train Depot Early 1900's



Copyright Milliken Museum

Bank of Italy

City of Los Banos



Copyright Milliken Museum

I Street Looking West from 7th St.



City Hall—Built in 1930



Copyright Milliken Museum

Miller & Lux Department Store 1895



Intersection of 4th & I St in 1915



Copyright Milliken Museum

I Street Looking West from 7th St.

Adopted Budget 2014-2015





City of
Los Banos
At the Crossroads of California

2014-2015 Adopted Budget

City Council

Mayor..... Michael Villalta
 Mayor Pro Tem..... Deborah Lewis
 Council Member..... Tom Faria
 Council Member..... Elizabeth Stonegrove
 Council Member..... Scott Silveira

City Manager

Steve Carrigan

City of Los Banos
 520 J Street, Los Banos, CA 93635
 Phone: (209) 827-7000 Fax: (209) 827-7006
www.losbanos.org

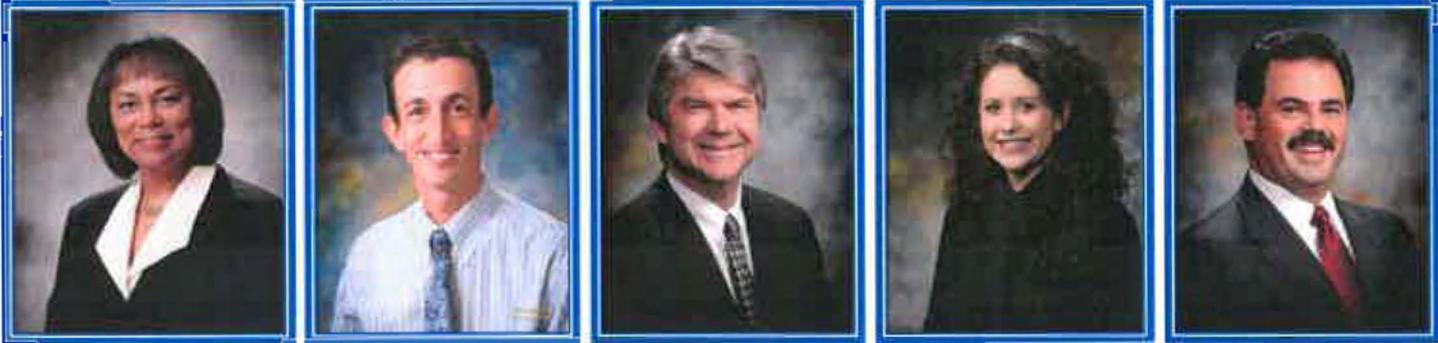
Prepared By: Finance Department

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CITY OF LOS BANOS

ORGANIZATION CHART

Citizens of Los Banos



Mayor Pro Tem Deborah Lewis	Council Member Scott Silveira	Mayor Michael Villalta	Council Member Elizabeth Stonegrove	Council Member Tom Faria
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City Clerk Lucy Mallonee	City Treasurer Martha Brazil
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City Manager
Steve Carrigan

City Attorney
William A. Vaughn

Planning Commission	Tree Commission
Airport Advisory Commission	Economic Development Advisory Commission
Traffic Safety Committee	Parks & Recreation Commission

Human Resources Director Lucy Mallonee	Fire Chief Chet Quintini	Public Works Director/City Engineer Mark Fachin	Finance Director Sonya Williams	Police Chief Gary Brizzee	Community & Economic Development	IT Director Rick Spalding
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2014-2015 Adopted Budget
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City of
Los Banos
At the Crossroads of California

June 18, 2014

Honorable Mayor and Members of the City Council
City of Los Banos

SUBJECT: Adopted Budget for 2014-2015 Fiscal Year

Honorable Mayor and Members of the City Council:

The 2014-2015 adopted budget for the City of Los Banos is presented to you with pride in the collective efforts of each Department Head and as well as all City employees in the development of this document.

The City conducted a Council budget study session on May 27, 2014 at 5:00 p.m. A public hearing is scheduled for June 18, 2014. This budget represents the City's determination to continue working towards the goal of achieving the best for our citizens, providing core services and utilizing tax revenues in the most efficient and effective manner possible.

After several years of fiscal challenges and painful decisions which impacted services and our workforce we are seeing a slight recovery. This budget represents a transition between current fiscal realities and optimism for the future. The 2014-2015 budget is fiscally responsible and takes important strides toward meeting the City's financial goals.

Budget Overview

Although the City has seen positive signs of improvement, there remains the effort to "hold the line" when it comes to expenditures. The General Fund budget deficit for fiscal year 2014-2015 is \$194,000. The following factors have contributed to this deficit:

- Salary steps have been reinstated
- Increase in health insurance premiums
- Increase in workers' compensation insurance
- Increase in property insurance

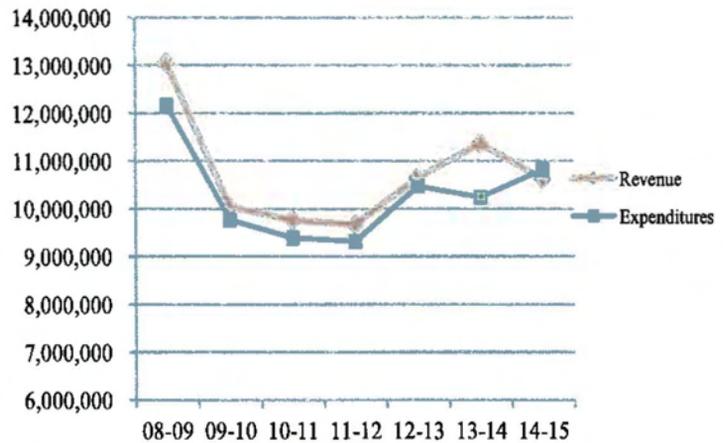
Even with the challenges we face the budget addresses the major goals and priorities identified by Council for the coming fiscal year. Overall, the City maintains a \$36.8 million dollar budget for fiscal year 2014-2015. The City's General Fund revenues are estimated at \$10.6 million, as property taxes are estimated to increase 2% and sales tax revenues are also anticipated to increase by 2%. The requested expenditures are \$10.8 million maintaining an operating reserve of \$6.7 million.

The graph below displays the gap between revenues and expenditures in the 2014-2015 fiscal year:

General Fund Revenues vs Expenditures

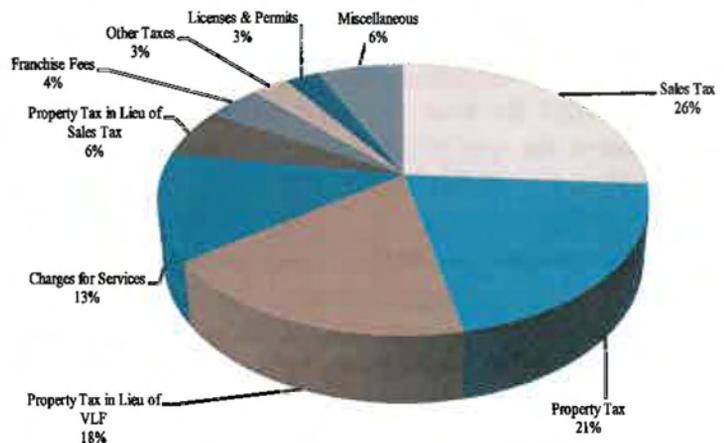
FY	Revenue	Expenditures
08-09	13,060,329	12,168,358
09-10	10,040,317	9,768,573
10-11	9,765,833	9,392,696
11-12	9,672,015	9,316,835
12-13	10,649,996	10,473,958 *
13-14	11,369,015	10,245,338
14-15	10,622,226	10,816,047

* FY 12-13 Expenditures do not include payoff of debt for the 1993 COP and 2002 Land Lease Bond.



FY 2014-2015 General Fund Revenues

Sales Tax	\$2,773,083
Property Tax	\$2,193,913
Property Tax in Lieu of VLF	\$1,927,920
Charges for Services	\$1,344,441
Property Tax in Lieu of Sales Tax	\$625,000
Franchise Fees	\$450,000
Other Taxes	\$300,000
Licenses & Permits	\$288,500
Miscellaneous	\$719,369
TOTAL	\$10,622,226

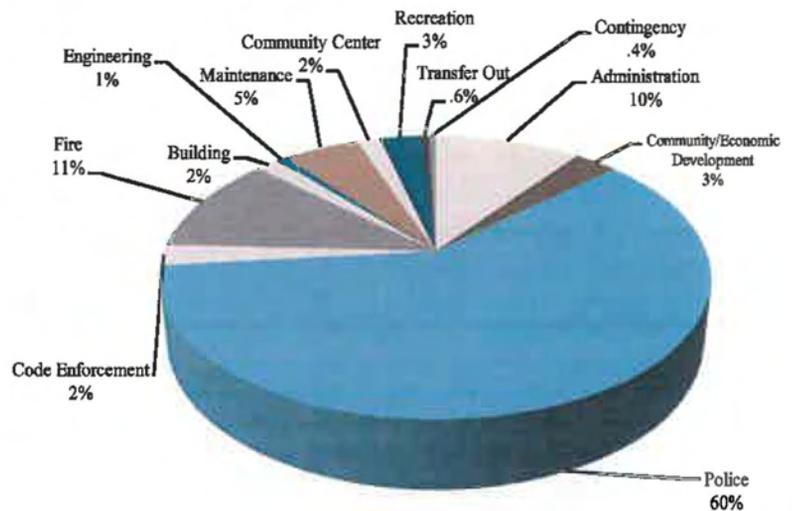


Revenue projections are estimated using historical information, data collected from the State, County, and consultants. City staff continues to conservatively project revenues as uncertainties remain; such as impacts we may face with the current drought conditions. The City's top General Fund revenue is Sales Tax. This revenue source makes up 26% of the General Fund. The second largest revenue is Property Tax which makes up 21% of the General Fund.

An increase in revenues for fiscal year 2013-2014 can be attributed to one-time revenues of approximately \$623,000. The sources of these revenues are from the dissolution of the Los Banos Redevelopment Agency and a reimbursement from the County of Merced property tax administrative fees. It is important to keep in mind that these are non-recurring revenues. This funding has been assigned for development projects throughout the City. Such projects may consist of relocating the airport, establishing an industrial park, hospital, police station, and the construction of restrooms in City parks.

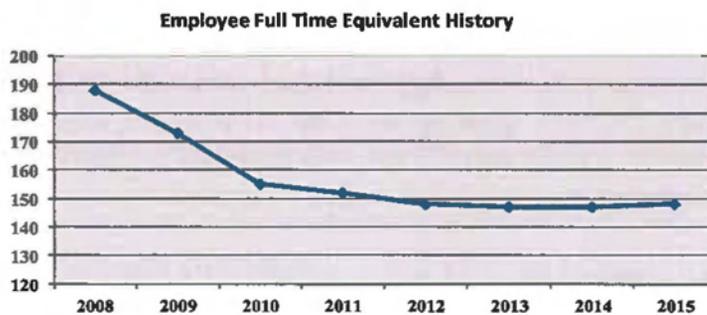
FY 2014-2015 General Fund Expenditures

Administration	\$1,109,208
Community/Economic Dev.	\$324,231
Police	\$6,503,575
Code Enforcement	\$254,884
Fire	\$1,203,834
Building	\$175,874
Engineering	\$67,334
Maintenance	\$585,693
Community Center	\$173,154
Recreation	\$309,693
Transfer Out	\$58,567
Contingency	\$50,000
TOTAL	\$10,816,047



The General Fund represents 29% of the City's operating budget. Public Safety accounts for the largest portion of the General Fund with Police at 60% and Fire at 11% of the total budget. General Fund expenditures of \$10.8 million are up from \$10.2 million. One of the main reasons for the expenditure increase is personnel costs (salaries and benefits) which make up 89% of all General Fund expenditures. Employee givebacks, such as reinstatement of step increases and return of employees' 2.5% salary contribution toward benefit packages contributed to the increase in personnel costs. The City is extremely thankful to its employees for their willingness to help maintain the current level of service and achieve the City Council's objective of no further employee layoffs.

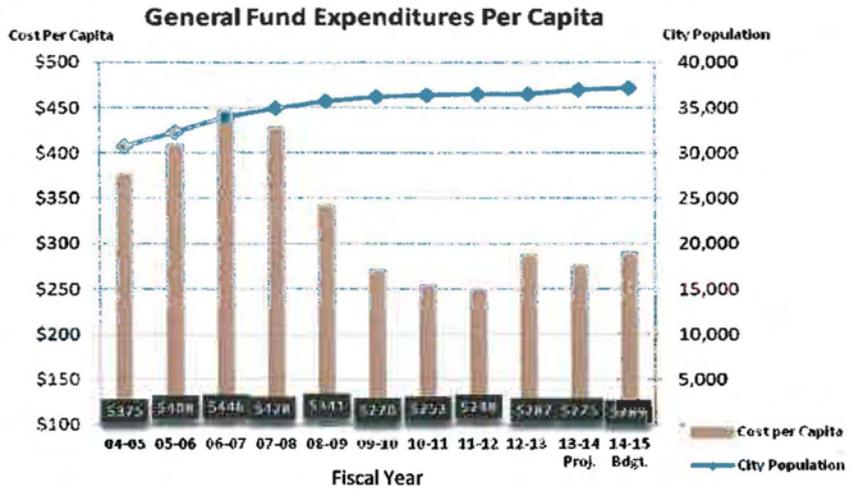
In addition, further cuts were made by not filling vacant positions not affecting core services. One (1) Police Officer position is funded this fiscal year. The graph below identifies a history of positions employed by the City:



Fiscal Year	# of Full-Time Employees
2008	188
2009	173
2010	155
2011	152
2012	148
2013	147
2014	147
2015	148

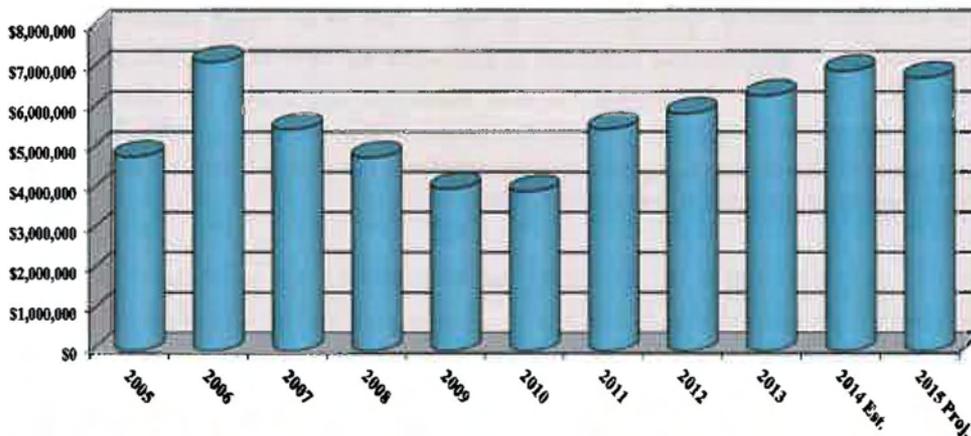
Health, property, workers' compensation, and liability insurance costs continue to have a substantial impact on our budget. Self-insurance costs through the Central San Joaquin Valley Risk Management Association (CSJVRMA) increased 10% in comparison with a 13% increase from the prior year for liability and workers' compensation coverage. Health insurance rates are anticipated to increase 10% effective January 1, 2015. Retirement rates with CalPERS are also projected to increase as CalPERS has adopted a 5 year plan to address changes in mortality, return on investment rates, and to ensure that the retirement plan is 100% funded in 30 years.

As illustrated in the chart to the right, drastic cuts were made to the General Fund in FY 08-09 to help through the economic recession, focusing mainly on core services. Employee givebacks and other funding sources such as Measure A were utilized to assist with the decline in revenues.



Operating Reserves

General Fund - Fund Balance 2005 – 2015



Even in this economic recession, at the end of 2014 the City was able to increase its fund balance to \$6.9 million from \$6.3 million in 2013. The General Fund’s ending fund balance at June 30, 2015 is estimated to be \$6.7 million that includes \$194,000 in deficit spending during the 2014-2015 fiscal year. The \$6.7 million will allow the City a 62% reserve to cover monthly operating costs when expenditures exceed revenues, as the City is required to wait for tax revenues from the County and the State.

The General Fund operating reserve is targeted at a 30% goal to safeguard the City and improve the ability to respond to emergency needs. This policy provides increased protection against uncertain dynamics associated with changes in the local economy. It is critical to maintain the General Fund operating reserve as the City does not receive its property tax revenue until late December. There are no current capital project reserves in the City’s General Fund.

Measure P/Measure A/Measure K

In November 2004, Los Banos' Measure P for 9-1-1, Fire protection, and Police Services was approved by 77.9% of local citizens. This measure provides a .5% sales tax for public safety in the City. Measure P is split equally into two funds, one for Police & one for Fire. Just like the General Fund Measure P has experienced reductions in revenues based upon the loss of retail sales and the reduction of purchases of large "ticket" items by citizens; however, the City is seeing a gradual increase in revenues. In November 2009, voters approved Measure A which modifies the Measure P expenditure plan to support Police and Fire personnel for five years. In November 2013, voters approved Measure K to extend Measure A's expenditure plan for seven additional years. During the 2014-2015 fiscal year the City will utilize these funds to pay for five Police Officers and one Fire Captain. This has helped the shortfall in the General Fund due to increased personnel costs and decreased revenues.

Community Facilities District (CFD)

Revenues received from the Community Facilities District (CFD) pay for additional Police and Fire personnel that cover newly annexed areas of the City. The assessed amount for the 2014-2015 fiscal year will be \$322.56 per unit which is a 2.242% increase from the prior year. The CFD funds are split into two funds between Police and Fire. With the personnel cost increases, the CFD for Fire was not able to sustain its existing personnel so half the salary of a Fire Engineer was transferred to minimize the subsidy from the General Fund.

Assessment Districts

The City has maintained residential subdivision landscape and lighting districts since 1988. Currently the City maintains eighteen districts with 75% of homes being in a district. Revenues received are assessed on the homeowner's annual property tax. The actual cost of maintenance the City provides to areas not included in landscaping and lighting assessment districts totals 35% for City parks and street landscapes. The City charges 65% of actual costs for personnel including equipment and vehicle usage in the districts. Because of the limitations to increase fees associated with the districts, several districts will carry over negative fund balances until the fees associated with the maintenance of these parks can cover the costs. The assessments for twelve districts have been approved to increase in the 2014-2015 fiscal year.

Grants

During the course of the past several years, the City has been successful in obtaining a number of specific purpose grants comprised of Federal and State funding. Grant funding helps alleviate significant economic impact. The City has been awarded funding for five electric cars, construction equipment, transportation projects, Police personnel, and Police equipment. This funding has provided opportunities for the City to acquire much needed equipment and maintain an essential level of service. The Police Department has been awarded grants to cover overtime costs and replacement of equipment through the AVOID DUI program and the Justice Assistance Grant (JAG). The Streets Department has been awarded grants for reconstruction of roads and replacement of equipment through the Congestion Mitigation and Air Quality (CMAQ) grant.

Enterprise Funds (Business-Type Funds)

The City maintains four business-type enterprise funds: Water, Wastewater, Solid Waste, and Airport. The goal of the City is for business-type funds to be self-sufficient.

A utility rate study was completed and approved in the 2011-2012 fiscal year. Rates were reviewed and designed to produce the minimum revenue necessary to cover projected operating costs, including direct operation expenses, regulatory requirements, contractually agreed-upon cost increases, bond repayment, and capital improvements. Therefore, rate increases are scheduled for five years in order to meet the City's community infrastructure needs.

Internal Service Funds

The City has three internal service funds: Fleet Maintenance; Information Technology; and Retirees' Medical Health.

The Fleet Maintenance fund oversees and maintains the City's fleet and equipment, not including the Fire Department. Due to their specialized fleet, the Fire department maintains their own fleet and equipment.

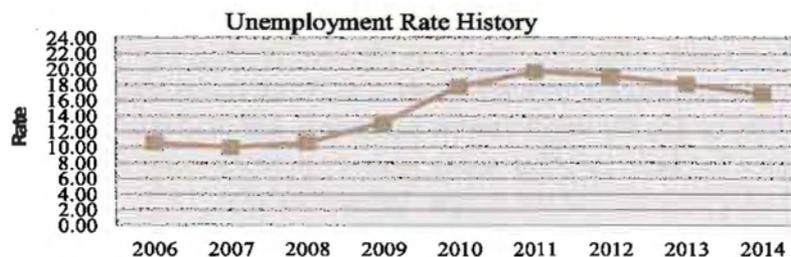
Information Technology (IT) is maintained by City staff. This department is funded by all City departments based on their use of IT services during the prior calendar year. The capital replacement is on an "as needed" basis.

The Retirees' Medical Health fund is another internal service fund that addresses the Government Accounting Standards Board (GASB) 45. Retirees' Medical Health is currently funded on a thirty year plan to fully fund the cost of the required benefit for retired employees and dependants.

The Economy

Critical to any budget planning are the current economic conditions and outlook for the Nation, the State, and the City. The local economy has presented significant challenges to the City of Los Banos during the past several years. California's and the San Joaquin Valley's economic recovery is trying to gain traction along with the nation, despite the unemployment rate problem. California's unemployment rate is currently 7.3%; locally we're experiencing a 16.8% unemployment rate. The return of job growth is essential to generate a self-reinforcing recovery to our economy.

Year	Unemployment Rate
2006	10.60
2007	10.00
2008	10.60
2009	13.20
2010	17.80
2011	19.70
2012	19.20
2013	18.10
2014	16.80



According to the Department of Finance (DOF), our population grew by .44% for a total of 37,168 citizens as of January 2014. The consumer price index for 2014 is 2.2% based on the San Jose / San Francisco / Oakland index in comparison with the National level at 2.0%.

Strategic Plan

The City has remained focused in managing expenditures and monitoring revenues. It is with diligence and tenacity that the City strives to meet future goals of economic expansion and fiscal sustainability. City staff priorities as directed by City Council include:

1. Return five (5) Police Officers and one (1) Fire Captain to the General Fund from Measure K;
2. Fund unfunded employee positions; and,
3. Continue reinvestment in City employees.

Along with these top priorities, the City also focuses on maintaining public safety, sustaining an operating reserve, and managing the structural deficit in the General Fund.

Conclusion

The economic situation of the past several fiscal years has forced the City to face challenging budgets. With the City's leadership and dedicated staff, the City has embraced those challenges and developed new and innovative ways to achieve savings and create efficiencies. This has enabled the organization to weather the storm without severely reducing services to the public or adversely affecting the community. The City has been able to maintain a healthy reserve, thanks in large part to City employees who gave back to the organization. As the economy improves, the City of Los Banos is well positioned to meet the new challenges and opportunities that lie ahead. Los Banos is a City that is healthy not wealthy and looks forward to the future with optimism and enthusiasm.

I would like to thank the employees of the City of Los Banos for their hard work and ongoing dedication. I would also like to thank the City Council for their effective policy leadership and support as we work together to ensure our community continues in prominence as one of the safest, healthiest, and culturally richest cities in the region. Working together, we will continue our commitment to ensure public resources are managed prudently and wisely and strive to make our City economically sound.

Respectfully,



Steve Carrigan
City Manager

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City of
Los Banos
At the Crossroads of California

MISSION STATEMENT

The City of Los Banos is committed to providing excellent services and enhancing the community's quality of life.

FUTURE GOALS

Return Public Safety personnel to the General Fund from Measure K

Fund unfunded employee positions

Continue to reinvest in City employees

Maintain Public Safety

Sustain an operating reserve

Manage the structural deficit in the General Fund

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award Fiscal Year 2014

Presented to the

City of Los Banos

For meeting the criteria established to achieve the Operating Budget Excellence Award.

February 11, 2014



A handwritten signature in black ink, appearing to read "Pauline Marx".

***Pauline Marx
CSMFO President***

A handwritten signature in black ink, appearing to read "Ken Brown".

***Ken Brown, Chair
Professional Standards and
Recognition Committee***

Dedicated Excellence in Municipal Financial Reporting

Gann Appropriation Limit

In November 1979, the California voters passed Proposition 4 (Article XIII B - "Gann Limit"), which placed a spending limit on the State and local governments. According to the Revenue and Taxation Code, Section 7910, each local government must establish its appropriations limit by Resolution each year at a regularly scheduled meeting or a noticed special meeting.

This year is the thirty fifth year in which the appropriation limit has been in effect. The City's actual budget subject to limitation is \$11.18 million. This means that the City has an additional \$27.24 million which could legally be appropriated. The annual adjustments to the spending limit were liberalized by Proposition 111 to be more closely linked to the rate of economic growth.

The provisions provide for the California per-capita personal income growth (a 1.0073% increase) or growth in non-residential property assessed valuation, whichever is higher. Non-residential construction for Merced County is not currently available.

Cities can choose to use the rate of "change in population" either within the City (a 1.0044% increase for the City of Los Banos) or the County (a 1.0096% increase for the County of Merced), whichever is higher.

Revenue

Article XIII B defines proceeds of taxes to include (1) tax revenues, (2) investment earnings on tax proceeds, and (3) fees and charges in excess of the cost of providing the specific service for which they are intended and/or imposed. Appropriations financed by other forms of revenues--such as charges, licenses, fees, proceeds of asset sales, and settlement funds--are not subject to the limit. Below illustrates the revenues the City receives:

Resources:	2014-15 FY Appropriation Limitation		
	Total	Not Subject	Subject
Proceeds of Taxes:			
Property Tax	2,193,913		2,193,913
Property Tax in lieu of VLF & Sales	2,552,920		2,552,920
Sales Tax	2,646,583		2,646,583
Special Taxes -PS Augmentation	2,347,652		2,347,652
Special Tax - CFD 2002-01	752,074		752,074
State Subventions (VLF, HOPTR)	4,000		4,000
Transient Occupancy Tax TOT	235,000		235,000
Franchise Fees	450,000		450,000
Total Proceeds of Taxes:	11,182,142	-	11,182,142
Non-proceeds of Taxes:			
General fund not tax proceeds	2,539,810	2,539,810	
Special Revenue Funds	4,142,848	4,142,848	
Capital Project Funds	50,550	50,550	
Debt Service Funds	0	0	
Enterprise Funds	18,126,537	18,126,537	
Internal Service Funds	2,379,613	2,379,613	
Total Proceeds of Non-Taxes:	27,239,358	27,239,358	-
Total of All Resources:	38,421,500	27,239,358	11,182,142
Maximum Allowable appropriations subject to limitations 2014-15 FY			69,774,549
Balance Under Article XIII B Limit:			58,592,407

Currently the City is only at 16% of its limitation and therefore will not be impacted by the appropriation limit.

Exhibit A

City of Los Banos
GANN APPROPRIATION LIMITATION
Fiscal Year 2014-2015

FY 2013-2014 Appropriation Limit **\$69,268,886**

A. Change in California Per Capital Cost of Living
(converted to a ratio) 0.9977

B. Greater of the Change in population
(converted to a ratio)

City of Los Banos	1.0044	
County of Merced	1.0096	1.0096

Adjustment factor (A multiplied by B) 1.0073

FY 2014-2015 Appropriations Limit **\$69,774,549**

City of Los Banos Tax Appropriation Limit - 10 Years		
FY	City Population	Limit
2014-2015	37,168	\$69,774,549
2013-2014	37,017	\$69,268,886
2012-2013	36,546	\$65,286,415
2011-2012	36,525	\$62,570,841
2010-2011	36,421	\$60,014,235
2009-2010	36,198	\$60,990,076
2008-2009	36,052	\$59,788,331
2007-2008	35,211	\$55,725,912
2006-2007	34,223	\$51,612,403
2005-2006	32,380	\$47,233,828
2004-2005	32,310	\$42,819,171

Fiscal Policies

1. REVENUE

- A. The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation.
- B. The City will estimate revenues using an objective, analytical process; in the case of uncertainty, conservative projections will be utilized.
- C. The City will fund all current expenditures from current revenues and available fund balance, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
- D. Development process costs and related administrative expenses will be offset by development fees.
- E. City staff will provide monthly reports to the City Council which compare and analyze year-to-date actual revenues and expenditures to budget.

2. RESERVES & DESIGNATIONS

Purpose

- A. The City of Los Banos commits to target the minimum level necessary to maintain the City's credit worthiness and to adequately provide for economic uncertainties, local disasters or catastrophes, future debt or capital obligations, cash flow requirements and legal requirements.
- B. The City shall maintain unappropriated fund balance or working capital in the General Fund, Water, Wastewater, and Solid Waste operating funds.

Policy

- C. General Fund – The City shall make every effort to keep a minimum reserve level of 30% of the General Fund projected expenditures for the current year. The 30% minimum reserve level includes non-recurring emergencies and economic uncertainty.
- D. Water, Wastewater, and Solid Waste Operating Funds - The City shall make every effort to keep a minimum reserve of the appropriated operating budget for each of these enterprise operating funds.
- E. Liability Program – The City shall make every effort to minimize its risk. The City is a member of Central San Joaquin Valley Risk Management Authority which maintains a pooled coverage program for workers compensation, liability, auto-physical damage, property, and errors and omissions insurance. Under the pooled liability program, expected claims are actuarially determined and deposited with the Authority along with all estimated operating costs.
- F. Other reserves; such as for cash flow needs or anticipated costs for service enhancements, will be established each fiscal year as needed.

Fiscal Policies (continued)

3. CASH MANAGEMENT

- A. Investments and cash management will be the responsibility of the Finance Department.
- B. In accordance with Section 53646 of the Government Code, the City Council will review and update annually, a specific investment policy. The primary purpose of this policy is to set forth the City's investment philosophy and objectives. The City's investment objectives are, in order of priority: 1) safety, 2) liquidity, and 3) yield. The policy also specifically outlines authorized investments, the acceptable percentages and maximum maturities allowed for each investment instrument and criteria used to determine qualified depositories/dealers.
- C. The City invests all idle cash as determined by analysis of anticipated cash flow needs. Specific emphasis will be placed on future cash requirements when selecting maturity dates to avoid forced liquidations and the potential corresponding loss of investment earnings.
- D. In order to maximize yields from the overall portfolio, the City will consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with generally accepted accounting principles.
- E. The City Treasurer will generate a quarterly report to the City Council in conformance with all State laws and City investment policy requirements.
- F. The City's independent auditors, in conjunction with their annual audit, will audit cash and investment balances in conformance with generally accepted accounting principles.

4. BUDGET

- A. The City of Los Banos's Budget will be developed on an annual basis. Appropriations for each year will be approved by the City Council.
- B. The City's Budget Document will work towards developing selected performance measures to better describe the workload of the different City programs, to gauge our effectiveness in providing services, and to ultimately be able to compare the City's overall performance with other like agencies.
- C. The City will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.
- D. The legal level of control is established as follows: The City Manager has the authority to transfer between line items within an activity to facilitate the functions of the activity in accordance with the directions, goals and policies of the City Council. The City Manager is authorized to transfer appropriations within an activity budget to facilitate the functions of that activity in accordance with the directions, goals and policies of the City Council. A transfer of appropriations between activities, additional appropriations, new programs, or new appropriations requires the authorization of the City Council.
- E. A mid-year budget report will be presented to Council in March each fiscal year.
- F. Budget Adjustments will be presented to Council throughout the year as necessary.

Fiscal Policies *(continued)*

5. COST ACCOUNTING

When feasible, costs will be charged directly to the appropriate fund and department. Costs for internal services such as vehicle maintenance, technology, and retiree health will be charged to the end user using the most appropriate allocation method (number of vehicles, computers, employees, etc.).

To ensure that appropriate fees for services and cost recovery level goals are being met, the City will conduct cost of services review on a regular basis.

6. ACCOUNTING BASIS

The City of Los Banos utilizes a modified accrual basis of accounting for its General Fund and other governmental-type funds. Revenues are recognized when they are available to finance expenditures of the current period and that expenditures are recognized when the payment is due. The accrual type accounting is utilized for the City's proprietary funds. Under this method, revenues are recognized when earned and expenditures are recorded at the time liabilities are incurred.

7. DEBT

Purpose

- A. To define the role of debt in the City's total financial strategy and to avoid using debt in a way that weakens other parts of the financial structure of the City.
- B. To provide for limits on debt to avoid potential pitfalls in servicing the debt.
- C. To maintain the best possible credit rating.

Policy

- D. When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
- E. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- F. The City shall not use long-term debt for current operations.
- G. The City will maintain good communications about its financial condition with credit rating agencies.
- H. The City will follow a policy of full disclosure on every financial report and bond prospectus.
- I. Refinancing or bond refunding will only be undertaken when there is significant economic advantage to the City, and when it does not conflict with other fiscal or credit policies.
- J. The maintenance of the best possible credit rating shall be a major factor in all financial decisions.

Budget Preparation Process

The budget represents the 2014-2015 financial plan for the City of Los Banos. This document concludes an ongoing process involving input from everyone in the community. Budget development is a process, which begins in February and continues until the official budget is adopted by the City Council in June. Participation at all levels is evident in this ongoing process.

Review of Goals

There are several goals associated with the preparation and development of the City's budget document. First, the budget is a financial plan and management tool. The document should assist staff in monitoring revenues and expenditures and in evaluating the effectiveness of City activities and services. Second, the budget serves as an important reference document. It should provide staff, City Council and the general public with extensive information on the nature and scope of the municipal operations and services.

Department Budget Requests

The Finance Department issues revenue and expenditure budget sheets listing the prior year actual expenditures, current year appropriation amounts and space to input budget requests for the upcoming year. The departments fill out the forms with particular attention given to providing sufficient justification for budget requests. Individual business plans are required for significant operating budget increases. All business plan requests are returned to the Finance Department in preparation for the City Manager review.

Budget Review and Analysis

Departmental review sessions are scheduled with the City Manager, Finance Director, and the Department Heads. The objectives of this phase are to ensure that the intent of all budget requests is understood and complete. Various analytical techniques are utilized in evaluating departmental budget requests. Some of these include: evaluation of historical expenditure patterns as well as review of departmental operations. Spending priorities are based on the City's financial policies and mandated requirements, focusing on service levels, covering insurance and bond requirements, and the balancing of manpower, supplies and equipment. After these reviews, the management staff makes their final adjustments and recommendations for presentation to City Council.

City Council Adoption

In May the proposed budget is printed and distributed and City Council study sessions are held. A public hearing of the budget is conducted at the second Council meeting in June and the budget is adopted. In July the final adopted budget is published and final distribution is made.

Description of Funds

The basic accounting and reporting mode for a City is a fund. A fund is “an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created”. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds used in government are classified into three broad categories: governmental, proprietary, and fiduciary. Governmental funds include activities usually associated with a typical state or local government’s operations (public safety, general government activities, etc). Proprietary funds are used in governments to account for activities often found in the private sector. Fiduciary funds account for assets held in a trustee or agent capacity for outside parties, including individuals, private organizations, and other government agencies. The various funds are grouped in fund types and categories as follows:

GOVERNMENTAL FUNDS

Includes activities usually associated with the governmental entities’ operations (police, fire and general government functions).

GENERAL FUND

The General Fund is a governmental fund used to account for the day-to-day operations of the City. All financial activity that is not required to be accounted for in another fund is included in the General Fund. Major revenue sources are all general taxes, such as property taxes, sales taxes and transient occupancy taxes, licenses and permits, funding from other government agencies such as vehicle-in-lieu fees, fines and penalties. Government Administration, Public Safety, Community & Economic Development, Building, Street, Engineering, Code Enforcement, Recreation, and Public Works Maintenance are funded from the General Fund.

SPECIAL REVENUE FUND

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

- **Gas Tax Fund (215-225)** – Was established to account for the construction and maintenance of the street system in Los Banos. Financing is provided by the City’s share of state gasoline taxes.
- **Traffic Impact Fees (230,233,234)** – Fees received from developers to be expended on new streets, traffic signals, and improvements of existing streets where they are impacted by new development.
- **Storm Drain Fee Fund (232)** - Fees received from developers to be expended on maintenance and improvements of existing storm drains where they are impacted by new development.

Description of Funds (continued)

SPECIAL REVENUE FUND (continued)

- **Fire Capital Improvement Fund (243)** – Developer fees that are charged to pay for fire capital improvement items such as equipment and vehicles.
- **Community Center Fee (244)** - Developer fees that are charged to pay for improvements and expansion of the community center.
- **Police Capital Improvement Fund (245)** – Developers fees that are charged to pay for police capital improvement items such as equipment and vehicles.
- **Traffic Safety Fund (246)** – Revenue received is the cities share of vehicle code fines collected within the City and it must be spent on traffic safety (police) expenditures.
- **Park Development Fees (250-259)** – Fees are received from developers to be used for the design, development and construction of new parks within the City.
- **Assessment Districts (271-289)** – Fees are charged to residents in the Assessment Districts through their property tax bills and funds are used to maintain landscaping and lighting.

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

- **City Hall Impact Fee (304)** – Established to account for construction and/or improvements to City Hall.
- **Corporation Yard (306)** – Established to account for construction and/or acquisition of a corporate yard.
- **Child Development Center (324)**-Established to account for the building maintenance of the Child Development Center located at 1620 San Luis Street.

PROPRIETARY FUNDS

BUSINESS – TYPE FUNDS

Business-Type Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

- **Water Fund (501)** – Established to provide water services to the residents of the City. All activities necessary to provide such services are accounted for in the fund, including, but not limited to, administration, operations, capital improvements, maintenance, billing and collection.

Description of Funds *(continued)*

BUSINESS – TYPE FUNDS *(continued)*

- **Wastewater Fund (502)** – Established to provide sewer collection and treatment services to the residents of the City. All activities necessary to provide such services are accounted for in the fund, including, but not limited to, administration, operations, capital improvements, maintenance, financing and related debt service, billing and collection.
- **Airport Fund (505)** – Established to account for the operations of the City Airport.
- **Solid Waste Fund (510)** - Established to provide garbage services to the residents of the City. All activities necessary to provide such services are accounted for in the fund, including, but not limited to, administration, operations, capital improvements, maintenance, billing and collection.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to finance and account for special activities and services performed by a designated City department for other departments on a cost reimbursement basis. Internal Service Funds are also used to account for specific purposes that benefit the City as a whole. The city maintains three Internal Service Funds: **(601) Fleet Maintenance, (610) Information Technology (656) Retirees' Medical Health.**

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History of the City

The gallant Gabriel Moraga, with his troop of Spanish Calvary from the Presidio of San Francisco came riding through the Pacheco Pass under orders from the Spanish Governor of California to explore the San Joaquin Valley in 1805. This jaunty leader and his party intent on reaching the floor of the valley cantered right across the area where the City of Los Banos now stands.

These explorers were astonished to note the great wealth of natural life everywhere. Gazing in every direction these Spaniards saw ducks, geese, cranes, herons, pelicans, curlew, antelope, deer, elk and grizzly bears all living their lives undisturbed. Prior to their visit only the local Indians had ventured into the area.



The next Spanish explorer to leave his name stamped indelibly on the region was Padre Felipe Arroyo de la Cuesta. He was a Franciscan monk who was stationed at Mission San Juan Bautista from 1808 to 1833. On his missionary visits to the Indians he discovered pools of water in the rocks at the summit of the mountains in a little creek bed that flowed down into the San Joaquin Valley. At these baths or pools he camped overnight with his band of friendly Indians from the Mission. Reports of these baths led to the local ranchers naming the creek "El Arroyo de Los Banos del Padre Arroyo." In time that lengthy moniker was reduced to "Los Banos Crick."



In 1873 a pioneer to the area named Gus Kreyenhagen ran a trading post near Los Banos Creek. The Post Office Department decided to establish a Post Office at the trading post and named it after the creek, hence the name "Los Banos."

History of the City (continued)



Henry Miller

Henry Miller arrived in San Francisco in 1850 with \$6.00 in his pocket. After working as a butcher he became aware of the need for a better grade of cattle than that which was available at that time in California. He came to the San Joaquin Valley and began his land acquisitions and cattle empire. He acquired land on both sides of the San Joaquin River ultimately owning that land for a distance of 120 miles. In 1871 he formed the San Joaquin and Kings River Canal and Irrigation Company. He is credited with being the first to introduce the crops of cotton, rice and alfalfa to the valley.

Henry Miller is credited with being the founder of Los Banos. He planted hundreds of shade trees and improved the streets. He also built several brick buildings to house his banks, stores and hotel, of which are still standing in the downtown area. Miller made a great effort to get the railroad to extend through the West Side and that eventually decided the present day location of Los Banos. Agriculture remains the number one industry in and around Los Banos and this is due mainly to the early success of Henry Miller.



The May Day Spring Fair comes from Henry Miller himself. Each year in May Miller would host a picnic for the town and some of the biggest parades in the state were held then.

Location

The City of Los Banos is located near the geographical center of California in the San Joaquin Valley.

Los Banos is about a 2 hour drive from San Francisco, Oakland and Sacramento. The Monterey Peninsula is less than a 1 1/2 hour trip as is San Jose.

The world famous natural wonder, Yosemite National Park can also be reached within 2 hours.

The Crossroads of California describes Los Banos because State Highways 33, 165 and 152 all pass through the city and Interstate 5 is six miles to the west. U.S. Highway 99 is 30 minutes to the east and the City of Fresno is 67 miles away.

Los Banos is famous for its agricultural products, including melons, almonds, walnuts, apricots, cotton, tomatoes and dairy products.



Recreation

San Luis Reservoir State Recreation

Area

The three lakes of the San Luis Project are known for their boating, board sailing, camping, picnicking and most notably for their fishing. San Luis Reservoir and the O'Neill Forebay are famous for their world record striped bass. The area has four boat ramps and two sandy beaches (North Beach is designated for swimmers only).



Los Banos Wildlife Area

Lush Button Willow Lake teams with the stunning pageantry of 300,000 waterfowl escaping the ranges of an Arctic winter. Activities include nature observation, hunting, (waterfowl), fishing boating and dog trails.



San Luis Refuge

Composed of 7,430 acres of marsh, grass upland and wooded sloughs and streams. Wildlife observation, photography, hunting and fishing are all attractions on this refuge that lies about eight miles north of Los Banos off State highway 165. A special attraction of the San Luis Wildlife Refuge is a large, fenced enclosure housing a colony of tule elk.



Grasslands Water District Refuge

For sightseeing and hunting, this is a privately owned refuge of 52,000 acres Northeast and South of Los Banos and is managed by the Grasslands Water District. County roads wind through the district where the public can observe waterfowl, fish in the canal and hunt ducks in season.



City of Los Banos - General Information

General City Profile	
Date of Incorporation	1907
Population	37,168
Form of Government	Council/Manager
Employees	148
Medium Age	29.8
Medium Household Income	\$49,131
Per Capita Income	\$17,881
Labor Force	\$13,900

Public Safety		
Fire	Stations	2
	Sworn Personnel	16
	Service Units	15
Police	Stations	1
	Sworn Personnel	39
	Patrol Units	16
	Motorcycles	2
	Canine Officers	2

Public Services	
City Parks	2
Skate Park	2
Baseball Fields	1
Soccer Fields	6
Basket Ball Courts	6
Tennis Courts	13
Senior Citizen Centers	1
Airport	1
Child Development Center	1
Community Center	1

Public Works		
Water	Water Delivered (millions)	2,765 gal
	Connections	12,730
	Storage Capacity (millions)	5,100 gal
Sewer	Average Daily Flow (mgd)	2.9
	Miles of Sewer	130
Solid Waste	Street Sweeping	
	Miles per Year	23,704
	Street Sweepers	2
Streets	Miles	110

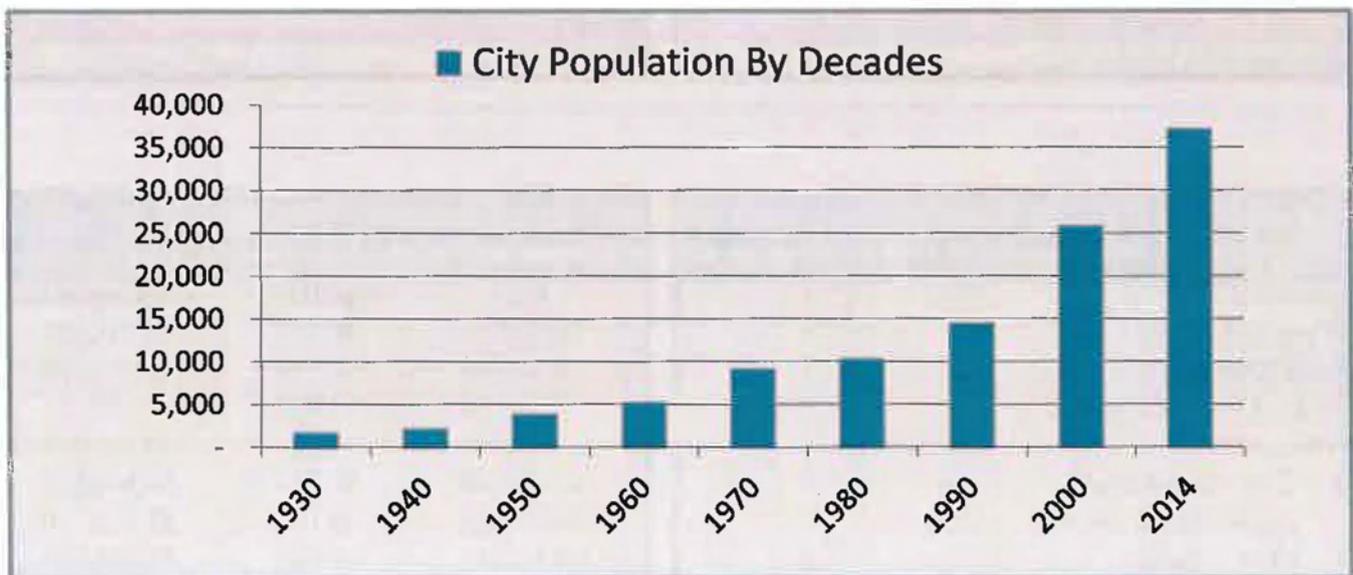
Facilities and Services not included in Reporting Entity	
Hospital	1
County Library	1
Fair Grounds	1
School Enrollment	9,892
Education	
Elementary Schools	8
Junior High Schools	1
High Schools	2
Continuation Schools	2
Private Schools	2
Community College	1

City Growth		
Year	Population	Assessed Value
2003-2004	30,795	\$1,486,268
2004-2005	32,310	\$1,680,361
2005-2006	33,957	\$2,044,891
2006-2007	34,992	\$3,019,908
2007-2008	35,705	\$2,860,023
2008-2009	36,198	\$1,812,186
2009-2010	36,421	\$1,685,227
2010-2011	36,525	\$1,741,287
2011-2012	36,546	\$1,746,843
2012-2013	37,017	\$1,842,143

Population History



The City of Los Banos is an incorporated city within the County of Merced located in California's San Joaquin Valley. The city's current population is estimated at 37,168. The city strives to maintain the small town charm which is a characteristic of so many rural, farming communities. With an average temperature of 72 degrees, a comfortable, affordable way of life can be found here.



Source: US Census Bureau

City of Los Banos
Summary of Fund Balance
2014-2015

Fund #	Fund	Estimated Beginning Balance	2014-15 Adopted Revenues	2014-15 Transfer In	2014-15 Adopted Expenditures	2014-15 Transfer Out	Estimated Ending Balance
100	General Fund	6,929,213	10,622,226	0	10,757,480	58,567	6,735,392
200	Movie Night	3,417	0	0	0	0	3,417
202	Admin City Hall Service Charge	82,041	1,470	0	0	0	83,511
204	Prevention Underage Drinking	8,175	500	0	2,000	0	6,675
207	RSTP Exchange	2,293,554	440,000	0		14,957	2,718,597
210	Plant a Tree	814	0	0	800	0	14
212	PEG Franchise	76,950	12,350	0	0	0	89,300
215	Gas Tax	700,957	922,778	0	1,094,144	0	529,591
225	SB 325 Transportation	88,918	0	0	88,338	0	580
230	Traffic Impact Fee	2,082,639	441,000	0	365,000	0	2,158,639
232	Storm Drain Fee	6,372	78,000	0	0	0	84,372
233	Lamoglia Traffic Impact	742,814	0	0	0	0	742,814
234	Meadowlands Traffic Impact	127,887	0	0	0	0	127,887
235	Asset Forfeiture	71,679	2,350	0	30,000	0	44,029
236	Police Public Safety Augmentation	1,148,855	1,175,327	0	1,221,035	0	1,103,147
237	SLESF COPS Program	0	100,000	32,074	132,074	0	0
238	Fire Public Safety Augmentation	691,736	1,172,325	0	1,086,567	0	777,494
240	JAG Edward Byrne Grant	0	12,268	0	12,268	0	0
243	Fire Capital Improvement	1,129,332	12,000	0	650,000	0	491,332
244	Community Center Fee	187,185	1,900	0	0	0	189,085
245	Police Capital Improvement	1,260,662	14,020	0	60,000	0	1,214,682
246	Traffic Safety	59,042	28,288	0	20,488	0	66,842
248	Homeland Security Grant	0	49,400	0	49,400	0	0
249	CMAQ Grant	0	229,815	14,957	244,732	0	40
250	Los Banos Park Development Fee	(36,708)	0	0	0	0	(36,708)
251	Mission Village North Dev Fee	67,895	0	0	0	0	67,895
252	Public Facilities	16,178	185	0	0	0	16,363
253	Regency Estates Park Dev Fee	134,731	0	0	0	0	134,731
255	Vineyard Park Dev Fee	15,671	0	0	0	0	15,671
256	Meadowland Park Dev Fee	179,641	0	0	0	0	179,641
257	Mission Village South Park Dev Fee	146,820	0	0	0	0	146,820
258	Stonecreek Park Fund	85,806	0	0	0	0	85,806
259	Orchard Terrace Park Dev Fee	5,385	0	0	0	0	5,385
262	CDBG Program Income Micro Ent.	79,314	22,090	0	500	0	100,904
271	Ranchwood Estates AD #1	130,716	358,591	0	465,043	0	24,264
272	Cresthills AD #2	180,829	72,591	0	69,044	0	184,376
273	Los Banos Gardens AD #3	(91,698)	108,056	0	88,727	0	(72,369)
274	College Green Estates AD #4	142,393	101,882	0	115,499	0	128,776
275	Orchard Terrace AD #5	16,573	54,401	0	56,527	0	14,447
276	St. Francis Estates AD #6	42,009	25,668	0	33,763	0	33,914
277	Valley Meadows AD #7	(4,769)	13,482	0	9,561	0	(848)
279	Jo-Lin Manor/Rancho De Amigos AD #9	(60,718)	116,654	0	92,690	0	(36,754)
280	LB Creek Shopping Center AD #10	(7,699)	22,589	0	21,197	0	(6,307)
281	Meadowlands AD #11	(312,273)	168,848	0	181,830	0	(325,255)
282	Verona/Mission Estates AD #12	81,879	97,026	0	100,842	0	78,063
283	Somerset Park AD #13	14,136	23,041	0	23,161	0	14,016
284	Northgate @ Regency Park AD #14	96,286	166,581	0	186,375	0	76,492

**City of Los Banos
Summary of Fund Balance
2014-2015**

Fund #	Fund	Estimated Beginning Balance	2014-15 Adopted Revenues	2014-15 Transfer In	2014-15 Adopted Expenditures	2014-15 Transfer Out	Estimated Ending Balance
285	Magnolia Grove AD #15	(40,331)	8,577	0	6,772	0	(38,526)
286	Senior Home Villages AD #16	(10,271)	10,062	0	7,210	0	(7,419)
287	Stonecreek Villages AD #17	(216,258)	148,988	0	138,616	0	(205,886)
288	Rail Trail Corridor AD #18	(42,598)	108,343	0	80,770	0	(15,025)
289	Talbott Park Basin AD #19	(29,158)	31,280	0	39,627	0	(37,505)
290	Police CFD	100	376,037	7,468	383,405	0	200
291	Fire CFD	119	376,037	19,025	394,900	0	281
293	HOME Program Income Housing Rehab	51,036	0	0	0	0	51,036
294	NSP Program Income	91,425	64,250	0	64,250	0	91,425
295	Repair & Demolition	14,856	0	0	0	0	14,856
303	Traffic Mitigation	143,904	0	0	0	0	143,904
304	City Hall Impact Fee	398,279	6,275	0	0	0	404,554
306	Corporation Yard Impact Fee	135,095	2,775	0	135,000	0	2,870
308	Prop 1B	369	0	0	0	0	369
324	Child Development Center	(892,308)	41,500	0	24,388	0	(875,196)
501	Water	12,828,195	5,797,000	0	4,520,578	0	14,104,617
502	Wastewater	3,922,224	5,263,161	0	4,376,767	0	4,808,618
505	Airport	167,719	450,276	0	408,442	0	209,553
510	Solid Waste & Street Sweeping	2,648,595	6,616,100	0	6,592,856	0	2,671,839
601	Fleet Maintenance	21,859	871,000	0	870,610	0	22,249
610	Information Technology	17,787	432,082	0	430,532	0	19,337
656	Retirees' Medical Health	160,292	1,076,531	0	1,075,756	0	161,067
		<u>\$37,985,569</u>	<u>\$38,347,976</u>	<u>\$73,524</u>	<u>\$36,809,564</u>	<u>\$73,524</u>	<u>\$39,523,981</u>

Estimated beginning fund balances are based on an accrual basis except for the Business type funds which are based on an available unrestricted cash basis.

City of Los Banos
 Adopted Expenditures
 2014-2015

Fund	Dept	Description	Adopted
<u>GENERAL FUND</u>			
Administration			
100	410	Personnel Services	701,451
100	410	Supplies & Services	402,819
100	410	Interest - Debt Service	4,938
100	495	Contingency	50,000
100	498	Transfer Out	58,567
		Total	<u>\$1,217,775</u>
Community & Economic Development			
100	419	Personnel Services	201,976
100	419	Supplies & Services	122,255
		Total	<u>\$324,231</u>
Police			
100	421	Personnel Services	5,748,152
100	421	Supplies & Services	755,423
		Total	<u>\$6,503,575</u>
Fire			
100	422	Personnel Services	888,582
100	422	Supplies & Services	311,385
100	422	Interest - Debt Service	3,867
		Total	<u>\$1,203,834</u>
Building			
100	424	Personnel Services	32,087
100	424	Supplies & Services	142,141
100	424	Interest - Debt Service	1,646
		Total	<u>\$175,874</u>
Engineering			
100	426	Personnel Services	58,548
100	426	Supplies & Services	8,786
		Total	<u>\$67,334</u>

City of Los Banos
 Adopted Expenditures
 2014-2015

Fund	Dept	Description	Adopted
Code Enforcement			
100	429	Personnel Services	204,427
100	429	Supplies & Services	50,457
		Total	<u>\$254,884</u>
Streets			
100	431	Personnel Services	837,503
100	431	Supplies & Services	572,703
100	431	Charge Ins - Outs	(1,410,206)
		Total	<u>\$0</u>
Recreation			
100	451	Personnel Services	170,809
100	451	Supplies & Services	117,435
		Total	<u>\$288,244</u>
Maintenance			
100	452	Personnel Services	756,975
100	452	Supplies & Services	319,372
100	452	Charge Ins - Outs	(490,654)
		Total	<u>\$585,693</u>
Senior Citizens			
100	453	Personnel Services	12,650
100	453	Supplies & Services	8,799
		Total	<u>\$21,449</u>
Community Center			
100	481	Personnel Services	59,009
100	481	Supplies & Services	114,145
		Total	<u>\$173,154</u>
TOTAL GENERAL FUND			<u><u>\$10,816,047</u></u>

City of Los Banos
 Adopted Expenditures
 2014-2015

Fund	Dept	Description	Adopted
<u>SPECIAL REVENUE FUNDS</u>			
Prevention Underage Drinking			
204	421	Supplies & Services	2,000
		Total	<u>\$2,000</u>
RSTP Exchange			
207	498	Transfer Out	14,957
		Total	<u>\$14,957</u>
Plant-A-Tree			
210	454	Supplies & Services	800
		Total	<u>\$800</u>
Gas Tax			
215	430	Supplies & Services	62,000
215	430	Charge Ins - Outs	1,032,144
		Total	<u>\$1,094,144</u>
SB325 Transportation			
225	430	Supplies & Services	88,338
		Total	<u>\$88,338</u>
Traffic Impact			
230	430	Supplies & Services	15,000
230	430	Capital Outlay	350,000
		Total	<u>\$365,000</u>
Asset Forfeiture			
235	421	Supplies & Services	30,000
		Total	<u>\$30,000</u>
Police Augmentation			
236	421	Personnel Services	1,080,321
236	421	Supplies & Services	140,714
		Total	<u>\$1,221,035</u>

City of Los Banos
 Adopted Expenditures
 2014-2015

Fund	Dept	Description	Adopted
SLESF COPS Program			
237	421	Personnel Services	132,074
		Total	<u>\$132,074</u>
Fire Augmentation			
238	422	Personnel Services	1,008,907
238	422	Supplies & Services	77,660
		Total	<u>\$1,086,567</u>
JAG Edward Byrne Grant			
240	421	Capital Outlay	12,268
		Total	<u>\$12,268</u>
Fire Capital Improvement			
243	422	Supplies & Services	10,000
243	422	Capital Outlay	640,000
		Total	<u>\$650,000</u>
Police Capital Improvement			
245	421	Supplies & Services	10,000
245	421	Capital Outlay	50,000
		Total	<u>\$60,000</u>
Traffic Safety			
246	421	Personnel Services	14,188
246	421	Supplies & Services	6,300
		Total	<u>\$20,488</u>
Homeland Security Grant			
248	421	Capital Outlay	24,400
248	422	Capital Outlay	25,000
		Total	<u>\$49,400</u>
CMAQ/SR2S/SJVAPCD Grant			
249	430	Capital Outlay	244,732
		Total	<u>\$244,732</u>

City of Los Banos
 Adopted Expenditures
 2014-2015

Fund	Dept	Description	Adopted
CDBG Micro Enterprise Program Income			
262	463	Supplies & Services	500
		Total	<u>\$500</u>
Ranchwood AD#1			
271	458	Supplies & Services	395,043
271	458	Capital Outlay	70,000
		Total	<u>\$465,043</u>
Cresthills AD#2			
272	458	Supplies & Services	53,044
272	458	Capital Outlay	10,000
272	458	Contingency	6,000
		Total	<u>\$69,044</u>
Los Banos Gardens AD#3			
273	458	Supplies & Services	88,727
		Total	<u>\$88,727</u>
College Green AD#4			
274	458	Supplies & Services	115,499
		Total	<u>\$115,499</u>
Orchard Terrace AD#5			
275	458	Supplies & Services	46,527
275	458	Capital Outlay	10,000
		Total	<u>\$56,527</u>
ST. Francis AD#6			
276	458	Supplies & Services	28,763
276	458	Capital Outlay	5,000
		Total	<u>\$33,763</u>
Valley Meadows AD#7			
277	458	Supplies & Services	9,561
		Total	<u>\$9,561</u>

City of Los Banos
 Adopted Expenditures
 2014-2015

Fund	Dept	Description	Adopted
Jo-Lin Manor AD#9			
279	458	Supplies & Services	85,690
279	458	Contingency	7,000
		Total	<u>\$92,690</u>
LB Creek Shopping Center AD#10			
280	458	Supplies & Services	21,197
		Total	<u>\$21,197</u>
Meadowlands AD#11			
281	458	Supplies & Services	181,830
		Total	<u>\$181,830</u>
Mission Estates AD#12			
282	458	Supplies & Services	100,842
		Total	<u>\$100,842</u>
Somerset Park AD#13			
283	458	Supplies & Services	23,161
		Total	<u>\$23,161</u>
Northgate @ Regency AD#14			
284	458	Supplies & Services	186,375
		Total	<u>\$186,375</u>
Magnolia Grove AD#15			
285	458	Supplies & Services	6,772
		Total	<u>\$6,772</u>
Senior Villages AD#16			
286	458	Supplies & Services	7,210
		Total	<u>\$7,210</u>
Stonecreek Village AD#17			
287	458	Supplies & Services	138,616
		Total	<u>\$138,616</u>

City of Los Banos
 Adopted Expenditures
 2014-2015

Fund	Dept	Description	Adopted
Rail Trail Corridor AD#18			
288	458	Supplies & Services	80,770
		Total	<u>\$80,770</u>
Talbott Park AD#19			
289	458	Supplies & Services	39,627
		Total	<u>\$39,627</u>
Police CFD			
290	421	Personnel Services	381,005
290	421	Supplies & Services	2,400
		Total	<u>\$383,405</u>
Fire CFD			
291	422	Personnel Services	392,500
291	422	Supplies & Services	2,400
		Total	<u>\$394,900</u>
NSP Program Income			
294	463	Supplies & Services	64,250
		Total	<u>\$64,250</u>
<u>CAPITAL PROJECT FUNDS</u>			
Corporation Yard			
306	430	Capital Outlay	135,000
		Total	<u>\$135,000</u>
Child Development Center			
324	452	Supplies & Services	24,388
		Total	<u>\$24,388</u>

City of Los Banos
 Adopted Expenditures
 2014-2015

Fund	Dept	Description	Adopted
<u>BUSINESS TYPE FUNDS</u>			
Water			
501	410	Personnel Services	373,014
501	410	Supplies & Services	220,246
		Total Water Administration	<u>\$593,260</u>
501	461	Personnel Services	1,163,480
501	461	Supplies & Services	1,517,838
501	461	Capital Outlay	1,146,000
501	495	Contingency	100,000
		Total Water	<u>\$3,927,318</u>
		Total Water Fund	\$4,520,578
Wastewater			
502	410	Personnel Services	366,315
502	410	Supplies & Services	220,073
502	410	Total Wastewater Administration	<u>\$586,388</u>
502	432	Personnel Services	652,676
502	432	Supplies & Services	415,952
502	432	Capital Outlay	739,000
502	432	Total Wastewater Collection	<u>\$1,807,628</u>
502	433	Personnel Services	432,550
502	433	Supplies & Services	851,201
502	433	Capital Outlay	120,000
502	433	Interest - Debt Service	479,000
502	433	Total Wastewater Treatment	<u>\$1,882,751</u>
502	495	Contingency	100,000
		Total Wastewater Fund	\$4,376,767

City of Los Banos
 Adopted Expenditures
 2014-2015

Fund	Dept	Description	Adopted
Airport			
505	435	Personnel Services	6,000
505	435	Supplies & Services	374,436
505	435	Interest - Debt Service	28,006
		Total	<u>\$408,442</u>
Solid Waste			
510	410	Personnel Services	366,903
510	410	Supplies & Services	220,016
510	410	Total Solid Waste Administration	<u>\$586,919</u>
510	490	Personnel Services	627,611
510	490	Supplies & Services	4,755,264
510	490	Capital Outlay	145,000
510	490	Charge Ins - Outs	378,062
510	490	Total Solid Waste Management	<u>\$5,905,937</u>
510	495	Contingency	100,000
		Total Solid Waste Fund	<u>\$6,592,856</u>
<u>INTERNAL SERVICE FUNDS</u>			
Fleet Maintenance			
601	480	Personnel Services	221,354
601	480	Supplies & Services	649,256
		Total	<u>\$870,610</u>
Information Technology			
610	410	Personnel Services	332,638
610	410	Supplies & Services	63,349
610	410	Capital Outlay	34,545
		Total	<u>\$430,532</u>

City of Los Banos
 Adopted Expenditures
 2014-2015

Fund	Dept	Description	Adopted
Retirees' Medical Health			
656	415	Personnel Services	756,786
656	498	Transfer Out	318,970
		Total	<u>\$1,075,756</u>
TOTAL ALL FUNDS			<u>\$36,883,088</u>

<u>Summary All Funds</u>	
Personnel Services	17,980,491
Supplies & Services	14,359,355
Capital Outlay	3,760,945
Interest - Debt Service	517,457
Charge Ins - Outs	(490,654)
Contingency	363,000
Transfer Out	392,494
TOTAL	<u>\$36,883,088</u>

City of Los Banos
Expenditure History by Fund
2014-2015

Fund	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100	GENERAL FUND	\$9,316,835	\$10,473,958	\$10,267,472	\$10,816,047
Special Revenue Funds					
200	MOVIE NIGHT	0	439	214	0
201	RECREATION	291,268	0	0	0
202	CITY HALL ADMIN	175	2,036	10,200	0
204	PREVENTION UNDERAGE DRINKING	0	500	2,000	2,000
205	CODE ENFORCEMENT	142,668	0	0	0
207	RSTP EXCHANGE	0	130,800	22,539	14,957
210	PLANT-A-TREE	0	0	0	800
212	PEG FRANCHISE	0	38,255	0	0
215	GAS TAX	891,400	532,969	957,981	1,094,144
225	SB325 TRANSPORTATION	469,115	491,549	92,525	88,338
229	REGIONAL TRANS IMPACT FEE (RTIF)	0	0	25,085	0
230	TRAFFIC IMPACT	15,000	1,285	181,412	365,000
232	STORM DRAIN IMPACT	220,000	0	0	0
235	ASSET FORFEITURE	5,239	62,581	12,300	30,000
236	POLICE AUGMENTATION	1,129,571	1,195,854	1,172,059	1,221,035
237	SLESF COPS PROGRAM	130,777	117,455	130,319	132,074
238	FIRE AUGMENTATION	885,192	1,164,849	1,071,078	1,086,567
239	JAG (JUSTICE ASSISTANT GRANT)	0	0	20,804	0
240	JAG EDWARD BYRNE GRANT	16,684	16,555	9,670	12,268
241	JAG EDWARD BYRNE GRANT	11,623	2,411	11,749	0
242	CHRP-COPS HIRING RECOVERY PROGRAM	212,643	105,742	0	0
243	FIRE CAPITAL IMPROVEMENT	190,035	77,664	50,000	650,000
245	PD CAPITAL IMPROVEMENT	200,000	297,412	89,810	60,000
246	TRAFFIC SAFETY	21,398	55,319	23,899	20,488
247	SPECIAL AVIATION	0	1,421	0	0
248	HOMELAND SECURITY GRANT	62,929	38,230	64,123	49,400
249	CMAQ/SRTS/SJVAPCD GRANT	11,582	455,073	872,181	244,732
258	STONE CREEK PARK	0	99,953	19,579	0
262	CDBG MICRO ENTERP PROGRAM INCOME	0	16,959	0	500
263	CDBG ECONOMIC DEVELOPMENT	64,395	0	0	0
267	HOME REHAB GRANT	0	6,448	0	0
268	NEIGHBORHOOD STABILIZATION PROGRAM	60,425	0	0	0
271	RANCHWOOD EST AD#1	359,565	362,044	377,453	465,043
272	CRESTHILLS AD#2	45,530	46,016	52,477	69,044
273	LOS BANOS GARDENS AD#3	85,826	84,689	88,640	88,727
274	COLLEGE GREEN EST AD#4	76,177	95,539	91,489	115,499
275	ORCHARD TERRACE AD#5	56,852	50,867	43,504	56,527
276	ST. FRANCIS ESTATES AD#6	27,857	23,362	23,956	33,763
277	VALLEY MEADOWS AD#7	6,158	5,922	8,841	9,561
279	JO-LIN MANOR/RNCH AD #9	72,707	71,137	85,476	92,690
280	LB CREEK SHP CNTR AD#10	16,016	14,437	20,324	21,197

City of Los Banos
Expenditure History by Fund
2014-2015

Fund	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
281	MEADOWLANDS AD#11	158,009	157,448	186,314	181,830
282	MISSION ESTATES AD#12	111,844	85,486	97,443	100,842
283	SOMERSET PARK AD#13	18,333	18,926	19,747	23,161
284	NORTHGATE @ REGENCY AD#14	213,155	168,612	178,897	186,375
285	MAGNOLIA GROVE AD#15	4,898	4,996	6,057	6,772
286	SENIOR VILLAGES AD#16	4,611	4,365	6,437	7,210
287	STONE CREEK VLLGE AD#17	120,927	128,750	128,907	138,616
288	RAIL TRAIL CORDOR AD#18	67,599	66,347	81,003	80,770
289	TALBOTT PARK AD#19	37,537	52,758	42,581	39,627
290	POLICE CFD 2002-01	370,118	378,693	376,446	383,405
291	FIRE CFD 2002-01	387,637	434,782	447,205	394,900
292	CDBG PI HOUSING REHAB	0	4,715	0	0
293	HOME PI HOUSING REHAB	3	939	0	0
294	NSP PROGRAM INCOME	642,680	58,309	382,000	64,250
	Total Special Revenue Funds	\$7,916,161	\$7,230,895	\$7,584,724	\$7,632,112
	Capital Project Funds				
306	CORPORATION YARD	0	0	0	135,000
308	PROP 1B	17,523	576,137	0	0
324	CHILD DEVELOPMENT CENTER	22,536	19,683	19,771	24,388
	Total Capital Project Funds	\$40,059	\$595,820	\$19,771	\$159,388
	Business Type Funds				
501	WATER	3,645,442	3,537,270	7,838,165	4,520,578
502	WASTEWATER	5,336,847	3,818,399	5,545,091	4,376,767
505	AIRPORT	470,336	500,488	404,464	408,442
510	SOLID WASTE	4,962,359	5,570,816	6,029,848	6,592,856
	Total Business Type Funds	\$14,414,984	\$13,426,973	\$19,817,568	\$15,898,643
	Internal Service Funds				
601	FLEET MAINTENANCE	786,883	756,573	757,324	870,610
610	INFORMATION TECHNOLOGY	365,623	372,100	380,071	430,532
615	ENGINEERING	55,168	0	0	0
656	RETIRES' MEDICAL HEALTH	1,333,348	1,342,583	1,342,586	1,075,756
	Total Internal Service Funds	\$2,541,022	\$2,471,256	\$2,479,981	\$2,376,898
	TOTAL ALL FUNDS	\$34,229,057	\$34,198,903	\$40,169,516	\$36,883,088

City of Los Banos
Expenditure History by Department
2014-2015

Fund Dept	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
Administration Department					
100 410	ADMINISTRATION	1,095,699	2,056,159	970,768	1,109,208
100 495	CONTINGENCY	54,684	22,060	35,000	50,000
100 498	TRANSFER OUT	109,142	17,173	76,477	58,567
202 410	CITY HALL ADMIN	175	2,036	10,200	0
212 410	PEG FRANCHISE	0	38,255	0	0
501 410	WATER	528,777	564,702	559,511	593,260
502 410	WASTEWATER	522,437	558,438	550,725	586,388
510 410	SOLID WASTE	541,208	570,219	551,274	586,919
610 410	INFORMATION TECHNOLOGY	365,623	372,100	380,071	430,532
656 415	RETIREEES' MEDICAL HEALTH	1,333,348	1,342,583	1,342,586	1,075,756
Total Administration		\$4,551,093	\$5,543,725	\$4,476,612	\$4,490,630
Community & Economic Development					
100 419	COMM & ECON DEVELOPMENT	360,941	346,027	306,600	324,231
262 463	CDBG MICRO ENTERPRISE PI	0	16,959	0	500
263 463	CDBG ECONOMIC DEVELOPMENT	64,395	0	0	0
267 463	HOME REHAB GRANT	0	6,448	0	0
268 463	NEIGHBORHOOD STABILIZATION PROGRAM	60,425	0	0	0
292 498	CDBG HOUSING REHAB PI	0	4,715	0	0
293 463	HOME PI HOUSING REHAB	3	939	0	0
294 463	NSP PROGRAM INCOME	642,680	58,308	382,000	64,250
Total Community & Economic Development		\$1,128,444	\$433,396	\$688,600	\$388,981
Police Department					
100 421	POLICE	5,511,821	5,375,506	6,255,296	6,503,575
100 429	CODE ENFORCEMENT	0	136,658	282,297	254,884
100 441	ANIMAL CONTROL	99,977	96,924	0	0
204 421	PREVENTION UNDERAGE DRINKING	0	500	2,000	2,000
205 429	CODE ENFORCEMENT	142,668	0	0	0
235 421	ASSET FORFEITURE	5,239	62,581	12,300	30,000
236 421	POLICE AUGMENTATION	1,129,571	1,195,854	1,172,059	1,221,035
237 421	SLESF COPS PROGRAM	130,777	117,455	130,319	132,074
239 421	JAG (JUSTICE ASSISTANT GRANT)	0	0	20,804	0
240 421	JAG EDWARD BYRNE GRANT	16,684	16,555	9,670	12,268
241 421	JAG EDWARD BYRNE GRANT	11,623	2,411	11,749	0
242 421	CHRP-COPS HIRING RECOVERY PROG	212,643	105,742	0	0
245 421	PD CAPITAL IMPROVEMENT	200,000	297,412	89,810	60,000
246 421	TRAFFIC SAFETY	21,398	55,319	23,899	20,488
248 421	HOMELAND SECURITY GRANT	0	0	29,997	24,400
290 421	POLICE CFD 2002-01	370,118	378,693	376,446	383,405
Total Police		\$7,852,520	\$7,841,610	\$8,416,646	\$8,644,129

City of Los Banos
Expenditure History by Department
2014-2015

Fund Dept	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
Fire & Building Department					
100 422	FIRE	1,125,875	1,108,577	1,112,615	1,203,834
100 424	BUILDING	256,717	288,108	171,974	175,874
238 422	FIRE AUGMENTATION	885,192	1,164,849	1,071,078	1,086,567
243 422	FIRE CAPITAL IMPROVEMENT	190,035	77,664	50,000	650,000
248 422	HOMELAND SECURITY GRANT	62,929	38,230	34,126	25,000
291 422	FIRE CFD 2002-01	387,637	434,782	447,205	394,900
	Total Fire & Building	\$2,908,386	\$3,112,210	\$2,886,998	\$3,536,175
Public Works Department					
Streets & Roads					
100 426	ENGINEERING	0	63,873	63,271	67,334
100 431	STREETS	0	0	0	0
207 430	RSTP	0	130,800	22,539	14,957
215 430	GAS TAX	891,400	532,969	957,981	1,094,144
225 430	SB325 TRANSPORTATION	469,115	491,549	92,525	88,338
229 430	REGIONAL TRANS IMPACT FEE (RTIF)	0	0	25,085	0
230 430	TRAFFIC IMPACT	15,000	1,285	181,412	365,000
249 430	CMAQ/SRTS/SJVAPCD GRANT	0	10,911	864,481	244,732
249 431	CMAQ/SRTS/SJVAPCD GRANT	0	40,832	7,700	0
306 430	CORPORATION YARD	0	0	0	135,000
308 430	PROP 1B	17,523	576,137	0	0
Maintenance & Recreation					
100 451	RECREATION	0	259,773	264,388	288,244
100 452	MAINTENANCE	550,740	534,238	543,933	585,693
100 453	SENIOR ACTIVITIES	0	17,773	21,049	21,449
100 481	COMMUNITY CENTER	151,235	151,109	163,804	173,154
200 451	MOVIE NIGHT	0	439	214	0
201 451	RECREATION	271,354	0	0	0
201 453	SENIOR ACTIVITIES	19,914	0	0	0
210 454	PLANT-A-TREE	0	0	0	800
258 454	STONE CREEK PARK	0	99,953	19,579	0
324 452	CHILD DEVELOPMENT CENTER	22,536	19,683	19,771	24,388
Assessment Districts					
271 458	RANCHWOOD EST AD#1	359,565	362,044	377,453	465,043
272 458	CRESTHILLS AD#2	45,530	46,016	52,477	69,044
273 458	LOS BANOS GARDENS AD#3	85,826	84,689	88,640	88,727
274 458	COLLEGE GREEN EST AD#4	76,177	95,539	91,489	115,499
275 458	ORCHARD TERRACE AD#5	56,852	50,867	43,504	56,527
276 458	ST. FRANCIS ESTATES AD#6	27,857	23,362	23,956	33,763
277 458	VALLEY MEADOWS AD#7	6,158	5,922	8,841	9,561
279 458	JO-LIN MANOR/RNCH AD #9	72,707	71,137	85,476	92,690

City of Los Banos
Expenditure History by Department
2014-2015

Fund Dept	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
280 458	LB CREEK SHP CNTR AD#10	16,016	14,437	20,324	21,197
281 458	MEADOWLANDS AD#11	158,009	157,448	186,314	181,830
282 458	MISSION ESTATES AD#12	111,844	85,486	97,443	100,842
283 458	SOMERSET PARK AD#13	18,333	18,926	19,747	23,161
284 458	NORTHGATE @ REGENCY AD#14	213,155	168,612	178,897	186,375
285 458	MAGNOLIA GROVE AD#15	4,898	4,996	6,057	6,772
286 458	SENIOR VILLAGES AD#16	4,611	4,365	6,437	7,210
287 458	STONE CREEK VLLGE AD#17	120,927	128,750	128,907	138,616
288 458	RAIL TRAIL CORDOR AD#18	67,599	66,347	81,003	80,770
289 458	TALBOTT PARK AD#19	37,537	52,758	42,581	39,627
Water					
501 461	WATER	3,116,665	2,972,568	7,278,654	3,827,318
501 495	WATER CONTINGENCY	0	0	0	100,000
Wastewater					
232 440	STORM DRAIN	220,000	0	0	0
502 432	WASTEWATER COLLECTION	2,834,250	1,240,766	1,390,594	1,807,628
502 433	WASTEWATER TREATMENT	1,980,160	2,019,195	3,603,772	1,882,751
502 495	WASTEWATER CONTINGENCY	0	0	0	100,000
Airport					
247 498	SPECIAL AVIATION FUND	0	1,421	0	0
505 435	AIRPORT	470,336	500,488	404,464	408,442
Solid Waste & Street Sweeping					
249 490	CMAQ/SRTS/SJVAPCD GRANT	11,582	403,329	0	0
510 490	SOLID WASTE	4,421,151	5,000,597	5,478,574	5,905,937
510 495	SOLID WASTE CONTINGENCY	0	0	0	100,000
Internal Service					
601 480	FLEET MAINTENANCE	786,883	756,573	757,324	870,610
615 426	ENGINEERING	55,168	0	0	0
Total Public Works		\$17,788,614	\$17,267,962	\$23,700,660	\$19,823,173
TOTAL ALL FUNDS		\$34,229,057	\$34,198,903	\$40,169,516	\$36,883,088

City of Los Banos
Interfund Transfers
2014-2015

Account Number	Description	Transfer In	Transfer Out
249-000-499-000	CMAQ/SRTS/SJVAPCD	14,957	
207-498-000-000	RSTP EXCHANGE FUND		14,957
290-000-499-000	POLICE CFD	7,468	
291-000-499-000	FIRE CFD	19,025	
100-498-000-000	GENERAL FUND		26,493
237-000-499-000	SLESF COPS PROGRAM	32,074	
100-498-000-000	GENERAL FUND		32,074
		\$73,524	\$73,524

City of Los Banos
Revenue History by Fund
2014-2015

Fund	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100	GENERAL FUND	9,816,813	10,670,000	11,369,015	10,622,226
	<u>Special Revenue Funds</u>				
200	MOVIE NIGHT	198	16	165	0
201	RECREATION	270,356	0	0	0
202	CITY HALL ADMIN	5,295	1,628	2,075	1,470
204	PREVENTION UNDERAGE DRINKING	7,507	2,534	634	500
205	CODE ENFORCEMENT	126,965	0	0	0
207	RSTP EXCHANGE	10,290	780,901	442,376	440,000
210	PLANT-A-TREE	54	4	6	0
212	PEG FRANCHISE	21,677	20,988	12,405	12,350
215	GAS TAX	993,941	801,178	1,036,319	922,778
225	SB325 TRANSPORTATION	7,063	2,113	580	0
229	REGIONAL TRANS IMPACT FEE (RTIF)	2,366	0	0	0
230	TRAFFIC IMPACT	340,196	291,778	125,491	441,000
232	STORM DRAIN IMPACT	1,048	404	247	78,000
233	LAMOGLIA IMPACT	6,217	3,293	0	0
234	MEADOWLANDS IMPACT	1,070	567	0	0
235	ASSET FORFEITURE	16,358	10,322	2,475	2,350
236	POLICE AUGMENTATION	905,232	961,716	1,152,350	1,175,327
237	SLESF COPS PROGRAM	100,283	99,949	120,943	132,074
238	FIRE AUGMENTATION	900,044	949,040	1,151,458	1,172,325
239	JAG (JUSTICE ASSISTANT GRANT)	0	0	20,804	0
240	JAG EDWARD BYRNE GRANT	16,684	17,155	9,670	12,268
241	JAG EDWARD BYRNE GRANT	11,623	0	14,160	0
242	CHRP-COPS HIRING RECOVERY PROGRAM	213,467	105,742	0	0
243	FIRE CAPITAL IMPROVEMENT	37,232	26,223	11,010	12,000
244	COMMUNITY CENTER FEE	7,819	3,647	3,200	1,900
245	PD CAPITAL IMPROVEMENT	62,565	48,660	14,920	14,020
246	TRAFFIC SAFETY	89,705	33,253	36,148	28,288
247	SPECIAL AVIATION	12	9	0	0
248	HOMELAND SECURITY GRANT	45,000	95,810	63,818	49,400
249	CMAQ/SRTS/SJVAPCD GRANT	11,582	444,682	882,571	244,772
250	LB PARK IMPACT	49,834	0	0	0
251	MISSION VILLAGE NORTH	568	301	0	0
252	PUBLIC FACILITIES	299	160	157	185
253	REGENCY PARK ESTATES	1,128	597	0	0
255	VINEYARD PARK	131	69	0	0
256	MEADOWLANDS PARK	1,503	796	0	0
257	MISSION ESTATES PARK	1,229	651	0	0
258	STONE CREEK PARK	16,347	583	19,579	0
259	ORCHARD TERRACE PARK	45	24	0	0
262	CDBG MICRO ENTERP PI	49,403	17,707	23,160	22,090
267	HOME REHAB GRANT	0	33	0	0
268	NEIGHBORHOOD STABILIZATION PROGRAM	(512,912)	0	0	0
271	RANCHWOOD EST AD#1	350,467	349,790	350,125	358,591

City of Los Banos
Revenue History by Fund
2014-2015

Fund	Description	2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Projected	Adopted
272	CRESTHILLS AD#2	72,530	72,153	72,544	72,591
273	LOS BANOS GARDENS AD#3	80,944	89,050	97,811	108,056
274	COLLEGE GREEN EST AD#4	101,452	101,330	101,421	101,882
275	ORCHARD TERRACE AD#5	49,372	49,150	49,551	54,401
276	ST. FRANCIS ESTATES AD#6	25,428	25,433	25,353	25,668
277	VALLEY MEADOWS AD#7	11,069	12,184	12,174	13,482
279	JO-LIN MANOR/RNCH AD #9	86,402	95,037	104,923	116,654
280	LB CREEK SHP CNTR AD#10	21,031	20,505	20,146	22,589
281	MEADOWLANDS AD#11	145,643	153,040	160,525	168,848
282	MISSION ESTATES AD#12	96,905	96,658	100,286	97,026
283	SOMERSET PARK AD#13	22,992	22,965	23,060	23,041
284	NORTHGATE @ REGENCY AD#14	151,943	151,222	151,445	166,581
285	MAGNOLIA GROVE AD#15	6,389	7,034	7,726	8,577
286	SENIOR VILLAGES AD#16	7,463	8,224	9,029	10,062
287	STONE CREEK VLLGE AD#17	107,608	122,138	130,228	148,988
288	RAIL TRAIL CORDOR AD#18	80,723	94,190	97,669	108,343
289	TALBOTT PARK AD#19	20,900	20,647	22,695	31,280
290	POLICE CFD 2002-01	349,216	378,692	376,546	383,505
291	FIRE CFD 2002-01	343,319	361,521	409,666	395,062
292	CDBG PI HOUSING REHAB	39	29	0	0
293	HOME PI HOUSING REHAB	0	51,975	0	0
294	NSP PROGRAM INCOME	920,215	177,002	164,300	64,250
295	REPAIR & DEMOLITION	124	66	0	0
	Total Special Revenue Funds	6,871,601	7,182,570	7,633,944	7,242,574
303	TRAFFIC MITIGATION	1,204	638	0	0
304	CITY HALL	18,369	8,016	7,175	6,275
306	CORPORATION YARD	6,603	3,036	2,775	2,775
308	PROP 1B	3,889	129,239	0	0
324	CHILD DEVELOPMENT CENTER	37,763	37,118	41,500	41,500
	Total Capital Projects Funds	67,829	178,047	51,450	50,550
501	WATER	5,002,729	6,493,526	5,541,223	5,797,000
502	WASTEWATER	3,905,765	4,579,141	4,953,129	5,263,161
505	AIRPORT	522,272	560,006	450,358	450,276
510	SOLID WASTE	5,392,414	5,927,531	6,350,666	6,616,100
	Total Enterprise Funds	14,823,180	17,560,204	17,295,376	18,126,537
601	FLEET MAINTENANCE	780,950	752,472	735,545	871,000
610	INFORMATION TECHNOLOGY	328,980	347,513	361,486	432,082
615	ENGINEERING	25,701	18	0	0
656	RETIREEES' MEDICAL HEALTH	1,356,731	1,181,848	1,343,436	1,076,531
	Total Internal Service Funds	2,492,362	2,281,851	2,440,467	2,379,613
	TOTAL ALL FUNDS	\$34,071,786	\$37,872,671	\$38,790,252	\$38,421,500

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
GENERAL FUND					
100-000-311-010	Property Taxes - Sec/Cur	1,833,983	1,940,866	1,994,032	2,033,913
100-000-311-011	Sb 813 Supplemental Taxes	11,861	27,439	0	0
100-000-311-015	Property Taxes-Unsecured	158,776	160,909	160,000	160,000
100-000-311-017	Property Tax Reimbursement	0	111,452	623,010	0
100-000-311-035	Property Tax In Lieu Vlf	1,789,110	1,794,820	1,890,118	1,927,920
100-000-312-010	Transient Occupancy	215,959	219,523	265,000	235,000
100-000-313-010	Sales & Use Tax	2,329,534	2,452,088	2,594,689	2,646,583
100-000-313-015	Prop Tax In Lieu 1/4Sales	617,684	884,175	784,060	625,000
100-000-313-020	Salcs & Use Tax-Prop 172	107,590	118,977	123,225	126,500
100-000-317-010	Documentary Stamp Tax	66,186	67,219	62,800	65,000
	Taxes	7,130,683	7,777,467	8,496,934	7,819,916
100-000-321-010	Business Licenses	94,668	111,050	145,000	145,000
100-000-321-015	Bus. Lic. Transfer/Duplic	365	295	350	300
100-000-322-010	Permits	65,051	142,301	125,000	130,000
100-000-322-011	Plumb\Elect\Mech Permits	27,941	34,982	0	0
100-000-322-012	Encroachment Fees	2,161	2,927	2,700	2,200
100-000-322-060	Animal Licenses	6,439	6,950	7,000	6,000
100-000-322-065	Animal Spay/Neuter Fees	3,446	7,050	7,265	5,000
100-000-322-070	Bicycle License	20	44	26	0
	Licenses & Permits	200,092	305,599	287,341	288,500
100-000-334-010	State Grant	19,492	58,456	65,000	65,000
100-000-334-011	State Funded Police Training	21,902	13,069	9,000	8,500
100-000-334-012	Fire Fighting Reimbursed	19,864	47,774	90,122	10,000
100-000-334-018	State Mandate Reimbursement	0	874	689	0
100-000-335-010	Hoptr Home Owners Property	29,016	27,182	4,000	4,000
100-000-335-050	Motor Vehicle In Lieu Tax	18,734	15,704	0	0
100-000-337-010	County Grants	0	0	3,000	3,000
100-000-339-010	Other Grants	0	0	5,000	0
	Shared Revenues	109,008	163,060	176,811	90,500
100-000-318-020	Franchise Fee	424,274	435,827	449,469	450,000
100-000-341-010	Administration Serv Chrg	67,194	65,240	67,000	67,000
100-000-341-011	Business License Admin Fee	0	46,413	55,000	55,000
100-000-341-016	Workman's Comp Receipts	65,716	59,735	44,390	10,000
100-000-341-025	Notary Fees	1,620	1,240	900	900
100-000-341-031	Subdiv Eng Review Inspection	146,992	50,000	63,271	67,059
100-000-341-032	Zoning & Planning	47,380	34,729	72,000	55,000
100-000-341-035	Building Plan Check Fees	65,197	67,452	45,000	48,000
100-000-341-036	Plan Admin Fees	4,130	5,661	7,500	7,500

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-000-341-039	General Plan Maint Fee	6,965	3,888	2,500	3,600
100-000-341-040	Xerox Copies	216	50	250	200
100-000-342-010	Special Police Services	600	4,745	2,000	70,000
100-000-342-015	Animal Impound Fee	14,382	9,410	8,000	7,000
100-000-342-016	Police Dept Report Fee	6,860	8,414	6,557	5,000
100-000-342-017	Live Scan Fee	30,570	29,959	22,000	22,000
100-000-342-020	Prisoner Care	1,330	8,435	2,800	2,000
100-000-342-030	Fire Inspection Fees	2,970	4,312	3,855	3,000
100-000-342-040	First Responder Fee	5,704	4,499	1,500	1,500
100-000-342-060	School Police Grants	170,790	178,553	186,077	272,932
100-000-346-016	Return Check Fee	1,365	2,299	1,500	750
100-000-347-011	Recreation Programs	0	166,269	170,000	170,000
100-000-347-013	Senior Citizen Activities	0	8,098	8,000	8,000
100-000-347-015	Special Rec Functions	0	3,034	2,867	3,000
100-000-348-010	Weed Abatement	0	22,942	15,000	15,000
100-000-348-027	Tree Inspection	0	96	312	0
	Charges for Services	1,064,256	1,221,301	1,237,748	1,344,441
100-000-342-050	Booking Fees	19,640	7,916	3,952	3,500
100-000-351-010	Parking Fees	49,356	36,516	25,395	25,000
100-000-351-011	Admin Cit Fees	0	39,298	34,229	30,000
100-000-351-012	Fees, Fines & Forfeitures	97,735	68,731	40,000	35,000
	Fines & Fees	166,731	152,461	103,576	93,500
100-000-361-010	Interest Earnings	29,815	43,299	29,387	20,000
100-000-362-010	Gain/Value on Investment GASB	3,806	(22,926)	600	500
100-000-363-010	Rentals - Buildings	76,133	76,465	71,475	71,475
100-000-363-011	Recreation Rentals	0	55,284	45,000	45,000
100-000-363-015	Rental - Land	743,394	743,394	743,394	743,394
100-000-363-020	Comm Center Grand Room Rental	84,110	82,930	75,000	80,000
100-000-363-030	Comm Cntr Multi Purpose Rental	2,820	3,300	100	0
100-000-363-050	Comm Center Meeting Rm Rental	4,735	3,805	3,500	3,500
100-000-363-070	Digital Sign Advertising	600	4,425	6,000	5,000
100-000-363-080	Community Center Pavers	500	0	0	0
100-000-363-090	Comm Cntr Other Rentals	3,250	1,400	1,100	1,000
100-000-365-010	Contributions & Donations	0	0	15,000	0
100-000-365-012	Recreation Contributions	0	2,812	3,500	3,500
100-000-365-013	Mural Program Contributions	0	1,557	8,000	1,000
	Interest & Income	949,163	995,745	1,002,056	974,369

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-000-390-010	Misc Revenues	54,492	7,017	57,823	10,000
100-000-390-020	Refunds	(2,408)	1,694	1,911	1,000
100-000-390-030	Receivership Revenue	0	803	0	0
100-000-392-010	Sale-General Fixed Assets	0	24,851	4,815	0
	Miscellaneous	<u>52,084</u>	<u>34,364</u>	<u>64,549</u>	<u>11,000</u>
100-000-499-000	Transfer In	144,797	20,004	0	0
	Transfer Ins	<u>144,797</u>	<u>20,004</u>	<u>0</u>	<u>0</u>
	TOTAL GENERAL FUND	<u><u>9,816,813</u></u>	<u><u>10,670,000</u></u>	<u><u>11,369,015</u></u>	<u><u>10,622,226</u></u>
MOVIE NIGHT					
200-000-347-015	Special Programs	165	0	0	0
200-000-361-010	Interest Earnings	26	27	15	0
200-000-362-010	Gain/Value on Investment GASB	7	(10)	0	0
200-000-365-010	Contributions & Donations	0	0	150	0
	Total	<u>198</u>	<u>16</u>	<u>165</u>	<u>0</u>
RECREATION					
201-000-347-010	Recreation Programs	201,391	0	0	0
201-000-347-013	Senior Citizen Activities	6,910	0	0	0
201-000-347-015	Special Rec Functions	2,911	0	0	0
201-000-361-010	Interest Earnings	257	0	0	0
201-000-362-010	Gain/Value on Investment GASB	40	0	0	0
201-000-363-010	Rentals	50,126	0	0	0
201-000-365-010	Contributions	2,055	0	0	0
201-000-499-000	Transfer In	6,667	0	0	0
	Total	<u>270,356</u>	<u>0</u>	<u>0</u>	<u>0</u>
CITY HALL ADMIN					
202-000-348-010	Admin Service Charge	4,508	1,229	1,500	1,000
202-000-361-010	Interest Earnings	629	653	500	400
202-000-362-010	Gain/Value on Investment GASB	158	(255)	75	70
	Total	<u>5,295</u>	<u>1,628</u>	<u>2,075</u>	<u>1,470</u>
PREVENTION UNDERAGE DRINKING					
204-000-342-060	Underage Drinking Fines	0	2,500	600	500
204-000-361-010	Interest Earnings	22	61	34	0
204-000-362-010	Gain/Value on Investment GASB	10	(28)	0	0
204-000-499-000	Transfer In	7,475	0	0	0
	Total	<u>7,507</u>	<u>2,534</u>	<u>634</u>	<u>500</u>

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
CODE ENFORCEMENT					
205-000-341-010	Administration Serv Chrg	40,586	0	0	0
205-000-348-010	Weed Abatement	13,097	0	0	0
205-000-351-011	Admin Citation	72,124	0	0	0
205-000-361-010	Interest Earnings	891	0	0	0
205-000-362-010	Gain/Value on Investment GASB	266	0	0	0
	Total	126,965	0	0	0
RSTP EXCHANGE					
207-000-334-010	State Grant	0	774,623	431,626	430,000
207-000-361-010	Interest Earnings	8,128	10,678	9,250	9,000
207-000-362-010	Gain/Value on Investment GASB	2,162	(4,399)	1,500	1,000
	Total	10,290	780,901	442,376	440,000
PLANT-A-TREE					
210-000-361-010	Interest Earnings	3	6	5	0
210-000-362-010	Gain/Value on Investment GASB	1	(2)	1	0
210-000-365-010	Donations - Plant A Tree	50	0	0	0
	Total	54	4	6	0
PEG FRANCHISE FEE					
212-000-318-025	PEG Franchise Fee	21,101	20,655	12,000	12,000
212-000-361-010	Interest Earnings	451	521	350	300
212-000-362-010	Gain/Value on Investment GASB	125	(187)	55	50
	Total	21,677	20,988	12,405	12,350
GAS TAX					
215-000-335-013	Motor Veh Fuel Tax-2103	491,192	287,115	492,518	382,042
215-000-335-015	Motor Veh Fuel Tax-2105	166,198	158,125	176,213	175,571
215-000-335-016	Motor Veh Fuel Tax-2106	89,874	89,474	141,943	141,435
215-000-335-017	Motor Veh Fuel Tax-2107	238,546	259,109	216,545	215,730
215-000-335-018	Motor Veh Fuel Tax-2107.5	6,000	6,000	6,000	6,000
215-000-361-010	Interest Earnings	1,363	2,240	2,500	2,000
215-000-362-010	Gain/Value on Investment GASB	483	(1,182)	300	0
215-000-390-010	Misc Revenues	285	298	300	0
	Total	993,941	801,178	1,036,319	922,778

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
SB325 TRANSPORTATION					
225-000-361-010	Interest Earnings	5,658	2,566	500	0
225-000-362-010	Gain/Value on Investment GASB	1,405	(453)	80	0
	Total	<u>7,063</u>	<u>2,113</u>	<u>580</u>	<u>0</u>
REGIONAL TRANS IMPACT FEE (RTIF)					
229-000-361-010	Interest Earnings	2,366	0	0	0
	Total	<u>2,366</u>	<u>0</u>	<u>0</u>	<u>0</u>
TRAFFIC IMPACT					
230-000-349-020	Traffic Impact Fee	321,812	283,360	112,699	430,000
230-000-361-010	Interest Earnings	15,324	14,547	11,275	10,000
230-000-362-010	Gain/Value on Investment GASB	3,059	(6,129)	1,517	1,000
	Total	<u>340,196</u>	<u>291,778</u>	<u>125,491</u>	<u>441,000</u>
STORM DRAIN IMPACT					
232-000-349-030	Storm Drain Fees	669	379	227	78,000
232-000-361-010	Interest Earnings	498	42	20	0
232-000-362-010	Gain/Value on Investment GASB	(119)	(17)	0	0
	Total	<u>1,048</u>	<u>404</u>	<u>247</u>	<u>78,000</u>
LAMOGLIA IMPACT					
233-000-361-010	Interest Earnings	4,911	5,391	0	0
233-000-362-010	Gain/Value on Investment GASB	1,306	(2,098)	0	0
	Total	<u>6,217</u>	<u>3,293</u>	<u>0</u>	<u>0</u>
MEADOWLANDS IMPACT					
234-000-361-010	Interest Earnings	845	928	0	0
234-000-362-010	Gain/Value on Investment GASB	225	(361)	0	0
	Total	<u>1,070</u>	<u>567</u>	<u>0</u>	<u>0</u>
ASSET FORFEITURE					
235-000-331-010	Federal Grant	1,444	754	1,000	1,000
235-000-342-050	Asset Forfeiture	13,878	9,145	1,000	1,000
235-000-361-010	Interest Earnings	823	656	400	300
235-000-362-010	Gain/Value on Investment GASB	212	(232)	75	50
	Total	<u>16,358</u>	<u>10,322</u>	<u>2,475</u>	<u>2,350</u>

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
POLICE AUGMENTATION					
236-000-313-050	Sales Tax-Measure P	894,750	946,427	1,149,340	1,172,327
236-000-361-010	Interest Earnings	8,378	7,503	3,000	3,000
236-000-362-010	Gain/Value on Investment GASB	2,103	(2,708)	10	0
236-000-390-010	Misc. Revenues	0	10,495	0	0
	Total	<u>905,232</u>	<u>961,716</u>	<u>1,152,350</u>	<u>1,175,327</u>
SLESF COPS PROGRAM					
237-000-334-010	State Grant	100,114	100,079	120,943	100,000
237-000-361-010	Interest Earnings	132	213	0	0
237-000-362-010	Gain/Value on Investment GASB	38	(343)	0	0
237-000-499-000	Transfer In	0	0	0	32,074
	Total	<u>100,283</u>	<u>99,949</u>	<u>120,943</u>	<u>132,074</u>
FIRE AUGMENTATION					
238-000-313-050	Sales Tax-Measure P	894,750	946,427	1,149,338	1,172,325
238-000-361-010	Interest Earnings	4,224	3,721	2,100	0
238-000-362-010	Gain/Value on Investment GASB	1,070	(1,107)	20	0
	Total	<u>900,044</u>	<u>949,040</u>	<u>1,151,458</u>	<u>1,172,325</u>
JAG (Justice Assistant Grant)					
239-000-331-010	Federal Grant	0	0	20,804	0
	Total	<u>0</u>	<u>0</u>	<u>20,804</u>	<u>0</u>
JAG EDWARD BYRNE GRANT					
240-000-331-010	Federal Grant	16,684	17,155	9,670	12,268
	Total	<u>16,684</u>	<u>17,155</u>	<u>9,670</u>	<u>12,268</u>
JAG EDWARD BYRNE GRANT					
241-000-331-010	Federal Grant	11,623	0	14,160	0
	Total	<u>11,623</u>	<u>0</u>	<u>14,160</u>	<u>0</u>
CHRP-COPS HIRING RECOVERY PROG					
242-000-331-010	Federal Grant	213,467	105,742	0	0
	Total	<u>213,467</u>	<u>105,742</u>	<u>0</u>	<u>0</u>

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
FIRE CAPITAL IMPROVEMENT					
243-000-342-035	Fire Capital Improvement	25,313	15,134	7,000	10,000
243-000-361-010	Interest Earnings	9,489	8,728	4,000	2,000
243-000-362-010	Gain/Value on Investment GASB	2,431	(3,409)	10	0
243-000-499-000	Transfer In	0	5,770	0	0
	Total	37,232	26,223	11,010	12,000
COMMUNITY CENTER FEE					
244-000-349-020	Community Center Fee	6,323	2,842	2,100	1,000
244-000-361-010	Interest Earnings	1,182	1,325	950	800
244-000-362-010	Gain/Value on Investment GASB	314	(520)	150	100
	Total	7,819	3,647	3,200	1,900
POLICE CAPITAL IMPROVEMENT					
245-000-342-025	Police Capital Improvement	39,339	17,081	9,000	9,000
245-000-361-010	Interest Earnings	12,145	10,131	5,900	5,000
245-000-362-010	Gain/Value on Investment GASB	3,134	(3,790)	20	20
245-000-390-010	Misc Revenues	7,946	25,239	0	0
	Total	62,565	48,660	14,920	14,020
TRAFFIC SAFETY					
246-000-331-010	Federal Grant	0	4,235	14,700	15,488
246-000-334-010	State Grant	24,019	16,103	8,617	0
246-000-342-018	Auto Impound Fee	14,338	12,692	12,544	12,500
246-000-361-010	Interest Earnings	215	311	250	260
246-000-362-010	Gain/Value on Investment GASB	112	(88)	37	40
246-000-390-020	Refunds	335	0	0	0
246-000-499-000	Transfer In	50,686	0	0	0
	Total	89,705	33,253	36,148	28,288
SPECIAL AVIATION					
247-000-361-010	Interest Earnings	9	8	0	0
247-000-362-010	Gain/Value on Investment GASB	3	1	0	0
	Total	12	9	0	0
HOMELAND SECURITY GRANT					
248-000-331-010	Federal Grant	45,000	95,810	63,818	49,400
	Total	45,000	95,810	63,818	49,400

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
CMAQ/SRTS/SJVAPCD GRANTS					
249-000-331-010	Federal Grant	8,853	368,959	638,648	229,815
249-000-331-011	Federal Grant-SRTS	0	29,431	111,109	0
249-000-331-012	Federal Grant-SJVAPCD	0	0	88,265	0
249-000-499-000	Transfer In	2,729	46,292	44,549	14,957
	Total	11,582	444,682	882,571	244,772
LB PARK IMPACT					
250-000-347-080	Park Development Fees	45,618	0	0	0
250-000-347-085	Land Dedication Fees	4,144	0	0	0
250-000-361-010	Interest Earnings	72	0	0	0
	Total	49,834	0	0	0
MISSION VILLAGE NORTH					
251-000-361-010	Interest Earnings	449	493	0	0
251-000-362-010	Gain/Value on Investment GASB	119	(192)	0	0
	Total	568	301	0	0
PUBLIC FACILITIES					
252-000-349-020	Public Facility Impact Fee	166	89	62	100
252-000-361-010	Interest Earnings	105	116	80	75
252-000-362-010	Gain/Value on Investment GASB	28	(45)	15	10
	Total	299	160	157	185
REGENCY PARK ESTATES					
253-000-361-010	Interest Earnings	891	978	0	0
253-000-362-010	Gain/Value on Investment GASB	237	(381)	0	0
	Total	1,128	597	0	0
VINEYARD PARK					
255-000-361-010	Interest Earnings	104	114	0	0
255-000-362-010	Gain/Value on Investment GASB	28	(44)	0	0
	Total	131	69	0	0
MEADOWLANDS PARK					
256-000-361-010	Interest Earnings	1,188	1,304	0	0
256-000-362-010	Gain/Value on Investment GASB	316	(507)	0	0
	Total	1,503	796	0	0

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
MISSION ESTATES PARK					
257-000-361-010	Interest Earnings	971	1,065	0	0
257-000-362-010	Gain/Value on Investment GASB	258	(415)	0	0
	Total	1,229	651	0	0
STONE CREEK PARK					
258-000-347-080	Park Development Fees	13,868	0	17,515	0
258-000-347-085	Land Dedication Fees	1,036	0	1,554	0
258-000-361-010	Interest Earnings	1,151	838	450	0
258-000-362-010	Gain/Value on Investment GASB	293	(255)	60	0
	Total	16,347	583	19,579	0
ORCHARD TERRACE PARK					
259-000-361-010	Interest Earnings	36	39	0	0
259-000-362-010	Gain/Value on Investment GASB	9	(15)	0	0
	Total	45	24	0	0
CDBG MICRO ENTERP PI					
262-000-361-010	Interest Earnings	2,717	4,337	4,600	3,100
262-000-362-010	Gain/Value on Investment GASB	73	(191)	60	50
262-000-390-010	Misc Revenues	7,986	13,562	18,500	18,940
262-000-499-000	Transfer In	38,627	0	0	0
	Total	49,403	17,707	23,160	22,090
HOME REHAB GRANT					
267-000-361-010	Interest Earnings	0	31	0	0
267-000-362-010	Gain/Value on Investment GASB	0	2	0	0
	Total	0	33	0	0
NEIGHBORHOOD STABILIZATION PROGRAM					
268-000-331-010	Federal Grant	254,486	0	0	0
268-000-362-010	Gain/Value on Investment GASB	126,500	0	0	0
268-000-390-010	Misc Revenues	(893,899)	0	0	0
	Total	(512,912)	0	0	0
RANCHWOOD EST AD#1					
271-000-355-020	Landscape & Lighting Assessment	349,624	349,624	349,625	358,341
271-000-361-010	Interest Earnings	798	705	400	200
271-000-362-010	Gain/Value on Investment GASB	45	(539)	100	50
	Total	350,467	349,790	350,125	358,591

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
CRESTHILLS AD#2					
272-000-355-020	Landscape & Lighting Assessment	71,604	71,604	71,604	71,791
272-000-361-010	Interest Earnings	751	1,018	800	700
272-000-362-010	Gain/Value on Investment GASB	175	(468)	140	100
	Total	<u>72,530</u>	<u>72,153</u>	<u>72,544</u>	<u>72,591</u>
LOS BANOS GARDENS AD#3					
273-000-355-020	Landscape & Lighting Assessment	80,896	88,989	97,786	108,056
273-000-361-010	Interest Earnings	48	61	25	0
	Total	<u>80,944</u>	<u>89,050</u>	<u>97,811</u>	<u>108,056</u>
COLLEGE GREEN EST AD#4					
274-000-355-020	Landscape & Lighting Assessment	100,706	100,863	100,706	101,282
274-000-361-010	Interest Earnings	604	905	600	500
274-000-362-010	Gain/Value on Investment GASB	141	(437)	115	100
	Total	<u>101,452</u>	<u>101,330</u>	<u>101,421</u>	<u>101,882</u>
ORCHARD TERRACE AD#5					
275-000-355-020	Landscape & Lighting Assessment	49,300	49,136	49,516	54,401
275-000-361-010	Interest Earnings	69	61	30	0
275-000-362-010	Gain/Value on Investment GASB	3	(47)	5	0
	Total	<u>49,372</u>	<u>49,150</u>	<u>49,551</u>	<u>54,401</u>
ST. FRANCIS ESTATES AD#6					
276-000-355-020	Landscape & Lighting Assessment	25,117	25,275	25,118	25,438
276-000-361-010	Interest Earnings	252	276	200	200
276-000-362-010	Gain/Value on Investment GASB	58	(118)	35	30
	Total	<u>25,428</u>	<u>25,433</u>	<u>25,353</u>	<u>25,668</u>
VALLEY MEADOWS AD#7					
277-000-355-020	Landscape & Lighting Assessment	11,063	12,176	12,169	13,482
277-000-361-010	Interest Earnings	7	8	5	0
	Total	<u>11,069</u>	<u>12,184</u>	<u>12,174</u>	<u>13,482</u>
JO-LIN MANOR/RANCH AD #9					
279-000-355-020	Landscape & Lighting Assessment	86,322	94,972	104,888	116,654
279-000-361-010	Interest Earnings	79	64	35	0
	Total	<u>86,402</u>	<u>95,037</u>	<u>104,923</u>	<u>116,654</u>

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
LB CREEK SHOPPING CENTER AD#10					
280-000-355-020	Landscape & Lighting Assessment	21,018	20,483	20,136	22,589
280-000-361-010	Interest Earnings	12	22	10	0
	Total	<u>21,031</u>	<u>20,505</u>	<u>20,146</u>	<u>22,589</u>
MEADOWLANDS AD#11					
281-000-355-020	Landscape & Lighting Assessment	145,555	152,936	160,475	168,848
281-000-361-010	Interest Earnings	88	104	50	0
	Total	<u>145,643</u>	<u>153,040</u>	<u>160,525</u>	<u>168,848</u>
MISSION ESTATES AD#12					
282-000-355-020	Landscape & Lighting Assessment	96,429	96,459	99,926	96,676
282-000-361-010	Interest Earnings	414	446	300	300
282-000-362-010	Gain/Value on Investment GASB	62	(247)	60	50
	Total	<u>96,905</u>	<u>96,658</u>	<u>100,286</u>	<u>97,026</u>
SOMERSET PARK AD#13					
283-000-355-020	Landscape & Lighting Assessment	22,965	22,965	22,990	23,041
283-000-361-010	Interest Earnings	30	37	60	0
283-000-362-010	Gain/Value on Investment GASB	2	(37)	10	0
	Total	<u>22,997</u>	<u>22,965</u>	<u>23,060</u>	<u>23,041</u>
NORTHGATE @ REGENCY AD#14					
284-000-355-020	Landscape & Lighting Assessment	150,803	150,803	151,000	166,231
284-000-361-010	Interest Earnings	977	768	375	300
284-000-362-010	Gain/Value on Investment GASB	162	(349)	70	50
	Total	<u>151,943</u>	<u>151,222</u>	<u>151,445</u>	<u>166,581</u>
MAGNOLIA GROVE AD#15					
285-000-355-020	Landscape & Lighting Assessment	6,384	7,028	7,726	8,577
285-000-361-010	Interest Earnings	5	6	0	0
	Total	<u>6,389</u>	<u>7,034</u>	<u>7,726</u>	<u>8,577</u>
SENIOR VILLAGES AD#16					
286-000-355-020	Landscape & Lighting Assessment	7,459	8,215	9,024	10,062
286-000-361-010	Interest Earnings	4	9	5	0
	Total	<u>7,463</u>	<u>8,224</u>	<u>9,029</u>	<u>10,062</u>

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
STONE CREEK VILLAGE AD#17					
287-000-355-020	Landscape & Lighting Assessment	107,530	122,031	130,178	148,988
287-000-361-010	Interest Earnings	78	107	50	0
	Total	<u>107,608</u>	<u>122,138</u>	<u>130,228</u>	<u>148,988</u>
RAIL TRAIL CORRIDOR AD#18					
288-000-355-020	Landscape & Lighting Assessment	80,702	94,141	97,649	108,343
288-000-361-010	Interest Earnings	21	49	20	0
	Total	<u>80,723</u>	<u>94,190</u>	<u>97,669</u>	<u>108,343</u>
TALBOTT PARK AD#19					
289-000-355-020	Landscape & Lighting Assessment	20,622	20,622	22,685	31,280
289-000-361-010	Interest Earnings	223	26	10	0
289-000-362-010	Gain/Value on Investment GASB	55	(1)	0	0
	Total	<u>20,900</u>	<u>20,647</u>	<u>22,695</u>	<u>31,280</u>
POLICE CFD 2002-01					
290-000-319-010	Public Safety Prop Tax	342,839	361,280	368,566	375,937
290-000-361-010	Interest Earnings	214	257	100	100
290-000-390-010	Misc. Revenues	3,835	0	0	0
290-000-499-000	Transfer In	2,328	17,156	7,880	7,468
	Total	<u>349,216</u>	<u>378,692</u>	<u>376,546</u>	<u>383,505</u>
FIRE CFD 2002-01					
291-000-319-010	Public Safety Prop Tax	342,839	361,280	368,566	375,937
291-000-361-010	Interest Earnings	506	270	100	100
291-000-362-010	Gain/Value on Invest.GASB	(26)	(29)	0	0
291-000-499-000	Transfer In	0	0	41,000	19,025
	Total	<u>343,319</u>	<u>361,521</u>	<u>409,666</u>	<u>395,062</u>
CDBG PI HOUSING REHAB					
292-000-361-010	Interest Earnings	31	27	0	0
292-000-362-010	Gain/Value on Investment GASB	8	2	0	0
	Total	<u>39</u>	<u>29</u>	<u>0</u>	<u>0</u>
HOME PI HOUSING REHAB					
293-000-331-011	Program Income	0	52,069	0	0
293-000-361-010	Interest Earnings	0	76	0	0
293-000-362-010	Gain/Value on Invest.GASB	0	(171)	0	0
	Total	<u>0</u>	<u>51,974</u>	<u>0</u>	<u>0</u>

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
NSP PROGRAM INCOME					
294-000-331-011	Program Income	915,608	176,322	162,000	63,000
294-000-361-010	Interest Earnings	472	1,110	800	200
294-000-362-010	Gain/Value on Investment GASB	312	(686)	100	50
294-000-390-010	Misc Revenues	3,822	257	1,400	1,000
	Total	920,215	177,002	164,300	64,250
REPAIR & DEMOLITION					
295-000-361-010	Interest Earnings	98	108	0	0
295-000-362-010	Gain/Value on Investment GASB	26	(42)	0	0
	Total	124	66	0	0
TRAFFIC MITIGATION					
303-000-361-010	Interest Earnings	951	1,044	0	0
303-000-362-010	Gain/Value on Investment GASB	253	(406)	0	0
	Total	1,204	638	0	0
CITY HALL					
304-000-348-020	City Hall Impact Fee	15,026	6,307	4,900	4,000
304-000-361-010	Interest Earnings	2,676	2,815	2,000	2,000
304-000-362-010	Gain/Value on Investment GASB	667	(1,106)	275	275
	Total	18,369	8,016	7,175	6,275
CORPORATION YARD					
306-000-348-030	Corporation Yard Impact Fee	5,473	2,459	2,000	2,000
306-000-361-010	Interest Earnings	905	951	700	700
306-000-362-010	Gain/Value on Investment GASB	225	(374)	75	75
	Total	6,603	3,036	2,775	2,775
PROP 1B					
308-000-361-010	Interest Earnings	3,061	0	0	0
308-000-362-010	Gain/Value on Invest.GASB	828	0	0	0
308-000-499-000	Transfer In	0	129,239	0	0
	Total	3,889	129,239	0	0

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
CHILD DEVELOPMENT CENTER					
324-000-363-010	Rentals-Buildings	31,580	30,920	35,500	35,500
324-000-390-010	Misc Revenues	6,183	6,198	6,000	6,000
	Total	37,763	37,118	41,500	41,500
WATER					
501-000-343-010	Water Fees Collected	4,501,794	4,890,000	5,177,473	5,450,000
501-000-343-015	Penalties	151,982	155,212	166,000	165,000
501-000-343-025	Water Connection Fee	156,133	66,620	63,000	50,000
501-000-361-010	Interest Earnings	114,242	141,193	111,000	115,000
501-000-362-010	Gain/Value on Investment GASB	30,657	(51,506)	(250)	0
501-000-365-050	Devlop. Contrib. Infrastr	0	683,963	0	0
501-000-396-030	Fiscal Agent-Restricted Earnings	23,047	23,047	2,000	2,000
501-000-390-010	Misc Revenues	24,404	18,903	22,000	15,000
501-000-390-020	Refunds	470	0	0	0
501-000-499-000	Transfer In	0	566,093	0	0
	Total	5,002,729	6,493,526	5,541,223	5,797,000
WASTEWATER					
502-000-343-015	Penalties	117,716	141,844	149,616	145,000
502-000-344-010	Sewer Collection Fee	2,036,619	2,570,546	2,771,733	2,974,332
502-000-344-015	Sewer Treatment Fee	1,465,653	1,709,158	1,843,621	1,972,674
502-000-344-025	Sewer Connection Fee	92,217	26,519	35,000	25,000
502-000-361-010	Interest Earnings	46,818	52,645	31,758	45,000
502-000-362-010	Gain/Value on Investment GASB	12,085	(22,613)	40	0
502-000-363-014	Rental Of Pasture	34,155	34,155	34,155	34,155
502-000-363-017	Ag Farming Income	93,809	56,875	84,906	65,000
502-000-396-030	Fiscal Agent-Restricted Earnings	2,671	0	0	0
502-000-390-010	Misc Revenues	3,845	10,012	2,300	2,000
502-000-390-020	Refunds	177	0	0	0
	Total	3,905,765	4,579,141	4,953,129	5,263,161
AIRPORT					
505-000-311-015	Property Tax Unsecured	2,412	2,390	4,598	4,598
505-000-331-010	Federal Grant	63,361	0	0	0
505-000-334-010	State Grant	10,000	10,000	10,000	10,000
505-000-346-010	Airport Tie Down Fees	437	331	400	300
505-000-346-020	Aviation Fuel	371,620	467,083	350,000	350,000
505-000-361-010	Interest Earnings	184	565	387	254
505-000-362-010	Gain/Value on Investment GASB	94	(326)	(27)	124

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
505-000-363-014	Rental - Land & Buildings	73,639	77,676	85,000	85,000
505-000-390-010	Misc Revenues	0	866	0	0
505-000-390-020	Refunds	524	0	0	0
505-000-499-000	Transfer In	0	1,421	0	0
	Total	522,272	560,006	450,358	450,276
SOLID WASTE					
510-000-334-010	State Grant	10,095	10,070	0	0
510-000-318-020	Roll Off Fee	40,729	50,230	43,869	45,000
510-000-343-015	Penalties	205,994	208,383	210,000	200,000
510-000-344-030	Solid Waste Fees	5,109,902	5,643,248	6,023,000	6,354,500
510-000-348-010	Weed Abatement	0	3,770	0	0
510-000-349-010	Highway Cleaning	7,155	2,385	4,770	4,500
510-000-361-010	Interest Earnings	12,727	16,017	12,000	12,000
510-000-362-010	Gain/Value on Investment GASB	3,607	(6,654)	(73)	0
510-000-390-010	Misc Revenues	2,204	82	2,000	100
510-000-392-010	Sale-General Fixed Assets	0	0	55,100	0
	Total	5,392,414	5,927,531	6,350,666	6,616,100
FLEET MAINTENANCE					
601-000-341-060	Fleet Maint. Service Chge	778,079	748,907	732,415	871,000
601-000-361-010	Interest Earnings	2,444	4,042	2,255	0
601-000-362-010	Gain/Value on Investment GASB	427	(585)	100	0
601-000-390-020	Refunds	0	108	775	0
	Total	780,950	752,472	735,545	871,000
INFORMATION TECHNOLOGY					
610-000-341-060	It Service Charges	325,140	343,772	358,911	430,532
610-000-361-010	Interest Earnings	1,378	1,539	1,000	0
610-000-362-010	Gain/Value on Invest.GASB	293	(28)	75	50
610-000-390-010	Miscellaneous	2,168	2,231	1,500	1,500
	Total	328,980	347,513	361,486	432,082
ENGINEERING					
615-000-361-010	Interest Income	27	0	0	0
615-000-362-010	Gain/Value on Invest.GASB	5	0	0	0
615-000-499-000	Transfer In	25,670	18	0	0
	Total	25,701	18	0	0

City of Los Banos
Revenue Detail by Fund
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
RETIREES' MEDICAL HEALTH					
656-000-341-012	Payroll Assessments	1,342,584	1,174,760	1,342,586	1,075,756
656-000-361-010	Interest Earnings	3,291	2,471	750	700
656-000-362-010	Gain/Value on Investment GASB	697	(2,211)	100	75
656-000-390-020	Refunds	10,160	6,827	0	0
	Total	<u>1,356,731</u>	<u>1,181,848</u>	<u>1,343,436</u>	<u>1,076,531</u>
	TOTAL ALL FUNDS	<u><u>\$34,071,786</u></u>	<u><u>\$37,872,671</u></u>	<u><u>\$38,790,252</u></u>	<u><u>\$38,421,500</u></u>

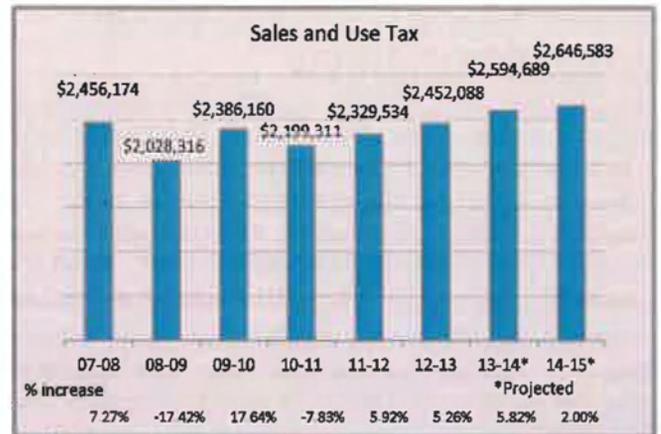
Major Revenue Assumptions

GENERAL FUND

Sales and Use Tax - \$2,646,583

Account 100-000-313-010

This tax is administered by the State Board of Equalization and is imposed on retailers. The tax is based on the sales price of any taxable transaction of tangible personal property. The tax rate for the City is 8.0% of which the City is directly entitled to 1.0%, of that 1.0%, 5% goes to Merced County. Measure P gets .5% of the tax rate for the City's Police & Fire. The Sales and Use Tax represents Los Banos' single largest revenue source at \$2,646,583 or 25% total General Fund revenues projected for FY 14-15. This tax is estimated based on the information received from the State Board of Equalization.



Property Tax in Lieu of ¼ Sales & Use Tax – \$625,000

Account 100-000-313-015

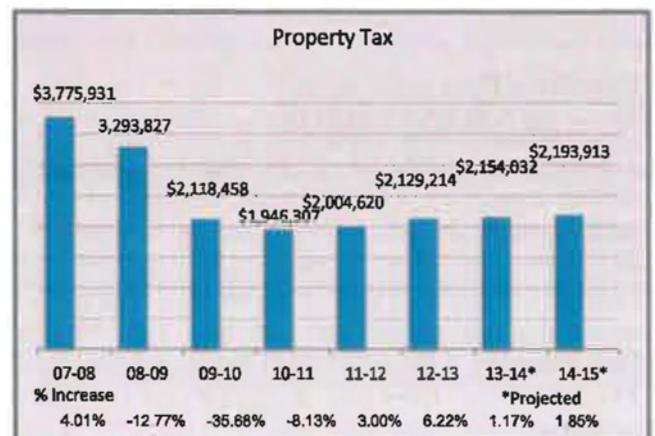
In 2004 voters approved a statewide ballot measure to issue \$15 Billion in deficit reduction bonds. These bonds will be paid-off over 7 to 9 years based on revenue stream that will fund them from the "Triple Flip". The State reduced 25% of the City's sales tax revenue. Sales Tax losses will be funded from the property tax takeaways which payments are received in January and April. Estimates are based on information received from The Department of Finance and are based on Sales Tax Receipts. The amount the city will receive for FY 14-15 is a 20% decrease from FY 13-14.



Property Tax - \$2,193,913

Accounts 100-000-311-010, 100-000-311-011, & 100-000-311-015

The City's property tax is levied based on 100% of the fair market value of all real and personal property located within the city, except for property owned by federal, state, and local governments. Assessed values are determined by the Merced County Assessor, collected by the County Tax Collector and distributed by the County Auditor. The tax rate for real property is 1% of the property value, which is allocated to counties, schools and cities. Los Banos's share of the 1% is equivalent to 14 cents on each \$1.00 collected from property taxes. Property tax represents the General Fund's second largest revenue source, projected at \$2,193,913 or 20.7% of the total General Fund revenue for FY 14-15.

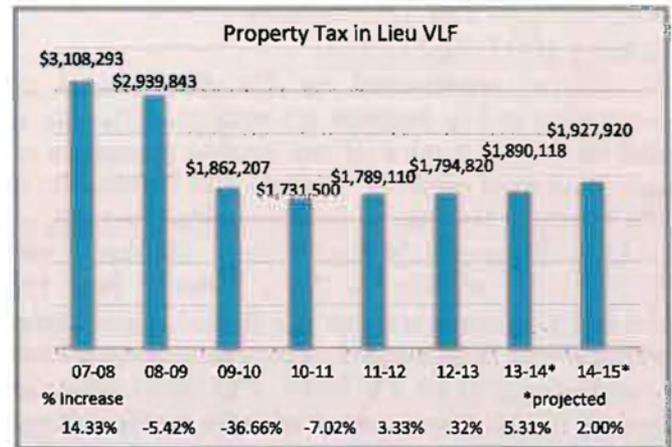


Major Revenue Assumptions (continued)

Property Taxes in Lieu VLF- \$1,927,920

Account 100-000-311-035

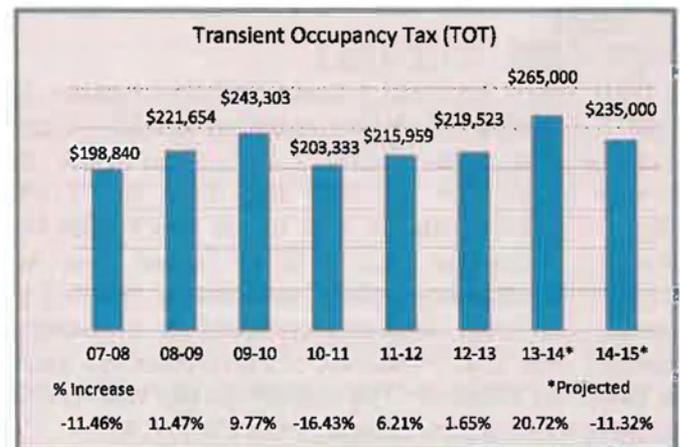
In 2004 the State adopted a Vehicle License Fee for Property Tax swap as part of a state budget agreement. The swap consists of a permanent reduction of the VLF rate from 2.0% to .65%, and an elimination of the VLF backfill to cities and counties from the state budget. Property Tax in lieu of VLF amount in FY 14-15 was projected from the FY 13-14 VLF adjustment amount increased by the growth in the city's gross assessed property valuation from the prior year. The amount the city will receive for FY 14-15 is a 2% increase from FY 13-14.



Transient Occupancy Tax (TOT) - \$235,000

Account 100-000-312-010

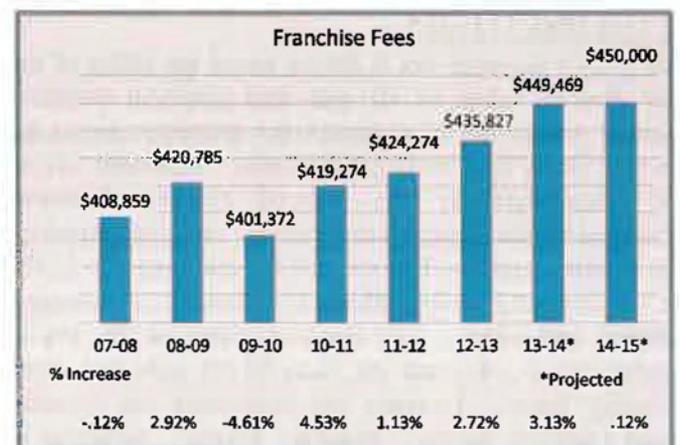
This tax is imposed on persons staying 30 days or less in a local hotel, or motel. The City's current rate is 10.0%. TOT revenue is projected at \$235,000 for FY 14-15, which represents 2.2% of the General Fund revenue. It is expected that TOT revenues will remain the same for FY 13-14.



Franchise Fees - \$450,000

Account 100-000-318-020

This tax is administered by the City and is applied to utilities operating within the city limits. The City receives from PG&E 2% of their gross receipts on distribution of their services and Comcast Cable Company pays 5% of their gross receipts. Revenues are expected to remain the same for FY 14-15. Franchise Fees represent 4.2% of General Fund revenues for FY 14-15. These taxes are estimated on prior year's revenues.

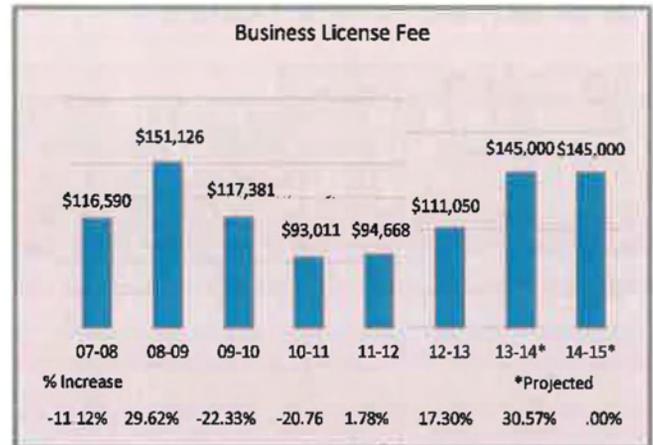


Major Revenue Assumptions (continued)

Business License Fee - \$145,000

Account 100-000-321-010

This fee is imposed on businesses within the City. The purpose of this fee is to regulate businesses to insure compliance of City ordinances and State laws. Businesses are charged a flat rate of \$79.00 a year plus an administration fee ranging from \$52.00 to \$698.00 depending on the type of business, i.e. home business, mobile businesses, out of town business, and commercial business. For FY 14-15 the city is projecting revenues to stay the same as 13-14. Estimates are based on trend analysis of prior year's actual receipts.



Building Permits - \$130,000

Account 100-000-322-010

Building permits are required to build, alter, repair or demolish any structure. This includes re-roofing projects, water heater and window replacements, electrical work, plumbing work, mechanical work and other similar projects. The building department uses building permits to manage building inspections and related applicable fees. These are required to insure that the project is in compliance with applicable building codes and regulations. Revenue is estimated at a 4% increase for FY 14-15. Estimates are based on number of permits accepted.



Parks & Recreation - \$181,000

Accounts 100-000-347-011, 100-000-347-013 & 100-000-347-015

Recreation Programs offer activities for the citizens of Los Banos such as Soccer, Tee Ball, Basketball, and After School Programs. Parks are also maintained at the best degree possible for the safety of our children. Funds that help operate these programs are grants and user fees from citizens. An increase of .07% is projected from Recreation fees for FY 14-15. Estimates are based on trend analysis and costs to run the programs.

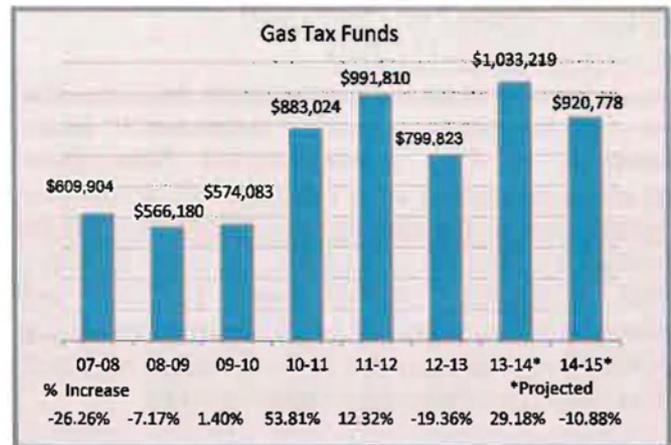


Major Revenue Assumptions (continued)

SPECIAL REVENUE FUNDS

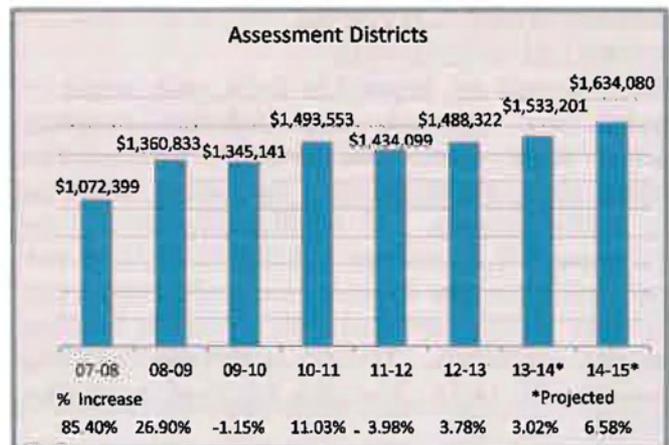
Gas Tax Funds - \$920,778

Gas tax is a tax that is imposed on fuel. This tax is authorized under the Motor Vehicle Fuel License Tax Law, Use Fuel Tax Law, Diesel Fuel Tax Law, and various sections of the Revenue and Taxation Code. A decrease of 10.88% is projected from Gas Taxes for FY 14-15.



Assessment Districts - \$1,634,080

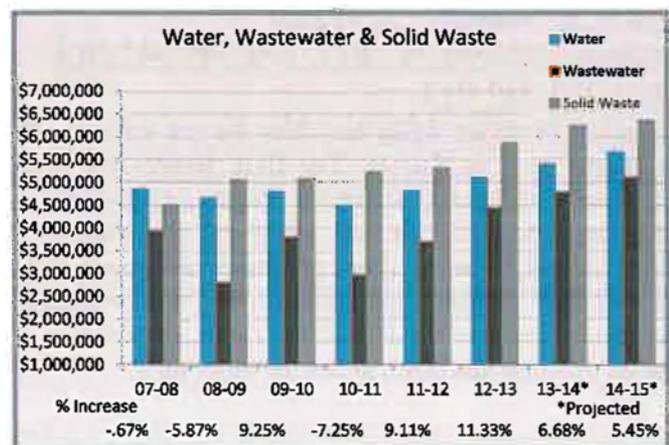
Assessment District funds are established to permit the City to construct improvements in new developments. Property assessments are collected from property owners within the assessment district for a proportional share of the improvements. Revenue projections are estimated by the City Engineer based on the needs of the assessment district, divided by the number of parcels, not to exceed more than a 10% increase charge to homeowners per year. Revenues are projected to increase by 6.58% for FY 14-15.



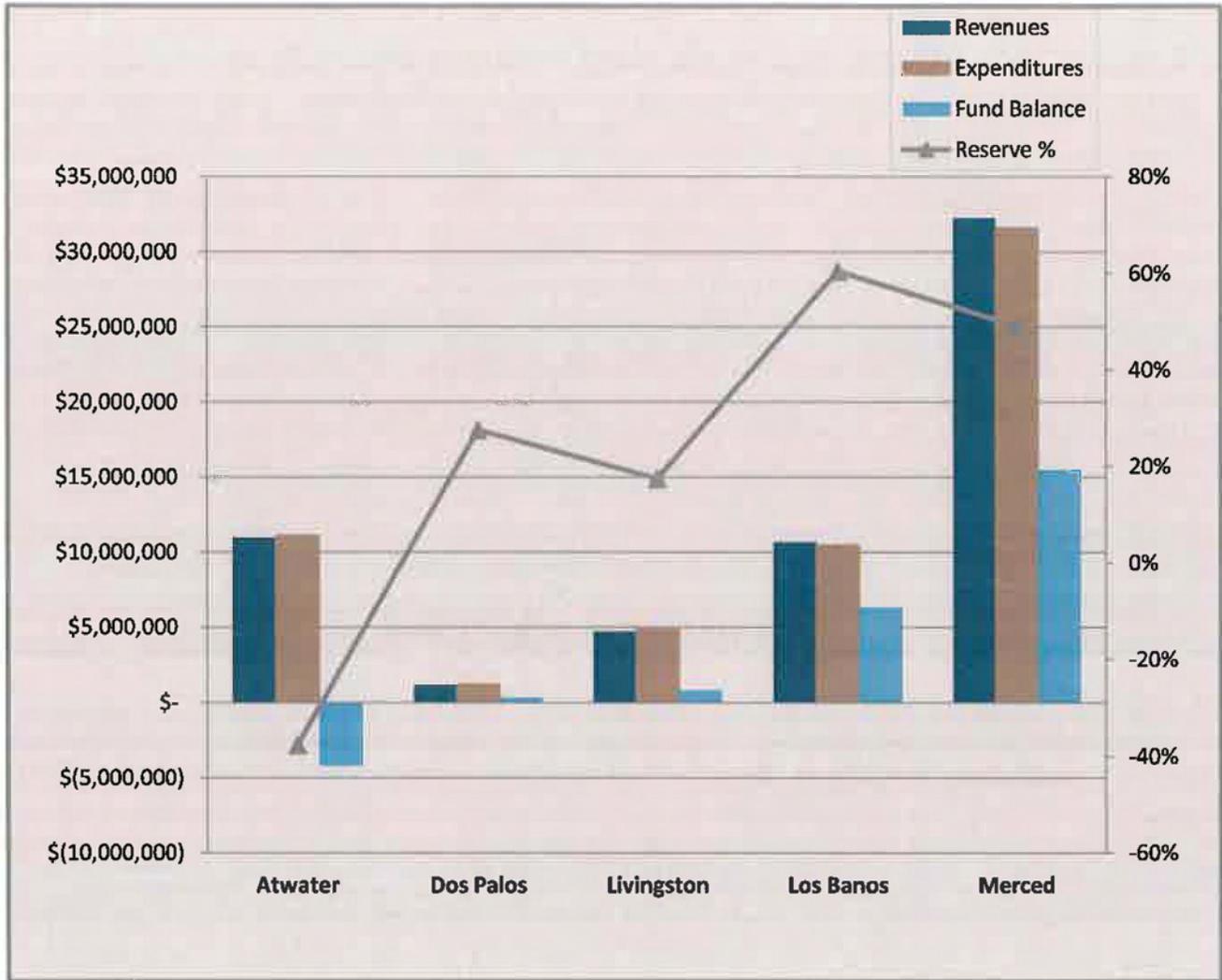
BUSINESS TYPE FUNDS

Water, Wastewater & Solid Waste - 17,341,006

The City of Los Banos is committed to serving the needs of residents by providing quality Water, Wastewater and Solid Waste services. The city has 15 water wells, of which 13 are operating water wells servicing approximately 12,730 accounts. Fees are based on the cost to maintain and operate each system and are charged monthly. As of July 1, 2014 the minimum bill per customer is \$81.85.



Comparison of Merced County Cities General Fund Revenues, Expenditures, and Fund Balance June 30, 2013

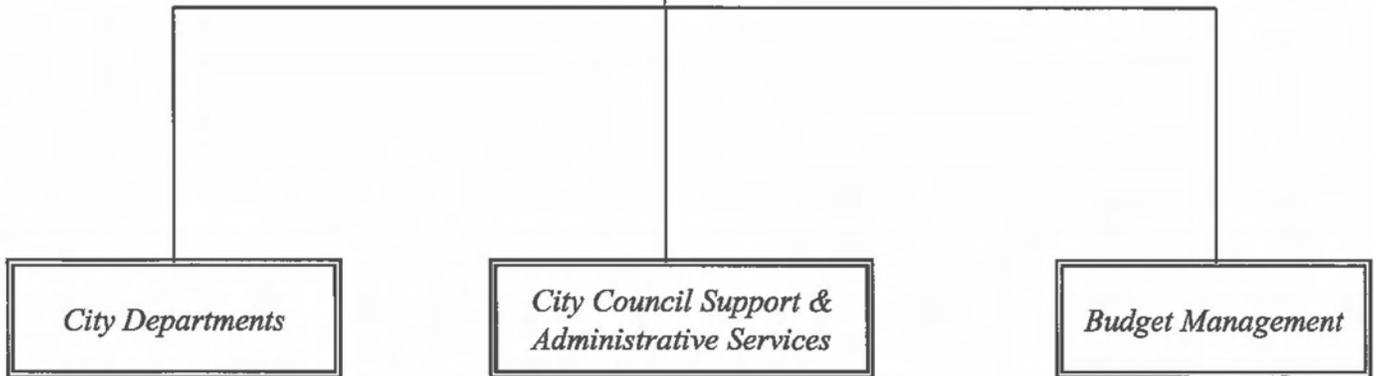


General Fund	Atwater	Dos Palos	Livingston	Los Banos	Merced
Revenues	10,970,749	1,185,095	4,720,618	10,670,000	32,258,568
Expenditures	11,118,701	1,225,577	4,836,999	10,473,958	31,605,816
Fund Balance	(4,184,252)	337,369	843,900	6,327,670	15,495,562
Reserve %	-38%	28%	17%	60%	49%

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**CITY OF LOS BANOS
CITY MANAGER
ORGANIZATION CHART**

*City Manager
Steve Carrigan*



City Departments

Oversee City Departments:

- Human Resources
- Community & Economic Development
- Finance
- Fire
- Information Technology
- Police
- Public Works

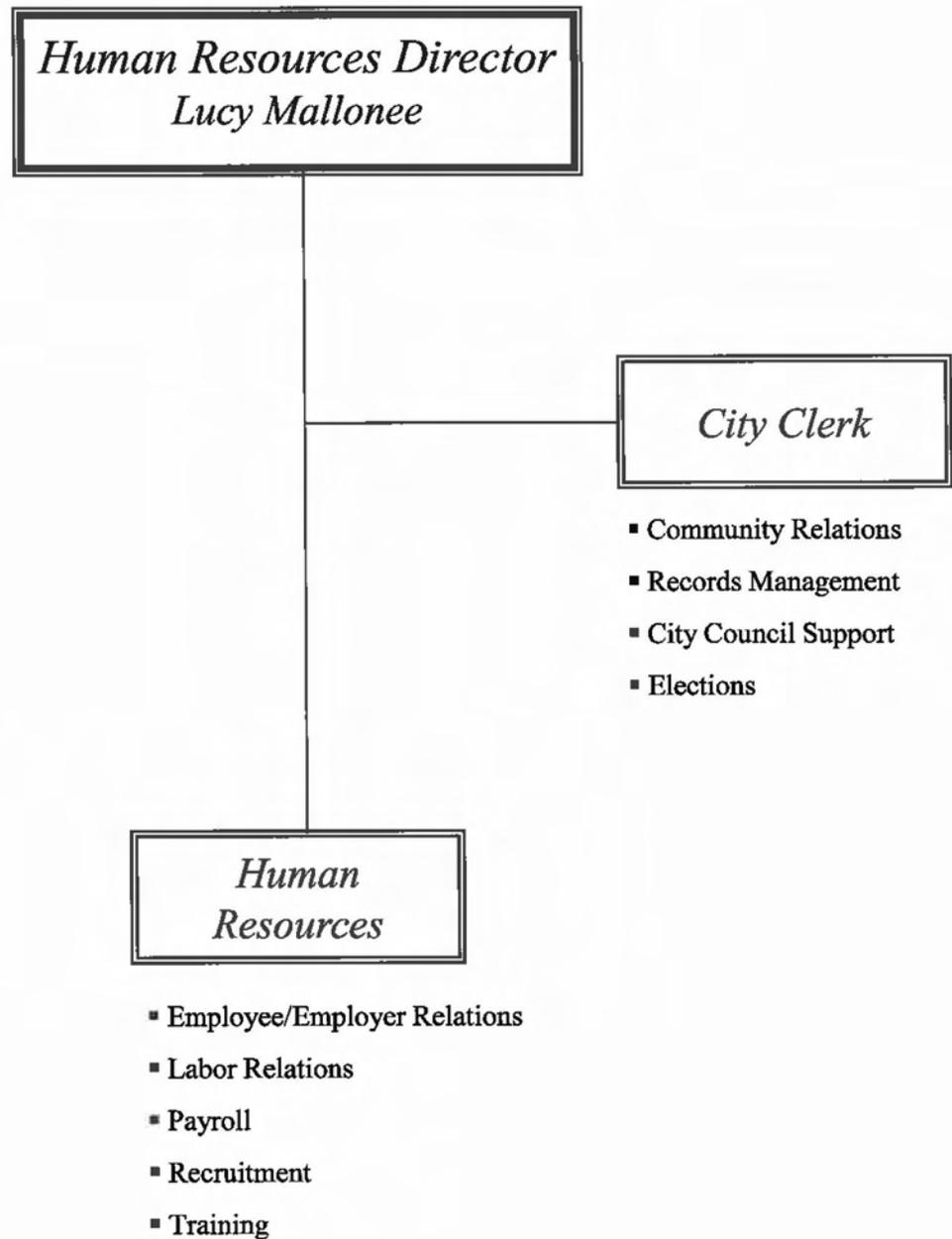
*City Council Support &
Administrative Services*

- Respond to Council Inquiries
- Create & Update Council Policy & Administrative Directives
- Provide Staff Support for Council Committees
- Provide Public Information & Outreach
- Provide Government Access Cable Programming
- Prepare Agendas

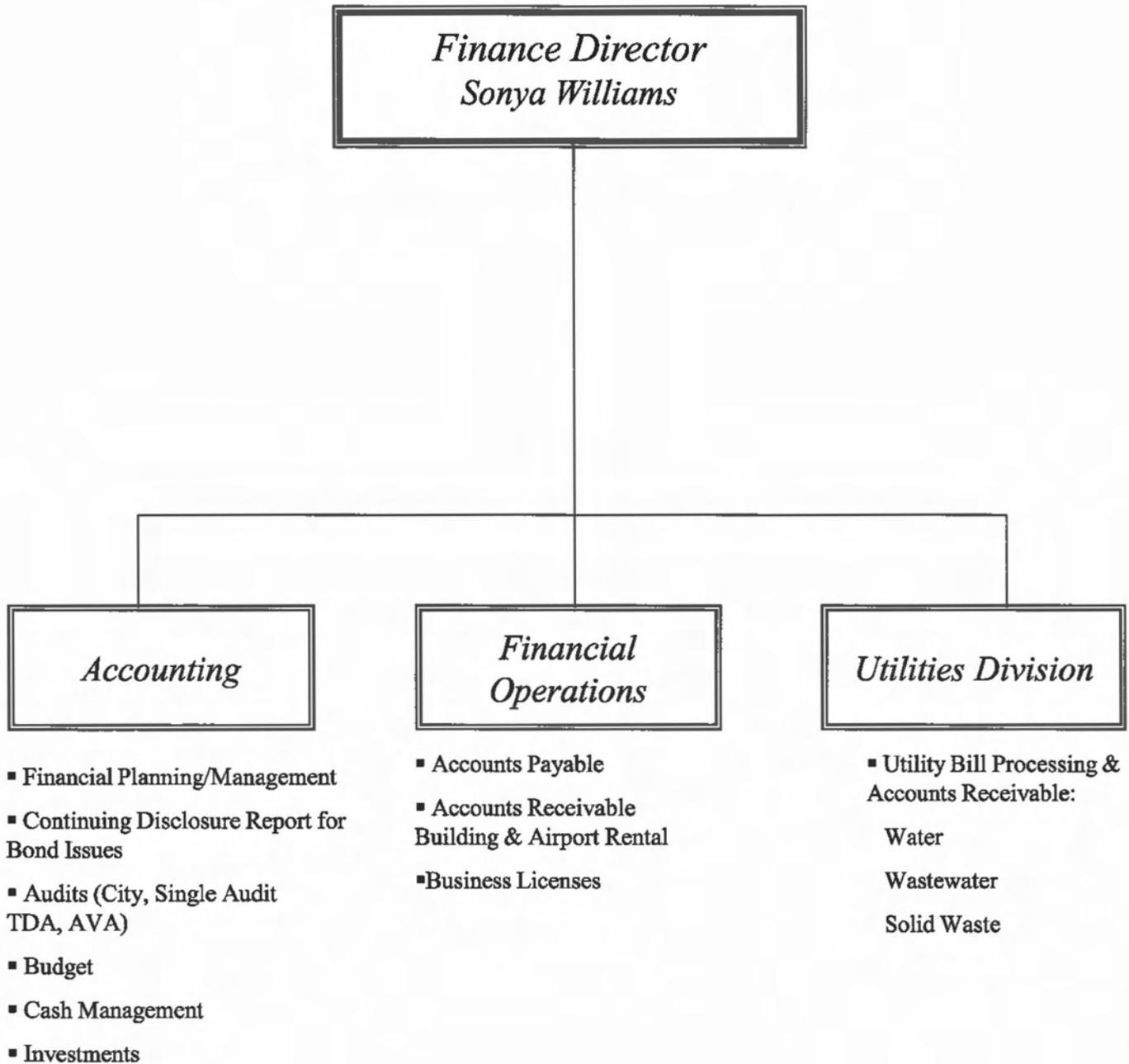
Budget Management

- Oversees Revenue & Expenditures Forecasting
- Review & Make Budget Requests
- Prepare Operating Budget
- Monitor Budgets
- Monitor & Make Recommendations on Legislation Activities
- Research Special Projects

CITY OF LOS BANOS
HUMAN RESOURCES DEPARTMENT
ORGANIZATION CHART



**CITY OF LOS BANOS
FINANCE DEPARTMENT
ORGANIZATION CHART**



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Administration

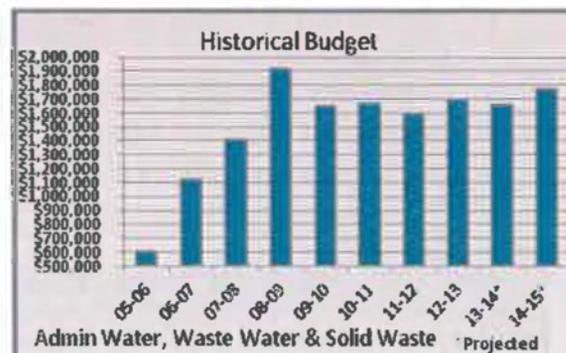
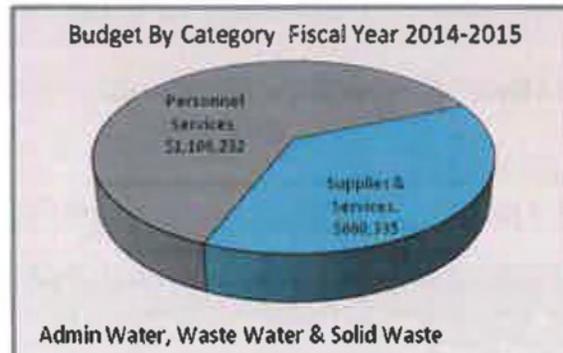
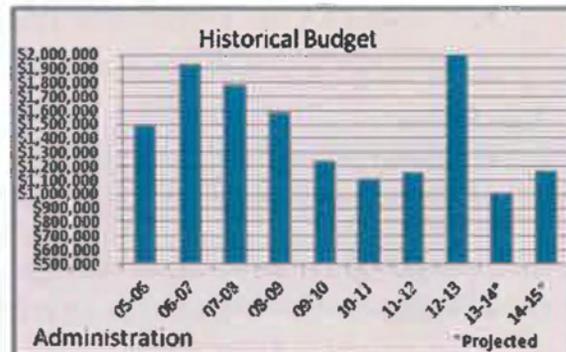
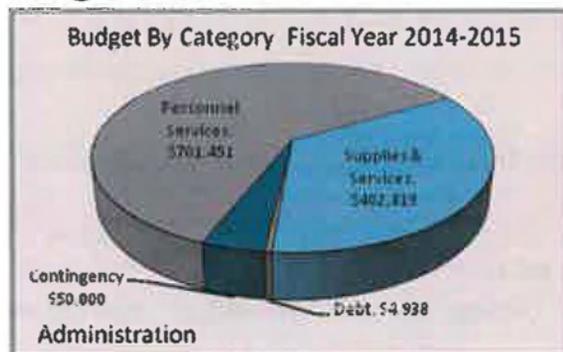
Mission Statement

To serve the community with an emphasis on service and accountability by ensuring prompt and reliable service while also providing timely and accurate information to City Departments and the citizens of Los Banos and to be sensitive and responsive to community needs and issues which affect the quality of life.

Overview of Services and Programs

The City of Los Banos Administration Department is located in City Hall and consists of the offices for the City Manager, City Attorney, City Clerk, City Treasurer, Human Resources and Finance Department. The City Manager's goal is to provide professional leadership in the management of the City and execution of City Council policies; to provide effective municipal services through the coordination and direction of all City activities, finances and personnel; to act as liaison between the City and other governmental agencies, citizens, businesses, community groups and the media; and to provide administrative support to the City Council and City departments in matters relating to maintenance of City records. The Administration Department provides support for all City departments and is proud to serve the public and answer any questions they may have.

Budget Summaries



Administration (continued)

Service Efforts and Accomplishments

City Manager:

- Providing exceptional, personal and dedicated service and assistance for the City of Los Banos in a caring and efficient manner to both internal and external customers.
- Taking ownership of community issues and questions by researching the issues, problem solving, offering alternatives, and making contacts for the citizens.
- Developing relationships within City departments to work together as a team.
- Providing direction and assistance to departments with special projects.

City Attorney:

- Provides general legal advice and representation on all matters affecting the City when requested by City Council, City Manager, Commissioners, Department Heads and other staff personnel as appropriate.
- Monitors and advises the City Council and staff of significant legislation and case law affecting the City.
- Reviews and approves as to legal form all ordinances, resolutions, agreements, contracts, and other documents of a legal nature as requested by the City Manager, City Council, or Department Heads.
- Renders opinions concerning City policies and procedures based on interpretation of State, County and City laws, and pursues limitation of City liability exposure.
- Reviews City's Development Agreements for accuracy to ensure appropriate fees are properly collected.

City Clerk:

- Ensures compliance with proper Federal, State, and Local statues and regulations.
- Records minutes for the City Council.
- Ensures proper agenda posting, public hearing notification and publication of all legal notices pertaining to the City Council.
- Prepares City Council Resolutions, Ordinances, and Agreements for proper signatures and distribution.
- Updates and maintains the Los Banos Municipal Code and rosters for Boards and Commissions.
- Coordinates local elections along with Merced County Office of Elections.
- Administers Oaths of Office.
- Acts as custodian of City records and Official City Seal.
- Provides clerical support for the City Manager, City Attorney, Mayor and City Council.

City Clerk	Fiscal Year 2010-2011	Fiscal Year 2011-2012	Fiscal Year 2012-2013
Resolutions processed	34	60	92
Ordinances processed	4	2	12

Administration (continued)

City Treasurer:

- Maintains the cash management systems of the City of Los Banos, to accurately monitor and forecast expenditures and revenues, thus assuring the investments of the monies to the fullest extent consistent with safety and liquidity.
- Invests City Funds in such a manner that will provide the highest interest yield within the confines, policies, and legal statutes consistent with safety and liquidity.

Human Resources:

- Coordinates informative workshops for City Employees in order to provide employees with an understanding of City benefits.
- Maintains and distributes updates to the City’s Policy and Procedures manual.
- Responsible for maintenance and security of master personnel files for all City employees.
- Coordinates and handles labor negotiations for the Los Banos Police Officers Association, the Los Banos Police Sergeants Association, the Los Banos Dispatcher and Community Services Officers Association, and the Los Banos Fire Fighters Association.
- Responsible for recruiting and retaining a skilled and diverse workforce within the City.
- Assures compliance with employment related laws, regulations and court decisions.
- Works diligently with Department Heads to monitor and track employee performance evaluations.
- Responsible for processing the City’s payroll and reporting payroll information to various agencies.

Human Resources	Fiscal Year 2010-2011	Fiscal Year 2011-2012	Fiscal Year 2012-2013
Full-time employees hired	5	5	8
Part-Time employees hired	12	14	24
Checks/Direct Deposits Ran (per month)	370	356	359
Wages Paid (per month)	\$747,328	\$738,384	\$748,326

Finance:

- Finance maintains the City’s official accounting records, monitors budgets, prepares cost analyses for management, and provides financial information to Department Heads to assist them with managing their operations.
- Finance administers the risk financing and insurance placement for the City.
- Provides financial economic forecasts and analyses relative to annual operating budgeting.

Administration (continued)

Finance (continued):

- Finance is responsible for Accounts Payable, Accounts Receivable and Business Licenses.
- Responsible for the Utility Billing Processing.
- Received the California Society of Municipal Finance Officers (CSMFO) Comprehensive Annual Financial Report (CAFR) Award for FY 2012-2013.
- Received California Society of Municipal Finance Officers (CSMFO) Excellence in Operating Budgeting Award for 2013-2014.
- Submitted City CAFR to Government Finance Officers Association (GFOA) for the Comprehensive Annual Financial Report (CAFR) Award.

Utility Accounts	Fiscal Year 2011-2012	Fiscal Year 2012-2013	Fiscal Year 2013-2014
In House Credit Card Payments (per month)	622	644	687
Work Orders Taken (per month)	4,818	4,635	4,526
Auto Bill Payments (per month)	657	707	721
Utility Accounts Billed (per month)	11,065	11,132	11,186
On Line Credit Card Payments (per month)	1,601	1,991	2,275
Accounts Payable	Fiscal Year 2010-2011	Fiscal Year 2011-2012	Fiscal Year 2012-2013
Checks Ran (per Year)	6,042	5,201	5,079
Vendors Paid (per Year)	2,312	1,950	2,021

Future Outlook

- **Retention of Records** – Review City-wide records retention requirements and procedures to improve efficiency.
- **Purchasing Ordinance** – Review City-wide purchasing requirements and procedures.

City of Los Banos

Administration 2014-2015 Department Detail Personnel Services

General Fund - Fund 100
Administration - Department 410
General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Mayor - Council Members	5	25%	Water Admin, WW Admin, Solid Waste Admin
City Manager	1	40%	Water Admin, WW Admin, Solid Waste Admin
HR Director/ City Clerk	1	62.5%	Water Admin, WW Admin, Solid Waste Admin
Assistant City Clerk/HR Technician	1	62.5%	Water Admin, WW Admin, Solid Waste Admin
HR Technician	1	25%	Water Admin, WW Admin, Solid Waste Admin
Finance Director	1	25%	Water Admin, WW Admin, Solid Waste Admin
Accountant II/City Treasurer	1	25%	Water Admin, WW Admin, Solid Waste Admin
Accountant II	1	25%	Water Admin, WW Admin, Solid Waste Admin
Accountant I	1	25%	Water Admin, WW Admin, Solid Waste Admin
Accounts Payable Technician	1	50%	Water Admin, WW Admin, Solid Waste Admin
Accounting Clerk II	1	70%	Water Admin, WW Admin, Solid Waste Admin

Part Time 100%

Total Salaries (Including Overtime)	\$317,131
Workmen's Compensation Insurance	\$21,285
State Retirement (PERS)	\$69,537
Social Security (FICA)	\$24,261
Health Insurance	\$100,688
Health Savings	\$953
Health Insurance Reimb	\$1,171
OPEB	\$11,690
Retirees Health Insurance	\$147,626
Life Insurance	\$867
Unemployment Insurance	\$1,556
Dental & Optical	\$4,687
Total Benefits:	\$384,320
 Total Personnel Services:	 \$701,451

City of Los Banos
Administration
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-410-100-101	Salaries	278,357	280,913	278,750	311,156
100-410-100-102	Part Time	4,046	3,713	3,000	5,725
100-410-100-103	Overtime	0	16	0	250
100-410-100-120	Benefits	386,056	379,593	368,500	384,320
	Personnel Services	668,460	664,235	650,250	701,451
100-410-100-203	Equipment Repair & Maint	9,953	8,417	10,000	10,000
100-410-100-205	Facility Maintenance	6,453	5,473	5,097	1,800
100-410-100-231	Professional Services	150,987	94,716	126,400	205,000
100-410-100-233	Consulting Services	4,600	0	0	0
100-410-100-237	Recruitment	0	8,015	5,000	3,000
100-410-100-238	Technical Services	0	0	8,500	0
100-410-100-239	Elections	0	3,412	18,735	7,500
100-410-100-240	I.T. Services	16,200	13,468	13,300	22,967
100-410-100-250	Insurance	10,133	9,007	12,104	12,552
100-410-100-251	Memberships & Dues	34,248	32,735	34,000	36,000
100-410-100-252	Communications	723	628	900	1,000
100-410-100-253	Advertising	1,041	807	1,000	1,000
100-410-100-257	Travel & Training	7,721	6,841	13,750	17,500
100-410-100-259	Community Promotion	(25)	0	3,000	3,000
100-410-100-260	Office Supplies	33,757	36,988	32,000	32,000
100-410-100-264	Electricity & Gas	24,393	21,205	22,525	23,650
100-410-100-273	Special Departmental Exp.	(100)	0	0	25,600
100-410-100-274	Books & Periodicals	254	515	250	250
100-410-100-275	Bad Debt Expense	350	9,624	0	0
100-410-100-300	Cash Over/Under	102	30	0	0
	Supplies & Services	300,788	251,881	306,561	402,819
100-410-100-770	Computer Equipment	0	0	1,141	0
	Capital Outlay	0	0	1,141	0
100-410-100-822	Principal-Debt Service 93Cop	55,988	1,083,775	0	0
100-410-100-881	Interest - Leases/Loans	0	5,670	5,316	4,938
100-410-100-882	Interest Debt Service	63,749	49,700	0	0
100-410-100-885	Debt Related Fees	6,715	1,045	7,500	0
	Interest - Debt Service	126,451	1,140,190	12,816	4,938

City of Los Banos
Administration
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-410-100-825	Charge-Out	0	(147)	0	0
	Charge Ins - Outs	0	(147)	0	0
100-495-100-900	Contingency	54,684	22,060	35,000	50,000
	Contingency	54,684	22,060	35,000	50,000
100-498-000-000	Transfer-Out	109,142	17,173	76,477	58,567
	Transfer-Out	109,142	17,173	76,477	58,567
	Total Administration	<u>\$1,259,525</u>	<u>\$2,095,392</u>	<u>\$1,082,245</u>	<u>\$1,217,775</u>

Administration

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: Expenses of independent auditor, contract legal services, and other miscellaneous professional services.

239-ELECTIONS: City's share for the November election to reimburse Merced County.

251-MEMBERSHIP & DUES: Expenses related to cost of memberships including – League of California Cities, IIMC, CSMFO, MCAG, LAFCO, GFOA, Homeless Connect.

273-SPECIAL DEPARTMENTAL EXPENSE: Budget and CAFR award applications and other miscellaneous projects as needed.

DEBT SERVICE

881-INTEREST LEASE/LOANS: Interest payment on the refinance of the City Hall/Fire Station C.O.P. & 2002 Land Lease Bond as an inter-fund loan from the Water Fund.

City of Los Banos
City Hall Admin
Peg Franchise Fee
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>CITY HALL ADMIN</u>					
202-410-100-231	Professional Services	175	2,036	10,200	0
	Supplies & Services	175	2,036	10,200	0
	Total City Hall Admin	\$175	\$2,036	\$10,200	\$0
<u>PEG FRANCHISE FEE</u>					
212-410-100-203	Equip Repair & Maintenance	0	1,360	0	0
	Supplies & Services	0	1,360	0	0
212-410-100-752	Communication Equipment	0	36,895	0	0
	Capital Outlay	0	36,895	0	0
	Total Peg Franchise Fee	\$0	\$38,255	\$0	\$0

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City of Los Banos

Water Administration 2014-2015 Department Detail Personnel Services

**Water Admin - Fund 501
Administration - Department 410
General Services - Activity 100**

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Mayor - Council Members	5	25%	Admin, WW Admin, Solid Waste Admin
City Manager	1	20%	Admin, WW Admin, Solid Waste Admin
HR Director/ City Clerk	1	12.5%	Admin, WW Admin, Solid Waste Admin
Assistant City Clerk/HR Technician	1	12.5%	Admin, WW Admin, Solid Waste Admin
HR Technician	1	25%	Admin, WW Admin, Solid Waste Admin
Finance Director	1	25%	Admin, WW Admin, Solid Waste Admin
Accountant II/City Treasurer	1	25%	Admin, WW Admin, Solid Waste Admin
Accountant II	1	25%	Admin, WW Admin, Solid Waste Admin
Accountant I	1	25%	Admin, WW Admin, Solid Waste Admin
Accounts Payable Technician	1	20%	Admin, WW Admin, Solid Waste Admin
Accounting Clerk II	1	10%	Admin, WW Admin, Solid Waste Admin
Accounting Clerk II	1	34%	WW Admin, Solid Waste Admin
Accounting Clerk I	2	34%	WW Admin, Solid Waste Admin

Part Time	100%	
Total Salaries (Including Overtime)		\$201,853
Workmen's Compensation Insurance		\$13,533
State Retirement (PERS)		\$38,978
Social Security (FICA)		\$15,442
Health Insurance		\$69,117
Health Savings		\$1,128
Health Insurance Reimb.		\$2,211
OPEB		\$9,330
Retirees Health Insurance		\$11,768
Life Insurance		\$692
Unemployment Insurance		\$5,223
Dental & Optical		\$3,741
Total Benefits:		\$171,161
Total Personnel Services:		\$373,014

City of Los Banos
Water Administration
2014-2015

Account Number	Description	2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Projected	Adopted
501-410-100-101	Salaries	170,846	180,590	185,248	189,128
501-410-100-102	Part Time	8,762	6,610	9,000	11,725
501-410-100-103	Overtime	18	30	250	1,000
501-410-100-120	Benefits	127,114	146,055	166,725	171,161
	Personnel Services	306,740	333,285	361,223	373,014
501-410-100-202	Fleet Repair & Maintenance	396	337	250	442
501-410-100-203	Equipment Repair & Maintenance	13,519	14,772	15,500	17,000
501-410-100-204	Fleet Services	788	670	500	1,117
501-410-100-205	Facility Maintenance	4,854	5,375	5,000	1,800
501-410-100-207	Rental - Land & Buildings	24,507	23,020	23,400	24,000
501-410-100-231	Professional Services	67,630	61,608	53,500	55,000
501-410-100-236	Medical Services	0	0	0	50
501-410-100-237	Recruitment	394	8,015	2,500	2,500
501-410-100-239	Elections	0	3,412	0	7,500
501-410-100-240	I.T. Services	16,200	13,468	13,300	22,830
501-410-100-250	Insurance	2,206	5,234	8,097	8,307
501-410-100-251	Membership & Dues	0	0	0	250
501-410-100-252	Communications	723	705	900	900
501-410-100-257	Travel & Training	2,863	2,357	6,950	8,250
501-410-100-260	Office Supplies	67,946	73,742	67,000	70,000
501-410-100-265	Gasoline & Oil	396	337	250	300
501-410-100-275	Bad Debt Expenses	19,614	18,512	0	0
	Supplies & Services	222,037	231,564	197,147	220,246
501-410-100-770	Computer Equipment	0	0	1,141	0
	Capital Outlay	0	0	1,141	0
501-410-100-825	Charge Out	0	(147)	0	0
	Charge Ins - Outs	0	(147)	0	0
	Total Water Administration	\$528,777	\$564,702	\$559,511	\$593,260

Water Administration

SERVICES & SUPPLIES

203-EQUIPMENT REPAIR & MAINTENANCE: Expenses related to Springbrook Maintenance.

231-PROFESSIONAL SERVICES: Expenses of independent auditor, contract legal services, and other miscellaneous professional services.

239-ELECTIONS: City's share for the November election to reimburse Merced County.

251-MEMBERSHIP & DUES: Expenses related to cost of memberships for CSMFO and GFOA.

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City of Los Banos

Wastewater Administration

2014-2015 Department Detail

Personnel Services

**Wastewater Admin - Fund 502
Administration - Department 410
General Services - Activity 100**

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Mayor - Council Members	5	25%	Admin, WW Admin, Solid Waste Admin
City Manager	1	20%	Admin, WW Admin, Solid Waste Admin
Human Resource Director/ City Clerk	1	12.5%	Admin, WW Admin, Solid Waste Admin
Assistant City Clerk/HR Technician	1	12.5%	Admin, WW Admin, Solid Waste Admin
HR Technician	1	25%	Admin, WW Admin, Solid Waste Admin
Finance Director	1	25%	Admin, WW Admin, Solid Waste Admin
Accountant II/City Treasurer	1	25%	Admin, WW Admin, Solid Waste Admin
Accountant II	1	25%	Admin, WW Admin, Solid Waste Admin
Accountant I	1	25%	Admin, WW Admin, Solid Waste Admin
Accounts Payable Technician	1	15%	Admin, WW Admin, Solid Waste Admin
Accounting Clerk II	1	10%	Admin, WW Admin, Solid Waste Admin
Accounting Clerk II	1	33%	WW Admin, Solid Waste Admin
Accounting Clerk I	2	33%	WW Admin, Solid Waste Admin

Part Time 100%

Total Salaries (Including Overtime)

\$198,368

Workmen's Compensation Insurance

\$13,281

State Retirement (PERS)

\$38,277

Social Security (FICA)

\$15,175

Health Insurance

\$67,443

Health Savings

\$1,116

Health Insurance Reimb.

\$2,211

OPEB

\$9,155

Retirees Health Insurance

\$11,726

Life Insurance

\$679

Unemployment Insurance

\$5,213

Dental & Optical

\$3,670

Total Benefits:

\$167,947

Total Personnel Services:

\$366,315

City of Los Banos
Wastewater Administration
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
502-410-100-101	Salaries	166,509	176,537	180,705	185,643
502-410-100-102	Part Time	8,589	6,497	9,000	11,725
502-410-100-103	Overtime	18	30	250	1,000
502-410-100-120	Benefits	129,573	147,910	162,650	167,947
	Personnel Services	304,689	330,974	352,605	366,315
502-410-100-202	Fleet Repair & Maintenance	396	337	250	442
502-410-100-203	Equipment Repair & Maintenance	13,519	14,772	15,500	17,000
502-410-100-204	Fleet Services	788	670	500	1,117
502-410-100-205	Facility Maintenance	4,854	5,375	5,000	1,800
502-410-100-207	Rental - Land & Buildings	24,507	23,020	23,400	24,000
502-410-100-231	Professional Services	69,300	61,606	53,500	55,000
502-410-100-236	Medical Services	0	0	0	50
502-410-100-237	Recruitment	394	8,015	2,500	2,500
502-410-100-239	Elections	0	3,412	0	7,500
502-410-100-240	I.T. Services	16,200	13,468	13,300	22,830
502-410-100-250	Insurance	2,212	5,126	7,929	8,134
502-410-100-251	Membership & Dues	0	0	0	250
502-410-100-252	Communications	719	705	900	900
502-410-100-257	Travel & Training	2,828	2,356	6,951	8,250
502-410-100-260	Office Supplies	68,215	73,741	67,000	70,000
502-410-100-265	Gasoline & Oil	396	337	250	300
502-410-100-275	Bad Debt Expenses	13,420	14,671	0	0
	Supplies & Services	217,748	227,611	196,980	220,073
502-410-100-770	Computer Equipment	0	0	1,140	0
	Capital Outlay	0	0	1,140	0
502-410-100-825	Charge Out	0	(147)	0	0
	Charge Ins - Outs	0	(147)	0	0
	Total Wastewater Administration	\$522,437	\$558,438	\$550,725	\$586,388

Wastewater Administration

SERVICES & SUPPLIES

203-EQUIPMENT REPAIR & MAINTENANCE: Expenses related to Springbrook Maintenance.

231-PROFESSIONAL SERVICES: Expenses of independent auditor, contract legal services, and other miscellaneous professional services.

239-ELECTIONS: City's share for the November election to reimburse Merced County.

251-MEMBERSHIP & DUES: Expenses related to cost of memberships for CSMFO and GFOA.

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City of Los Banos

Solid Waste - Administration 2014-2015 Department Detail Personnel Services

Solid Waste - Fund 510 Administration - Department 410 General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Mayor - Council Members	5	25%	Admin, WW Admin, Solid Waste Admin
City Manager	1	20%	Admin, WW Admin, Solid Waste Admin
Human Resource Director/ City Clerk	1	12.5%	Admin, WW Admin, Solid Waste Admin
Assistant City Clerk/HR Technician	1	12.5%	Admin, WW Admin, Solid Waste Admin
HR Technician	1	25%	Admin, WW Admin, Solid Waste Admin
Finance Director	1	25%	Admin, WW Admin, Solid Waste Admin
Accountant II/City Treasurer	1	25%	Admin, WW Admin, Solid Waste Admin
Accountant II	1	25%	Admin, WW Admin, Solid Waste Admin
Accountant I	1	25%	Admin, WW Admin, Solid Waste Admin
Accounts Payable Technician	1	15%	Admin, WW Admin, Solid Waste Admin
Accounting Clerk II	1	10%	Admin, WW Admin, Solid Waste Admin
Accounting Clerk II	1	33%	WW Admin, Solid Waste Admin
Accounting Clerk I	2	33%	WW Admin, Solid Waste Admin

Part Time 100%

Total Salaries (Including Overtime)	\$198,368
Workmen's Compensation Insurance	\$13,277
State Retirement (PERS)	\$38,277
Social Security (FICA)	\$15,175
Health Insurance	\$67,443
Health Savings	\$1,518
Health Insurance Reimb.	\$2,211
OPEB	\$9,155
Retirees Health Insurance	\$11,818
Life Insurance	\$679
Unemployment Insurance	\$5,313
Dental & Optical	\$3,669
Total Benefits:	\$168,535
Total Personnel Services:	\$366,903

City of Los Banos
Solid Waste Administration
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
510-410-100-101	Salaries	166,509	176,537	181,005	185,643
510-410-100-102	Part Time	8,448	6,497	9,000	11,725
510-410-100-103	Overtime	18	30	250	1,000
510-410-100-120	Benefits	135,641	153,609	162,900	168,535
	Personnel Services	310,615	336,673	353,155	366,903
510-410-100-202	Fleet Repair & Maintenance	396	337	250	442
510-410-100-203	Equipment Repair & Maintenance	13,519	14,772	15,500	17,000
510-410-100-204	Fleet Services	788	670	500	1,117
510-410-100-205	Facility Maintenance	4,854	5,375	5,000	1,800
510-410-100-207	Rental - Land & Buildings	24,507	23,020	23,400	24,000
510-410-100-231	Professional Services	70,969	61,606	53,500	55,000
510-410-100-236	Medical Services	0	0	0	50
510-410-100-237	Recruitment	394	8,015	2,500	2,500
510-410-100-239	Elections	0	3,412	0	7,500
510-410-100-240	I.T. Services	16,200	13,468	13,300	22,830
510-410-100-250	Insurance	2,212	5,126	7,929	8,077
510-410-100-251	Membership & Dues	0	0	0	250
510-410-100-252	Communications	719	705	900	900
510-410-100-257	Travel & Training	3,049	2,356	6,950	8,250
510-410-100-260	Office Supplies	68,215	73,742	67,000	70,000
510-410-100-265	Gasoline & Oil	396	337	250	300
510-410-100-273	Special Departmental Exp.	1,178	0	0	0
510-410-100-275	Bad Debt Expense	23,196	20,752	0	0
	Supplies & Services	230,593	233,693	196,979	220,016
510-410-100-770	Computer Equipment	0	0	1,140	0
	Capital Outlay	0	0	1,140	0
510-410-100-825	Charge Out	0	(147)	0	0
	Charge Ins - Outs	0	(147)	0	0
	Total Solid Waste Administration	\$541,208	\$570,219	\$551,274	\$586,919

Solid Waste Administration

SERVICES & SUPPLIES

203-EQUIPMENT REPAIR & MAINTENANCE: Expenses related to Springbrook Maintenance.

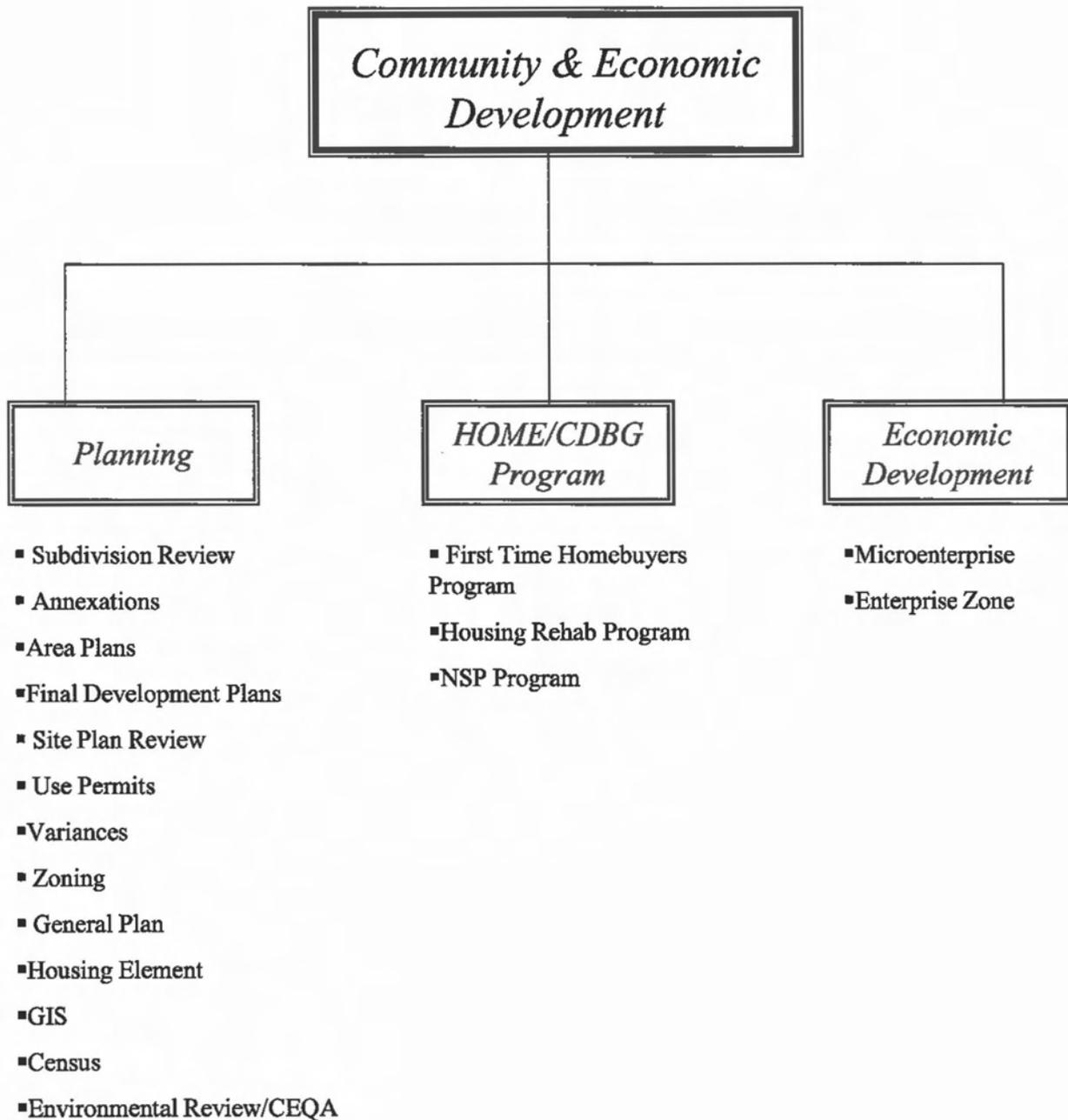
231-PROFESSIONAL SERVICES: Expenses of independent auditor, contract legal services, and other miscellaneous professional services.

239-ELECTIONS: City's share for the November election to reimburse Merced County.

251-MEMBERSHIP & DUES: Expenses related to cost of memberships for CSMFO and GFOA.

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CITY OF LOS BANOS
COMMUNITY & ECONOMIC DEVELOPMENT
DEPARTMENT
ORGANIZATION CHART



Community and Economic Development

Mission Statement

The mission of the Los Banos Community and Economic Development Department is to guide community resources to attract capital and increase physical, commercial, and business development and job opportunities, consistent with the goals of the General Plan while promoting and facilitating economic development. The Department's operating principles are to assist citizens and business customers, to promote public safety, livability, and economic vitality, and to create an environment that values the citizens of Los Banos and enhances quality of life.

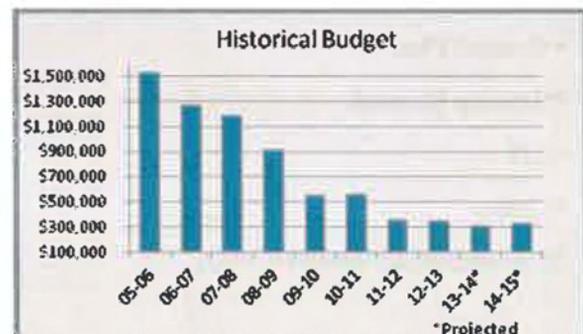
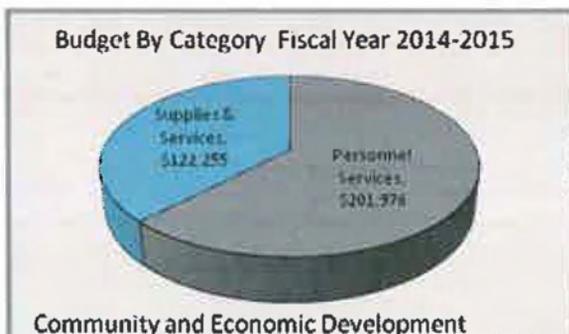
Overview of Services and Programs

The Community and Economic Development Department regulates all land use and economic development within the city. Its staff advises the City Manager, Planning Commission, City Council, Economic Development Advisory Committee and general public on matters affecting physical and economic development in the City.

Proposed plan amendments, zone changes, annexations, special use permits, Housing Element updates and changes to zoning or subdivision regulations and maps are prepared or reviewed by the department as are all environmental documents. The Community and Economic Development Department also conducts studies and develops ordinances to govern land use, distributes and archives existing land use data, maintains the GIS database and maintains and administers the City's Zoning Ordinance and General Plan policies.

The department is preparing a Comprehensive Economic Development Strategy and providing assistance to prospective developers, local businesses, and site selectors by providing demographic data and other marketing information. The department provides assistance to local and outside businesses for expansion and sustainability and new start ups and is responsible for marketing on the digital sign on Pacheco Blvd and I Street.

Budget Summaries



Community and Economic Development (continued)

Major Accomplishments/Service Efforts

The Community and Economic Development Department is focusing its service efforts on working with project proponents, business owners and citizens and is currently administering a number of current, long-range, development and economic development projects. This fiscal year also includes State mandated updates. The following activities will be worked on and/or completed:

- Housing Element
- General Plan Update
- Comprehensive Economic Development Strategy
- Los Banos History Mural Program
- Guidelines for CDBG and HOME grant programs and re-use programs to assist businesses and citizens.
- Administer CDBG grant funding for an affordable senior community building.
- Processing of development applications and permits.
- Preparation of multiple environmental documents for both applicant initiated and City projects.
- Prepare a Homeless Needs Assessment and Strategy Plan.
- Development of Westside Industrial Park

Future Outlook

Population growth is expected to increase in 2014-2015 with the construction of new homes. The market appears to be stabilizing with an average absorption rate of 34 homes sold a month. The City currently has a 3 month supply of housing inventory, which is resulting in appreciating values. There have been numerous inquiries regarding vacant lots and discussions related to new home starts with local home builders. Existing residential tentative maps are being finalized and existing infill areas are being mapped. Additionally, State and local incentive and grant programs will facilitate the rehabilitation of the existing housing stock and will provide housing opportunities for families. The Regional Housing Needs Allocation Plan will dictate the types of housing that are most needed within the community.

The development of the Comprehensive Economic Development Strategy (CEDS) will play a key role in the economic growth of the community. The Plan will provide tools and strategies for the community to grow economically, and attract more business and employment in Los Banos. The CEDS process has identified the importance of an Industrial Park on the westside of Merced County, which the City is working with the County and land owners near Highway 165 and Interstate-5. The City is seeing a slow but steady rise in its commercial growth and there are several new ground up projects which are in the preliminary stages and more that are in the due diligence stage.

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City of Los Banos

Community & Economic Development

2014-2015 Department Detail

Personnel Services

General Fund - Fund 100

Community & Economic Development - Department 419

General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Assistant Planner II	1	100%	
Planning Technician	1	100%	

Part time 100%

Total Salaries (Including Overtime) \$105,236

Workmen's Compensation Insurance	\$7,139
State Retirement (PERS)	\$22,668
Social Security (FICA)	\$8,051
Health Insurance	\$42,510
OPEB	\$4,370
Retirees Health Insurance	\$9,400
Life Insurance	\$324
Unemployment Insurance	\$526
Dental & Optical	\$1,752

Total Benefits: \$96,740

Total Personnel Services: \$201,976

City of Los Banos
Community & Economic Development
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-419-100-101	Salaries	187,359	193,932	113,253	100,236
100-419-100-103	Overtime	38	0	3,500	5,000
100-419-100-120	Benefits	105,473	109,515	95,700	96,740
	Personnel Services	292,870	303,447	212,453	201,976
100-419-100-231	Professional Services	42,927	18,121	68,411	55,000
100-419-100-238	Technical Services	943	0	0	20,000
100-419-100-240	I.T. Services	10,442	9,396	9,325	6,752
100-419-100-250	Insurance	1,068	2,415	3,736	3,828
100-419-100-251	Memberships & Dues	845	850	770	1,235
100-419-100-252	Communications	937	1,742	782	800
100-419-100-253	Advertising	4,503	6,276	4,500	5,000
100-419-100-257	Travel & Training	1,736	700	579	6,700
100-419-100-259	Downtown Promotions	0	0	0	9,625
100-419-100-260	Office Supplies	2,500	1,000	550	600
100-419-100-270	Special Programs	0	795	803	8,500
100-419-100-273	Special Departmental Exp.	2,056	1,244	2,017	2,000
100-419-100-274	Books & Periodicals	114	41	148	150
100-419-100-278	Digital Sign	0	0	1,796	2,065
	Supplies & Services	68,071	42,580	93,417	122,255
100-419-100-770	Computer Equipment	0	0	730	0
	Capital Outlay	0	0	730	0
	Total Comm & Econ Development	\$360,941	\$346,027	\$306,600	\$324,231

Community and Economic Development

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: Out of house professional support for planning services, architectural services, City Attorney, contract land use attorney, and contract planning consultant.

238-TECHNICAL SERVICES: Costs associated with the General Plan and Housing Element.

259-DOWNTOWN PROMOTIONS Costs associated with downtown street banners.

270-SPECIAL PROGRAMS: Costs associated with the mural program.

273-SPECIAL DEPARTMENTAL EXPENSE: For maps, copying costs and miscellaneous expenses.

278-DIGITAL SIGN: Costs associated with the digital sign on Pacheco Blvd. and I Street.

City of Los Banos
CDBG Micro Enterprise
Home Rehab
CDBG Housing Rehab
Neighborhood Stabilization Program
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>CDBG MICRO ENTERP PROGRAM INCOME</u>					
262-463-100-238	Technical Services	0	6,399	0	500
	Supplies & Services	0	6,399	0	500
262-498-000-000	Transfer Out	0	10,560	0	0
	Transfer Out	0	10,560	0	0
	Total CDBG Micro Enterprise PI	\$0	\$16,959	\$0	\$500
<u>CDBG MICRO ENTERPRISE GRANT</u>					
263-463-100-238	Technical Services	17,836	0	0	0
	Supplies & Services	17,836	0	0	0
263-498-000-000	Transfer Out	46,559		0	0
	Transfer Out	46,559	0	0	0
	Total CDBG Micro Ent Grant	\$64,395	\$0	\$0	\$0
<u>HOME REHAB GRANT</u>					
267-463-100-238	Technical Services	0	1,869	0	0
	Supplies & Services	0	1,869	0	0
267-498-000-000	Transfer Out	0	4,579	0	0
	Transfer Out	0	4,579	0	0
	Total Home Rehab Grant	\$0	\$6,448	\$0	\$0
<u>NEIGHBORHOOD STABILIZATION PROGRAM</u>					
268-463-100-238	Technical Services	60,425	0	0	0
	Supplies & Services	60,425	0	0	0
	Total NSP	\$60,425	\$0	\$0	\$0

City of Los Banos
CDBG Micro Enterprise
Home Rehab
CDBG Housing Rehab
Neighborhood Stabilization Program
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>CDBG HOUSING REHAB PROGRAM INCOME</u>					
292-498-000-000	Transfer Out		4,715	0	0
	Transfer Out	0	4,715	0	0
	Total CDBG Housing Rehab	\$0	\$4,715	\$0	\$0
<u>HOME REHAB PROGRAM INCOME</u>					
293-463-630-238	Technical Services	0	350	0	0
	Supplies & Services	0	350	0	0
293-463-630-820	Charge-In	3	589	0	0
	Charge-In	3	589	0	0
	Total Home Program Rehab	\$3	\$939	\$0	\$0
<u>NEIGHBORHOOD STABILIZATION PROGRAM INCOME</u>					
294-463-100-238	Technical Services	642,680	58,092	382,000	64,250
	Supplies & Services	642,680	58,092	382,000	64,250
294-498-000-000	Transfer Out	0	216	0	0
	Transfer Out	0	216	0	0
	Total NSP Program Income	\$642,680	\$58,308	\$382,000	\$64,250

***CDBG Program Income
Micro Enterprise Grant
(Community Development Block Grant)***

SERVICES & SUPPLIES

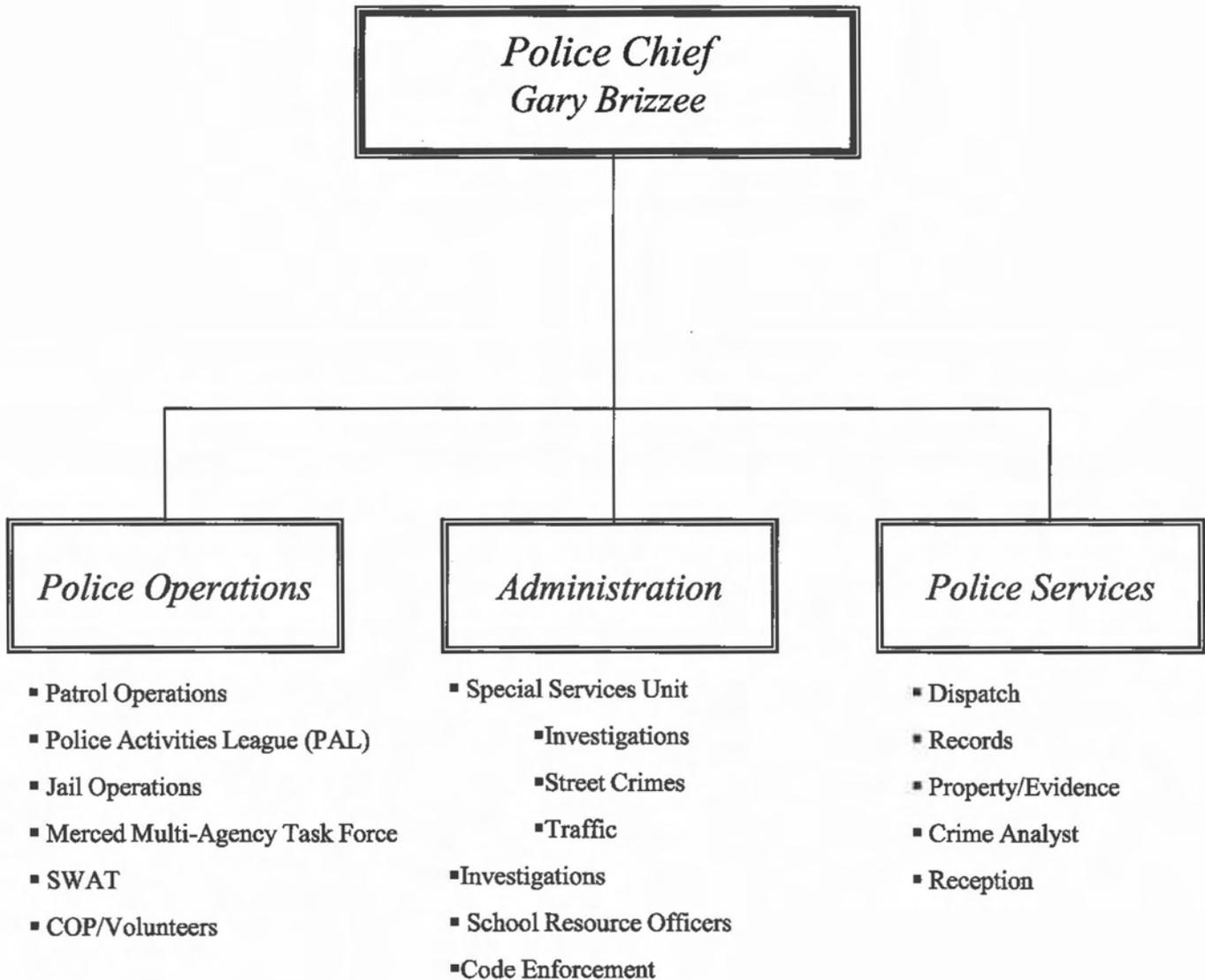
238-TECHNICAL SERVICES: To be used for Attorney fees for the collection process of Micro Enterprise Business Development and Assistance Loans.

***Neighborhood Stabilization Program
Income***

SERVICES & SUPPLIES

238-TECHNICAL SERVICES: Funding that is returned to the State on a quarterly basis, that is generated from program income received from Habitat for Humanity home purchases and soft second loans.

**CITY OF LOS BANOS
POLICE DEPARTMENT
ORGANIZATION CHART**



Police

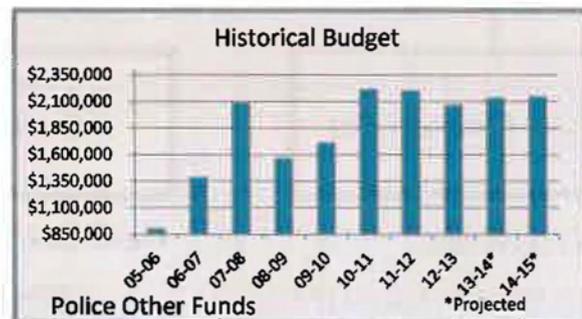
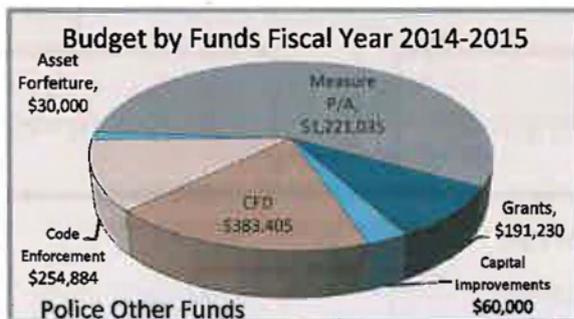
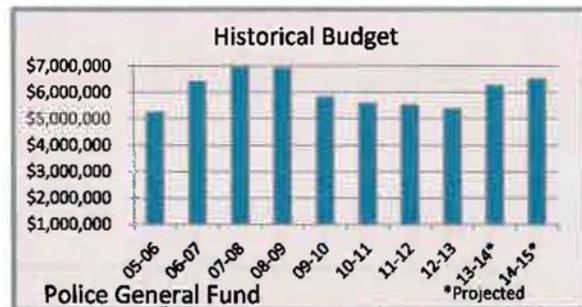
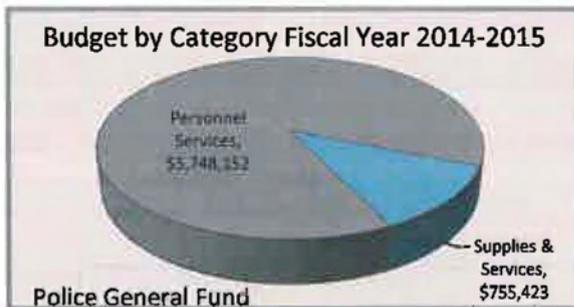
Overview of Services and Programs

The Los Banos Police Department provides an array of full-time services for the residents of Los Banos. From 24/7 patrol staff to Detectives, 9-1-1 Dispatch, PAL, Code Enforcement and maintaining a Type-1 Jail; the Los Banos Police Department is proud of the services we continue to provide to our community.

The Department's motto is brief, yet direct; we have pride in the service we provide to everyone and integrity in all our actions; more commonly referred to as:

"Pride in Service, Integrity in Action"

Budget Summaries



Major Accomplishments/Service Efforts

Code Enforcement transition:

In March 2014, the Department assumed responsibility for the City's Code Enforcement effort. This change included merging our existing Animal Control operation with Code Enforcement. The City Council approved merge, increased Code Enforcement staffing to include a Police Sergeant, two Code Enforcement Officers, and an Administrative Clerk.

This new team has two separate functions:

1. Animal Control.
2. Community Preservation.

The Department looks forward to the challenges of Code Enforcement!

Police (continued)

Major Accomplishments/Service Efforts (continued)

🛡️ Animal Control, 2013 in review:

2013 was another great year for our Animal Control operation. In 2013, our staff responded to over 2,000 calls for service. During that time Animal Control impounded 1,368 dogs and 1,038 cats. Thanks to the work of our Animal Control Officer, Jason Martin and the countless volunteer hours from our Los Banos Volunteers for Animals (LBVFA) they were able to save approximately 74% of the animals impounded at the shelter.

Sent to Rescue – 1,180 Adopted – 347 Claimed by Owner - 262

The numbers of animals impounded has remained steady over the past ten years.

The following table shows the comparison of animals impounded over the last several years.

YEAR	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Animals	1709	1901	2134	2151	2301	2190	2192	2378	2237	2406

LBVFA play a large part in the success of our Animal Control operation. The Department is very appreciative of our volunteer staff; their dedication to this community is commendable.

- 🛡️ The Department maintains online Crime Maps. These maps are typically updated weekly and are another aid to help citizens become aware of crime in their neighborhoods. The maps can be found at: www.losbanos.org, on the Police Departments home page.
- 🛡️ 2013, Detectives handled more than 690 investigations. Of those investigations 52, search and arrest warrants were served.
- 🛡️ Our Police Activities League (PAL) continues to be the best run program in the region thanks to Officer Noah Jones and the many volunteers who help make PAL such a success.
- 🛡️ The Department continues to use social media to get its message out to the public. To read about the Department's current activities go to our Facebook, Twitter and Nixle accounts to learn more.
- 🛡️ The Department's volunteer program Volunteers Interacting to Advance Law enforcement (VITAL) continues to find new ways to assist officers in the field and serve the residents of our community. In 2013 the volunteers assisted in several City operations, logging approximately 1,500 volunteer hours.
- 🛡️ "Project Right of Way," a proactive effort by VITAL assists our Code Enforcement staff in beautifying our neighborhoods. Staff concentrates on finding remedies to quality of life issues that plague our neighborhoods. In 2013, VITAL members assisted in the removal of approximately 118 abandoned vehicles from the streets of Los Banos; an outstanding accomplishment.

Police (continued)

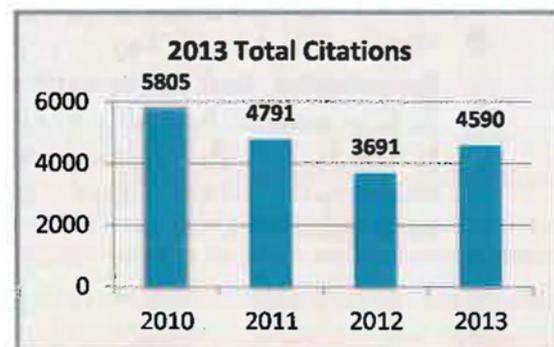
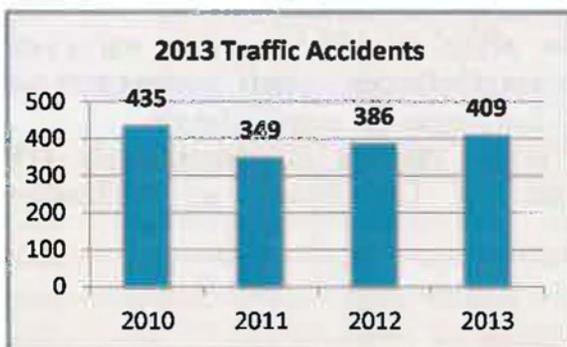
Goals for Fiscal Year 2014 – 2015

We strive to find ways to decrease criminal activity within the City limits and lower our Part I (Major) Crimes. The Department continues to focus our efforts to reduce incidents of gang, drug and alcohol activities through enforcement, intervention and prevention techniques.

Operational goals for Fiscal Year 2014 – 2015

- Use a “best practices” approach to suppress and prevent crime.
- Reduce incidents of traffic related injuries and fatalities through enforcement efforts.
- Maintain/increase staffing levels.
- Continue our crime prevention and intervention efforts through Community Oriented Policing.
- Focus efforts on our Code Enforcement violations.
- Utilize VITAL volunteers to assist patrol officers in our “Project Right of Way” efforts.
- Continue to focus on professional training opportunities for staff to meet Department training needs, State standards and community expectations.

2013 Department Statistics					
Waste Water Collection	2010	2011	2012	2013	Percent Change 2012 to 2013
Homicide	2	3	1	1	0%
Rape	4	8	0	3	300%
Robbery	41	29	24	31	29.17%
Agg. Assault	94	129	117	74	-36.75%
Burglary	310	397	340	256	-24.71%
Larceny	667	677	775	691	-10.84%
Motor Vehicle Theft	82	106	94	107	13.83%
Grand Totals	1200	1349	1351	1163	-13.92%



City of Los Banos

Police
2014-2015 Department Detail
Personnel Services

General Fund - Fund 100
Police - Department 421
Police Services - Activity 140

Position Title(s)	Number	Departmental Salary Allocation	Balance of Salary Allocation
Police Chief	1	100%	
Commander	2	100%	
Sergeant	7	100%	
Police Officer	18	100%	
Police Services Manager	1	100%	
Dispatcher	10	100%	
Community Service Officer	4	100%	
Public Safety Custodian	1	100%	
Property Evidence Technician	1	100%	
Part-time		100%	
Total Salaries (Including Overtime)			\$3,065,897
Workmen's Compensation Insurance			\$185,677
State Retirement (PERS)			\$868,365
Social Security (FICA)			\$236,836
Health Insurance			\$818,814
Health Savings			\$8,400
OPEB			\$93,914
Retirees Health Insurance			\$309,060
Life Insurance			\$7,290
Unemployment Insurance			\$15,479
Dental & Optical			\$39,420
Total Benefits:			\$2,583,255
Total Personnel Services:			\$5,649,152

City of Los Banos
Police
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-421-140-101	Salaries	2,372,101	2,285,165	2,484,853	2,730,897
100-421-140-102	Part-Time	69,052	63,692	70,000	75,000
100-421-140-103	Overtime	287,219	244,526	260,000	260,000
100-421-140-120	Benefits	2,202,305	2,150,157	2,529,123	2,583,255
	Personnel Services	4,930,678	4,743,540	5,343,976	5,649,152
100-421-140-201	Grounds Maintenance	267	1,014	2,000	2,000
100-421-140-202	Fleet Repair & Maintenance	47,505	49,572	40,000	75,000
100-421-140-203	Equipment Repair & Maintenance	33,566	37,052	32,813	32,800
100-421-140-204	Fleet Services	41,794	37,290	39,805	57,296
100-421-140-205	Facility Maintenance	9,594	4,505	8,000	8,000
100-421-140-231	Professional Services	20,224	38,734	98,338	38,500
100-421-140-237	Recruitment	6,689	4,771	9,000	3,000
100-421-140-238	Technical Services	15,422	15,544	12,000	12,000
100-421-140-240	I.T. Services	87,707	103,920	107,598	114,309
100-421-140-250	Insurance	40,807	74,683	112,580	116,518
100-421-140-252	Communications	14,368	14,311	15,000	15,000
100-421-140-257	Travel & Training	28,024	27,605	34,000	28,000
100-421-140-260	Office Supplies	35,852	45,059	30,553	30,000
100-421-140-262	Uniform Expenses	13,238	10,297	15,000	10,000
100-421-140-264	Electricity & Gas	65,141	51,338	60,750	60,000
100-421-140-265	Gasoline & Oil	98,124	89,091	108,266	115,000
100-421-140-267	General Materials & Supplies	0	0	3,000	3,000
100-421-140-270	Special Programs	3,883	5,373	8,500	3,500
100-421-140-271	Parking Fees	0	0	40,000	12,500
100-421-140-273	Special Departmental Exp.	18,938	21,805	19,000	19,000
	Supplies & Services	581,144	631,965	796,203	755,423
100-421-140-750	Vehicles	0	0	25,000	0
100-421-140-754	Police Canine	0	0	15,900	0
100-421-140-770	Computer Equipment	0	0	9,028	0
	Capital Outlay	0	0	49,928	0
<u>Special Services</u>					
100-421-150-103	Overtime	0	0	35,000	30,000
	Personnel Services	0	0	35,000	30,000
100-421-160-102	Part Time	0	0	2,000	38,000
100-421-160-120	Benefits	0	0	200	3,000
	Personnel Services	0	0	2,200	41,000

City of Los Banos
Police
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-421-170-103	Overtime	0	0	26,000	26,000
100-421-170-120	Benefits	0	0	1,989	2,000
	Personnel Services	0	0	27,989	28,000
	Total Police	\$5,511,821	\$5,375,506	\$6,255,296	\$6,503,575

Police

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: Funding in this category is used to pay the police portion of City Attorney fees; sexual assault examinations, legal fees related to police policy maintenance and legal text.

238-TECHNICAL SERVICES: Funding provided in this category is used for laboratory fees for such items as drug analysis, employee drug testing and automated fingerprint analysis.

267-GENERAL MATERIALS & SUPPLIES: Funding provided in this category is for the First 5 sealbelt grant.

270-SPECIAL PROGRAMS & ACTIVITIES: Funding in this category is requested to provide support of the Explorer Post for training of Advisors and purchase their special equipment and related expenses. These funds also support the police K-9 program, VITAL volunteer program activities and community outreach by providing training, special equipment and other related items.

271-PARKING FEE : State mandated surcharges assessed against parking citation revenue.

273-SPECIAL DEPARTMENTAL EXPENSES: Funding from this category is used for undercover operations; includes: narcotics buy money, payment of informants, and costs for informant transportation, meals and lodging, community promotions, advertising; jail supplies, including: clothing, footwear, mattresses and bedding, cleaning materials, paper products, food and beverages, medical bills, and miscellaneous supplies for prisoners; Special Service Unit supplies and equipment.

City of Los Banos

Code Enforcement 2014-2015 Department Detail Personnel Services

Code Enforcement - Fund 100
Code Enforcement - Department 429
General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Admin Clerk II	1	50%	Public Safety Augmentation-Police
Code Enforcement Officer	1	100%	
Code Enforcement Officer	1	100%	
Part-time		100%	
Total Salaries (Including Overtime)			\$122,161
Workmen's Compensation Insurance			\$8,571
State Retirement (PERS)			\$27,174
Social Security (FICA)			\$9,192
Health Insurance			\$26,055
OPEB			\$8,078
Retirees Health Insurance			\$0
Life Insurance			\$405
Unemployment Insurance			\$601
Dental & Optical			\$2,190
Total Benefits:			\$82,266
Total Personnel Services:			\$204,427

City of Los Banos
Code Enforcement
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-429-100-101	Salaries	0	64,178	112,538	120,161
100-429-100-103	Overtime	0	0	979	2,000
100-429-100-120	Benefits	0	46,806	81,774	82,266
	Personnel Services	0	110,983	195,291	204,427
100-429-100-201	Grounds Maintenance	0	0	600	600
100-429-100-205	Facility Maintenance	0	0	350	350
100-429-100-216	Vehicle Repair & Maintenance	0	277	716	0
100-429-100-231	Professional Services	0	4,360	25,500	10,000
100-429-100-236	Medical Services	0	0	900	900
100-429-100-238	Technical Services	0	13,951	28,000	6,000
100-429-100-250	Insurance	0	1,811	4,783	4,957
100-429-100-252	Communications	0	116	150	300
100-429-100-257	Travel & Training	0	0	0	500
100-429-100-260	Office Supplies	0	2,963	3,122	2,600
100-429-100-262	Uniform Expense	0	349	500	500
100-429-100-264	Electricity & Gas	0	0	4,775	5,000
100-429-100-265	Gasoline & Oil	0	810	850	1,000
100-429-100-267	General Materials & Supplies	0	0	1,400	1,500
100-429-100-270	Special Programs	0	0	360	500
100-429-100-273	Spay/Neuter Program	0	0	10,000	10,000
100-429-100-275	Bad Debt Expense	0	1,038	0	0
	Supplies & Services	0	25,675	82,006	44,707
Special Services					
100-429-170-231	Professional Services	0	0	0	5,000
100-429-170-260	Office Supplies	0	0	0	750
100-429-170-273	Spay/Neuter Program	0	0	5,000	0
	Supplies & Services	0	0	5,000	5,750
Total Code Enforcement		\$0	\$136,658	\$282,297	\$254,884

Code Enforcement

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: Funding from this category is used for Attorney legal fees associated with code violations and costs associated with the abandoned vehicle abatement program.

236-MEDICAL SERVICES (VETERINARIAN): Funding from this category is used for payment of veterinarian fees for treatment of sick or injured stray animals.

238-TECHNICAL SERVICES: Funding from this category is used for costs related to euthanasia and disposal of deceased animals. Funding from this category is also used for computer services and software maintenance agreements and technical services.

270-SPECIAL PROGRAMS & ACTIVITIES: Funding from this category is used for payment of vaccine and veterinarian fees during the annual Dog Clinic, purchase of dog license tags. It is also used to support the activities of the Animal Control Volunteers.

273-SPAY/NEUTER PROGRAM: Funding from this category is used to continue the spay/neuter voucher program.

City of Los Banos
Code Enforcement
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
205-429-100-101	Salaries	60,031	0	0	0
205-429-100-103	Overtime	0	0	0	0
205-429-100-120	Benefits	41,566	0	0	0
	Personnel Services	101,597	0	0	0
205-429-100-216	Vehicle Repair & Maintenance	500	0	0	0
205-429-100-231	Professional Services	1,419	0	0	0
205-429-100-238	Technical Services	11,618	0	0	0
205-429-100-250	Insurance	743	0	0	0
205-429-100-252	Communications	196	0	0	0
205-429-100-260	Office Supplies	3,284	0	0	0
205-429-100-262	Uniform Expenses	389	0	0	0
205-429-100-265	Gasoline & Oil	1,108	0	0	0
205-429-100-267	General Materials & Supplies	137	0	0	0
205-429-100-275	Bad Debt Expense	14,202	0	0	0
	Supplies & Services	33,596	0	0	0
205-498-000-000	Transfer Out	7,475	0	0	0
	Transfer Out	7,475	0	0	0
	Total Code Enforcement	\$142,668	\$0	\$0	\$0

City of Los Banos
Animal Control
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-441-100-101	Salaries	37,764	37,764	0	0
100-441-100-102	Part-Time	0	0	0	0
100-441-100-103	Overtime	370	797	0	0
100-441-100-120	Benefits	31,436	32,266	0	0
	Personnel Services	69,570	70,827	0	0
100-441-100-201	Grounds Maintenance	541	952	0	0
100-441-100-205	Facility Maintenance	683	386	0	0
100-441-100-236	Medical Services	3,813	650	0	0
100-441-100-238	Technical Services	7,300	5,807	0	0
100-441-100-250	Insurance	731	1,341	0	0
100-441-100-252	Communications	165	200	0	0
100-441-100-257	Travel & Training	35	35	0	0
100-441-100-260	Office Supplies	1,003	1,000	0	0
100-441-100-262	Uniform Expenses	225	376	0	0
100-441-100-264	Electricity & Gas	4,644	4,263	0	0
100-441-100-267	General Materials & Supplies	737	1,857	0	0
100-441-100-270	Special Programs	470	102	0	0
100-441-100-273	Spay/Neuter Program	10,062	9,129	0	0
	Supplies & Services	30,407	26,097	0	0
	Total Animal Control	\$99,977	\$96,924	\$0	\$0

City of Los Banos

Public Safety Augmentation-Police

2014-2015 Department Detail

Personnel Services

Public Safety Augmentation-Police - Fund 236

Police - Department 421

General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Police Officer	2	100%	
Community Service Officer	1	100%	
Crime Analyst	1	100%	
Admin Clerk II	1	50%	Code Enforcement

Total Salaries (Including Overtime)

\$224,113

Workmen's Compensation Insurance

\$15,382

State Retirement (PERS)

\$69,264

Social Security (FICA)

\$17,145

Health Insurance

\$72,085

OPEB

\$9,833

Retirees Health Insurance

\$0

Life Insurance

\$729

Unemployment Insurance

\$13,822

Dental & Optical

\$3,941

Total Benefits:

\$202,201

Total Personnel Services:

\$426,314

City of Los Banos

Public Safety Augmentation-Police

2014-2015 Department Detail

Personnel Services

Public Safety Augmentation-Police - Fund 236

Police - Department 421

General Services - Activity 180

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Police Officer	5	100%	

Total Salaries (Including Overtime)

\$356,873

Workmen's Compensation Insurance

\$25,587

State Retirement (PERS)

\$117,305

Social Security (FICA)

\$27,301

Health Insurance

\$109,041

OPEB

\$10,925

Retirees Health Insurance

\$0

Life Insurance

\$810

Unemployment Insurance

\$1,784

Dental & Optical

\$4,381

Total Benefits:

\$297,134

Total Personnel Services:

\$654,007

City of Los Banos
Prevention Underage Drinking
Asset Forfeiture
Public Safety Augmentation
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>PREVENTION UNDERAGE DRINKING</u>					
204-421-140-270	Special Programs	0	500	2,000	2,000
	Supplies & Services	0	500	2,000	2,000
	Total Prevention Underage Drinking	\$0	\$500	\$2,000	\$2,000
<u>ASSET FORFEITURE</u>					
235-421-170-267	General Materials & Supplies	5,041	7,456	12,300	30,000
	Supplies & Services	5,041	7,456	12,300	30,000
235-421-170-750	Vehicles	197	55,125	0	0
	Capital Outlay	197	55,125	0	0
	Total Asset Forfeiture	\$5,239	\$62,581	\$12,300	\$30,000
<u>PUBLIC SAFETY AUGMENTATION</u>					
236-421-100-101	Salaries	186,342	186,391	193,272	215,613
236-421-100-103	Overtime	5,211	9,385	8,500	8,500
236-421-100-120	Benefits	160,820	154,972	186,562	202,201
	Personnel Services	352,374	350,748	388,334	426,314
236-421-100-240	IT Services	86,587	95,233	92,229	90,714
236-421-100-270	Special Equipment	11,790	36,649	27,625	50,000
	Supplies & Services	98,377	131,882	119,854	140,714
236-421-100-770	Computer Equipment	7,589	0	9,028	0
	Capital Outlay	7,589	0	9,028	0
<u>Special Services</u>					
236-421-180-101	Salaries	322,643	366,123	312,180	305,873
236-421-180-103	Overtime	61,099	45,235	40,000	51,000
236-421-180-120	Benefits	287,490	301,866	302,663	297,134
	Personnel Services	671,232	713,223	654,843	654,007
	Total Public Safety Augmentation	\$1,129,571	\$1,195,854	\$1,172,059	\$1,221,035

Prevention Underage Drinking

SERVICES & SUPPLIES

270-SPECIAL PROGRAMS: Funding in this category is used for prevention of underage drinking, such as Grad Nite, enforcement operations and other educational/preventative strategies.

Asset Forfeiture

SERVICES & SUPPLIES

267-GENERAL MATERIALS & SUPPLIES: Funding will be used to purchase bullet proof vests, ammunition, tasers, taser cartridges and other miscellaneous equipment for front line police officers as well as, drug prevention and intervention endeavors.

Public Safety Augmentation

SERVICES & SUPPLIES

270-SPECIAL PROGRAMS: Funding provided in this category is used to maintain CLETS/DOJ services, cellular/air card MDC communications, software licenses and computer purchases and repairs related to PD Mobile Data Computers.

City of Los Banos

SLESF - COPS Program 2014-2015 Department Detail Personnel Services

SLESF - COPS Program - Fund 237
Police - Department 421
Special Services - Activity 170

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Police Officer	1	100%	
Part-time		100%	
Total Salaries (Including Overtime)			<u><u>\$70,922</u></u>
Workmen's Compensation Insurance			\$4,379
State Retirement (PERS)			\$23,748
Social Security (FICA)			\$5,426
Health Insurance			\$24,022
OPEB			\$2,185
Retirees Health Insurance			\$0
Life Insurance			\$162
Unemployment Insurance			\$355
Dental & Optical			\$875
Total Benefits:			<u><u>\$61,152</u></u>
Total Personnel Services:			<u><u>\$132,074</u></u>

City of Los Banos
SLESF-COPS Program
JAG (Justice Assistant Grant)
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>SLESF COPS PROGRAM</u>					
237-421-170-101	Salaries	60,228	55,266	60,228	61,922
237-421-170-103	Overtime	15,849	8,809	8,750	9,000
237-421-170-120	Benefits	54,700	53,380	61,341	61,152
	Personnel Services	<u>130,777</u>	<u>117,455</u>	<u>130,319</u>	<u>132,074</u>
	Total SLESF-COPS Program	<u>\$130,777</u>	<u>\$117,455</u>	<u>\$130,319</u>	<u>\$132,074</u>
<u>JAG (Justice Assistant Grant)</u>					
239-421-170-753	Specialized Equipment	0	0	20,804	0
	Capital Outlay	<u>0</u>	<u>0</u>	<u>20,804</u>	<u>0</u>
	Total JAG	<u>\$0</u>	<u>\$0</u>	<u>\$20,804</u>	<u>\$0</u>

City of Los Banos
JAG Edward Byrne Grants
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>JAG EDWARD BYRNE GRANT</u>					
240-421-170-203	Equipment Repair & Maintenance	3,800	0	0	0
240-421-170-252	Communications	7,158	3,379	0	0
240-421-170-267	General Materials & Supplies	0	3,295	0	0
240-421-180-267	General Materials & Supplies	0	4,052	1,765	0
	Supplies & Services	<u>10,958</u>	<u>10,726</u>	<u>1,765</u>	<u>0</u>
240-421-170-753	Specialized Equipment	5,726	0	7,905	12,268
240-421-180-753	Specialized Equipment	0	5,829	0	0
	Capital Outlay	<u>5,726</u>	<u>5,829</u>	<u>7,905</u>	<u>12,268</u>
	Total JAG Edward Byrne Grant	<u>\$16,684</u>	<u>\$16,555</u>	<u>\$9,670</u>	<u>\$12,268</u>

<u>JAG EDWARD BYRNE GRANT</u>					
241-421-170-273	Special Departmental Exp.	5,674	2,411	0	0
	Supplies & Services	<u>5,674</u>	<u>2,411</u>	<u>0</u>	<u>0</u>
241-421-170-753	Specialized Equipment	5,949	0	0	0
241-421-180-753	Specialized Equipment	0	0	11,749	0
	Capital Outlay	<u>5,949</u>	<u>0</u>	<u>11,749</u>	<u>0</u>
	Total JAG Edward Byrne Grant	<u>\$11,623</u>	<u>\$2,411</u>	<u>\$11,749</u>	<u>\$0</u>

JAG Edward Byrne Grant – (240)

CAPITAL OUTLAY

753-SPECIALIZED EQUIPMENT: Funds for purchase of equipment related to bicycle patrol and ballistic protection helmets for each patrol vehicle.

City of Los Banos
 CHRP-COPS Hiring Recovery Program
 Police Capital Improvement
 2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>CHRP-COPS HIRING RECOVERY PROG</u>					
242-421-170-101	Salaries	106,960	54,180	0	0
242-421-170-103	Overtime	13,647	4,879	0	0
242-421-170-120	Benefits	92,036	46,682	0	0
	Personnel Services	212,643	105,742	0	0
	Total CHRP Program	\$212,643	\$105,742	\$0	\$0
 <u>PD CAPITAL IMPROVEMENT</u>					
245-421-100-203	Equipment Repair & Maint	0	21,353	10,000	10,000
245-421-100-267	General Materials & Supplies	0	0	810	0
	Supplies & Services	0	21,353	10,810	10,000
245-421-100-720	Building & Structures	0	12,104	0	50,000
245-421-100-740	Miscellaneous Equipment	0	18,823	0	0
245-421-100-750	Vehicles	0	226,920	73,000	0
245-421-100-770	Computer Equipment	200,000	18,213	6,000	0
	Capital Outlay	200,000	276,060	79,000	50,000
	Total Police Capital Improvement	\$200,000	\$297,412	\$89,810	\$60,000

Police Capital Improvement

CAPITAL OUTLAY

720-BUILDING & STRUCTURES: Funding for the assessment, design and construction to existing and/or new police department facilities.

City of Los Banos
Traffic Safety
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>General Services</u>					
246-421-100-267	General Materials & Supplies	2,379	0	582	5,000
	Supplies & Services	<u>2,379</u>	<u>0</u>	<u>582</u>	<u>5,000</u>
246-421-100-750	Vehicles	0	34,981	0	0
	Capital Outlay	<u>0</u>	<u>34,981</u>	<u>0</u>	<u>0</u>
<u>Special Services</u>					
246-421-150-103	Overtime	0	3,934	13,656	13,170
246-421-150-120	Benefits	0	301	1,045	1,018
	Personnel Services	<u>0</u>	<u>4,235</u>	<u>14,701</u>	<u>14,188</u>
246-421-150-267	General Materials & Supplies	0	0	0	1,300
	Supplies & Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,300</u>
246-421-170-103	Overtime	12,520	10,494	8,004	0
246-421-170-120	Benefits	958	803	612	0
	Personnel Services	<u>13,478</u>	<u>11,296</u>	<u>8,616</u>	<u>0</u>
246-421-170-257	Travel & Training	4,744	1,132	0	0
246-421-170-267	General Materials & Supplies	797	3,675	0	0
	Supplies & Services	<u>5,541</u>	<u>4,807</u>	<u>0</u>	<u>0</u>
	Total Traffic Safety	<u>\$21,398</u>	<u>\$55,319</u>	<u>\$23,899</u>	<u>\$20,488</u>

City of Los Banos

CFD 2002-01 Public Safety Police

2014-2015 Department Detail

Personnel Services

CFD Public Safety Police - Fund 290

Police - Department 421

General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Police Officer	3	100%	
Total Salaries (Including Overtime)			<u><u>\$201,076</u></u>
Workmen's Compensation Insurance			\$12,746
State Retirement (PERS)			\$69,061
Social Security (FICA)			\$15,382
Health Insurance			\$72,065
OPEB			\$6,555
Retirees Health Insurance			\$0
Life Insurance			\$486
Unemployment Insurance			\$1,005
Dental & Optical			\$2,629
Total Benefits:			<u><u>\$179,929</u></u>
Total Personnel Services:			<u><u>\$381,005</u></u>

City of Los Banos
Homeland Security Grant
Police Community Facilities District (CFD)
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>HOMELAND SECURITY GRANT</u>					
248-421-150-753	Specialized Equipment	0	0	29,997	24,400
	Capital Outlay	0	0	29,997	24,400
	Total Homeland Security Grant	\$0	\$0	\$29,997	\$24,400
<u>POLICE CFD 2002-01</u>					
290-421-100-101	Salaries	183,414	183,827	177,213	180,076
290-421-100-103	Overtime	24,946	26,670	21,000	21,000
290-421-100-120	Benefits	159,382	166,449	176,104	179,929
	Personnel Services	367,742	376,946	374,317	381,005
290-421-100-231	Professional Services	2,376	1,747	2,129	2,400
	Supplies & Services	2,376	1,747	2,129	2,400
	Total Police CFD	\$370,118	\$378,693	\$376,446	\$383,405

Homeland Security Grant

CAPITAL OUTLAY

753-SPECIALIZED EQUIPMENT: Funds for purchase of department equipment.

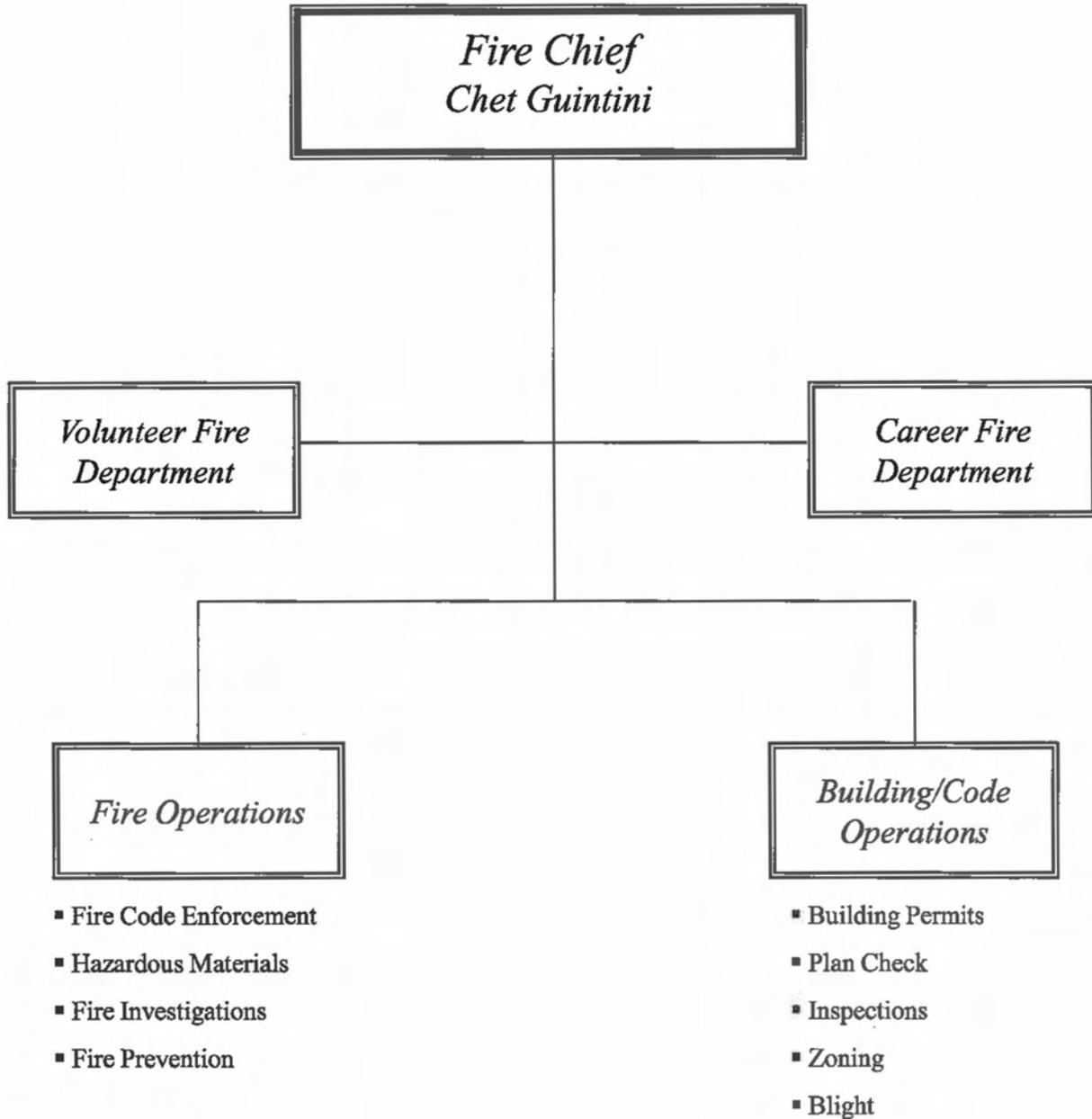
Community Facilities District (CFD) ***2002-01***

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: For consulting services for the administration of the CFD annual assessments. Reports changes and adjustments to the county auditor for the tax rolls.

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**CITY OF LOS BANOS
FIRE/BUILDING DEPARTMENT
ORGANIZATION CHART**



Fire

Mission Statement

The primary mission of the Los Banos Fire Department and Volunteer Fire Department is to protect life and property for the citizens of the City of Los Banos, California, from the effect of fires, medical emergencies, vehicle accidents, exposure to hazardous materials, earthquakes, floods, disasters and dangerous conditions.

The life safety and property protection mission is accomplished through a wide range of programs which include fire protection, fire prevention, planning, fire prevention education, fire inspections, code enforcement, fire suppression, and training.

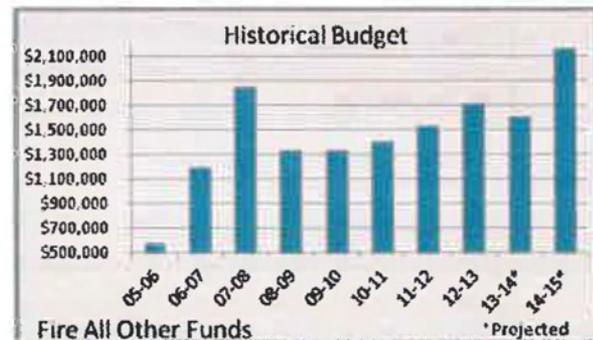
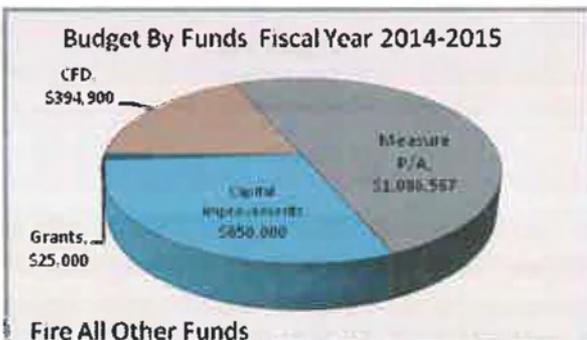
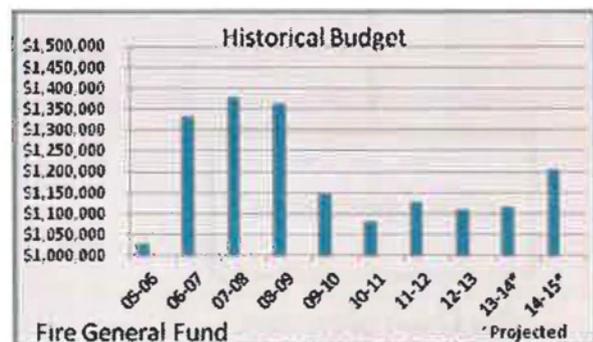
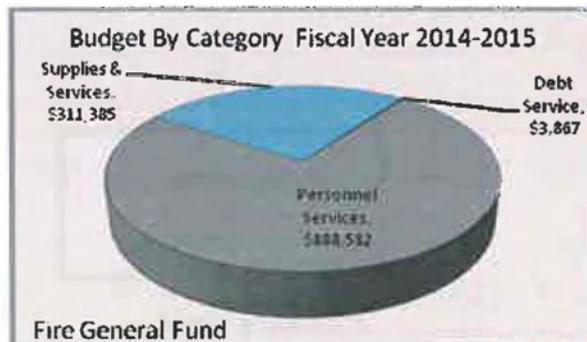
To provide first responder and EMTs for the delivery of emergency medical services, to include auto extrication, trench and building collapse rescue as well as controlling hazardous material emergency incidents.

The Los Banos Fire Department also provides mutual aid for fire/rescue and EMS services to other local agencies in Merced County, and participates in the statewide Master Mutual Aid plan.

Overview of Services and Programs

The City of Los Banos Fire Department proudly protects approximately 36,000 people living in an area of 12 square miles. The Fire Department currently has two stations serving its residents. Station No. 1 is located at 333 7th Street and Station No. 2 located at 1150 West "P" Street. Both stations operate on a 24-hour basis with 16 Career and 28 Volunteer firefighters.

Budget Summaries



Fire (continued)

Goals and Objectives

The goal of the Los Banos Fire Department and Volunteer Fire Department is to continue to provide cost effective fire protection and emergency services to the citizens of Los Banos to improve operational efficiency and accountability; to continue moving in a positive direction providing the best possible service to the community; to continue to foster the Volunteer Fire Department providing training, camaraderie and pride in their department; and to support the goals, objectives and mission of the City of Los Banos.

Objectives:

- To continue to foster the addition of new career fire fighters, and to increase the number of volunteer fire fighters.
- To continue to provide quality training to enhance the proficiency, quality and safety for career and volunteer fire fighters.
- To continue the replacement of older apparatus and equipment. To improve preventive maintenance and operator training. To stay abreast of new changes in the fire service through training and communications.
- To continue to foster good relationships between the career fire fighters and the volunteer fire fighters. To continue to recruit volunteer fire fighters, and maintain a pool of qualified fire fighters for career positions as needed.
- To continue to pursue alternative ways to improve the level of fire protection and services within the City of Los Banos.
- To assist city administration in addressing long term funding and alternative funding in order to maintain and enhance current levels of fire protection and services.
- To continue to improve services to achieve a lower fire insurance rating (ISO) Insurance Services Office. To provide lower cost for fire insurance in the community. Currently the City has a 3 rating.

Major Accomplishments/Service Efforts

ISO Rating - ISO service rating of 3, this past winter the fire department went through a new ISO rating, we are happy to say we maintain our 3 rating and improved by several points. The department continues to provide excellent service to the community.

Safety Classes - The Kids Fire Safety House Trailer has been an outstanding addition to school age fire safety classes, with teachers asking for the safety trailer. The Department continues to provide First Aid, CPR, Fire Safety, and Fire Extinguishing training to the public.

Community Functions - Throughout the year the Fire Department is involved in a number of community social functions: Sober Graduation, Police Activities League, Community Christmas Dinner, Boy Scout Day Camp, Fire Fighter's Burn Institute - Fill the Boot, Children's Hospital of Central California Kid's Day, Salute to Seniors, Farm Ag Day and more.

Fire (continued)

Major Accomplishments/Service Efforts (continued)

Special Programs – The Knox Box program is for disabled citizens and seniors that may need assistance for medical reasons. We currently have 33 Knox boxes in use. We also have a smoke detector/battery program for disabled citizens, seniors and/or low-income citizens.

Measure P - The passage of the Public Safety Measure has allowed the Fire Department to hire six new fire fighters and promote three fire Captains. Measure P funding continues to be monitored by the Citizens' Oversight Committee, with all expenditures being approved by the Committee.

Measure A - An amendment to Measure P for five (5) years allowing building funds to be used for personnel during these hard economic times was passed by an overwhelming 82%. We currently have One (1) captain position in M-A. Thank you to our citizens for supporting public safety.

Measure K - An extension of Measure A for an additional seven (7) years.

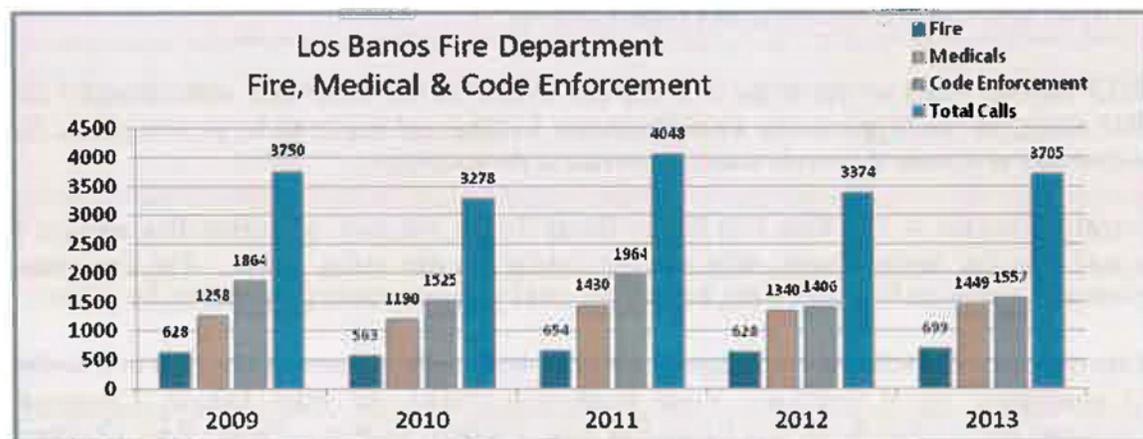
Community Facility District - As new subdivisions are being built in the community, they are required to participate in the program. Currently the CFD funds three positions.

Future Outlook

- Property has been secured for the new Training Tower at Station No. 1.
- Maintain current staffing levels.
- Reach out to potential new volunteer firefighters.

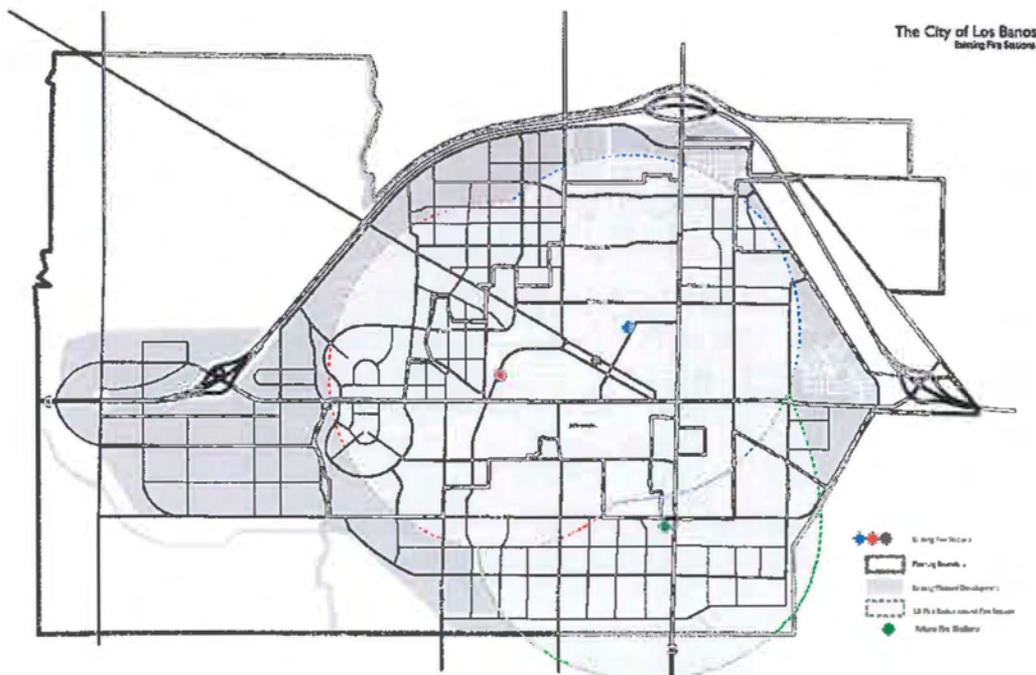
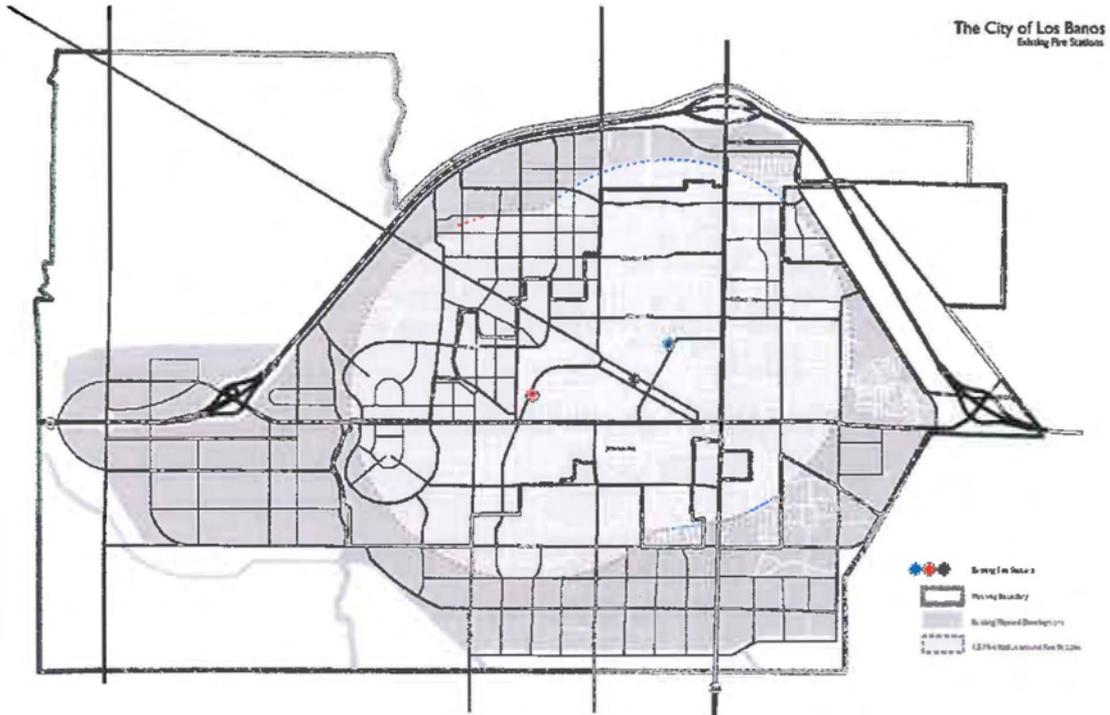
Code Enforcement - Responded to 1557 calls for service that range from abandoned/disabled vehicles, abandoned/run-down houses, dangerous property abatement, business license enforcement and much more.

Performance Measures



Fire (continued)

Performance Measures Existing Fire Stations 1 & 2 Coverage Areas



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City of Los Banos

Fire 2014-2015 Department Detail Personnel Services

**General Fund - Fund 100
Fire - Department 422
General Services - Activity 100**

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Fire Chief	1	90%	Building
Assistant Fire Chief	1	100%	
Fire Captain	1	100%	
Fire Fighter	1	100%	
Fire Engineer	1	100%	
Administrative Assistant	1	100%	
Part-time		100%	
Total Salaries (Including Overtime)			\$490,713
Volunteers Fire Fighters	35		
Workmen's Compensation Insurance			\$31,007
State Retirement (PERS)			\$166,000
Social Security (FICA)			\$37,540
Health Insurance			\$113,977
OPEB			\$12,892
Retirees Health Insurance			\$27,714
Life Insurance			\$1,118
Unemployment Insurance			\$2,454
Dental & Optical			\$5,167
Total Benefits:			\$397,869
Total Personnel Services:			\$888,582

City of Los Banos
Fire
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-422-100-101	Salaries	461,949	338,641	428,280	473,213
100-422-100-102	Part Time	680	1,333	5,500	2,500
100-422-100-103	Overtime	31,020	8,240	10,000	15,000
100-422-100-120	Benefits	376,935	271,358	364,038	397,869
	Personnel Services	870,585	619,573	807,818	888,582
100-422-100-201	Grounds Maintenance	26	290	300	300
100-422-100-202	Fleet Repair & Maintenance	13,194	20,990	21,000	25,000
100-422-100-203	Equipment Repair & Maint	10,319	14,829	15,000	15,000
100-422-100-205	Facility Maintenance	7,487	5,276	10,000	8,000
100-422-100-216	Vehicle Repair & Maintenance	11,316	21,000	21,000	25,000
100-422-100-231	Professional Services	8,901	24,188	35,000	7,000
100-422-100-236	Medical Services	0	0	450	2,000
100-422-100-237	Recruitment	0	435	0	500
100-422-100-238	Technical Services	0	0	0	26,000
100-422-100-240	I.T. Services	30,755	23,560	28,893	30,388
100-422-100-250	Insurance	16,134	26,853	37,956	40,483
100-422-100-252	Communications	7,558	7,623	8,500	8,500
100-422-100-257	Travel & Training	1,703	2,014	3,000	4,500
100-422-100-260	Office Supplies	4,658	4,963	5,000	5,000
100-422-100-262	Uniform Expenses	5,752	6,000	6,000	6,000
100-422-100-264	Electricity & Gas	32,618	28,898	32,000	32,000
100-422-100-265	Gasoline & Oil	28,786	29,851	32,000	32,000
100-422-100-267	General Materials & Supplies	1,449	1,835	2,000	2,000
100-422-100-270	Special Programs	24,000	24,000	24,000	24,000
100-422-100-273	Special Departmental Exp.	8,075	9,497	8,000	8,000
100-422-100-274	Special Activities	8,500	7,614	9,714	9,714
	Supplies & Services	221,231	259,715	299,813	311,385
100-422-100-770	Computer Equipment	0	0	821	0
	Capital Outlay	0	0	821	0
100-422-100-822	Principal-Debt Service 93Cop	20,350	218,300	0	0
100-422-100-881	Interest - Leases/Loans	0	4,440	4,163	3,867
100-422-100-882	Interest Debt Service	13,709	6,549	0	0
	Interest - Debt Service	34,059	229,289	4,163	3,867
	Total Fire	\$1,125,875	\$1,108,577	\$1,112,615	\$1,203,834

Fire

SERVICES & SUPPLIES

216-VEHICLE REPAIR & MAINTENANCE: Funding is used for special repairs and maintenance performed by private companies; and outside work and service as needed to maintain vehicles

231-PROFESSIONAL SERVICES: Expenses relating to updating Fire codes and policies.

238 – TECHNICAL SERVICES: Expenditures related to weed abatement cleanup.

270-SPECIAL PROGRAMS: Funding is used for Volunteer training, meetings, dinners, special training and operations.

273-SPECIAL DEPARTMENT EXPENSES: Funding is used for the purchase of protective clothing, helmets, gloves, boots, hand lights, medical exams, hand equipment, service of City owned fire extinguishers, fire extinguisher supplies, foams, chemicals, paper products.

274-SPECIAL ACTIVITIES: Funding is used to pay for disability insurance & Volunteer Firefighters' Length of Service Award Program.

DEBT SERVICE

881-INTEREST-LEASES/LOANS: Interest payment on City Hall/Fire Station COP refinanced as an inter-fund loan from the Water Fund.

Building

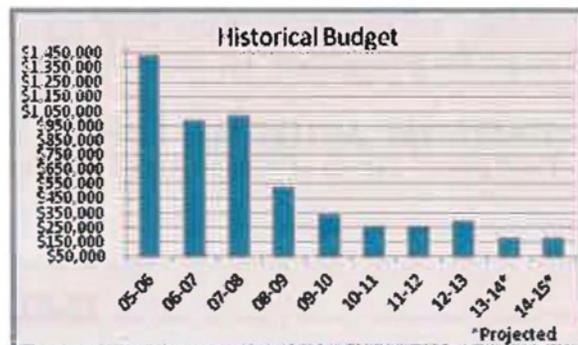
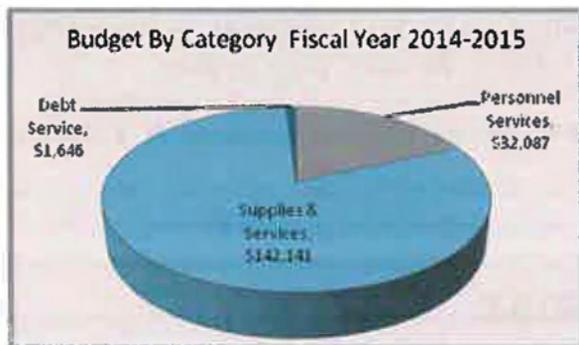
Mission Statement

The Los Banos Building Department provides complete field inspections, plan checks and reviews to assure current building standards and codes are complied with, providing service and safety to our citizens.

Overview of Services and Programs

The Building department enforces all building codes and regulations to include plan check, occupancy, health, safety and construction.

Budget Summaries



Major Accomplishments/Service Efforts

- Contract with CSG Consultants for plan check and inspections.
- Coordinating with Planning, Code Enforcement and other departments in the Community.
- Delivering quality customer service in a timely, effective and efficient manner.
- Enforce Building, Energy and ADA Access Regulations and local and state laws for new construction.

Future Outlook

To work towards a one-stop center to service the needs of the Building and Development community:

- Building services are located at City Hall along with Community Development.
- New commercial businesses: Wal-Mart super store expansion.

Performance Measures			
	FY 11/12	FY 12/13	FY 13/14
Permits Issued	435	417	515
Single Family Dwellings Permits Issued	0	0	13
New Homes Built	0	0	3
New Business Built	2	5	1
Inspections	1192	1325	1432
Renew Permit/Expired Permit/SFH	1	0	0

City of Los Banos

Building
2014-2015 Department Detail
Personnel Services

General Fund - Fund 100
Building - Department 424
General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Fire Chief	1	10%	Fire

Total Salaries (Including Overtime)

\$14,219

Workmen's Compensation Insurance

\$988

State Retirement (PERS)

\$5,453

Social Security (FICA)

\$1,157

Health Insurance

\$1,623

OPEB

\$219

Retirees Health Insurance

\$8,249

Life Insurance

\$16

Unemployment Insurance

\$76

Dental & Optical

\$87

Total Benefits:

\$17,868

Total Personnel Services:

\$32,087

City of Los Banos
Building
2014-2015

Account Number	Description	2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Projected	Adopted
100-424-100-101	Salaries	34,680	13,872	13,872	14,219
100-424-100-120	Benefits	32,625	19,947	15,689	17,868
	Personnel Services	67,305	33,819	29,561	32,087
100-424-100-205	Facility Maintenance	150	0	0	0
100-424-100-231	Professional Services	0	560	1,004	1,000
100-424-100-238	Technical Services	110,598	155,195	138,500	140,000
100-424-100-250	Insurance	400	121	187	191
100-424-100-252	Communications	199	199	200	200
100-424-100-260	Office Supplies	753	441	750	750
100-424-100-274	Books & Periodicals	144	171	0	0
	Supplies & Services	112,244	156,687	140,641	142,141
100-424-100-822	Principal- 93Cop	8,663	92,925	0	0
100-424-100-881	Interest - Leases/Loans	0	1,890	1,772	1,646
100-424-100-882	Interest Debt Service	5,835	2,788	0	0
	Interest - Debt Service	14,498	97,603	1,772	1,646
Special Services					
100-424-170-101	Salaries	34,665	0	0	0
100-424-170-103	Overtime	3,146	0	0	0
100-424-170-120	Benefits	24,859	0	0	0
	Personnel Services	62,670	0	0	0
	Total Building	\$256,717	\$288,108	\$171,974	\$175,874

Building

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: Funding for legal services.

238-TECHNICAL SERVICES: Funding for CSG Consultants for performing building inspections and plan checks.

DEBT SERVICE

881-INTEREST: LEASE/LOANS: Interest payment on City Hall/Fire Station C.O.P. refinanced as an inter-fund loan from the Water Fund.

City of Los Banos

Public Safety Augmentation-Fire

2014-2015 Department Detail

Personnel Services

Public Safety Augmentation-Fire - Fund 238

Fire - Department 422

General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Fire Engineer	3	100%	
Fire Fighter	4	100%	
Total Salaries (Including Overtime)			<u><u>\$460,258</u></u>
Workmen's Compensation Insurance			\$29,267
State Retirement (PERS)			\$158,489
Social Security (FICA)			\$35,210
Health Insurance			\$153,374
OPEB			\$15,295
Retirees Health Insurance			\$0
Life Insurance			\$1,134
Unemployment Insurance			\$2,301
Dental & Optical			\$6,132
Total Benefits:			<u><u>\$401,202</u></u>
Total Personnel Services:			<u><u>\$861,460</u></u>

City of Los Banos

Public Safety Augmentation-Fire

2014-2015 Department Detail

Personnel Services

Public Safety Augmentation-Fire - Fund 238

Fire - Department 422

General Services - Activity 180

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Fire Captain	1	100%	
Total Salaries (Including Overtime)			<u><u>\$79,502</u></u>
Workmen's Compensation Insurance			\$5,241
State Retirement (PERS)			\$28,572
Social Security (FICA)			\$6,464
Health Insurance			\$24,022
OPEB			\$2,185
Retirees Health Insurance			\$0
Life Insurance			\$162
Unemployment Insurance			\$423
Dental & Optical			\$876
Total Benefits:			<u><u>\$67,945</u></u>
Total Personnel Services:			<u><u>\$147,447</u></u>

City of Los Banos
Public Safety Augmentation Fire
Fire Capital Improvement
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>PUBLIC SAFETY AUGMENTATION FIRE</u>					
238-422-100-101	Salaries	420,930	421,136	420,430	413,258
238-422-100-102	Part Time	0	0	4,000	12,000
238-422-100-103	Overtime	46,471	34,562	36,600	35,000
238-422-100-120	Benefits	381,299	383,520	414,327	401,202
	Personnel Services	848,700	839,219	875,357	861,460
238-422-100-203	Equipment Repair & Maint	1,082	3,976	4,000	4,000
238-422-100-205	Facility Maintenance	1,004	1,000	1,500	1,900
238-422-100-231	Professional Services	2,500	2,500	2,500	2,500
238-422-100-237	Recruitment	0	933	325	500
238-422-100-240	IT Services	13,234	9,443	7,393	10,260
238-422-100-257	Travel & Training	0	0	4,000	5,000
238-422-100-262	Uniform Expenses	4,661	6,873	7,000	7,000
238-422-100-267	General Materials & Supplies	3,352	4,895	5,000	6,500
238-422-100-270	Special Programs	10,660	15,668	6,371	40,000
	Supplies & Services	36,492	45,288	38,089	77,660
238-422-100-770	Computer Equipment	0	0	821	0
	Capital Outlay	0	0	821	0
<u>Special Services</u>					
238-422-180-101	Salaries	0	146,058	72,786	74,502
238-422-180-103	Overtime	0	29,205	10,000	5,000
238-422-180-120	Benefits	0	105,079	74,025	67,945
	Personnel Services	0	280,342	156,811	147,447
	Total Pub Safety Augmentation	\$885,192	\$1,164,849	\$1,071,078	\$1,086,567
<u>FIRE CAPITAL IMPROVEMENT</u>					
243-422-100-216	Vehicle Repair & Maintenance	21,454	5,420	8,000	10,000
243-422-100-273	Special Departmental Exp.	0	4,374	0	0
	Supplies & Services	21,454	9,794	8,000	10,000
243-422-100-740	Miscellaneous Equipment	31,718	67,870	0	40,000
243-422-100-750	Vehicles	0	0	42,000	600,000
	Capital Outlay	31,718	67,870	42,000	640,000
243-498-000-000	Transfer Out	136,863	0	0	0
	Transfer Out	136,863	0	0	0
	Total Fire Capital Improvement	\$190,035	\$77,664	\$50,000	\$650,000

Public Safety Augmentation Fire

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: Expenses related to professional services.

257-TRAVEL/TRAINING: Specialized training, required training, and tuition reimbursement.

270 -SPECIAL PROGRAMS: For special training and operators. Maintaining Mobile terminals and upgrades to system.

Fire Capital Improvement

SERVICE & SUPPLIES

216-VEHICLE REPAIR & MAINTENANCE: Funding used for repair and maintenance of vehicle.

CAPITAL OUTLAY

740-MISCELLANEOUS EQUIPMENT: Funding to purchase department equipment and equipment for new engine. (Rehab Trailer - \$4,000)

750-SPECIALIZED VEHICLES: Funding for one (1) new engine.

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City of Los Banos

CFD 2002-01 Public Safety Fire

2014-2015 Department Detail

Personnel Services

CFD 2002-01 Public Safety Fire - Fund 291
 Fire - Department 422
 General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Fire Engineer	2	100%	
Captain	1	100%	
Part-time		100%	
Total Salaries (Including Overtime)			<u><u>\$209,079</u></u>
Workmen's Compensation Insurance			\$15,903
State Retirement (PERS)			\$74,278
Social Security (FICA)			\$15,995
Health Insurance			\$66,531
OPEB			\$6,555
Retirees Health Insurance			\$0
Life Insurance			\$486
Unemployment Insurance			\$1,045
Dental & Optical			\$2,628
Total Benefits:			<u><u>\$183,421</u></u>
Total Personnel Services:			<u><u>\$392,500</u></u>

City of Los Banos
 Fire Homeland Security Grant
 Fire Community Facilities District (CFD)
 2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>FIRE HOMELAND SECURITY</u>					
248-422-100-273	Special Departmental Expense	0	0	1,126	0
	Supplies & Services	0	0	1,126	0
248-422-100-753	Specialized Equipment	62,929	32,310	33,000	25,000
	Capital Outlay	62,929	32,310	33,000	25,000
248-498-000-000	Transfer Out	0	5,920	0	0
	Transfer Out	0	5,920	0	0
	Total Fire Homeland Security	\$62,929	\$38,230	\$34,126	\$25,000
<u>FIRE CFD 2002-01</u>					
291-422-100-101	Salaries	205,903	217,504	218,272	193,679
291-422-100-103	Overtime	25,159	29,101	30,000	15,400
291-422-100-120	Benefits	154,199	186,431	196,804	183,421
	Personnel Services	385,261	433,035	445,076	392,500
291-422-100-231	Professional Services	2,376	1,747	2,129	2,400
	Supplies & Services	2,376	1,747	2,129	2,400
	Total Fire CFD	\$387,637	\$434,782	\$447,205	\$394,900

Fire Homeland Security Grant

CAPITAL OUTLAY

753-SPECIALIZED EQUIPMENT: Funding to purchase department equipment. Radios, rescue equipment, safety equipment.

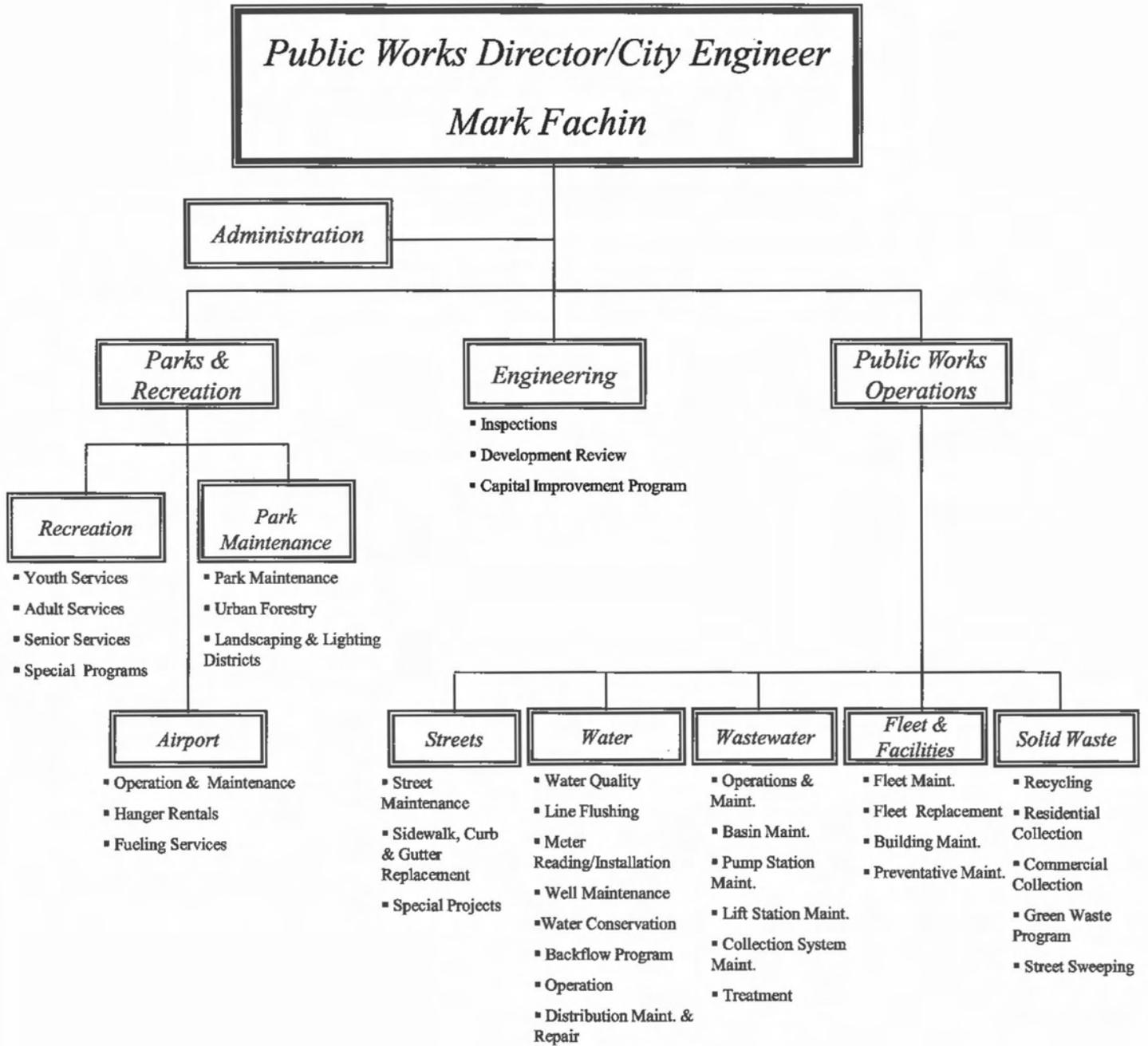
Fire Community Facilities District *(CFD) 2002-01*

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: For consulting services for the administration of the CFD annual Assessments. Reports changes and adjustments to the county auditor for the tax rolls.

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CITY OF LOS BANOS
PUBLIC WORKS DEPARTMENT
ORGANIZATION CHART



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Engineering

Engineering

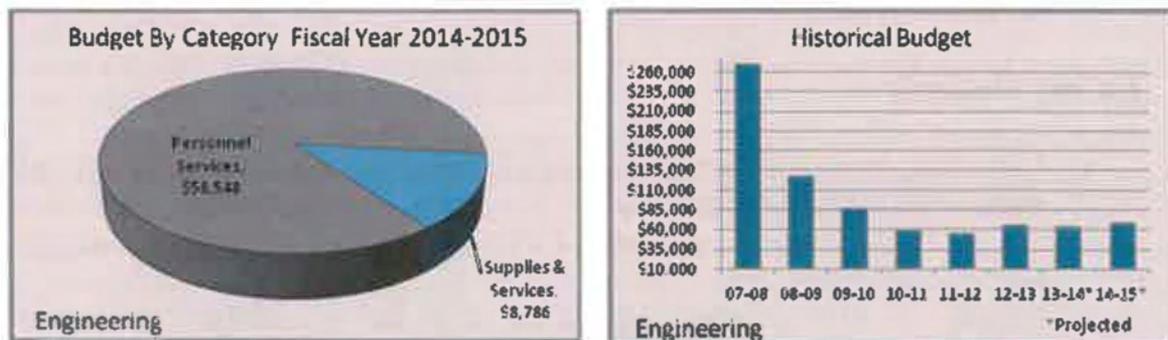
Mission Statement

The City of Los Banos Public Works Department, through the Engineering Division, is committed to providing quality engineering direction, decisions and technical support to all City Departments.

Overview of Services and Programs

A major component of the Engineering Division is the infrastructure plan check and inspection of both private and public projects, to insure that the City Standards and Specifications are being met. This Division also monitors State permits and prepares all required annual reports related to these permits.

Budget Summaries



Major Accomplishments/Service Efforts

- Oversight into the updated water requirements associated with Chromium 6.
- Completed the City's National Pollutant Discharge Elimination System (NPDES) Permit Annual Report for submission to and approval by the California Regional Water Quality Control Board (CRWQCB).
- Work on the revised storm water requirements and the new Municipal Separate Sewer Storm System (MS4) standards for the California Regional Water Quality Control Board (CRWQCB).
- Review and renewal of reimbursement agreements with area developers.
- Planning and implementation with Central California Irrigation District (CCID) for the recharge of underground water supplies. A project designed to assist in replenishing the underground water aquifers ensuring an adequate drinking and irrigation water supply in our area.
- Completed the installation of 14 speed radar signs around local schools with the funding being supplied by the Safe Route To Schools (SRTS) program grant.
- Completed the improvements of sidewalks, ADA ramps, new signage, and street markings along East B Street near neighborhood school using funding assistance from the Congestion Mitigation & Air Quality (CMAQ) program grant.

Engineering (continued)

Major Accomplishments/Service Efforts (continued)

- Engineering and inspection services were completed on the Arco/McDonald's project, Dollar General store, Affection Clothing store, and Family Dollar store.
- Engineering and inspection services are ongoing for the Walmart expansion.
- Stenciling of storm drain inlets informing citizens of the responsibility to not dump anything down the drain as mandated by our Storm Water Pollution Prevention Plan (SWPPP).
- Oversight into the procurement of a new grader, loader, dump truck, and two backhoes using funding assistance from the Congestion Mitigation & Air Quality (CMAQ) program grant.
- Continues to interface with the public entities such as Caltrans, MCAQ, and the VTA on major transportation projects. Work with local farming irrigation water districts for the agreements necessary for the discharge of City storm water into the district systems.

Future Outlook

- Continuing to provide engineering and inspection services for all residential and commercial development projects.
- Support the Planning Department in the technical review of area plans, tentative maps and site plans.
- Develop an RFP to enlist engineering firms for consultation on upcoming infrastructure projects within the City.
- Provide engineering and inspection services as the Walmart expansion project will be completed in the summer of 2014.
- Design and receive bids for three master plan infrastructure projects.
- Design, bid, and construct three master plan infrastructure projects.
- Continue the preparation for meeting the newest drinking water standards implemented by our State.
- Oversee the completion of the surface tank painting of the storage tank on Ward Road.
- Secure the services of a contractor to implement the cleanup construction for old Los Banos Landfill. The timeline for this project estimates that the clean closure construction will be completed in the summer of 2017.
- Review and update the City's Improvement Standards.
- Planning for the improvements within the City using PG&E's Rule 20A program.

City of Los Banos

Engineering 2014-2015 Department Detail Personnel Services

Engineering - Fund 100
Engineering - Department 426
General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Inspector I	1	55%	Water, WW Collection, Street, Maintenance
Part-time		100%	
Total Salaries (Including Overtime)			\$32,694
Workmen's Compensation Insurance			\$2,246
State Retirement (PERS)			\$7,167
Social Security (FICA)			\$2,501
Health Insurance			\$11,610
OPEB			1,202
Retirees Health Insurance			\$0
Life Insurance			\$89
Unemployment Insurance			\$556
Dental & Optical			\$483
Total Benefits:			\$25,854
Total Personnel Services:			\$58,548

City of Los Banos
Engineering
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-426-100-101	Salaries	0	30,921	30,921	31,694
100-426-100-103	Overtime	0	1,438	500	1,000
100-426-100-120	Benefits	0	22,573	25,813	25,854
	Personnel Services	0	54,933	57,234	58,548
100-426-100-231	Professional Services	0	8,277	3,500	6,000
100-426-100-240	IT Services	0	0	0	1,733
100-426-100-250	Insurance	0	664	1,027	1,053
	Supplies & Services	0	8,941	4,527	8,786
100-426-100-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	0	0	1,510	0
	Total Engineering	\$0	\$63,873	\$63,271	\$67,334
615-426-100-101	Salaries	30,921	0	0	0
615-426-100-120	Benefits	21,608	0	0	0
	Personnel Services	52,529	0	0	0
615-426-100-231	Professional Services	2,362	0	0	0
615-426-100-250	Insurance	294	0	0	0
615-426-100-267	General Materials & Suppl	(17)	0	0	0
	Supplies & Services	2,639	0	0	0
	Total Engineering	\$55,168	\$0	\$0	\$0

Engineering

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: Consulting services provided by outside engineering firms. Work performed for the City by the City's legal representation and other professional services.

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Streets

Streets

Mission Statement

To provide quality services throughout the entire infrastructure. To build and maintain safe, smooth streets and sidewalks. To develop an aesthetically pleasing access to the city.

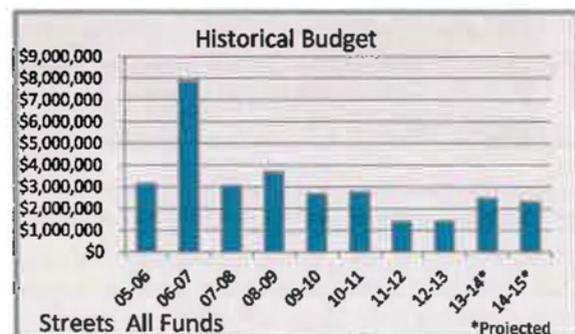
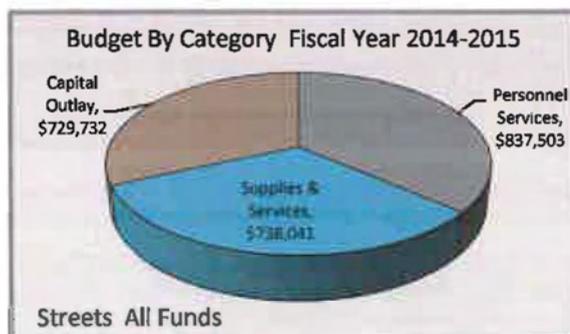
Overview of Services and Programs

The Streets division of Public Works is responsible for the maintenance, repair, and improvements of the City's 123 miles of streets, 5 miles of alleys, 227 miles of curb & gutter, and 216 miles of sidewalks. Streets accomplishes a wide range of duties that include pavement management, concrete improvements, sidewalk maintenance, painting street markings and curb markings, traffic signs and signals, bridges, minor construction, flood control, and traffic surveys.

Major Accomplishments/Service Efforts

- Repainted 2.1 miles of curb markings; repainted 28 miles of centerline, edge lines and crosswalks; repainted 139 STOPS and Bike Lane wording.
- Repaired approximately 505 street potholes using about 20 tons of cold asphalt mix (SC) 31 gallons of SS1h (tack oil).
- Made over 1,500 sand bags in preparation for the winter storms.
- Conducted a street light survey throughout entire city to identify street lights in need of repair. Created a repair inventory list to initiate repairs.
- Invested 29 man hours per week dedicated to the removal of graffiti throughout the city.
- Installed 521 New High Intensity signs throughout city to comply with Federal Highway Administration (FHWA) retrofit plan that needs to be completed by January of 2018.
- Removed and replaced 4,000 SF of sidewalk, 800 LF of curb & gutter, 13 driveway approaches, & 12 ADA accessible street/sidewalk corners.
- Replaced over 1500 reflective pavement markers throughout the city.
- Resurfaced 2 Bridge Decks in compliance with Cal Trans Specifications.

Budget Summaries



Streets (continued)

Future Outlook

- Repair damaged curb & gutter, sidewalk, storm-drain, approaches, and install 12 ADA corners in various locations throughout the city.
- Reflective road markers replacement campaign throughout the City on minor and major arterial streets.
- Continue coordinated Street Maintenance Program to maintain the City's asset.
- Continue upgrading signs throughout the City to comply with FHWA requirements.
- Develop maintenance plan for Rail Trail.
- Continuing the development and implementation of a Sign Inventory Management Program in the Carte-graph System.

Performance Measures				
FY 2010-11 Project/Job Costs	Labor	Equipment	Material	Total Cost
Overlays Total	\$ 56,771.21	\$ 52,702.98	\$ 606.00	\$ 110,080.19
Fog Sealing Total	\$ 1,138.14	\$ 656.92	\$ 0.00	\$ 1,795.06
Patching Total	\$ 48,596.51	\$ 48,459.21	\$ 7,071.25	\$ 104,126.97
Crack Filling Total	\$ 998.32	\$ 774.40	\$ 0.00	\$ 1,772.72
Other Total	\$ 464,072.84	\$ 332,933.25	\$ 64,420.63	\$ 861,420.63
FY 2011-12 Project/Job Costs	Labor	Equipment	Material	Total Cost
Overlays Total	\$ 10,193.66	\$ 10,629.85	\$ 2,442.19	\$ 23,265.70
Fog Sealing Total	\$ 99,423.29	\$ 57,787.25	\$ 54,973.40	\$ 212,183.94
Patching Total	\$ 21,148.65	\$ 17,895.06	\$ 2,632.44	\$ 41,676.15
Crack Filling Total	\$ 26,822.20	\$ 19,154.49	\$ 1,093.20	\$ 47,069.89
Other Total	\$ 513,761.69	\$ 374,982.11	\$ 134,391.51	\$ 923,135.50
FY 2012-13 Project/Job Costs	Labor	Equipment	Material	Total Cost
Overlays Total	\$ 20,095.20	\$ 1,612.64	\$ 15,752.00	\$ 37,459.84
Fog Sealing Total	\$ 173,729.37	\$ 116,414.10	\$ 92,308.06	\$ 382,451.53
Patching Total	\$ 17,782.80	\$ 14,646.73	\$ 2,169.97	\$ 34,599.50
Crack Filling Total	\$ 9,788.82	\$ 9,039.19	\$ 322.40	\$ 19,150.41
Other Total	\$ 317,311.69	\$ 223,899.12	\$ 52,006.00	\$ 593,216.81

City of Los Banos

Streets

2014-2015 Department Detail Personnel Services

General Fund - Fund 100
Streets - Department 431
Maintenance - Activity 210

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Public Works Director/City Engineer	1	10%	Water, WW Collection & Treatment, Solid Waste-Refuse, Recreation, Maintenance, Fleet
Assistant Public Works Director	1	10%	Water, WW Collection & Treatment, Maint., Fleet, Solid Waste-Refuse
Public Works Operations Manager	1	10%	Solid Waste-Refuse, Water, Fleet, WW Treatment & Collection
Public Works Office Manager	1	10%	Maint, Water, Solid Waste-Refuse, WW Treatment & Collection Recreation, Fleet
Administrative Assistant	1	5%	Water, WW Treatment & Collection, Solid Waste-Refuse
Administrative Clerk II	1	5%	Water, WW Treatment & Collection, Solid Waste-Refuse
Foreman	1	90%	Water, WW Collection
Inspector I	1	10%	Engineering, Water, WW Collection, Maint.
Maintenance Worker III	2	90%	Water, WW Collection
Maintenance Worker II	2	90%	Water, WW Collection
Maintenance Worker I	3	90%	Water, WW Collection
Part Time		100%	
Total Salaries (Including Overtime)			\$460,271
Workmen's Compensation Insurance			\$26,457
State Retirement (PERS)			\$74,598
Social Security (FICA)			\$35,211
Health Insurance			\$136,669
OPEB			\$17,043
Retirees Health Insurance			\$68,128
Life Insurance			\$1,264
Unemployment Insurance			\$11,030
Dental & Optical			\$6,832
Total Benefits:			\$377,232
Total Personnel Services:			\$837,503

City of Los Banos
Streets
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-431-210-101	Salaries	249,313	227,606	358,500	370,271
100-431-210-102	Part Time	30,749	21,000	37,500	75,000
100-431-210-103	Overtime	5,066	9,415	15,000	15,000
100-431-210-120	Benefits	226,467	221,860	362,085	377,232
	Personnel Services	511,595	479,881	773,085	837,503
100-431-210-201	Grounds Maintenance	241	0	500	500
100-431-210-202	Fleet Repair & Maint	42,625	42,647	51,108	44,108
100-431-210-203	Equipment Repair & Maint	857	899	1,500	1,500
100-431-210-204	Fleet Services	13,605	11,932	16,397	31,840
100-431-210-205	Facility Maintenance	3,094	2,007	5,000	8,000
100-431-210-208	Rental - Vehicles & Equip	21,603	21,058	20,000	55,000
100-431-210-210	Sidewalk Gutter Curb Maint	15,983	17,832	25,000	35,000
100-431-210-211	Street Repair	38,183	90,874	100,000	75,000
100-431-210-231	Professional Services	3,823	8,678	8,000	13,000
100-431-210-236	Medical Services	396	629	1,000	1,000
100-431-210-237	Recruitment	468	1,559	1,000	1,650
100-431-210-238	Technical Services	313	313	500	500
100-431-210-240	I.T. Services	1,703	2,539	4,991	6,932
100-431-210-250	Insurance	6,063	6,859	16,091	17,855
100-431-210-251	Memberships & Dues	81	0	120	500
100-431-210-252	Communications	3,612	3,219	3,600	5,000
100-431-210-253	Advertising	259	0	0	0
100-431-210-256	Permits, Fees & Charges	234	943	1,329	1,600
100-431-210-257	Travel & Training	686	1,081	1,658	2,000
100-431-210-260	Office Supplies	2,043	1,731	3,600	4,000
100-431-210-262	Uniform Expenses	3,537	3,587	6,000	6,500
100-431-210-263	Street Light Maintenance	80,567	61,287	78,475	130,000
100-431-210-264	Electricity & Gas	8,807	2,320	3,000	3,060
100-431-210-265	Gasoline & Oil	21,313	24,698	46,000	41,158
100-431-210-267	General Materials & Supplies	16,766	35,899	60,000	60,000
100-431-210-273	Special Departmental Exp.	15,677	15,687	27,000	27,000
	Supplies & Services	302,538	358,278	481,869	572,703
100-431-210-716	Street Improvement	1,028	0	0	0
100-431-210-740	Miscellaneous Equipment	0	0	16,573	0
100-431-210-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	1,028	0	18,083	0
100-431-210-825	Street Charge-Out	(815,161)	(838,159)	(1,273,037)	(1,410,206)
	Charge Ins - Outs	(815,161)	(838,159)	(1,273,037)	(1,410,206)
	Total Streets	\$0	\$0	\$0	\$0

Streets

Services & Supplies

203-EQUIPMENT REPAIR & MAINTENANCE: Repair and maintenance of small, gas powered equipment that is completed by either city garage staff or outside vendors. These repairs include repairs and maintenance of tractor implements used for mowing, disking, and lot cleanup.

208-RENTAL VEHICLES & EQUIPMENT: Lease charges for pickups in the fleet lease program. Additionally, charges for use of equipment and tools needed for various projects that require a special tool or piece of equipment. Charges may be incurred when additional equipment or tools are needed to complete job tasks efficiently or when the item is not currently in the city's inventory.

210-SIDEWALK CURB & GUTTER REPAIR: Costs having to do with the repair and/or replacement of sidewalks, curbs & gutters. The costs include concrete materials, form lumber, surface patch materials and adhesives.

211-STREET REPAIR: For purchase of materials used for minor repair, rehabilitation, and replacement of existing streets. Materials include fabric matting, asphalt mix, sub base mixes, crack filling, emulsions, and sand.

231-PROFESSIONAL SERVICES: Charges for services to outside engineering firms to complete street related projects. Services may include design, drawings, and project management; services agreement with the Carte-Graph subscription. Costs associated with the proper disposal of hazardous waste materials and revising improvement standards; as well as other miscellaneous professional services, which may be required.

238-TECHNICAL SERVICES: Expenditures for the electrical, plumbing, A/C, and other trade services that may be required to complete scheduled projects during the year.

251-MEMBERSHIPS & DUES: Membership dues incurred for American Public Works Association, American Society of Civil Engineers, and other miscellaneous dues. Includes other required certifications.

256-PERMIT FEES & CHARGES: Annual fees charged by the State and County for the Public Works department's Spill Prevention Plan review at the "F" Street operations yard.

257-TRAVEL & TRAINING: Costs associated with meetings, training, and continuing education classes having to do with updating, improving, and maintaining required licenses and certifications. Reimbursement of tuition and associated educational costs for employees that have completed classes or seminars related to the job. All reimbursements are subject to prior approval by the department head.

263-STREET LIGHTING: Expenditures for the repair, maintenance, and replacement of street lights throughout the city. The costs for utility billing are for street lights not in the Landscaping & Lighting Districts. Additional costs for the maintenance and repair of the city's signalized lights and controllers.

Streets (continued)

267-GENERAL MATERIALS & SUPPLIES: Cost of items used to support the repair, maintenance, and improvement of city of streets, sidewalks, right-of-ways, parking lots, buildings/structures, signs and road markings, bridges, and other miscellaneous areas within the city limits. Specific items include asphalt mixes for patches and overlay's, asphalt emulsion and re-clamite for the ongoing fog sealing maintenance program, aggregate base and sand for street/sidewalk use, concrete replacement and upgrades to meet ADA requirements at street corners and around city buildings. Other items include replacement of hand tools, asphalt and concrete grinding wheels, asphalt and concrete cutting blades, shovels, rakes, and barricades.

273-SPECIAL DEPARTMENTAL EXPENSES: Expenditures for the maintenance, repair, and replacement of city signs and street markings performed by outside vendors and/or city staff. These costs to include the painting of curb markings, reflective devices, dead end barriers, and miscellaneous signs and markings throughout the city. Employee longevity awards.

CHARGE-OUTS

825-CHARGE-OUT: Street charge-outs to RSTP, Solid Waste Refuse Vehicle Impact, and Gas Tax.

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City of Los Banos
RSTP Exchange
Gas Tax
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>RSTP EXCHANGE</u>					
207-498-000-000	Transfer Out	0	130,800	22,539	14,957
	Transfer Out	0	130,800	22,539	14,957
	Total RSTP	\$0	\$130,800	\$22,539	\$14,957
<u>GAS TAX</u>					
215-430-210-264	Electricity & Gas	76,239	69,455	60,000	62,000
	Supplies & Services	76,239	69,455	60,000	62,000
215-430-220-820	Street Charge-In	815,161	463,514	897,981	1,032,144
	Charge Ins - Outs	815,161	463,514	897,981	1,032,144
	Total Gas Tax	\$891,400	\$532,969	\$957,981	\$1,094,144

RSTP Exchange

TRANSFER OUT

498-000-000-TRANSFER OUT: Funds transferred to CMAQ grant for City's matching requirement for new dump truck.

Gas Tax

CHARGE IN

820-CHARGE IN: Support Street Services maintenance, repair, and rehabilitation of local roads.

City of Los Banos
SB 325 Transportation
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
225-430-210-101	Salaries	130,062	131,961	0	0
225-430-210-102	Part Time	16,485	12,175	0	0
225-430-210-103	Overtime	2,141	5,458	0	0
225-430-210-120	Benefits	145,946	133,739	0	0
	Personnel Services	294,634	283,334	0	0
225-430-210-201	Ground Maintenance	144	0	0	0
225-430-210-202	Fleet Repair & Maintenance	25,466	25,479	0	0
225-430-210-203	Equipment Repair & Maint	512	521	0	0
225-430-210-204	Fleet Services	8,128	7,458	0	0
225-430-210-205	Facility Maintenance	1,848	1,164	0	0
225-430-210-208	Rental-Vehicles & Equipment	12,907	12,558	0	0
225-430-210-210	Sidewalk Gutter Curb Mnt.	9,564	10,340	0	0
225-430-210-211	Street Repair	22,812	52,687	50,000	88,338
225-430-210-231	Professional Services	2,284	5,076	0	0
225-430-210-236	Medical Services	236	364	0	0
225-430-210-237	Recruitment	280	904	0	0
225-430-210-238	Technical Services	187	187	0	0
225-430-210-240	I.T. Services	1,017	1,428	0	0
225-430-210-250	Insurance	1,559	3,977	0	0
225-430-210-251	Memberships & Dues	45	0	0	0
225-430-210-252	Communications	1,925	1,764	0	0
225-430-210-253	Advertising	155	0	0	0
225-430-210-256	Permits. Fees & Charges	136	547	0	0
225-430-210-257	Travel & Training	409	616	0	0
225-430-210-260	Office Supplies	1,134	974	0	0
225-430-210-262	Uniform Expense	2,050	2,080	0	0
225-430-210-263	Street Light Maintenance	49,017	35,854	42,525	0
225-430-210-264	Electricity & Gas	0	11	0	0
225-430-210-265	Gasoline & Oil	12,733	14,319	0	0
225-430-210-267	General Materials & Supplies	10,008	20,813	0	0
225-430-210-273	Special Departmental Exp.	9,310	9,095	0	0
	Supplies & Services	173,867	208,215	92,525	88,338
225-430-210-716	Street & Road Construction	614	0	0	0
	Capital Outlay	614	0	0	0
	Total SB 325	\$469,115	\$491,549	\$92,525	\$88,338

SB325 Transportation

SERVICES & SUPPLIES

211-STREET REPAIR: For purchase of materials used for minor repair, rehabilitation, and replacement of existing streets. Materials include fabric matting, asphalt mix, sub base mixes, crack filling, emulsions, and sand.

City of Los Banos
Regional Transportation Impact Fee (RTIF)
Traffic Impact Fee
CMAQ/SRTS/SJVAPCD Grants
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>REGIONAL TRANS IMPACT FEE (RTIF)</u>					
229-430-100-238	Technical Services	0	0	25,085	0
	Supplies & Services	0	0	25,085	0
	Total RTIF	\$0	\$0	\$25,085	\$0
<u>TRAFFIC IMPACT FEE</u>					
230-430-220-238	Technical Services	8,342	1,285	231	15,000
	Supplies & Services	8,342	1,285	231	15,000
230-430-220-716	Street/Road Improvement	6,658	0	181,181	350,000
	Capital Outlay	6,658	0	181,181	350,000
	Total Traffic Impact	\$15,000	\$1,285	\$181,412	\$365,000
<u>CMAQ/SRTS/SJVAPCD GRANTS</u>					
249-430-210-715	Street Improvements	0	218	272,034	0
249-430-210-743	Monitor/Detect/Test Equip	0	10,675	93,199	0
249-430-210-753	Specialized Equipment	0	18	410,982	244,732
249-430-210-755	Specialized Vehicles	0	0	88,266	0
	Capital Outlay	0	10,911	864,481	244,732
249-431-210-820	Charge In	0	40,832	7,700	0
	Charge Ins - Outs	0	40,832	7,700	0
	Total CMAQ/SRTS/SJAPCD	\$0	\$51,743	\$872,181	\$244,732

Traffic Impact Fee

SERVICES & SUPPLIES

238-TECHNICAL SERVICES: Services provided by outside vendors in the support of capital projects for traffic master plan and other traffic related issues.

CAPITAL OUTLAY

716- ROAD CONST./IMPROVEMENTS: Reimbursement for Master Plan Related Improvements installed by developments. The design and construction of Master Plan related improvements installed by the City. Estimate Wal-Mart \$300,000.00 and miscellaneous \$50,000.00.

CMAQ/SRTS/SJVAPCD Grants

CAPITAL OUTLAY

753-SPECIALIZED EQUIPMENT: Dump Truck – award amount \$130,179.81. Front End Loader – award amount \$114,552.28.

City of Los Banos
 Corporation Yard
 Prop 1B
 2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>CORPORATION YARD</u>					
306-430-220-710	Land Purchase	0	0	0	135,000
	Capital Outlay	0	0	0	135,000
	Total Corporation Yard	\$0	\$0	\$0	\$135,000
<u>PROP 1B</u>					
308-430-210-231	Professional Services	525	175	0	0
308-430-210-234	Engineering Services	16,998	0	0	0
	Supplies & Services	17,523	175	0	0
308-430-210-717	Prop 1B Capital Projects 2	0	575,962	0	0
	Capital Outlay	0	575,962	0	0
	Total Prop 1B	\$17,523	\$576,137	\$0	\$0

Corporation Yard

CAPITAL OUTLAY

710-LAND PURCHASE: Expenses related to the cost of appraising and purchase of land directly adjacent to the Public Works F Street Operations Corporation Yard.

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Maintenance

Maintenance

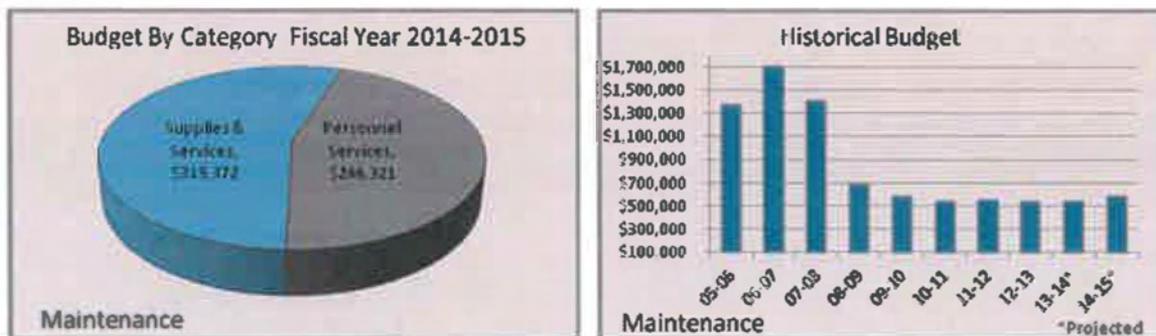
Mission

To provide the citizens of Los Banos safe and adequate facilities that meet the needs of various neighborhoods to include parks and open space ranging from small Tot Lots to larger regional facilities designed to serve the entire community. In addition, the Maintenance Division of the Public Works Department strives to ensure that adequate open space is preserved throughout the community to preserve the regions unique aesthetics and environmental assets.

Overview of Services and Programs

The Maintenance Division hosts a multitude of services for neighborhoods and plays both an active and passive role in the quality of life for the community. The Maintenance Division maintains and operates the City's approximately 200+ acres of parks, open space, and landscape areas. The division is charged with the task of maintaining and improving the City's Urban Forestry Program. This includes the maintenance of designated City owned street trees and park trees. The City of Los Banos promotes the planting of trees in our community. As a result Los Banos is a proud member of the Tree City USA Program.

Budget Summaries



Major Accomplishments/Service Efforts

We are proud of the fact that Los Banos has many well-maintained parks with new playground structures for our children. This is the result of an ongoing program to replace the older playground equipment with new modern structures that meet the latest safety guidelines. We take the safety of our playgrounds seriously, and have in place a safety inspection program to ensure that our playgrounds remain the safe areas that they are.

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City of Los Banos

Maintenance

2014-2015 Department Detail

Personnel Services

General Fund - Fund 100
Maintenance - Department 452
General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Public Works Director/City Engineer	1	10%	Water, WW Collection & Treatment, Street, Fleet, Solid Waste, Recreation
Assistant Public Works Director	1	5%	Water, WW Collection & Treatment, Street, Fleet, Solid Waste-Refuse, Recreation
Parks & Recreation Operations Manager	1	85%	Recreation
Public Works Office Manager	1	10%	Street, Water, Solid Waste-Refuse, WW Treatment & Collection, Recreation, Fleet
Foreman	1	100%	
Inspector I	1	5%	Engineering, Water, Street, WW Collection
Maintenance III	1	100%	
Maintenance II	3	100%	
Maintenance I	1	100%	

Part Time 100%

Total Salaries (Including Overtime)

\$449,211

Workmen's Compensation Insurance

\$26,651

State Retirement (PERS)

\$80,071

Social Security (FICA)

\$34,365

Health Insurance

\$111,212

OPEB

\$15,623

Retirees Health Insurance

\$20,308

Life Insurance

\$1,158

Unemployment Insurance

\$12,113

Dental & Optical

\$6,263

Total Benefits:

\$307,764

Total Personnel Services:

\$756,975

City of Los Banos
Maintenance
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-452-100-101	Salaries	376,183	366,282	341,858	374,677
100-452-100-102	Part Time	79,019	72,045	69,534	69,534
100-452-100-103	Overtime	1,489	1,879	3,700	5,000
100-452-100-120	Benefits	306,595	300,356	290,600	307,764
	Personnel Services	763,285	740,562	705,692	756,975
100-452-100-202	Fleet Repair & Maintenance	3,584	6,326	8,295	8,295
100-452-100-203	Equipment Repair & Maint	181	0	350	500
100-452-100-204	Fleet Services	1,677	1,492	1,956	2,288
100-452-100-205	Facility Maintenance	37,629	36,856	36,988	36,988
100-452-100-208	Rental - Vehicle & Equipment	54	0	0	0
100-452-100-213	Water Sewerage & Disposal	15,951	20,874	21,000	23,000
100-452-100-231	Professional Services	109,782	110,157	115,500	125,000
100-452-100-236	Medical Services	515	657	950	800
100-452-100-237	Recruitment	837	300	470	600
100-452-100-238	Technical Services	654	735	450	900
100-452-100-240	I.T. Services	2,720	3,967	4,991	10,399
100-452-100-250	Insurance	17,031	11,946	16,683	19,030
100-452-100-252	Communications	3,427	3,294	2,630	3,000
100-452-100-257	Travel & Training	778	1,028	500	1,000
100-452-100-260	Office Supplies	3,160	3,373	3,000	3,000
100-452-100-262	Uniform Expenses	2,699	2,678	2,426	3,330
100-452-100-264	Electricity & Gas	37,025	31,008	35,000	35,000
100-452-100-265	Gasoline & Oil	5,861	7,506	9,842	9,842
100-452-100-267	General Materials & Supplies	23,989	23,686	24,400	24,400
100-452-100-273	Special Departmental Exp.	16,037	9,806	10,000	12,000
	Supplies & Services	283,591	275,691	295,431	319,372
100-452-100-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	0	0	1,510	0
100-452-100-825	Charge-Out	(496,136)	(482,015)	(458,700)	(490,654)
	Charge Ins - Outs	(496,136)	(482,015)	(458,700)	(490,654)
	Total Maintenance	\$550,740	\$534,238	\$543,933	\$585,693

Maintenance

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: Services provided under contract for the maintenance of all city parks and landscape areas. Service includes irrigation system maintenance. Additional funding to maintain all departmental expenses including, lighting, landscaping and all other maintenance areas of the trail bicycle paths and the Henry Miller Plaza, including Rail Trail facility.

238-TECHNICAL SERVICES: Additional technical services as may be required in support of department operational and maintenance activities. This item includes necessary revision and or modification to adopt landscape standards and park development standards as needed.

273-SPECIAL DEPARMENTAL EXPENSES: Funds for graffiti abatement and Park activities and maintenance. Also includes replacing and additions of surfacing materials and playground equipment required by safety standards.

CHARGE OUT

825-CHARGE OUT: Charge out to the Assessment District funds for services provided by city personnel.

City of Los Banos
Plant-A-Tree
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
210-454-220-267	General Materials & Supplies	0	0	0	800
	Supplies & Services	0	0	0	800
	Total Plant-a-Tree	\$0	\$0	\$0	\$800

Plant -A-Tree

SERVICES & SUPPLIES

267-GENERAL MATERIALS & SUPPLIES: Funds to replace old and damaged trees throughout the City.

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Recreation

Recreation

Mission Statement

The Recreation Division of the Public Works Department's mission is to "Create Community through People, Parks and Programs". Our Department goals are to enhance economic development and provide a wide variety of recreational experiences to the community. Parks and Recreation will continue to provide, protect and preserve a Park System that promotes recreational, cultural and outdoor experiences for the residents of Los Banos.

Overview of Services and Programs

The Recreation Division is under the guidance of a Parks and Recreation Operation Manager and Recreation Coordinator II. Together with the help of the Activities Registrar and the part-time Recreation employees, the Recreation Staff works hard to be responsive to the community's need for an enhanced quality of life and to provide positive social interactions by offering a variety of affordable leisure and learning opportunities to individuals of all ages and abilities.

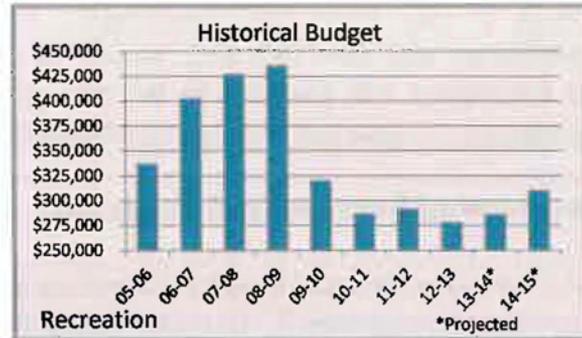
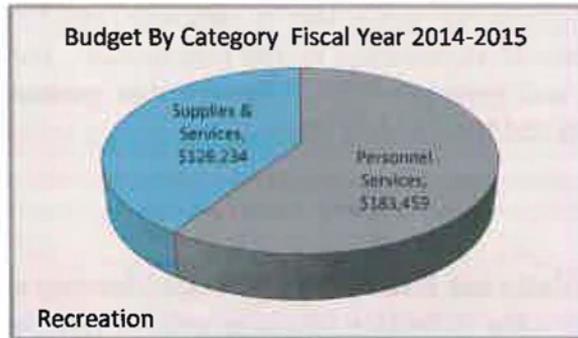
Major Accomplishments/Service Efforts

Recreation Division Activities		
Aikido Martial Arts	Women's Fitness	Computer Access
Tiger Cubs Karate Class Basketball for Youth	Shotakan Karate Class Ballet & Tap Classes	Breakfast w/ Santa Tee-Ball
Japanese Culture and Celebration	Spanish Classes	Brazilian Jiu-jitsu
Dance/Cheer Classes	Soccer	Pee-Wee Ball
Cooking Classes	Adult Softball	Adult Basketball

Recreation Division Activities			
Bingo	Thursday	1:00 - 3:00 pm	\$0.25 per card
Macho	2 nd , 3 rd , 4 th Tuesday	1:00 - 3:00 pm	\$0.25 per card
Oil Painting	Tuesday	11:30 - 3:00 pm	\$10.00
Arts and Crafts	Mondays & Fridays	9:00 - 4:00 pm	\$10.00
Cards	Monday & Wednesday	1:00 - 4:00 pm	Free
Walking Class	Monday & Wednesday	8:30 - 9:15 am	Free
Hi-Cap/Legal Services	1 st , 4 th Wednesday	By appt.	Free
Salute to Senior Fair	September 28, 2013	9:00 - 2:00 am	Free entry
Tai Chi	Mon., Wed. & Fri.	9:15 - 10:15 am	\$5.00

Recreation (continued)

Budget Summaries



Future Outlook

Increase the number and range of Recreation Programs to target a larger portion of the citizens in our community.

Creating a more interesting and diverse senior programming schedule, and provide more informational classes and seminars in effort to educate our local seniors on programs available to them.

Performance Measures			
Program	FY 11-12	FY 12-13	FY 13-14
Youth Soccer	386	428	425
Youth Basketball	420	448	448
Youth T-Ball	320	322	278
Adult Basketball	250	No League	No League
Adult Softball	500	500	500

City of Los Banos

Recreation
2014-2015 Department Detail
Personnel Services

General Fund - Fund 100
Recreation - Department 451
Recreational Services - Activity 240

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Public Works Director/City Engineer	1	2%	Water, Street, Fleet Solid Waste-Refuse, Maint., WW Collection & Treatment
Parks & Recreation Operations Manager	1	15%	Maintenance
Public Works Office Manager	1	2%	Street, Maint, Water, WW Treatment & Collection, Fleet, Solid Waste-Refuse
Recreation Coordinator II	1	100%	
Part Time		100%	
Total Salaries (Including Overtime)			<u><u>\$109,689</u></u>
Workmen's Compensation Insurance			\$4,446
State Retirement (PERS)			\$14,143
Social Security (FICA)			\$8,391
Health Insurance			\$28,475
OPEB			\$2,600
Retirees Health Insurance			\$0
Life Insurance			\$193
Unemployment Insurance			\$1,829
Dental & Optical			\$1,043
Total Benefits:			<u><u>\$61,120</u></u>
Total Personnel Services:			<u><u>\$170,809</u></u>

City of Los Banos
Recreation
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>RECREATION GENERAL SERVICES</u>					
100-451-240-101	Salaries	0	60,930	60,930	62,539
100-451-240-102	Part Time	0	40,796	37,000	45,150
100-451-240-103	Overtime	0	1,719	2,000	2,000
100-451-240-120	Benefits	0	56,321	57,900	61,120
	Personnel Services	0	159,765	157,830	170,809
100-451-240-231	Professional Services	0	19,078	23,345	23,345
100-451-240-238	Technical Services	0	30,884	28,000	36,000
100-451-240-240	I.T. Services	0	5,806	7,187	6,932
100-451-240-250	Insurance	0	2,497	2,996	3,417
100-451-240-252	Communications	0	294	300	650
100-451-240-257	Travel & Training	0	60	0	0
100-451-240-260	Office Supplies	0	4,198	5,091	5,091
100-451-240-267	General Materials & Suppl	0	35,300	36,000	36,000
100-451-240-270	Special Programs	0	1,907	2,129	2,000
100-451-240-273	Special Departmental Expense	0	0	0	4,000
	Supplies & Services	0	100,024	105,048	117,435
100-451-240-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	0	0	1,510	0
100-451-240-825	Charge-Out	0	(15)	0	0
	Charge Ins - Outs	0	(15)	0	0
	Total Recreation General Ser	\$0	\$259,773	\$264,388	\$288,244
<u>SENIOR CITIZENS</u>					
100-453-260-102	Part Time	0	11,437	11,250	11,250
100-453-260-103	Overtime	0	0	0	150
100-453-260-120	Benefits	0	875	1,000	1,250
	Personnel Services	0	12,312	12,250	12,650
100-453-260-257	Travel & Training	0	15	0	0
100-453-260-260	Office Supplies	0	1,657	2,000	2,000
100-453-260-267	General Materials & Supplies	0	3,789	6,799	6,799
	Supplies & Services	0	5,461	8,799	8,799
	Total Senior Citizens	\$0	\$17,773	\$21,049	\$21,449
	Total Recreation	\$0	\$277,546	\$285,437	\$309,693

Recreation

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: Services provided by miscellaneous professional services, which may be required in support of department activities.

238-TECHNICAL SERVICES: Expenses related to contracted classes provided by the department.

267-GENERAL SUPPLIES AND MATERIAL: Expenses related to Adult Softball League registrations, insurance for Adult Softball Leagues, and membership with CPRS. To pay for maintenance provided when Pacheco High School Gym is used for Youth Basketball.

270-SPECIAL PROGRAMS/ACTIVITIES: Youth Sports Benefits, Downtown Special Events, Arbor Day Celebration, Breakfast with Santa and other community service organization events.

273-SPECIAL DEPARTMENTAL EXPENSE: Expenses related to live scans provided to volunteer coaches in the department.

City of Los Banos
Recreation
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>RECREATION GENERAL SERVICES</u>					
201-451-240-101	Salaries	60,930	0	0	0
201-451-240-102	Part Time	44,696	0	0	0
201-451-240-103	Overtime	1,787	0	0	0
201-451-240-120	Benefits	54,308	0	0	0
	Personnel Services	161,720	0	0	0
201-451-240-231	Professional Services	22,601	0	0	0
201-451-240-238	Technical Services	36,593	0	0	0
201-451-240-240	I.T. Services	5,806	0	0	0
201-451-240-250	Insurance	3,763	0	0	0
201-451-240-252	Communications	1,375	0	0	0
201-451-240-257	Travel & Training	(140)	0	0	0
201-451-240-260	Office Supplies	4,877	0	0	0
201-451-240-267	General Materials & Supplies	32,713	0	0	0
201-451-240-270	Special Programs/Activities	2,045	0	0	0
	Supplies & Services	109,634	0	0	0
	Total Recreation General Ser	\$271,354	\$0	\$0	\$0
<u>SENIOR CITIZENS</u>					
201-453-260-102	Part Time	11,512	0	0	0
201-453-260-120	Benefits	895	0	0	0
	Personnel Services	12,408	0	0	0
201-453-260-260	Office Supplies	1,723	0	0	0
201-453-260-267	General Materials & Supplies	5,783	0	0	0
	Supplies & Services	7,506	0	0	0
	Total Senior Citizens	\$19,913	\$0	\$0	\$0
	Total Recreation	\$291,267	\$0	\$0	\$0

Community Center

Mission Statement

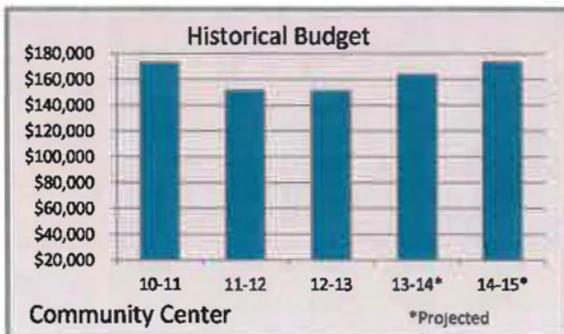
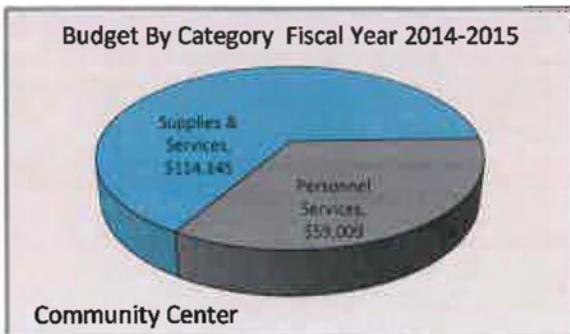
Operating with fiscal responsibility, the Los Banos Community Center pledges to provide a community oriented facility that promotes a healthy lifestyle, social gathering and entertainment, networking, and community pride. The Center is designed to host large and small gatherings, provide educational opportunities to young and old, and promote physical fitness.

The Center staff is dedicated to providing customer service to those who partake in the many programs and activities offered as well as those who rent space for social gatherings. The goal of this center is to promote a family environment that creates community pride. This facility is provided for everyone in the community and will stand as a beacon to outlying communities looking for a place to host their events. We see this facility as one that will provide for a better quality of life to all who enter its doors and one that will help strengthen the sense of community so proudly felt by those who reside within this community.

Overview of Services and Programs

The Los Banos Community Center provides large meeting rooms for social gatherings, weddings, class reunions, and fundraisers. The multi-purpose room is designed to host gatherings as well as promote physical fitness with a junior high school sized gymnasium that can accommodate volleyball and basketball games as well as other physical fitness programs that require a large amount of space. Classrooms have been designed to promote creativity, education and physical fitness as the design has called for a craft room, game room, computer lab and fitness room. Funding for this program will be gleaned from rentals of rooms as well as charges for many of the programs served.

Budget Summaries



City of Los Banos
Community Center
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
100-481-100-102	Part Time	49,093	45,825	53,309	53,309
100-481-100-103	Overtime	0	0	0	300
100-481-100-120	Benefits	3,796	3,863	5,400	5,400
	Personnel Services	52,889	49,688	58,709	59,009
100-481-100-205	Facility Maintenance	28,691	28,668	28,700	28,700
100-481-100-236	Medical Services	70	95	250	250
100-481-100-240	IT Services	0	10,805	13,156	19,064
100-481-100-250	Insurance	20,038	15,696	10,562	14,509
100-481-100-252	Communications	1,840	2,361	3,075	3,780
100-481-100-257	Travel & Training	0	100	0	0
100-481-100-260	Office Supplies	4,943	4,811	4,900	4,900
100-481-100-264	Electricity & Gas	19,322	16,877	20,000	20,000
100-481-100-267	General Materials & Supplies	7,530	7,436	7,390	7,390
100-481-100-268	Building Maintenance	12,279	11,514	12,335	12,335
100-481-100-273	Special Departmental Exp.	3,633	3,057	3,217	3,217
	Supplies & Services	98,347	101,421	103,585	114,145
100-481-100-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	0	0	1,510	0
	Total Community Center	\$151,235	\$151,109	\$163,804	\$173,154

Community Center

SERVICES & SUPPLIES

205-FACILITY MAINTENANCE: Expenses related to janitorial services.

268-BUILDING MAINTENANCE: Expenses related to upkeep of the building, air conditioning, electrical, landscaping, etc.

273-SPECIAL DEPARTMENTAL EXPENSES: Used for legal services and advertising.

City of Los Banos
 Movie Night
 Stonecreek Park
 Child Development Center
 2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>MOVIE NIGHT</u>					
200-451-240-270	Special Programs	0	439	214	0
	Supplies & Services	0	439	214	0
	Total Movie Night	\$0	\$439	\$214	\$0
<u>STONE CREEK PARK</u>					
258-454-220-747	Park & Playground Equipment	0	99,953	19,579	0
	Capital Outlay	0	99,953	19,579	0
	Total Stone Creek Park	\$0	\$99,953	\$19,579	\$0
<u>CHILD DEVELOPMENT CENTER</u>					
324-452-100-213	Water Sewerage & Disposal	2,653	2,681	3,312	3,312
324-452-100-250	Insurance	5,449	1,902	1,459	2,076
324-452-100-264	Electricity & Gas	0	0	0	4,000
324-452-100-268	Building Maintenance	14,434	15,101	15,000	15,000
	Supplies & Services	22,536	19,683	19,771	24,388
	Total Child Dev Center	\$22,536	\$19,683	\$19,771	\$24,388

Child Development Center

SUPPLIES & SERVICES

268 – BUILDING MAINTENANCE: Maintenance costs associated with the Child Development Center.

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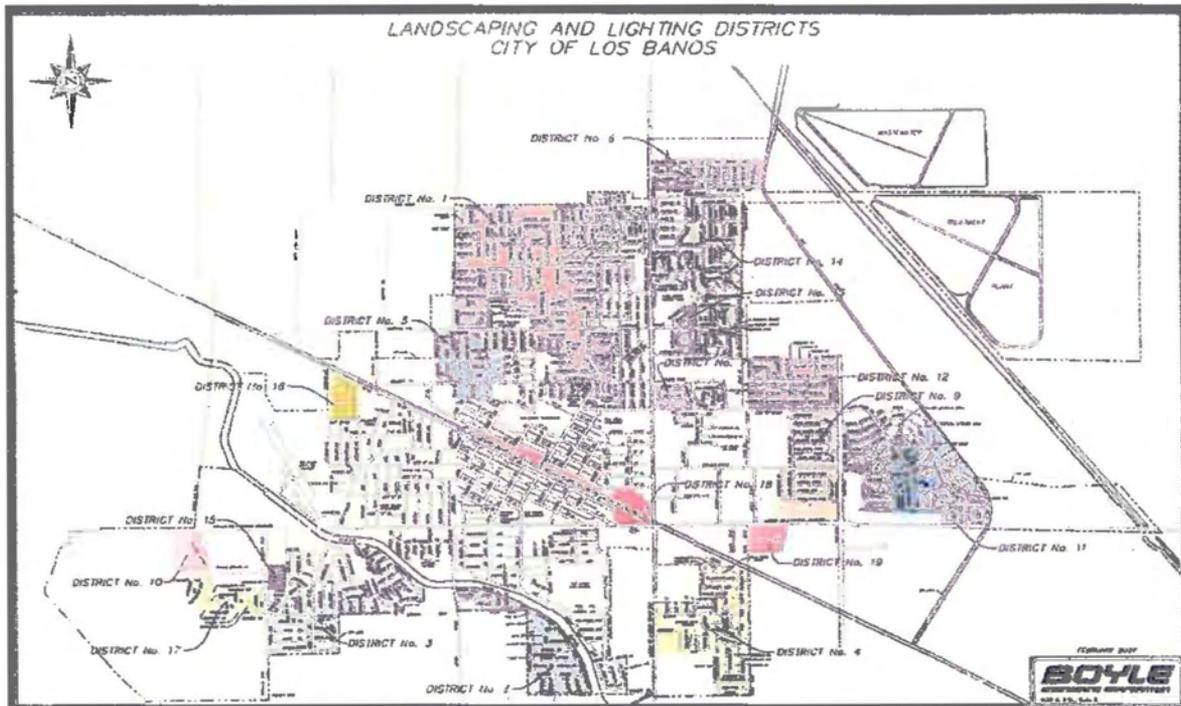
Assessment Districts

Landscape & Lighting Assessment Districts

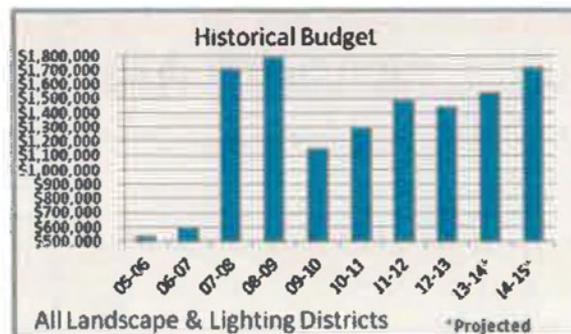
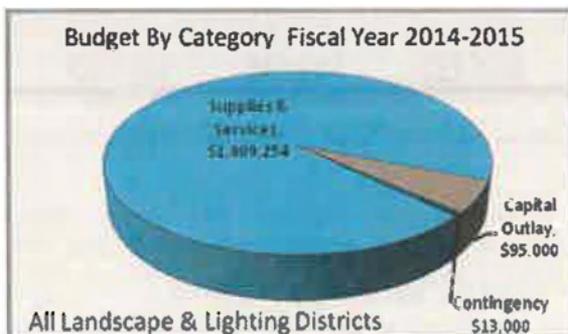
The City maintains 18 districts:

- | | |
|-------------------------------------|------------------------------|
| #1 Ranchwood Estates | #11 Meadowlands |
| #2 Cresthills | #12 Verona/Mission Estates |
| #3 Los Banos Gardens | #13 Somerset Park |
| #4 College Green Estates | #14 Northgate @ Regency Park |
| #5 Orchard Terrace | #15 Magnolia Grove |
| #6 St. Francis Estates | #16 Senior Homes Villages |
| #7 Valley Meadows & Bedford | #17 Stonecreek Villages |
| #9 Jo-Lin Manor & Rancho De Amigos | #18 Rail Road Corridor |
| #10 Los Banos Creek Shopping Center | #19 Talbott Park Storm Basin |

These assessments cover the maintenance for sidewalks, landscaping, parks, street signs, street lights, trees, fences, storm drains and professional services needed.



Budget Summaries



City of Los Banos
Assessment Districts
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>RANCHWOOD EST AD #1</u>					
271-458-200-213	Water Sewerage & Disposal	71,027	80,932	81,476	78,760
271-458-200-220	Landscape Maintenance	14,881	19,283	15,000	18,901
271-458-200-221	Park Maintenance	209,315	198,743	216,361	226,133
271-458-200-224	Street Sign Maintenance	0	2,979	0	2,500
271-458-200-230	Administrative Services	16,305	16,452	17,116	17,914
271-458-200-263	Street Light Maintenance	1,698	5,398	3,000	5,000
271-458-200-264	Electricity & Gas	46,340	38,256	44,500	45,835
	Supplies & Services	359,565	362,044	377,453	395,043
271-458-200-747	Park & Playground Equipment	0	0	0	70,000
	Capital Outlay	0	0	0	70,000
	Total Ranchwood AD #1	\$359,565	\$362,044	\$377,453	\$465,043
<u>CRESTHILLS AD #2</u>					
272-458-200-213	Water Sewerage & Disposal	2,197	3,979	2,938	2,840
272-458-200-220	Landscape Maintenance	745	780	834	937
272-458-200-221	Park Maintenance	28,575	29,820	34,725	35,062
272-458-200-224	Street Sign Maintenance	2,223	1,170	0	500
272-458-200-225	Street Tree Maintenance	0	0	1,000	0
272-458-200-230	Administrative Services	2,065	2,100	2,380	2,405
272-458-200-263	Street Light Maintenance	448	411	600	1,000
272-458-200-264	Electricity & Gas	9,277	7,755	10,000	10,300
	Supplies & Services	45,530	46,016	52,477	53,044
272-458-200-747	Park & Playground Equipment	0	0	0	10,000
	Capital Outlay	0	0	0	10,000
272-458-200-900	Contingency	0	0	0	6,000
	Contingency	0	0	0	6,000
	Total Cresthills AD #2	\$45,530	\$46,016	\$52,477	\$69,044

City of Los Banos
Assessment Districts
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>LOS BANOS GARDENS AD #3</u>					
273-458-200-213	Water Sewerage & Disposal	25,818	30,156	25,721	25,225
273-458-200-220	Landscape Maintenance	5,655	7,131	5,900	7,951
273-458-200-221	Park Maintenance	40,959	34,935	43,000	40,628
273-458-200-230	Administrative Services	3,892	3,877	4,019	4,023
273-458-200-263	Street Light Maintenance	1,027	1,479	2,000	2,000
273-458-200-264	Electricity & Gas	8,475	7,110	8,000	8,900
	Supplies & Services	<u>85,826</u>	<u>84,689</u>	<u>88,640</u>	<u>88,727</u>
	Total LB Gardens AD #3	<u>\$85,826</u>	<u>\$84,689</u>	<u>\$88,640</u>	<u>\$88,727</u>
 <u>COLLEGE GREEN EST AD #4</u>					
274-458-200-210	Sidewalk Maintenance	0	0	0	2,000
274-458-200-213	Water Sewerage & Disposal	592	648	520	503
274-458-200-220	Landscape Maintenance	1,378	1,672	1,200	1,698
274-458-200-221	Park Maintenance	52,307	62,131	70,000	74,761
274-458-200-223	Storm Drain Maintenance	630	0	0	0
274-458-200-224	Street Sign Maintenance	2,896	737	0	2,500
274-458-200-225	Street Tree Maintenance	0	0	0	12,000
274-458-200-226	Fence Maintenance	0	0	0	500
274-458-200-230	Administrative Services	3,454	4,355	4,149	5,237
274-458-200-263	Street Light Maintenance	711	1,431	620	800
274-458-200-264	Electricity & Gas	14,209	12,356	15,000	15,500
	Supplies & Services	<u>76,177</u>	<u>83,332</u>	<u>91,489</u>	<u>115,499</u>
274-458-200-747	Park & Playground Equipment	0	12,208	0	0
	Capital Outlay	<u>0</u>	<u>12,208</u>	<u>0</u>	<u>0</u>
	Total College Green AD #4	<u>\$76,177</u>	<u>\$95,539</u>	<u>\$91,489</u>	<u>\$115,499</u>

City of Los Banos
Assessment Districts
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>ORCHARD TERRACE AD #5</u>					
275-458-200-210	Sidewalk Maintenance	0	0	0	500
275-458-200-213	Water Sewerage & Disposal	11,720	14,636	9,406	9,093
275-458-200-220	Landscape Maintenance	3,667	3,770	3,300	4,189
275-458-200-221	Park Maintenance	30,813	23,327	20,500	20,982
275-458-200-224	Street Sign Maintenance	0	0	0	200
275-458-200-230	Administrative Services	2,578	2,315	1,973	2,563
275-458-200-263	Street Light Maintenance	698	600	825	1,200
275-458-200-264	Electricity & Gas	7,376	6,218	7,500	7,800
	Supplies & Services	56,852	50,867	43,504	46,527
275-458-200-747	Park & Playground Equipment	0	0	0	10,000
	Capital Outlay	0	0	0	10,000
	Total Orchard Terrace AD #5	\$56,852	\$50,867	\$43,504	\$56,527
<u>ST. FRANCIS ESTATES AD #6</u>					
276-458-200-210	Sidewalk Maintenance	0	0	0	1,000
276-458-200-213	Water Sewerage & Disposal	395	324	0	0
276-458-200-220	Landscape Maintenance	2,990	3,380	3,000	4,334
276-458-200-221	Park Maintenance	15,637	8,846	13,500	12,680
276-458-200-223	Storm Drain Maintenance	0	3,674	0	1,500
276-458-200-224	Street Sign Maintenance	725	458	0	1,000
276-458-200-230	Administrative Services	1,263	1,066	1,086	1,549
276-458-200-263	Street Light Maintenance	887	600	670	800
276-458-200-264	Electricity & Gas	5,960	5,014	5,700	5,900
	Supplies & Services	27,857	23,362	23,956	28,763
276-458-200-714	Storm Drain Improvements	0	0	0	5,000
	Capital Outlay	0	0	0	5,000
	Total St. Francis AD #6	\$27,857	\$23,362	\$23,956	\$33,763

City of Los Banos
Assessment Districts
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>VALLEY MEADOWS AD #7</u>					
277-458-200-213	Water Sewerage & Disposal	407	434	340	327
277-458-200-220	Landscape Maintenance	2,002	2,184	1,900	2,428
277-458-200-221	Park Maintenance	2,785	2,303	4,800	4,952
277-458-200-224	Street Sign Maintenance	0	200	500	500
277-458-200-230	Administrative Services	279	278	401	434
277-458-200-263	Street Light Maintenance	0	0	200	200
277-458-200-264	Electricity & Gas	684	523	700	720
	Supplies & Services	6,158	5,922	8,841	9,561
	Total Valley Meadows AD #7	\$6,158	\$5,922	\$8,841	\$9,561
<u>JO-LIN MANOR/RNCH AD #9</u>					
279-458-200-213	Water Sewerage & Disposal	11,017	9,200	9,635	9,316
279-458-200-220	Landscape Maintenance	4,770	3,605	4,900	4,334
279-458-200-221	Park Maintenance	42,387	48,267	57,465	57,854
279-458-200-224	Street Sign Maintenance	0	0	1,000	1,000
279-458-200-230	Administrative Services	3,275	3,218	3,876	3,886
279-458-200-263	Street Light Maintenance	4,215	986	2,500	3,000
279-458-200-264	Electricity & Gas	7,043	5,860	6,100	6,300
	Supplies & Services	72,707	71,137	85,476	85,690
279-458-200-900	Contingency	0	0	0	7,000
	Contingency	0	0	0	7,000
	Total Jo-Lin Manor AD #9	\$72,707	\$71,137	\$85,476	\$92,690
<u>LB CREEK SHP CNTR AD #10</u>					
280-458-200-220	Landscape Maintenance	1,848	2,117	3,950	4,314
280-458-200-221	Park Maintenance	10,547	9,608	14,252	14,592
280-458-200-230	Administrative Services	667	642	922	961
280-458-200-263	Street Light Maintenance	0	0	200	300
280-458-200-264	Electricity & Gas	2,953	2,071	1,000	1,030
	Supplies & Services	16,016	14,437	20,324	21,197
	Total LB Creek Shpg AD #10	\$16,016	\$14,437	\$20,324	\$21,197

City of Los Banos
Assessment Districts
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>MEADOWLANDS AD #11</u>					
281-458-200-213	Water Sewerage & Disposal	18,082	56,084	49,900	52,800
281-458-200-220	Landscape Maintenance	31,262	13,347	30,000	30,322
281-458-200-221	Park Maintenance	63,741	62,094	78,000	66,283
281-458-200-230	Administrative Services	7,165	7,197	8,449	8,245
281-458-200-263	Street Light Maintenance	18,463	4,940	2,315	6,000
281-458-200-264	Electricity & Gas	19,296	13,787	17,650	18,180
	Supplies & Services	158,009	157,448	186,314	181,830
	Total Meadowlands AD #11	\$158,009	\$157,448	\$186,314	\$181,830
<u>MISSION ESTATES AD #12</u>					
282-458-200-210	Sidewalk Maintenance	0	0	0	1,000
282-458-200-213	Water Sewerage & Disposal	17,708	8,273	6,503	6,300
282-458-200-220	Landscape Maintenance	7,619	7,974	6,380	8,701
282-458-200-221	Park Maintenance	53,447	46,749	59,841	53,368
282-458-200-224	Street Sign Maintenance	1,877	0	0	500
282-458-200-225	Street Tree Maintenance	0	0	0	3,500
282-458-200-230	Administrative Services	5,072	3,894	4,419	4,573
282-458-200-263	Street Light Maintenance	6,996	2,550	1,000	3,000
282-458-200-264	Electricity & Gas	19,125	16,044	19,300	19,900
	Supplies & Services	111,844	85,486	97,443	100,842
	Total Mission Estates AD #12	\$111,844	\$85,486	\$97,443	\$100,842
<u>SOMERSET PARK AD #13</u>					
283-458-200-213	Water Sewerage & Disposal	1,793	1,755	1,652	1,600
283-458-200-220	Landscape Maintenance	2,034	2,106	1,810	2,339
283-458-200-221	Park Maintenance	9,320	8,481	10,960	11,442
283-458-200-224	Street Sign Maintenance	0	842	0	1,500
283-458-200-230	Administrative Services	831	868	895	1,050
283-458-200-263	Street Light Maintenance	518	1,512	600	1,000
283-458-200-264	Electricity & Gas	3,837	3,362	3,830	4,230
	Supplies & Services	18,333	18,926	19,747	23,161
	Total Somerset Park AD #13	\$18,333	\$18,926	\$19,747	\$23,161

City of Los Banos
Assessment Districts
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>NORTHGATE @ REGENCY AD #14</u>					
284-458-200-213	Water Sewerage & Disposal	19,867	19,022	17,080	16,512
284-458-200-220	Landscape Maintenance	8,604	5,330	5,000	5,922
284-458-200-221	Park Maintenance	140,731	111,563	124,040	126,640
284-458-200-224	Street Sign Maintenance	0	0	0	1,500
284-458-200-230	Administrative Services	9,666	7,701	8,112	8,451
284-458-200-263	Street Light Maintenance	12,291	5,423	1,515	3,500
284-458-200-264	Electricity & Gas	21,995	19,573	23,150	23,850
	Supplies & Services	213,155	168,612	178,897	186,375
	Total Northgate AD #14	\$213,155	\$168,612	\$178,897	\$186,375
<u>MAGNOLIA GROVE AD #15</u>					
285-458-200-213	Water Sewerage & Disposal	0	0	1,000	850
285-458-200-220	Landscape Maintenance	1,335	1,430	1,226	1,590
285-458-200-221	Park Maintenance	2,023	2,252	2,250	2,671
285-458-200-230	Administrative Services	222	236	229	269
285-458-200-263	Street Light Maintenance	186	172	300	300
285-458-200-264	Electricity & Gas	1,131	905	1,052	1,092
	Supplies & Services	4,898	4,996	6,057	6,772
	Total Magnolia Grove AD #15	\$4,898	\$4,996	\$6,057	\$6,772
<u>SENIOR VILLAGES AD #16</u>					
286-458-200-220	Landscape Maintenance	1,320	1,584	1,120	1,852
286-458-200-221	Park Maintenance	2,603	1,956	4,000	3,931
286-458-200-230	Administrative Services	209	207	292	327
286-458-200-263	Street Light Maintenance	32	315	650	700
286-458-200-264	Electricity & Gas	448	304	375	400
	Supplies & Services	4,611	4,365	6,437	7,210
	Senior Villages AD #16	\$4,611	\$4,365	\$6,437	\$7,210

City of Los Banos
Assessment Districts
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
<u>STONE CREEK VLLGE AD #17</u>					
287-458-200-213	Water Sewerage & Disposal	27,249	53,967	50,293	48,620
287-458-200-220	Landscape Maintenance	16,329	7,631	11,800	17,932
287-458-200-221	Park Maintenance	45,302	34,664	40,169	41,063
287-458-200-230	Administrative Services	5,484	5,383	5,845	6,286
287-458-200-263	Street Light Maintenance	11,447	12,538	2,000	5,000
287-458-200-264	Electricity & Gas	15,116	14,567	18,800	19,715
	Supplies & Services	<u>120,927</u>	<u>128,750</u>	<u>128,907</u>	<u>138,616</u>
	Total Stone Creek AD #17	<u>\$120,927</u>	<u>\$128,750</u>	<u>\$128,907</u>	<u>\$138,616</u>
<u>RAIL TRAIL CORDOR AD #18</u>					
288-458-200-213	Water Sewerage & Disposal	4,911	7,340	9,855	9,530
288-458-200-220	Landscape Maintenance	15,787	17,320	15,040	19,485
288-458-200-221	Park Maintenance	37,773	32,579	44,625	40,092
288-458-200-230	Administrative Services	3,065	3,036	3,673	3,663
288-458-200-263	Street Light Maintenance	1,448	1,798	2,000	2,000
288-458-200-264	Electricity & Gas	4,614	4,274	5,810	6,000
	Supplies & Services	<u>67,599</u>	<u>66,347</u>	<u>81,003</u>	<u>80,770</u>
	Total Rail Corridor AD #18	<u>\$67,599</u>	<u>\$66,347</u>	<u>\$81,003</u>	<u>\$80,770</u>
<u>TALBOTT PARK AD #19</u>					
289-458-200-213	Water Sewerage & Disposal	12,864	28,406	23,875	23,080
289-458-200-220	Landscape Maintenance	4,058	0	0	0
289-458-200-221	Park Maintenance	14,684	17,324	11,633	9,610
289-458-200-230	Administrative Services	1,702	2,415	1,931	1,797
289-458-200-263	Street Light Maintenance	1,361	1,208	842	500
289-458-200-264	Electricity & Gas	2,868	3,405	4,300	4,640
	Supplies & Services	<u>37,537</u>	<u>52,758</u>	<u>42,581</u>	<u>39,627</u>
	Total Talbott Park AD #19	<u>\$37,537</u>	<u>\$52,758</u>	<u>\$42,581</u>	<u>\$39,627</u>

L&L AD #1 - # 19

(Landscaping & Lighting Assessment District)

SERVICES & SUPPLIES

210-SIDEWALK MAINTENANCE: Repair and replacement of damaged pedestrian sidewalk located the in the public right-of-ways within the assessment district.

213-WATER SEWERAGE & DISPOSAL: Expense for water used in the irrigation of parks, park strips, and landscaped street medians within the assessment district.

220-LANDSCAPE MAINTENANCE: Service/maintenance of landscape street medians and right-of-ways in the assessment district.

221-PARK MAINTENANCE: Service/maintenance of parks and related facilities in the assessment district either by contracted labor or city staff. Expenses include parts and labor.

223-STORM DRAIN MAINTENANCE: Repair and replacement of storm drainage facilities in the assessment district.

224-STREET SIGNS MAINTENANCE: Repair and replacement of street signs in the assessment district.

225-STREET TREE MAINTENANCE: Trimming and shaping trees, replacement of dead trees, and treatment of trees to remove or prevent tree from insect infestation of trees within the assessment district.

226-FENCE MAINTENANCE: Repair and painting of barriers, walls, and fences within the assessment district.

230-ADMINISTRATIVE SERVICES: Overhead administrative expenses related to services rendered by City staff.

263-STREETLIGHT MAINTENANCE: Maintenance of street lighting in the assessment district except electric costs.

CAPITAL OUTLAY

714-STORM DRAIN IMPROVEMENTS: Replacement/rehabilitation of a storm drain pump in St Francis district #6 in 2019-2000, estimated at \$20,000. Other costs related to the rehabilitation of lift station pumps in the assessment district.

717-LANDSCAPE & IRRIGATION MAINT: Expenditures related to the rehabilitation of landscaping and irrigation systems in the assessment district.

747-PARK & PLAYGROUND EQUIPMENT: Replacement of playground equipment in Ranchwood Park in 2014-15, estimated at \$70,000. Addition of a picnic arbor structure in Cresthills Park in 2017-18, estimated at \$200,000. Replacement of playground equipment in Citrus Two Park in 2019-2000, estimated at \$70,000.

CONTINGENCY

900-CONTINGENCY: For unexpected and unforeseen costs associated within the assessment districts. Contingency is funded from assessment district fund balances.

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Water

Water

Mission Statement

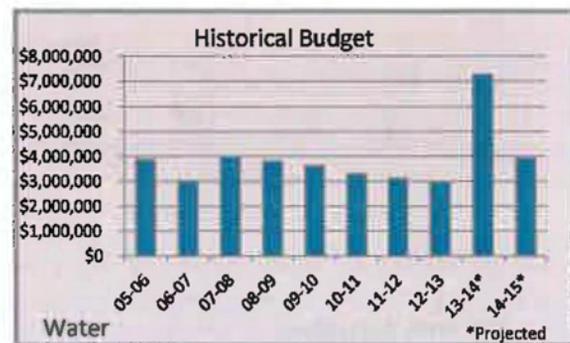
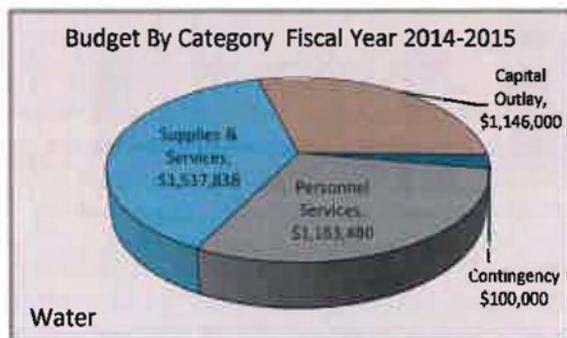
The City of Los Banos Public Works Department is committed to preserving and securing the health and safety of residents by providing quality water services.

Overview of Services and Programs

The Public Works Department operates and maintains the water services for the City of Los Banos. There are 13 operating wells online. Through stringent monitoring of water quality standards, Water remains committed to the health and well being of the residents of the City of Los Banos.

Water staff annually visits local elementary school classrooms to share information about water and its value as one of our most precious natural resources. Staff has also developed, implemented and annually monitors the City's Water Conservation Program.

Budget Summaries



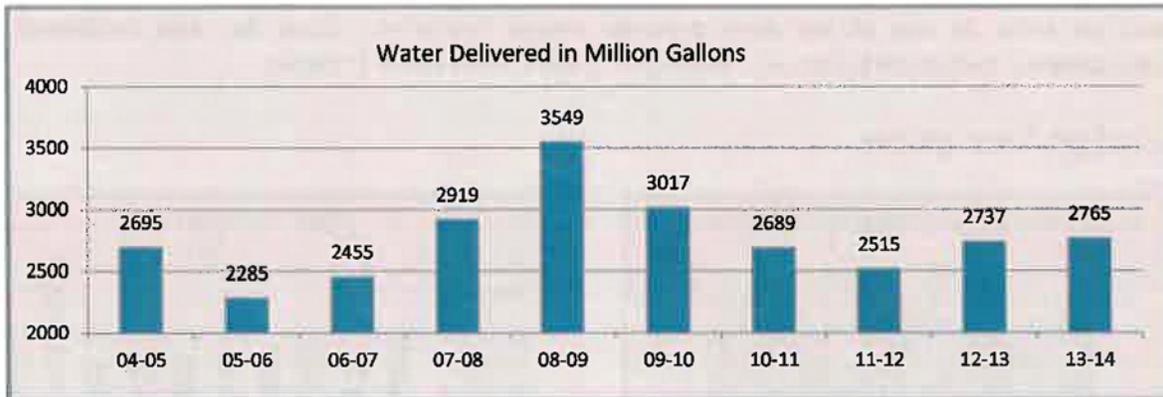
Major Accomplishments/Service Efforts

- Installed 5 new Diesel Fuel Tanks in Wells # 1,5,6,7 and 12
- Serviced and repaired 165 backflow devices owned by the City.
- Completed 150 leak audits for high consumption, leaks, and general complaints.
- Completed 45 water complaints for taste, odor, color, hardness, and other quality issues.
- Delivered 2,765.0 MG of water this year.
- Hazmat permitted 9 sites including 411 Madison Yard, Ward Tank site, and 6 other wells in various locations.
- Continue efforts to educate the public and identify ways to improve our water conservation program.

Water (continued)

Performance Measures

Water Delivered	2,765 million Gallons
# of Water Wells	13 - Continually exploring for new well sites throughout the year
# of Water Service Accounts	12,730
# of Water meters replaced	70
# of Curb stops replaced	100
Elevated Water Storage	100,000 gallons at one site
Surface Water Storage	5,000,000 gallon at one site
Miles of Water lines	170
# of Water valves	+/- 1984 (crews repair or replace about 7 valves per year)
# of Fire Hydrants	1,510 (on an average, crews replace 5 hydrants and repair another 33)
# of Fire Hydrants flushed	1,510 (required to be flushed annually for hydrant and system maintenance)



Future Outlook

- Upgrade Sensus TGB server processors.
- Paint Ward Road 5 MG Storage Tank.
- Continue to monitor constituents of water supply to provide the highest quality of water to the community.
- Conduct the periodic water quality testing as prescribed by State law.
- Rehabilitate Well # 5.
- Start the design for three new water lines upgraded per the City's Water Master Plan.
- Develop a municipal drinking well on the west side of Los Banos for improving the service demands on the system.
- Prepare for Chrome VI Treatment

City of Los Banos

Water 2014-2015 Department Detail Personnel Services

Water - Fund 501

Water - Department 461

General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Public Works Director/City Engineer	1	25%	WW Collection & Treatment, Solid Waste-Refuse, Street, Maint, Fleet, Recreation
Assistant Public Works Director	1	25%	WW Collection & Treatment, Street, Fleet, Solid Waste-Refuse, Maintenance
Public Works Operations Manager	1	20%	WW Treatment & Collection, Fleet, Solid Waste-Refuse, Street
Water Quality Specialist	1	75%	WW Collection
Foreman	1	50%	WW Collection
Foreman	1	5%	WW Collection, Street
Public Works Office Manager	1	25%	Solid Waste-Refuse, Maint., Street, WW Treatment & Collection, Fleet, Recreation
Engineer Technician	1	34%	WW Collection, Solid Waste-Refuse
Administrative Assistant	1	30%	WW Treatment & Collection, Street, Solid Waste-Refuse
Administrative Clerk II	1	30%	WW Treatment & Collection, Solid Waste-Refuse, Street
Inspector I	1	15%	WW Collection, Street, Maint, Engineering
Utility Maintenance III	1	100%	
Utility Maintenance III	1	50%	WW Collection
Utility Maintenance II	3	100%	
Utility Maintenance II	1	20%	WW Collection
Utility Maintenance I	4	70%	WW Collection
Maintenance Worker III	2	5%	WW Collection, Streets
Maintenance Worker II	2	5%	WW Collection, Streets
Maintenance Worker I	3	5%	WW Collection, Streets
Part Time		100%	
Total Salaries (Including Overtime)			\$624,280
Workmen's Compensation Insurance			\$40,028
State Retirement (PERS)			\$121,284
Social Security (FICA)			\$47,784
Health Insurance			\$229,283
OPEB			\$24,450
Retirees Health Insurance			\$61,632
Life Insurance			\$1,813
Unemployment Insurance			\$3,123
Dental & Optical			\$9,803
Total Benefits:			\$539,200
Total Personnel Services:			\$1,163,480

City of Los Banos
Water
2014-2015

Account Number	Description	2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Projected	Adopted
501-461-100-101	Salaries	587,611	555,695	550,398	561,780
501-461-100-102	Part Time	30,996	18,798	35,000	39,000
501-461-100-103	Overtime	13,808	18,383	20,000	23,500
501-461-100-120	Benefits	495,435	484,514	528,382	539,200
	Personnel Services	1,127,849	1,077,389	1,133,780	1,163,480
501-461-100-201	Grounds Maintenance	2,570	1,726	2,500	3,500
501-461-100-202	Fleet Repair & Maintenance	40,318	39,696	26,000	26,000
501-461-100-203	Equipment Repair & Maintenance	11,141	961	7,000	7,000
501-461-100-204	Fleet Services	30,153	28,670	33,000	46,603
501-461-100-205	Facility Maintenance	8,530	8,956	7,000	7,000
501-461-100-206	Property Lease	256,311	256,311	256,311	256,311
501-461-100-208	Rental - Vehicles & Equipment	6,982	13,152	15,000	18,000
501-461-100-212	Well Repair & Maintenance	63,830	39,623	56,990	70,000
501-461-100-213	Water Sewerage & Disposal	60,466	114	230	500
501-461-100-231	Professional Services	335	2,285	2,500	7,500
501-461-100-234	Engineering Services	0	0	22,000	0
501-461-100-235	City Engineer	0	0	0	27,500
501-461-100-236	Medical Services	774	520	1,500	1,500
501-461-100-237	Recruitment	0	1,246	600	2,000
501-461-100-238	Technical Services	42,872	34,279	60,000	105,000
501-461-100-240	I.T. Services	2,720	3,968	4,993	6,932
501-461-100-250	Insurance	23,597	20,835	27,069	30,192
501-461-100-251	Memberships & Dues	4,573	5,338	6,000	6,000
501-461-100-252	Communications	11,328	10,752	9,500	10,000
501-461-100-253	Advertising	0	320	100	500
501-461-100-256	Permits, Fees & Charges	12,468	15,768	15,000	15,000
501-461-100-257	Travel & Training	2,626	3,222	1,200	4,000
501-461-100-259	Community Promotion	9,000	10,485	12,000	20,000
501-461-100-260	Office Supplies	4,738	4,264	9,000	9,000
501-461-100-262	Uniform Expenses	9,877	8,875	10,000	12,000
501-461-100-264	Electricity & Gas	657,660	569,479	625,000	644,000
501-461-100-265	Gasoline & Oil	21,503	23,213	29,000	30,000
501-461-100-267	General Materials & Supplies	140,550	157,350	150,000	150,000
501-461-100-273	Special Departmental Exp.	500	454	500	1,000
501-461-100-274	Books & Periodicals	701	296	800	800
	Supplies & Services	1,426,124	1,262,154	1,390,793	1,517,838
501-461-100-710	Land Purchase	0	0	0	10,000

City of Los Banos
Water
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
501-461-100-735	Master Plan	3,170	20,310	0	0
501-461-100-738	Wells	0	0	12,106	530,000
501-461-100-739	Water Master Plan Improve	0	0	17,300	606,000
501-461-100-750	Vehicles	0	54,819	61,539	0
501-461-100-753	Specialized Equipment	0	0	195,000	0
501-461-100-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	3,170	75,129	301,069	1,146,000
501-461-100-822	Principal-Debt Service 93 & 02	325,000	340,000	4,325,000	0
501-461-100-882	Interest Debt Service	234,523	221,385	102,950	0
501-461-100-885	Debt Related Fees	0	2,100	4,300	0
	Interest - Debt Service	559,523	563,485	4,432,250	0
501-461-100-825	Water Charge Out	0	(5,589)	(1,448)	0
	Charge Ins - Outs	0	(5,589)	(1,448)	0
501-495-100-900	Contingency	0	0	0	100,000
	Contingency	0	0	0	100,000
501-498-000-000	Transfer Out	0	0	22,210	0
	Transfer Out	0	0	22,210	0
	Total Water	\$3,116,665	\$2,972,568	\$7,278,654	\$3,927,318

Water

SERVICES & SUPPLIES

203-EQUIPMENT REPAIR & MAINTENANCE: Repair and maintenance of equipment performed by the City forces or outside sources, including parts and labor. Maintenance includes natural gas and diesel auxiliary engines in the wells sites.

205-FACILITY REPAIR & MAINTENANCE: Materials, parts, and services for the maintenance of all water production facilities and areas. This includes repairs or improvements that are completed by either city maintenance staff or outside vendors.

206-PROPERTY LEASE: Expenditures for leasing buildings, facilities, and maintenance yards to support the Water Production services to the City.

208-RENTAL VEHICLES & EQUIPMENT: Charges for use of equipment and tools needed for various projects that require a special tool or piece of equipment. Charges may be incurred when additional equipment or tools are needed to complete job tasks efficiently or when the item is not currently in the city's inventory.

212-WELL REPAIR & MAINTENANCE: Preventive well maintenance program whereby one well a year receives major maintenance. This program would seek to minimize the likelihood of well operational failures and correct loss of efficiency. Generally, major maintenance may include any or all of the following steps: identification of well which would benefit most, removal of pump and motor for routine service, correction of any problems identified, reinstallation of the pump/motor, and well redevelopment. In addition to forestalling potential failures, such maintenance may reduce electrical costs through increased overall efficiency.

231-PROFESSIONAL SERVICES: Charges for services to outside engineering firms to complete water production related projects. Costs associated with revising Improvement Standards. Services may include design, drawings, and project management; as well as other miscellaneous professional services, which may be required.

238-TECHNICAL SERVICES: Charges for drinking water quality testing provided by commercial certified laboratories, including routine, repeat replacement, and special analyses. Costs associated with electrician's services for the maintenance and repair of well and water system equipment. Includes Cross-Connection Control repairs/fees. Additional testing required by EPA/CDHS for lead & copper, and the Title 22 requirements (tested every 3 years). Charges for the periodic cleaning of the surface water storage tank and the elevated water storage tank. Sensus meter reading tech support and service.

256-PERMIT FEES & CHARGES: Estimated amount of AB 2158 Large Water System Fees payable to the State Department of Health Services, Office of Drinking Water. Fees are based on the actual time employees of the Office of Drinking Water spend in the regulation of the City's water system. Cost of permits for new well installations. Cost of HMBP permits.

259-COMMUNITY PROMOTION: Public education and promotion expenditures in support of water quality, health, and conservation issues. Includes mailing of annual water quality report, elementary school water awareness programs, promotional literature, and other promotional items.

Water (continued)

267-GENERAL MATERIALS & SUPPLIES: Materials and supplies utilized by Operations personnel for the general water distribution materials and supplies including pipes, valves, fittings, service lines, meters, meter boxes, etc. Water production materials and supplies including chemicals (fluoride and chlorine), field water quality analysis supplies, materials used at the City laboratory for water quality analysis, and repair parts for pumps and electric motors for the wells & chemical feed equipment. Asphalt repair following repair of underground distribution facilities.

273-SPECIAL DEPARTMENTAL EXPENSES: For miscellaneous safety equipment. For employee longevity awards.

274-BOOKS & PERIODICALS: Expenditures for books, textbooks, periodicals, reference books, and workbooks. Books to include purchase of pertinent volumes of the Federal Code of Regulations, subscription to environmental compliance guide, State Water Code, and miscellaneous books.

CAPITAL OUTLAY

710-LAND PURCHASE: Expenses related to the cost of appraising and purchase of land directly adjacent to the Public Works F Street Operations Corporation Yard.

738-WELLS: Implement the water quality treatment established by the Water Quality Control Board of California. The maximum limit for constituents will determine the level of water quality treatment necessary for local drinking water. Paint the ground water storage tank on Ward Road.

739-WATER MASTER PLAN IMPROVEMENTS: Project Number: P-4, Project Name: L St-West I to 4th. Project Number: P-8, Project Name: M St-Maryland to Iowa. Project Number: P-16, Project Name: Santa Rita St-G to Romero. Implement a joint project with CCID for the recharge of ground water on the west side. 13th Street – Pacheco Blvd to 10th existing main.

CONTINGENCY

900-CONTINGENCY: For unexpected and unforeseen costs associated with Water activities.

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Wastewater

Wastewater

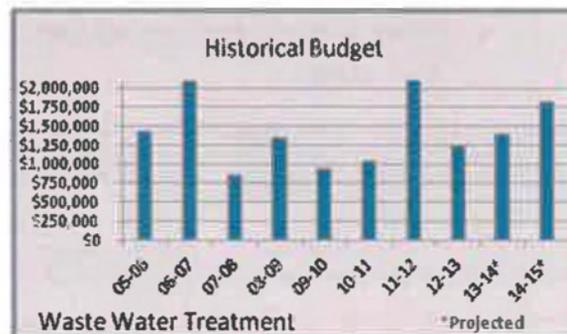
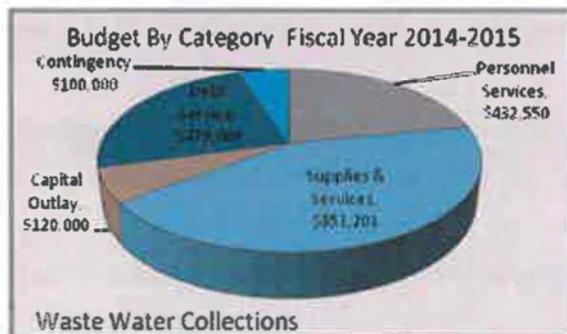
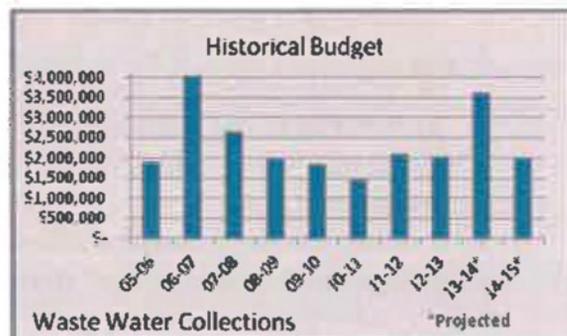
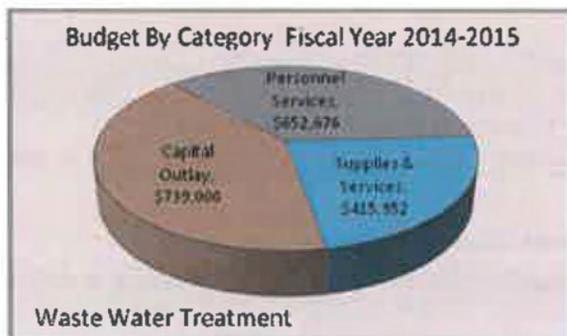
Mission Statement

The City of Los Banos Public Works Department is committed to preserving and securing the health and safety of residents by providing quality collection and management of wastewater services.

Overview of Services and Programs

The Public Works Department operates and maintains the wastewater and storm drain infrastructure for the City of Los Banos. This includes 20 storm drain lift stations, hundreds of miles of pipelines and a wastewater treatment plant consisting of over 1000 acres. Through vigilant maintenance of our miles of utility service lines, wastewater services remains committed to the health and well being of the residents of the City of Los Banos.

Budget Summaries



Major Accomplishments/Service Efforts

- Continued service agreement with Solar Bee to maintain the Wastewater Treatment Plant (WWTP) pond Solar Bee mixers.
- Ongoing replacement of treatment plant head works grating.
- Annual Sewer System Management Plan review and audit report.

Wastewater (continued)

Major Accomplishments/Service Efforts (continued)

- Development of MS4 (Municipal Separate Storm Sewer System) Plan to meet the new permit requirements.
- Conducted best management practices BMP (Best Management Practices) training with the Public Works crew
- Conducted Spill Prevention, Containment and Cleanup training with the Public Works crew.
- Conducted best management practices BMP (Best Management Practices) inspections of Public Works corporation yards.
- Conducted Sewer System Management Plan training with the Public Works crew.
- WWTP South bridge repair project.
- Updated and relocated the electronic controls for the Santa Barbara and West I Street Sewer Lift Stations.
- WWTP diesel fuel tanks replaced to meet containment requirements.

Future Outlook

- Ground water study to be conducted.
- Update the Sewer System Management Plan to meet the new Water Quality Board requirements as set forth in the National Pollution Discharge Elimination System Permit and submit to the City Council for approval/adoption.
- Continued Sewer and Storm System Management Plan training to the Public Works crew.
- Continue the solar-powered mixer (Solar Bee) pilot test program.
- Design and construct several storm drain line for the elimination of storm water in the sewer lines.
- Replace/repair several manhole upper cone and covers near the plant.
- Work with an engineering firm an meeting the many requirements of the new MS4 permit.

Performance Measures	
Waste Water Collection	Maintained sewer mains: Approximately 130 miles Lift Stations: 13 Sewer Manholes: 1,260 Sew Clean Outs: 245
Waste Water Treatment	Ponds: 7 ponds totaling 512 acres Agricultural ground maintained; approximately 600 acres of pasture, 185 acres alfalfa
Storm Drainage	Influent: 2.9 million gallons per day Maintained storm drain lines: over 83 miles Storm Drain Manholes: 350 Storm Pump Stations: 20 stations, 49 pumps Storm Basins: 16

City of Los Banos
Storm Drain
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
232-440-220-714	Storm Drain Improvement	220,000	0	0	0
	Capital Outlay	220,000	0	0	0
	Total Storm Drain	\$220,000	\$0	\$0	\$0

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City of Los Banos

Wastewater - Collection 2014-2015 Department Detail Personnel Services

Wastewater - Fund 502

Wastewater Collection - Department 432

General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Public Works Director/City Engineer	1	17.5%	Water, WW Treatment, Street, Fleet, Solid Waste-Refuse, Maintenance, Recreation
Assistant Public Works Director	1	22.5%	Water, WW Treatment, Street, Fleet, Solid Waste-Refuse, Maintenance
Public Works Operations Manager	1	20%	Water, WW Treatment, Fleet Solid Waste-Refuse, Street
Public Works Office Manager	1	17.5%	Maintenance, Solid Waste-Refuse, Fleet, WW Treatment, Street, Water, Recreation
Supervisor (Wastewater)	1	10%	WW Treatment
Water Quality Specialist	1	25%	Water
Engineer Technician	1	33%	Water, Solid Waste-Refuse
Foreman	1	5%	Water, Street
Foreman	1	50%	Water
Inspector I	1	15%	Engineering, Water, Street, Maintenance
Utility Maintenance III	1	50%	Water
Utility Maintenance II	1	80%	Water
Utility Maintenance I	1	100%	
Utility Maintenance I	4	30%	Water
Maintenance Worker III	2	5%	Water, Street
Maintenance Worker II	2	5%	Water, Street
Maintenance Worker I	3	5%	Water, Street
Administrative Assistant	1	25%	WW Treatment, Water, Street, Solid Waste-Refuse
Administrative Clerk II	1	25%	WW Treatment, Water, Street, Solid Waste-Refuse
Environmental Control Specialist Trainee	1	10%	WW Treatment

Part Time

100%

Total Salaries (Including Overtime)

\$359,322

Workmen's Compensation Insurance

\$24,037

State Retirement (PERS)

\$72,438

Social Security (FICA)

\$27,514

Health Insurance

\$112,632

OPEB

\$14,432

Retirees Health Insurance

\$33,760

Life Insurance

\$1,070

Unemployment Insurance

\$1,685

Dental & Optical

\$5,786

Total Benefits:

\$293,354

Total Personnel Services:

\$652,676

City of Los Banos
Wastewater Collection
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
502-432-100-101	Salaries	353,518	342,467	326,500	337,322
502-432-100-102	Part Time	3,000	3,039	3,500	4,000
502-432-100-103	Overtime	10,764	11,346	15,000	18,000
502-432-100-120	Benefits	280,291	276,156	299,715	293,354
	Personnel Services	647,573	633,008	644,715	652,676
502-432-100-202	Fleet Repair & Maintenance	20,607	26,464	25,000	25,000
502-432-100-203	Equipment Repair & Maintenance	15,346	8,829	11,000	15,000
502-432-100-204	Fleet Services	16,717	15,713	17,000	30,111
502-432-100-205	Facility Maintenance	982	713	0	1,500
502-432-100-206	Property Lease	2,946	2,946	3,000	3,000
502-432-100-208	Rental - Vehicles & Equipment	8,734	5,393	6,000	21,000
502-432-100-231	Professional Services	1,575	291	2,000	10,000
502-432-100-235	City Engineer	0	0	20,000	20,000
502-432-100-236	Medical Services	193	380	500	1,600
502-432-100-237	Recruitment	0	145	0	500
502-432-100-238	Technical Services	5,030	6,350	5,000	5,000
502-432-100-240	I.T.Services	2,720	3,967	4,991	6,932
502-432-100-250	Insurance	3,925	8,936	13,552	13,409
502-432-100-251	Memberships & Dues	0	140	90	300
502-432-100-252	Communications	1,490	1,868	1,700	2,000
502-432-100-253	Advertising	0	0	0	300
502-432-100-256	Permits, Fees & Charges	123,941	130,909	130,000	135,000
502-432-100-257	Travel & Training	602	765	500	1,500
502-432-100-260	Office Supplies	1,423	1,306	1,300	1,800
502-432-100-262	Uniform Expenses	3,636	1,990	2,800	3,000
502-432-100-264	Electricity & Gas	61,176	54,112	57,000	60,000
502-432-100-265	Gasoline & Oil	15,231	15,877	21,000	19,000
502-432-100-267	General Materials & Supplies	19,150	27,892	40,000	40,000
502-432-100-273	Special Departmental Exp.	161,656	0	0	0
	Supplies & Services	467,079	314,986	362,433	415,952
502-432-100-710	Land Purchase	0	0	0	10,000
502-432-100-714	Storm Drain Improvement	1,717,065	258,290	188,245	70,000
502-432-100-735	Master Plan	2,533	0	0	0
502-432-100-739	Master Plan	0	0	0	659,000
502-432-100-753	Specialized Equipment	0	39,768	195,000	0
502-432-100-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	1,719,598	298,059	384,755	739,000
502-432-100-825	Wastewater Charge Out	0	(5,287)	(1,309)	0
	Charge Ins - Outs	0	(5,287)	(1,309)	0
	Wastewater Collection	\$2,834,250	\$1,240,766	\$1,390,594	\$1,807,628

Wastewater Collection

SERVICES & SUPPLIES

205-FACILITY MAINTENANCE: Payment of the City's portion of maintenance costs of irrigation ditches and participation in maintenance districts, including PMA 39 and Grassland-Owned ditches. Maintenance of buildings, structures and enclosures within the sewer collection and storm water collection system.

206-PROPERTY LEASE: Expenditures for leasing buildings, facilities, and maintenance yards to support the Wastewater Collection services to the City.

208-RENTAL VEHICLES & EQUIPMENT: Lease charges for pickups in the fleet lease program. Additionally, charges for use of equipment and tools needed for various projects that require a special tool or piece of equipment. Charges may be incurred when additional equipment or tools are needed to complete job tasks efficiently or when the item is not currently in the city's inventory.

231-PROFESSIONAL SERVICES: Charges for services to outside engineering firms to complete wastewater collection related projects. Costs associated with revising Improvement Standards. Services may include design, drawings, and project management; as well as other miscellaneous professional services, which may be required.

238-TECHNICAL SERVICES: Services of electricians and other technical services related to lift station maintenance and repair.

251-MEMBERSHIP & DUES: Wastewater Collection Certificate renewals.

256-PERMIT FEES & CHARGES: Expenses associated with the collection of storm water and wastewater. Costs to be incurred related directly to the CCID, PMA, Grasslands maintenance agreements and MS-4 permit.

257-TRAVEL & TRAINING: Travel and training cost associated with meetings and training. The amount included in this object code consolidates Sewage Treatment and Sewage Collection travel and training funds to improve flexibility and simplify management. Includes the materials/classes needed for the training and certification of new employees.

267-GENERAL MATERIALS & SUPPLIES: Estimated amount needed to maintain collection system, including materials for sewer lateral replacements and repairs to lift stations and other stationary equipment.

CAPITAL OUTLAY

710-LAND PURCHASE: Expenses related to the cost of appraising and purchase of land directly adjacent to the Public Works F Street Operations Corporation Yard.

714-STORM DRAIN IMPROVEMENT: Complete the Municipal Separate Sewer Storm System (MS4) Phase II plan to meet the NPDES requirements.

739-WASTEWATER MASTER PLAN IMPROVEMENTS: Project Number: CC-3, Project Name: Pipe – Place Rd-South of Highway 152, \$320,000 for design/bid/construction. Project Number: A1-3, Project Name: L Street – Delaware to Idaho, \$13,000 for design/bid. Project Number: A1-2, Project Name: Pipe – Idaho Avenue, I Street, Texas Avenue – L Street to I Street, West to Texas Avenue, Northeast to H Street, \$326,000 for design/bid.

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City of Los Banos

Wastewater - Treatment 2014-2015 Department Detail Personnel Services

Wastewater - Fund 502

Wastewater Treatment - Department 433

General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Public Works Director/City Engineer	1	17.5%	Water, WW Collection, Street, Maintenance, Fleet, Solid Waste-Refuse, Recreation
Assistant Public Works Director	1	22.5%	Water, WW Collection, Street, Fleet, Solid Waste-Refuse, Maintenance
Public Works Operations Manager	1	20%	Water, WW Collections, Fleet, Solid Waste-Refuse, Street
Public Works Office Manager	1	17.5%	Maintenance, Solid Waste-Refuse, WW Collection, Street, Water, Fleet, Recreation
Supervisor (Wastewater)	1	90%	WW Collection
Administrative Assistant	1	20%	WW Collection, Water, Street, Solid Waste-Refuse
Administrative Clerk II	1	20%	WW Collection, Water, Street, Solid Waste-Refuse
Environmental Specialist II	1	100%	
Environmental Control Specialist Trainee	1	90%	WW Collection

Part Time 100%

Total Salaries (Including Overtime)	\$229,401
Workmen's Compensation Insurance	\$15,865
State Retirement (PERS)	\$50,070
Social Security (FICA)	\$17,549
Health Insurance	\$86,188
OPEB	\$8,685
Retirees Health Insurance	\$18,981
Life Insurance	\$644
Unemployment Insurance	\$1,685
Dental & Optical	\$3,482
Total Benefits:	\$203,149
Total Personnel Services:	\$432,550

City of Los Banos
Wastewater Treatment
2014-2015

Account Number	Description	2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Projected	Adopted
502-433-100-101	Salaries	247,894	247,894	236,900	221,401
502-433-100-103	Overtime	2,188	3,370	7,000	8,000
502-433-100-120	Benefits	190,774	191,910	195,481	203,149
	Personnel Services	440,856	443,174	439,381	432,550
502-433-100-201	Grounds Maintenance	4,948	5,813	3,900	7,000
502-433-100-202	Fleet Repair & Maintenance	13,439	12,965	13,000	13,000
502-433-100-203	Equipment Repair & Maint	22,869	34,990	30,000	35,000
502-433-100-204	Fleet Services	15,046	14,221	15,000	27,504
502-433-100-205	Facility Maintenance	1,918	6,698	8,000	10,000
502-433-100-206	Property Lease	427,857	427,857	427,857	427,857
502-433-100-208	Rental - Vehicles & Equipment	169	144	400	500
502-433-100-231	Professional Services	1,906	865	5,000	5,000
502-433-100-236	Medical Services	290	447	275	800
502-433-100-237	Recruitment	0	145	0	500
502-433-100-238	Technical Services	20,068	60,204	69,000	70,000
502-433-100-240	I.T. Services	2,720	3,967	4,991	6,932
502-433-100-250	Insurance	5,535	18,768	31,882	42,507
502-433-100-251	Memberships & Dues	979	966	1,175	1,500
502-433-100-252	Communications	2,119	2,191	1,900	2,200
502-433-100-256	Permits, Fees & Charges	19,090	25,000	26,700	32,000
502-433-100-257	Travel & Training	703	696	406	2,000
502-433-100-260	Office Supplies	1,829	2,173	1,100	2,000
502-433-100-262	Uniform Expenses	2,743	2,338	2,200	2,600
502-433-100-264	Electricity & Gas	84,688	69,707	87,550	89,301
502-433-100-265	Gasoline & Oil	10,751	13,055	17,000	16,000
502-433-100-267	General Materials & Supplies	20,206	22,083	22,000	25,000
502-433-100-273	Special Departmental Exp.	29,572	29,729	30,300	32,000
	Supplies & Services	689,443	755,022	799,636	851,201
502-433-100-717	Landscape & Irrigation	0	12,408	0	0
502-433-100-735	Master Plan	27,656	0	0	70,000
502-433-100-740	Miscellaneous Equipment	0	0	27,254	50,000
502-433-100-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	27,656	12,408	28,764	120,000
502-433-100-822	Principal:03 COP	540,000	560,000	2,180,000	375,000
502-433-100-882	Interest Debt Service	277,148	250,501	150,000	97,000
502-433-100-885	Debt Related Fees	5,056	3,127	7,300	7,000

City of Los Banos
Wastewater Treatment
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
	Interest - Debt Service	822,204	813,628	2,337,300	479,000
502-433-100-825	Charge Out	0	(5,037)	(1,309)	0
	Charge Ins - Outs	0	(5,037)	(1,309)	0
502-495-100-900	Contingency	0	0	0	100,000
	Contingency	0	0	0	100,000
	Total Wastewater Treatment	<u>\$1,980,160</u>	<u>\$2,019,195</u>	<u>\$3,603,772</u>	<u>\$1,982,751</u>

Wastewater Treatment

SERVICES & SUPPLIES

201-GROUNDS MAINTENANCE: Costs of purchasing and applying weed killer and ground sterilent around treatment ponds and buildings. The maintenance includes miscellaneous landscaping items and costs associated with the agricultural operations.

205-FACILITY MAINTENANCE: Maintenance of the buildings, bridges, and structures at the plant, including the levees, performed by either city maintenance staff or outside sources.

206-PROPERTY LEASE: Expenditures for leasing buildings, facilities, and maintenance yards to support the Wastewater Treatment services to the City.

208-RENTAL VEHICLES & EQUIPMENT: Rental of welding gas tanks, short-term equipment rental, and other miscellaneous rental expenditures.

231-PROFESSIONAL SERVICES: Charges for services to outside engineering firms to complete wastewater treatment related projects. Costs associated with revising Improvement Standards. Services may include design, drawings, and project management; as well as other miscellaneous professional services, which may be required.

238-TECHNICAL SERVICES: Electrician's services for maintenance of motors, generators, and operational controls. Cathodic protection services for installed piping. Cost of computer maintenance contract. Conduct third party influent testing. Service agreement for the Solar Bees.

251-MEMBERSHIPS & DUES: Membership dues to the Water Environment Federation, California Water Pollution Control Association, and renewal costs for Wastewater Treatment Plant Operator certificates.

256-PERMIT FEES & CHARGES: Annual fees payable to the California Regional Water Quality Control Board and the Division of Safety of Dams for the operation of the wastewater treatment plant.

257-TRAVEL & TRAINING: Travel and training cost associated with meetings and training. The amount included in this object code consolidates Sewage Treatment and Sewage Collection travel and training funds to improve flexibility and simplify management. Includes the materials/classes needed for the training and certification of new employees.

267-GENERAL MATERIALS & SUPPLIES: Materials and supplies for treatment plant facilities maintenance and repair performed by City forces. Includes materials/supplies related to plant equipment, pastures, and pond levees. Also includes materials and supplies for water quality testing performed in the City laboratory.

273-SPECIAL DEPARTMENTAL EXPENSES: Property tax owed to Merced County for Wastewater Treatment Plant land (former Nemethi property) outside of the City limits. Miscellaneous safety equipment. Employee longevity awards.

Wastewater Treatment

CAPITAL OUTLAY

735-MASTER PLAN: Conduct a Groundwater study for the treatment facility. Funds in the amount of \$70,000 are being programmed from the restricted Wastewater Fund.

740-MISCELLANEOUS EQUIPMENT: Purchase of a backup recirculation pump for an estimated cost of \$50,000.

DEBT SERVICE

822-PRINCIPAL DEBT SERVICE: Principal cost for the 2003 Certificate of Participation.

882-INTEREST DEBT SERVICE: Interest costs for the 2003 Certificate of Participation.

885-DEBT RELATED FEES: Fees associated with the 2003 Certificate of Participation.

CONTINGENCY

900-CONTINGENCY: Unexpected and unforeseen costs associated with Wastewater activities.

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Airport

Airport

Mission Statement

The mission of the Los Banos Airport is to provide the general aviation public, as well as the aviation business user, with a safe and adequate operating environment that promotes the economic well being of our community and enhances the State of California's aviation system.

Overview of Services and Programs

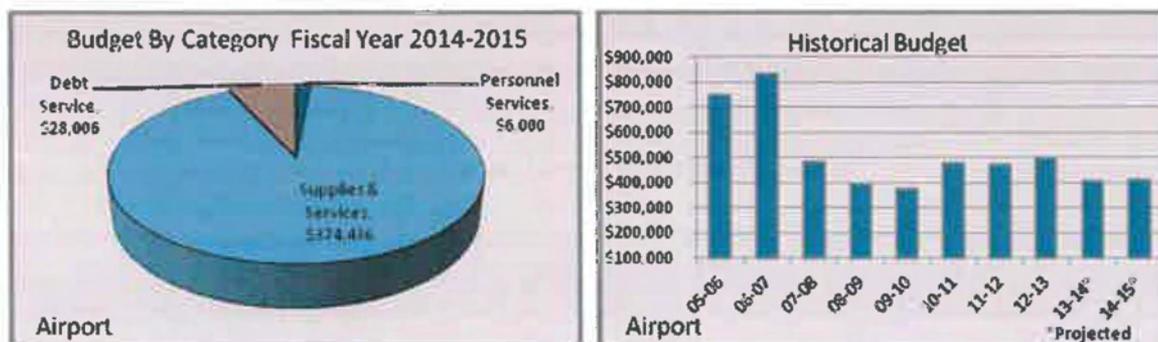
The Los Banos Airport is a General Aviation Airport with a 3,800' X 75' runway with a full return taxiway. Included at the airport, for their convenience, is a pilot's lounge that offers a refrigerator, microwave, and sofa. There are currently 22 based aircraft at the Airport.

An FAA approved (AWOS D) All Weather Observation System providing current altimeter settings, density altitude, temperature, dew point, and wind speed, direction, and gust is available for pilot and public safety.

The Airport is operational on a 24-hour basis with automated fuel service available around the clock.

Available fuel types are 100LL and Jet-A.

Budget Summaries



Major Accomplishments/Service Efforts

The latest Airport Master Plan was completed in 1995 and covers the planned overlay, as well as, projected use of the Airport for a period of 20 years (1995/2015).

Airport (continued)

Future Outlook

A design of an overlay resurfacing of the Runway, Fueling Station, Helipad and Taxi-Way was completed in 2011-2012, with the aid of State and Federal Grant funding. The overlay construction is scheduled for the 2015-2016 fiscal year.

Performance Measures			
Fee Type	Fee/Cost	Number Available	Actual Occupied
Regular T-Hanger	\$250.00/month	15	10
Main Hanger	\$895.00/month	1	1
Ground Lease Area	\$730.00/month	4	4
Telles Hanger	\$607.75/month	1	1
New T-Hanger	\$325.00/month	8	4
Tie-Down Fee Single	\$5.00/day	N/A	0
Tie-Down Fee Single	\$34.00/month	N/A	1
Tie-Down Fee Twin	\$10.00/day	N/A	0
Tie-Down Fee Twin	\$55.00/month	N/A	0
Landing Fee Private	\$0.00	N/A	0
Landing Fee Business	\$10.00/per	N/A	0
Utilities In Hangers	\$20.00/month	19	19
Land Lease	By project type	4	4

City of Los Banos
 Airport
 Special Aviation
 2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
505-435-100-102	Part Time	4,197	4,062	4,540	5,500
505-435-100-120	Benefits	321	316	346	500
	Personnel Services	4,518	4,378	4,886	6,000
505-435-100-201	Ground Maintenance	4,096	4,254	5,000	5,000
505-435-100-205	Facility Maintenance	4,448	9,703	10,000	10,000
505-435-100-231	Professional Services	0	5,718	7,892	10,000
505-435-100-238	Technical Services	2,270	2,629	3,500	3,500
505-435-100-250	Insurance	12,271	9,457	9,862	10,370
505-435-100-252	Communications	515	393	814	1,000
505-435-100-257	Travel & Training	0	15	0	0
505-435-100-260	Office Supplies	179	475	662	1,000
505-435-100-264	Electricity & Gas	14,805	12,946	18,566	18,566
505-435-100-265	Gasoline & Oil	337,824	422,020	315,000	315,000
	Supplies & Services	376,407	467,610	371,296	374,436
505-435-100-725	Airport Improvements	60,752	0	0	0
	Capital Outlay	60,752	0	0	0
505-435-100-821	Principal - Lease/Loans	21,280	22,318	23,356	24,394
505-435-100-881	Interest - Leases/Loans	7,379	6,182	4,926	3,612
	Interest - Debt Service	28,659	28,500	28,282	28,006
	Total Airport	\$470,336	\$500,488	\$404,464	\$408,442
<u>SPECIAL AVIATION</u>					
247-498-000-000	Transfer Out	0	1,421	0	0
	Transfer Out	0	1,421	0	0
	Total Special Aviation	\$0	\$1,421	\$0	\$0

Airport

SERVICES & SUPPLIES

231-PROFESSIONAL SERVICES: Payment of legal services involving hangar rental/leases and land rental/leases and any required tank engineering inspections.

238-TECHNICAL SERVICES: Storm water permit fees, operating permit fees, SJVAPCD annual fees. State and County operation fees.

265-GASOLINE & OIL: Purchase of Low Lead Fuel and Jet Fuel for resale.

DEBT SERVICE

821-PRINCIPAL-DEBT SERVICE: Principal payment on Airport State Grant, fourteenth year of a seventeen-year lease.

881-INTEREST-DEBT SERVICE: Interest payment on Airport State Grant, fourteenth year of a seventeen-year lease.

Solid Waste & Street Sweeping

Solid Waste & Street Sweeping

Mission Statement

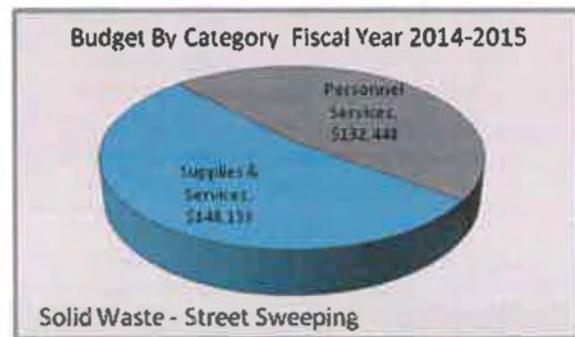
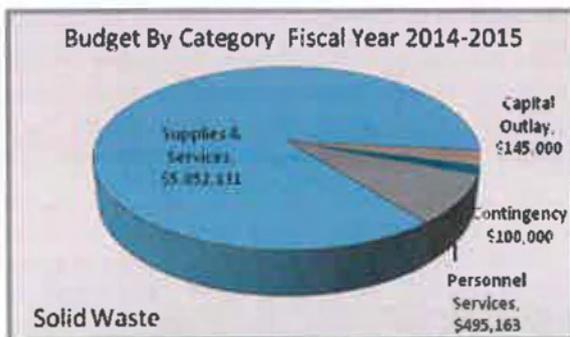
Providing cost effective municipal Solid Waste management for the collection of solid waste, green waste and recyclables. The goal is to develop a program that will assist in achieving the maximum waste diversion rates (as may be economically feasible) and provides quality services throughout the entire city for the sweeping of local streets and roads in a manner that promotes community pride.

Overview of Services and Programs

The city contracts with Allied Waste, Inc. for its solid waste garbage, green waste, and recyclable collection. Collection is provided weekly for residential customers. Weekly to daily pick-up is available for commercial accounts. Basic service consists of one 64 gallon gray plastic tote for garbage, one 96 gallon blue plastic tote for recyclables, and one 96 gallon green plastic tote for green waste. These containers have two wheels and have a perfect center of balance so they are easy to navigate.

Solid Waste Services are responsible for the street sweeping operation in the city. The city is currently divided into 5 sections and swept on a weekly rotational basis. The downtown is swept on Mondays, Wednesdays and Fridays. State Highway 152 is swept on Tuesdays and State Highway 165 is swept on Thursdays. The sweeping operation supports the fog-sealing program in the summer and the leaf section pickup in the fall. Other sweeping duties include alleys and the airport.

Budget Summaries



Solid Waste & Street Sweeping *(continued)*

Major Accomplishments/Service Efforts

- The diversion of 4,125 tons of waste has occurred in the form of green waste during the last year.
- The diversion of 2,518 tons of waste has occurred in the form of co-mingled recyclables during the last year.
- Manage Old Landfill for the continued maintenance of the facility pending a final Clean Closure.
- Perform City Wide weed abatement activities. Maintain aggressive maintenance of City Right of Ways.
- Maintain 4.8 Miles of alley ways, 57 miles of tree lined parkways, and 15 miles of undeveloped parkways.
- Removed and hauled to Billy Wright Landfill 387 tons of leaves during the fall.
- Serviced 49 Dead End Barriers.
- The street sweeping service is providing professional management of the City's public right-of-ways.
- Sweeping services in the city have potentially protected the natural waterways in our region from over 796 tons of silt and debris from going down the drain and entering into our streams and rivers.

Future Outlook

- Build an environment within our community where residents and businesses actively participate in reducing the ever growing impact in landfills.
- Work with responsible agencies in the preparation for a successful "Clean Closure" of the City's old municipal landfill.
- Make every effort to keep Los Banos aesthetically pleasing for our community by efficiently maintaining public right-of-ways which promotes a welcome atmosphere in our area.

Performance Measures					
	2009	2010	2011	2012	2013
# Of Residential Garbage Pick-Up (per month)	10,027	10,667	10,156	10,213	10,318
# Of Residential Green Waste Pick-Up (per month)	7,366	9,744	10,006	10,027	10,153
# Of Residential Recycling Pick-Up (per month)	6,682	9,655	10,015	10,061	10,154
Miles of Street Sweeping (annually)	20,178	22,298	22,920	21,697	23,704

City of Los Banos

Solid Waste 2014-2015 Department Detail Personnel Services

Solid Waste - Fund 510
Waste Management - Department 490
General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Public Works Director/ City Engineer	1	15%	Water, WW Collection & Treatment, Street, Fleet, Maintenance, Recreation
Assistant Public Works Director	1	10%	Water, WW Treatment & Collection, Street, Fleet, Maintenance
Public Works Operations Manager	1	20%	Street, Water, Fleet, WW Treatment & Collection,
Public Works Office Manager	1	15%	Maintenance, Street, Water, WW Treatment & Collection, Recreation, Fleet
Foreman	1	100%	
Engineering Technician	1	33%	Water, WW Collection
Administrative Assistant	1	20%	Water, WW Treatment & Collection, Street
Administrative Clerk II	1	20%	Water, WW Treatment & Collection, Street
Maintenance Worker I	2	100%	
Part Time		100%	
Total Salaries (Including Overtime)			\$274,673
Workmen's Compensation Insurance			\$16,123
State Retirement (PERS)			\$49,417
Social Security (FICA)			\$21,000
Health Insurance			\$81,165
OPEB			\$9,461
Retirees Health Insurance			\$10,698
Life Insurance			\$701
Unemployment Insurance			\$9,150
Dental & Optical			\$3,795
Total Benefits:			\$201,510
Total Personnel Services:			\$476,183

City of Los Banos
Solid Waste
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
510-490-100-101	Salaries	211,522	211,522	215,222	227,173
510-490-100-102	Part Time	31,572	37,693	46,000	46,000
510-490-100-103	Overtime	1,318	1,239	1,500	1,500
510-490-100-120	Benefits	163,889	168,227	189,500	201,510
	Personnel Services	408,301	418,681	452,222	476,183
510-490-100-201	Grounds Maintenance	998	1,953	1,500	1,500
510-490-100-202	Fleet Repair & Maintenance	14,335	16,016	19,000	25,000
510-490-100-203	Equipment Repair & Maint	991	956	2,000	2,000
510-490-100-204	Fleet Services	6,687	6,763	7,000	16,412
510-490-100-205	Facility Maintenance	1,894	1,986	2,500	4,500
510-490-100-206	Property Lease	56,280	56,280	56,280	56,280
510-490-100-208	Rental - Vehicles & Equip	10,370	9,506	6,800	23,000
510-490-100-209	Alley Maintenance/Repair	1,996	2,842	3,000	3,000
510-490-100-231	Professional Services	5,737	536	300	6,000
510-490-100-236	Medical Services	579	421	800	1,000
510-490-100-237	Recruitment	0	208	400	1,000
510-490-100-238	Technical Services	2,820,067	3,028,320	3,405,000	3,650,000
510-490-100-240	I.T. Services	2,720	3,967	4,991	6,932
510-490-100-250	Insurance	2,136	4,960	7,604	9,027
510-490-100-251	Memberships & Dues	0	0	50	500
510-490-100-252	Communications	2,208	2,282	1,600	2,000
510-490-100-253	Advertising	634	0	0	500
510-490-100-255	Solid Waste Dumping Fees	742,394	752,872	740,000	750,000
510-490-100-256	Permits, Fees & Charges	400	680	600	800
510-490-100-257	Travel & Training	0	412	0	0
510-490-100-259	Community Promotion	0	0	0	500
510-490-100-260	Office Supplies	1,068	1,427	2,000	2,400
510-490-100-262	Uniform Expenses	2,169	2,899	3,000	3,000
510-490-100-264	Electricity & Gas	1,156	1,272	1,450	1,480
510-490-100-265	Gasoline & Oil	12,543	28,276	36,000	33,000
510-490-100-267	General Materials & Supplies	1,998	1,965	5,000	5,000
510-490-100-273	Special Departmental Exp.	1,019	1,431	2,000	2,000
	Supplies & Services	3,690,378	3,928,230	4,308,875	4,606,831
510-490-100-710	Land Purchase	0	0	0	10,000
510-490-100-720	Building & Structures	0	13,396	0	0
510-490-100-734	Landfill Closure	59,034	52,053	50,000	135,000

City of Los Banos
Solid Waste
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
510-490-100-735	Master Plan	613	0	0	0
510-490-100-753	Specialized Equipment	0	0	37,475	0
510-490-100-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	59,647	65,449	88,985	145,000
510-490-100-820	Charge In	0	372,073	375,056	378,062
510-490-100-825	Solid Waste Charge Out	0	(18,903)	(2,412)	0
	Charge Ins - Outs	0	353,170	372,644	378,062
	Total Solid Waste	\$4,158,326	\$4,765,530	\$5,222,726	\$5,606,076
	<u>CalRecycle Grant</u>				
510-490-170-102	Part Time	0	0	11,000	17,640
510-490-170-120	Benefits	0	0	836	1,340
	Personnel Services	0	0	11,836	18,980
510-490-170-267	General Materials & Supplies	0	0	300	300
	Supplies & Services	0	0	300	300
	Total CalRecycle Grant	\$0	\$0	\$12,136	\$19,280
510-495-100-900	Contingency	0	0	0	100,000
	Contingency	0	0	0	100,000
	Total SW & CalRecycle	\$4,158,326	\$4,765,530	\$5,234,862	\$5,725,356

Solid Waste

SUPPLIES & SERVICES

201-GROUNDS MAINTENANCE: Charges incurred for maintenance of "F" street operations yard maintenance, and other Solid Waste facilities. Purchase of materials for the control of weeds, storm drainage, and hazardous spill cleanup at Solid Waste yards.

206-PROPERTY LEASE: Expenditures for leasing buildings, facilities, and maintenance yards to support the Solid Waste services to the City.

208-RENTAL VEHICLES & EQUIPMENT.: Lease charges for pickups in the fleet lease program. Additionally, charges for use of equipment and tools needed for various projects that require a special tool or piece of equipment. Charges may be incurred when additional equipment or tools are needed to complete job tasks efficiently or when the item is not currently in the city's inventory.

209-ALLEY MAINTENANCE/REPAIR.: For purchase of materials used to repair the city alleys. Includes additional maintenance costs for cleanup and weed control in alleys throughout the city.

231-PROFESSIONAL SERVICES: Charges for services to outside engineering firms to complete Solid Waste related projects. Costs associated with revising Improvement Standards. Services may include design, drawings, and project management, as well as other miscellaneous professional services, which may be required.

238-TECHNICAL SERVICES: . Costs associated with the Solid Waste Disposal contractor Allied Waste. Cost reflects gross revenues from user fees of 52.8%. The current contract pricing with Allied Waste was effective March 1st 2008. Annual increases will result due to CPI adjustments as per contract. Also additional fees are paid to contractor due to increase in number of residences requiring service.

255-SOLID WASTE DUMPING FEES: Costs associated both with the solid waste disposal contract with Allied Waste, and dumping costs incurred through street sweeping and other operations. Costs reflect the dumping fees charged by Merced County Solid Waste Division. Total includes dumping fees for the annual spring and fall cleanup.

256-PERMIT FEES & CHARGES: Annual fees charged by the State and County for the Public Works department's Spill Prevention Plan review at the "F" Street operations yard.

259-COMMUNITY PROMOTION: Special activities or literature related to informing residents of the benefits of separating recyclable products.

273-SPECIAL DEPARTMENTAL EXPENSES: For miscellaneous safety equipment. Employee longevity awards.

Solid Waste (continued)

CAPITAL OUTLAY

710-LAND PURCHASE: Expenses related to the cost of appraising and purchase of land directly adjacent to the Public Works F Street Operations Corporation Yard.

734-LANDFILL CLOSURE: Expenses are associated with ongoing quarterly testing of ground water to insure harmful constituents are not detected, annual reporting to the Regional Water Quality Control Board of the conditions of the site and reporting of annual rainfalls, and supplies needed to maintain the facility in an environmentally friendly condition. Additional costs for this fiscal year include an updated Water Quality Standards Report required since the installation of monitoring wells 6-10 and the initiation by the selected engineering firm assigned to the preparation of the Plans, Specifications, and Estimates for the implementation of the clean closure plan.

CONTINGENCY

900-CONTINGENCY: Unexpected and unforeseen costs associated with Solid Waste activities.

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City of Los Banos

Solid Waste-Street Sweeping 2014-2015 Department Detail Personnel Services

Solid Waste-Street Sweeping - Fund 510
Waste Management - Department 490
Maintenance - Activity 210

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Sweeper Operator I	2	100%	

Part Time 100%

Total Salaries (Including Overtime) \$80,307

Workmen's Compensation Insurance \$5,666

State Retirement (PERS) \$17,935

Social Security (FICA) \$6,143

Health Insurance \$9,600

OPEB \$4,370

Retirees Health Insurance \$0

Life Insurance \$324

Unemployment Insurance \$6,350

Dental & Optical \$1,753

Total Benefits: \$52,141

Total Personnel Services: \$132,448

City of Los Banos
Solid Waste - Street Sweeping
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
510-490-210-101	Salaries	73,195	75,456	75,456	79,307
510-490-210-103	Overtime	0	0	500	1,000
510-490-210-120	Benefits	46,172	42,074	46,133	52,141
	Personnel Services	119,367	117,530	122,089	132,448
510-490-210-201	Grounds Maintenance	457	926	1,000	1,500
510-490-210-202	Fleet Repair & Maintenance	56,445	40,421	33,000	38,266
510-490-210-203	Equipment Repair & Maint	966	1,431	1,500	2,000
510-490-210-204	Fleet Services	21,733	20,187	23,000	38,011
510-490-210-205	Facility Maintenance	989	1,475	1,000	3,000
510-490-210-208	Rental - Vehicles & Equipment	7,460	6,838	0	0
510-490-210-209	Alley Maintenance & Repair	465	788	1,000	1,500
510-490-210-240	I.T. Services	2,720	3,967	4,991	6,932
510-490-210-250	Insurance	1,068	3,128	5,053	5,124
510-490-210-252	Communications	710	795	700	700
510-490-210-257	Travel & Training	0	0	169	500
510-490-210-260	Office Supplies	947	1,124	1,500	1,500
510-490-210-262	Uniform Expenses	2,116	2,237	2,000	2,000
510-490-210-265	Gasoline & Oil	45,982	32,788	42,000	43,000
510-490-210-267	General Materials & Supplies	943	969	2,000	2,500
510-490-210-273	Special Departmental Exp.	457	463	1,200	1,600
	Supplies & Services	143,458	117,538	120,113	148,133
510-490-210-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	0	0	1,510	0
	Total SW - Street Sweeping	\$262,825	\$235,068	\$243,712	\$280,581

Solid Waste-Street Sweeping

SUPPLIES & SERVICES

201-GROUNDS MAINTENANCE: Charges incurred for Solid Waste's portion of the maintenance of "F" Street operations yard maintenance. Purchase of materials for the control of weeds, storm drainage, and hazardous spill cleanup at solid waste maintenance facilities.

205-FACILITY MAINTENANCE: Materials, parts, and services for the maintenance of all Solid Waste equipment facilities and areas. This includes repairs or improvements that are completed by either city maintenance staff or outside vendors.

209-ALLEY REPAIR & MAINTENANCE: For purchase of materials used to repair the city alleys. These costs include additional maintenance costs for cleanup and weed control in alleys throughout the city.

273-SPECIAL DEPARTMENTAL EXPENSES: For miscellaneous safety equipment. Employee longevity awards.

City of Los Banos
CMAQ Grant
2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
249-490-210-753	Specialized Equipment	11,582	403,329	0	0
	Capital Outlay	11,582	403,329	0	0
	Total CMAQ Grant	<u>\$11,582</u>	<u>\$403,329</u>	<u>\$0</u>	<u>\$0</u>

Fleet Maintenance

Fleet Maintenance

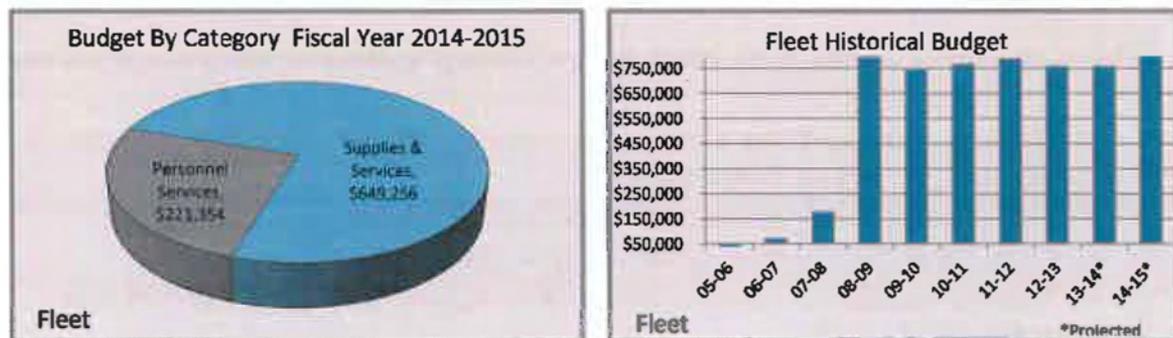
Mission Statement

Fleet Maintenance is committed to maintaining the City's fleet of vehicles and equipment in a manner that provides available, presentable, and dependable vehicles for the City staff to complete their assigned duties in a timely and safe manner while meeting regulatory requirements.

Overview of Services and Programs

The Fleet Maintenance of Public Works is responsible for the maintenance, service, and repairs of the City's inventory. The City's inventory consists of approximately 232 vehicles and 78 motorized pieces of equipment/tools and 7 electric cars. Services include routine preventive maintenance and repair, smog testing, smoke check, and Bi-annual Terminal (BIT) inspections. Other services include accident repairs, use modification, and any other services as required for supporting City staff in keeping pace with changes for their tasks. Fleet Maintenance assists in providing regular safety training and manages the Commercial Driver's License Control Sheet. Fleet Maintenance is also responsible for vehicle procurement, preparation for service of the vehicles/equipment, and disposal of surplus inventory.

Budget Summaries



Major Accomplishments/Service Efforts

- Drafted four RFP's for the purchase of two backhoes, one 10 yard dump truck, one wheeled loader, and one motor grader using CMAQ grants. Fleet completed the required Buy America documentation for submittal.
- Continued organizing and updating Fleet Operations to accommodate new technology in order to accomplish more diagnostic and repair activities in-house versus outsourcing.

Fleet Maintenance (continued)

Major Accomplishments/Service Efforts

- Completed the purchase of two utility trucks for wastewater treatment and water departments. Leased five trucks for streets, solid waste, and waste water collection departments.
- Fleet Maintenance has been able to manage maintenance costs and the escalating cost of fuel which has allowed services to be managed within budget projections.
- Purchased Five Gem cars, combination trailer mounted leaf machine, and Portable air compressor. Installation and implementation of fleet software. Auctioned old vehicles and equipment on Publicsurplus.com.
- Fleet services approximately 593 complaint tags and work orders each year. In addition, we also manage the 18 BIT (90 day) vehicle inspections and related repairs, 36 smog inspections, 28 smoke tests, and about 220 PMI (oil changes and brake checks) inspections.
- Fleet will continue to monitor and manage our VMR's (Value Managed Relationship) with local vendors.
- Fleet is involved with weekly safety meetings to help Public Works maintenance personnel keep safety at the forefront of their minds and daily activities. Areas covered are equipment operating safety, driving safety, general work, and personal protective equipment practices.

Future Outlook

The acquisition of the new Fleet management software will enable us to:

- Utilize our vendor Value Managed Relationships (VMR's) to manage vehicle maintenance costs at or below budget.
- Utilize the life cycle cost model for the City's inventory.
- Prepare and fulfill authorized vehicle replacement.
- Explore and take advantage of any applicable grants for vehicle and equipment replacement.
- Look into alternate fuel and electric cars and trucks to go "Green" to show the people of Los Banos that we care about the air quality.
- Continue to improve Fleets "technical" tool inventory to increase our in-house diagnostic and repair capabilities.
- Develop and maintain a reliable PMI scheduling system to afford accurate and timely repair.
- Provide improved overall maintenance by utilizing software reports to assist us in being pro-active about preventative maintenance versus reactionary.

City of Los Banos

Fleet Maintenance 2014-2015 Department Detail Personnel Services

Fleet Maintenance - Fund 601
Fleet Maintenance - Department 480
Maintenance - Activity 210

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Public Works Director/City Engineer	1	3%	Water, WW Collection & Treatment, Solid Waste-Refuse, Street, Maint., Recreation
Assistant Public Works Director	1	5%	Water, WW Collection & Treatment, Maintenance, Street, Solid Waste-Refuse
Public Works Operations Manager	1	10%	Water, WW Treatment & Collections, Solid Waste-Refuse, Street
Public Works Office Manager	1	3%	Maintenance, Street, Water, WW Treatment, WW Collection, Recreation, Solid Waste-Refuse
Fleet Coordinator	1	100%	
Mechanic I	1	100%	

Part Time 100%

Total Salaries (Including Overtime) \$129,514

Workmen's Compensation Insurance	\$8,087
State Retirement (PERS)	\$19,367
Social Security (FICA)	\$9,678
Health Insurance	\$46,835
OPEB	\$4,829
Retirees Health Insurance	\$0
Life Insurance	\$358
Unemployment Insurance	\$750
Dental & Optical	\$1,936
Total Benefits:	<u>\$91,840</u>

Total Personnel Services: \$221,354

City of Los Banos
Fleet Maintenance
2014-2015

Account Number	Description	2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Projected	Adopted
601-480-210-101	Salaries	83,929	78,647	67,500	113,514
601-480-210-102	Part Time	7,970	10,091	10,000	13,000
601-480-210-103	Overtime	0	0	90	3,000
601-480-210-120	Benefits	35,542	40,502	57,500	91,840
	Personnel Services	127,441	129,240	135,090	221,354
601-480-210-202	Fleet Repair & Maintenance	226,844	269,742	258,000	272,000
601-480-210-205	Facility Maintenance	1,028	1,964	2,000	3,000
601-480-210-208	Rental - Vehicles & Equipment	5,247	4,809	0	0
601-480-210-236	Medical Services	0	0	250	750
601-480-210-237	Recruitment	0	311	500	0
601-480-210-240	I.T. Services	2,720	3,967	4,991	6,932
601-480-210-250	Insurance	646	1,461	2,260	4,270
601-480-210-252	Communications	870	956	1,000	1,750
601-480-210-256	Permits, Fees & Charges	39	0	0	0
601-480-210-257	Travel & Training	0	75	0	0
601-480-210-260	Office Supplies	2,886	2,396	2,500	2,500
601-480-210-262	Uniform Expenses	0	0	0	1,500
601-480-210-264	Electricity & Gas	12,415	9,690	9,373	9,560
601-480-210-265	Gasoline & Oil	339,319	315,114	309,000	333,000
601-480-210-267	General Materials & Supplies	17,199	15,951	19,000	11,494
601-480-210-273	Special Departmental Exp.	2,352	2,334	2,500	2,500
	Supplies & Services	611,564	628,771	611,374	649,256
601-480-210-720	Building & Structures	0	0	6,000	0
601-480-210-743	Monitor/Detect/Test Equip	0	0	3,700	0
601-480-210-753	Specialized Equipment	43,699	0	0	0
601-480-210-770	Computer Equipment	0	0	1,510	0
	Capital Outlay	43,699	0	11,210	0
601-480-210-882	Interest Debt Service	4,180	1,341	0	0
	Interest - Debt Service	4,180	1,341	0	0
601-480-210-825	Charge Out	0	(2,779)	(350)	0
	Charge Ins - Outs	0	(2,779)	(350)	0
	Total Fleet	\$786,883	\$756,573	\$757,324	\$870,610

Fleet Maintenance

SERVICES & SUPPLIES

205-FACILITY MAINTENANCE: Materials, parts, and services for the maintenance of the fleet maintenance facilities and areas. This includes repairs or improvements that are completed by either city maintenance personnel or outside vendors.

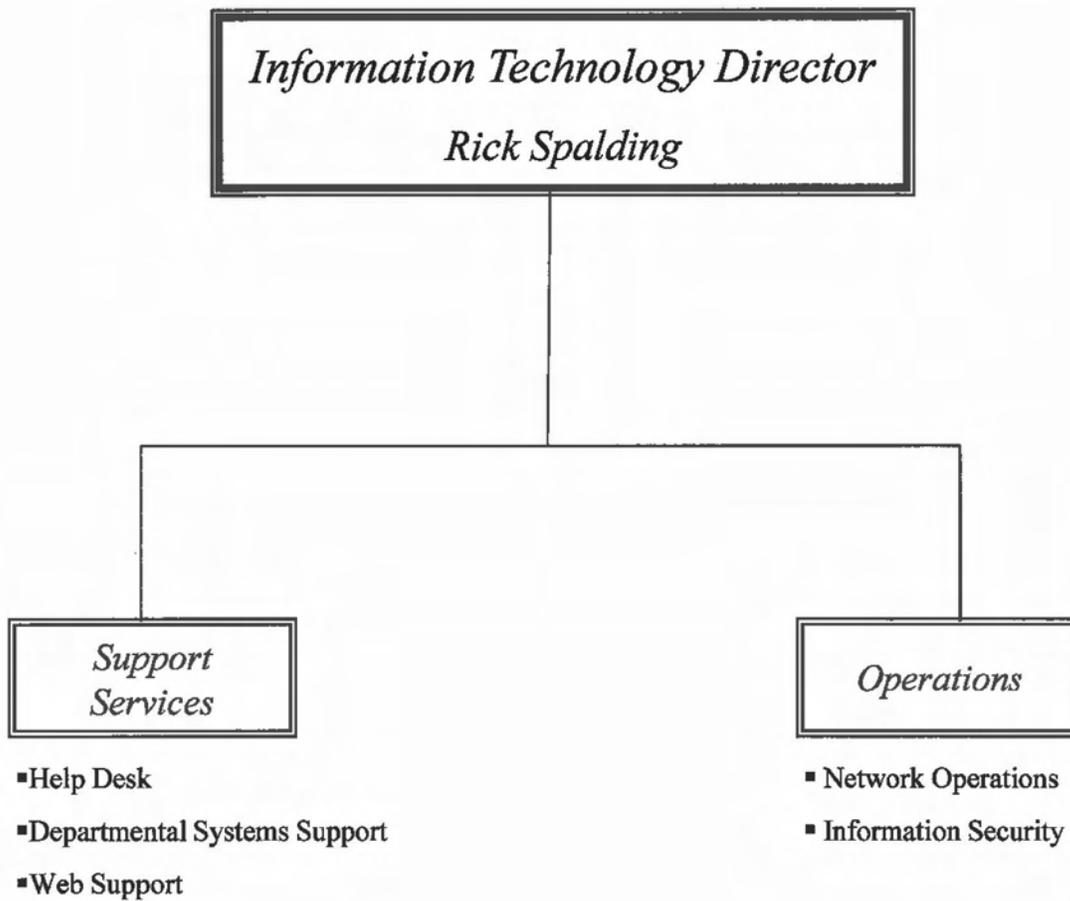
256-PERMIT FEES & CHARGES: Costs for NPDES (National Pollutant Discharge Elimination System), storm water permit, and other county permit charges and fees.

273-SPECIAL DEPARTMENTAL EXPENSES: Costs for tools and other equipment used for diagnosis of mechanical problems and Employee longevity awards.

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Information Technology

CITY OF LOS BANOS
INFORMATION TECHNOLOGY DEPARTMENT
ORGANIZATION CHART



Information Technology

Mission Statement

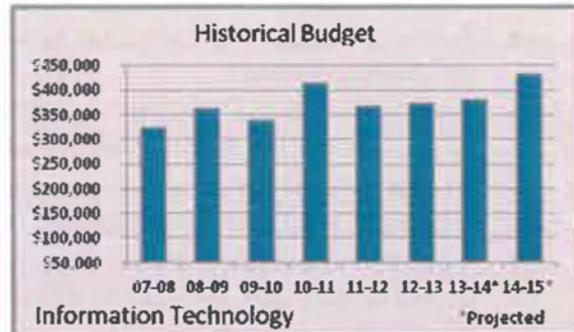
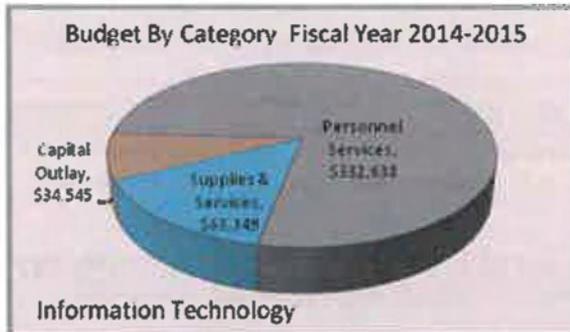
Support, maintain, and enhance the City's information technology hardware, software and communications infrastructure in a responsive and professional manner. Provide Information Technology tools and resources needed to realize the City's mission of providing the finest service to, and enhancing the quality of life of, the Citizens of Los Banos.

Overview of Services

- Desktop/Laptop Computer Support
 - PC replacement/rotation
 - Troubleshooting equipment/software problems
 - User education and training
 - Virus/Spam protection
 - Web site content filtering
- Server Support
 - Server replacement/rotation
 - File storage, file security, permissions
 - User account maintenance – creation, deletion, access rights
 - City data backups
 - Troubleshooting and monitoring
- Internal Application Support
 - Over 30 applications (departmental, shared, public-facing, etc.)
 - Support ranges from vendor coordination to total support of the software and/or equipment
- Network Support
 - Network equipment support and maintenance
 - Compliance with security-related regulations and/or best practices
 - Ensure reliable connectivity between City sites
- Wireless connectivity
 - Surveillance cameras
 - Public Safety vehicles (Mobile Data Computers)
- Public-facing services
 - Web Site
 - Repository of Council and Commission agendas, packets, minutes, Council Meeting video files
 - Information about services offered to residents
 - On-line services
 - Channel 96
 - Broadcast, taping, replay of Council meetings, School Board meetings, Board of Supervisors meetings, etc.
 - Channel 96 programming, bulletin board

Information Technology (continued)

Budget Summaries



Major Accomplishments/Service Efforts

- Continued migrating PD applications to centralized “virtual” server environment. Additional servers were taken out of service, saving on power and air conditioning expenses.
- Complete consolidating leased printer/copier contracts into one contract for all City departments. This will save funds by having one contract with a larger volume of services, allow for printer/copier equipment throughout the City to have a consistent set of features, and ensure a high level of vendor support.
- Completed upgrading the Mobile Data Computer environment for the Police Department. This included deployment of new Mobile Data Computer and Video Recording equipment, and involved changes to the overall Police Mobile Data Computer environment to enhance the provision of critical functionality.
- Continued providing support for IT infrastructure – including computers, servers, network devices, etc. – to allow users to effectively and efficiently make use of IT equipment. This included replacement of obsolete or failed computers and servers to ensure the reliable operation of IT equipment.
- Deployed software that installs updates and patches on all City computers without intervention from users or IT staff.
- Completed migration of Internet Service from AT&T to Comcast for City Hall, Police, and Police Annex. Comcast’s Internet Service provides faster speeds for a lower monthly cost.
- Upgraded servers that broadcast, record, and archive City Hall and School Board meetings.

Information Technology (continued)

Future Outlook

- Deploy a “virtualized” server environment to support applications housed at City Hall (Springbrook finance, email, centralized storage)
- Configure ability for laptop computers in patrol vehicles to access officers’ email and shared storage.
- Explore the viability of replacing the existing phone switches serving City sites with a centralized phone system that leverages the City network. This could lead to cost savings for phone services, as well as enhanced functionality available to City staff as well as City residents.
- Continue to maintain and enhance the City of Los Banos Information Technology infrastructure and systems to ensure their reliable operation and availability by City staff and the community.

Performance Measures		
Department	Number of IT Tickets (2012 Calendar Year)	% of IT Hours
Administration	95	10%
Finance	52	5%
Fire	57	8%
Fire MDC	5	2%
Community Development	47	3%
Police	233	30%
Police MDC	103	26%
Public Works	140	16%
Total	732	100%
Number of City Council meetings filmed and recorded		24
Number of School Board meetings filmed and recorded		12
Number of Council and Commission agenda items posted to Web site		219
Other Web site updates (among all departments)		79

City of Los Banos

Information Technology 2014-2015 Department Detail Personnel Services

Information Technology - Fund 610 Administration - Department 410 General Services - Activity 100

<u>Position Title(s)</u>	<u>Number</u>	<u>Departmental Salary Allocation</u>	<u>Balance of Salary Allocation</u>
Information Technology Director	1	100%	
Information Technology Technician	2	100%	
Part-time		100%	
Total Salaries (Including Overtime)			\$207,265
Workmen's Compensation Insurance			\$14,439
State Retirement (PERS)			\$46,308
Social Security (FICA)			\$15,856
Health Insurance			\$38,066
OPEB			\$6,555
Retirees Health Insurance			\$0
Life Insurance			\$486
Unemployment Insurance			\$1,036
Dental & Optical			\$2,627
Total Benefits:			\$125,373
Total Personnel Services:			\$332,638

City of Los Banos
Information Technology
2014-2015

Account Number	Description	2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Projected	Adopted
610-410-100-101	Salaries	194,436	194,436	195,920	204,765
610-410-100-103	Overtime	0	0	1,200	2,500
610-410-100-120	Benefits	108,927	109,791	120,535	125,373
	Personnel Services	303,363	304,227	317,655	332,638
610-410-100-202	Fleet Repair & Maintenance	396	337	442	600
610-410-100-204	Fleet Services	788	746	978	1,144
610-410-100-236	Medical Services	0	0	0	200
610-410-100-238	Technical Services	21,274	20,347	29,973	43,300
610-410-100-250	Insurance	1,602	3,622	5,604	5,785
610-410-100-251	Memberships & Dues	160	160	420	420
610-410-100-257	Travel & Training	3,902	4,652	2,507	4,500
610-410-100-260	Office Supplies	6,350	3,259	5,000	7,000
610-410-100-265	Gasoline & Oil	396	337	442	400
	Supplies & Services	34,868	33,459	45,366	63,349
610-410-100-770	Computer Equipment	27,391	34,414	17,050	34,545
	Capital Outlay	27,391	34,414	17,050	34,545
	Total Information Technology	\$365,623	\$372,100	\$380,071	\$430,532

Information Technology

SERVICES & SUPPLIES

238-TECHNICAL SERVICES: Assistance in support from outside vendors to maintain the City's technology systems and technical assistance in system development.

CAPITAL OUTLAY

770-COMPUTER EQUIPMENT: Expenditures for computer replacement, server replacement, network hardware replacement and software upgrades.

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Retirees' Medical Health

City of Los Banos
 Retirees' Medical Health
 2014-2015

Account Number	Description	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected	2014-2015 Adopted
656-415-530-125	Retired Employee Benefits	785,635	788,691	761,246	756,786
	Personnel Services	785,635	788,691	761,246	756,786
656-498-000-000	Transfer Out	547,713	553,892	581,340	318,970
	Transfer Out	547,713	553,892	581,340	318,970
	Total Retirees' Medical Health	\$1,333,348	\$1,342,583	\$1,342,586	\$1,075,756

Retirees' Medical Health

SERVICES & SUPPLIES

125-RETIRED EMPLOYEE BENEFITS: Funding provided in this category is used for payment of the city retiree's medical health benefits and to provide for the city's obligation to provide for retiree's health insurance in the future.

TRANSFER OUT

498-000-000-TRANSFER OUT: Funds transferred to CERBT to fund the City's OPEB annual required contribution per the actuarial.

City of Los Banos

Description of Budgeted Debt Obligation

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Balance
CERTIFICATE OF PARTICIPATION							
1993 City Hall / Fire Station Certificate of Participation - (1993 - 20				Called Bonds on 12/1/12			
Principal: Debt Service	\$50,000	\$55,000	\$55,000	\$590,000	\$0	\$0	\$0
Interest: Debt Service	43,500	40,350	37,050	17,700	0	0	0
Debt Service	\$93,500	\$95,350	\$92,050	\$607,700	\$0	\$0	\$0
FUNDING SOURCE: General Fund - Administration 47.25%, Fire 37%, Building 15.75%							
2003 Wastewater Certificate Of Participation - (2003 - 2019) *							
Principal: Debt Service	\$320,000	\$330,000	\$340,000	\$350,000	\$360,000	\$375,000	\$2,120,000
Interest: Debt Service	155,070	146,125	135,730	123,820	110,680	96,528	234,634
Debt Service	\$475,070	\$476,125	\$475,730	\$473,820	\$470,680	\$471,528	\$2,354,634
*2003 REFUNDED 1993 CERTIFICATE OF PARTICIPATION							
FUNDING SOURCE: Wastewater Fund							
97 Wastewater Expansion Plant II Certificate of Participation (1997 - 2019)							
Principal: Debt Service	\$185,000	\$190,000	\$200,000	\$210,000	\$1,820,000	\$0	\$0
Interest: Debt Service	125,843	116,560	106,760	96,355	85,375	0	0
Debt Service	\$310,843	\$306,560	\$306,760	\$306,355	\$1,905,375	\$0	\$0
FUNDING SOURCE: Wastewater Fund							
2002 Water Certificate of Participation (2002 - 2022)							
Principal: Debt Service	\$305,000	\$315,000	\$325,000	\$340,000	\$4,325,000	\$0	\$0
Interest: Debt Service	249,635	238,160	225,838	212,700	198,725	0	0
Debt Service	\$554,635	\$553,160	\$550,838	\$552,700	\$4,523,725	\$0	\$0
FUNDING SOURCE: Water Fund							
BONDS							
2002 Public Financing Authority - Land Lease Bond (2002-2027)				Called Bonds on 12/1/12			
Principal: Leases / Loans	\$75,000	\$25,000	\$30,000	\$805,000	\$0	\$0	\$0
Interest: Leases / Loans	126,935	47,618	46,243	41,337	0	0	0
Debt Service	\$201,935	\$72,618	\$76,243	\$846,337	\$0	\$0	\$0
FUNDING SOURCE: General Fund - Administration							
NOTES PAYABLE							
Airport State Grant (2001 - 2018)							
Principal: Leases / Loans	\$19,204	\$20,242	\$21,280	\$22,318	\$23,356	\$24,394	\$39,780
Interest: Leases / Loans	9,599	8,519	\$7,379	\$6,182	4,926	3,612	3,046
Debt Service	\$28,803	\$28,761	\$28,659	\$28,500	\$28,282	\$28,006	\$42,826
FUNDING SOURCE: Airport Fund							

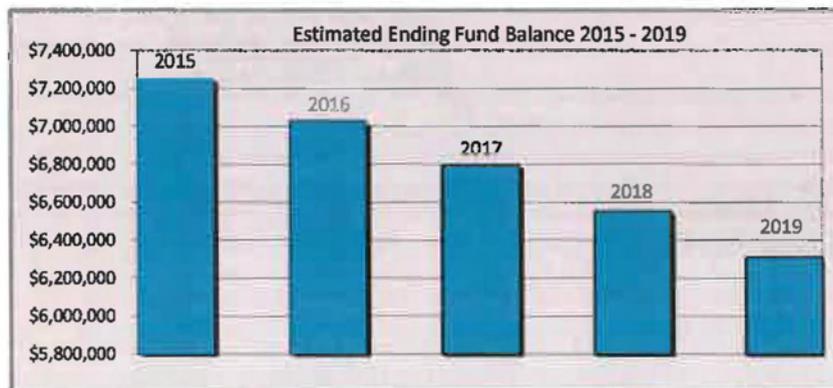
City of Los Banos

Description of Budgeted Debt Obligation (continued)

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Projected	2014-15 Adopted	Balance
CAPITAL LEASES							
<u>Ford Motor Lease - 5 Trucks (February 2014 - January 2019)</u>							
Principal: Leases / Loans	\$0	\$0	\$0	\$0	\$18,210	\$42,828	\$173,077
Interest: Leases / Loans	0	0	0	0	3,892	10,216	16,997
Debt Service	\$0	\$0	\$0	\$0	\$22,102	\$53,044	\$190,074
FUNDING SOURCE: General Fund - Streets, Wastewater Fund - Collection, Solid Waste Fund							
<u>2 Modular Buildings - Westamerica Bank (2000 - 2010)</u>							
Principal: Leases / Loans	\$13,272	\$0	\$0	\$0	\$0	\$0	\$0
Interest: Leases / Loans	185	0	0	0	0	0	0
Debt Service	\$13,457	\$0	\$0	\$0	\$0	\$0	\$0
FUNDING SOURCE: Recreation Fund							
<u>Police Annexation - RDA Lease - Westamerica Bank (7/1/1999 - 4/1/2014)</u>							
Principal: Leases / Loans	\$66,162	\$205,867	\$0	\$0	\$0	\$0	\$0
Interest: Leases / Loans	10,993	2,496	0	0	0	0	0
Debt Service	\$77,155	\$208,363	\$0	\$0	\$0	\$0	\$0
FUNDING SOURCE: RDA Debt Service Fund							
<u>Loan from Wastewater Fund</u>							
Principal: Leases / Loans	\$0	\$0	\$0	\$0	\$0	\$60,000	\$600,000
Debt Service	\$0	\$0	\$0	\$0	\$0	\$60,000	\$600,000
FUNDING SOURCE: General Fund - Administration							
<u>Loan from General Fund</u>							
Principal: Leases / Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
Interest: Leases / Loans	0	0	0	0	0	0	0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
FUNDING SOURCE: Park Development Fund 250 (Loan \$1,200,000 for Child Development Center)							
<u>Loan from Water Fund</u>							
Principal: Leases / Loans	\$0	\$0	\$0	\$75,000	\$80,000	\$80,000	\$965,000
Interest: Leases / Loans	0	0	0	12,000	11,250	10,450	52,950
Debt Service	\$0	\$0	\$0	\$87,000	\$91,250	\$90,450	\$1,017,950
FUNDING SOURCE: General Fund - Administration							

**City of Los Banos
2014-2015 FY Budget
Five Year Financial Forecasting
General Fund Revenues by Source & Expenditures by Function**

Fiscal Year Ending June 30,	2015	2016	2017	2018	2019
Estimated Population ⁽¹⁾	37,168	39,026	40,978	43,027	45,178
Revenues:					
Taxes	\$ 7,819,916	\$ 7,976,314	\$ 8,135,841	\$ 8,298,557	\$ 8,464,529
Licenses & permits	288,500	294,270	300,155	306,159	312,282
Revenues - other agencies	90,500	92,310	92,310	94,156	96,039
Charges for services	1,344,441	1,384,774	1,426,317	1,469,107	1,498,489
Fines	93,500	95,370	97,277	99,223	101,207
Interest & Rents	974,369	974,369	974,369	974,369	993,856
Other revenues	11,000	11,220	11,444	11,673	11,907
Transfers In	-	-	-	-	-
Total Revenues:	\$ 10,622,226	\$ 10,828,628	\$ 11,037,714	\$ 11,253,244	\$ 11,478,309
Revenues per capita	286	277	269	262	254
Expenditures:					
Administration	\$ 1,104,270	\$ 1,126,355	\$ 1,148,883	\$ 1,171,860	\$ 1,195,297
Comm & Econ Development	324,231	330,716	337,330	344,077	350,958
Police	6,503,575	6,633,647	6,766,319	6,901,646	7,039,679
Fire	1,199,967	1,223,966	1,248,446	1,273,415	1,298,883
Building	174,228	177,713	181,267	184,892	188,590
Engineering	67,334	68,681	70,054	71,455	72,884
Code Enforcement	254,884	259,982	265,181	270,485	275,895
Streets	-	-	-	-	-
Animal Control	-	-	-	-	-
Recreation	309,693	315,887	322,205	328,649	335,222
Maintenance	585,693	597,407	609,355	621,542	633,973
Community Center	173,154	176,617	180,149	183,752	187,427
Debt Service	10,451	9,406	8,465	7,619	7,771
Transfers Out	58,567	59,153	59,744	60,342	60,945
Contingency	50,000	75,000	75,000	75,000	75,000
Total Expenditures	\$ 10,816,047	\$ 11,054,528	\$ 11,272,398	\$ 11,494,733	\$ 11,722,524
Expenditures per capita	291	283	275	267	259
Revenues - Expenditures	\$ (193,821)	\$ (225,901)	\$ (234,684)	\$ (241,489)	\$ (244,215)
Fund Balance:					
Beginning Balance	7,451,347	7,257,526	7,031,625	6,796,941	6,555,452
Net Change	(193,821)	(225,901)	(234,684)	(241,489)	(244,215)
Ending Fund Balance	\$ 7,257,526	\$ 7,031,625	\$ 6,796,941	\$ 6,555,452	\$ 6,311,237



- 1) Population based on estimated no single family dwelling permits for the 2015 FY & a .5% growth thereafter.
- 2) Revenues - 2015 FY based on estimated 2% increase in taxes due to increase in real estate values and a 2% growth in the proceeding years. Charges for services based on a 3% & all other revenues estimated at a 2% growth.
- 3) Operational Expenditures based on a 2% percentage growth, debt service is reduced at 10% based on debt service schedules and contingency to remain constant. Money is not available for capital outlay, current projections would not allow for any major construction projects through

RESOLUTION NO. 5588

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF LOS BANOS SETTING THE TAX
RELATED APPROPRIATION LIMIT IN
COMPLIANCE WITH PROPOSITION 4 AND
PROPOSITION 111 FOR 2014-2015 FISCAL
YEAR**

WHEREAS, there has been presented to the City Council of the City of Los Banos the Appropriation Limitation Analysis; and

WHEREAS, the City Council has selected the population and inflation factors used in the Appropriation Limitation Analysis; and

WHEREAS, a Public Hearing was duly held on June 18, 2014 providing an opportunity for City Council to review the Appropriation Limitation Analysis and to allow for public comment; and

WHEREAS, said Appropriation Analysis as presented has been reviewed, examined, and approved by the City Council of the City of Los Banos.

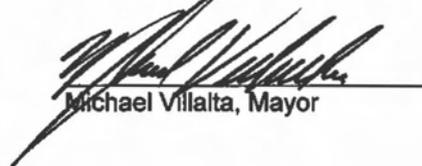
NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Los Banos that the annual adjusting factors of California Per Capita Personal Income at 1.0072% and County population at 1.0096% is hereby adopted; and

BE IT FURTHER RESOLVED that the City Council of the City of Los Banos that said Tax Related Appropriation Limit of \$69,774,549 is hereby adopted by the City Council of the City of Los Banos, a copy of which is attached hereto as Exhibit "A".

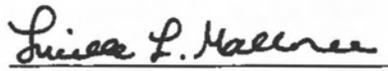
The foregoing Resolution was introduced at a regular meeting of the City Council of the City of Los Banos held on the 18th day of June 2014, by Council Member Faria who moved its adoption, which motion was duly seconded by Council Member Silveira and the Resolution adopted by the following vote:

AYES: Council Members Faria, Lewis, Silveira, Stonegrove, Mayor Villalta
NOES: None
ABSENT: None

APPROVED:


Michael Villalta, Mayor

ATTEST:


Lucille L. Mallonee, City Clerk

RESOLUTION NO. 5589

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF LOS BANOS ADOPTING THE 2014-2015
FISCAL YEAR BUDGET, INCLUDING EMPLOYEE
SALARY SCHEDULE & PERSONNEL BENEFITS**

WHEREAS, there has been presented to the City Council of the City of Los Banos a Proposed Budget for the 2014-2015 Fiscal Year; and

WHEREAS, the Proposed Budget for the City of Los Banos has been reviewed by the City Council at the City of Los Banos Budget Study Session held May 27, 2014; and

WHEREAS, a Public Hearing was duly held on June 18, 2014 providing an opportunity for City Council to review the Proposed Budget and to allow for public comment; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Los Banos that the 2014-2015 Fiscal Year Budget, including Employee Salary Schedule & Personnel Benefits of the City's Policy and Procedures Manual as approved by the City Council, is hereby adopted; and

BE IT FURTHER RESOLVED that Exhibit A – Summary of Fund Balance, Exhibit B - Employee Salary Schedule, and Exhibit C – Personnel Benefits are attached and made a part of this Resolution. Within each fund in Exhibit A, the estimated revenues presented are recognized, the Transfers In and Transfers Out are authorized, and the proposed expenditures are appropriated; and

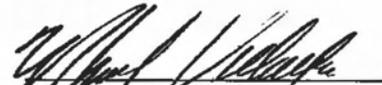
BE IT FURTHER RESOLVED that the City Manager is hereby authorized to transfer, per occurrence, up to \$100,000 in appropriations for the General Fund and \$50,000 in appropriations for any other fund between accounts within other funds in Exhibit A as a budget adjustment to meet unforeseen events; and

BE IT FURTHER RESOLVED that the City Council of the City of Los Banos may adjust the overall appropriation levels in each fund at any time during the 2014-2015 Fiscal Year by action to amend this budget.

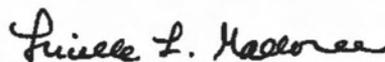
The foregoing Resolution was introduced at a regular meeting of the City Council of the City of Los Banos held on the 18th day of June 2014, by Council Member Silveira who moved its adoption, which motion was duly seconded by Council Member Stonegrove and the Resolution adopted by the following vote:

AYES: Council Members Faria, Lewis, Silveira, Stonegrove, Mayor Villalta
NOES: Mayor Villalta
ABSENT: None

APPROVED:


Michael Villalta, Mayor

ATTEST:


Lucille L. Mallonee, City Clerk

DIVISION 4 SALARY

SEC. 4001 INTRODUCTION

The purpose of this Division is to establish general provisions relating to salary and compensation for employee classifications in the City.

SEC. 4002 GENERAL COMMENTS

- A. Merit/Performance Increases: Certain employee classifications provide for salary ranges of up to five (5) steps. Advancement from an employee's current salary to a higher step or portion thereof is based on overall job performance and is considered a Merit/Performance Increase. Employees are eligible for Merit/Performance Increases only under the following conditions: a) the employee has fulfilled the necessary time requirements for advancement to a higher salary step or portion thereof, and b) the employee's overall job performance is considered, by the reviewing authority, to be satisfactory or higher.

For purposes of Merit/Performance Increase effective dates, the rule will be as follows: If an employee is hired between the 1st and 16th of the month their anniversary date will be the 1st, and if hired between the 16th and end of the month their anniversary date will be the 16th. Merit/Performance Increases become effective immediately following the date of approval and retroactive to the employee's anniversary date (1st or 16th).

- B. Compensation for Unspecified Part Time Employees: Part-time employees shall be compensated at the hourly or monthly rate of the starting step of the job classification being filled; except for those part-time positions specifically addressed in this Division who shall be compensated in the manner specified.
- C. Supplemental Compensation: In addition to the base salary entitlement, certain employee classifications may also receive monthly or yearly compensation for educational or training accomplishments and/or while serving in a special assignment. The specific conditions and compensation amounts are set forth in Division 5 – Personnel Benefits of this Manual.
- D. Position Approved but Not Funded: When "0" appears under "Authorized", the position is approved but not funded. Such positions cannot be filled unless specific approval for funding is authorized by City Council.

DIVISION 4
SALARY SCHEDULE
(Approved June 18, 2014)

SEC. 4003 REGULAR (FULL TIME) EMPLOYEE CLASSIFICATIONS

SECTION A - ADMINISTRATION
TOTAL POSITIONS AUTHORIZED (5)

<u>EMPLOYEE CLASSIFICATION</u>	<u>AUTHORIZED</u>	<u>RANGE</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	<u>STEP 6</u>
City Manager	(1)	10,937-14,013	*	*	*	*	*	*
Human Resources Director	(1)	6,904-8,847	*	*	*	*	*	*
Assistant City Clerk/HR Technician	(1)	*	3,894	4,089	4,293	4,508	4,733	4,852
HR Technician I	(1)	*	3,204	3,364	3,532	3,709	3,894	3,992
<u>Admin Clerk</u>	(1) ¹							
Admin Clerk II	*	*	2,852	2,994	3,144	3,301	3,466	3,553
Admin Clerk I	*	*	2,346	2,463	2,586	2,716	2,851	2,923

* Comment: Promotions to skill levels within the Admin Clerk job classifications are made by the Human Resources Director with concurrence of the City Manager.

¹ Authorized but unfunded for fiscal year 2014/2015

SECTION B - FINANCE
TOTAL POSITIONS AUTHORIZED (10)

<u>EMPLOYEE CLASSIFICATION</u>	<u>AUTHORIZED</u>	<u>RANGE</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	<u>STEP 6</u>
Finance Director	(1)	7,876-10,091	*	*	*	*	*	*
<u>Accountant</u>	(3)							
Accountant II	*	*	4,778	5,017	5,268	5,531	5,808	5,953
Accountant I	*	*	3,894	4,089	4,293	4,508	4,733	4,852
<u>Accounts Payable Technician</u>	(1)	*	3,204	3,364	3,532	3,709	3,894	3,992
<u>Accounting Clerk</u>	(5) ²							
Accounting Clerk II	*	*	2,852	2,994	3,144	3,301	3,466	3,553
Accounting Clerk I	*	*	2,346	2,463	2,586	2,716	2,851	2,923

* Comment: Promotions to skill levels within the Accountant and Accounting Clerk job classifications are made by the Finance Director with concurrence of the City Manager.

² Five (5) positions authorized, with one (1) position unfunded for fiscal year 2014/2015

SECTION C - COMMUNITY & ECONOMIC DEVELOPMENT
TOTAL POSITIONS AUTHORIZED (3)

<u>EMPLOYEE CLASSIFICATION</u>	<u>AUTHORIZED</u>	<u>RANGE</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	<u>STEP 6</u>
Community & Economic Development Director	(1) ³	6,904-8,847	*	*	*	*	*	*
<u>Planner</u>	(1)							
Associate Planner	*	*	4,778	5,017	5,268	5,531	5,808	5,953
Assistant Planner II	*	*	4,293	4,508	4,733	4,970	5,218	5,349
Assistant Planner I	*	*	3,894	4,089	4,293	4,508	4,733	4,852
<u>Planning Technician</u>	(1)	*	3,204	3,364	3,532	3,709	3,894	3,992

* Comment: Promotions to skill levels within the Planner job classifications are made by the Economic Development Director with concurrence of the City Manager.

³ Authorized but unfunded for fiscal year 2014/2015

Sec. 4003 Continued - REGULAR (FULL TIME) EMPLOYEE CLASSIFICATIONS

SECTION D - INFORMATION TECHNOLOGY
TOTAL POSITIONS AUTHORIZED (3)

<u>EMPLOYEE CLASSIFICATION</u>	<u>AUTHORIZED</u>	<u>RANGE</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	<u>STEP 6</u>
Information Technology Director	(1)	6,904-8,847	*	*	*	*	*	*
Information Technology Technician	(2)	*	3,657	3,839	4,031	4,233	4,444	4,556

SECTION E - PUBLIC WORKS
TOTAL POSITIONS AUTHORIZED (50)

<u>EMPLOYEE CLASSIFICATION</u>	<u>AUTHORIZED</u>	<u>RANGE</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	<u>STEP 6</u>
Public Works Director/City Engineer	(1)	10,853-13,906	*	*	*	*	*	*
Assistant Public Works Director	(1)	*	7,396	7,766	8,155	8,562	8,990	9,215
Public Works Operations Manager	(1)	*	5,635	5,916	6,212	6,523	6,849	7,020
Parks & Rec Operations Manager	(1)	*	5,265	5,529	5,805	6,095	6,400	6,560
** Office Manager	(1)	*	4,778	5,016	5,267	5,531	5,807	5,952
Supervisor	(1)	*	4,228	4,440	4,662	4,895	5,139	5,268
Water Quality Specialist	(1)	*	4,228	4,440	4,662	4,895	5,139	5,268
Administrative Coordinator	(1)	*	4,047	4,249	4,462	4,685	4,919	5,042
Fleet Maintenance Coordinator	(1)	*	4,047	4,249	4,462	4,685	4,919	5,042
Foreman	(4)	*	4,047	4,249	4,462	4,685	4,919	5,042
Inspector I	(1)	*	3,854	4,047	4,249	4,462	4,685	4,802
Administrative Assistant	(1)	*	3,244	3,406	3,577	3,755	3,943	4,042
Engineering Technician	(1)	*	3,204	3,364	3,532	3,709	3,894	3,992
Recreation Coordinator II	(1)	*	2,969	3,118	3,274	3,437	3,609	3,700
Maintenance Mechanic I	(1)	*	2,715	2,851	2,994	3,144	3,301	3,383
Sweeper Operator I	(2)	*	2,715	2,851	2,994	3,144	3,301	3,383
<u>Environmental Control/Utilities Maintenance</u>	<u>(13)</u>							
Environmental Control Specialist III	*	*	3,544	3,721	3,907	4,102	4,307	4,415
Environmental Control Specialist II	*	*	3,106	3,262	3,425	3,596	3,776	3,870
Environmental Control Specialist I	*	*	2,959	3,107	3,262	3,425	3,596	3,686
Environmental Control Specialist Trainee	*	*	2,817	2,958	3,106	3,261	3,424	3,510
Utilities Maintenance III	*	*	3,331	3,498	3,673	3,857	4,049	4,151
Utilities Maintenance II	*	*	3,028	3,180	3,339	3,506	3,681	3,773
Utilities Maintenance I	*	*	2,715	2,851	2,994	3,144	3,301	3,383
<u>Maintenance</u>	<u>(16)⁴</u>							
Maintenance Worker III	*	*	3,331	3,498	3,673	3,857	4,049	4,151
Maintenance Worker II	*	*	3,028	3,180	3,339	3,506	3,681	3,773
Maintenance Worker I	*	*	2,715	2,851	2,994	3,144	3,301	3,383
Maintenance Worker Trainee	*	*	2,185	2,295	2,409	2,530	2,656	2,723
<u>Admin Clerk</u>	<u>(1)</u>							
Admin Clerk II	*	*	2,852	2,994	3,144	3,301	3,466	3,553
Admin Clerk I	*	*	2,346	2,463	2,586	2,716	2,851	2,923

* Comment: Promotions to skill levels (Trainee, I, II, III) within the Environmental Control Specialist, Utilities Maintenance, Maintenance Worker and Admin Clerk job classifications are made by the Public Works Director/ City Engineer with concurrence of the City Manager.

* Additionally, the Public Works Director/City Engineer with concurrence of the City Manager, may temporarily or permanently reassign certain employees in accordance with the following guidelines: 1) Supervisor level positions – Employees serving in capacity of Supervisor may be reassigned to an equivalent pay grade within any of the Supervisor level positions; and 2) Maintenance – Employees assigned to any one of these three broad employment classifications may be reassigned to an equivalent pay grade of one of the other two classifications.

⁴ Sixteen (16) positions authorized, with two (2) positions unfunded for fiscal year 2014/2015

** This position will be eliminated August 1, 2014.

Sec. 4003 Continued - REGULAR (FULL TIME) EMPLOYEE CLASSIFICATIONS

SECTION F - FIRE & BUILDING
TOTAL POSITIONS AUTHORIZED (17)

<u>EMPLOYEE CLASSIFICATION</u>	<u>AUTHORIZED</u>	<u>RANGE</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	<u>STEP 6</u>
Fire Chief	(1)	9,248-11,849	*	*	*	*	*	*
Asst Fire Chief	(1)	*	7,113	7,469	7,842	8,234	8,646	8,862
Fire Captain	(3)	*	4,692	4,927	5,173	5,432	5,703	5,846
Fire Engineer	(6)	*	4,470	4,604	4,742	4,884	5,031	5,157
Fire Fighter	(5)	*	3,676	3,860	4,054	4,256	4,469	4,581
Administrative Assistant	(1)	*	3,244	3,406	3,577	3,755	3,943	4,042

SECTION G - POLICE
TOTAL POSITIONS AUTHORIZED (62)

<u>EMPLOYEE CLASSIFICATION</u>	<u>AUTHORIZED</u>	<u>RANGE</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>	<u>STEP 6</u>
Police Chief	(1)	9,612-12,314	*	*	*	*	*	*
Police Commander	(2)	*	7,333	7,700	8,085	8,489	8,913	9,136
Police Sergeant	(7)	*	5,605	5,886	6,180	6,489	6,814	6,984
Police Services Manager	(1)	*	5,542	5,819	6,110	6,416	6,736	6,905
Dispatch Supervisor	(1) ⁵	*	4,261	4,474	4,698	4,933	5,179	5,309
Code Enforcement Officer	(2)	*	3,656	3,839	4,031	4,232	4,444	4,555
Dispatcher	(9)	*	3,426	3,596	3,776	3,965	4,163	4,267
Crime Analyst	(1)	*	3,144	3,301	3,466	3,640	3,822	3,917
Property Evidence Technician	(1)	*	2,764	2,902	3,047	3,200	3,360	3,444
Community Services Officer	(5)	*	2,468	2,591	2,721	2,857	3,000	3,075
Public Safety Custodian	(1)	*	2,173	2,282	2,396	2,516	2,642	2,708
Police Officer	(30) ^{6 7}	*	4,201	4,415	4,636	4,869	5,111	5,239
Police Trainee	*	*	2,173	2,282	2,396	2,516	2,642	2,708
Admin Clerk	(1)	*						
Admin Clerk II	*	*	2,852	2,994	3,144	3,301	3,466	3,553
Admin Clerk I	*	*	2,346	2,463	2,586	2,716	2,851	2,923

⁵ Authorized but underfilling with a Dispatcher for fiscal year 2014/2015

⁶ Thirty (30) positions authorized, with one (1) position unfunded for fiscal year 2014/2015

⁷ The Police Trainee position may be filled in lieu of Police Officer positions. The total number of Police Officers and Police Trainees shall not exceed the total number authorized for Police Officer.

SEC. 4004 PART TIME & ELECTED EMPLOYEE CLASSIFICATIONS

Public Works Department – Hourly Salary

<u>EMPLOYEE CLASSIFICATION</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>
Maintenance Worker III	14.10	14.81	15.55	16.32	17.14
Admin Clerk	11.90	12.50	13.12	13.78	14.46
Recreation Clerk	11.67	12.25	12.87	13.51	14.18
Program Supervisor	10.80	11.34	11.91	12.50	13.13
Garage Aid	10.54	11.07	11.62	12.20	12.81
Maintenance Worker II	10.22	10.73	11.27	11.83	12.42
Recreation Assistant	9.00	9.45	9.92	10.42	10.94
Maintenance Worker I	9.00	9.45	9.92	10.42	10.94

SEC. 4004 Continued - PART TIME & ELECTED EMPLOYEE CLASSIFICATIONS

Public Safety Department -- Hourly Salary

<u>EMPLOYEE CLASSIFICATION</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>
Police Officer	21.00	22.05	23.15	24.31	25.53
Fire Fighter	15.11	15.87	16.66	17.49	18.37
Dispatcher	14.10	14.81	15.55	16.32	17.14
Admin Clerk	11.90	12.50	13.12	13.78	14.46
Custodian	10.85	11.39	11.96	12.56	13.19
Community Services	10.54	11.07	11.62	12.20	12.81

City Hall Division -- Hourly Salary

<u>EMPLOYEE CLASSIFICATION</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>
Account Clerk/Admin Clerk	11.90	12.50	13.12	13.78	14.46
Custodian	10.85	11.39	11.96	12.56	13.19
Translator (Spanish)	9.93	*	*	*	*
Office Assistant	9.00	9.45	9.92	10.42	10.94

Volunteer Fire Department -- Monthly Salary

<u>EMPLOYEE CLASSIFICATION</u>	
Assistant Volunteer Fire Chief	67.50 monthly

Elected Officials -- Monthly Salary

Mayor	400.00 monthly
Council Members	300.00 monthly
City Clerk	100.00 monthly
City Treasurer	100.00 monthly

**DIVISION 5
PERSONNEL BENEFITS**

SEC. 5001 INTRODUCTION

The purpose of this Division is to identify the Employee Fringe Benefits Package as established by City Council Resolution.

SEC. 5002 FRINGE BENEFITS DEFINED

As used in this Division the term "Fringe Benefits" shall be construed to mean those specified rights, privileges, and payments provided by the City to an entitled employee as supplemental compensation above their base salary.

SEC. 5003 ENTITLED EMPLOYEES DEFINED

For the purposes of this Division, the term "Entitled Employee" refers to those persons who are employed in Regular (full-time) capacity with the City of Los Banos. Part-time, Provisional, and Volunteer Employees shall not be entitled to Fringe Benefit Compensation, except when such benefits are being provided by the City in accordance with: a) the requirements of a Federal or State Law, b) a written contractual agreement approved by the City, or c) a Memorandum of Understanding (MOU) between a specific employee or employee group and the City.

SEC. 5004 ESTABLISHMENT OF FRINGE BENEFITS

The Fringe Benefit Package for entitled employees is established by City Council Resolution for each fiscal year (July 1 – June 30) of the City.

SEC. 5005 BENEFITS PROVIDED TO ALL UNREPRESENTED EMPLOYEES

A. Medical Insurance Benefits

The City will contract with the California Public Employees Retirement System (CalPERS) for the purpose of providing employees with medical insurance benefits.

The City's maximum monthly contribution for each eligible active employee for the purchase of medical insurance will be equal to the minimum monthly employer contribution required under the Public Employees' Medical and Hospital Care Act (PEMHCA).

B. Cafeteria Plan

The City will maintain a Cafeteria Plan, pursuant to Section 125 of the Internal Revenue Code, for the purpose of providing employees with access to various health

and welfare benefits. Benefits available through the Cafeteria Plan include, but are not limited to, medical, dental, vision, and life insurance benefits.

1. Employees hired before April 1, 2010, and not represented by a City-recognized bargaining unit:

The City will provide on a monthly basis, a Cafeteria Plan Allowance in the amount of:

- a. The cost of the health plan premium for the employee's selected level of coverage (employee only, employee plus one or employee plus family) up to the amount of the premium for the Blue Shield Health Maintenance Organization (HMO) plan, plus
 - b. The life insurance premium (for coverage up to \$50,000), minus
 - c. The minimum monthly employer contribution required under PEMCHA, plus
 - d. Up to \$73.00, to be used toward dental and vision plan premiums.
2. Employees hired on or after April 1, 2010, and not represented by a City-recognized bargaining unit:

The City will provide, on a monthly basis, a Cafeteria Plan Allowance, based on the employee's level of health care calculated to cover the following:

- **Employee only:** One hundred percent (100%) of the premium for employee only coverage for the plan selected by the employee, up to 100% of the premium for employee only coverage in the Blue Shield Access (HMO) premium; minus the PEMHCA minimum employer contribution for health insurance; plus the premiums for enrollment in the City's life insurance (coverage up to \$50,000), dental insurance and vision insurance plans, up to a maximum of eighty-five dollars (\$85.00) per month.
- **Employee plus one:** Ninety percent (90%) of the premium for employee only coverage for the plan selected by the employee, up to 100% of the premium for employee only coverage in the Blue Shield Access (HMO) premium; minus the PEMHCA minimum employer contribution for health insurance; plus the premiums for enrollment in the City's life insurance (coverage up to \$50,000), dental insurance and vision insurance plans, up to a maximum of eighty-five dollars (\$85.00) per month.
- **Employee plus family:** Eighty percent (80%) of the premium for employee only coverage for the plan selected by the employee, up to 100% of the premium for employee only coverage in the Blue Shield Access (HMO) premium; minus the PEMHCA minimum employer contribution for health insurance; plus the premiums for enrollment in the City's life insurance (coverage up to \$50,000),

dental insurance and vision insurance plans, up to a maximum of eighty-five dollars (\$85.00) per month.

3. Employee enrollment in the City-provided life insurance plan and City-provided dental and vision plans is mandatory.
4. Any increase to minimum monthly employer contribution under PEMHCA will result in a corresponding decrease in the employee's Cafeteria Plan Allowance.
5. Employees who opt out of participating in the group medical plans sponsored by the City, and who provide proof of their medical coverage in a group plan, will receive a Cafeteria Plan Allowance of \$485 per month, of which part must be used to enroll in mandatory life insurance, dental insurance and vision insurance coverage.
6. Dental and Vision Insurance Plans: The City will contribute to the employee's Cafeteria Plan Allowance (as indicated above in Cafeteria Plan Allowance description).
7. Life Insurance: The City will pay the full premium cost for \$50,000 coverage in City approved Life Insurance for the entitled employee.

C. Retirement Program

1. Miscellaneous Employees: Full-time, regular employees, hired before January 1, 2011 will receive a CalPERS retirement benefit based on the 2.7% @ 55 formula as set forth in CalPERS regulations. The City shall pay the full share of the employer contribution to CalPERS. The employee will be responsible to pay the employee contribution to the CalPERS 2.7% @ 55 Plan.

Full-time, regular employees, hired on or after January 1, 2011, will receive a CalPERS retirement benefit based on the 2% @ 60 formula as set forth in CalPERS regulations. The City shall pay the full share of the employer contribution to CalPERS. The employee will be responsible to pay the employee contribution of ~~7%~~ to the CalPERS 2% @ 60 Plan.

Qualifying employees hired on or after January 1, 2013 and considered new members of CalPERS as defined by the Public Employee Pension Reform Act (PEPRA) will receive the 2% at age 62 retirement formula, and shall be subject to the provisions of PEPRA, including provisions governing reportable compensation.

2. Public Safety Employees: Full-time, regular employees, hired before January 1, 2011 will receive a CalPERS retirement benefit based on the 3% @ 50 formula as set forth in CalPERS regulations. The City shall pay the full share of the employer contribution to CalPERS. The employee will be responsible to pay the employee contribution to the CalPERS 3% @ 50 Plan.

Full-time, regular employees, hired on or after January 1, 2011, will receive a CalPERS retirement benefit based on the 3% @ 55 formula as set forth in CalPERS regulations. The City shall pay the full share of the employer contribution to CalPERS. The employee will be responsible to pay the employee contribution to the CalPERS 3% @ 55 Plan.

Qualifying employees hired on or after January 1, 2013 and considered new members of CalPERS as defined by the Public Employee Pension Reform Act (PEPRA) will receive the 2.7% at age 57 retirement formula, and shall be subject to the provisions of PEPRA, including provisions governing reportable compensation.

D. Retiree Medical

1. The City will provide access to medical insurance coverage for those employees who retire from employment with the City and who constitute "annuitants" as defined by the PEMHCA.

The City's maximum monthly contribution for each eligible annuitant will be equal to the minimum employer contribution required under the PEMHCA, referred to in Section IV(A). The provisions of the PEMHCA will govern medical insurance coverage for annuitants.

2. Employees hired before October 1, 2002 and who, at the time of retirement, constitute an "annuitant" as defined by the PEMHCA, will receive the following:
 - a. From the date of retirement and until such time the retiree becomes eligible for Medicare, the City will contribute an amount equal to the health plan premium cost for the employee's elected health care plan up to the amount of the premium for the Blue Shield Health Maintenance Organization (HMO) or if the Blue Shield HMO is not offered in the area, rates are based on the lowest available plan offered by CalPERS, less the City's minimum monthly employer contribution under PEMHCA.
 - b. Upon attaining Medicare eligibility, the City will contribute an amount equal to the health plan premium cost for the elected health care plan up to the amount of the premium for the Blue Shield Health Maintenance Organization (HMO) or if the Blue Shield HMO is not offered in the area, rates are based on the lowest available plan offered by CalPERS, supplemental Medicare plan, offered by CalPERS, less the amount of the City's minimum monthly employer contribution under PEMHCA.
 - c. Employees will not be entitled to City payments, as specified above, during employment.

3. Employees hired between October 1, 2002 and June 30, 2008 and who, at the time of retirement, constitute an "annuitant" as defined by the PEMHCA, will receive the following:
 - a. From the date of retirement and until such time that the retiree becomes eligible for Medicare, the City will contribute an amount to the retiree's HSP account to cover fifty percent (50%) of the Blue Shield Health Maintenance Organization (HMO) plan, offered by CalPERS, for employees with ten (10) years of service, plus an additional five percent (5%) of the cost of the HMO plan for each additional year of service beyond ten (10) years, up to one-hundred percent (100%) of the HMO plan after twenty (20) years of service, less the amount of the City's minimum monthly employer contribution under PEMHCA, based on the rates in Section 5005E (2)(a) of this division.
 - b. Upon attaining Medicare eligibility, the City's contribution to the HSP account will equal the cost of fifty percent (50%) of the Blue Shield Health Maintenance Organization (HMO) supplemental Medicare plan, offered by CalPERS, for employees with ten (10) years of service, plus an additional five percent (5%) of the cost of the HMO supplemental Medicare plan offered by CalPERS for each additional year of service beyond ten (10) years, up to one-hundred percent (100%) of the HMO supplemental Medicare plan offered by CalPERS after twenty (20) years of service, less the amount of the City's minimum monthly employer contribution under PEMHCA, based on the rates in Section 5005E (2)(b) of this division.
 - c. Employees will not be entitled to City payments into the HSP, as specified above, during employment.
- E. Health Savings Plan: For Employees hired on or after July 1, 2008: The City of Los Banos has established a program in which employees participate to save, on a tax deferred basis, money to help pay the cost of healthcare once an individual retires. The Health Savings Plan (HSP) may be used for expenses as provided under the terms of the Plan. Any tax consequences resulting from City contributions to the HSP are the sole responsibility of the employee. Participation is mandatory for all employees.
 1. Participation is mandatory for all employees.
 - a. Starting after an employee has successfully completed his or her initial probationary period, the City will contribute \$50 per month to the employee's HSP account. Likewise the employee will contribute \$50 per month to his or her HSP account.
 - b. During an employee's initial hire probationary period with the City, neither the employee nor the City will contribute to the employee's HSP account. Upon successful completion of the initial hire probationary period, the City

will contribute a lump sum of \$50 per month for each month served in the employee's initial probationary period.

- c. Upon cessation of employment with the City, the City will cease contributions to the individual's HSP account.

- F. Workers' Compensation Insurance: Workers' Compensation Insurance Benefits (Workers' Compensation) are provided in accordance with the requirements of State Law.

Special Note: California Labor Code Sections 4650, for Miscellaneous Employees; and 4850, for Public Safety Employees, specifically addresses entitlement for paid time off work when disabled due to job injury.

- G. Deferred Compensation: The City shall provide the opportunity for entitled employees to participate, at their own expense, in a Deferred Compensation Program.
- H. Group Continuation of Health and Life Insurance: Federal Legislation (P.L. 99-272, the Consolidated Omnibus Budget Reconciliation Act - COBRA) requires agencies with 20 or more employees to continue health care coverage for terminated employees and for widows, ex-spouses and dependents of employees for eighteen (18) to thirty-six (36) months for certain qualifying events. Such benefits are provided at the expense of the employee or entitled relative or dependent. This area is addressed more extensively in the CalPERS Group Continuation Plan.
- I. Tuition Reimbursement: Subject to administrative approval, the City shall reimburse entitled employees for education-related expenses in accordance with City of Los Banos Tuition Reimbursement Policy; Division 5-A.
- J. Sick Leave Benefits: Sick Leave, will be provided to all eligible employees in accordance with the guidelines set forth in the City of Los Banos Sick Leave Benefits Policy; Division 5-B.
- K. Vacation Leave Benefits: Vacation Leave will be provided to all eligible employees in accordance with the guidelines set forth in the City of Los Banos Vacation Leave Policy; Division 5-C.
- L. Holiday Leave Benefits: Holiday Leave will be provided to all eligible employees in accordance with the guidelines set forth in the City of Los Banos Holiday Leave Policy; Division 5-E.
- M. Catastrophic Leave: Catastrophic Leave Donations will be provided to all eligible employees in accordance with the guidelines set forth in the City of Los Banos Catastrophic Leave Donation Policy; Division 5-D.

- N. Education Incentive Pay: Educational Incentive Pay will be provided to all qualifying employees in accordance with the City of Los Banos Education Incentive Pay Policy for specific guidelines; Division 5-H.
- O. Bilingual Incentive Pay: Bilingual Incentive Pay will be provided to certain employees in accordance with the City of Los Banos Bilingual Incentive Pay Policy for specific guidelines; Division 5-L.

SEC. 5006 BENEFITS PROVIDED TO ALL REGULAR EMPLOYEES: EXCEPT MANAGERS AND MIDDLE MANAGERS

- A. Compensatory Time Off: All eligible Regular Employees shall, at their choice, be permitted to accrue Compensatory Time Off (CTO) in lieu of receiving overtime pay for hours worked in excess of normal duty assignments. See City of Los Banos Compensatory Time Off Policy for specific guidelines governing this practice; Division 5-F.
- B. Overtime Compensation: All eligible Regular Employees shall be entitled to Overtime Compensation in accordance with the guidelines set forth in the City of Los Banos Overtime compensation Policy; Division 5-G.

SEC. 5007 BENEFITS PROVIDED TO POLICE DEPARTMENT EMPLOYEES ONLY

A. Lateral Transfer Incentive Pay

Effective September 18, 2002, the City Council established Lateral Transfer Incentive Pay not to exceed \$3,000.00. The Police Chief will have authority with concurrence of the City Manager to offer the pay incentive to lateral transfer police officer applicants as an incentive for employment with the Los Banos Police Department. This offer may vary based on the previous experience of the applicant. This incentive pay could also be used to pay for a police academy loan or relocation costs.

The Police Chief shall provide written notification to the Administrative Services Director and City Manager when a Police Officer is to receive the Lateral Transfer Incentive Pay.

SEC. 5008 BENEFITS PROVIDED FOR CERTAIN PARTICIPATING EMPLOYEES

State Disability Insurance: The City allows for participation in the State Disability Insurance (SDI) Program for those employee groups who desire such option. Payment of SDI premiums is the responsibility of participating employees. See City of Los Banos State Disability Income (SDI) Policy for specific employee groups currently involved in this program and clarification of the City's position with regard to their participation; Division 5-l.

SEC. 5009 BENEFITS PROVIDED TO ONLY CERTAIN PUBLIC WORKS EMPLOYEES

A. Certificate Pay/Water and Wastewater Division Employees

1. Public Works employees shall be entitled to receive the following compensation when they have been awarded and hold the specified certificate issued by the State of California, Department of Health Services Water/Wastewater Treatment; a) \$50.00 per month for Grade II, and b) \$25.00 per month for Grade I.
2. Public Works employees shall be entitled to receive the following compensation when they have been awarded and hold the specified certificate issued by the State of California, Department of Health Services Water Distribution; a) \$25.00 per month for Grade II, and b) \$50.00 per month for Grade III.
3. Employees holding these certificates may be simultaneously compensated for; a) Water Treatment and Water Distribution Certificates, or b) Wastewater Treatment and Water Distribution Certificates. Employees holding these certificates shall not be simultaneously compensated for Water Treatment and Wastewater Treatment certificates.
4. Compensation shall not exceed \$100.00 per month for any combination of certificates.
5. In order to continue to receive this benefit certified employees will be required to submit proof of re-certification to the City Manager as soon as it is issued.

B. Applicator Certificate & License Pay/Parks & Streets Division Employees

1. Public Works employees shall be entitled to receive the following compensation when they have been awarded and hold the specified certificates or license as issued by the State of California, Department of Pesticide Regulation; a) \$50.00 per month for Pesticide License, b) \$25.00 per month for a Qualified Applicator Certificate, and c) \$25.00 per month for each additional category endorsement, maximum three (3) categories will be allowed and/or compensated for.
2. Employees holding these certificates and/or licenses can be compensated for a) Qualified Applicator License or b) Qualified Applicator Certificate. In no case shall the employee be compensated for both. Category compensation shall be limited to the following categories, B-Landscape Maintenance, C-Right of Way, D-Plant Agriculture, F-Aquatic, K-Health Related.
3. Compensation shall not exceed \$100.00 per month for any combination of licenses/certificates.
4. In order to remain eligible for compensation, Certificated/Licensed employees shall be required to submit proof of certificate or license to the Administrative Services Director and department head as soon as it is issued. In addition

employees shall be required to maintain their licenses and/or certificates as required by the State of California Department of Pesticide Regulation in order to be eligible for continued compensation. Proof of current valid licenses or certificates shall be submitted annually.

C. Arborist Certificate Pay

Certain Public Works employees shall be entitled to receive the following compensation when they have been awarded and hold an Arborist Certificate issued by the International Society of Arboriculture; \$200.00 per month.

SEC. 5010 BENEFITS PROVIDED FOR CERTAIN CITY HALL EMPLOYEES

A. Notary Public Pay

1. Certain City Hall employees shall be entitled to receive the following compensation when they have been awarded and hold a Notary Public Certificate issued by the State of California, Department of Secretary of State; \$100.00 per month.
2. The number of persons will be limited to one (1) from each of the following departments at City Hall: Community Development, Finance, and two (2) from Administration.
3. Employees receiving the Notary Public Certificate Pay will be required to notarize documents when requested by the public or City staff during normal business hours.

B. Certified Municipal Clerk Pay

Certain City Hall employees shall be entitled to receive the following compensation when they have been awarded a Certified Municipal Clerk (CMC) or Master Municipal Clerk (MMC) Certificate and Designation from the International Institute of Municipal Clerks (IIMC); \$100.00 per month.

SEC. 5011 BENEFITS PROVIDED FOR MANAGEMENT AND MIDDLE MANAGEMENT EMPLOYEES ONLY

- A. Admin Leave for Management Employees: As designated in job description, Management employees who are not entitled to accrue compensatory time off or receive overtime pay for hours worked in excess of regular duty time, shall be entitled to ten (10) work days off, with full salary and benefits, during every fiscal year of employment in such positions.
- B. Admin Leave for Middle Management Employees: As designated in job description, Middle Management employees, who are not entitled to accrue compensatory time off or receive overtime pay for hours worked in excess of regular duty time, shall be

entitled to five (5) work days off, with full salary and benefits, during every fiscal year of employment in such position. New Middle Management employee hired after the July 1st accrual date will be prorated accordingly. If Admin Leave is not taken during the Fiscal Year it was earned, it will not be carried over and the employee will lose his/her right to the unused days. Further, a Middle Management employee who leaves the City employment shall not be compensated for any unused Admin Leave to which he/she would otherwise have been entitled.

- C. Pro-ration: New Management and Middle Management employees hired after the July 1st accrual date will be prorated accordingly. If Admin Leave is not taken during the fiscal year it was earned, it will not be carried over and the employee will lose his/her right to the unused days. Further, a Management or Middle Management employee who leaves City employment shall not be compensated for any unused Admin Leave to which they would otherwise have been entitled.

SEC. 5012 BENEFITS PROVIDED FOR MAYOR AND CITY COUNCIL MEMBERS

A. Cell Phone Allowance

The Mayor and City Council Members shall be entitled to receive a monthly cell phone allowance in the amount of \$75.00. Proof of a current cell phone contract plan is to be provided to receive cell phone allowance.

SEC. 5013 BENEFITS NOT COVERED IN THIS DIVISION STATEMENT

Any employee benefits not covered in this Division that are required to be offered under provision of State or Federal Law or in conformity with an existing labor agreement, shall be provided.

CITY OF LOS BANOS FULL-TIME PERSONNEL

	2011-12	%	TOTAL %	2012-13	%	TOTAL %	2013-14	%	TOTAL %	2014-15	%	TOTAL %
ADMINISTRATION												
MAYOR- COUNCIL MEMBERS	5	20%		5	25%		5	25%		5	25%	
CITY MANAGER	1	40%		1	43%		1	40%		1	40%	
HR DIRECTOR/ CITY CLERK	1	60%		1	62.5%		1	62.5%		1	62.5%	
FINANCE DIRECTOR		0%			0%		1	7.5%		1	25%	
ACCOUNTING BUDGET SUPERVISOR	1	7.5%		1	7.5%			7.5%		-	7.5%	
ASSISTANT CITY CLERK/HR TECHNICIAN	1	60%		1	62.5%		1	62.5%		1	62.5%	
ACCOUNTANT II	1	20%		1	25%		1	25%		2	25%	
ACCOUNTANT I	2	20%		2	25%		2	25%		1	25%	
ACCOUNTS PAYABLE TECHNICIAN	1	50%		1	50%		1	50%		1	50%	
PAYROLL TECHNICIAN	1	40%		1	25%			25%		-	25%	
HR TECHNICIAN	-	0%			0%		1	25%		1	25%	
ACCOUNTING CLERK II	1	70%		1	70%		1	70%		1	70%	
	FTE		4.88	FTE		5.21	FTE		5.18	FTE		5.35
WATER ADMINISTRATION												
MAYOR- COUNCIL MEMBERS	5	20%		5	25%		5	25%		5	25%	
CITY MANAGER	1	15%		1	19%		1	20%		1	20%	
HR DIRECTOR/ CITY CLERK	1	10%		1	12.5%		1	12.5%		1	12.5%	
FINANCE DIRECTOR		0%			0%		1	31.5%		1	25%	
ACCOUNTING BUDGET SUPERVISOR	1	31.5%		1	31.5%		-	31.5%		-	31.5%	
ASSISTANT CITY CLERK/HR TECHNICIAN	1	10%		1	12.5%		1	12.5%		1	12.5%	
ACCOUNTANT II	1	20%		1	25%		1	25%		2	25%	
ACCOUNTANT I	2	20%		2	25%		2	25%		1	25%	
ACCOUNTS PAYABLE TECHNICIAN	1	20%		1	20%		1	20%		1	20%	
PAYROLL TECHNICIAN	1	20%		1	25%			25%		-	25%	
HR TECHNICIAN	-	0%			0%		1	25%		1	25%	
ACCOUNTING CLERK II	1	10%		1	10%		1	10%		1	10%	
ACCOUNTING CLERK II	2	34%		2	34%		1	34%		1	34%	
ACCOUNTING CLERK I	1	34%		1	34%		2	34%		2	34%	
	FTE		3.79	FTE		4.33	FTE		4.34	FTE		4.27
WASTEWATER ADMINISTRATION												
MAYOR- COUNCIL MEMBERS	5	20%		5	25%		5	25%		5	25%	
CITY MANAGER	1	15%		1	19%		1	20%		1	20%	
HR DIRECTOR/ CITY CLERK	1	10%		1	12.5%		1	12.5%		1	12.5%	
FINANCE DIRECTOR		0%			0%		1	30.5%		1	25%	
ACCOUNTING BUDGET SUPERVISOR	1	30.5%		1	30.5%			30.5%		-	30.5%	
ASSISTANT CITY CLERK/HR TECHNICIAN	1	10%		1	12.5%		1	12.5%		1	12.5%	
ACCOUNTANT II	1	20%		1	25%		1	25%		2	25%	
ACCOUNTANT I	2	20%		2	25%		2	25%		1	25%	
ACCOUNTS PAYABLE TECHNICIAN	1	15%		1	15%		1	15%		1	15%	
PAYROLL TECHNICIAN	1	20%		1	25%		-	25%		-	25%	
HR TECHNICIAN		0%			0%		1	25%		1	25%	
ACCOUNTING CLERK II	2	33%		2	33%		1	33%		1	33%	
ACCOUNTING CLERK II	1	10%		1	10%		1	10%		1	10%	
ACCOUNTING CLERK I	1	33%		1	33%		2	33%		2	33%	
	FTE		3.70	FTE		4.24	FTE		4.25	FTE		4.19
SOLID WASTE ADMINISTRATION												
MAYOR- COUNCIL MEMBERS	5	20%		5	25%		5	25%		5	25%	
CITY MANAGER	1	15%		1	19%		1	20%		1	20%	
HR DIRECTOR/ CITY CLERK	1	10%		1	12.5%		1	12.5%		1	12.5%	
FINANCE DIRECTOR		0%		-	0%		1	30.5%		1	25%	
ACCOUNTING BUDGET SUPERVISOR	1	30.5%		1	30.5%		-	30.5%		-	30.5%	

CITY OF LOS BANOS FULL-TIME PERSONNEL

	2011-12	%	TOTAL %	2012-13	%	TOTAL %	2013-14	%	TOTAL %	2014-15	%	TOTAL %
ASSISTANT CITY CLERK/HR TECHNICIAN	1	10%		1	10%		1	10%		1	10%	
ACCOUNTANT II	1	20%		1	25%		1	25%		2	25%	
ACCOUNTANT I	2	20%		2	25%		2	25%		1	25%	
ACCOUNTS PAYABLE TECHNICIAN	1	15%		1	15%		1	15%		1	15%	
PAYROLL TECHNICIAN	1	20%		1	25%		1	25%		1	25%	
HR TECHNICIAN	1	0%		-	0%		1	25%		1	25%	
ACCOUNTING CLERK II	1	10%		1	10%		1	10%		1	10%	
ACCOUNTING CLERK II	2	33%		2	33%		1	33%		1	33%	
ACCOUNTING CLERK I	1	33%		1	33%		2	33%		2	33%	
	FTE		3.70	FTE		4.21	FTE		4.22	FTE		4.17
COMM & ECON DEVELOPMENT												
COMMUNITY DEVELOPMENT DIRECTOR	1	100%		1	100%		1	100%		1	100%	
PLANNING DIRECTOR	1	100%		-	100%		-	100%		-	100%	
ASSISTANT PLANNER II	1	100%		-	100%		-	100%		1	100%	
ASSISTANT PLANNER I	1	100%		1	100%		1	100%		-	100%	
PLANNING TECHNICIAN	-	100%		-	100%		-	100%		1	100%	
	FTE		2.00									
REDEVELOPMENT- HOUSING												
CITY MANAGER/ EXECUTIVE DIRECTOR	1	3%		-	0%		-	0%		-	0%	
CHIEF FINANCIAL OFFICER/TREASURER	-	2%		-	0%		-	0%		-	0%	
REDEVELOPMENT AGENCY DIRECTOR	1	50%		-	0%		-	0%		-	0%	
ADMINISTRATIVE CLERK I	1	75%		-	0%		-	0%		-	0%	
	FTE		1.28	FTE		0.00	FTE		0.00	FTE		0.00
REDEVELOPMENT- CAPITAL PROJECTS												
MAYOR- COUNCIL MEMBERS	5	20%		-	0%		-	0%		-	0%	
CITY MANAGER/ EXECUTIVE DIRECTOR	1	12%		-	0%		-	0%		-	0%	
CHIEF FINANCIAL OFFICER/TREASURER	-	8%		-	0%		-	0%		-	0%	
REDEVELOPMENT AGENCY DIRECTOR	1	50%		-	0%		-	0%		-	0%	
HR DIRECTOR/ CITY CLERK	1	10%		-	0%		-	0%		-	0%	
ASSISTANT CITY CLERK/HR TECHNICIAN	1	10%		-	0%		-	0%		-	0%	
ADMINISTRATIVE CLERK I	1	20%		-	0%		-	0%		-	0%	
ADMINISTRATIVE CLERK I	1	25%		-	0%		-	0%		-	0%	
CODE ENFORCEMENT OFFICER	1	30%		-	0%		-	0%		-	0%	
ACCOUNTANT II	1	20%		-	0%		-	0%		-	0%	
ACCOUNTANT I	2	20%		-	0%		-	0%		-	0%	
	FTE		3.17	FTE		0.00	FTE		0.00	FTE		0.00
POLICE												
CHIEF OF POLICE	1	100%		1	100%		1	100%		1	100%	
POLICE COMMANDER	2	100%		2	100%		2	100%		2	100%	
SERGEANT	6	100%		6	100%		7	100%		7	100%	
POLICE OFFICER	16	100%		16	100%		17	100%		18	100%	
POLICE SERVICES MANAGER	1	100%		1	100%		1	100%		1	100%	
DISPATCHER	10	100%		10	100%		10	100%		10	100%	
COMMUNITY SERVICE OFFICER	3	100%		4	100%		4	100%		4	100%	
PROPERTY EVIDENCE TECHNICIAN	1	100%		1	100%		1	100%		1	100%	
PUBLIC SAFETY CUSTODIAN	1	100%		1	100%		1	100%		1	100%	
	FTE		41.00	FTE		42.00	FTE		44.00	FTE		45.00
SLESF GRANT												
POLICE OFFICER	1	100%		1	100%		1	100%		1	100%	
	FTE		1.00									

CITY OF LOS BANOS FULL-TIME PERSONNEL

	2011-12	%	TOTAL %	2012-13	%	TOTAL %	2013-14	%	TOTAL %	2014-15	%	TOTAL %
ADMINISTRATION												
MAYOR- COUNCIL MEMBERS	5	20%		5	25%		5	25%		5	25%	
CITY MANAGER	1	40%		1	43%		1	40%		1	40%	
HR DIRECTOR/ CITY CLERK	1	60%		1	62.5%		1	62.5%		1	62.5%	
FINANCE DIRECTOR	-	0%		-	0%		1	7.5%		1	25%	
ACCOUNTING BUDGET SUPERVISOR	1	7.5%		1	7.5%		-	7.5%		-	7.5%	
ASSISTANT CITY CLERK/HR TECHNICIAN	1	60%		1	62.5%		1	62.5%		1	62.5%	
ACCOUNTANT II	1	20%		1	25%		1	25%		2	25%	
ACCOUNTANT I	2	20%		2	25%		2	25%		1	25%	
ACCOUNTS PAYABLE TECHNICIAN	1	50%		1	50%		1	50%		1	50%	
PAYROLL TECHNICIAN	1	40%		1	25%		-	25%		-	25%	
HR TECHNICIAN	-	0%		-	0%		1	25%		1	25%	
ACCOUNTING CLERK II	1	70%		1	70%		1	70%		1	70%	
	FTE		4.88	FTE		5.21	FTE		5.18	FTE		5.35
WATER ADMINISTRATION												
MAYOR- COUNCIL MEMBERS	5	20%		5	25%		5	25%		5	25%	
CITY MANAGER	1	15%		1	19%		1	20%		1	20%	
HR DIRECTOR/ CITY CLERK	1	10%		1	12.5%		1	12.5%		1	12.5%	
FINANCE DIRECTOR	-	0%		-	0%		1	31.5%		1	25%	
ACCOUNTING BUDGET SUPERVISOR	1	31.5%		1	31.5%		-	31.5%		-	31.5%	
ASSISTANT CITY CLERK/HR TECHNICIAN	1	10%		1	12.5%		1	12.5%		1	12.5%	
ACCOUNTANT II	1	20%		1	25%		1	25%		2	25%	
ACCOUNTANT I	2	20%		2	25%		2	25%		1	25%	
ACCOUNTS PAYABLE TECHNICIAN	1	20%		1	20%		1	20%		1	20%	
PAYROLL TECHNICIAN	1	20%		1	25%		-	25%		-	25%	
HR TECHNICIAN	-	0%		-	0%		1	25%		1	25%	
ACCOUNTING CLERK II	1	10%		1	10%		1	10%		1	10%	
ACCOUNTING CLERK II	2	34%		2	34%		1	34%		1	34%	
ACCOUNTING CLERK I	1	34%		1	34%		2	34%		2	34%	
	FTE		3.79	FTE		4.33	FTE		4.34	FTE		4.27
WASTEWATER ADMINISTRATION												
MAYOR- COUNCIL MEMBERS	5	20%		5	25%		5	25%		5	25%	
CITY MANAGER	1	15%		1	19%		1	20%		1	20%	
HR DIRECTOR/ CITY CLERK	1	10%		1	12.5%		1	12.5%		1	12.5%	
FINANCE DIRECTOR	-	0%		-	0%		1	30.5%		1	25%	
ACCOUNTING BUDGET SUPERVISOR	1	30.5%		1	30.5%		-	30.5%		-	30.5%	
ASSISTANT CITY CLERK/HR TECHNICIAN	1	10%		1	12.5%		1	12.5%		1	12.5%	
ACCOUNTANT II	1	20%		1	25%		1	25%		2	25%	
ACCOUNTANT I	2	20%		2	25%		2	25%		1	25%	
ACCOUNTS PAYABLE TECHNICIAN	1	15%		1	15%		1	15%		1	15%	
PAYROLL TECHNICIAN	1	20%		1	25%		-	25%		-	25%	
HR TECHNICIAN	-	0%		-	0%		1	25%		1	25%	
ACCOUNTING CLERK II	2	33%		2	33%		1	33%		1	33%	
ACCOUNTING CLERK II	1	10%		1	10%		1	10%		1	10%	
ACCOUNTING CLERK I	1	33%		1	33%		2	33%		2	33%	
	FTE		3.70	FTE		4.24	FTE		4.25	FTE		4.19
SOLID WASTE ADMINISTRATION												
MAYOR- COUNCIL MEMBERS	5	20%		5	25%		5	25%		5	25%	
CITY MANAGER	1	15%		1	19%		1	20%		1	20%	
HR DIRECTOR/ CITY CLERK	1	10%		1	12.5%		1	12.5%		1	12.5%	
FINANCE DIRECTOR	-	0%		-	0%		1	30.5%		1	25%	
ACCOUNTING BUDGET SUPERVISOR	1	30.5%		1	30.5%		-	30.5%		-	30.5%	

CITY OF LOS BANOS FULL-TIME PERSONNEL

	2011-12	%	TOTAL %	2012-13	%	TOTAL %	2013-14	%	TOTAL %	2014-15	%	TOTAL %
ASSISTANT CITY CLERK/HR TECHNICIAN	1	10%		1	10%		1	10%		1	10%	
ACCOUNTANT II	1	20%		1	25%		1	25%		2	25%	
ACCOUNTANT I	2	20%		2	25%		2	25%		1	25%	
ACCOUNTS PAYABLE TECHNICIAN	1	15%		1	15%		1	15%		1	15%	
PAYROLL TECHNICIAN	1	20%		1	25%		-	25%		-	25%	
HR TECHNICIAN	-	0%		-	0%		1	25%		1	25%	
ACCOUNTING CLERK II	1	10%		1	10%		1	10%		1	10%	
ACCOUNTING CLERK II	2	33%		2	33%		1	33%		1	33%	
ACCOUNTING CLERK I	1	33%		1	33%		2	33%		2	33%	
	FTE		3.70	FTE		4.21	FTE		4.22	FTE		4.17
COMM & ECON DEVELOPMENT												
COMMUNITY DEVELOPMENT DIRECTOR	-	100%		1	100%		1	100%		-	100%	
PLANNING DIRECTOR	1	100%		-	100%		-	100%		-	100%	
ASSISTANT PLANNER II	-	100%		-	100%		-	100%		1	100%	
ASSISTANT PLANNER I	1	100%		1	100%		1	100%		-	100%	
PLANNING TECHNICIAN	-	100%		-	100%		-	100%		1	100%	
	FTE		2.00									
REDEVELOPMENT- HOUSING												
CITY MANAGER/ EXECUTIVE DIRECTOR	1	3%		-	0%		-	0%		-	0%	
CHIEF FINANCIAL OFFICER/TREASURER	-	2%		-	0%		-	0%		-	0%	
REDEVELOPMENT AGENCY DIRECTOR	1	50%		-	0%		-	0%		-	0%	
ADMINISTRATIVE CLERK I	1	75%		-	0%		-	0%		-	0%	
	FTE		1.28	FTE		0.00	FTE		0.00	FTE		0.00
REDEVELOPMENT- CAPITAL PROJECTS												
MAYOR- COUNCIL MEMBERS	5	20%		-	0%		-	0%		-	0%	
CITY MANAGER/ EXECUTIVE DIRECTOR	1	12%		-	0%		-	0%		-	0%	
CHIEF FINANCIAL OFFICER/TREASURER	-	8%		-	0%		-	0%		-	0%	
REDEVELOPMENT AGENCY DIRECTOR	1	50%		-	0%		-	0%		-	0%	
HR DIRECTOR/ CITY CLERK	1	10%		-	0%		-	0%		-	0%	
ASSISTANT CITY CLERK/HR TECHNICIAN	1	10%		-	0%		-	0%		-	0%	
ADMINISTRATIVE CLERK I	1	20%		-	0%		-	0%		-	0%	
ADMINISTRATIVE CLERK I	1	25%		-	0%		-	0%		-	0%	
CODE ENFORCEMENT OFFICER	1	30%		-	0%		-	0%		-	0%	
ACCOUNTANT II	1	20%		-	0%		-	0%		-	0%	
ACCOUNTANT I	2	20%		-	0%		-	0%		-	0%	
	FTE		3.17	FTE		0.00	FTE		0.00	FTE		0.00
POLICE												
CHIEF OF POLICE	1	100%		1	100%		1	100%		1	100%	
POLICE COMMANDER	2	100%		2	100%		2	100%		2	100%	
SERGEANT	6	100%		6	100%		7	100%		7	100%	
POLICE OFFICER	16	100%		16	100%		17	100%		18	100%	
POLICE SERVICES MANAGER	1	100%		1	100%		1	100%		1	100%	
DISPATCHER	10	100%		10	100%		10	100%		10	100%	
COMMUNITY SERVICE OFFICER	3	100%		4	100%		4	100%		4	100%	
PROPERTY EVIDENCE TECHNICIAN	1	100%		1	100%		1	100%		1	100%	
PUBLIC SAFETY CUSTODIAN	1	100%		1	100%		1	100%		1	100%	
	FTE		41.00	FTE		42.00	FTE		44.00	FTE		45.00
SLESF GRANT												
POLICE OFFICER	1	100%		1	100%		1	100%		1	100%	
	FTE		1.00									

CITY OF LOS BANOS FULL-TIME PERSONNEL

	2011-12	%	TOTAL %	2012-13	%	TOTAL %	2013-14	%	TOTAL %	2014-15	%	TOTAL %
CHRP-COPS HIRING RECOVERY PROG												
POLICE OFFICER	2	100%		2	100%		-	100%		-	100%	
	FTE		2.00	FTE		2.00	FTE		0.00	FTE		0.00
PUBLIC SAFETY AUGMENTATION POLICE												
POLICE OFFICER	8	100%		8	100%		7	100%		7	100%	
COMMUNITY SERVICE OFFICER	1	100%		1	100%		1	100%		1	100%	
CRIME ANALYST	1	100%		1	100%		1	100%		1	100%	
ADMIN CLERK I	-	50%		-	50%		1	50%		1	50%	
	FTE		10.00	FTE		10.00	FTE		9.50	FTE		9.50
ANIMAL CONTROL												
ANIMAL CONTROL OFFICER	1	100%		1	100%		-	100%		-	100%	
ANIMAL CONTROL OFFICER II	-	100%		-	100%		-	100%		-	100%	
	FTE		1.00	FTE		1.00	FTE		0.00	FTE		0.00
CFD - POLICE												
POLICE OFFICER	3	100%		3	100%		3	100%		3	100%	
	FTE		3.00									
FIRE												
FIRE CHIEF	1	75%		1	90%		1	90%		1	90%	
ASSISTANT FIRE CHIEF	1	100%		1	100%		1	100%		1	100%	
FIRE CAPTAIN	1	100%		-	100%		-	100%		1	100%	
FIRE CAPTAIN	1	90%		-	90%		-	90%		-	90%	
FIRE CAPTAIN	1	50%		-	100%		-	100%		-	100%	
FIRE ENGINEER	1	51%		1	51%		1	51%		1	100%	
FIRE FIGHTER	-	-		1	100%		1	100%		1	100%	
ADMINISTRATIVE ASSISTANT	1	100%		1	100%		1	100%		1	100%	
	FTE		5.66	FTE		4.41	FTE		4.41	FTE		5.90
BUILDING												
FIRE CHIEF	1	25%		1	10%		1	10%		1	10%	
FIRE CAPTAIN	1	50%		-	50%		-	50%		-	50%	
	FTE		0.75	FTE		0.10	FTE		0.10	FTE		0.10
PUBLIC SAFETY AUGMENTATION FIRE												
FIRE CAPTAIN	1	10%		-	10%		-	10%		-	10%	
FIRE CAPTAIN	-	0%		2	100%		2	100%		1	100%	
FIRE ENGINEER	3	100%		3	100%		3	100%		3	100%	
FIRE FIGHTER	4	100%		4	100%		4	100%		4	100%	
FIRE CLERK II	1	50%		1	50%		1	50%		-	50%	
	FTE		7.60	FTE		9.50	FTE		9.50	FTE		8.00
CFD - FIRE												
FIRE ENGINEER	1	49%		1	49%		1	49%		-	49%	
FIRE ENGINEER	2	100%		2	100%		2	100%		2	100%	
FIRE FIGHTER	1	100%		1	100%		-	100%		-	100%	
FIRE CAPTAIN	-	0%		-	0%		1	100%		1	100%	
	FTE		3.49	FTE		3.49	FTE		3.49	FTE		3.00
CODE ENFORCEMENT												
FIRE CLERK II	1	50%		1	50%		-	50%		-	50%	
ADMIN CLERK I	-	50%		-	50%		1	50%		1	50%	
CODE ENFORCEMENT	1	70%		1	100%		2	100%		2	100%	
	FTE		1.20	FTE		1.50	FTE		2.50	FTE		2.50

CITY OF LOS BANOS FULL-TIME PERSONNEL

	2011-12	%	TOTAL %	2012-13	%	TOTAL %	2013-14	%	TOTAL %	2014-15	%	TOTAL %
RECREATION												
PUBLIC WORKS DIRECTOR/CITY ENGINEER	1	2%		1	2%		1	2%		1	2%	
PARKS & REC. OPERATIONS MANAGER	1	15%		1	15%		1	15%		1	15%	
PUBLIC WORKS OFFICE MANAGER	1	2%		1	2%		1	2%		1	2%	
ADMINISTRATIVE COORDINATOR	-	0%		-	0%		-	0%		1	2%	
RECREATION COORDINATOR II	1	100%		1	100%		1	100%		1	100%	
	FTE		1.19									
STREET												
PUBLIC WORKS DIRECTOR/CITY ENGINEER	1	10%		1	10%		1	10%		1	10%	
ASSISTANT PUBLIC WORKS DIRECTOR	1	10%		1	10%		1	10%		1	10%	
PUBLIC WORKS OPERATIONS MANAGER	1	10%		1	10%		1	10%		0	10%	
ADMINISTRATIVE COORDINATOR	-	0%		-	0%		-	0%		1	10%	
INSPECTOR I	1	10%		1	10%		1	10%		1	10%	
PUBLIC WORKS OFFICE MANAGER	1	10%		1	10%		1	10%		1	10%	
ADMINISTRATIVE ASSISTANT	1	5%		1	5%		1	5%		1	5%	
ADMINISTRATIVE CLERK II	1	5%		1	5%		1	5%		1	5%	
FOREMAN	1	90%		1	90%		1	90%		1	90%	
MAINTENANCE WORKER III	2	90%		2	90%		2	90%		2	90%	
MAINTENANCE WORKER II	3	90%		3	90%		3	90%		3	90%	
MAINTENANCE WORKER I	2	90%		2	90%		2	90%		2	90%	
	FTE		7.80									
MAINTENANCE												
PUBLIC WORKS DIRECTOR/CITY ENGINEER	1	10%		1	10%		1	10%		1	10%	
ASSISTANT PUBLIC WORKS DIRECTOR	1	5%		1	5%		1	5%		1	5%	
PARKS & REC. OPERATIONS MANAGER	1	85%		1	85%		1	85%		1	85%	
INSPECTOR I	1	5%		1	5%		1	5%		1	5%	
PUBLIC WORKS OFFICE MANAGER	1	10%		1	10%		1	10%		0	10%	
ADMINISTRATIVE COORDINATOR	-	0%		-	0%		-	0%		1	10%	
FOREMAN	1	100%		1	100%		1	100%		1	100%	
MAINTENANCE WORKER III	1	100%		1	100%		1	100%		1	100%	
MAINTENANCE WORKER II	3	100%		3	100%		3	100%		3	100%	
MAINTENANCE WORKER I	1	100%		1	100%		1	100%		1	100%	
	FTE		7.15									
WATER												
PUBLIC WORKS DIRECTOR/CITY ENGINEER	1	25%		1	25%		1	25%		1	25%	
ASSISTANT PUBLIC WORKS DIRECTOR	1	25%		1	25%		1	25%		1	25%	
PUBLIC WORKS OPERATIONS MANAGER	1	20%		1	20%		1	20%		1	20%	
PUBLIC WORKS OFFICE MANAGER	1	25%		1	25%		1	25%		-	25%	
ADMINISTRATIVE COORDINATOR	-	0%		-	0%		-	0%		1	25%	
ADMINISTRATIVE ASSISTANT	1	30%		1	30%		1	30%		1	30%	
ENGINEERING TECHNICIAN	-	0%		-	0%		1	34%		1	34%	
ADMINISTRATIVE CLERK II	1	30%		1	30%		1	30%		1	30%	
WATER QUALITY SPECIALIST	1	75%		1	75%		1	75%		1	75%	
INSPECTOR I	1	15%		1	15%		1	15%		1	15%	
FOREMAN	1	5%		1	5%		1	5%		1	5%	
FOREMAN	1	50%		1	50%		1	50%		1	50%	
UTILITIES MAINTENANCE III	2	100%		2	100%		2	100%		2	100%	
UTILITIES MAINTENANCE III	2	50%		2	50%		1	50%		1	50%	
UTILITIES MAINTENANCE II	2	100%		2	100%		2	100%		2	100%	
UTILITIES MAINTENANCE II	1	20%		1	20%		1	20%		1	20%	
UTILITIES MAINTENANCE I	4	70%		4	70%		4	70%		4	70%	
MAINTENANCE WORKER III	2	5%		2	5%		2	5%		2	5%	

CITY OF LOS BANOS FULL-TIME PERSONNEL

	2011-12	%	TOTAL %	2012-13	%	TOTAL %	2013-14	%	TOTAL %	2014-15	%	TOTAL %
MAINTENANCE WORKER II	3	5%		3	5%		3	5%		3	5%	
MAINTENANCE WORKER I	2	5%		2	5%		2	5%		2	5%	
	FTE		11.35	FTE		11.35	FTE		10.85	FTE		11.19
WASTE WATER COLLECTION												
PUBLIC WORKS DIRECTOR/CITY ENGINEER	1	17.5%		1	17.5%		1	17.5%		1	17.5%	
ASSISTANT PUBLIC WORKS DIRECTOR	1	22.5%		1	22.5%		1	22.5%		1	22.5%	
PUBLIC WORKS OPERATIONS MANAGER	1	20%		1	20%		1	20%		1	20%	
PUBLIC WORKS OFFICE MANAGER	1	17.5%		1	17.5%		1	17.5%		1	17.5%	
ADMINISTRATIVE COORDINATOR	-	0%		-	0%		-	0%		1	17.5%	
WASTE WATER SUPERVISOR	1	10%		1	10%		1	10%		1	10%	
WATER QUALITY SPECIALIST	1	25%		1	25%		1	25%		1	25%	
ENGINEERING TECHNICIAN	-	0%		-	0%		1	33%		1	33%	
ADMINISTRATIVE ASSISTANT	1	25%		1	25%		1	25%		1	25%	
ADMINISTRATIVE CLERK II	1	25%		1	25%		1	25%		1	25%	
FOREMAN	1	5%		1	5%		1	5%		1	5%	
FOREMAN	1	50%		1	50%		1	50%		1	50%	
INSPECTOR I	1	15%		1	15%		1	15%		1	15%	
ENVIRONMENTAL SPECIALIST III	1	10%		1	10%		1	10%		1	10%	
UTILITIES MAINTENANCE III	2	50%		2	50%		1	50%		1	50%	
UTILITIES MAINTENANCE II	1	80%		1	80%		1	80%		1	80%	
UTILITIES MAINTENANCE I	4	30%		4	30%		4	30%		4	30%	
UTILITIES MAINTENANCE I	1	100%		1	100%		1	100%		1	100%	
MAINTENANCE WORKER III	2	5%		2	5%		2	5%		2	5%	
MAINTENANCE WORKER II	3	5%		3	5%		3	5%		3	5%	
MAINTENANCE WORKER I	2	5%		2	5%		2	5%		2	5%	
	FTE		6.78	FTE		6.78	FTE		6.28	FTE		6.61
WASTE WATER TREATMENT												
PUBLIC WORKS DIRECTOR/CITY ENGINEER	1	17.5%		1	17.5%		1	17.5%		1	17.5%	
ASSISTANT PUBLIC WORKS DIRECTOR	1	22.5%		1	22.5%		1	22.5%		1	22.5%	
PUBLIC WORKS OPERATIONS MANAGER	1	20%		1	20%		1	20%		1	20%	
PUBLIC WORKS OFFICE MANAGER	1	17.5%		1	17.5%		1	17.5%		1	17.5%	
ADMINISTRATIVE COORDINATOR	-	0%		-	0%		-	0%		1	17.5%	
WASTE WATER SUPERVISOR	1	90%		1	90%		1	90%		1	90%	
ADMINISTRATIVE ASSISTANT	1	20%		1	20%		1	20%		1	20%	
ADMINISTRATIVE CLERK II	1	20%		1	20%		1	20%		1	20%	
ENVIRONMENTAL SPECIALIST III	1	90%		1	90%		1	90%		1	90%	
ENVIRONMENTAL SPECIALIST II	1	100%		1	100%		1	100%		1	100%	
	FTE		3.98									
SOLID WASTE												
PUBLIC WORKS DIRECTOR/CITY ENGINEER	1	15%		1	15%		1	15%		1	15%	
ASSISTANT PUBLIC WORKS DIRECTOR	1	10%		1	10%		1	10%		1	10%	
PUBLIC WORKS OPERATIONS MANAGER	1	20%		1	20%		1	20%		1	20%	
PUBLIC WORKS OFFICE MANAGER	1	15%		1	15%		1	15%		1	15%	
ADMINISTRATIVE COORDINATOR	-	0%		-	0%		-	0%		1	15%	
ENGINEERING TECHNICIAN	-	0%		-	0%		1	33%		1	33%	
ADMINISTRATIVE ASSISTANT	1	20%		1	20%		1	20%		1	20%	
ADMINISTRATIVE CLERK II	1	20%		1	20%		1	20%		1	20%	
FOREMAN	1	100%		1	100%		1	100%		1	100%	
MAINTENANCE WORKER I	2	100%		2	100%		2	100%		2	100%	
SWEEPER OPERATOR I	2	100%		2	100%		2	100%		2	100%	
	FTE		6.00	FTE		6.00	FTE		6.00	FTE		6.33

CITY OF LOS BANOS FULL-TIME PERSONNEL

	2011-12	%	TOTAL %	2012-13	%	TOTAL %	2013-14	%	TOTAL %	2014-15	%	TOTAL %
FLEET MAINTENANCE												
PUBLIC WORKS DIRECTOR/CITY ENGINEER	1	3%		1	3%		1	3%		1	3%	
ASSISTANT PUBLIC WORKS DIRECTOR	1	5%		1	5%		1	5%		1	5%	
PUBLIC WORKS OPERATIONS MANAGER	1	10%		1	10%		1	10%		1	10%	
ADMINISTRATIVE COORDINATOR	-	0%		-	0%		-	0%		1	3%	
FLEET SUPERVISOR	1	100%		1	100%		-	100%		-	100%	
FLEET MAINT COORDINATOR	-	100%		-	100%		1	100%		1	100%	
MECHANIC I	-	0%		-	0%		1	100%		1	100%	
PUBLIC WORKS OFFICE MANAGER	1	3%		1	3%		1	3%		-	3%	
	FTE		1.21	FTE		1.21	FTE		2.21	FTE		2.21
INFORMATION TECHNOLOGY												
IT DIRECTOR	1	100%		1	100%		1	100%		1	100%	
IT TECHNICIAN	2	100%		2	100%		2	100%		2	100%	
	FTE		3.00									
ENGINEERING												
INSPECTOR I	1	55%		1	55%		1	55%		1	55%	
	FTE		0.55									
TOTAL EMPLOYEES			148			147			146			148

* FTE= FULL-TIME EQUIVALENT

General Narratives

SALARIES & BENEFITS

101-SALARIES: Funding provided in this category is used for payment of the total base salary package.

102-PART TIME: Funding provided in this category is used for payment of part-time staff.

103-OVERTIME: Funding provided in this category is used for payment at the rate of one and one half of all department personnel for work performed in excess of normal duty hours.

120-BENEFITS: Funding provided in this category is used for payment of the total employee benefit package; included in the City's cost for CalPERS retirement, FICA, Health Insurance, Life Insurance, Unemployment Insurance, Workmen's Compensation Insurance, and Dental and Vision Insurance.

SERVICES & SUPPLIES

201-GROUND MAINTENANCE: Funding is used for repairs of sprinklers, replacement of plants, fertilizer and other needed repairs.

202-FLEET REPAIR & MAINTENANCE: Repairs and maintenance of vehicles performed by City forces and outside sources, including parts and labor.

203-EQUIPMENT REPAIR & MAINTENANCE: Repair and maintenance on equipment.

204-FLEET SERVICES: Fleet maintenance internal service fund.

205-FACILITY MAINTENANCE: To cover the cost of City facility maintenance such as, A/C & heater maintenance, Janitorial Services and Pest Control.

206-PROPERTY LEASE: Expenditures for leasing buildings, facilities, and maintenance yards to support the Solid Waste services to the City.

208-RENTAL VEHICLES & EQUIPMENT: Expenses related to leasing a new vehicle for City Departments.

235-CITY ENGINEER: Funding is used for engineering services provided by the City Engineer.

236-MEDICAL EXPENSES: Cost for medical services directly related to departmental activities such as mandatory drug screening and physical examinations related to specific required driver license classes.

237-RECRUITMENT: Funding in this category would be used for employment advertising and testing. Part of the testing includes physical examinations, Live Scan and credit checks.

General Narratives (continued)

240-IT. SERVICES: IT Services internal service fund. Funding for the monthly maintenance and upgrades to the departments computers, servers and network.

250-INSURANCE: Property, vehicles, and general liability insurance. Public Official Bond, Notary Bonds, and Error and Omissions for City staff.

251-MEMBERSHIPS & DUES: Membership and dues for City staff.

252-COMMUNICATIONS: Covers expenses for telephone, internet and other services provided to assist in transmitting and receiving messages.

253-ADVERTISING: Costs for publishing required notifications of City business and activities.

257-TRAVEL & TRAINING: Staff travel and training costs associated with continued education and specific required certifications.

258-TUITION REIMBURSEMENT: Funding for continuing education.

259-COMMUNITY PROMOTION: General promotions are funded through this account.

260-OFFICE SUPPLIES: Expenditures for office supplies, postage and materials.

262-UNIFORM EXPENSES: Funding is used for uniform cleaning and replacement.

263-STREET LIGHT MAINTENANCE: Maintenance of street lights in the assessment district.

264-ELECTRICITY & GAS: Expenditures for electricity and natural gas purchased from the utility company.

265-GASOLINE & OIL: Funding is used for operation of City vehicles.

267-GENERAL SUPPLIES & EXPENSES: General Supplies and expenses.

274-BOOKS & PERIODICALS: Professional publications in support of City functions. Expenses incurred for manuals, textbooks, periodicals, reference books, and workbooks.

Budget Glossary

Accrual Basis

A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Appropriation

A legal authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources for specific purposes.

Audit

Performed by an independent certified public accountant (CPA). The primary objective of an audit is to determine if the City's financial statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles.

Asset

Resources owned or held by a government, which have monetary value.

Bonds

A form of borrowing (debt financing) which reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as buildings, streets, utility infrastructure, and bridges.

Budget

A process of putting together an operating plan for a specified period of time that accounts for projected revenues and planned expenditures for municipal services, goals and objectives for the budget period.

Budget Amendments

The City Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City Manager is authorized to transfer budgeted amounts between departments. Actual expenditures may not exceed budgeted appropriations at the fund level.

Budget and Fiscal Policies

General and specific guidelines adopted by the City Council that governs the budget preparation and administration.

Capital Outlay

Fixed assets that have a value of \$5,000 or more and have a useful economic lifetime of more than one year.

Charges In/Out

Amounts charged from one fund to another to account for the recipient fund's share of the expenditures.

Budget Glossary (continued)

Consumer Price Index (CPI)

A statistical measure of price levels provided by the U.S. Department of Labor signifying the cost of living and economic inflation.

Contingency

A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfall and/or unknown expenditures, such as those for pending legal settlements.

Contracted Services

The object expenditure class for payments made for services rendered in support of City operations and activities by external parties.

COP

Certificate of Participation – A debt issue similar to issuing selling bonds, but less restrictive.

Debt Service

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Funds

This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest; debt service payments related to enterprise operations are directly accounted for in those funds.

Department

A major administrative function of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Designated Reserves

Reserves that have been designated by management to be used for a specified purpose. Designated reserves are still spendable resources.

Encumbrance

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

Enterprise Funds

This fund type is used to account for operations that are financed and operated in a manner similar to private sector enterprises and it is the City's intent that the costs

Budget Glossary (continued)

(including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges.

Expenditure

The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

Fiscal Policies

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year

The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

Fixed Assets

Assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.

Full Time Equivalent (FTE)

A unit measure for counting staffing where 1.00 FTE represents one full-time regular employee.

Fund

An accounting entity that records all financial transactions for specific activities or government functions.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund

The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. Except for subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.

Grants

A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Budget Glossary *(continued)*

Infrastructure

The physical assets of a government (e.g., streets, water; sewer; public buildings and parks).

Interfund Transfers

Movement of money from one fund to another within the City.

Intergovernmental Revenue

Grants, entitlements and cost reimbursements from another federal, state or local government unit.

Investment Revenue

Interest income from the investment of funds not immediately required to meet cash disbursement obligations.

Liability

A legal claim upon, or probable future sacrifice of, economic resources or benefits of a particular entity, arising from an obligation to transfer assets or provide service to others in the future as a result of past transactions or events.

Long-term Debt

Any debt obligation which is not payable within one year.

Materials, Supplies & Services

Expendable materials and operating supplies and services necessary to conduct departmental operations.

Objective

Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Operating Budget

The portion of the budget that pertains to daily operations and delivery of basic governmental services.

Reserve

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resolution

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue

Sources of income financing the operations of government.

Budget Glossary (continued)

Risk Management

All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Supplemental Property Taxes

Supplemental taxes are additional secured taxes that are due when property undergoes a change in ownership or new construction. The additional tax is owed because the County Assessor is required to immediately adjust the January 1 value to reflect the new value of the property. Adjusted for the number of months left in the fiscal year, the supplemental tax bill represents the tax due on the difference between the old and new values.

Transfers In/Out

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Abbreviations and Acronyms

AD	Assessment District
ADA	American Disabilities Act
APA	American Planning Association
ARRA	American Recovery & Reinvestment Act
CAFR	Consolidated Annual Financial Report
CALPERS	California Public Employees' Retirement System
CEQA	California Environmental Quality Act
CCID	Central California Irrigation District
CDA	California Downtown Association
CDBG	Community Development Block Grant
CFD	Community Facilities District
CHRP	Cops Hiring Recovery Program
CMAQ	Congestion Mitigation and Air Quality Improvement Program
COLA	Cost of Living Adjustment
COP	Certification of Participation
CPI	Consumer Price Index
CSJVRMA	Central San Joaquin Valley Risk Management Association
CSMFO	California Society of Municipal Finance Officer
DOF	Department of Finance
DOJ	Department of Justice
ERAF	Education Revenue Augmentation Fund
FAA	Federal Aviation Administration
FTE	Full Time Equivalent (Employee)
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
HCD	Housing and Community Development
HOME	Home Investment Partnership Program
HR	Human Resources
ISO	Insurance Services Office
ISF	Internal Service Fund
IT	Information Technology
JAG	Justice Assistance Grant
JHBG	Jobs Housing Balance Grant
L&L/LLD's	Landscape & Lighting Districts
LAFCO	Local Agency Formation Commissions
LMH	Low and Moderate Housing
LGC	Local Government Commission
LLEBG	Local Law Enforcement Block Grant
LTF	Local Transportation Fund
MCAG	Merced County Association of Governments
MOU	Memorandum of Understanding
NEPA	National Environmental Policy Act
NOFA	Notice of Funding Availability

Abbreviations and Acronyms (continued)

NOI	Net Operating Income
NSP	Neighborhood Stabilization Program
OPEB	Other Post Employee Benefits
OTS	Office of Traffic Safety
PTA	Planning and Technical Assistance
PTAF	Property Tax Administration Fee
RDA	Redevelopment Agency
RFP	Request for Proposal
RSTP	Regional Surface Transportation Program
RTIF	Regional Traffic Impact Fee
SB325	Senate Bill 325
SERAF	Supplemental Educational Revenue Augmentation Fund
SJUAPCD	San Joaquin Valley Unified Air Pollution Control District
SLESF	Supplemental Law Enforcement Services Fund
SOI	Sphere of Influence
SRTS	Safe Route to Schools Grant
TOT	Transient Occupancy Tax
VLF	Motor Vehicle in Lieu Fees
WWTP	Wastewater Treatment Plant

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