



City of Cypress

# ADOPTED ANNUAL BUDGET

FOR FISCAL YEAR  
2023-2024



The logo for the City of Cypress features the text "CITY OF Cypress" centered within a white square. This square is partially overlapped by a dark teal L-shaped graphic on the left and bottom, and a gold L-shaped graphic on the top and right.

CITY OF  
**Cypress**

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# Introduction





## CITY OFFICIALS

### Legislative Body

Anne Hertz-Mallari	Mayor
Scott Minikus	Mayor Pro-Tem
David Burke	Council Member
Frances Marquez	Council Member
Bonnie Peat	Council Member

### Staff Members

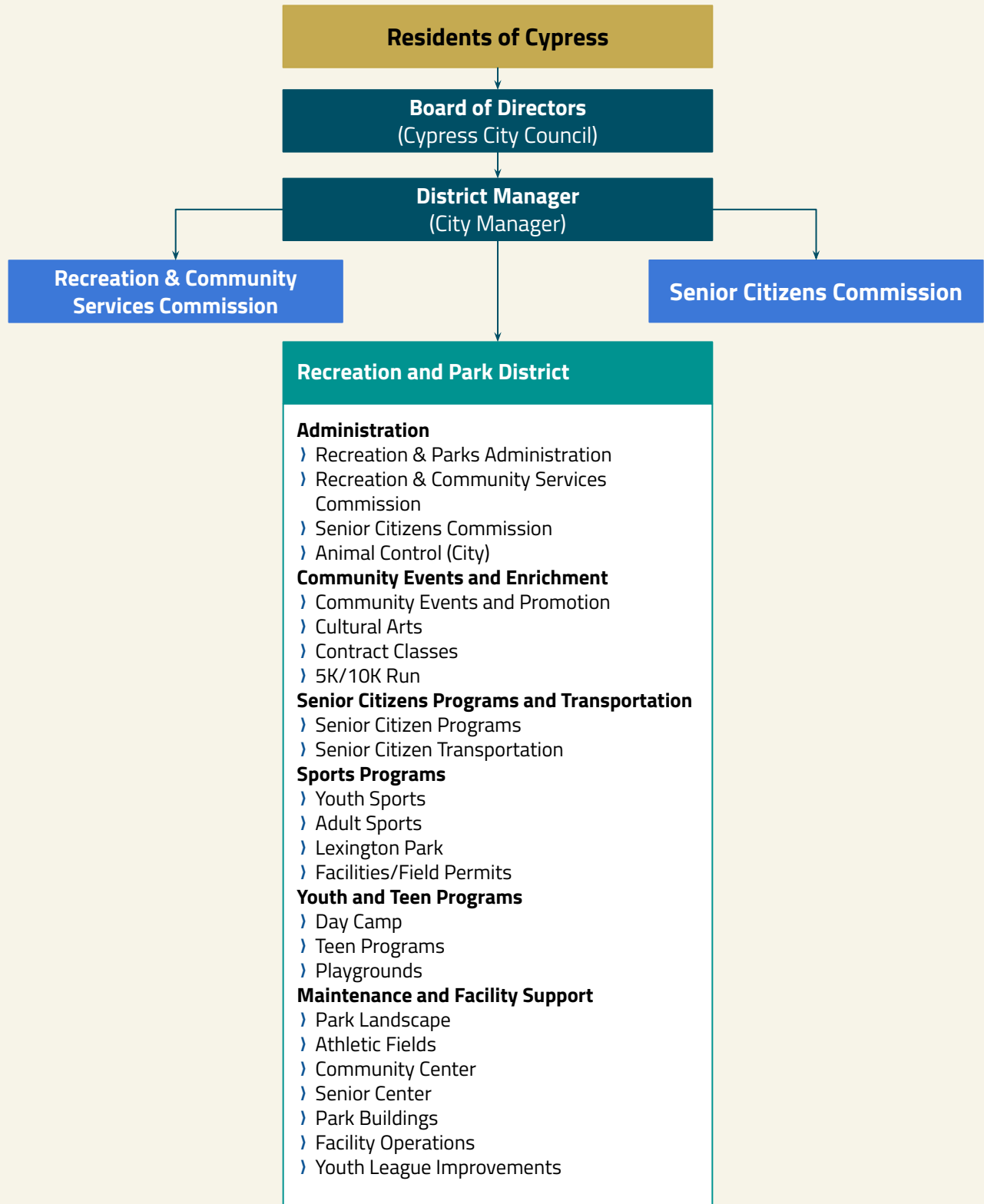
Peter Grant	City Manager
Matt Burton	Director of Finance & Administrative Services
Mark Lauderback	Chief of Police
Alicia Velasco	Director of Planning
Doug Dancs	Director of Public Works
Jeff Draper	Director of Recreation & Community Services
Alisha Farnell	City Clerk

# Organization Chart





## Cypress Recreation and Park District Organization Chart



## COUNCIL COMMITTEE RESPONSIBILITIES

### MAYOR ANNE HERTZ–MALLARI

Orange County Fire Authority

City/Anaheim Union High School District Ad Hoc Subcommittee

City/Cypress College Ad Hoc Subcommittee

City/Cypress School District Ad Hoc Subcommittee

Economic Development Ad Hoc Subcommittee

League of California Cities – General Assembly

League of California Cities – Orange County Division

Orange County City Selection Committee

Orange County Council of Governments

West Cities Police Communications Center (Alternate)

### MAYOR PRO TEM SCOTT MINIKUS

Orange County Sanitation District

City/Anaheim Union High School District Ad Hoc Subcommittee

Joint Forces Training Base Cities Group

League of California Cities – General Assembly (Alternate)

League of California Cities – Orange County Division (Alternate)

Southern California Association of Governments – General Assembly

Orange County City Selection Committee (Alternate)

Orange County Council of Governments – General Assembly (Alternate)

Veteran Recognition Ad Hoc Subcommittee

West Cities Police Communications Center

### COUNCIL MEMBER FRANCES MARQUEZ

Joint Forces Training Base Cities Group (Alternate)

Santa Ana River Flood Protection Agency

Veteran Recognition Ad Hoc Subcommittee

### COUNCIL MEMBER DAVID BURKE

Bridges at Kraemer Place Community Advisory Board

City/Cypress School District Ad Hoc Subcommittee

Orange County Library Advisory Board (Two year term ending January 2025)

Southern California Association of Governments – General Assembly (Alternate)

### COUNCIL MEMBER BONNIE PEAT

Orange County Mosquito and Vector Control District (Term ends January 2024)

Orange County Sanitation District (Alternate)

City/Cypress College Ad Hoc Subcommittee

Economic Development Ad Hoc Subcommittee

Orange County Library Advisory Board (Alternate) (Two year term ending January 2025)

Santa Ana River Flood Protection Agency (Alternate)

## COMMISSIONS, COMMITTEES AND ADVISORY BOARDS

### RECREATION AND COMMUNITY SERVICES COMMISSION

Vanessa Burtle, Vice Chair

Linda Croce, Chair

Jeff Dronkers

Carol Erbe

Christen Jackson

Jennifer Park

Jan Ridgeway

### SENIOR CITIZENS COMMISSION

Glenn Button

Gincy Heins

Hank Machal, Vice Chair

Ginger Osman, Chair

Carlos Ramirez

Jan Stein

David Skorupinski

### TRAFFIC COMMISSION

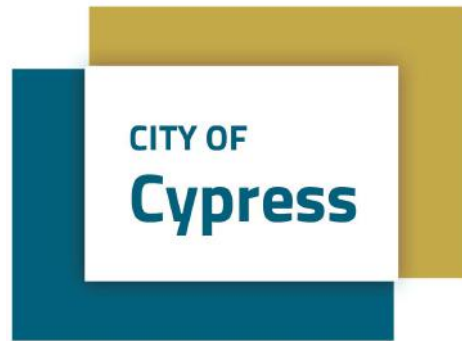
Lora Ajello, Chair

Robert Bestian, Vice Chair

Christina Sar

Duane Summers

Catherine Youngerman



## Mission Statement

- ▶ The City of Cypress, guided by our core values, will utilize our resources in concert with community partners to provide an exceptional city to live, work and play.

## Vision Statement

- ▶ Cypress is a safe and welcoming community delivering excellent services for our residents, neighborhoods, and businesses.

## Core Values/Guiding Principles

The City of Cypress values...

- ▶ Accountability
- ▶ Fiscal prudence
- ▶ Integrity
- ▶ Responsiveness to the community
- ▶ Teamwork
- ▶ Transparency

## Three – Year Goals (2023-2026 *not in priority order*)

- ▶ Maintain financial stability and promote economic activity
- ▶ Enhance and maintain public safety
- ▶ Enhance recreation facilities and programs
- ▶ Maintain infrastructure and facilities
- ▶ Maintain high quality and high value services for the community



# Budget Message





# City of Cypress

May 8, 2023

Honorable Mayor and Members of the City Council:

I am pleased to present the City of Cypress' Fiscal Year (FY) 2023-24 Budget and Capital Improvement Program (CIP). It represents a prudent, practical spending plan consistent with Cypress' legacy of conservative and award-winning financial management.

The City's long-term financial position remains strong and continues to make productive use of additional General Fund resources from the \$11.7 million American Rescue Plan Act windfall. Thanks to interest earnings, the FY 2023-24 Budget is balanced, but as the Five Year Forecast highlights, Cypress remains dogged by a modest, stubborn structural deficit that limits the City's options to absorb cost increases or enhance service levels.

The projected structural deficit is a function of the City Council's laudable \$1.55 million annual contribution toward capital and infrastructure projects from General Fund operating revenues and unavoidable upward pressure on employee compensation caused by a tight labor market and inflation. The projected future deficits can likely be offset through the use of the Budget Stabilization Reserve, which was established to bridge small budget deficits that are anticipated to rectify through operational efficiencies and prior fiscal year end savings.

While the City has proficiently addressed small budget deficits for several years, Cypress must remain financially vigilant. In particular, City operations are heavily dependent on sales tax – a volatile revenue source that is not generated evenly throughout the business community. Cypress relies on a handful of businesses for the majority of its sales tax, which means a disruption to any of these major producers could jeopardize City operations. To mitigate the risk the City faces from its reliance on sales tax, the City Council updated its Fiscal Strategies during the FY 2022-23 Budget process with a new practice to guide sales tax estimating and budgeting.

The recent spike in interest earnings resulting from Federal efforts to contain inflation will require future budgets to consider a similar risk management strategy to manage investment revenues that can fluctuate greatly from one year to the next.

Our industry leading financial management practices are a justifiable source of community pride. Cypress is the only city to be recognized twice by former State Senator (and Certified Public Accountant) John Moorlach for having the strongest unrestricted net (fiscal) position of Orange County's 34 cities. The City also continues to earn recognition from the Government Finance Officers Association for its Budget presentation and performance measurement program.

FY 2023-24 finds the City's short-term financial condition healthy, but facing a variety of inflation-related challenges, the likelihood of more increases to the federal funds rate and the nation's business economists' consensus expectation that a U.S. recession will begin before the end of the calendar year.

Some of the challenges high inflation continues to present the City include:

- > The cost to provide municipal services has increased. Everything from supplies, to gasoline, to service contracts costs significantly more than it did two years ago. In many cases, the Budget includes an inflation allowance, but costs can rise so quickly that these allowances may be insufficient or may be needed more broadly.
- > Capital project costs continue to go up. The City has had to adjust nearly every CIP project because of inflation and associated product, equipment and commodity shortages. Annual projects, like residential street resurfacing, have had their scope of work reduced compared to prior years. Fortunately, Cypress' strong financial management practices have enabled the City to avoid higher borrowing costs by continuing to fund CIP projects on a pay-as-you-go basis.
- > The cost to retain and attract employees in a tight labor market has increased. While some City revenues will grow with inflation, overall revenue growth cannot keep pace with historically large Consumer Price Index increases, which also limits the City's ability to preserve employee wages relative to the cost of living. As competition for employees becomes ever fiercer, the FY 2023-24 Budget includes recommendations to help retain employees and advance succession planning. These investments are key to ensuring Cypress is served and protected by highly capable professionals who understand and are committed to our organization and are rooted in what makes this community so special.

- > Employer pension costs are likely to increase as CalPERS navigates soaring interest rates, international crises, and rising employee wages. To ensure Cypress continues to manage its pension liabilities responsibly, the City Council established a Strategic Plan objective to consider options to further offset CalPERS unfunded pension plan actuarial liabilities.

While Cypress is exceedingly well prepared to weather a typical recession/business cycle, the risk of recession has been a consideration in the City’s FY 2022-23 decisions and is a risk around which the FY 2023-24 Proposed Budget is built.

## Budget Overview

The combined Operating and Capital Budgets are \$52.3 million, and increase of 12.4% from FY 2022-23, and are balanced.

The Operating Budget (all Funds) represents \$40.7 million (78%) of the Budget, while capital improvement investments total \$10.3 million (20%) and capital outlay makes up \$1.3 million (2%) of expenditures.

The City is largely a service provider and over two-thirds of the Operating Budget are personnel costs, with the majority of that spending in the Police department.

Projected FY 2023-24 revenues are \$51 million, an increase of 13.7% from FY 2022-23. While General Fund revenues exceed operating expenditures, the use of accumulated reserves to support capital investments balances the Budget. Overall, the \$1.3 million fund balance decline for all City funds is largely the result of the use of accumulated moneys (including one-time Pandemic Recovery Plan funds) for capital improvement program investments.

Budget Summary (Millions)	Operating Budget	Capital Budget	Total
Revenues	\$ 44.4	\$ 6.9	\$ 51.3
Expenditures	(40.7)	(11.6)	(52.3)
Transfer for Capital	(2.9)	2.9	-
<b>Surplus/(Deficit)</b>	<b>\$ 0.8</b>	<b>\$ (1.8)</b>	<b>\$ (1.0)</b>

Key assumptions used to develop the Budget include:

- > Reflects established City Council priorities and Fiscal Strategies
- > Sales Tax revenue grows modestly
- > \$691,700 of Pandemic Recovery Plan set-asides fund one-time projects
- > Current service levels are maintained
- > CalPERS pension costs increase
- > City Council established reserves are maintained
- > \$1.55 million of General Fund resources are contributed for current year capital projects
- > Negotiated and anticipated employee salary and benefit increases are incorporated

## General Fund Overview

The General Fund, the City’s largest fund and the one over which the City Council has the most discretion, is balanced with a small projected decrease in total reserves.

General Fund Budget Summary (Millions)	2023-24 Adopted
Revenues	\$ 39.7
Transfers In	1.0
Expenditures	(37.6)
Capital Projects	(2.1)
Transfers Out	(1.1)
<b>Decrease to Fund Balance</b>	<b>\$ (0.1)</b>

## General Fund Revenues

FY 2023-24 General Fund revenues are projected to increase \$3,472,985 (9.6%) from the prior year and do not include any tax increases.

Revenue Category	2022-23 Adopted	2022-23 Estimated	2023-24 Adopted	% Change
Property Taxes	\$ 11,964,000	\$ 12,624,671	\$ 12,955,000	8.3%
Sales Tax	12,405,000	12,505,000	12,605,000	1.6%
Transient Occupancy Tax	2,650,000	2,825,000	2,750,000	3.8%
Franchise Tax	1,807,500	1,986,137	1,930,000	6.8%
Other Taxes	2,170,000	2,232,500	2,135,000	(1.6%)
Investment Earnings	225,000	1,425,000	1,750,000	677.8%
Park District Reimbursements	2,453,312	2,203,270	2,655,010	8.2%
Other Service Charges	1,083,127	1,375,588	1,328,200	22.6%
Licenses & Permits	883,070	1,152,800	1,012,330	14.6%
Other Revenues	624,848	842,383	618,302	(1.0%)
<b>Totals</b>	<b>\$ 36,265,857</b>	<b>\$ 39,172,349</b>	<b>\$ 39,738,842</b>	<b>9.6%</b>

Inflation impacts and the risk of recession make revenue projections difficult. Accordingly, the conservative, but realistic projections reflect the most up-to-date information available from the City's Sales Tax consultant, Property Tax consultant, Cal Cities, the State Department of Finance, year-to-date receipts, and regional economic forecasts.

Cypress' largest revenue source for the upcoming year, property tax (\$13.0 million), is projected to increase \$991,000 (8.3%) from the FY 2022-23 Budget. While Proposition 13 limits annual assessed value increases protect homeowners, over time it has prevented property tax revenue from keeping pace with operating costs. However, the proposed increase for FY 2023-24 is usually large and is a direct result of growth in assessed values due to recent changes in ownership and completed construction on multiple large-scale apartments and senior living projects, as well as the final dissolution of the Successor Agency to the former Redevelopment Agency.

Sales tax is a close second to property tax for the largest revenue source (\$12.6 million) and can be volatile, especially during periods of economic uncertainty. Sales tax receipts remain stronger than expected during the pandemic, and more recently have benefited from inflation and the high cost of gasoline. The most recent forecasts indicate modest sales tax growth in FY 2023-24. While any year over year growth is positive news, it remains imperative that City operations do not become overly reliant on sales tax as it is volatile and can decline rapidly from one year to the next. As such, the Fiscal Strategies were updated last year to limit sales tax revenues budgeted to support operations to a four-year average. Sales tax receipts projected to exceed the four-year average are dedicated for one-time expenditure. For FY 2023-24, the sales tax baseline is \$12.5 million and the Budget allocates \$120,000 to one-time purposes.

Investment earnings, which represents interest received on cash balances, have not been a major revenue source in the General Fund for well over a decade. However, actions by the Federal Reserve over the past year have resulted in unprecedented interest rate hikes. While these actions are generally viewed as economically risky with the potential for many negative short-term financial impacts to residents, local businesses and the City's revenue base, higher interest paid on Treasury-backed securities generates significant additional revenues to the City. Over the last two years, interest rates on Treasury notes have gone from close to zero to well over four percent. As such, investment earnings in FY 2023-24 are expected to be more than \$1.5 million higher than the prior budget. Simply put, additional investment earnings are responsible for the FY 2023-24 Budget being balanced without the use of reserves. As with sales tax revenue, it is essential that City services not rely on an unpredictable revenue like investment earnings.

It remains imperative that we remain diligent stewards of the community's resources and that we confront new financial challenges and work to diversify our revenue base and contain costs.



## General Fund Expenditures

FY 2023-24 expenditures are \$37.6 million, an increase of \$2.1 million (6.0%) from FY 2022-23.

Expenditure Category	2022-23 Adopted	2022-23 Estimated	2023-24 Adopted	% Change
Personnel	\$ 23,312,663	\$ 21,499,167	\$ 24,478,999	5.0%
Maintenance & Operations	8,277,202	10,055,631	9,125,638	10.3%
Internal Service Charges	3,859,320	3,859,320	3,977,980	3.1%
<b>Totals</b>	<b>\$ 35,449,185</b>	<b>\$ 35,414,118</b>	<b>\$ 37,582,617</b>	<b>6.0%</b>

The personnel expenditure increases are largely due to many factors, the largest are the costs of the four-year labor agreement with the Cypress Police Officers’ Association the City Council approved in late 2022. Responding to industry-wide wage and recruitment pressures, the agreement significantly increased compensation to the Police department’s 54 sworn Officers and Sergeants. Other personnel increases include higher CalPERS pension payments, one new position, two reclassifications, and negotiated/anticipated compensation adjustments for non-sworn employees.

Maintenance and operation increases result from several factors, including Decision Packages. Decision Packages are summarized in the following table.

#	Subject	Fund(s)	One-Time Cost (Savings)	Ongoing Cost (Savings)
ADM 1	City Rebranding	General	\$ 50,000	\$ -
ADM 2	Electronic Filing System for Fair Political Practices Commission Filings	General	3,000	10,000
ADM 3	New Office Assistant Position	General	-	85,000
FIN 1	Reclass of Accountant to Accounting Supervisor	General	-	22,000
FIN 2	Reclass of Human Resources Assistant to Human Resources Analyst	General	-	24,000
PD 1	Police Department Community Academy	General	-	6,000
CD 1	Housing Element Ballot Measure	General	147,000	-
CD 2	Housing Element Implementation Contract Services	General	-	50,000
		<b>Subtotal</b>	<b>200,000</b>	<b>197,000</b>
REC 1	Reconfiguration of Cypress Run	CRPD General	-	(31,800)
		<b>Total All Funds</b>	<b>\$ 200,000</b>	<b>\$ 165,200</b>

## Capital Improvement Program (CIP) Highlights

The CIP is the City’s long-term plan for investing in facilities and infrastructure. It is a key component of the Budget and of vital importance to the community. The CIP balances new projects, replacement of aged infrastructure, and life-extending maintenance.

Comprised of projects that often span multiple years and draw on many different funding sources, the FY 2023-24 CIP invests \$8 million. The CIP also includes \$29.6 million for Recreation and Park District projects.

Project Type	2023-24 Adopted
Street Projects	\$ 4,650,000
Traffic Signal/Lighting Projects	1,285,000
Storm Drain Projects	1,500,000
Sewer Projects	285,000
Parkway Projects	900,000
Public Facility Projects	1,700,000
<b>Totals</b>	<b>\$ 10,320,000</b>

## Fund Balances and Reserves

The Budget reflects the City Council's policy of fully funding capital outlay replacements and employee benefit and self-insurance liabilities. All liabilities (with the exception of the CalPERS pension and retiree medical liabilities) are fully-funded and the Internal Service Funds have sufficient cash to pay all the required annual contributions for pensions and retiree medical costs. The City Council has established a Pension Trust to help offset unfunded CalPERS pension liabilities, with a portion of any General Fund budget surplus committed to additional trust investments.

Importantly, the Budget conforms to City Council policies requiring a 25% General Fund Contingency Reserve of \$9.4 million and a 30% CIP Fund Cash-Flow Emergency Reserve of \$11.3 million. Neither of these reserves is expected to be utilized in FY 2023-24.

## Cypress Recreation and Park District

The Budget includes the Recreation and Park District (District), which is a distinct legal entity from the City although the City Council serves as the District's Board of Directors. The City supports the District through fee-based general management; finance; human resources; information technology; and maintenance services.

### District Revenues

District revenues are budgeted at \$8.6 million, an increase of \$871,537 (11.2%) from FY 2022-23. The higher revenues are attributed to atypically large Property Tax growth and rising interest rates earned on cash balances which were both discussed previously in the overview of the City's General Fund.

The District receives the majority of its recurring revenue (over 80 about 78%) from property tax, with fees for service (classes and facility rentals) historically being the one other major revenue source. The District's dedicated property tax revenue remains a double-edged sword. It provides a stable income stream with which the District delivers a high level of recreation services. However, under Proposition 13 property tax revenue growth tends to be less than both inflation and the longer-term growth rate of employee compensation due to pension costs and minimum wage increases. Fortunately, in times of economic uncertainty, property tax provides a reliable revenue stream and the District's short-term financial health remains strong.

Revenue Category	2022-23 Adopted	2022-23 Estimated	2023-24 Adopted	% Change
Property Taxes	\$ 6,218,000	\$ 6,775,800	\$ 6,772,000	8.9%
Interest & Rents	371,100	756,521	857,210	131.0%
From Other Agencies	497,681	81,198	286,000	(42.5%)
Services Charges	673,892	840,213	717,000	6.4%
Park Development Fees	-	1,430,524	-	n/a
Other Revenue	-	2,446	-	n/a
<b>Totals</b>	<b>\$ 7,760,673</b>	<b>\$ 9,886,702</b>	<b>\$ 8,632,210</b>	<b>11.2%</b>

District Personnel costs represent more than 50% of operating costs when accounting for reimbursements to the City for maintenance services. With its primary revenue source not expected to keep pace with inflationary expenditure growth in the coming years, the District must continue to take measures to ensure its long-term fiscal sustainability. In addition to regularly updating fees, the District must optimize operations; leverage revenue generating assets; and add non-property tax revenues.

Strengthening its financial condition is particularly important as many of the District's facilities are nearing major rehabilitation/replacement age and the District must identify funding for these necessary improvements. Current revenues are sufficient to pay for operations and some capital projects (including the annual repayment associated with the reconstruction of Arnold Cypress Park), but are insufficient to provide for other major rehabilitation costs related to the District's aging facilities and infrastructure.

### District Expenditures

The District Budget is \$35.9 million, a more than three-fold increase (\$27.8 million (341.2%) increase from FY 2022-23, due to large-scale capital projects proposed in FY 2023-24. Personnel costs increase 4.3%, reflecting the ongoing impact of minimum wage increases, higher pension costs and negotiated/anticipated salary increases, several newly-hired full-time employees moving through their respective salary ranges and additional Public Works engineers working on District capital projects.

Maintenance and operations expenditures have also increased as contract service costs reflect the wage impacts to City vendors caused by inflation, the tightening labor market and higher material and equipment costs.

Expenditure Category	2022-23 Adopted	2022-23 Estimated	2023-24 Adopted	% Change
Personnel	\$ 2,392,584	\$ 2,244,775	\$ 2,495,190	4.3%
Maintenance & Operations	3,235,682	2,910,468	3,527,539	9.0%
Internal Service Charges	287,530	287,530	306,290	6.5%
Capital Projects	2,215,000	3,881,508	29,560,000	1234.5%
Capital Outlay	10,000	10,000	26,962	169.6%
<b>Totals</b>	<b>\$ 8,140,796</b>	<b>\$ 9,334,281</b>	<b>\$ 35,915,981</b>	<b>341.2%</b>

### District Capital Improvement Projects

The FY 2023-24 Budget includes \$27.5 million for the reconstruction of Arnold Cypress Park. This major project is funded by a loan from the City’s Infrastructure Fund and will be repaid by the District using additional annual property tax revenues. These additional property revenues are available due to the District recently paying off all outstanding loans to the City for District capital improvements funded by the former Redevelopment Agency which were disallowed by the State in 2012. While these revenues are sufficient to repay the City for the improvements to Arnold Cypress Park over the next two decades, the District’s need to identify funding for other significant capital investments remains a major challenge.

Future capital projects will be prioritized based on the facilities inventory and condition assessment and the availability of resources. The FY 2023-24 CIP projects are summarized and discussed in the FY 2023-24 Budget.

### Conclusion

The FY 2023-24 Budget funds a strong municipal corporation with a remarkable team of employees serving Cypress. I am enormously proud of Team Cypress’ service to our community and have immense confidence in our ability to respond to challenges in FY 2023-24.

The City Council’s long-standing practice of strategically investing limited resources has Cypress well prepared for whatever lies over the horizon – assuming we continue our constrained approach to municipal operations and focus on core services.

The FY 2023-24 Budget embodies the City Council’s dedication to careful and transparent financial management. This commitment, which spans generations of Cypress City Councils, is the most important way we sustain the community’s success, political stability, skilled leadership, and partnership with our employees.

I would like to express my appreciation to our department Directors for their efforts to deliver quality services to our community and to support the City Council as it delivers on the City’s updated Mission Statement:

*Cypress is a safe and welcoming community delivering excellent services for our residents, neighborhoods, and businesses.*

It is a tremendous honor to serve as Cypress’ City Manager and I look forward to continuing to serve our wonderful community from solid financial footing in FY 2023-24.



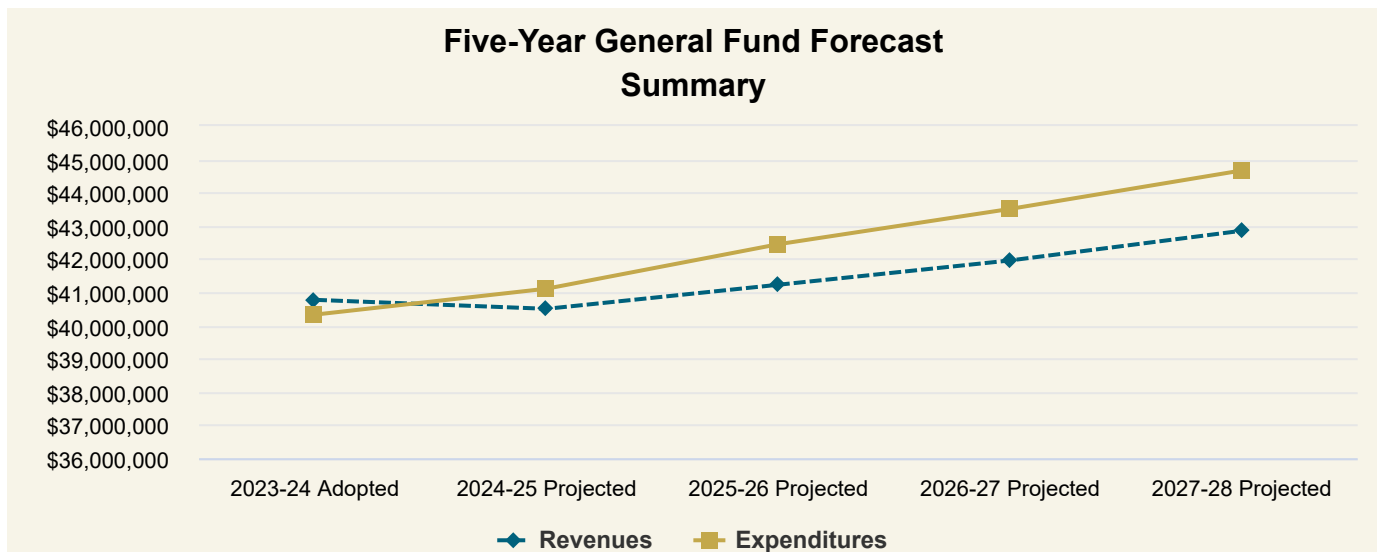
Peter Grant  
City Manager

## Five-Year General Fund Forecast

The Five-Year General Fund Forecast identifies both current and upcoming challenges and provides a longer-term outlook of the City’s revenue and expenditure trends. The Forecast is not a prediction; rather, it reflects the effects of anticipated changes to key revenues and expenditures that drive the City’s economic condition. It does not anticipate any actions the City Council or city management may take during the Forecast period to address the City’s financial condition. The Forecast is limited to the General Fund since the majority of the City’s operations are in the General Fund and all unrestricted revenues are recorded here. The Five-Year Forecast is a guide in preparing future budgets and helps to identify challenges during the Forecast period in a manner that enables the City Council to respond to them strategically.

The first year of the Forecast is the FY 2023-24 Proposed Budget and reflects known economic conditions, trends, and assumptions. The Forecast considers General Fund revenues and expenditures each year – it does not consider the use of reserves and, as a result, reflects a deficit beginning in FY 2023-24-25.

Cypress, like all other local governments, will continue to experience significant challenges over the next five years due to ongoing uncertainties associated with pandemic recovery, inflation impacts, threat of recession and continued expenditure growth due to rising pension costs.



## Five-Year General Fund Forecast

	2023-24 Adopted	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
<b>RESOURCES</b>					
<b>Revenues</b>					
Sales Taxes	12,605,000	12,750,000	13,325,000	13,900,000	14,400,000
Property Taxes	7,055,000	7,191,360	7,330,447	7,472,316	7,617,022
Vehicle License Backfills	5,900,000	6,018,000	6,138,360	6,261,127	6,386,350
Franchise Taxes	1,930,000	1,944,200	1,958,684	1,973,458	1,988,527
Transient Occupancy Tax	2,750,000	2,750,000	2,800,000	2,850,000	2,850,000
Other Taxes	2,135,000	2,135,000	2,135,000	2,135,000	2,135,000
Investment Earnings	1,750,000	1,750,000	1,500,000	1,250,000	1,250,000
Service Charges	3,983,210	3,830,160	3,884,322	3,939,568	3,995,918
Licenses and Permits	1,012,330	708,310	708,310	708,310	708,310
Other Revenues	618,302	373,659	375,924	378,233	410,589
<b>Total Revenues</b>	<b>39,738,842</b>	<b>39,450,689</b>	<b>40,156,047</b>	<b>40,868,012</b>	<b>41,741,716</b>
<b>Operating Transfers In</b>	<b>1,029,730</b>	<b>1,047,957</b>	<b>1,067,116</b>	<b>1,086,658</b>	<b>1,106,592</b>
<b>Total Resources</b>	<b>40,768,572</b>	<b>40,498,646</b>	<b>41,223,163</b>	<b>41,954,670</b>	<b>42,848,308</b>
<b>USES</b>					
<b>Expenditures</b>					
Personnel (Salaries and Benefits)	24,478,999	25,263,369	26,038,703	26,729,671	27,436,663
Supplies and Contract Services	9,125,638	9,278,779	9,460,749	9,747,267	9,940,949
Interfund Charges	3,977,980	4,077,429	4,179,365	4,283,849	4,390,945
<b>Operating Expenditures</b>	<b>37,582,617</b>	<b>38,619,577</b>	<b>39,678,817</b>	<b>40,760,787</b>	<b>41,768,557</b>
<b>Operating Transfers Out</b>	<b>654,611</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Total Uses (Operations)</b>	<b>38,237,228</b>	<b>38,919,577</b>	<b>39,978,817</b>	<b>41,060,787</b>	<b>42,068,557</b>
<b>Pandemic Recovery Drawdowns</b>	<b>191,700</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>80,000</b>
<b>Loan to Housing Assets Fund</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>
<b>Investment Earnings Baseline Adjust</b>	<b>-</b>	<b>(500,000)</b>	<b>(250,000)</b>	<b>-</b>	<b>-</b>
<b>Sales Tax Baseline Adjustment</b>	<b>(120,000)</b>	<b>-</b>	<b>(525,000)</b>	<b>(750,000)</b>	<b>(800,000)</b>
<b>Operating Surplus/(Deficit)</b>	<b>2,528,044</b>	<b>1,204,069</b>	<b>594,346</b>	<b>268,883</b>	<b>(15,249)</b>
<b>Transfers for Capital Projects</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>
<b>Contingency Adjustment</b>	<b>533,300</b>	<b>260,000</b>	<b>265,000</b>	<b>270,000</b>	<b>250,000</b>
<b>Net Surplus/(Deficit)</b>	<b>444,744</b>	<b>(605,931)</b>	<b>(1,220,654)</b>	<b>(1,551,117)</b>	<b>(1,815,249)</b>

### Assumptions

- > No tax increases
- > No significant new sources of revenue
- > Sales Tax projections are based on estimates provided by the City's Sales Tax consultant
- > Property Tax grows two percent annually
- > No changes (or additions) to current staffing or service levels
- > Salary component of personnel expenditures increases in accordance with current labor agreements with employee groups; future adjustments are forecasted for periods after the end of the current agreements
- > Pension cost projections are based on the most recent CalPERS actuarial estimates, no anticipated rate adjustments arising from employee turnover and/or pension reform
- > Supplies and services and interfund charges grow approximately 2.5% (estimated CPI)

- > One-time Pandemic Recovery set-asides are drawn down on to pay for the Business Development Manager position through mid-FY 2027-28
- > State grant revenues pay for the School Resource Officer through FY 2023-24
- > Sales Tax Baseline Established in FY 2023-24 to mitigate sales tax volatility impacts and based on four-year rolling average of annual sales tax receipts; receipts over the baseline will be used for one-time purposes
- > New Investment Income Baseline Established in FY 2024-25 to mitigate investment income volatility based on an annual return of 2.5 percent
- > \$1.55 million is allocated annually for capital projects
- > The 25% General Fund contingency adjusted annually using available, current year resources
- > Funding for future capital projects is limited to sales tax and investment income baseline amounts
- > General Liability Insurance, Workers Compensation Insurance, Employee Benefits, and Equipment Replacement are fully funded

### Long-Term Concerns

The Forecast indicates a structural deficit in the General Fund starting in FY 2023-24 and growing to over \$1.8 million by FY 2027-28. The deficit is the result of many issues – including the timing and extent of post-pandemic revenue growth, inflation and its impacts on expenditures and the ongoing increases in required pension payments to CalPERS.

Prudent, strategic and disciplined budget decision-making through the years has allowed Cypress to accumulate sufficient reserves in the General Fund that could be available to backfill the projected budget deficits. However, the ongoing use of reserves is not a viable long-term solution for remedying a structural deficit. As additional information and economic data become available, City management and the City Council will work to develop a plan to ensure the General Fund budget is balanced and sustainable for the long-term.

Another challenge during the Forecast is identifying resources for capital projects. Historically, thanks to the sound planning and discipline referenced above, the City has been able to set-aside significant General Fund revenues for capital projects. As forecasted, the City will be unable to set-aside any General Fund revenue for future capital projects as in prior years. The Forecast continues transferring \$1.55 million annually for current year capital projects, which is necessary to meet ongoing State maintenance of effort requirements.



# Budget Overview



## User's Guide to the Budget

This user's guide is intended to assist readers in understanding the information presented in the Fiscal Year (FY) 2023-24 Budget. The FY 2023-24 Budget is organized into chapters, as described below.

### Introduction

This section provides the reader with an overview of the City, including comprehensive organization charts for both the City and the Cypress Recreation and Park District, key contacts, and responsibilities.

### Budget Message

The City Manager's Budget Message introduces the recommended spending plan for the upcoming year, including a summary of critical economic issues, challenges, changes incorporated in this year's budget, and Capital Improvement highlights.

The Five-Year General Fund Forecast provides a tool for long-term financial planning and includes projections for anticipated changes in revenues and expenditures based on known facts and estimates of economic activity.

### Budget Overview

This section describes the budget process and the fiscal strategies that were used to develop the proposed budget. To help understand the budget, the Fund Structure depicts the various funds used to segregate and account for the City's activities. A description of each fund, and a matrix identifying which departments uses them is also included.

### Budget Summary

The Budget Summary presents a comprehensive overview of revenues, expenditures, transfers, and fund balance projections for all funds. Performance measures for all departments have been enhanced and consolidated in this section.

### Staffing

The Staffing section includes a summary of funded personnel by department and status (full-time/part-time), salary and wage range information by title, and ten-year historical staffing information.

### City Council and Administration

The City Council and Administration functions implement and administer policies, programs and services approved by the City Council, and provide the citizens of Cypress with legislative representation. Municipal programs and services involving Elections, City Attorney, Records Management, Community Promotions, Cable Television and the Traffic Commission are administered by this department. City Council and the Administration Divisions represent the citizens of

Cypress and act on their behalf with regard to regional, state and federal issues, as well as foster community partnerships and interagency collaboration.

### Finance and Administrative Services

The Finance and Administrative Services Department functions include: finance administration, general accounting, treasury management, payroll, accounts payable, purchasing, revenue collection, business licensing, human resources, workers' compensation claims management, website, information technology, print shop, and telephone maintenance.

### Police

The Police Department's mission is "to provide professional public safety services in partnership with the community." The Department coordinates its efforts with groups and individuals in the community to provide a safe environment in which to visit, work, and live. The members of the Department are committed to excellence developed through pride, setting the standard, and earning a reputation for caring and courteous service. The Police Department is dedicated to honoring the obligation to protect and serve, while seeking innovative solutions to improve the quality of life for all.

### Community Development

The Community Development Department consists of the Planning, Code Enforcement, Economic Development and Housing Divisions. The Department is responsible for processing all private development proposals, issuing various types of permits, preparing ordinances for land use and building regulations, responding to code enforcement violations, and promoting economic development. The City's economic development program supports local businesses and administers the distribution of federal and other assistance funds for affordable housing production and preservation.

### Public Works

Public Works handles a wide variety of functions through its seven divisions. Major functions include maintenance of streets, parks, landscaping and facilities, capital improvements, environmental services, and building and safety.

### Debt Service Funds

This section would provide information on any debt service payments due in the upcoming year.

### Capital Projects

Summary and detailed information on capital improvement projects and their funding sources proposed in the budget is provided in this section.



## Capital Outlay

Purchases of items such as equipment, computer hardware and software, and vehicles in excess of \$1,000 having a useful life of more than one year are considered capital outlay purchases. Capital outlay purchases are typically depreciated over the useful life of the asset with a corresponding charge to the operating budget to provide funding for future replacements. The proposed purchases are detailed in this section.

## Budget Process

The annual budget serves as the foundation for the City of Cypress’ financial planning. The City operates on a fiscal year basis, beginning July 1<sup>st</sup> and ending June 30<sup>th</sup>. The budget is prepared under the supervision of the City Manager and submitted to the City Council for deliberation and adoption prior to the beginning of the fiscal year.

The City follows these procedures in establishing the budgetary data: After January 1, department heads prepare estimates for required appropriations for the fiscal year commencing the following July 1. The proposed budget includes estimated expenditures and forecasted revenues for the fiscal year. The data is presented to the City Manager

## Recreation and Park District

The Cypress Recreation and Park District is a separate legal entity formed to provide park and recreational activities within the District’s boundaries. Functionally, it operates as a department of the City and all employees are City employees. This section provides all summary information, capital projects, capital outlay and division budget information related to the District.

## Fund Summaries

The Fund Summaries section provides detailed revenue, expenditures and fund balance information for individual funds.

for review. The operating budget includes a summary of the proposed expenditures and financial resources, as well as data for the preceding fiscal period. Prior to July 1, the budget is legally enacted through passage of an adopting resolution.

Upon adoption by the City Council, the City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual budget. The City Manager is responsible for administration of the adopted annual budget, and during the fiscal year may make transfers of unencumbered appropriation balances between departments within the same fund. Any supplemental appropriations must be approved by the Cypress City Council.

## Budget Calendar

January	Annual Budget process begins
February	Budget Calendar presented to City Council Mid-Year review of current budget
March	City Council Workshop on City Reserves, Pension Trust and Pension Liability Overview
April	Proposed Budget compiled
May	Proposed Budget and Budget Adjustment Decision Package Analysis submitted to City Council prior to workshop City Council workshop(s) on Proposed Budget, including introduction of Seven-Year Capital Improvement Program (CIP) Presentation of Seven-Year CIP (Additional meetings/workshops with City Council can be scheduled, if desired)
June	City Council considers City and Park District Budgets for adoption City Council considers Seven-Year CIP for adoption
July	Start of new fiscal year

## Basis of Accounting and Budgeting

The City's annual audited financial statements are prepared in conformity with generally accepted accounting principles (GAAP), as established by the Governmental Accounting Standards Board (GASB) for U.S. state and local government agencies. The basis of accounting is used to determine when revenues and expenditures are recognized in the financial statements. The governmental fund financial statements and budget are reported using the current financial resources measurement focus and the modified accrual basis of accounting, while the enterprise and internal service funds use the economic resources measurement focus and the accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when they are measurable and available and expenditures are recorded when a liability is incurred, regardless of the timing of the related cash flows. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers revenues available when they are collected within 60 days of the end of the fiscal period. Revenues susceptible to accrual include property taxes, franchise taxes, sales taxes, interest and some grant revenues.

## Fund Structure

The City utilizes a fund-based accounting structure. Individual funds operate as a self-balancing set of accounts. There are three main types of funds: Governmental, Proprietary, and Fiduciary. Governmental Funds generally account for tax-supported activities and include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. The **General Fund** is the principal operating fund and accounts for all activities not required to be accounted for in a separate fund. **Special Revenue Funds** are used as needed to account for specific, restricted revenue sources. **Capital Projects Funds** are used for the acquisition, construction, or rehabilitation of infrastructure and capital assets. **Debt Service Funds** are used to account for the accumulation of resources for, and payment of, general long-term debt, however, there is no city-obligated debt outstanding.

Proprietary Funds account for activities that are business-like in nature and include Enterprise Funds and Internal Service Funds. The City's Sewer Fund is an Enterprise Fund. Users of the sewer system pay fees, through their water bills, to help maintain and improve the sewer system. Internal Service Funds are used to account for activities provided by one department to another on a cost-reimbursement basis.

Fiduciary Funds are used to account for assets held in a trust or agency capacity and cannot be used to support the City's own program. As such, budgets are not adopted for fiduciary funds, however, the financial activities are included in the Comprehensive Annual Financial Report. Budgets are adopted for all governmental funds and the Sewer Enterprise Fund, as required.

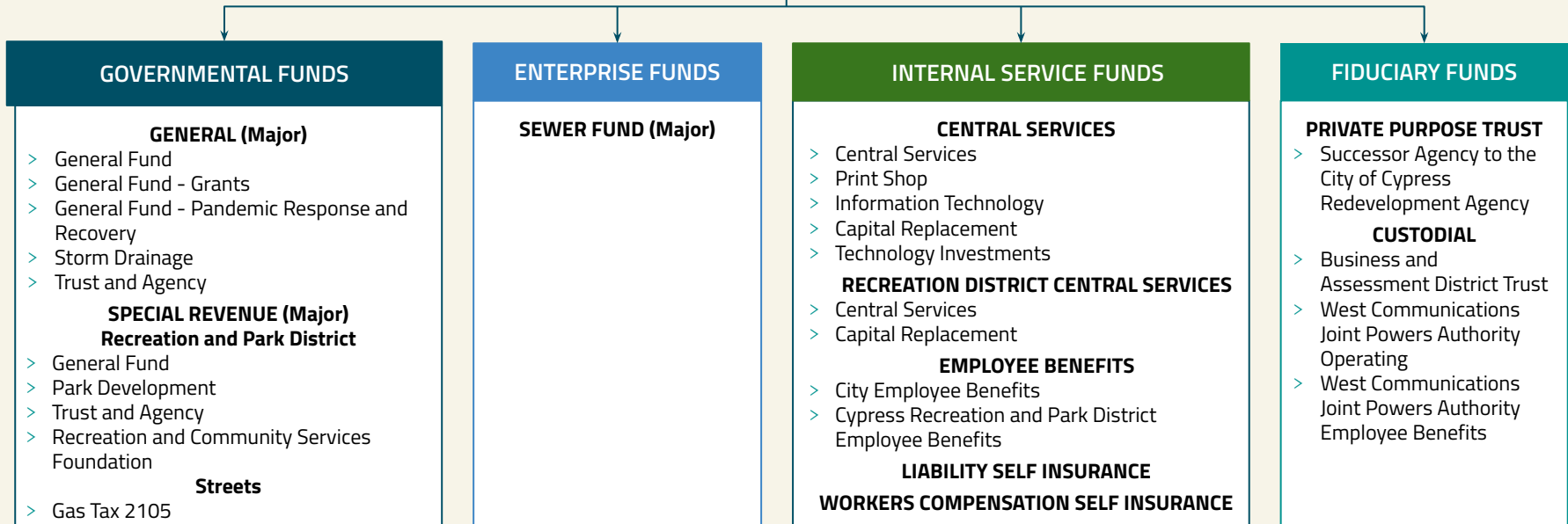
Additional information on the individual funds is found on the following pages.

## Strategic Plan Process

Semi-annually the City Council convenes to review the City's Strategic Plan. This process includes a review of established three year goals, the development of new six month strategic objectives, and a compilation of the City's strengths and accomplishments during the previous six-months. The six month objectives are action plan items that are undertaken to fulfill the City's three year goals and are guided by the established core values and guiding principles of the City. These core values include integrity, accountability, transparency, fiscal prudence, teamwork and responsiveness to the community.

The Strategic Plan is the primary tool by which the City Council improves services and preserves Cypress' high quality of life. It guides budget development and is the foundation by which the City manages program objectives, implementation and delivery of services to the community.

## CITY OF CYPRESS FUND STRUCTURE



### Major Fund Descriptions

The City reports the following major governmental funds:

- > **General Fund** – The General Fund is the City’s primary operating fund and accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- > **Recreation and Park District Special Revenue Fund** – This fund accounts for all resources, operating and capital project activity of the Cypress Recreation and Park District. The primary resources of the District include a portion of the base property tax rate and user fee revenues.
- > **Streets Special Revenue Fund** – This fund accounts for receipts and expenditures of money apportioned under the State of California Streets and Highway Code Sections 2103, 2105, 2106, 2107 and 2107.5; Measure “M2” money from Orange County; Road Maintenance and Rehabilitation Account (SB1); and Traffic Mitigation Fees charged by the City.
- > **City Capital Projects Fund** – This fund accounts for construction of major transportation infrastructure, public facilities, and storm drainage. The resources of the fund are limited to transfers from the City’s General fund and grant reimbursements for eligible projects.

The City reports the following major proprietary fund:

- > **Sewer Fund** – This fund accounts for all the operating and capital project activities associated with the City’s sanitary sewer system. The resources of the fund are primarily fees charged to the users of the system.

## Fund Definitions

### City Funds:

**General Fund** – This fund accounts for all revenues and expenditures that are not accounted for separately. The revenues consist of general taxes, user charges, certain fines, and investment earnings. The expenditures include police services, city public works engineering and maintenance, city planning, building safety and administrative services.

**City Trust and Agency Fund** – This fund accounts for deposits related to various development, construction or demolition projects within the city.

**Capital Improvement Projects (CIP) Fund** – This fund was established to account for capital improvement projects funded from the general revenues of the City. The primary funding sources for these projects are annual transfers from the General Fund and Infrastructure Reserve Fund. Types of projects funded include annual residential street resurfacing, sidewalk repair, public facility projects, storm drainage and the reimbursement of Warland Drive construction.

**Infrastructure Reserve Fund** – This fund was established to account for accumulated monies that will be used to fund capital improvement projects funded from the general revenues of the City. This fund provides a reserve to accumulate funds for projects that could not be funded within the fiscal constraints of a single year. The primary funding sources for the accumulation of these monies is an annual transfer from the General Fund and interest earnings on cash balances. Annual transfers out are made to fund specific projects budgeted in the City's CIP fund. The Infrastructure Reserve Fund has loaned a portion of these accumulated monies to the former Redevelopment Agency/Successor Agency and the Recreation and Park District, which causes a portion of the accumulated fund balance to be reserved and thus unavailable to fund infrastructure improvements until the loans are repaid.

**Traffic Safety Fund** – This fund is established as a result of Vehicle Code section 42200, which provides that fines and forfeitures received as a result of arrest by city officers for vehicle code violations must be deposited in a special fund. The fund may only be expended for traffic control devices and the maintenance thereof, the maintenance of equipment and supplies for traffic law enforcement and traffic accident prevention, the maintenance, improvement, or construction of public streets, bridges, and culverts, and the compensation of school crossing guards who are not full-time members of the police department. The funds may not be used to compensate traffic or police officers. The City annually transfers these funds to cover appropriate expenses in the General Fund. At year end there is no fund balance.

**Pandemic Response and Recovery Fund** – This fund was established to account for the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act revenues received from county, state and federal sources in response to the COVID-19 pandemic.

**Special Gas Tax Funds:** The State Gas Tax equals 18 cents per gallon and Cities receive a portion (3.39 cents) based on population under different sections of the Streets and Highway Code. A separate fund is established under each section as follows:

**Section 2105 Revenue Fund** – Under this fund, the Cities receives 11.5% of the state tax over 9 cents a gallon (1.035 cent). The monies received must be used for street purposes under a maintenance of effort (MOE) requirement. All street maintenance costs are accounted for in the General Fund and an annual transfer is made from this fund to the General Fund when the MOE is achieved.

**Section 2106 Revenue Fund** – Under this fund, Cities receive \$400 per month plus a portion rationed by assessed valuation of tangible property by county and then allocated by population. The amount allocated to the Cities amounts to 1.04 cents a gallon. These funds must be used for street construction, improvements and right of way. These types of capital improvement expenditures are accounted for in the special fund and funds may be carried over.

**Section 2107/2107.5 Revenue Fund** – Under this fund, Cities receive an amount equal to 1.315 cents per gallon. The section 2107 amount is allocated to cities based on population and is restricted to street maintenance expenses. The section 2107.5 revenue is allocated to cities based on a population range in amounts from \$1,000 to \$20,000. Cypress receives \$6,000 annually. These funds are restricted to engineering costs and administrative expenses with respect to city streets. The costs are accumulated in the General Fund and an annual transfer is made to cover the approved expenses.

**Section 2103 Revenue Fund** – Under this fund, which was created in FY 2010-11, Cities receive an allocation from a new motor vehicle fuel excise tax that replaces the previous allocation from the Proposition 42 sales tax on gasoline. This change is known as the "fuel tax swap of 2010" and revenues are allocated to Cities on a per capita basis. These funds may be used for street construction, improvements and right of way maintenance.

**Road Maintenance and Rehabilitation Fund** – This fund accounts for gas taxes apportioned under Senate Bill <sup>1</sup> (SB1) for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system.

**Traffic Mitigation Assessment Fund** – This fund was established to account for traffic fees assessed to developers. The funds may only be expended for traffic mitigation purposes as defined in the fee resolutions.

**Regional Traffic Fee Fund** – This fund accounts for the impact fee charged to development and used to mitigate regional traffic impacts.

**Lighting District No. 2 Fund** – This special district was established in 1961 to pay for street lights in the City. The ad valorem taxes received are a portion of the 1% Basic Property Tax levy. The expenses are restricted to lighting costs (operating, repairing and replacing) as defined under the Street Lighting Act of 1919. The City, under its charter powers, has expanded the use of these funds to include traffic signal maintenance and park lighting.

**Planned Local Drainage Facilities Fund** – This fund accounts for fees charged developers for citywide drainage facilities. These monies are restricted for the drainage facilities and may not be used for ongoing maintenance. The funds are being accumulated for future projects as defined in the fee resolution/ master drainage plan.

**Corporate Center Maintenance District No. 1 Fund** – This fund accounts for a special assessment charged to the certain businesses for the maintenance of the Stanton Channel landscaped berm in the business park. The monies received through the special assessment are restricted for only expenses defined in the annual resolution adopted by Council.

**CATV PEG Grant Fund** – This fund accounts for monies received from state video franchise holders per the terms of the Digital Infrastructure and Video Competition Act of 2006 and City of Cypress Ordinances Numbers 1091 and 1164. PEG funds may be used to support public, educational, and governmental (PEG) channel facilities consistent with federal law.

**Asset Seizure Fund** – This fund accounts for monies received under Federal and State laws relevant to drug asset seizure. The monies received must be accounted for separately, but are otherwise unrestricted on their use as long as the funds do not supplant the budget. Asset Seizure funds are distributed to the agency under a formula listed in Health and Safety Code Section 11489.

**Supplemental Law Enforcement Services Fund** – This fund accounts for funds allocated statewide to law enforcement in a block grant format under AB3229. Also known as the State Citizens' Option for Public Safety (COPS) program, monies are allocated annually by the State based on population, and require a separate fund be established. The funds can only be spent for "front line municipal police services" approved by the City Council.

**Measure M Gas Tax Fund** – This fund accounts for the City's share of Measure M monies. Measure M is the half cent sales tax for countywide transportation improvements, approved by Orange County voters in November 1990 and extended in November 2006. Based on population ratio, Cities receive M2 (formerly local turnback) monies which are equivalent to 14.6% of the net sales tax received by the OCTA. Cities must fulfill the maintenance of effort spending and certain administrative requirements, such as a Growth Management Plan, to receive the funds. This money must be used for local street projects as well as ongoing maintenance of local streets and roads. In addition, the City competes for Combined Transportation Funding Programs (CTFP) approved by the OCTA Board of Directors. These CTFP funds are additional revenues beyond the M2 and are restricted for the specific projects approved by the OCTA Board.

**AB 2766 Fund** – This fund accounts for revenues received under the AB 2766 Subvention which is collected as part of the Motor Vehicle registration. The funds received are restricted to expenditures that relate to reducing vehicle emissions.

**Sewer Fund** – This fund accounts for the maintenance of and improvements made to the City's sewer system. Revenues consist of property taxes and fees on the water bills to all residents and businesses. The monies in this fund are restricted to sewer maintenance and construction costs.

**Storm Drain Fund** – This fund accounts for the maintenance of the City's storm drainage system. Revenues consist of a designated portion of the City Services Charges on the bimonthly water bills to residents and businesses, as well as annual operating transfers from the General Fund. The monies are designated primarily for storm drainage maintenance and secondarily for construction costs.

**Low and Moderate Housing Asset Fund** – This fund accounts for housing assets transferred to the City upon the dissolution of the Redevelopment Agency on February 1, 2012. Expenditures in this fund are limited to available liquid assets related to low and moderate housing activities.

## Recreation and Park District Funds:

**Cypress Recreation and Park District General Fund** – This fund accounts for all the receipts and expenditures of the Recreation and Park Special District. The revenues of the District include a portion of the 1% Basic Property Tax, user fees and special funding from other government agencies (including grants, subventions, etc.). The expenses are restricted to recreation and park activities, including park maintenance and recreation programs.

**Park Development Fund** – This fund accounts for the development fees collected under the Quimby Act of 1965. The Act authorizes the City/District to require from a subdivider the dedication of land, the payment of fees in-lieu thereof, or a combination of both, for park or recreational purposes as a condition of a subdivision map. All fees paid in-lieu thereof must be used only for the purpose of providing park or recreational facilities to serve the subdivision. These funds cannot be used for operations.

**Cypress Recreation and Park District Trust and Agency Fund** – This fund accounts for amounts held for facility deposits and program scholarship donations made by local businesses and non-profit organizations.

**Recreation and Community Services Foundation Fund** – This fund was established to account for the not-for-profit foundation organized and operated exclusively for charitable purposes supporting the Recreation and Community Services District's facilities, programs and services through the pursuit of grants and other funding.

## Internal Service Funds:

The Internal Service Funds (ISF) are used to account for goods and services provided to other departments on a cost reimbursement basis. Since the other departments/funds are charged within their budgets for these services, the internal service funds are not included in the adopted budget as that would duplicate costs. The ISF accounts are informally budgeted to determine the amounts to be charged to the operating departments. The ISF include the following funds:

The **Central Services/Print Shop/Information Systems/Equipment Replacement Funds** account for print shop activities, the central garage, the maintenance of City facilities and equipment, data processing and website services, and the purchase and replacement of capital outlay. The equipment replacement fund maintains a replacement reserve for capital outlay items to allow for purchase of replacement equipment without large fluctuations in the annual operating budgets. Both the City and Recreation and Park District maintain Central Services/Equipment Replacement Funds.

The **Employee Benefits Fund** accounts for leave time accumulated by employees, employee benefits and payroll liabilities, and the liabilities associated with other post retirement benefits. The operating funds are charged a fringe rate based on the payroll and those amounts are accumulated in this fund and paid out for items like health insurance, pension, leave time taken and retiree's medical reimbursements. This allows operating programs to be allocated for all personnel costs based on actual time worked. Both the City and Recreation and Park District maintain Employee Benefit Funds. These funds allow both the City and Park District to remain fully funded for leave time accrued.

The **Insurance Internal Service Funds include Public Liability and Workers' Compensation funds**. These funds are self-retention funds to fund claims that the City is self-insured for and pay insurance premiums. The City maintains a fund balance to cover outstanding claims and a actuarially determined reserve for claims incurred but not reported at a 90% confidence level. The operating departments are charged for these costs through the fringe rate (workers' compensation) and under insurance accounts in the operating budget (liability insurance).

The **Technology Investments Fund** accounts for monies set-aside for investments to the City's information systems infrastructure. These improvements include enhancements to cyber security, streamlining processes and providing citizens and businesses with more convenient methods to accessing City services. The City has developed a five-year technology master plan which is primarily funded with monies accumulated in the Technology Investments Fund.

## Fund/Department Relationship Matrix

Fund	Department								
	City Council	City Attorney	City Manager	City Clerk	Finance and Administrative Services	Public Works	Community Development	Police	Recreation
<b>GOVERNMENTAL</b>									
<b>General (Major)</b>									
General Fund	■	■	■	■	■	■	■	■	
General Fund - Grants			■			■	■	■	
General Fund - Pandemic Response & Recovery		■	■	■	■	■	■	■	■
Storm Drainage						■			
Trust and Agency						■	■		
<b>Special Revenue (Major)</b>									
Recreation and Park District									
General Fund									■
Park Development									■
Trust and Agency									■
Recreation & Community Svcs Foundation									■
Streets									
Gas Tax 2103							■		
Gas Tax 2105							■		
Gas Tax 2106							■		
Gas Tax 2107/2107.5							■		
Measure M							■		
Road Maintenance and Rehabilitation							■		
Traffic Mitigation Assessment							■		
<b>Capital Projects (Major)</b>									
City Capital Projects									
City Capital Projects							■		
Infrastructure Reserve							■		

## Fund/Department Relationship Matrix (continued)

Fund	Department								
	City Council	City Attorney	City Manager	City Clerk	Finance and Administrative Services	Public Works	Community Development	Police	Recreation
<b>Other Non-Major Funds</b>									
Planned Local Drainage Facility						■			
Corporate Center Maint District No. 1						■			
Lighting District No. 2						■			
Cable TV Franchise Agreement			■						
AB 2766 Trip Reduction						■			
Traffic Safety						■			
Supplemental Law Enforcement								■	
Asset Seizure								■	
Low and Moderate Housing						■			
<b>ENTERPRISE</b>									
Sewer Fund (Major)						■			
<b>INTERNAL SERVICE</b>									
Central Services									
Central Services						■	■		
Print Shop					■	■	■		
Information Systems					■				
Capital Replacement			■	■	■	■		■	
Technology Investments			■	■	■	■	■	■	
Recreation District Central Services									
Central Services									■
Capital Replacement									■
Employee Benefits									
City Employee Benefits			■	■	■	■	■	■	
CRPD Employee Benefits									■
Liability Self Insurance			■						
Workers Compensation Self Insurance					■				



## Fiscal Strategies Overview

### Purpose of Fiscal Strategies

Primary among the responsibilities the City of Cypress has to its citizens is the care of public funds and wise management of its assets while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. Financial management strategies, designed to ensure the fiscal stability of the City, have been implemented to provide guidance for the development and administration of the annual operating and capital budgets.

### Fiscal Strategies

1. The Budget will be balanced and focus on long-term sustainability
2. Reserves and fund balances will be maintained prudently
3. Available resources and the Strategic Plan will determine service levels
4. Continue to invest in the maintenance of facilities and infrastructure
5. Financial decisions will be transparent to the public

These strategies are a foundation for protecting and assessing Cypress' financial well-being. They do not provide specific solutions to arising financial challenges; rather they represent an approach to navigating important and difficult decisions necessary to address Cypress' changing cost structure and ever more scarce resources.

The strategies are comprised of policies (formal actions previously taken by the City Council) and practices (actions management and City Council undertake to promote and protect financial resiliency).

### Strategy Objectives

- > Ensure Cypress provides necessary services to the community and remains financially resilient
- > Allow time to affect change and adapt to financial challenges
- > Enhance transparency and encourage community involvement
- > Create methods to analyze the costs and benefits of services over the long-term
- > Help the City Council, City Management, the community, and employee associations balance competing demands for scarce resources

Reflecting the city's limited ability to control revenues, the objectives focus on service levels, efficiencies, expenditures control, and performance measure-based evaluation of programs and services.

## Fiscal Strategies

### 1. The Budget will be balanced and focus on long-term sustainability

#### *Policies*

- 1.1. The Budget presented to City Council will be balanced (current year revenues fund current year operating expenses)

#### *Practices*

- 1.2. Reserves (excluding amounts accumulated for capital projects or capital outlay) will only be used to address extraordinary, short-term circumstances
- 1.3. The Budget will include a Five-Year Financial Projection
- 1.4. Ongoing operations will be funded with ongoing revenues
- 1.5. Expenditure growth will be limited to essential/necessary increases
- 1.6. Fees will be evaluated annually to identify the full cost of providing services
- 1.7. Sales tax revenue budgeted to support City operations will be estimated using a baseline calculation to manage risk and volatility. The baseline calculation will incorporate a four-year average<sup>1</sup> of sales tax revenues and be reviewed (and adjusted if necessary) annually. Revenues above the baseline will be available for one-time expenditures. When sales tax revenues are projected to decrease, the baseline calculation approach may be supplanted with a more conservative projection methodology.
- 1.8. New programs/services must be revenue neutral, resulting in no impact to fund balance in the General Fund
- 1.9. Performance measures will be presented in the Budget and used to evaluate the effectiveness of programs and services
- 1.10. "Mini-financial statements" will identify the net costs of revenue generating programs and services
- 1.11. Pension trust investments will be reviewed annually to determine if adjustments to the investments or deposits/withdrawals are warranted

### 2. Reserves and fund balances will be maintained prudently

#### *Policies*

- 2.1. The City will maintain the following contingency reserves:
  - Reserve for Economic Uncertainty. Equal to 25% of General Fund expenditures, the reserve stabilizes City services should General Fund revenues decrease by greater than 10% or estimated General Fund expenditures increase by more than 10% and when the City Council determines the City's ability to provide basic service to the community is threatened
  - Reserve for Emergency/Disaster Recovery. Equal to 30% of General Fund expenditures, the reserve pays for capital needs in response to an emergency or natural disaster and provides resources to begin recovery prior to FEMA assistance or insurance proceeds become available
- 2.2. The City will maintain fully funded replacement accounts for capital including: equipment, vehicles, and technology
- 2.3. The City will maintain fully funded internal service funds for: workers' compensation and general liability insurance; employee benefits; and central services (the ongoing maintenance of equipment, vehicles and facilities and print shop and information technology operations)
- 2.4. The City will conform to the Governmental Accounting Standards Board Fund Balance Policy Statement 54 which defines fund balance categories and creates the authority necessary to establish them

#### *Practices*

- 2.5. Maintain a \$2.5 million Stabilization Reserve designed to provide a period of adjustment should a major tax generating business relocate or cease operations or at the City Council's discretion in response to other economic shocks
- 2.6. Maintain a \$2.0 million Budget Stabilization Reserve which can be used in the short-term to assist with budget shortfalls due to forecasted financial challenges

<sup>1</sup> The four-year average includes projections for Proposed Budget (i.e. FY 2023-24); estimates from the current fiscal year Amended Budget (i.e. FY 2022-23), and the actual revenue in the two prior fiscal years (i.e. FY 2021-22 and FY 2020-21).

- 2.7. Fiscal year end General Fund savings or unappropriated revenues will be:
  1. Used to replenish any reserves used to fund operations during the fiscal year
  2. Transferred to internal service funds to address unfunded liabilities, including pension and retiree health liabilities. Such transferred amounts will be invested in a manner consistent with offsetting or reducing these liabilities and may include pension trust investment and additional discretionary payments to CalPERS.
  3. Transferred for future facility and infrastructure projects
- 2.8. The General Fund will maintain an unassigned fund balance sufficient to account for unforeseen revenue shortfalls or unanticipated expenditures that may arise during the fiscal year
- 2.9. The City will identify its long-term liabilities and obligations and develop policies to address them including a mitigation plan for unfunded pensions liabilities. Such pension mitigation matters include a commitment to annually contribute funding for investment in the City's pension trust and additional discretionary payments to CalPERS over and above the minimum required actuarial funding levels established by CalPERS.

### 3. Available resources and the Strategic Plan will determine service levels

#### *Policies*

- 3.1. The City Council will conduct Strategic Plan workshops at least twice a year
- 3.2. Programs, services, and staffing will be evaluated annually as part of the Budget process
- 3.3. Employee compensation will be competitive and sufficient to attract, motivate and retain high-quality employees committed to Cypress' success

#### *Practices*

- 3.4. The Budget will recommend programs, services and staffing using the following criteria:
  - Is it necessary for public health or safety?
  - Is it mandated by the State or Federal government?
  - Does it accomplish a Strategic Plan goal or objective?
  - Does it result in operating savings (or additional costs) in the future?
  - Is significant outside/restricted funding available?
  - Does it promote economic development?
- 3.5. Employees and employee associations are important partners and the City will engage them in the Budget process
- 3.6. The city will complete development of, and annually update, a Succession Plan
- 3.7. All staffing vacancies will be evaluated through the Succession Plan prior to a decision to fill the position

### 4. Continue to invest in the maintenance of facilities and infrastructure

#### *Policies*

- 4.1. Accumulated facility and infrastructure funding will be allocated through the Seven-Year Capital Improvement Program (CIP)
- 4.2. The General Fund will make minimum annual contributions of \$1.8 million for Capital Improvements. Included in the \$1.8 million will be contributions for facility and infrastructure improvements as follows:

Storm drain improvements and operations      \$500,000

Facility improvements      \$250,000

Additionally, \$1,050,000 will be transferred from the General Fund for either current year or future expenditures depending on availability of restricted revenues for transportation purposes and the ability to meet associated Maintenance of Effort (MOE) requirements.

#### *Practices*

- 4.3. Facilities and infrastructure will be maintained to extend their useful life
- 4.4. The infrastructure reserve will maintain a balance sufficient to construct at least 115% of the projects included in the Seven-Year CIP funded by the General Fund
- 4.5. When practical, capital projects should be financed on a pay-as-you-go basis without issuing debt

- 4.6. Capital projects will prioritize the use of restricted funds (those other than the General Fund) and seek outside funding
- 4.7. The CIP will be guided by existing infrastructure system master plans
- 4.8. Options for ongoing revenue sources to support Recreation and Park District facilities and infrastructure improvements will be identified
- 4.9. Long-term facility and infrastructure needs beyond the Seven-Year CIP will be identified

## 5. Financial decisions will be transparent to the public

### *Policies*

- 5.1. The Budget, CIP, audit/Comprehensive Annual Financial Report, and financial policies will be considered by the City Council annually and available on the City's website

### *Practices*

- 5.2. The City Council will review the City's finances at its regular meetings:
 

January	Fiscal year end, audit, and Comprehensive Annual Financial Report presentation
February	Mid-year Budget review
February/March	Reserves update and pension trust review
May/June	Budget presentation and adoption
- 5.3. Financial information will be easily accessible on the City's website
- 5.4. Employee compensation information will be available on the City's website
- 5.5. The City Council will receive monthly financial reports
- 5.6. The City Council will receive and file investment reports and warrants, transfers, and wires reports at its regular meetings



# Budget Summary





# Summary of Resources and Appropriations by Fund

## Fiscal Year 2023-24

Fund	Beg. Fund Balance	Revenues/Sources		Expenditures/Uses			Other*	End. Fund Balance
		Proposed Revenue	Fund Trsfr-in	Operating Budget	Capital Budget	Fund Trsfr-out		
111 General Fund Operations	\$ 1,100,000	\$ 39,738,842	\$ 1,029,730	\$ 37,582,617	\$ -	\$ 3,224,611	\$ 83,400	\$ 1,144,744
111 General Fund Reserves	27,929,836	-	-	-	-	-	(158,400)	27,771,436
114 General Fund Grants	-	253,982	6,770	260,752	-	-	-	-
115 Pandemic Resp & Recov	-	6,277	-	-	-	6,277	-	-
221 Traffic Safety	-	84,000	-	-	-	84,000	-	-
231 Spec Gas Tax 2105	-	330,650	-	-	-	330,650	-	-
232 Special Gas Tax 2106	727,385	239,300	-	-	-	-	-	966,685
233 Special Gas Tax 2107	-	404,700	-	-	-	404,700	-	-
234 Traffic Mitigation Assmt	484,357	15,000	-	-	-	-	-	499,357
235 Regional Traffic Fee	418,504	500	-	-	-	-	-	419,004
236 Measure M2 Sales Tax	2,087,807	1,455,000	-	-	1,010,000	1,400,000	-	1,132,807
238 Special Gas Tax 2103	1,356,084	534,300	-	-	-	-	-	1,890,384
239 Road Maint and Rehab	325,647	1,260,700	1,300,000	-	2,500,000	-	-	386,347
251 Lighting Dist No 2	5,458,013	1,685,600	-	1,259,703	925,000	188,956	-	4,769,954
261 Storm Drain Fund	1,135,489	385,000	250,000	671,123	-	-	-	1,099,366
262 Plan Local Drain Fac	1,070,302	30,000	-	-	-	-	-	1,100,302
271 Corp Ctr Maint Dist #1	190,830	102,000	-	100,975	-	15,147	-	176,708
281-83 Narc Asset Seizure	1,143,372	48,500	-	102,612	-	574,000	-	515,260
291 Cable TV PEG	781,235	77,500	-	-	-	55,000	-	803,735
301 Supp Law Enforcement	-	168,563	-	168,563	-	-	-	-
311 AB 2766	-	64,000	-	-	-	64,000	-	-
321 Sewer Fund	7,379,578	2,064,400	-	474,164	285,000	-	-	8,684,814
415 Capital Projects	16,278,631	-	4,100,000	-	5,600,000	-	-	14,778,631
416 Infrastructure Reserve	70,585,918	2,000,000	320,000	-	-	1,950,000	(26,500,000)	44,455,918
471 Low and Mod Hsg Assets	309	6,580	-	80,441	-	-	75,000	1,448
<b>TOTAL</b>	<b>\$ 138,453,297</b>	<b>\$ 50,955,394</b>	<b>\$ 7,006,500</b>	<b>\$ 40,700,950</b>	<b>\$ 10,320,000</b>	<b>\$ 8,297,341</b>	<b>\$ (26,500,000)</b>	<b>\$ 110,596,900</b>

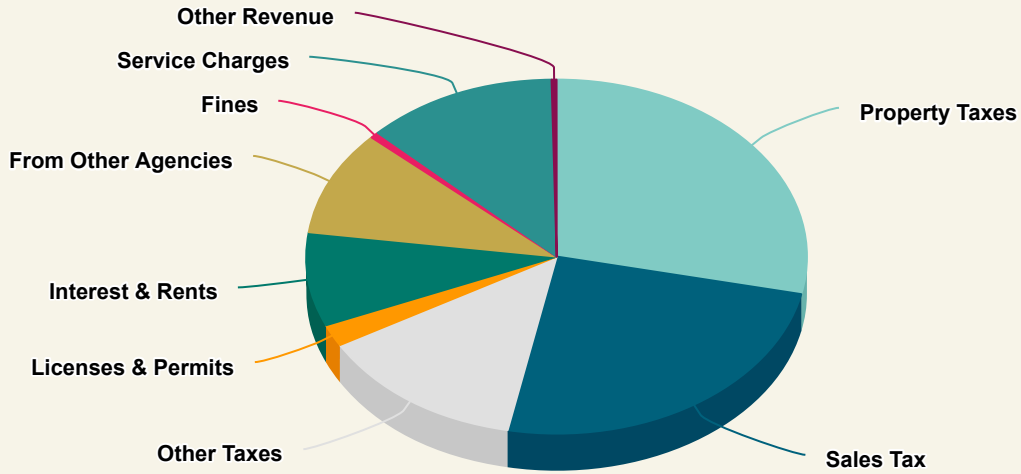
\* Denotes increase/(decrease) of committed/assigned/nonspendable fund balances anticipated during the fiscal year which include the following:

- Fund 111: Appropriate \$191,700 of accumulated one-time Pandemic Recovery amounts to pay for the newly created Business Development Manager position
- Fund 111: Appropriate \$500,000 of accumulated one-time Pandemic Recovery amounts for capital projects
- Fund 111: Allocate \$533,300 of FY 2023-24 resources to maintain the General Fund Reserve for Economic Uncertainty at 25% of operating expenditures per the City's Fiscal Strategies
- Fund 111: \$75,000 loan to the Low and Moderate Housing Assets Fund as cash flow to support FY 2023-24 operations
- Fund 416: \$27.5 million loan to the Cypress Recreation and Park District for Arnold Cypress Park reconstruction
- Fund 416: \$1 million loan repayment from the Cypress Recreation and Park District for design costs associated with the Arnold Cypress Park reconstruction

Note: Fund Transfers In and Fund Transfers Out do not equal in the above schedule due to the following:

- Transfer-out of \$397,841 is made from the General Fund to the Equipment Replacement Internal Service Fund for Capital Outlay.
- Transfer-out of \$200,000 is made from the General Fund to the Employee Benefits Internal Service Fund for Pension Trust Investment.
- Transfer-out of \$55,000 is made from the Cable TV PEG Fund to the Equipment Replacement Internal Service Fund for Capital Outlay.
- Transfer-out of \$574,000 is made from the Narcotics Asset Seizure Fund to the Equipment Replacement Internal Service Fund for Capital Outlay.
- Transfer-out of \$64,000 is made from the AB 2766 Trip Reduction Fund to reimburse the Equipment Replacement Internal Service Fund for a prior year Capital Outlay purchase.

## Summary of Resources Fiscal Year 2023-24



	Totals	Percent of Budget
Property Taxes	\$ 14,471,655	28.4%
Sales Tax	12,605,000	24.7%
Other Taxes	6,892,500	13.5%
Licenses & Permits	1,012,330	2.0%
Interest & Rents	4,355,839	8.5%
From Other Agencies	4,871,380	9.6%
Fines	286,000	0.6%
Service Charges	6,295,210	12.4%
Other Revenue	165,480	0.3%
<b>Total Resources</b>	<b>\$ 50,955,394</b>	<b>100%</b>

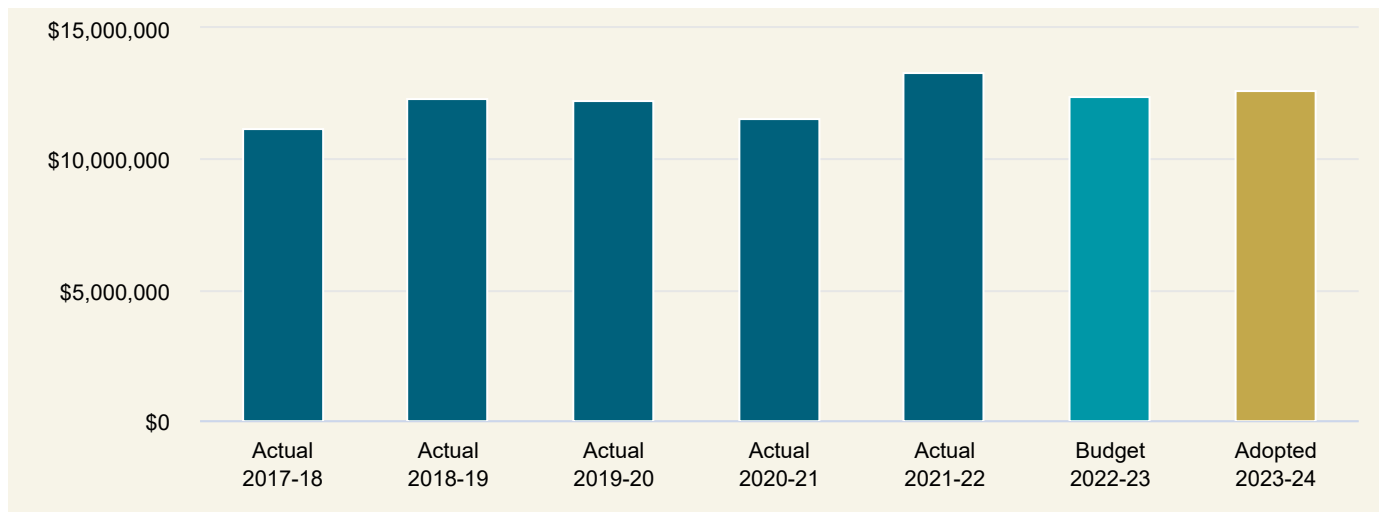


## Major Revenue Sources

### Sales Tax

One of the City’s largest revenue sources is Sales Tax. Sales Tax is collected by the State and distributed to the local jurisdictions in monthly installments based on the prior year’s actual collections. At the end of each quarter a “clean-up” payment is made to adjust the current period distributions to actual.

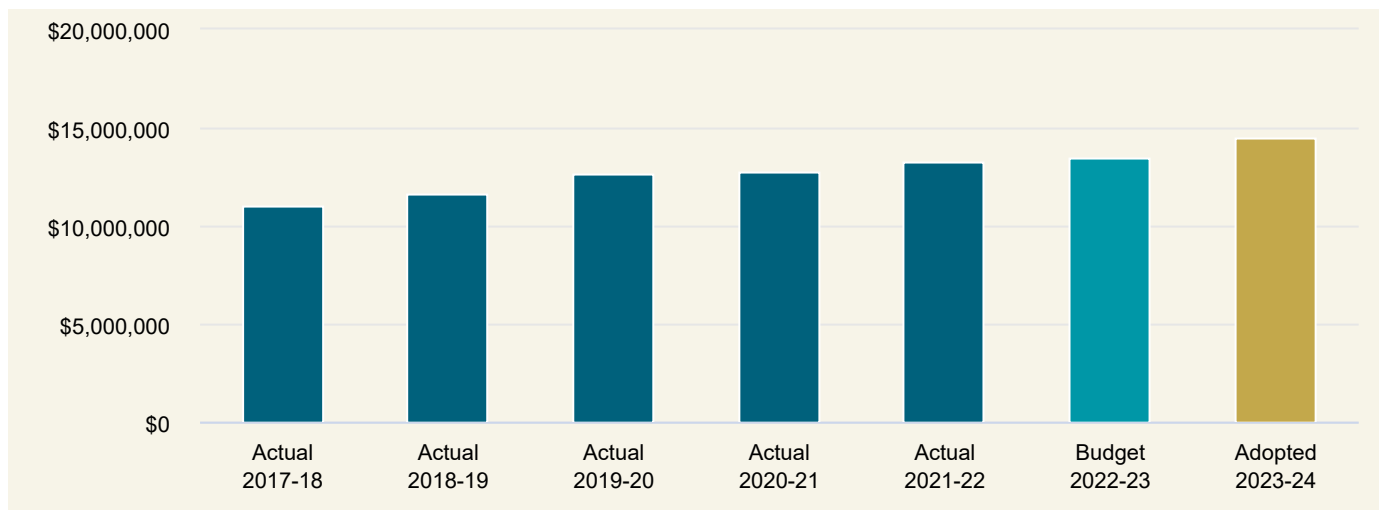
The Sales Tax rate for the County of Orange is 7.75%. The City of Cypress receives 1% (between Sales Tax Revenues and the State Backfill amount) of the 7.75% tax generated within the City limits. Additionally, with the passage of Proposition 172 the City receives 5% of the ½ cent of Sales Tax. These funds are restricted and can only be used for public safety purposes and are included in the Other Taxes revenue category. The City also receives Measure M2 funds which equal approximately 3% of ½ cent of Sales Tax that requires a matching contribution from the City towards infrastructure improvements. These funds are categorized as Revenue from Other Agencies.



### Property Tax

Property Taxes include assessments on both secured and unsecured property. Secured Property Taxes attach and become an enforceable lien on the assessed property. Taxes on the secured rolls are payable in two installments: November 1 and March 1 of each year, and become delinquent on December 10 and April 10, respectively. Unsecured Property Taxes are assessed and payable each March 1 and become delinquent the following August 31. The Orange County Tax Collector bills and collects the Property Taxes, then apportions them to the City in accordance with an established schedule.

The County is permitted by the State under Proposition 13, which became effective July 1, 1978, to levy taxes at 1% of the full market value at the time of purchase or reassessment, and can increase the Property Tax assessed valuation no more than 2% annually. The City receives a share (7.83%) of the basic levy (1%) proportionate to what it received prior to the passage of Proposition 13, adjusted by the State shift to the Educational Revenue Augmentation Fund and the county administration fee.

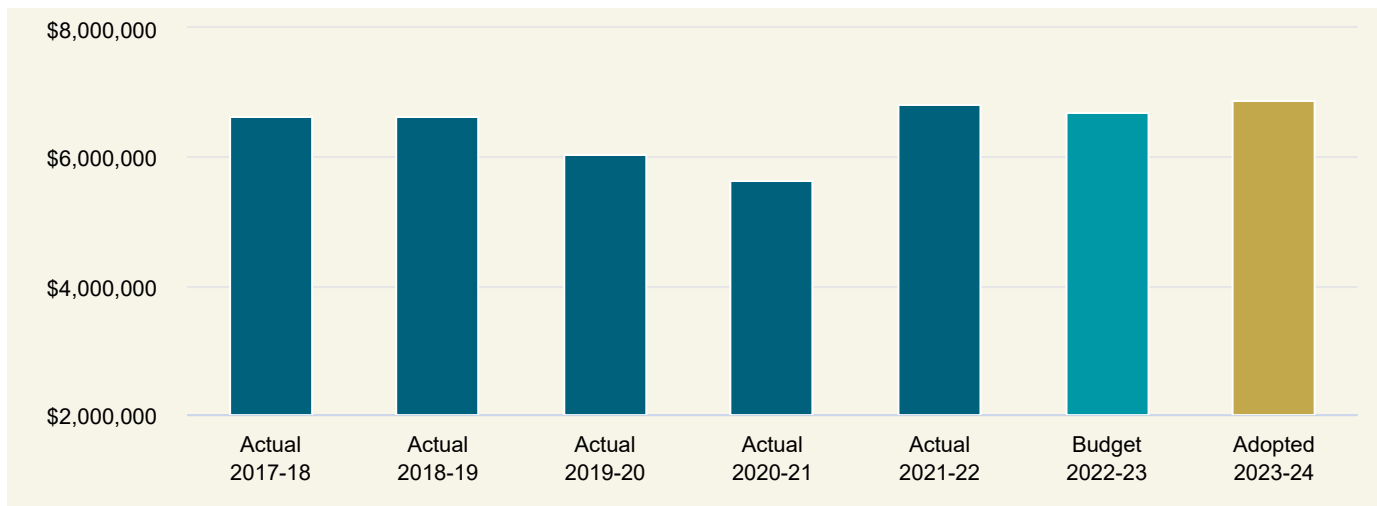


## Licenses and Permits

The majority of license and permit revenue is generated from fees charged to contractors for building, plumbing, heating and electrical permits to ensure compliance with the City’s building and safety codes.

## Other Taxes

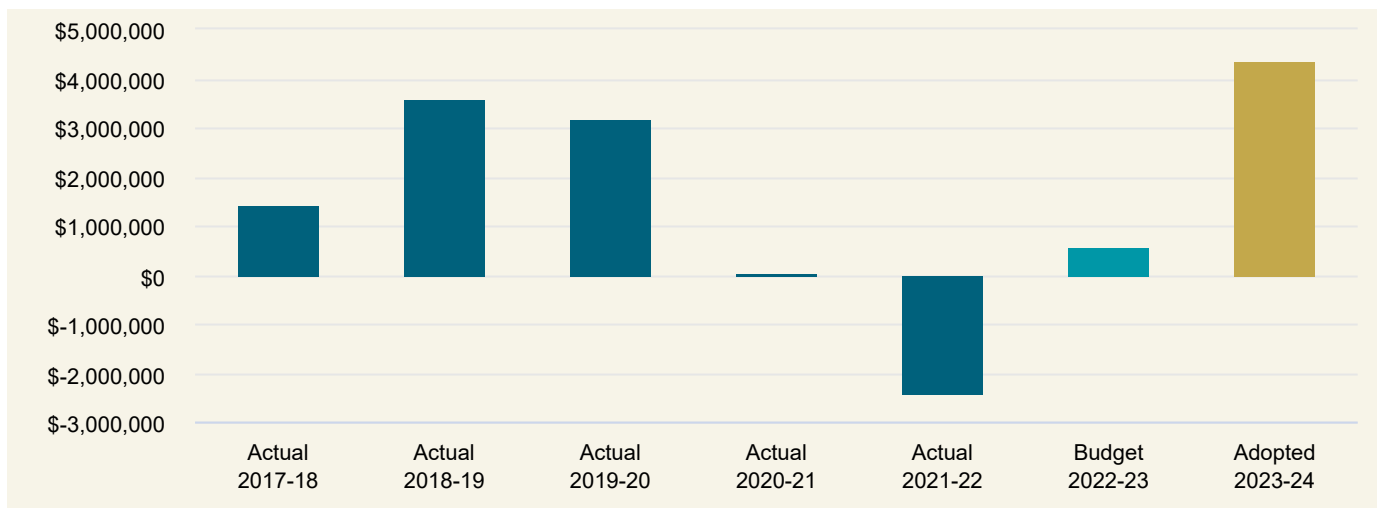
This revenue source is comprised of Franchise Fees, Business License Tax, Transient Occupancy Tax, Real Property Transfer Tax, Parimutual Taxes and the Property Tax Backfill for both Motor Vehicle License Fees and Sales Tax. The Franchise Fees are taxes paid to the City of Cypress by companies who have negotiated the right to provide a service exclusively within the City of Cypress. Such companies include Golden State Water Company, Southern California Gas Company, Southern California Edison, Valley Vista Services and Charter Communications. Business License Tax is generated from the regulation of businesses and professions within the Cypress City limits. Transient Occupancy Tax is collected by hotels and motels from guests on behalf of the City. The City’s Transient Occupancy Tax rate is 10%. Real Property Transfer Tax revenue is collected by the Orange County Clerk-Recorder for recording the conveyance of property deeds at the time of sale. Parimutual and Satellite Wagering Taxes are derived from the Los Alamitos race track wagering. The City receives 0.33 percent of each dollar wagered.



## Interest and Rents

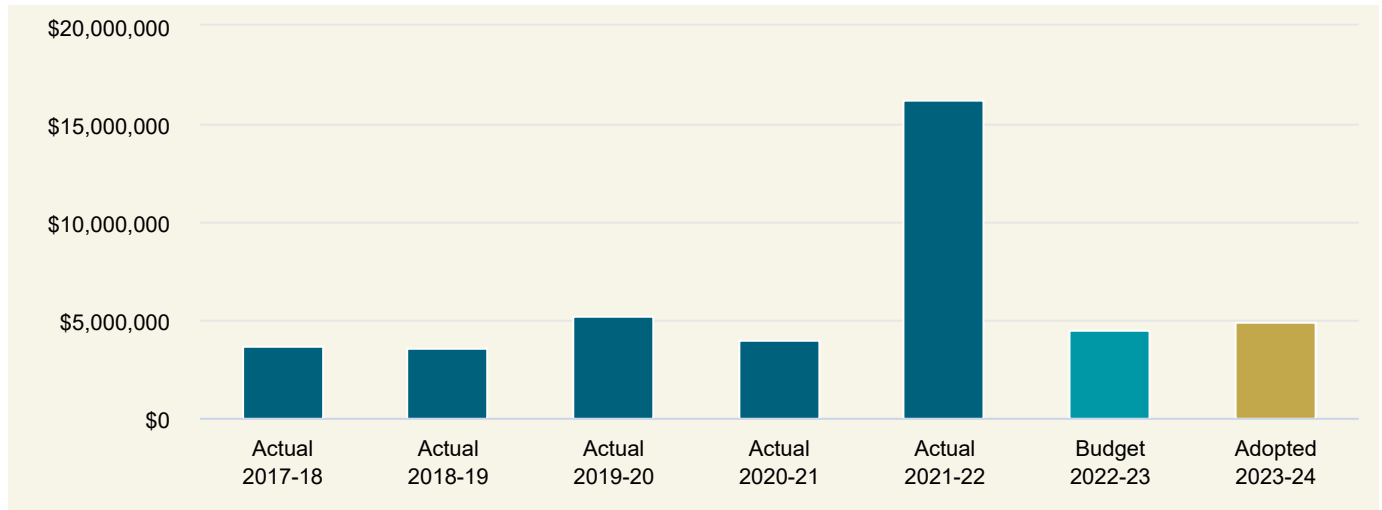
This category represents investment earnings received from the investment of the City’s funds and any rents received for the use of City property. All investments are made in accordance with the City’s adopted investment policy and all applicable State Government codes. Also included is the year-end adjustment to show investments at their market value as of June 30. These gains or losses are never realized, but may cause fluctuations in the amount recognized as revenue.

Fiscal year 2022-23 interest revenue is expected to be significantly higher than the budget due to the higher interest rates seen over the last 18 months. The City anticipates these higher than typical interest earnings to continue into fiscal year 2023-24.



### Revenue from Other Agencies

This category includes such significant revenue sources as State Gas Tax, County Measure M2 monies, Motor Vehicle License fees and other competitively funded grant monies received from various agencies. Grant revenues tend to fluctuate from year to year depending upon both the availability of funding and the number of projects eligible for such funding. Additionally, the City receives public safety monies from the State for funding supplemental law activities and training reimbursement (POST). In fiscal year 2021-22, the City received \$11.7 million in Coronavirus State and Local Fiscal Recovery Funds authorized by the American Rescue Plan Act. This funding is being used to replace revenues lost during the Coronavirus pandemic.



### Fines and Forfeitures

This revenue is generated from various ordinance violations and alarm fines.

### Charges for Services

These fees are charged by various City departments to recover the cost of providing specific services. The largest revenue source in this category is from the reimbursement of expenses and services provided to the Cypress Recreation and Park District.

### Other Revenue

This category represents all other miscellaneous and non-recurring revenue and fees.

## Revenues

### Fiscal Year 2023-24

	2021-22 Actual	2022-23 Budget	2023-24 Adopted	Percent Change
<b>GENERAL FUND 111</b>				
Sales Tax	\$ 13,292,177	\$ 12,405,000	\$ 12,605,000	1.61%
Property Taxes	11,852,928	11,964,000	12,955,000	8.28%
Other Taxes	6,751,659	6,627,500	6,815,000	2.83%
Licenses & Permits	1,326,106	883,070	1,012,330	14.64%
Fines	167,159	215,000	202,000	(6.05%)
Interest & Rents	(2,900,317)	251,739	1,776,739	605.79%
Revenue from Other Agencies	454,469	327,774	327,063	(0.22%)
Service Charges	3,166,650	3,536,439	3,983,210	12.63%
Other Revenue	363,143	55,335	62,500	12.95%
<b>Total</b>	<b>\$ 34,473,974</b>	<b>\$ 36,265,857</b>	<b>\$ 39,738,842</b>	<b>9.58%</b>
<b>GENERAL FUND GRANTS FUND 114</b>				
Revenue from Other Agencies	\$ 213,111	\$ 259,500	\$ 253,982	(2.13%)
<b>Total</b>	<b>\$ 213,111</b>	<b>\$ 259,500</b>	<b>\$ 253,982</b>	<b>(2.13%)</b>
<b>PANDEMIC RESPONSE AND RECOVERY FUND 115</b>				
Revenue from Other Agencies	11,717,000	6,277	6,277	0
<b>Total</b>	<b>\$ 11,717,000</b>	<b>\$ 6,277</b>	<b>\$ 6,277</b>	<b>-%</b>
<b>TRAFFIC SAFETY FUND 221</b>				
Fines	\$ 83,255	\$ 100,000	\$ 84,000	(16.00%)
<b>Total</b>	<b>\$ 83,255</b>	<b>\$ 100,000</b>	<b>\$ 84,000</b>	<b>(16.00%)</b>
<b>SPECIAL GAS TAX 2105 FUND 231</b>				
Revenue from Other Agencies	\$ 270,099	\$ 313,115	\$ 330,650	5.60%
<b>Total</b>	<b>\$ 270,099</b>	<b>\$ 313,115</b>	<b>\$ 330,650</b>	<b>5.60%</b>
<b>SPECIAL GAS TAX 2106 FUND 232</b>				
Interest & Rent	\$ 5,091	\$ 1,500	\$ 30,000	1900.00%
Revenue from Other Agencies	172,227	194,098	209,300	7.83%
<b>Total</b>	<b>\$ 177,318</b>	<b>\$ 195,598</b>	<b>\$ 239,300</b>	<b>22.34%</b>
<b>SPECIAL GAS TAX 2107 FUND 233</b>				
Revenue from Other Agencies	\$ 329,087	\$ 433,765	\$ 404,700	(6.70%)
<b>Total</b>	<b>\$ 329,087</b>	<b>\$ 433,765</b>	<b>\$ 404,700</b>	<b>(6.70%)</b>
<b>TRAFFIC MITIGATION ASSNT FUND 234</b>				
Interest & Rents	\$ 2,714	\$ 500	\$ 15,000	2900.00%
Service Charges	371,806	-	-	n/a
<b>Total</b>	<b>\$ 374,520</b>	<b>\$ 500</b>	<b>\$ 15,000</b>	<b>2900.00%</b>
<b>REGIONAL TRAFFIC FEE FUND 235</b>				
Service Charges	\$ 32,326	\$ 500	\$ 500	-%
<b>Total</b>	<b>\$ 32,326</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>-%</b>

## Revenues

### Fiscal Year 2023-24 (continued)

	2021-22 Actual	2022-23 Budget	2023-24 Adopted	Percent Change
<b>MEASURE M GAS TAX FUND 236</b>				
Interest & Rents	\$ 6,864	\$ 2,000	\$ 35,000	1650.00%
Revenue from Other Agencies	1,142,251	1,280,042	1,420,000	10.93%
<b>Total</b>	<b>\$ 1,149,115</b>	<b>\$ 1,282,042</b>	<b>\$ 1,455,000</b>	<b>13.49%</b>
<b>SPECIAL GAS TAX 2103 FUND 238</b>				
Interest & Rents	\$ 6,361	\$ 2,000	\$ 35,000	1650.00%
Revenue from Other Agencies	384,532	477,981	499,300	4.46%
<b>Total</b>	<b>\$ 390,893</b>	<b>\$ 479,981</b>	<b>\$ 534,300</b>	<b>11.32%</b>
<b>ROAD MAINTENANCE &amp; REHAB FUND 239</b>				
Interest & Rents	\$ 2,572	\$ 500	\$ 15,000	2900.00%
Revenue from Other Agencies	1,122,737	1,106,248	1,245,700	12.61%
<b>Total</b>	<b>\$ 1,125,309</b>	<b>\$ 1,106,748</b>	<b>\$ 1,260,700</b>	<b>13.91%</b>
<b>LIGHTING DISTRICT #2 FUND 251</b>				
Property Taxes	\$ 1,425,207	\$ 1,465,400	\$ 1,504,300	2.65%
Interest & Rents	25,429	15,000	165,000	1000.00%
Revenue from Other Agencies	5,241	5,780	6,300	9.00%
Other Revenue	17,039	10,000	10,000	-%
<b>Total</b>	<b>\$ 1,472,916</b>	<b>\$ 1,496,180</b>	<b>\$ 1,685,600</b>	<b>12.66%</b>
<b>STORM DRAIN FUND 261</b>				
Interest & Rent	\$ 5,337	\$ 2,500	\$ 30,000	1100.00%
Service Charges	373,716	350,000	355,000	1.43%
Other Revenue	293	-	-	n/a
<b>Total</b>	<b>\$ 379,346</b>	<b>\$ 352,500</b>	<b>\$ 385,000</b>	<b>9.22%</b>
<b>PLAN LOCAL DRAIN FAC FUND 262</b>				
Interest & Rents	\$ 4,116	\$ 1,000	\$ 25,000	2400.00%
Service Charges	214,616	5,000	5,000	-%
<b>Total</b>	<b>\$ 218,732</b>	<b>\$ 6,000</b>	<b>\$ 30,000</b>	<b>400.00%</b>
<b>CORP CTR MAINT DIST #1 FUND 271</b>				
Service Charges	\$ 88,826	\$ 93,270	\$ 102,000	9.36%
<b>Total</b>	<b>\$ 88,826</b>	<b>\$ 93,270</b>	<b>\$ 102,000</b>	<b>9.36%</b>
<b>NARCOTICS ASSET SEIZURE FUNDS 281/282/283</b>				
Interest & Rents	\$ 5,108	\$ 550	\$ 28,500	5081.82%
Other Revenue	332,469	10,000	20,000	100.00%
<b>Total</b>	<b>\$ 337,577</b>	<b>\$ 10,550</b>	<b>\$ 48,500</b>	<b>359.72%</b>
<b>CABLE TELEVISION FRANCHISE AGREEMENT FUND 291</b>				
Other Taxes	\$ 75,610	\$ 77,500	\$ 77,500	-%
<b>Total</b>	<b>\$ 75,610</b>	<b>\$ 77,500</b>	<b>\$ 77,500</b>	<b>-%</b>

## Revenues

### Fiscal Year 2023-24 (continued)

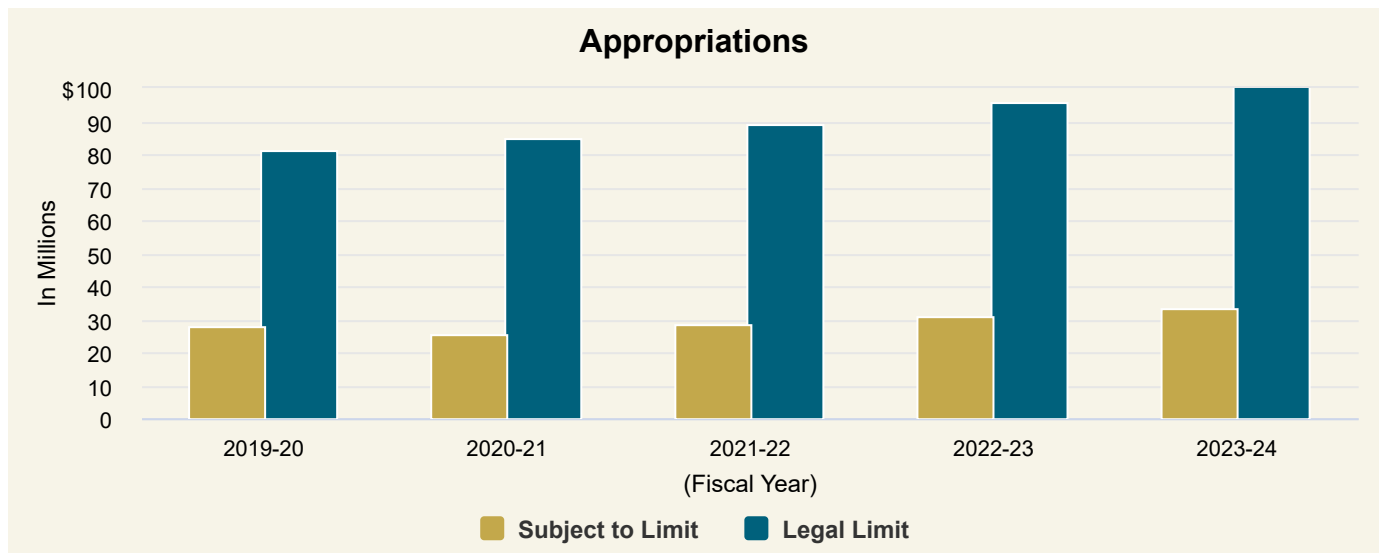
	2021-22 Actual	2022-23 Budget	2023-24 Adopted	Percent Change
<b>SUPPLEMENTAL LAW ENFORCEMENT FUND 301</b>				
Interest & Rents	\$ 191	\$ 50	\$ 500	900.00%
Revenue from Other Agencies	161,285	130,301	168,063	28.98%
<b>Total</b>	<b>\$ 161,476</b>	<b>\$ 130,351</b>	<b>\$ 168,563</b>	<b>29.31%</b>
<b>AB 2766 FUND 311</b>				
Other Revenue	62,419	63,000	64,000	1.59%
<b>Total</b>	<b>\$ 62,419</b>	<b>\$ 63,000</b>	<b>\$ 64,000</b>	<b>1.59%</b>
<b>SEWER FUND 321</b>				
Property Taxes	\$ 32,508	\$ 32,920	\$ 12,355	(62.47%)
Interest & Rents	26,215	17,500	200,000	1042.86%
Revenue from Other Agencies	35	45	45	-%
Service Charges	1,779,495	1,817,500	1,849,500	1.76%
Other Revenue	2,442	2,500	2,500	-%
<b>Total</b>	<b>\$ 1,840,695</b>	<b>\$ 1,870,465</b>	<b>\$ 2,064,400</b>	<b>10.37%</b>
<b>CIP FUND 415</b>				
Revenue from Other Agencies	\$ 225,000	\$ -	\$ -	n/a
<b>Total</b>	<b>\$ 225,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>
<b>INFRASTRUCTURE RESERVE FUND 416</b>				
Interest & Rents	\$ 373,338	\$ 250,000	\$ 2,000,000	700.00%
<b>Total</b>	<b>\$ 373,338</b>	<b>\$ 250,000</b>	<b>\$ 2,000,000</b>	<b>700.00%</b>
<b>LOW AND MODERATE HOUSING ASSETS FUND 471</b>				
Interest & Rents	\$ 15,990	\$ 100	\$ 100	-%
Other Revenue	6,375	6,480	6,480	-%
<b>Total</b>	<b>\$ 22,365</b>	<b>\$ 6,580</b>	<b>\$ 6,580</b>	<b>-%</b>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 55,594,307</b>	<b>\$ 44,800,279</b>	<b>\$ 50,955,394</b>	<b>13.74%</b>

## Annual Appropriations Limit

### Fiscal Year 2023-24

Under Article XIII B of the California Constitution, State and local government agencies are subject to an annual “appropriations limit”. Article XIII B, adopted in 1979 and more commonly known as the “Gann Initiative”, limits the proceeds of tax revenue which the City can legally appropriate. The appropriations are based on the City’s 1978-79 actual appropriations adjusted annually by a formula utilizing the percentage growth in California Per Capita Income and under Proposition 111 either the population growth in the City or County.

As provided by Proposition 111, the City of Cypress has elected to utilize the percentage of population growth within the City to calculate the fiscal year 2023-24 Appropriation Limitation of \$101,128,979. The total appropriations subject to the limitation for 2023-24 are \$33,364,829, which is \$67,764,150 (67%) below the calculated appropriation limit.



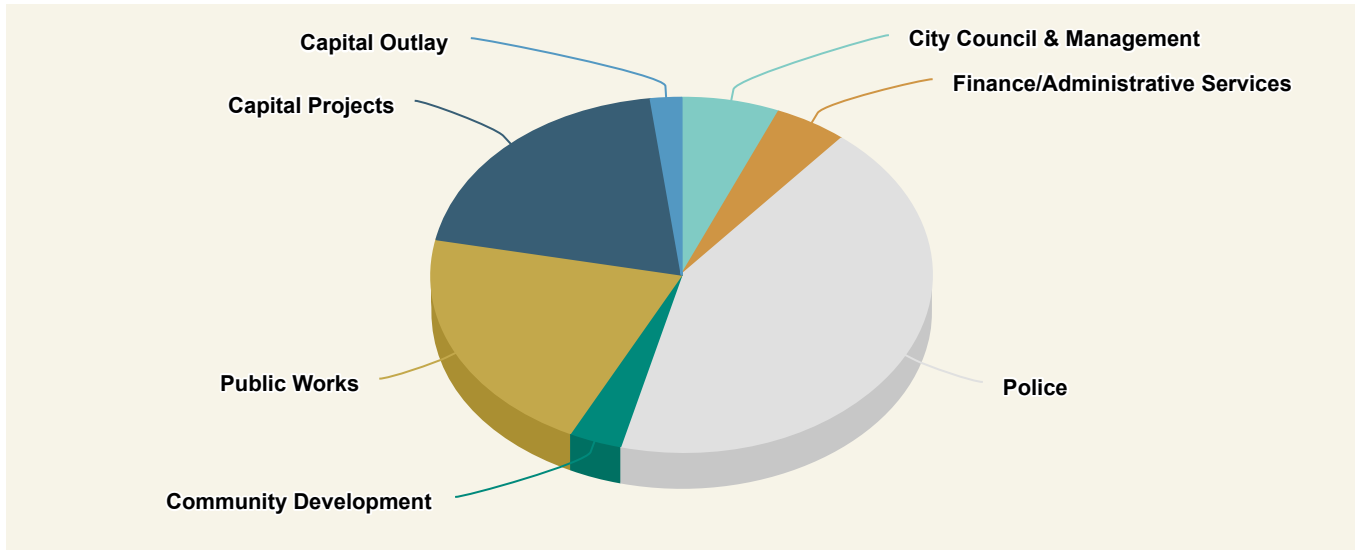
## Summary of Appropriations by Fund

### Fiscal Year 2023-24

	Fund	Salaries & Benefits	Operations & Projects	Capital Outlay	Total
111	General Fund	\$ 24,478,999	\$ 13,103,618	\$ 397,841	\$ 37,980,458
114	General Fund Grants	58,278	202,474	-	260,752
236	Measure M Fund	40,876	969,124	-	1,010,000
239	Road Maint and Rehab Fund	60,600	2,439,400	-	2,500,000
251	Lighting Dist No 2 Fund	83,203	2,101,500	-	2,184,703
261	Storm Drainage Fund	157,365	513,758	-	671,123
271	Corp Ctr Maint Dist #1	4,495	96,480	-	100,975
281-283	Narc Asset Seizure	40,468	62,144	574,000	676,612
291	Cable TV PEG Fund	-	-	55,000	55,000
301	Supp Law Enforcement Fund	168,563	-	-	168,563
321	Sewer Fund	272,355	486,809	-	759,164
415	Capital Projects Fund	217,328	5,382,672	-	5,600,000
471	Low/Mod Housing Asset Fund	77,941	2,500	-	80,441
<b>TOTAL</b>		<b>\$ 25,660,471</b>	<b>\$ 25,360,479</b>	<b>\$ 1,026,841</b>	<b>\$ 52,047,791</b>



## Summary of Appropriations Fiscal Year 2023-24



	Totals	Percent of Budget
City Council & Management	\$ 3,293,072	6.33%
Finance/Administrative Services	2,437,302	4.68%
Police	22,343,763	42.93%
Community Development	1,772,814	3.41%
Public Works	10,853,999	20.85%
Capital Projects	10,320,000	19.83%
Capital Outlay	1,026,841	1.97%
<b>Total Appropriations</b>	<b>\$ 52,047,791</b>	<b>100.00%</b>

## Operating Expenditures

### Fiscal Year 2023-24

FUNCTION/Responsible Department		2022-23	2023-24	Percent
Program Number/Description		Budget	Budget	Change
<b>CITY ADMINISTRATION</b>				
<b>Legislative Division</b>				
10101	Legislative	\$ 243,773	\$ 246,805	1.24%
10104	Traffic Commission	78,247	72,239	(7.68%)
10109	Support Services - Legislative	149,550	159,270	6.50%
<b>Subtotal</b>		<b>\$ 471,570</b>	<b>\$ 478,314</b>	<b>1.43%</b>
<b>City Attorney Division</b>				
10105	City Attorney	\$ 352,600	\$ 431,700	22.43%
<b>City Manager Division</b>				
20111	City Manager	\$ 952,834	\$ 966,212	1.40%
20117	Community Promotion	213,825	280,260	31.07%
20119	Cable TV	64,968	65,286	0.49%
20270	Animal Control	393,259	546,086	38.86%
<b>Subtotal</b>		<b>\$ 1,624,886</b>	<b>\$ 1,857,844</b>	<b>14.34%</b>
<b>City Clerk Division</b>				
20115	City Clerk	\$ 256,325	\$ 376,498	46.88%
20116	Elections	264,160	20,337	(92.30%)
20118	Records Management	93,222	128,379	37.71%
<b>Subtotal</b>		<b>\$ 613,707</b>	<b>\$ 525,214</b>	<b>(14.42%)</b>
<b>Total City Administration</b>		<b>\$ 3,062,763</b>	<b>\$ 3,293,072</b>	<b>7.52%</b>
<b>FINANCE AND ADMINISTRATIVE SERVICES</b>				
<b>Finance Division</b>				
40141	Finance Administration	\$ 490,505	\$ 541,258	10.35%
40142	General Accounting	965,981	1,000,902	3.62%
40143	Purchasing	139,389	152,867	9.67%
40144	Business Licenses	115,554	128,417	11.13%
<b>Subtotal</b>		<b>\$ 1,711,429</b>	<b>\$ 1,823,444</b>	<b>6.55%</b>
<b>Human Resources Division</b>				
40151	Human Resources	\$ 570,027	\$ 613,858	7.69%
<b>Total Finance and Administrative Services</b>		<b>\$ 2,281,456</b>	<b>\$ 2,437,302</b>	<b>6.83%</b>
<b>POLICE</b>				
<b>Administration and Support Services Division</b>				
50161	Police Administration	\$ 2,101,396	\$ 2,256,108	7.36%
50165	General Investigations	2,576,991	2,697,258	4.67%
50166	Court	85,638	91,574	6.93%
50167	Police Training	805,275	837,222	3.97%
50168	Support Services Management	1,112,684	1,162,734	4.50%
50169	Communications	1,412,900	1,451,526	2.73%
50170	Records	609,993	598,703	(1.85%)
50171	Property and Evidence	143,643	261,123	81.79%

## Operating Expenditures

### Fiscal Year 2023-24 (continued)

FUNCTION/Responsible Department		2022-23	2023-24	Percent
Program Number/Description		Budget	Budget	Change
50174	Crime Prevention/Comm Relat.	438,074	405,997	(7.32%)
50178	Police Laboratory	2,600	1,840	(29.23%)
50179	Narcotics Asset Seizure	61,516	102,612	66.81%
50180	Emergency Services	9,260	15,430	66.63%
50181	Supp Law Enforcement Act	130,351	168,563	29.31%
50183	Police Grants	82,450	76,068	(7.74%)
50187	Mobile Command Post	27,936	28,333	1.42%
<b>Subtotal</b>		<b>\$ 9,600,707</b>	<b>\$ 10,155,091</b>	<b>5.77%</b>
<b>Field Operations Division</b>				
50162	Field Operations Management	\$ 690,653	\$ 774,057	12.08%
50163	Field Operations	9,171,762	9,574,811	4.39%
50172	Jail Operations	619,869	522,281	(15.74%)
50173	Traffic and Parking Operations	968,704	975,170	0.67%
50176	Crossing Guards	300,615	303,114	0.83%
50177	SWAT Operations	34,943	39,239	12.29%
<b>Subtotal</b>		<b>\$ 11,786,546</b>	<b>\$ 12,188,672</b>	<b>3.41%</b>
<b>Total Police Protection</b>		<b>\$ 21,387,253</b>	<b>\$ 22,343,763</b>	<b>4.47%</b>
<b>COMMUNITY DEVELOPMENT</b>				
<b>Planning and Development Division</b>				
60191	Planning Administration	\$ 326,367	\$ 335,625	2.84%
60193	Current Planning	891,399	676,530	(24.10%)
60196	Code Enforcement	219,954	192,114	(12.66%)
60199	Economic Development	277,558	318,104	14.61%
66195	Community Development Grants	170,000	170,000	-%
62198	Low/Mod Housing Asset Fund	62,774	80,441	28.14%
<b>Subtotal</b>		<b>\$ 1,948,052</b>	<b>\$ 1,772,814</b>	<b>(9.00%)</b>
<b>Total Community Development</b>		<b>\$ 1,948,052</b>	<b>\$ 1,772,814</b>	<b>(9.00%)</b>
<b>PUBLIC WORKS</b>				
<b>Building Division</b>				
65241	Building Division Supervision	\$ 236,576	\$ 244,643	3.41%
65243.6243	Inspections - Building	196,000	260,000	32.65%
65243.6244	Inspections - Electrical	41,000	75,800	84.88%
65243.6245	Inspections - Plumbing & Heating	36,000	44,300	23.06%
65247	Plan Checks	135,000	214,000	58.52%
<b>Subtotal</b>		<b>\$ 644,576</b>	<b>\$ 838,743</b>	<b>30.12%</b>
<b>Environmental Services Division</b>				
70720	Solid Waste Management	\$ 191,680	\$ 223,137	16.41%
70721	Grants	13,600	14,684	7.97%
70251	Fats, Oils and Grease (FOG)	92,192	99,521	7.95%
70285	NPDES Administration	379,086	322,134	(15.02%)

## Operating Expenditures

### Fiscal Year 2023-24 (continued)

FUNCTION/Responsible Department		2022-23	2023-24	Percent
Program Number/Description		Budget	Budget	Change
<b>Subtotal</b>		<b>\$ 676,558</b>	<b>\$ 659,476</b>	<b>(2.52%)</b>
<b>Engineering Division</b>				
70201	Public Works Administration	\$ 903,974	\$ 948,179	4.89%
70260.7260	Engineering Administration	319,329	408,291	27.86%
70261.7261	Engineering Plan Checking	226,829	240,565	6.06%
70264	Traffic Engineering	121,663	126,524	4.00%
70215	Traffic Signal Maintenance	348,149	367,934	5.68%
70223	Street Lighting	812,765	891,769	9.72%
<b>Subtotal</b>		<b>\$ 2,732,709</b>	<b>\$ 2,983,262</b>	<b>9.17%</b>
<b>Streets Division</b>				
70211	Maintenance Administration	\$ 566,883	\$ 699,491	23.39%
70212.7212	Street Maintenance	122,177	132,498	8.45%
70212.7213	Street Cleaning	355,678	410,503	15.41%
70212.7214	Traffic Safety	109,027	109,827	0.73%
70212.7216	Street Tree Maintenance	390,607	492,986	26.21%
70212.7217	Parkway Maintenance	668,608	855,747	27.99%
70212.7227	Graffiti Removal	92,874	87,047	(6.27%)
70212.7238	Sidewalk Repair	124,335	119,669	(3.75%)
70221	Retarding Basin	21,243	20,386	(4.03%)
70239	Stanton Channel Berm Maint.	74,792	100,975	35.01%
70281	Storm Drain Maintenance	255,109	348,989	36.80%
70219	Sanitary Sewer Maintenance	385,902	374,643	(2.92%)
<b>Subtotal</b>		<b>\$ 3,167,235</b>	<b>\$ 3,752,761</b>	<b>18.49%</b>
<b>Park Maintenance Division</b>				
70228.7224	Landscaping - Senior Center	\$ 17,292	\$ 17,120	(0.99%)
70228.7228	Park Landscape and Maintenance	991,383	1,210,022	22.05%
70228.7229	Athletic Field Maintenance	281,189	286,039	1.72%
70228.7230	Park Building Maintenance	249,400	238,004	(4.57%)
70228.7231	Senior Citizens Cntr Maintenance	261,116	277,253	6.18%
70228.7232	Community Center Maintenance	259,467	269,123	3.72%
70228.7234	Community Events	80,692	75,968	(5.85%)
70228.7235	Sports Park	252,564	223,296	(11.59%)
<b>Subtotal</b>		<b>\$ 2,393,103</b>	<b>\$ 2,596,825</b>	<b>8.51%</b>
<b>Facilities Division</b>				
70233	Library Maintenance	20,849	20,208	(3.07%)
70218	Building Maint.-Boys & Girls Club	3,317	2,724	(17.88%)
<b>Subtotal</b>		<b>\$ 24,166</b>	<b>\$ 22,932</b>	<b>(5.11%)</b>
<b>Total Public Works</b>		<b>\$ 9,638,347</b>	<b>\$ 10,853,999</b>	<b>12.61%</b>
<b>TOTAL BUDGETED OPERATING EXPENDITURES</b>		<b>\$ 38,317,871</b>	<b>\$ 40,700,950</b>	<b>6.22%</b>

## Operating Expenditures

### Fiscal Year 2023-24 (continued)

FUNCTION/Responsible Department		2022-23	2023-24	Percent
Program Number/Description		Budget	Budget	Change
<b>INTERNAL SERVICE FUND OPERATIONS</b>				
<b>PUBLIC WORKS</b>				
<b>Fleet Division</b>				
70621.7621	Auto Maintenance-City Vehicles	\$ 260,813	\$ 259,747	(0.41%)
70621.7623	Maintenance-Equipment	66,739	66,280	(0.69%)
70621.7634	Auto Maintenance-Police Vehicles	409,396	407,112	(0.56%)
70621.7634	Auto Maintenance-Park Vehicles	25,393	20,731	(18.36%)
<b>Subtotal</b>		<b>\$ 762,341</b>	<b>\$ 753,870</b>	<b>(1.11%)</b>
<b>Facilities Division</b>				
70624.7624	Bldg Maintenance-Civic Center	\$ 329,924	\$ 429,456	30.17%
70624.7626	Bldg Maintenance-Police Annex	330,922	343,245	3.72%
70624.7629	Landscaping-Civic Center	93,431	108,303	15.92%
70627.7627	Bldg Maintenance-Corp Yard	134,514	135,213	0.52%
70627.7632	Landscaping-Corp Yard	15,041	19,962	32.72%
<b>Subtotal</b>		<b>\$ 903,832</b>	<b>\$ 1,036,179</b>	<b>14.64%</b>
<b>FINANCE AND ADMINISTRATIVE SERVICES</b>				
<b>Information Systems Division</b>				
40601	Print Shop	\$ 204,874	\$ 211,557	3.26%
40604	Telephone Maintenance	42,492	74,310	74.88%
40606	Postage Services	19,464	19,899	2.23%
40603	Computer Equip Maintenance	50,409	45,346	(10.04%)
40605	Information Systems	851,567	950,766	11.65%
40607	Website Maintenance	91,961	94,465	2.72%
40608	Financial Acctg Software Maint.	85,251	89,078	4.49%
<b>Subtotal</b>		<b>\$ 1,346,018</b>	<b>\$ 1,485,421</b>	<b>10.36%</b>
<b>Human Resources Division</b>				
94820	Workers' Comp Insurance	\$ 24,245	\$ 53,807	121.93%
<b>TOTAL INTERNAL SERVICE OPERATIONS*</b>		<b>\$ 3,036,436</b>	<b>\$ 3,329,277</b>	<b>9.64%</b>

\* Not Included in the total budget for the City. Amounts are allocated to individual programs/divisions and are included with operating expenditures for those budgeted programs/divisions.

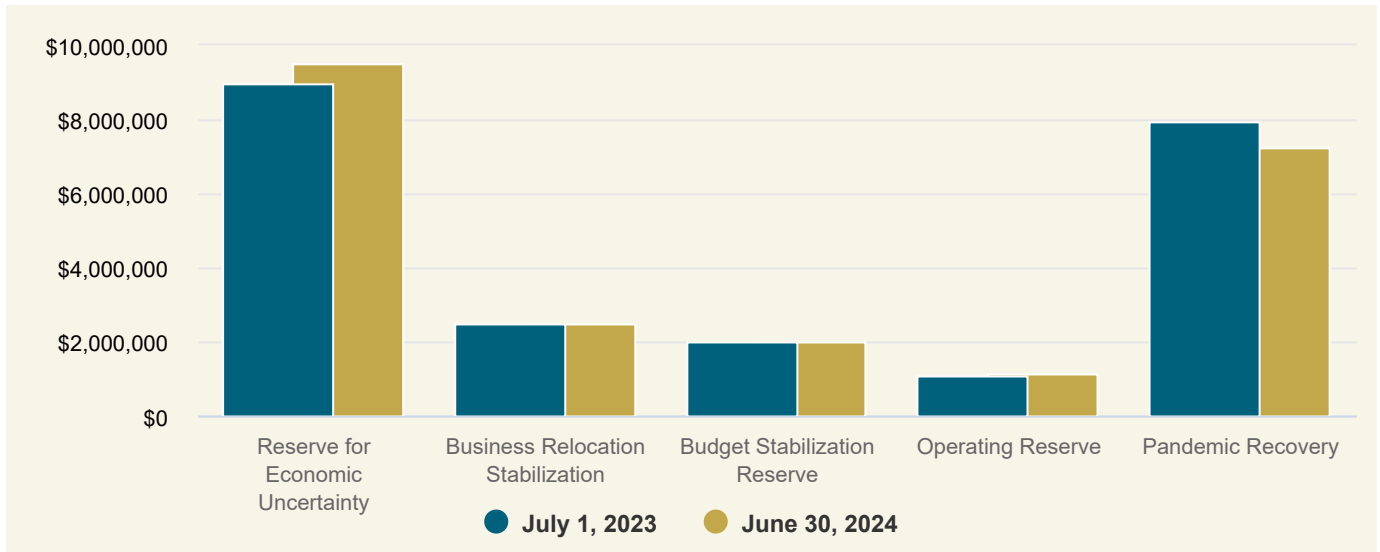
## Capital Projects, Debt Service and Capital Outlay

### Fiscal Year 2023-24

		2022-23 Budget	2023-24 Budget	Percent Change
<b>Summary of Capital Projects</b>				
80100	Street Projects	\$ 3,490,000	\$ 4,650,000	33.24%
80200	Traffic Signal Projects	1,290,000	1,285,000	(0.39%)
80300	Storm Drain Projects	100,000	1,500,000	1400.00%
80400	Sanitary Sewer Projects	285,000	285,000	-%
80500	Parkway and Median Projects	775,000	900,000	16.13%
80600	Public Facility Projects	2,030,000	1,700,000	(16.26%)
80900	Other Projects	50,000	-	(100.00%)
<b>Total Capital Projects Expenditures</b>		<b>\$ 8,020,000</b>	<b>\$ 10,320,000</b>	<b>28.68%</b>
<b>Summary of Capital Outlay**</b>				
<b>Equipment-Additions</b>				
	Furniture/Equipment/Vehicles	131,390	1,026,841	681.52%
<b>Total Capital Outlay Expenditures</b>		<b>\$ 131,390</b>	<b>\$ 1,026,841</b>	<b>681.52%</b>
<b>TOTAL BUDGET APPROPRIATIONS</b>		<b>\$ 46,469,261</b>	<b>\$ 52,047,791</b>	<b>12.00%</b>

\*\* Only includes Capital Outlay amounts paid for by operating funds. All other Capital Outlay amounts are paid for with accumulated replacement monies previously charged to operating programs/divisions.

## Projected General Fund Reserves Fiscal Year 2023-24



Reserve	July 1, 2023	June 30, 2024
Reserve for Economic Uncertainty	\$ 8,962,296	\$ 9,495,596
Business Relocation Stabilization	2,500,000	2,500,000
Budget Stabilization Reserve	2,000,000	2,000,000
Operating Reserve	1,100,000	1,144,744
Pandemic Recovery	7,945,800	7,260,400
<b>Total Fund Balance Reserves</b>	<b>\$ 22,508,096</b>	<b>\$ 22,400,740</b>

Assumes the annual increase to the Reserve for Economic Uncertainty uses FY 2023-24 resources.

Does not include any other excess revenues/budget savings related to operations.

# Operating Transfers

## Fiscal Year 2023-24

	Budget 2022-23		Adopted 2023-24	
	Transfers In	Transfers Out	Transfers In	Transfers Out
<b>GENERAL FUND 111</b>				
General Fund Grants 114	\$ -	\$ 6,550	\$ -	\$ 6,770
Pandemic Response Fund 115	6,277	-	6,277	-
Traffic Safety Fund 221	100,000	-	84,000	-
Gas Tax 2105 Fund 231	313,115	-	330,650	-
Gas Tax 2107/2107.5 Fund 233	433,765	-	404,700	-
Lighting District #2 Fund 251	174,137	-	188,956	-
Storm Drainage Fund 261	-	250,000	-	250,000
Corp Center Maint Distr Fund 271	13,582	-	15,147	-
CIP Fund 415	-	2,175,000	-	2,050,000
Infrastructure Set-Aside Fund 416	-	400,000	-	320,000
City Equipment Replacement Fund 721	-	21,840	-	397,841
City Employee Benefits Fund 751	-	-	-	200,000
<b>Total</b>	<b>\$ 1,040,876</b>	<b>\$ 2,853,390</b>	<b>\$ 1,029,730</b>	<b>\$ 3,224,611</b>
<b>GENERAL FUND GRANTS FUND 114</b>				
General Fund 111	\$ 6,550	\$ -	\$ 6,770	\$ -
<b>Total</b>	<b>\$ 6,550</b>	<b>\$ -</b>	<b>\$ 6,770</b>	<b>\$ -</b>
<b>PANDEMIC RESPONSE AND RECOVERY FUND 115</b>				
General Fund 111	\$ -	\$ 6,277	\$ -	\$ 6,277
<b>Total</b>	<b>\$ -</b>	<b>\$ 6,277</b>	<b>\$ -</b>	<b>\$ 6,277</b>
<b>TRAFFIC SAFETY FUND 221</b>				
General Fund 111	\$ -	\$ 100,000	\$ -	\$ 84,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 84,000</b>
<b>SPECIAL GAS TAX 2105 FUND 231</b>				
General Fund 111	\$ -	\$ 313,115	\$ -	\$ 330,650
<b>Total</b>	<b>\$ -</b>	<b>\$ 313,115</b>	<b>\$ -</b>	<b>\$ 330,650</b>
<b>SPECIAL GAS TAX 2106 FUND 232</b>				
CIP Fund 415	\$ -	\$ 350,000	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SPECIAL GAS TAX 2107 FUND 233</b>				
General Fund 111	\$ -	\$ 433,765	\$ -	\$ 404,700
<b>Total</b>	<b>\$ -</b>	<b>\$ 433,765</b>	<b>\$ -</b>	<b>\$ 404,700</b>
<b>TRAFFIC MITIGATION FUND 234</b>				
Measure M Gas Tax Fund 236	\$ 150,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MEASURE M GAS TAX FUND 236</b>				
Traffic Mitigation Assmnt Fund 234	\$ -	\$ 150,000	\$ -	\$ -
Road Maintenance and Rehab Fund 239	-	310,000	-	1,300,000
CIP Fund 415	-	75,000	-	100,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 535,000</b>	<b>\$ -</b>	<b>\$ 1,400,000</b>



## Operating Transfers

### Fiscal Year 2023-24 (continued)

	Budget 2022-23		Adopted 2023-24	
	Transfers In	Transfers Out	Transfers In	Transfers Out
<b>SPECIAL GAS TAX 2103 FUND 238</b>				
CIP Fund 415	-	500,000	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ROAD MAINTENANCE AND REHAB FUND 239</b>				
Measure M Gas Tax Fund 236	\$ 310,000	\$ -	\$ 1,300,000	\$ -
<b>Total</b>	<b>\$ 310,000</b>	<b>\$ -</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>
<b>LIGHTING DISTRICT #2 FUND 251</b>				
General Fund 111	\$ -	\$ 174,137	\$ -	\$ 188,956
<b>Total</b>	<b>\$ -</b>	<b>\$ 174,137</b>	<b>\$ -</b>	<b>\$ 188,956</b>
<b>STORM DRAIN FUND 261</b>				
General Fund 111	\$ 250,000	\$ -	\$ 250,000	\$ -
<b>Total</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>CORP CTR MAINT DIST #1 FUND 271</b>				
General Fund 111	\$ -	\$ 13,582	\$ -	\$ 15,147
<b>Total</b>	<b>\$ -</b>	<b>\$ 13,582</b>	<b>\$ -</b>	<b>\$ 15,147</b>
<b>NARCOTICS ASSET SEIZURE FUNDS 281/283</b>				
City Equipment Replacement Fund 721	\$ -	\$ 74,550	\$ -	\$ 574,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 74,550</b>	<b>\$ -</b>	<b>\$ 574,000</b>
<b>CABLE TV PEG FUND 291</b>				
City Equipment Replacement Fund 721	\$ -	\$ 35,000	\$ -	\$ 55,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 55,000</b>
<b>AB 2766 TRIP REDUCTION FUND 311</b>				
City Equipment Replacement Fund 721	\$ -	\$ 63,000	\$ -	\$ 64,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 63,000</b>	<b>\$ -</b>	<b>\$ 64,000</b>
<b>CIP FUND 415</b>				
General Fund 111	\$ 2,175,000	\$ -	\$ 2,050,000	\$ -
Gas Tax 2106 Fund 232	350,000	-	-	-
Measure M Gas Tax Fund 236	75,000	-	100,000	-
Gas Tax 2103 Fund 238	500,000	-	-	-
Infrastructure Set-Aside Fund 416	1,380,000	-	1,950,000	-
<b>Total</b>	<b>\$ 4,480,000</b>	<b>\$ -</b>	<b>\$ 4,100,000</b>	<b>\$ -</b>
<b>INFRASTRUCTURE RESERVE FUND 416</b>				
General Fund 111	\$ 400,000	\$ -	\$ 320,000	\$ -
Parks General Fund 212	401,918	-	-	-
CIP Fund 415	-	1,380,000	-	1,950,000
<b>Total</b>	<b>\$ 801,918</b>	<b>\$ 1,380,000</b>	<b>\$ 320,000</b>	<b>\$ 1,950,000</b>
<b>INFORMATION SERVICES FUND 713</b>				
Technology Investment Fund 731	\$ 50,000	\$ -	\$ 50,000	\$ -
<b>Total</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>

## Operating Transfers

### Fiscal Year 2023-24 (continued)

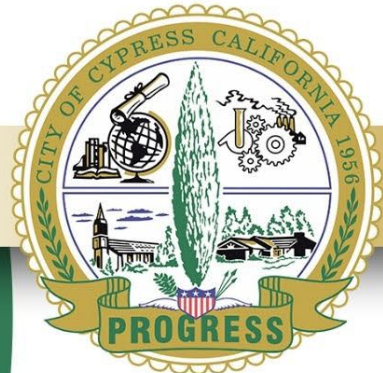
	Budget 2022-23		Adopted 2023-24	
	Transfers In	Transfers Out	Transfers In	Transfers Out
<b>EQUIPMENT REPLACEMENT FUND 721</b>				
General Fund 111	\$ 21,840	\$ -	\$ 397,841	\$ -
Narcotics Asset Seizure Funds 281/283	74,550	-	574,000	-
Cable Television Franchise Agmt 291	35,000	-	55,000	-
AB 2766 Trip Reduction Fund 311	63,000	-	64,000	-
Technology Investment Fund 731	105,000	-	339,000	-
<b>Total</b>	<b>\$ 299,390</b>	<b>\$ -</b>	<b>\$ 1,429,841</b>	<b>\$ -</b>
<b>TECHNOLOGY INVESTMENTS FUND 731</b>				
Information Systems Fund 713	\$ -	\$ 50,000	\$ -	\$ 50,000
City Equipment Replacement Fund 721	-	105,000	-	339,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 155,000</b>	<b>\$ -</b>	<b>\$ 389,000</b>
<b>CITY EMPLOYEE BENEFITS FUND 751</b>				
General Fund 111	\$ -	\$ -	\$ 200,000	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>
<b>SUBTOTAL-CITY FUNDS</b>				
	<b>\$ 7,388,734</b>	<b>\$ 6,986,816</b>	<b>\$ 8,686,341</b>	<b>\$ 8,686,341</b>
<b>DISTRICT-GENERAL FUND 212</b>				
Infrastructure Set-Aside Fund 416	\$ -	\$ 401,918	\$ -	\$ -
CRPD Equipment Replc Fund 725	-	10,000	-	26,962
CRPD Employee Benefits Fund 755	-	150,000	-	150,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 561,918</b>	<b>\$ -</b>	<b>\$ 176,962</b>
<b>DISTRICT-EQUIPMENT REPLACEMENT FUND 725</b>				
Parks General Fund 212	\$ 10,000	\$ -	\$ 26,962	\$ -
<b>Total</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 26,962</b>	<b>\$ -</b>
<b>DISTRICT-EMPLOYEE BENEFIT FUND 755</b>				
Parks General Fund 212	\$ 150,000	\$ -	\$ 150,000	\$ -
<b>Total</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>
<b>SUBTOTAL-DISTRICT FUNDS</b>				
	<b>\$ 160,000</b>	<b>\$ 561,918</b>	<b>\$ 176,962</b>	<b>\$ 176,962</b>
<b>GRAND TOTAL-ALL FUNDS</b>				
	<b>\$ 7,548,734</b>	<b>\$ 7,548,734</b>	<b>\$ 8,863,303</b>	<b>\$ 8,863,303</b>



# City of CYPRESS

**Performance Measures | 2023-2024**

[www.cypressca.org](http://www.cypressca.org)



## Why Measure Performance?

Performance measurement is the process of collecting, analyzing and reporting data regarding the performance of an organization. It helps the City Council and community evaluate the quality and effectiveness of government services. Performance measures include inputs (resources used), outputs (program activities), efficiency measures (ratio of inputs to outputs), and outcomes (the actual results of programs and services). Ideally, performance measurement generates information about program results and outcomes which drive future budget decisions.

The State of California COVID-19 stay at home order resulted in facilities closures, particularly the Senior Center and Community Center, and outcomes in FY 2020-21 and FY 2021-22 reflect its impacts.



## City of Cypress Strategic Plan

### Mission Statement

- ▶ The City of Cypress, guided by our core values, will utilize our resources in concert with community partners to provide an exceptional city to live, work and play.

### Vision Statement

- ▶ Cypress is a safe and welcoming community delivering excellent services for our residents, neighborhoods, and businesses.

### Core Values/Guiding Principles

The City of Cypress values...

- ▶ Accountability
- ▶ Fiscal prudence
- ▶ Integrity
- ▶ Responsiveness to the community
- ▶ Teamwork
- ▶ Transparency

### Three-Year Goals (2023 - 2026) Not in priority order

- ▶ Maintain financial stability and promote economic activity
- ▶ Enhance and maintain public safety
- ▶ Enhance recreation facilities and programs
- ▶ Maintain infrastructure and facilities
- ▶ Maintain high quality and high value services for the community

**Strategic Plan GOAL****Maintain financial stability and promote economic activity**

	2020-21	2021-22	Estimate 2022-23	Projection 2023-24
<b>City Manager</b>				
Strategic Plan objectives completed on time	65%	67%	79%	80%
Cypress Central App accounts	2,413	3,620	4,385	4,500
Twitter and Facebook followers	4,543	5,348	5,784	5,900
Instagram followers	-	2834	3,535	3,600
<b>Finance</b>				
General Fund revenue from Sales Tax	34.8%	37.9%	31.4%	31.2%
Business Licenses issued/renewed	3,274	3,723	3,737	3,800
Businesses Licenses renewed on-line	64%	69%	73%	75%
New Cypress-based Business Licenses	232	247	250	260
Purchase orders issued	759	786	750	750
Accounts payable checks issued	2,737	2,757	2,852	2,950
Electronic accounts payable payments	1,600	1,925	1,726	1,847
<b>Human Resources</b>				
Full-time employee turnover (non-retirement)	6.7%	5.0%	5.8%	6%
Eligible job applicants list established	100 days	87 days	72 days	70 days
Full-time employee recruitments completed	6	14	12	12
<b>Information Systems</b>				
Devices supported	816	835	855	890
Applications supported	94	98	98	102
Website visits	243,000	328,000	320,000	320,000

## How Are We Doing?

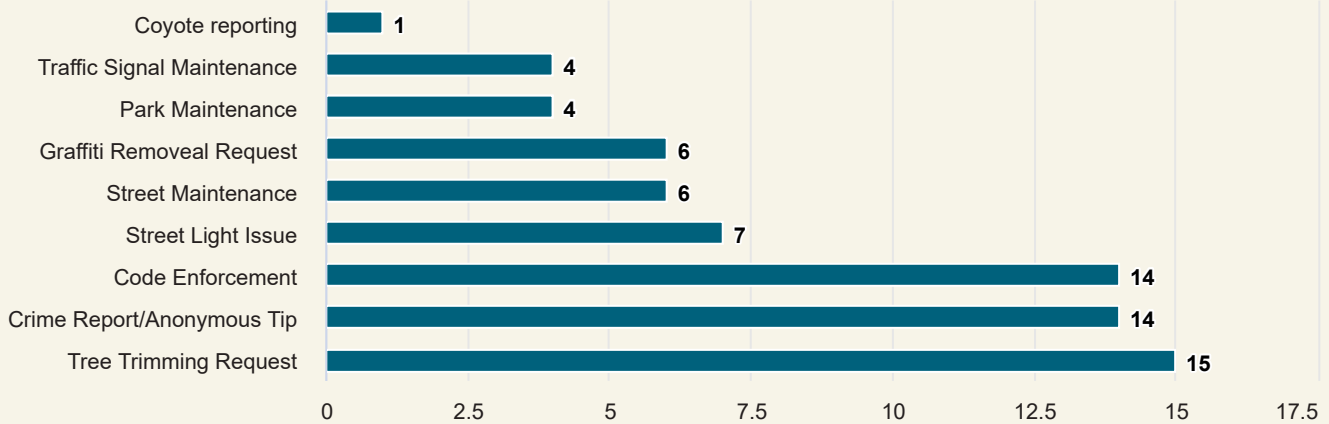
The Performance Measure Report aligns performance measurements with the City Council's Strategic Plan to integrate key outcomes and performance measures. The City uses technology (Cypress Central App and social media analytics) to inform the way we track and interpret data, which allows us to more accurately document performance and provide the City Council, city management and the community important decision-making tools.

### Cypress Central App



The Cypress Central App enables the City and users to track work orders until they are resolved. The more residents download and use the app, the better a performance tool it becomes. From July 1, 2022 through March 31, 2023 users submitted 1,102 issues via the app.

### Cypress Central App Work Orders Average Days to Resolution



### Community Opinion Survey

The City conducted a Community Opinion Survey in 2022, a follow up to the 2018 survey. The community survey provides City Council additional data during decision-making, strategic planning and resource allocation. Survey highlights include:

- > 707 randomly selected residents (a statistically valid 3.7% margin of error)
- > 91% say Cypress is an excellent/good place to live
- > 90% rate Cypress' quality of life as excellent/good
- > 84% are satisfied with the City services

Top service needs:

- > addressing homelessness
- > managing traffic
- > managing growth/development



### Communications and Social Media

The City Council continues to invest in communication via social media and other platforms to keep residents informed about important local issues and City events. The Cypress communications team uses social media (Facebook, Instagram, Twitter and YouTube) to disseminate important information.



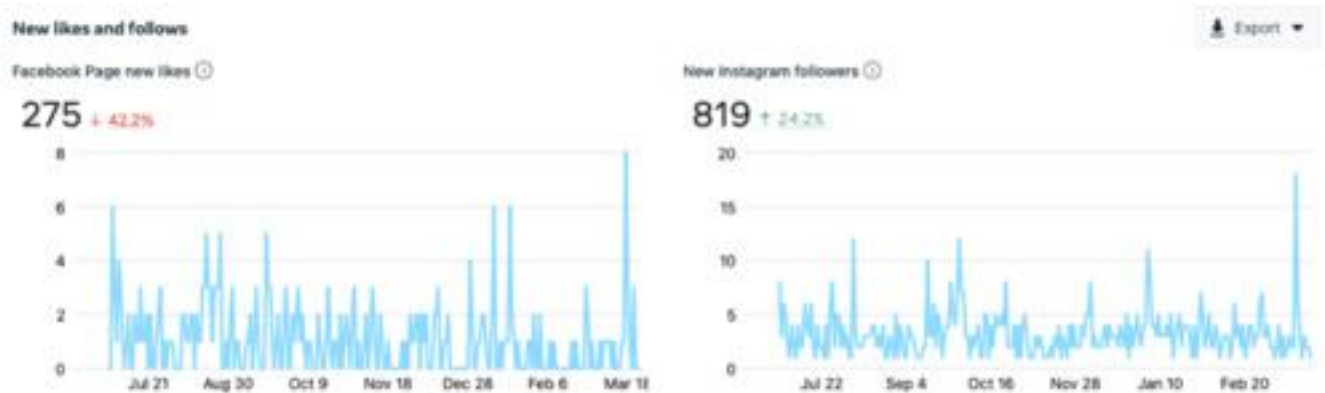
In September 2021, the City launched mailchimp, a direct e-mail distribution system. So far, over 8,340 people have subscribed to receive City e-mails. The Cypress communications team constantly monitors how residents engage with the e-mail blasts to ensure high engagement and interest and to maximize future messages' impact.

Mailchimp reports the average open rate (the percentage of subscribers who open an email) across all industries is 21.3%, the City's open rate is nearly 250% higher than the mailchimp average with e-newsletters from July 2022 - March 2023 averaging a 53.2 % open rate.



The City's social media channels have undergone a significant transition over the past year, highlighted by new strategies that debuted in early 2023. As a result, Instagram followers increased nearly 25%, while Facebook likes and Facebook and Instagram page and profile visits decreased modestly. The decrease is likely related to a strategic decision to post less frequently as a way to increase the impact of the City's messages.

An example of this approach is social media stories, which inform residents of events without over posting. The City's social media channels are assessed quarterly to ensure we are communicating as effectively as possible.



## Communication Upgrades



- > The Progress, the City's bi-monthly newsletter, debuted in FY 2021-22 and is mailed to 17,000 residences citywide. The newsletter highlights City updates, programs, construction projects, recreation activities, community events, and more.
- > The Progress newsletter production has been streamlined and graphic design adjustments were also made to produce a more engaging publication.



- > Videography and photography improvements have elevated the quality of the "Minute with the Mayor" segments and program highlight videos.
- > A brand guide was created to create consistent and recognizable communications across the City's departments.
- > The improvements implemented in 2023 are expanding the reach and quality of the City's overall communication platforms.



## How Do We Measure Performance?

- ▶ Response times and crime clearance rates are useful measures for assessing a police department’s performance and effectiveness in enhancing public safety. The likelihood of a successful outcome is higher the faster emergency services can reach a call.
- ▶ Internal data is collected to measure efficiencies in grant spending, police officer recruitment, and use of physical assets like the jail.
- ▶ The Department applies for grants that fund additional activities like traffic safety, a tobacco sales enforcement program and a School Resource Officer.



### Strategic Plan GOAL

#### Enhance and maintain public safety

Measure	2020-21	2021-22	Estimate 2022-23	Projection 2023-24
<b>Policing Activity</b>				
Priority One response time	3:20	3:06	3:11	3:10
Average Priority One calls per month	53	68	67	68
Crime clearance rate	28%	43%	40%	40%
Traffic safety operations	23	24	26	25
<b>Administration</b>				
Grants received	\$69,297	\$307,855	\$317,777	\$323,591
Jail occupied (*Station remodel 2021-22/22-23)	150 days	0 days	0 days	150 days
Police Officers hired	9	7	8	5
Volunteer hours	300	580	1,800	1,800

### State of California Tobacco Grant

The City received a State of California Tobacco Grant to fund a School Resource Officer at Cypress middle and high schools as well as a tobacco sales enforcement program. The three year grant began in July 2021 with the goals of educating students and parents on tobacco issues and decreasing the access to unlawful tobacco products throughout the community.

Measure	2020-21	2021-22	Estimate 2022-23	Projection 2023-24
<b>Police Department Statistics</b>				
Calls for service	30,803	36,229	37,298	38,367
Police reports	2,988	1,703	1,754	1,806
Violent crimes	167	233	239	247
Non-violent crimes	1,513	1,406	1,502	1,545
Traffic collision reports	262	317	326	336
Arrests	777	1504	1,546	1,590
Burglaries	301	277	285	294
Reports processed	5,389	3,641	3,571	3,864

## How Are We Doing?

The number of people working in police departments edged down in 2021 and 2022 and Cypress was not immune to these industry-wide hiring challenges. In response, The City Council approved a hiring incentive program in 2020 to ensure Cypress continues to be protected by highly trained public safety professionals.

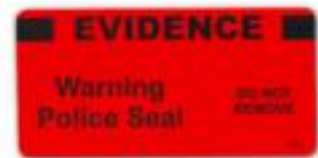
The program has been extraordinarily effective, and as of March 2023, Cypress had only two Police Officer vacancies.

### Office of Traffic Safety Grant

FY 2022-23 was the fourth consecutive year the Police Department received a California Office of Traffic Safety grant to educate the community on safe roadway habits, reduce traffic collisions and impact impaired driving. The Department used grant funds to provide traffic safety education, increase enforcement at intersections with a history of pedestrian and bike collisions, and enforce red light and stop sign violations. From October 1, 2022 through September 30, 2023 the Department will have conducted four sobriety checkpoints throughout Cypress.

### Evidence Audit

As the department returned to the Police Station after a successful seismic retrofit and its first update since the 1980s, the City Council authorized an outside audit of Cypress' police property and evidence procedures to ensure the department is in compliance with laws and regulations and operating with best practices. The audit evaluated how the Police department processes evidence and inspected about 20% of the narcotics, currency, and firearms in our possession. The audit was completed in early 2023 and resulted with no findings or concerns.



## How Do We Measure Performance?

- ▶ Recreation programs and classes are tracked to determine how well classes match customer preferences.
- ▶ Recreation programs (especially senior services) not only serve Cypress residents, but the region. Breakdowns of resident versus nonresident participants illustrate this dynamic.
- ▶ The Community Center and Senior Center are utilized by residents, businesses and non-profit groups. Metrics are provided on how often these spaces are rented and how often they are provided at a subsidized rate.



### Strategic Plan GOAL

#### Enhance recreation facilities and programs

Measure	2020-21	2021-22	Estimate 2022-23	Projection 2023-24
<b>Contract Classes</b>				
Participants	1,577	3,857	5,005	5,000
Classes meeting minimum enrollment	31%	47%	50%	50%
Participants withdrawing from classes	21%	10%	10%	10%
Resident/non-resident participants	72%/28%	75%/25%	76%/24%	75%/25%
On-line registration	85%	83%	85%	85%
<b>Sports Programs</b>				
Youth sports resident/non-resident	68%/32%	74%/26%	73%/27%	73%/27%
Youth sport participants	433	1,052	1,100	1,140
Adult drop-in sports (badminton and volleyball)	-	531	711	725
<b>Senior Center</b>				
Volunteer hours	978	3413	3,739	4,112
Class participants resident/non-resident	0	75%/25%	75%/25%	75%/25%
Congregate meals served	-	2,982	8,805	12,750
Home meals delivered	16,704	19,362	25,141	28,262
<b>Lexington Park</b>				
Synthetic field usage hours	n/a	457	1,883	1,900
Natural field usage hours	n/a	172	847	860
Pavilion rentals	n/a	45	97	1,000
Revenue	n/a	\$43,606	\$135,210	\$136,000
<b>Facility Usage</b>				
Community Center rentals	-	100	202	200
Community Center rental revenue	\$-	\$38,843	\$127,120	\$150,000
Senior Center rentals	-	137	318	150
Senior Center rental revenue	\$-	\$4,719	\$20,380	\$25,000
Athletic field bookings	2,539	2,505	2,221	2,600
Athletic field revenue	\$18,187	\$18,873	\$18,000	\$8,000
Non-profit field use	93%	95%	98%	95%

## How Are We Doing?

Recreation and Community Services provides life affirming programs, activities, and services to the community.

### Community Events:

- > After record crowds at the 2022 Spring Egg Hunt, pre-registration was used in 2023 to ensure a great experience for more than 2,000 community members (including 600 children) who enjoyed the festivities!
- > In partnership with Cypress College, Salute to America provided live entertainment, food trucks, a family game area, vendors, and a fireworks display for over 4,000 community members. Salute to America returns again once more in this fiscal year on June 30, 2023.
- > In collaboration with Friends of Cypress Cultural Arts, Summer Concerts were as popular as ever. Residents enjoyed seven free concerts showcasing a variety of music and a children's activity area and food and dessert trucks.
- > 732 runners celebrated 40 years of the Cypress Run in 2022. About half the field (345 runners) were residents and six came from out-of-state!. The Run benefited from 85 volunteers who donated 250 hours over two days.
- > The Women's Conference was extremely well received with approximately 200 attendees and 24 small business vendors. The conference was highlighted by a Keynote Address from Navy Captain Jessica O'Brien, Commanding Officer Naval Weapons Station Seal Beach.
- > The Holiday Sing and Tree Lighting ended a fun filled year with performances by local schools, train rides, holiday themed crafts, games, cookies and hot chocolate, and a visit from Santa and Mrs. Claus.



### Youth and Teen Programs

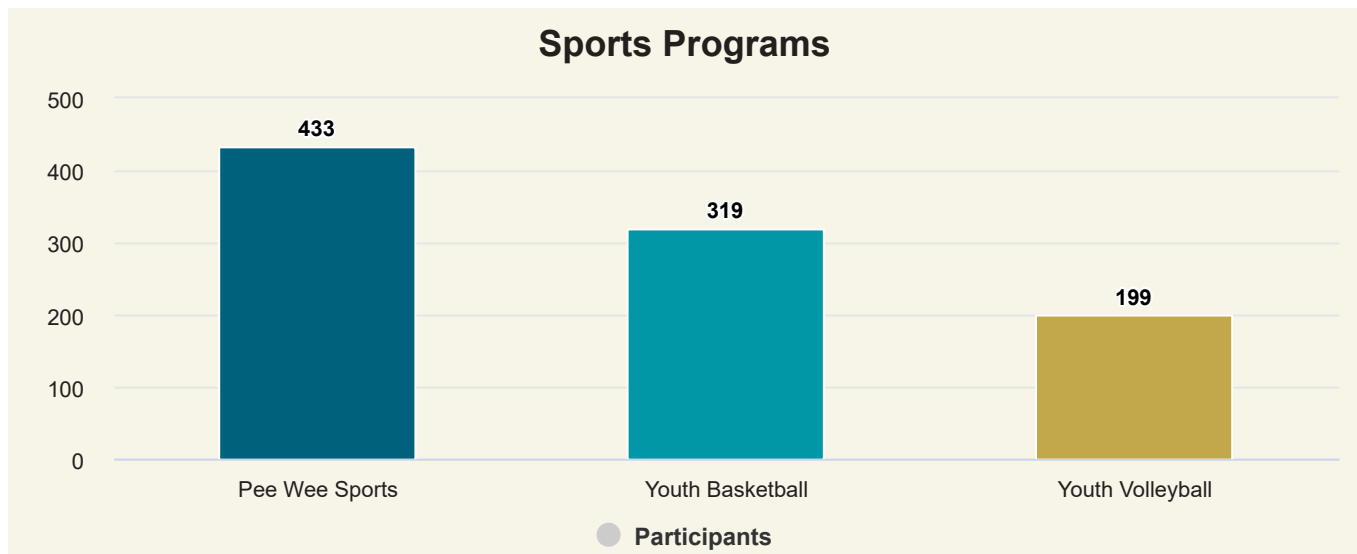
- > 2022 was a record breaking year at Camp Cypress! An all-time high of 60 campers enrolled. Offsite excursions return in 2023 and registration is projected to break another record.
- > The Counselors-in-Training volunteer program provided eight teens invaluable experience supporting our summer programs. The CIT program is projected to almost double for summer 2023.
- > The Youth Action Committee consisted of 23 teens for the 2022-23 school year. YAC members meet monthly, attend City Council and Commission meetings, volunteer at City special events, and tutor at the Boys & Girls Club.
- > Teens Night Out continues to increase in popularity with over 60 teens participating in three different themed events last year.
- > 62 teens are better prepared to apply for their first job and submit college applications thanks to our Teen Workshops where teens learn how to format a resume, submit a job application, and prepare for an interview.



### Senior Citizens Programs

- > The Senior Center served over 11,000 meals through the grab and go and congregate meal programs.

- > In partnership with Second Harvest Food Bank, the Senior Grocery Program distributed free shelf-stable and fresh food items for over 100 households each month.
- > 86 seniors joined us for a four week-long Senior C.A.M.P. Each week had a theme with activities and crafts planned to match.
- > The Senior Center attendance continues to rise. Seniors are able to enjoy health and wellness classes, presentations, Senior Center Cinemas, dining, the computer lab, the fitness center and leisure activities.



- > Lexington Park hosted over 2,700 hours of permitted athletic field use and over 90 pavilion rentals in its first full year.
- > Challenger Basketball provided 84 young athletes with mental or physical challenges the opportunity to play basketball in a structured environment. Thanks to the community’s generous support, the Challenger program is provided free of charge!
- > Over 700 athletes enjoyed weekly drop-in badminton and basketball at Lexington Junior HS as part of our partnership with Anaheim Union High School District.
- > Volunteers coached 54 volleyball and basketball teams supported by two RCS skill clinics for young athletes aged 7-13.
- > Seven week long sports camps were offered for youth ages 7-14 to improve skills in soccer, basketball, volleyball, and other sports. Attendance was strong with 206 kids taking part in the summer camps.

## Park and Facility Improvements

- > The City Council approved the preliminary design to reimagine Arnold Cypress Park. Built in 1949, ACP is older than the City and more than 600 responses were received as part of the extensive community design process!
- > As part of the City-wide park enhancement efforts, Hettinga/Manzanita Park received a new shade structure while other parks received upgraded park benches, trashcans, and LED security lighting.



## How Do We Measure Performance?

- ▶ The Community Development Department reviews and processes development applications, issues land use permits, prepares ordinances for land use and building regulations, responds to code enforcement complaints, and promotes economic development.
- ▶ Residential project and plan reviews are completed in less time than more complex projects that need to be approved by the City Council.

### Strategic Plan GOAL

Maintain high quality and high value services for the community

Measure	2020-21	2021-22	Estimate 2022-23	Projection 2023-24
<b>Planning and Development</b>				
Customers assisted	1,020	1,125	1,050	1,075
Minor permit review processing	60 days	35 days	25 days	25 days
Temporary Use Permit processing	11 days	10 days	7 days	7 days
Code Enforcement cases	450	492	550	550
Code Enforcement response	7 days	7 days	5 days	5 days
Zoning clearances reviewed	122	174	180	180

## How Are We Doing?

### The Square at Cypress by Shea

Shea Properties completed the commercial portion of *The Square at Cypress*. The new 31,000 square foot mixed-use retail center includes Trader Joe’s, El Zarape Mexican Restaurant (a Cypress favorite!), BLK Dot Coffee, The Kabab Shop, Yoga Six, and service-based businesses. When the project is complete it will include the 251 unit Acadia luxury apartment community and a 128-room Homewood Suites by Hilton.



The Square at Cypress

### Business Recovery and Support

In April, the City Council approved the first phase of the Business Recovery and Support Program, which will stimulate business growth, encourage employees to return to the office, and attract and retain Cypress’s businesses. Phase One includes refunding permit and development fees, providing specialized technical assistance for project development, and providing gift cards to City businesses to encourage employees to return to the office and support the local economy.

## How Do We Measure Performance?

- ▶ Public Works serves a wide array of customers which it takes into consideration when tracking performance.
- ▶ Average response times are tracked through a project management database.
- ▶ The department monitors permit review times to maintain and improve services and builds performance measures into contracted services.
- ▶ The online permitting system continues to improve the City's ability to track application processing times and allow customers to track their application. Subdivision maps submittals are now part of the growing list of online applications that include Building and Safety, Public Works, Trash and Recycling, and Water Quality.

### Strategic Plan GOAL

#### Maintain infrastructure and facilities

Measure	2020-21	2021-22	Estimate 2022-23	Projection 2023-24
<b>Public Works</b>				
Service calls	334	1007	425	600
Service call response	3 days	3 days	3 days	3 days
Maintenance work orders completed	1,552	1,818	1,300	2,000
Water quality inspections	200	200	200	275
Solid waste diversion rate	70%	72%	73%	74%
<b>Building</b>				
Residential building permits	1,200	1,799	1,500	1,300
Commercial building permits	150	150	150	150
Final building inspections	900	937	915	900
Residential square feet added	236,000	205,000	250,000	200,000
Commercial square feet added	9,000	4,100	400,000	10,000
<b>Engineering</b>				
Permit processing	3 days	2 days	2 days	2 days
Traffic inquiry response	4 days	3 days	3 days	3 days
<b>Infrastructure</b>				
Capital improvement projects on schedule	90%	85%	80%	90%
Street Network Pavement Condition Index	85	85	83	84
Streets sealed or overlaid	45 lane miles	42 lane miles	42 lane miles	40 lane miles
Sidewalk repairs	800	800	900	900
Trees trimmed	5,800	5,100	6,000	6,200



## How Are We Doing?

Due to staffing challenges in FY 2022-23 some capital improvement projects were delayed, but are projected to move forward in FY 2023-24.

### Electric Vehicle Charging Stations



Public EV chargers are available at Lexington Park with more planned for the Civic Center, Community Center, Senior Center and Public Works Maintenance Yard.

Since November 2022, the EV chargers at Lexington Park have averaged over 170 charging sessions per month, avoiding 5,113 kg of greenhouse gas emissions. This is equivalent to planting 131 trees and letting them grow for 10 years.

Electric Vehicle Charging Stations  
at Lexington Park

### Capital Improvement Plan Updates

The Capital Improvement Plan (CIP) invests in Maintaining and Enhancing Infrastructure and Facilities, one of the City Council's Strategic Plan goals. The FY 2023-24 CIP includes everything from streets to parkways, traffic improvements, sewer and storm drains, facilities, and parks. Key projects include the reimagining of Arnold Cypress Park, rollout of the electric vehicle charging stations at City facilities, and replacing the Community Center roof.







# Staffing



## Personnel Summary by Department

### City Personnel

#### Full-time

DEPARTMENT	2021-22 Budget	2022-23 Budget	2023-24 Adopted	2023-24 Inc/(Dec)
City Council and Administration	5.25	5.25	5.75	0.50
Finance and Administrative Services	14.25	14.25	14.75	0.50
Police	75.50	75.50	75.50	0.00
Community Development	5.00	6.00	6.00	0.00
Public Works	25.00	25.00	25.00	0.00
<b>Total</b>	<b>125.00</b>	<b>126.00</b>	<b>127.00</b>	<b>1.00</b>

#### Part-time <sup>1</sup>

DEPARTMENT	2021-22 Budget	2022-23 Budget	2023-24 Adopted	2023-24 Inc/(Dec)
Police	6.34	6.34	6.34	0.00
Community Development	0.50	0.50	0.50	0.00
Public Works	3.50	3.50	3.50	0.00
<b>Total</b>	<b>10.34</b>	<b>10.34</b>	<b>10.34</b>	<b>0.00</b>

### Recreation and Park District Personnel

TYPE	2021-22 Budget	2022-23 Budget	2023-24 Adopted	2023-24 Inc/(Dec)
Full-Time	12.00	12.00	12.00	0.00
Part-Time	16.80	17.63	17.44	(0.19)
<b>TOTAL</b>	<b>28.80</b>	<b>29.63</b>	<b>29.44</b>	<b>(0.19)</b>

City Council Members and Commissioners are not included in this summary.

<sup>1</sup> Non-benefitted part-time personnel hours are converted to full-time equivalents based on 2,000 hours worked per year.

## Full-time Personnel by Job Classification

	2021-22 Budget	2022-23 Budget	2023-24 Adopted	Monthly Rates	
				Minimum	Maximum
<b>City Council and Administration</b>					
City Clerk	1.00	1.00	1.00	\$ 9,724	\$ 13,184
City Manager	1.00	1.00	1.00	24,633	24,633
Communications and Marketing Analyst	1.00	1.00	1.00	7,084	8,608
Deputy City Clerk	1.00	1.00	1.00	5,746	6,988
Executive Assistant	1.00	1.00	1.00	5,906	7,178
Office Assistant I/II	0.00	0.00	0.50	3,904	4,748
Senior Management Analyst	0.25	0.25	0.25	7,118	9,517
<b>Subtotal - City Council and Administration</b>	<b>5.25</b>	<b>5.25</b>	<b>5.75</b>		
<b>Finance and Administrative Services</b>					
Account Clerk I/II	2.00	2.00	2.00	\$ 4,100	\$ 5,497
Accountant	2.00	2.00	1.00	6,925	8,417
Accounting Supervisor (Pending approval)	0.00	0.00	1.00	7,964	9,680
Administrative Services Technician I/II	2.00	2.00	2.00	4,521	5,497
Assistant Director/Finance Manager	1.00	1.00	1.00	11,578	15,281
Computer Support Specialist	1.00	1.00	1.00	6,419	7,802
Director of Finance & Administrative Services	1.00	1.00	1.00	16,642	19,971
Human Resources Administrator	1.00	0.00	0.00	-	-
Human Resources Analyst	0.00	0.00	1.00	7,084	8,608
Human Resources Assistant	1.00	1.00	0.00	5,060	6,786
Human Resources Manager	0.00	1.00	1.00	9,724	13,184
Information Technology Manager	1.00	1.00	1.00	10,488	13,772
Network Administrator	1.00	1.00	1.00	8,184	11,015
Office Assistant I/II	0.00	0.00	0.50	3,904	4,748
Payroll Coordinator	1.00	1.00	1.00	5,906	7,178
Senior Management Analyst	0.25	0.25	0.25	7,118	9,517
<b>Subtotal - Finance and Administrative Services</b>	<b>14.25</b>	<b>14.25</b>	<b>14.75</b>		

## Full-time Personnel by Job Classification (continued)

	2021-22 Budget	2022-23 Budget	2023-24 Adopted	Monthly Rates	
				Minimum	Maximum
<b>Police Department</b>					
Community Outreach Officer	1.00	1.00	1.00	\$ 5,152	\$ 6,266
Office Assistant I/II	1.00	1.00	1.00	3,542	4,748
Office Specialist	1.00	1.00	1.00	4,521	5,497
Police Captain	2.00	2.00	2.00	13,299	15,965
Police Chief	1.00	1.00	1.00	18,217	21,371
Police Clerk I/II	4.00	4.00	4.00	3,764	5,294
Police Lieutenant	2.00	2.00	2.00	12,035	14,445
Police Officer	41.00	41.00	41.00	7,731	10,112
Police Officer - Overhire	2.00	2.00	2.00	7,731	10,112
Police Officer - School Resource Officer	1.00	1.00	1.00	7,731	10,112
Police Sergeant	10.00	10.00	10.00	10,139	12,942
Police Services Officer	7.00	7.00	7.00	5,152	6,266
Records Support Services Supvr	1.00	1.00	1.00	6,556	8,525
Secretary to Department Head	1.00	1.00	1.00	5,111	6,207
Senior Management Analyst	0.50	0.50	0.50	7,118	9,517
<b>Subtotal - Police Department</b>	<b>75.50</b>	<b>75.50</b>	<b>75.50</b>		
<b>Community Development Department</b>					
Administrative Clerk	1.00	1.00	1.00	\$ 4,100	\$ 4,984
Assistant Planner	1.00	1.00	1.00	6,131	7,453
Associate Planner	1.00	1.00	1.00	7,057	8,574
Business Development Manager	0.00	1.00	1.00	9,724	13,184
Code Enforcement Officer I/II	1.00	1.00	1.00	6,112	7,430
Planning Director	1.00	1.00	1.00	14,851	17,833
<b>Subtotal - Community Development</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>		

## Full-time Personnel by Job Classification (continued)

	2021-22 Budget	2022-23 Budget	2023-24 Adopted	Monthly Rates	
				Minimum	Maximum
<b>Public Works Department</b>					
Assistant City Engineer	1.00	1.00	1.00	\$ 10,488	\$ 13,772
Associate Engineer	1.00	1.00	2.00	8,508	10,341
City Engineer	1.00	1.00	1.00	11,578	15,281
Director of Public Works	1.00	1.00	1.00	16,642	19,971
Engineering Aide	1.00	1.00	1.00	5,411	6,579
Maintenance Specialist	3.00	3.00	3.00	4,987	6,366
Maintenance Superintendent	1.00	1.00	1.00	9,452	12,287
Maintenance Supervisor	3.00	3.00	2.00	6,556	8,525
Maintenance Worker	7.00	7.00	7.00	3,904	5,772
Management Analyst	1.00	0.00	1.00	7,084	8,608
Mechanic	2.00	2.00	2.00	4,748	6,059
Office Assistant I/II	1.00	1.00	1.00	3,904	4,748
Project Manager	1.00	1.00	0.00	8,508	10,341
Secretary to Department Head	1.00	1.00	1.00	5,111	6,207
Senior Management Analyst	0.00	1.00	1.00	7,118	9,517
<b>Subtotal - Public Works</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>		
<b>Subtotal - City</b>	<b>125.00</b>	<b>126.00</b>	<b>127.00</b>		
<b>Recreation and Park District</b>					
Director of Recreation & Comm Svcs	1.00	1.00	1.00	\$ 12,982	\$ 16,228
Office Assistant I/II	2.00	2.00	2.00	3,904	4,748
Recreation & Comm Services Manager	1.00	1.00	1.00	9,452	12,287
Recreation Coordinator	4.00	4.00	4.00	5,030	6,112
Recreation Supervisor	3.00	3.00	3.00	6,556	8,525
Secretary to Department Head	1.00	1.00	1.00	5,111	6,207
<b>Subtotal - Recreation and Park District</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>		
<b>Total - City and Recreation and Park District</b>	<b>137.00</b>	<b>138.00</b>	<b>139.00</b>		

## Part-Time Personnel by Job Classification

### In Full-Time Equivalencies

	2021-22 Budget	2022-23 Budget	2023-24 Adopted	Hourly Rates	
				Minimum	Maximum
<b>Police Department</b>					
Investigative Assistant	1.44	1.44	1.44	\$ 19.94	\$ 26.72
Police Aide	4.90	4.90	4.90	15.50	17.50
<b>Subtotal - Police Department</b>	<b>6.34</b>	<b>6.34</b>	<b>6.34</b>		
<b>Community Development/Planning</b>					
Planning Intern	0.50	0.50	0.50	\$ 15.75	\$ 18.75
<b>Subtotal - Community Development/Planning</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>		
<b>Public Works Department</b>					
Administrative Intern	1.00	1.00	1.00	\$ 15.75	\$ 18.75
Maintenance Attendant	0.50	0.50	0.50	15.50	16.50
Maintenance Worker (PT)	2.00	2.00	2.00	22.52	28.77
<b>Subtotal - Public Works</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>		
<b>Subtotal - City</b>	<b>10.34</b>	<b>10.34</b>	<b>10.34</b>		
<b>Recreation and Park District</b>					
Customer Service Specialist	1.00	1.00	1.00	\$ 16.50	\$ 20.50
Recreation Facilities Attendant	2.00	1.35	1.35	15.50	16.50
Recreation Leader I	0.89	0.81	0.73	15.50	15.50
Recreation Leader II	3.28	3.74	4.08	15.75	15.75
Recreation Leader III	5.49	5.41	5.34	16.25	17.25
Recreation Leader IV	2.24	2.54	2.14	18.00	19.00
Recreation Specialist	1.00	1.88	1.90	20.40	24.80
Recreation Specialist (Benefitted)	0.90	0.90	0.90	20.40	24.80
<b>Subtotal - Recreation and Park District</b>	<b>16.8</b>	<b>17.63</b>	<b>17.44</b>		
<b>Total - City and Recreation and Park District</b>	<b>27.14</b>	<b>27.97</b>	<b>27.78</b>		



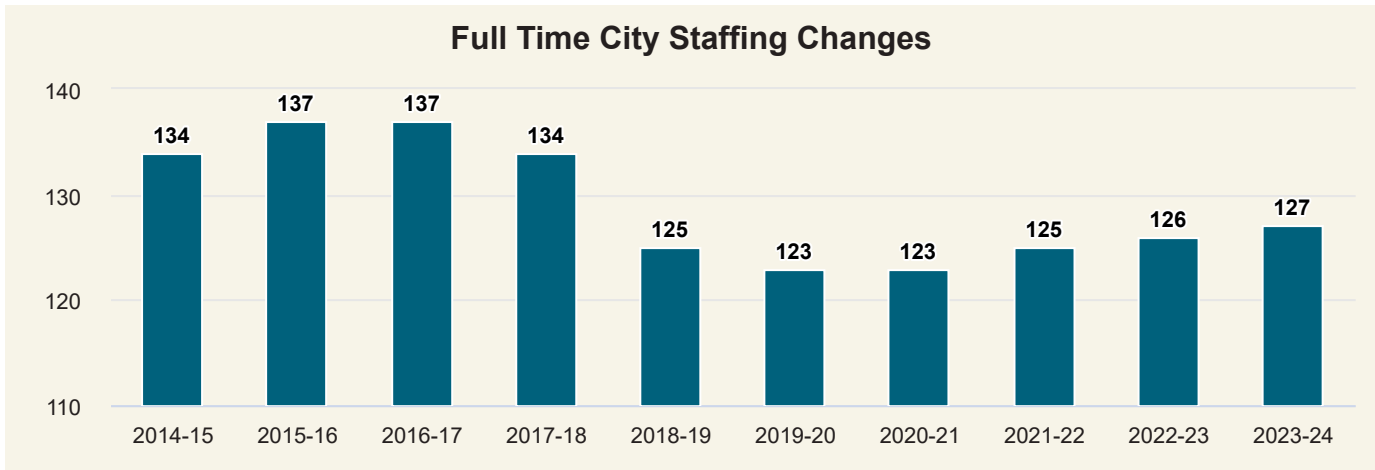
## Part-Time Personnel by Job Classification

### Budgeted Hours

	2021-22 Budget	2022-23 Budget	2023-24 Adopted	Hourly Rates	
				Minimum	Maximum
<b>Police Department</b>					
Investigative Assistant	2,880	2,880	2,880	\$ 19.94	\$ 26.72
Police Aide	9,800	9,800	9,800	15.50	17.50
<b>Subtotal - Police Department</b>	<b>12,680</b>	<b>12,680</b>	<b>12,680</b>		
<b>Community Development/Planning</b>					
Planning Intern	1,000	1,000	1,000	\$ 15.75	\$ 18.75
<b>Subtotal - Community Development/Planning</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>		
<b>Public Works Department</b>					
Administrative Intern	2,000	2,000	2,000	\$ 15.75	\$ 18.75
Maintenance Attendant	1,000	1,000	1,000	15.50	16.50
Maintenance Worker (PT)	4,000	4,000	4,000	22.52	28.77
<b>Subtotal - Public Works</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>		
<b>Subtotal - City</b>	<b>20,680</b>	<b>20,680</b>	<b>20,680</b>		
<b>Recreation and Park District</b>					
Customer Service Specialist	2,000	2,000	2,000	\$ 16.50	\$ 20.50
Recreation Facilities Attendant	4,000	2,700	2,700	15.50	16.50
Recreation Leader I	1,779	1,616	1,616	15.50	15.50
Recreation Leader II	6,543	7,446	7,446	15.75	15.75
Recreation Leader III	10,986	10,837	10,837	16.25	17.25
Recreation Leader IV	4,460	5,077	5,077	18.00	19.00
Recreation Specialist (Benefitted)	1,872	3,770	3,770	20.40	24.80
Recreation Specialist	2,010	3,770	3,770	20.40	24.80
<b>Subtotal - Recreation and Park District</b>	<b>33,650</b>	<b>37,216</b>	<b>37,216</b>		
<b>Total - City and Recreation and Park District</b>	<b>54,330</b>	<b>57,896</b>	<b>57,896</b>		

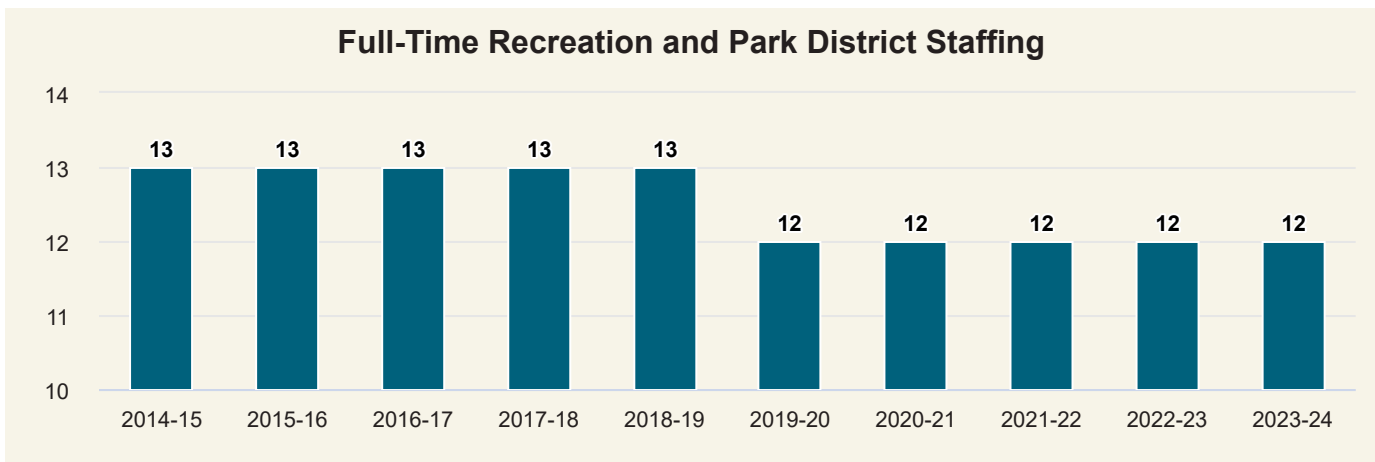
## Staffing Trends

### 10-Year History



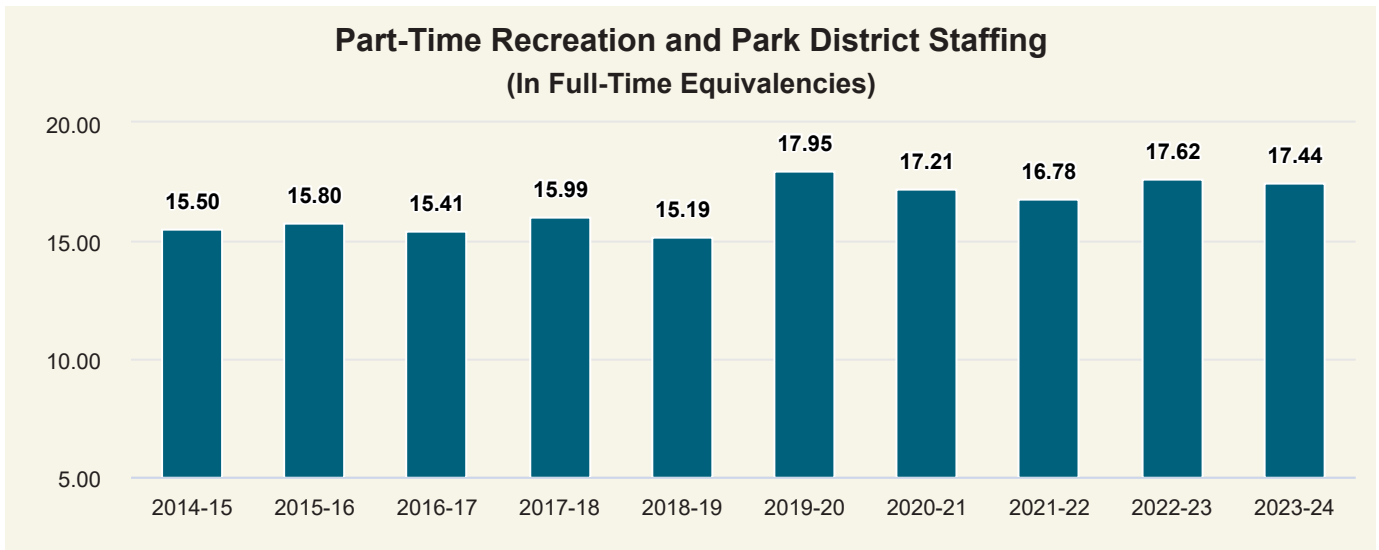
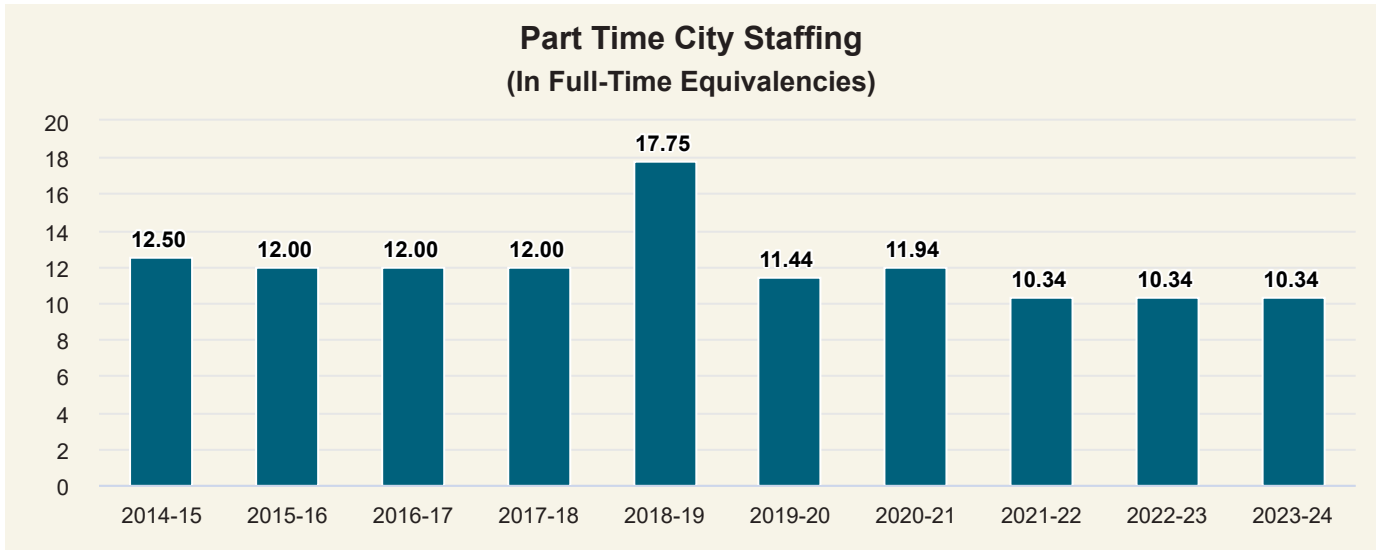
#### FY 2023-24 Full-Time City Staffing Changes

Department	Position	Change
City Council and Administration	Office Assistant I/II	0.5
Finance and Administrative Services	Accountant	(1.0)
Finance and Administrative Services	Accounting Supervisor (Pending approval)	1.0
Finance and Administrative Services	Human Resources Analyst	1.0
Finance and Administrative Services	Human Resources Assistant	(1.0)
Finance and Administrative Services	Office Assistant I/II	0.5
Public Works Department	Associate Engineer	1.0
Public Works Department	Maintenance Supervisor	(1.0)
Public Works Department	Management Analyst	1.0
Public Works Department	Project Manager	(1.0)
<b>Net Change</b>		<b>1.0</b>



#### FY 2023-24 Recreation and Park District Full-Time Staffing Changes

Department	Position	Change
No changes.		







# City Council and Administration





## City Council and Administration

City Council and Administration implement and administer policies, programs and services approved by the City Council, and provide the citizens of Cypress with legislative representation. Municipal programs and services involving Elections, City Attorney, Records Management, Community Promotions, Cable Television and the Traffic Commission are administered by this department. City Council and the Administrative Divisions represent the citizens of Cypress and act on their behalf with regard to regional, state and federal issues, as well as foster community partnerships and interagency collaboration.

# CITY COUNCIL & ADMINISTRATION

## Fiscal Year 2023 - 2024

### CITY COUNCIL

City Council
<ul style="list-style-type: none"><li>› Legislative</li><li>› Traffic Commission</li><li>› Support Services – Legislative</li></ul>

City Attorney
<ul style="list-style-type: none"><li>› City Legal Services</li></ul>

City Manager
<ul style="list-style-type: none"><li>› City Manager</li><li>› Community Promotions</li><li>› Cable TV</li></ul>

City Clerk
<ul style="list-style-type: none"><li>› City Clerk</li><li>› Elections</li><li>› Records Management</li></ul>



## Summary of Expenditures

Summary of Positions					
	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
City Clerk	1.00	1.00	1.00	1.00	0.00
City Manager	1.00	1.00	1.00	1.00	0.00
Communications and Marketing Analyst	1.00	1.00	1.00	1.00	0.00
Deputy City Clerk	1.00	1.00	1.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	0.00
Office Assistant I/II	0.00	0.00	0.00	0.50	0.00
Senior Management Analyst	0.25	0.25	0.25	0.25	0.00
<b>Subtotal - Full-Time</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>5.75</b>	<b>0.50</b>
<b>Part-Time</b>					
City Council Member	5.00	5.00	5.00	5.00	0.00
Traffic Commissioner	5.00	5.00	5.00	5.00	0.00
<b>Subtotal - Part-Time</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>
<b>Total Positions</b>	<b>15.25</b>	<b>15.25</b>	<b>15.25</b>	<b>15.75</b>	<b>0.50</b>

Summary of Expenditures					
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 1,269,205	\$ 1,356,027	\$ 1,266,465	\$ 1,377,257	1.6%
Service and Supplies	1,218,251	1,346,936	2,035,642	1,524,095	13.2%
Internal Service Fund Charges	330,540	359,800	359,800	391,720	8.9%
<b>Total Division Cost</b>	<b>\$ 2,817,996</b>	<b>\$ 3,062,763</b>	<b>\$ 3,661,907</b>	<b>\$ 3,293,072</b>	<b>7.5%</b>

Summary of Resources				
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 2,817,996	\$ 3,062,763	\$ 3,661,907	\$ 3,293,072
<b>Total Resources</b>	<b>\$ 2,817,996</b>	<b>\$ 3,062,763</b>	<b>\$ 3,661,907</b>	<b>\$ 3,293,072</b>

## Legislative Division

### Division Overview

The City Council is the legislative authority and sets the policies under which the City operates. The City Council enacts legislation such as local laws and ordinances; approves City programs; adopts the City's annual budget and capital improvement plan; and appropriates the funds necessary to provide service to the City's residents and businesses. The City Council also acts on behalf of the community with regard to regional and local, as well as State and Federal issues.

The City Council convenes regular meetings on the second and fourth Monday of each month. The City Council appoints the City Manager, City Clerk and City Attorney, as well as the members of the City's advisory boards and commissions.

### Accomplishments for Fiscal Year 2022-23

- > Approved the results of the November 2022 General Municipal Election
- > Adopted an updated Strategic Plan, including new Vision and Mission statements
- > Approved the acquisition of property on Myra Avenue to facilitate the future replacement of the Myra Avenue Stormwater Pump Station No. 1
- > Approved an ordinance amending the Municipal Code related to the implementation of the Housing Element and complying with State housing laws
- > Approved Non-Profit Grant Awards for Fiscal Years 2023-24 and 2024-25
- > Revised the Civility, Conduct, Ethics and Governance Policy
- > Approved a Memorandum of Understanding with the Cypress Police Officers' Association
- > Appointed eight City Commissioners
- > Approved updates to the City Council Meeting Agenda structure.

### Objectives for Fiscal Year 2023-24

In FY 2023-24, the City Council will continue to undertake initiatives and establish policies to maintain City infrastructure and facilities, maintain financial stability and promote economic activity, enhance and maintain public safety, enhance recreation facilities and programs, and maintain high quality and high value services for the community.

## Legislative Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Executive Assistant	0.50	0.50	0.50	0.50	0.00
<b>Subtotal - Full-Time</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>
<b>Part-Time</b>					
City Council Member	5.00	5.00	5.00	5.00	0.00
Traffic Commissioner	5.00	5.00	5.00	5.00	0.00
<b>Subtotal - Part-Time</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>
<b>Total Positions</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>0.00</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 234,909	\$ 276,600	\$ 276,600	\$ 276,704	0.0%
Service and Supplies	143,803	100,430	89,666	99,500	-0.9%
Internal Service Fund Charges	88,710	94,540	94,540	102,110	8.0%
<b>Total Division Cost</b>	<b>\$ 467,422</b>	<b>\$ 471,570</b>	<b>\$ 460,806</b>	<b>\$ 478,314</b>	<b>1.4%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 467,422	\$ 471,570	\$ 460,806	\$ 478,314
<b>Total Resources</b>	<b>\$ 467,422</b>	<b>\$ 471,570</b>	<b>\$ 460,806</b>	<b>\$ 478,314</b>

## City Attorney Division

### Division Overview

The City Attorney's Office consists of a contracted City Attorney who provides legal services to the City and is experienced in the practice of municipal law. The City Attorney's Office drafts ordinances, resolutions and agreements as well as provides general legal services and advice to the City Council and City departments on a regular and routine basis. The City Attorney also provides support in processing claims and Public Records Act requests as needed.

### Accomplishments for Fiscal Year 2022-23

- > Participated in the City's strategic planning process
- > Drafted ordinances amending various provisions of the Cypress Municipal Code in support of Housing Element implementation and incorporating City Council approved updates to the Civility, Conduct, Ethics and Governance Policy and the City Council meeting agenda structure.
- > Provided support with pending claims and public records act requests
- > Provided periodic updates on recent developments in the law and pending litigation
- > Drafted court documents and represented the City in lawsuits

### Objectives for Fiscal Year 2023-24

- > Continue to provide general legal services and advice to the City Council and City departments on a regular and routine basis
- > Continue participation in the City's Strategic Planning efforts
- > Continue providing periodic updates on recent developments in the law and pending litigation
- > Effectively represent the City in defending litigation

## City Attorney Division

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Service and Supplies	\$ 332,936	\$ 350,100	\$ 570,800	\$ 428,800	22.5%
Internal Service Fund Charges	2,300	2,500	2,500	2,900	16.0%
<b>Total Division Cost</b>	<b>\$ 335,236</b>	<b>\$ 352,600</b>	<b>\$ 573,300</b>	<b>\$ 431,700</b>	<b>22.4%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 335,236	\$ 352,600	\$ 573,300	\$ 431,700
<b>Total Resources</b>	<b>\$ 335,236</b>	<b>\$ 352,600</b>	<b>\$ 573,300</b>	<b>\$ 431,700</b>

## City Manager Division

### Division Overview

The City Manager is appointed by the City Council to provide executive leadership and oversee the day-to-day operations of the City. The City Manager's Office is responsible for implementing City Council policies, directing City departments and operations, fostering community partnerships, working to influence state and federal legislation on matters of importance to the City, and providing timely and efficient public information to the community.

### Accomplishments for Fiscal Year 2022-23

- > Presented an updated State and Federal legislative platform to the City Council
- > Conducted the highly successful inaugural Cypress Citizens Academy and began a second session in 2023
- > Orientation and onboarding of newly elected City Council Members
- > Created a City Council Governance Manual in coordination with the City Clerk division
- > Coordinated a team building workshop for City Council Members
- > Working with the City Attorney and City Council, continued to assess and respond to the California Voting Rights Act lawsuit
- > Identified a new facilitator to coordinate the development of the City Council's Strategic Plan

### Objectives for Fiscal Year 2023-24

- > Continue to implement the City Council's Strategic Plan goals and objectives
- > Conduct a comprehensive overview and enhancement of the content on the City website
- > Initiate a citywide rebranding initiative to implement a new cohesive City brand to be utilized by all departments for official communications, marketing materials, and community outreach
- > Continue to enhance community engagement opportunities through social media

## City Manager Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
City Manager	1.00	1.00	1.00	1.00	0.00
Communications and Marketing Analyst	1.00	1.00	1.00	1.00	0.00
Executive Assistant	0.50	0.50	0.50	0.50	0.00
Senior Management Analyst	0.25	0.25	0.25	0.25	0.00
<b>Subtotal - Full-Time</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>0.00</b>
<b>Total Positions</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>0.00</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 756,340	\$ 757,185	\$ 667,623	\$ 719,419	-5.0%
Service and Supplies	715,877	667,591	1,250,917	919,395	37.7%
Internal Service Fund Charges	181,150	200,110	200,110	219,030	9.5%
<b>Total Division Cost</b>	<b>\$ 1,653,367</b>	<b>\$ 1,624,886</b>	<b>\$ 2,118,650</b>	<b>\$ 1,857,844</b>	<b>14.3%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 1,653,367	\$ 1,624,886	\$ 2,118,650	\$ 1,857,844
<b>Total Resources</b>	<b>\$ 1,653,367</b>	<b>\$ 1,624,886</b>	<b>\$ 2,118,650</b>	<b>\$ 1,857,844</b>

## City Clerk Division

### Division Overview

The City Clerk Division is responsible for City Council agenda and minute preparation, custody of all official City records and records management functions, serving as the City's elections official, processing liability claims against the City, Public Records Act requests, administering state campaign finance and conflict of interest regulations, and coordinating the annual commission recruitment and appointment process.

### Accomplishments for Fiscal Year 2022-23

- > Conducted the November 2022 General Municipal Election for three City Council seats
- > Completed the biennial review and update to the City and District's Conflict of Interest Code
- > Created a City Council Governance Manual to assist with onboarding new Council Members
- > Assisted with the implementation of the 2022 and 2023 Cypress Citizens Academy
- > Amended the Boards, Commissions, and Committees Policy Manual to implement final term-length adjustments to provide consistent opportunities for residents to apply to serve on an advisory body each year
- > Conducted annual Commission recruitment to fill eight open seats
- > Updated the City Council Meeting agenda structure to promote efficient and effective meetings, encourage public participation, and implement best practices

### Objectives for Fiscal Year 2023-24

- > Implement an online public records request system
- > Conduct the annual Commission recruitment to fill five open seats
- > Initiate Election Process for a Proposed Ballot Measure associated with the implementation of the Housing Element
- > Implement an online filing system for Statement of Economic Interest forms and Campaign Disclosure Statements as required by the Fair Political Practices Commission



## City Clerk Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
City Clerk	1.00	1.00	1.00	1.00	0.00
Deputy City Clerk	1.00	1.00	1.00	1.00	0.00
Office Assistant I/II	0.00	0.00	0.00	0.50	0.50
<b>Subtotal - Full-Time</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.50</b>	<b>0.50</b>
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.50</b>	<b>0.50</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 277,956	\$ 322,242	\$ 322,242	\$ 381,134	18.3%
Service and Supplies	25,635	228,815	124,259	76,400	-66.6%
Internal Service Fund Charges	58,380	62,650	62,650	67,680	8.0%
<b>Total Division Cost</b>	<b>\$ 361,971</b>	<b>\$ 613,707</b>	<b>\$ 509,151</b>	<b>\$ 525,214</b>	<b>-14.4%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 361,971	\$ 613,707	\$ 509,151	\$ 525,214
<b>Total Resources</b>	<b>\$ 361,971</b>	<b>\$ 613,707</b>	<b>\$ 509,151</b>	<b>\$ 525,214</b>





GOVERNMENT FINANCE OFFICERS ASSOCIATION

Certificate of Achievement  
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in Financial Reporting

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City of Cypress  
California

*Jeffrey R. Crum*  
Executive Director / CEO

# Finance and Administrative Services





## Finance and Administrative Services Department

The Finance and Administrative Services Department functions include: finance administration, general accounting, treasury management, payroll, accounts payable, purchasing, revenue collection, business licensing, human resources, workers' compensation claims management, website, information technology, print shop, and telephone maintenance.

# FINANCE & ADMINISTRATIVE SERVICES DEPARTMENT

## Fiscal Year 2023 - 2024

DIRECTOR OF FINANCE & ADMINISTRATIVE SERVICES

### Finance

- › Finance Administration
- › General Accounting
- › Business Licenses
- › Purchasing

### Human Resources

- › Human Resources
- › Workers Compensation Insurance

### Information Technology

- › Information Systems
- › Computer Equipment Maintenance
- › Website Maintenance
- › Financial Accounting Software Maintenance
- › Print Shop
- › Telephone Maintenance

## Summary of Expenditures

Summary of Positions					
	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Account Clerk I/II	2.00	2.00	2.00	2.00	0.00
Accountant	1.00	2.00	2.00	1.00	(1.00)
Accounting Supervisor (Pending approval)	0.00	0.00	0.00	1.00	1.00
Administrative Services Technician I/II	2.00	2.00	2.00	2.00	0.00
Assistant Director/Finance Manager	1.00	1.00	1.00	1.00	0.00
Computer Support Specialist	1.00	1.00	1.00	1.00	0.00
Director of Finance & Administrative Services	1.00	1.00	1.00	1.00	0.00
Human Resources Administrator	1.00	1.00	0.00	0.00	0.00
Human Resources Analyst	0.00	0.00	0.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	0.00	(1.00)
Human Resources Manager	0.00	0.00	1.00	1.00	0.00
Information Technology Manager	1.00	1.00	1.00	1.00	0.00
Network Administrator	1.00	1.00	1.00	1.00	0.00
Office Assistant I/II	0.00	0.00	0.00	0.50	0.50
Payroll Coordinator	1.00	1.00	1.00	1.00	0.00
Senior Licensing Specialist	1.00	0.00	0.00	0.00	0.00
Senior Management Analyst	0.25	0.25	0.25	0.25	0.00
<b>Subtotal - Full-Time</b>	<b>14.25</b>	<b>14.25</b>	<b>14.25</b>	<b>14.75</b>	<b>0.50</b>
<b>Total Positions</b>	<b>14.25</b>	<b>14.25</b>	<b>14.25</b>	<b>14.75</b>	<b>0.50</b>

Summary of Expenditures					
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 2,250,940	\$ 2,618,899	\$ 2,405,937	\$ 2,825,159	7.9%
Service and Supplies	473,399	652,670	531,270	739,871	13.4%
Internal Service Fund Charges	394,090	380,150	380,150	411,500	8.2%
<b>Total Division Cost</b>	<b>\$ 3,118,429</b>	<b>\$ 3,651,719</b>	<b>\$ 3,317,357</b>	<b>\$ 3,976,530</b>	<b>8.9%</b>

Summary of Resources				
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 2,015,267	\$ 2,281,456	\$ 2,083,675	\$ 2,437,302
Internal Service Funds	1,103,162	1,370,263	1,233,682	1,539,228
<b>Total Resources</b>	<b>\$ 3,118,429</b>	<b>\$ 3,651,719</b>	<b>\$ 3,317,357</b>	<b>\$ 3,976,530</b>

## Finance Division

### Division Overview

The Finance Division is responsible for financial reporting and administration including general accounting, treasury management, procurement, business licensing, revenue collection, accounts payable, and payroll.

### Accomplishments for Fiscal Year 2022-23

- > Prepared the Fiscal Year 2021-22 Annual Comprehensive Financial Report (ACFR) and received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the FY 2019-20 ACFR
- > Dissolved the Successor Agency to the Cypress Redevelopment Agency
- > Received the Government Finance Officers Association's Distinguished Budget Award
- > Implemented an online budget book solution
- > Began pilot program with new purchasing card provider
- > Updated the City's Fiscal Strategies to consider annual discretionary payments to CalPERS using a portion of available year-end surpluses
- > Added \$1.75 million to the Pension Trust from the FY 2021-22 surplus

### Objectives for Fiscal Year 2023-24

- > Administer the post-pandemic spending plan and the Coronavirus State and Local Fiscal Recovery grant revenues and spending plan
- > Present options to accelerate Pension Trust funding to further offset CalPERS pension plan unfunded actuarial liabilities
- > Complete transition to new purchasing card provider
- > Working with Public Works, complete a cost allocation plan



## Finance Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Account Clerk I/II	2.00	2.00	2.00	2.00	0.00
Accountant	1.00	2.00	2.00	1.00	-1.00
Accounting Supervisor (Pending approval)	0.00	0.00	0.00	1.00	1.00
Assistant Director/Finance Manager	1.00	1.00	1.00	1.00	0.00
Director of Finance & Administrative Services	0.75	0.75	0.75	0.78	0.03
Payroll Coordinator	1.00	1.00	1.00	1.00	0.00
Senior Licensing Specialist	1.00	0.00	0.00	0.00	0.00
Senior Management Analyst	0.25	0.25	0.25	0.25	0.00
<b>Subtotal - Full-Time</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.03</b>	<b>0.03</b>
<b>Total Positions</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.03</b>	<b>0.03</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 1,147,074	\$ 1,305,294	\$ 1,173,864	\$ 1,398,361	7.1%
Service and Supplies	171,530	256,455	215,558	262,433	2.3%
Internal Service Fund Charges	180,700	149,680	149,680	162,650	8.7%
<b>Total Division Cost</b>	<b>\$ 1,499,304</b>	<b>\$ 1,711,429</b>	<b>\$ 1,539,102</b>	<b>\$ 1,823,444</b>	<b>6.5%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 1,499,304	\$ 1,711,429	\$ 1,539,102	\$ 1,823,444
<b>Total Resources</b>	<b>\$ 1,499,304</b>	<b>\$ 1,711,429</b>	<b>\$ 1,539,102</b>	<b>\$ 1,823,444</b>

## Human Resources Division

### Division Overview

The Human Resources Division provides services to the City and its employees in the areas of Personnel Services, Labor/Employee Relations, Recruitment, Group Insurance/Benefits Administration, Wellness/Safety and Workers' Compensation.

### Accomplishments for Fiscal Year 2022-23

- > Negotiated a four-year contract with the Cypress Police Officers' Association
- > Updated the City's Succession Plan
- > Hired 10 full-time and 21 part-time employees
- > Provided harassment training to all City employees

### Objectives for Fiscal Year 2023-24

- > Recruit and fill all open positions
- > Develop a training program to align with Succession Plan objectives
- > Redesign the Human Resources page on the City's website
- > Negotiate and enter into a new contract with the Cypress Employees' Association and the Maintenance Employees' Association
- > Continue to review/update Human Resources related policies and procedures
- > Update Division forms and develop ways to streamline processes
- > Implement a City-wide identification badge system in conjunction with security upgrades

## Human Resources Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Director of Finance & Administrative Services	0.25	0.25	0.25	0.22	(0.03)
Human Resources Administrator	1.00	1.00	0.00	0.00	0.00
Human Resources Analyst	0.00	0.00	0.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	0.00	(1.00)
Human Resources Manager	0.00	0.00	1.00	1.00	0.00
Office Assistant I/II	0.00	0.00	0.00	0.50	0.50
<b>Subtotal - Full-Time</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.72</b>	<b>0.47</b>
<b>Total Positions</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.72</b>	<b>0.47</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 449,150	\$ 480,110	\$ 459,693	\$ 546,473	13.8%
Service and Supplies	49,870	74,712	49,258	80,272	7.4%
Internal Service Fund Charges	38,340	39,450	39,450	40,920	3.7%
<b>Total Division Cost</b>	<b>\$ 537,360</b>	<b>\$ 594,272</b>	<b>\$ 548,401</b>	<b>\$ 667,665</b>	<b>12.4%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 515,963	\$ 570,027	\$ 544,573	\$ 613,858
Internal Service Funds	21,397	24,245	3,828	53,807
<b>Total Resources</b>	<b>\$ 537,360</b>	<b>\$ 594,272</b>	<b>\$ 548,401</b>	<b>\$ 667,665</b>

## Information Technology Division

### Division Overview

The Information Technology Division (IT) has oversight of the city's computer systems, file servers, networks, network security, firewall, website, document imaging, internet connectivity, wireless connectivity, wireless data encryption, print shop, copiers/multi-function printers, phone system and departmental applications.

### Accomplishments for Fiscal Year 2022-23

- > Hired and trained new IT Division Network Administrator
- > Replaced city fleet of multi-function copiers
- > Replaced PD mobile data computers
- > Implemented new voice over IP phone system
- > Implemented new internal vulnerability scanning security service
- > Improved city site connectivity/functionality for enhanced disaster recovery preparedness
- > Performed major version upgrade of Council Chamber production software
- > Installed new Wi-Fi system at Council Chamber
- > Installed new Wi-Fi system at Maintenance Yard Garage
- > Created CCTV network to facilitate monitoring of CCTV between facilities
- > Assisted Administration in website homepage redesign
- > Assisted Public Works with design and coordination of Engineering office remodel
- > Relocated Engineering staff to Maintenance Yard and back to Engineering during remodel
- > Assisted Public Works with design and coordination of Arnold Cypress Park technology
- > Assisted Public Works with design and coordination of Oak Knoll Park technology
- > Assisted Public Works with mobile workstation for PW vehicles
- > Assisted Public Works with Security Consultant RFP, interviews, and selection
- > Assisted Public Works with Traffic Signal Workstation upgrades
- > Assisted PD in mobile audio video (dash cam) system review and trial for upcoming replacement
- > Assisted PD in implementing new compliance training software
- > Assisted PD in implementing new MobileID fingerprint device program

### Objectives for Fiscal Year 2023-24

- > Replace city data center infrastructure
- > Replace city desktop and laptop devices and workstations
- > Replace in-car video system in police vehicles
- > Implement public records request system for City Clerk
- > Implement enhanced council meeting streaming for City Clerk
- > Assist Public Works with implementing maintenance management and asset system

## Information Technology Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Administrative Services Technician I/II	2.00	2.00	2.00	2.00	0.00
Computer Support Specialist	1.00	1.00	1.00	1.00	0.00
Information Technology Manager	1.00	1.00	1.00	1.00	0.00
Network Administrator	1.00	1.00	1.00	1.00	0.00
<b>Subtotal - Full-Time</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>Total Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 654,716	\$ 833,495	\$ 772,380	\$ 880,325	5.6%
Service and Supplies	251,999	321,503	266,454	397,166	23.5%
Internal Service Fund Charges	175,050	191,020	191,020	207,930	8.9%
<b>Total Division Cost</b>	<b>\$ 1,081,765</b>	<b>\$ 1,346,018</b>	<b>\$ 1,229,854</b>	<b>\$ 1,485,421</b>	<b>10.4%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
Internal Service Funds	\$ 1,081,765	\$ 1,346,018	\$ 1,229,854	\$ 1,485,421
<b>Total Resources</b>	<b>\$ 1,081,765</b>	<b>\$ 1,346,018</b>	<b>\$ 1,229,854</b>	<b>\$ 1,485,421</b>





# Police







## Police Department

The Police Department's mission is "to provide professional public safety services in partnership with the community." The Department coordinates its efforts with groups and individuals in the community to provide a safe environment in which to visit, work, and live. The members of the Department are committed to excellence developed through pride, setting the standard, and earning a reputation for caring and courteous service. The Police Department is dedicated to honoring the obligation to protect and serve, while seeking innovative solutions to improve the quality of life for all.

# POLICE DEPARTMENT

## Fiscal Year 2023 - 2024

### CHIEF OF POLICE

#### Support Services

- › Support Services Management
- › Personnel and Training
- › Social Media
- › Press Information Officer
- › Records
- › Property and Evidence
- › Crime Prevention/Community Relations
- › Emergency Services
- › Budget/Grants
- › Peer Support
- › Volunteers/RACES
- › General Investigations
- › Court Liaison
- › Special Investigations/Narcotics
- › Task Force Officers
- › West Cities Dispatch Communications

#### Field Operations

- › Field Operations Management
- › Field Operations
- › Jail Operations
- › Traffic and Parking Operations
- › Crossing Guards
- › SWAT Operations
- › Canine Program
- › Field Training Program
- › Explorer Program
- › Homeless Liaison Officer Program

## Summary of Expenditures

Summary of Positions					
	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Community Outreach Officer	1.00	1.00	1.00	1.00	0.00
Office Assistant I/II	1.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	1.00	1.00	1.00	0.00
Police Captain	2.00	2.00	2.00	2.00	0.00
Police Chief	1.00	1.00	1.00	1.00	0.00
Police Clerk I/II	4.00	4.00	4.00	4.00	0.00
Police Lieutenant	2.00	2.00	2.00	2.00	0.00
Police Officer	41.00	41.00	41.00	41.00	0.00
Police Officer - Overhire	2.00	2.00	2.00	2.00	0.00
Police Officer - School Resource Officer	0.00	1.00	1.00	1.00	0.00
Police Sergeant	10.00	10.00	10.00	10.00	0.00
Police Services Officer	7.00	7.00	7.00	7.00	0.00
Records Support Services Supvr	1.00	1.00	1.00	1.00	0.00
Secretary to Department Head	1.00	1.00	1.00	1.00	0.00
Senior Management Analyst	0.50	0.50	0.50	0.50	0.00
<b>Subtotal - Full-Time</b>	<b>74.50</b>	<b>75.50</b>	<b>75.50</b>	<b>75.50</b>	<b>0.00</b>
<b>Part-Time</b>					
Investigative Assistant	1.44	1.44	1.44	1.44	0.00
Police Aide	4.90	4.90	4.90	4.90	0.00
<b>Subtotal - Part-Time</b>	<b>6.34</b>	<b>6.34</b>	<b>6.34</b>	<b>6.34</b>	<b>0.00</b>
<b>Total Positions</b>	<b>80.84</b>	<b>81.84</b>	<b>81.84</b>	<b>81.84</b>	<b>0.00</b>

Summary of Expenditures					
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 13,635,005	\$ 16,732,509	\$ 15,407,253	\$ 17,615,228	5.3%
Service and Supplies	2,169,042	2,500,404	2,420,262	2,594,845	3.8%
Internal Service Fund Charges	2,135,290	2,154,340	2,154,340	2,133,690	(1.0%)
<b>Total Division Cost</b>	<b>\$ 17,939,337</b>	<b>\$ 21,387,253</b>	<b>\$ 19,981,855</b>	<b>\$ 22,343,763</b>	<b>4.5%</b>

Summary of Resources				
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 17,704,113	\$ 21,181,002	\$ 19,614,712	\$ 22,105,902
General Fund Grants	73,748	75,900	203,367	69,298
Supplemental Law Enforcement	161,476	130,351	163,776	168,563
<b>Total Resources</b>	<b>\$ 17,939,337</b>	<b>\$ 21,387,253</b>	<b>\$ 19,981,855</b>	<b>\$ 22,343,763</b>

## Support Services Division

### Division Overview

The Support Services Division is comprised of Police Administration, Personnel and Training, Administrative Services Management, West Cities Police Communications (WestComm), Records, Crime Prevention/Community Relations, Emergency Services, Police Grants, Mobile Command Post Team, and Investigations. The function of the division is to provide management, support, and guidance for all organizational programs including: hiring and training Department staff, managing the communications contract with WestComm, and strengthening relations between the Department and the community.

Additionally, Investigations is comprised of General Investigations, Special Investigations, Police Laboratory, Property and Evidence, Narcotics Asset Seizure, Court Liaison, and Professional Standards. The Criminal Investigations Bureau is responsible for the follow-up investigations of all reported crimes in the City of Cypress.

### Accomplishments for Fiscal Year 2022-23

- > Transitioned the entire crime data collection process from the outdated UCR system to the new federally-mandated National Incident-Based Reporting System (NIBRS).
- > Provided emergency operations training, including a simulated natural disaster event, for city staff.
- > Completed an audit and inspection of the Police Department's Property and Evidence Section.
- > Received state grant funds of \$37,000 to promote and enhance police officer wellness.
- > Hired eight police officers, two police service officers, two investigative assistants, three police aides, one support services supervisor, and one records clerk.

### Objectives for Fiscal Year 2023-24

- > Recruit and hire two police officers and two police service officers to fully staff the Police Department.
- > Implement recommendations from the audit of the Property and Evidence Section.
- > Use grant funding to improve police officer health and wellness.
- > Host a public forum, as required by Senate Bill 2, and provide an update to the City Council regarding the Police Department's use of military equipment.

## Support Services Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Community Outreach Officer	1.00	1.00	1.00	1.00	0.00
Office Assistant I/II	1.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	1.00	1.00	1.00	0.00
Police Captain	1.00	1.00	1.00	1.00	0.00
Police Chief	1.00	1.00	1.00	1.00	0.00
Police Clerk I/II	4.00	4.00	4.00	4.00	0.00
Police Lieutenant	1.00	1.00	1.00	0.00	(1.00)
Police Officer	9.16	9.00	9.00	9.00	0.00
Police Officer - School Resource Officer	0.00	1.00	1.00	1.00	0.00
Police Sergeant	3.00	3.00	3.00	3.00	0.00
Police Services Officer	3.00	4.00	2.00	3.00	1.00
Records Support Services Supvr	1.00	1.00	1.00	1.00	0.00
Secretary to Department Head	1.00	1.00	1.00	1.00	0.00
Senior Management Analyst	0.50	0.50	0.50	0.50	0.00
<b>Subtotal - Full-Time</b>	<b>27.66</b>	<b>29.50</b>	<b>27.50</b>	<b>27.50</b>	<b>0.00</b>
<b>Part-Time</b>					
Investigative Assistant	1.44	1.44	1.44	1.44	0.00
Police Aide	1.96	1.96	1.96	1.96	0.00
<b>Subtotal - Part-Time</b>	<b>3.40</b>	<b>3.40</b>	<b>3.40</b>	<b>3.40</b>	<b>0.00</b>
<b>Total Positions</b>	<b>31.06</b>	<b>32.90</b>	<b>30.90</b>	<b>30.90</b>	<b>0.00</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 5,379,332	\$ 6,060,839	\$ 5,894,956	\$ 6,464,960	6.7%
Service and Supplies	1,709,668	1,983,368	1,878,235	2,027,181	2.2%
Internal Service Fund Charges	1,489,180	1,556,500	1,556,500	1,662,950	6.8%
<b>Total Division Cost</b>	<b>\$ 8,578,180</b>	<b>\$ 9,600,707</b>	<b>\$ 9,329,691</b>	<b>\$ 10,155,091</b>	<b>5.8%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 8,342,956	\$ 9,394,456	\$ 8,962,548	\$ 9,917,230
General Fund Grants	73,748	75,900	203,367	69,298
Supplemental Law Enforcement	161,476	130,351	163,776	168,563
<b>Total Resources</b>	<b>\$ 8,578,180</b>	<b>\$ 9,600,707</b>	<b>\$ 9,329,691</b>	<b>\$ 10,155,091</b>

## Operations Division

### Division Overview

The Operations Division responds to calls for service, enforces laws, deters crime, makes arrests, conducts preliminary investigations of crimes and collisions, and prepares associated reports. The Operations Division works with the community to prevent and solve crime and to enhance the quality of life for those who live, work, visit and play in Cypress. The division includes: Field Operations Management, Field Operations, Jail, Traffic, SWAT, K-9, Parking Enforcement, Crossing Guards, Homeless Outreach, Field Training, and the Police Explorer Program.

### Accomplishments for Fiscal Year 2022-23

- > Formed partnerships with Cypress schools and assigned officers to be points-of-contract for each campus. This resulted in increased interactions between our department and the schools along with a greater officer presence during school hours.
- > Worked closely with our North Orange County Public Safety Collaborative stakeholders and conducted extensive outreach with our homeless population. This resulted in approximately 10 people experiencing homelessness who were assisted into housing and nearly 130 others who accepted resources.
- > Conducted DUI checkpoints and directed traffic safety operations as dictated by a grant from the California Office of Traffic Safety. Directed operations include activities focused on distracted driving, primary factors in collisions, pedestrian/bicycles and collaborative activities with neighboring agencies
- > Purchased and upfitted two new police motorcycles for use by our traffic unit.

### Objectives for Fiscal Year 2023-24

- > Replace our in-car cameras to take advantage of newer technology and features to increase efficiency and transparency.
- > Explore improvements and enhancements to our patrol equipment in the area of Body-Worn Cameras (BWC).

## Operations Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Police Captain	1.00	1.00	1.00	1.00	0.00
Police Lieutenant	1.00	1.00	1.00	2.00	1.00
Police Officer	31.84	32.00	32.00	32.00	0.00
Police Officer - Overhire	2.00	2.00	2.00	2.00	0.00
Police Sergeant	7.00	7.00	7.00	7.00	0.00
Police Services Officer	4.00	3.00	5.00	4.00	(1.00)
<b>Subtotal - Full-Time</b>	<b>46.84</b>	<b>46.00</b>	<b>48.00</b>	<b>48.00</b>	<b>0.00</b>
<b>Part-Time</b>					
Police Aide	2.94	2.94	2.94	2.94	0.00
<b>Subtotal - Part-Time</b>	<b>2.94</b>	<b>2.94</b>	<b>2.94</b>	<b>2.94</b>	<b>0.00</b>
<b>Total Positions</b>	<b>49.78</b>	<b>48.94</b>	<b>50.94</b>	<b>50.94</b>	<b>0.00</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 8,255,673	\$ 10,671,670	\$ 9,512,297	\$ 11,150,268	4.5%
Service and Supplies	459,374	517,036	542,027	567,664	9.8%
Internal Service Fund Charges	646,110	597,840	597,840	470,740	(21.3%)
<b>Total Division Cost</b>	<b>\$ 9,361,157</b>	<b>\$ 11,786,546</b>	<b>\$ 10,652,164</b>	<b>\$ 12,188,672</b>	<b>3.4%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 9,361,157	\$ 11,786,546	\$ 10,652,164	\$ 12,188,672
<b>Total Resources</b>	<b>\$ 9,361,157</b>	<b>\$ 11,786,546</b>	<b>\$ 10,652,164</b>	<b>\$ 12,188,672</b>

Police Officer - Overhire positions are utilized when an upcoming Police Officer vacancy is identified to minimize the time the position is vacant, helping to maintain higher Police Officer staffing levels. These positions are unfunded in the budget and it is anticipated salary savings would offset the costs associated with any utilized Overhire positions.







# Community Development





## Community Development Department

The Community Development Department consists of the Planning, Code Enforcement, and Housing Divisions and assists the City Manager's Department in Economic Development matters. The Department is responsible for processing all private development proposals, issuing various types of permits, preparing ordinances for land use and building regulations, responding to code enforcement violations, and promoting economic development. The City's economic development program supports local businesses and administers the distribution of federal and other assistance funds for affordable housing production and preservation.

# COMMUNITY DEVELOPMENT DEPARTMENT

## Fiscal Year 2023 - 2024

### PLANNING DIRECTOR

- Planning and Development**
- › Planning Administration
  - › Advanced Planning
  - › Current Planning
  - › Code Enforcement
  - › Economic Development
  - › Community Development Grants
  - › Housing

## Summary of Expenditures

Summary of Positions					
	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Administrative Clerk	1.00	1.00	1.00	1.00	0.00
Assistant Planner	1.00	1.00	1.00	1.00	0.00
Associate Planner	1.00	1.00	1.00	1.00	0.00
Business Development Manager	0.00	0.00	1.00	1.00	0.00
Code Enforcement Officer I/II	1.00	1.00	1.00	1.00	0.00
Planning Director	1.00	1.00	1.00	1.00	0.00
<b>Subtotal - Full-Time</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
<b>Part-Time</b>					
Planning Intern	0.50	0.50	0.50	0.50	0.00
<b>Subtotal - Part-Time</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>
<b>Total Positions</b>	<b>5.50</b>	<b>5.50</b>	<b>6.50</b>	<b>6.50</b>	<b>0.00</b>

Summary of Expenditures					
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 844,737	\$ 1,139,152	\$ 1,035,247	\$ 1,176,658	3.3%
Service and Supplies	324,361	666,220	1,765,705	441,736	(33.7%)
Internal Service Fund Charges	136,250	142,680	142,680	154,420	8.2%
<b>Total Division Cost</b>	<b>\$ 1,305,348</b>	<b>\$ 1,948,052</b>	<b>\$ 2,943,632</b>	<b>\$ 1,772,814</b>	<b>(9.0%)</b>

Summary of Resources				
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund - District	\$ 1,143,574	\$ 1,715,278	\$ 2,834,625	\$ 1,522,373
General Fund Grants	101,473	170,000	43,375	170,000
Housing Assets Fund	60,301	62,774	65,632	80,441
<b>Total Resources</b>	<b>\$ 1,305,348</b>	<b>\$ 1,948,052</b>	<b>\$ 2,943,632</b>	<b>\$ 1,772,814</b>

## Planning, Code Enforcement, and Housing Divisions

### Department Overview

The Community Development Department consists of the Planning, Code Enforcement, and Housing Divisions and assists the City Manager's Department in Economic Development matters. The Department is responsible for processing all private development proposals, issuing various types of permits, preparing ordinances for land use and building regulations, responding to code enforcement violations, and promoting economic development. The City's economic development program supports local businesses and administers the distribution of federal and other assistance funds for affordable housing production and preservation.

### Accomplishments for Fiscal Year 2022-23

- > Completed approvals for:
  - ▶ Ordinances amending the Municipal Code to implement the Housing Element and comply with State housing law
  - ▶ A No Net Loss Policy consistent with State law.
  - ▶ A conditional use permit for a detached garage exceeding 15-feet in height at 8661 Acacia Drive
  - ▶ A conditional use permit to allow on-sale general alcohol at Taco Masa Restaurant on Katella Avenue
  - ▶ A conditional use permit to allow on-sale general alcohol at Joe Schmoes on Ball Road
  - ▶ A conditional use permit to allow on-sale general alcohol and outdoor dining at Dominic's Ristorante Italiano located at 9921 Walker Street
  - ▶ A conditional use permit to allow on-sale beer and wine to an existing restaurant located at 4720 Lincoln Avenue
  - ▶ Two new warehouse buildings located at 5757 Plaza Drive
  - ▶ New medical office building at 5255 Katella Avenue
  - ▶ A residential density bonus project at 8561 Belmont Street
  - ▶ A subdivision of one parcel into two parcels, under SB 9, at 8162 Gay Street
  - ▶ Processed 217 business license clearances for new business within the City
- > Initiated phase one of the Council's Business Recovery and Support Program
- > Facilitated the City Council's Business Recovery Program and waived \$100,000 in plan check and permitting fees for new and existing businesses in the City
- > Received State Certification of the 6<sup>th</sup> Cycle Adopted Housing Element
- > Prepared and filed the annual Housing Element progress report to the State Department of Housing and Community Development

### Objectives for Fiscal Year 2023-24

- > Present a Program Environmental Impact Report on the 2021-2029 Housing Element to the City Council for consideration
- > Update the Lincoln Avenue Specific Plan for consistency with the Housing Element
- > Complete Phase one and initiate phase two of the Council's Business Recovery and Support Program
- > Implementation of the goals and objectives of the Housing Element Update

## Planning, Code Enforcement, and Housing Divisions

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Administrative Clerk	1.00	1.00	1.00	1.00	0.00
Assistant Planner	1.00	1.00	1.00	1.00	0.00
Associate Planner	1.00	1.00	1.00	1.00	0.00
Business Development Manager	0.00	0.00	1.00	1.00	0.00
Code Enforcement Officer I/II	1.00	1.00	1.00	1.00	0.00
Planning Director	1.00	1.00	1.00	1.00	0.00
<b>Subtotal - Full-Time</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
<b>Part-Time</b>					
Planning Intern	0.50	0.50	0.50	0.50	0.00
<b>Subtotal - Part-Time</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>
<b>Total Positions</b>	<b>5.50</b>	<b>5.50</b>	<b>6.50</b>	<b>6.50</b>	<b>0.00</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 844,737	\$ 1,139,152	\$ 1,035,247	\$ 1,176,658	3.3%
Service and Supplies	324,361	666,220	1,765,705	441,736	(33.7%)
Internal Service Fund Charges	136,250	142,680	142,680	154,420	8.2%
<b>Total Division Cost</b>	<b>\$ 1,305,348</b>	<b>\$ 1,948,052</b>	<b>\$ 2,943,632</b>	<b>\$ 1,772,814</b>	<b>(9.0%)</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 1,143,574	\$ 1,715,278	\$ 2,834,625	\$ 1,522,373
General Fund Grants	101,473	170,000	43,375	170,000
Housing Assets Fund	60,301	62,774	65,632	80,441
<b>Total Resources</b>	<b>\$ 1,305,348</b>	<b>\$ 1,948,052</b>	<b>\$ 2,943,632</b>	<b>\$ 1,772,814</b>







# Public Works Department





## Public Works Department

The Public Works Department includes the following functions:

### ➤ Engineering

Engineering programs manage the entire city's infrastructure including the administration of all the City's Capital Improvement programs, design and construction, traffic engineering, subdivision development and general technical support for other City departments.

### ➤ Building and Safety

The Building Division checks plans, inspects construction, applies state codes on building activity in order to protect the health, safety and welfare of the community.

### ➤ Maintenance

This division is responsible for maintaining the city's infrastructure including streets, parkways, landscaping, trees, parks, facilities as well as maintaining the fleet. Maintenance activities are completed using a combination of contract services and in-house staff.

### ➤ Environmental Services

This program manages the solid waste, grease control, and stormwater quality programs. Environmental Services is responsible for ensuring compliance with all applicable regulatory requirements to protect the community's health.

## PUBLIC WORKS DEPARTMENT

Fiscal Year 2023 - 2024

### PUBLIC WORKS DIRECTOR

#### Building

- › Building Division Administration
- › Permits
- › Building Inspections
- › Electrical, Plumbing & Heating Inspections
- › Plan Checks

#### Engineering

- › Public Works Administration
- › Engineering Administration
- › Engineering Plan Checking
- › Traffic Engineering
- › Traffic Signal Maintenance
- › Street Lighting

#### Environmental Services

- › Solid Waste Management
- › Grants
- › Fats, Oils and Grease Management
- › Storm Drainage Water Quality

#### Park Maintenance

- › Park Landscape and Maintenance
- › Senior Center Landscape and Maintenance
- › Athletic Field Maintenance
- › Park Building Maintenance
- › Community Center Maintenance
- › Community Events

#### Street Maintenance

- › Maintenance Administration
- › Street, Tree and Parkway Maintenance
- › Street Cleaning
- › Traffic Safety
- › Graffiti Removal
- › Sidewalk Repair
- › Retarding Basin
- › Stanton Channel Berm Maintenance
- › Storm Drain Maintenance
- › Sanitary Sewer Maintenance

#### Facilities Division

- › Building Maintenance
- › Civic Center Landscaping
- › Library Maintenance
- › Boys & Girls Club Maintenance

#### Fleet Division

- › Auto Maintenance
- › Equipment Maintenance

## Summary of Expenditures

Summary of Positions					
	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Assistant City Engineer	1.00	1.00	1.00	1.00	0.00
Associate Engineer	1.00	1.00	1.00	2.00	1.00
City Engineer	1.00	1.00	1.00	1.00	0.00
Director of Public Works	1.00	1.00	1.00	1.00	0.00
Engineering Aide	1.00	1.00	1.00	1.00	0.00
Maintenance Specialist	3.00	3.00	3.00	3.00	0.00
Maintenance Superintendent	1.00	1.00	1.00	1.00	0.00
Maintenance Supervisor	3.00	3.00	3.00	2.00	(1.00)
Maintenance Worker	6.00	7.00	7.00	7.00	0.00
Management Analyst	1.00	1.00	0.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	0.00
Office Assistant I/II	1.00	1.00	1.00	1.00	0.00
Project Manager	1.00	1.00	1.00	0.00	(1.00)
Secretary to Department Head	1.00	1.00	1.00	1.00	0.00
Senior Management Analyst	0.00	0.00	1.00	1.00	0.00
<b>Subtotal - Full-Time</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>0.00</b>
<b>Part-Time</b>					
Administrative Intern	1.00	1.00	1.00	1.00	0.00
Administrative Services Technician I	0.90	0.00	0.00	0.00	0.00
Maintenance Attendant	0.50	0.50	0.50	0.50	0.00
Maintenance Worker (PT)	2.00	2.00	2.00	2.00	0.00
Office Assistant II (PT)	0.70	0.00	0.00	0.00	0.00
<b>Subtotal - Part-Time</b>	<b>5.10</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>
<b>Total Positions</b>	<b>29.10</b>	<b>28.50</b>	<b>28.50</b>	<b>28.50</b>	<b>0.00</b>

Summary of Expenditures					
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 3,240,887	\$ 4,082,638	\$ 3,849,909	\$ 4,077,572	(0.1%)
Service and Supplies	5,965,751	6,646,927	6,657,554	7,769,712	16.9%
Internal Service Fund Charges	1,107,660	1,131,580	1,131,580	1,202,070	6.2%
<b>Total Division Cost</b>	<b>\$ 10,314,298</b>	<b>\$ 11,861,145</b>	<b>\$ 11,639,043</b>	<b>\$ 13,049,354</b>	<b>10.0%</b>

<b>Summary of Resources</b>				
	<b>2021-22 Actual</b>	<b>2022-23 Budget</b>	<b>2022-23 Estimate</b>	<b>2023-24 Adopted</b>
General Fund	\$ 7,312,929	\$ 8,180,584	\$ 8,144,172	\$ 9,369,529
General Fund - Grants	13,517	13,600	15,354	14,684
Corporate Center Maint Dist	82,412	74,792	61,294	100,975
Internal Service Funds	744,465	762,341	785,728	753,870
Lighting District	1,064,182	1,160,914	1,132,842	1,259,703
Storm Drainage	524,405	634,195	617,371	671,123
Sewer Fund	308,533	478,094	516,782	474,164
Capital Projects	263,855	556,625	365,500	405,306
<b>Total Resources</b>	<b>\$ 10,314,298</b>	<b>\$ 11,861,145</b>	<b>\$ 11,639,043</b>	<b>\$ 13,049,354</b>



## Building & Safety Division

### Division Overview

Building and Safety regulates building construction activity through plan review, permit processing, inspection, and education in order to protect the health, safety and welfare of the community. Key responsibilities include providing timely plan reviews and construction inspections to ensure compliance with approved building plans and codes. Staff also provides technical support to homeowners, contractors, and design professionals on the latest building code regulations.

### Accomplishments for Fiscal Year 2022-23

- > Adopted 2022 Model Building, Electrical, Plumbing, and Fire Codes, with City Amendments

#### Plan checked:

- > Goodman Commerce Center at 5757 Plaza Drive
- > LTP Modern Machine 10900 Walker Street
- > Ralphs Gas Station

#### Inspected:

- > Belmont Melia Homes
- > Citrus Square Melia Homes
- > New Retail Tenant Improvements at 4747 and 4755 Katella Avenue
- > Shea Properties City Center Project Buildings

### Objectives for Fiscal Year 2023-24

#### Inspect:

- > Goodman Commerce Center at 5757 Plaza Drive
- > LTP Modern Machine at 10900 Walker Street
- > Ralphs Gas Station



## Building & Safety Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Management Analyst	0.02	0.02	0.00	0.00	0.00
Secretary to Department Head	0.03	0.03	0.03	0.03	0.00
Senior Management Analyst	0.00	0.00	0.02	0.03	0.01
<b>Subtotal - Full-Time</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.06</b>	<b>0.01</b>
<b>Total Positions</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.06</b>	<b>0.01</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 1,938	\$ 7,104	\$ 3,883	\$ 8,934	25.8%
Service and Supplies	793,434	576,302	714,764	762,589	32.3%
Internal Service Fund Charges	58,960	61,170	61,170	67,220	9.9%
<b>Total Division Cost</b>	<b>\$ 854,332</b>	<b>\$ 644,576</b>	<b>\$ 779,817</b>	<b>\$ 838,743</b>	<b>30.1%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 854,332	\$ 644,576	\$ 779,817	\$ 838,743
<b>Total Resources</b>	<b>\$ 854,332</b>	<b>\$ 644,576</b>	<b>\$ 779,817</b>	<b>\$ 838,743</b>

## Environmental Services Division

### Division Overview

Environmental Services manages the solid waste, grease control, and stormwater quality programs. These programs are responsible for ensuring the City complies with all applicable regulatory requirements to protect the community's health.

Solid waste management ensures the community meets California's recycling mandates and manages the solid waste franchise. The grease control and stormwater quality programs are ways the City is helping to prevent pollutants from entering waterways.

Additionally, the City provides extensive public education to inform businesses of their responsibilities and help citizens understand the importance of recycling and their impact on pollution prevention.

### Accomplishments for Fiscal Year 2022-23

- > Continued to partner with Valley Vista Services to roll out mandatory organic recycling and provide education and outreach efforts to businesses and residents.
- > Added new Water Quality and Fats, Oils, and Grease (FOG) permits to the City's online permitting system.
- > Continued to participate in the Countywide effort during ongoing MS4 Permit negotiations with the Santa Ana Regional Board staff.

### Objectives for Fiscal Year 2023-24

Anticipated special projects for the next fiscal year include:

- > Work with Valley Vista Services and solid waste consultant to continue to meet the State's organic recycling reporting, compliance and public outreach requirements.
- > Continue to update the City's online industrial and commercial facilities database and Fats, Oils, and Grease (FOG) permitting system to effectively notify facilities of inspection results in real time.
- > Continue to coordinate with the countywide stormwater program during the stormwater permit renewal process with the Santa Ana Regional Water Quality Control Board.

## Environmental Services Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Associate Engineer	0.16	0.16	0.16	0.16	0.00
Maintenance Superintendent	0.00	0.00	0.00	0.03	0.03
Management Analyst	0.43	0.43	0.00	0.00	0.00
Senior Management Analyst	0.00	0.00	0.45	0.44	(0.01)
<b>Subtotal - Full-Time</b>	<b>0.59</b>	<b>0.59</b>	<b>0.61</b>	<b>0.63</b>	<b>0.02</b>
<b>Part-Time</b>					
Administrative Intern	0.10	0.10	0.10	0.10	0.00
<b>Subtotal - Part-Time</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.00</b>
<b>Total Positions</b>	<b>0.69</b>	<b>0.69</b>	<b>0.71</b>	<b>0.73</b>	<b>0.02</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 122,479	\$ 173,288	\$ 121,220	\$ 127,351	(26.5%)
Service and Supplies	442,100	500,550	586,279	529,525	5.8%
Internal Service Fund Charges	2,720	2,720	2,720	2,600	(4.4%)
<b>Total Division Cost</b>	<b>\$ 567,299</b>	<b>\$ 676,558</b>	<b>\$ 710,219</b>	<b>\$ 659,476</b>	<b>(2.5%)</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 137,799	\$ 191,680	\$ 220,640	\$ 223,137
General Fund Grants	13,517	13,600	15,354	14,684
Sewer Fund	71,575	92,192	77,558	99,521
Storm Drainage Fund	344,408	379,086	396,667	322,134
<b>Total Resources</b>	<b>\$ 567,299</b>	<b>\$ 676,558</b>	<b>\$ 710,219</b>	<b>\$ 659,476</b>

## Engineering Division

### Division Overview

The Engineering Division maintains the traffic signal system and manages the planning, design and construction of all public infrastructure and facilities. Engineering also maintains the City's street system and strives to maintain a Pavement Condition Index (PCI) rating above 85 (Very Good Condition).

### Accomplishments for Fiscal Year 2022-23

- > Awarded a contract for citywide traffic signal timing upgrades
- > Replaced the shade structure at Manzanita Park
- > Awarded a contract for the City Facility Security System Assessment
- > Approved the design for the Cerritos Avenue Frontage Landscape Improvements
- > Approved the design for the Arnold Cypress Park Rehabilitation

### Objectives for Fiscal Year 2023-24

Anticipated special projects for the next fiscal year include:

- > Award the construction contract for the Arnold Cypress Park Rehabilitation
- > Complete the Senior Center interior improvements
- > Install electric vehicle (EV) charging stations at City facilities
- > Rehabilitate the Community Center roof
- > Complete the City Hall public restroom accessibility improvements
- > Begin design for the Myra Pump Station (No. 1) replacement

## Engineering Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Assistant City Engineer	0.89	0.94	0.94	0.95	0.01
Associate Engineer	0.73	0.73	0.74	1.69	0.95
City Engineer	1.00	1.00	1.00	1.00	0.00
Director of Public Works	1.00	1.00	1.00	1.00	0.00
Engineering Aide	1.00	1.00	1.00	1.00	0.00
Maintenance Specialist	0.01	0.02	0.02	0.03	0.01
Maintenance Superintendent	0.00	0.01	0.01	0.01	0.00
Maintenance Supervisor	0.07	0.08	0.04	0.02	(0.02)
Maintenance Worker	0.01	0.01	0.01	0.01	0.00
Management Analyst	0.55	0.55	0.00	0.00	0.00
Project Manager	1.00	0.95	0.95	0.00	(0.95)
Secretary to Department Head	0.97	0.97	0.97	0.97	0.00
Senior Management Analyst	0.00	0.00	0.53	0.53	0.00
<b>Subtotal - Full-Time</b>	<b>7.23</b>	<b>7.26</b>	<b>7.21</b>	<b>7.21</b>	<b>0.00</b>
<b>Part-Time</b>					
Administrative Intern	0.50	0.50	0.50	0.50	0.00
Maintenance Worker (PT)	0.02	0.02	0.02	0.02	0.00
<b>Subtotal - Part-Time</b>	<b>0.52</b>	<b>0.52</b>	<b>0.52</b>	<b>0.52</b>	<b>0.00</b>
<b>Total Positions</b>	<b>7.75</b>	<b>7.78</b>	<b>7.73</b>	<b>7.73</b>	<b>0.00</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 1,075,536	\$ 1,489,765	\$ 1,383,156	\$ 1,469,419	(1.4%)
Service and Supplies	1,354,964	1,417,269	1,405,763	1,519,849	7.2%
Internal Service Fund Charges	368,870	382,300	382,300	399,300	4.4%
<b>Total Division Cost</b>	<b>\$ 2,799,370</b>	<b>\$ 3,289,334</b>	<b>\$ 3,171,219</b>	<b>\$ 3,388,568</b>	<b>3.0%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 1,471,333	\$ 1,571,795	\$ 1,672,877	\$ 1,723,559
Lighting District	1,064,182	1,160,914	1,132,842	1,259,703
Capital Project Funds (Various)	263,855	556,625	365,500	405,306
<b>Total Resources</b>	<b>\$ 2,799,370</b>	<b>\$ 3,289,334</b>	<b>\$ 3,171,219</b>	<b>\$ 3,388,568</b>

## Streets Division

### Division Overview

Street maintenance is responsible for maintaining the City's infrastructure within the 112 miles of street right of way. This includes pavement work, traffic control, landscape maintenance, sidewalk, curb and gutter, access ramps, traffic sign replacements and roadway striping.

The City maintains more than 15,000 street trees with the majority of them located in residential neighborhoods. Contract services provide tree trimming and removals, while City staff inspects trees for health. Street maintenance also includes catch basin and storm drain cleaning, sewer line cleaning, manhole repair and sweeping of more than 18,000 curb miles per year.

### Accomplishments for Fiscal Year 2022-23

- > Continued sanitary sewer cleaning operations
- > Evaluated all City sidewalks and repaired sidewalk displacements throughout the year
- > Evaluated all City regulatory traffic signs and replaced deteriorated signs throughout the year
- > Completed painting 20% of the City's colored curbs

### Objectives for Fiscal Year 2023-24

- > Continue sanitary sewer cleaning operations
- > Award new contracts for landscape maintenance services
- > Award a new contract for tree maintenance services
- > Evaluate all City sidewalks and repair sidewalk displacements throughout the year
- > Evaluate all City regulatory traffic signs and replace deteriorated signs throughout the year
- > Complete painting 20% of all the marked red curbs citywide.

## Streets Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Assistant City Engineer	0.11	0.06	0.06	0.05	(0.01)
Associate Engineer	0.11	0.11	0.10	0.15	0.05
Maintenance Specialist	1.51	1.52	1.61	1.61	0.00
Maintenance Superintendent	1.00	0.99	0.99	0.96	(0.03)
Maintenance Supervisor	1.66	1.63	1.65	1.13	(0.52)
Maintenance Worker	4.42	5.41	5.42	5.39	(0.03)
Management Analyst	0.00	0.00	0.00	1.00	1.00
Office Assistant I/II	1.00	1.00	1.00	1.00	0.00
Project Manager	0.00	0.05	0.05	0.00	(0.05)
<b>Subtotal - Full-Time</b>	<b>9.81</b>	<b>10.77</b>	<b>10.88</b>	<b>11.29</b>	<b>0.41</b>
<b>Part-Time</b>					
Administrative Intern	0.40	0.40	0.40	0.40	0.00
Administrative Services Technician I	0.90	0.00	0.00	0.00	0.00
Maintenance Worker (PT)	0.65	0.65	0.65	0.65	0.00
Office Assistant II (PT)	0.70	0.00	0.00	0.00	0.00
<b>Subtotal - Part-Time</b>	<b>2.65</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>	<b>0.00</b>
<b>Total Positions</b>	<b>12.46</b>	<b>11.82</b>	<b>11.93</b>	<b>12.34</b>	<b>0.41</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 1,174,534	\$ 1,467,165	\$ 1,411,452	\$ 1,594,883	8.7%
Service and Supplies	1,113,527	1,203,100	1,224,779	1,609,518	33.8%
Internal Service Fund Charges	480,960	496,970	496,970	548,360	10.3%
<b>Total Division Cost</b>	<b>\$ 2,769,021</b>	<b>\$ 3,167,235</b>	<b>\$ 3,133,201</b>	<b>\$ 3,752,761</b>	<b>18.5%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 2,269,654	\$ 2,451,432	\$ 2,411,979	\$ 2,928,154
Corporate Center Maint Dist	82,412	74,792	61,294	100,975
Sewer Fund	236,958	385,902	439,224	374,643
Storm Drainage Fund	179,997	255,109	220,704	348,989
<b>Total Resources</b>	<b>\$ 2,769,021</b>	<b>\$ 3,167,235</b>	<b>\$ 3,133,201</b>	<b>\$ 3,752,761</b>

## Maintenance Division – Parks

### Division Overview

The City maintains over 80 acres of parkland and facilities. Contract services provide tree and landscape maintenance while staff performs skilled work such as managing the smart irrigation system and assessing plant health. The park maintenance division is responsible for all landscape at parks, the athletic fields at community parks, and maintaining all park equipment such as playgrounds, picnic sites, lighting, restrooms, pickleball courts, and the tennis courts.

Maintenance activities for the Civic Center landscaping is also accounted for in this program area. Contracted services are used for landscape and tree maintenance. Staff is responsible for maintaining the smart irrigation control system as well as responding to requests for maintenance from internal staff.

Additionally, this program is responsible for assisting with setting up for various community events such as the Community Festival, Holiday Sing, Spring Egg Hunt, and Halloween Carnival. Maintenance is responsible for coordinating setup and breakdown activities in conjunction with the Festival Committee. The Cypress Recreation and Park District (CRPD) reimburse all costs incurred in this program to the City's General Fund.

### Accomplishments for Fiscal Year 2022-23

- > Completed annual turf renovations throughout the City
- > Performed upgrades to weather-based irrigation controllers
- > Performed annual Willow Park pond cleaning and maintenance
- > Performed landscape and tree maintenance at City parks and green spaces

### Objectives for Fiscal Year 2023-24

- > Perform annual turf renovations throughout the City
- > Perform upgrades to weather-based irrigation controllers
- > Perform annual Willow Park pond cleaning and maintenance
- > Perform reduction of sand height mounding in turf surrounding tot lots at various parks



## Maintenance Division – Parks

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Maintenance Specialist	0.86	0.86	0.82	0.81	(0.01)
Maintenance Supervisor	0.73	0.75	0.75	0.46	(0.29)
Maintenance Worker	0.97	0.97	0.97	0.99	0.02
Mechanic	0.00	0.02	0.03	0.02	(0.01)
<b>Subtotal - Full-Time</b>	<b>2.56</b>	<b>2.60</b>	<b>2.57</b>	<b>2.28</b>	<b>(0.29)</b>
<b>Part-Time</b>					
Maintenance Attendant	0.50	0.50	0.50	0.50	0.00
Maintenance Worker (PT)	1.14	1.16	1.16	1.16	0.00
<b>Subtotal - Part-Time</b>	<b>1.64</b>	<b>1.66</b>	<b>1.66</b>	<b>1.66</b>	<b>0.00</b>
<b>Total Positions</b>	<b>4.20</b>	<b>4.26</b>	<b>4.23</b>	<b>3.94</b>	<b>(0.29)</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 385,970	\$ 431,874	\$ 405,431	\$ 391,107	(9.4%)
Service and Supplies	1,204,103	1,803,079	1,599,307	2,050,318	13.7%
Internal Service Fund Charges	165,880	158,150	158,150	155,400	(1.7%)
<b>Total Division Cost</b>	<b>\$ 1,755,953</b>	<b>\$ 2,393,103</b>	<b>\$ 2,162,888</b>	<b>\$ 2,596,825</b>	<b>8.5%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 1,755,953	\$ 2,393,103	\$ 2,162,888	\$ 2,596,825
<b>Total Resources</b>	<b>\$ 1,755,953</b>	<b>\$ 2,393,103</b>	<b>\$ 2,162,888</b>	<b>\$ 2,596,825</b>

## Maintenance Division – Facility

### Division Overview

Facility maintenance is responsible for maintaining the Police Department, Police Department Substation, City Hall, Council Chambers, Civic Center Green Restrooms, Library, Corporation Yard, Community Center, Senior Center and the Boys & Girls Club. Most maintenance activities including custodial, heating and cooling systems, and fire and security systems are provided through contract services.

### Accomplishments for Fiscal Year 2022-23

- > Completed annual lead decontamination and rubber bullet trap mining in the Police Department Shooting Range.
- > Completed sump pump replacements in the Police Department Shooting range.
- > Completed enhancements of the East Wing Engineering Work Space.
- > Awarded contract for annual lead decontamination and rubber bullet trap mining in the Police Department Shooting Range.
- > Continued to convert light bulbs to new energy efficient LED bulbs.
- > Assisted Engineering with various infrastructure and public facility projects.

### Objectives for Fiscal Year 2023-24

- > Approve third year contract extension for custodial services.
- > Continue to convert light bulbs to new energy efficient LED bulbs.
- > Replace exterior lights of Community Center to LED Cool Lights.
- > Complete annual lead decontamination and rubber bullet trap mining in the Police. Department Shooting Range
- > Assist Engineering with various infrastructure and public facility projects.

## Maintenance Division – Facility

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Maintenance Specialist	0.62	0.60	0.55	0.55	0.00
Maintenance Supervisor	0.39	0.39	0.41	0.29	(0.12)
Maintenance Worker	0.60	0.61	0.60	0.61	0.01
<b>Subtotal - Full-Time</b>	<b>1.61</b>	<b>1.60</b>	<b>1.56</b>	<b>1.45</b>	<b>(0.11)</b>
<b>Part-Time</b>					
Maintenance Worker (PT)	0.19	0.17	0.17	0.17	0.00
<b>Subtotal - Part-Time</b>	<b>0.19</b>	<b>0.17</b>	<b>0.17</b>	<b>0.17</b>	<b>0.00</b>
<b>Total Positions</b>	<b>1.80</b>	<b>1.77</b>	<b>1.73</b>	<b>1.62</b>	<b>(0.11)</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 222,211	\$ 222,841	\$ 233,836	\$ 198,320	(11.0%)
Service and Supplies	583,667	687,177	644,155	843,911	22.8%
Internal Service Fund Charges	17,980	17,980	17,980	16,880	(6.1%)
<b>Total Division Cost</b>	<b>\$ 823,858</b>	<b>\$ 927,998</b>	<b>\$ 895,971</b>	<b>\$ 1,059,111</b>	<b>14.1%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund	\$ 823,858	\$ 927,998	\$ 895,971	\$ 1,059,111
<b>Total Resources</b>	<b>\$ 823,858</b>	<b>\$ 927,998</b>	<b>\$ 895,971</b>	<b>\$ 1,059,111</b>

## Maintenance Division – Fleet

### Division Overview

Fleet maintenance maintains 88 vehicles over half of which are in the Police Department and 64 pieces of motorized equipment. This includes preventative, reactive and predictive maintenance as well as custom fabrication to the City's fleet vehicles, ensuring vehicle reliability for various user departments citywide.

Alternative fuel is utilized when appropriate for large equipment and vehicles in compliance with the Air Quality Management District. Approximately 10 percent of the City's fleet and equipment inventory utilizes alternative fuel. Additionally, the Division is responsible for managing the propane fueling station and ensuring proper fuel management.

### Accomplishments for Fiscal Year 2022-23

- > Managed the purchase and equipment installation of new City vehicles
- > Completed preventative maintenance to the City's fleet vehicles as scheduled
- > Completed annual report in compliance with Air Quality Management District guidelines
- > Continued to retrofit safety lights with improved lighting (LED lighting kits) on existing maintenance vehicles
- > Reviewed street repair equipment for lack of use due to contracting services out and sent unused equipment to auction

### Objectives for Fiscal Year 2023-24

- > Manage the purchase and equipment installation of new City vehicles
- > Provide preventative maintenance to the City's fleet vehicles as scheduled
- > Continue to retrofit safety lights with (LED lighting kits) on existing maintenance vehicles
- > Continue to incorporate zero-emissions and natural-gas vehicles in City's fleet in alignment with State mandates

## Maintenance Division – Fleet

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Maintenance Supervisor	0.15	0.15	0.15	0.10	(0.05)
Mechanic	2.00	1.98	1.97	1.98	0.01
<b>Subtotal - Full-Time</b>	<b>2.15</b>	<b>2.13</b>	<b>2.12</b>	<b>2.08</b>	<b>(0.04)</b>
<b>Total Positions</b>	<b>2.15</b>	<b>2.13</b>	<b>2.12</b>	<b>2.08</b>	<b>(0.04)</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 258,219	\$ 290,601	\$ 290,931	\$ 287,558	(1.0%)
Service and Supplies	473,956	459,450	482,507	454,002	(1.2%)
Internal Service Fund Charges	12,290	12,290	12,290	12,310	0.2%
<b>Total Division Cost</b>	<b>\$ 744,465</b>	<b>\$ 762,341</b>	<b>\$ 785,728</b>	<b>\$ 753,870</b>	<b>(1.1%)</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
Internal Service Funds	\$ 744,465	\$ 762,341	\$ 785,728	\$ 753,870
<b>Total Resources</b>	<b>\$ 744,465</b>	<b>\$ 762,341</b>	<b>\$ 785,728</b>	<b>\$ 753,870</b>





# Debt Service



## Debt Service

There are no Debt Service Funds because there is no City-obligated debt outstanding. The last City-obligated debt was retired in fiscal year 2018-19.





# Capital Projects

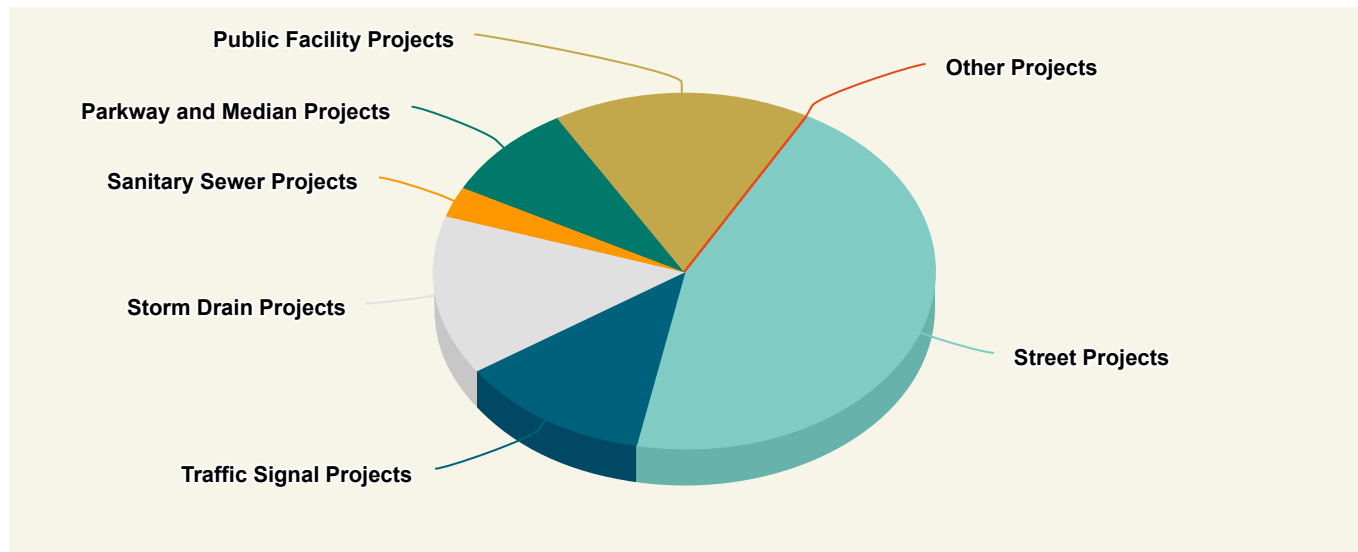


## Capital Improvement Program

The City Council annually adopts a seven-year Capital Improvement Program (CIP) to plan for infrastructure improvements to ensure the City’s needs are addressed and large financial expenditures can be planned. The CIP consists of various infrastructure and public facility projects which are deemed essential to improving and maintaining the assets of the City. The first year of the program is incorporated into the annual budget process and is summarized by project category and project on the following page.

A capital project is defined as an improvement with an estimated cost in excess of \$10,000 and a useful life in excess of one year. Typical capital project categories include streets, traffic signals, storm drains, sewer systems, parkways, public facilities, and parks.

### Capital Projects \$10,320,000



# Summary of Capital Projects

## Fiscal Year 2023-24

Fund	Funding Sources					Total
	General	Infrastructure Reserve	Gas Tax	Measure M2	Other	
<b>STREET PROJECTS (80100)</b>						
415 Residential Street Resurfacing (8011)	\$ 800,000	\$ 700,000	\$ -	\$ -	\$ -	\$ 1,500,000
236 Arterial Rehabilitation-Orange Ave (8012)	-	-	-	450,000	200,000 <sup>(1)</sup>	650,000
239 Arterial Street Rehabilitation (8012)	-	-	-	1,300,000	1,200,000 <sup>(2)</sup>	2,500,000
<b>Subtotal</b>	<b>\$ 800,000</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ 1,750,000</b>	<b>\$ 1,400,000</b>	<b>\$ 4,650,000</b>
<b>SIGNAL/LIGHTING PROJECTS (80200/800)</b>						
234 Various Traffic Signal/Striping Improvement (802)	-	-	-	250,000	- <sup>(4)</sup>	250,000
251 Upgrade/Install Adaptive Timing Controls (8021)	-	-	-	-	75,000 <sup>(3)</sup>	75,000
236 Upgrade Traffic Camera Infrastructure (8021)	-	-	-	110,000	-	110,000
251 Upgrade Traffic Software/Components (8021)	-	-	-	-	700,000 <sup>(3)</sup>	700,000
234 Various Traffic Improvements at Plaza Drive (8021)	-	-	-	-	150,000	150,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 360,000</b>	<b>\$ 925,000</b>	<b>\$ 1,285,000</b>
<b>STORM DRAIN PROJECTS (80300)</b>						
415 Myra Pump Station No. 1 (8031)	-	1,500,000	-	-	-	1,500,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>
<b>SEWER PROJECTS (80400)</b>						
321 Sewer System Improvements (8041)	\$ -	\$ -	\$ -	\$ -	100,000	\$ 100,000
321 Sewer System Evaluation (8041)	-	-	-	-	185,000 <sup>(6)</sup>	185,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,000</b>	<b>\$ 285,000</b>
<b>PARKWAY PROJECTS (80500)</b>						
415 Concrete/Sidewalk Rehabilitation (8051)	\$ 250,000	\$ 450,000	\$ -	\$ -	\$ -	\$ 700,000
415 Irrigation Upgrades / Water Conservation (8053)	-	-	-	100,000	-	100,000
415 Street Tree Planting (8055)	-	100,000	-	-	-	100,000
<b>Subtotal</b>	<b>\$ 250,000</b>	<b>\$ 550,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 900,000</b>
<b>PUBLIC FACILITY PROJECTS (80600)</b>						
415 Electric Vehicle Charging Stations (8061/62/63)	\$ 500,000	\$ -	\$ -	\$ -	\$ - <sup>(5)</sup>	\$ 500,000
415 City Hall Bathrooms-Disability Access (8061)	-	275,000	-	-	-	275,000
415 City Hall East Wing Seismic Impr (8061)	-	300,000	-	-	-	300,000
415 City Hall WW Carpet/Flooring (8061)	25,000	375,000	-	-	-	400,000
415 City Hall Security Improvements (8061)	150,000	-	-	-	-	150,000
415 HVAC Rehabilitation Program (0415)	75,000	-	-	-	-	75,000
<b>Subtotal</b>	<b>\$ 750,000</b>	<b>\$ 950,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,700,000</b>
<b>Total Funded CIP Projects</b>	<b>\$ 1,800,000</b>	<b>\$ 3,700,000</b>	<b>\$ -</b>	<b>\$ 2,210,000</b>	<b>\$ 2,610,000</b>	<b>\$ 10,320,000</b>

Legend:

(1) Pavement Management Relief Funding (PMRF)

(2) State RMRA (SB1)

(3) Street Lighting

(4) Traffic Mitigation

(5) General Fund (One-Time Pandemic Response Spending Plan Monies)

(6) Sewer Fund

## Residential Street Resurface

Category	Fund	Sub-Account	Object Code
80100 STREET PROJECTS	415	80100	8011
<b>Priority</b>			<b>New Operating Costs</b>
<input checked="" type="checkbox"/> Preventative / Proactive	<input type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
Pave and slurry seal various streets, alleys, and trails to maintain their condition.	This is regular maintenance scheduled as part of the Pavement Management Program, submitted to OCTA every two years for Measure M2 funding eligibility, and a key component in meeting state and local Maintenance of Effort requirements. The program ranks and prioritizes streets and projects based on existing conditions and available budget.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Fall 2023
<b>CEQA Reference</b>	15301(c)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Gas Tax 2103	\$ -	\$ 700,000	\$ 750,000	\$ 750,000	\$ 800,000	\$ 800,000	\$ 850,000	\$ 4,650,000
General Fund	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 5,600,000
Infrastructure Reserve	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<b>Totals (3 groups)</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,550,000</b>	<b>\$ 1,550,000</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>	<b>\$ 1,650,000</b>	<b>\$ 10,950,000</b>

## Orange Ave (Denni to Moody) Resurfacing - OCTA Pavement Relief

Category	Fund	Sub-Account	Object Code
80100 STREET PROJECTS	236	80100	8012
<b>Priority</b>			<b>New Operating Costs</b>
<input checked="" type="checkbox"/> Preventative / Proactive	<input type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
<p>This is a one-time funding program to help offset the loss of Measure M2 local fair share revenues and other funding programs that support local streets and roads whose revenue streams have been negatively impacted by the pandemic. Funds are allocated based on population and Cypress is eligible to receive \$200,000, with no local match requirement. The proposed project will repave Orange Avenue from Denni Street to Moody Street, and replace damaged sidewalks and driveways to meet current accessibility requirements. Project was re-budgeted from FY 22-23 due to funding coordination with OCTA/Caltrans.</p>	<p>This is regular maintenance scheduled as part of the Pavement Management Program, submitted to OCTA every two years for Measure M2 funding eligibility, and a key component in meeting state and local Maintenance of Effort requirements. The program ranks and prioritizes streets and projects based on existing conditions and available budget.</p>

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Summer 2023
<b>CEQA Reference</b>	15301(c)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Pavement Management Relief Funding (PMRF)	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Measure M	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
<b>Totals (2 groups)</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650,000</b>

## Arterial Street Rehabilitation

Category	Fund	Sub-Account	Object Code
80100 STREET PROJECTS	239	80100	8012
<b>Priority</b>			<b>New Operating Costs</b>
<input checked="" type="checkbox"/> Preventative / Proactive	<input type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
Asphalt and/or concrete rehabilitation for various major streets, alleys, bridges, and trails to maintain their condition.	This is regular maintenance scheduled as part of the Pavement Management Program, submitted to OCTA every two years for Measure M2 funding eligibility, and a key component in meeting state and local Maintenance of Effort requirements. The program ranks and prioritizes streets and projects based on existing conditions and available budget.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Summer 2023
<b>CEQA Reference</b>	15301(c)	<b>Construction</b>	Fall 2023
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
SB1 RMRA	\$ 1,200,000	\$ 1,200,000	\$ 1,225,000	\$ 1,225,000	\$ 1,250,000	\$ 1,250,000	\$ 1,275,000	\$ 8,625,000
Measure M	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 9,100,000
<b>Totals (2 groups)</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,525,000</b>	<b>\$ 2,525,000</b>	<b>\$ 2,550,000</b>	<b>\$ 2,550,000</b>	<b>\$ 2,575,000</b>	<b>\$ 17,725,000</b>

## Traffic Signal/Striping Improvements at Various Locations

Category	Fund	Sub-Account	Object Code
80200 TRAFFIC SIGNAL/LIGHTING PROJECTS	234	80200	8021
Priority			New Operating Costs
<input checked="" type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
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This project will address various minor traffic enhancements at various locations, including but not limited to: signage and/or striping modifications, traffic signal equipment modifications, pedestrian crosswalk modifications, and other general traffic improvements.

Projects will be identified by the Traffic Engineer and brought forward to the Traffic Commission for approval.

Projects in Year 1 include signal improvements at Orange Avenue and Holder Street, traffic studies at various locations, installation of speed radar feedback signs, and the installation of a rectangular rapid flashing beacon (RRFB) to enhance the pedestrian crosswalk at Moody Street/Newman Avenue, which continues the pilot program that saw the installation of RRFBs at Orange/Lime, Walker/Aspen, and Denni/Surrey.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Summer 2023
<b>CEQA Reference</b>	15301(c)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Measure M	\$ 250,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 1,000,000
<b>Totals (1 group)</b>	<b>\$ 250,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 1,000,000</b>

## Upgrade/Provide Smart Adaptive Timing Controls

Category	Fund	Sub-Account	Object Code
80200 TRAFFIC SIGNAL/LIGHTING PROJECTS	251	80200	8021
Priority			New Operating Costs
<input checked="" type="checkbox"/> Preventative / Proactive <input type="checkbox"/> Replacement/Refurbishment <input type="checkbox"/> New Facility			N/A



Description	Justification
Installation/integration of smart adaptive controls such as pedestrian and bicycle tracking, more responsive timing plans based on complex algorithms, and other advanced features such as flashing yellow arrows, dynamic phasing, and short-range communications.	The project was identified in the Evaluation of Traffic Signal Systems and Traffic Flow Best Practices report.

Environmental Assessment		Project Timeline	
Status	Exempt	Design	Summer 2023
CEQA Reference	15301(c)	Construction	Winter 23/24
Reason for Exemption	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Street Lighting	\$ 75,000	\$ 100,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 350,000	\$ 1,725,000
<b>Totals (1 group)</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 250,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 1,725,000</b>



## Upgrade Traffic Monitoring Camera Infrastructure

Category	Fund	Sub-Account	Object Code
80200 TRAFFIC SIGNAL/LIGHTING PROJECTS	236	80200	8021
Priority			New Operating Costs
<input checked="" type="checkbox"/> Preventative / Proactive	<input type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
Replace and/or upgrade existing traffic monitoring camera equipment and infrastructure.	The existing equipment is at the end of its useful life and requires constant maintenance. Newer technology allows for better video quality and less maintenance. Project identified in the Evaluation of Traffic Signal Systems and Traffic Flow Best Practices report. Cost to replace a monitoring camera is approximately \$5,000. Cost to design, construct, and integrate a new monitoring camera system is approximately \$25,000 per location.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Fall 2023
<b>CEQA Reference</b>	15301(c)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Measure M	\$ 110,000	\$ -	\$ -	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	\$ 440,000
<b>Totals (1 group)</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ 440,000</b>



## Various Traffic Improvements at Plaza Drive

Category	Fund	Sub-Account	Object Code
80200 TRAFFIC SIGNAL/LIGHTING PROJECTS	234	80200	8021
Priority			New Operating Costs
<input checked="" type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
Project will include various improvements at Valley View Street and Plaza Drive, including traffic signal phasing improvements, median modifications, traffic monitoring cameras, emergency vehicle pre-emption devices, and lane reconfigurations.	Improvements are related to the upcoming development located at 5757 Plaza Drive and will be identified by the Traffic Engineer and brought forward to the Traffic Commission for approval, as necessary.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Winter 23/24
<b>CEQA Reference</b>	15301(c)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Developer Funds	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<b>Totals (1 group)</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>

## Myra Pump Station No. 1 - Design

Category	Fund	Sub-Account	Object Code
80300 STORM DRAIN PROJECTS	415	80300	8031
<b>Priority</b>			<b>New Operating Costs</b>
<input checked="" type="checkbox"/> Preventative / Proactive <input type="checkbox"/> Replacement/Refurbishment <input type="checkbox"/> New Facility			N/A



Description	Justification
Design of Myra Avenue Pump Station No. 1. Construction will likely take place in FY 25/26 due to timing and coordination of work during the non-rainy season (April through October).	Existing pump station is over 60 years old and does not meet current design standards.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	N/A
<b>CEQA Reference</b>	15306	<b>Construction</b>	N/A
<b>Reason for Exemption</b> Information Collection - Feasibility and Planning Study			

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Infrastructure Reserve	\$ 1,500,000	\$ -	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -	\$ 26,500,000
<b>Totals (1 group)</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ 25,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,500,000</b>

## Sewer System Improvements

Category	Fund	Sub-Account	Object Code
80400 SEWER PROJECTS	321	80400	8041
<b>Priority</b>			<b>New Operating Costs</b>
<input type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



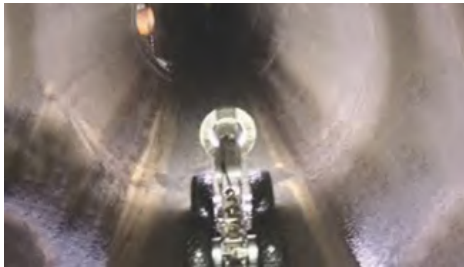
Description	Justification
Replace/reline various sewer lines and manholes.	The Sewer Master Plan is a long range-planning tool for sewer infrastructure improvements to minimize the possibility of overflows. As identified in the Sewer Master Plan, these sewer lines contain condition and/or capacity deficiencies, including sags, root intrusion, infiltration, calcium deposits, cracks, and offset joints. Forecasted projects include a sewer capacity improvement project along Orangewood Avenue, from Valley View Street to Holder Street.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Summer 2023
<b>CEQA Reference</b>	15301(c)	<b>Construction</b>	Spring 2023
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Sewer Fund	\$ 100,000	\$ 2,250,000	\$ 100,000	\$ 2,250,000	\$ 2,800,000	\$ 450,000	\$ 500,000	\$ 8,450,000
<b>Totals (1 group)</b>	<b>\$ 100,000</b>	<b>\$ 2,250,000</b>	<b>\$ 100,000</b>	<b>\$ 2,250,000</b>	<b>\$ 2,800,000</b>	<b>\$ 450,000</b>	<b>\$ 500,000</b>	<b>\$ 8,450,000</b>

## Sewer System Evaluations

Category	Fund	Sub-Account	Object Code
80400 SEWER PROJECTS	321	80400	8041
<b>Priority</b>			<b>New Operating Costs</b>
<input checked="" type="checkbox"/> Preventative / Proactive	<input type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
Video inspections of City's sewer network for compliance with State Water Board every five years.	The State Water Board requires local agencies maintain a Sewer System Management Plan (SSMP), part of which includes a comprehensive video inventory of the City's existing sewer network.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Summer 2023
<b>CEQA Reference</b>	15306	<b>Construction</b>	Winter 23/24
<b>Reason for Exemption</b>	Information Collection		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Sewer Fund	\$ 185,000	\$ 195,000	\$ 195,000	\$ 210,000	\$ 210,000	\$ 220,000	\$ 220,000	\$ 1,435,000
<b>Totals (1 group)</b>	<b>\$ 185,000</b>	<b>\$ 195,000</b>	<b>\$ 195,000</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ 1,435,000</b>

## Concrete Rehabilitation (Citywide)

Category	Fund	Sub-Account	Object Code
80500 PARKWAY PROJECTS	415	80500	8051
<b>Priority</b>			<b>New Operating Costs</b>
<input type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
Replace sidewalk, curb and gutter, access ramps, bridges, driveways, and other concrete improvements within the street right-of-way.	This program replaces sidewalk and concrete improvements to maintain regulatory compliance with the Americans with Disabilities Act (ADA) and avoid potential liability and harm to residents.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Fall 2023
<b>CEQA Reference</b>	15301(c)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
General Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,750,000
Gas Tax 2106	\$ -	\$ 225,000	\$ 225,000	\$ 250,000	\$ 250,000	\$ 275,000	\$ 275,000	\$ 1,500,000
Infrastructure Reserve	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
<b>Totals (3 groups)</b>	<b>\$ 250,000</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 3,250,000</b>





## Street Tree Planting

Category	Fund	Sub-Account	Object Code
80500 PARKWAY PROJECTS	415	80500	8055
<b>Priority</b>			<b>New Operating Costs</b>
<input type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
This project will plant trees in vacant tree wells, replace trees/shrubs/landscaping that have declined due to previous drought conditions, replace trees that have caused recurring damage to the City's sidewalks and curb and gutter, and replace and/or upgrade aging irrigation equipment.	This project is an effort to maintain the City's urban forest.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Summer 2023
<b>CEQA Reference</b>	15301(c)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Infrastructure Reserve	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000
<b>Totals (1 group)</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 700,000</b>



## City Hall Public Bathrooms - Disability Access

Category	Fund	Sub-Account	Object Code
80600 PUBLIC FACILITY PROJECTS	415	80600	8061
<b>Priority</b>			<b>New Operating Costs</b>
<input type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
<p>This project would rehabilitate the existing original bathrooms with ones that comply with disability access regulations. The original project (\$190k) was re-budgeted from FY 22-23 due to staffing vacancies and the project cost is anticipated to increase due to inflation and rising construction costs.</p>	<p>The existing bathrooms do not meet current accessibility standards and is required by the Building Code as part of the seismic work.</p>

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Winter 22/23
<b>CEQA Reference</b>	15301(d)	<b>Construction</b>	Summer 2023
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Infrastructure Reserve	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000
<b>Totals (1 group)</b>	<b>\$ 275,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,000</b>



## City Hall West Wing Workstations/Carpet/Wall Coverings

Category	Fund	Sub-Account	Object Code
80600 PUBLIC FACILITY PROJECTS	415	80600	8061
<b>Priority</b>			<b>New Operating Costs</b>
<input type="checkbox"/> Preventative / Proactive <input checked="" type="checkbox"/> Replacement/Refurbishment <input type="checkbox"/> New Facility			N/A



Description	Justification
This project would replace the workstations, flooring, wall coverings, and other interior furnishings in the West Wing and main corridor. Project was re-budgeted from FY 22-23 due to staffing vacancies.	The existing workstations and carpet are over 20 years old and in need of replacement

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Fall 2023
<b>CEQA Reference</b>	15301(d)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Infrastructure Reserve	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000
General Fund	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<b>Totals (2 groups)</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>



## HVAC Rehabilitation Program

Category	Fund	Sub-Account	Object Code
80600 PUBLIC FACILITY PROJECTS	415	00415	0415
<b>Priority</b>			<b>New Operating Costs</b>
<input type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
<p>Various heating and cooling system components are nearing the end of their useful life. A HVAC consultant will conduct a comprehensive HVAC assessment and evaluation and provide recommendations (with phasing and costs) for future projects.</p>	<p>General maintenance to replace/repair heating and cooling system components as they reach the end of their useful life</p>

Upcoming repair/replacement of various heating and cooling system components at various City facilities:

- FY 24/25 City Hall (East Wing)
- FY 25/26 Maintenance Yard
- FY 26/27 City Hall (East Wing Conference Room)
- FY 27/28 City Hall (Human Resources and Telephone Room)
- FY 29/30 City Hall (West Wing)

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Summer 2023
<b>CEQA Reference</b>	15306	<b>Construction</b>	Spring 2023
<b>Reason for Exemption</b>	Information Collection - Feasibility and Planning Study		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Infrastructure Reserve	\$ -	\$ 450,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000	\$ 800,000
General Fund	\$ 75,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ 575,000
<b>Totals (2 groups)</b>	<b>\$ 75,000</b>	<b>\$ 450,000</b>	<b>\$ 300,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ 1,375,000</b>







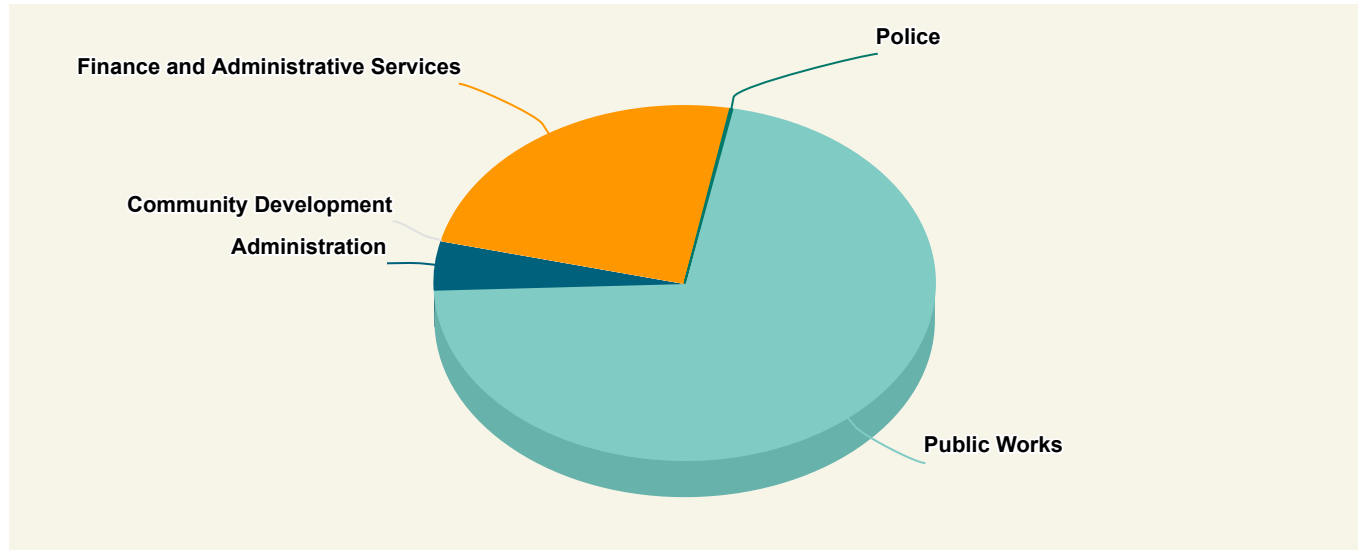
# Capital Outlay



## Capital Outlay

Capital Outlay – Any items with a useful life of greater than one year and a cost in excess of \$1,000 are considered Capital Outlay items. The purchase of new or replacement Capital Outlay items require City Council approval through the annual budget process. The proposed Capital Outlay items for the current budget year are summarized below and detailed out on the following page and include both items funded with set-aside replacement monies and monies included in the City’s operating budget. The graph presented below represents all appropriated Capital Outlay items, which are being funded by monies previously set-aside in the City’s Capital Replacement Fund or transferred from the Technology Investments Fund.

### Capital Outlay \$2,101,000



## Summary of Capital Outlay

### Fiscal Year 2023-24

#### Capital Outlay Additions

##### COMPUTER HARDWARE/SOFTWARE 721-95200.XXXX\_XXX

4301_300	Closed Captioning Computer Equipment - Administration	\$	35,000
4301_300	Online Video Streaming Services - Administration		20,000
		\$	<b>55,000</b>

##### EQUIPMENT 721-95300.XXXX\_XXX

4305_200	Heavy-Duty Branded Shade Canopies (2) - Police	\$	3,000
		\$	<b>3,000</b>

#### Total Capital Outlay Additions

\$ **58,000**

#### Capital Outlay Replacements

##### COMPUTER HARDWARE/SOFTWARE 721-95200.XXXX\_XXX

4304_300	Data Center Infrastructure Replacement - City Hall	\$	235,000
4304_300	Desktop/Laptop Computer Replacement - Citywide		220,000
		\$	<b>455,000</b>

##### EQUIPMENT 721-95300.XXXX\_XXX

4302_200	Contingency/Emergency Purchases	\$	25,000
		\$	<b>25,000</b>

##### VEHICLES/MOTORCYCLE 721-95500.XXXX\_XXX

4307_400	Marked Vehicles (6) - Police	\$	360,000
4307_400	Upfitting Costs - Marked Vehicles (6) - Police		120,000
4307_400	Passenger Vehicle (1) - Police		37,000
4307_400	Passenger Van (1) - Police		47,000
4307_400	Upfitting Costs - Passenger Van (1) - Police		7,000
4307_400	Water Wagon (1) - Public Works		35,000
4307_400	Trucks (4) - Public Works		268,000
4307_400	Dump Truck (1) - Public Works		150,000
4307_400	Boom Truck (1) - Public Works		200,000
		\$	<b>1,224,000</b>

#### Total Capital Outlay Replacements

\$ **1,704,000**

#### Technology Investments

##### Technology Hardware/software 721-95200.XXXX\_XXX

4302_200	Online Public Records Request System - Administration	\$	1,000
4302_200	Online Paperless Agenda Management Platform - Administration		13,000
4304_300	Website Enhancements - City Hall		50,000
4307_300	Work Order and Asset Management System - Public Works		250,000
4307_300	Engineering Plan Digitalization - Public Works		25,000
		\$	<b>339,000</b>

#### Total Technology Investments

\$ **339,000**

#### Total Capital Outlay/technology Investments

\$ **2,101,000**





# Recreation and Park District





## Cypress Recreation and Park District

The Cypress Recreation and Park District was incorporated in 1949. Currently responsible for approximately 100 acres of open space and recreational facilities, the district provides special interest classes, activities, youth and adult sports, social and recreational activities for seniors, volunteer opportunities and community-wide special events.

The District is authorized for 12 full-time, one permanent part-time employee and approximately 60 seasonal part time staff.

The benefits of parks and recreation are many. Through participation, the community may learn new skills, become involved in physical activities, explore new ideas and concepts, interact socially, develop leadership skills, enhance creativity and better understand their neighbors and other community members. Recreation helps define community and adds to its quality of life.

Volunteerism is very important to the District as many programs and special activities could not be provided without community volunteers. In a normal year, more than 1,200 hours are donated each month to various recreation and social programs

# RECREATION AND PARK DISTRICT

## Fiscal Year 2023 - 2024

### DIRECTOR OF RECREATION AND COMMUNITY SERVICES

#### Administrative & Legislative

- › Recreation & Parks Administration
- › Recreation & Community Services Commission
- › Senior Citizens Commission
- › Animal Control (City)

#### Community Events & Enrichment

- › Community Events & Promotion
- › Cultural Arts
- › Contract Classes
- › 5K/10K Run

#### Youth and Teen Programs

- › Teen Programs
- › Day Camp
- › Playgrounds

#### Senior Citizens Programs

- › Senior Citizen Programs
- › Senior Citizen Transportation

#### Sports Programs

- › Youth Sports
- › Adult Sports
- › Lexington Park
- › Facilities/Field Permits

#### Maintenance & Facility Support

- › Park Landscaping
- › Athletic Facility Maintenance
- › Community Center Maintenance
- › Park Buildings
- › Senior Center Building
- › Facility Operations
- › Youth League Improvements



## Summary of Expenditures

Summary of Positions					
	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Director of Recreation & Comm Svcs	1.00	1.00	1.00	1.00	0.00
Office Assistant I/II	2.00	2.00	2.00	2.00	0.00
Recreation & Comm Services Manager	1.00	1.00	1.00	1.00	0.00
Recreation Coordinator	4.00	4.00	4.00	4.00	0.00
Recreation Supervisor	2.99	3.00	3.00	3.00	0.00
Secretary to Department Head	1.00	1.00	1.00	1.00	0.00
<b>Subtotal - Full-Time</b>	<b>11.99</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>
<b>Part-Time</b>					
Customer Service Specialist	1.00	1.00	1.00	1.00	0.00
Recreation Facilities Attendant	2.00	2.00	1.35	1.35	0.00
Recreation Leader I	0.91	0.89	0.81	0.73	(0.08)
Recreation Leader II	2.66	3.28	3.74	4.08	0.34
Recreation Leader III	5.64	5.49	5.41	5.34	(0.07)
Recreation Leader IV	3.13	2.24	2.54	2.14	(0.40)
Recreation Specialist	0.91	1.00	1.88	1.90	0.02
Recreation Specialist (Benefitted)	0.90	0.90	0.90	0.90	0.00
<b>Subtotal - Part-Time</b>	<b>17.15</b>	<b>16.80</b>	<b>17.63</b>	<b>17.44</b>	<b>(0.19)</b>
<b>Total Positions</b>	<b>29.14</b>	<b>28.80</b>	<b>29.63</b>	<b>29.44</b>	<b>(0.19)</b>

Summary of Expenditures					
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 1,816,280	\$ 2,392,584	\$ 2,244,775	\$ 2,495,190	4.3%
Service and Supplies	2,447,343	3,235,682	2,910,468	3,527,539	9.0%
Internal Service Fund Charges	238,920	287,530	287,530	306,290	6.5%
<b>Total Division Cost</b>	<b>\$ 4,502,543</b>	<b>\$ 5,915,796</b>	<b>\$ 5,442,773</b>	<b>\$ 6,329,019</b>	<b>7.0%</b>

Summary of Resources				
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
Internal Service Funds	\$ 4,502,543	\$ 5,915,796	\$ 5,442,773	\$ 6,329,019
<b>Total Resources</b>	<b>\$ 4,502,543</b>	<b>\$ 5,915,796</b>	<b>\$ 5,442,773</b>	<b>\$ 6,329,019</b>

## Summary of Resources and Appropriations by Fund

### Fiscal Year 2023-24

Fund	Beg. Fund Balance	Revenues/Sources		Expenditures/Uses				End. Fund Balance
		Proposed Revenue	Loan from City	Operating Budget	Capital Budget	Loan Repayment to City	Fund Transfer-out	
212 - General Fund	\$ 12,679,941	\$ 8,632,210	\$ 27,500,000	\$ 6,329,019	\$ 29,560,000	\$ 1,000,000	\$ 176,962	\$ 11,746,170
213 - Park Development	7,012	-	-	-	-	-	-	7,012
<b>Total</b>	<b>\$ 12,686,953</b>	<b>\$ 8,632,210</b>	<b>\$ 27,500,000</b>	<b>\$ 6,329,019</b>	<b>\$ 29,560,000</b>	<b>\$ 1,000,000</b>	<b>\$ 176,962</b>	<b>\$ 11,753,182</b>

*Note: Fund Transfers In and Fund Transfers Out do not equal in the above schedule due to the following:*

Transfer-out of \$26,962 is made from the CRPD General Fund to the District's Equipment Replacement Fund for the purchase of capital outlay.

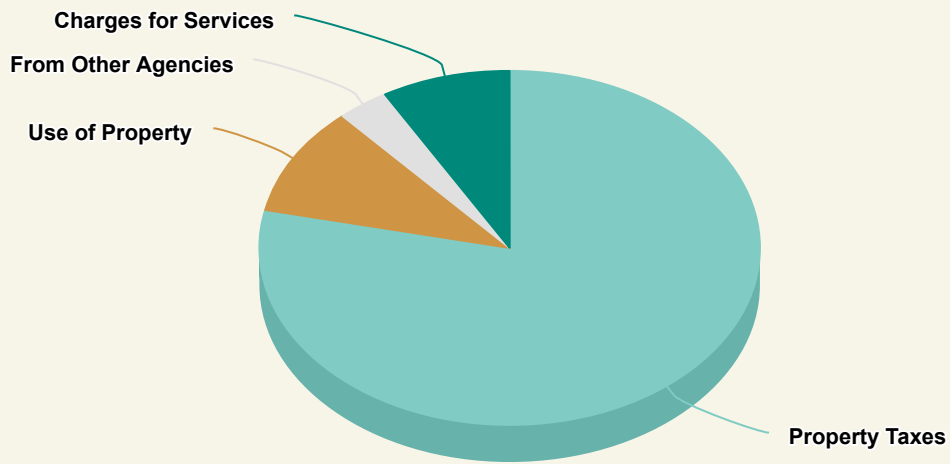
Transfer-out of \$150,000 is made from the CRPD General Fund to the District's Employee Benefits Internal Service Fund for Orange County Employees Retirement System (OCERS) pension obligations.

## Summary of Appropriations by Major Category

### Fiscal Year 2023-24

Fund	Salaries & Benefits	Maint. & Operations	Capital Projects	Capital Outlay	Total
212 - CRPD General Fund	\$ 2,495,190	\$ 3,833,829	\$ 29,560,000	\$ 26,962	\$ 35,915,981
<b>Total</b>	<b>\$ 2,495,190</b>	<b>\$ 3,833,829</b>	<b>\$ 29,560,000</b>	<b>\$ 26,962</b>	<b>\$ 35,915,981</b>

## Summary of Resources Fiscal Year 2023-24



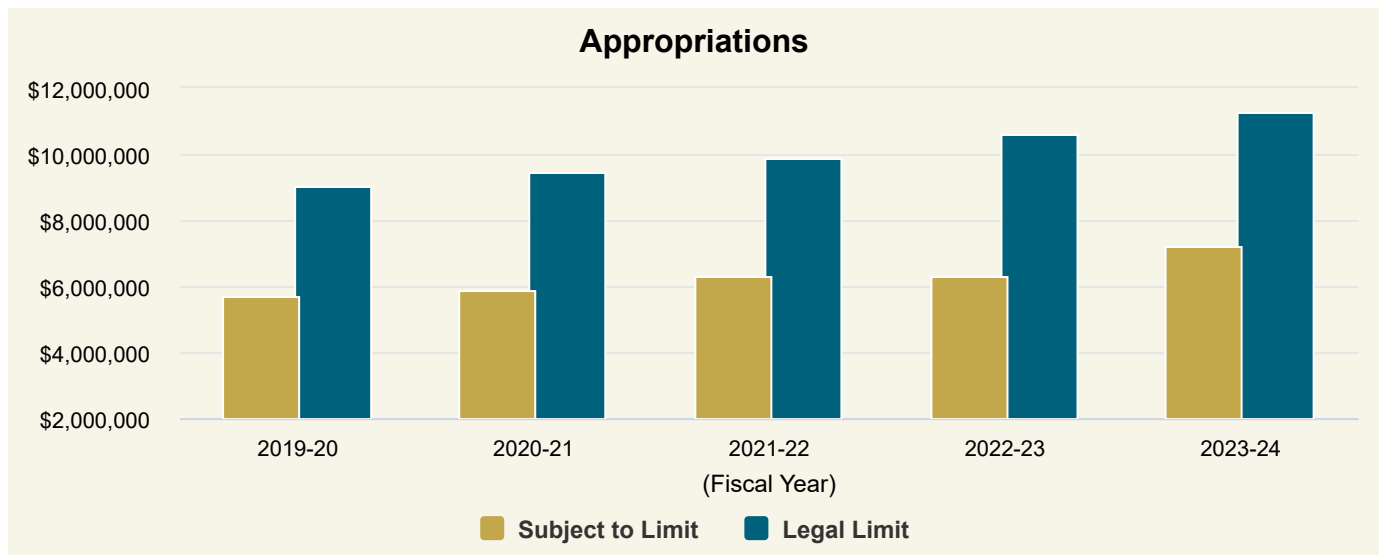
	Totals	Percent of Budget
Property Taxes	\$ 6,772,000	78.5%
Use of Property	857,210	9.9%
From Other Agencies	286,000	3.3%
Charges for Services	717,000	8.3%
<b>Total Resources</b>	<b>\$ 8,632,210</b>	<b>100%</b>

## Annual Appropriations Limit

### Fiscal Year 2023-24

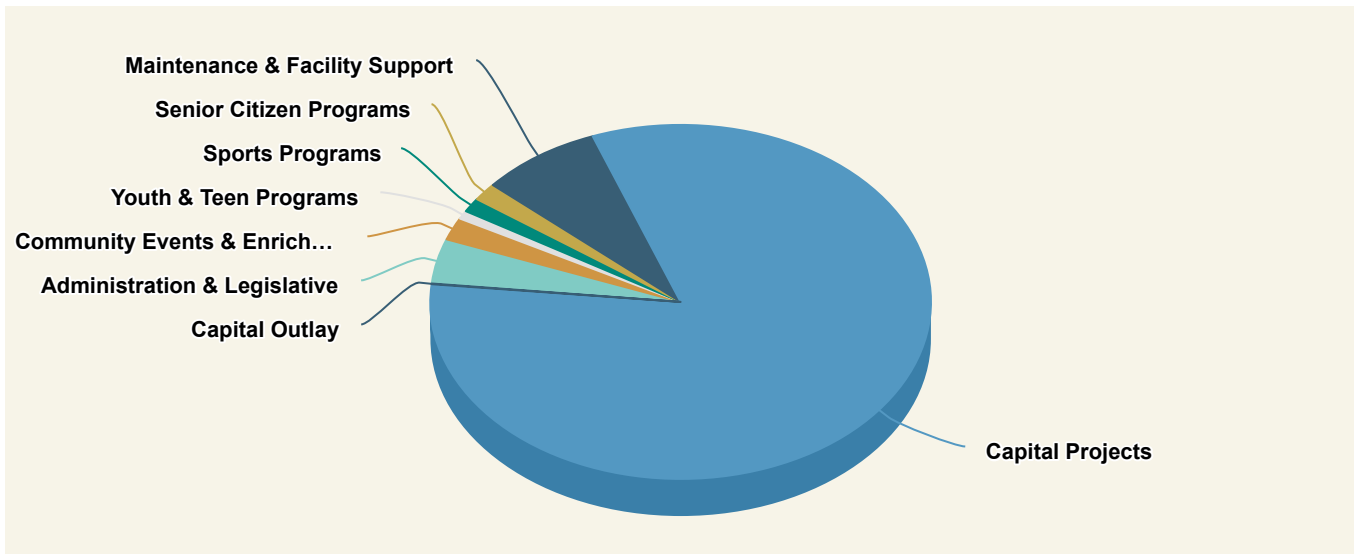
Under Article XIII B of the California Constitution, state and local government agencies are subject to an annual “appropriations limit”. Article XIII B, adopted in 1979 and more commonly known as the “Gann Initiative”, limits the proceeds of tax revenue which the District can legally appropriate. The appropriations are based on the District’s 1978-79 actual appropriations adjusted annually by a formula utilizing the percentage growth in California Per Capita Income and under Proposition 111 either the growth in the City’s or the County’s population.

As provided by Proposition 111, the Cypress Recreation and Park District has elected to utilize the percentage growth in the County’s population to calculate the fiscal year 2023-24 Appropriation Limitation of \$11,252,215. The total appropriations subject to the limitation for 2023-24 are \$7,240,349, which is \$4,011,866 (36%) below the calculated appropriation limit.





## Summary of Appropriations Fiscal Year 2023-24



	Totals	Percent of Budget
Administration & Legislative	\$ 1,465,650	4.1%
Community Events & Enrichment	740,233	2.1%
Youth & Teen Programs	274,451	0.8%
Sports Programs	460,563	1.3%
Senior Citizen Programs	584,226	1.6%
Maintenance & Facility Support	2,803,896	7.8%
Capital Projects	29,560,000	82.3%
Capital Outlay	26,962	0.1%
<b>Total Resources</b>	<b>\$ 35,915,981</b>	<b>100%</b>

## Operating, Capital Projects and Capital Outlay Expenditures

### Fiscal Year 2023-24

FUNCTION/Responsible Department/Division		2022-23	2023-24	Percent
Program Number/description		Budget	Budget	Change
<b>RECREATION AND PARK DISTRICT</b>				
<b>Administration &amp; Legislative Division</b>				
90301	Recreation & Parks Administration	\$ 1,238,315	\$ 1,300,689	5.04%
90328	Recreation & Comm Svcs Commission	83,022	91,542	10.26%
90330	Senior Citizen Commission	67,127	73,419	9.37%
<b>Total Administration &amp; Legislative</b>		<b>\$ 1,388,464</b>	<b>\$ 1,465,650</b>	<b>5.56%</b>
<b>Community Events &amp; Enrichment Division</b>				
90307	5K/10K Run	\$ 76,079	\$ 70,609	(7.19%)
90312	Independence Day Celebration	93,477	86,623	(7.33%)
90313	Community Events & Promotion	132,704	153,242	15.48%
90314	Cultural Arts	92,644	92,375	(0.29%)
90316	Contract Classes	264,286	337,384	27.66%
<b>Total Community Events &amp; Enrichment</b>		<b>\$ 659,190</b>	<b>\$ 740,233</b>	<b>12.29%</b>
<b>Youth &amp; Teen Programs Division</b>				
90304	Teen Programs	\$ 69,434	\$ 69,645	0.30%
90306	Playgrounds	54,518	60,569	11.10%
90324	Day Camp	127,737	144,237	12.92%
<b>Total Youth/Teen Programs</b>		<b>\$ 251,689</b>	<b>\$ 274,451</b>	<b>9.04%</b>
<b>Senior Citizens Program Division</b>				
90317	Senior Citizen Program	498,890	496,533	(0.47%)
90318	Senior Citizen Transportation	73,351	87,693	19.55%
<b>Total Senior Citizens</b>		<b>\$ 572,241</b>	<b>\$ 584,226</b>	<b>2.09%</b>
<b>Sports Programs Division</b>				
90303	Adult Sports	\$ 55,524	\$ 50,868	(8.39%)
90310	Youth Sports	193,031	195,289	1.17%
90315	Lexington Park	147,687	150,273	1.75%
90326	Facilities/Field Permit	74,753	64,133	(14.21%)
<b>Total Sports</b>		<b>\$ 470,995</b>	<b>\$ 460,563</b>	<b>(2.21%)</b>
<b>MAINTENANCE SERVICES</b>				
<b>Maintenance &amp; Facility Support Division</b>				
90302.9302	Maintenance - Community Center	\$ 260,107	\$ 269,763	3.71%
90302.9308	Landscaping - Parks	1,008,675	1,227,142	21.66%
90302.9311	Maintenance - Athletic Facilities	281,189	286,039	1.72%
90302.9312	Maintenance - Park Buildings	257,337	243,028	(5.56%)
90302.9315	Maintenance - Lexington Park	252,564	223,296	(11.59%)
90302.9318	Maintenance - Senior Center Building	261,116	275,473	5.50%
90323	Facility Operations	232,229	259,155	11.59%
90332	Youth League Improvements	20,000	20,000	-%
<b>Total Maintenance &amp; Facility Support</b>		<b>\$ 2,573,217</b>	<b>\$ 2,803,896</b>	<b>8.96%</b>
<b>Total Operating Budget</b>		<b>\$ 5,915,796</b>	<b>\$ 6,329,019</b>	<b>6.99%</b>



## Operating, Capital Projects and Capital Outlay Expenditures

### Fiscal Year 2023-24

FUNCTION/Responsible Department/Division Program Number/description	2022-23 Budget	2023-24 Budget	Percent Change
<b>SUMMARY OF CAPITAL PROJECTS</b>			
80700_8071 Park Projects	\$ 2,215,000	\$ 29,560,000	1234.54%
<b>SUMMARY OF CAPITAL OUTLAY*</b>			
95400 Capital Outlay - Furniture/Equipment	\$ 10,000	\$ 26,962	169.62%
<b>Total Budget</b>	<b>\$ 8,140,796</b>	<b>\$ 35,915,981</b>	<b>341.19%</b>

\* Only includes Capital Outlay amounts paid for by the District's General Fund. All other budgeted Capital Outlay amounts are paid for with accumulated replacement monies previously charged to District operating programs/divisions.

## Administrative & Legislative Division

### Division Overview

This division reflects the administration of all aspects of recreation and community operations to include executive and support staff costs, facility costs, data processing, legal and financial services, vehicles and equipment, central services and computer/website support.

This division includes associated staffing and costs for the seven-member Recreation and Community Services and the Senior Citizens Commissions, who serve as advisors to the City Council on recreation policy, procedures, programs and related issues.

### Accomplishments for Fiscal Year 2022-23

- > Conducted additional community outreach to help refine the design for Arnold Cypress Park's reimagining. Over 600 responses were received from the community and resulted in an updated design including a lighted volleyball court, additional picnic pavilions, and play equipment shade sails.
- > Completed the final plans and specifications for Arnold Cypress Park's Reimagining.
- > Negotiated agreements with AUHSD and Cypress College for use of athletic field and pickleball facilities during Arnold Cypress Park's construction closure.
- > Completed the fiscal years 2023-2025 Non-Profit Grant Request Program. Over \$1.4 million in direct and indirect support was awarded to 18 non-profit organizations in support of the City's and District's recreational, educational, and life affirming services.
- > Completed a successful first year of operations at Lexington Park. Lexington Park had over 2,700 hours of permitted athletic field use, over 90 pavilion rentals, and many drop in users of the athletic fields, sports courts, playground equipment, fitness zones, and walking path.
- > Completed City-wide park enhancements at seven parks/facilities adding upgraded amenities.
- > Hosted events with community partners in the month of October to "Celebrate Cypress". Events included the Cypress Festival, the State of the City, 5K/10K Run and Walk, Woman's Conference, and Mayor's Prayer Breakfast.
- > Hired a Recreation Supervisor to meet the needs of the department.
- > Continue to implement strategies from the Recreation strategic plan.

### Objectives for Fiscal Year 2023-24

- > Analyze programs and special events to account for trends, interests and resource restraints in determining future programming.
- > Identify opportunities to partner with local agencies, schools, and non-profits to enhance services and efficiency.
- > Begin construction of Arnold Cypress Park.
- > Implement security upgrades at Oak Knoll Park as part of the Capital Improvement Program.
- > Work with the Recreation Commission to review park regulations and recommend updates.
- > Explore opportunities for the Recreation and Community Services Foundation to engage with the community and support the department.

## Administrative & Legislative Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Director of Recreation & Comm Svcs	1.00	1.00	1.00	1.00	0.00
Office Assistant I/II	1.00	1.00	1.00	1.00	0.00
Recreation & Comm Services Manager	0.96	0.96	0.96	0.96	0.00
Recreation Coordinator	0.04	0.02	0.03	0.03	0.00
Recreation Supervisor	0.31	0.26	0.27	0.28	0.01
Secretary to Department Head	1.00	1.00	1.00	1.00	0.00
<b>Subtotal - Full-Time</b>	<b>4.31</b>	<b>4.24</b>	<b>4.26</b>	<b>4.27</b>	<b>0.01</b>
<b>Part-Time</b>					
Customer Service Specialist	1.00	1.00	1.00	1.00	0.00
Recreation Leader IV	0.50	0.50	0.50	0.00	(0.50)
<b>Subtotal - Part-Time</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.00</b>	<b>(0.50)</b>
<b>Total Positions</b>	<b>5.81</b>	<b>5.74</b>	<b>5.76</b>	<b>5.27</b>	<b>(0.49)</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 616,697	\$ 809,715	\$ 775,220	\$ 860,476	6.3%
Service and Supplies	275,419	323,949	303,690	335,714	3.6%
Internal Service Fund Charges	216,641	254,800	254,800	269,460	5.8%
<b>Total Division Cost</b>	<b>\$ 1,108,757</b>	<b>\$ 1,388,464</b>	<b>\$ 1,333,710</b>	<b>\$ 1,465,650</b>	<b>5.6%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund - District	\$ 1,108,757	\$ 1,388,464	\$ 1,333,710	\$ 1,465,650
<b>Total Resources</b>	<b>\$ 1,108,757</b>	<b>\$ 1,388,464</b>	<b>\$ 1,333,710</b>	<b>\$ 1,465,650</b>

## Community Events & Enrichment Division

### Division Overview

This program includes coordinating and marketing annual Community Events, Cultural Arts and Contract Classes.

City-led Community events include Spring Egg Hunt, Summerfest, Salute to America, Cypress Run, State of the City, Women's Conference, and Holiday Sing and Tree Lighting.

The Cypress Cultural Arts program strives to provide a multitude of opportunities for the community to experience creative and imaginative activities. This program partners with non-profit organizations to coordinate the annual Cypress Celebrates the Arts activities; a Community Gallery; and the Concerts on the Green series.

The Contract Class program provides a diverse selection of quality programs and instruction for all ages. The percentage of fees received from participants is shared between the District and the contract instructor.

### Accomplishments for Fiscal Year 2022-23

- > The annual Cypress Run celebrated 40 years on Saturday, October 1, 2022. The event hosted 732 runners and walkers. Participants received a commemorative 40<sup>th</sup> anniversary medal and a run shirt.
- > The Summer Concerts on the Green were back on Friday evenings. Seven concerts, including classic rock, Motown, 80's greatest hits, top 40's, and more were enjoyed by all those present. The event also included food trucks, giveaways and fun for guests of all ages.
- > The annual Spring Egg Hunt featured an enhanced toddler play area, bunny photos, games, crafts, face painting, a DJ, and three egg hunts. Due to the overwhelming demand, pre-registration was required for the egg hunts and served 600 children.
- > Hosted "Celebrate Cypress" events with non-profit partners in October encompassing five community events: Cypress Run, Cypress Community Festival, State of the City, Mayor's Prayer Breakfast, and the Women's Conference.
- > The Women's Conference returned for the first time since 2019 as the final event of Celebrate Cypress Month. The event was attended by over 200 women including local business owners, high school and college students, and featured Navy Captain Jessica O'Brien Commanding Officer, NAVWPNSTA Seal Beach as the keynote speaker.
- > The Youth Virtual Art Show had over 144 pieces of art submitted and showcased online by participants in preschool through 12<sup>th</sup> grade who reside or attend a school in Cypress.
- > In partnership with Friends of Cypress Culture Arts (FOCCA), local high school students showcased their talents in person for performing and visual arts. 29 students applied for the 2023 FOCCA scholarships.
- > Enhanced and expanded Contract Classes with new classes, camps, instructors, and additional City partnerships to provide the community with safe, fun, and active leisure programs.

### Objectives for Fiscal Year 2023-24

- > Collaborate with the City's contracted marketing firm to increase community engagement with contract classes and specialty camps.
- > Increase partnerships with local businesses and non-profits to expand the event committee for the Women's Conference in order to cultivate more community involvement.
- > Continue to partner with non-profit organizations to offer various art and/or cultural programs.

## Community Events & Enrichment Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Recreation & Comm Services Manager	0.04	0.04	0.04	0.04	0.00
Recreation Coordinator	0.94	1.21	1.20	1.25	0.05
Recreation Supervisor	1.02	0.57	0.80	0.84	0.04
<b>Subtotal - Full-Time</b>	<b>2.00</b>	<b>1.82</b>	<b>2.04</b>	<b>2.13</b>	<b>0.09</b>
<b>Part-Time</b>					
Recreation Leader II	0.17	0.24	0.15	0.18	0.03
Recreation Leader III	0.21	0.39	0.31	0.29	(0.02)
Recreation Leader IV	0.05	0.02	0.12	0.12	0.00
Recreation Specialist	0.21	0.07	0.13	0.18	0.05
Recreation Specialist (Benefitted)	0.04	0.04	0.04	0.04	0.00
<b>Subtotal - Part-Time</b>	<b>0.68</b>	<b>0.76</b>	<b>0.75</b>	<b>0.81</b>	<b>0.06</b>
<b>Total Positions</b>	<b>2.68</b>	<b>2.58</b>	<b>2.79</b>	<b>2.94</b>	<b>0.15</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 184,328	\$ 289,960	\$ 286,884	\$ 317,811	9.6%
Service and Supplies	349,133	356,790	347,109	410,442	15.0%
Internal Service Fund Charges	12,430	12,440	12,440	11,980	(3.7%)
<b>Total Division Cost</b>	<b>\$ 545,891</b>	<b>\$ 659,190</b>	<b>\$ 646,433</b>	<b>\$ 740,233</b>	<b>12.3%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund - District	\$ 545,891	\$ 659,190	\$ 646,433	\$ 740,233
<b>Total Resources</b>	<b>\$ 545,891</b>	<b>\$ 659,190</b>	<b>\$ 646,433</b>	<b>\$ 740,233</b>

## Youth and Teen Programs Division

### Division Overview

This division includes Teen Programs, Youth Activities, Summer Parks, and the Day Camp program.

The Teen Program provides opportunities for teens, 12-18 years of age, to participate in a variety of activities including: Teen Workshops, Teen Night Out, and a Basketball Skills Tournament. This program runs in conjunction with the traditional school year calendar and also provides teens with a variety of volunteer opportunities. Those opportunities are:

The Youth Action Committee (YAC), in partnership with the City of La Palma, provides opportunities for high school teens to gain volunteer experience through assistance in citywide special events, formal monthly meetings, attending City Council and Commission meetings, and researching various items in order to contribute to the Recreation and Community Services strategic plan. Additionally, they partner with the Boys & Girls Club of Greater Anaheim-Cypress to offer a craft and science experiment activities to elementary school students.

The Counselor-in-Training (C.I.T.) program allows teens, 14-16 years of age, to experience volunteer opportunities. Participants are trained by staff to plan and implement activities for youths 5-12 years of age. C.I.T.s assist with operations in Summer Parks, Day Camp, Sports Camps, Pee Wee Sports, Challenger Basketball, Senior Center and day special events.

Youth Activities include a variety of offerings:

Cypress Nature Park, open on Saturday during the summer months provides opportunities to walk trails, learn about the park history, and arts and crafts projects.

A monthly Kids Night Out program offers children 5-12 years of age a supervised night including dinner, games, crafts and a movie to allow parents to enjoy a night for themselves.

The Summer Parks program offers 9 weeks of supervised programming for children, 5-12 years of age, three days a week, at multiple park sites.

The Day Camp program provides children 5-12 years of age with recreational and daycare needs. Summer camp is scheduled over 9 weeks. Camp includes games, crafts, sports, cooking, special events and walking excursions.

### Accomplishments for Fiscal Year 2022-23

- > The Youth Action Committee transitioned back to a traditional format for the 2021-22 school year with 22 teens participating.
- > The first Teens Night Out, a new Friday night program for 7<sup>th</sup> and 8<sup>th</sup> graders, was held and 21 teens attended.
- > The Teen Workshop was held in-person again with much success. Thirty-two teens attended and were presented with resume writing skills, job opportunities, and career development counseling from a panel of working professionals.
- > Partnered with AUHSD AIME (Anaheim's Innovative Mentoring Experience) Program to increase awareness for all teen programming.
- > The Summer 2021 Day Camp program was modified to provide nine weeks of programming following State and County guidelines for COVID-19. An average of 25 children per week attended the modified program.
- > Nine weeks of the Hot Fun in the Summer Parks program was offered. The program was held at Oak Knoll Park, Evergreen Park, and Veterans Park. An average of 42 participants attended the Parks program each week.
- > Holiday craft videos with Miss Andi were filmed and posted to social media and YouTube, providing simple ideas to keep creative minds busy at home.

### Objectives for Fiscal Year 2023-24

- > Continue to partner with North Orange Continuing Education and Cypress College to offer Learn-to-Swim Program to the community.
- > Continue partnering with the Boys and Girls Club of Greater Anaheim-Cypress to offer craft and science activities as well as the Teens Night Out program.
- > Expand the partnership with the AUHSD AIME Program to increase volunteer and job opportunities for teens.
- > Return to offering the Summer Parks and Day Camp programs during summer in the standard format prior to the COVID-19 Pandemic.

## Youth and Teen Programs Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Recreation Coordinator	0.32	0.96	0.90	0.90	0.00
Recreation Supervisor	0.31	0.46	0.35	0.32	(0.03)
<b>Subtotal - Full-Time</b>	<b>0.63</b>	<b>1.42</b>	<b>1.25</b>	<b>1.22</b>	<b>(0.03)</b>
<b>Part-Time</b>					
Recreation Leader I	0.81	0.79	0.71	0.63	(0.08)
Recreation Leader II	0.85	0.84	0.74	0.84	0.10
Recreation Leader III	2.59	1.06	0.83	0.80	(0.03)
Recreation Leader IV	0.32	0.28	0.25	0.35	0.10
Recreation Specialist	0.68	0.00	0.00	0.00	0.00
<b>Subtotal - Part-Time</b>	<b>5.25</b>	<b>2.97</b>	<b>2.53</b>	<b>2.62</b>	<b>0.09</b>
<b>Total Positions</b>	<b>5.88</b>	<b>4.39</b>	<b>3.78</b>	<b>3.84</b>	<b>0.06</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 226,593	\$ 231,976	\$ 207,334	\$ 241,338	4.0%
Service and Supplies	5,732	18,993	16,720	32,433	70.8%
Internal Service Fund Charges	720	720	720	680	(5.6%)
<b>Total Division Cost</b>	<b>\$ 233,045</b>	<b>\$ 251,689</b>	<b>\$ 224,774</b>	<b>\$ 274,451</b>	<b>9.0%</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund - District	\$ 233,045	\$ 251,689	\$ 224,774	\$ 274,451
<b>Total Resources</b>	<b>\$ 233,045</b>	<b>\$ 251,689</b>	<b>\$ 224,774</b>	<b>\$ 274,451</b>

## Senior Citizens Programs Division

### Division Overview

This division includes operation of the Cypress Senior Center, daily Senior Citizens programming and the Senior Transportation program.

The Senior Center provides an opportunity for older adults to experience services and activities that enhance personal growth, independence and dignity. Services include a daily nutrition program, educational classes, volunteer opportunities, health and social services, recreational opportunities, and special events. In the past, more than 100,000 participants are served annually.

The Senior Transportation program provides transportation services to Cypress residents who meet eligibility requirements. The transportation programs offered are 1) the Nutrition Taxi, and 2) the Taxi Voucher Program. The Nutrition Taxi provides transportation to and from the Cypress Senior Center for senior residents, 60 years and older, who participate in the Congregate Meal Program. The Taxi Voucher Program provides transportation for medical appointments, shopping, banking and other outings for residents 60 years and older who meet income guidelines.

### Accomplishments for Fiscal Year 2022-23

- > The Senior Center reopened for indoor programming on January 18, 2022. Seniors are able to enjoy their favorite activities including health & wellness classes, presentations, Senior Center Cinemas, indoor dining, the computer lab, fitness center, leisure activities and much more. The Senior Center also continues to offer outdoor classes at the Civic Center.
- > Grab N Go Frozen Meal Distribution services took place on Tuesdays, distributing an average of 5,100 meals monthly. Utilizing the same model, the Senior Grocery Program provided shelf-stable and fresh food items for over 100 households monthly.
- > Indoor dining resumed on January 18, 2022 on Mondays, Wednesdays and Thursdays. To date, over 1,600 seniors have participated in the indoor Lunch Café program provided by Meals on Wheels Orange County.
- > The Senior Center in partnership with AARP provided free in-person tax preparation services for low-income seniors.
- > Remodeled the Senior Center restrooms to make them more modern and ADA accessible.

### Objectives for Fiscal Year 2023-24

- > Offer a variety of classes to meet the interests and needs of all ages of active, older adults.
- > Provide the frozen Grab N Go meal program until Meals on Wheels Orange County discontinues the service and resumes the five-day indoor Lunch Café dining.
- > Continue to offer a Home Delivered Meals program.
- > Welcome back new and returning older adults to partake in the Senior Center programs and events.
- > Host a variety of presentations, screenings and special events that introduce new people to the Senior Center.
- > Welcome back new and returning, outstanding volunteers, allowing the Senior Center to function on a daily basis.
- > Identify additional opportunities to partner with neighboring cities, local schools and non-profits to enhance services and efficiency.
- > Begin working on Senior Center interior improvement projects including, the kitchen, Multi-Use Room, interior lighting, carpet, and reception desk.



## Senior Citizens Programs Division

Summary of Positions					
	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Office Assistant I/II	1.00	1.00	1.00	1.00	0.00
Recreation Coordinator	1.60	0.65	0.65	0.64	(0.01)
Recreation Supervisor	0.44	0.55	0.55	0.55	0.00
<b>Subtotal - Full-Time</b>	<b>3.04</b>	<b>2.20</b>	<b>2.20</b>	<b>2.19</b>	<b>(0.01)</b>
<b>Part-Time</b>					
Recreation Leader II	0.00	0.33	0.23	0.23	0.00
Recreation Leader III	0.14	0.66	0.45	0.43	(0.02)
Recreation Leader IV	0.48	0.26	0.50	0.50	0.00
Recreation Specialist	0.00	0.92	0.92	0.88	(0.04)
Recreation Specialist (Benefitted)	0.86	0.86	0.86	0.86	0.00
<b>Subtotal - Part-Time</b>	<b>1.48</b>	<b>3.03</b>	<b>2.96</b>	<b>2.90</b>	<b>(0.06)</b>
<b>Total Positions</b>	<b>4.52</b>	<b>5.23</b>	<b>5.16</b>	<b>5.09</b>	<b>(0.07)</b>

Summary of Expenditures					
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 413,586	\$ 405,981	\$ 405,981	\$ 423,193	4.2%
Service and Supplies	64,159	149,260	88,051	138,523	(7.2%)
Internal Service Fund Charges	6,734	17,000	17,000	22,510	32.4%
<b>Total Division Cost</b>	<b>\$ 484,479</b>	<b>\$ 572,241</b>	<b>\$ 511,032</b>	<b>\$ 584,226</b>	<b>2.1%</b>

Summary of Resources					
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	
General Fund - District	\$ 484,479	\$ 572,241	\$ 511,032	\$ 584,226	
<b>Total Resources</b>	<b>\$ 484,479</b>	<b>\$ 572,241</b>	<b>\$ 511,032</b>	<b>\$ 584,226</b>	

## Sports Programs Division

### Division Overview

This division includes Adult Sports, Youth Sports, permits for facilities, fields and park open space and Youth League improvements through the Advisory Committee on the Use of Athletic Facilities (ACUAF) program.

The Adult Sports program offers recreational sports leagues to adults at least 18 years old. Year round leagues in softball and basketball are offered with three seasons per year. A drop-in badminton, pickleball and volleyball program meets individual interests by providing weekly pick-up games.

The Youth Sports program includes recreational sports of basketball, volleyball, soccer, baseball and fitness classes for children, ages 3 – 7 years, emphasizing fundamentals and sportsmanship. Youth basketball and volleyball leagues are offered twice a year for children ages 7 – 14 years. The leagues are fully supported by volunteer coaches that undergo fingerprinting and background checks to qualify for the position. Educational camps for volleyball, basketball, soccer and all sorts of sports are offered to provide instructional opportunities during the summer. To expand on inclusionary programming, a Challenger basketball league is conducted for participants with special needs with volunteer “buddies” assisting players on a 2:1 ratio. More than 1,500 children participate in the youth sports programs annually.

The Facilities/Field Permits program was created in conjunction with the Joint-Use Agreements with the Anaheim Union High School District (AUHSD) and Cypress School District (CSD) for the permitting of school athletic facilities as well as City athletic fields, facilities and open space.

Youth League Improvements (ACUAF) program was created to provide for minor park improvements considered “above and beyond” normal maintenance as identified through policy. Proposed projects are funded by ACUAF surcharges of \$3.00 per registered Youth League participant per season, and an annual contribution of \$5,000 from the District.

### Accomplishments for Fiscal Year 2022-23

- > Pee Wee sports classes were filled to the maximum capacity providing for just under 400 participants.
- > Youth Basketball and Volleyball Leagues were able to return to a traditional format at Lexington Junior High School gym. The Fall volleyball league had 103 participants, the Spring volleyball had 159 participants and the Winter basketball league had 160 participants.
- > Pickleball courts are open at Arnold Cypress Park 8:00am – 9:00pm, 7 days a week allowing time for the entire community to play.
- > Drop-in Badminton at Lexington Junior High averages 35 players per week.
- > Eight sports camps were introduced with 305 participants this past summer at Arnold Cypress Park. 8-14 year olds enjoyed a week long camp improving their skills in soccer, basketball, volleyball, and various other sports.
- > ACUAF provided a free movie night for their participants and community members that included food trucks, face painters, and jumpers.
- > Secured a sponsor for the Challenger basketball league that included uniforms, team and individual pictures, and participation awards.
- > Scheduled various city sport programs including pee wee sports and youth sports camps at Lexington Park.
- > Permitted both AYSO (American Youth Soccer Organization) and FNL (Friday Night Lights) spring seasons at Lexington Park.

### Objectives for Fiscal Year 2023-24

- > Continue providing training for all youth sports volunteer coaches (180 on average) to include Youth Concussion protocols, sportsmanship awareness and updates to sport rules.
- > Return to minimum of six teams per division for youth volleyball and basketball.
- > Implement leagues, tournaments, socials for pickleball.
- > Propose ACUAF groups continue providing an annual free event for their participants and community members.
- > Work with ACUAF groups to create opportunities for the younger aged special needs participants.
- > Maintain sponsorship for Challenger Basketball program and increase the number of younger aged participants.
- > Maintain Joint Use Agreements with Anaheim Union High School District and Cypress School District.
- > Coordinate 4-on-4 one-day volleyball tournaments for teens and adults.
- > Continue to permit community members and organizations plus outside groups on the athletic fields at Lexington Park.

## Sports Programs Division

### Summary of Positions

	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Recreation Coordinator	0.81	0.86	0.84	0.81	(0.03)
Recreation Supervisor	0.66	0.81	0.82	0.80	(0.02)
<b>Subtotal - Full-Time</b>	<b>1.47</b>	<b>1.67</b>	<b>1.66</b>	<b>1.61</b>	<b>(0.05)</b>
<b>Part-Time</b>					
Recreation Leader I	0.10	0.10	0.10	0.10	0.00
Recreation Leader II	0.82	1.18	1.84	2.05	0.21
Recreation Leader III	1.05	2.00	2.27	2.27	0.00
Recreation Leader IV	0.79	0.18	0.17	0.17	0.00
Recreation Specialist	0.02	0.01	0.83	0.84	0.01
<b>Subtotal - Part-Time</b>	<b>2.78</b>	<b>3.47</b>	<b>5.21</b>	<b>5.43</b>	<b>0.22</b>
<b>Total Positions</b>	<b>4.25</b>	<b>5.14</b>	<b>6.87</b>	<b>7.04</b>	<b>0.17</b>

### Summary of Expenditures

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 229,068	\$ 424,433	\$ 338,837	\$ 410,627	(3.3%)
Service and Supplies	30,342	43,992	38,330	48,276	9.7%
Internal Service Fund Charges	2,395	2,570	2,570	1,660	(35.4%)
<b>Total Division Cost</b>	<b>\$ 261,805</b>	<b>\$ 470,995</b>	<b>\$ 379,737</b>	<b>\$ 460,563</b>	<b>(2.2%)</b>

### Summary of Resources

	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted
General Fund - District	\$ 261,805	\$ 470,995	\$ 379,737	\$ 460,563
<b>Total Resources</b>	<b>\$ 261,805</b>	<b>\$ 470,995</b>	<b>\$ 379,737</b>	<b>\$ 460,563</b>

## Maintenance & Facility Support Division

### Division Overview

This Division includes several programs to maintain the District's infrastructure. The Community Center Maintenance program provides contracted maintenance services for the 22,000 square foot Community Center including classrooms, kitchen, ballroom, restrooms and the District's administrative offices. Maintenance support is also provided for the setup and breakdown of various City events such as Community Center Holiday Décor, Community Festival, Salute to America, Independence Day Celebration, Holiday Sing and Tree Lighting, Cypress Run, and eight Summer Concerts.

The Park Landscaping program covers all landscape maintenance services related to District-owned parks and open turf areas other than athletic facilities. Routine irrigation and turf maintenance is performed by a contracted service. Major irrigation work and emergency repairs where skilled work is required will be performed by City staff. All tree maintenance is also performed under a single City-wide contract.

Athletic Fields provide year-round maintenance to all District-owned athletic facilities. In addition, City staff is provided to repair, upgrade, and mitigate potential safety hazards of playground equipment, playing fields, all pickleball and tennis courts, a pond, picnic tables, drinking fountains, barbecues, fencing, athletic field lighting and park lighting. Tennis court lamps and athletic field lamps are replaced as needed throughout the year.

The Park Buildings program covers non-mechanical maintenance services for the Showmobile, park restrooms, picnic shelters, and snack bars. This includes repairs, upgrades and mitigation of safety hazards. Expenditures associated with the Showmobile setup and breakdown for in-house programs are also accounted for in this program.

Senior Center Building provides maintenance services for the 17,000 square foot Senior Center to include classrooms, kitchen, auditorium, restrooms and offices.

The Facility Operations program provides part-time staff to facilitate program set-up and light custodial needs at the Cypress Senior Center, Community Center, and at special events (Arts receptions, Salute to America, Community Festival, Concerts, Holiday Sing, Egg Hunt, Summerfest, and Movie-on-the-Green), as well as providing supervision for evening and weekend facility classes and rentals.

This entire Division also provides support and supplies to community groups and businesses that desire to conduct service projects to address clean-up and general repair to park facilities. Examples include Eagle Scout projects, Corporate Earth-Day Volunteer projects, and church volunteer programs.

The division also provides support for the City's Art in Public Places program in handling the installation and maintenance of public art. Six pieces currently enrich various locations in the City.

### Accomplishments for Fiscal Year 2022-23

- > Completed a conceptual design for the Arnold Cypress Park Rehabilitation.
- > City-wide park enhancements were made to four parks and one facility including Manzanita, Maple Grove North, Darrell Essex, Willow, and the tennis courts. Enhancements included new park identification signage and upgraded amenities throughout the park.
- > Darrell Essex received a new park identification sign facing Cumberland Drive, a meandering concrete walkway between the two playgrounds, additional LED security lights, and an additional 4,500 square feet of turf.
- > Construction was completed for Lexington Park, the city's 21<sup>st</sup> park. A grand opening was held on March 12 that included family games, a youth showcase, sports demonstrations and an evening concert.
- > Oak Knoll Park concession stand/restroom building was approved by the County of Orange Health Department.
- > A Cypress business completed a community project at Mackay Park involving realigning the rocks and shrubs in the swell areas throughout the park.

### Objectives for Fiscal Year 2023-24

- > Continue to partner with Public Works Maintenance Division to maintain the District's facilities, parks, programs, and special events
- > Complete final design for the rehabilitation of Arnold Cypress Park.
- > Continue with the city-wide park enhancement project to provide current and updated amenities at the following parks: Baroldi/Sycamore, Damron, Laurel, Oak Knoll and Rosen/Acacia

## Maintenance & Facility Support Division

Summary of Positions					
	2020-21	2021-22	2022-23	2023-24	22/23 Budget vs. 23/24 Budget
<b>Full-Time</b>					
Recreation Coordinator	0.29	0.30	0.38	0.37	(0.01)
Recreation Supervisor	0.25	0.35	0.21	0.21	0.00
<b>Subtotal - Full-Time</b>	<b>0.54</b>	<b>0.65</b>	<b>0.59</b>	<b>0.58</b>	<b>(0.01)</b>
<b>Part-Time</b>					
Recreation Facilities Attendant	2.00	2.00	1.35	1.35	0.00
Recreation Leader II	0.82	0.69	0.78	0.78	0.00
Recreation Leader III	1.65	1.38	1.55	1.55	0.00
Recreation Leader IV	0.99	1.00	1.00	1.00	0.00
<b>Subtotal - Part-Time</b>	<b>5.46</b>	<b>5.07</b>	<b>4.68</b>	<b>4.68</b>	<b>0.00</b>
<b>Total Positions</b>	<b>6.00</b>	<b>5.72</b>	<b>5.27</b>	<b>5.26</b>	<b>(0.01)</b>

Summary of Expenditures					
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	22/23 Budget vs. 23/24 Budget
Salaries and Benefits	\$ 146,008	\$ 230,519	\$ 230,519	\$ 241,745	4.9%
Service and Supplies	1,722,558	2,342,698	2,116,568	2,562,151	9.4%
<b>Total Division Cost</b>	<b>\$ 1,868,566</b>	<b>\$ 2,573,217</b>	<b>\$ 2,347,087</b>	<b>\$ 2,803,896</b>	<b>9.0%</b>

Summary of Resources					
	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Adopted	
General Fund - District	\$ 1,868,566	\$ 2,573,217	\$ 2,347,087	\$ 2,803,896	
<b>Total Resources</b>	<b>\$ 1,868,566</b>	<b>\$ 2,573,217</b>	<b>\$ 2,347,087</b>	<b>\$ 2,803,896</b>	

## Capital Projects

### Fiscal Year 2023-24

<b>Parks Projects (80700_8071)</b>	<b>General Fund</b>
Arnold Cypress Park Rehabilitation - Construction	\$ 27,500,000
Oak Knoll Park Sports Field Lighting Replacement	700,000
Community Center Roof Replacement	650,000
Veterans Park Sports Court Replace/Improvements	250,000
Parking Lot Seal Coat	115,000
Park Shade Structure Repairs/Replacements	100,000
Sports Field Improvements	100,000
Facility Exterior Door Replacements	75,000
Park Playground Surfacing Sealing and Repairs	50,000
Civic Center Green Tree Replacement	20,000
<b>Total New Capital Projects</b>	<b>\$ 29,560,000</b>

## Arnold Cypress Park Rehabilitation

Category	Fund	Sub-Account	Object Code
90000 PARK PROJECTS	212	80700	8071
<b>Priority</b>			<b>New Operating Costs</b>
<input type="checkbox"/> Preventative / Proactive <input checked="" type="checkbox"/> Replacement/Refurbishment <input type="checkbox"/> New Facility			N/A



Description	Justification
Construction of the Arnold Cypress Park Rehabilitation Project.	The existing park is over 70 years old and its layout is inefficient, creates public safety challenges, and overdue for major rehabilitation.

Environmental Assessment		Project Timeline	
Status	Other	Design	Spring 2023
CEQA Reference	N/A	Construction	Fall 2023
Reason for Exemption	N/A		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Infrastructure Reserve Loan	\$ 27,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,500,000
<b>Totals (1 group)</b>	<b>\$ 27,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,500,000</b>





## Community Center Roof Replacement

Category	Fund	Sub-Account	Object Code
90000 PARK PROJECTS	212	80700	8071
Priority			New Operating Costs
<input type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
This project will replace the existing Community Center roof following the HVAC replacement scheduled in FY 23/24. Portions of the facility will need to close during the re-roof project and will be coordinated with Recreation and Community Services.	The existing roof is over 15 years old and in need of replacement.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Winter 23/24
<b>CEQA Reference</b>	15301(d)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Park District Funds	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
<b>Totals (1 group)</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650,000</b>

## Parking Lot Seal Coat

Category	Fund	Sub-Account	Object Code
90000 PARK PROJECTS	212	80700	8071
<b>Priority</b>			<b>New Operating Costs</b>
<input checked="" type="checkbox"/> Preventative / Proactive	<input type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
The resurfacing/seal-coating of various parking lots is scheduled based on the age of the parking lot, the level of deterioration, park usage, and date of last improvements (approximate seven year cycle). This seal-coat will provide a new surface to protect the existing subgrade from the elements.	These parking lots exhibit signs of weathering, longitudinal and transverse cracks, and normal wear and tear.

FY 23/24 Senior Center (resealed in 2015)

FY 24/25 Veterans Park (resealed in 2018), Oak Knoll - north lot (resealed in 2018)

FY 25/26 Cedar Glen Park (resealed in 2019)

FY 26/27 Evergreen Park (resealed in 2020)

FY 27/28 Mackay Park (constructed in 2019)

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Summer 2023
<b>CEQA Reference</b>	15301(d)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Park District Funds	\$ 115,000	\$ 160,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ 380,000
<b>Totals (1 group)</b>	<b>\$ 115,000</b>	<b>\$ 160,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 380,000</b>

## Park Shade Structure Repairs/Replacement

Category	Fund	Sub-Account	Object Code
90000 PARK PROJECTS	212	80700	8071
Priority			New Operating Costs
<input type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
<p>This project will replace the deteriorating wood shade structures with fabric shade sails at various parks.</p> <p>FY 23/24 Eucalyptus                      FY 24/25 Maple Grove South                      FY 25/26 Darrell Essex                      FY 26/27 Peppertree                      FY 27/28 Rosen-Acacia                      FY 29/30 Shade Sail Repairs/Replacement at various parks</p>	<p>The wood structures require costly bi-annual maintenance, including wood replacement, staining, patching, hardware replacement, termite/pest control, and other condition defects due to exposure to the elements. Bi-annual maintenance of the wood structures is approximately \$3,000. The fabric shade sails with steel posts are more durable and resilient to the elements, with the fabric shades requiring replacement every 10-15 years. Cost to replace the shade sails is approximately \$5,000.</p>

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Summer 2023
<b>CEQA Reference</b>	15301(d)	<b>Construction</b>	Spring 2024
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Park District Funds	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 25,000	\$ 525,000
<b>Totals (1 group)</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 525,000</b>

## Sports Field Improvements

Category	Fund	Sub-Account	Object Code
90000 PARK PROJECTS	212	80700	8071
<b>Priority</b> <input type="checkbox"/> Preventative / Proactive <input checked="" type="checkbox"/> Replacement/Refurbishment <input type="checkbox"/> New Facility			<b>New Operating Costs</b> N/A



Description	Justification
Various improvements to athletic fields at City parks. Work may include irrigation repairs, turf replacement, dugout maintenance, field drainage improvements, fencing, and various items of work.	Due to excessive wear and tear, the fields require routine maintenance and repairs.

Environmental Assessment		Project Timeline	
<b>Status</b>	Exempt	<b>Design</b>	Summer 2023
<b>CEQA Reference</b>	15301(d)	<b>Construction</b>	Winter 23/24
<b>Reason for Exemption</b>	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Park District Funds	\$ 100,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 250,000
<b>Totals (1 group)</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 250,000</b>

## Facility Exterior Door Replacements

Category	Fund	Sub-Account	Object Code
90000 PARK PROJECTS	212	80700	8071
<b>Priority</b> <input type="checkbox"/> Preventative / Proactive <input checked="" type="checkbox"/> Replacement/Refurbishment <input type="checkbox"/> New Facility			<b>New Operating Costs</b> N/A



Description	Justification
This project will replace exterior doors at the Community Center and Senior Center.	The existing doors require constant maintenance and are prone to jamming, do not open/close properly, do not lock reliably, and are in need of replacement.

Environmental Assessment		Project Timeline	
Status	N/A	Design	N/A
CEQA Reference	N/A	Construction	N/A
Reason for Exemption	N/A		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Park District Funds	\$ 75,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000
<b>Totals (1 group)</b>	<b>\$ 75,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225,000</b>

## Park Playground Surfacing Sealing & Repairs

Category	Fund	Sub-Account	Object Code
90000 PARK PROJECTS	212	80700	8071
Priority			New Operating Costs
<input checked="" type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
Public Works installed rubberized play surfacing at all parks between 2018-2020 to maintain compliance with the Americans with Disabilities Act (ADA). In order to preserve the surfacing, the areas must be resealed and/or patched every five to seven years due to wear/tear and high-impact areas (slide exits, swings, etc.).	The playground surfacing manufacturer recommends replacing and/or resealing the surfaces every five to seven years due to wear/tear and high-impact areas (slide exits, swings, etc.).

Environmental Assessment		Project Timeline	
Status	Exempt	Design	Fall 2023
CEQA Reference	15301(d)	Construction	Spring 2024
Reason for Exemption	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Park District Funds	\$ 50,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 150,000
<b>Totals (1 group)</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>

## Civic Center Green Tree Replacement

Category	Fund	Sub-Account	Object Code
90000 PARK PROJECTS	212	80700	8071
Priority			New Operating Costs
<input type="checkbox"/> Preventative / Proactive	<input checked="" type="checkbox"/> Replacement/Refurbishment	<input type="checkbox"/> New Facility	N/A



Description	Justification
Staff will continue to monitor and will budget funds to replace up to two trees each year.	There are a number of trees on the Civic Center green that are diseased and/or in various stages of decline.

Environmental Assessment		Project Timeline	
Status	Exempt	Design	Summer 2023
CEQA Reference	15301(h)	Construction	Spring 2024
Reason for Exemption	Repair of Existing Facilities		

Funding Detail								
Funding Source	FY23/24 Budget - Year 1 (tot)	FY24/25 Year 2 (tot)	FY25/26 Year 3 (tot)	FY26/27 Year 4 (tot)	FY27/28 Year 5 (tot)	FY28/29 Year 6 (tot)	FY29/30 Year 7 (tot)	TOTAL 7-Year (tot)
Park District Funds	\$ 20,000	\$ 22,500	\$ 22,500	\$ 25,000	\$ 25,000	\$ 27,500	\$ 27,500	\$ 170,000
<b>Totals (1 group)</b>	<b>\$ 20,000</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 170,000</b>





## Capital Outlay

### Fiscal Year 2023-24

Any items with a useful life of greater than one year and a cost in excess of \$1,000 are considered Capital Outlay items. The purchase of new or replacement Capital Outlay items require Recreation and Park District Board of Directors approval through the annual budget process. The proposed Capital Outlay items for the current budget year total \$77,079 and are detailed below. They include both items funded with set-aside replacement monies and monies included in the Recreation and Park District’s operating budget. A total of \$26,962 is being paid for by operating funds in FY 2023-24 with \$50,117 being funded by monies previously set-aside in the Recreation and Park District’s Capital Replacement Fund.

<b>Capital Outlay Additions</b>			
<b>EQUIPMENT (725-95300.xxxx_xxx)</b>			
4310_200	Conference Room Audio - Senior Center	\$	11,310
4310_200	Marque Refurbishment - Senior Center		8,269
4310_200	Office Furniture - Community Center		6,500
			26,079
<b>Total Capital Outlay Additions</b>		<b>\$</b>	<b>26,079</b>
<b>Capital Outlay Replacements</b>			
<b>EQUIPMENT (725-95300.xxxx_xxx)</b>			
4310_200	Carpet - Senior Center	\$	42,000
4310_200	Treadmill - Senior Center		4,000
4310_200	Lectern - Senior Center		1,000
4310_200	Volleyball Standards (Lexington Jr High) - Community Center		4,000
			\$ 51,000
<b>Total Capital Outlay Replacements</b>		<b>\$</b>	<b>51,000</b>
<b>Total Capital Outlay</b>		<b>\$</b>	<b>77,079</b>

## Fund Summaries

### Fiscal Year 2023-24

#### CRPD General Fund - Fund 212

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimate	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 12,033,711</b>	<b>\$ 12,749,161</b>	<b>\$ 12,749,161</b>	<b>\$ 12,749,161</b>	<b>\$ 12,679,941</b>
<b>Revenues</b>					
Property Taxes					
3001 Secured	4,916,190	4,998,000	4,998,000	6,100,000	6,220,000
3002 Unsecured	153,498	153,000	153,000	160,800	164,000
3004 Prior Years	47,182	36,000	36,000	35,000	36,000
3005 Supplemental Roll	115,931	51,000	51,000	170,000	60,000
3006 Public Utility	69,796	71,000	71,000	80,000	82,000
3007 Pass Thru Taxes	128,589	121,000	121,000	-	-
3011 Residual Tax Increment	791,169	788,000	788,000	230,000	210,000
<b>Total</b>	<b>\$ 6,222,355</b>	<b>\$ 6,218,000</b>	<b>\$ 6,218,000</b>	<b>\$ 6,775,800</b>	<b>\$ 6,772,000</b>
Interest & Rent					
3400 Investment Earnings	69,758	50,000	50,000	400,000	525,000
3412 Bldg Rents - Community Center	39,593	120,000	120,000	151,582	150,000
3414 Bldg Rents - Senior Center	5,088	14,000	14,000	29,000	25,000
3415 Bldg Rents - Parks	27,962	30,000	30,000	31,729	22,000
3417 Bldg Rents - Sport Park	43,607	157,000	157,000	135,210	135,210
<b>Total</b>	<b>\$ 186,008</b>	<b>\$ 371,000</b>	<b>\$ 371,000</b>	<b>\$ 747,521</b>	<b>\$ 857,210</b>
Revenue from Other Agencies					
3502 Homeowners Tax Relief	22,882	23,000	23,000	27,742	28,000
3525 Grants - Miscellaneous	30,194	474,681	474,681	53,456	258,000
<b>Total</b>	<b>\$ 53,076</b>	<b>\$ 497,681</b>	<b>\$ 497,681</b>	<b>\$ 81,198</b>	<b>\$ 286,000</b>
Service Charges					
3609 Electric Vehicle Charging Fees	-	-	8,800	2,400	3,600
3650 Concerts on the Green	5,060	4,000	4,000	3,383	2,500
3651 Recreation Registration Fee	14,318	11,000	11,000	12,000	12,000
3652 Adult Sports Fees	2,002	22,212	22,212	5,460	6,000
3653 Youth Sports Fees	90,610	122,880	122,880	89,130	89,130
3657 ACUAF - Player Usage Fee	4,389	6,700	6,700	120,000	7,000
3658 Facility Replacement Fee	30,497	22,000	22,000	34,000	34,000
3659 Contract Classes	355,241	263,631	263,631	360,000	362,000
3661 Teen Excursions Fee	355	188	188	512	400
3665 Senior Citizens Activity Fees	19,816	29,448	29,448	31,000	33,000
3668 Playground Events & Excursions	21,015	26,388	26,388	20,829	21,000
3669 Day Camp Fees	77,091	85,545	85,545	87,375	93,935

## Fund Summaries

### Fiscal Year 2023-24

#### CRPD General Fund - Fund 212 (continued)

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimate	2023-24 Adopted
3673 Special Event Fees	250	-	-	3,078	-
3674 Independence Day Revenue	1,635	7,500	7,500	1,535	1,535
3677 5k/10k Run Revenues	26,121	52,900	52,900	33,759	25,900
3680 ACUAF - Lighting Fee	12,958	11,500	11,500	17,252	17,000
3683 ACUAF - Non-Resident Fee	6,380	8,000	8,000	18,500	8,000
<b>Total</b>	<b>\$ 667,738</b>	<b>\$ 673,892</b>	<b>\$ 682,692</b>	<b>\$ 840,213</b>	<b>\$ 717,000</b>
Other Revenue					
3709 Electric Vehicle Charging Credits	-	-	6,900	-	-
3711 Expenditure Reimbursement	3,960	-	-	1,943	-
3713 Donations/Contributions	409	-	-	503	-
3738 Miscellaneous Revenue	16	-	-	-	-
<b>Total</b>	<b>4,385</b>	<b>-</b>	<b>6,900</b>	<b>2,446</b>	<b>-</b>
<b>Total Current Operating Revenue</b>	<b>\$ 7,133,562</b>	<b>\$ 7,760,573</b>	<b>\$ 7,776,273</b>	<b>\$ 8,447,178</b>	<b>\$ 8,632,210</b>
Operating Transfers-In					
3901 Park Development Fund 213	6,319,214	-	1,434,209	1,434,209	-
<b>Total Operating Transfers-In</b>	<b>6,319,214</b>	<b>-</b>	<b>1,434,209</b>	<b>1,434,209</b>	<b>-</b>
Other Sources					
Loans from City Infrastructure Fund	6,839,779	-	1,275,000	1,275,000	27,500,000
<b>Total Revenues and Sources</b>	<b>\$ 20,292,555</b>	<b>\$ 7,760,573</b>	<b>\$ 10,485,482</b>	<b>\$ 11,156,387</b>	<b>\$ 36,132,210</b>
<b>Total Available</b>	<b>\$ 32,326,266</b>	<b>\$ 20,509,734</b>	<b>\$ 23,234,643</b>	<b>\$ 23,905,548</b>	<b>\$ 48,812,151</b>
<b>Expenditures</b>					
Operating Expenditures:					
Recreation and Community Services	4,529,664	5,915,796	5,997,296	5,442,773	6,329,019
Capital Expenditures:					
80700 Park Projects	7,648,236	2,215,000	5,273,533	3,881,508	29,560,000
Operating Transfers-Out:					
4501 Infrastructure Set-Aside Fund 416	919,757	401,918	401,918	201,874	-
4501 CRPD Equipment Replc Fund 725	10,234	10,000	115,243	115,243	26,962
4501 CRPD Employee Benefits Fund 755	150,000	150,000	150,000	150,000	150,000
<b>Total Operating Transfers-Out</b>	<b>1,079,991</b>	<b>561,918</b>	<b>667,161</b>	<b>467,117</b>	<b>176,962</b>
Changes in Spendable Fund Balance					
Loan Repayment to City - Lexington Park	6,319,214	-	1,434,209	1,434,209	-
Loan Repayment to City - AC Park	-	-	-	-	1,000,000
<b>Total Changes in Spendable Fund Balance</b>	<b>6,319,214</b>	<b>-</b>	<b>1,434,209</b>	<b>1,434,209</b>	<b>1,000,000</b>
<b>Total Expenditures, Transfers Out and Changes</b>	<b>\$ 19,577,105</b>	<b>\$ 8,692,714</b>	<b>\$ 13,372,199</b>	<b>\$ 11,225,607</b>	<b>\$ 37,065,981</b>

## Fund Summaries

### Fiscal Year 2023-24

#### CRPD General Fund - Fund 212 (continued)

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimate	2023-24 Adopted
<b>Fund Balance, June 30</b>	\$ 12,749,161	\$ 11,817,020	\$ 9,862,444	\$ 12,679,941	\$ 11,746,170

#### CRPD Park Development - Fund 213

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimate	2023-24 Adopted
<b>Fund Balance, July 1</b>	\$ 152,529	\$ 1,697	\$ 1,697	\$ 1,697	\$ 7,012
<b>Revenues</b>					
Interest & Rent					
3400 Investment Earnings	4,710	100	100	9,000	-
Service Charges					
3630 Park Facility Development Fees	6,163,672	-	-	1,430,524	-
<b>Total Current Operating Revenue</b>	\$ 6,168,382	\$ 100	\$ 100	\$ 1,439,524	\$ -
<b>Total Available</b>	6,320,911	1,797	1,797	1,441,221	7,012
<b>Expenditures</b>					
Operating Transfers-Out					
4501 Parks District General Fund 212	6,319,214	-	1,434,209	1,434,209	-
<b>Total Expenditures</b>	\$ 6,319,214	\$ -	\$ 1,434,209	\$ 1,434,209	\$ -
<b>Fund Balance, June 30</b>	\$ 1,697	\$ 1,797	-\$1,432,412	\$ 7,012	\$ 7,012

### CRPD Central Services - Fund 715

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimate	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$51,670</b>	<b>\$58,525</b>	<b>\$58,525</b>	<b>\$58,525</b>	<b>\$43,543</b>
<b>Revenues</b>					
Service Charges					
3804 Vehicle Rental	15,700	-	-	-	-
3805 Equipment Rental	2,800	-	-	-	-
<b>Total</b>	<b>18,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Current Operating Revenue</b>	<b>18,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Available</b>	<b>70,170</b>	<b>58,525</b>	<b>58,525</b>	<b>58,525</b>	<b>43,543</b>
<b>Expenditures</b>					
Operating Expenditures					
Recreation and Community Services	11,645	25,393	25,393	14,982	20,731
<b>Total Expenditures/Uses</b>	<b>11,645</b>	<b>25,393</b>	<b>25,393</b>	<b>14,982</b>	<b>20,731</b>
<b>Fund Balance, June 30</b>	<b>\$58,525</b>	<b>\$33,132</b>	<b>\$33,132</b>	<b>\$43,543</b>	<b>\$22,812</b>

### CRPD Capital Replacement - Fund 725

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimate	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$642,728</b>	<b>\$644,186</b>	<b>\$644,186</b>	<b>\$644,186</b>	<b>\$808,329</b>
<b>Revenues</b>					
Revenue from Other Agencies					
3525 Grants - Miscellaneous	29,965	-	-	-	-
<b>Total</b>	<b>29,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Service Charges					
3804 Vehicle Rental	750	750	750	750	750
3805 Equipment Rental	8,730	47,250	47,250	47,250	50,830
3806 Office Equipment Rental	1,040	900	900	900	3,260
<b>Total</b>	<b>10,520</b>	<b>48,900</b>	<b>48,900</b>	<b>48,900</b>	<b>54,840</b>
<b>Total Current Operating Revenue</b>	<b>40,485</b>	<b>48,900</b>	<b>48,900</b>	<b>48,900</b>	<b>54,840</b>
Operating Transfers-In					
3901 Parks General Fund 212	10,234	10,000	115,243	115,243	26,962
<b>Total</b>	<b>10,234</b>	<b>10,000</b>	<b>115,243</b>	<b>115,243</b>	<b>26,962</b>
<b>Total Revenue and Transfers-In</b>	<b>50,719</b>	<b>58,900</b>	<b>164,143</b>	<b>164,143</b>	<b>81,802</b>
<b>Total Available</b>	<b>693,447</b>	<b>703,086</b>	<b>808,329</b>	<b>808,329</b>	<b>890,131</b>
<b>Expenditures</b>					
Operating Expenditures					
Capital Outlay/Other Expenditures	49,261	21,700	201,700	-	77,079
<b>Total Expenditures/Uses</b>	<b>49,261</b>	<b>21,700</b>	<b>201,700</b>	<b>-</b>	<b>77,079</b>
<b>Fund Balance, June 30</b>	<b>\$644,186</b>	<b>\$681,386</b>	<b>\$606,629</b>	<b>\$808,329</b>	<b>\$813,052</b>





# Fund Summaries



## General Fund 111

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimate	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 24,162,552</b>	<b>\$ 30,259,046</b>	<b>\$ 30,259,046</b>	<b>\$ 30,259,046</b>	<b>\$ 29,029,836</b>
<b>Revenues</b>					
Property Taxes					
3001 Secured	5,215,172	5,304,000	5,304,000	6,200,000	6,430,000
3002 Unsecured	162,833	163,000	163,000	190,000	194,000
3004 Prior Years	50,042	46,000	46,000	40,000	41,000
3005 Supplemental Roll	122,977	51,000	51,000	171,000	153,000
3006 Public Utility	101,056	103,000	103,000	113,000	115,000
3007 Pass Thru Taxes	129,035	131,000	131,000	22,000	22,000
3010 ERAF VLF Backfill	5,322,016	5,428,000	5,428,000	5,698,971	5,900,000
3011 Residual Tax Increment	749,797	738,000	738,000	189,700	100,000
<b>Total</b>	<b>11,852,928</b>	<b>11,964,000</b>	<b>11,964,000</b>	<b>12,624,671</b>	<b>12,955,000</b>
Other Taxes					
3100 Sales and Use Tax	13,762,375	12,900,000	12,900,000	13,000,000	13,100,000
3101 Franchise Tax - Water	158,484	160,000	160,000	172,943	170,000
3102 Franchise Tax - Gas	97,428	82,500	82,500	116,995	90,000
3103 Franchise Tax - Electric	515,272	495,000	495,000	626,199	575,000
3104 Franchise Tax - Refuse	652,917	685,000	685,000	685,000	710,000
3106 Franchise Tax - Cable TV	377,072	385,000	385,000	385,000	385,000
3107 Business License Tax	1,288,505	1,250,000	1,250,000	1,325,000	1,275,000
3108 Transient Occupancy Tax	2,602,233	2,650,000	2,650,000	2,825,000	2,750,000
3109 Real Property Transfer Tax	394,900	275,000	275,000	240,000	180,000
3110 Parimutuel Tax	70,810	65,000	65,000	65,000	65,000
3111 Satellite Wagering Tax	155,384	140,000	140,000	140,000	140,000
3112 PSAF Sales Tax	438,654	440,000	440,000	462,500	475,000
3115 Sales Tax - Audit Pass Through	(470,198)	(495,000)	(495,000)	(495,000)	(495,000)
<b>Total</b>	<b>20,043,836</b>	<b>19,032,500</b>	<b>19,032,500</b>	<b>19,548,637</b>	<b>19,420,000</b>
Licenses and Permits					
3200 Building Permits	753,555	490,000	490,000	600,000	535,000
3201 Plumbing/Heating Permits	131,205	90,000	90,000	90,000	88,000
3202 Electrical Permits	180,236	80,000	80,000	200,000	160,000
3204 Street and Curb Permits	218,299	100,000	100,000	160,000	125,000
3205 Other Licenses and Permits	10,755	10,500	10,500	12,500	11,500
3206 Parking Permits	336	330	330	300	330
3209 Alarm System Permits	31,720	112,240	112,240	90,000	92,500
<b>Total</b>	<b>1,326,106</b>	<b>883,070</b>	<b>883,070</b>	<b>1,152,800</b>	<b>1,012,330</b>
Fines					
3300 Ordinance Violation Fines	150,957	200,000	200,000	180,000	180,000
3303 Alarm Ordinance Fines	16,202	15,000	15,000	21,500	22,000
<b>Total</b>	<b>167,159</b>	<b>215,000</b>	<b>215,000</b>	<b>201,500</b>	<b>202,000</b>



## General Fund 111 (continued)

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimate	2023-24 Adopted
Interest and Rent					
3400 Investment Earnings	225,567	225,000	225,000	1,425,000	1,750,000
3401 Investment Earnings Mrkt Val Adj	(3,140,181)	-	-	-	-
3410 Rental - Cell Tower	14,297	15,739	15,739	15,739	15,739
3425 Rents - Bus Shelter Advertising	-	11,000	11,000	12,500	11,000
<b>Total</b>	<b>(2,900,317)</b>	<b>251,739</b>	<b>251,739</b>	<b>1,453,239</b>	<b>1,776,739</b>
Revenue from Other Agencies					
3502 Homeowners Tax Relief	24,273	25,000	25,000	28,000	26,000
3508 Motor Vehicle License Fee	56,066	45,000	45,000	51,651	50,000
3518 State Mandated Reimbursement	9,450	8,000	8,000	8,000	8,000
3525 Grants - Miscellaneous	204,090	189,774	332,579	376,193	190,063
3530 POST Reimbursement	17,766	10,000	10,000	3,000	3,000
3580 Waste Revenue Sharing	142,824	50,000	50,000	50,000	50,000
<b>Total</b>	<b>454,469</b>	<b>327,774</b>	<b>470,579</b>	<b>516,844</b>	<b>327,063</b>
Service Charges					
3600 Zoning Fees	37,451	65,000	65,000	45,000	45,000
3601 Subdivision Fees	1,802	3,000	3,000	-	3,000
3603 Sale of Maps and Publications	17	50	50	50	50
3605 Special Services - Police	29,452	26,834	26,834	22,500	23,500
3606 Special Services - Public Works	1,887	1,943	1,943	2,038	2,650
3607 Business License Admin Fee	135,757	125,000	125,000	127,500	130,000
3608 Blood Draw Recovery Fee	1,229	1,000	1,000	1,000	1,000
3610 Admin Tow Fees	37,969	46,300	46,300	42,500	44,000
3620 Plan Check Fees - Building	586,433	300,000	300,000	500,000	500,000
3621 Engineering and Inspection Fees	71,716	22,000	22,000	30,000	22,000
3632 City Services Charges	397,094	485,000	485,000	545,000	527,000
3635 Construction and Demolition Administrative Fee	28,030	7,000	7,000	60,000	30,000
3801 Park District Reimbursement	1,769,322	2,395,348	2,395,348	2,163,270	2,599,101
3809 Park District Reimbursement - Marketing	68,491	57,964	57,964	40,000	55,909
<b>Total</b>	<b>3,166,650</b>	<b>3,536,439</b>	<b>3,536,439</b>	<b>3,578,858</b>	<b>3,983,210</b>
Other Revenue					
3701 Admin Fee - Sewer Connections	69,824	3,000	3,000	20,000	10,000
3711 Expenditure Reimbursement	273,593	51,835	51,835	67,500	52,000
3713 Donations/Contributions	-	-	-	300	-
3738 Miscellaneous Revenue	19,722	500	500	8,000	500
<b>Total</b>	<b>363,139</b>	<b>55,335</b>	<b>55,335</b>	<b>95,800</b>	<b>62,500</b>
<b>Total Operating Revenue</b>	<b>34,473,970</b>	<b>36,265,857</b>	<b>36,408,662</b>	<b>39,172,349</b>	<b>39,738,842</b>

## General Fund 111 (continued)

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimate	2023-24 Adopted
<b>Sources</b>					
Operating Transfers-In					
3901 Pandemic Response Fund 115	11,717,000	6,277	6,277	-	6,277
3901 Traffic Safety Fund 221	83,255	100,000	100,000	75,000	84,000
3901 Gas Tax 2105 Fund 231	270,099	313,115	313,115	304,050	330,650
3901 Gas Tax 2107/2107.5 Fund 233	329,087	433,765	433,765	371,700	404,700
3901 Lighting District #2 Fund 251	190,760	174,137	174,137	171,584	188,956
3901 Corp Center Maint Distr Fund 271	12,362	13,582	13,582	9,195	15,147
<b>Total Transfers-In</b>	<b>12,602,563</b>	<b>1,040,876</b>	<b>1,040,876</b>	<b>931,529</b>	<b>1,029,730</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>47,076,533</b>	<b>37,306,733</b>	<b>37,449,538</b>	<b>40,103,878</b>	<b>40,768,572</b>
<b>Total Available</b>	<b>71,239,085</b>	<b>67,565,779</b>	<b>67,708,584</b>	<b>70,362,924</b>	<b>69,798,408</b>
<b>Expenditures</b>					
Operating Expenditures					
Legislative	802,657	824,170	859,170	1,034,106	910,014
City Administration	2,015,337	2,238,593	2,783,135	2,627,801	2,383,058
Finance and Administrative Services	2,015,268	2,281,456	2,312,456	2,083,675	2,437,302
Police	17,666,053	21,112,936	21,739,530	19,565,255	21,996,520
Planning/Development	1,143,573	1,715,278	2,946,229	2,834,625	1,522,373
Public Works-Engineering	1,609,131	1,763,475	1,944,496	1,893,517	1,946,696
Public Works-Maintenance	4,042,512	4,868,701	4,906,693	4,595,322	5,547,911
Public Works-Building	854,333	644,576	644,576	779,817	838,743
<b>Total Expenditures</b>	<b>30,148,864</b>	<b>35,449,185</b>	<b>38,136,285</b>	<b>35,414,118</b>	<b>37,582,617</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 General Fund Grants 114	6,216	6,550	6,550	7,859	6,770
4501 Storm Drainage Fund 261	250,000	250,000	250,000	250,000	250,000
4501 CIP Fund 415	1,550,000	2,175,000	2,175,000	1,625,000	2,050,000
4501 Infrastructure Set-Aside Fund 416	4,500,000	400,000	2,150,000	2,150,000	320,000
4501 Information Systems Fund 713	4,173	-	-	-	-
4501 City Equipment Replacement Fund 721	20,786	21,840	129,111	129,111	397,841
4501 City Employee Benefits Fund 751	4,500,000	-	1,750,000	1,750,000	200,000
<b>Total Transfers-Out</b>	<b>10,831,175</b>	<b>2,853,390</b>	<b>6,460,661</b>	<b>5,911,970</b>	<b>3,224,611</b>
Changes in Nonspendable Fund Balance					
Loan to Low and Mod Housing Fund	-	-	-	7,000	75,000
<b>Total Expenditures/Uses/Changes</b>	<b>40,980,039</b>	<b>38,302,575</b>	<b>44,596,946</b>	<b>41,333,088</b>	<b>40,882,228</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 30,259,046</b>	<b>\$ 29,263,204</b>	<b>\$ 23,111,638</b>	<b>\$ 29,029,836</b>	<b>\$ 28,916,180</b>

## General Fund - Grants 114

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	\$ (50,310)	\$ (26,881)	\$ (26,881)	\$ (26,881)	\$ -
<b>Revenues</b>					
Revenue from Other Agencies					
3525 Grants - Miscellaneous	87,265	89,500	232,050	218,721	83,982
3531 Loan Payoff - CDBG	19,955	10,000	10,000	30,000	10,000
3572 Grants - CDBG	105,891	160,000	262,082	15,175	160,000
<b>Total</b>	<b>213,111</b>	<b>259,500</b>	<b>504,132</b>	<b>263,896</b>	<b>253,982</b>
<b>Total Operating Revenue</b>	<b>213,111</b>	<b>259,500</b>	<b>504,132</b>	<b>263,896</b>	<b>253,982</b>
<b>Sources</b>					
Operating Transfers-In					
3901 General Fund 111	6,216	6,550	6,550	7,859	6,770
<b>Total Transfers-In</b>	<b>6,216</b>	<b>6,550</b>	<b>6,550</b>	<b>7,859</b>	<b>6,770</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>219,327</b>	<b>266,050</b>	<b>510,682</b>	<b>271,755</b>	<b>260,752</b>
<b>Total Available</b>	<b>169,017</b>	<b>239,169</b>	<b>483,801</b>	<b>244,874</b>	<b>260,752</b>
<b>Expenditures</b>					
Operating Expenditures					
Police	80,909	82,450	202,535	186,145	76,068
Community Development	101,473	170,000	270,282	43,375	170,000
Public Works-Engineering	13,516	13,600	13,600	15,354	14,684
<b>Total Expenditures</b>	<b>195,898</b>	<b>266,050</b>	<b>486,417</b>	<b>244,874</b>	<b>260,752</b>
<b>Total Expenditures/Uses</b>	<b>195,898</b>	<b>266,050</b>	<b>486,417</b>	<b>244,874</b>	<b>260,752</b>
<b>FUND BALANCE, JUNE 30</b>	\$ (26,881)	\$ (26,881)	\$ (2,616)	\$ -	\$ -

## Pandemic Response Fund 115

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>					
Revenue from Other Agencies					
3525 Grants - Miscellaneous	11,717,000	6,277	6,277	-	6,277
<b>Total</b>	<b>11,717,000</b>	<b>6,277</b>	<b>6,277</b>	<b>-</b>	<b>6,277</b>
<b>Total Operating Revenue</b>	<b>11,717,000</b>	<b>6,277</b>	<b>6,277</b>	<b>-</b>	<b>6,277</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>11,717,000</b>	<b>6,277</b>	<b>6,277</b>	<b>-</b>	<b>6,277</b>
<b>Total Available</b>	<b>11,717,000</b>	<b>6,277</b>	<b>6,277</b>	<b>-</b>	<b>6,277</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 General Fund 111	11,717,000	6,277	6,277	-	6,277
<b>Total Transfers-Out</b>	<b>11,717,000</b>	<b>6,277</b>	<b>6,277</b>	<b>-</b>	<b>6,277</b>
<b>Total Expenditures/Uses</b>	<b>11,717,000</b>	<b>6,277</b>	<b>6,277</b>	<b>-</b>	<b>6,277</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Traffic Safety Fund 221

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>					
Fines					
3301 Traffic Fines	83,255	100,000	100,000	75,000	84,000
<b>Total</b>	<b>83,255</b>	<b>100,000</b>	<b>100,000</b>	<b>75,000</b>	<b>84,000</b>
<b>Total Operating Revenue</b>	<b>83,255</b>	<b>100,000</b>	<b>100,000</b>	<b>75,000</b>	<b>84,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>83,255</b>	<b>100,000</b>	<b>100,000</b>	<b>75,000</b>	<b>84,000</b>
<b>Total Available</b>	<b>83,255</b>	<b>100,000</b>	<b>100,000</b>	<b>75,000</b>	<b>84,000</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 General Fund 111	83,255	100,000	100,000	75,000	84,000
<b>Total Transfers-Out</b>	<b>83,255</b>	<b>100,000</b>	<b>100,000</b>	<b>75,000</b>	<b>84,000</b>
<b>Total Expenditures/Uses</b>	<b>83,255</b>	<b>100,000</b>	<b>100,000</b>	<b>75,000</b>	<b>84,000</b>
<b>FUND BALANCE, JUNE 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

## Gas Tax 2105 Fund 231

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>					
Revenue from Other Agencies					
3516 State Gas Tax - 2105	270,099	313,115	313,115	304,050	330,650
<b>Total</b>	<b>270,099</b>	<b>313,115</b>	<b>313,115</b>	<b>304,050</b>	<b>330,650</b>
<b>Total Operating Revenue</b>	<b>270,099</b>	<b>313,115</b>	<b>313,115</b>	<b>304,050</b>	<b>330,650</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>270,099</b>	<b>313,115</b>	<b>313,115</b>	<b>304,050</b>	<b>330,650</b>
<b>Total Available</b>	<b>270,099</b>	<b>313,115</b>	<b>313,115</b>	<b>304,050</b>	<b>330,650</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 General Fund 111	270,099	313,115	313,115	304,050	330,650
<b>Total Transfers-Out</b>	<b>270,099</b>	<b>313,115</b>	<b>313,115</b>	<b>304,050</b>	<b>330,650</b>
<b>Total Expenditures/Uses</b>	<b>270,099</b>	<b>313,115</b>	<b>313,115</b>	<b>304,050</b>	<b>330,650</b>
<b>FUND BALANCE, JUNE 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

## Gas Tax 2106 Fund 232

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 1,075,881</b>	<b>\$ 1,146,370</b>	<b>\$ 1,146,370</b>	<b>\$ 1,146,370</b>	<b>\$ 727,385</b>
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	5,091	1,500	1,500	20,000	30,000
<b>Total</b>	<b>5,091</b>	<b>1,500</b>	<b>1,500</b>	<b>20,000</b>	<b>30,000</b>
Revenue from Other Agencies					
3512 State Gas Tax - 2106	172,227	194,098	194,098	192,500	209,300
<b>Total</b>	<b>172,227</b>	<b>194,098</b>	<b>194,098</b>	<b>192,500</b>	<b>209,300</b>
<b>Total Operating Revenue</b>	<b>177,318</b>	<b>195,598</b>	<b>195,598</b>	<b>212,500</b>	<b>239,300</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>177,318</b>	<b>195,598</b>	<b>195,598</b>	<b>212,500</b>	<b>239,300</b>
<b>Total Available</b>	<b>1,253,199</b>	<b>1,341,968</b>	<b>1,341,968</b>	<b>1,358,870</b>	<b>966,685</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 CIP Fund 415	106,829	350,000	631,485	631,485	-
<b>Total Transfers-Out</b>	<b>106,829</b>	<b>350,000</b>	<b>631,485</b>	<b>631,485</b>	<b>-</b>
<b>Total Expenditures/Uses</b>	<b>106,829</b>	<b>350,000</b>	<b>631,485</b>	<b>631,485</b>	<b>-</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 1,146,370</b>	<b>\$ 991,968</b>	<b>\$ 710,483</b>	<b>\$ 727,385</b>	<b>\$ 966,685</b>

## Gas Tax 2107/2107.5 Fund 233

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>Revenues</b>					
Revenue from Other Agencies					
3513 State Gas Tax - 2107	323,087	427,765	427,765	364,200	397,200
3514 State Gas Tax - 2107.5	6,000	6,000	6,000	7,500	7,500
<b>Total</b>	<b>329,087</b>	<b>433,765</b>	<b>433,765</b>	<b>371,700</b>	<b>404,700</b>
<b>Total Operating Revenue</b>	<b>329,087</b>	<b>433,765</b>	<b>433,765</b>	<b>371,700</b>	<b>404,700</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>329,087</b>	<b>433,765</b>	<b>433,765</b>	<b>371,700</b>	<b>404,700</b>
<b>Total Available</b>	<b>329,087</b>	<b>433,765</b>	<b>433,765</b>	<b>371,700</b>	<b>404,700</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 General Fund 111	329,087	433,765	433,765	371,700	404,700
<b>Total Transfers-Out</b>	<b>329,087</b>	<b>433,765</b>	<b>433,765</b>	<b>371,700</b>	<b>404,700</b>
<b>Total Expenditures/Uses</b>	<b>329,087</b>	<b>433,765</b>	<b>433,765</b>	<b>371,700</b>	<b>404,700</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Traffic Mitigation Assmnt Fund 234

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 617,765</b>	<b>\$ 698,742</b>	<b>\$ 698,742</b>	<b>\$ 698,742</b>	<b>\$ 484,357</b>
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	2,714	500	500	10,000	15,000
<b>Total</b>	<b>2,714</b>	<b>500</b>	<b>500</b>	<b>10,000</b>	<b>15,000</b>
Service Charges					
3628 Traffic Mitigation Fee	371,806	-	-	96,783	-
<b>Total</b>	<b>371,806</b>	<b>-</b>	<b>-</b>	<b>96,783</b>	<b>-</b>
<b>Total Operating Revenue</b>	<b>374,520</b>	<b>500</b>	<b>500</b>	<b>106,783</b>	<b>15,000</b>
<b>Sources</b>					
Operating Transfers-In					
3901 Measure M Gas Tax Fund 236	-	150,000	150,000	100,000	-
3901 Lighting District #2 Fund 251	326,288	-	-	-	-
<b>Total Transfers-In</b>	<b>326,288</b>	<b>150,000</b>	<b>150,000</b>	<b>100,000</b>	<b>-</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>700,808</b>	<b>150,500</b>	<b>150,500</b>	<b>206,783</b>	<b>15,000</b>
<b>Total Available</b>	<b>1,318,573</b>	<b>849,242</b>	<b>849,242</b>	<b>905,525</b>	<b>499,357</b>
<b>Expenditures</b>					
Capital Expenditures					
Street Projects	619,831	-	216,424	212,000	-
Traffic Signal Projects	-	250,000	248,955	209,168	-
<b>Total Expenditures</b>	<b>619,831</b>	<b>250,000</b>	<b>465,379</b>	<b>421,168</b>	<b>-</b>
<b>Total Expenditures/Uses</b>	<b>619,831</b>	<b>250,000</b>	<b>465,379</b>	<b>421,168</b>	<b>-</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 698,742</b>	<b>\$ 599,242</b>	<b>\$ 383,863</b>	<b>\$ 484,357</b>	<b>\$ 499,357</b>

## Regional Traffic Fee Fund 235

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 377,683</b>	<b>\$ 410,008</b>	<b>\$ 410,008</b>	<b>\$ 410,008</b>	<b>\$ 418,504</b>
<b>Revenues</b>					
Service Charges					
3629 Regional Traffic Impact Fees	32,325	500	500	8,496	500
<b>Total</b>	<b>32,325</b>	<b>500</b>	<b>500</b>	<b>8,496</b>	<b>500</b>
<b>Total Operating Revenue</b>	<b>32,325</b>	<b>500</b>	<b>500</b>	<b>8,496</b>	<b>500</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>32,325</b>	<b>500</b>	<b>500</b>	<b>8,496</b>	<b>500</b>
<b>Total Available</b>	<b>410,008</b>	<b>410,508</b>	<b>410,508</b>	<b>418,504</b>	<b>419,004</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 410,008</b>	<b>\$ 410,508</b>	<b>\$ 410,508</b>	<b>\$ 418,504</b>	<b>\$ 419,004</b>

## Measure M Fund 236

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 1,098,007</b>	<b>\$ 1,553,813</b>	<b>\$ 1,553,813</b>	<b>\$ 1,553,813</b>	<b>\$ 2,087,807</b>
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	6,864	2,000	2,000	25,000	35,000
<b>Total</b>	<b>6,864</b>	<b>2,000</b>	<b>2,000</b>	<b>25,000</b>	<b>35,000</b>
Revenue from Other Agencies					
3517 Measure M2	1,142,251	1,080,042	1,080,042	1,200,000	1,220,000
3525 Grants - Miscellaneous	-	200,000	200,000	-	200,000
<b>Total</b>	<b>1,142,251</b>	<b>1,280,042</b>	<b>1,280,042</b>	<b>1,200,000</b>	<b>1,420,000</b>
<b>Total Operating Revenue</b>	<b>1,149,115</b>	<b>1,282,042</b>	<b>1,282,042</b>	<b>1,225,000</b>	<b>1,455,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>1,149,115</b>	<b>1,282,042</b>	<b>1,282,042</b>	<b>1,225,000</b>	<b>1,455,000</b>
<b>Total Available</b>	<b>2,247,122</b>	<b>2,835,855</b>	<b>2,835,855</b>	<b>2,778,813</b>	<b>3,542,807</b>
<b>Expenditures</b>					
Capital Expenditures					
Street Projects	-	440,000	433,086	32,338	650,000
Traffic Signal Projects	93,309	110,000	177,925	173,668	360,000
<b>Total Expenditures</b>	<b>93,309</b>	<b>550,000</b>	<b>611,011</b>	<b>206,006</b>	<b>1,010,000</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 Traffic Mitigation Assmnt Fund 234	-	150,000	150,000	100,000	-
4501 Road Maintenance and Rehab Fund 239	-	310,000	310,000	310,000	1,300,000
4501 CIP Fund 415	600,000	75,000	75,000	75,000	100,000
<b>Total Transfers-Out</b>	<b>600,000</b>	<b>535,000</b>	<b>535,000</b>	<b>485,000</b>	<b>1,400,000</b>
<b>Total Expenditures/Uses</b>	<b>693,309</b>	<b>1,085,000</b>	<b>1,146,011</b>	<b>691,006</b>	<b>2,410,000</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 1,553,813</b>	<b>\$ 1,750,855</b>	<b>\$ 1,689,844</b>	<b>\$ 2,087,807</b>	<b>\$ 1,132,807</b>

## Gas Tax 2103 Fund 238

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 1,252,591</b>	<b>\$ 1,643,484</b>	<b>\$ 1,643,484</b>	<b>\$ 1,643,484</b>	<b>\$ 1,356,084</b>
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	6,361	2,000	2,000	30,000	35,000
<b>Total</b>	<b>6,361</b>	<b>2,000</b>	<b>2,000</b>	<b>30,000</b>	<b>35,000</b>
Revenue from Other Agencies					
3523 Special Gas Tax - 2103	384,532	477,981	477,981	432,600	499,300
<b>Total</b>	<b>384,532</b>	<b>477,981</b>	<b>477,981</b>	<b>432,600</b>	<b>499,300</b>
<b>Total Operating Revenue</b>	<b>390,893</b>	<b>479,981</b>	<b>479,981</b>	<b>462,600</b>	<b>534,300</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>390,893</b>	<b>479,981</b>	<b>479,981</b>	<b>462,600</b>	<b>534,300</b>
<b>Total Available</b>	<b>1,643,484</b>	<b>2,123,465</b>	<b>2,123,465</b>	<b>2,106,084</b>	<b>1,890,384</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 Road Maintenance and Rehab Fund 239	-	-	250,000	250,000	-
4501 CIP Fund 415	-	500,000	500,000	500,000	-
<b>Total Transfers-Out</b>	<b>-</b>	<b>500,000</b>	<b>750,000</b>	<b>750,000</b>	<b>-</b>
<b>Total Expenditures/Uses</b>	<b>-</b>	<b>500,000</b>	<b>750,000</b>	<b>750,000</b>	<b>-</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 1,643,484</b>	<b>\$ 1,623,465</b>	<b>\$ 1,373,465</b>	<b>\$ 1,356,084</b>	<b>\$ 1,890,384</b>

## Road Maintenance And Rehab Fund 239

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 465,779</b>	<b>\$ 748,214</b>	<b>\$ 748,214</b>	<b>\$ 748,214</b>	<b>\$ 325,647</b>
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	2,572	500	500	15,000	15,000
<b>Total</b>	<b>2,572</b>	<b>500</b>	<b>500</b>	<b>15,000</b>	<b>15,000</b>
Revenue from Other Agencies					
3515 State Gas Tax - SB1	987,256	1,106,248	1,106,248	1,092,900	1,245,700
3572 Grants - CDBG	135,481	-	-	-	-
<b>Total</b>	<b>1,122,737</b>	<b>1,106,248</b>	<b>1,106,248</b>	<b>1,092,900</b>	<b>1,245,700</b>
<b>Total Operating Revenue</b>	<b>1,125,309</b>	<b>1,106,748</b>	<b>1,106,748</b>	<b>1,107,900</b>	<b>1,260,700</b>
<b>Sources</b>					
Operating Transfers-In					
3901 Measure M Gas Tax Fund 236	-	310,000	310,000	310,000	1,300,000
3901 Gas Tax 2103 Fund 238	-	-	250,000	250,000	-
<b>Total Transfers-In</b>	<b>-</b>	<b>310,000</b>	<b>560,000</b>	<b>560,000</b>	<b>1,300,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>1,125,309</b>	<b>1,416,748</b>	<b>1,666,748</b>	<b>1,667,900</b>	<b>2,560,700</b>
<b>Total Available</b>	<b>1,591,088</b>	<b>2,164,962</b>	<b>2,414,962</b>	<b>2,416,114</b>	<b>2,886,347</b>
<b>Expenditures</b>					
Capital Expenditures					
Street Projects	842,874	1,750,000	2,394,587	2,090,467	2,500,000
<b>Total Expenditures</b>	<b>842,874</b>	<b>1,750,000</b>	<b>2,394,587</b>	<b>2,090,467</b>	<b>2,500,000</b>
<b>Total Expenditures/Uses</b>	<b>842,874</b>	<b>1,750,000</b>	<b>2,394,587</b>	<b>2,090,467</b>	<b>2,500,000</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 748,214</b>	<b>\$ 414,962</b>	<b>\$ 20,375</b>	<b>\$ 325,647</b>	<b>\$ 386,347</b>

## Lighting District #2 Fund 251

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 5,727,940</b>	<b>\$ 5,401,064</b>	<b>\$ 5,401,064</b>	<b>\$ 5,401,064</b>	<b>\$ 5,458,013</b>
<b>Revenues</b>					
Property Taxes					
3001 Secured	1,126,004	1,140,000	1,140,000	1,350,000	1,377,000
3002 Unsecured	35,165	32,640	32,640	41,000	41,800
3004 Prior Years	10,795	10,200	10,200	10,000	10,200
3005 Supplemental Roll	26,553	24,500	24,500	45,000	45,900
3006 Public Utility	17,673	18,360	18,360	20,000	20,400
3007 Pass Thru Taxes	35,285	35,700	35,700	9,200	9,000
3011 Residual Tax Increment	173,732	204,000	204,000	65,000	-
<b>Total</b>	<b>1,425,207</b>	<b>1,465,400</b>	<b>1,465,400</b>	<b>1,540,200</b>	<b>1,504,300</b>
Interest and Rent					
3400 Investment Earnings	25,429	15,000	15,000	125,000	165,000
<b>Total</b>	<b>25,429</b>	<b>15,000</b>	<b>15,000</b>	<b>125,000</b>	<b>165,000</b>
Revenue from Other Agencies					
3502 Homeowners Tax Relief	5,241	5,780	5,780	6,200	6,300
<b>Total</b>	<b>5,241</b>	<b>5,780</b>	<b>5,780</b>	<b>6,200</b>	<b>6,300</b>
Other Revenue					
3711 Expenditure Reimbursement	17,040	10,000	10,000	30,000	10,000
<b>Total</b>	<b>17,040</b>	<b>10,000</b>	<b>10,000</b>	<b>30,000</b>	<b>10,000</b>
<b>Total Operating Revenue</b>	<b>1,472,917</b>	<b>1,496,180</b>	<b>1,496,180</b>	<b>1,701,400</b>	<b>1,685,600</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>1,472,917</b>	<b>1,496,180</b>	<b>1,496,180</b>	<b>1,701,400</b>	<b>1,685,600</b>
<b>Total Available</b>	<b>7,200,857</b>	<b>6,897,244</b>	<b>6,897,244</b>	<b>7,102,464</b>	<b>7,143,613</b>
<b>Expenditures</b>					
Operating Expenditures					
Public Works-Maintenance	1,064,185	1,160,914	1,191,553	1,132,842	1,259,703
Capital Expenditures					
Traffic Signal Projects	38,095	930,000	1,426,423	330,335	925,000
Street Lighting Projects	169,453	-	11,050	9,690	-
<b>Total Expenditures</b>	<b>1,271,733</b>	<b>2,090,914</b>	<b>2,629,026</b>	<b>1,472,867</b>	<b>2,184,703</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 General Fund 111	190,760	174,137	174,137	171,584	188,956
4501 Traffic Mitigation Assmnt Fund 234	326,288	-	-	-	-
4501 CIP Fund 415	11,012	-	-	-	-
<b>Total Transfers-Out</b>	<b>528,060</b>	<b>174,137</b>	<b>174,137</b>	<b>171,584</b>	<b>188,956</b>
<b>Total Expenditures/Uses</b>	<b>1,799,793</b>	<b>2,265,051</b>	<b>2,803,163</b>	<b>1,644,451</b>	<b>2,373,659</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 5,401,064</b>	<b>\$ 4,632,193</b>	<b>\$ 4,094,081</b>	<b>\$ 5,458,013</b>	<b>\$ 4,769,954</b>

## Storm Drainage Fund 261

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 1,080,420</b>	<b>\$ 1,185,360</b>	<b>\$ 1,185,360</b>	<b>\$ 1,185,360</b>	<b>\$ 1,135,489</b>
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	5,337	2,500	2,500	22,500	30,000
<b>Total</b>	<b>5,337</b>	<b>2,500</b>	<b>2,500</b>	<b>22,500</b>	<b>30,000</b>
Service Charges					
3621 Engineering and Inspection Fees	34,948	10,000	10,000	30,000	10,000
3632 City Services Charges	338,768	340,000	340,000	340,000	345,000
<b>Total</b>	<b>373,716</b>	<b>350,000</b>	<b>350,000</b>	<b>370,000</b>	<b>355,000</b>
Other Revenue					
3711 Expenditure Reimbursement	292	-	-	-	-
<b>Total</b>	<b>292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Revenue</b>	<b>379,345</b>	<b>352,500</b>	<b>352,500</b>	<b>392,500</b>	<b>385,000</b>
<b>Sources</b>					
Operating Transfers-In					
3901 General Fund 111	250,000	250,000	250,000	250,000	250,000
<b>Total Transfers-In</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>629,345</b>	<b>602,500</b>	<b>602,500</b>	<b>642,500</b>	<b>635,000</b>
<b>Total Available</b>	<b>1,709,765</b>	<b>1,787,860</b>	<b>1,787,860</b>	<b>1,827,860</b>	<b>1,770,489</b>
<b>Expenditures</b>					
Operating Expenditures					
Public Works-Maintenance	524,405	634,195	696,069	617,371	671,123
<b>Total Expenditures</b>	<b>524,405</b>	<b>634,195</b>	<b>696,069</b>	<b>617,371</b>	<b>671,123</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 City Equipment Replacement Fund 721	-	-	75,000	75,000	-
<b>Total Transfers-Out</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>
<b>Total Expenditures/Uses</b>	<b>524,405</b>	<b>634,195</b>	<b>771,069</b>	<b>692,371</b>	<b>671,123</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 1,185,360</b>	<b>\$ 1,153,665</b>	<b>\$ 1,016,791</b>	<b>\$ 1,135,489</b>	<b>\$ 1,099,366</b>

## Planned Local Drainage Fac Fund 262

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 831,570</b>	<b>\$ 1,050,302</b>	<b>\$ 1,050,302</b>	<b>\$ 1,050,302</b>	<b>\$ 1,070,302</b>
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	4,116	1,000	1,000	20,000	25,000
<b>Total</b>	<b>4,116</b>	<b>1,000</b>	<b>1,000</b>	<b>20,000</b>	<b>25,000</b>
Service Charges					
3705 Drainage Charges	214,616	5,000	5,000	-	5,000
<b>Total</b>	<b>214,616</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>Total Operating Revenue</b>	<b>218,732</b>	<b>6,000</b>	<b>6,000</b>	<b>20,000</b>	<b>30,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>218,732</b>	<b>6,000</b>	<b>6,000</b>	<b>20,000</b>	<b>30,000</b>
<b>Total Available</b>	<b>1,050,302</b>	<b>1,056,302</b>	<b>1,056,302</b>	<b>1,070,302</b>	<b>1,100,302</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 1,050,302</b>	<b>\$ 1,056,302</b>	<b>\$ 1,056,302</b>	<b>\$ 1,070,302</b>	<b>\$ 1,100,302</b>



## Corp Cntr Maint Dist#1 Fund 271

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	\$ 171,957	\$ 166,009	\$ 166,009	\$ 166,009	\$ 190,830
<b>Revenues</b>					
Service Charges					
3627 Assessment - Maintenance Dist	88,826	93,270	93,270	95,310	102,000
<b>Total</b>	<b>88,826</b>	<b>93,270</b>	<b>93,270</b>	<b>95,310</b>	<b>102,000</b>
<b>Total Operating Revenue</b>	<b>88,826</b>	<b>93,270</b>	<b>93,270</b>	<b>95,310</b>	<b>102,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>88,826</b>	<b>93,270</b>	<b>93,270</b>	<b>95,310</b>	<b>102,000</b>
<b>Total Available</b>	<b>260,783</b>	<b>259,279</b>	<b>259,279</b>	<b>261,319</b>	<b>292,830</b>
<b>Expenditures</b>					
Operating Expenditures					
Public Works-Maintenance	82,412	74,792	74,792	61,294	100,975
<b>Total Expenditures</b>	<b>82,412</b>	<b>74,792</b>	<b>74,792</b>	<b>61,294</b>	<b>100,975</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 General Fund 111	12,362	13,582	13,582	9,195	15,147
<b>Total Transfers-Out</b>	<b>12,362</b>	<b>13,582</b>	<b>13,582</b>	<b>9,195</b>	<b>15,147</b>
<b>Total Expenditures/Uses</b>	<b>94,774</b>	<b>88,374</b>	<b>88,374</b>	<b>70,489</b>	<b>116,122</b>
<b>FUND BALANCE, JUNE 30</b>	\$ 166,009	\$ 170,905	\$ 170,905	\$ 190,830	\$ 176,708

## Narcotics Asset Seizure - Fund 281/282/283

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 1,233,921</b>	<b>\$ 1,041,826</b>	<b>\$ 1,041,826</b>	<b>\$ 1,041,826</b>	<b>\$ 1,143,372</b>
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	5,108	550	550	20,300	28,500
<b>Total</b>	<b>5,108</b>	<b>550</b>	<b>550</b>	<b>20,300</b>	<b>28,500</b>
Other Revenue					
3711 Expenditure Reimbursement	2,463	10,000	10,000	25,000	20,000
3731 Asset Seizure - US DOJ	-	-	-	111,056	-
3732 Asset Seizure - US Treasury	305,249	-	-	113,419	-
3739 Asset Seizure - Other	24,756	-	-	-	-
<b>Total</b>	<b>332,468</b>	<b>10,000</b>	<b>10,000</b>	<b>249,475</b>	<b>20,000</b>
<b>Total Operating Revenue</b>	<b>337,576</b>	<b>10,550</b>	<b>10,550</b>	<b>269,775</b>	<b>48,500</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>337,576</b>	<b>10,550</b>	<b>10,550</b>	<b>269,775</b>	<b>48,500</b>
<b>Total Available</b>	<b>1,571,497</b>	<b>1,052,376</b>	<b>1,052,376</b>	<b>1,311,601</b>	<b>1,191,872</b>
<b>Expenditures</b>					
Operating Expenditures					
Police	30,899	61,516	92,246	66,679	102,612
<b>Total Expenditures</b>	<b>30,899</b>	<b>61,516</b>	<b>92,246</b>	<b>66,679</b>	<b>102,612</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 CIP Fund 415	498,772	-	-	-	-
4501 City Equipment Replacement Fund 721	-	74,550	101,550	101,550	574,000
<b>Total Transfers-Out</b>	<b>498,772</b>	<b>74,550</b>	<b>101,550</b>	<b>101,550</b>	<b>574,000</b>
<b>Total Expenditures/Uses</b>	<b>529,671</b>	<b>136,066</b>	<b>193,796</b>	<b>168,229</b>	<b>676,612</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 1,041,826</b>	<b>\$ 916,310</b>	<b>\$ 858,580</b>	<b>\$ 1,143,372</b>	<b>\$ 515,260</b>

## Cable Tv Franchise Agrmnt Fund 291

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	\$ 628,125	\$ 703,735	\$ 703,735	\$ 703,735	\$ 781,235
<b>Revenues</b>					
Other Taxes					
3106 Franchise Tax - Cable TV	75,610	77,500	77,500	77,500	77,500
<b>Total</b>	<b>75,610</b>	<b>77,500</b>	<b>77,500</b>	<b>77,500</b>	<b>77,500</b>
<b>Total Operating Revenue</b>	<b>75,610</b>	<b>77,500</b>	<b>77,500</b>	<b>77,500</b>	<b>77,500</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>75,610</b>	<b>77,500</b>	<b>77,500</b>	<b>77,500</b>	<b>77,500</b>
<b>Total Available</b>	<b>703,735</b>	<b>781,235</b>	<b>781,235</b>	<b>781,235</b>	<b>858,735</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 City Equipment Replacement Fund 721	-	35,000	35,000	-	55,000
<b>Total Transfers-Out</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>55,000</b>
<b>Total Expenditures/Uses</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>55,000</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 703,735</b>	<b>\$ 746,235</b>	<b>\$ 746,235</b>	<b>\$ 781,235</b>	<b>\$ 803,735</b>

## Supplemental Law Enf Fund 301

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	191	50	50	500	500
<b>Total</b>	<b>191</b>	<b>50</b>	<b>50</b>	<b>500</b>	<b>500</b>
Revenue from Other Agencies					
3525 Grants - Miscellaneous	161,285	130,301	130,301	163,276	168,063
<b>Total</b>	<b>161,285</b>	<b>130,301</b>	<b>130,301</b>	<b>163,276</b>	<b>168,063</b>
<b>Total Operating Revenue</b>	<b>161,476</b>	<b>130,351</b>	<b>130,351</b>	<b>163,776</b>	<b>168,563</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>161,476</b>	<b>130,351</b>	<b>130,351</b>	<b>163,776</b>	<b>168,563</b>
<b>Total Available</b>	<b>161,476</b>	<b>130,351</b>	<b>130,351</b>	<b>163,776</b>	<b>168,563</b>
<b>Expenditures</b>					
Operating Expenditures					
Police	161,476	130,351	130,351	163,776	168,563
<b>Total Expenditures</b>	<b>161,476</b>	<b>130,351</b>	<b>130,351</b>	<b>163,776</b>	<b>168,563</b>
<b>Total Expenditures/Uses</b>	<b>161,476</b>	<b>130,351</b>	<b>130,351</b>	<b>163,776</b>	<b>168,563</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Ab 2766 Trip Reduction Fund 311

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>Revenues</b>					
Other Revenue					
3734 Trip Reduction Revenue - AB2766	62,419	63,000	63,000	64,000	64,000
<b>Total</b>	<b>62,419</b>	<b>63,000</b>	<b>63,000</b>	<b>64,000</b>	<b>64,000</b>
<b>Total Operating Revenue</b>	<b>62,419</b>	<b>63,000</b>	<b>63,000</b>	<b>64,000</b>	<b>64,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>62,419</b>	<b>63,000</b>	<b>63,000</b>	<b>64,000</b>	<b>64,000</b>
<b>Total Available</b>	<b>62,419</b>	<b>63,000</b>	<b>63,000</b>	<b>64,000</b>	<b>64,000</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 City Equipment Replacement Fund 721	62,419	63,000	63,000	64,000	64,000
<b>Total Transfers-Out</b>	<b>62,419</b>	<b>63,000</b>	<b>63,000</b>	<b>64,000</b>	<b>64,000</b>
<b>Total Expenditures/Uses</b>	<b>62,419</b>	<b>63,000</b>	<b>63,000</b>	<b>64,000</b>	<b>64,000</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sewer Fund 321

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 5,253,793</b>	<b>\$ 6,638,371</b>	<b>\$ 6,638,371</b>	<b>\$ 6,638,371</b>	<b>\$ 7,379,578</b>
<b>Revenues</b>					
Property Taxes					
3001 Secured	10,974	11,220	11,220	11,400	11,450
3002 Unsecured	233	240	240	240	240
3004 Prior Years	74	50	50	50	50
3005 Supplemental Roll	177	100	100	220	100
3006 Public Utility	477	510	510	505	515
3011 Residual Tax Increment	20,573	20,800	20,800	15,000	-
<b>Total</b>	<b>32,508</b>	<b>32,920</b>	<b>32,920</b>	<b>27,415</b>	<b>12,355</b>
Interest and Rent					
3400 Investment Earnings	26,215	17,500	17,500	140,000	200,000
<b>Total</b>	<b>26,215</b>	<b>17,500</b>	<b>17,500</b>	<b>140,000</b>	<b>200,000</b>
Revenue from Other Agencies					
3502 Homeowners Tax Relief	35	45	45	44	45
<b>Total</b>	<b>35</b>	<b>45</b>	<b>45</b>	<b>44</b>	<b>45</b>
Service Charges					
3624 Plan Check Fees - FOG	-	-	-	147	-
3631 Sewer Service Charges	1,725,331	1,770,000	1,770,000	1,770,000	1,800,000
3638 FOG Fees	54,164	47,500	47,500	47,500	49,500
<b>Total</b>	<b>1,779,495</b>	<b>1,817,500</b>	<b>1,817,500</b>	<b>1,817,647</b>	<b>1,849,500</b>
Other Revenue					
3711 Expenditure Reimbursement	2,441	2,500	2,500	5,418	2,500
<b>Total</b>	<b>2,441</b>	<b>2,500</b>	<b>2,500</b>	<b>5,418</b>	<b>2,500</b>
<b>Total Operating Revenue</b>	<b>1,840,694</b>	<b>1,870,465</b>	<b>1,870,465</b>	<b>1,990,524</b>	<b>2,064,400</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>1,840,694</b>	<b>1,870,465</b>	<b>1,870,465</b>	<b>1,990,524</b>	<b>2,064,400</b>
<b>Total Available</b>	<b>7,094,487</b>	<b>8,508,836</b>	<b>8,508,836</b>	<b>8,628,895</b>	<b>9,443,978</b>
<b>Expenditures</b>					
Operating Expenditures					
Public Works-Engineering	71,575	92,192	100,592	77,558	99,521
Public Works-Maintenance	236,958	385,902	453,999	439,224	374,643
Capital Expenditures					
Sanitary Sewer Projects	147,583	285,000	803,167	732,535	285,000
<b>Total Expenditures</b>	<b>456,116</b>	<b>763,094</b>	<b>1,357,758</b>	<b>1,249,317</b>	<b>759,164</b>
<b>Total Expenditures/Uses</b>	<b>456,116</b>	<b>763,094</b>	<b>1,357,758</b>	<b>1,249,317</b>	<b>759,164</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 6,638,371</b>	<b>\$ 7,745,742</b>	<b>\$ 7,151,078</b>	<b>\$ 7,379,578</b>	<b>\$ 8,684,814</b>

## City Capital Projects Fund 415

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 15,883,059</b>	<b>\$ 16,743,133</b>	<b>\$ 16,743,133</b>	<b>\$ 16,743,133</b>	<b>\$ 16,278,631</b>
<b>Revenues</b>					
Revenue from Other Agencies					
3572 Grants - CDBG	225,000	-	-	-	-
<b>Total</b>	<b>225,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Revenue</b>	<b>225,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources</b>					
Operating Transfers-In					
3901 General Fund 111	1,550,000	2,175,000	2,175,000	1,625,000	2,050,000
3901 Gas Tax 2106 Fund 232	106,829	350,000	631,485	631,485	-
3901 Measure M Gas Tax Fund 236	600,000	75,000	75,000	75,000	100,000
3901 Gas Tax 2103 Fund 238	-	500,000	500,000	500,000	-
3901 Lighting District #2 Fund 251	11,012	-	-	-	-
3901 Asset Seizure Fund - Justice 282	498,772	-	-	-	-
3901 Infrastructure Set-Aside Fund 416	2,910,530	1,380,000	2,684,920	1,144,920	1,950,000
<b>Total Transfers-In</b>	<b>5,677,143</b>	<b>4,480,000</b>	<b>6,066,405</b>	<b>3,976,405</b>	<b>4,100,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>5,902,143</b>	<b>4,480,000</b>	<b>6,066,405</b>	<b>3,976,405</b>	<b>4,100,000</b>
<b>Total Available</b>	<b>21,785,202</b>	<b>21,223,133</b>	<b>22,809,538</b>	<b>20,719,538</b>	<b>20,378,631</b>
<b>Expenditures</b>					
Capital Expenditures					
Street Projects	889,282	1,300,000	1,717,816	1,717,816	1,500,000
Storm Drainage Projects	734	100,000	943,437	943,437	1,500,000
Parkway Projects	747,655	775,000	1,251,470	1,152,481	900,000
Public Facility Projects	3,404,398	2,030,000	2,592,159	616,005	1,700,000
Other Projects	-	50,000	46,762	11,168	-
<b>Total Expenditures</b>	<b>5,042,069</b>	<b>4,255,000</b>	<b>6,551,644</b>	<b>4,440,907</b>	<b>5,600,000</b>
<b>Total Expenditures/Uses</b>	<b>5,042,069</b>	<b>4,255,000</b>	<b>6,551,644</b>	<b>4,440,907</b>	<b>5,600,000</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 16,743,133</b>	<b>\$ 16,968,133</b>	<b>\$ 16,257,894</b>	<b>\$ 16,278,631</b>	<b>\$ 14,778,631</b>

## Infrastructure Reserve Fund 416

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 65,257,754</b>	<b>\$ 67,619,755</b>	<b>\$ 67,619,755</b>	<b>\$ 67,619,755</b>	<b>\$ 70,585,918</b>
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	373,339	250,000	250,000	1,600,000	2,000,000
<b>Total</b>	<b>373,339</b>	<b>250,000</b>	<b>250,000</b>	<b>1,600,000</b>	<b>2,000,000</b>
<b>Total Operating Revenue</b>	<b>373,339</b>	<b>250,000</b>	<b>250,000</b>	<b>1,600,000</b>	<b>2,000,000</b>
<b>Sources</b>					
Operating Transfers-In					
3901 General Fund 111	4,500,000	400,000	2,150,000	2,150,000	320,000
3901 Parks General Fund 212	919,757	401,918	401,918	201,874	-
<b>Total Transfers-In</b>	<b>5,419,757</b>	<b>801,918</b>	<b>2,551,918</b>	<b>2,351,874</b>	<b>320,000</b>
Other Sources					
Loan Repayments - Lexington Park	6,319,214	-	1,434,209	1,434,209	-
Loan Repayments - Arnold Cypress Park	-	-	-	-	1,000,000
<b>Total Other Sources</b>	<b>6,319,214</b>	<b>-</b>	<b>1,434,209</b>	<b>1,434,209</b>	<b>1,000,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>12,112,310</b>	<b>1,051,918</b>	<b>4,236,127</b>	<b>5,386,083</b>	<b>3,320,000</b>
<b>Total Available</b>	<b>77,370,064</b>	<b>68,671,673</b>	<b>71,855,882</b>	<b>73,005,838</b>	<b>73,905,918</b>
<b>Uses</b>					
Operating Transfers-Out					
4501 CIP Fund 415	2,910,530	1,380,000	2,684,920	1,144,920	1,950,000
<b>Total Transfers-Out</b>	<b>2,910,530</b>	<b>1,380,000</b>	<b>2,684,920</b>	<b>1,144,920</b>	<b>1,950,000</b>
<b>Changes in Nonspendable Fund Balance</b>					
Loan to CRPD - Lexington Park	(6,839,779)	-	-	-	-
Loan to CRPD - Arnold Cypress Park	-	-	(1,275,000)	(1,275,000)	(27,500,000)
<b>Total Changes</b>	<b>(6,839,779)</b>	<b>-</b>	<b>(1,275,000)</b>	<b>(1,275,000)</b>	<b>(27,500,000)</b>
<b>Total Expenditures/Uses</b>	<b>9,750,309</b>	<b>1,380,000</b>	<b>3,959,920</b>	<b>2,419,920</b>	<b>29,450,000</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 67,619,755</b>	<b>\$ 67,291,673</b>	<b>\$ 67,895,962</b>	<b>\$ 70,585,918</b>	<b>\$ 44,455,918</b>



## Low And Moderate Hsg Asset Fund 471

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	\$ 89,796	\$ 51,861	\$ 51,861	\$ 51,861	\$ 309
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	15,990	100	100	600	100
<b>Total</b>	<b>15,990</b>	<b>100</b>	<b>100</b>	<b>600</b>	<b>100</b>
Other Revenue					
3738 Miscellaneous Revenue	6,375	6,480	6,480	6,480	6,480
<b>Total</b>	<b>6,375</b>	<b>6,480</b>	<b>6,480</b>	<b>6,480</b>	<b>6,480</b>
<b>Total Operating Revenue</b>	<b>22,365</b>	<b>6,580</b>	<b>6,580</b>	<b>7,080</b>	<b>6,580</b>
Loan from General Fund	-	-	-	7,000	75,000
<b>Total Revenue/Sources/Use of Reserves</b>	<b>22,365</b>	<b>6,580</b>	<b>6,580</b>	<b>14,080</b>	<b>81,580</b>
<b>Total Available</b>	<b>112,161</b>	<b>58,441</b>	<b>58,441</b>	<b>65,941</b>	<b>81,889</b>
<b>Expenditures</b>					
Operating Expenditures					
Community Development	60,300	62,774	62,774	65,632	80,441
<b>Total Expenditures</b>	<b>60,300</b>	<b>62,774</b>	<b>62,774</b>	<b>65,632</b>	<b>80,441</b>
<b>Total Expenditures/Uses</b>	<b>60,300</b>	<b>62,774</b>	<b>62,774</b>	<b>65,632</b>	<b>80,441</b>
<b>FUND BALANCE, JUNE 30</b>	\$ 51,861	\$ (4,333)	\$ (4,333)	\$ 309	\$ 1,448

## City Central Services Fund 711

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 2,699,117</b>	<b>\$ 2,787,315</b>	<b>\$ 2,787,315</b>	<b>\$ 2,787,315</b>	<b>\$ 1,141,053</b>
<b>Revenues</b>					
Service Charges					
3801 Park District Reimbursement	11,645	25,393	25,393	14,982	20,731
3803 Office Rental	841,700	926,300	926,300	-	1,037,300
3804 Vehicle Rental	714,700	730,200	730,200	-	683,000
3805 Equipment Rental	66,500	60,900	60,900	-	53,580
3806 Office Equipment Rental	3,250	2,500	2,500	-	2,500
<b>Total</b>	<b>1,637,795</b>	<b>1,745,293</b>	<b>1,745,293</b>	<b>14,982</b>	<b>1,797,111</b>
Other Revenue					
3711 Expenditure Reimbursement	1,812	-	-	-	-
<b>Total</b>	<b>1,812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Revenue</b>	<b>1,639,607</b>	<b>1,745,293</b>	<b>1,745,293</b>	<b>14,982</b>	<b>1,797,111</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>1,639,607</b>	<b>1,745,293</b>	<b>1,745,293</b>	<b>14,982</b>	<b>1,797,111</b>
<b>Total Available</b>	<b>4,338,724</b>	<b>4,532,608</b>	<b>4,532,608</b>	<b>2,802,297</b>	<b>2,938,164</b>
<b>Expenditures</b>					
Operating Expenditures					
Public Works-Maintenance	1,551,409	1,666,173	1,716,831	1,661,244	1,790,049
<b>Total Expenditures</b>	<b>1,551,409</b>	<b>1,666,173</b>	<b>1,716,831</b>	<b>1,661,244</b>	<b>1,790,049</b>
<b>Total Expenditures/Uses</b>	<b>1,551,409</b>	<b>1,666,173</b>	<b>1,716,831</b>	<b>1,661,244</b>	<b>1,790,049</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 2,787,315</b>	<b>\$ 2,866,435</b>	<b>\$ 2,815,777</b>	<b>\$ 1,141,053</b>	<b>\$ 1,148,115</b>

## Print Shop/Warehouse Fund 712

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 144,021</b>	<b>\$ 150,390</b>	<b>\$ 150,390</b>	<b>\$ 150,390</b>	<b>\$ 158,487</b>
<b>Revenues</b>					
Service Charges					
3802 Print Shop Charges	239,640	240,000	240,000	240,000	230,000
3807 Telephone Rental	30,000	30,000	30,000	30,000	70,000
<b>Total</b>	<b>269,640</b>	<b>270,000</b>	<b>270,000</b>	<b>270,000</b>	<b>300,000</b>
Other Revenue					
3711 Expenditure Reimbursement	481	-	-	-	-
<b>Total</b>	<b>481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Revenue</b>	<b>270,121</b>	<b>270,000</b>	<b>270,000</b>	<b>270,000</b>	<b>300,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>270,121</b>	<b>270,000</b>	<b>270,000</b>	<b>270,000</b>	<b>300,000</b>
<b>Total Available</b>	<b>414,142</b>	<b>420,390</b>	<b>420,390</b>	<b>420,390</b>	<b>458,487</b>
<b>Expenditures</b>					
Operating Expenditures					
City Administration	263,752	266,830	266,830	261,903	305,766
<b>Total Expenditures</b>	<b>263,752</b>	<b>266,830</b>	<b>266,830</b>	<b>261,903</b>	<b>305,766</b>
<b>Total Expenditures/Uses</b>	<b>263,752</b>	<b>266,830</b>	<b>266,830</b>	<b>261,903</b>	<b>305,766</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 150,390</b>	<b>\$ 153,560</b>	<b>\$ 153,560</b>	<b>\$ 158,487</b>	<b>\$ 152,721</b>

## Information Systems Fund 713

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	\$ 331,347	\$ 559,240	\$ 559,240	\$ 559,240	\$ 674,256
<b>Revenues</b>					
Service Charges					
3808 Info Systems/Website Maintenance	1,036,400	1,078,300	1,078,300	1,078,300	1,162,400
<b>Total</b>	<b>1,036,400</b>	<b>1,078,300</b>	<b>1,078,300</b>	<b>1,078,300</b>	<b>1,162,400</b>
<b>Total Operating Revenue</b>	<b>1,036,400</b>	<b>1,078,300</b>	<b>1,078,300</b>	<b>1,078,300</b>	<b>1,162,400</b>
<b>Sources</b>					
Operating Transfers-In					
3901 General Fund 111	4,173	-	-	-	-
3901 Technology Investment Fund 731	5,333	50,000	54,667	4,667	50,000
<b>Total Transfers-In</b>	<b>9,506</b>	<b>50,000</b>	<b>54,667</b>	<b>4,667</b>	<b>50,000</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>1,045,906</b>	<b>1,128,300</b>	<b>1,132,967</b>	<b>1,082,967</b>	<b>1,212,400</b>
<b>Total Available</b>	<b>1,377,253</b>	<b>1,687,540</b>	<b>1,692,207</b>	<b>1,642,207</b>	<b>1,886,656</b>
<b>Expenditures</b>					
Operating Expenditures					
Finance and Administrative Services	818,013	1,079,188	1,093,856	967,951	1,179,655
<b>Total Expenditures</b>	<b>818,013</b>	<b>1,079,188</b>	<b>1,093,856</b>	<b>967,951</b>	<b>1,179,655</b>
<b>Total Expenditures/Uses</b>	<b>818,013</b>	<b>1,079,188</b>	<b>1,093,856</b>	<b>967,951</b>	<b>1,179,655</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 559,240</b>	<b>\$ 608,352</b>	<b>\$ 598,351</b>	<b>\$ 674,256</b>	<b>\$ 707,001</b>

## City Capital Replacement Fund 721

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 14,210,979</b>	<b>\$ 14,785,019</b>	<b>\$ 14,785,019</b>	<b>\$ 14,785,019</b>	<b>\$ 14,810,280</b>
<b>Revenues</b>					
Service Charges					
3804 Vehicle Rental	311,310	251,350	251,350	251,350	203,560
3805 Equipment Rental	292,290	312,750	312,750	312,750	310,760
3806 Office Equipment Rental	199,160	165,300	165,300	165,300	182,230
<b>Total</b>	<b>802,760</b>	<b>729,400</b>	<b>729,400</b>	<b>729,400</b>	<b>696,550</b>
Other Revenue					
3700 Sale of Real/Personal Property	13,848	-	-	-	-
3738 Miscellaneous Revenue	19,621	-	-	-	-
<b>Total</b>	<b>33,469</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Revenue</b>	<b>836,229</b>	<b>729,400</b>	<b>729,400</b>	<b>729,400</b>	<b>696,550</b>
<b>Sources</b>					
Operating Transfers-In					
3901 General Fund 111	20,786	21,840	129,111	129,111	397,841
3901 Storm Drainage Fund 261	-	-	75,000	75,000	-
3901 Narcotic Asset Seizure Fund 281	-	-	27,000	27,000	-
3901 Asset Seizure Fund - Treasury 283	-	74,550	74,550	74,550	574,000
3901 Cable Television Franchise Agm 291	-	35,000	35,000	-	55,000
3901 AB 2766 Trip Reduction Fund 311	-	63,000	63,000	64,000	64,000
3901 Technology Investment Fund 731	75,587	105,000	215,934	215,934	339,000
3901 Liability Insurance Fund 760	-	-	102,024	-	-
<b>Total Transfers-In</b>	<b>96,373</b>	<b>299,390</b>	<b>721,619</b>	<b>585,595</b>	<b>1,429,841</b>
<b>Total Revenue/Sources/Use of Reserves</b>	<b>932,602</b>	<b>1,028,790</b>	<b>1,451,019</b>	<b>1,314,995</b>	<b>2,126,391</b>
<b>Total Available</b>	<b>15,143,581</b>	<b>15,813,809</b>	<b>16,236,038</b>	<b>16,100,014</b>	<b>16,936,671</b>
<b>Expenditures</b>					
Capital Outlay/Other Expenditures	358,562	1,110,550	2,066,525	1,289,734	2,101,000
<b>Total Expenditures</b>	<b>358,562</b>	<b>1,110,550</b>	<b>2,066,525</b>	<b>1,289,734</b>	<b>2,101,000</b>
<b>Total Expenditures/Uses</b>	<b>358,562</b>	<b>1,110,550</b>	<b>2,066,525</b>	<b>1,289,734</b>	<b>2,101,000</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 14,785,019</b>	<b>\$ 14,703,259</b>	<b>\$ 14,169,513</b>	<b>\$ 14,810,280</b>	<b>\$ 14,835,671</b>

## Technology Master Plan Fund 731

	2021-22 Actual	2022-23 Adopted Budget	2022-23 Amended Budget	2022-23 Estimates	2023-24 Adopted
<b>FUND BALANCE, JULY 1</b>	<b>\$ 2,370,001</b>	<b>\$ 2,289,081</b>	<b>\$ 2,289,081</b>	<b>\$ 2,289,081</b>	<b>\$ 2,068,480</b>
<b>Total Available</b>	<b>2,370,001</b>	<b>2,289,081</b>	<b>2,289,081</b>	<b>2,289,081</b>	<b>2,068,480</b>

### Uses

#### Operating Transfers-Out

4501 Information Systems Fund 713	5,333	50,000	54,667	4,667	50,000
4501 City Equipment Replacement Fund 721	75,587	105,000	215,934	215,934	339,000
<b>Total Transfers-Out</b>	<b>80,920</b>	<b>155,000</b>	<b>270,601</b>	<b>220,601</b>	<b>389,000</b>
<b>Total Expenditures/Uses</b>	<b>80,920</b>	<b>155,000</b>	<b>270,601</b>	<b>220,601</b>	<b>389,000</b>

<b>FUND BALANCE, JUNE 30</b>	<b>\$ 2,289,081</b>	<b>\$ 2,134,081</b>	<b>\$ 2,018,480</b>	<b>\$ 2,068,480</b>	<b>\$ 1,679,480</b>
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# Statistical Information



## About Cypress

Located in the northwest corner of Orange County, bordering Los Angeles County, Cypress is approximately 10 miles from the California coast.



Incorporated	July 24, 1956
Land Area	6.61 square miles
Playgrounds	20

### Governmental structure

Cypress is a charter city operating under a Council-Manager form of government. The City Council is elected at-large to perform the legislative and policy-making functions of local government. City Council terms of office are four years, and members are limited to serving a total of eight years. The City Council appoints a City Manager to serve as a full-time executive to carry out its established policies and oversee the City's day-to-day operations. The City Council also appoints the City Attorney and City Clerk. All department heads are appointed by, and report to, the City Manager. Board, commission and committee members are public officials of the legislative body appointed by the City Council to provide citizen input and recommendations.

### Demographics

Total Population	49,818
Age	
Age 18 and Over	78,5%
Age 65 and Over	15,7%
Median Age	36.7
Income	
Median Income (per Capita)	\$ 42,286
Median per Household	\$ 109,180
Housing	
Total Housing Units	16,931
People per Household	3.13
Homeowner Vacancy Rate	0.6%
Rental Vacancy Rate	2.6%
Labor Force	25,230
Unemployment Rate	5.3%
School Enrollment (K-12)	7,454
Registered Voters	30,801





### Top 25 Sales Tax Generators

7-Eleven Food Stores	Hobby Lobby Stores	Ralph’s Grocery Company
Arco AM/PM Mini Marts	Home Depot	Ross Stores
Audio Visual Innovations	Kaeser Compressors	Shaw Industries
Beverages & More	M Q Power	Siemens Product Lifecycle Mgt Software
Chevron Service Stations	Mobile Service Stations	SoCal Office Technologies
Costco Wholesale	Mori Seiki USA	Stater Bros Markets
Diasorin Molecular	Olive Garden Restaurant	Target Stores
FujiFilm North America	Primary Color Systems	Yamaha Motor Finance
Gosiger Machine Tools		

### Top 10 Property Tax Payers

Cadigan Peppertree LLC	Inland American Cypress Katella
Cypress Corporate Center	Katella Holder Street LLC
Duke Realty LP	Los Alamitos Racecourse
G & IX Cypress Campus LP	Warland Investments
IHP Los Alamitos Owner LLC	Yamaha Motor Corporation USA

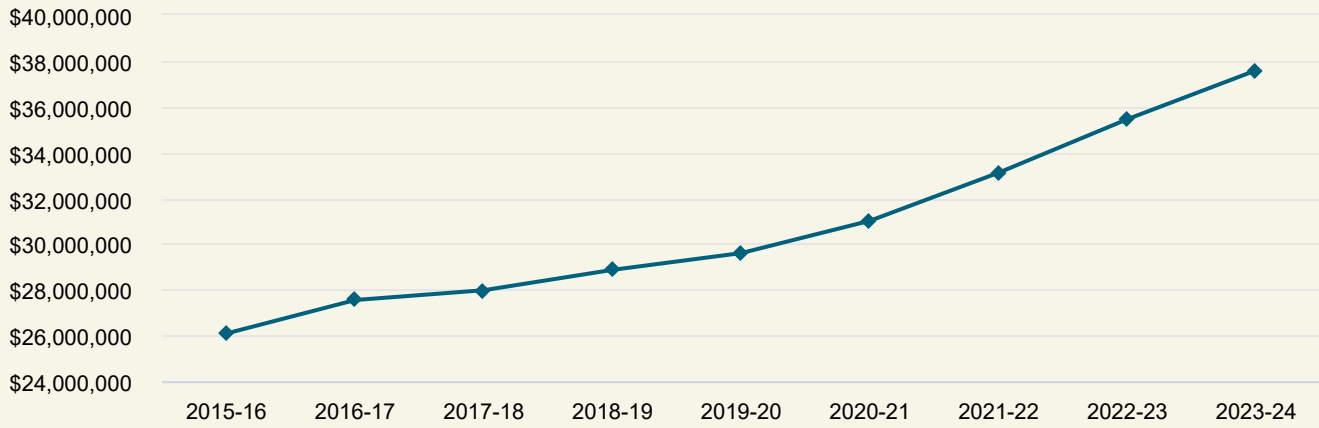
### Principal Employers

Amazon	Cypress School District	Siemens Corporation
Christie Digital Sys USA	Hybrid Apparel	UnitedHealth Group
Costco – Cypress	Safran Cabin Inc	Yamaha Motor Corp USA
Cypress College		

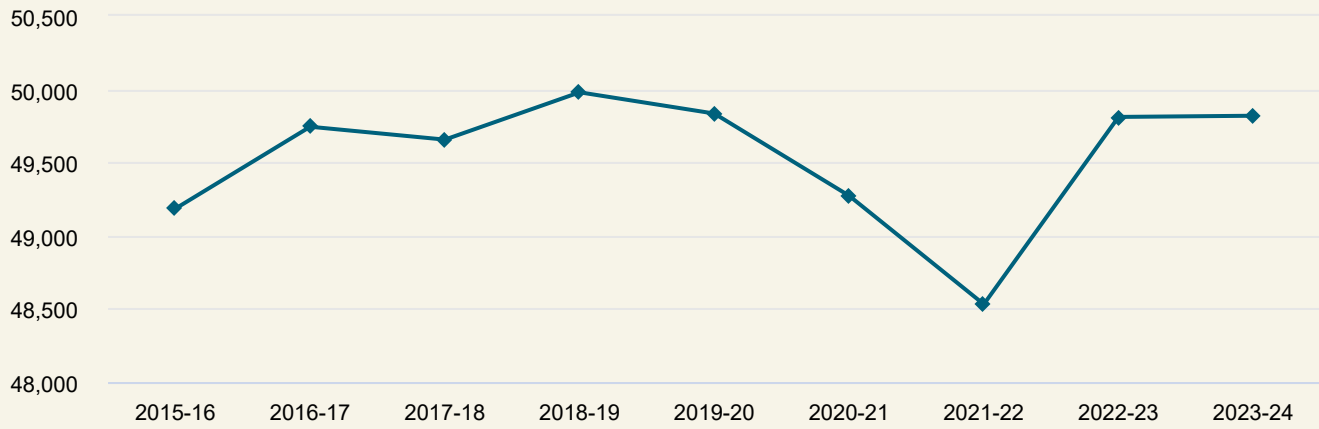


## Ten Year Trend Analysis

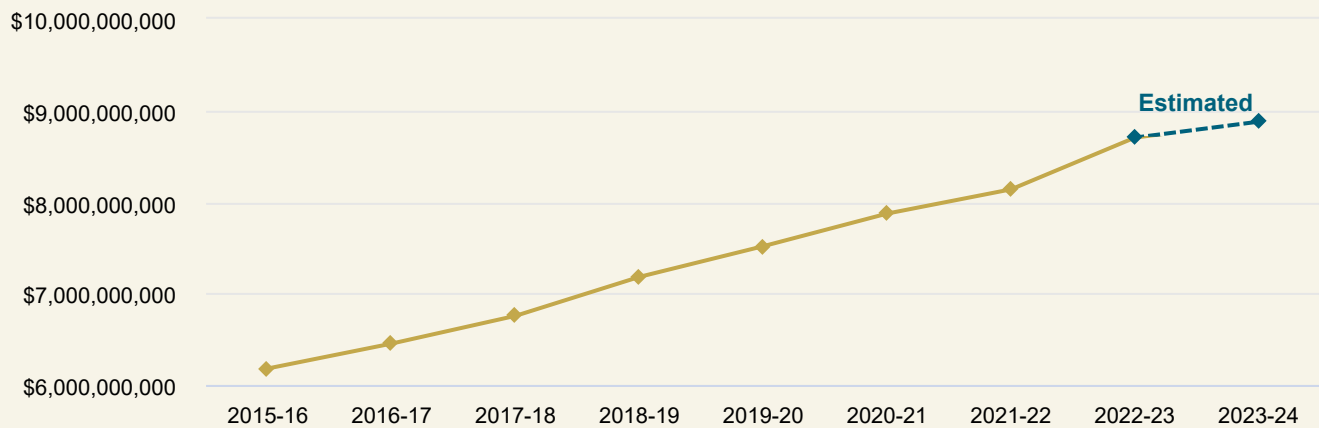
### General Fund Operating Budget



### Population



### Assessed Valuations



## Ten Year Financial Trend Indicators

Fiscal Year	Population	General Fund Operating Budget	General Fund Per Capita	Total City Budget*	Total Budget Per Capita
2014-15	48,886	25,197,576	515	39,384,306	806
2015-16	49,184	26,081,377	530	46,215,078	940
2016-17	49,743	27,543,635	554	39,692,443	798
2017-18	49,655	27,928,333	562	37,896,645	763
2018-19	49,978	28,610,222	572	40,966,861	820
2019-20	49,833	29,596,181	594	40,786,248	818
2020-21	49,272	31,008,794	629	39,659,947	805
2021-22	48,531	33,110,674	682	42,250,111	871
2022-23	49,810	35,449,185	712	46,469,261	933
2023-24	49,818	37,582,617	754	52,047,791	1,045

\* Includes Adopted Operating Budget, Capital Project Budget, Capital Outlay Budget and Debt Budget for all funds of the City.

## Property Tax Base Rate

### Tax Rate Area - 19-001

	Rate	Assessed Value of Property \$500,000
City of Cypress	7.83%	\$ 392
Cypress Recreation & Park District	7.28%	364
City Lighting District	1.60%	80
City of Cypress Sewer Fund	0.00%	-
<b>Subtotal - City/CRPD Share</b>	<b>16.71%</b>	<b>\$ 836</b>
Cypress Elementary School District	28.16%	1,408
Education Revenue Augmentation Fund	14.62%	731
Anaheim Union High School District	12.67%	634
Orange County Fire Authority	8.31%	416
North Orange Co Community College District	5.16%	258
Orange County General Fund	4.56%	228
Orange County Department of Education	2.74%	137
Orange County Sanitation District	2.38%	119
Orange County Flood Control District	1.46%	73
Orange County Library District	1.23%	62
Orange County Harbors, Beaches & Parks	1.13%	57
Orange County Water District	0.56%	28
Orange County Transit Authority	0.21%	11
Orange County Vector Control	0.08%	4
Orange County Water District Reserve	0.01%	1
<b>Subtotal - All Others</b>	<b>83.28%</b>	<b>\$ 4,167</b>
<b>Total</b>	<b>99.99%</b>	<b>\$ 5,003</b>

The above schedule represents a breakdown of the basic levy component included on the typical property tax bill. The City of Cypress unrestricted portion is 7.83% of each property tax dollar paid. For a home with an assessed value of \$500,000, the City would receive \$392 annually to use for providing police, street maintenance and other City services.



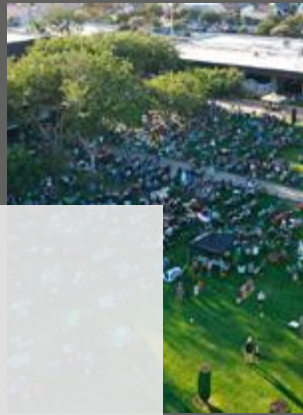
# Glossary



## Glossary of Budget Terms

- ADOPTED BUDGET:** The official budget as approved by the City Council at the start of each fiscal year.
- AMENDED BUDGET:** The official budget as adopted and as amended by the City Council through the course of a fiscal year.
- APPROPRIATION:** A legal authorization by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.
- BUDGET:** A plan of financial operation comprised of estimated expenditures for a given period (a single fiscal year for the City) and the proposed means of financing the expenditures (through revenues).
- BUDGET MESSAGE:** A written discussion of the proposed budget presented by the City Manager to the City Council.
- CAPITAL PROJECTS FUND:** In governmental accounting, a fund that accounts for financial resources to be used for the acquisition or construction of capital facilities. The total cost of a capital project is accumulated in a single expenditure program which accumulates until the project is completed, at which time the program ceases to exist and the asset is capitalized for financial accounting purposes.
- CAPITAL IMPROVEMENT PROGRAM:** A plan for capital improvements to be implemented each year over a fixed period of years to meet capital needs arising from the assessment of long-term needs. It sets forth each project in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.
- CAPITAL IMPROVEMENT PROJECT:** The budget unit to group all activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or infrastructure improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.
- CAPITAL OUTLAY:** Expenditures which result in the acquisition of or additions to fixed assets. Examples include machinery, equipment and vehicles.
- CDBG (COMMUNITY DEVELOPMENT BLOCK GRANT):** Federal grant funds distributed from the U.S. Department of Housing and Urban Development that are passed through to the City from the County of Orange. The City primarily uses these funds for housing rehabilitation and eligible capital improvements.
- CONTRACTED SERVICES:** Services rendered in support of City operations and activities by external parties. These may be based upon either formal contracts or ad hoc charges.
- DEBT SERVICE FUND:** A fund established for the payment of interest and principal on all debt other than payable exclusively from special assessments.
- DEPARTMENT:** A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.
- DIVISION:** An organizational subgroup of a department.
- EXPENDITURES:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays (projects and assets).
- EXPENSES:** Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.
- FISCAL YEAR:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position, the results of the operations, and adopts a budget for the coming year. The City of Cypress' fiscal year is from July 1 to June 30.
- FIXED ASSETS:** Equipment costing \$1,000 or more, including tax, that has a life of over one year and does not qualify as a capital improvement project.
- FRINGE BENEFITS:** These include retirement/pension, health, life and disability insurance, worker's compensation, vacation, administrative, medical, and other leave of absence time.
- FUND:** A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities of attaining certain objectives in accordance with special regulations, restrictions, or limitations.
- FUND BALANCE:** A term used to express the equity (assets minus liabilities) of governmental fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation.

- GENERAL FUND:** The general fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and other costs which are not paid through other restricted funds.
- INTERNAL SERVICE FUND CHARGES:** Charges paid to other City funds for services rendered and/or materials supplied.
- INTERNAL SERVICE FUND:** The Internal Service Fund is used to finance and account for activities involved in rendering services to departments within the City. Costs of materials and services used are accumulated in these funds and charged to the user departments as such goods are delivered or services rendered.
- LICENSES AND PERMITS:** Revenue earned by the issuance of licenses or permits levied in accordance with the benefits conferred by the license or permit.
- MEASURE M2:** An initiative that continues the one-half percent sales tax through 2041 for transportation improvements throughout Orange County. Originally approved as Measure M in 1990, voters approved the extension in 2006.
- OBJECTIVE:** A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program.
- OBJECT CODE:** The classification of expenditures in terms of what is bought and paid for grouped into major object codes by subject.
- OPERATING TRANSFERS:** Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, such as transfers from the General Fund to the Capital Projects Fund.
- PRELIMINARY BUDGET:** A budget in its preliminary preparation stage prior to review and formal adoption by the City Council. In the preliminary stage, a budget attempts to forecast current costs into the future and establishes new or modified spending proposals for the future.
- PROGRAM BUDGET:** A budget organized by programs. A program used in this application is a grouping of related activities, projects and services which are similar in purpose. The expenditure focus of a program budget is related to the nature of work and services performed.
- PROPOSED BUDGET:** The budget as formulated and proposed by the City Manager. It is submitted to the City Council for review and approval.
- RDA:** Refers to the former Cypress Redevelopment Agency. All redevelopment agencies in California were dissolved on February 1, 2012 as a result of changes in state law.
- REDEVELOPMENT:** The planning, development, re-planning, redesign, clearance, reconstruction or rehabilitation, or any combination of these, of all or part of a survey area, and the provision of such residential, commercial, industrial, public, or other structures or spaces as may be appropriate or necessary in the interest of the general welfare, including recreational and other facilities incidental or appurtenant to them.
- RESOLUTION:** A special or temporary order of a legislative body requiring less formality than an ordinance.
- RESOURCES:** Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.
- REVENUE:** Money that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.
- SALARIES AND BENEFITS:** Compensation paid to or on behalf of City employees for salaries and wages, including overtime. Benefits include retirement/pension, health, life and disability insurance, worker's compensation and vacation, administrative, medical and other leave of absence time.
- SELF-INSURANCE:** A term often used to describe the retention of liabilities, arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. The City currently provides self-insurance for a portion of its workers' compensation and general public liability coverage. The City has purchased outside insurance for excess coverage in these areas.
- SERVICES AND SUPPLIES:** Payments made to vendors for goods/services used for City operations.
- SUCCESSOR AGENCY:** This entity was created upon the dissolution of the Redevelopment Agency on February 1, 2012 to account for former agency activities.
- TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.



# CITY OF Cypress

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LEXINGTON

