

*City of Cypress*

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# Annual Budget

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Fiscal Year 2014-2015





**CITY OF CYPRESS**

**ANNUAL  
BUDGET**

**FISCAL YEAR 2014-2015**



# ***CITY DIRECTORY***

## Legislative Body

Leroy Mills	Mayor
Rob Johnson	Mayor Pro-Tem
Douglas A. Bailey	Council Member
Prakash Narain, M.D.	Council Member
Mariellen Yarc	Council Member

## Staff Members

Richard M. Storey	Interim City Manager/Director of Finance & Admin. Services
Jackie Gomez-Whiteley	Chief of Police
Doug Dancs	Public Works Director/City Engineer
June S. S. Liu	Recreation & Community Srvcs. Director
Denise Basham	City Clerk
Matt Burton	Finance Manager/Assistant Director of Finance & Admin. Services

# CITY OF CYPRESS

## COUNCIL COMMITTEE RESPONSIBILITIES

### MAYOR LEROY MILLS

Joint Communications Center Executive Board (Alternate)  
League of California Cities Legislative Delegate Program  
League of California Cities Orange County City Selection  
Committee  
Orange County Council of Governments – General Assembly  
Santa Ana River Flood Protection Agency (Alternate)  
Southern California Association of Governments – General Assembly  
Delegates  
Joint Forces Training Base Cities Group  
Veteran Recognition Subcommittee

### MAYOR PRO TEM ROB JOHNSON

League of California Cities Legislative  
Delegate Program (Alternate)  
League of California Cities Orange County City  
Selection Committee (Alternate)  
Orange County Council of Governments –  
General Assembly (Alternate)  
Orange County Fire Authority

### COUNCIL MEMBER DOUG BAILEY

Business Retention, Attraction, Creation, and  
Expansion Committee (BRACE)  
City/Cypress School District Joint Steering Ad  
Hoc Committee  
City/Anaheim Union High School District Joint  
Steering Ad Hoc Committee  
Joint Forces Training Base Cities Group  
Orange County Fire Authority (Alternate)  
Orange County Sanitation District (Alternate)  
Orange County Vector Control District  
Southern California Association of  
Governments – General Assembly Delegates  
(Alternate)

### COUNCIL MEMBER PRAKASH NARAIN

Business Retention, Attraction, Creation, and  
Expansion Committee (BRACE)  
City/Cypress School District Joint Steering Ad  
Hoc Committee  
City/Anaheim Union High School District Joint  
Steering Ad Hoc Committee  
Orange County Library Advisory Board  
(Alternate)  
Orange County Sanitation District

### COUNCIL MEMBER MARIELLEN YARC

Joint Communications Center Executive Board  
Orange County Library Advisory Board  
Santa Ana River Flood Protection Agency  
Veteran Recognition Subcommittee

# **CITY OF CYPRESS**

## **COMMISSIONS, COMMITTEES AND ADVISORY BOARDS**

### **RECREATION AND COMMUNITY SERVICES COMMISSION**

Gary Straub, Chair  
Sandy Purtle, Vice Chair  
Ron Call  
Nancy Conze  
Tom Ferguson  
Mark Youngerman  
Patricia Zauss

### **SENIOR CITIZENS COMMISSION**

Stacy Berry, Chair  
Judy Wagner, Vice Chair  
Marie Chance  
Eileen Litchfield  
Kenneth Lynch  
Pam McKeon  
Charles Mealey

### **TRAFFIC COMMISSION**

Larry Smith, Chair  
Robert Sittman Jr., Vice Chair  
Susan Culbertson  
Joyce Grohmann  
Ruth Schnipper

**ANNUAL BUDGET**  
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# CITY of CYPRESS

5275 Orange Avenue, Cypress, California 90630

Phone 714-229-6700 www.ci.cypress.ca.us

DATE: **June 9, 2014**

TO: **Honorable Mayor and Members of the City Council**

FROM: **Richard M. Storey, Interim City Manager**

SUBJECT: **Fiscal Year 2014-15 Annual Budget**

## INTRODUCTION

I am pleased to submit the Fiscal Year (FY) 2014-15 Annual Budget. This document represents a balanced spending plan for the delivery of specific services and programs to the residents and businesses in the community of Cypress.

The total proposed appropriations for all City funds for FY 2014-15 are \$39,384,306, which is a \$950,355 (2.3%) decrease from the FY 2013-14 Adopted Budget of \$40,334,661. The City fund types contained in this document are the General, Special Revenue, Capital Projects and Debt Service Funds. The General Fund appropriations of \$25,197,576 equate to approximately 64% of the City's total appropriations. Also included in this document, but separate from the City, is the budget for the Cypress Recreation and Park District. The summary below is limited to the funds of the City, while the budget activities of the Cypress Recreation and Park District are discussed later in this transmittal letter.

	<u>Proposed FY 2014-15</u>	<u>Adopted FY 2013-14</u>	<u>Percent Change</u>
General Fund	\$25,197,576	\$24,302,720	3.7%
All Other Funds	<u>14,186,730</u>	<u>16,031,941</u>	(5.6%)
Total-All Funds	<u>\$39,384,306</u>	<u>\$40,334,661</u>	(2.3%)

The proposed budget meets the following standards: maintaining the City's infrastructure through Capital Improvement funding; continuing the current level of basic services provided to the City's residents; incorporating the City Council's adopted goals; implementing no increases to current tax rates; maintaining reserve levels and spending within the State appropriation limit.

The City continues to be proactive in its effort to promote economic development, to enhance revenues where feasible, and to stabilize costs through better efficiency and technology. The following sections summarize the highlights of the FY 2014-15 Budget.

Leroy Mills, Mayor

Rob Johnson, Mayor Pro Tem  
Prakash Narain, M.D., Council Member

Doug Bailey, Council Member  
Mariellen Yarc, Council Member



## REVENUES

The City's projected revenues for FY 2014-15 are \$35,152,619 and do not include any tax rate increases from the previous year. The FY 2014-15 revenue budget is \$932,035 greater than the FY 2013-14 adopted revenue budget of \$34,220,584.

The impacts to the major revenues for the FY 2014-15 Budget are as follows:

- ◆ Increased net sales tax revenues (including backfill amounts classified as other taxes) of \$210,000 are expected. The increase is due to the projected backfill amount being estimated at \$200,000 more than the prior year, based on the latest sales tax projections made by the City's sales tax consultant. Aside from the backfill increase, the overall growth in sales tax revenue remains flat despite the ongoing turnaround from the economic downturn of a few years ago. While added development over the years has increased the number of sales tax providers in the City, the lasting negative impact of the overall economy continues to cause annual sales tax revenues to be less than the peak of six or seven years ago.
- ◆ Total property taxes, based on projections made by the County, are expected to remain essentially unchanged when compared to the prior budget. There are two offsetting factors causing projected property tax receipts to remain flat. 1) The City expects to receive a smaller portion (estimated at \$360,000 for the upcoming year rather than the \$495,000 included in the FY 2013-14 budget) of residual property tax increment monies previously allocated to the Cypress Redevelopment Agency. This anticipated decrease is a result of the Cypress Successor Agency being approved by the State to receive a larger allocation of tax increment to fund recognized obligations. These property tax decreases are fully offset by projected increases from the impact of Proposition 13 on assessed valuations. 2) Due to a large portion of the City's property tax base being assessed below current market values due to Proposition 13, any impact associated with the downturn in the local housing market over the last several years tends to be more than offset by the 2% growth associated with the properties controlled by Proposition 13. While the housing market continues to rebound, the exact impact to City revenues resulting from any sales and reassessments will not be known until future budget years and are not expected to be significant in the coming fiscal year.
- ◆ Other taxes (excluding the \$200,000 sales tax backfill amount discussed above) are projected to increase by nearly \$65,000 due to several factors. First, the vehicle license fee backfill amount paid by the State has grown considerably over the past few years and is projected to be \$200,000 greater than the prior year budget. Based on recent trends, transient occupancy taxes are expected to decrease \$30,000 which can be partially attributed to the turnaround of the economy and its impact on business travel being slower than expected. Also, satellite wagering taxes generated at the Los Alamitos Race Track are projected to decline approximately \$126,000 due to the closure of the race track at Hollywood Park.
- ◆ Revenues from other agencies are expected to increase \$472,351 over the prior year budget. The increase primarily relates to the City receiving a "one-time" grant for bikeway improvements totaling \$570,701. While further growth is projected in Measure M2 receipts, recent projections at the State level indicate that State Gas Tax 2103 revenues will be \$175,000 less than the prior year amount budgeted.

- ◆ Total service charges are projected to increase by over \$120,000. This rise in service charges is largely the impact of the Cypress Recreation and Park District reimbursing the City for maintenance services incurred on all District parks and facilities. The amount budgeted for District maintenance has increased due largely to higher water costs associated with park landscaping.

Despite significantly lower annual revenue streams resulting from one of the worst economic downturns in history, the overall outlook for the City remains positive. The City has historically limited growth in its operating budget and focused on building up its reserves, with the expectation that it could withstand an ongoing downturn without having to make drastic budget cuts or decrease basic levels of service. Although the City has taken a proactive approach to limiting controllable costs, the City remains vulnerable to both the continued uncertainties associated with the overall economic climate and the recurring attempts by the State to balance their budget at the expense of local governments. While current indications are that the State is projecting budget surpluses in the upcoming year, the history of legislative actions at the State level in which local funding has been taken away or shifted to other agencies, serves as a constant reminder that the City's long-term autonomy still cannot be taken for granted.

While the passage of Proposition 1A several years ago abolished many of the methods historically used to divert City revenues, we have seen in the past few years (with the dissolution of Redevelopment Agencies) that when the State has revenue shortfalls they will likely find creative new ways to route revenues away from local governments and into State coffers. It is important to remember that any future State takeaways are in addition to the permanent ERAF shift in the early 1990's which has permanently decreased annual property tax revenues by more than \$3.0 million (between the City and Recreation and Park District), the multiple "one-time" ERAF shifts that occurred over the last 10 to 15 years, as well as the dissolution of Redevelopment Agencies a couple of years ago.

In addition to the revenue diversions discussed above, the State "borrowed" approximately \$1,213,000 from the City and Recreation and Park District in FY 2009-10 under Proposition 1A. The State repaid these amounts during the fiscal year ended June 30, 2013 and now has the ability to implement one additional round of borrowing from local agencies within the original ten-year period. While the current forecast for the State's FY 2014-15 budget is favorable, neither the short-term or long-term impact to local governments can reasonably be predicted given the State's track record associated with budget projections and their treatment of local governments. Despite these uncertainties, the City budget submitted here has been prepared under the assumption that there will not be any additional cuts to the City's revenue sources controlled by the State. As has always been done in the past, staff will closely monitor future economic developments and legislative actions at both the Federal and State level to determine the precise impact(s) they may have to local governments.

## **EXPENDITURES**

The FY 2014-15 Budget continues funding of the City's goals and objectives as established by the City Council in April 2007. Some funded objectives include: 1) the ongoing funding of economic development programs to highlight the City; 2) communicating with residents and businesses and fostering community well-being through quarterly newsletters, website maintenance and enhancements, and the continuance of the City's banner program; 3) funding of the Capital Improvement Program, maintaining the funding of the tree trimming program, and helping to ensure that adequate replacement funds will exist for future public facilities and infrastructure enhancements; 4) ongoing funding of Community Oriented Policing and the

replacement of two vehicles along with various other equipment items to help sustain and improve public safety; and 5) providing for effective government operations through the ongoing practice of having each department submit a budget that optimizes the use of available resources and limits growth.

Other major highlights in the expenditures for the FY 2014-15 Budget are as follows:

- ◆ Maintaining current basic service levels.
- ◆ Year one of the City's updated Seven Year Capital Improvement Program totals \$11,082,945, of which \$7,438,358 is being funded with General Fund/Infrastructure Reserve Fund/CIP Fund monies, \$2,344,587 is funded with legally restricted monies and \$1,300,000 is funded by Sewer Fund monies.
- ◆ Capital Outlay funding of \$219,292 to acquire and/or replace computer software/hardware items, various tools and equipment used by the police department, and the replacement of two marked police vehicles. All capital outlay amounts are being funded with restricted special revenue funds and/or accumulated monies set-aside in the equipment replacement fund, which results in no General Fund monies being expended for capital outlay in FY 2014-15.
- ◆ The operating portion of the General Fund budget increased \$1,038,297 (3.9%) from the prior year. Some factors causing the rise in operations include incorporating negotiated/projected salary and benefit increases for all employee groups, the contract cost associated with holding the general election in November 2014, higher water rates (which impacts the overall budget to maintain the landscaping at City parks, along streets, in buildings, etc.), and additional contract costs for dispatch services due to having to provide funding for the County-mandated replacement of the 800MHz radio system. These increases are partially offset by the ongoing practice of each department thoroughly reviewing their budgets and identifying controllable expenditures that can be adjusted downward or delayed without impacting current operations or current basic service levels. Some of the major components that can be attributed to preventing further growth in General Fund operations include: the continuation of freezing (or eliminating) vacant positions, the continuation of limiting overtime and out-of-area travel, and restricting all capital outlay purchases to non-General Fund sources.

As discussed above, the City has succeeded in limiting ongoing growth in its operating budget and the outlook for the City's financial condition remains solid despite the continual uncertainties surrounding the economy (both nationally and locally) and governmental legislation (both at the State and Federal levels). The numerous actions by the State over the past 20 years in diverting City revenues is a painful and constant reminder of the ongoing uncertainties that plague local governments and the unfortunate consequences of being under the control of decision makers at the State level. Additionally, the Patient Protection and Affordable Care Act (PPACA) is a Federal statute signed into law in 2010 which will continue to have far-reaching implications to local agencies over the next several years. Over the last six years, the City has reduced its budgeted full-time positions from 163 full-time equivalents (FTE's) to 134 FTE's. This reduction has been achieved by reviewing department operations and eliminating positions deemed non-essential as they have become vacant and through departmental reorganizations. Also, as part of the annual preparation of the budget, all departments are asked to thoroughly review their operating costs and identify any potential reductions. An area that remains of particular concern to the City's ongoing operating expenditures relates to the annual amount required to be paid to fund employee pensions through California Public Employees Retirement

System (CALPERS). While the Public Employees' Pension Reform Act (PEPRA) State legislation of 2013 will ultimately provide financial benefits to local agencies (including the City), the impact in the near-term is not anticipated to be significant. Based on recent actuarial projections and changes to actuarial assumptions by CALPERS, the amount the City will be required to contribute on behalf of all employee groups is expected to increase dramatically over the next few years. These annual CALPERS increases are over and above significant increases that have occurred over the past ten years and are outside the control or policies of the City. Also, these forthcoming increases in pension costs are in addition to any possible pay increases that may be negotiated by the various employee associations. As always, City staff will continue to look at methods for containing ongoing operating costs and ensuring that the cost of operations are within the limits created by the City's annual revenue receipts and long-term financial needs.

### **FUND BALANCES AND RESERVES**

The FY 2014-15 Budget reflects the City's policy of fully funding the capital outlay replacement schedule, and the employee benefit and self-insurance liabilities. With the exception of the actuarial accrued liability associated with CALPERS, all liabilities have been funded in the Internal Service Funds through charge-backs to operating funds of the City.

The Budget also reflects the City Council policy of a 25% Contingency Reserve in the General Fund as well as the 30% reserve policy for the cash flow/emergency reserve in the CIP Fund. Additionally, the Infrastructure Reserve Fund tracks monies accumulated and dispersed for the replacement and enhancement of the City's infrastructure in accordance with the Seven Year Capital Improvement Program. This fund provides an effective mechanism to project available resources to fund the many near-term and long-term infrastructure needs of the City. The General Fund is balanced with revenues/sources/available fund balance exceeding projected expenditures/uses/changes in reserves for FY 2014-15. A total of \$3.725 million of total expenditures/uses/changes in reserves relates to amounts that are being set-aside in the Infrastructure Reserve Fund during the next budget year to fund identified future cash flow needs per the updated Seven Year Capital Improvement Program. Of this \$3.725 million, a total of \$1.75 million relates to fund balance amounts accumulated in prior fiscal years resulting from budget savings and revenue excesses. The remaining fund balance amounts projected to be available at the end of the upcoming fiscal year will be available for supplemental appropriation by the City Council should any unforeseen needs develop during FY 2014-15. The City's general policy is to use eligible fund balance amounts that are legally restricted before using discretionary amounts such as the General Fund. The proposed budget has been prepared factoring in the restricted fund balance amounts that are available to pay for various City programs. The resulting net changes in the restricted fund balances are consistent with using restricted monies in advance of discretionary funding options, as well as being in accordance with established City Council policies.

### **CYPRESS REDEVELOPMENT AGENCY/SUCCESSOR AGENCY**

As discussed earlier, the Cypress Redevelopment Agency was dissolved effective February 1, 2012 and the Successor Agency to the Redevelopment Agency was established to wind down the activities of the former Agency. Both a Successor Agency Board and an Successor Agency Oversight Board were established, pursuant to State legislation, to oversee and approve the activities of the Successor Agency. Since these two Boards are responsible for approving the

budget for Successor Agency activities, and the State requires that these budgets be done for six-month time periods, the Successor Agency budget information is not included in this document with the City budget.

## **CYPRESS RECREATION AND PARK DISTRICT**

The total FY 2014-15 appropriations for the Cypress Recreation and Park District are \$5,128,889, which represents a \$159,116 increase over last year. The operating budget is \$303,236 (6.9%) more than the previous budget. The two major components of the overall increase are projected increases in salary and benefit costs and increases in the cost to maintain District parks and facilities (with the increase in the cost of water used for park landscaping being a major factor in the overall increase in maintenance costs). Appropriations for capital projects have decreased from \$560,614 in FY 2013-14 to \$423,408 in FY 2014-15. The capital project funding is consistent with implementing the fifth year of the District's parks infrastructure needs assessment and the District has previously set aside monies that will pay for a portion of these improvements. Capital outlay expenditures funded by District operating funds decreased from \$13,300 (for the purchase of chairs at the Community Center) in the prior year to \$6,386 (for the purchase of various equipment at the Senior Center) in FY 2014-15.

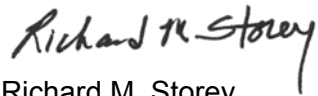
The District's revenues are projected to decrease by \$91,835 and total \$5,230,402 in FY 2014-15. The overall revenue decrease is primarily due to current trends indicating that the District will receive approximately \$300,000 in additional annual property tax amounts that were previously allocated to the Cypress Redevelopment Agency (Agency), as compared to the prior year estimates of \$470,000. It has been previously established by the City Council that these additional property tax amounts related to the dissolution of the Agency would be repaid/transferred back to the City should the loans between the City and Agency be disallowed by the State. By transferring these monies back to the City, the District is reimbursing the City for facility improvements to District-owned buildings that had originally been paid for with Agency monies that had been borrowed from the City's General Fund. While the City is legally challenging the State's ruling that the loans between the City and Agency are invalid, all property tax allocations to the District (that were previously allocated to the Agency) will continue to be annually transferred back to the City's Infrastructure Reserve Fund in the FY 2014-15 budget.

## **CONCLUSION**

This budget achieves the City Council's policies and priorities with the limited resources that are available. The City of Cypress remains a desirable community in which to live and work because of the focused efforts to provide the best quality services in a cost effective manner. The proposed budget is consistent with the City's goals, maintains reserves, and continues to provide the same basic level of services established in previous budgets. The City has once again used a proactive approach to containing operating expenditures so that sufficient monies exist to preserve the basic service levels currently offered, while at the same time addressing the identified short-term and long-term infrastructure needs of the City. I would like to acknowledge the City Council for their continued leadership and commitment to effectively dealing with the difficult budgetary issues that have lingered over the last several years. The City Council has continued to fulfill their obligation to the citizens of Cypress by adopting a budget that is balanced and does not include any layoffs or furloughs, while simultaneously providing a budget that does not include any tax increases or any decreases to current basic service levels. I would also like to express my thanks to the City staff for their ongoing efforts in

working together to deliver high-quality services in an efficient manner, despite dealing with decreased availability of staffing and resources. In particular, I would like to extend a special thank you to the staff of the Finance Department for their never-ending efforts in both coordinating the annual budget process and monitoring the budget throughout the year to ensure all expenditures are within the approved budget parameters.

Sincerely,

A handwritten signature in black ink that reads "Richard M. Storey". The signature is written in a cursive style with a prominent initial "R".

Richard M. Storey  
Interim City Manager



**CITY OF CYPRESS**  
**SUMMARY OF RESOURCES AND APPROPRIATIONS BY FUND**  
**Fiscal Year 2014-15**

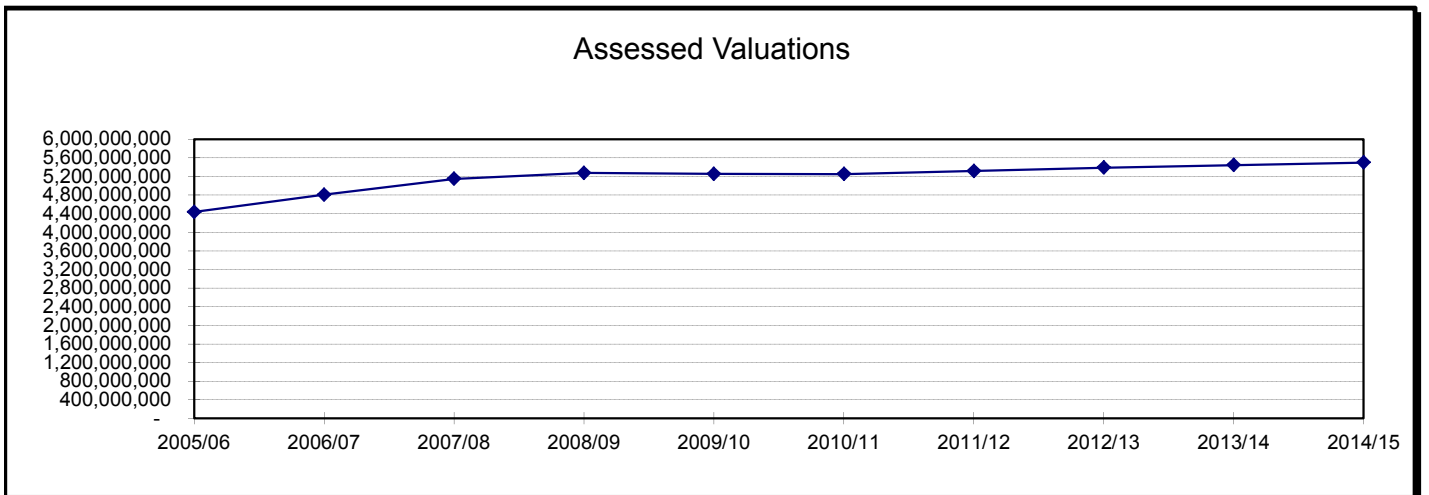
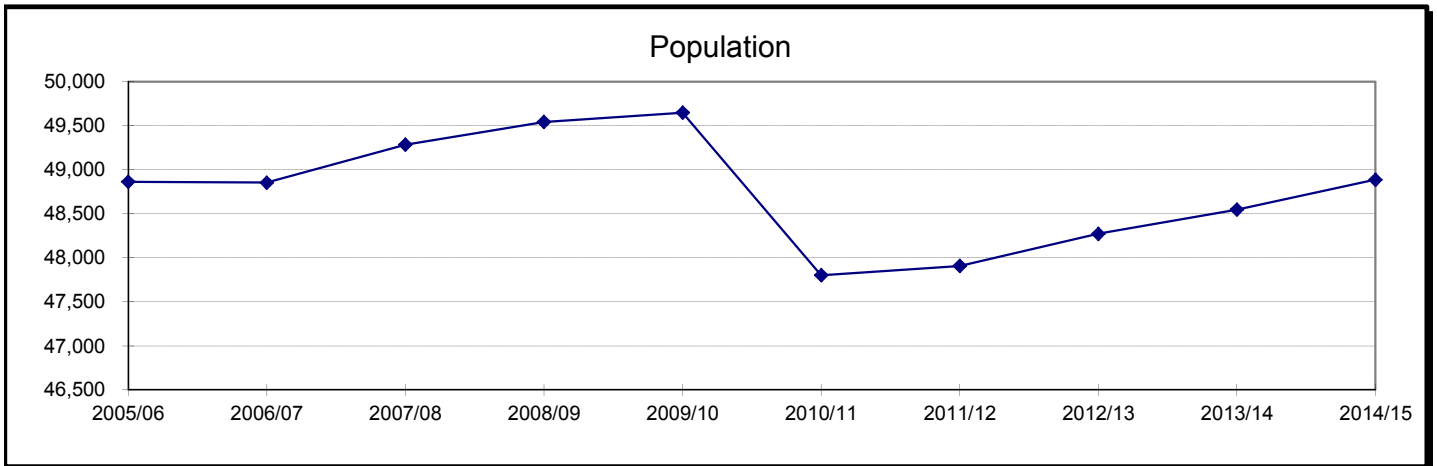
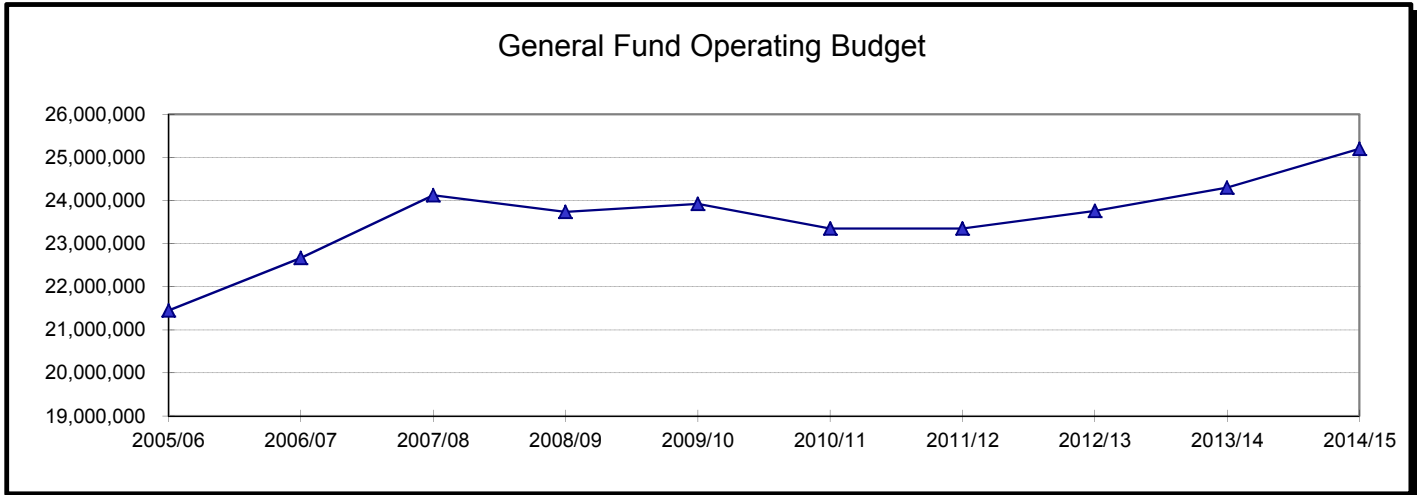
FUND	BEG. FUND BALANCE	REVENUES/SOURCES		EXPENDITURES/USES			FUND TRSFR-OUT	OTHER*	END. FUND BALANCE
		PROPOSED REVENUE	FUND TRSFR-IN	OPERATING BUDGET	CAPITAL BUDGET	DEBT BUDGET			
111 General Fund	\$ 121,919	\$ 28,113,155	\$ 1,362,685	\$ 25,197,576	\$ -	\$ -	\$ 5,979,400	\$ 1,750,000	\$ 170,783
112 Mello Roos	149,214	14,763	-	14,763	-	-	-	-	149,214
114 General Fund Grants	-	171,200	4,400	175,600	-	-	-	-	-
221 Traffic Safety	-	117,500	-	-	-	-	117,500	-	-
231 Spec Gas Tax 2105	-	225,000	-	-	-	-	225,000	-	-
232 Special Gas Tax 2106	455,796	169,000	450,000	-	1,040,000	-	-	-	34,796
233 Special Gas Tax 2107	-	356,000	-	-	-	-	356,000	-	-
234 Traffic Mitigation Assmt	209,169	500	-	-	84,886	-	-	-	124,783
235 Regional Traffic Fee	336,484	500	-	-	-	-	-	-	336,984
236 Measure M Gas Tax	512,826	813,000	-	-	-	-	750,000	-	575,826
238 Special Gas Tax 2103	1,618,393	527,000	-	-	-	-	684,000	-	1,461,393
251 Lighting Dist No 2	3,975,268	908,500	-	784,022	-	-	117,600	-	3,982,146
261 Storm Drain Fund	678,110	340,500	250,000	589,833	-	-	-	-	678,777
262 Plan Local Drain Fac	200,491	5,200	-	-	-	-	-	-	205,691
271 Corp Ctr Maint Dist #1	29,408	75,000	-	65,200	-	-	9,780	-	29,428
281 Narc Asset Seizure	1,326,776	444,000	-	317,773	-	-	280,011	-	1,172,992
291 Cable TV PEG	451,212	40,000	-	-	-	-	2,000	-	489,212
301 Supp Law Enforcement	-	100,045	-	100,045	-	-	-	-	-
311 AB 2766	250,532	58,600	-	-	-	-	-	-	309,132
321 Sewer Fund	2,345,724	2,058,355	-	362,744	1,300,000	48,000	-	-	2,693,335
415 Capital Projects	11,112,322	570,701	5,074,000	-	8,658,059	-	-	-	8,098,964
416 Infrastructure Reserve	19,042,757	-	4,037,000	-	-	-	2,425,000	(60,000)	20,594,757
471 Low and Mod Hsg Asset	66,467	21,000	-	87,122	-	-	-	-	345
510 Debt Svc-Refin Civ Ctr	1,776,905	23,100	455,377	-	-	478,477	-	-	1,776,905
<b>TOTAL</b>	<b>\$ 44,659,773</b>	<b>\$ 35,152,619</b>	<b>\$ 11,633,462</b>	<b>\$ 27,694,678</b>	<b>\$ 11,082,945</b>	<b>\$ 526,477</b>	<b>\$ 10,946,291</b>	<b>\$ 1,690,000</b>	<b>\$ 42,885,463</b>

\* Denotes decrease (increase) of assigned/nonspendable fund balances anticipated during the fiscal year

Transfer-out of \$2,000 is made from the Narcotics Asset Seizure Fund to the Equipment Replacement Internal Service Fund for Capital Outlay  
 Transfer-out of \$78,206 is made from the Narcotics Asset Seizure Fund to the Equipment Replacement Internal Service Fund for Capital Outlay  
 Transfer-in of \$312,000 is made from the Cypress Recreation and Park District General Fund to the City Infrastructure Reserve Fund for the reimbursement of capital projects previously funded with Redevelopment Agency monies that were borrowed from the City  
 Transfer-in of \$455,377 is made from the Successor Agency to the Redevelopment Agency to the Debt Service-Civic Center Refinancing Fund per debt agreement



# CITY OF CYPRESS TEN YEAR TREND ANALYSIS



*Fiscal Year 2014/15 assessed valuations are not currently available; therefore, the amount presented is estimated.*

**CITY OF CYPRESS**  
**Ten Year Financial Trend Indicators**

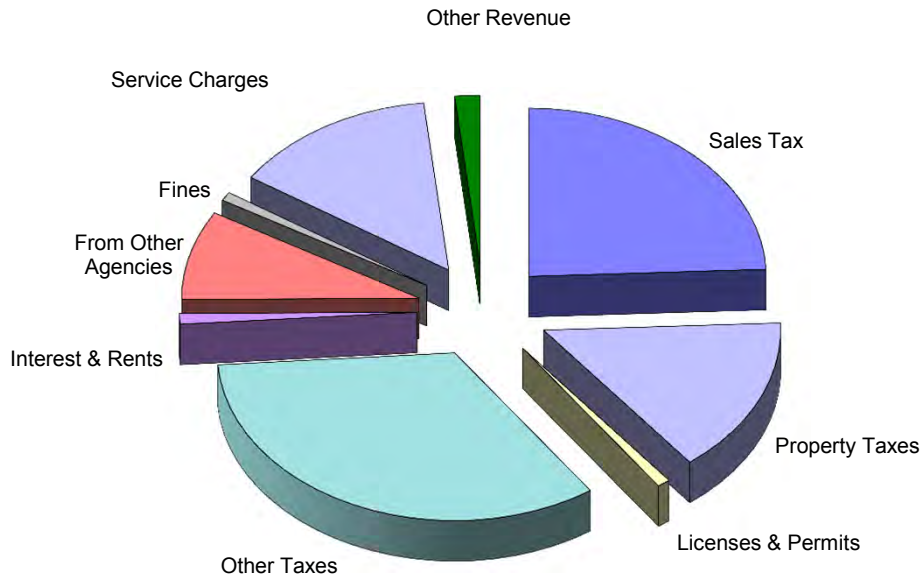
<b>Fiscal Year</b>	<b>Population</b>	<b>General Fund Operating Budget</b>	<b>General Fund Per Capita</b>	<b>Total City Budget*</b>	<b>Total Budget Per Capita</b>
2005-06	48,863	\$ 21,454,734	439	\$ 28,695,926	\$ 587
2006-07	48,854	22,669,791	464	33,225,110	680
2007-08	49,284	24,123,568	489	32,732,063	664
2008-09	49,541	23,735,924	479	43,142,355	871
2009-10	49,647	23,925,015	482	42,717,563	860
2010-11	47,802 **	23,354,453	489	50,183,238	1,050
2011-12	47,907	23,351,376	487	41,208,043	860
2012-13	48,273	23,758,423	492	34,984,188	725
2013-14	48,547	24,302,720	501	40,334,661	831
2014-15	48,886	25,197,576	515	39,384,306	806

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

\*\* Population figure revised per 2010 U.S. Census.

# SUMMARY OF RESOURCES

## Fiscal Year 2014-15



### **TOTAL RESOURCES \$35,152,619**

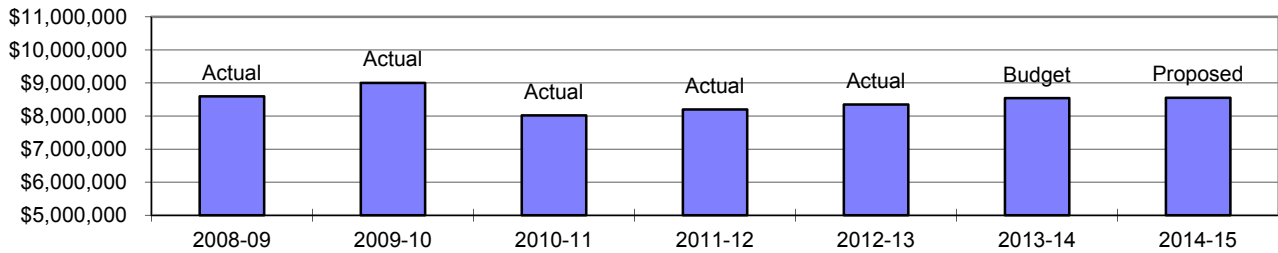
	<u>TOTALS</u>	<u>PERCENT OF BUDGET</u>
Sales Tax	\$ 8,550,000	24.3%
Property Taxes	5,309,405	15.1%
Licenses & Permits	309,280	0.9%
Other Taxes	11,796,818	33.6%
Interest & Rents	356,415	1.0%
From Other Agencies	3,017,851	8.6%
Fines	292,500	0.8%
Service Charges	4,925,587	14.0%
Other Revenue	594,763	1.7%
<b>Total Resources</b>	<b><u>\$ 35,152,619</u></b>	<b><u>100%</u></b>

# MAJOR REVENUE SOURCES

## SALES TAX

The City of Cypress single largest revenue source 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. Beginning in FY 2004-05, the State now shifts approximately 25% in local sales tax revenues as part of the “triple flip” whereby the sales tax takeaway is backfilled with property tax revenues. As currently implemented, the “triple flip” has created an equal exchange with no net impact to total City revenues. The amount of the back-fill is classified as Other Taxes in the City budget.

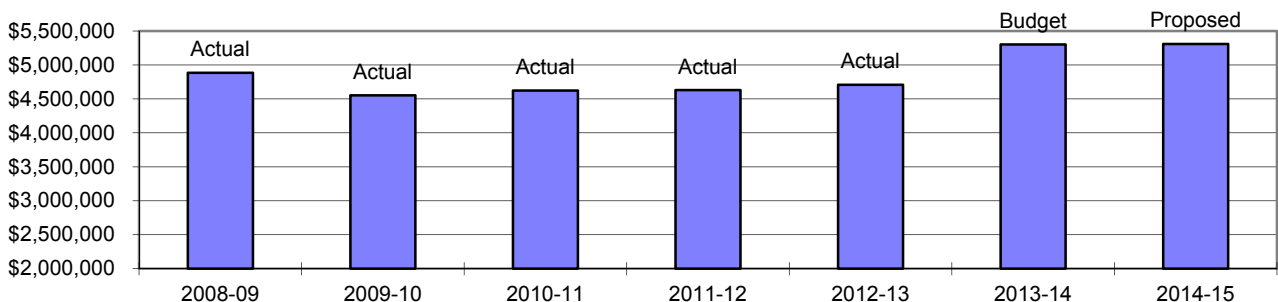
The Sales Tax rate for the County of Orange is 8%. The City of Cypress receives 1% (between Sales Tax Revenues and the State Backfill amount) of the 8% tax generated within the City limits. Additionally, with the passage of Proposition 172 the City receives 5% of the ½ cent of Sales Tax. These funds 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 turnback 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 County of Orange 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.



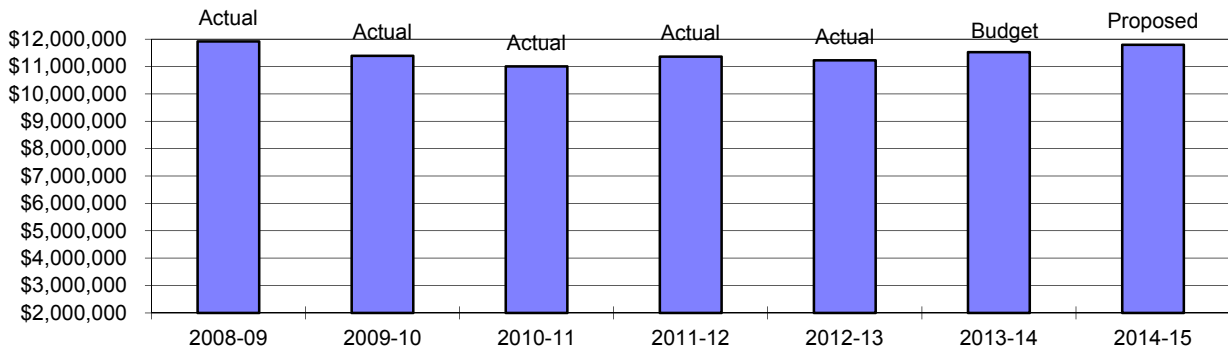
# MAJOR REVENUE SOURCES

## 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 endure compliance with the City's building and safety codes.

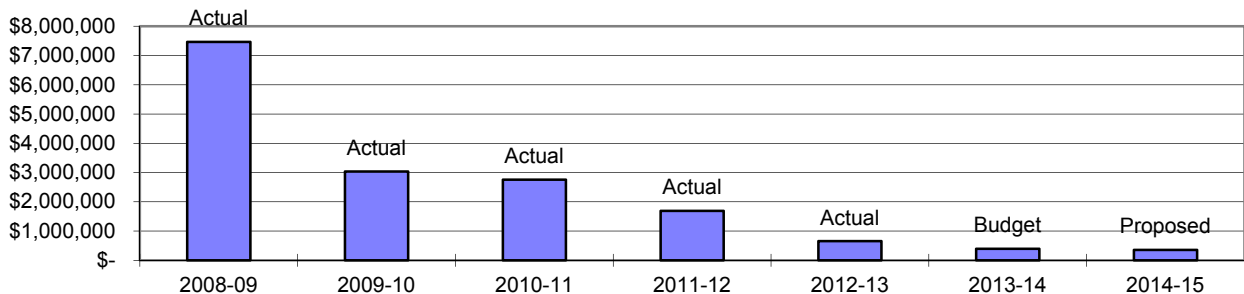
## OTHER TAXES

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 Southern California Water Company, Southern California Gas Company, Southern California Edison, Briggeman Disposal and Time Warner Cable. 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 County Recorder for recording the conveyance of property deeds at the time of sale. Parimutual and Satellite Wagering Taxes are derived from the Los Alamitos racetrack wagering. The City receives 0.33 percent of each dollar wagered. The backfill amounts resulting from the sales tax "triple flip" and the reduction in the Motor Vehicle License fees were first recorded in Other Taxes in FY 2004-05. The backfill amounts recorded as Other Taxes are property tax monies committed by the State to make local governments whole after raiding funding sources such as sales tax and licensing fees previously earmarked for local governments.



## INTEREST AND RENTS

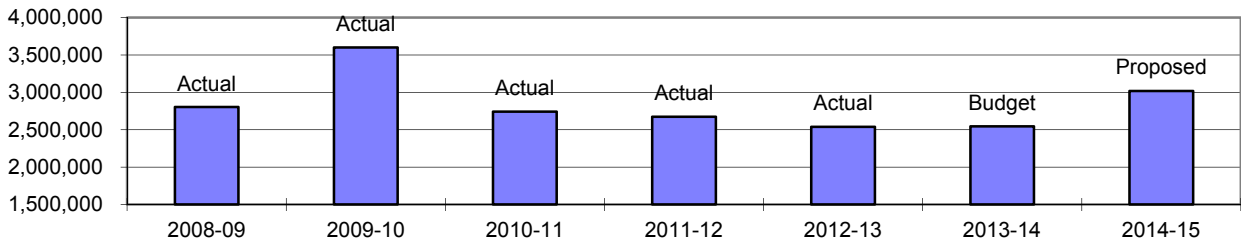
This category represents investment earnings received from the investment of the City's funds and any rents received for the use of City property. All investments are made in accordance with the City's adopted investment policy and all applicable State Government codes.



# MAJOR REVENUE SOURCES

## 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). Beginning in FY 2005-06, the State backfill for Motor Vehicle Licensing fees was shifted to a backfill to the City in the form of property tax monies. These backfill monies were recorded in the City's budget in Other Taxes. Beginning in FY 2011-12, the State discontinued paying motor vehicle license fees to the City.



## 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.

# BUDGET SUMMARY

## OPERATING REVENUES

### Fiscal Year 2014-15

	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Percent Change
<b><u>GENERAL FUND 111</u></b>				
Sales Tax	\$ 8,539,399	\$ 8,540,000	\$ 8,550,000	0.12%
Property Taxes	5,694,533	4,427,000	4,415,000	-0.27%
Other Taxes	11,304,443	11,491,800	11,756,818	2.31%
Licenses & Permits	380,257	281,280	309,280	9.95%
Fines	203,836	202,000	175,000	-13.37%
Interest & Rents	214,285	282,971	279,470	-1.24%
Revenue from Other Agencies	83,029	72,000	78,500	9.03%
Service Charges	2,439,560	2,343,276	2,479,087	5.80%
Other Revenue	384,476	61,500	70,000	13.82%
Total	<u>\$ 29,243,818</u>	<u>\$ 27,701,827</u>	<u>\$ 28,113,155</u>	<u>1.48%</u>
<b><u>MELLO ROOS FUND 112</u></b>				
Other Revenue	\$ 12,617	\$ 14,512	\$ 14,763	1.73%
Total	<u>\$ 12,617</u>	<u>\$ 14,512</u>	<u>\$ 14,763</u>	<u>1.73%</u>
<b><u>GENERAL FUND GRANTS FUND 114</u></b>				
Revenue from Other Agencies	\$ 226,898	\$ 171,000	\$ 171,200	0.12%
Total	<u>\$ 226,898</u>	<u>\$ 171,000</u>	<u>\$ 171,200</u>	<u>0.12%</u>
<b><u>TRAFFIC SAFETY FUND 221</u></b>				
Fines	\$ 132,571	\$ 125,000	\$ 117,500	-6.00%
Total	<u>\$ 132,571</u>	<u>\$ 125,000</u>	<u>\$ 117,500</u>	<u>-6.00%</u>
<b><u>SPECIAL GAS TAX 2105 FUND 231</u></b>				
Revenue from Other Agencies	\$ 216,254	\$ 235,000	\$ 225,000	-4.26%
Total	<u>\$ 216,254</u>	<u>\$ 235,000</u>	<u>\$ 225,000</u>	<u>-4.26%</u>
<b><u>SPECIAL GAS TAX 2106 FUND 232</u></b>				
Interest & Rent	\$ 6,285	\$ 4,000	\$ 4,000	0.00%
Revenue from Other Agencies	165,768	160,000	165,000	3.13%
Total	<u>\$ 172,053</u>	<u>\$ 164,000</u>	<u>\$ 169,000</u>	<u>3.05%</u>
<b><u>SPECIAL GAS TAX 2107 FUND 233</u></b>				
Revenue from Other Agencies	\$ 360,363	\$ 351,000	\$ 356,000	1.42%
Total	<u>\$ 360,363</u>	<u>\$ 351,000</u>	<u>\$ 356,000</u>	<u>1.42%</u>
<b><u>TRAFFIC MITIGATION ASSNT FUND 234</u></b>				
Interest & Rents	\$ 8,222	\$ 5,000	\$ 500	-90.00%
Revenue from Other Agencies	75,248	-	-	n/a
Service Charges	25,641	-	-	n/a
Total	<u>\$ 109,111</u>	<u>\$ 5,000</u>	<u>\$ 500</u>	<u>-90.00%</u>
<b><u>REGIONAL TRAFFIC FEE FUND 235</u></b>				
Service Charges	\$ 2,237	\$ 500	\$ 500	0.00%
Total	<u>\$ 2,237</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>0.00%</u>

# BUDGET SUMMARY

## OPERATING REVENUES

### Fiscal Year 2014-15

(continued)

	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Percent Change
<b><u>MEASURE M GAS TAX FUND 236</u></b>				
Interest & Rents	\$ 4,260	\$ 5,000	\$ 3,000	-40.00%
Revenue from Other Agencies	766,113	750,000	810,000	8.00%
Total	<u>\$ 770,373</u>	<u>\$ 755,000</u>	<u>\$ 813,000</u>	<u>7.68%</u>
<b><u>SPECIAL GAS TAX 2103 FUND 238</u></b>				
Interest & Rents	\$ 4,330	\$ 4,500	\$ 2,000	-55.56%
Revenue from Other Agencies	392,664	700,000	525,000	-25.00%
Total	<u>\$ 396,994</u>	<u>\$ 704,500</u>	<u>\$ 527,000</u>	<u>-25.20%</u>
<b><u>LIGHTING DISTRICT #2 FUND 251</u></b>				
Property Taxes	\$ 1,154,395	\$ 867,800	\$ 886,600	2.17%
Interest & Rents	16,871	12,000	12,000	0.00%
Revenue from Other Agencies	6,646	6,500	6,400	-1.54%
Other Revenue	23,190	1,000	3,500	250.00%
Total	<u>\$ 1,201,102</u>	<u>\$ 887,300</u>	<u>\$ 908,500</u>	<u>2.39%</u>
<b><u>STORM DRAIN FUND 261</u></b>				
Interest & Rent	\$ 15,126	\$ 25,000	\$ 2,500	-90.00%
Service Charges	339,751	338,800	338,000	-0.24%
Total	<u>\$ 354,877</u>	<u>\$ 363,800</u>	<u>\$ 340,500</u>	<u>-6.40%</u>
<b><u>PLAN LOCAL DRAIN FAC FUND 262</u></b>				
Interest & Rents	\$ 1,704	\$ 500	\$ 200	-60.00%
Service Charges	69,664	20,000	5,000	-75.00%
Total	<u>\$ 71,368</u>	<u>\$ 20,500</u>	<u>\$ 5,200</u>	<u>-74.63%</u>
<b><u>CORP CTR MAINT DIST #1 FUND 271</u></b>				
Service Charges	\$ 73,721	\$ 75,000	\$ 75,000	0.00%
Total	<u>\$ 73,721</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>0.00%</u>
<b><u>NARCOTICS ASSET SEIZURE FUND 281</u></b>				
Interest & Rents	\$ 4,477	\$ 5,000	\$ 4,000	-20.00%
Other Revenue	792,408	355,000	440,000	23.94%
Total	<u>\$ 796,885</u>	<u>\$ 360,000</u>	<u>\$ 444,000</u>	<u>23.33%</u>
<b><u>CABLE TELEVISION FRANCHISE AGREEMENT FUND 291</u></b>				
Service Charges	\$ 42,191	\$ 36,000	\$ 40,000	11.11%
Total	<u>\$ 42,191</u>	<u>\$ 36,000</u>	<u>\$ 40,000</u>	<u>11.11%</u>



# BUDGET SUMMARY

## OPERATING REVENUES

Fiscal Year 2014-15

(continued)

	2012-13 Actual	2013-14 Budget	2014-15 Proposed	Percent Change
<b><u>SUPPLEMENTAL LAW ENFORCEMENT FUND 301</u></b>				
Interest & Rents	\$ 26	\$ 45	\$ 45	0.00%
Revenue from Other Agencies	100,000	100,000	100,000	0.00%
Total	<u>\$ 100,026</u>	<u>\$ 100,045</u>	<u>\$ 100,045</u>	<u>0.00%</u>
<b><u>AB 2766 FUND 311</u></b>				
Interest & Rents	\$ 733	\$ 600	\$ 600	0.00%
Other Revenue	59,380	55,000	58,000	5.45%
Total	<u>\$ 60,113</u>	<u>\$ 55,600</u>	<u>\$ 58,600</u>	<u>5.40%</u>
<b><u>SEWER FUND 321</u></b>				
Property Taxes	\$ 73,185	\$ 7,240	\$ 7,805	7.80%
Interest & Rents	26,980	24,000	20,000	-16.67%
Revenue from Other Agencies	55	-	50	n/a
Service Charges	2,131,506	2,027,000	2,028,000	0.05%
Other Revenue	3,055.00	2,670	2,500	-6.37%
Total	<u>\$ 2,234,781</u>	<u>\$ 2,060,910</u>	<u>\$ 2,058,355</u>	<u>-0.12%</u>
<b><u>CIP FUND 415</u></b>				
Revenue from Other Agencies	\$ 365,755	\$ -	\$ 570,701	n/a
Total	<u>\$ 365,755</u>	<u>\$ -</u>	<u>\$ 570,701</u>	<u>n/a</u>
<b><u>LOW AND MODERATE HOUSING ASSETS FUND 471</u></b>				
Interest & Rents	\$ 9,606	\$ 5,000	\$ 5,000	0.00%
Revenue from Other Agencies	79,367	-	10,000	n/a
Other Revenue	6,000	6,000	6,000	0.00%
Total	<u>\$ 94,973</u>	<u>\$ 11,000</u>	<u>\$ 21,000</u>	<u>90.91%</u>
<b><u>DEBT SVC-REFIN CIVIC CTR FUND 510</u></b>				
Interest & Rents	\$ 23,158	\$ 23,090	\$ 23,100	0.04%
Total	<u>\$ 23,158</u>	<u>\$ 23,090</u>	<u>\$ 23,100</u>	<u>0.04%</u>
<b>TOTAL OPERATING REVENUES</b>	<b><u>\$ 37,062,239</u></b>	<b><u>\$ 34,220,584</u></b>	<b><u>\$ 35,152,619</u></b>	<b><u>2.72%</u></b>

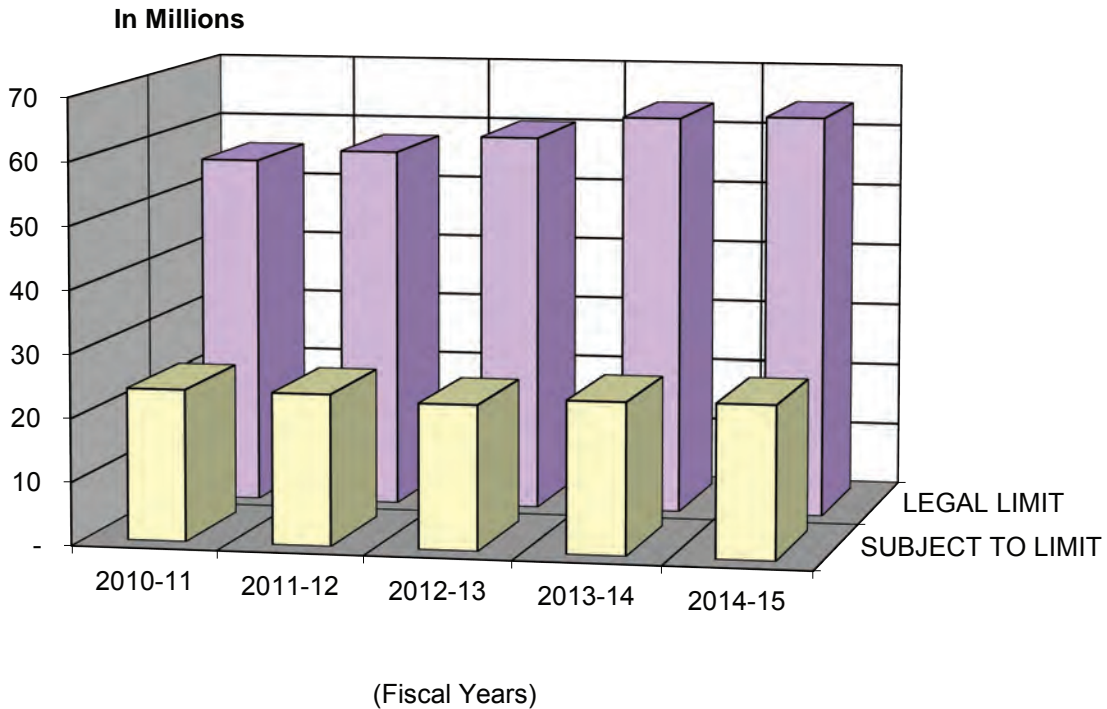
# CITY OF CYPRESS ANNUAL APPROPRIATIONS LIMIT

## Fiscal Year 2014-15

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 in the County of Orange population to calculate the fiscal year 2014-15 Appropriation Limitation of \$64,191,175. The total appropriations subject to the limitation for 2014-15 are \$24,247,689 which is \$39,943,486 (62.2%) below the calculated appropriation limit.

### APPROPRIATIONS

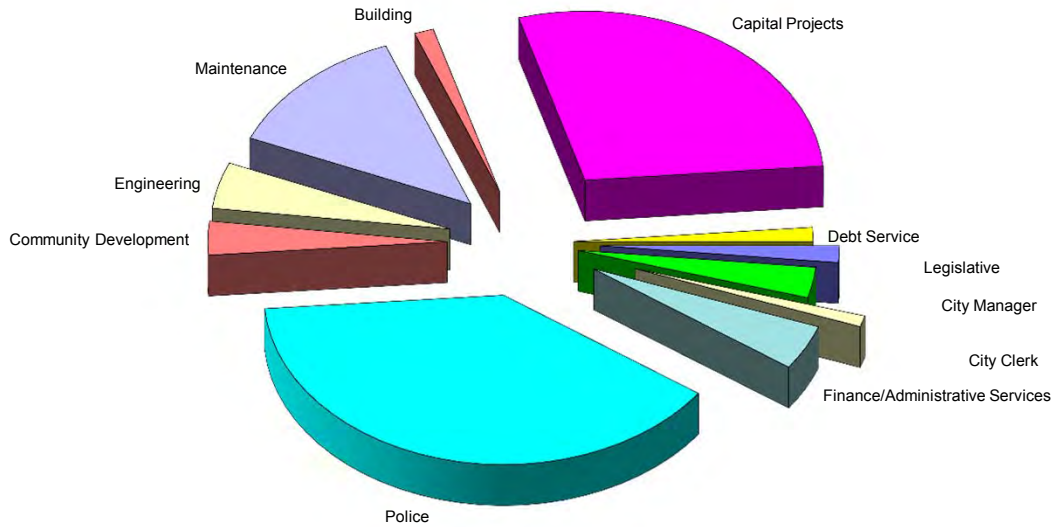


**CITY OF CYPRESS**  
**SUMMARY OF APPROPRIATIONS BY FUND**  
**Fiscal Year 2014-15**

<b>FUND</b>	<b>SALARIES &amp; BENEFITS</b>	<b>OPERATIONS &amp; PROJECTS</b>	<b>DEBT SERVICE</b>	<b>CAPITAL OUTLAY</b>	<b>TOTAL</b>
111-General Fund	\$ 17,418,508	\$ 7,779,068	\$ -	\$ -	\$ 25,197,576
112-Mello Roos Fund	1,663	13,100	-	-	14,763
114-General Fund Grants	-	175,600	-	-	175,600
232-Special Gas Tax 2106	92,434	947,566	-	-	1,040,000
234-Traffic Mitigation Assmt Fund	19,272	65,614	-	-	84,886
251-Lighting Dist No 2 Fund	48,022	736,000	-	-	784,022
261-Storm Drainage Fund	345,297	244,536	-	-	589,833
271-Corp Ctr Maint Dist #1	3,855	61,345	-	-	65,200
281-Narc Asset Seizure	44,277	273,496	-	78,206	395,979
291-Cable TV PEG Fund	-	-	-	2,000	2,000
301-Supp Law Enforcement Fund	100,045	-	-	-	100,045
321-Sewer Fund	347,887	1,314,857	48,000	-	1,710,744
415-Capital Projects Fund	500,689	8,157,370	-	-	8,658,059
471-Low/Mod Housing Asset Fund	81,172	5,950	-	-	87,122
510-Debt Svc-Refin. Civic	-	-	478,477	-	478,477
<b>TOTAL</b>	<b>\$ 19,003,121</b>	<b>\$ 19,774,502</b>	<b>\$ 526,477</b>	<b>\$ 80,206</b>	<b>\$ 39,384,306</b>

# SUMMARY OF APPROPRIATIONS

## Fiscal Year 2014-15



### TOTAL APPROPRIATIONS \$39,384,306

	<u>TOTALS</u>	<u>PERCENT OF BUDGET</u>
Legislative	\$ 630,955	1.6%
City Manager	1,143,625	2.9%
City Clerk	412,855	1.0%
Finance/Administrative Services	1,688,461	4.3%
Police	15,317,559	38.9%
Community Development	1,267,457	3.2%
Engineering	1,740,235	4.4%
Maintenance	5,060,256	12.8%
Building	513,481	1.3%
Capital Projects	11,082,945	28.1%
Debt Service	526,477	1.3%
<b>Total Appropriations</b>	<b>\$ 39,384,306</b>	<b>100.0%</b>

# BUDGET SUMMARY

## OPERATING EXPENDITURES

Fiscal Year 2014-15

FUNCTION/Responsible Department Program Number/Description	2013-14 Budget	2014-15 Budget	Percent Change
<b>MANAGEMENT AND SUPPORT SERVICES</b>			
<b>City Management</b>			
City Council/Commissions			
10101 Legislative	\$ 186,931	\$ 180,518	-3.43%
10104 Traffic Commission	27,584	30,453	10.40%
10109 Support Services - Legislative	116,309	118,244	1.66%
Subtotal	<u>\$ 330,824</u>	<u>\$ 329,215</u>	<u>-0.49%</u>
Legal Services			
10105 City Attorney	\$ 301,800	\$ 301,740	-0.02%
City Manager/City Clerk			
20111 City Manager	\$ 651,126	\$ 677,607	4.07%
20115 City Clerk	260,199	231,103	-11.18%
20116 Elections	8,556	125,339	1364.93%
20118 Records Management	64,220	56,413	-12.16%
20119 Cable TV	109,519	120,305	9.85%
20120 Solid Waste	27,394	54,195	97.84%
20121 City Administration Grants	12,800	12,800	0.00%
20270 Animal Control	125,003	136,531	9.22%
Subtotal	<u>\$ 1,258,817</u>	<u>\$ 1,414,293</u>	<u>12.35%</u>
Community Promotion			
20117 Community Promotion	\$ 119,249	\$ 140,187	17.56%
<b>Finance/Admin Services Department</b>			
Human Resources/Staff Development			
40151 Human Resources	\$ 410,323	\$ 421,351	2.69%
Accounting/Treasury			
40141 Finance Administration	\$ 341,252	\$ 383,365	12.34%
40142 General Accounting	638,543	690,808	8.19%
40143 Purchasing	67,081	73,221	9.15%
40144 Business Licenses	94,928	104,953	10.56%
40200 Mello Roos Administration	14,512	14,763	1.73%
Subtotal	<u>\$ 1,156,316</u>	<u>\$ 1,267,110</u>	<u>9.58%</u>
Total Management and Support Services	<u><u>\$ 3,577,329</u></u>	<u><u>\$ 3,873,896</u></u>	<u><u>8.29%</u></u>

# BUDGET SUMMARY

## OPERATING EXPENDITURES

Fiscal Year 2014-15

(continued)

FUNCTION/Responsible Department Program Number/Description	2013-14 Budget	2014-15 Budget	Percent Change
<b>POLICE PROTECTION</b>			
<b>Police Department</b>			
Program Administration			
50161 Police Administration	\$ 1,266,826	\$ 1,284,871	1.42%
50174 Crime Prevention/Comm Relat.	76,510	83,628	9.30%
Subtotal	<u>\$ 1,343,336</u>	<u>\$ 1,368,499</u>	<u>1.87%</u>
Field Operations			
50162 Field Operations Management	\$ 234,082	\$ 259,636	10.92%
50163 Field Operations	6,871,868	6,756,054	-1.69%
50173 Traffic and Parking Operations	692,913	678,003	-2.15%
50187 Mobile Command Post	19,167	17,915	-6.53%
Subtotal	<u>\$ 7,818,030</u>	<u>\$ 7,711,608</u>	<u>-1.36%</u>
Investigations			
50165 General Investigations	\$ 1,896,242	\$ 2,173,364	14.61%
50166 Court Liaison	150,310	158,047	5.15%
50177 SWAT Operations	28,877	31,735	9.90%
50179 Narcotics Asset Seizure	228,276	317,773	39.21%
Subtotal	<u>\$ 2,303,705</u>	<u>\$ 2,680,919</u>	<u>16.37%</u>
Support Services			
50167 Police Training	\$ 91,656	\$ 112,840	23.11%
50168 Support Services Management	1,129,258	918,228	-18.69%
50169 Communications	946,409	995,813	5.22%
50170 Records	469,845	506,287	7.76%
50171 Property and Evidence	114,586	117,404	2.46%
50172 Jail Operations	206,055	304,337	47.70%
50176 Crossing Guards	196,000	202,200	3.16%
50178 Police Laboratory	93,033	105,851	13.78%
50180 Emergency Services	95,828	106,522	11.16%
50181 Supp Law Enforcement Act	100,045	100,045	0.00%
50183 Police Grants	8,400	8,800	4.76%
Subtotal	<u>\$ 3,451,115</u>	<u>\$ 3,478,327</u>	<u>0.79%</u>
Total Police Protection	<u><u>\$ 14,916,186</u></u>	<u><u>\$ 15,239,353</u></u>	<u><u>2.17%</u></u>

# BUDGET SUMMARY

## OPERATING EXPENDITURES

Fiscal Year 2014-15

(continued)

FUNCTION/Responsible Department Program Number/Description	2013-14 Budget	2014-15 Budget	Percent Change
<b>COMMUNITY PLANNING AND DEVELOPMENT</b>			
<b>Community Development Department</b>			
Management			
60199 Economic Development	\$ 90,013	\$ 150,502	67.20%
60191 Planning Administration	295,669	293,611	-0.70%
66195 Community Development Grants	154,000	154,000	0.00%
62198 Low/Mod Housing Asset Fund	100,641	87,122	-13.43%
Subtotal	<u>\$ 640,323</u>	<u>\$ 685,235</u>	<u>7.01%</u>
Property Development			
60193 Current Planning	\$ 432,896	\$ 484,744	11.98%
Long Range Planning			
60192 Advanced Planning	\$ 100,879	\$ 97,478	-3.37%
Building Safety and Property Abatement			
60241 Building Division Supervision	\$ 263,643	\$ 271,179	2.86%
60242 Permits	23,420	25,661	9.57%
60243.6243 Inspections - Building	100,000	100,000	0.00%
60243.6244 Inspections - Electrical	15,000	15,000	0.00%
60243.6245 Inspections - Plumbing & Heating	15,000	15,000	0.00%
65247 Plan Checks	85,729	86,641	1.06%
Subtotal	<u>\$ 502,792</u>	<u>\$ 513,481</u>	<u>2.13%</u>
Total Community Planning & Development	<u><u>\$ 1,676,890</u></u>	<u><u>\$ 1,780,938</u></u>	<u><u>6.20%</u></u>
<b>TRAFFIC SAFETY</b>			
<b>Public Works Department</b>			
Traffic Maintenance			
70212.7214 Traffic Safety	\$ 130,465	\$ 77,983	-40.23%
70215 Traffic Signal Maintenance	197,318	199,952	1.33%
Subtotal	<u>\$ 327,783</u>	<u>\$ 277,935</u>	<u>-15.21%</u>
Street Lighting			
70223 Street Lighting	\$ 585,665	\$ 584,070	-0.27%
Traffic Engineering			
70264 Traffic Engineering	\$ 87,755	\$ 97,515	11.12%
Total Traffic Safety	<u><u>\$ 1,001,203</u></u>	<u><u>\$ 959,520</u></u>	<u><u>-4.16%</u></u>

# BUDGET SUMMARY

## OPERATING EXPENDITURES

Fiscal Year 2014-15

(continued)

FUNCTION/Responsible Department Program Number/Description	2013-14 Budget	2014-15 Budget	Percent Change
<b>PUBLIC RIGHT OF WAY MAINTENANCE</b>			
<b>Public Works Department</b>			
Management			
70201 Public Works Administration	\$ 452,728	\$ 473,257	4.53%
70266 Geographical Info. Syst. (GIS)	20,089	18,334	-8.74%
Subtotal	<u>\$ 472,817</u>	<u>\$ 491,591</u>	<u>3.97%</u>
Engineering Services			
70260.7260 Engineering Administration	\$ 169,591	\$ 173,627	2.38%
70261.7261 Engineering Plan Checking	86,603	128,298	48.14%
Subtotal	<u>\$ 256,194</u>	<u>\$ 301,925</u>	<u>17.85%</u>
Street, Curb & Sidewalk Maintenance			
70211 Maintenance Administration	\$ 379,758	\$ 394,518	3.89%
70212.7212 Street Maintenance	229,267	264,967	15.57%
70212.7213 Street Cleaning	139,508	153,563	10.07%
70212.7227 Graffiti Removal	83,812	50,724	-39.48%
70212.7238 Sidewalk Repair	319,079	321,420	0.73%
Subtotal	<u>\$ 1,151,424</u>	<u>\$ 1,185,192</u>	<u>2.93%</u>
Right of Way Landscape Maintenance			
70212.7216 Street Tree Maintenance	\$ 286,040	\$ 335,408	17.26%
70212.7217 Parkway Maintenance	773,489	782,701	1.19%
Subtotal	<u>\$ 1,059,529</u>	<u>\$ 1,118,109</u>	<u>5.53%</u>
Total of Public Right of Way	<u><u>\$ 2,939,964</u></u>	<u><u>\$ 3,096,817</u></u>	<u><u>5.34%</u></u>
<b>PARK FACILITIES MAINTENANCE SERVICES</b>			
<b>Public Works Department</b>			
70218 Building Maint.-Boys & Girls Club	\$ 5,126	\$ 4,390	-14.36%
70228.7224 Landscaping - Senior Center	14,458	14,929	3.26%
70228.7228 Park Landscape and Maintenance	688,210	788,374	14.55%
70228.7229 Athletic Field Maintenance	277,266	307,595	10.94%
70228.7230 Park Building Maintenance	155,175	166,754	7.46%
70228.7231 Senior Citizens Cntr Maintenance	186,964	183,046	-2.10%
70228.7232 Community Center Maintenance	236,411	235,449	-0.41%
Total Park Facilities Maintenance Services	<u><u>\$ 1,563,610</u></u>	<u><u>\$ 1,700,537</u></u>	<u><u>8.76%</u></u>



**BUDGET SUMMARY**  
**OPERATING EXPENDITURES**  
 Fiscal Year 2014-15

(continued)

FUNCTION/Responsible Department Program Number/Description	2013-14 Budget	2014-15 Budget	Percent Change
<b>DRAINAGE, SEWAGE &amp; OTHER MAINT SVCS</b>			
<b>Public Works Department</b>			
Drainage			
70221 Retarding Basin	\$ 11,351	\$ 11,376	0.22%
70281 Storm Drain Maintenance	585,118	589,833	0.81%
Subtotal	<u>\$ 596,469</u>	<u>\$ 601,209</u>	<u>0.79%</u>
Other Maintenance Services			
70233 Library Maintenance	\$ 17,844	\$ 14,464	-18.94%
70239 Stanton Channel Berm Maint.	65,146	65,200	0.08%
Subtotal	<u>\$ 82,990</u>	<u>\$ 79,664</u>	<u>-4.01%</u>
Sewer Maintenance			
70219 Sanitary Sewer Maintenance	\$ 267,650	\$ 297,562	11.18%
70251 Fats, Oils and Grease (FOG)	34,090	65,182	91.21%
Subtotal	<u>\$ 301,740</u>	<u>\$ 362,744</u>	<u>20.22%</u>
Total Drainage, Sewage & Other Maint. Svcs.	<u>\$ 981,199</u>	<u>\$ 1,043,617</u>	<u>6.36%</u>
<b>TOTAL OPERATING EXPENDITURES</b>	<u><u>\$ 26,656,381</u></u>	<u><u>\$ 27,694,678</u></u>	<u><u>3.90%</u></u>

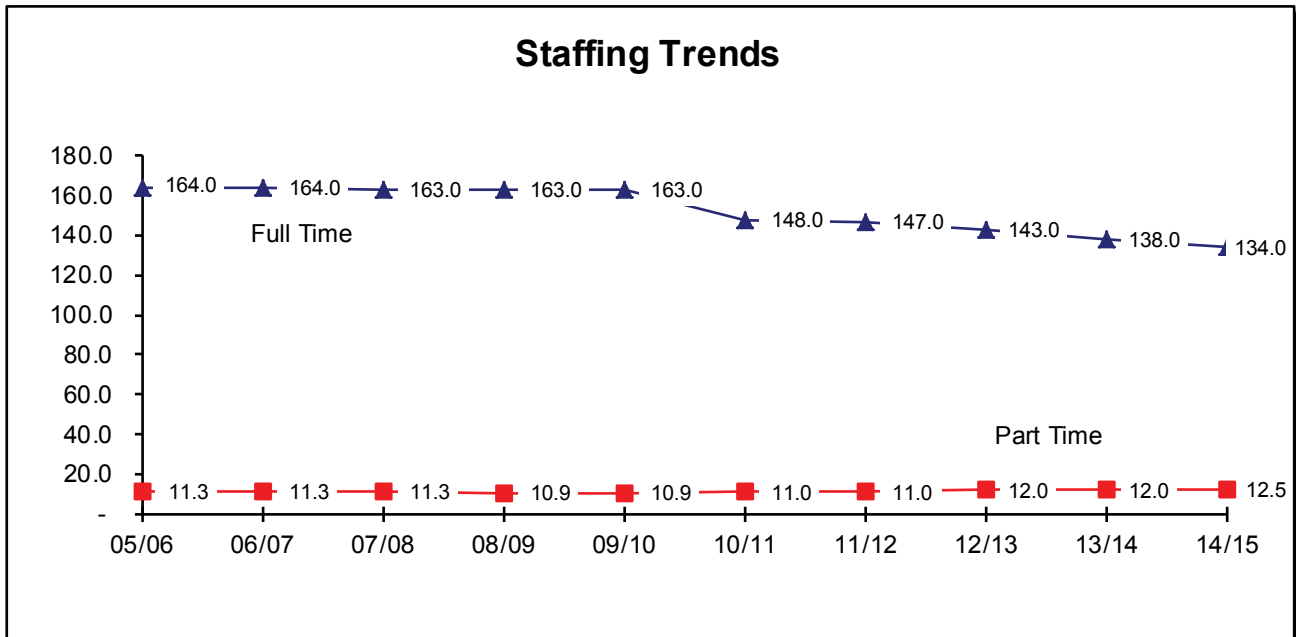
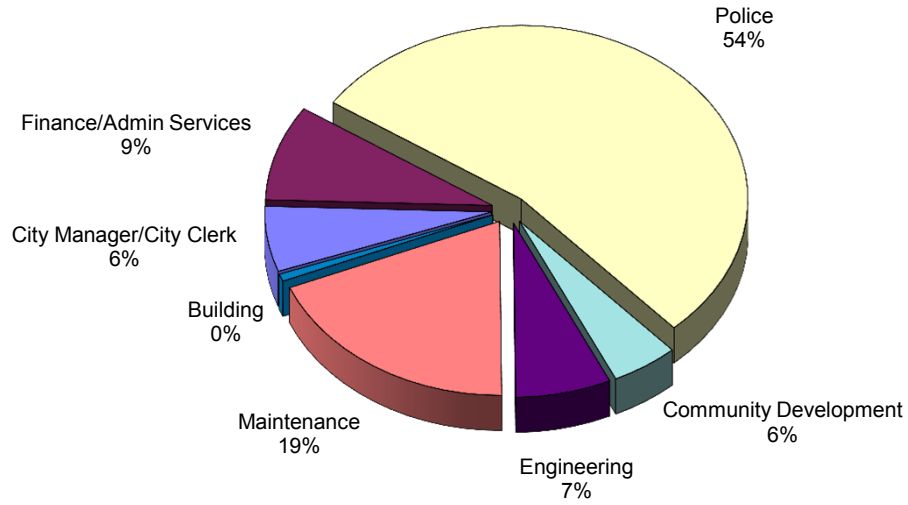
**BUDGET SUMMARY**  
**CAPITAL PROJECTS, DEBT SERVICE AND CAPITAL OUTLAY**  
 Fiscal Year 2014-15

	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>	<u>Percent Change</u>
<b>Summary of Capital Projects</b>			
80100 Street Projects	\$ 2,620,000	\$ 2,410,000	-8.02%
80200 Traffic Signal Projects	407,404	264,886	-34.98%
80300 Storm Drain Projects	6,500,000	4,013,358	-38.26%
80400 Sanitary Sewer Projects	1,300,000	1,300,000	0.00%
80500 Parkway and Median Projects	1,925,000	2,729,701	41.80%
80600 Public Facility Projects	258,121	365,000	41.41%
Total Capital Projects Expenditures	<u>\$ 13,010,525</u>	<u>\$ 11,082,945</u>	<u>-14.82%</u>
<b>Summary of Debt Service</b>			
2001-LR Civic Center Refinancing	\$ 475,342	\$ 478,477	0.66%
2009-GF Sewer Fund Loan	54,000	48,000	-11.11%
Total Debt Service Expenditures	<u>\$ 529,342</u>	<u>\$ 526,477</u>	<u>-0.54%</u>
<b>Summary of Capital Outlay</b>			
<b>Equipment-Additions</b>			
Tools & Equipment	\$ 138,413	\$ 80,206	-42.05%
Total Capital Outlay Expenditures	<u>\$ 138,413</u>	<u>\$ 80,206</u>	<u>-42.05%</u>
<b>TOTAL BUDGET</b>	<u>\$ 40,334,661</u>	<u>\$ 39,384,306</u>	<u>-2.36%</u>

# CITY OF CYPRESS

## Summary of Staff

### Fiscal Year 2014-15



**CITY OF CYPRESS**  
**Property Tax Base Rate**  
**Tax Rate Area - 19-001**

	<u>Rate</u>	<u>Tax on Home</u> <u>AV-\$320,000</u>
Cypress Recreation & Park District*	0.0728	\$ 233
City of Cypress*	0.0783	251
City Lighting District	0.0160	51
City of Cypress Sewer Fund	0.0000	-
Orange County General Fund	0.0459	147
Orange County Library District	0.0123	39
Orange County Fire Authority	0.0831	266
Orange County Flood Control District	0.0146	47
Orange County Harbors, Beaches & Parks	0.0113	36
Orange County Vector Control	0.0008	3
Orange County Transit District	0.0021	7
Orange County Water District	0.0057	18
Orange County Water District Reserve	0.0001	-
Anaheim Union High School District	0.1267	405
North Orange Co Community College District	0.0516	165
Cypress Elementary School District	0.2816	901
Orange County Department of Education	0.0274	88
Orange County Sanitation District	0.0238	76
Education Revenue Augmentation Fund	0.1459	467
<b>Total</b>	<b><u>1.0000</u></b>	<b><u>\$ 3,200</u></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 \$320,000, the City would receive \$251 annually to use for providing police, street maintenance and other City services.

## **CITY OF CYPRESS GOALS**

Not listed in any order of priority  
Updated April 2007

Pursue retail development and continue to diversify City's economic base.

Communicate with residents and businesses, and foster community well-being.

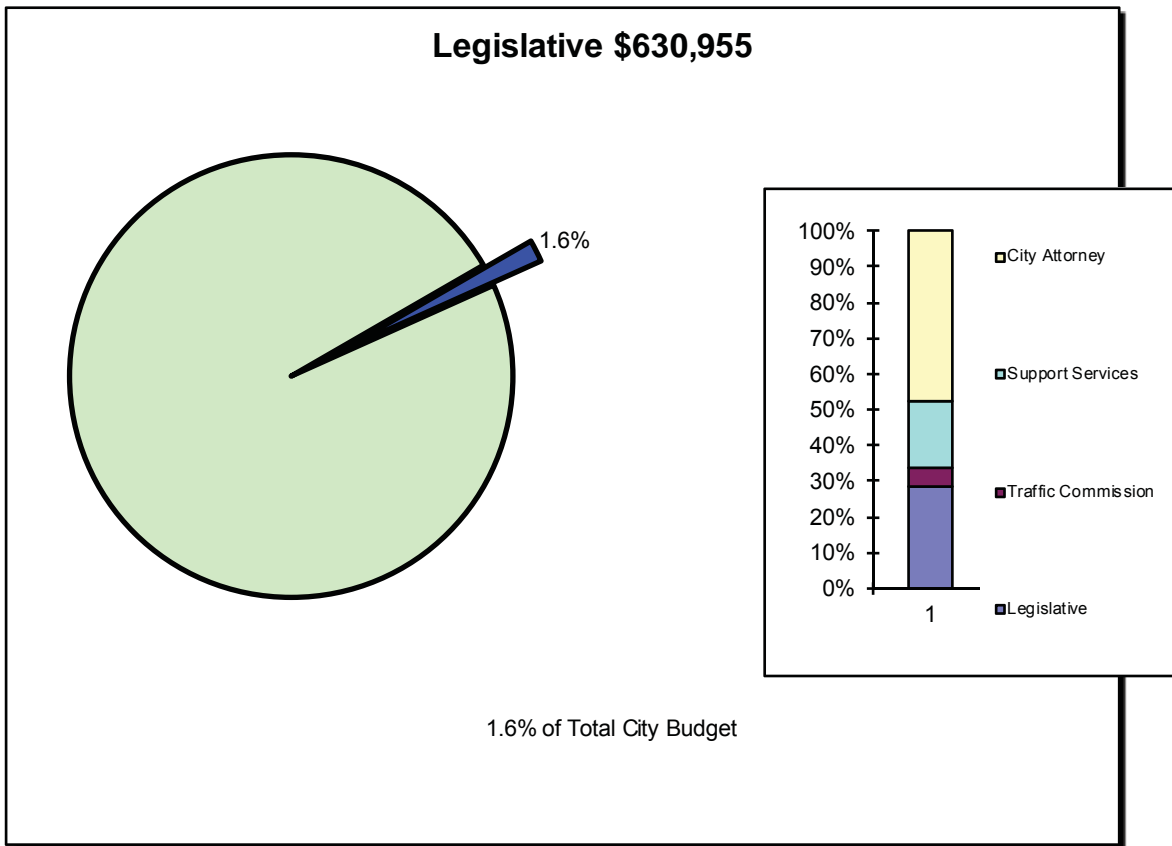
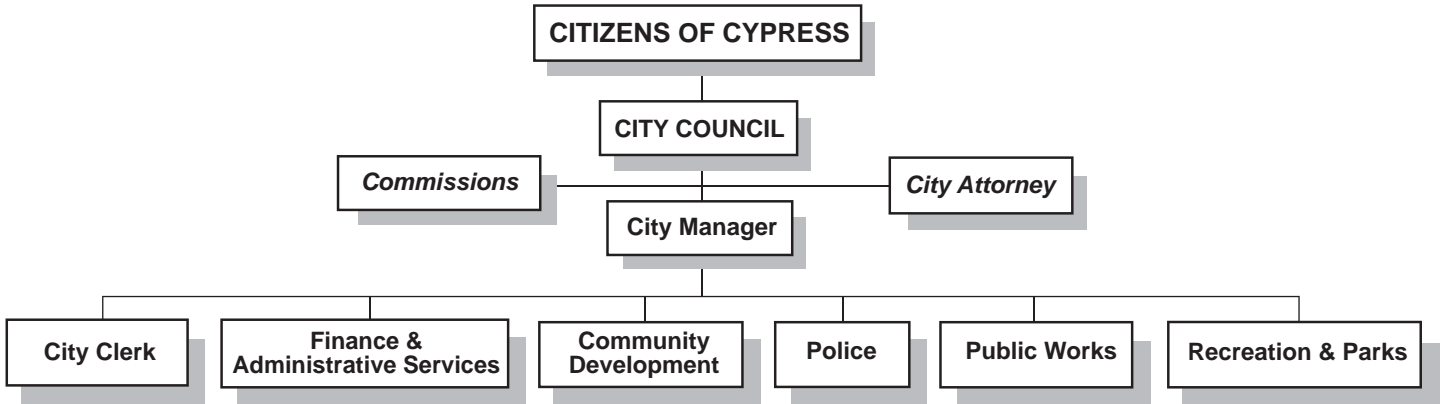
Continue to implement plans for adequate replacement funds for public facilities and infrastructure.

Sustain and enhance public safety.

Provide for effective government operations.

# LEGISLATIVE DEPARTMENT

## Fiscal Year 2014 - 2015



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# Legislative Department

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## **Purpose:**

The purpose of this department is to provide the citizens of Cypress with quality legislative representation by enacting resolutions, ordinances, and policies, and to promote responsible and desirable levels of municipal services in order to improve and protect the community, as well as to plan for the future.

This program reflects the City Council's legislative representation on behalf of the citizens of Cypress through attendance to a variety of meetings, conferences and workshops related to municipal services and policies. Salaries for Council Members, and a portion of hours from the Administrative Services Manager and Management Analyst, both of whom provide support services to this program, are reflected within this budget division. Additionally, the costs associated with the City Attorney are captured as part of this program.

# CITY OF CYPRESS

## Legislative Department

Fiscal Year 2014-15

<u>Summary of Positions</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>Salary Range</u>
<b>Part-Time</b>					
City Council Member	5.0	5.0	5.0	5.0	\$832 / Month 50 / Meeting
Traffic Commissioner	5.0	5.0	5.0	5.0	
<b>Total Positions</b>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	

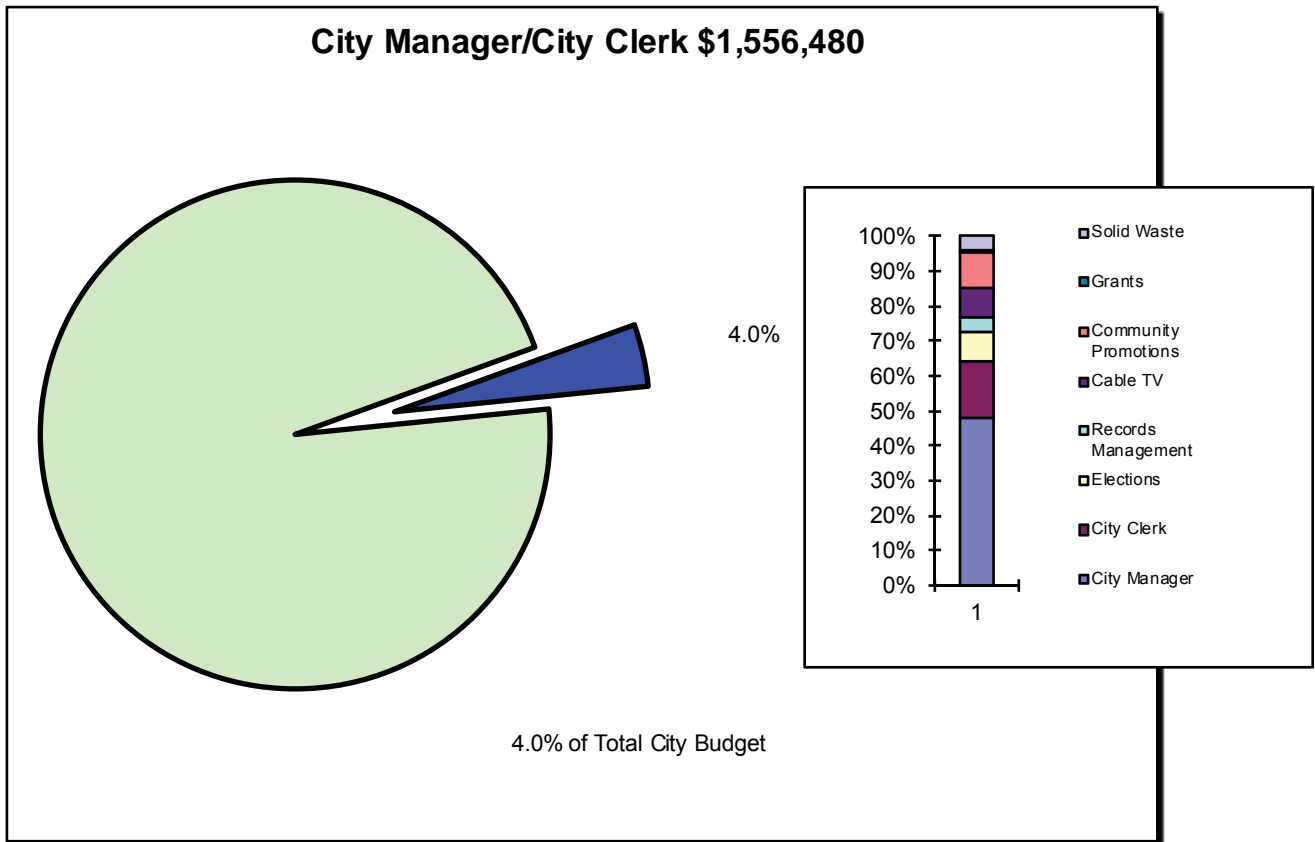
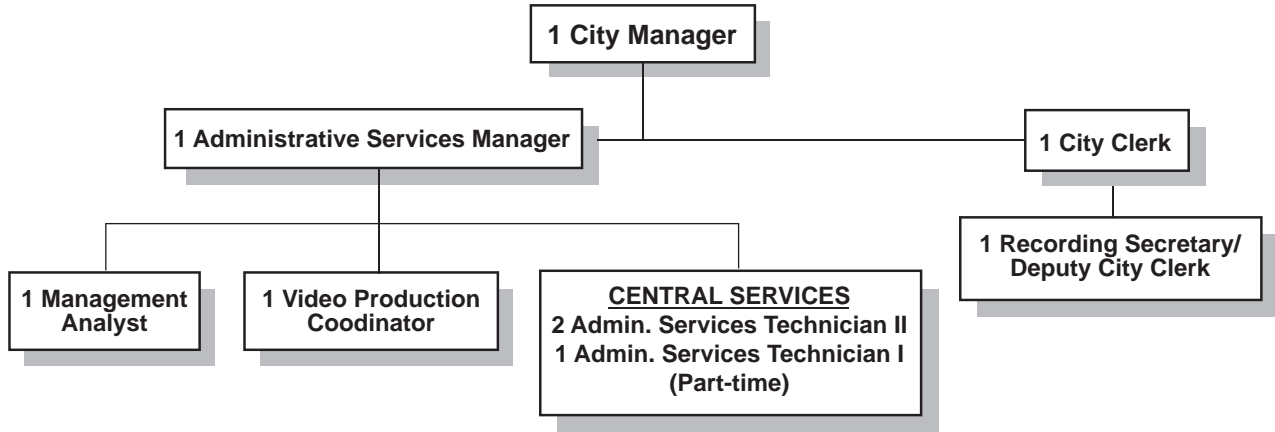
<u>Summary of Expenditures</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>	<u>13/14 Budget vs. 14/15 Budget</u>
Salaries and Benefits	\$ 188,269	\$ 195,424	\$ 181,215	\$ 193,246	-1.1%
Service and Supplies	448,729	366,676	433,440	352,585	-3.8%
Internal Service Fund Charges	65,664	70,524	70,524	85,124	20.7%
<b>Total Department Cost</b>	<u>\$ 702,662</u>	<u>\$ 632,624</u>	<u>\$ 685,179</u>	<u>\$ 630,955</u>	-0.3%

<u>Summary of Resources</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>
General Fund	\$ 702,662	\$ 632,624	\$ 685,179	\$ 630,955
<b>Total Resources</b>	<u>\$ 702,662</u>	<u>\$ 632,624</u>	<u>\$ 685,179</u>	<u>\$ 630,955</u>





# CITY MANAGER/CITY CLERK DEPARTMENT Fiscal Year 2014 - 2015



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## City Manager/City Clerk Department

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### **Purpose:**

The purpose of the City Manager and City Clerk department is to effectively implement and administer policies and the desired programs and services approved by the City Council, and to provide responsive administrative services to the community.

This department includes the handling of municipal programs and services involving the Traffic Commission, the City Clerk, Elections, Records Management, Community Promotions, Cable Television, Central Store Warehouse, Print Shop and the City's Telephone System. Salaries for the City Manager, Administrative Services Manager, Management Analyst, City Clerk, Recording Secretary/Deputy City Clerk, Video Production Coordinator, and Administrative Services Technicians are reflected within this budget division.

# CITY OF CYPRESS

## City Manager/City Clerk

### Fiscal Year 2014-15

<u>Summary of Positions</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>Monthly Salary Range</u>
<b>Full-Time</b>					
City Manager	1.0	1.0	1.0	1.0	\$18,456/mo
Admin Services Manager	1.0	1.0	1.0	1.0	8,078-10,608
City Clerk	1.0	1.0	1.0	1.0	7,489 -10,155
Management Analyst	1.0	1.0	1.0	1.0	5,482-6,663
Secretary to City Manager	1.0	1.0	-	-	n/a
Recording Sec/Dep City Clerk	1.0	1.0	1.0	1.0	4,449-5,409
Video Production Coordinator	1.0	1.0	1.0	1.0	4,399-5,347
Admin Services Technician II	2.0	2.0	2.0	2.0	3,665-4,442
<b>Part-time/Hourly</b>					
Admin Services Technician I	0.9	0.9	0.9	0.9	\$19.13-\$23.24
<b>Total Positions</b>	<b>9.9</b>	<b>9.9</b>	<b>8.9</b>	<b>8.9</b>	

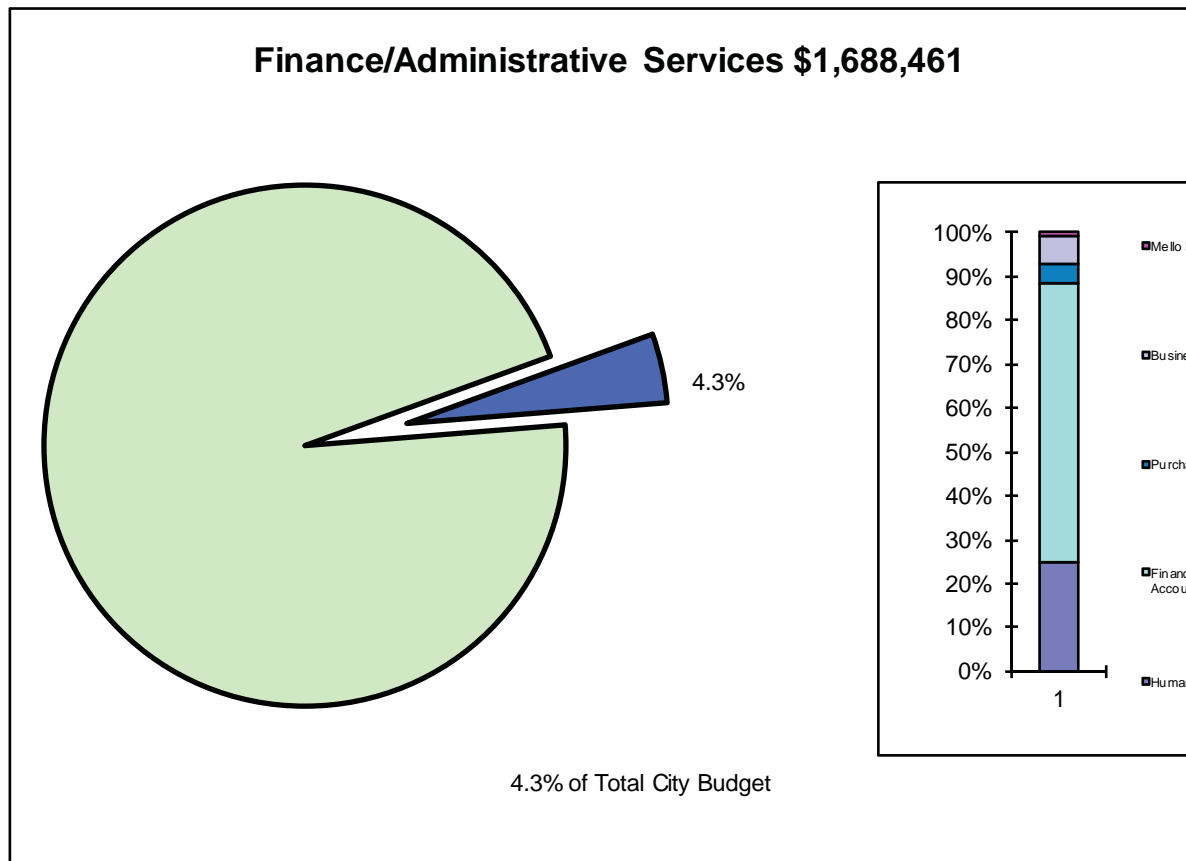
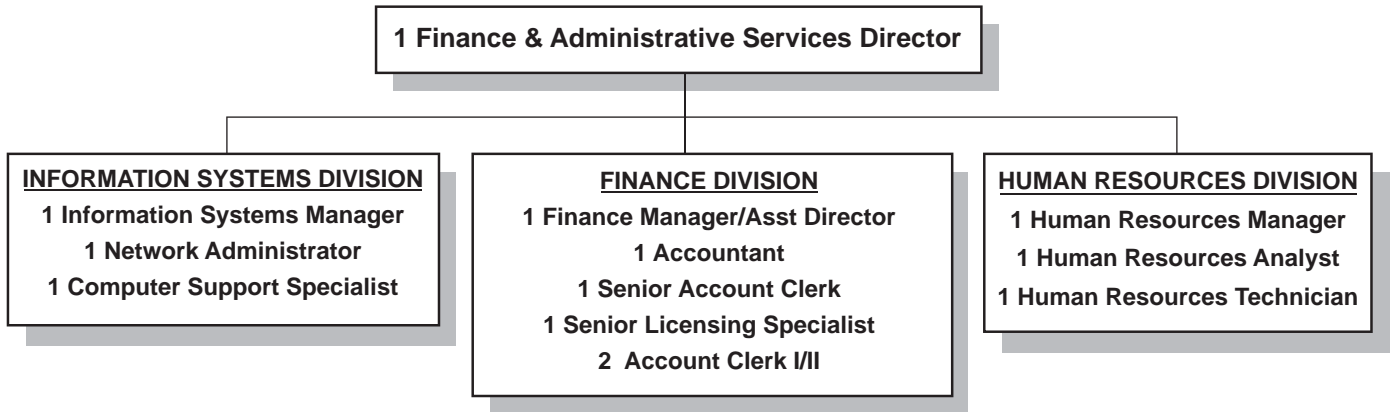
<u>Summary of Expenditures</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>	<u>13/14 Budget vs. 14/15 Budget</u>
Salaries and Benefits	\$ 1,200,724	\$ 1,173,262	\$ 1,178,723	\$ 1,313,240	11.9%
Service and Supplies	321,670	287,528	1,090,730	356,843	24.1%
Internal Service Fund Charges	190,971	193,332	193,332	191,742	-0.8%
Capital Outlay	14,354	25,000	-	27,000	8.0%
<b>Total Department Cost</b>	<b>\$ 1,727,719</b>	<b>\$ 1,679,122</b>	<b>\$ 2,462,785</b>	<b>\$ 1,888,825</b>	12.5%

<u>Summary of Resources</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>
General Fund	\$ 1,395,570	\$ 1,365,266	\$ 1,805,145	\$ 1,541,680
General Fund Grants	19,026	12,800	384,464	12,800
Cable TV/PEG Fund	15,376	-	-	2,000
Internal Service/Print Shop	297,747	276,056	273,176	307,345
Capital Replacement Fund	-	25,000	-	25,000
<b>Total Resources</b>	<b>\$ 1,727,719</b>	<b>\$ 1,679,122</b>	<b>\$ 2,462,785</b>	<b>\$ 1,888,825</b>



# FINANCE / ADMINISTRATIVE SERVICES DEPARTMENT

## Fiscal Year 2014 - 2015



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## Finance and Administrative Services Department

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### **Purpose:**

The Finance and Administrative Services Department functions include: finance administration, general accounting, treasury management, payroll, accounts payable, purchasing, revenue collection, business licensing, human resources, worker's compensation claims management, website, and management information systems.

The finance division is responsible for the preparation of the City's budget and financial statements. The Comprehensive Annual Financial Report (CAFR) has received the prestigious Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA) for twenty-seven consecutive years.

# CITY OF CYPRESS

## Finance/Administrative Services Department

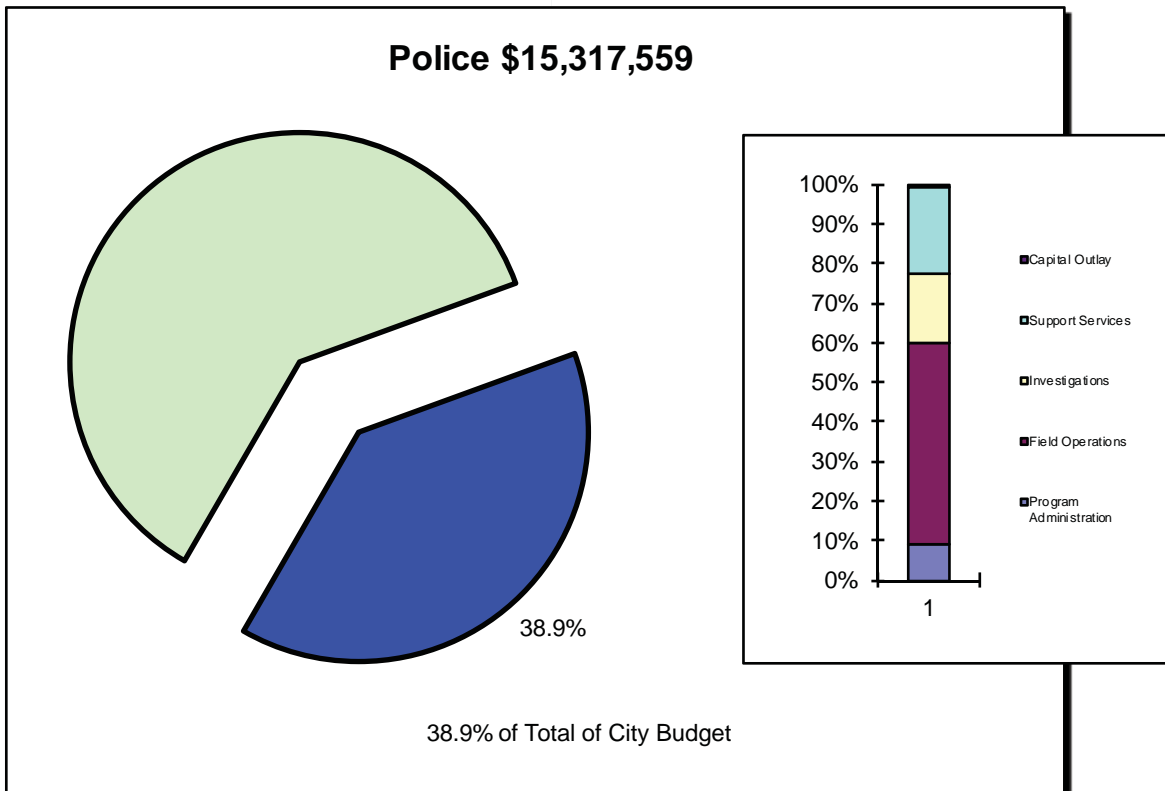
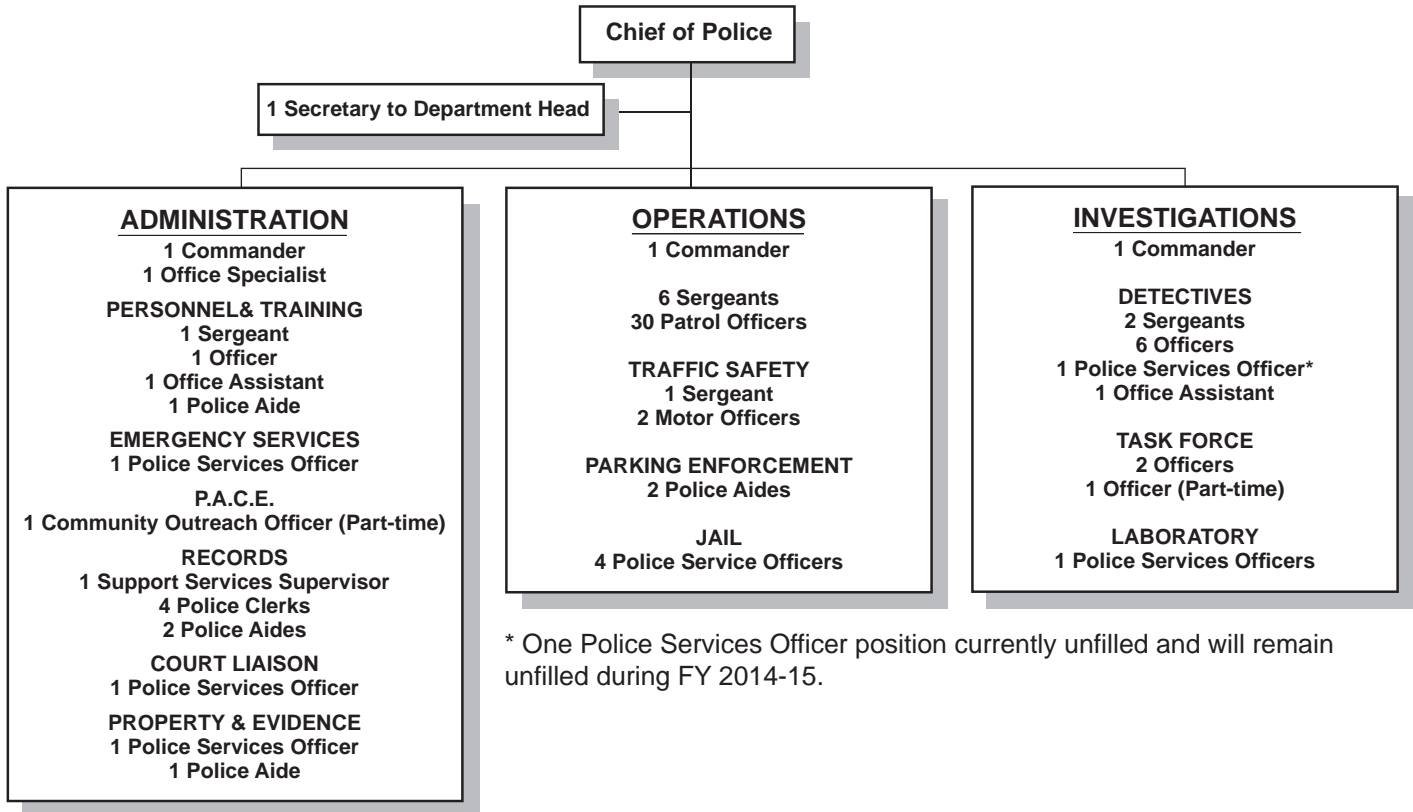
### Fiscal Year 2014-15

<u>Summary of Positions</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>Monthly Salary Range</u>
<b>Full-Time</b>					
Finance/Admin Svcs Director	1.0	1.0	1.0	1.0	\$10,000-\$14,650
Finance Manager/Asst Director	1.0	1.0	1.0	1.0	8,917-11,209
Information Systems Mgr	1.0	1.0	1.0	1.0	8,078-10,608
Human Resources Manager	1.0	1.0	1.0	1.0	7,489 -10,155
Network Administrator	1.0	1.0	1.0	1.0	6,303-8,483
Human Resources Analyst	1.0	1.0	1.0	1.0	5,482-6,663
Accountant	1.0	1.0	1.0	1.0	5,599-6,804
Computer Support Specialist	1.0	1.0	1.0	1.0	5,190-6,308
Human Resources Technician	1.0	1.0	1.0	1.0	4,319-5,252
Senior Account Clerk	1.0	1.0	1.0	1.0	4,175-5,076
Senior Licensing Specialist	1.0	1.0	1.0	1.0	4,175-5,076
Account Clerk II	2.0	2.0	2.0	2.0	3,655-4,442
<b>Total Positions</b>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	
<u>Summary of Expenditures</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>	<u>13/14 Budget vs. 14/15 Budget</u>
Salaries and Benefits	\$ 1,587,728	\$ 1,719,637	\$ 1,585,678	\$ 1,867,352	8.6%
Service and Supplies	271,630	291,535	337,972	283,298	-2.8%
Internal Service Fund Charges	294,684	341,604	341,604	327,330	-4.2%
Capital Outlay	19,557	21,620	192,340	10,179	-52.9%
<b>Total Department Cost</b>	<u>\$ 2,173,599</u>	<u>\$ 2,374,396</u>	<u>\$ 2,457,594</u>	<u>\$ 2,488,159</u>	4.8%
<u>Summary of Resources</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>	
General Fund	\$ 1,439,838	\$ 1,552,127	\$ 1,413,429	\$ 1,673,698	
CFD Administration Fund	12,617	14,512	14,510	14,763	
Internal Service/Info Services	701,587	786,137	837,315	797,344	
Capital Replacement Fd	19,557	21,620	192,340	2,354	
<b>Total Resources</b>	<u>\$ 2,173,599</u>	<u>\$ 2,374,396</u>	<u>\$ 2,457,594</u>	<u>\$ 2,488,159</u>	





# POLICE DEPARTMENT Fiscal Year 2014 - 2015



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## Police Department

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### **Purpose:**

The Police Department coordinates its efforts with groups and individuals in the community to provide a safe environment in which to visit, work and live. The staff of the police department continually seeks to improve its efficiency and effectiveness to provide the best possible, and professional services to the community. All members of the police department are dedicated to honoring our obligation to protect and serve, while seeking innovative solutions to improve the quality of life for all.

### **Special Notes:**

Community Oriented Policing and Problem Solving continues to drive the organizational missions and goals. Training, implementation and technology have all contributed to "Cypress Policing."

# CITY OF CYPRESS

## Police Department

Fiscal Year 2014-15

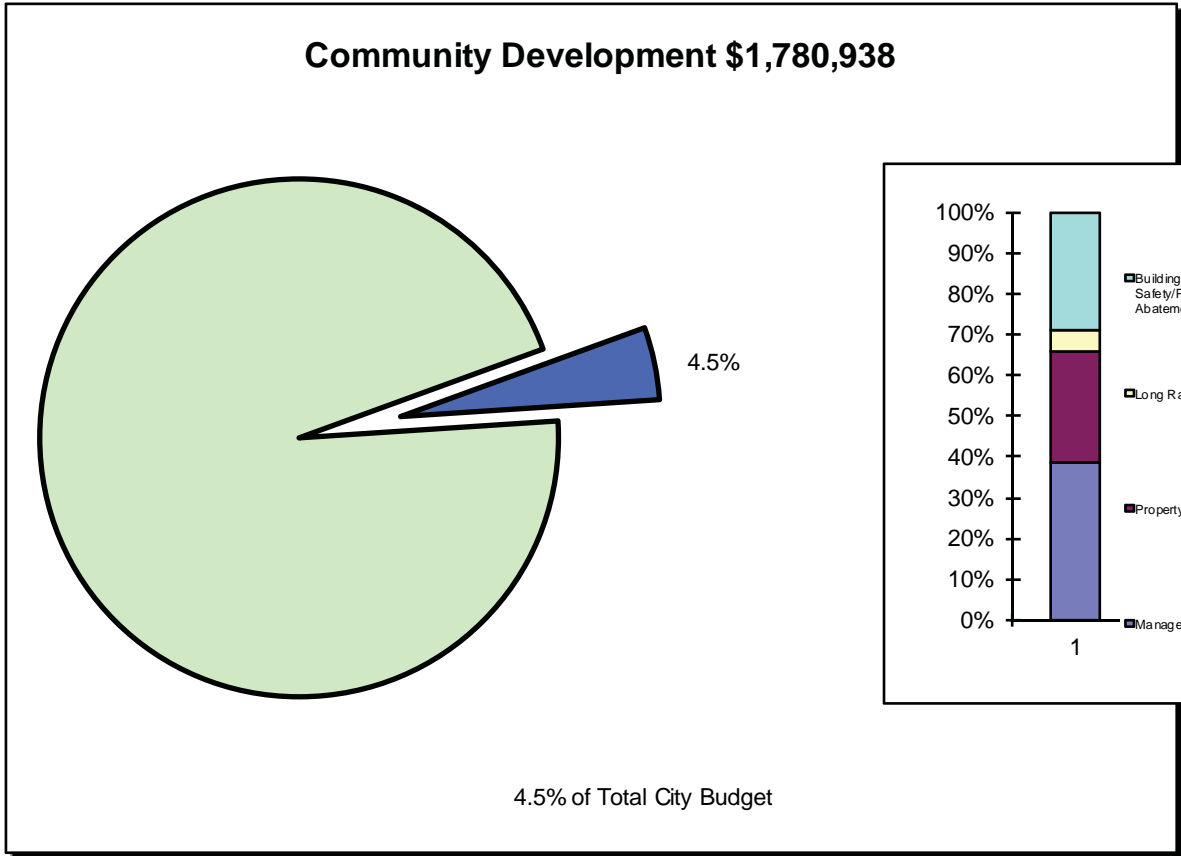
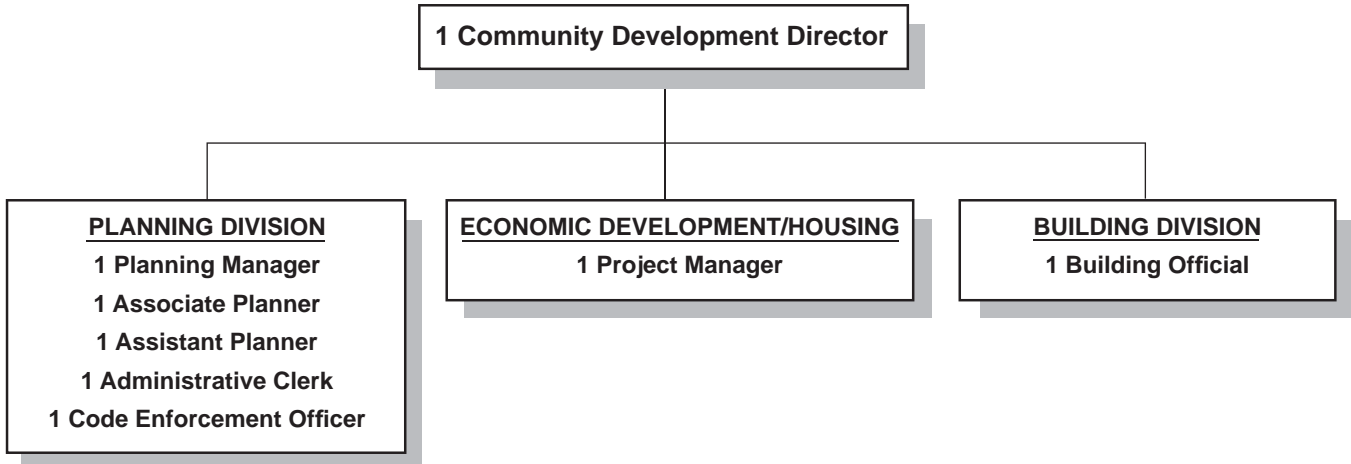
<u>Summary of Positions</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>Monthly Salary Range</u>
<b>Full-Time</b>					
Police Chief	1.0	1.0	1.0	1.0	\$10,000-\$14,650
Police Captain	2.0	1.0	-	-	n/a
Police Commander	-	-	3.0	3.0	9,939-12,047
Police Lieutenant	3.0	2.0	-	-	n/a
Police Sergeant	11.0	10.0	10.0	10.0	7,787-10,037
Police Officer	41.0	41.0	41.0	41.0	5,821-7,842
Records/Support Svcs Supvrs	1.0	1.0	1.0	1.0	5,066-6,160
Police Services Officer	9.0	9.0	9.0	9.0	4,165-5,062
Secretary to the Dept Head	1.0	1.0	1.0	1.0	4,130-5,020
Office Specialist	1.0	1.0	1.0	1.0	3,655-4,442
Police Clerk I/II	4.0	4.0	4.0	4.0	3,042-4,281
Office Assistant I/II	2.0	2.0	2.0	2.0	2,864-3,838
<b>Part-time/Hourly</b>					
Community Outreach Officer	-	0.5	0.5	0.5	\$25.00-\$30.00
Police Officer	-	-	-	0.5	34.25-45.25
Police Aides	4.9	4.9	4.9	4.9	9.20-11.18
<b>Total Positions</b>	<b>80.9</b>	<b>78.4</b>	<b>78.4</b>	<b>78.9</b>	

<u>Summary of Expenditures</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>	<u>13/14 Budget vs. 14/15 Budget</u>
Salaries and Benefits	\$ 10,519,731	\$ 11,504,797	\$ 10,472,951	\$ 11,715,781	1.8%
Service and Supplies	1,749,947	1,799,420	1,860,191	1,957,425	8.8%
Internal Service Fund Charges	1,598,370	1,611,969	1,611,969	1,566,147	-2.8%
Capital Outlay	62,022	59,550	109,202	106,763	79.3%
<b>Total Department Cost</b>	<b>\$ 13,930,070</b>	<b>\$ 14,975,736</b>	<b>\$ 14,054,313</b>	<b>\$ 15,346,116</b>	2.5%

<u>Summary of Resources</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>
General Fund	\$ 13,473,605	\$ 14,579,465	\$ 13,416,096	\$ 14,730,330
General Fund Grants	67,668	8,400	169,869	4,400
Asset Seizure	255,810	251,976	307,900	482,784
Supp Law Enforcement	100,026	100,045	100,025	100,045
Capital Replacement Fd	32,961	35,850	60,423	28,557
<b>Total Resources</b>	<b>\$ 13,930,070</b>	<b>\$ 14,975,736</b>	<b>\$ 14,054,313</b>	<b>\$ 15,346,116</b>



# COMMUNITY DEVELOPMENT DEPARTMENT Fiscal Year 2014 - 2015



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## Community Development Department

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### **Purpose:**

The Community Development Department's Planning, Building, Redevelopment (now a portion of which is accounted for under the Successor Agency) and Economic Development Divisions 1) promote and implement comprehensive development plans, 2) administer and enforce various sections of the City's Municipal Code, including the Cypress Zoning Code and Subdivision Ordinance, as well as the California Building, Plumbing, Mechanical and Electrical Codes related to development projects, 3) revitalize blighted properties, through public-private partnerships, and create sustainable development opportunities and affordable housing options to serve the needs of the community, and 4) attract, retain, and expand Cypress businesses while encouraging entrepreneurship, and private investment to enhance the community's economic opportunities and quality of life.

The mission statement related to the Department's Development Services function continues to be: "Provide a high quality sustainable environment in which to live, work and play".

The Community Development Department will promote a community with diverse land uses to create a balance of employment and housing and to provide a balanced housing stock that offers housing opportunities for all economic segments of the community.

### **Special Notes:**

The Department will seek to attract retail businesses to the City to increase the City's sales tax base.

The Department will continue its Modified Pro-Active Code Enforcement program.

The Department will also continue to implement the recently adopted updated versions of the California Building, Plumbing, Mechanical, and Electrical Codes.

# CITY OF CYPRESS

## Community Development Department

Fiscal Year 2014-15

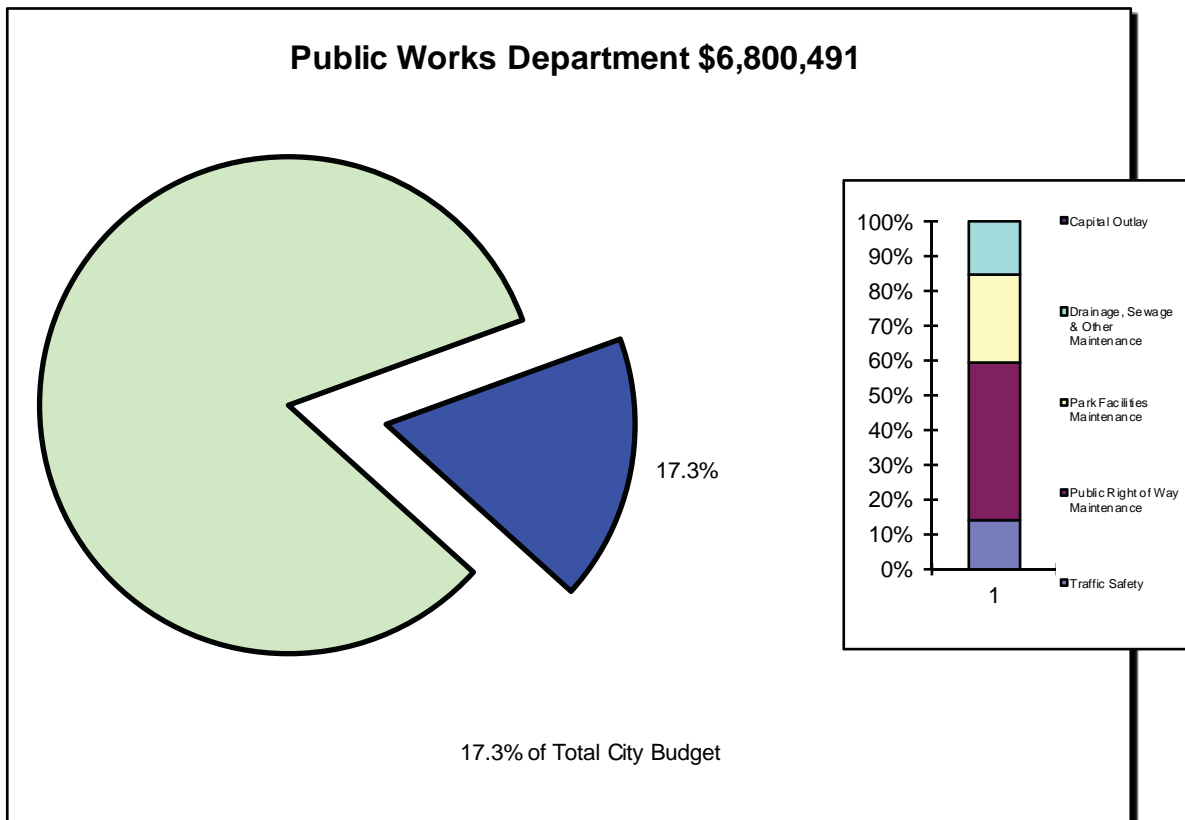
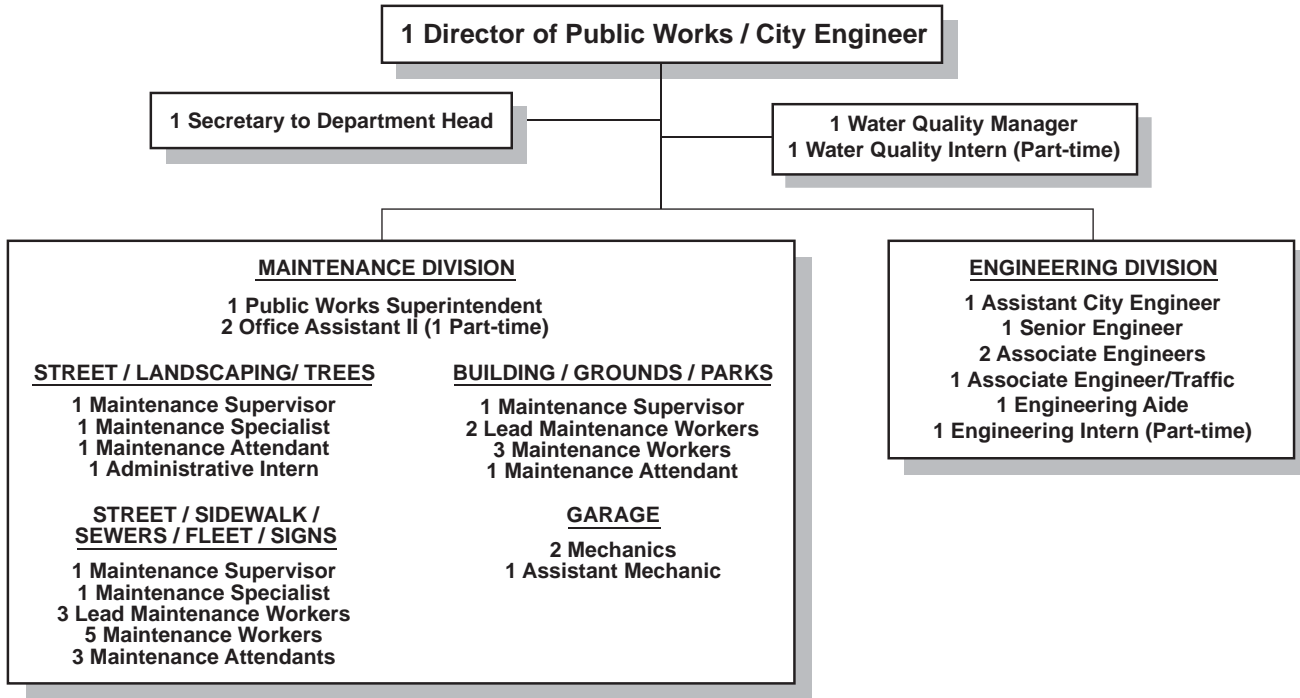
<u>Summary of Positions</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>Monthly Salary Range</u>
<b>Planning Division</b>					
<b>Full-Time</b>					
Community Dev. Director	1.0	1.0	1.0	1.0	\$10,000-\$14,650
Planning Manager	1.0	1.0	1.0	1.0	7,489 -10,155
RDA/Econ Dev Manager	1.0	1.0	1.0	-	n/a
RDA Project Manager	1.0	1.0	1.0	1.0	6,303-8,483
Associate Planner	1.0	1.0	1.0	1.0	5,704-6,932
Assistant Planner	1.0	1.0	1.0	1.0	4,957-6,026
Code Enforcement Officer I/II	1.0	1.0	1.0	1.0	4,483-6,006
Secretary to the Dept Head	1.0	-	-	-	n/a
Administrative Clerk	1.0	1.0	1.0	1.0	3,315-4,029
<b>Building Division</b>					
<b>Full-Time</b>					
Building Official	1.0	1.0	1.0	1.0	8,078-10,608
Building Services Tech	1.0	1.0	-	-	n/a
<b>Total Positions</b>	<u>11.0</u>	<u>10.0</u>	<u>9.0</u>	<u>8.0</u>	
<u>Summary of Expenditures</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>	<u>13/14 Budget vs. 14/15 Budget</u>
Salaries and Benefits	\$ 1,020,958	\$ 1,076,571	\$ 1,032,760	\$ 1,197,540	11.2%
Service and Supplies	454,690	424,513	414,125	408,266	-3.8%
Internal Service Fund Charges	170,396	175,806	175,806	175,132	-0.4%
Capital Outlay	-	-	30,000	-	n/a
<b>Total Department Cost</b>	<u>\$ 1,646,044</u>	<u>\$ 1,676,890</u>	<u>\$ 1,652,691</u>	<u>\$ 1,780,938</u>	6.2%
<u>Summary of Resources</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>	
General Fund	1,438,209	1,422,249	1,386,196	1,539,816	
General Fund Grants	169,829	154,000	148,500	154,000	
City Housing Fund	38,006	100,641	87,995	87,122	
Capital Replacement Fund	-	-	30,000	-	
<b>Total Resources</b>	<u>\$ 1,646,044</u>	<u>\$ 1,676,890</u>	<u>\$ 1,652,691</u>	<u>\$ 1,780,938</u>	





# PUBLIC WORKS DEPARTMENT

## Fiscal Year 2014 - 2015



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# Public Works Department

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## **Purpose:**

The Public Works Department is responsible for sustaining the high quality of the City's public facilities and infrastructure through innovative design and cost effective maintenance. The Department is divided into two divisions: Engineering and Maintenance.

Responsibilities of the Engineering Division include engineering designs, contracts, and inspection of all the City's capital improvement construction projects, traffic engineering, updating of all City record maps and infrastructure drawings, providing technical support for other City departments, subdivision review and grading review, administration of the NPDES program, and administration of the Fats, Oils, and Grease (FOG) Program. The Engineering Division also provides oversight of utility company upgrades and improvements.

The Maintenance Division is responsible for maintenance of all City owned landscaped areas including parks, medians, parkways, facilities, street trees, sewers and storm drains, streets and sidewalks, vehicle maintenance, and building maintenance. This is performed with a combination of in-house staff and private contractors. The Maintenance Division provides various support services for City departments and all City functions and events.

Although the use of the Geographical Information System (GIS) has been scaled back considerably, it is still used to develop data layers comprised of the City's infrastructure including streets, storm drains, traffic signals, sewers, and public buildings. Public Works also continues to use map services such as "Google Maps" as part of its NPDES program for activities such as monitoring of stormwater activities at commercial/industrial facilities, construction activity, and illegal discharges per the Fourth Term NPDES Permit. Public Works also uses online photo storage services to document photographs taken while conducting commercial/industrial inspections, construction site inspections, and responding to illegal discharges. This information is available for review by the State Regional Water Quality Control Board if requested. The Regional Board will adopt the 5<sup>th</sup> Term NPDES Permit in the summer of 2015. It is anticipated that the new permit will include new provisions imposing additional requirements upon the co-permittees. Finally, the City will continue to participate in the Coyote Creek Watershed Monitoring Program to comply with the Total Maximum Daily Load (TMDL) requirements imposed on the waterway that flows through the northern section of the City.

# CITY OF CYPRESS

## Public Works Department

Fiscal Year 2014-15

<u>Summary of Positions</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>Monthly Salary Range</u>
<b>Engineering Division</b>					
<b>Full-Time</b>					
Public Works Dir/City Eng	1.0	1.0	1.0	1.0	\$10,000-\$14,650
Assistant City Engineer	1.0	1.0	1.0	1.0	8,917-11,209
Senior (Civil) Engineer	2.0	2.0	2.0	1.0	7,279-9,463
Water Quality Manager	1.0	1.0	1.0	1.0	6,303-8,483
Associate(Civil) Engineer	3.0	3.0	2.0	3.0	6,878-8,361
Engineering Aide	1.0	1.0	1.0	1.0	4,374-5,316
Secretary to Dept Head	1.0	1.0	1.0	1.0	4,130-5,020
<b>Part-time/Hourly</b>					
Administrative Intern	0.5	1.0	1.0	1.0	\$10.70-\$13.00
Sub-total - Engineering	10.5	11.0	10.0	10.0	
<b>Maintenance Division</b>					
<b>Full-Time</b>					
Public Works Superintdnt	1.0	1.0	1.0	1.0	\$7,279-\$9,463
Public Works Maint Spvrs	3.0	3.0	3.0	3.0	5,050-6,566
Maintenance Specialist	4.0	4.0	4.0	2.0	4,029-5,141
Mechanic	2.0	2.0	2.0	2.0	3,836-4,895
Lead Maintenance Worker	5.0	5.0	5.0	5.0	3,153-4,663
Maintenance Worker	11.0	11.0	9.0	8.0	3,153-4,663
Assistant Mechanic	1.0	1.0	1.0	1.0	3,314-4,230
Office Assistant I/II	1.0	1.0	1.0	1.0	2,864-3,838
<b>Part-time/Hourly</b>					
Office Assistant I/II	0.7	0.7	0.7	0.7	\$16.52-\$22.14
Administrative Intern	0.5	0.5	0.5	0.5	10.70-13.00
Maintenance Attendant	3.5	3.5	3.5	3.5	10.00-11.00
Sub-total - Maintenance	32.7	32.7	30.7	27.7	
<b>Total Personnel</b>	<b>43.2</b>	<b>43.7</b>	<b>40.7</b>	<b>37.7</b>	

# CITY OF CYPRESS

## Public Works Department

Fiscal Year 2014-15

(continued)

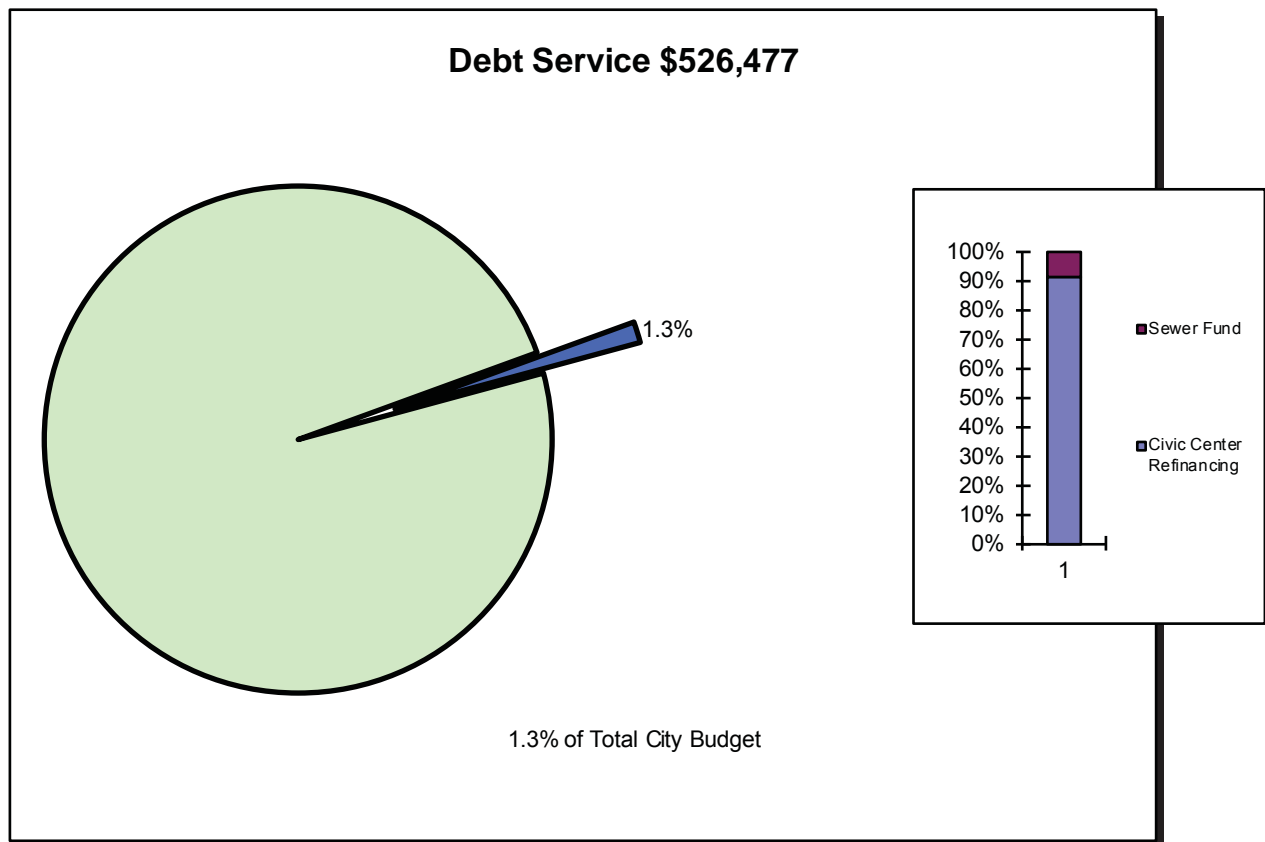
<u>Summary of Expenditures</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>	<u>13/14 Budget vs. 14/15 Budget</u>
Salaries and Benefits	\$ 2,748,536	\$ 3,017,115	\$ 2,791,799	\$ 3,137,859	4.0%
Service and Supplies	3,906,721	4,068,098	4,070,285	4,203,560	3.3%
Internal Svc Fd Charge	887,610	851,184	851,184	906,354	6.5%
Capital Projects	7,665,191	13,010,525	31,656,503	11,082,945	-14.8%
Capital Outlay	142,397	186,000	220,628	75,350	-59.5%
<b>Total Department Cost</b>	<b>\$ 15,350,455</b>	<b>\$ 21,132,922</b>	<b>\$ 39,590,399</b>	<b>\$ 19,406,068</b>	<b>-8.2%</b>

<u>Summary of Resources</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>
General Fund	\$ 1,865,869	\$ 2,040,465	\$ 1,840,803	\$ 2,011,665
CIP Fund	3,843,089	9,925,000	18,322,522	8,009,059
Recreation & Parks	1,595,641	1,572,296	1,652,364	1,711,147
Gas Tax 2105 Fund	216,254	235,000	225,000	225,000
Gas Tax 2106 Fund	-	960,000	2,201,294	590,000
Gas Tax 2107 Fund	360,363	351,000	354,000	356,000
Gas Tax 2103 Fund	300,000	300,000	300,000	684,000
Traffic Safety Fund	132,571	125,000	117,500	117,500
Traffic Mitigation	841,000	67,404	1,973,040	84,886
Regional Traffic Fund	-	-	900	-
Lighting District	848,975	900,431	894,683	901,622
Plan Local Drain Fund	25,046	-	330,125	-
Corp Ctr Maint Dist	69,554	74,926	68,980	74,980
Measure M Fund	868,314	750,000	1,200,626	750,000
Asset Seizure	-	45,834	433,299	115,000
AB 2766 Fund	-	77,000	77,000	-
Sewer Fund	2,388,921	1,601,740	7,533,063	1,662,744
Storm Drainage Fund	523,796	585,118	549,945	589,833
Internal Service Fund	1,328,665	1,450,421	1,409,340	1,447,282
Liability Insurance Fund	-	-	19,753	-
Capital Replacement Fund	142,397	71,287	86,162	75,350
<b>Total Resources</b>	<b>\$ 15,350,455</b>	<b>\$ 21,132,922</b>	<b>\$ 39,590,399</b>	<b>\$ 19,406,068</b>

# DEBT SERVICE FUNDS

**Civic Center Refinancing Debt Service Fund-** This fund accounts for the receipts and debt service payments on the 2001 Lease Revenue Bonds that refinanced the 1991 Certificates of Participation. The receipts are tax increment monies paid by the County Auditor-Controller to the Successor Agency that are transferred to the City per the 2001 Reimbursement Agreement. The expenses are restricted to principal and interest payments to the certificate holders and trustee costs.

**Sewer Fund-** The debt service portion of this fund accounts for the annual debt service associated with the \$6.0 million loan from the Infrastructure Reserve Fund of the City of Cypress dated June 30, 2009. The proceeds of this note were to be used for sewer system capital improvements and the term of the original note was for five years with interest accruing annually at a rate equal to the amount earned by the State of California's Local Agency Investment Fund plus one-half of one percent. The repayment of the note will be made from future sewer system user fees; however, sufficient monies are not expected to be available at the time the loan becomes due on June 30, 2014. Therefore, it is anticipated that the loan will be renewed for an additional multi-year period prior to the date the loan becomes payable to the City.



# CITY OF CYPRESS

## Debt Service Funds

Fiscal Year 2014-15

<u>Summary of Expenditures</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>	<u>13/14 Budget vs. 14/15 Budget</u>
Interest	\$ 176,998	\$ 167,542	\$ 161,542	\$ 144,702	-13.6%
Principal	340,000	360,000	360,000	380,000	5.6%
Professional Services	1,796	1,800	1,724	1,775	-1.4%
<b>Total Department Cost</b>	<b><u>\$ 518,794</u></b>	<b><u>\$ 529,342</u></b>	<b><u>\$ 523,266</u></b>	<b><u>\$ 526,477</u></b>	-0.5%

<u>Summary of Resources</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>
Civic Center Refinancing	\$ 470,749	\$ 475,342	\$ 475,266	\$ 478,477
Sewer Fund	48,045	54,000	48,000	48,000
<b>Total Resources</b>	<b><u>\$ 518,794</u></b>	<b><u>\$ 529,342</u></b>	<b><u>\$ 523,266</u></b>	<b><u>\$ 526,477</u></b>

**CITY OF CYPRESS  
Lease Revenue Bonds 2001 Series A  
Debt Service Schedule**

Fiscal Year	July 1			January 1	
	Interest	Principal	Subtotal	Interest	Total
2014-15	\$ 52,721	\$ 380,000	\$ 432,721	\$ 43,981	\$ 476,702
2015-16	43,981	400,000	443,981	34,581	478,562
2016-17	34,581	420,000	454,581	23,556	478,137
2017-18	23,556	445,000	468,556	11,875	480,431
2018-19	11,875	475,000	486,875	-	486,875
<b>Total</b>	<b>\$ 166,714</b>	<b>\$ 2,120,000</b>	<b>\$ 2,286,714</b>	<b>\$ 113,993</b>	<b>\$ 2,400,707</b>

**CITY OF CYPRESS  
Sewer Fund Note from City of Cypress  
Debt Service Schedule**

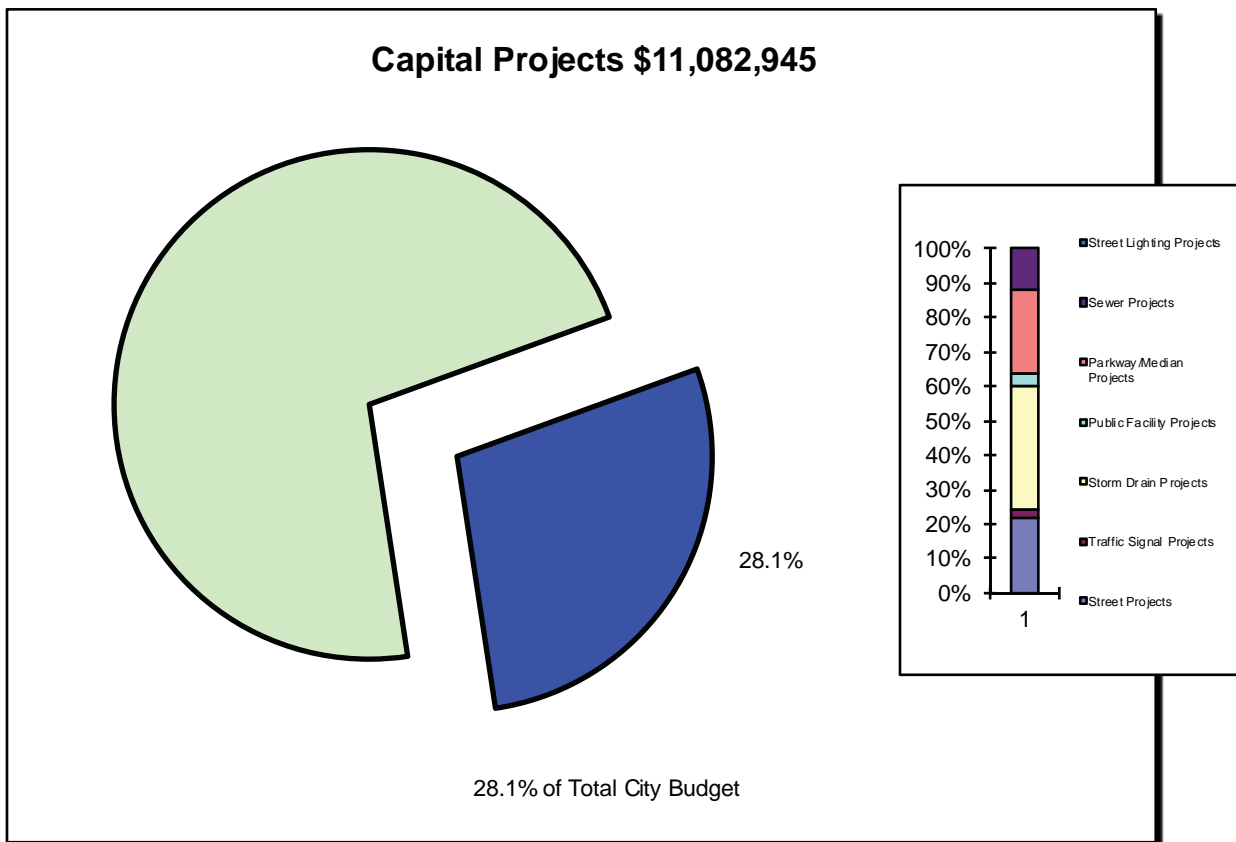
The full note principal of \$6.0 million is due June 30, 2014. However, it is anticipated that the note will be renewed at that time since the Sewer Fund will not have sufficient funds available to fully repay the note. The annual interest due to the City cannot be determined due to having a variable rate. The rate is equal to the amount earned by the State of California's Local Agency Investment Fund plus one-half of one percent and is estimated to be \$48,000 in FY 2014-15.





# CAPITAL PROJECTS

**Capital Projects-** The City Council annually adopts a seven-year Capital Improvement Program (CIP). 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.



**CITY OF CYPRESS**  
**SUMMARY OF CAPITAL PROJECTS**  
Fiscal Year 2014-15

FUND	FUNDING SOURCES					TOTAL	
	GENERAL	INFRA- STRUCTURE RESERVE	GAS TAX	MEASURE M	OTHER		
<b>STREET PROJECTS (80100)</b>							
415	Warland Dr Reimbursement (8015)	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
415	Residential St Resurface (8011)	800,000	-	-	300,000	-	1,100,000
232	Arterial Street Rehabilitation (8012)	-	-	410,000	450,000	-	860,000
	Subtotal	\$ 1,250,000	\$ -	\$ 410,000	\$ 750,000	\$ -	\$ 2,410,000
<b>TRAFFIC SIGNAL PROJECTS (80200)</b>							
232	Signal Wiring/Replace Cabinets (8021)	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ 180,000
234	Signal Timing (8021)	-	-	-	-	75,000	(1) 75,000
	Subtotal	\$ -	\$ -	\$ 180,000	\$ -	\$ 75,000	\$ 255,000
<b>STORM DRAIN PROJECTS (80300)</b>							
415	Drainage Capacity Impr (8032)	\$ 250,000	\$ 750,000	\$ -	\$ -	\$ 3,000,000	(2) \$ 4,000,000
	Subtotal	\$ 250,000	\$ 750,000	\$ -	\$ -	\$ 3,000,000	\$ 4,000,000
<b>SEWER PROJECTS (80400)</b>							
321	Sewer Rehab/Capacity Impr (8041)	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	(3) \$ 1,300,000
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000
<b>PARKWAY PROJECTS (80500)</b>							
415	Sidewalk Repair/Modifications (8051)	\$ 250,000	\$ 1,017,000	\$ -	\$ -	\$ -	\$ 1,267,000
415	Cerritos Corridor Bikeways (8052)	-	-	234,000	-	570,701	(4) 804,701
415	Irrigation/Planting Improvements (8053)	-	300,000	-	-	-	300,000
415	Tree Planting (8055)	-	358,000	-	-	-	358,000
	Subtotal	\$ 250,000	\$ 1,675,000	\$ 234,000	\$ -	\$ 570,701	\$ 2,729,701
<b>PUBLIC FACILITY PROJECTS (80600)</b>							
415	FCA-Various Improvements (8065)	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
415	Emergency Operations Center II (8061)	-	-	-	-	115,000	(5) 115,000
	Subtotal	\$ 250,000	\$ -	\$ -	\$ -	\$ 115,000	\$ 365,000
	<b>Subtotal-New CIP Projects</b>	<b>\$ 2,000,000</b>	<b>\$ 2,425,000</b>	<b>\$ 824,000</b>	<b>\$ 750,000</b>	<b>\$ 5,060,701</b>	<b>\$ 11,059,701</b>
<b>CARRYOVER PROJECTS</b>							
234	Fiber Optics Install - Phase III (8021)	\$ -	\$ -	\$ -	\$ -	\$ 9,886	(1) \$ 9,886
415	Pump Station Improvements (8031)	-	-	-	-	13,358	(2) 13,358
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 23,244	\$ 23,244
	<b>Total CIP Projects</b>	<b>\$ 2,000,000</b>	<b>\$ 2,425,000</b>	<b>\$ 824,000</b>	<b>\$ 750,000</b>	<b>\$ 5,083,945</b>	<b>\$ 11,082,945</b>

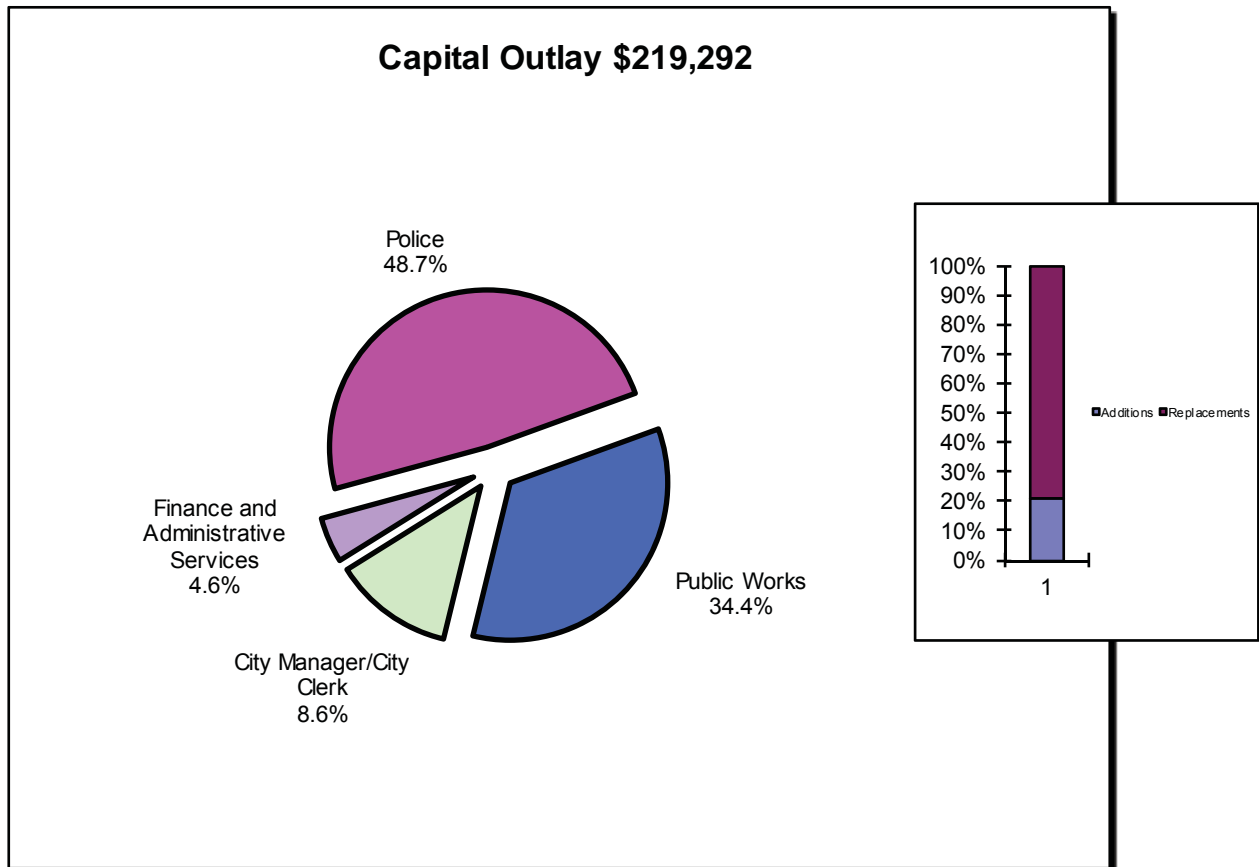
**Legend:**

- (1) Traffic Mitigation
- (2) CIP Fund Balance
- (3) Sewer Fund

- (4) BCIP Federal Grant Monies
- (5) Narcotics Asset Seizure Fund

# 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. Of that amount, a total of \$80,206 is being paid for by City operating funds in FY 2014-15 with the balance being funded by monies previously set-aside in the City's Capital Replacement Fund.



**CITY OF CYPRESS**  
**SUMMARY OF CAPITAL OUTLAY**  
Fiscal Year 2014-15

**ADDITIONS**

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

4305_200	Weapon Storage System - Police	\$ 7,000
4305_200	Night Vision Surveillance Equipment (2) - Police	3,050
4305_200	K-9 Bite Suit (1) - Police	1,900
4305_200	Sniper Rifle (1) - Police	1,800
4305_200	Thermal Imaging Optics (3) - Police	25,000
4305_200	Sniper Magnification Scopes (3) - Police	3,532
4305_200	K-9 Handler Tactical Vests (2) - Police	3,732
		<hr/>
		\$ 46,014

**TOTAL ADDITIONS** **\$ 46,014**

**REPLACEMENTS**

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

4304_300	Firewalls (3) - Sr. Center, Corp. Yard, Comm Center	\$ 7,825
4304_300	Internet Router (1) - City Hall	2,354
		<hr/>
		\$ 10,179

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

4302_200	City Manager Contingency/Emergency Purchases	\$ 25,000
4302_200	Cable TV Transmitter and Receiver	2,000
4305_200	Radar Trailer (1) - Police	23,550
4305_200	Tactical Vests (5) - Police	15,000
4305_200	800MHz Radio Equipment - Police	21,510
4305_200	800MHz Radio Equipment - PD Mobile Command Post	689
4307_200	800MHz Radio Equipment - Public Works	4,550
		<hr/>
		\$ 92,299

**VEHICLES 721-95500.XXXX\_XXX**

4307_400	Marked Police Units (2)	\$ 56,800
4307_400	Upfitting Costs - Marked Police Units (2)	14,000
		<hr/>
		\$ 70,800

**TOTAL REPLACEMENTS** **\$ 173,278**

**TOTAL CAPITAL OUTLAY** **\$ 219,292**

**CITY OF CYPRESS**  
**Fund Summaries**  
**Fiscal Year 2014-15**

**GENERAL - FUND 111**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	<b>\$ 34,545</b>	<b>\$ 115,976</b>	<b>\$ 115,976</b>	<b>\$ 115,976</b>	<b>\$ 121,919</b>
<b>Revenues</b>					
Property Taxes					
3001 Secured	3,610,520	3,695,000	3,695,000	3,695,000	3,800,000
3002 Unsecured	134,905	130,000	130,000	125,500	128,000
3004 Prior Years	72,077	45,000	45,000	45,000	45,000
3005 Supplemental Roll	99,721	35,000	35,000	120,000	45,000
3006 Public Utility	76,196	72,000	72,000	72,000	72,000
3007 Pass Thru	529,372	-	-	120,000	-
3008 ERAF Shift Repayment	847,430	-	-	-	-
3011 Residual Tax Increment	324,312	450,000	450,000	325,000	325,000
Total	5,694,533	4,427,000	4,427,000	4,502,500	4,415,000
Other Taxes					
3100 Sales and Use Tax	8,539,399	8,540,000	8,540,000	8,540,000	8,550,000
3009 ERAF Sales Tax Backfill	2,354,535	2,800,000	2,800,000	3,072,603	3,000,000
3010 ERAF VLF Backfill	3,560,389	3,500,000	3,500,000	3,678,802	3,700,000
3101 Franchise-Water	189,518	195,000	195,000	179,706	180,000
3102 Franchise-Gas	80,278	95,000	95,000	92,206	85,000
3103 Franchise-Electric	426,937	425,000	425,000	445,278	425,000
3104 Franchise-Refuse	550,867	546,000	546,000	546,000	547,000
3106 Franchise-Cable TV	382,107	362,000	362,000	362,000	376,000
3107 Business License Tax	1,014,290	1,000,000	1,000,000	980,000	1,000,000
3108 Transient Occupancy Tax	1,926,322	1,838,800	1,838,800	1,812,000	1,808,800
3109 Real Property Transfer Tax	185,332	95,000	95,000	180,000	100,000
3110 Parimutual Tax	84,825	85,000	85,000	82,500	106,100
3111 Satellite Wagering Tax	315,723	335,000	335,000	320,000	208,918
3112 PSAF Sales Tax	299,589	265,000	265,000	265,000	270,000
3115 Sales Tax - Audit Pass Through	(66,269)	(50,000)	(50,000)	(50,000)	(50,000)
Total	19,843,842	20,031,800	20,031,800	20,506,095	20,306,818
Licenses and Permits					
3200 Building Permits	241,783	185,000	185,000	185,000	185,000
3201 Plumbing/Heating Permits	41,870	30,000	30,000	30,000	28,000
3202 Electrical Permits	36,777	26,000	26,000	26,000	26,000
3204 Street and Curb Permits	54,530	35,000	70,000	70,000	65,000
3205 Other Licenses and Permits	4,857	5,000	5,000	4,500	5,000
3206 Parking Permits	440	280	280	280	280
Total	380,257	281,280	316,280	315,780	309,280
Fines					
3300 Ordinance Violation Fines	174,766	180,000	180,000	170,000	150,000
3303 Alarm Ordinance Fines	29,070	22,000	22,000	25,000	25,000
Total	203,836	202,000	202,000	195,000	175,000
Interest and Rent					
3400 Investment Earnings	304,199	200,000	200,000	200,000	200,000
3401 Investment Earnings-Mrkt Val Adj	(169,301)	-	-	-	-
3403 Investment Earnings-Sewer Adv	48,045	48,000	48,000	48,000	48,000
3410 Rental-Cell Tower	11,470	11,471	11,471	11,470	11,470
3420 Rental-Gun Range	5,190	6,000	6,000	6,000	6,000
3425 Rental-Bus Shelter Advertising	14,682	17,500	17,500	14,000	14,000
Total	214,285	282,971	282,971	279,470	279,470
Revenue from Other Agencies					
3502 Homeowners Tax Relief	30,904	32,000	32,000	30,000	30,000
3508 Motor Vehicle License Fee	25,621	25,000	25,000	21,204	21,500
3518 State Mandated Reimbursement	-	-	-	5	-
3511 Miscellaneous State Revenues	-	-	-	26,398	-
3525 Grants	989	-	6,000	6,000	-
3530 POST Reimbursement	25,515	15,000	15,000	15,000	27,000
Total	83,029	72,000	78,000	98,607	78,500

**CITY OF CYPRESS**  
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**GENERAL - FUND 111 (continued)**

	<b>2012-13 Actual</b>	<b>2013-14 Adopted Budget</b>	<b>2013-14 Amended Budget</b>	<b>2013-14 Estimates</b>	<b>2014-15 Proposed</b>
<b>Service Charges</b>					
3600 Zoning Fees	70,163	60,000	60,000	85,000	60,000
3601 Subdivision Fees	2,370	1,580	1,580	1,580	790
3603 Sale of Maps and Publications	2,624	2,000	2,000	2,000	2,000
3605 Special Services-Police	21,800	22,000	22,000	22,000	20,000
3606 Special Services-Public Works	840	4,000	4,000	4,000	3,750
3610 Administrative Tow Fee	34,440	33,000	33,000	33,000	34,000
3620 Plan Check Fees	141,072	100,000	100,000	100,000	100,000
3621 Engineering and Inspection Fees	16,700	8,000	8,000	6,500	7,000
3632 City Services Charges	477,370	465,000	465,000	465,000	465,000
3636 Sale of Trees	1,540	400	400	400	400
3801 Park District Administrative Fee	1,670,641	1,647,296	1,647,296	1,727,364	1,786,147
<b>Total</b>	<b>2,439,560</b>	<b>2,343,276</b>	<b>2,343,276</b>	<b>2,446,844</b>	<b>2,479,087</b>
<b>Other Revenue</b>					
3700 Sale of Real/Personal Property	-	-	-	-	-
3701 Admin Fees-Sewer Connection	8,008	1,500	1,500	1,500	1,000
3708 Admin Fees-OCFA	3,027	3,000	3,000	4,000	4,000
3710 Abandoned Vehicle Fees	5,298	10,000	10,000	-	-
3711 Expense Reimbursement	363,067	42,000	42,000	100,000	60,000
3713 Donations/Contributions	-	-	8,000	13,000	-
3738 Miscellaneous Revenue	5,076	5,000	5,000	2,500	5,000
<b>Total</b>	<b>384,476</b>	<b>61,500</b>	<b>69,500</b>	<b>121,000</b>	<b>70,000</b>
<b>Total Operating Revenue</b>	<b>29,243,818</b>	<b>27,701,827</b>	<b>27,750,827</b>	<b>28,465,296</b>	<b>28,113,155</b>
<b>Sources</b>					
<b>Operating Transfers-In</b>					
Traffic Safety - Fund 221	132,571	125,000	125,000	117,500	117,500
Gas Tax - Fund 231	216,254	235,000	235,000	225,000	225,000
Gas Tax 2107/2107.5 - Fund 233	360,363	351,000	351,000	354,000	356,000
Regional Traffic Fee - Fund 235	-	-	900	900	-
Gas Tax 2103 - Fund 238	300,000	300,000	300,000	300,000	450,000
Lighting District #2 - Fund 251	110,736	117,448	117,448	116,700	117,600
Corp Center Maint District #1- Fund 271	9,072	9,780	9,780	9,000	9,780
Narcotics Asset Seizure- Fund 281	-	-	720	3,720	86,805
Cable TV Franchise Agreement-Fund 291	1,022	-	-	-	-
<b>Total Transfers-In</b>	<b>1,130,018</b>	<b>1,138,228</b>	<b>1,139,848</b>	<b>1,126,820</b>	<b>1,362,685</b>
<b>Total Revenue/Sources</b>	<b>30,373,836</b>	<b>28,840,055</b>	<b>28,890,675</b>	<b>29,592,116</b>	<b>29,475,840</b>
<b>Total Available</b>	<b>30,408,381</b>	<b>28,956,031</b>	<b>29,006,651</b>	<b>29,708,092</b>	<b>29,597,759</b>
<b>Expenditures</b>					
<b>Operating Expenditures</b>					
Legislative	702,662	632,624	632,624	685,179	630,955
City Administration	1,396,593	1,365,266	1,805,572	1,805,145	1,541,680
Finance and Administrative Services	1,439,838	1,552,127	1,562,048	1,413,429	1,673,698
Police	13,473,605	14,579,465	14,635,136	13,415,616	14,812,735
Community Development	885,188	919,457	935,957	883,543	1,026,335
Public Works-Engineering	801,861	816,766	897,416	772,746	891,031
Public Works-Maintenance	3,788,644	3,934,223	3,942,223	3,843,521	4,107,661
Building	553,021	502,792	502,792	502,653	513,481
<b>Total</b>	<b>23,041,412</b>	<b>24,302,720</b>	<b>24,913,768</b>	<b>23,321,832</b>	<b>25,197,576</b>

**CITY OF CYPRESS**  
**Fund Summaries**  
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**GENERAL - FUND 111 (continued)**

	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimates</u>	<u>2014-15 Proposed</u>
Total Expenditures	23,041,412	24,302,720	24,913,768	23,321,832	25,197,576
<b><u>Uses</u></b>					
Operating Transfers-Out					
General Fund Grants - Fund 114	45,000	4,200	4,200	4,200	4,400
Storm Drain - Fund 261	500,000	500,000	500,000	500,000	250,000
City Capital Projects - Fund 415	1,750,000	1,750,000	1,773,920	1,773,920	2,000,000
Infrastructure Reserve - Fund 416	8,350,694	2,000,000	2,000,000	2,445,000	3,725,000
RDA Successor Agency - Fund 462	1,196,000	-	-	-	-
City Capital Replacement - Fund 721	-	-	-	-	-
Total Transfers-Out	11,841,694	4,254,200	4,278,120	4,723,120	5,979,400
<b>Total Expenditures/Uses</b>	34,883,106	28,556,920	29,191,888	28,044,952	31,176,976
<b><u>Changes in Fund Balance Classifications</u></b>					
Changes-Infra/Stabilization/Other Amounts	(4,590,701)	245,038	(314,491)	1,541,221	(1,750,000)
Total Changes in Assignments	(4,590,701)	245,038	(314,491)	1,541,221	(1,750,000)
<b>Total Exp/Uses/Changes</b>	30,292,405	28,801,958	28,877,397	29,586,173	29,426,976
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 115,976</b>	<b>\$ 154,073</b>	<b>\$ 129,254</b>	<b>\$ 121,919</b>	<b>\$ 170,783</b>

**CFD ADMINISTRATION - FUND 112**

	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimates</u>	<u>2014-15 Proposed</u>
<b>FUND BALANCE, JULY 1</b>	<b>\$ 149,214</b>	<b>\$ 149,214</b>	<b>\$ 149,214</b>	<b>\$ 149,214</b>	<b>\$ 149,214</b>
<b><u>Revenues</u></b>					
Other Revenue					
3735 Admin Reimbursement-CFD	12,617	14,512	14,512	14,510	14,763
<b>Total Operating Revenue</b>	12,617	14,512	14,512	14,510	14,763
<b>Total Available</b>	161,831	163,726	163,726	163,724	163,977
<b><u>Expenditures</u></b>					
Operating Expenditures					
Finance and Administrative Services	12,617	14,512	14,512	14,510	14,763
<b>Total Expenditures</b>	12,617	14,512	14,512	14,510	14,763
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 149,214</b>	<b>\$ 149,214</b>	<b>\$ 149,214</b>	<b>\$ 149,214</b>	<b>\$ 149,214</b>



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**GENERAL FUND GRANTS - FUND 114**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ (15,375)	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>					
Revenue from Other Agencies					
3525 Grants	82,190	17,000	551,333	554,333	17,200
3531 Loan Payoff - CDBG	4,585	10,000	10,000	10,000	10,000
3572 Grants - CDBG	140,123	144,000	144,000	138,500	144,000
<b>Total Operating Revenue</b>	226,898	171,000	705,333	702,833	171,200
<b>Sources</b>					
Operating Transfers-In					
General - Fund 111	45,000	4,200	4,200	4,200	4,400
Total Transfers-In	45,000	4,200	4,200	4,200	4,400
<b>Total Revenue/Sources</b>	271,898	175,200	709,533	707,033	175,600
<b>Total Available</b>	256,523	175,200	709,533	707,033	175,600
<b>Expenditures</b>					
Operating Expenditures					
City Administration	19,026	12,800	384,464	384,464	12,800
Police	67,668	8,400	161,391	161,391	8,800
Community Development	169,829	154,000	154,000	148,500	154,000
<b>Total Expenditures</b>	256,523	175,200	699,855	694,355	175,600
<b>Uses</b>					
Operating Transfers-Out					
City Capital Replacement - Fund 721	-	-	12,678	12,678	-
<b>Total Uses</b>	-	-	12,678	12,678	-
<b>Total Expenditures/Uses</b>	256,523	175,200	712,533	707,033	175,600
<b>FUND BALANCE, JUNE 30</b>	\$ -	\$ -	\$ (3,000)	\$ -	\$ -

**TRAFFIC SAFETY - FUND 221**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>					
Fines					
3301 Traffic Fines	132,571	125,000	125,000	117,500	117,500
<b>Total Operating Revenue</b>	132,571	125,000	125,000	117,500	117,500
<b>Total Available</b>	132,571	125,000	125,000	117,500	117,500
<b>Uses</b>					
Operating Transfers-Out					
General - Fund 111	132,571	125,000	125,000	117,500	117,500
<b>Total Uses</b>	132,571	125,000	125,000	117,500	117,500
<b>FUND BALANCES, JUNE 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF CYPRESS**  
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**GAS TAX 2105 - FUND 231**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>					
Revenue from Other Agencies					
3516 State Gas Tax-2105	216,254	235,000	235,000	225,000	225,000
<b>Total Operating Revenue</b>	<u>216,254</u>	<u>235,000</u>	<u>235,000</u>	<u>225,000</u>	<u>225,000</u>
<b>Total Available</b>	216,254	235,000	235,000	225,000	225,000
<b>Uses</b>					
Operating Transfers-Out					
General - Fund 111	216,254	235,000	235,000	225,000	225,000
<b>Total Uses</b>	<u>216,254</u>	<u>235,000</u>	<u>235,000</u>	<u>225,000</u>	<u>225,000</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GAS TAX 2106 - FUND 232**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 1,967,837	\$ 2,139,890	\$ 2,139,890	\$ 2,139,890	\$ 455,796
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	6,285	4,000	4,000	4,200	4,000
Total	6,285	4,000	4,000	4,200	4,000
Revenue from Other Agencies					
3512 State Gas Tax - 2106	165,768	160,000	160,000	165,000	165,000
3525 Grants - Miscellaneous	-	-	347,743	348,000	-
Total	165,768	160,000	507,743	513,000	165,000
<b>Total Operating Revenue</b>	172,053	164,000	511,743	517,200	169,000
<b>Sources</b>					
Operating Transfers-In					
Measure M - Fund 236	347,117	450,000	900,626	900,626	450,000
Total Transfers-In	347,117	450,000	900,626	900,626	450,000
<b>Total Revenue/Sources</b>	<u>519,170</u>	<u>614,000</u>	<u>1,412,369</u>	<u>1,417,826</u>	<u>619,000</u>
<b>Total Available</b>	2,487,007	2,753,890	3,552,259	3,557,716	1,074,796
<b>Expenditures</b>					
Capital Expenditures					
80100 Street Projects	347,117	1,070,000	3,169,322	2,761,920	860,000
80200 Traffic Signal Projects	-	340,000	340,000	340,000	180,000
Total	347,117	1,410,000	3,509,322	3,101,920	1,040,000
<b>Total Expenditures/Uses</b>	<u>347,117</u>	<u>1,410,000</u>	<u>3,509,322</u>	<u>3,101,920</u>	<u>1,040,000</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ 2,139,890</u>	<u>\$ 1,343,890</u>	<u>\$ 42,937</u>	<u>\$ 455,796</u>	<u>\$ 34,796</u>

**CITY OF CYPRESS**  
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**GAS TAX 2107/2107.5 - FUND 233**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Revenues</u></b>					
Revenue from Other Agencies					
3513 State Gas Tax - 2107	354,363	345,000	345,000	348,000	350,000
3514 State Gas Tax - 2107.5	6,000	6,000	6,000	6,000	6,000
<b>Total Operating Revenue</b>	360,363	351,000	351,000	354,000	356,000
<b>Total Available</b>	360,363	351,000	351,000	354,000	356,000
<b><u>Uses</u></b>					
Operating Transfers-Out					
General - Fund 111	360,363	351,000	351,000	354,000	356,000
Total Transfers-Out	360,363	351,000	351,000	354,000	356,000
<b>FUND BALANCE, JUNE 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**TRAFFIC MITIGATION ASSESSMENT - FUND 234**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 2,908,351	\$ 2,176,462	\$ 2,176,462	\$ 2,176,462	\$ 209,169
<b><u>Revenues</u></b>					
Interest and Rent					
3400 Investment Earnings	8,222	5,000	5,000	5,000	500
Total	8,222	5,000	5,000	5,000	500
Service Charges					
3628 Traffic Mitigation Fee	25,641	-	-	747	-
Total	25,641	-	-	747	-
Revenue from Other Agencies					
3525 Grants - Miscellaneous	7,398	-	-	-	-
3572 Grants - CDBG	67,850	-	-	-	-
Total	75,248	-	-	-	-
<b>Total Current Operating Revenue</b>	109,111	5,000	5,000	5,747	500
<b>Total Available</b>	3,017,462	2,181,462	2,181,462	2,182,209	209,669
<b><u>Expenditures</u></b>					
Capital Expenditures					
80100 Street Projects	7,285	-	9,708	9,680	-
80200 Traffic Signal Projects	833,715	67,404	2,121,698	1,963,360	84,886
Total	841,000	67,404	2,131,406	1,973,040	84,886
<b>Total Expenditures/Uses</b>	841,000	67,404	2,131,406	1,973,040	84,886
<b>FUND BALANCE, JUNE 30</b>	\$ 2,176,462	\$ 2,114,058	\$ 50,056	\$ 209,169	\$ 124,783

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**REGIONAL TRAFFIC FEE - FUND 235**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 335,071	\$ 337,308	\$ 337,308	\$ 337,308	\$ 336,484
<b>Revenues</b>					
Service Charges					
3629 Regional Traffic Impact Fees	2,237	500	500	76	500
<b>Total Operating Revenues</b>	2,237	500	500	76	500
<b>Total Available</b>	337,308	337,808	337,808	337,384	336,984
<b>Uses</b>					
Operating Transfers-Out					
General - Fund 111	-	-	900	900	-
Total Transfers-Out	-	-	900	900	-
<b>Total Expenditures/Uses</b>	-	-	900	900	-
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 337,308</b>	<b>\$ 337,808</b>	<b>\$ 336,908</b>	<b>\$ 336,484</b>	<b>\$ 336,984</b>

**MEASURE M - FUND 236**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 1,013,393	\$ 915,452	\$ 915,452	\$ 915,452	\$ 512,826
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	4,260	5,000	5,000	3,000	3,000
Total	4,260	5,000	5,000	3,000	3,000
Revenue from Other Agencies					
3517 Measure M Turnback/M2	766,113	750,000	750,000	795,000	810,000
3525 Grants-Miscellaneous	-	-	-	-	-
Total	766,113	750,000	750,000	795,000	810,000
<b>Total Operating Revenue</b>	770,373	755,000	755,000	798,000	813,000
<b>Total Available</b>	1,783,766	1,670,452	1,670,452	1,713,452	1,325,826
<b>Uses</b>					
Operating Transfers-Out					
Gas Tax 2106 - Fund 232	347,117	450,000	900,626	900,626	450,000
City Capital Projects - Fund 415	521,197	300,000	300,000	300,000	300,000
Total Uses	868,314	750,000	1,200,626	1,200,626	750,000
<b>Total Expenditures/Uses</b>	868,314	750,000	1,200,626	1,200,626	750,000
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 915,452</b>	<b>\$ 920,452</b>	<b>\$ 469,826</b>	<b>\$ 512,826</b>	<b>\$ 575,826</b>

**CITY OF CYPRESS**  
**Fund Summaries**  
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**GAS TAX 2103 - FUND 238**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 1,148,599	\$ 1,245,593	\$ 1,245,593	\$ 1,245,593	\$ 1,618,393
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	4,330	4,500	4,500	2,800	2,000
Revenue from Other Agencies					
3523 State Gas Tax-2103	392,664	700,000	700,000	670,000	525,000
<b>Total Operating Revenue</b>	<u>396,994</u>	<u>704,500</u>	<u>704,500</u>	<u>672,800</u>	<u>527,000</u>
<b>Total Available</b>	1,545,593	1,950,093	1,950,093	1,918,393	2,145,393
<b>Uses</b>					
Operating Transfers-Out					
General - Fund 111	300,000	300,000	300,000	300,000	450,000
City Capital Projects - Fund 415	-	-	-	-	234,000
<b>Total Uses</b>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>684,000</u>
<b>Total Expenditures/Uses</b>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>684,000</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ 1,245,593</u>	<u>\$ 1,650,093</u>	<u>\$ 1,650,093</u>	<u>\$ 1,618,393</u>	<u>\$ 1,461,393</u>

**LIGHTING DISTRICT #2 - FUND 251**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 3,569,661	\$ 3,921,788	\$ 3,921,788	\$ 3,921,788	\$ 3,975,268
<b>Revenues</b>					
Property Taxes					
3001 Secured	778,877	775,000	775,000	800,000	800,000
3002 Unsecured	29,097	27,000	27,000	27,000	27,000
3004 Prior Years	15,565	5,000	5,000	8,000	5,000
3005 Supplemental Roll	11,209	5,000	5,000	17,000	6,000
3006 Public Utility	11,588	10,800	10,800	11,500	11,500
3007 Pass Thru Taxes	167,060	-	-	23,378	2,100
3008 ERAF Shift Repayment	67,826	-	-	-	-
3011 Residual Tax Increment	73,173	45,000	45,000	35,000	35,000
<b>Total</b>	<u>1,154,395</u>	<u>867,800</u>	<u>867,800</u>	<u>921,878</u>	<u>886,600</u>
Interest and Rent					
3400 Investment Earnings	16,871	12,000	12,000	12,000	12,000
<b>Total</b>	<u>16,871</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
Revenue from Other Agencies					
3502 Homeowners Tax Relief	6,646	6,500	6,500	6,413	6,400
<b>Total</b>	<u>6,646</u>	<u>6,500</u>	<u>6,500</u>	<u>6,413</u>	<u>6,400</u>
Other Revenue					
3711 Expense Reimbursement	23,190	1,000	1,000	7,872	3,500
<b>Total</b>	<u>23,190</u>	<u>1,000</u>	<u>1,000</u>	<u>7,872</u>	<u>3,500</u>
<b>Total Operating Revenue</b>	<u>1,201,102</u>	<u>887,300</u>	<u>887,300</u>	<u>948,163</u>	<u>908,500</u>
<b>Total Available</b>	4,770,763	4,809,088	4,809,088	4,869,951	4,883,768
<b>Expenditures</b>					
Public Works-Engineering	738,239	782,983	807,983	777,983	784,022
<b>Total</b>	<u>738,239</u>	<u>782,983</u>	<u>807,983</u>	<u>777,983</u>	<u>784,022</u>

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**LIGHTING DISTRICT #2 - FUND 251 (continued)**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>Uses</b>					
Operating Transfers-Out					
General - Fund 111	110,736	117,448	117,448	116,700	117,600
Total Transfers-Out	110,736	117,448	117,448	116,700	117,600
<b>Total Expenditures/Uses</b>	<b>848,975</b>	<b>900,431</b>	<b>925,431</b>	<b>894,683</b>	<b>901,622</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 3,921,788</b>	<b>\$ 3,908,657</b>	<b>\$ 3,883,657</b>	<b>\$ 3,975,268</b>	<b>\$ 3,982,146</b>

**STORM DRAIN - FUND 261**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	<b>\$ 12,306,063</b>	<b>\$ 381,169</b>	<b>\$ 381,169</b>	<b>\$ 381,169</b>	<b>\$ 678,110</b>
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	15,126	25,000	25,000	2,500	2,500
Service Charges					
3631 Engineering and Inspection Fees	13,455	10,000	10,000	10,000	8,000
3632 City Services Charges	326,296	328,800	328,800	328,800	330,000
Total	339,751	338,800	338,800	338,800	338,000
Other Revenue					
3711 Expense Reimbursement	-	-	-	5,586	-
Total	-	-	-	5,586	-
<b>Total Operating Revenue</b>	<b>354,877</b>	<b>363,800</b>	<b>363,800</b>	<b>346,886</b>	<b>340,500</b>
<b>Sources</b>					
Operating Transfers-In					
General - Fund 111	500,000	500,000	500,000	500,000	250,000
Total Transfers	500,000	500,000	500,000	500,000	250,000
<b>Total Revenues/Sources</b>	<b>854,877</b>	<b>863,800</b>	<b>863,800</b>	<b>846,886</b>	<b>590,500</b>
<b>Total Available</b>	<b>13,160,940</b>	<b>1,244,969</b>	<b>1,244,969</b>	<b>1,228,055</b>	<b>1,268,610</b>
<b>Expenditures</b>					
Operating Expenditures					
Public Works-Maintenance	523,796	585,118	588,634	549,945	589,833
<b>Total Expenditures</b>	<b>523,796</b>	<b>585,118</b>	<b>588,634</b>	<b>549,945</b>	<b>589,833</b>
<b>Uses</b>					
Operating Transfers-Out					
City Capital Projects - Fund 415	6,255,975	-	-	-	-
Infrastructure Reserve - Fund 416	6,000,000	-	-	-	-
Total Transfers	12,255,975	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>12,779,771</b>	<b>585,118</b>	<b>588,634</b>	<b>549,945</b>	<b>589,833</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 381,169</b>	<b>\$ 659,851</b>	<b>\$ 656,335</b>	<b>\$ 678,110</b>	<b>\$ 678,777</b>

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**PLAN LOCAL DRAINAGE FACILITY - FUND 262**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 478,294	\$ 524,616	\$ 524,616	\$ 524,616	\$ 200,491
<b>Revenues</b>					
Interest and Rent					
3400 Investment Earnings	1,704	500	500	1,000	200
Total	1,704	500	500	1,000	200
Other Revenue					
3705 Drainage Charges	69,664	20,000	20,000	5,000	5,000
Total	69,664	20,000	20,000	5,000	5,000
<b>Total Current Operating Revenue</b>	71,368	20,500	20,500	6,000	5,200
<b>Total Available</b>	549,662	545,116	545,116	530,616	205,691
<b>Expenditures</b>					
Capital Expenditures					
80300 Storm Drain Projects	25,046	-	360,860	330,125	-
Total	25,046	-	360,860	330,125	-
<b>Total Expenditures/Uses</b>	25,046	-	360,860	330,125	-
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 524,616</b>	<b>\$ 545,116</b>	<b>\$ 184,256</b>	<b>\$ 200,491</b>	<b>\$ 205,691</b>

**CORPORATE CENTER MAINT DISTRICT #1 - FUND 271**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 19,838	\$ 24,005	\$ 24,005	\$ 24,005	\$ 29,408
<b>Revenues</b>					
Service Charges					
3627 Assessment-Maintenance Dist	73,721	75,000	75,000	74,383	75,000
Total	73,721	75,000	75,000	74,383	75,000
<b>Total Operating Revenue</b>	73,721	75,000	75,000	74,383	75,000
<b>Total Available</b>	93,559	99,005	99,005	98,388	104,408
<b>Expenditures</b>					
Operating Expenses					
Public Works-Maintenance	60,482	65,146	65,146	59,980	65,200
Total Expenditures	60,482	65,146	65,146	59,980	65,200
<b>Uses</b>					
Operating Transfers-Out					
General - Fund 111	9,072	9,780	9,780	9,000	9,780
<b>Total Expenditures/Uses</b>	69,554	74,926	74,926	68,980	74,980
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 24,005</b>	<b>\$ 24,079</b>	<b>\$ 24,079</b>	<b>\$ 29,408</b>	<b>\$ 29,428</b>

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**NARCOTICS ASSET SEIZURE - FUND 281**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 1,188,300	\$ 1,729,375	\$ 1,729,375	\$ 1,729,375	\$ 1,326,776
Interest and Rent					
3400 Investment Earnings	4,477	5,000	5,000	4,600	4,000
Other Revenue					
3711 Expenditure Reimbursement	28,932	30,000	30,000	24,000	30,000
3733 Asset Seizure-Federal	725,291	300,000	300,000	300,000	400,000
3739 Asset Seizure-Other	38,185	25,000	25,000	10,000	10,000
Total Other Revenue	<u>792,408</u>	<u>355,000</u>	<u>355,000</u>	<u>334,000</u>	<u>440,000</u>
<b>Total Operating Revenue</b>	<u>796,885</u>	<u>360,000</u>	<u>360,000</u>	<u>338,600</u>	<u>444,000</u>
<b>Total Available</b>	1,985,185	2,089,375	2,089,375	2,067,975	1,770,776
<b>Expenditures</b>					
Operating Expenses					
Police	226,749	228,276	268,079	268,079	317,773
Total Expenditures	<u>226,749</u>	<u>228,276</u>	<u>268,079</u>	<u>268,079</u>	<u>317,773</u>
<b>Uses</b>					
Operating Transfers-Out					
General - Fund 111	-	-	720	3,720	86,805
City Capital Projects - Fund 415	-	8,121	399,500	395,586	115,000
City Capital Replacement - Fund 721	29,061	61,413	73,814	73,814	78,206
Total Transfers	<u>29,061</u>	<u>69,534</u>	<u>474,034</u>	<u>473,120</u>	<u>280,011</u>
<b>Total Expenditures/Uses</b>	<u>255,810</u>	<u>297,810</u>	<u>742,113</u>	<u>741,199</u>	<u>597,784</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ 1,729,375</u>	<u>\$ 1,791,565</u>	<u>\$ 1,347,262</u>	<u>\$ 1,326,776</u>	<u>\$ 1,172,992</u>

**CABLE TELEVISION FRANCHISE AGREEMENT - FUND 291**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 384,397	\$ 411,212	\$ 411,212	\$ 411,212	\$ 451,212
<b>Revenues</b>					
Other Taxes					
3106 Franchise Tax-Cable TV	42,191	36,000	36,000	40,000	40,000
<b>Total Operating Revenue</b>	<u>42,191</u>	<u>36,000</u>	<u>36,000</u>	<u>40,000</u>	<u>40,000</u>
<b>Total Available</b>	426,588	447,212	447,212	451,212	491,212
<b>Uses</b>					
Operating Transfers-Out					
General - Fund 111	1,022	-	-	-	-
City Capital Replacement - Fund 721	14,354	-	-	-	2,000
Total Transfers	<u>15,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
<b>Total Uses</b>	<u>15,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ 411,212</u>	<u>\$ 447,212</u>	<u>\$ 447,212</u>	<u>\$ 451,212</u>	<u>\$ 489,212</u>



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**SUPPLEMENTAL LAW ENFORCEMENT - FUND 301**

	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimates</u>	<u>2014-15 Proposed</u>
<b>FUND BALANCE, JULY 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Revenues</u></b>					
Interest and Rent					
3400 Investment Earnings	26	45	45	25	45
Revenue from Other Agencies					
3525 Grants-Miscellaneous	100,000	100,000	100,000	100,000	100,000
<b>Total Operating Revenue</b>	<u>100,026</u>	<u>100,045</u>	<u>100,045</u>	<u>100,025</u>	<u>100,045</u>
<b>Total Available</b>	100,026	100,045	100,045	100,025	100,045
<b><u>Expenditures</u></b>					
Operating Expenditures					
Police	100,026	100,045	100,045	100,025	100,045
<b>Total Expenditures/Uses</b>	<u>100,026</u>	<u>100,045</u>	<u>100,045</u>	<u>100,025</u>	<u>100,045</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**AB 2766 TRIP REDUCTION - FUND 311**

	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimates</u>	<u>2014-15 Proposed</u>
<b>FUND BALANCE, JULY 1</b>	\$ 208,819	\$ 268,932	\$ 268,932	\$ 268,932	\$ 250,532
<b><u>Revenues</u></b>					
Interest and Rent					
3400 Investment Earnings	733	600	600	600	600
Other Revenue					
3734 Trip Reduction Revenue-AB2766	59,380	55,000	55,000	58,000	58,000
<b>Total Operating Revenue</b>	<u>60,113</u>	<u>55,600</u>	<u>55,600</u>	<u>58,600</u>	<u>58,600</u>
<b>Total Revenue/Sources</b>	60,113	55,600	55,600	58,600	58,600
<b>Total Available</b>	<u>268,932</u>	<u>324,532</u>	<u>324,532</u>	<u>327,532</u>	<u>309,132</u>
<b><u>Uses</u></b>					
Operating Transfers-Out					
City Capital Replacement - Fund 721	-	77,000	77,000	77,000	-
<b>Total Expenditures/Uses</b>	<u>-</u>	<u>77,000</u>	<u>77,000</u>	<u>77,000</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ 268,932</u>	<u>\$ 247,532</u>	<u>\$ 247,532</u>	<u>\$ 250,532</u>	<u>\$ 309,132</u>

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**SEWER - FUND 321**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	<b>\$ 8,325,661</b>	<b>\$ 7,864,593</b>	<b>\$ 7,864,593</b>	<b>\$ 7,864,593</b>	<b>\$ 2,345,724</b>
<b>Revenues</b>					
Property Taxes					
3001 Secured	6,484	6,500	6,500	7,000	7,000
3002 Unsecured	241	230	230	230	230
3004 Prior Years	132	75	75	75	75
3005 Supplemental Roll	93	50	50	150	100
3006 Public Utility	395	385	385	400	400
3008 ERAF Shift Repayment	624	-	-	-	-
3011 Residual Tax Increment	65,216	-	-	1	-
Total	73,185	7,240	7,240	7,856	7,805
Interest and Rent					
3400 Investment Earnings	26,980	24,000	24,000	22,500	20,000
Total	26,980	24,000	24,000	22,500	20,000
Revenue from Other Agencies					
3502 Homeowners Tax Relief	55	-	-	50	50
3572 Grants-CDBG	-	-	-	-	-
Total	55	-	-	50	50
Service Charges					
3631 Sewer Service Charges	2,118,792	2,000,000	2,000,000	2,000,000	2,000,000
3638 FOG Fees	12,714	27,000	27,000	28,934	28,000
Total	2,131,506	2,027,000	2,027,000	2,028,934	2,028,000
Other Revenue					
3711 Expense Reimbursement	3,055	2,670	2,670	2,854	2,500
Total	3,055	2,670	2,670	2,854	2,500
<b>Total Operating Revenue</b>	<b>2,234,781</b>	<b>2,060,910</b>	<b>2,060,910</b>	<b>2,062,194</b>	<b>2,058,355</b>
<b>Total Available</b>	<b>10,560,442</b>	<b>9,925,503</b>	<b>9,925,503</b>	<b>9,926,787</b>	<b>4,404,079</b>
<b>Expenditures</b>					
Operating Expenditures					
Public Works-Engineering	33,605	34,090	37,290	35,523	65,182
Public Works-Maintenance	267,573	267,650	269,265	264,230	297,562
Total	301,178	301,740	306,555	299,753	362,744
Capital Expenditures					
80400 Sanitary Sewer Projects	2,087,743	1,300,000	7,233,310	7,233,310	1,300,000
Debt Service Expenditures					
Interest-Loan from Infrastructure Reserve	48,045	54,000	54,000	48,000	48,000
<b>Total Expenditures</b>	<b>2,436,966</b>	<b>1,655,740</b>	<b>7,593,865</b>	<b>7,581,063</b>	<b>1,710,744</b>
Net Change in Capitalized Infrastructure	(258,883)	-	-	-	-
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 7,864,593</b>	<b>\$ 8,269,763</b>	<b>\$ 2,331,638</b>	<b>\$ 2,345,724</b>	<b>\$ 2,693,335</b>

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**CITY CAPITAL PROJECTS - FUND 415**

	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimates</u>	<u>2014-15 Proposed</u>
<b>FUND BALANCE, JULY 1</b>	<b>\$ 14,341,428</b>	<b>\$ 19,406,569</b>	<b>\$ 19,406,569</b>	<b>19,406,569</b>	<b>\$ 11,112,322</b>
<b><u>Revenues</u></b>					
Revenue from Other Agencies					
3525 Grants - Miscellaneous	85,755	-	79,355	79,355	570,701
3572 Grants - CDBG	280,000	-	-	-	-
Total	365,755	-	79,355	79,355	570,701
<b>Total Operating Revenue</b>	365,755	-	79,355	79,355	570,701
<b><u>Sources</u></b>					
Operating Transfers-In					
General - Fund 111	1,750,000	1,750,000	1,773,920	1,773,920	2,000,000
Storm Drainage - Fund 261	6,255,975	-	-	-	-
Measure M - Fund 236	521,197	300,000	300,000	300,000	300,000
Gas Tax 2103 - Fund 238	-	-	-	-	234,000
Narcotics Asset Seizure - Fund 281	-	8,121	399,500	395,586	115,000
Infrastructure Reserve - Fund 416	536,500	8,175,000	8,175,000	8,175,000	2,425,000
Total Transfers-In	9,063,672	10,233,121	10,648,420	10,644,506	5,074,000
<b>Total Revenue/Sources</b>	9,429,427	10,233,121	10,727,775	10,723,861	5,644,701
<b>Total Available</b>	23,770,855	29,639,690	30,134,344	30,130,430	16,757,023
Capital Expenditures					
80100 Street Projects	1,474,454	1,550,000	2,722,472	2,584,972	1,550,000
80300 Storm Drain Projects	1,339,518	6,500,000	12,410,859	12,410,859	4,013,358
80500 Parkway Projects	1,442,554	1,925,000	5,691,274	2,975,760	2,729,701
80600 Public Facility Projects	107,760	258,121	1,050,431	1,046,517	365,000
Total Expenditures	4,364,286	10,233,121	21,875,036	19,018,108	8,658,059
<b>Total Expenditures</b>	4,364,286	10,233,121	21,875,036	19,018,108	8,658,059
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 19,406,569</b>	<b>\$ 19,406,569</b>	<b>\$ 8,259,308</b>	<b>\$ 11,112,322</b>	<b>\$ 8,098,964</b>

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**INFRASTRUCTURE RESERVE - FUND 416**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	<b>\$ 9,092,214</b>	<b>\$ 24,420,757</b>	<b>\$ 24,420,757</b>	<b>\$ 24,420,757</b>	<b>\$ 19,042,757</b>
<b><u>Revenue/Sources</u></b>					
Operating Transfers-In					
General - Fund 111	8,350,694	2,000,000	2,000,000	2,445,000	3,725,000
CRPD General - Fund 212	1,571,671	1,635,173	1,635,173	410,000	312,000
Storm Drain - Fund 261	6,000,000	-	-	-	-
Total Transfers-In	15,922,365	3,635,173	3,635,173	2,855,000	4,037,000
<b>Total Revenue/Sources</b>	15,922,365	3,635,173	3,635,173	2,855,000	4,037,000
<b>Total Available</b>	25,014,579	28,055,930	28,055,930	27,275,757	23,079,757
<b><u>Uses</u></b>					
Operating Transfers-Out					
City Capital Projects - Fund 415	536,500	8,175,000	8,175,000	8,175,000	2,425,000
Total Transfers-Out	536,500	8,175,000	8,175,000	8,175,000	2,425,000
<b><u>Changes in Nonspendable Fund Balance</u></b>					
Notes/Land Held for Resale	57,322	58,000	58,000	58,000	60,000
<b>Total Uses/Changes</b>	593,822	8,233,000	8,233,000	8,233,000	2,485,000
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 24,420,757</b>	<b>\$ 19,822,930</b>	<b>\$ 19,822,930</b>	<b>\$ 19,042,757</b>	<b>\$ 20,594,757</b>

**LOW AND MODERATE INCOME HOUSING ASSETS - FUND 471**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	<b>\$ 58,395</b>	<b>\$ 115,362</b>	<b>\$ 115,362</b>	<b>\$ 115,362</b>	<b>\$ 66,467</b>
<b><u>Revenues</u></b>					
Interest and Rent					
3400 Investment Earnings	9,606	5,000	5,000	7,000	5,000
Total	9,606	5,000	5,000	7,000	5,000
Revenue from Other Agencies					
3575 First-time Home Loans	66,647	-	-	4,500	5,000
3576 Rehab Homes	12,720	-	-	21,600	5,000
Total	79,367	-	-	26,100	10,000
Other Revenue					
3738 Miscellaneous Revenue	6,000	6,000	6,000	6,000	6,000
Total	6,000	6,000	6,000	6,000	6,000
<b>Total Operating Revenue</b>	94,973	11,000	11,000	39,100	21,000
<b>Total Available</b>	153,368	126,362	126,362	154,462	87,467

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**LOW AND MODERATE INCOME HOUSING ASSETS - FUND 471 (continued)**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b><u>Expenditures</u></b>					
Operating Expenditures					
Community Development	38,006	100,641	100,641	87,995	87,122
<b>Total Expenditures</b>	<u>38,006</u>	<u>100,641</u>	<u>100,641</u>	<u>87,995</u>	<u>87,122</u>
<b>FUND BALANCE, JUNE 30</b>	<b><u>\$ 115,362</u></b>	<b><u>\$ 25,721</u></b>	<b><u>\$ 25,721</u></b>	<b><u>\$ 66,467</u></b>	<b><u>\$ 345</u></b>

**CIVIC CENTER REFINANCING DEBT SERVICE - FUND 510**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	<b><u>\$ 1,765,870</u></b>	<b><u>\$ 1,776,829</u></b>	<b><u>\$ 1,776,829</u></b>	<b><u>\$ 1,776,829</u></b>	<b><u>\$ 1,776,905</u></b>
<b><u>Revenues</u></b>					
Interest and Rent					
3400 Investment Earnings	23,158	23,090	23,090	23,100	23,100
<b>Total Operating Revenue</b>	<u>23,158</u>	<u>23,090</u>	<u>23,090</u>	<u>23,100</u>	<u>23,100</u>
<b><u>Sources</u></b>					
Operating Transfers-In					
Successor Agency to RDA - Fund 462	458,550	462,352	462,352	452,242	455,377
Total Transfers	458,550	462,352	462,352	452,242	455,377
<b>Total Revenues/Sources</b>	<u>481,708</u>	<u>485,442</u>	<u>485,442</u>	<u>475,342</u>	<u>478,477</u>
<b>Total Available</b>	<u>2,247,578</u>	<u>2,262,271</u>	<u>2,262,271</u>	<u>2,252,171</u>	<u>2,255,382</u>
<b><u>Expenditures</u></b>					
Debt Service	470,749	475,342	475,342	475,266	478,477
<b>Total Expenditures</b>	<u>470,749</u>	<u>475,342</u>	<u>475,342</u>	<u>475,266</u>	<u>478,477</u>
<b>FUND BALANCE, JUNE 30</b>	<b><u>\$ 1,776,829</u></b>	<b><u>\$ 1,786,929</u></b>	<b><u>\$ 1,786,929</u></b>	<b><u>\$ 1,776,905</u></b>	<b><u>\$ 1,776,905</u></b>

**CITY OF CYPRESS**  
**FUND SUMMARIES**  
Fiscal Year 2014-15

**CITY CENTRAL SERVICES - FUND 711**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 756,101	\$ 955,670	\$ 955,670	\$ 955,670	\$ 1,068,305
<b>Revenues</b>					
Service Charges					
3801 Park District Admin Fee	7,864	14,643	14,643	14,643	15,589
3803 Office Rental	698,700	698,400	698,400	698,400	674,100
3804 Vehicle Rental	734,000	721,015	721,015	721,015	735,500
3805 Equipment Rental	86,120	85,850	85,850	85,850	74,995
3806 Office Equipment Rental	1,550	1,567	1,567	1,567	5,375
3711 Expenditure Reimbursement	-	-	-	500	-
Total	1,528,234	1,521,475	1,521,475	1,521,975	1,505,559
<b>Total Current Operating Revenue</b>	1,528,234	1,521,475	1,521,475	1,521,975	1,505,559
<b>Total Available</b>	2,284,335	2,477,145	2,477,145	2,477,645	2,573,864
<b>Expenditures</b>					
Operating Expenditures					
Public Works-Maintenance	1,328,665	1,450,421	1,450,421	1,409,340	1,447,282
<b>Total Expenditures</b>	1,328,665	1,450,421	1,450,421	1,409,340	1,447,282
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 955,670</b>	<b>\$ 1,026,724</b>	<b>\$ 1,026,724</b>	<b>\$ 1,068,305</b>	<b>\$ 1,126,582</b>

**PRINT SHOP/WAREHOUSE - FUND 712**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 77,258	\$ 55,113	\$ 55,113	\$ 55,113	\$ 58,979
<b>Revenues</b>					
Service Charges					
3802 Print Shop/Warehouse Chrgs	245,520	246,930	246,930	246,930	267,226
3807 Telephone Rental	30,000	30,000	30,000	30,000	30,000
Total	275,520	276,930	276,930	276,930	297,226
Other Revenue					
3711 Expense Reimbursement	82	-	-	112	-
<b>Total Current Operating Revenue</b>	275,602	276,930	276,930	277,042	297,226
<b>Total Available</b>	352,860	332,043	332,043	332,155	356,205
<b>Expenditures</b>					
Operating Expenditures					
City Administration	297,747	276,056	276,056	273,176	307,345
<b>Total Expenditures</b>	297,747	276,056	276,056	273,176	307,345
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 55,113</b>	<b>\$ 55,987</b>	<b>\$ 55,987</b>	<b>\$ 58,979</b>	<b>\$ 48,860</b>

**CITY OF CYPRESS**  
**FUND SUMMARIES**  
Fiscal Year 2014-15

**INFORMATION SYSTEMS - FUND 713**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 457,679	\$ 386,696	\$ 386,696	\$ 386,696	\$ 223,736
<b>Revenues</b>					
Service Charges					
3805 Equipment Rental	32,000	32,000	32,000	32,000	40,000
3808 Information Systems/Website	598,604	642,355	642,355	642,355	666,537
Total	630,604	674,355	674,355	674,355	706,537
<b>Total Current Operating Revenue</b>	630,604	674,355	674,355	674,355	706,537
<b>Total Available</b>	1,088,283	1,061,051	1,061,051	1,061,051	930,273
<b>Expenditures</b>					
Operating Expenditures					
Finance and Administrative Services	701,587	786,137	845,467	837,315	789,519
<b>Total Expenditures</b>	701,587	786,137	845,467	837,315	789,519
<b>Uses</b>					
Operating Transfers-Out					
City Capital Replacement Fund - 721	-	-	-	-	7,825
Total Transfers-Out	-	-	-	-	7,825
<b>Total Expenditures/Uses</b>	701,587	786,137	845,467	837,315	797,344
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 386,696</b>	<b>\$ 274,914</b>	<b>\$ 215,584</b>	<b>\$ 223,736</b>	<b>\$ 132,929</b>

**CITY CAPITAL REPLACEMENT - FUND 721**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimates	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 12,283,704	\$ 12,700,358	\$ 12,700,358	\$ 12,700,358	\$ 12,955,784
<b>Revenues</b>					
Service Charges					
3803 Office Rental	-	-	-	-	-
3804 Vehicle Rental	325,477	318,247	318,247	318,247	261,885
3805 Equipment Rental	154,579	142,448	142,448	142,448	172,467
3806 Office Equipment Rental	116,057	158,236	158,236	158,236	154,740
Total	596,113	618,931	618,931	618,931	589,092
Other Revenue					
3700 Sale Real/Personal Prop	15,456	-	-	5,420	-
Total	15,456	-	-	5,420	-
<b>Total Current Operating Revenue</b>	611,569	618,931	618,931	624,351	589,092

**CITY OF CYPRESS**  
**FUND SUMMARIES**  
Fiscal Year 2014-15

**CITY CAPITAL REPLACEMENT - FUND 721 (Continued)**

	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimates</u>	<u>2014-15 Proposed</u>
<b>Other Sources</b>					
Operating Transfers-In					
General Fund - 111	-	-	-	-	-
General Fund Grants - 114	-	-	12,678	12,678	-
Narcotics Asset Seizure Fund - 281	29,061	61,413	73,814	73,814	78,206
AB 2766 Trip Reduction Fund - 311	-	77,000	77,000	77,000	-
Information Systems Fund - 713	-	-	-	-	7,825
Liability Self Insurance Fund - 760	-	-	19,753	19,753	-
Cable TV Franchise Agreement - 291	14,354	-	-	-	2,000
<b>Total Other Sources</b>	<u>43,415</u>	<u>138,413</u>	<u>183,245</u>	<u>183,245</u>	<u>88,031</u>
<b>Total Revenue &amp; Other Sources</b>	<u>654,984</u>	<u>757,344</u>	<u>802,176</u>	<u>807,596</u>	<u>677,123</u>
<b>Total Available</b>	12,938,688	13,457,702	13,502,534	13,507,954	13,632,907
<b>Uses</b>					
Capital Outlay/Other Expenditures	<u>238,330</u>	<u>292,170</u>	<u>577,570</u>	<u>552,170</u>	<u>219,292</u>
<b>Total Uses</b>	238,330	292,170	577,570	552,170	219,292
<b>FUND BALANCE, JUNE 30</b>	<u><b>\$ 12,700,358</b></u>	<u><b>\$ 13,165,532</b></u>	<u><b>\$ 12,924,964</b></u>	<u><b>\$ 12,955,784</b></u>	<u><b>\$ 13,413,615</b></u>



# BUDGET SUMMARY

## OPERATING TRANSFERS

### Fiscal Year 2014-15

	Budget 2013-14		Proposed 2014-15	
	Transfers In	Transfers Out	Transfers In	Transfers Out
<b><u>GENERAL FUND 111</u></b>				
General Fund Grants-Fund 114	\$ -	\$ 4,200	\$ -	\$ 4,400
Traffic Safety-Fund 221	125,000	-	117,500	-
Special Gas Tax 2105-Fund 231	235,000	-	225,000	-
Special Gas Tax 2107-Fund 233	351,000	-	356,000	-
Special Gas Tax 2103-Fund 238	300,000	-	450,000	-
Lighting District No. 2-Fund 251	117,448	-	117,600	-
Storm Drain Fund-Fund 261	-	500,000	-	250,000
Corp Ctr Maint Dist #1-Fund 271	9,780	-	9,780	-
Narcotics Asset Seizure-Fund 281	-	-	86,805	-
CIP-Fund 415	-	1,750,000	-	2,000,000
Infrastructure Reserve-Fund 416	-	2,000,000	-	3,725,000
Total	<u>\$ 1,138,228</u>	<u>\$ 4,254,200</u>	<u>\$ 1,362,685</u>	<u>\$ 5,979,400</u>
<b><u>GENERAL FUND GRANTS FUND 114</u></b>				
General Fund-Fund 111	\$ 4,200	\$ -	\$ 4,400	\$ -
Total	<u>\$ 4,200</u>	<u>\$ -</u>	<u>\$ 4,400</u>	<u>\$ -</u>
<b><u>TRAFFIC SAFETY FUND 221</u></b>				
General Fund-Fund 111	\$ -	\$ 125,000	\$ -	\$ 117,500
Total	<u>\$ -</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 117,500</u>
<b><u>SPECIAL GAS TAX 2105 FUND 231</u></b>				
General Fund-Fund 111	\$ -	\$ 235,000	\$ -	\$ 225,000
Total	<u>\$ -</u>	<u>\$ 235,000</u>	<u>\$ -</u>	<u>\$ 225,000</u>
<b><u>SPECIAL GAS TAX 2106 FUND 232</u></b>				
Measure M-Fund 236	\$ 450,000	\$ -	\$ 450,000	\$ -
Total	<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ 450,000</u>	<u>\$ -</u>
<b><u>SPECIAL GAS TAX 2107 FUND 233</u></b>				
General Fund-Fund 111	\$ -	\$ 351,000	\$ -	\$ 356,000
Total	<u>\$ -</u>	<u>\$ 351,000</u>	<u>\$ -</u>	<u>\$ 356,000</u>

# BUDGET SUMMARY

## OPERATING TRANSFERS

### Fiscal Year 2014-15

	Budget 2013-14		Proposed 2014-15	
	Transfers In	Transfers Out	Transfers In	Transfers Out
<b><u>MEASURE M GAS TAX FUND 236</u></b>				
Special Gas Tax 2106-Fund 232	\$ -	\$ 450,000	\$ -	\$ 450,000
CIP-Fund 415	-	300,000	-	300,000
Total	<u>\$ -</u>	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ 750,000</u>
<b><u>SPECIAL GAS TAX 2103 FUND 238</u></b>				
General Fund-Fund 111	\$ -	\$ 300,000	\$ -	\$ 450,000
CIP-Fund 415	-	-	-	234,000
Total	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 684,000</u>
<b><u>LIGHTING DISTRICT #2 FUND 251</u></b>				
General Fund-Fund 111	\$ -	\$ 117,448	\$ -	\$ 117,600
Total	<u>\$ -</u>	<u>\$ 117,448</u>	<u>\$ -</u>	<u>\$ 117,600</u>
<b><u>STORM DRAIN FUND 261</u></b>				
General Fund-Fund 111	\$ 500,000	\$ -	\$ 250,000	\$ -
Total	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ -</u>
<b><u>CORP CTR MAINT DIST #1 FUND 271</u></b>				
General Fund-Fund 111	\$ -	\$ 9,780	\$ -	\$ 9,780
Total	<u>\$ -</u>	<u>\$ 9,780</u>	<u>\$ -</u>	<u>\$ 9,780</u>
<b><u>NARCOTICS ASSET SEIZURE FUND 281</u></b>				
General Fund-Fund 111	\$ -	\$ -	\$ -	\$ 86,805
CIP-Fund 415	-	8,121	-	115,000
Equipment Replacement-Fund 721	-	61,413	-	78,206
Total	<u>\$ -</u>	<u>\$ 69,534</u>	<u>\$ -</u>	<u>\$ 280,011</u>
<b><u>CABLE TV PEG FUND 291</u></b>				
Equipment Replacement-Fund 721	\$ -	\$ -	\$ -	\$ 2,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000</u>

# BUDGET SUMMARY

## OPERATING TRANSFERS

### Fiscal Year 2014-15

	Budget 2013-14		Proposed 2014-15	
	Transfers In	Transfers Out	Transfers In	Transfers Out
<b><u>AB 2766 TRIP REDUCTION FUND 311</u></b>				
Equipment Replacement-Fund 721	\$ -	\$ 77,000	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ 77,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>CIP FUND 415</u></b>				
General Fund-Fund 111	\$ 1,750,000	\$ -	\$ 2,000,000	\$ -
Measure M-Fund 236	300,000	-	300,000	-
Special Gas Tax 2103-Fund 238	-	-	234,000	-
Narcotics Asset Seizure-Fund 281	8,121	-	115,000	-
Infrastructure Reserve-Fund 416	8,175,000	-	2,425,000	-
Total	<u>\$ 10,233,121</u>	<u>\$ -</u>	<u>\$ 5,074,000</u>	<u>\$ -</u>
<b><u>INFRASTRUCTURE RESERVE FUND 416</u></b>				
General Fund-Fund 111	\$ 2,000,000	\$ -	\$ 3,725,000	\$ -
District General Fund-Fund 212	1,635,173	-	312,000	-
CIP-Fund 415	-	8,175,000	-	2,425,000
Total	<u>\$ 3,635,173</u>	<u>\$ 8,175,000</u>	<u>\$ 4,037,000</u>	<u>\$ 2,425,000</u>
<b><u>DEBT SVC-REFIN CIVIC CTR FUND 510</u></b>				
Successor Agency to RDA-Fund 462	\$ 462,352	\$ -	\$ 455,377	\$ -
Total	<u>\$ 462,352</u>	<u>\$ -</u>	<u>\$ 455,377</u>	<u>\$ -</u>
<b><u>INFORMATION SERVICES FUND 713</u></b>				
Equipment Replacement-Fund 721	\$ -	\$ -	\$ -	\$ 7,825
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,825</u>
<b><u>EQUIPMENT REPLACEMENT FUND 721</u></b>				
Narcotics Asset Seizure-Fund 281	\$ 61,413	\$ -	\$ 78,206	\$ -
Cable TV PEG-Fund 291	-	-	2,000	-
AB 2766 Trip Reduction-Fund 311	77,000	-	-	-
Information Services-Fund 713	-	-	7,825	-
Total	<u>\$ 138,413</u>	<u>\$ -</u>	<u>\$ 88,031</u>	<u>\$ -</u>
<b>SUBTOTAL-CITY FUNDS</b>	<b><u>\$ 16,561,487</u></b>	<b><u>\$ 14,463,962</u></b>	<b><u>\$ 11,721,493</u></b>	<b><u>\$ 10,954,116</u></b>

# BUDGET SUMMARY

## OPERATING TRANSFERS

### Fiscal Year 2014-15

	Budget 2013-14		Proposed 2014-15	
	Transfers In	Transfers Out	Transfers In	Transfers Out
<b><u>SUCCESSOR AGENCY TO RDA FUND 462</u></b>				
Debt Svc-Refin Civic Ctr Fund 510	\$ -	\$ 462,352	\$ -	\$ 455,377
Total	<u>\$ -</u>	<u>\$ 462,352</u>	<u>\$ -</u>	<u>\$ 455,377</u>
<b>SUBTOTAL-RDA SUCCESSOR</b>	<b>\$ -</b>	<b>\$ 462,352</b>	<b>\$ -</b>	<b>\$ 455,377</b>
<b><u>DISTRICT-GENERAL FUND 212</u></b>				
Infrastructure Reserve-Fund 416	\$ -	\$ 1,635,173	\$ -	\$ 312,000
District Park Development-Fund 213	200,000	-	-	-
District Equip Repl-Fund 725	-	13,300	-	6,386
Total	<u>\$ 200,000</u>	<u>\$ 1,648,473</u>	<u>\$ -</u>	<u>\$ 318,386</u>
<b><u>DISTRICT-PARK DEVELOPMENT FUND 213</u></b>				
District General Fund-Fund 212	\$ -	\$ 200,000	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>DISTRICT-EQUIPMENT REPLACEMENT FUND 725</u></b>				
District General Fund-Fund 212	\$ 13,300	\$ -	\$ 6,386	\$ -
Total	<u>\$ 13,300</u>	<u>\$ -</u>	<u>\$ 6,386</u>	<u>\$ -</u>
<b>SUBTOTAL-DISTRICT FUNDS</b>	<b>\$ 213,300</b>	<b>\$ 1,848,473</b>	<b>\$ 6,386</b>	<b>\$ 318,386</b>
<b>GRAND TOTAL-ALL FUNDS</b>	<b>\$ 16,774,787</b>	<b>\$ 16,774,787</b>	<b>\$ 11,727,879</b>	<b>\$ 11,727,879</b>



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## **Redevelopment Agency / Successor Agency**

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The Redevelopment Agency was dissolved effective February 1, 2012 and a Successor Agency to the Redevelopment Agency was established on that date.

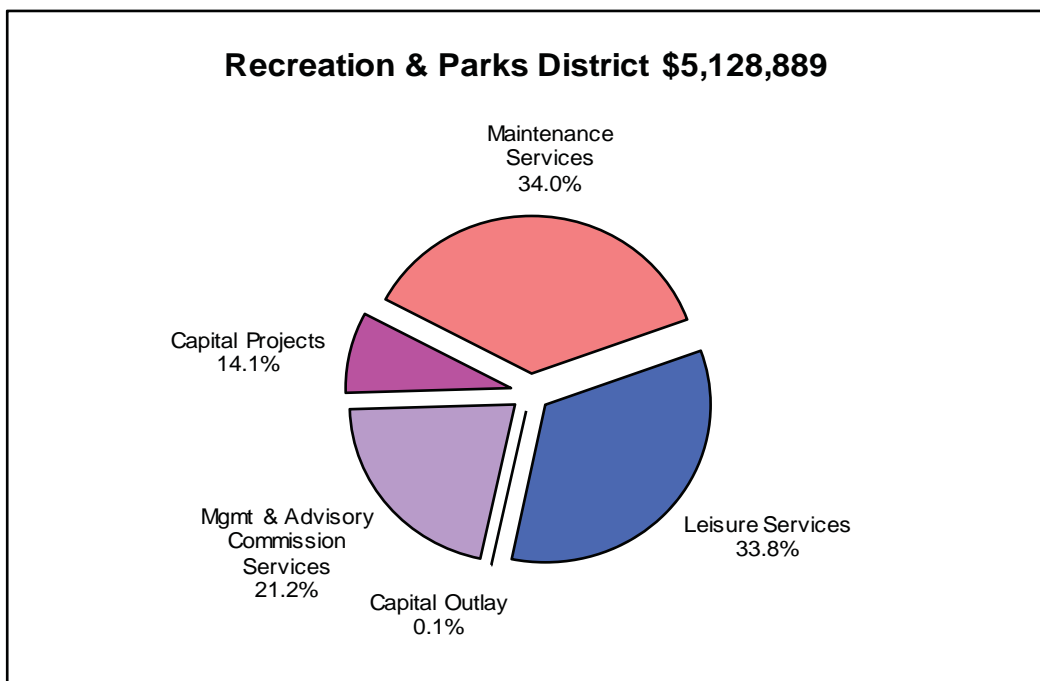
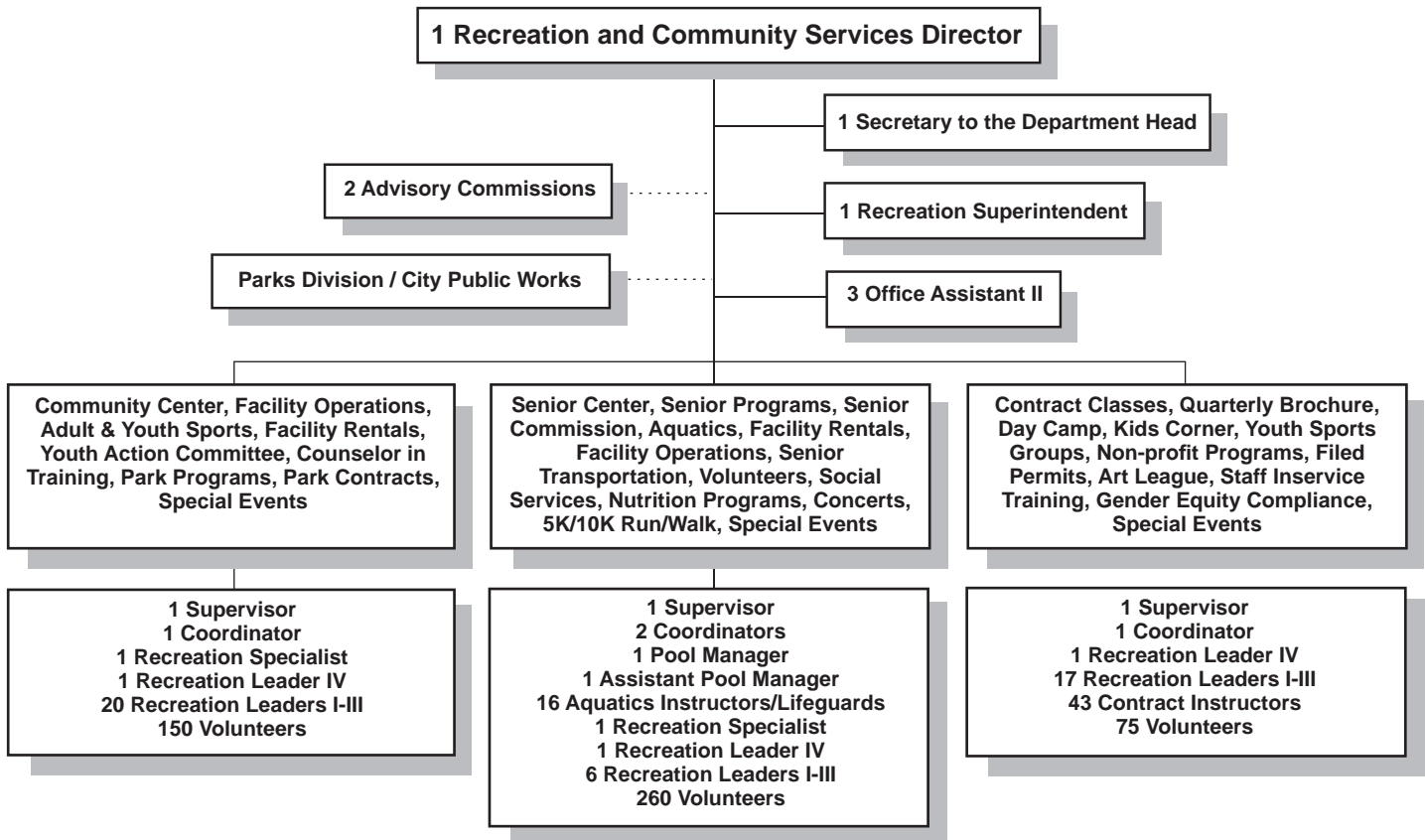
All outstanding non-housing assets and liabilities as of February 1, 2012 were transferred to the Successor Agency, and activities associated with the former Redevelopment Agency after that date are all reported under the Successor Agency. All actions/decisions related to the Successor Agency operations, including budget approval, are made by an oversight board comprised of seven members and/or the board of the Successor Agency (which is comprised of the five members of the City Council). The budget for the Successor Agency is approved twice annually for two six-month periods, therefore the budget activities have not been included in this document.

All non-cash housing related assets were transferred to the City as of February 1, 2012. The remaining Successor Agency housing assets were previously remitted to the County Auditor/Controller for distribution to affected taxing agencies. Therefore, no additional Successor Agency housing activities will occur.



# RECREATION AND PARK DISTRICT

## Fiscal Year 2014 - 2015





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## Cypress Recreation and Park District

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### **Purpose:**

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, playground activities, youth and adult sports, social and recreational activities for seniors, volunteer opportunities and community-wide special events.

The district currently employs 13 full-time and 2 permanent part-time employees and approximately 90 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 the community volunteer. Over 1,200 hours are donated each month to various recreation and social programs.

# CITY OF CYPRESS

## Recreation and Park District

### Fiscal Year 2014-15

<u>Summary of Positions</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>Monthly Salary Range</u>
<b>Full-Time</b>					
Rec & Comm Svcs Director	1.0	1.0	1.0	1.0	\$10,000-\$14,650
Recreation Superintendent	1.0	1.0	1.0	1.0	7,279-9,463
Recreation Supervisor	3.0	3.0	3.0	3.0	5,050-6,566
Secretary to the Dept Head	1.0	1.0	1.0	1.0	4,130-5,020
Recreation Coordinator	4.0	4.0	4.0	4.0	4,066-4,941
Office Assistant I/II	3.0	3.0	3.0	3.0	2,864-3,838
Subtotal - Full-Time	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	
<b>Part-time/Hourly</b>					
Recreation Specialist	1.8	1.8	1.8	1.8	\$16.49-\$20.05/hr
Pool Manager	0.2	0.2	0.2	0.2	12.75-14.25/hr
Recreation Leader IV	2.2	2.1	2.3	2.3	12.25-13.50/hr
Assistant Pool Manager	0.2	0.2	0.2	0.2	11.50-12.50/hr
Aquatics Instructor	1.5	1.5	1.6	1.6	10.75-11.75/hr
Recreation Leader III	6.4	7.0	6.8	6.6	10.25-11.25/hr
Lifeguard	0.2	0.2	0.2	0.2	10.00/hr
Recreation Leader II	2.6	2.1	2.3	2.3	9.25/hr
Recreation Leader I	0.3	0.4	0.4	0.6	9.00/hr
Subtotal - Part-Time	<u>15.4</u>	<u>15.5</u>	<u>15.8</u>	<u>15.8</u>	
<b>Total Positions</b>	<u>28.4</u>	<u>28.5</u>	<u>28.8</u>	<u>28.8</u>	

<u>Summary of Expenditures</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>	<u>13/14 Budget vs. 14/15 Budget</u>
Salaries and Benefits	\$ 1,744,512	\$ 1,858,664	\$ 1,767,987	\$ 1,983,675	6.7%
Service and Supplies	2,261,030	2,395,549	2,461,660	2,551,018	6.5%
Internal Service Fund Charges	148,987	155,646	155,646	179,991	15.6%
Capital Projects	82,048	560,614	2,114,039	423,408	-24.5%
Capital Outlay	<u>6,761</u>	<u>13,300</u>	<u>24,800</u>	<u>14,960</u>	12.5%
<b>Total Department Cost</b>	<u>\$ 4,243,338</u>	<u>\$ 4,983,773</u>	<u>\$ 6,524,132</u>	<u>\$ 5,153,052</u>	3.4%

<u>Summary of Resources</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>
General Fund - District	\$ 4,146,665	\$ 4,769,773	\$ 6,044,483	\$ 5,128,889
Park Development	82,048	200,000	472,078	-
Internal Service	7,864	14,000	7,571	15,589
Capital Replacement Fund	<u>6,761</u>	<u>-</u>	<u>-</u>	<u>8,574</u>
<b>Total Resources</b>	<u>\$ 4,243,338</u>	<u>\$ 4,983,773</u>	<u>\$ 6,524,132</u>	<u>\$ 5,153,052</u>

**CYPRESS RECREATION AND PARK DISTRICT**  
**SUMMARY OF RESOURCES AND APPROPRIATIONS BY FUND**  
**Fiscal Year 2014-15**

<u>FUND</u>	<u>BEG. FUND BALANCE</u>	<u>REVENUES/ SOURCES</u>	<u>EXPENDITURES/USES</u>			<u>END. FUND BALANCE</u>
		<u>PROPOSED REVENUE</u>	<u>OPERATING BUDGET</u>	<u>CAPITAL BUDGET</u>	<u>FUND TSFR-OUT</u>	
212 - CRPD General Fund	\$ 6,354,541	\$ 5,230,402	\$ 4,699,095	\$ 423,408	\$ 318,386	\$ 6,144,054
213 - CRPD Park Development	377,969	10,000	-	-	-	387,969
TOTAL	<u>\$ 6,732,510</u>	<u>\$ 5,240,402</u>	<u>\$ 4,699,095</u>	<u>\$ 423,408</u>	<u>\$ 318,386</u>	<u>\$ 6,532,023</u>

Transfer-out of \$6,386 is made from the CRPD General Fund to the CRPD Capital Replacement Fund for the purchase of capital outlay items in FY 2014-15.

Transfer-out of \$312,000 is made from the CRPD General Fund to the City of Cypress Infrastructure Reserve Fund for the reimbursement of capital projects previously funded with Redevelopment Agency monies that were borrowed from the City

**CYPRESS RECREATION AND PARK DISTRICT  
BUDGET SUMMARY  
OPERATING, CAPITAL PROJECTS AND CAPITAL OUTLAY EXPENDITURES  
Fiscal Year 2014-15**

<b>FUNCTION/Responsible Department Program Number/description</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>	<b>Percent Change</b>
<b>LEISURE SERVICES</b>			
<b>Department of Recreation and Parks</b>			
90303 Adult Sports	\$ 90,179	\$ 99,923	10.81%
90304 Teen Programs	43,503	42,630	-2.01%
90305 Aquatics Instruction	74,981	77,494	3.35%
90306 Playgrounds	67,103	58,408	-12.96%
90307 5K/10K Run	38,586	44,588	15.55%
90310 Youth Sports	102,437	112,959	10.27%
90313 Community Events & Promotion	147,806	168,812	14.21%
90314 Cultural Arts	100,991	90,873	-10.02%
90316 Contract Classes	367,653	350,860	-4.57%
90317 Senior Citizen Program	370,476	392,121	5.84%
90318 Senior Citizen Transportation	58,761	63,584	8.21%
90324 Day Camp	85,156	93,797	10.15%
90326 Facilities/Field Permit	35,921	50,275	39.96%
90327 Kids Corner	83,167	87,810	5.58%
Total Leisure Services	<u>\$ 1,666,720</u>	<u>\$ 1,734,134</u>	<u>4.04%</u>
<b>MGMT &amp; ADVISORY COMMISSION SVCS</b>			
<b>Department of Recreation and Parks</b>			
90301 Recreation & Parks Administration	\$ 877,890	\$ 962,903	9.68%
90328 Recreation & Comm Svcs Commission	73,462	77,714	5.79%
90330 Senior Citizen Commission	44,636	44,229	-0.91%
Total Mgmt & Advisory Commission Svcs	<u>\$ 995,988</u>	<u>\$ 1,084,846</u>	<u>8.92%</u>
<b>MAINTENANCE SERVICES</b>			
<b>Department of Public Works</b>			
90302.9302 Maintenance - Community Center	\$ 236,686	\$ 235,734	-0.40%
90302.9308 Landscaping - Parks	702,668	803,303	14.32%
90302.9311 Maintenance - Athletic Facilities	277,266	307,595	10.94%
90302.9312 Maintenance - Park Buildings	168,987	181,754	7.56%
90302.9318 Maintenance - Senior Center Building	186,964	183,046	-2.10%
90323 Facility Operations	140,580	148,683	5.76%
90332 Youth League Improvements	20,000	20,000	0.00%
Total Maintenance Services	<u>\$ 1,733,151</u>	<u>\$ 1,880,115</u>	<u>8.48%</u>
<b>TOTAL OPERATING BUDGET</b>	<u>\$ 4,395,859</u>	<u>\$ 4,699,095</u>	<u>6.90%</u>

**CYPRESS RECREATION AND PARK DISTRICT  
BUDGET SUMMARY  
OPERATING, CAPITAL PROJECTS AND CAPITAL OUTLAY EXPENDITURES  
Fiscal Year 2014-15** (Continued)

	2013-14 Budget	2014-15 Budget	Percent Change
<b><u>SUMMARY OF CAPITAL PROJECTS</u></b>			
80700_8071 Park Projects	\$ 560,614	\$ 423,408	-24.47%
Total Capital Projects	\$ 560,614	\$ 423,408	-24.47%
<b><u>SUMMARY OF CAPITAL OUTLAY</u></b>			
95400 Capital Outlay - Furniture	\$ 13,300	\$ 6,386	-51.98%
Total Capital Outlay	\$ 13,300	\$ 6,386	-51.98%
<b>TOTAL BUDGET</b>	<b>\$ 4,969,773</b>	<b>\$ 5,128,889</b>	<b>3.20%</b>

**CYPRESS RECREATION AND PARK DISTRICT  
SUMMARY OF CAPITAL OUTLAY**

Fiscal Year 2014-15

**NEW**

**EQUIPMENT (725-95300.xxxx\_xxx)**

4310_200	Audio-Video Ceiling Projector - Senior Center	\$ 2,200
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	<b>Total New Capital Outlay</b>	<b>\$ 2,200</b>
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**REPLACEMENT**

**EQUIPMENT (725-95300.xxxx\_xxx)**

4310_200	Recumbent Bicycle (1) - Senior Center	\$ 2,950
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4310_200	Piano (1) - Senior Center	2,610
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4310_200	Treadmill (1) - Senior Center	5,100
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4310_200	Information Kiosk (1) - Senior Center	2,100
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	<b>Total Replacement Capital Outlay</b>	<b>\$ 12,760</b>
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<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 14,960</b>
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**CYPRESS RECREATION AND PARK DISTRICT**  
**FUND SUMMARIES**  
 Fiscal Year 2014-15

**CRPD GENERAL FUND - FUND 212**

	2012-13 Actual	2013-14 Adopted Budget	2013-14 Amended Budget	2013-14 Estimate	2014-15 Proposed
<b>FUND BALANCE, JULY 1</b>	\$ 6,885,097	\$ 7,442,951	\$ 7,442,951	\$ 7,442,951	\$ 6,354,541
<b>Revenues</b>					
<b>Property Taxes</b>					
3001 Secured	3,404,269	3,475,000	3,475,000	3,475,000	3,500,000
3002 Unsecured	127,189	128,000	128,000	118,500	120,000
3004 Prior Years	67,998	35,000	35,000	40,000	35,000
3005 Supplemental Roll	48,991	25,000	25,000	75,000	25,000
3006 Public Utility	43,999	40,000	40,000	45,000	45,000
3007 Pass Thru Taxes	744,041	14,000	14,000	115,000	12,000
3008 ERAF Shift	297,155	-	-	-	-
3011 Residual Tax Increment	342,473	470,000	470,000	295,000	300,000
Total	5,076,115	4,187,000	4,187,000	4,163,500	4,037,000
<b>Interest &amp; Rent</b>					
3400 Investment Earnings	38,669	18,000	18,000	12,000	25,000
3412 Bldg Rents-Community Center	86,916	80,366	80,366	75,866	75,866
3414 Bldg Rents-Senior Center	22,235	17,000	17,000	26,000	21,000
3415 Bldg Rents-Parks	19,295	17,480	17,480	19,000	17,030
Total	167,115	132,846	132,846	132,866	138,896
<b>Revenue from Other Agencies</b>					
3502 Homeowners Tax Relief	29,048	29,500	29,500	29,500	29,500
3520 Special District Augmentation	19,778	19,500	19,500	20,000	20,000
3525 Grants - Miscellaneous	33,857	46,350	46,350	46,328	49,268
Total	82,683	95,350	95,350	95,828	98,768
<b>Service Charges</b>					
3603 Sale of Goods	180	200	200	621	-
3652 Adult Sports Fees	51,848	59,655	59,655	56,955	54,765
3653 Youth Sports Fees	70,193	70,845	70,845	70,145	73,195
3655 Swimming Instruction Fees	75,718	74,000	74,000	75,000	76,000
3656 Pre-School Program Fees	71,991	74,000	74,000	73,200	71,352
3657 Youth League Fees	8,160	11,000	11,000	13,500	11,000
3659 Contract Classes	405,657	395,000	395,000	397,000	397,000
3661 Teen Excursion Fees	8,398	6,565	6,565	5,285	5,750
3665 Senior Citizens Activitie Fees	53,193	32,000	32,000	61,500	45,200
3668 Playground Events & Excursions	12,930	16,160	16,160	15,302	13,910
3669 Day Camp Fees	65,328	50,871	50,871	66,000	64,346
3673 Special Event Fees	40,330	31,745	31,745	40,000	35,270
3677 5K/10K Run Revenues	60,870	69,500	69,500	74,502	86,500
3680 Lighting Fee - Youth Sports	11,951	8,000	8,000	11,500	10,750
3683 ACUAF - Non-Resident Fees	6,140	8,000	8,000	8,000	6,700
Total	942,887	907,541	907,541	968,510	951,738
<b>Other Revenue</b>					
3711 Expense Reimbursement	2,111	-	-	163	-
3713 Donations/Contributions	5,217	-	4,000	5,206	4,000
3738 Miscellaneous Revenue	62	-	-	-	-
Total	7,390	-	4,000	5,369	4,000
<b>Total Current Operating Revenue</b>	6,276,190	5,322,737	5,326,737	5,366,073	5,230,402

**CYPRESS RECREATION AND PARK DISTRICT**  
**FUND SUMMARIES**  
 Fiscal Year 2014-15

**CRPD GENERAL FUND - FUND 212**

(continued)

	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>
<b>Operating Transfers-In</b>					
CRPD Park Development Fund - 213	82,048	200,000	472,078	472,078	-
Total Operating Transfers-In	82,048	200,000	472,078	472,078	-
<b>Total Revenues and Transfers-In</b>	<u>6,358,238</u>	<u>5,522,737</u>	<u>5,798,815</u>	<u>5,838,151</u>	<u>5,230,402</u>
<b>Total Available</b>	13,243,335	12,965,688	13,241,766	13,281,102	11,584,943
<b><u>Expenditures</u></b>					
<b>Operating Expenditures:</b>					
Recreation and Community Services	4,146,665	4,395,859	4,423,359	4,377,722	4,699,095
<b>Capital Expenditures:</b>					
80700 Park Projects	82,048	560,614	2,114,039	2,114,039	423,408
<b>Operating Transfers-Out:</b>					
City Infrastructure Reserve Fund - 416	1,571,671	1,635,173	1,635,173	410,000	312,000
CRPD Capital Replacement Fund - 725	-	13,300	13,300	24,800	6,386
Total Operating Transfers-Out	1,571,671	1,648,473	1,648,473	434,800	318,386
<b>Total Expenditures and Transfers Out</b>	<u>5,800,384</u>	<u>6,604,946</u>	<u>8,185,871</u>	<u>6,926,561</u>	<u>5,440,889</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ 7,442,951</u>	<u>\$ 6,360,742</u>	<u>\$ 5,055,895</u>	<u>\$ 6,354,541</u>	<u>\$ 6,144,054</u>

**CRPD PARK DEVELOPMENT - FUND 213**

	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimate</u>	<u>2014-15 Proposed</u>
<b>FUND BALANCE, JULY 1</b>	\$ 583,720	\$ 736,047	\$ 736,047	\$ 736,047	\$ 377,969
<b><u>Revenues</u></b>					
<b>Interest &amp; Rent</b>					
3400 Investment Earnings	2,375	1,500	1,500	2,000	2,000
<b>Service Charges</b>					
3630 Park Facility Development Fees	232,000	8,000	8,000	112,000	8,000
<b>Total Current Operating Revenue</b>	<u>234,375</u>	<u>9,500</u>	<u>9,500</u>	<u>114,000</u>	<u>10,000</u>
<b>Total Available</b>	<u>818,095</u>	<u>745,547</u>	<u>745,547</u>	<u>850,047</u>	<u>387,969</u>
<b><u>Expenditures</u></b>					
<b>Operating Transfers-Out</b>					
CRPD General Fund - 212	82,048	200,000	472,078	472,078	-
<b>Total Expenditures</b>	<u>82,048</u>	<u>200,000</u>	<u>472,078</u>	<u>472,078</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ 736,047</u>	<u>\$ 545,547</u>	<u>\$ 273,469</u>	<u>\$ 377,969</u>	<u>\$ 387,969</u>



**CYPRESS RECREATION AND PARK DISTRICT  
FUND SUMMARY  
Fiscal Year 2014-15**

**CRPD CENTRAL SERVICES - FUND 715**

	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimates</u>	<u>2014-15 Proposed</u>
<b>FUND BALANCE, JULY 1</b>	<b>\$ 16,647</b>	<b>\$ 8,783</b>	<b>\$ 8,783</b>	<b>\$ 8,783</b>	<b>\$ 16,012</b>
<b><u>Revenues</u></b>					
<b>Service Charges</b>					
3804 Vehicle Rental	-	11,500	11,500	11,500	11,500
3805 Equipment Rental	-	3,300	3,300	3,300	3,300
Total	-	14,800	14,800	14,800	14,800
<b>Total Current Operating Revenue</b>	-	14,800	14,800	14,800	14,800
<b>Total Available</b>	16,647	23,583	23,583	23,583	30,812
<b><u>Expenditures</u></b>					
Operating Expenditures					
Recreation and Community Services	7,864	14,000	14,000	7,571	15,589
<b>Total Expenditures/Uses</b>	7,864	14,000	14,000	7,571	15,589
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 8,783</b>	<b>\$ 9,583</b>	<b>\$ 9,583</b>	<b>\$ 16,012</b>	<b>\$ 15,223</b>

**CRPD CAPITAL REPLACEMENT - FUND 725**

	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimates</u>	<u>2014-15 Proposed</u>
<b>FUND BALANCE, JULY 1</b>	<b>\$ 576,207</b>	<b>\$ 624,241</b>	<b>\$ 624,241</b>	<b>\$ 624,241</b>	<b>\$ 660,629</b>
<b><u>Revenues</u></b>					
<b>Service Charges</b>					
3804 Vehicle Rental	19,542	4,086	4,086	4,086	750
3805 Equipment Rental	33,762	30,813	30,813	30,813	31,156
3806 Office Equipment Rental	1,491	1,489	1,489	1,489	1,489
Total	54,795	36,388	36,388	36,388	33,395
<b>Total Current Operating Revenue</b>	54,795	36,388	36,388	36,388	33,395
<b>Operating Transfers-In</b>					
CPRD General Fund - 212	-	13,300	13,300	24,800	6,386
Total	-	13,300	13,300	24,800	6,386
<b>Total Available</b>	631,002	673,929	673,929	685,429	700,410
<b><u>Expenditures</u></b>					
Operating Expenditures					
Other Expenditures	6,761	13,300	24,800	24,800	14,960
<b>Total Expenditures/Uses</b>	6,761	13,300	24,800	24,800	14,960
<b>FUND BALANCE, JUNE 30</b>	<b>\$ 624,241</b>	<b>\$ 660,629</b>	<b>\$ 649,129</b>	<b>\$ 660,629</b>	<b>\$ 685,450</b>

# CYPRESS RECREATION AND PARK DISTRICT

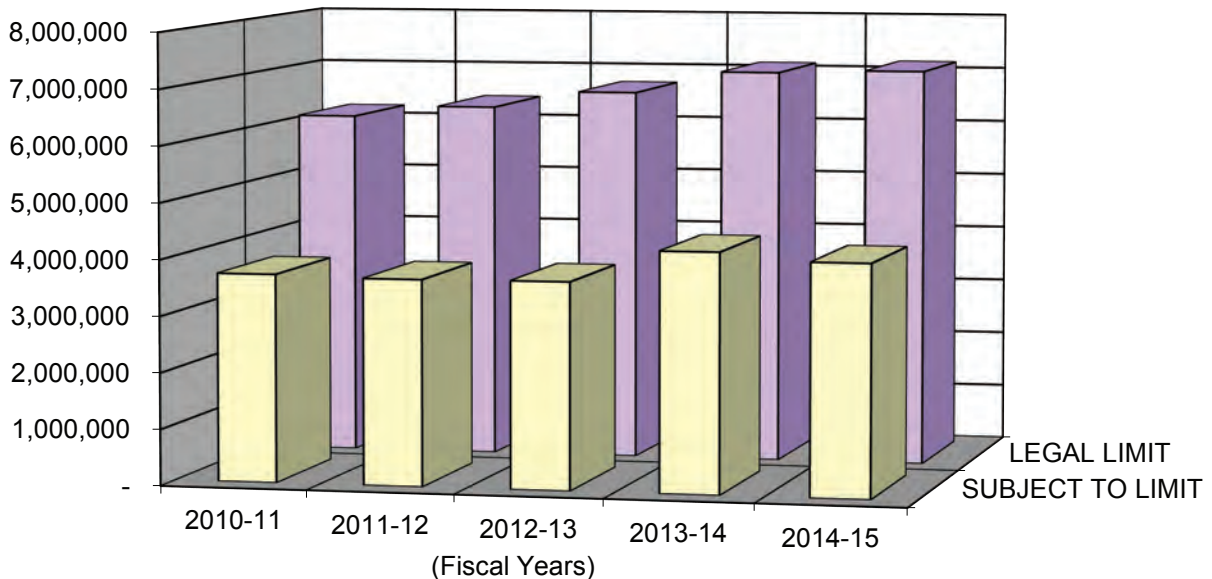
## Fiscal Year 2014-15

### ANNUAL APPROPRIATIONS LIMIT

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 2014-15 Appropriation Limitation of \$7,142,295. The total appropriations subject to the limitation for 2014-15 are \$4,106,089 which is \$3,036,206 (42.5%) below the calculated appropriation limit.

### APPROPRIATIONS





## CITY OF CYPRESS FUND DEFINITIONS

### **CITY BUDGET:**

**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.

**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 source for the accumulation of these monies is an annual transfer from the General Fund. 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 Sewer Fund and the former Redevelopment Agency/Successor Agency, which causes a significant portion of the accumulated fund balance to be reserved and thus unavailable to fund infrastructure improvements until the loans are repaid. In the case of the loans to the Successor Agency, it is unclear if the loaned amounts will ever be paid due to the impact of the legislative action that dissolved Redevelopment Agencies. However, the additional residual tax monies received by the City's General Fund and the Cypress Recreation and Park District resulting from the dissolution of the Redevelopment Agency are being transferred to the Infrastructure Reserve Fund.

**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.

**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:

## CITY OF CYPRESS FUND DEFINITIONS

**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.

**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.

## CITY OF CYPRESS FUND DEFINITIONS

**Stanton Channel Maintenance District 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 Time Warner TWE, the City's cable television operator, per the terms of a cable franchise transfer agreement and MOU approved in June 2006 for a 10-year period. The Initial PEG Grant and the Ongoing PEG Grant funds may be used for equipment, facilities, and ongoing staffing and non-capital support for both one-way video PEG access services and two-way interactive PEG access services (collectively, "PEG Access Support"), at the City's sole discretion.

**Narcotics 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 HS 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.

**Mello-Roos District Administration Fund-** This fund accounts for the City's administration of the Community Facilities District (Sorrento Homes). These funds are restricted to the CFD costs as they were assessed for that purpose from the landowners in Sorrento.

**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.

## CITY OF CYPRESS FUND DEFINITIONS

**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 City's Infrastructure Reserve Fund has also provided additional funding in the form of a loan which will be repaid from future user charges when such monies are available. 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 (if available). The monies are designated primarily for storm drainage maintenance and secondarily for construction costs.

**Traffic Congestion Relief Fund-** This fund was established to account for revenues received from the State of California under Proposition 42 that were restricted to use for certain street maintenance and street improvement costs. Beginning in FY 2010-11, the State discontinued this revenue source and replaced it with Section 2103 Special Gas Tax revenues as part of the "fuel tax swap of 2010".

**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.

**Civic Center Refinancing Debt Service Fund-** This fund accounts for the receipts and debt service payments on the 2001 Lease Revenue Bonds which refinanced the 1991 Certificates of Participation. The receipts are tax increment monies paid by the County Auditor-Controller to the Successor Agency that are transferred to the City per the 2001 Reimbursement Agreement. The expenses are restricted to principal and interest payments to the certificate holders and trustee costs.

### **RECREATION & PARK DISTRICT BUDGET:**

**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.

## CITY OF CYPRESS FUND DEFINITIONS

### 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/Warehouse/Information Systems/Equipment Replacement Funds** account for print shop and warehouse 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 **Employees' Benefit 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).



## 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.

## GLOSSARY OF BUDGET TERMS

**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 M:** An initiative that increases sales taxes by one-half percent approved by Orange County Voters in 1990, which provides funding for transportation improvements.

**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.

## GLOSSARY OF BUDGET TERMS

**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:** Redevelopment Agency

**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.