

Villa Park City Council Budget Study Session

June 9, 2015
6:30 p.m.



Diana Facenelli, *Mayor*
Greg Mills, *Mayor Pro Tem*
Rick Barnett, *Councilman*
Robert Collacott, *Councilman*
Bill Nelson, *Councilman*

City of Villa Park, 17855 Santiago Boulevard, Villa Park, CA

GENERAL PROTOCOL

The City of Villa Park City Council welcomes you to this meeting and encourages your participation. Regular City Council meetings are held on the fourth Tuesday of each month at 6:30 p.m.

Agenda Information

This agenda contains a brief general description of each item to be considered. The Agenda and supporting documentation is available at 4:00 p.m. on the Friday prior to the Council meeting at the City Clerk's Office located at City Hall, 17855 Santiago Blvd, Villa Park, during regular business hours, 8:00 a.m. - 5:00 p.m. Monday through Friday, as well as on the City's Website www.villapark.org. Any documents received after the agenda packet distribution, are available at the Council meeting, City Clerk Office counter, and are posted on the City's Website. Information may be obtained by calling the City Clerk's Office at (714) 998-1500.

Public Testimony

Pursuant to Government Code Section 54954.3, the public may comment on any agenda item before or during consideration by the City Council, and on any other matters under the Council's jurisdiction. Applicants making presentations to the Council on agenda items are given sufficient time to address the Council and are also provided an opportunity to address questions from the public. The public is then allowed up to five (5) minutes to speak on that specific agenda item. General public comments are agendaized under Public Comments section at the **beginning** of the 6:30 p.m. Session. WHEN SPEAKING, please face the City Council and state your name and address for the record.

TO SPEAK ON ANY ITEM ON THE AGENDA, complete a speaker's card located at the entrance to the Council Chambers. Enter the item's Agenda number on your speaker card and give it to the City Clerk. WHEN SPEAKING, please face the City Council and state your name and address for the record. *The Mayor will call on you to speak when that Agenda item is considered.*

Televised Meeting Schedule

City Council meetings are televised live on Time Warner Cable Channel 3 and AT&T U-verse Channel 99 and streamed live and on-demand on the City's website.

Any writings or documents provided to a majority of the Villa Park City Council regarding any item on this agenda will be made available for public inspection at City Hall located at 17855 Santiago Boulevard, Villa Park, California during normal business hours, Monday through Friday from 8:00 a.m. to 5:00 p.m. In addition, such writings and documents will be posted on the City's website at www.villapark.org.

BUDGET STUDY SESSION
June 9, 2015
6:30 p.m. – City Council Chambers

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE TO THE FLAG

PUBLIC COMMENT

BUDGET STUDY SESSION

1. [Discussion of Fiscal Year 2015-2016 Operating Budget and Seven Year Capital Improvement Plan](#)

RECOMMENDATION: Discuss and provide further direction to staff regarding the draft FY 2015-16 Operating Budget and Seven Year Capital Improvement Program.

ADJOURNMENT

AFFIDAVIT OF POSTING

I, Jarad L. Hildenbrand, City Clerk of the City of Villa Park, California, do hereby certify that on the 5th day of June, 2015, I did post a true and correct copy of Said Agenda in the designated area (s) at 11:30 a.m.:

17855 Santiago Boulevard, Villa Park, California
www.villapark.org

IN WITNESS WHEREOF, I have hereunto set my hand this 5th day of June, 2015.

Jarad L. Hildenbrand
City Clerk

City of Villa Park
Fiscal Year 2015-2016
Annual Operating Budget
And
Capital Improvement Program

Diana Fascenelli, Mayor
Greg Mills, Mayor Pro Tem
Richard Barnett, Councilman
Robert Collacott, Councilman
Bill Nelson, Councilman

Submitted by:
Jarad Hildenbrand, City Manager
Michelle Danaher, Finance Director
June 23, 2015



DRAFT

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2015-16 City Council Goals & Work Plan

- 1) Enhance and maintain the City's fiscal and organizational stability.
 - Maintain and adopt a timely, healthy, and balanced City budget.
 - Whenever possible add to the City's reserves either generally or for specific purposes such as infrastructure replacement.
 - Pursue grants when appropriate and manage them effectively.
 - Improve public access to information.
 - Continue to analyze contracts for potential cost savings.
 - Continue to provide the City Council with monthly revenue and expenditure variance reports.
 - Analyze processes to deliver City services efficiently thereby reducing the cost of providing such services.
 - Provide appropriate training and development opportunities for all staff.
 - Hold regular "Villa Park Team" meetings so all team members are aware of the "Big Picture" regarding City initiatives.
 - Schedule an annual strategic planning session with the City Council in order to identify priorities and key issues for the following fiscal year.
 - Continue to complete in a timely manner all federal, state, and local reporting requirements.
 - Continue to maintain financial records in accordance with Government Accounting Standards.
 - Pursue Government Finance Officers Association (GFOA) Annual Distinguished Budget Award.

- 2) Maintain the City's low crime rate through the promotion of safe community standards and values.
 - Ensure a safe community and protect rights of citizens.
 - Continue to strengthen sheriff-community relations including fraud training opportunities for residents.
 - Preserve the School Resource Officer (SRO) program contingent upon continued Citizens' Option Public Safety (COPS) funding.
 - Implement directed patrols, when necessary, as an intervention method to reduce crime in specific areas of the City.
 - Find compliant ways to spend the City's California Law Enforcement Equipment Program (CLEEP) allocation for purposes that will enhance community safety.
 - Continue the revitalized implementation of the CERT program and strengthen resident involvement through communication and enhanced neighborhood watch programs.

- Continue to publicly recognize the accomplishments of individual Deputies.
 - Invite Sheriff Hutchens to at least one major City event per year and see that she is publicly recognized.
 - Continue to promote the “Do Not Solicit” Registry.
 - Continue to manage patrol accountability.
- 3) Maintain the City’s high-quality of life and physical property standards through regular assessment, inventory, maintenance, and improvement of the City’s physical infrastructure (streets, storm drains, sewers) and public amenities (parkways and medians).
- Continue to improve City entry monument signs per the master plan and construct as many as fiscally possible.
 - Continue to identify median landscaping restoration projects, with the goal of completing several each year.
 - Support and respond to neighborhood needs.
 - Complete Zoning Code Update to improve processing, readability, and eliminate conflicting code sections.
 - Continue to pursue the implementation of a Community Preservation Program (code enforcement) including the possible adoption of a rental inspection ordinance.
 - Complete the scheduled street maintenance projects as outlined in the City’s Capital Improvement Program.
- 4) Encourage the improvement of Villa Park Town Center through strong public-private partnerships, promoting a diverse mix of retail tenants while incentivizing private investment in the Center.
- Continue to explore ways of implementing strategies that will improve the quality and quantity of Town Center tenants.
 - Consider hosting an annual meeting with the Town Center property owners and semi-annual meetings with the tenants for purposes of discussing mutual concerns and cooperative solutions.
- 5) Develop community awareness and involvement through enhanced community participation, partnerships, and regional programs.
- Maintain the City’s strong policy of public transparency by providing regular public information via the web, local news media, direct communication with residents, etc.
 - Provide support to the Villa Park Community Services Foundation, the Friends of the Villa Park Library and other community organizations.
 - Periodically hold Town Hall meetings on subjects of community wide interest that are not related to the internal management matters (e.g. personnel performance, salaries, interagency negotiations, etc.) of the City organization.

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DRAFT

Budget Overview

A budget serves many purposes. It is the City's annual financing and spending plan, providing a means for allocating resources to meet the needs and desires of the residents of the City. The budget balances City revenues with community priorities and requirements as set by the City Council. The annual budget serves as a communication device, a policy document, a resource allocation tool, an accountability tool, and a management tool. The budget document grants spending authority to City staff, as well as providing the spending plan for the City of Villa Park.

Budget Overview

The Finance Director's Budget Overview includes a short guide to the Budget and Philosophy statement to provide readers an understanding of how the Budget was produced, adopted by the City Council and carried out by City staff. The Finance Director's letter summarizes the budget by outlining major programs in progress, critical issues and challenges for the fiscal year, as well as accomplishments of the prior year. The letter also summarizes the financial components of the City, including revenue trends and significant new expenditures.

Budget Policies & Procedures

This section of the budget contains policies and a procedure adopted by the City Council, as well as highlights the budgeting process, guidelines, and a framework used to assemble the City's annual operating budget. The General Fund Reserve is discussed and highlighted as an introduction to the reserve.

City Profile

This section contains summary information about the structure of the City government. It includes the City's history, a citywide organizational chart, and a summary of committees and boards established by the City Council.

Summary of Financial Information

This section provides a synopsis of the City's financial structure. Included in this section are revenue and expenditure summaries, fund balance summaries, departmental summaries, and a personnel allocation table.

Guide to the Budget

General Fund

The accounts of the City are organized through the basis of funds. These funds are organized to segregate and account for restricted resources. Each fund is a separate accounting entity. The General Fund is the primary revenue source for most city services; these include Public Safety, Building Services, Code Enforcement, Engineering, Planning, Public Works, City Attorney, and Administration including City Council, City Manager, City Clerk, and Finance.

Other Funds

The Other Funds section contains non-general fund sources of revenues. These funds are grouped into Special Revenue Funds, Capital Fund, and Internal Service Fund. Each fund type is described in this section and a financial summary is provided for each.

Departmental Detail

Each Department is represented providing the following information:

- Description of Department and Responsibilities and Services
- Budget Year projects
- Source of Revenue
- Expenditure Summary
- Major Budget changes
- Staffing

Capital Improvement Plan

The Capital Improvement Projects scheduled for funding in the fiscal year are summarized in this section. A project description is provided, following the departmental summary, of each project scheduled to be completed during the fiscal year. A seven-year Capital Improvement Plan is included in the Capital Improvement section of the budget to present a comprehensive view of all proposed projects in the City that were recommended by the City Council and City Management at the City Strategy Planning Meeting.

Philosophy

“Our mission is to deliver the best possible service to the residents of Villa Park using the most cost effective and efficient means.”

The City of Villa Park is a very special place. The City is endowed with a beautiful physical setting, a strong sense of volunteerism, attractive neighborhoods, and prestigious schools. As City officials and employees, we are proud to say that we represent the City of Villa Park.

We take pride in our organization, our community, and ourselves. We endorse a set of fiscal policies that ensure the prudent management of City resources by proactively planning for the City’s needs and establishing sound budgetary practices.

We are committed to providing high quality and timely services to all residents in the community. We believe in maintaining a strong commitment to the community, the organization, and our profession. We believe in open and honest communication. We believe that the prudent management of the City’s resources demonstrates our respect for the residents who have placed their trust in us.

- We value a personal approach to serving our residents.
- We believe in participative management.
- We encourage employees to enjoy their time at work.
- We encourage ideas that improve the employee, the organization, and the community.
- We value creativity. We believe in taking reasonable risks.
- We believe that our employees are the City’s most important assets in the provision of high quality services to the community.
- We value excellence in work product and customer satisfaction.
- We value a high ethical standard.
- We strive to set the standard of excellence and be the model for neighboring communities





City of Villa Park

17855 Santiago Boulevard, Villa Park, California 92861-4187
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Honorable Mayor Fascenelli and Members of City Council
City of Villa Park
17855 Santiago Boulevard
Villa Park, California 92861

Dear Mayor Fascenelli and Council Members,

I am pleased to submit the City of Villa Park's Fiscal Year 2015-16 Budget. This is the fourth budget that I have submitted to you and serves as the foundation for financial planning and control and allows the City Council to prioritize expenditures in alignment with core community values. The budget as submitted is balanced.

This is the first year the City has held three budget study sessions prior to adoption, so the information contained within should not be a surprise. With your leadership and vision, the City continues to introduce innovative programs and thoughtful investments in our Hidden Jewel. The proposed budget reflects the City's commitment to the community it serves with a focus on strengthening public safety, improving neighborhoods and community infrastructure, and fostering economic growth in the City's only Town Center, while finding new and better ways to connect with our residents to ensure Villa Park remains a vibrant community for years to come.

To assist the readers in review of the City Budget our Finance Director, Michelle Danaher, has summarized the information contained within the document in a City Budget Overview that follows this letter. As always, I offer my sincerest thanks to her for coordinating the budget process. The development of the budget takes an enormous amount of time and patience. The City is extremely lucky to have her on staff.

Respectfully submitted,

Jarad L. Hildenbrand
City Manager



City of Villa Park

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TO: Honorable City Council
Jarad Hildenbrand, City Manager

FROM: Michelle Danaher, Finance Director

SUBJECT: Fiscal Year 2015-2016 City Budget and Capital Improvement Plan

DATE: June 3, 2015

I am pleased to present you with a brief City Budget Overview that will highlight key aspects of the FY 2015-16 City Budget and Capital Improvement Plan.

The Council's fiscal frugality in recent years, coupled with strong financial management by City staff, has placed Villa Park in an enviable position compared to other cities. There are no surprises in next year's budget; it is essentially business as usual with the goal of improving the quality of life for the City of Villa Park residents. The City of Villa Park is 99% built out, and the largest source of revenue is property taxes, so the City has a very predictable financial future. The financial issues that plague most cities around the State and the Nation have not adversely affected the City of Villa Park, to that, we are extremely grateful!

REVENUES

Overall, staff is assuming approximately \$47,800 less in General Fund revenues for FY 2015-16. It is management's philosophy to budget revenues conservatively. The major fluctuation in budgeted revenues was the unusually large City's sales tax true up payment in FY 2014-15, this windfall is not anticipated in FY 2015-16. It was \$44,000 or 100% increase in property taxes compared to the actual property taxes received in FY 2013-14 and trends of prior years. In FY 2014-15 property taxes received were approximately \$155,000 more than what was budgeted. Management recognizes that the County Assessor anticipates an increase in property taxes in Orange County as a whole in FY 2015-16; however, management is conservatively choosing to merely increase the FY 2015-16 budget to be in line with FY 2014-15's actual receipts.

California City Finance has been analyzing the Highway User Tax Allocations to all cities throughout the state. The City recently received a letter noting that as a direct result of the actual transportation fuels sold, Highway Users Tax Allocations will be reduced in FY 2015-16 by \$44,000 or 24%. These monies are restricted for street improvements within the City.

In FY 2014-15 the City of Villa Park entered into an agreement with Orange County Transportation Authority (OCTA) to participate in a Senior Mobility Program. This program

offers a senior taxi cab service to residents in Villa Park, free of charge. FY 2015-16 will be the first full year of this program.

City staff is researching various grant opportunities; to date, the City has been awarded one grant that is anticipated to be reimbursed in FY 2015-16 in the amount of \$200,000 for the OCTA Environmental Clean-Up Grant Phase 2 for installation of catch basins.

EXPENDITURES

Concerning salary and benefits, there are no salary cost-of-living adjustments (COLA's) assumed again this year. This is the seventh year that no COLA's are being made. A \$30,000 merit budget has been approved for all employees, except for the City Manager, whose salary is per his contract, to be distributed by the City Manager. PERS employer contribution rates are expected to decrease by 14.18%, to a total of 8.51% of payroll. Also, all employees will now pay the full 7% (1% more than last year) of their pay as a contribution toward their employee PERS contribution. In conjunction with a pre-payment of the FY 2015-16 employer contributions, the payoff of the side fund, and the increased PERS contributions by the employees, the city anticipates \$80,000 in savings.

Council has determined that continuing education is a valuable asset to each Councilmember; therefore, in FY 2015-16, Council has increased the budget for development seminars and travel/meetings by \$11,500 in an effort to properly prepare each Councilmember to best serve the residents of Villa Park.

In the desire to bring the City office into the proper technical age, management is pursuing a new technological contract for Information Technological (IT) services, which is approximately an increase of \$13,000. This is a direct result of several occurrences of technological issues and how many of the City services came to a standstill. In order to provide the most accurate and timely information to our residents, this increase in technology is a necessity for the City to run smoothly.

With Councils' blessing, the City Manager has been given a new budget contingency threshold. Previously, the City Manager had a mere \$7,000 to buy or approve services for the City without going to Council for a budget adjustment. In order to eliminate busy work, and allow effective management, the City Manager now has a budget contingency of 5% or \$129,000 that can be authorized within the City's policies and procedures for future projects.

Another significant expenditure increase in FY 2015-16 is related to law enforcement. The law enforcement contract with the Orange County Sheriff Department (OCSD) increased by 4.5%, for a total of \$55,000. The majority of the increase is due to salaries and the new training bureau. Although this is one of the most significant increases in the budgeted expenditures this year, safety of our residents is paramount in the City of Villa Park.

In FY 2014-15 the City performed a two year street striping project at the beginning of the year, and as of late has authorized another street striping project on Serrano for an

accumulated increase of striping costs to \$16,200. Street striping is performed to enhance safety travel among the roadways in Villa Park, especially around the schools.

Another expenditure variation from FY 2014-15 is a decrease of approximately \$25,000 in the General Fund pavement management expenditures for FY 2015-16, as the City's street project in FY 2015-16 will be funded through other funds not the General Fund monies.

The last major expenditure variation from FY 2014-15 is the General Fund's portion of capital projects. The City is embarking on three new capital projects (all utilizing some General Fund monies): Taft Rehabilitation Improvement - \$360,000, Wanda Greenbelt - \$150,000, and Mesa Widening - \$55,000 projects.

In total, General Fund expenditures are up 17% or \$474,900 from the FY 2014-15 levels specifically as a net effect of the capital projects.

OTHER FUNDS

In the FY 2014-15 the City began a major overhaul of the City's medians. To date, there have been six median updates at: Durfee, Valley/Loma, Smoketree, Lemon/Valley, Sterling, and Valley/Center. In light of the environmental issues within our state, management believes it is prudent to research updating the landscaping in our city medians to be drought tolerant. Management is hoping that residents will observe the City's effort to conserve water and follow suit on their own property to conserve water as well. This project in FY 2015-16 is projected to cost another \$50,000.

In FY 2014-15, the pavement rehabilitation project got pushed into FY 2015-16, so the increase of costs are merely a delayed project funded by the Gas Tax and Measure M fund for approximately \$330,000.

Per our contract Engineer and our monitoring firm (Jimni Systems Inc.), in FY 2014-15 a new sewer pump was installed at Sycamore Circle. The City Engineer has been monitoring this pump for two years, and it finally was replaced. In FY 2015-16, the City will see a reduction of this expenditure for \$15,000.

Advised from the Law Enforcement Advisory Committee, Council authorized management to budget for an additional \$45,000 of directed law enforcement as management deems necessary. These services will be funded through the Supplemental Law Enforcement Services Fund.

In FY 2014-15 the City performed a two-year sewer improvement project for \$400,000, so in FY 2015-16 the decrease of \$114,000 merely an economies of scale reduction for a single year project in the Sewer Improvement Fund.

.CAPITAL PROJECTS

The following capital projects are included in the budget:

City Entrance Monuments
Taft Rehabilitation
Wanda Greenbelt
Mesa Widening
Katella/Wanda Improvement
Catch Basin Improvements

These represent one-time expenses totaling \$1,287,900 of which \$609,400 or 47% is made up of General Fund matching requirements. These projects are in addition to the annual pavement management and sewer rehabilitation work.

The City Council has requested that staff complete replacing the entrance monument signs within the City for approximately \$42,000. This is a key step in enhancing the beauty within the City of Villa Park.

The City received grant approval from OCTA of the Arterial Pavement Management Program funded with Regional Surface Transportation Program (federal funds) in the amount of \$378,497. The City's match is \$378,497 or 50% of the project. The funds will support the Taft Rehabilitation project which will improve the medians, curb and gutter, and the recreational trail to enhance safety for the City residents.

In light of the State water shortage, management believes it is prudent to update the Wanda Greenbelt to be drought tolerant. Management is hoping that residents will observe the City's effort to conserve water and follow suit on their own property to conserve water as well. This project in FY 2015-16 is projected to cost \$150,000.

Management is strategically looking at enhancing the safety within the City limits. The Mesa Widening project is simply a project to increase safety of the residents of Villa Park while they travel on Mesa. The project will be a design phase in FY 2015-16 for approximately \$55,000.

Also, in response to provide for a safe community, the City of Villa Park is partnering with the City of Orange and OCTA to modify the intersection at Katella and Wanda. The City of Villa Park's share of the cost is approximately \$100,000 of which the Gas Tax Fund will be funding.

The City Council authorized staff to apply for funds for the OCTA M2 Environmental Cleanup grant, Project Phase 3. The City has filed the grant application with OCTA M2 Environmental Cleanup Program for the installation of the remainder of the catch basin debris filters within the City. The grant amount is \$200,000 with a City match of \$66,667 of in kind services for operation and maintenance over five years. This project will move forward only if the grant is awarded.

RESERVE FUNDS

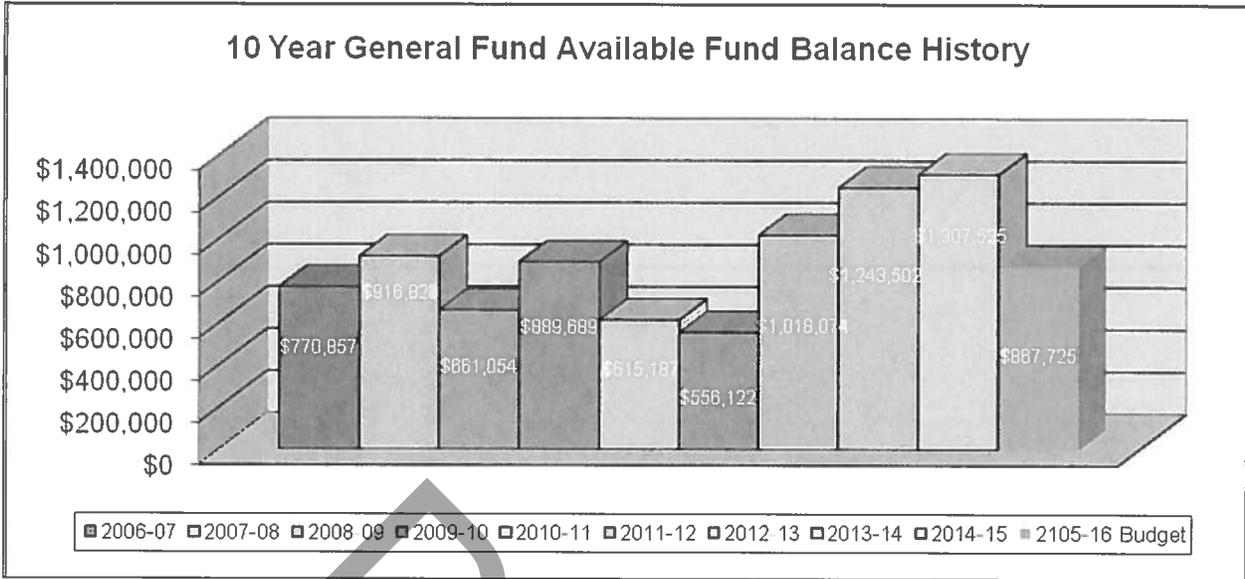
The Council previously adopted a policy goal of having Undesignated General Fund Reserves at 40% of operating expenditures with all interest earnings accrued to the reserve fund. Local government finance best practices recommend General Fund reserves of at least 15-20%. The Villa Park Team continues to achieve a significant benchmark in FY 2015-16 of \$1,300,000 in their Undesignated General Reserve, an increase of \$29,000 or 2% from FY 2014-15. This increase in the Undesignated General Reserve and additional General Fund reserves has allowed the City to achieve a total General Fund reserve amount to be 54% of total General Fund expenditures per the following designations:

1. General Fund Undesignated Reserves:	\$ 1,329,000
2. Designated Reserves:	
a.) Vehicle Replacement Reserve	30,000
b.) Infrastructure Replacement Reserve	140,000
c.) VPTV Capital Improvement Reserve	12,000
d.) Accrued Leave Reserve	60,000
e.) CJPIA Retro. Deposit Repayment Reserve	45,000
f.) Capital Improvements Reserve	<u>166,000</u>
3. Total General Fund Reserves	\$ 1,782,000

Additionally, the City has set aside the following designated reserves for various areas that management deems prudent and responsible for maintaining the exemplary levels of the City of Villa Park: a Sewer Assessment District reserves of \$15,000 for sewer pump replacement; City Sewer Improvement reserves of \$141,000 for sewer condition TV monitoring (\$120,000) and Sewer Master Plan Update (\$21,000), and CLEEP reserves of \$20,000 for the 800MHz Countywide Coordinated Community System (CCCS). With all City funds included, total City reserves are \$1,958,000.

FUND BALANCE

Staff anticipates \$867,725 in unappropriated General Fund balance on June 30, 2016, which is available to be spent for any purpose deemed appropriate by the City Council. This is lower than the unappropriated fund balance that was estimated for FY 2014-15, approximately \$63,000 less, or a 7% decrease. The decrease in this fund balance is a net result of several items, inclusive of the new budget contingency amount of \$129,000 in the General Fund. City staff continues to research maintaining revenue sources and decreasing expenditures through re-bidding services to receive economy of scales on large projects, absorbing work in-house, and eliminating unnecessary costs. In this “business as usual” year, management is placing the City finances as the priority in stabilizing the City for future development and growth.



CONCLUSIONS

As stated previously, this budget focuses on bolstering healthy reserves, while undertaking some capital projects that will continue to refurbish the appearance of the City and reducing the City’s environmental footprint. The revenue estimates are conservative and the expenditure projections are realistic. If there is a significant downturn in the current economy, new projects being considered would need to be deferred until economic recovery, revenue growth or the identification of other funding sources. The Villa Park Team is committed to energetically and carefully carrying out the City Council’s policy directives and live within their budgetary parameters.

Michelle Danaher
Finance Director

Budget Policies and Procedures

Policy

The City of Villa Park is fiscally conservative in terms of elected leadership, budgeting practices, and expenditure history. We anticipate the General Fund revenues and expenditures will not be robust in comparison to the previous Fiscal Year. These expectations have served as policy guidance for the development of our City's budget.

The City Manager is to submit a proposed balanced budget to the City Council each year in June. The goal of the Council and City Manager is for available funding to exceed ongoing appropriations, ensuring a balanced operating budget each fiscal year. For the purposes of ensuring this balanced operating budget, available funding includes only revenue projected to be received, and not fund balances from prior years.

Fund balances from prior years may be appropriated for one-time expenditures. This policy ensures that the budget remains structurally balanced across all funds. All funds are appropriated on an annual basis.

Budget Basis

The budgetary basis of accounting determines when a government charges expenditures to a budget appropriation, or when it credits revenue to its funds for budgeting purposes. A fund is a separate fiscal and accounting entity with a separate set of accounting records. The use of Fund Accounting is one of the basic requirements of Generally Accepted Accounting Principles (GAAP) for government and one of the major differences between governmental and commercial accounting. It requires separate record keeping for each individual fund that a government uses. Governmental fund types and the agency funds use the *modified accrual basis of accounting*. Under this method, revenues are recognized when they become available and measurable. "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred. Both the budgeting and accounting/reporting policies of the City conform to GAAP applicable to state and local governments. GAAP for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB).

Responsibility

The City Manager and the Finance Director are responsible for preparing a budget in accordance with the guidelines established by the City Council and GAAP. The City Manager and Finance Director use direction provided throughout the year by the Council in conjunction with the annual Strategic Planning Meeting, as well as the understanding of the day-to-day operational needs of the City in order to prepare a balanced budget for presentation to the City Council.

Budget Preparation

The City of Villa Park uses a “base budget” budgeting method. Each department requests an annual appropriation sufficient to fund current levels and other costs the department is responsible for managing. The budget base year is the prior years adopted budget, reducing it for previous one-time expenditures, increasing it for known future impacts (such as increased utility costs) and adding new proposed projects as determined necessary by key staff. The City does not automatically increase the budget by a percentage. For 2015-16, the City made several key adjustments noted in the department budgets reflecting the uncertain economic conditions, resulting in a structurally balanced budget for 2015-16. A structurally balanced budget is defined as recurring revenues exceeding recurring expenditures.

Operating Budget

Ongoing operating costs should be supported by ongoing, stable revenue sources. This protects the City from fluctuating service levels and avoids crisis when one-time revenues are reduced or removed. Listed below are some corollaries to this policy:

- Fund balances or contingency accounts should be used only for one-time expenditures, such as capital equipment and capital improvements.
- Ongoing maintenance costs, such as street resurfacing and trails maintenance, shall be financed through recurring operating revenues rather than through a bond issuance.
- Fluctuating federal or state grants shall not be used to fund ongoing programs; instead, such revenue is to fund capital costs, equipment purchases, or public improvements.

Revenue Policies

A diversified and stable revenue system will be maintained to ensure fiscal health and absorb short run fluctuations in any one revenue source. This revenue philosophy is reviewed on a monthly basis. The Finance Director and City Manager review revenues in detail in accordance with the budget and cycling of receipts. If there is an area of concern, it is addressed within the month of the issue and expenditures are reduced if a revenue source is eliminated or declining. Unpredictable revenue sources, such as sales tax and interest earnings, constitute only a small portion of the City's revenue stream. A healthy mix of property tax, franchise fees, building fees, sales tax, business license fees, and other user fees fund ongoing operations.

The City Manager and Finance Director shall review the encumbrances and continuing appropriations to be submitted to the City Council for approval from one fiscal year to the next. The Finance Director shall also prepare financial reports in a format adequate for public presentation and understanding of the City's financial condition, along with the Comprehensive Annual Financial Report (CAFR).

User fees will be evaluated each year to ensure that, in general, they are sufficient to cover the cost of providing a given service to the end user. Proposed fees will be based on cost analysis prepared for each service, and considering the fees imposed by other similar cities providing the same services. Fees are adopted at a public hearing of the City Council, following input from stakeholders impacted by the fees.

One-time revenues, such as grant funds, sales of government assets, or other one-time payments are used for one-time expenditures, such as capital improvements, or placed in the City's restricted, assigned, or unassigned fund balances.

Debt Policy

Unlike most cities in California, the City of Villa Park has no bonded indebtedness. It is the policy of the City Council that municipal debt is to be avoided, and that capital projects are generally to be funded on a "pay as you go" basis. Capital projects are only pursued in light of the grant funding that is awarded.

Contingency Planning

In the event of an emergency, such as a natural disaster or other unexpected major occurrence, the City Manager is authorized to incur expenses necessary to address immediate public health and safety

matters. The Emergency Response Plan adopted by the City Council will be followed in these situations. The Finance Director is responsible for documenting all expenditures for potential cost recovery. Expenditures are prioritized based upon the immediate needs of the community versus individual wants or desires.

Capital Improvement Budget

The Seven-Year Capital Improvement Plan is prepared and updated each year. Although this plan may include unfunded projects that carry out the City's strategic and general plans, it must also include a capital-spending plan that identifies projects that can be completed with known funding sources. Council has a Strategic Planning Meeting with management on an annual basis and discusses the Seven-Year Capital Improvement Plan in light of the financial situation and projections presented by the Finance Director. At this Strategic Planning meeting, staff discusses and prioritizes the operational goals of the City first, then short-term goals and projects are addressed, and then long-term goals of the City are discussed. This strategy is utilized so that the big picture of the City's welfare and mission are addressed and met along with maintaining the conservatism and beauty of the City.

When planning capital projects, the City must estimate the project's impact on the City's operating budget. Amendments to capital appropriations fall under the same guidelines as changes to the operating budget, with one exception that is written within every City contract stating: "Said compensation shall not exceed \$X,XXX provided that the City Manager or his designee may approve additional payment not-to-exceed the City Council authorized amount for change orders and for contingencies." In addition, any project change exceeding 20 percent of the original contract price must receive specific City Council approval. This approval can be by motion rather than resolution and may accompany a recommendation for award of bid, change order, or other Council action. While this approval is not a strict legal requirement, it serves to keep the Council informed on capital activity and funding, and ensures that revisions of project priorities are in line with Council expectations.

Budget Review

During the budget review phase, the City Manager and Finance Director analyze operating and capital budget requests. Several scenarios are reviewed and adjustments are made as needed to reflect newer revenue and expenditure projections. The City Manager and Finance Director meet with other City staff beginning in January of

each year to discuss changes in their department that would affect the next year's budget. Beginning in FY 2014-15, staff presented every draft budget (minimum of two) to the full City Council in a budget study session to review the projects and appropriation requests in the draft budget. Staff also meets with the Human Resources Committee to determine the salary adjustments that should be recommended for the budget. The last step in early June is when the final draft budget is taken to the City Council for review during the last budget study session. All the study sessions are open to the public and provides a forum for Council to receive information and make recommendations regarding the budget year, as well as to promote complete transparency. These appropriations shall become a part of the City budget after approval by the City Council at the City Council meeting in June.

The budget calendar for 2015-16 was as follows:

- January 26th, 1st meeting with staff discussing issues and priorities
- February 10th, Strategic Planning meeting with full Council discussing capital projects and priorities
- April 14th, 1st Council Budget Study Session meeting discussing budget draft
- May 12th, 2nd Council Budget Study Session meeting discussing budget draft
- June 9th, Council Budget Study Session discussing budget
- June 23th, Council meeting adopting the final budget

Budget Adoption

The budget is required by law to be adopted prior to July 1st of each year. The budget must be structurally balanced, that is, operating expenditures must be equal to or less than total operating revenues. Any changes in appropriated levels require City Council authorization. Upon adoption of the budget, the Finance Director prepares the final budget document.

Budget Amendments

The budget is adopted at the fund and department level. The City Manager is authorized to make transfers between account codes and departments within each fund. On a periodic basis (minimum of 3 times a year), the Finance Director reviews the appropriations and if necessary, prepares the budget transfers within a fund for the City Manager's approval. Once approved by the City Manager, the Finance

Director makes the appropriate Budget Amendment. However, City Council approval is required for transfers between funds or increases to total appropriations, except for those inter-fund transfers approved in the budget. If a fund transfer is required, the Finance Director prepares a staff report that explains the reasoning for transfers between funds or reason for the need to increase appropriations and presents it to Council for approval. Once approved by Council, the Finance Director makes the appropriate Budget Amendment.

General Fund Reserve

The City Council has prioritized the keeping of a General Fund Reserve. The City Council has historically established and maintained a General Fund Reserve separate from General Fund balances for financial contingencies and catastrophic events. In June 2011, the City Council adopted Resolution 2011-3158, establishing a formal policy for undesignated reserves. This policy requires a four-fifths vote of the City Council for use of undesignated reserves. The designated reserves established for anticipated future expenditures, such as vehicle replacement, infrastructure replacement, Villa Park Community Access TV (VPTV) capital, accrued employee leave, California Joint Powers Insurance Authority (CJPIA) retro. deposit repayment, Capital Improvements reserve, and contingency reserves are approved through the budget process.

The General Fund Reserve for Fiscal Year 2015-16 is \$1,329,000. Additional funds are set aside in General Fund Designated Reserves totaling \$453,000. A more detailed review of the General Fund Reserve is discussed on Page 60.

Community Profile

Overview

Villa Park is Orange County's second smallest city in land area and least populous, but the friendliest and most welcoming place to live. Here, you will find people with a wide range of backgrounds, interests, and occupations; quiet neighborhoods and beautiful residential streets; the lowest crime rate in the County; and four high performing schools within walking distance.

The City of Villa Park is in the center of Orange County. The City is 2.1 square miles in its entirety, with a population of approximately 5,800. The City contains approximately 2,050 residential homes with 96% home ownership. The median home value is \$980,800 with a median age of homes in Villa Park of 32 years. With the exception of the Villa Park Town Center, the only commercial center, the City is zoned for single-family residences and is almost 99.9% built out on lots that average approximately half an acre.

The Villa Park Town Center includes a grocery store, banks, a pharmacy with a postal substation, and a variety of specialty shops, offices, and most recently a restaurant bar. The Town Center also includes the Villa Park Library (a branch of the Orange County Public Library system), City Hall, and the Council Chamber/Community Room.

The schools - Villa Park High, Cerro Villa Middle, Villa Park Elementary and Serrano Elementary - are a part of the Orange Unified School District. At Villa Park schools, the pupil to teacher ratios average 26 to 1.

Although the City does not have a dedicated newspaper, staff sends out the weekly City newsletter entitled "The Feeder" with news and community events. There is an independent magazine entitled "The Villa Park Jewel" which features city residents and special events. The City is served by the "Foothill Sentry," a community paper published once a month, which generously includes Villa Park news and events. In addition, the Orange County Register's Orange City News provides coverage of pertinent City news. Villa Park is also home to a strong community access cable presence with VPTV available on Channel 3 on Time Warner Cable, and AT&T's U-Verse service on Channel 99, as well as streaming live on the City's website. Broadcasts of recent City Council meetings are also available on demand on the City's website.

Villa Park's central location facilitates access to the wealth of cultural, social, recreational, business, and philanthropic activities that Orange County offers. The City is an oasis in the midst of urbanity, providing truthfulness to our motto, "The Hidden Jewel."

Governance

The City is governed by five council members, each elected for four-year terms, which serve without compensation and meet on the fourth Tuesday of each month at 6:30 p.m. Residents are encouraged to attend and participate in these meetings and in the political life of the City. Council agendas are posted on the bulletin board outside of the City Hall as well as made available via the City's website at www.villapark.org. The City boasts the fewest number of paid staff members in the State, with four full time employees and four part time employees. The City Manager is appointed by the Council and serves as the Director of Planning, Public Works, and other positions. A small and friendly office staff and maintenance crew serve residents in a small town way without compromising quality and efficiency. Police, fire, legal, planning, and engineering services are all contracted services to increase the efficiency and effectiveness of our service delivery. The City is strongly centered on acts of volunteerism and greatly encourages members of the Community to partake in that spirit.

Community Pride

The residents of the City of Villa Park (VP) take pride in their City and in their strong commitment towards community service and volunteerism.

The Villa Park Community Services Foundation (Foundation) was established in 2002 as a non-profit organization to receive donations for the benefit of a wide variety of community activities, services, and programs. The Foundation assists the entire community through the generous private support of long-time residents, newcomers, businesses, and other caring people. The goals of the Foundation are to provide recreational and other community activity opportunities in the City of Villa Park for youths, adults, and seniors; to coordinate the planning, preservation, and presentation of leisure, historical, and/or arts programs in Villa Park; and, to coordinate the use and development of community resources to promote and support activities which advance the overall well-being and improve the quality of life in Villa Park with community events. Events like summer outdoor movie nights, Concerts in the (Villa) Park, 4th of July Parade and the Walk with a Friend (WWAF) Dog Adoption/Pet Fair are

attributed to the Foundation. Villa Park's most well-known events are the Annual Family Picnic, Halloween Fest, Santa Tour by Fire Engine, and VP Dry Land Boat Parade which are organized by the Foundation. Foundation financial grants have been awarded to the City of Villa Park for entrance signs and to schools for necessary campus and academic improvements.

The Villa Park Women's League (League), founded in 1969, has long been a center of activity and enthusiasm for City events and it is open to any Villa Park woman resident of voting age. The League aims to provide support, friendship, and a community for the citizens of Villa Park. They work to promote safety, education, beautification, and cultural enrichment within the City and its environs. It also sponsors a host of social and recreational activities for its members including: bridge, gourmet, stitchery, gardening and much more. The League's major fundraiser in 2015 was "Wine and Run for the Roses," a Kentucky Derby themed event that included a tour of a fabulous Villa Park estate and a Motocross Museum. Funds raised were utilized for college scholarships for local high school seniors and supported the school and Leagues' needs. There is no better way to make friends and become a part of this community than to join the League.

The Villa Park Rotary Club was formed in 1995 and meets every Thursday morning at City Hall. The Rotary Club is dedicated to achieving peace and goodwill in communities around the globe. Their motto is "Service above Self" and they have proved it through their unbounded dedication to service both locally and internationally. In the Villa Park community, Rotary is involved with the Ronald McDonald House, providing grants to local teachers, making technological improvements in libraries across Villa Park schools, and sponsoring Cub Pack and Boy Scout Troops 850. The Rotary club also sponsors the Villa Park High School Interact Rotary Club which provides service opportunities to high school students and is the largest high school volunteer Rotary Club in the area. On an international scale, the Rotary Club funds and travels for service trips to Caborca, Mexico to administrate polio vaccines and implement clean water tank projects. The Rotary's commitment to altruism has made it a staple organization for the City of Villa Park.

History

Villa Park was incorporated in 1962, but the history of the area goes back to around 1860. It was known in its early days as Mountain View.

Villa Park came to be used when it was discovered that the name Mountain View was already used in a Northern California City.

Villa Park was, for many years, an agricultural area producing, in turn, grapes, walnuts, apricots, and finally, citrus, which was the major crop for about 60 years and is most closely associated with our development. It was the citrus ranchers and their families who shaped Villa Park into a vital community and organized its incorporation to save it from what they believed were unwelcome zoning practices.

These ranchers established the Serrano Water District, which still provides Villa Park's water. (The district office is located on Lincoln Street.) They also founded the Villa Park Orchard's Association, still a thriving business in Orange; although the packing house that was the dominant Villa Park landmark for many years, located west of the Villa Park Town Center, and was torn down in 1983. There is also the VP Orchards Packing House in Orange which is set to be remodeled and used as a recreational facility and museum. The museum will be opened in Fall 2015.

The citrus groves have yielded to the developers, but these pioneers have left an enduring legacy in our half-acre zoning, which has been instrumental in shaping the City's character, and in many of our street names; such as, Brewer, Nichols, Squire, Collins, Morrow, Ragan, Knuth, Workman, Adams, Wulff, Abbott, Durfee, Sterling, as well as, Hazel, Mary and Florence.

Form of Government

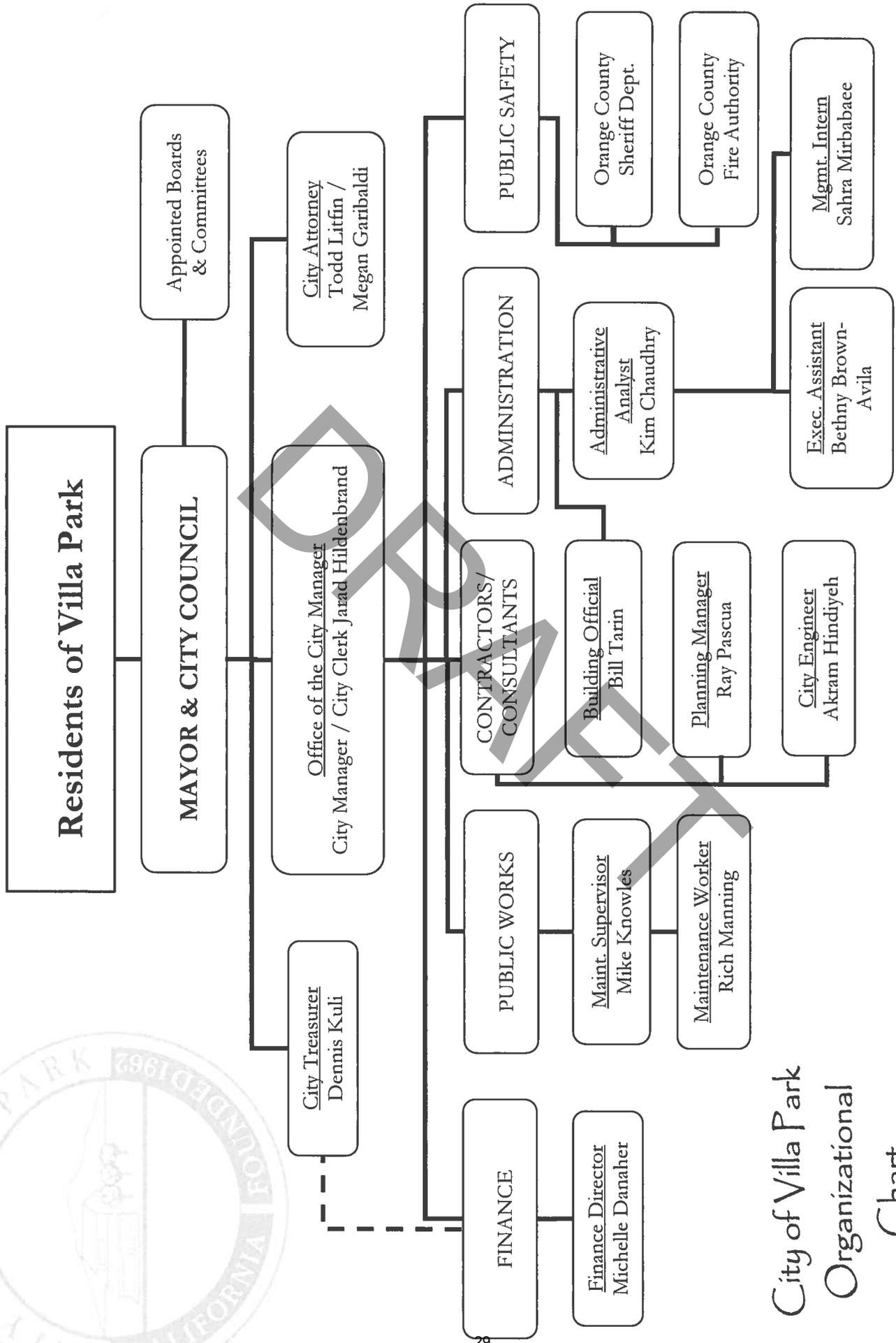
The City of Villa Park is a general-law City operating under a Council-Manager form of government, with the City Council acting as the part-time legislative body of the City. Five members are elected to the City Council at large on a nonpartisan basis, with members serving four-year terms. In 2006, the City's voters approved a term limits measure, restricting Councilmembers to serving no more than two (2) full terms in a lifetime. Until recently, Villa Park Council members were the only non-compensated Council in Orange County and are strong advocates of community volunteerism. Elections are staggered every two years, with the Mayor and Mayor Pro Tem serving a one-year term as elected by the City Council.

The City Council appoints a City Manager to be the Chief Executive Officer responsible for the day-to-day operation of the City. The City Manager's duties are to serve as Director of Planning, Public Works, Building & Community Preservation, Public Safety, and Engineering. In addition, the City Manager manages city staff and serves as the City Clerk.

The City, through the leadership of the Council, encourages a philosophy of outsourcing in order to provide our residents the most effective and efficient form of government for the least cost. Accordingly, the City maintains the fewest number of employees of any City in California, contracting out for most services instead.

Also appointed by the City Council are the City Attorney, who is the legal advisor to the Council; City Engineer, who is responsible for coordinating all major public works and capital improvements projects; and City Treasurer, who is responsible for the accurate reporting of financial information.

Committees of the City Council serve within assigned areas of responsibility for the purpose of gathering and studying information and making recommendations to the City Council. A majority vote of the City Council at a regular, adjourned, or special council meeting is required for approval of Committee recommendations or for the Committee authority to carry out a specific task. Standing Committees of the City Council include the Budget and Finance Committee, Community Development and Public Safety Committee, City/Schools Advisory Committee, Villa Park Community Access Television, Investment Advisory Committee, Villa Park Community Services Foundation, Law Enforcement Committee, and Human Resources Committee.



City of Villa Park
Organizational
Chart

Board Appointments and Committees

Committees of the Council serve at the pleasure of the City Council for the purpose of gathering information, studying information, and making recommendations to the City Council, as needed. A majority vote of the City Council at a regular, adjourned, or special Council Meeting shall be required for approval of Committee recommendations or for Committee authority to carry out a specific task.

Committees of the City Council shall be comprised of two Council Members who are appointed by the Mayor and approved by the Council. Assignments to the Committees are made at the next regular Council Meeting after the annual reorganization and are effective immediately. Each Council Committee may be given specific charges for the year when appointments are made. Each Committee has an appointed Chair. Citizens at large may be included to assist in carrying out a Committee's charges, as approved by the City Council. All Committee meetings are publicly noticed pursuant to the Brown Act, and members of the public are encouraged to attend.

Appointments

Orange County Vector Control

The appointee serves on the Orange County Vector Control District. The District protects public health by controlling rats, mosquitoes, biting flies, fire ants, and other vector related problems. The District has 35 members, comprised of each Orange County City and one member from the County of Orange. Trustees serve without compensation; however, each receives \$100 per month as a flat sum fee in-lieu of travel expenses/itemized reimbursement.

Orange County Fire Authority

The appointee serves as the city's principal representative on the Orange County Fire Authority (OCFA) Board of Directors. An alternate is also appointed. The position advises the City Council on all matters pertaining to fire protection and emergency medical response services in the City. The City's representative attends monthly meetings of the Board of Directors and serves on board committees, as appropriate. The committee provides information on the status of the OCFA Reserve Firefighters Program serving Villa Park and makes recommendations relating thereto. The Board members receive \$100 per meeting, with a maximum of \$300 a month.

Orange County Sanitation District

In accordance with the California Health and Safety Code, the Board of Directors of the Orange County Sanitation District is comprised of the Mayor or other elected official from each municipality served by the District. The Orange County Sanitation District collects and treats sewage for a majority of the County area. The City of Villa Park makes an appointment and the representative attends meetings and advises the City on sanitation matters as well as represents our residents to the District. The District's Board of Directors meets monthly. Various committees within the board meet in addition to the full board. Board members receive \$212.50 per meeting, with a maximum of six (6) paid meetings a month, plus mileage.

City Council Committees

Budget and Finance

The Budget and Finance Committee Chair or Vice-Chair of the Budget and Finance Committee reviews and signs every City check register together with any supporting documentation. The Committee reviews the monthly Treasurer's reports for accuracy and adherence to City policy. The Committee serves as City Council representatives on the Investment Advisory Committee, where they review the City's investment policy and explore alternative short-term investments to maximize the rate of return on available City funds within the Prudent Mans rule. The Committee reviews the annual Audit Report and Management Letter and reports to the City Council with recommendations. The Committee is directly involved in the City's annual budget process, meeting several times in the development of the Budget to provide direction and comment as well as serve in the capacity of the former Capital Improvement Committee.

The Chairman of the Committee serves as the City's principal representative on the California Joint Powers Insurance Authority (CJPIA) Board of Directors. The Committee serves to assist the City Manager in advising the Council on matters of insurance and risk management, attends semi-annual meetings of the CJPIA, votes on membership applications, and if necessary, dismissal from CJPIA membership, approves the CJPIA's annual budget, and serves on the CJPIA executive committee.

The Committee also serves as an advisory resource to the City Council and staff on Capital Improvement Projects. The Committee obtains

the City Council's consensus on prioritization of projects and reviews staff's annual update of the 7-year Capital Improvement Plan. The Committee assists in the preparation of the Capital Improvement Plan for the upcoming Fiscal Year.

Community Development and Public Safety

The Community Development/Public Safety Committee meets with City Staff to review the City's General Plan, Zoning Code, and Subdivision of Land Ordinance. After review and staff's analysis, the Committee advises the City Council and makes recommendations on proposed revisions and amendments. The Committee reviews staff's analysis and review of complicated and controversial entitlement applications as necessary. The Committee advises the City Council on streetscape plan implementation, reviews the City policy on approved trees for public improvements, and coordinates cooperative projects with other agencies.

The Committee is also charged with monitoring the operations of all agencies serving the City of Villa Park that relate to the safety and welfare of the general public, residents of Villa Park and their property, City employees and City property. Whenever a potentially unsafe condition arises, the Committee can study the situation with appropriate members of staff and recommend solutions for Council action. The Committee advises the City Council on matters relating to traffic, public safety, and public health.

City/Schools Advisory

The City/Schools Advisory Committee was formed by the City Council in 2007 to proactively address issues of Orange Unified School District (OUSD) schools within Villa Park boundaries, maintain open and honest communication, and foster a collaborative environment in order to resolve issues of mutual concern.

The Committee is comprised of two current Members of the City Council—a Chair and Vice-Chair, and when possible, representatives from the Orange Unified School District, the principals and parent group leadership of each public school, and representatives from the Orange County Sheriff's Department.

Human Resources

The Human Resources Committee serves as an advisory resource to the City Manager on personnel matters. The Committee reviews and updates position descriptions and classifications as required; reviews surveys of compensation plans of other cities of comparable size and similar positions and of private industry to maintain competitive position standards; reviews internal personnel policies; and may develop or review salary and fringe benefit recommendations.

Villa Park Community Access Television

The Villa Park Community Access Television Corporation (VPTV) was historically a separate non-profit corporation set up to run the public access television needs for the City. VPTV Channel 3 is provided to Time Warner Cable and AT&T for distribution to viewers.

Beginning FY 2009-10, the City Council restructured VPTV operations to transition them to City operations, with the goal of improving quality and reducing operating expenses. The City Council members are now serving as the Board of Directors for the VPTV Corporation. On April 29, 2014 the City received a letter of approval for the dissolution of the corporation by the California Attorney General. The VPTV operations are being managed by City Staff, with the assistance of a consultant engineer.

Council Appointed Resident Committees

Investment Advisory Committee

The Investment Advisory Committee (IAC) is charged with the responsibility to offer advice with respect to the City's investments and the investment portfolio strategy of the City. The IAC consists of two City Council Members (the members that hold the on the Budget & Finance Committee members), and up to seven (7) voting members. Committee members themselves elect the Chair and Vice-Chair of the IAC. Non-council committee members shall serve at the pleasure of the City Council, and may be removed at anytime by action of the City Council. The voting and nonvoting members shall be appointed by the City Council for a term of two years on a staggered basis. The City Manager, City Treasurer, and Finance Director attend all meetings.

Villa Park Community Services Foundation

The Villa Park Community Services Foundation was formed in 2002. The mission of the Foundation includes providing safe recreational and other community opportunities for youth, adults, and seniors; coordinating the presentation of leisure, historical, music, and/or arts programs; and, coordinating the use and development of community resources to lessen the burdens of government and to improve the quality of life of persons who live, work or play in the City of Villa Park.

Law Enforcement Advisory Committee

The Law Enforcement Advisory Committee is meant to coordinate with the Orange County Sheriff Department to assess Crime prevention and traffic violate control issues and to provide recommendation to enhance programs to Council. The Committee consist of two City Council Members (the members that hold the position on the Community Development and Public Safety Committee), Neighborhood Watch representative(s), supervising Sherriff Department Lieutenant, and up to six (6) resident law enforcement professionals. Committee Members themselves will elect the Chair and Vice-Chair.

Budget Summary

The accounts of the City are organized on the basis of funds. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Certain funds have varying levels of restrictions imposed either by legal requirements or policy choices. It can be helpful to gain a broad overview of the City's finances through summaries of the different funds.

The City's funds are grouped into four basic types:

- General
- Special Revenue
- Capital
- Internal Service

The first three fund types listed above comprise the majority of the day-to-day operating activities of the City. The remaining fund types are more specialized funds, and typically account for specific activities rather than ongoing and recurring services. Brief descriptions of each fund type follow.

General Fund

The **General Fund** is the primary revenue source and operating fund for most services cities typically offer. These include public safety, public works, building, code enforcement, engineering, and planning. In addition, City Council, City Manager, City Clerk, Finance, Support Services, and City Attorney budgets are predominantly funded by the General Fund.

The activities are financed through general tax dollars from property, sales, business license tax, and by revenues generated from permits, fees, and investment earnings.

Special Revenue Funds

Special revenue funds account for activities funded by special purpose revenue, that is, revenues that are legally restricted to expenditures for a specific purpose. Many of these funds have grant-based or state statutory revenues, which may only be spent under specific guidelines.

The City maintains five special revenue funds: Aid to Cities, Traffic Safety, AQMD, Supplemental Law Enforcement Services Funds (SLESF or "COPS"), and California Law Enforcement Equipment Program (or CLEEP).

Capital Project Funds

Capital project funds account for financial resources used for the acquisition or construction of major capital facilities. Many of these funds have grant-based or state statutory revenues, which may only be spent under specific guidelines.

The City maintains six capital project funds: Gas Tax, Street Improvement, Measure M-Local Sales Tax, Sewer Assessment District, Capital Improvement, and the Sewer Improvement Fund.

Assessment Districts

Included in the City's five Capital Project Funds are two assessment funds; Sewer Assessment District No. 1 for the Sycamore Circle Pump Station and the City Sewer Maintenance/Improvement Fund. The Sewer Assessment District is charged to the residents of Sycamore Circle to cover costs associated with maintaining their sewage pumping station. The Sewer Service User Charge is assessed to all residents, schools, businesses, and local agencies for city-wide sewer improvements and maintenance.

Capital Improvement Projects Fund

Also included in the City's five Capital Project Funds is the Capital Improvement Project (CIP) fund. This fund is used for the acquisition or construction of major capital improvements. The City is required to maintain a seven-year CIP plan. The City Entrance Monuments, Taft Rehabilitation, Wanda Greenbelt, Mesa Widening, Katella/Wanda Improvement, and Catch Basin Improvements are scheduled for construction in Fiscal Year 2015-16.

Our seven-year financial projections show that the City continues to be financially stable.

Internal Service Fund

The City currently has one Internal Service Fund. The Employee Benefits Fund is used to collect benefit costs from all departments based on a cost allocation plan implemented by the City. Expenditures related to employee benefits are made from this fund. The fund is not

included in the Revenue Summary because internal funds are used to pay into it.

Financial Expenditure Summary by Department

The Departments represented in each of the specific Funds within the City are summarized below:

DEPARTMENT	FUND										
	General	Gas Tax	Aid to Cities	Traffic Safety	Meas. M Local Sales Tax	Sewer Pump Maint. Dist.	Capital Improvement	AQMD	COPS	City Sewer Maint/ Improv	CLEEP
City Council	X										
City Manager	X										
City Clerk	X										
Finance	X										
City Attorney	X										
Support Services	X		X								
Law Enforcement	X			X					X		X
Emergency Preparedness	X										
Civic Center	X										
General Public Works	X		X					X			
Street Maintenance	X	X	X		X						
Storm Drain Maintenance	X										
City Sewer Maintenance										X	
Sewer Pump Maintenance						X					
Building & Safety	X										
Community Preservation	X										
Planning	X										
Engineering	X										
Capital Improvement	X	X					X				

Gann Limit

The Appropriations Limit, established by the State of California per Article XIII B of the California State Constitution, sets a limit for the annual appropriations of tax proceeds for all municipalities.

Article XIII B was amended by Proposition 111 to change the method of calculating the annual appropriations limit. Prior to Proposition 111, the appropriations limit was adjusted annually by the change in the cost of living or by the change in California per capita personal income, whichever was less, and by the percentage change in the population of the City.

Under the guidelines set forth by Proposition 111, the annual appropriations limit will not exceed a base year adjusted by the change in population of the City or the County combined with either the change in California per capita personal income or the change in the local assessment roll due to local non-residential construction. Proposition 111 also changed the base year for all municipalities to 1986-87. Starting with a base year limit of \$1,008,643 for 1986-87 and increasing it to the 2015-16 limit by using the guidelines set forth in Proposition 111, the calculation would be as follows:

Appropriations Subject to Limitation for Fiscal Year 2015-2016	
Proceeds from Taxes	\$ 2,443,300
Less: Current Year Limit (FY 15/16)	\$ 3,894,968
Excess of Appropriations limit over proceeds of taxes	\$ (1,451,668)
<i>* City is well below appropriations limit for FY 15/16</i>	

Section 9710 of the California Government Code, added in 1980 by the State legislature, requires the City Council to adopt the City's Gann appropriations limits for the following year by resolution. Accordingly, Resolution 2015-XXXX was adopted by the City Council on June 23, 2015. Below is information for five years on the appropriations limit:

Fiscal Year	Prior Year's Limit	Add Change in Personal Income	Add Change in Population	Appropriation Limit
2011-12	\$3,219,305	2.51%	0.70%	\$3,323,210
2012-13	\$3,323,210	3.77%	0.89%	\$3,479,187
2013-14	\$3,479,187	5.12%	0.78%	\$3,685,848
2014-15	\$3,685,848	-.023%	0.93%	\$3,711,570
2015-16	\$3,711,570	3.82%	1.08%	\$3,894,968

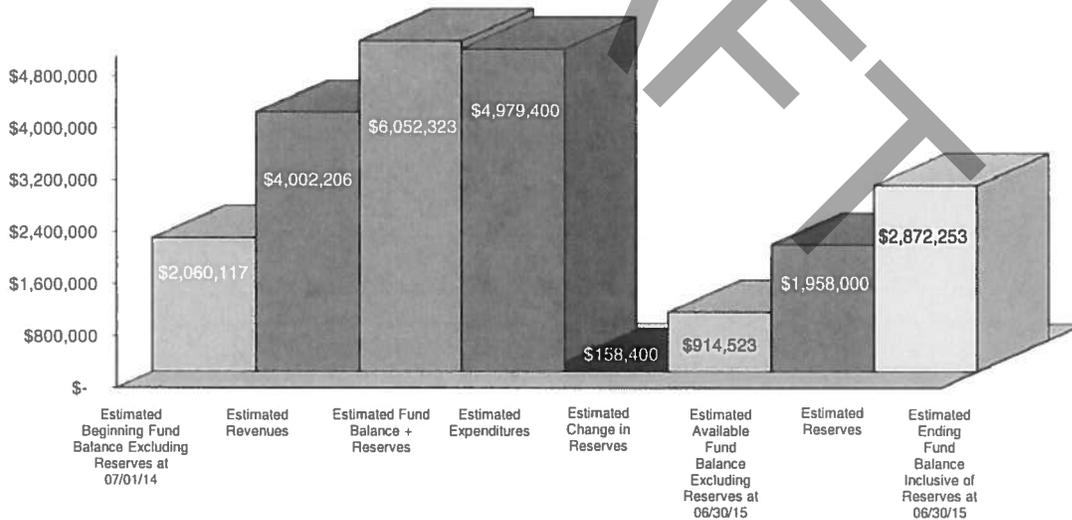
What is a Fund Balance?

Fund Balance is a simple way to explain the net of revenues minus expenditures. If there are funds left over from activities, then you have a positive fund balance. If there are not enough funds left over, you have a negative fund balance. The Statement of Fund Balance looks at all of the funds within the City and makes this simple review. The Estimated Beginning Fund Balance is based on the City's eleven months of actual transactions plus an estimated month to complete a 12 month cycle of transactions for the current Fiscal Year. This column is an estimate because it will not be known until the City closes out its financial books, typically two months after the end of the Fiscal Year. After that point, estimates are used for the subsequent current year Revenues and Expenditures. Estimates are made based on projected revenues and expenditures, however, estimates may change greatly based on events.

The purpose of an Estimated Fund Balance is to assist City Staff in creating a budget and providing information to the City Council in which to make decisions. Available Fund Balances are important to creating a budget as the funds represent additional, planned funds to utilize in a proposed budget in addition to expected revenues which come in on an annual basis. Therefore, in the proposed budget City staff has utilized both the expected annual revenues and the known available fund balance in order to present a balanced budget. Based on priorities, there are years in which expenditures exceed annual revenues, however, the use of available fund balances completes the budget picture. When used in a pre-planned and strategic fashion, the use of available fund balances allows a City to accomplish priority projects as identified in the Capital Improvement Program or make additional improvements or repairs as the need arises.

The philosophy of Estimated Reserves is based upon two key factors. The first factor that creates the Estimated Reserves is the General Reserve Fund policy which establishes a formula that will recognize earnings to grow the reserve until it reaches 40% of General Fund expenditures less one-time capital expenditures. The second factor is based upon the goals of the City Council. City Council has the authority to designate various monies to "set-aside" funds for future projects or anticipated occurrences in the near future. This allows the City management to earmark excess funds in plentiful years to be utilized for services for the community in lean years.

Fiscal Year Fund Balance 2015-16 Overview



Fiscal Year 2015-2016 Budget Overview

Fund Balance Projections by Fund	Estimated Beginning	Fiscal Year 2015-2016	Fiscal Year 2015-2016	Fiscal Year 2015-2016	Estimated Available Fund	Fiscal Year 2015-2016	Estimated Ending Fund Balance	Change of Beginning	
	Fund Balance Excluding Reserves at 07/01/15	Estimated Revenues	Fund Balance + Revenues	Estimated Expenditures and Change in Reserves	Balance Excluding Reserves at 06/30/16	Estimated Reserves	Balance Inclusive of Reserves at 06/30/16	of Year Balance to End of Year Balance	% Change
General Fund	\$ 2,963,525	3,008,700	5,972,225	3,322,500	2,649,725	(1,782,000)	867,725		
General Fund Undesignated Reserve	(1,300,000)	-	(1,300,000)	29,000	(1,329,000)	1,329,000	1,329,000		
Designated Reserves:									
Vehicle Replacement Reserve	(25,000)	-	(25,000)	5,000	(30,000)	30,000	30,000		
Infrastructure Replacement Reserve	(100,000)	-	(100,000)	40,000	(140,000)	140,000	140,000		
VPTV Capital Improvements Reserve	(11,000)	-	(11,000)	1,000	(12,000)	12,000	12,000		
Accrued Leave Reserve	(25,000)	-	(25,000)	35,000	(60,000)	60,000	60,000		
CJPIA Retro. Deposit Repayment Reserve	(45,000)	-	(45,000)	-	(45,000)	45,000	45,000		
Capital Improvements Reserve	(100,000)	-	(100,000)	66,000	(166,000)	166,000	166,000		
Contingency Reserve	(50,000)	-	(50,000)	(50,000)	-	-	-		
Subtotal Fund Balance - General Fund	1,307,525	3,008,700	4,316,225	3,448,500	867,725	1,782,000	2,649,725	(439,800)	-34% a
Street Improvements	114,276	-	114,276	-	114,276	-	114,276	-	0%
Gas Tax Fund	189,668	139,100	328,768	326,700	2,068	-	2,068		
Designated Reserves:									
Median Replacement Reserve	-	-	(10,000)	(10,000)	-	-	-		
Subtotal Fund Balance - Gas Tax Fund	189,668	139,100	318,768	316,700	2,068	-	2,068	(187,600)	-99% b
Aid to Cities Fund	5,814	15,100	20,914	15,000	5,914	-	5,914	100	2%
Traffic Safety Fund	6,544	14,100	20,644	14,000	6,644	-	6,644	100	2%
Measure M - Local Sales Tax Fund	84,885	88,500	173,385	154,400	18,985	-	18,985	(65,900)	-78% b
Sewer Pump Maintenance District No. 1	40,982	14,106	55,088	10,500	44,588	(15,000)	29,588		
Designated Reserves:									
Sewer Pump Reserve	(15,000)	-	(15,000)	-	(15,000)	15,000	15,000		
Subtotal Fund Balance - Sewer Pump Maintenance District No. 1 Fund	25,982	14,106	40,088	10,500	29,588	15,000	44,588	3,606	14% c
AQMD Fund	32,495	7,100	39,595	-	39,595	-	39,595	7,100	22% d
COPS Fund	107,775	100,100	207,875	145,000	62,875	-	62,875	(44,900)	-42% e
Sewer Improvement Fund	338,976	415,200	754,176	403,900	350,276	(141,000)	209,276		
Designated Reserves:									
Sewer Conditioning TV Monitoring Reserve	(90,000)	-	(90,000)	30,000	(120,000)	120,000	120,000		
Sewer Master Plan Update Reserve	(15,500)	-	(15,500)	5,500	(21,000)	21,000	21,000		
Subtotal Fund Balance - Sewer Improvement Fund	233,476	415,200	648,676	439,400	209,276	141,000	350,276	(24,200)	-10% f
CLEEP Fund	31,183	100	31,283	8,900	22,383	(20,000)	2,383		
Designated Reserves:									
800 MHz CCCS Migration Reserve	(13,100)	-	(13,100)	6,900	(20,000)	20,000	20,000		
Subtotal Fund Balance - CLEEP Fund	18,083	100	18,183	15,800	2,383	20,000	22,383	(15,700)	-87% g
Capital Facilities (Improvement) Fund	(66,406)	200,100	133,694	578,800	(444,806)	-	(444,806)	(378,400)	570% h
TOTAL ALL FUNDS	\$ 2,060,117	4,002,206	6,052,323	5,137,800	914,523	1,958,000	2,872,523	(1,133,500)	
				Total Change in Reserves	158,400				
				Total Expenditures	\$ 4,979,400				

* Formerly identified as Trust and Agency Fund in previous budgets, this fund is now called the Street Improvement Fund to align with the terminology used in the City's Audited Financial Statements.

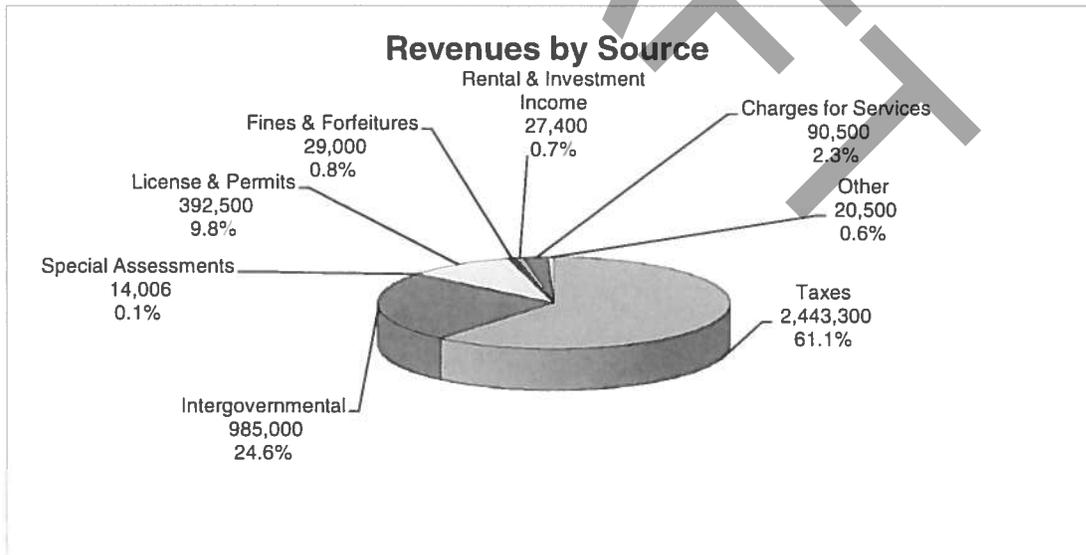
Explanations of greater than 10% change in beginning and ending Fund Balance:

- a In FY 2015-16 the City will tackle two new major capital projects, Taft Rehabilitation Project and the Wanda Greenbelt Project of which the General Fund is one of the funding sources for both projects. These two projects total \$511,900 of General Fund monies.
- b In FY 2015-16 the City is performing a two year street maintenance project and will be utilizing special project funding, i.e. Gas Tax funds, along with Measure M funds. Also, in light of the States' water crisis, staff is continuing to pursue drought tolerant landscape median projects utilizing Gas Tax funds.
- c In FY 2014-15 the Sewer Pump Maintenance District replaced one of the Sycamore Circle sewer pumps.
- d The City is accumulating it's AQMD Funds in order to fund a future emission reduction project.
- e In FY 2015-16, the City will contract with OCSA for additional directed law enforcement services to alleviate some of the traffic and safety concerns within the City.
- f In FY 2014-15 the City continued to increase the reserves set aside for the future Sewer Conditioning TV Monitoring and Sewer Master Plan Update projects.
- g The CLEEP Fund is a one-time source of money to be used for Law Enforcement Equipment Purchases and the Fund Balance will decrease each year as the City purchases equipment for law enforcement in order to better protect the residents in the City of Villa Park. In FY 2015-16 the City will continue to deplete these funds through increasing its designated reserve for the 800MHz Countywide Coordinated Communication System (CCCS) Migration (emergency radio) reserve.
- h In FY 2015-16 the City will expend its OCTA grant funding (approximately \$378,000) on the Taft Rehabilitation capital project.

FULL CITY BUDGET SUMMARY

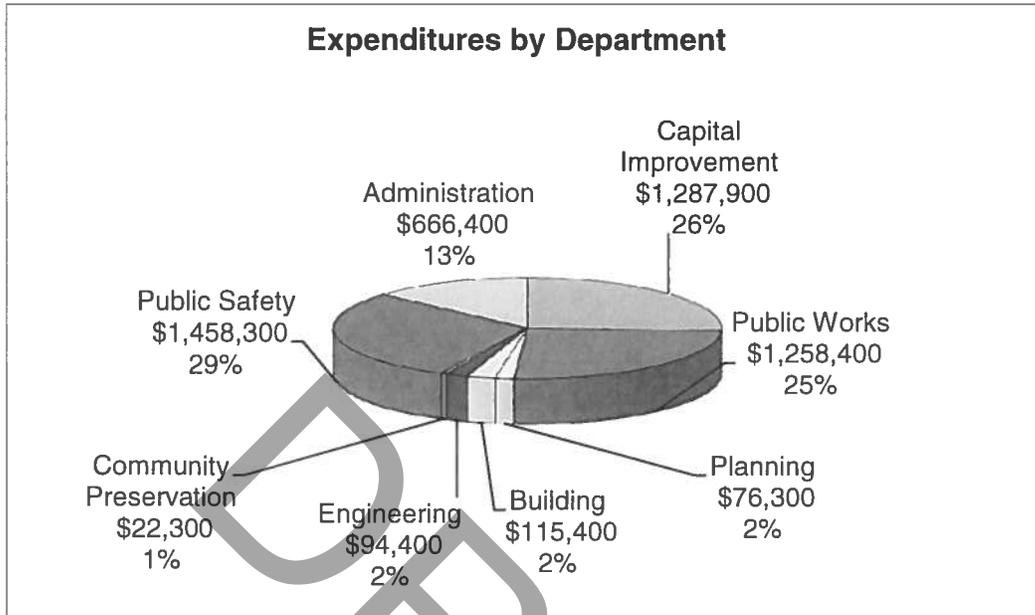
Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
Taxes	\$ 2,202,637	2,267,359	2,456,914	2,286,800	2,484,300	2,443,300
Intergovernmental	1,637,822	1,073,085	837,703	1,309,800	1,141,700	985,000
Special Assessments	14,006	14,006	14,006	14,000	14,100	14,006
Licenses and Permits	318,961	366,399	404,787	390,900	395,500	392,500
Fines and Forfeitures	30,618	33,804	28,604	26,300	29,000	29,000
Rental and Investment Income	16,471	18,794	31,275	21,700	24,700	27,400
Charges for Services	43,914	84,314	96,343	86,800	96,700	90,500
Other	42,260	40,071	36,881	24,200	18,500	20,500
Revenues	4,306,689	3,897,832	3,906,513	4,160,500	4,204,500	4,002,206
Transfers In	47,692	3,829	-	-	-	-
Total Financial Sources	4,354,381	3,901,661	3,906,513	4,160,500	4,204,500	4,002,206
Personnel Services	597,807	625,827	623,847	940,300	902,100	636,700
Maintenance and Operations	2,567,883	1,882,670	2,640,727	2,568,900	2,172,400	2,752,300
Capital Outlay	50,620	38,704	594,708	611,400	458,900	302,500
Capital Projects	605,901	200,423	332,474	381,600	273,700	1,287,900
Expenditures	3,822,211	2,747,624	4,191,756	4,502,200	3,807,100	4,979,400
Transfers Out	47,692	3,829	-	-	-	-
Total Financial Uses	3,869,903	2,751,453	4,191,756	4,502,200	3,807,100	4,979,400
Net Change in Fund Balances	\$ 484,478	1,150,208	(285,243)	(341,700)	397,400	(977,194)

* - In FY 2013-14, the City utilized its growing fund balance to pay for two years of street rehabilitation projects along with two years of sewer projects, resulting in a negative change in fund balance of revenues over expenditures. In FY 2014-15 and FY 2015-16, the City is also utilizing its' accumulated fund balances for capital projects (respectively \$380,000, and \$1,280,000), resulting in a negative change in fund balance of revenues over expenditures. These are merely timing differences in the cash flow of the City's resources.

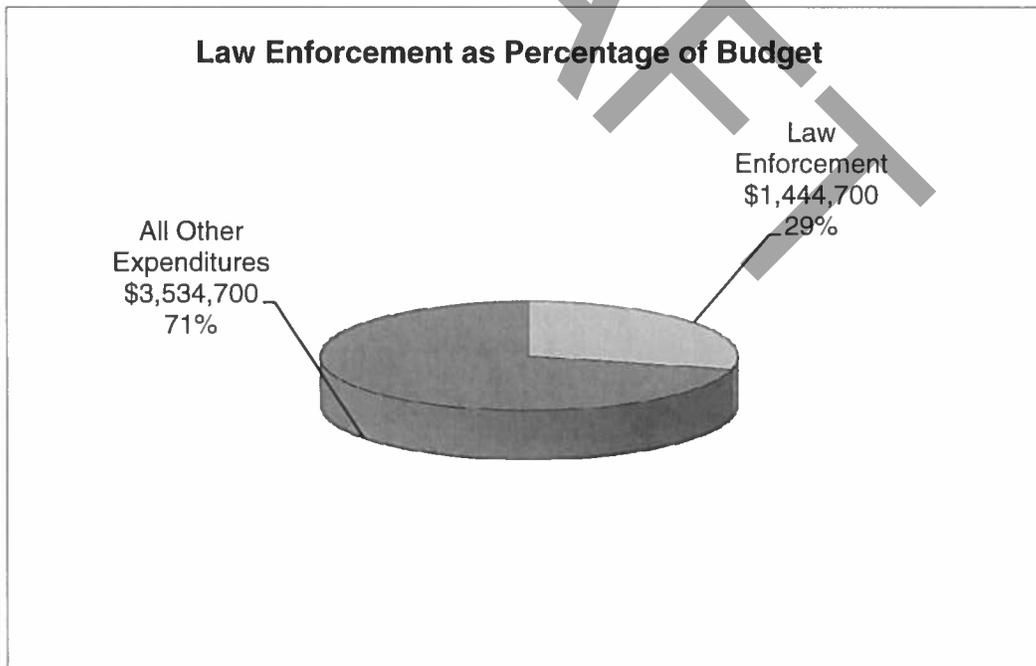


When reviewing the City's revenues in their entirety, \$4,002,206 has been budgeted and divided among the following eight categories: Taxes, Intergovernmental, Special Assessments, Licenses & Permits, Fines & Forfeitures, Rental & Investment Income, Charges for Services, and Other revenues.

Fiscal Year 2015-2016 Budget Charts



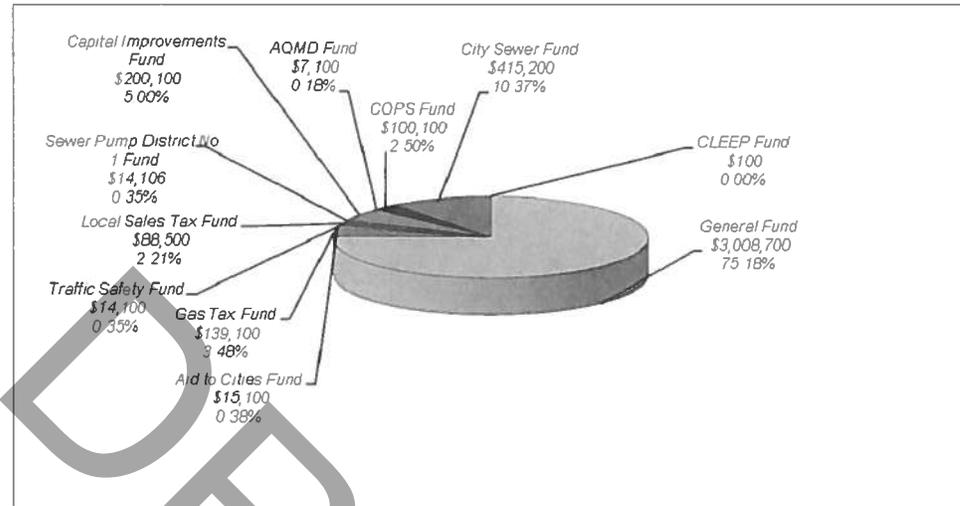
When reviewing the City's expenditures in their entirety, \$4,979,400 has been budgeted and divided among the departments operating within the City.



With an overall City expenditure of \$4,979,400, 29% of these expenditures are contributed to the payment of law enforcement services.

Summary of Revenues

Total Available Funds for Fiscal Year 2015-2016 are \$6,052,323 which includes \$2,060,117 in beginning Fund Balance and revenues of \$4,002,206. This does not include the beginning Fund Balance Reserves and Designations of \$1,789,600.



The Revenue sources reflect all expected revenues to be received as well as existing fund balances needed to fund proposed expenditures for Fiscal Year 2015-16.

The balance forward is 34% of the total revenue budget and represents prior year fund balances available for expenditure in 2015-16 in the General, Special Revenue, Fiduciary, Internal Service, and Capital Improvement funds. It does not include the Fund Balance Reserves and Designations. It represents a 4% increase or \$70,457 increase from the prior years' budget.

The General Fund revenue is approximately 76% of the total budget and is the largest resource of the budget. This is a decrease of 2% or \$47,800 under the prior years' actual General Fund receipts, specifically as a result of the unusually large sales tax true up payment in FY 2014-15. Information on the expenditure of funds is included in the department budget detail as part of the spending plan for that fund and department.

Special Revenue funds are 3% of the total budget and include the aid to cities, traffic safety, air quality management district, COPS, and CLEEP fund.

Capital Project funds are 21% of the total budget and include the gas tax, local sales tax, sewer pump maintenance district no. 1, capital improvements, and sewer improvement funds. This represents a 16% decrease from the prior years' capital project funds actual receipts, or \$159,094, as a direct result of the receipt of reimbursed grant funding in FY 2014-15.

The Assessment funds make up 50% of the capital projects funds they include the Sycamore Circle Sewer Pump Assessment District and the Sewer Service User Charge. The Assessment funds represent 11% of the total revenue budget.

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SUMMARY OF REVENUES

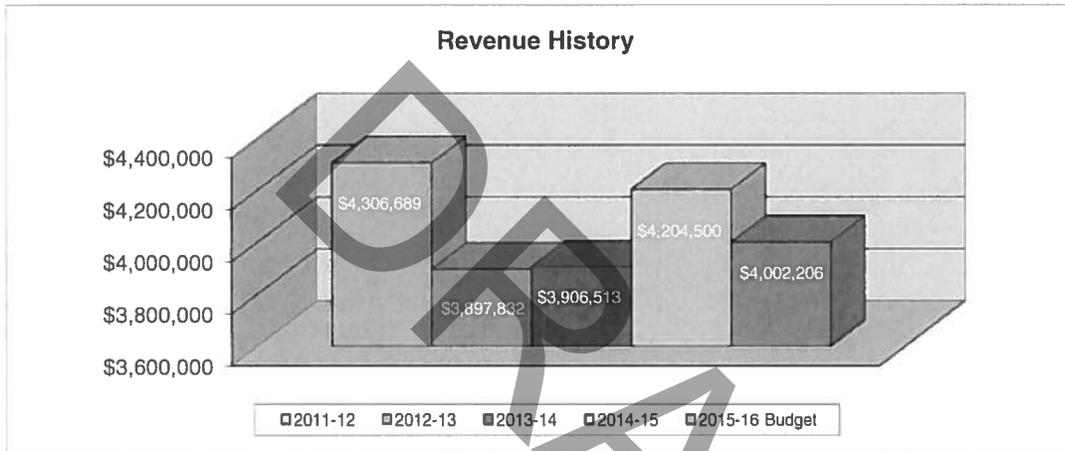
<i>Account</i>	<i>2011-12 Actual</i>	<i>2012-13 Actual</i>	<i>2013-14 Actual</i>	<i>2014-15 Budget</i>	<i>2014-15 Est. Actual</i>	<i>2015-16 Budget</i>	
<u>GENERAL FUND - 01</u>							
<u>Taxes</u>							
3010 Secured - Property Tax(Suppl/Pub Util)	\$ 1,361,504	1,411,731	1,502,916	1,429,700	1,560,400	1,560,400	1
3020 Unsecured - Property Tax	55,043	51,202	53,671	49,700	50,000	50,000	1
3030 Prior Years Property Tax (Sec/Unsec)	22,508	20,665	16,039	15,200	12,700	12,700	1
3035 Prop Tax in lieu of VLF	456,720	468,604	496,391	480,500	505,000	505,000	1
3040 Interest/Penalties(Sec PY Pen)	7,517	5,727	4,682	3,900	4,000	4,000	1
3120 Sales & Use Tax	188,721	163,309	249,065	176,900	222,000	180,000	2
3121 Sales & Use Tax - Public S.(1/2 Cent)	54,120	58,620	61,066	56,700	58,000	59,000	
3151 Business License Tax	29,824	30,009	32,983	32,000	31,700	31,700	
3160 Property Transfer Tax	26,680	57,492	40,101	42,200	40,500	40,500	
SUBTOTAL	2,202,637	2,267,359	2,456,914	2,286,800	2,484,300	2,443,300	
<u>Intergovernmental</u>							
3520 Other Local Agency	11,021	73,069	17,573	9,500	9,900	9,900	
3531 State Motor Vehicle Fees (VLF)	3,120	3,233	2,676	-	2,600	-	
3536 State Homeowners Property Relief	10,133	11,695	11,499	11,000	11,000	11,000	
3539 Other State Revenues	2,769	644	-	-	-	-	
SUBTOTAL	27,043	88,641	31,748	20,500	23,500	20,900	
<u>Licenses & Permits</u>							
3140 Franchise Fees	228,368	239,342	243,188	227,000	246,000	249,000	
3210 Building Permits	82,646	116,574	141,734	148,600	138,000	131,500	3
3220 Miscellaneous Permits (sign, film, etc.)	2,049	2,042	2,817	2,200	1,500	2,000	
3280 Encroachment Permits	5,898	8,441	12,048	10,100	7,000	7,000	
3325 Fireworks Permits	-	-	5,000	3,000	3,000	3,000	
SUBTOTAL	318,961	366,399	404,787	390,900	395,500	392,500	
<u>Fines & Forfeitures</u>							
3302 Parking Citation Fees	16,519	13,176	16,798	14,600	15,000	15,000	
SUBTOTAL	16,519	13,176	16,798	14,600	15,000	15,000	
<u>Rental & Investment Income</u>							
3410 Investment Earnings	14,389	16,158	30,272	20,500	23,000	26,000	
SUBTOTAL	14,389	16,158	30,272	20,500	23,000	26,000	
<u>Charges for Services</u>							
3152 Business License Administration Fee	15,740	16,130	27,981	22,000	26,000	24,000	
3610 Zoning Fees	10,800	12,775	20,419	13,500	27,000	23,000	
3615 NPDES Fee	3,500	8,150	6,186	5,800	6,500	6,500	
3620 Grading Inspection/Issue Fees	-	820	2,508	1,700	1,800	1,800	
3625 Plan/Map Check Fees	-	700	-	500	500	500	
3626 Building Plan Check Fees	9,816	38,344	33,148	36,000	30,300	29,000	
3630 Sewer Acreage Fees	-	990	-	500	500	500	
3640 Administrative Service Fees	2,828	5,982	5,751	6,000	3,400	4,500	
3642 Plans/Specs	1,230	423	350	800	700	700	
SUBTOTAL	43,914	84,314	96,343	86,800	96,700	90,500	
<u>Miscellaneous</u>							
3900 Miscellaneous	34,848	31,996	28,231	15,000	8,000	10,000	
3902 City Council Chambers Support	7,195	7,068	8,350	8,200	10,000	10,000	
3908 Administrative Citations	217	1,007	300	1,000	500	500	
SUBTOTAL	42,260	40,071	36,881	24,200	18,500	20,500	
TOTAL GENERAL FUND REVENUES	2,665,723	2,876,118	3,073,743	2,844,300	3,056,500	3,008,700	

SUMMARY OF REVENUES

<i>Account</i>	<i>2011-12 Actual</i>	<i>2012-13 Actual</i>	<i>2013-14 Actual</i>	<i>2014-15 Budget</i>	<i>2014-15 Est. Actual</i>	<i>2015-16 Budget</i>	
<u>GAS TAX FUND - 02</u>							
3410 Interest	228	373	230	100	200	100	
3529 Section 2103	84,027	48,083	83,491	63,400	65,000	28,500	4
3534 Section 2105	28,996	34,995	41,458	29,200	38,000	36,000	4
3535 Section 2106	24,546	25,458	25,336	27,500	26,000	23,300	4
3536 Section 2107	42,818	43,452	44,112	35,800	52,000	49,200	4
3537 Section 2107.5	2,000	2,000	2,000	2,000	2,000	2,000	
3950 Operating Transfer In	47,692	-	-	-	-	-	
TOTAL GAS TAX REVENUES	230,307	154,361	196,627	158,000	183,200	139,100	
<u>AID TO CITIES FUND - 03</u>							
3410 Interest	167	14	7	100	100	100	
3520 Other Local Agencies	-	-	-	5,000	5,000	10,000	5
3535 Other State Grants	10,000	5,000	5,000	5,000	5,000	5,000	
TOTAL AID TO CITIES REVENUES	10,167	5,014	5,007	10,100	10,100	15,100	
<u>TRAFFIC SAFETY FUND - 04</u>							
3310 Motor Vehicle Code Fines	14,099	20,628	11,806	11,700	14,000	14,000	
3410 Interest	14	29	9	100	100	100	
TOTAL TRAFFIC SAFETY REVENUES	14,113	20,657	11,815	11,800	14,100	14,100	
<u>MEASURE M - LOCAL SALES TAX FUND - 05</u>							
3132 Measure M Transportation	73,509	73,566	76,340	70,000	73,500	88,400	6
3410 Interest	113	114	85	100	100	100	
TOTAL MEASURE M - LOCAL SALES TAX REVENUES	73,622	73,680	76,425	70,100	73,600	88,500	
<u>ASSESSMENT DISTRICTS FUND - 06 (SEWER PUMP MAINTENANCE DISTRICT 1)</u>							
3110 Sewer Maintenance Assessments	14,006	14,006	14,006	14,000	14,100	14,006	
3410 Interest	85	109	61	100	100	100	
TOTAL ASSESSMENT REVENUES	14,091	14,115	14,067	14,100	14,200	14,106	
<u>CAPITAL IMPROVEMENT FUND - 07</u>							
3410 Interest	282	157	-	100	100	100	
3520 Other Agencies	112,628	17,830	-	297,000	97,000	200,000	7
3535 Other State Grants	706,121	209,617	-	232,700	232,700	-	7
TOTAL CAPITAL IMPROVEMENT REVENUES	819,031	227,604	-	529,800	329,800	200,100	
<u>AIR QUALITY MANAGEMENT FUND - 08</u>							
3410 Interest	45	30	30	100	100	100	
3532 AB 2766 AQMD	11,993	7,027	6,564	7,000	7,300	7,000	
3950 Operating Transfers In	-	3,829	-	-	-	-	
TOTAL AQMD REVENUES	12,038	10,886	6,594	7,100	7,400	7,100	
<u>COPS FUND - 09</u>							
3410 Interest	284	293	174	100	200	100	
3532 AB 3229 COPS/SLESF	100,000	100,000	103,157	100,000	100,000	100,000	
TOTAL COPS REVENUES	100,284	100,293	103,331	100,100	100,200	100,100	
<u>SEWER IMPROVEMENT FUND - 11 (CITY SEWER IMPROVEMENT & MAINTENANCE)</u>							
3410 Interest	727	1,381	346	300	600	500	
3530 Sewer Improvement Fee	414,141	417,416	418,497	414,700	414,700	414,700	
TOTAL SEWER IMPROVEMENT FUND REVENUES	414,868	418,797	418,843	415,000	415,300	415,200	

SUMMARY OF REVENUES

<i>Account</i>	<i>2011-12 Actual</i>	<i>2012-13 Actual</i>	<i>2013-14 Actual</i>	<i>2014-15 Budget</i>	<i>2014-15 Est. Actual</i>	<i>2015-16 Budget</i>
<i>CLEEP FUND - 12</i>						
3410 Interest	137	136	61	100	100	100
TOTAL SEWER IMPROVEMENT FUND REVENUES	137	136	61	100	100	100
TOTAL ALL FUNDS (WITH TRANSFERS)	4,354,381	3,901,661	3,906,513	4,160,500	4,204,500	4,002,206
Less Operating Transfers	(47,692)	(3,829)	-	-	-	-
TOTAL FISCAL YEAR REVENUES	\$ 4,306,689	3,897,832	3,906,513	4,160,500	4,204,500	4,002,206



- 1 It is the City of Villa Parks' philosophy to conservative budget the property tax revenue, as it makes up over 70% of the City's revenue. For the FY 2015-16 a flat projection with FY 2014-15's actual receipts in property taxes is conservatively assumed.
- 2 Per the State of California, Sales Tax is anticipated to increase 5.9%. However, in FY 2014-15 the City received an usually large Triple Flip true-up payment, which skewed the trending in revenue. Staff assumed a reduction for the anomaly in the true-up payment and assumed a minor increase in sales tax as a percentage of the anticipated increase at the State level.
- 3 Per the Building Inspector (and FY 2014-15 revenue recognized), building activity is slowing down, as homeowners are being conservative with their improvement projects as they await the next political environment. It is projected that building revenues will decrease approximately 5% from FY 2014-15, approximately \$7,000.
- 4 Per the California Local Government Finance Almanac, the City's HUTA 2103 apportionment is projected to decrease by 24% or \$44,000 as a direct result of the true-up adjustment for actual transportation fuels sold.
- 5 At the December 16, 2014 Council Meeting, Council approved participation in the Senior Mobility Program through the Orange County Transportation Authority (OCTA). This program began in FY 2014-15 and in FY 2015-16 the program will be in full swing.
- 6 Per OCTA, the Measure M2 Local Fair Share Program revenues for the City of Villa Park will be approximately \$15,000 more than FY 2014-15's apportionment.
- 7 The City is only slated to receive the OCTA Environmental Clean-up Program Tier II reimbursement in FY 2015-16 for \$200,000.

Summary of Expenditures - All Funds

<i>Department</i>	<i>2011-2012 Actual</i>	<i>2012-2013 Actual</i>	<i>2013-2014 Actual</i>	<i>2014-2015 Budget</i>	<i>2014-2015 Est. Actual</i>	<i>2015-2016 Proposed</i>	<i>Change from Prior Year Est. Actual</i>	
CITY COUNCIL	\$ 5,891	9,763	6,501	23,000	22,100	33,300	11,200	51%
CITY MANAGER	84,610	71,530	75,772	114,700	112,800	96,800	(16,000)	-14%
CITY CLERK	72,126	55,927	41,643	84,800	78,200	52,200	(26,000)	-33%
FINANCE	139,369	116,824	101,493	148,300	147,800	124,800	(23,000)	-16%
CITY ATTORNEY	42,367	42,439	48,113	54,700	53,100	54,000	900	2%
SUPPORT SERVICES	120,897	119,623	169,972	162,900	161,200	305,300	144,100	89%
LAW ENFORCEMENT	1,243,879	1,243,388	1,276,394	1,353,500	1,349,200	1,444,700	95,500	7%
EMERGENCY PREPAREDNESS	58	-	576	18,200	4,800	13,600	8,800	183%
CIVIC CENTER	62,848	58,060	58,516	90,900	89,000	70,900	(18,100)	-20%
PUBLIC WORKS GENERAL	304,061	233,583	275,590	322,000	313,400	253,400	(60,000)	-19%
STREET MAINTENANCE	657,258	77,180	759,094	492,900	153,200	437,600	284,400	186%
STORM DRAIN MAINTENANCE	50,966	54,568	55,670	89,600	79,200	82,100	2,900	4%
CITY SEWER IMPROVEMENT/MAINT.	124,480	179,616	661,474	696,000	544,900	403,900	(141,000)	-26%
BUILDING	77,746	76,192	103,942	180,200	160,100	115,400	(44,700)	-28%
SEWER PUMP MAINT. DIST. 1	7,393	8,917	10,984	26,200	24,500	10,500	(14,000)	-57%
COMMUNITY PRESERVATION	58,073	53,365	51,765	60,800	54,800	22,300	(32,500)	-59%
PLANNING	96,034	73,070	83,267	104,000	91,400	76,300	(15,100)	-17%
ENGINEERING	68,254	73,156	78,516	97,900	93,700	94,400	700	1%
SUBTOTAL	3,216,310	2,547,201	3,859,282	4,120,600	3,533,400	3,691,500	158,100	4%
CAPITAL IMPROVEMENTS	605,901	200,423	332,474	381,600	273,700	1,287,900	1,014,200	371%
	47,692	3,829	-	-	-	-	-	-
TOTAL EXPENDITURES (WITH TRANSFERS)	3,869,903	2,751,453	4,191,756	4,502,200	3,807,100	4,979,400	1,172,300	
Less Operating Transfers	(47,692)	(3,829)	-	-	-	-	-	-
TOTAL ALL EXPENDITURES	\$ 3,822,211	2,747,624	4,191,756	4,502,200	3,807,100	4,979,400	1,172,300	

Major Fiscal Changes in Expenditures for FY 2015-2016

A summary of changes to department line item amounts from previous estimated actual.

City Council - 51% increase as Council members are encouraged to attend government training every year on Council. Also revised staff salary allocations and work load analysis in FY 2014-15, along with the payoff of the PERS side fund.

City Manager - 14% decrease due to the revised staff salary allocations and work load analysis in FY 2014-15, along with the payoff of the PERS side fund.

City Clerk - 33% decrease due to the revised staff salary and work load analysis in FY 2014-15, along with the payoff of the PERS side fund, and no general election in FY 2015-16.

Finance - 16% decrease due to the revised staff salary allocations and work load analysis in FY 2014-15, along with the payoff of the PERS side fund.

City Attorney - 2% increase due to pending legal issues requesting additional expertise outside of retainer fees.

Support Services - 89% increase as a result of the increase of the City Manager's budget contingency.

Law Enforcement - 7% increase from actuals in FY 2014-15 as a result of the increase in the law enforcement contract of 4.5% and the increase in directed enforcement services.

Emergency Preparedness - 183% increase due to the completion of the Local Hazardous Mitigation Plan in FY 2015-16.

Civic Center - 20% decrease due to the revised staff salary allocations and work load analysis in FY 2014-15, along with the payoff of the PERS side fund.

Public Works General - 19% decrease due to the revised staff salary allocations and work load analysis in FY 2014-15, along with the payoff of the PERS side fund.

Street Maintenance - 186% increase due to the two years of pavement rehabilitation projects in FY 2015-16.

Storm Drain Maintenance - 4% increase due to the increased maintenance of the catch basins in FY 2015-16.

City Sewer Improvement/Maintenance - 26% decrease due to the completion of a two year sewer improvement project in FY 2014-15.

Building - 28% decrease due to the staff salary allocations and work load analysis in FY 2014-15, along with the payoff of the PERS side fund.

Sewer Pump Maintenance Dist. 1 - 57% decrease due to the replacement of a sewer pump in FY 2014-15.

Community Preservation - 59% decrease due to staff salary allocations and work load analysis in FY 2014-15, along with the payoff of the PERS side fund.

Planning - 17% decrease due to the revised staff salary allocations and work load in FY 2014-15, along with the payoff of the PERS side fund.

Engineering - 1% increase due to a nominal special study project budgeted for.

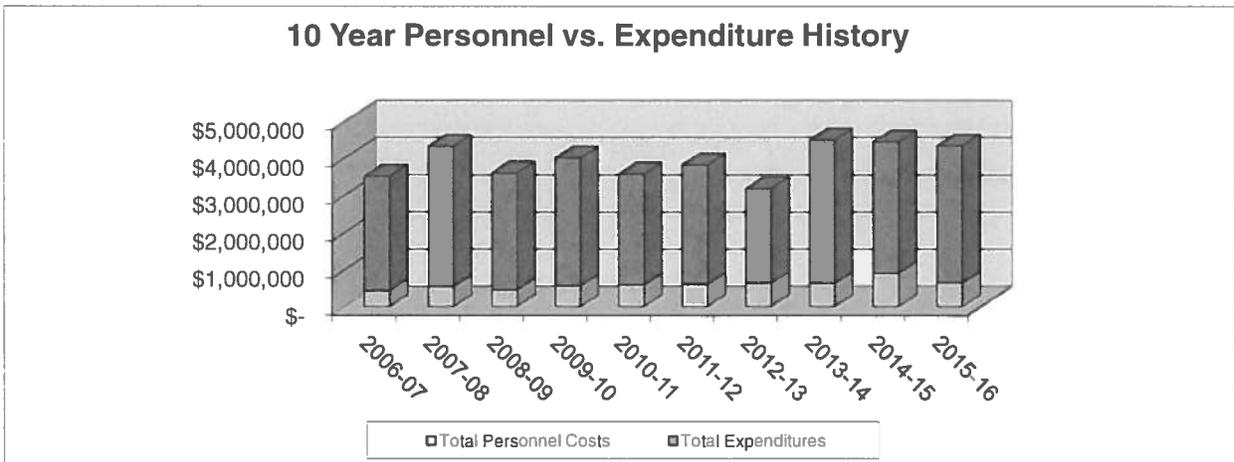
SALARY AND EMPLOYEE BENEFITS SUMMARY

Position	2014-2015		2015-2016		Personnel Percentages*	
	Total S&EB	Budgeted Salary	Employee Benefits	Total S&EB		
1 City Manager/City Clerk	\$ 171,422	120,000	33,984	153,984	2006-07	13.9%
Finance Director	115,911	102,808	12,080	114,888	2007-08	14.2%
2 Administrative Analyst	11,760	52,500	14,023	66,523	2008-09	14.2%
3 Management Analyst	22,399	-	-	-	2009-10	16.2%
Maintenance Supervisor	97,863	72,104	20,541	92,645	2010-11	19.4%
4 Maintenance Worker	69,774	45,103	14,971	60,074	2011-12	18.6%+
Maintenance Overtime	-	5,000	-	5,000	2012-13	24.6%+
5 Executive Assistant	31,619	22,689	4,846	27,535	2013-14	16.2%+
Building Inspector	87,681	72,704	18,895	91,599	2014-15	25.5%^
Planning Intern	-	11,000	688	11,688	2015-16	17.3%
Administrative Intern	1,658	11,000	688	11,688		
Total	\$ 610,087	514,908	120,716	635,624		

- * Personnel percentages are calculated by dividing operating expenditures, excluding capital expenditures, by total salaries and benefits.
- + In FY 11/12 through 13/14 both major street and sewer projects were pushed into two year projects; therefore, skewing the personnel percentages. However, the average percentage of these years is 19.8%, which is inline with the 10 years accounted for.
- ^ In FY 14/15 the City paid off the PERS sidelund in the amount of approximately \$253,000. Excluding this one-time significant payment, the personnel percentage would have been 18.3%, which is also in line with the 10 years accounted for.

Employee Position Count	FY 13/14	FY 14/15	Budgeted FY 15/16
1 City Manager/City Clerk	1	1	1
Finance Director	0.5	0.5	0.5
6 Code Enforcement Officer/Asst. Planner	1	0	0
2 Administrative Analyst	0	0	1
3 Management Analyst	0	1	0
Maintenance Supervisor	1	1	1
4 Maintenance Worker	1	1	1
5 Executive Assistant	0.5	0.5	0.5
Building Inspector	0.5	0.5	0.5
Administrative Interns	0.5	0.5	1
Total Full Time Equivalent (FTE) Count	6	6	6.5 x

- 1 Previous titled City Manager.
- 2 New position in FY 2014-15..
- 3 Reactivated the Management Analyst position for FY 2014-15, to replace Code Enforcement/Asst. Planner position.
- 4 Previously titled Maintenance Worker I.
- 5 Previous titled Office Assistant.
- 6 New position in FY 2013-14, vacant in FY 2014-15 to be filled by Management Analyst.
- x Staffing full time equivalent levels increased by .5 in FY 2015-2016 with the desire to employ another intern.



Expenditure Analysis by Fund
Fiscal Year 2014-2015 (Prior Year)

Department	2014-15 Estimated Expenditure	General Fund (01)	Gas Tax (02)	Aid to Cities (03)	Traffic Safety (04)	Measure				City		
						M - Local Sales Tax (05)	Assess District (06)	Capital Improv (07)	AQMD (08)	COPS (09)	Sewer Maint. / Improv (11)	CLEEP (12)
CITY COUNCIL	\$ 22,100	22,100	-	-	-	-	-	-	-	-	-	-
CITY MANAGER	112,800	112,800	-	-	-	-	-	-	-	-	-	-
CITY CLERK	78,200	78,200	-	-	-	-	-	-	-	-	-	-
FINANCE	147,800	147,800	-	-	-	-	-	-	-	-	-	-
CITY ATTORNEY	53,100	53,100	-	-	-	-	-	-	-	-	-	-
SUPPORT SERVICES	161,200	156,200	-	5,000	-	-	-	-	-	-	-	-
LAW ENFORCEMENT	1,349,200	1,219,100	-	-	12,000	-	-	-	105,000	-	-	13,100
EMERGENCY PREPAREDNESS	4,800	4,800	-	-	-	-	-	-	-	-	-	-
CIVIC CENTER	89,000	89,000	-	-	-	-	-	-	-	-	-	-
PUBLIC WORKS GENERAL	313,400	308,400	-	5,000	-	-	-	-	-	-	-	-
STREET MAINTENANCE	153,200	103,200	50,000	-	-	-	-	-	-	-	-	-
STORM DRAIN MAINTENANCE	79,200	79,200	-	-	-	-	-	-	-	-	-	-
CITY SEWER MAINT/IMPROV.	544,900	-	-	-	-	-	-	-	-	-	544,900	-
BUILDING	160,100	160,100	-	-	-	-	-	-	-	-	-	-
SEWER PUMP MAINT. DIST. 1	24,500	-	-	-	-	-	24,500	-	-	-	-	-
COMMUNITY PRESERVATION	54,800	54,800	-	-	-	-	-	-	-	-	-	-
PLANNING	91,400	91,400	-	-	-	-	-	-	-	-	-	-
ENGINEERING	93,700	93,700	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	3,533,400	2,773,900	50,000	10,000	12,000	-	24,500	-	105,000	544,900	13,100	-
CAPITAL IMPROVEMENTS	273,700	73,700	-	-	-	-	-	200,000	-	-	-	-
\$ 3,807,100	2,847,600	50,000	10,000	12,000	-	24,500	200,000	105,000	544,900	13,100	-	-

Expenditure Analysis by Fund
Fiscal Year 2015-2016

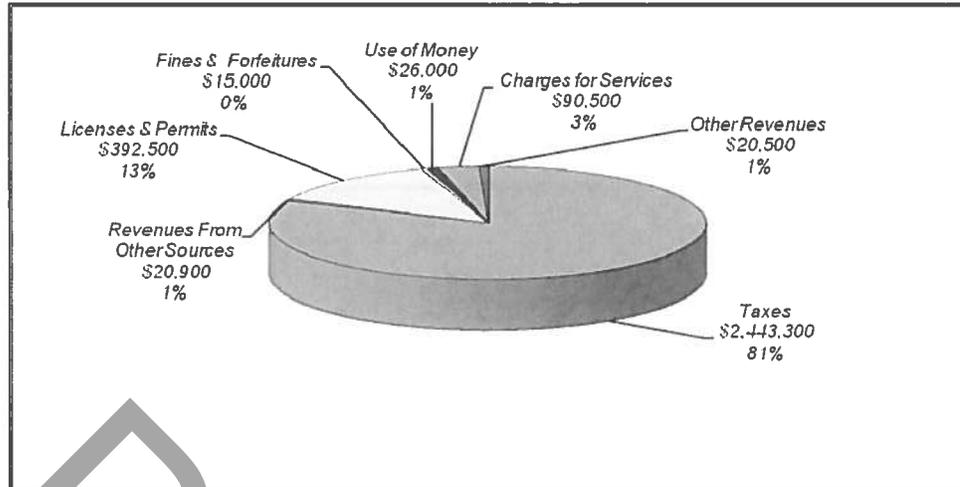
Department	2015-16 Proposed	Measure M										City Sewer Maint. / Improv. (11)	CLEEP (12)		
		General Fund (01)	Gas Tax (02)	Aid to Cities (03)	Traffic Safety (04)	- Local Sales Tax (05)	Assess District (06)	Capital Improv (07)	AQMD (08)	COPS (09)					
CITY COUNCIL	\$ 33,300														
CITY MANAGER	96,800														
CITY CLERK	52,200														
FINANCE	124,800														
CITY ATTORNEY	54,000														
SUPPORT SERVICES	305,300			10,000											
LAW ENFORCEMENT	1,444,700				14,000								145,000		8,900
EMERGENCY PREPAREDNESS	13,600														
CIVIC CENTER	70,900														
PUBLIC WORKS GENERAL	253,400			5,000											
STREET MAINTENANCE	437,600		226,700												
STORM DRAIN MAINTENANCE	82,100														
CITY SEWER MAINT/IMPROV.	403,900													403,900	
BUILDING	115,400														
SEWER PUMP MAINT. DIST. 1	10,500								10,500						
COMMUNITY PRESERVATION	22,300														
PLANNING	76,300														
ENGINEERING	94,400														
SUBTOTAL	3,691,500	2,713,100	226,700	15,000	14,000	154,400	10,500	-	145,000	-	403,900	8,900	-	-	-
CAPITAL IMPROVEMENTS	1,287,900	609,400	100,000							578,500					
TOTAL ALL EXPENDITURES	\$ 4,979,400	3,322,500	326,700	15,000	14,000	154,400	10,500	-	145,000	578,500	403,900	8,900	-	-	-
Administration	\$ 666,400	The City Budget can be thought of as five distinct parts: Administration (to include the departments of City Council, City Manager, City Clerk, Finance, City Attorney and Support Services); Public Safety (Law Enforcement and Emergency Preparedness); Development Services (to include Building, Community Preservation, Planning, and Engineering); Public Works (to include Civic Center, Public Works General, Street Maintenance, Storm Drain Maintenance, City Sewer Improvement and Sewer Pump Maintenance); and, Capital Improvements (Capital improvement projects and infrastructure).													
Public Safety	1,458,300														
Development Services	308,400														
Public Works	1,258,400														
Capital Improvements	1,287,900														
	<u>\$ 4,979,400</u>														

General Fund Review

	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Est. Actual	2015-2016 Budgeted	Change From Prior Year	
						In \$	In %
Financial Sources:							
Property Taxes	\$ 1,903,292	1,957,929	2,073,699	2,132,100	2,132,100	\$ -	0%
Sales & Use Tax	188,721	163,309	249,065	222,000	180,000	(42,000)	-19%
Sales & Use Tax - Public S.	54,120	58,620	61,066	58,000	59,000	1,000	2%
Business License Tax	29,824	30,009	32,983	31,700	31,700	-	0%
Property Transfer Tax	26,680	57,492	40,101	40,500	40,500	-	0%
State Motor Vehicle Fees (VLF)	3,120	3,233	2,676	2,600	-	(2,600)	-100%
State Homeowners Prop. Relief	10,133	11,695	11,499	11,000	11,000	-	0%
Other Agency Revenue	13,790	73,713	17,573	9,900	9,900	-	0%
Licenses & Permits	318,961	366,399	404,787	395,500	392,500	(3,000)	-1%
Fines, Forfeitures & Penalties	16,519	13,176	16,798	15,000	15,000	-	0%
Charges for Current Services	43,914	84,314	96,343	96,700	90,500	(6,200)	-6%
Revenue from Use of Monies	14,389	16,158	30,272	23,000	26,000	3,000	13%
All Other Revenues	42,260	40,071	36,881	18,500	20,500	2,000	11%
Total Financial Sources	2,665,723	2,876,118	3,073,743	3,056,500	3,008,700	(47,800)	-2%
Expenditures:							
City Council	5,891	9,763	6,501	22,100	33,300	11,200	51%
City Manager	84,610	71,530	75,772	112,800	96,800	(16,000)	-14%
City Clerk	72,126	55,927	41,643	78,200	52,200	(26,000)	-33%
Finance	139,369	116,824	101,493	147,800	124,800	(23,000)	-16%
City Attorney	42,367	42,439	48,113	53,100	54,000	900	2%
Support Services	120,897	119,623	169,972	156,200	295,300	139,100	89%
Law Enforcement	1,120,436	1,129,953	1,151,123	1,219,100	1,276,800	57,700	5%
Emergency Preparedness	58	-	576	4,800	13,600	8,800	100%
Civic Center	62,848	58,060	58,516	89,000	70,900	(18,100)	-20%
Public Works	282,204	224,208	270,590	308,400	248,400	(60,000)	-19%
Street Maintenance	167,272	70,561	243,394	103,200	56,500	(46,700)	-45%
Storm Drain Maintenance	50,966	54,568	55,670	79,200	82,100	2,900	4%
Building	77,746	76,192	103,942	160,100	115,400	(44,700)	-28%
Community Preservation	58,073	53,365	51,765	54,800	22,300	(32,500)	-59%
Planning	96,034	73,070	83,267	91,400	76,300	(15,100)	-17%
Engineering	68,254	73,156	78,516	93,700	94,400	700	1%
Total Budget Expenditures	2,449,151	2,229,239	2,540,853	2,773,900	2,713,100	(60,800)	-2%
Net Increase (Decrease) In Fund Before Capital Project Expenditures	\$ 216,572	646,879	532,890	282,600	295,600	13,000	5%
Reserves:							
<i>Undesignated Reserve</i>	\$ 859,800	871,800	1,000,000	1,300,000	1,329,000	29,000	2%
<i>Designated for:</i>							
Vehicle replacement	5,000	10,000	-	25,000	30,000	5,000	20%
Infrastructure replacement	57,100	62,100	70,000	100,000	140,000	40,000	40%
Town Center improvements	-	-	-	-	-	-	0%
Villa Park TV capital	3,700	9,000	14,000	17,000	12,000	(5,000)	-29%
Accrued leave	5,000	15,000	16,000	25,000	60,000	35,000	140%
CJPIA retro deposit repayment	-	32,000	40,000	45,000	45,000	-	0%
Towne Centre plaza	-	100,000	150,000	-	-	-	0%
Capital improvements	-	-	-	100,000	166,000	66,000	66%
Contingency	-	5,000	-	50,000	-	(50,000)	-100%
<i>Subtotal of designations</i>	70,800	233,100	290,000	362,000	453,000	91,000	25%
Total Reserves	\$ 930,600	1,104,900	1,290,000	1,662,000	1,782,000	120,000	7%
Total Reserves as a % of Operating Expenditures	38.00%	49.56%	50.77%	59.92%	65.68%		

Analysis of General Fund Revenues

The following chart illustrates the anticipated sources of General Fund revenues for Fiscal Year 2015-16:



The seven revenue sources that comprise the City's discretionary General Fund revenues are taxes; revenues from other sources; licenses & permits; fines & forfeitures; charges for services; use of money (investment earnings); and other revenues (miscellaneous revenues). The four primary sources are discussed below.

Taxes

Property tax receipts represent approximately 71% of the total General Fund Revenue while all taxes are 81%. The property tax revenue is derived from the City's share of the one-percent basic levy on the assessed valuation of real property within the City of Villa Park. The assessed valuation is equal to the market price when real estate is sold, but limited by the California State Constitution (Proposition 13) to a 2% annual increase thereafter. This has the effect of limiting growth in this revenue source to less than the average inflation rate unless (1) property is resold in an appreciating real estate market, or (2) significant new development activity bolsters the remaining stagnating tax base. There are no significant opportunities for future development activities in the City of Villa Park, as the city is 99% built out.

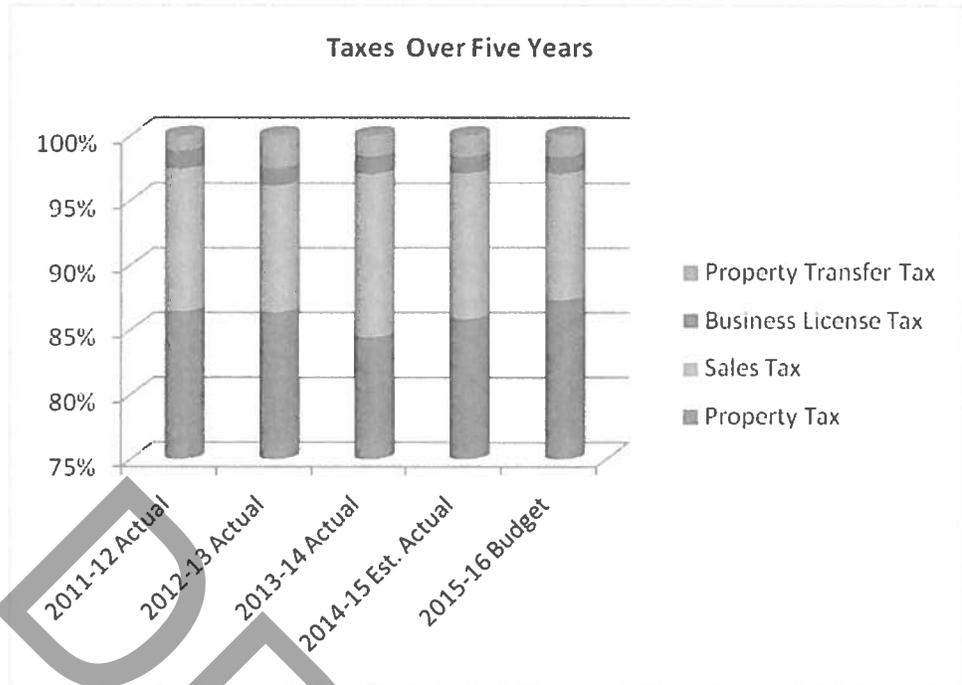
Based on analysis provided by the County Assessors office and management's conservatism, property tax revenue for Fiscal Year 2015-16 is projected to increase from last years' actual as a trend analysis depicts an increase in secured taxes and property tax in-lieu of vehicle license fees; however, management remains conservative projecting the remaining tax revenues to be flat with FY 2014-15 actuals. Although in relation to prior year conservative budgeting

practices, the current year budget is increased by 8% or \$153,000 from the prior years' property tax budget. Property Tax in-lieu of Vehicle License Fees (see below) is included in the Taxes category for computation of revenues.

Sales tax revenue is derived from one percent of the sales price on taxable products sold within the City of Villa Park. The City's primary source of sales tax revenue is derived from the Villa Park Town Center; however, there is sales tax derived from home occupations as well. The State of California is anticipating a 5.9% increase, however the City received an unusually large sales tax true up payment in FY 2014-15, skewing the revenue trend. Management assumed the reduction in the anomaly in the true up payment and assumed a minor 2% increase in sales tax.

Business License Tax is imposed upon any business, trade, profession, or occupation specified in the City's business license ordinance. Any change to the Business License Tax levy would require voter approval. The business license trend analysis assumes a slight decrease in this revenue stream from the FY 2014-15 budgeted amount.

Property Transfer taxes have been difficult to trend as the real estate market has been very volatile. In the last three fiscal years, property transfer taxes went from a 115% increase, to a 30% decrease, to an estimated 1% decrease. Recognizing this trend is economically dependent, management opted to project no change in property transfer tax revenue for the FY 2015-16 budget, as it has appeared to slow down.

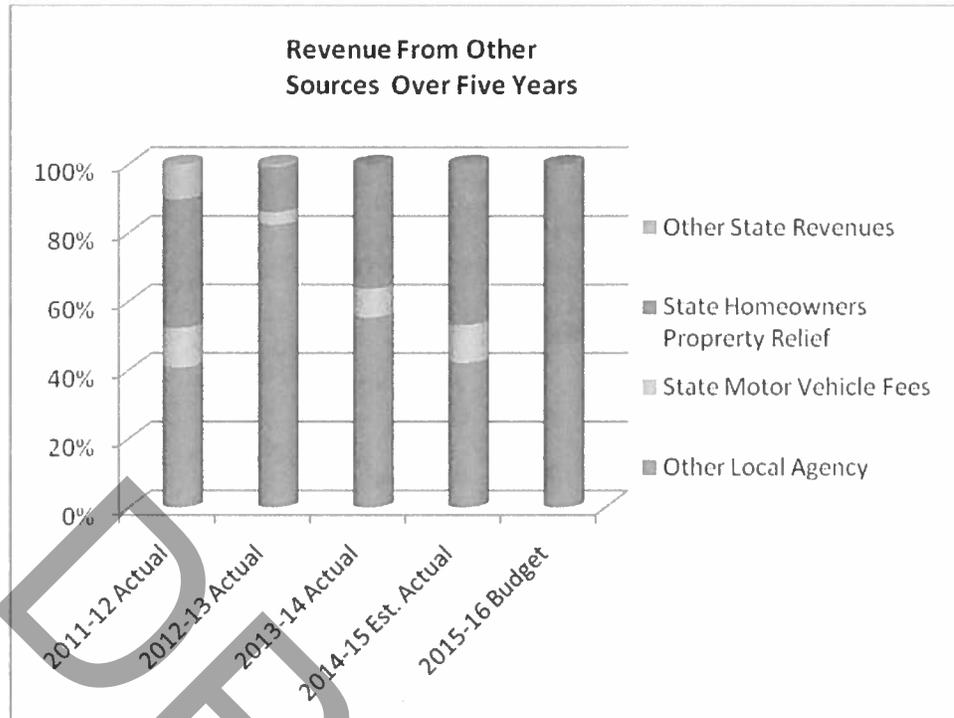


Revenue from Other Sources

There are two primary funding sources for this classification: Other Local Agency and State Homeowners Property Relief.

Other Local Agency monies represent various funding received from local agencies that support various general fund expenditures within the City. In FY 2014-15, the only anticipated funding is the Public Educational, Government access (PEG) money from the local cable franchises totaling \$9,900.

State Homeowners Property Relief is state funds directed to local governments to pay for the property tax exemption claimed by homeowners.



In prior years, the City received vehicle license fees from the State based on car registration. This revenue was reduced by the Governor and Legislature starting in 1998. However, the passage of proposition 1A by the people of the State of California permanently reduced the Motor Vehicle License Fee from 2% from 65% of the value of the automobile. These fees were from the registration of vehicles throughout the state and were distributed to the cities and counties by the state based largely on population. To replace these constitutionally guaranteed fees, the implementation of a “Property Tax in Lieu of Motor Vehicle in Lieu Fees” was enacted and is now a significant revenue source for the City which increases based on property valuation. Since they are property taxes, they are included now in the Taxes category. However, effective July 1, 2011, SB89 eliminated the Vehicle License Fee (VLF) revenue portion (small as it was to the City) as part of the Legislature’s efforts to solve the state’s chronic budget problems, the bill shifted all city VLF revenues to fund law enforcement grants (COPS) that previously had been paid by a temporary state tax. VLF revenue is not projected in the FY 2015-16 budget.

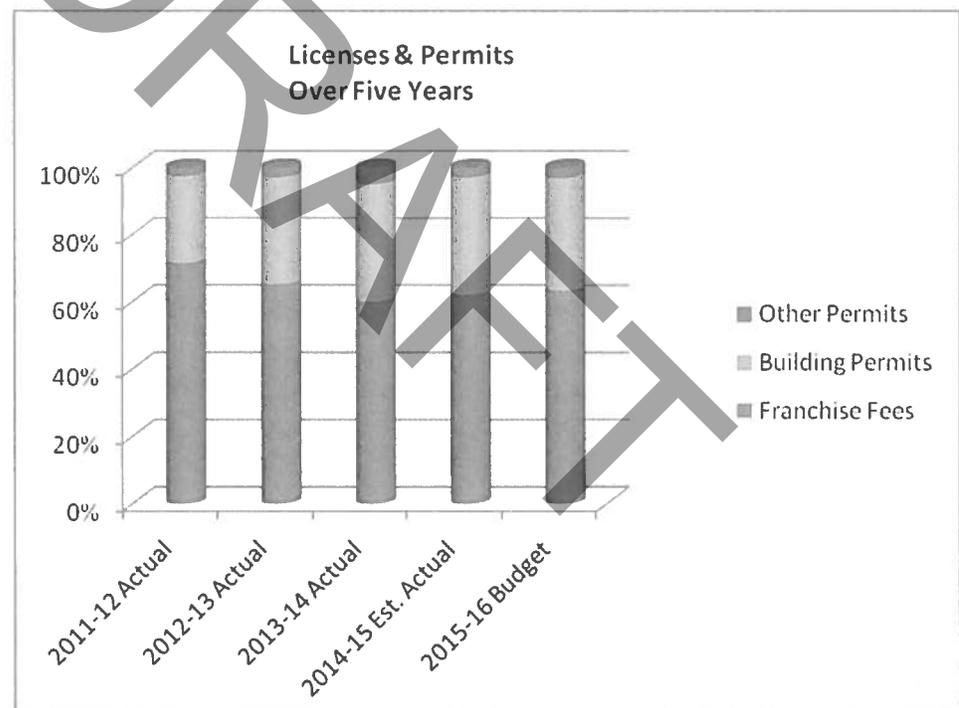
Licenses & Permits

The four sources of revenue for this classification are franchise fees, building permits, miscellaneous permits (such as film permits), and encroachment street & curb permits.

Franchise fees are received from various utility and video services company(s) that has legal contracts with the City to provide services to its residents. Franchise fees are conservatively projected to increase mildly from FY 2014-15 based on the actual trending of increase observed in FY 2014-15 (i.e. increase in the cost of gas, increases the City's franchise revenue).

Per the City Building Inspector, building activity is slowing down, as homeowners are being conservative with their improvement projects as they await the next political environment. Consistent with the estimates prepared by the City's Building Inspector, building revenues (and building plan check fees) are budgeted approximately 5% or \$7,000 less than FY 2014-15.

Encroachment street & curb permits are issued for construction of driveways, curbs, or streets by residents or utility companies.

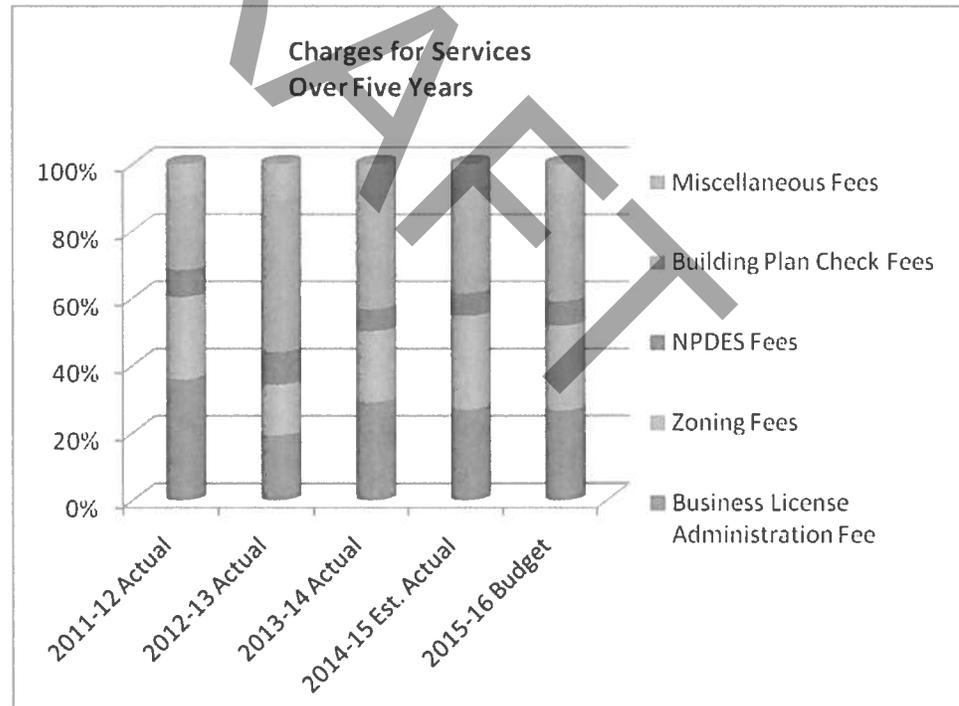


Charges for Services

Charges for services consist of a variety of City provided services: miscellaneous fees, building plan check fees (discussed above in conjunction with building permit revenues), NPDES fees, and business license administration fees.

Business license administration fees are the processing fees associated with business license tax that is assessed for each business that does business in Villa Park. This fee is budgeted at a slight decrease in comparison to the flat budget of business license tax revenue, because business license taxes fluctuate where as the administration fee is constant for every license issued.

Zoning fees include, but are not limited to, variance and conditional use permits, site plan reviews, general plan amendments, and lot line adjustments. These fees are based on staffs' time for reviewing projects that are required to be in compliance with the State and City building codes. On June 24, 2013, the City adopted a new fee Resolution No.2013-3243 revising the fee structures to reflect actual time spent on servicing the public. The fee structure came into effect July 1, 2013, so FY 2014-15 was the first full year of implementation recognizing the increase in revenues. However, zoning fees are directly correlated with building activity, and as previously mentioned, building revenues are slightly decreased in FY 2015-16 from FY 2014-15 actuals, as are zoning fees.



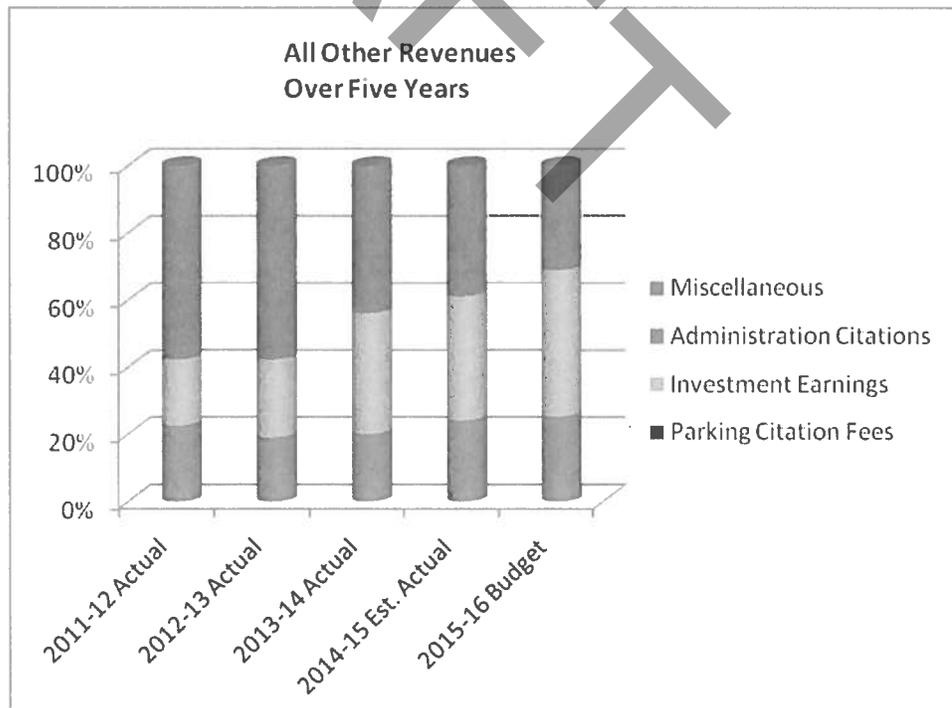
All Other Revenues

All other revenues consist mainly of administrative citations, investment earnings, and miscellaneous revenues. Administrative

citations are a revenue stream that is a direct result of the City placing liens on residential properties for non-compliance with City codes. However, the current trends indicate no change in this revenue, as long as the City does not have a large number of non-compliant property owners. With the start of the Community Preservation Program in 2010, the compliance rate for community preservation actions remains high.

Investment earnings are the accumulation of interest earnings on the money the City has invested. In FY 2010-11, the City began investing its long-term reserve money in a five-year Certificates of Deposit (CD) laddering strategy. This strategy has given the City a greater return on its investments while still maintaining a high level of safety and liquidity required by the Government Code. As a result of this increase in earnings, the City is additionally diversified its investments into a five-year Government Security and Medium Term Notes ladder. In FY 2014-15 the City further diversified its investment portfolio into investing in CalTRUST's medium term pool. FY 2015-16 will be the first full year of this new investment strategy.

Miscellaneous revenues represent a variety of small non-routine revenues. It also serves as the account that records pass through monies for purchases made in advance for the Foundation and the Parker/Larson gate expenditures.



General Fund Reserves

A long term policy of prudent management and conservative spending has placed the City of Villa Park in a secure financial position. Fiscal stability will allow the City to respond to fiscal changes at the State level and prepare for emergency situations that may arise.

In FY 2011-12 the City Council adopted Resolution 2011-3158, which establishes a formal policy regarding financial reserves. The policy establishes undesignated General Fund reserves, along with a formula that will recognize interest earnings to grow the reserve until it reaches 40% of General Fund budgeted expenditures.

Fiscal Year	Undesignated General Fund Reserves	General Fund Budgeted Expenditures	Undesignated GF Reserves as a % of Expenditures
2011-12	859,800	3,032,900	28.35%
2012-13	871,800	2,569,800	33.92%
2013-14	1,000,000	2,610,400	38.31%
2014-15	1,300,000	2,794,800	46.51%
2015-16	1,300,000	3,322,500	40.00%

The allowable uses of General Fund Reserves include insulating General Fund programs and current service levels from large and unanticipated one-time expenditure requirements. The use of reserves may also offset revenue reductions due to a change in state or federal legislation, impacts from adverse litigation or environmental occurrences/disasters, safety issues, or similar unforeseen action and economic uncertainty to include the continual State budget deficit. Use of reserves in any of these circumstances would require a four-fifths vote of the City Council.

The Council's reserve policy also establishes designated reserves for anticipated future expenditures, such as vehicle replacement, infrastructure replacement, VPTV capital improvements, accrued leave, CJPIA retroactive deposit repayment, and capital improvements reserves.

For Fiscal Year 2015-16, the proposed undesignated General Fund Reserve level is \$1,329,000. This level is 40% of the General Fund revenues projected to be received during the fiscal year. In addition, \$453,000 is proposed to be set aside in designated General Fund Reserves for future use for vehicle replacement, infrastructure replacement, VPTV capital, accrued leave, CJPIA retroactive deposit repayment, and capital improvement reserves.

In Fiscal Year 2015-16 budget, the City has anticipated the continued loss of the motor vehicle license revenue as it is a direct General Fund impact due to the State Legislature diverting funds from the City General Fund in order to save a Special Revenue source of revenue, the COPS funding. Also in 2014, Governor Brown declared a Drought State of Emergency in California, and issued the first ever mandatory water reductions. This has affected the City of Villa Park, as it is required to cut the City water usage by 36%. Fines and increased water costs will be a reality if the City does not reduce its water usage. While the FY 2015-16 budget does not necessitate the use of reserves because of state impacts, these remain a potential threat to the City's financial position.

The proposed budget continues all operating services at their present levels. On-going revenues are sufficient to cover all foreseeable on-going operational expenditures.

Other Funds

Other Funds included in the City of Villa Park budget are:

- Special Revenue Funds
- Capital Project Fund
- Internal Service Fund

Special Revenue Funds

Special Revenue Funds

Special Revenue Funds account for activities funded by special purpose revenue that is legally restricted to specific use expenditures. The balance of the special revenue funds reflect one-time or limited duration funding from grants or the State of California and may take several fiscal years to properly expend the funds.

The on-going special revenue funds are:

- Traffic Safety
- Air Quality Management District

Traffic Safety Fund

This fund supplements public safety costs to the City through revenue received from moving violations.

Air Quality Management District Fund

This fund accounts for revenues received from the South Coast Air Quality Management District to implement air quality improvement policies and programs. Revenues for Fiscal Year 2015-16 will be

Single Purpose Special Revenue Funds

accumulated to be used for a Council approved emission reduction project in the subsequent year.

Additional Special Revenue funds can be categorized as the following:

- Aid to Cities
- COPS (Supplemental Law Enforcement Services)
- CLEEP (California Law Enforcement Equipment Program)

These categories of special revenue funds are single purpose funds receiving revenue from specific grants and will be included on the schedule with beginning fund balance, expected revenues and expenditures, and projected ending fund balance as legally applicable.

Aid to Cities Fund

This fund accounts for revenue received from federal, state, county, and other local agencies used for a specific project. Typical revenue is in the form of grants, so the Aid to Cities Fund fluctuates from year to year based on the City's ability to obtain grant funding. In FY 2014-15 the City entered into a contract with the Orange County Transportation Authority (OCTA) for a Mobility Program. This program is 80% subsidized by OCTA.

Citizens' Option Public Safety Fund

This fund accounts for a grant received from the State of California for Supplemental Law Enforcement Services. The grant is for \$100,000 and can only be used for front line law enforcement above regular contract services. The grant is subject to an annual approval, and it is anticipated to be funded in Fiscal Year 2015-16 through the diversion of State motor vehicle fee revenues.

California Law Enforcement Equipment Program Fund

This fund accounts for a grant received from the State of California for California Law Enforcement Equipment purchases. The grant is was a one-time grant received in 2001 to stimulate homeland security among local law enforcement. These funds can only be used for law enforcement equipment purchases.

Capital Projects Funds

Capital Project Funds

The Capital Project Funds are used to account for the financial resources used for the acquisition or construction of major capital facilities for the City of Villa Park.

The capital project funds are:

- Gas Tax
- Street Improvement
- Measure M - Local Sales Tax
- Sewer Pump Maintenance District 1 (Sycamore Circle)
- Capital Improvement Projects
- City Sewer Maintenance/Improvement

Gas Tax Fund

This fund supports funding for the annual pavement rehabilitation project to repair/reconstruct the City's streets and roads. These funds are legally restricted for use in maintaining roads and streets. The revenue projections for the gas tax fund are from the California State Controllers shared revenue estimates; and per the California Legislative Office, the City is anticipating receiving 24% less of its HUTA money for Fiscal Year 2015-16, as a direct result of the actual transportation fuels sold. The gas tax is apportioned on vehicle registration assessed valuation and population, therefore, as the population and assessed value of registered vehicles changes, and as the population changes, the apportionment received is adjusted accordingly.

In FY 2015-16, a portion of the Gas Tax monies will be used to complete the Katella/Wanda Improvement project in conjunction with the City of Orange.

Streets Improvement Fund

The Street Improvement Fund, formerly referred to as the Trust and Agency Fund, is used to account for assets held by the City as an agent or trustee for individuals, private organizations, other governments and/or funds. The Street Improvement Fund is comprised of deposits placed for future curb, gutter, and right-of-way improvements to City streets during the construction of residential/commercial property.

In FY 2015-16, approximately \$55,000 of these deposits for Mesa Drive will be utilized to offset the costs of the Mesa Widening project.

Measure M - Local Sales Tax Fund

This fund accounts for revenues received from the County's ½ cent local sales tax called Measure "M". Measure M is a voter approved tax

used to fund improvement projects specifically for transportation, freeways, transit, and roads.

Sewer Pump Maintenance District 1 Fund

The development of tract number 10523 and tract number 13204 required the construction of a sewer pump station that serves only the properties within the two tracts. It is considered appropriate that the owners of the properties served by the pump station pay for the operation and maintenance of this station.

Capital Improvement Projects Fund

Revenues credited to the Capital Project Improvement Fund are direct grant revenues received for a particular project or funds specifically placed (banked) within the budget process for future year projects as a means to save for a project. This fund accounts for the financial resources allotted for the construction of capital facilities. The total cost of a capital project accrues in a single expenditure account. This accumulates until the project is completed, at which time the account is closed and the expenditures are capitalized as infrastructure in the CAFR (Comprehensive Annual Financial Report). Capital projects are determined during the budget process in conjunction with the City Engineer and the Budget & Finance Committee.

This fiscal year the City will install city entrance monuments; rehabilitate Taft Ave., update the Wanda greenbelt, widen Mesa Dr., improve the intersection at Katella/Wanda, and install Phase 3 of the City catch basins (if grant funding is awarded).

City Sewer Maintenance/Improvement Fund

The City Sewer Maintenance/Improvement fund collects a Sewer Service User Charge from each school, commercial, and government parcel within the City of Villa Park. The funds are used to maintain/improve the public sewer system and to meet current and future requirements as set forth by the State Water Quality Control Boards. The Sewer Service User Charge is based on the annual revenue requirements to operate and maintain the City sewer system and cannot be used for any other purpose.

Internal Service Fund

Internal Service Fund

The Employee Benefits Fund is an internal service fund and was created as a result of the various inter-departmental functions each employee performs. Due to the fact that there are only four full-time

and five part-time budgeted employees, each employee is required to perform many functions across many departments. Benefits attributed to each employee are allocated to various departments depending upon the employee's time spent in each department to reflect proper costs recognized in that department.

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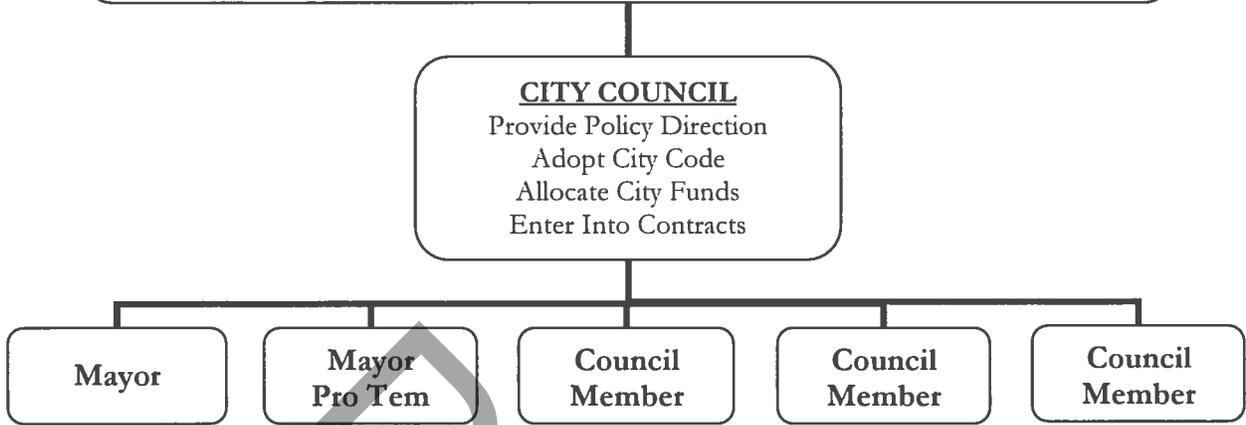
Departmental Information

The City Manager presents an annual Work Plan to Council (see City Council Goals and Work Plan on page 3). The Work Plan consists of Councils' goals and the City Manager's goals for the various departments within the City. These performance measures are followed up on each year with staff and the City Manager reports back to the Council throughout the year on the status of the goals. The accomplishments from the prior year and the goals for FY 2015-16 are documented in their respective budget section.

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Office of the City Council



The City Council is comprised of five (5) individuals who are each elected to a four (4) year term. The City Council is the policy making and legislative body of the City of Villa Park. The City Council holds the authority over all legislative matters concerning the City, adopting all ordinances and resolutions. The Council also exercises its authority other matters requiring overall policy decisions and leadership.

The City Council appoints the City Manager and City Attorney as well as the Villa Park Community Services Foundation Board and Investment Advisory Committee members. The Council may appoint other citizen committees to ensure broad-based citizen input in the City's affairs. In reaching policy decisions, the City Council reviews proposals designed to meet community needs and sustain service levels; directs staff to initiate new programs or update existing services; and oversees the financial condition of the City.

The City Council for the City of Villa Park is non-compensated. The Mayor and Mayor Pro Tem are selected by their fellow Council Members annually. The Mayor is the presiding officer at City Council meetings.

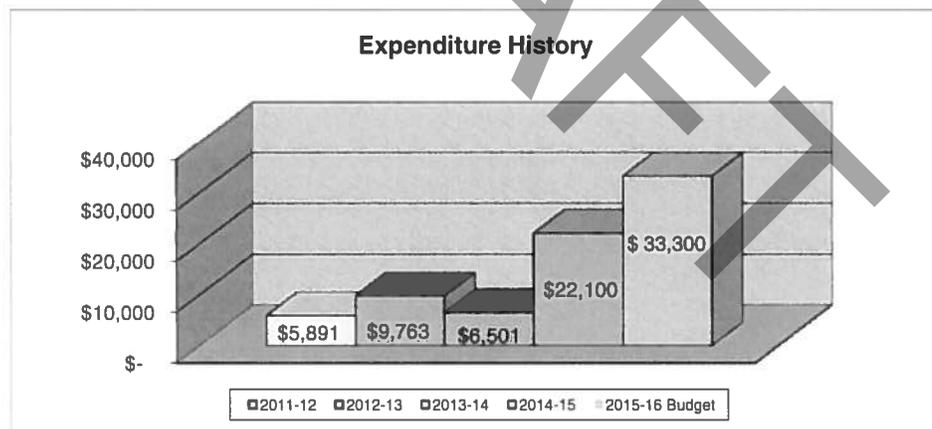
2015-16 Goals

- Assess the City of Villa Park's financial health and economic sustainability to optimize revenues and prioritize expenditures.
- Work to create an atmosphere conducive to the fair exchange of ideas and policies among Council members through respect, trust, and dignity.
- In its governance role, the Council will continue to be dedicated to friendly and courteous relationships with staff, other Council Members, and the public, and seek to improve the quality and image of public service.
- Work to improve the quality of life for the individuals and the community of Villa Park.

Department
Administration
Division
4110 - City Council

Funding Sources
General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services (Council Support Staff)</u>							
4112	Salaries - Part Time	\$ 1,540	2,013	2,067	3,600	2,700	8,600 ⁸
4132	Fringe Benefits - Part Time	534	659	1,197	900	900	1,100 ⁸
	Total Personnel Services	2,074	2,672	3,264	4,500	3,600	9,700
<u>Maintenance and Operations</u>							
5105	Operating Supplies	832	2,140	774	3,500	3,500	2,100
5630	Development Seminars	613	1,100	120	3,500	3,500	3,500 ⁹
5701	Travel & Meetings	2,372	3,851	2,343	6,500	6,500	18,000 ⁹
	Total Maintenance and Operations	3,817	7,091	3,237	13,500	13,500	23,600
<u>Capital Outlay</u>							
6100	Equipment	-	-	-	5,000	5,000	- ¹⁰
	Total Capital Outlay	-	-	-	5,000	5,000	-
	Total Division Budget	\$ 5,891	9,763	6,501	23,000	22,100	33,300



- ⁸ Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.
- ⁹ Total Development Seminars (5630) and Travel & Meetings (5701) are allocated in a combined amount of \$4,500 for the Mayor and \$3,500 for each of the other four Councilmembers.
- ¹⁰ In FY 2014-15 Council approved the purchase of an individual electronic device for each Councilmember to utilize for City business in lieu of paper agendas.

Department
Administration
Division
4110 - City Council

Funding Sources
General Fund - 01

Account Description

5105 - Operating Supplies

Cost of plaques, special items of recognition, City Council photos (\$800 every two years), Sheriff recognition, name plates/tags - \$200 and business cards - \$500.

5630 - Development Seminars

Technical Workshops and conventions for Councilmember training. Each City Councilmember is allocated \$500 for seminars and the Mayor is allocated \$1,500 for the year. These costs include attendance to the Annual League of California City conference and other Council oriented seminars.

5701 - Travel & Meetings

City Council attendance to various meetings. Each City Councilmember is allocated \$3,000 for travel and meetings throughout the year. These costs include attendance to monthly OC Division of League of Cities meetings and local meetings as required. An additional \$3,000 is budgeted for the council meeting refreshments, Sheriff Medal of Valor meeting, and various Sheriff appreciation items.

6100 - Equipment

Equipment and office space remodel for the Council Members' office, computers and electronic devices.

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City Manager's Office

CITY MANAGER
Day-to-Day City Operations
Staff Development & Oversight
Administration of Council Policy
Community Relations
City Clerk

ADMINISTRATIVE ANALYST
Administrative Policy
Community Preservation
Public Access Cable Channel

The City Manager is appointed by the City Council and is the Chief Executive Officer of the City. The City Manager is responsible for the efficient and effective operation of all City department programs and services. The Administrative Analyst supports the City Manager in the supervision of operations and performs a variety of highly responsible and complex technical and administrative activities in support of the City Manager.

The City Manager is the City Clerk for the City of Villa Park. The City Manager serves as the Planning and Building, Public Works, Public Safety and Engineering Directors.

2014-15 Accomplishments

- Managed City Council directed priorities effectively and efficiently.
- Provided timely updates and recommendations to the City Council and community regarding City operations.
- Implemented a legislative platform, which provides the foundation for advocacy efforts at the federal, state, and local levels.
- Managed the capital improvement program.

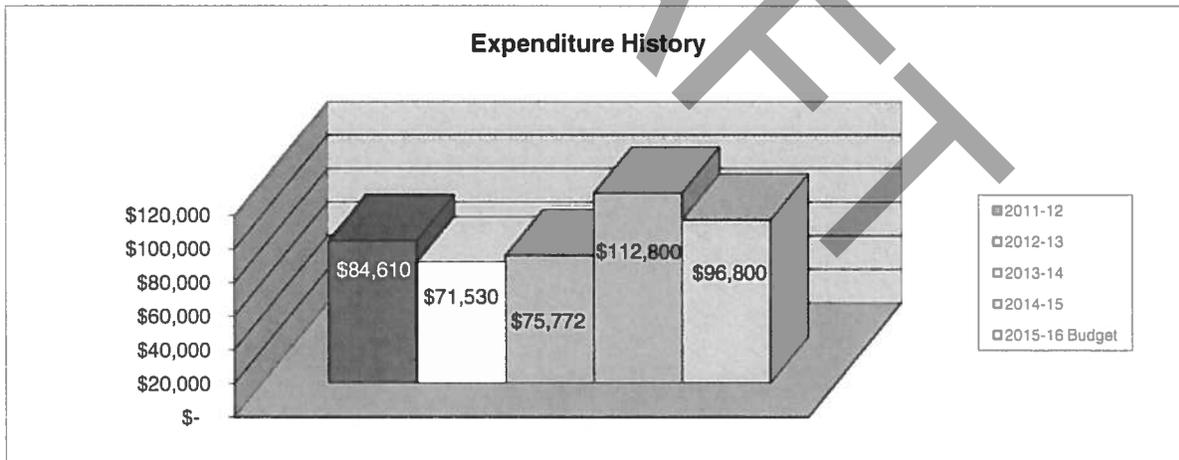
2015-16 Goals

- Successfully manage City Council directed priorities.
- Drive the City regularly to evaluate City infrastructure and support neighborhood vitality.
- Promote Public Safety and explore grant funding opportunities to supplement current level of service.
- Manage the capital improvement program.
- Provide leadership, oversight, and support to City departments.
- Provide regular reports to the City Council on status of service delivery.

Department
Administration
Division
4120 - City Manager

Funding Sources
General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
4101	Salaries - Full Time	\$ 42,082	40,129	48,325	50,500	49,500	55,900
4112	Salaries - Part Time	2,452	5,327	2,064	1,800	1,500	9,600
4131	Fringe Benefits - Full Time	19,646	13,073	20,865	52,400	52,400	15,700
4132	Fringe Benefits - Part Time	439	1,318	898	1,100	1,100	1,200
Total Personnel Services		64,619	59,847	72,152	105,800	104,500	82,400
<u>Maintenance and Operations</u>							
5105	Operating Supplies	369	314	8	400	400	300
5390	Contractual Services	5,429	9,907	1,536	5,400	5,400	9,000
5394	Contractual Services-ICM	9,958	-	-	-	-	-
5625	Dues & Publications	540	-	-	100	-	100
5630	Development Seminars	1,542	-	625	400	-	2,000
5701	Travel & Meetings	2,153	1,462	1,451	2,600	2,500	3,000
Total Maintenance and Operations		19,991	11,683	3,620	8,900	8,300	14,400
Total Division Budget		\$ 84,610	71,530	75,772	114,700	112,800	96,800



⁸ Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

¹¹ In FY 2015-16, the City budgeted for a GASB 68 valuation and a Sales & Use Tax audit consultant.

¹² Training for the City Manager has been increased to promote education.

Department
Administration
Division
4120 - City Manager

Funding Sources
General Fund - 01

Account Description

5105 - Operating Supplies

Provides for various office supplies specific to the City Manager, to include business cards, calendar, etc.

5390 - Contractual Services

Provides for contractual services used to perform miscellaneous services authorized by the City Manager (i.e. GASB 68 valuation, Sales tax audits, OPEB valuations, etc.).

5625 - Dues & Publications

Membership in professional organizations and purchase of professional journals and books.

5630 - Development Seminars

Technical Workshops for staff training to be specifically approved by the City Manager. Trainings to include OC League of Cities conferences - \$1,500.

5701 - Travel & Meetings

City Manager will attend meetings such as: Orange County City Managers Meetings - \$600; CJPIA Risk Management Training; and other meeting & miscellaneous City related travel; along with discretionary training for all staff.

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City Clerk's Office

CITY CLERK
Election Matters
Compliance of Agenda
Certification of all actions
taken by the City Council
Records Management System

The City Manager serves as the City Clerk. The City Clerk is the custodian of records for the City of Villa Park and the City's Election Official responsible for all General Municipal and Special Elections. The City Clerk is also responsible for assuring compliance with State and local laws such as the Brown Act (open meeting law) and Public Records Act.

The City Manager is a full-time position that also carries other responsibilities within the City. The Administrative Analyst position provides support as needed for all administrative duties assigned by the City Clerk including meeting minutes, records management, and compliance. The part-time Executive Assistant serves as a Deputy City Clerk. Administrative interns also prepare proclamations and certificates and coordinate with recipients for scheduling on Council agenda and distribute agendas.

2014-15 Accomplishments

- Successfully conducted the 2014 General Municipal Election.
- Implemented the City's records retention program, and with Council approval destroyed obsolete and unnecessary documents to free up storage space.
- Provided and maintained records in accordance with the laws of the State of California.
- Codified and maintained Villa Park Municipal Code.

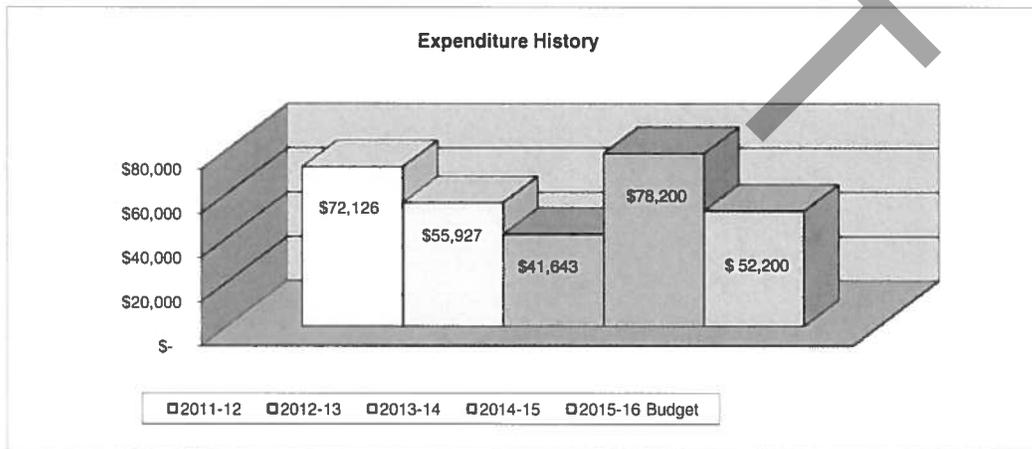
2015-16 Goals

- Implement electronic agenda management and provide assistance to City Council with the use of tablet/iPad and annotation software.
- Continue to maintain records in accordance with the laws of the State of California.
- Continue the digitalization of Resolutions, Ordinances, and Minutes for storage and review.
- Continue efforts to create a "virtual" citywide records management system.
- Effective meeting support of City Council, standing committees and assigned advisory committee meetings.

Department
Administration
Division
4130 - City Clerk

Funding Sources
General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
4101	Salaries - Full Time	\$ 42,615	31,086	18,357	28,100	25,500	25,900
4112	Salaries - Part Time	4,187	8,465	5,080	7,100	6,800	9,000
4131	Fringe Benefits - Full Time	18,308	11,315	13,024	27,800	27,800	7,200
4132	Fringe Benefits - Part Time	1,013	2,197	1,796	4,200	4,200	1,300
Total Personnel Services		66,123	53,063	38,257	67,200	64,300	43,400
<u>Maintenance and Operations</u>							
5105	Operating Supplies	278	230	404	200	200	400
5108	Legal Notices/Recordings	560	789	1,684	900	500	900
5390	Contractual Svcs/Special	1,471	612	1,141	6,200	5,400	7,000
5394	Contractual Services-ICM	3,319	-	-	-	-	-
5625	Dues & Publications	65	-	-	100	-	100
5630	Development Seminars	200	-	-	100	-	100
5701	Travel & Meetings	-	-	-	100	-	100
5810	Election Expenses	110	1,233	157	9,000	7,800	200
Total Maintenance and Operations		6,003	2,864	3,386	16,600	13,900	8,800
<u>Capital Outlay</u>							
6502	Office Equipment & Furniture	-	-	-	1,000	-	-
Total Capital Outlay		-	-	-	1,000	-	-
Total Division Budget		\$ 72,126	55,927	41,643	84,800	78,200	52,200



⁸ Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

¹³ An election is held every two years, and FY 2015-16 is not an election year.

Department
Administration
Division
4130 - City Clerk

Funding Sources
General Fund - 01

Account Description

5105 - Operating Supplies

Provides for various office supplies specific to the City Clerk function, to include business cards, calendars, minute books (budgeted every other year \$300), and election materials (budgeted every other year \$200).

5108 - Legal Notices/Recordings

Provides for various legal notices and recordings required for operation to include Variances, Conditional Use Permits (CUPS), Ordinances, and Negative Declarations. Some of these costs are reimbursed through the permitting process.

5390 - Contractual Services/Special

Provides for the Municipal California State Code Supplements - \$1,000, Updates/online postings - \$500, minute transcribing - \$5,300 and document shredding costs - \$200.

5625 - Dues & Publications

Provides for membership in professional organizations and purchase of professional journals and publications.

5630 - Development Seminars

Technical Workshops for staff training to include Personnel, Election Laws and Procedures. Must be approved by the City Manager.

5701 - Travel & Meetings

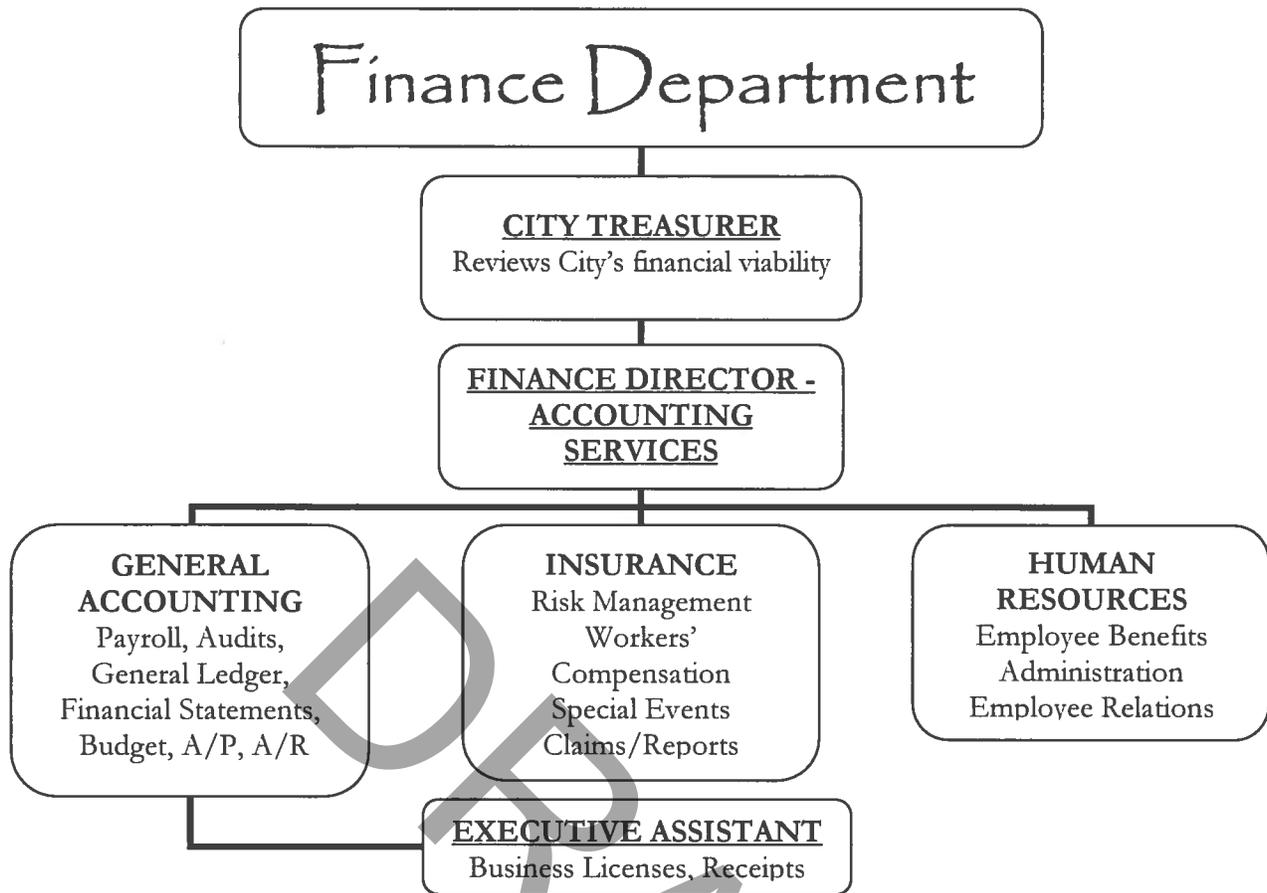
Specified meetings for the City Clerk and other special policy and regulations meetings.

5810 - Election Expenses

Provides for election related expenses paid to the County Registrar of Voters for General Election for both regular and absentee operations (every 2 years), and ballot measures.

6502 - Office Equipment/Furniture

Replacement of various office equipment on an as-needed basis.



The Finance Department plans, directs, and coordinates the fiscal affairs of the City in accordance with specific objectives established by legal and professional standards. It provides for the maintenance of the City's financial records, develops related systems, and provides management with information necessary for sound fiscal decisions. This includes preparation of the audit, preparation of the budget, budget control, payroll, accounting, accounts receivable, accounts payable, financial reporting, and business licensing. The Finance Director is also responsible for investing and safeguarding the City's cash in accordance with City Council investment policies.

2014-15 Accomplishments

- Prepared the fourth Comprehensive Annual Financial Report (CAFR) and completed the annual financial audit, with no significant deficiencies reported for the fiscal year.
- Received the GFOA Distinguished Budget Award for FY 2014-15.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting Award for the City CAFR for FY 2013-14.
- Aggressively managed all vendor contracts to minimize costs wherever possible.

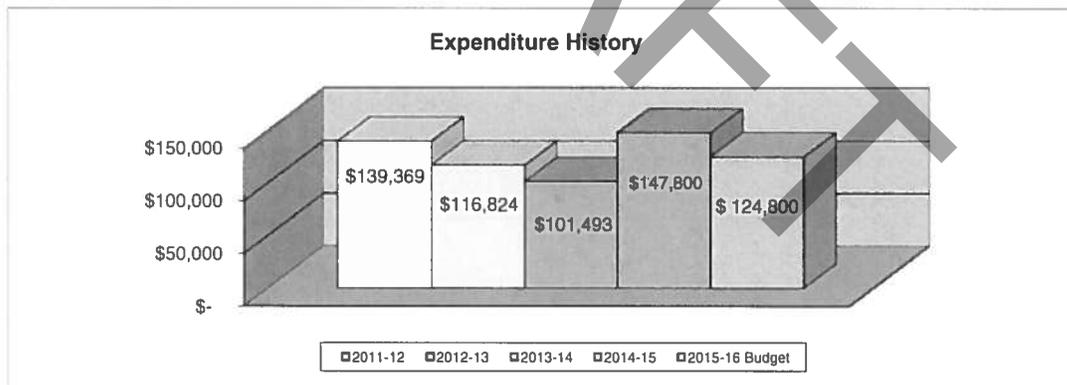
2015-16 Goals

- Pursue the GFOA Distinguished Budget Award for FYE 6/30/15.
- Pursue a clean annual audit from the independent audit firm.
- Continue to revise financial policies.
- Continue to maintain General Fund Reserve at 40% of General Fund budgeted expenditures.
- Continue to pursue avenues to decrease costs while maintaining services to the community.
- Assist grant management with City Engineer over capital projects.

Department
Administration
Division
4140 - Finance

Funding Sources
General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
Personnel Services							
4101	Salaries - Full Time	\$ 12,698	5,685	4,821	9,900	8,900	15,300
4112	Salaries - Part Time	73,329	71,823	55,499	64,600	65,600	73,600
4131	Fringe Benefits - Full Time	5,746	1,977	2,425	11,900	11,900	4,200
4132	Fringe Benefits - Part Time	19,265	17,797	15,560	39,200	39,200	8,800
Total Personnel Services		111,038	97,282	78,305	125,600	125,600	101,900
Maintenance and Operations							
5105	Operating Supplies	376	125	188	200	-	400
5110	Misc. Finance Charges	549	742	894	1,000	800	900
5301	Prof. Services - Audit	20,046	14,120	17,539	16,700	16,600	13,000
5390	Prof. Services - Payroll	2,445	1,890	1,728	1,800	1,800	1,900
5391	Contract Svcs - Software Spt.	1,756	1,764	1,885	2,200	2,200	2,500
5394	Contractual Services-ICM	1,659	-	-	-	-	-
5625	Dues & Publications	835	835	835	600	600	600
5630	Development Seminars	350	-	-	-	-	1,500
5701	Travel & Meetings	176	18	89	100	100	2,000
5820	Interest Expense	139	48	30	100	100	100
Total Maintenance and Operations		28,331	19,542	23,188	22,700	22,200	22,900
Total Division Budget		\$ 139,369	116,824	101,493	148,300	147,800	124,800



8 Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

Department
Administration
Division
4140 - Finance

Funding Sources
General Fund - 01

Account Summary

5105 - Operating Supplies

Provides for various office supplies specific to Finance, to include business cards, checks - \$400 (every other year), and other accounting needs.

5110 - Misc. Finance Charges

Miscellaneous bank charges throughout the fiscal year for Orange County Investment Pool (OCIP)-\$700 and Public Employee Retirement System (PERS)-\$200.

5301 - Professional Services - Audit

Contractual service required by the State and Federal government.

5390 - Professional Services - Payroll

This account provides for employee payroll services that are contracted out to a private vendor, ADP.

5391 - Contract Svcs - Software Support

Provides for contract software (Blackbaud-Fundware) support for the City's Finance Software systems, basic package - \$2,500.

5625 - Dues & Publications

Provides for membership in professional organizations such as CSMFO - \$200; GFOA - \$200; Budget Award - \$200; and purchase of professional journals and publications.

5630 - Development Seminars

Provides for attendance at CSMFO conference (FY15/16 in Anaheim) - \$500 and other conferences available.

5701 - Travel & Meetings

Specified meetings for the Finance Director that are authorized by the City Manager for special policy and regulations meetings, MHM training - \$100.

5820 - Interest Expense

This account provides for interest expense related to street/pool/spa bond refunds upon project completion.

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City Attorney's Office

CITY ATTORNEY

Provides Legal Advice and Counsel
Represents the City in legal matters
Drafts Resolutions & Ordinances

ASSISTANT CITY ATTORNEY

Legal Research and Assistance
Serves in absence of City Attorney

2014/15 Accomplishments

Kept the City out of litigation.

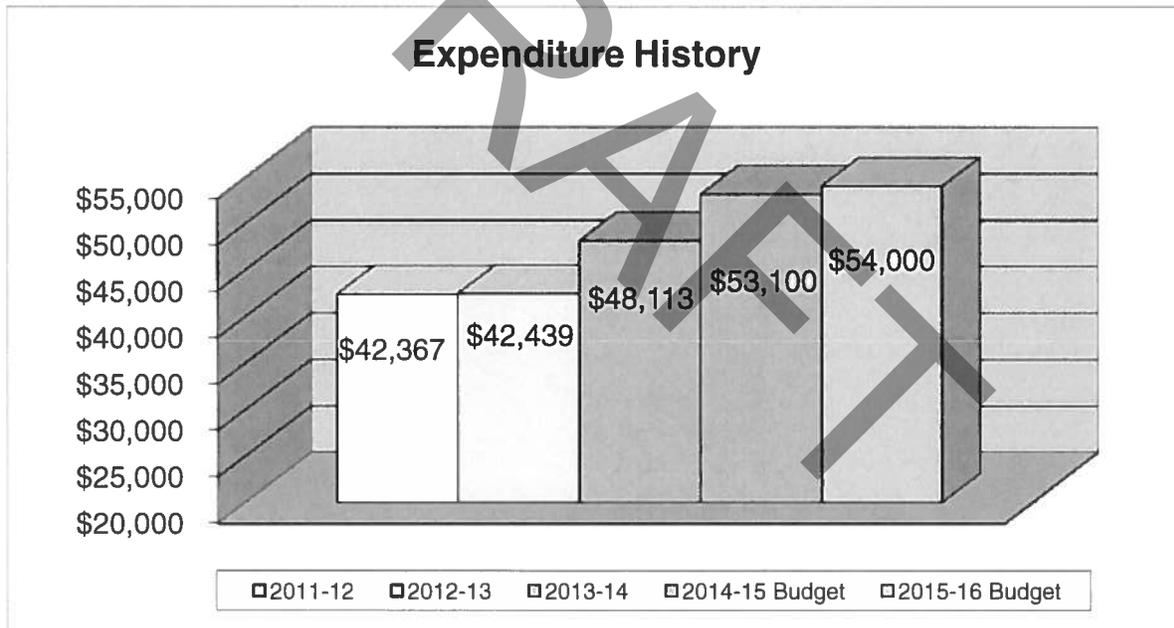
2014/15 Goals

Continue to provide economical legal services and steer city from costly legal battles to the fullest extent possible.

Department
 Administration
Division
 4150 - City Attorney

Funding Sources
 General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<i>Maintenance and Operations</i>							
5303	Legal Services	\$ 41,767	41,791	44,623	45,200	44,800	45,000
5340	Other Legal Services	600	648	3,490	9,500	8,300	9,000
Total Maintenance and Operations		42,367	42,439	48,113	54,700	53,100	54,000
Total Division Budget		\$ 42,367	42,439	48,113	54,700	53,100	54,000



Department
Administration
Division
4150 - City Attorney

Funding Sources
General Fund - 01

Account Description

5303 - Legal Services

This account provides for the legal retainer for Rutan & Tucker.

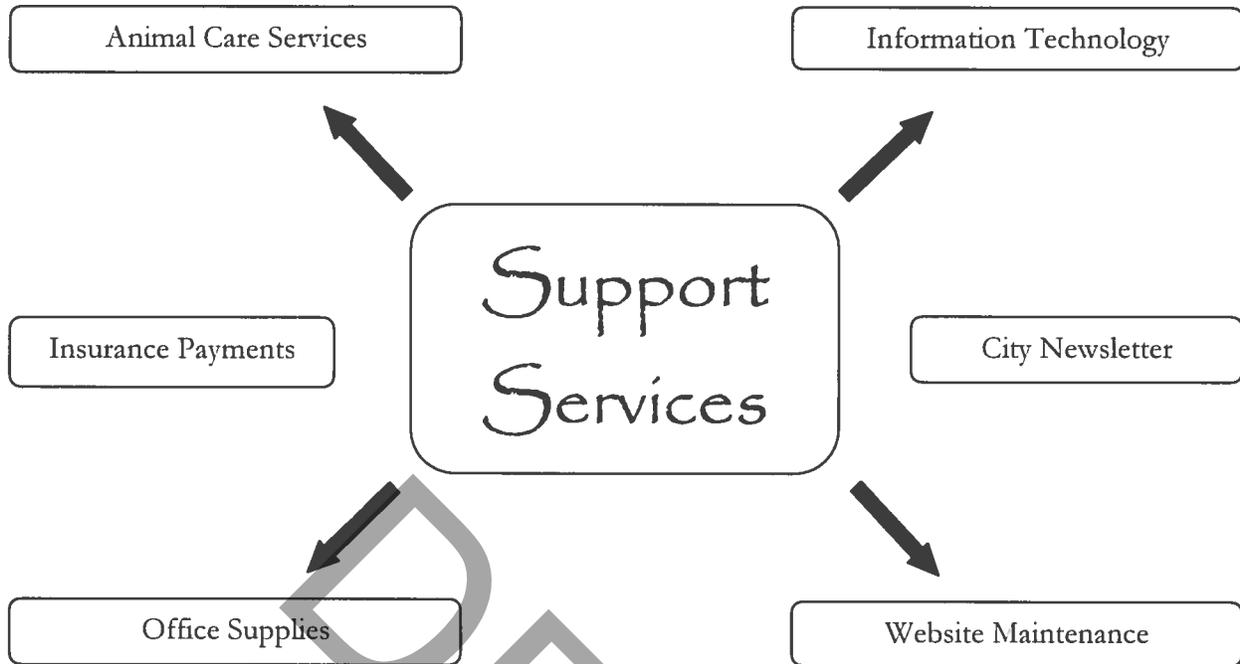
5340 - Other Legal Services

Special legal services for the City such as Community Preservation, Nuisance Abatement, Election, Personnel, or other legal services.

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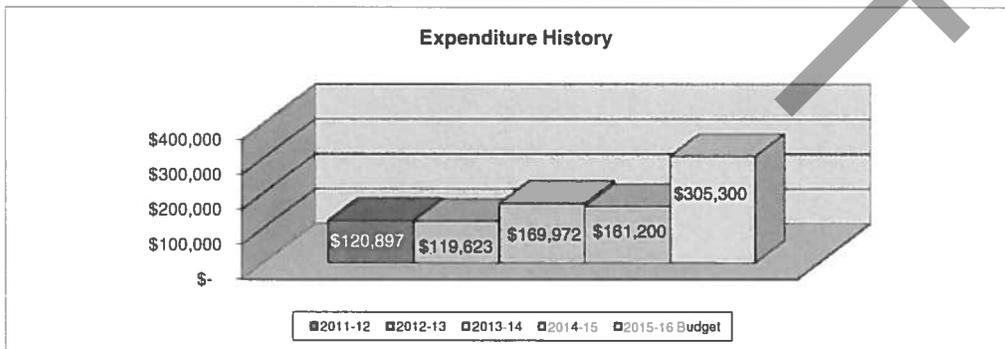
Support Services provides for expenditures not related to any one department in particular and general expenditures that pertain to the City as a whole.

For example, within the Support Services budget are costs related to general office supplies, postage, the City’s newsletter production, and insurance payments. Since the City is small in size, other costs are detailed within Support Services because their inclusion in another department is either not warranted or is not closely associated with another department, such as the City’s contract amount for Animal Care Services. In addition, the City does not contain a separate budget for information technology related items such as computer support or internet services. In FY 2012-13, the CJPIA rolled out their new calculation of the rolling retroactive deposit payments as to prefund insurance instead of using it as a loan to the City. The City’s first retroactive deposit payment was paid in FY 2013-14, and both FY 2014-15 and the FY 2015-16 payments were waived due to an actuarial recalculation by CJPIA. All of these costs are reported within Support Services.

Department
Administration
Division
4170 - Support Services

Funding Sources
General Fund - 01
Aid to Cities Fund - 03

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Maintenance and Operations</u>							
General Fund - 01							
5105	Operating Supplies	\$ 5,090	4,530	4,707	5,300	5,300	5,300
5107	Postage	2,138	1,627	1,574	1,500	1,500	1,700
5210	Maintenance/Office Equip.	3,998	4,274	4,253	4,100	4,000	4,100
5322	Animal Control Services	-	544	12,803	14,000	14,000	16,000
5323	City Newsletter	658	439	-	1,000	700	1,000
5346	Cable TV - Contract Svcs	7,225	7,640	6,884	7,600	7,600	8,500
5347	Info/Tech Support	8,139	7,649	10,662	10,000	10,000	23,800 ¹⁴
5348	Cable TV-Miscellaneous Supp	40	46	340	400	200	200
5350	Website Maintenance/Dev.	2,100	1,890	897	2,900	2,900	2,000
5368	Community Programs	10,000	-	-	100	100	100
5403	Property Tax Admin. Fee	21,632	18,619	19,498	19,000	19,000	19,500
5405	Insurance - P.L./P.D.	50,243	54,425	79,937	56,800	56,600	59,700
5410	Budgeted Contingency	-	-	-	-	-	129,200 ¹⁵
5625	Dues & Publications	8,804	3,925	5,913	10,200	10,200	13,500
5801	Miscellaneous	830	557	10,015	1,000	100	700
		<u>120,897</u>	<u>106,165</u>	<u>157,483</u>	<u>133,900</u>	<u>132,200</u>	<u>285,300</u>
Aid to Cities - 03							
5368	Community Programs	-	-	-	5,000	5,000	10,000 ⁵
	Total Maintenance and Operations	120,897	106,165	157,483	138,900	137,200	295,300
<u>Capital Outlay</u>							
General Fund - 01							
6100	Computer Equipment	-	4,645	2,139	13,000	13,000	5,000 ¹⁶
6103	Cable TV Equipment	-	8,813	10,350	11,000	11,000	5,000 ¹⁷
	Total Capital Outlay	-	13,458	12,489	24,000	24,000	10,000
	Total Division Budget	\$ 120,897	119,623	169,972	162,900	161,200	305,300



- 5 At the December 16, 2014 Council Meeting, Council approved participation in the Senior Mobility Program through the Orange County Transportation Authority (OCTA). This program began in FY 2014-15 and in FY 2015-16 the program will be in full swing.
- 14 The City entered into a new contract with Synoptek for IT services, \$18,000 per year.
- 15 Per City Council direction, a significant budget contingency is needed in order for the City Manager to have flexibility to complete the tasks given by Council. A 5% (of FY 2015-16 estimated general fund expenditures) budget contingency has been set up for FY 2015-16. This is an increase of approximately \$129,000.
- 16 In FY 2014-15 the City upgraded its network.
- 17 In FY 2014-15 the City completed the rewiring of City Hall for cable TV access.

Department
Administration
Division
4170 - Support Services

Funding Sources
General Fund - 01
Aid to Cities Fund - 03

Account Summary

5105 - Operating Supplies

The account provides for general office supplies, printing of the budget (\$450), and printing of receipt books (every 3 years - \$600).

5107 - Postage

The account provides for citywide general postage requirements.

5210 - Maintenance/Office Equipment

This account provides for the routine maintenance of office equipment - copier, printers, fax machine, telephones, etc.

5322 - Animal Control Services

This account provides for contract animal control services through the County of Orange. The City is billed for services in Villa Park that are in excess of the total animal license fee revenue collected by the County for City of Villa Park residents.

5323 - City Newsletter

This account provides for expenses related to preparing the weekly e-net City newsletter and for banners to inform residents of community events.

5346 - Cable TV - Contractual Services

This account provides for the cable TV contractual services for filming Council meetings approximately 16/year - \$7,000 and streaming costs \$1,500.

5347 - Information Technology Support

This account provides for hardware, software (office 365), technology support with Synoptek - \$18,000 to maintain the City's computer system, and gotomypc.

5348 - Cable TV Miscellaneous Support

This account provides for miscellaneous small equipment and other services related to cable TV services.

5350 - Website Maintenance/Development

This account provides for the hosting and email management of the City's website (Uverse), including web address - \$300 (every 5 years, expires 9/3/17).

5368 - Community Programs

This account provides funding for special projects authorized by Council to support Community Programs.

5403 - Property Tax Admin Fee

This account provides for the administrative fee assessed by the County in order to process the City's Property Tax revenue.

5405 - Insurance P.L./P.D./Pollution

This account provides for the General Liability, Property Damage, and Pollution insurance (every 3 years, paid in 2014/15) through the CJPIA, and crime insurance.

5410 - Budgeted Contingency

This account provides for various contingencies throughout the year on a support level, that are specifically authorized by the City Manager. This account can also be used for special projects. It is roughly 5% of the current years budgeted operating General Fund expenditures.

5625 - Dues & Publications

This account provides for various dues and publications to which the City prescribes: LOCCOC - \$4,200, ACC-OC - \$3,000, Local Agency Formation Commission (LAFCO) - \$900, SCAG - \$700, OCCOG demographics - \$900, OCCOG - \$3,000 and Trauma Intervention Program (TIP) - \$700.

5801 - Miscellaneous

This account provides for miscellaneous administrative costs associated with support services, including tuition reimbursement.

6100 - Computer Equipment

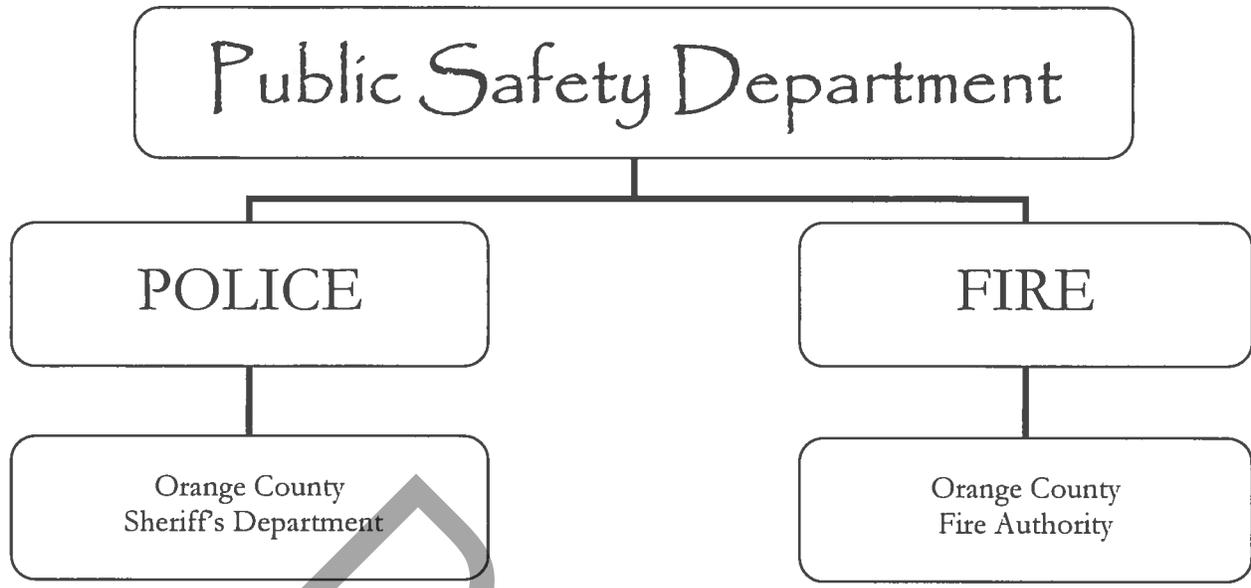
This account provides for capital replacement of computer equipment.

6103 - Cable TV Equipment

This account provides for capital replacement of equipment that relate to the cable TV program.

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The Orange County Sheriff's Department (for law enforcement services) and the Orange County Fire Authority (for fire and emergency medical services) proudly serve the City of Villa Park.

Since its incorporation in 1962, the City has contracted with the Orange County Sheriff's Department for law enforcement services and pays for the services primarily through General Fund revenues. Additionally, the City utilizes SLESF monies made possible through the COPS funded by the State of California. SLESF funds are for services over a base line contracted amount. The City specifically uses its SLESF money to fund a SRO that is tasked with working proactively to address calls for police services on the City's four school campuses. The City has used these funds conservatively over the years, building up a fund balance that can be utilized in a fiscal year if the State eliminates this funding source. In FY 2015-16, Council has directed staff to use an additional \$45,000 for directed law enforcement, in an effort to increase safety and alleviate traffic around the schools in Villa Park. In FY 2015-16, the State funding for the SLESF money is available. For Fiscal Year 2015-16, the County law enforcement contract is \$1,285,512.

The City is a founding member of the OCFA, a joint powers authority providing fire and emergency medical services for twenty-three cities in Orange County and the unincorporated County of Orange. For 46 years, the volunteer Villa Park Engine Company 223 has served the City with dedicated volunteer reserve firefighters. Engine 223 is now considered a reserve engine, operating out of Station 23 as a back up to the career OCFA firefighters. The City does not contract with OCFA directly for services; instead, portions of property taxes paid to the County of Orange are allocated to the OCFA for fire and emergency medical services.

2014-15 Accomplishments

Continued the SRO position.

Continued to hold crime rates to low levels, maintaining a safe community.

Worked with schools and parent groups to conduct a review of traffic safety issues at each of the City's four school sites.

Implemented online vacation checks and increased social network capabilities.

Provided monthly reports to the City Council regarding operations within the City.

2015-16 Goals

Continue the SRO program.

Continue to provide support community events.

Implement enhanced enforcement efforts where City Manager directs.

Continue to hold crime rates to historically low levels, maintaining a safe community

Continue to provide monthly reports to the City Council regarding operations within the City.

Respond to calls for service in a timely manner.

Enhance police services by providing funding for high priority needs as determined by the City Council, Chief and City Manager.

Increase utilization of the Sheriff's Crime Prevention Specialist:

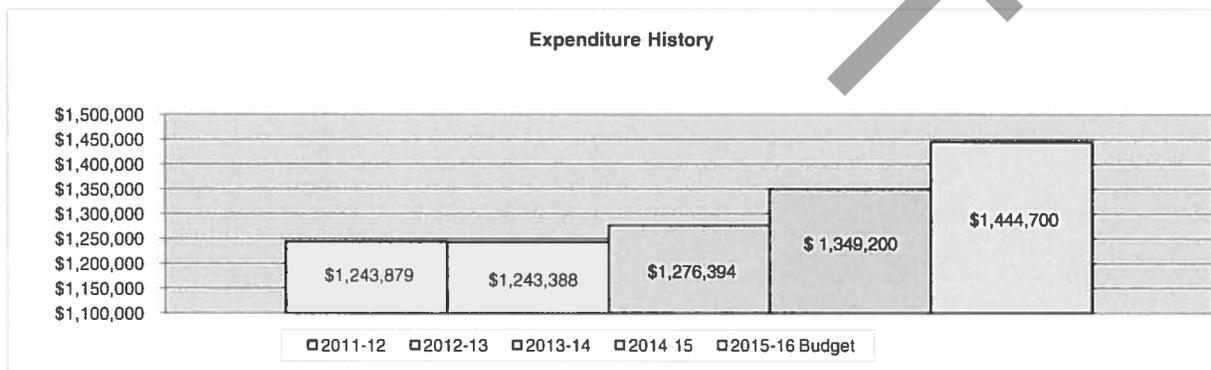
- Add Home Safety Tips to the cities on-line services requests.

Continue to innovatively reorganize, reconfigure and reprioritize to balance resources, while providing the highest possible level of public safety.

Department
Public Safety
Division
4210 - Law Enforcement

Funding Sources
General Fund - 01
Traffic Safety Fund - 04
COPS Fund - 09
CLEEP Fund - 12

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Maintenance and Operations</u>							
General Fund - 01							
5105	Office Supplies	\$ 139	158	385	200	200	400
5335	Cont. Services - General Law	1,095,109	1,111,479	1,131,664	1,198,200	1,198,200	1,255,800 ¹⁸
5336	Cont. Services - Crossing Gd.	15,800	9,400	9,500	11,500	11,500	11,000 ¹⁸
5339	Cont. Services - Parking	5,332	5,233	5,555	6,000	5,700	6,000
5340	Miscellaneous Equip. Costs	4,056	3,683	4,019	4,500	3,500	3,600
		1,120,436	1,129,953	1,151,123	1,220,400	1,219,100	1,276,800
Traffic Safety Fund - 04							
5335	Cont. Services - General Law	13,100	18,000	11,816	12,000	12,000	14,000 ¹⁸
COPS (Supplemental Law Enforcement Services) Fund - 09							
5337	Cont. Services - Supplemental	97,245	89,503	105,013	105,000	105,000	100,000
5338	Directed/Special Assignment	5,990	-	-	3,000	-	45,000 ¹⁹
5340	Misc. Equipment Costs	231	-	-	-	-	-
		103,466	89,503	105,013	108,000	105,000	145,000
CLEEP (California Law Enforcement Equipment Program) Fund - 12							
5340	Misc. Equipment Costs	6,877	5,203	4,218	6,200	6,200	8,900
	Total Maintenance and Operations	1,243,879	1,242,659	1,272,170	1,346,600	1,342,300	1,444,700
<u>Capital Outlay</u>							
CLEEP (California Law Enforcement Equipment Program) Fund - 12							
6100	Equipment	-	729	4,224	6,900	6,900	- ²⁰
	Total Capital Outlay	-	729	4,224	6,900	6,900	-
	Total Division Budget	\$ 1,243,879	1,243,388	1,276,394	1,353,500	1,349,200	1,444,700



¹⁸ In FY 2015-16 the OCSD costs increased by 4.5%.

¹⁹ Per Council direction, \$45,000 is to be set aside for additional traffic enforcement per City Managers discretion.

²⁰ In FY 2014-15, the City purchased a Red Hot Radio for half price, the realized savings in FY 2015-16 is \$6,900.

Department
Public Safety
Division
4210 - Law Enforcement

Funding Sources
General Fund - 01
Traffic Safety Fund - 04
COPS Fund - 09
CLEEP Fund - 12

Account Description

5105 - Office Supplies

This account provides for miscellaneous office supply needs specific to the Sheriff's office such as toner and paper.

5335 - Contract Services - General Law

This account provides for the annual contract with the OCSD and includes the deployment of 4 deputies, 1/2 of an investigator, auto theft task force participation, shared regional traffic participation, AFIS, and shared training bureau (new charge in FY 15/16).

5336 - Contract Services - Crossing Guard

This account provides for the Orange County Crossing Guard contract. The City has one crossing guard paid through the OCSD contract fee.

5337 - Contract Services - Supplemental

This account provides funding for one contract deputy position above a base line contract. The funding is SLESF funds.

5338 - Directed - Special Assignment

This account provides for various special assignment/directed enforcement activities requested by the City. Examples include community events, Council Meeting coverage, protest control, and additional enforcement if required.

5339 - Contract Services - Parking

This account provides for the fees associated with processing the parking citations fines issued.

5340 - Misc. Equipment Costs

This account provides various communication charges to include standard quarterly communications charges, new 800 MHz CCCS costs - \$2,000, & Mobile Data Computer costs. These costs are funded through the CLEEP grant. Additional equipment or uniform costs may be applied here.

6100 - Equipment

This account provides various equipment purchases for law enforcement inclusive of the Emergency Office Command Center "EOC" expenditures using CLEEP funds.

Department
 Public Safety
Division
 4215 - Emergency Preparedness

Funding Sources
 General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<i>Maintenance and Operations</i>							
5105	Operating Supplies	\$ 58	-	576	200	-	400
5390	Contractual Services	-	-	-	18,000	4,800	13,200
Total Maintenance and Operations		58	-	576	18,200	4,800	13,600
Total Division Budget		\$ 58	-	576	18,200	4,800	13,600

²¹ In FY 2014-15 the City contracted with Engineering Solution Systems to create a Local Hazardous Mitigation Plan and update our Emergency Operations Plan. The project will be completed in FY 2015-16.

Department
Public Safety
Division
4215 - Emergency Preparedness

Funding Sources
General Fund - 01

Account Description

5105 - Operating Supplies

This account provides for miscellaneous supply needs specific to emergency preparedness, CERT.

5390 - Contractual Services

This account covers contracts or services related to emergency preparedness to include, but not limited to, supplemental disaster training or contracts for services/maintenance of items.

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Public Works Department

PUBLIC WORKS

Maintenance of the City's streets, sidewalks, storm drains, sewers, and landscaping. Support for special community events.

MAINTENANCE SUPERVISOR

MAINTENANCE WORKER

The Public Works Department is responsible for the maintenance of the City street system, which includes signs, markings, sidewalks and traffic signals; the non-potable water system which includes the operation and maintenance of water distribution on City medians, streets, and right-of-ways; landscape maintenance which includes median, street, wall, and greenbelt maintenance; storm drain maintenance which includes the cleaning and flushing of storm drain systems; and the maintenance of the City's Civic Center. Also, in response to the declared Drought State of Emergency by Governor Brown, maintenance staff is researching and implementing ways to conserve water while maintaining the beauty of the City through drought tolerant landscaping.

2014-15 Accomplishments

Provided support services for community events, such as the Boat Parade, Santa Tour, Halloween Fest, Women's League Home Tour, and Family Picnic.

Provided monthly maintenance reports to the City Manager.

Completed several median drought tolerant updates to reduce the City's water usage.

Maintained resident satisfaction and strong commitment to community aesthetics.

2015-16 Goals

Install, maintain, and upgrade traffic control systems, street signs and painted roadway markings in the best possible condition with available funding.

Continue to review maintenance procedures/practices for efficiencies and cost savings.

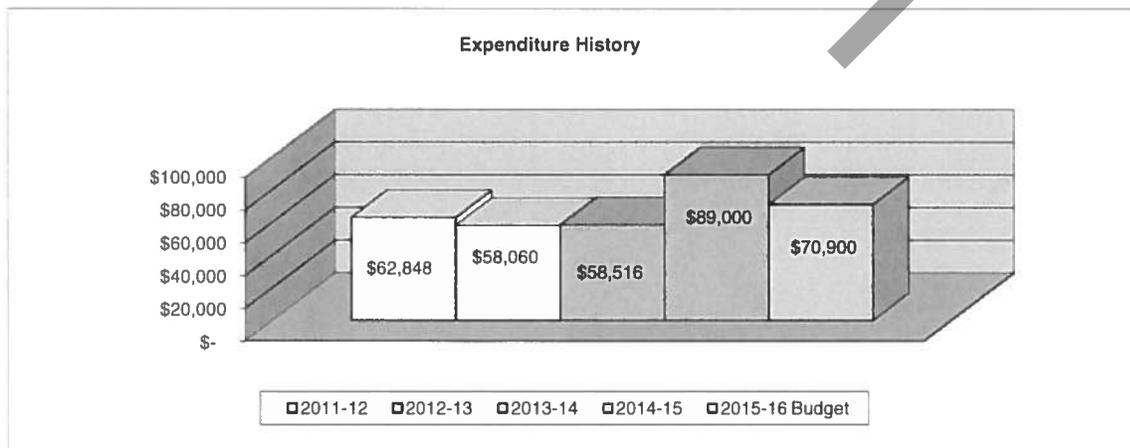
Continue to identify drought tolerant median landscaping restoration projects, with the goal of completing several each fiscal year.

Maintain resident satisfaction and strong commitment to community aesthetics.

Department
Public Works
Division
4315 - Civic Center

Funding Sources
General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
4101	Salaries - Full Time	\$ 17,888	17,827	17,177	20,400	20,400	22,600 ⁸
4112	Salaries - Part Time	1,135	2,379	1,412	1,800	1,500	2,200 ⁸
4131	Fringe Benefits - Full Time	8,632	9,228	9,423	22,000	22,000	6,700 ⁸
4132	Fringe Benefits - Part Time	346	659	599	1,100	1,100	400 ⁸
Total Personnel Services		28,001	30,093	28,611	45,300	45,000	31,900
<u>Maintenance and Operations</u>							
5105	Operating Supplies	2,363	1,298	2,755	3,900	3,900	3,600
5201	Building Maintenance	5,813	2,597	3,358	5,600	5,600	5,400
5320	Chamber Maintenance	1,079	1,266	334	1,000	700	900
5390	Custodial Services	5,539	4,776	4,311	6,300	6,300	5,900
5394	Contract Services-ICM	576	-	-	-	-	-
5501	Telephone Utilities	2,202	1,642	1,458	1,600	1,600	1,400
5505	Electric Utilities	16,336	15,338	16,616	19,400	18,900	17,000
5520	Gas Utilities	435	423	530	900	600	500
5530	Water Utilities	504	627	543	400	400	800
Total Maintenance and Operations		34,847	27,967	29,905	39,100	38,000	35,500
<u>Capital Outlay</u>							
6100	Office Equipment & Furniture	-	-	-	6,500	6,000	3,500
Total Capital Outlay		-	-	-	6,500	6,000	3,500
Total Division Budget		\$ 62,848	58,060	58,516	90,900	89,000	70,900



⁸ Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

Department
Public Works
Division
4315-Civic Center

Funding Sources
General Fund - 01

Account Description

5105 - Operating Supplies

This account provides for various day-to-day operating supplies for City Hall, including restroom supplies.

5201 - Building Maintenance

This account provides for on-going maintenance activities & certain minor repair work at City Hall, including yard gate repairs.

5320 - Chamber Maintenance

This account provides for maintenance and/or replacement of furniture & fixtures in the City Hall Council Chambers.

5390 - Custodial Services

Custodial services for City Hall, Library, and the Chambers three times a week, \$5,900.

5501 - Telephone Utilities

Utility costs for telephone services at City Hall.

5505 - Electric Utilities

Utility costs for electric services at City Hall.

5520 - Gas Utilities

Utility costs for gas services at City Hall.

5530 - Water Utilities

Utility costs for water services at City Hall.

6100 - Office Equipment & Furniture

This account provides for replacement of furniture & fixtures throughout the Civic Center.

Department
Public Works
Division
4320-Public Works General

Funding Sources
General Fund - 01
Aid to Cities Fund - 03
AQMD Fund - 08

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
General Fund - 01							
4101	Salaries - Full Time	\$ 64,254	68,873	62,006	64,200	64,200	66,900
4112	Salaries - Part Time	1,135	2,379	1,413	1,800	1,500	1,200
4131	Fringe Benefits - Full Time	32,029	32,737	33,455	72,000	72,000	20,200
4132	Fringe Benefits - Part Time	209	659	598	1,200	1,200	300
		<u>97,627</u>	<u>104,648</u>	<u>97,472</u>	<u>139,200</u>	<u>138,900</u>	<u>88,600</u>
Aid to Cities Fund - 03							
4101	Salaries - Full Time	5,000	5,000	5,000	5,000	5,000	5,000
		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	Total Personnel Services	102,627	109,648	102,472	144,200	143,900	93,600
<u>Maintenance and Operations</u>							
General Fund - 01							
5105	Operating Supplies	9,737	6,426	8,181	8,200	8,200	8,300
5115	Uniform Expense	849	365	591	700	700	1,000
5205	Vehicle Operation/Maint.	14,234	12,653	13,348	14,000	14,000	15,000
5210	Equipment Maintenance	787	1,848	921	1,900	1,900	2,000
5215	Traffic Signal Maint	9,507	9,177	7,986	10,000	10,000	11,000
5220	Equipment Rental	-	-	327	100	-	100
5225	Recreational Trail Maint.	1,402	591	2,762	3,400	3,200	3,000
5309	Street Sweeping	17,709	-	-	-	-	1,600
5370	Weed Abatement	350	-	300	500	-	500
5371	Tree Trimming/Spraying	25,650	23,930	27,255	36,000	35,700	26,000
5372	Traffic Striping	11,486	566	2,750	31,200	31,200	15,000
5380	Landscape Maintenance	23,000	23,000	20,983	29,500	29,500	30,500
5394	Contractual Services-ICM	664	-	-	-	-	-
5505	Electric Utilities	6,068	6,421	6,470	7,000	6,100	6,300
5530	Water Utilities	32,988	30,932	45,686	31,300	27,000	36,500
		<u>154,431</u>	<u>115,909</u>	<u>137,560</u>	<u>173,800</u>	<u>167,500</u>	<u>156,800</u>
AQMD Fund - 08							
5210	Equipment Maintenance	-	-	-	1,000	-	-
	Total Maintenance and Operations	154,431	115,909	137,560	174,800	167,500	156,800
<u>Capital Outlay</u>							
General Fund - 01							
6200	Equipment & Repairs	208	347	358	500	300	500
6202	Equipment Replacement	1,130	355	399	500	-	500
6300	Vehicle Replacement	24,615	-	22,565	-	-	-
6301	Roadway, Fence, & Wall	4,193	2,949	12,236	2,000	1,700	2,000
		<u>30,146</u>	<u>3,651</u>	<u>35,558</u>	<u>3,000</u>	<u>2,000</u>	<u>3,000</u>
AQMD Fund - 08							
6202	Equipment Replacement	816	-	-	-	-	-
6203	School Site Traffic Improvement	16,041	4,375	-	-	-	-
		<u>16,857</u>	<u>4,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Outlay	47,003	8,026	35,558	3,000	2,000	3,000
	Total Division Budget	\$ 304,061	233,583	275,590	322,000	313,400	253,400

⁸ Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidfund in FY 2014-15.

²² In FY 2014-15 the City alleviated several community complaints and safety issues by increasing the tree trimming.

²³ The City performed a two year street striping project in the beginning of FY 2014-15. Also, Council approved in FY 2014-15 striping on Serrano to alleviate traffic and safety issues around the school. In FY 2015-16 a smaller striping project is anticipated.

²⁴ As a result of the drought, water prices are expected to increase by 35%, approximately \$9,000, even though the City is reducing its water usage.

Department
Public Works
Division
4320-Public Works General

Funding Sources
General Fund - 01
Aid to Cities Fund - 03
AQMD Fund - 08

Account Description

5105 - Operating Supplies

This account provides for various operational supplies for the Public Works General functions, to include chemicals, tools, and the maintenance of small equipment, etc.

5115 - Uniform Expense

This account provides for uniform purchases for maintenance staff.

5205 - Vehicle Operation & Maintenance

This account provides for fuel, various repairs, and replacement of minor parts of vehicles.

5210 - Equipment Maintenance

This account provides purchasing of small tools and other small equipment repairs, namely backflow repairs.

5215 - Traffic Signal Maintenance

This is a contract account for traffic signal maintenance of city operated signals and joint use with the City of Orange.

5220 - Equipment Rental

This account provides for highway sign rental and miscellaneous equipment.

5225 - Recreational Trail Maintenance

This account provides for expenditures related to trail and amenity maintenance (i.e. doggie bags).

5309 - Contract Services - Street Sweeping

This account provides for expenditures related to the City's street sweeping contract. Effective January 1, 2012 VP Disposal is absorbing this cost for the City. Fireworks were approved, and clean up is anticipated at \$1,600.

5370 - Weed Abatement

This account provides for expenditures related to weed abatement.

5371 - Tree Trimming/Spraying

Contract maintenance services for tree and tree stump removal, trimming, and spraying.

5372 - Traffic Striping

This account provides for contract or in-house street and traffic striping including stenciling streets.

5380 - Landscape Maintenance

This account provides for contract for 100% of City landscape maintenance services.

5505 - Electric Utilities

This account provides for electric utilities for various off-premise meters.

5530 - Water Utilities

This account provides for water services for various park and median landscaping.

6200 - Equipment & Repairs

This account provides for purchase of small equipment and repairs.

6202 - Equipment Replacement

This account is for the replacement of large equipment.

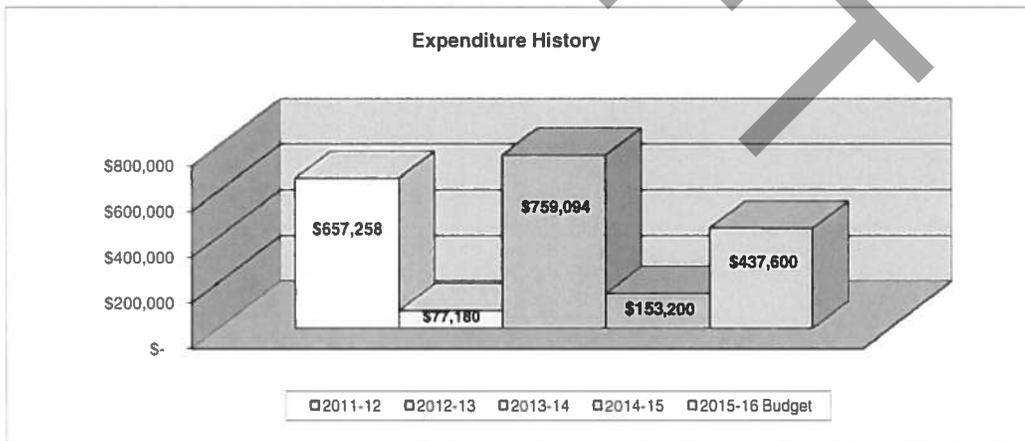
6301 - Roadway Fence & Wall

Various large purchases to enhance the roadway, fence, or median planters repair throughout the City. Replace certain irrigation systems throughout the City.

Department
Public Works
Division
4340 - Street Maintenance

Funding Sources
General Fund - 01
Gas Tax Fund - 02
Aid to Cities Fund - 03
Measure M - Local Sales Tax Fund - 05

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
Personnel Services							
General Fund - 01							
4101	Salaries - Full Time	\$ 16,847	17,696	16,003	17,600	17,600	18,800
4131	Fringe Benefits - Full Time	7,589	9,008	9,034	19,900	19,900	5,700
Total Personnel Services		24,436	26,704	25,037	37,500	37,500	24,500
Maintenance and Operations							
General Fund - 01							
5105	Operating Supplies	4,105	5,220	15,861	20,000	20,000	12,000
5374	Sidewalk Repair	-	20,000	20,000	20,000	20,000	20,000
5376	Pavement Rehabilitation	133,731	18,637	182,496	140,000	25,700	-
5382	Rule 20A Underground Utilities	5,000	-	-	-	-	-
		142,836	43,857	218,357	180,000	65,700	32,000
Gas Tax Fund - 02							
5376	Pavement Rehabilitation	301,851	6,600	360,700	145,000	-	176,700
5381	Median Repairs	4,425	-	-	50,000	50,000	50,000
		306,276	6,600	360,700	195,000	50,000	226,700
Aid to Cities Fund - 03							
5376	Pavement Rehabilitation	79,684	-	-	-	-	-
Measure M - Local Sales Tax Fund - 05							
5302	Administrative Costs	2,700	19	-	400	-	400
5376	Pavement Rehabilitation	101,326	-	155,000	80,000	-	154,000
		104,026	19	155,000	80,400	-	154,400
Total Maintenance and Operations		632,822	50,476	734,057	455,400	115,700	413,100
Total Division Budget		\$ 657,258	77,180	759,094	492,900	153,200	437,600



⁸ Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.
²⁵ In FY 2014-15 the City updated many of the City street signs with the Manual on Uniform Traffic Control Devices (MUTCD) retro reflectivity requirements. This process of updating the signs is continuing into FY 2015-16.
²⁶ Pavement rehabilitation varies from year to year depending on funding from the State and County. The City's MOE for Measure M is \$279,227, so that is the minimum General Fund goal for each year. In FY 2015-16 the City is utilizing more of the special project funding for the City's annual pavement rehabilitation project as its MOE is met through other General Fund sources this year.

Department
Public Works
Division
4340 - Street Maintenance

Funding Sources
General Fund - 01
Gas Tax Fund - 02
Aid to Cities Fund - 03
Local Sales Tax Fund - 05

Account Summary

5105 - Operating Supplies

This account provides for various operational supplies for the Public Works street maintenance functions, to include signs, pavement markers, etc.

5302 - Administrative Costs

This account is for administration costs related to filing annual Measure M reporting.

5374 - Sidewalk Repair

This account is for grinding, replacement, and root repairs for sections of sidewalks to enhance safety.

5376 - Pavement Rehabilitation

This account is for the annual major pavement rehabilitation project based on the City's Pavement Management Program.

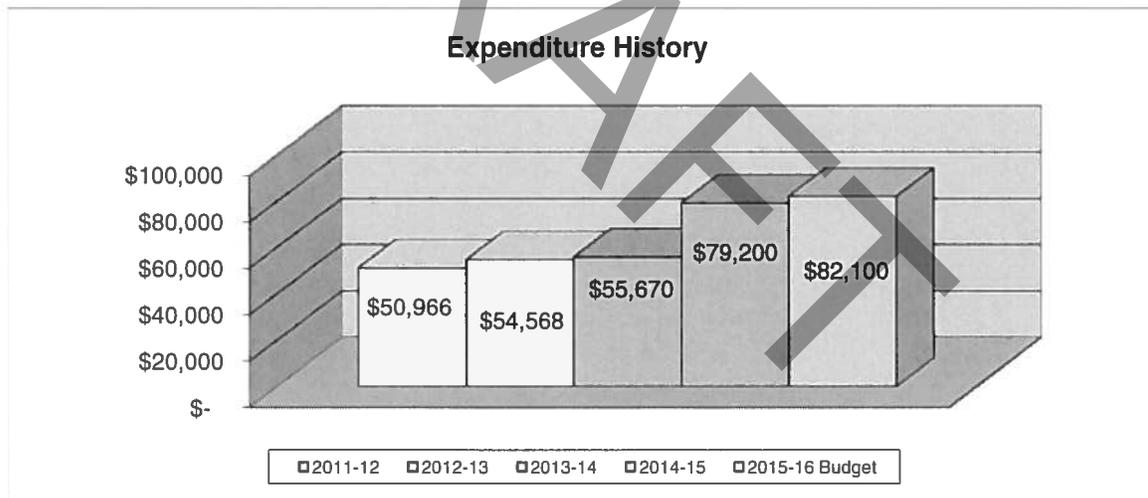
5381 - Median Repairs

This account is used for updating and repairing the medians that are damaged in vehicular accidents. In FY 2015-16 the City will continue installing drought tolerant median landscaping.

Department
Public Works
Division
4350 - Storm Drain Maintenance

Funding Sources
General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
4101	Salaries - Full Time	\$ 8,957	9,629	10,326	11,300	11,300	11,800 ⁸
4131	Fringe Benefits - Full Time	4,143	5,053	5,343	12,300	12,300	3,500 ⁸
	Total Personnel Services	13,100	14,682	15,669	23,600	23,600	15,300
<u>Maintenance and Operations</u>							
5378	Storm Drain Maintenance	10,500	10,500	10,662	11,000	10,600	11,000
5379	NPDES Activities	10,589	9,808	8,622	12,000	12,000	14,800
5391	Contractual Svcs-NPDES	15,912	19,578	20,717	43,000	33,000	41,000 ²⁷
5394	Contractual Svcs-ICM	865	-	-	-	-	-
	Total Maintenance and Operations	37,866	39,886	40,001	66,000	55,600	66,800
	Total Division Budget	\$ 50,966	54,568	55,670	89,600	79,200	82,100



⁸ Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

²⁷ In FY 2014-15 the City installed Phase II of the catch basins within the City storm drains and Phase III will be installed in FY 2015-16. All of the basins require annual cleaning. The City will contract out for cleaning and maintenance at an approximate cost of \$20,000.

Department
Public Works
Division
4350 - Storm Drain Maintenance

Funding Sources
General Fund - 01

Account Summary

5378 - Storm Drain Maintenance

Miscellaneous cleaning and flushing of storm drain systems and cleaning of storm drain channels such as Canyon/Mesa Storm Drain Channel.

5379 - NPDES Activities

Activities mandated by the National Pollutant Discharge Elimination System. These costs are based on the program requirements including updating the City Local Implementation Plan, preparing City procedures, meetings, training sessions, site inspections, and County costs - \$12,800.

5391 - Contract Services - NPDES

This account provides for NPDES outsourcing of contract services - \$18,000, plus additional mitigation services of \$3,000 and outsourcing the cleaning of the catch basins, approximately \$20,000.

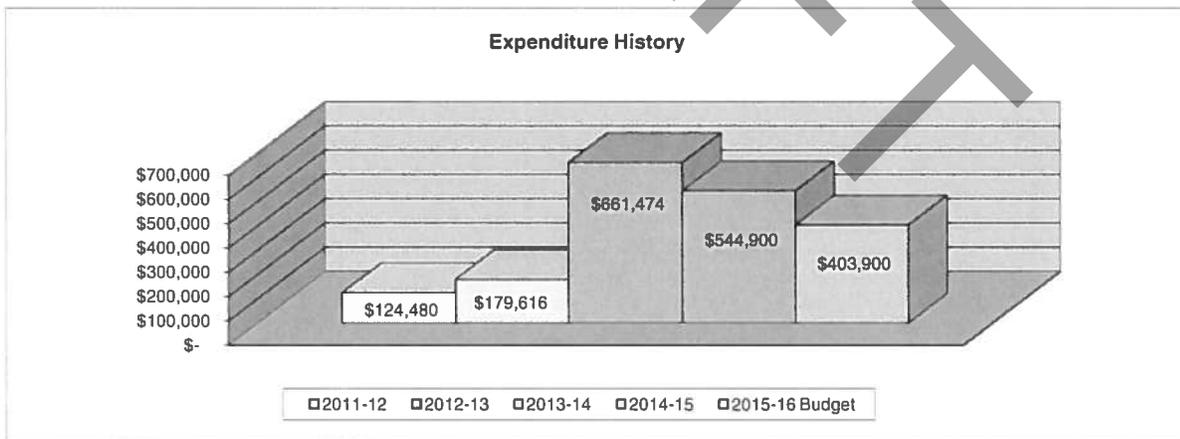
6201 - Storm Drain Improvement/Repair

Replacement or rehabilitation of damaged existing corrugated metal pipe storm drains.

Department
Public Works
Division
4360 - City Sewer

Funding Sources
Sewer Improvement Fund - 11

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
4101	Salaries - Full Time	\$ 16,963	18,843	17,676	19,500	18,900	16,600 ⁸
4112	Salaries - Part Time	5,331	8,014	8,123	9,200	9,200	7,200 ⁸
4131	Fringe Benefits - Full Time	6,922	6,921	7,670	18,600	18,600	4,900 ⁸
4132	Fringe Benefits - Part Time	1,390	1,977	2,394	6,300	6,300	900 ⁸
Total Personnel Services		30,606	35,755	35,863	53,600	53,000	29,600
<u>Maintenance and Operations</u>							
5302	Administrative Costs	-	9,155	12,205	11,300	11,300	10,800
5305	Engineering Retainer	13,617	14,683	19,228	19,500	19,500	19,500
5377	Sewer Repair	352	-	500	1,000	500	1,000
5378	Sewer Cleaning	1,650	2,184	25,267	34,500	34,500	33,000
5380	Sewer Cond TV Monitoring	56,990	83,423	2,669	1,800	1,800	-
5385	Sewer Mapping	-	-	-	-	-	500
5387	Waste Discharge Req'm'ts	16,652	17,925	23,305	24,300	24,300	23,500
5394	Contractual Services - ICM	996	-	-	-	-	-
Total Maintenance and Operations		90,257	127,370	83,174	92,400	91,900	88,300
<u>Capital Outlay</u>							
6100	Sewer Improvement Projects	3,617	16,491	542,437	550,000	400,000	286,000 ²⁸
Total Capital Outlay		3,617	16,491	542,437	550,000	400,000	286,000
Total Division Budget		\$ 124,480	179,616	661,474	696,000	544,900	403,900



⁸ Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

²⁸ In FY 2014-15 the City performed an equivalent of two years of sewer projects in one fiscal year, and FY 2015-16 the City will perform a single year sewer project.

Department
Public Works
Division
4360 - City Sewer Maintenance/Improvement

Funding Sources
Sewer Improvement Fund - 11

Account Description

5302 - Administrative Costs

This account provides for billing costs associated with administering the Sewer User Fee - payable to the County of Orange.

5305 - Engineering Retainer

This account provides for sewer related City engineering services under a basic retainer.

5377 - Sewer Repair

This account provides for minor or emergency sewer repair items outside the larger improvement project.

5378 - Sewer Cleaning

This account provides for routine cleaning and maintenance of sewers conducted annually - \$25,000 and emergency clean ups - \$8,000.

5380 - Sewer Condition TV Monitoring

This account provides for Closed Circuit TV condition evaluation of the City sewer system. Funds will be set aside each year until the seventh year of the program in order to conduct a full system evaluation (FY 2011-12 through 2012-13). Beginning in FY 2010-11, this is reflected as a reserve rather than an expense line item until the year the expenditure is incurred.

5385 - Sewer Mapping

This account provides for the preparation and updating of a Geographic Information System (GIS) based sewer mapping system that includes storm drain facilities as required by the Waste Discharge Order.

5387 - Waste Discharge Requirements

This account provides for the activities mandated by Waste Discharge Orders from the Regional Water Quality Control Board - \$6,200 and State Water Quality Control Board - \$2,100. This includes annual reports and other mandatory elements conducted during the year - \$15,200.

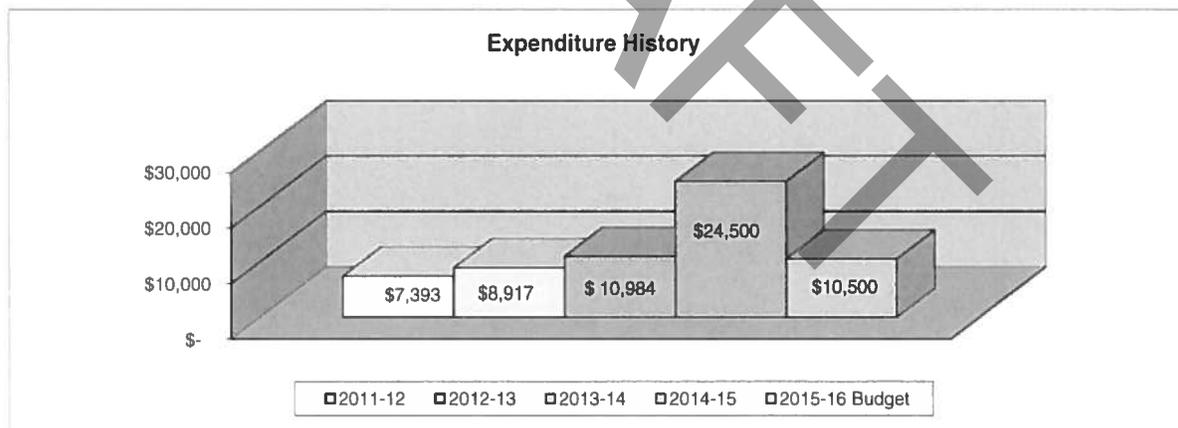
6100 - Sewer Improvement Projects

Improvement of various high priority sewer locations using noted deficient areas in the Master Plan. Exact project design to be determined as the project scope is defined and bid.

Department
Public Works
Division
4500 - Sewer Pump Maintenance

Funding Sources
Assessment District - 06

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
4112	Salaries - Part Time	\$ 761	1,603	1,625	1,900	1,900	2,100 ⁸
4132	Fringe Benefits - Part Time	214	439	598	1,200	1,200	300 ⁸
Total Personnel Services		975	2,042	2,223	3,100	3,100	2,400
<u>Maintenance and Operations</u>							
5304	Engineering Services	936	1,049	874	1,500	1,500	1,500
5390	Contractual Services	2,790	2,880	2,705	3,100	3,100	3,200
5391	Miscellaneous Contractual	1,925	2,104	4,303	2,500	1,000	2,500
5505	Electric Utilities	767	842	879	1,000	800	900
Total Maintenance and Operations		6,418	6,875	8,761	8,100	6,400	8,100
<u>Capital Outlay</u>							
6200	Machinery & Equipment	-	-	-	15,000	15,000	- ²⁹
Total Capital Outlay		-	-	-	15,000	15,000	-
Total Division Budget		\$ 7,393	8,917	10,984	26,200	24,500	10,500



⁸ Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

²⁹ At the recommendation of the City Engineer and consultant (Jimni Systems, Inc.), one sewer pump was replaced in FY 2014-15 for approximately \$13,000 along with additional engineering review time for the pump replacement.

Department
Public Works
Division
4500 - Sewer Pump Maintenance District No. 1

Funding Sources
Assessment District - 06

Account Description

5304 - Engineering Services

Assessment District engineering evaluation performed by the City Engineer.

5390 - Contractual Services

Monthly maintenance/repair performed by City Contractor.

5391 - Miscellaneous Contractual

Minor repairs beyond the monthly maintenance and repairs.

5505 - Electric Utilities

Electrical utilities for the pumping station.

6200 - Machinery & Equipment

Major equipment replacement or major repairs on the pumping station.

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Building & Safety Department

BUILDING DEPARTMENT

Building Information &
Assistance
Plan Check, Permit Processing
Building Inspections

DEPUTY BUILDING OFFICIAL / INSPECTOR

The Building and Safety Department is responsible for the building and safety standards for the design, construction, use, and occupancy of all buildings and structures within the City of Villa Park. The Department provides a full range of plan checking services, construction permitting, and field verification inspection services for all new construction, room additions, area renovations, interior and exterior alterations and/or remodeling construction activities to assure that all building structures meet the minimum life safety standards as referenced in the State and local building codes as adopted by the City of Villa Park.

The development experience starts at our development services counter located at City Hall. City personnel assist with the processing of each project and guides residents through this complex process. Once Department reviews are completed and the project is approved, the building permit issuance process begins.

2014-15 Accomplishments

Continued to provide high-level customer service for all development projects.

Reviewed the City's practices regarding construction bonds, and implement new policies and procedures for their administration.

Continued enforcement in response to community complaints.

2015-16 Goals

Provide high-level customer service for all development projects.

Provide enforcement in response to community complaints.

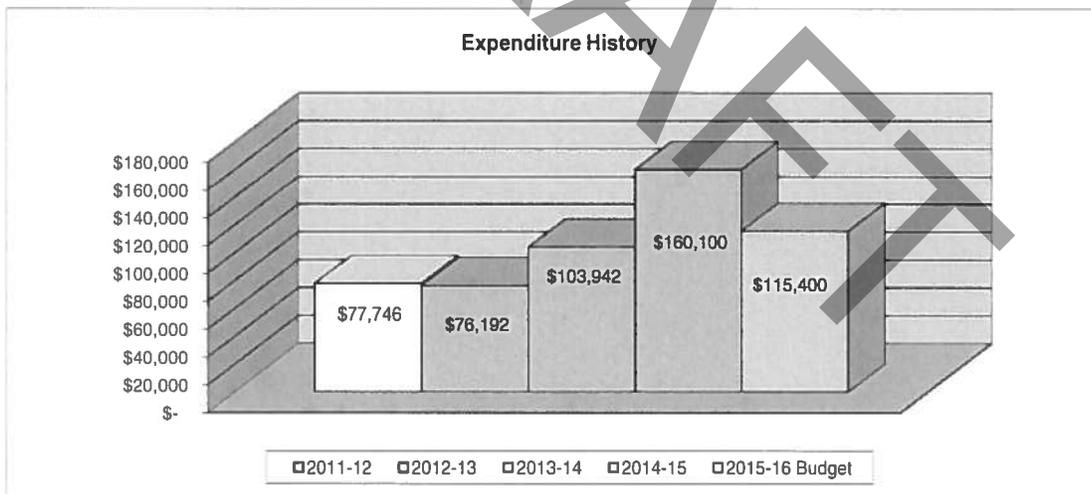
Review building permit fee structure to ensure full cost recovery is achieved.

Adopt an ordinance pursuant to CA law to create an expedited, streamlined permitting process for solar PV and solar thermal systems.

Department
 Building
 Division
 4400 - Building

Funding Sources
 General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
4101	Salaries - Full Time	\$ 9,991	7,378	7,411	9,000	7,500	16,500
4112	Salaries - Part Time	6,556	46,101	60,770	90,400	72,000	76,300
4131	Fringe Benefits - Full Time	4,464	2,527	6,819	9,200	9,200	4,500
4132	Fringe Benefits - Part Time	183	19,774	26,832	71,100	71,100	17,600
Total Personnel Services		21,194	75,780	101,832	179,700	159,800	114,900
<u>Maintenance and Operations</u>							
5105	Operating Supplies	-	62	1,895	100	-	100
5308	Cont. Services - Building	54,697	-	-	-	-	-
5394	Contractual Services - ICM	1,660	-	-	-	-	-
5625	Dues & Publications	195	215	215	300	300	300
5701	Travel & Meetings	-	135	-	100	-	100
Total Maintenance and Operations		56,552	412	2,110	500	300	500
Total Division Budget		\$ 77,746	76,192	103,942	180,200	160,100	115,400



a Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

Department
Building
Division
4400 - Building

Funding Sources
General Fund - 01

Account Summary

5105 - Operating Supplies

This account provides for operational supplies directly related to the Building Department to include business cards, building codes (every 3 years - \$1,400), and building permit forms (every 3 years - \$900).

5308 - Contract Services - Building

This account provides for the Building Department contract services at 80% of the estimated revenues, These costs are reimbursed through the permitting process, through April 2012. As of May 2012, the Building Inspector became an employee and is expensed through payroll.

5625 - Dues & Publications

Provides for membership in professional organizations such as Building Code membership.

5701 - Travel & Meetings

Specified meetings for the Building Inspector that are authorized by the City Manager for special policy and regulations meetings.

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Community Preservation Department

COMMUNITY PRESERVATION OFFICER

Enforcement program established to correct violations of municipal codes and land use requirements and to ensure property maintenance.

The primary responsibility of Community Preservation is to investigate violations of the City's municipal codes and land use requirements to ensure the health, safety, and aesthetic appearance of the City is maintained. Systematic Community Preservation ensures that the City's high quality of life and aesthetic values are maintained to the benefit of all residents.

The City Manager and the City Building Inspector currently serve as the Community Preservation Officers.

The City updated its property maintenance codes and consolidated the standards within one defined section of the Villa Park Municipal Code in order to better educate residents regarding property standards and to provide City Staff with more tools with which to maintain the quality housing and property appearance.

2014-15 Accomplishments

Continued to investigate and enforcement Municipal Code rules and regulations both on an active basis and in response to community complaints.

2015-16 Goals

Continue public education efforts to reduce instances of code infractions.

Investigate complaints and begin initial case setup within 72 hours for minor infractions or sooner for infractions that are more serious.

Maintain standardized policies and procedures for Code Enforcement duties.

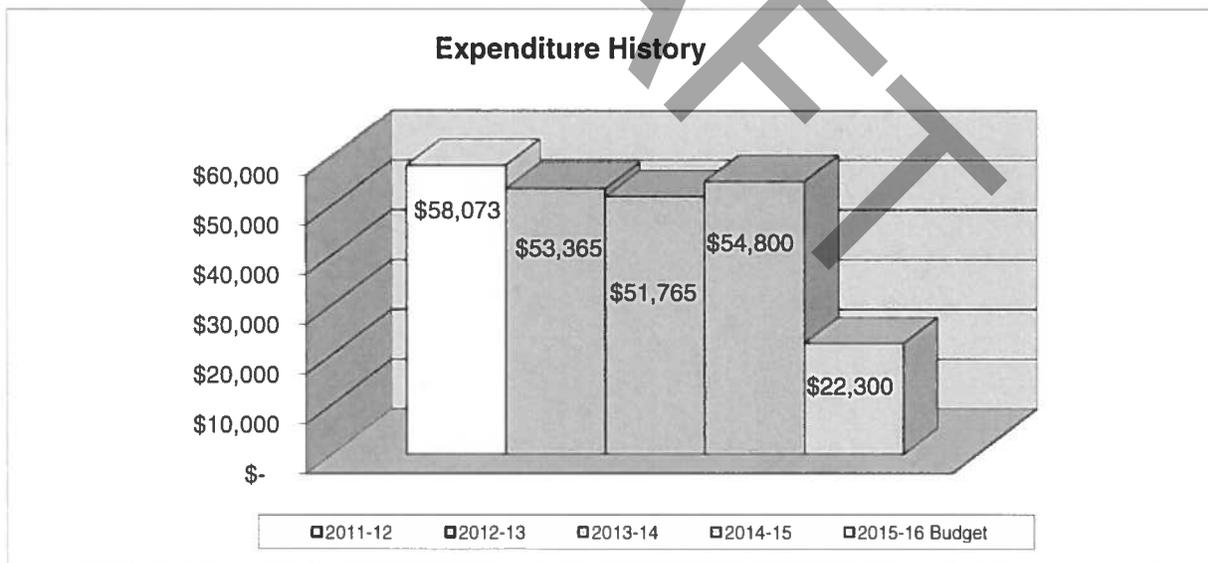
Create new and innovative means of improving the Code enforcement direction to insure personal livability and property sustainability of our City.

Focus on properties that are deteriorated and blighted in order to generate public nuisance and/or possible criminal complaint direction upon those properties that require technical inspection and oversight in order to bring into compliance.

Department
 Planning
 Division
 4610 - Community Preservation

Funding Sources
 General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
4101	Salaries - Full Time	\$ 35,934	25,474	31,716	24,000	22,000	14,600
4112	Salaries - Part Time	607	13,001	2,217	3,600	2,900	2,600
4131	Fringe Benefits - Full Time	15,931	9,558	13,541	27,900	27,900	4,100
4132	Fringe Benefits - Part Time	265	5,273	997	2,000	2,000	700
Total Personnel Services		52,737	53,306	48,471	57,500	54,800	22,000
<u>Maintenance and Operations</u>							
5394	Contractual Services - ICM	4,979	-	-	-	-	-
5395	Nuisance Abatement	153	55	3,283	3,000	-	-
5625	Dues & Publications	85	-	-	100	-	100
5630	Development Seminars	119	-	-	100	-	100
5701	Travel & Meetings	-	4	11	100	-	100
Total Maintenance and Operations		5,336	59	3,294	3,300	-	300
Total Division Budget		\$ 58,073	53,365	51,765	60,800	54,800	22,300



8 Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

Department
Planning
Division
4610 - Community Preservation

Funding Sources
General Fund - 01

Account Summary

5395 - Nuisance Abatement

This account provides for costs required and related to abatement of nuisance properties within the City.

5625 - Dues & Publications

This account provides for dues & publication subscriptions for the Community Preservation function.

5630 - Development Seminars

This account allows for community preservation official training. Training must be approved by the City Manager.

5701 - Travel & Meetings

This account provides for the cost of attending regular community preservation official meetings. Meetings must be approved by the City Manager.

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Planning Department

PLANNING MANAGER

Zoning & Planning Information
General Plan Consistency
Site Plan/Architectural Review

The Planning Department oversees residential and commercial development within the City. The Planning Manager administers the City's general plan through the zoning and subdivision ordinances under direction of the City Manager as Planning Director. The Planning Manager provides professional analysis of land use and environmental issues, prepares staff reports for discretionary permit applications including Conditional Use Permits and Variance requests, and responds to inquiries of the development community and the residents.

The Planning Director serves as the zoning administrator, reviewing and making decisions on minor land use applications and minor code deviations. The Planning Manager provides technical support and makes recommendations to the Planning Director for policy decisions, minor code deviations, review of land use applications and determination. The Planning Department, reviews and makes recommendations to the City Council for all comprehensive plan amendments and zone changes, and in coordination with the Engineering Department reviews and makes recommendations for land division.

The City Council serves as the City's planning commission, and reviews and approves Conditional Use Permits, Variances, and major land use decisions.

2014-15 Accomplishments

Completed update to the residential portions of the zoning code to revise development standards simplifying the Code and eliminating unnecessary or burdensome policies where practical.

Updated the City's electronic file to ensure that all Planning entitlement cases have been entered for reference for staff and the public.

Reduced the cost and time needed to make common and minor improvements on residential properties in the City.

Identified many nonconforming properties, due to administrative inconsistency and prepare to adopt a revised map to remove this condition and ensure that all properties are identified and classified properly.

Created a uniform application for all entitlements eliminating duplication and streamlining the submittal process.

2015-16 Goals

Update specific portions of the zoning Code to create simplify the process and eliminate inconsistencies where possible.

Develop an Economic Development Plan and Strategy for the Town Center including a shop local campaign, collaboration with business owners on promotion events and marketing as well as coordination with property owners on tools and techniques that will help promote tenancy and improvement to the center.

Adopt a new Zoning Map properly identifying all residential properties by their appropriate size and zone to eliminate any nonconforming conditions due to administrative error.

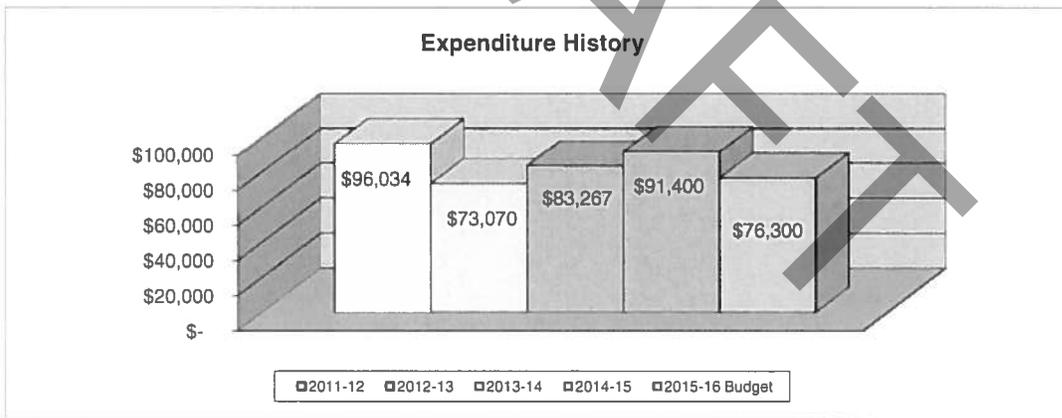
Improve the understanding and information about planning in Villa Park.

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Department
 Planning
 Division
 4620 Planning

Funding Sources
 General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
4101	Salaries - Full Time	\$ 39,927	31,138	29,502	22,000	18,000	17,300
4112	Salaries - Part Time	3,327	2,380	10,720	13,100	10,200	12,700
4131	Fringe Benefits - Full Time	17,723	10,546	7,460	13,400	13,400	4,800
4132	Fringe Benefits - Part Time	346	659	5,486	13,100	13,100	2,700
Total Personnel Services		61,323	44,723	53,168	61,600	54,700	37,500
<u>Maintenance and Operations</u>							
5105	Operating Supplies	-	62	44	5,600	3,000	2,000
5368	Geographic Info Systems	3,000	4,200	3,000	-	-	-
5390	Contract Svcs/Special Studies	625	-	3,000	3,000	-	3,000
5393	Contract Svcs/Planning	24,000	24,000	24,000	33,600	33,600	33,600
5394	Contractual Services - ICM	6,638	-	-	-	-	-
5625	Dues & publications	125	-	-	100	-	100
5701	Travel & Meetings	323	85	55	100	100	100
Total Maintenance and Operations		34,711	28,347	30,099	42,400	36,700	38,800
Total Division Budget		\$ 96,034	73,070	83,267	104,000	91,400	76,300



8 Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

Department
Planning
Division
4620 Planning

Funding Sources
General Fund - 01

Account Description

5105 - Operating Supplies

This account provides for miscellaneous office supplies directly related to the Planning function to include business cards, special paper or folders, GIS wall maps and City aerial photo (as needed), etc.

5390 - Contract Services/Special Studies

Planning may complete unique studies each year.

5393 - Contract Services/Planning

This account provides for the Planning Department contract services with Lilley Planning Group.

5625 - Dues & Publications

This account provides for dues & publication subscriptions for the Planning function.

5701 - Travel & Meetings

This account provides for the cost of attending regular planning meetings. Meetings must be approved by the City Manager.

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Engineering Department

CITY ENGINEER

Capital Improvement Projects
Construction Management
Public Improvements

The Engineering Department provides engineering services to ensure consistent community development and sound engineering/construction practices for public improvements and private development. The City of Villa Park contracts out its engineering services to include all design, plans, and construction management needs.

The City Engineer provides direct management of public works projects such as storm water, sewer, and street infrastructure in an efficient manner as well as providing technical assistance to all operating departments. In addition, the City Engineer works with both private and public developments to ensure compliance to City specifications for land developments. In this role, the Department reviews and makes recommendations to the City Council for all comprehensive plan amendments, rezones, and subdivisions, in coordination with the Planning Department.

2014-15 Accomplishments

Completed the annual sewer improvements including reconstructing sewer lines on Cedarhill Circle, Lincoln Circle, Albany Circle and Smokewood Drive, and relined 1,750 feet of sewer pipes.

Submitted grant application for Catch Basin Improvements Phase III project.

Analyzed the school traffic conditions and provided recommendations to mitigate the congestion.

Completed Phase II of the Catch Basin Improvements.

Completed Taft Avenue Rehabilitation project design.

2015-16 Goals

Design and construct the annual street rehabilitation project.

Design and construct the annual sewer improvements.

Award Taft Avenue Rehabilitation project.

Update the Pavement Management Plan.

Continue to pursue grant applications such as Measure M Programs and Safe Routes to School.

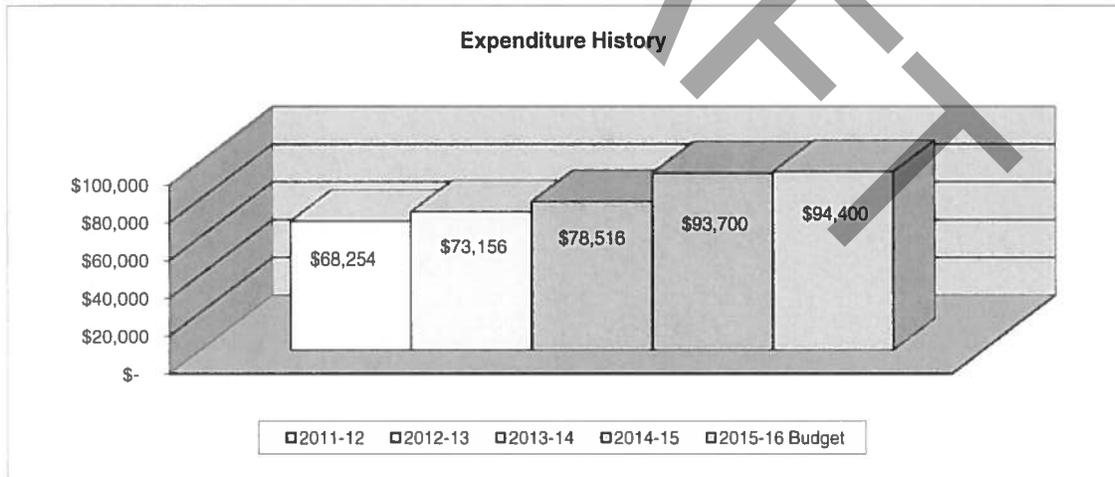
Award and construct Phase III of the Catch Basin Improvements project, if the submitted grant is approved.

Continue to review grading plans and other development plans as needed.

Department
Engineering
Division
4700 Engineering

Funding Sources
General Fund - 01

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Personnel Services</u>							
4101	Salaries - Full Time	\$ 10,685	8,462	2,854	4,900	3,800	7,700
4112	Salaries - Part Time	2,711	6,934	9,811	12,500	11,200	15,300
4131	Fringe Benefits - Full Time	4,784	2,966	2,467	5,200	5,200	2,100
4132	Fringe Benefits - Part Time	774	1,868	3,391	8,500	8,500	2,500
Total Personnel Services		18,954	20,230	18,523	31,100	28,700	27,600
<u>Maintenance and Operations</u>							
5305	Engineering Retainer	31,061	35,747	46,322	47,500	47,500	47,500
5351	Encroachment Permits	3,974	6,505	-	500	-	500
5352	Traffic Engineering	6,628	300	700	500	500	500
5353	Plan/Map Check	1,793	1,650	6,853	10,500	10,500	10,500
5354	Grading Inspection	-	-	-	300	-	300
5355	Special Studies & Reports	4,184	6,504	6,118	6,500	6,500	6,500
5390	Contract Svcs/Spcl Studies	-	2,220	-	1,000	-	1,000
5394	Contractual Services - ICM	1,660	-	-	-	-	-
Total Maintenance and Operations		49,300	52,926	59,993	66,800	65,000	66,800
Total Division Budget		\$ 68,254	73,156	78,516	97,900	93,700	94,400



8 Job duties were shifted in FY 2015-16 based on the work load, along with the payoff of the PERS sidefund in FY 2014-15.

Department
Engineering
Division
4700 Engineering

Funding Sources
General Fund - 01

Account Description

5305 - Engineering Retainer

This account provides for general City engineering services under a basic retainer.

5351 - Encroachment Permits

This account provides for costs relating to over-the-counter right of way permits and subsequent inspections by the City Engineer.

5352 - Traffic Engineering

This account provides funding for select traffic engineering studies and investigations. Includes an Engineering & Traffic Survey for speed limits study (every 5 years).

5353 - Plan/Map Check

Funds for checking of grading plans, improvement plans, subdivision maps, and lot lines. Fees are collected to fully reimburse these expenses.

5354 - Grading Inspection

Fund for inspections made on grading permits issued. These expenses are fully reimbursed by the grading permit fees collected.

5355 - Special Studies & Reports - Routine

This provides funds for various engineering studies throughout the City related to engineering activities as well as sewer, storm drain, and street projects. Studies include Disadvantage Business Enterprise Study; Grant Applications; etc.

5390 - Contract Services/Special Studies - Unique

The City Engineer may complete several unique studies each year.

Department
Transfers Out
Division
 4800 - Transfers Out

Funding Sources
General Fund - 01
Aid to Cities Fund - 03

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<i>Transfers Out</i>							
General Fund - 01							
9100	Operating Transfers Out	\$ -	3,829	-	-	-	-
Aid to Cities Fund - 03							
9100	Operating Transfers Out	47,692	-	-	-	-	-
	Total Transfers Out	47,692	3,829	-	-	-	-
	Total Division Budget	\$ 47,692	3,829	-	-	-	-

Account Description

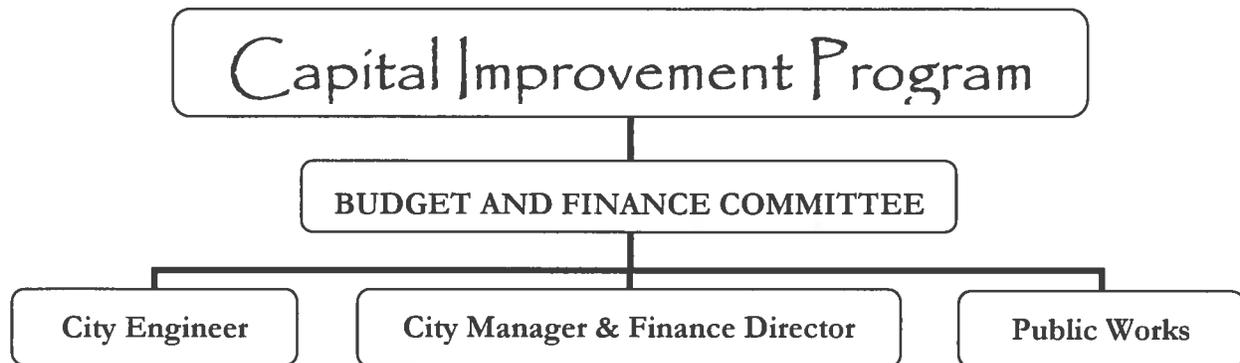
9100 - Operating Transfers Out

This account is used to transfer monies from one fund into another based on Council approval.

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A Capital Improvement is a major expenditure of City funds for the improvement of City infrastructure. A major expenditure is any expenditure greater than \$10,000 and with a useful life greater than five years. The City implements a 7-year Capital Improvement Program established by the City Council upon recommendation by the Budget and Finance Committee. The Capital Improvement Program (CIP) is designed to anticipate capital improvement projects and schedule them over a period of time so that they may be constructed in the most efficient and cost effective method.

A CIP allows the matching of costs to anticipated income. As potential projects are reviewed, the City considers the benefits, alternatives, and impact of ongoing operating costs. Projects enter the CIP process through the City Council, City Manager, Finance Director, City Engineer, Public Works, or public initiative. Given the dynamics of capital priorities, projects are reviewed annually for revision based on policy direction, fiscal changes, and organizational or environmental changes. Extenuating circumstances, such as natural emergencies, damage to City facilities, regulatory mandates, changes to state and federal laws, and increased operational demands, can cause an immediate change to the CIP that could reorganize priorities and cancel or delay other projects.

In the Fiscal Year 2015-16, the City anticipates approximately \$1,287,900 in capital expenditures. Approximately 53% of these expenditures are funded through “non” General Fund monies, while the General Fund is responsible for the remaining 47% of these improvements. However, the catch basin improvement project will only be advanced if grant funding is awarded. The projects slated for this year will require minimal maintenance in future years and will be easily absorbed by City staff.

Department
 Capital Improvement
 Division
 7000 - Capital Projects

Funding Sources
 General Fund - 01
 Gas Tax Fund - 02
 Capital Improvement Fund - 07
 AQMD Fund - 08

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
Capital Projects							
General Fund - 01							
7026	Emergency Storm Repairs 2	\$ -	-	12,778	-	-	-
7033	Lemon St.-Rec trail Santiago-Valley	18,291	-	37,322	2,200	2,200	-
7038	City Hall Façade Improvements	304,909	50,270	4,736	-	-	-
7044	City Entrance Monuments	2,521	52,355	28,740	95,600	53,100	42,500
7045	Fitschen Ranch Fence Closures	-	-	4,780	-	-	-
7047	City Hall Bathroom Remodel	-	-	19,111	1,800	1,800	-
7049	Security Infrastructure	-	-	-	50,000	-	-
7050	Taft Rehabilitation	-	-	-	17,000	16,600	361,900
7052	Wanda Greenbelt	-	-	-	-	-	150,000
7053	Mesa Widening	-	-	-	-	-	55,000
General Fund Total		325,721	102,625	107,467	166,600	73,700	609,400
Gas Tax Fund - 02							
7051	Katella/Wanda Improvement	-	-	-	-	-	100,000
Gas Tax Fund Total							100,000
Capital Improvement Fund - 07							
7033	Lemon St.-Rec trail Santiago-Valley	239,976	-	-	-	-	-
7037	Civic Center Energy Efficiency Impr.	17,860	-	-	-	-	-
7042	Catch Basin Improvements	-	97,000	-	200,000	200,000	200,000
7043	SLPP Transportation	-	-	125,007	-	-	-
7046	RAC Grant	-	-	100,000	-	-	-
7050	Taft Rehabilitation	-	-	-	-	-	378,500
8051	Civic Center Smoke Alarm	22,344	798	-	-	-	-
Capital Improvement Fund Total		280,180	97,798	225,007	200,000	200,000	578,500
AQMD Fund - 08							
7048	Electronic Charging Stations	-	-	-	15,000	-	-
AQMD Fund Total					15,000		
Total Division Budget		\$ 605,901	200,423	332,474	381,600	273,700	1,287,900

**City of Villa Park
Seven-Year Capital Improvement Program
Fiscal Year 2015-2016 through Fiscal Year 2021-2022**

	<i>Project Description</i>	<i>Estimated Cost</i>	<i>Previously Spent</i>	<i>FY 15/16</i>	<i>FY 16/17</i>	<i>FY 17/18</i>	<i>FY 18/19</i>	<i>FY 19/20</i>	<i>FY 20/21</i>	<i>FY 21/22</i>
1	Annual Street Pavement Management Projects - Improve local streets and road conditions within the City of Villa Park, according to priority of the PMP.	\$ 2,430,700								
	General fund 4340-5376				125,000	125,000	125,000	125,000	125,000	125,000
	Gas Tax fund 4340-5376			176,700	145,000	145,000	145,000	145,000	145,000	145,000
	Measure M - Local Sales Tax fund 4340-5376			154,000	80,000	80,000	80,000	80,000	80,000	80,000
2	Annual Sewer Improvement Projects - Improve local sewer conditions within the City of Villa Park, according to priority of the Sewer Master Plan.	\$ 2,002,000								
	City Sewer Improvement Fund 4360-6100			286,000	286,000	286,000	286,000	286,000	286,000	286,000
3	City Entrance Monuments - Install monument signs to the five entrance signs to the City of Villa Park.	\$ 179,216								
	General fund (Potential to obtain grant funding)		136,716	42,500						
4	Taft Ave./Villa Park Rd. Street Rehabilitation Project - reconstruct the street pavement and modify the median.	\$ 756,994								
	General fund		16,600	361,897						
	OCTA Regional Surface Transportation Program			378,497						
5	Wanda Greenbelt - modify the Wanda Greenbelt to be drought tolerant and reduce the City's water usage.	\$ 300,000								
	General fund (Potential to obtain grant funding)			150,000	150,000					
6	Mesa Widening - modify the width of Mesa Dr. to provide and maintain infrastructure safety.	\$ 205,000								
	General fund (Potential to obtain grant funding)			55,000	150,000					
7	Katella/Wanda Improvement - modify intersection at Katella/Wanda to provide and maintain infrastructure safety.	\$ 100,000								
	Gas Tax Fund			100,000						
8	Catch Basin Improvements - Install catch basin inlets.	\$ 670,181								
	General fund-maintenance for 5 yrs (for each project)		20,102	19,972	33,281	33,281	26,618	13,309	13,309	13,309
	OCTA Environmental Cleanup 12-13 Phase I		97,000							
	OCTA Environmental Cleanup 13-14 Phase II		200,000							
	OCTA Environmental Cleanup 15-16 Phase III			200,000						
9	Security infrastructure - Install cameras and other preventative infrastructure throughout the City to increase the safety of the residents within the City of Villa Park.	\$ 200,000								
	General fund (Potential to obtain grant funding)				50,000	50,000	50,000	50,000		
10	Public Works Building Expansion - Prepare concept plans for replacement of Public Works building/garage with a 2-story building.	\$ 20,000								
	General fund				20,000					
11	Lemon Street Median - Landscape/median improvements from Santiago to Valley.	\$ 295,298								
	General fund				119,022					
	Transportation Enhancement grant				176,276					
12	Loma Trail Improvements - Grading and improvements to easement to create a trail between Loma and Las Flores.	\$ 320,000								
	General fund (Potential to obtain grant funding)				200,000	120,000				
13	Storm drain improvements at various locations	\$ 550,000					100,000	250,000	100,000	100,000
		\$ 8,029,389	\$ 470,418	\$ 1,924,566	\$ 1,534,579	\$ 839,281	\$ 812,618	\$ 949,309	\$ 749,309	\$ 749,309
	General fund matching and funding requirements	\$ 3,194,916	173,418	629,369	847,303	328,281	301,618	438,309	238,309	238,309
	Various granting sources	\$ 4,834,473	297,000	1,295,197	687,276	511,000	511,000	511,000	511,000	511,000
	Totals	\$ 8,029,389	470,418	1,924,566	1,534,579	839,281	812,618	949,309	749,309	749,309

Department
Capital Projects
Acct No.
7044

Project Name
City Entrance Monuments

Funding Sources
General Fund - 01

Budget Backup

PROJECT PURPOSE

The purpose of this project is to replace the City Entrance Monuments as a beautification project.

PROJECT DETAILED DESCRIPTION

The project was presented by Councilman Barnett as a beautification project at the April 24, 2012 City Council meeting. Council directed staff to bring back designs of monument sign replacements at the City's entrance points. Staff has worked with Bravo Sign and Design to design concept drawings and coordinate the design of these signs with the design of the City Hall Façade Project.

This is a community beautification project, in which the Villa Park Women's League and the Villa Park Community Services Foundation are all willing to assist the City with funding this project which began in and is anticipated to be complete in 2016.

Operating Impacts: The new signs will have little to no maintenance, as the placement of the signs are in the greenbelts and medians in which City staff already maintains the landscaping and graffiti removal. No additional costs are assumed.

General Fund	\$ 147,416
VPWL	2,000
VPCSF	29,800
Total community contributions	31,800
	\$ 179,216



PROJECT FUNDING & EXPENDITURES SCHEDULE

Funding Source	Fiscal Year				
	Prior Years	15/16	16/17	17/18	18/19
General Fund	\$ 104,916	42,500	-	-	-
VPWL	2,000	-	-	-	-
VPCSF	29,800	-	-	-	-
Totals	\$ 136,716	42,500	-	-	-

Fund Balance Summary FY 2014-2015

General Fund - 01	Street Improvements Fund - 01a	Gas Tax Fund - 02	Aid to Cities Fund - 03	Traffic Safety Fund - 04	M - Local Sales Tax Fund - 05	Assessment District Fund - 06	Capital Improvements Fund - 07	AQMD Fund - 08	COPS Fund - 09	City Sewer Improvements Fund - 11	CLEEP Fund - 12	SUMMARY
2,754,625	114,276	56,468	5,714	4,444	11,285	51,282	(196,206)	25,095	112,575	468,576	44,183	3,452,317
3,056,500	-	183,200	10,100	14,100	73,600	14,200	329,800	7,400	100,200	415,300	100	4,204,500
(2,847,600)	-	(50,000)	(10,000)	(12,000)	-	(24,500)	(200,000)	-	(105,000)	(544,900)	(13,100)	(3,807,100)
Ending Fund Balance from audited financial statements for the FYE 6/30/14												
2,963,525	114,276	189,668	5,814	6,544	84,885	40,982	(66,406)	32,495	107,775	338,976	31,183	3,849,717
3,008,700	-	139,100	15,100	14,100	88,500	14,106	200,100	7,100	100,100	415,200	100	4,002,206
(2,713,100)	-	(226,700)	(15,000)	(14,000)	(154,400)	(10,500)	-	-	(145,000)	(403,900)	(8,900)	(3,691,500)
(609,400)	-	(100,000)	-	-	-	-	(578,500)	-	-	-	-	(1,287,900)
Budget 15-16 revenues												
2,649,725	114,276	2,068	5,914	6,644	18,985	44,588	(444,806)	39,595	62,875	350,276	22,383	2,872,523
Budget 15-16 operating expenditures												
Budget 15-16 capital expenditures												
Est. Fund Balance at 6/30/16 inclusive of reserves												
FUND BALANCE BREAKDOWN												
Undesignated Reserves:												
1,329,000												
Reserve fund established by Council for FY 2015-2016												
Designated Reserves:												
30,000	Vehicle replacement reserve											
140,000	Infrastructure replacement reserve											
12,000	VP TV capital reserve											
60,000	Accrued leave reserve											
45,000	CJPIA retro. deposit repayment reserve											
166,000	Capital Improvement											
	Sewer pump reserve											
	Sewer conditioning TV monitoring reserve											
	Sewer master plan update reserve											
	800 Mhz CCCS Migration reserve											
453,000	-	-	-	-	-	15,000	-	-	-	141,000	20,000	629,000
Estimated designated reserves at 6/30/16												
1,782,000	-	-	-	-	-	15,000	-	-	-	141,000	20,000	1,958,000
Total reserves at 6/30/16												
Available Fund Balance:												
867,725	114,276	2,068	5,914	6,644	18,985	29,588	(444,806)	39,595	62,875	209,276	2,383	914,523
Est. available Fund Balance at 6/30/16												
Total Fund Balance:												
2,649,725	114,276	2,068	5,914	6,644	18,985	44,588	(444,806)	39,595	62,875	350,276	22,383	2,872,523
Est. Fund Balance at 6/30/16 inclusive of reserves												

Summary of Gas Tax Fund - 02

<i>Department</i>	<i>Division</i>	<i>2011-2012 Actual</i>	<i>2012-2013 Actual</i>	<i>2013-2014 Actual</i>	<i>2014-2015 Est. Actual</i>	<i>2015-2016 Budget</i>
Beginning Fund Balance		\$ 148,749	72,780	220,541	56,468	189,668
Revenues		230,307	154,361	196,627	183,200	139,100
Expenditures						
Public Works						
4340 - Street Maintenance		306,276	6,600	360,700	50,000	226,700
Capital Improvement						
7000 - Capital Projects		-	-	-	-	100,000
Subtotal of Expenditures		<u>306,276</u>	<u>6,600</u>	<u>360,700</u>	<u>50,000</u>	<u>326,700</u>
Ending Fund Balance		<u>\$ 72,780</u>	<u>220,541</u>	<u>56,468</u>	<u>189,668</u>	<u>2,068</u>

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Summary of Aid to Cities Fund - 03

Department	Division	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Est. Actual	2015-2016 Budget
Beginning Fund Balance		\$ 127,902	5,693	5,707	5,714	5,814
Revenues		10,167	5,014	5,007	10,100	15,100
Expenditures						
Administration						
	4170 - Support Services	-	-	-	5,000	10,000
	Subtotal of Public Works	-	-	-	5,000	10,000
Public Works						
	4320 - Public Works General	5,000	5,000	5,000	5,000	5,000
	4340 - Street Maintenance	79,684	-	-	-	-
	Subtotal of Public Works	84,684	5,000	5,000	5,000	5,000
Transfers Out						
	4800 - Operating Transfers Out	47,692	-	-	-	-
	Subtotal of Expenditures	132,376	5,000	5,000	10,000	15,000
Ending Fund Balance		\$ 5,693	5,707	5,714	5,814	5,914

Summary of Traffic Safety Fund - 04

<i>Department</i>	<i>Division</i>	<i>2011-2012 Actual</i>	<i>2012-2013 Actual</i>	<i>2013-2014 Actual</i>	<i>2014-2015 Est. Actual</i>	<i>2015-2016 Budget</i>
Beginning Fund Balance		\$ 775	1,788	4,445	4,444	6,544
Revenues		14,113	20,657	11,815	14,100	14,100
Expenditures						
Public Safety						
4210 - Law Enforcement		13,100	18,000	11,816	12,000	14,000
Ending Fund Balance		<u>\$ 1,788</u>	<u>4,445</u>	<u>4,444</u>	<u>6,544</u>	<u>6,644</u>

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Summary of Measure M - Local Sales Tax Fund - 05

<i>Department</i>	<i>Division</i>	<i>2011-2012 Actual</i>	<i>2012-2013 Actual</i>	<i>2013-2014 Actual</i>	<i>2014-2015 Est. Actual</i>	<i>2015-2016 Budget</i>
Beginning Fund Balance		\$ 46,603	16,199	89,860	11,285	84,885
Revenues		73,622	73,680	76,425	73,600	88,500
Expenditures						
Public Works						
4340 - Street Maintenance		104,026	19	155,000	-	154,400
Ending Fund Balance		\$ 16,199	89,860	11,285	84,885	18,985

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Summary of Assessment District Fund - 06

<i>Department</i>	<i>Division</i>	<i>2011-2012 Actual</i>	<i>2012-2013 Actual</i>	<i>2013-2014 Actual</i>	<i>2014-2015 Est. Actual</i>	<i>2015-2016 Budget</i>
Beginning Fund Balance		\$ 36,303	43,001	48,199	51,282	40,982
Revenues		14,091	14,115	14,067	14,200	14,106
Expenditures						
Public Works						
4500 - Sewer Pump Maintenance District No. 1		<u>7,393</u>	<u>8,917</u>	<u>10,984</u>	<u>24,500</u>	<u>10,500</u>
Ending Fund Balance		<u>\$ 43,001</u>	<u>48,199</u>	<u>51,282</u>	<u>40,982</u>	<u>44,588</u>

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Summary of Capital Projects Improvement Fund - 07

Department	Division	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Est. Actual	2015-2016 Budget
Beginning Fund Balance		\$ (639,856) *	(101,005) *	28,801	(196,206) *	(66,406) *
Revenues		819,031	227,604	-	329,800	200,100
Expenditures						
Capital Improvement						
7000 - Capital Projects		<u>280,180</u>	<u>97,798</u>	<u>225,007</u>	<u>200,000</u>	<u>578,500</u>
Subtotal of Expenditures		<u>280,180</u>	<u>97,798</u>	<u>225,007</u>	<u>200,000</u>	<u>578,500</u>
Ending Fund Balance		\$ <u>(101,005) *</u>	<u>28,801</u>	<u>(196,206) *</u>	<u>(66,406) *</u>	<u>(444,806) *</u>

*- The Capital Improvement Projects Fund is used for acquisition or construction of major capital improvements. These projects typically straded a minimum of one to two years in duration. Most of these projects are funded by grants that are on a cost reimbursement basis; therefore, the City will expend money in one year and receive the funding in the following year which results in a negative fund balance. This is not an adverse situation, just a timing issue of receipt of the corresponding revenue.

Summary of AQMD Fund - 08

<i>Department</i>	<i>Division</i>	<i>2011-2012 Actual</i>	<i>2012-2013 Actual</i>	<i>2013-2014 Actual</i>	<i>2014-2015 Est. Actual</i>	<i>2015-2016 Budget</i>
Beginning Fund Balance		\$ 16,809	11,990	18,501	25,095	32,495
Revenues		12,038	10,886	6,594	7,400	7,100
Expenditures						
Public Works						
4320 - Public Works General		16,857	4,375	-	-	-
Ending Fund Balance		<u>\$ 11,990</u>	<u>18,501</u>	<u>25,095</u>	<u>32,495</u>	<u>39,595</u>

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Summary of COPS Fund - 09

<i>Department</i>	<i>Division</i>	<i>2011-2012 Actual</i>	<i>2012-2013 Actual</i>	<i>2013-2014 Actual</i>	<i>2014-2015 Est. Actual</i>	<i>2015-2016 Budget</i>
Beginning Fund Balance		\$ 106,649	103,467	114,257	112,575	107,775
Revenues		100,284	100,293	103,331	100,200	100,100
Expenditures						
Public Safety						
4210 - Law Enforcement		<u>103,466</u>	<u>89,503</u>	<u>105,013</u>	<u>105,000</u>	<u>145,000</u>
Ending Fund Balance		<u>\$ 103,467</u>	<u>114,257</u>	<u>112,575</u>	<u>107,775</u>	<u>62,875</u>

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Summary of Sewer Improvement Fund - 11

<i>Department</i>	<i>Division</i>	<i>2011-2012 Actual</i>	<i>2012-2013 Actual</i>	<i>2013-2014 Actual</i>	<i>2014-2015 Est. Actual</i>	<i>2015-2016 Budget</i>
Beginning Fund Balance		\$ 181,638	472,026	711,207	468,576	338,976
Revenues		414,868	418,797	418,843	415,300	415,200
Expenditures						
Public Works						
4360 - City Sewer Improvement/Maintenance		<u>124,480</u>	<u>179,616</u>	<u>661,474</u>	<u>544,900</u>	<u>403,900</u>
Ending Fund Balance		<u>\$ 472,026</u>	<u>711,207</u>	<u>468,576</u>	<u>338,976</u>	<u>350,276</u>

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Summary of CLEEP Fund - 12

Department	Division	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Est. Actual	2015-2016 Budget
Beginning Fund Balance		\$ 65,100	58,360	52,564	44,183	31,183
Revenues		137	136	61	100	100
Expenditures						
Public Safety						
4210 - Law Enforcement		<u>6,877</u>	<u>5,932</u>	<u>8,442</u>	<u>13,100</u>	<u>8,900</u>
Subtotal of Expenditures		<u>6,877</u>	<u>5,932</u>	<u>8,442</u>	<u>13,100</u>	<u>8,900</u>
Ending Fund Balance		<u>\$ 58,360</u>	<u>52,564</u>	<u>44,183</u>	<u>31,183</u>	<u>22,383</u>

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Internal Services Fund

The City of Villa Park has one Internal Service Fund, the Employee Benefits Fund. The Employee Benefits Fund is used for expenditures relating to employee benefits. These benefits are allocated to each department based on the personnel allocation plan and collected in the employee benefit fund to provide for the related benefits expense. The use of this fund is to better track the costs of employee benefits. The fund is not reported on the Summary of Revenues because it is not incoming revenue to the City. It is an internal fund paid for by General Fund revenues already in the receipt of the City. The expenditures from the fund are recorded as expenditures in each department.

Major increases in expenditures within the Employee Benefits Fund result from the City's participation in the Public Employee's Retirement System (PERS). As recently as 2004, the City was considered "super funded" within PERS. That is, the funds invested by the City for pension obligations were funded entirely by returns on the investments. Declining market conditions, changes to the City's pension plan in 2004, and inclusion of the City by PERS into a small cities share-risk pool increased the City's liability and therefore the amount of funds required to pay into PERS to fund future pension liability. In FY 2014-15 the City paid off its side fund in the amount of \$253,000, and now the City only pays approximately 8.51% of each employee's salary. As a benefit to the employees, the City used to pay the employees' contribution to PERS, in FY 2015-16 the employees' are funding the entire 7% of their contribution.

Department
 Internal Service
Division
 4180 - Employee Benefit Fund

No.	Account Title	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Est. Actual	2015-2016 Budget
<u>Maintenance and Operations</u>							
2065	Social Security	\$ 1,004	3,186	340	700	400	1,400
2075	FICA & Medicare	6,341	6,729	6,335	7,300	7,000	6,900
2355	Retirement Benefits	100,419	102,300	106,587	375,000	370,000	40,800
2365	Life Insurance	1,012	855	762	1,000	900	1,000
2375	Medical/Dental Coverage	49,277	46,600	55,075	58,000	55,000	53,000
2385	Worker's Compensation	6,026	8,593	11,866	13,000	13,000	18,000
2450	Miscellaneous	-	-	-	300	-	300
Total Maintenance and Operations		164,079	168,263	180,965	455,300	446,300	121,400
Total Division Budget		\$ 164,079	168,263	180,965	455,300	446,300	121,400

Account Description	
2065 - Social Security	This City is required to participate in Social Security for all hourly non-Public Employee Retirement (PERS) eligible staff.
2075 - FICA & Medicare	The City is required to participate in FICA and Medicare programs for all staff.
2355 - Retirement Benefits	This account pays for the City and employee's share of CalPERS retirement, it does not include the employee's portion of 7%.
2365 - Life Insurance	This account provides for the City's cost to provide life insurance for employees under the City's benefits package.
2375 - Medical & Dental Coverage	This account provides for the City's cost for enrolling employees in medical and dental coverage's under the City's benefits package.
2385 - Worker's Compensation	Provides a total benefit amount for the City's Worker's Compensation benefits under California Law.
2450 - Miscellaneous	This account provides for any costs related to employee benefits not budgeted in any other accounts in this division.

The Employee Benefits Fund is an internal service fund set up to account for the costs associated with employee benefits. Simply put, the City places funds into the Employee Benefit Fund to pay for the benefits provided to employees. Funds entering the Employee Benefit Fund are not new revenues - they are internal transfers from the General Fund. The Employee Benefits Fund is therefore not found in the Revenue Summary because it is not revenue to the City. It is, however, an expense. The largest expense is medical and dental coverage followed by retirement benefits. The majority of both are payable to the California Public Employees Retirement Fund. In FY 2014-15 the City paid off it's side fund, and now the City only pays approximately 8.51% of each employee's salary (this is a reduction of approximately 11%). Beginning in FY 2015-16 the employees will contribute the entire 7% portion of the employee PERS contribution.

Glossary of Budget Terms

Accounting System - The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Accounting – A method that measures the performance and position of the City by recognizing economic events regardless of when cash transactions occur. This method allows the current cash inflows/outflows to be combined with future expected cash inflows/outflows to give a more accurate picture of the City's current financial condition.

Activity - A unit of budgetary accountability and control that encompasses specific and distinguishable lines of work performance for the purpose of accomplishing a function for which the City is responsible.

Adopted Budget - The budget document formally approved by the City Council.

Air Quality Management District (AQMD) – The air pollution control agency governing air quality.

Allocated Costs - A method for allocating overhead time and other expenses to activities that provide direct services.

Allotments - Management allocation of appropriated funds subject to legal constraints.

Appropriation - An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriation Ordinance. An appropriation is usually for a fixed amount and time limited, and must be expended before the deadline.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Association of California Cities – Orange County (ACC-OC) - A member agency whose mission is to protect and restore local governmental control to Cities.

Authorized Positions - Positions approved by the City Council which may or may not have funding (see Budgeted Positions).

Authorized Positions - Positions approved by the City Council which may or may not have funding (see Budgeted Positions).

Base Budget - Those resources necessary to meet an established and existing service level.

Basis of Budgeting - Basis of budgeting refers to the method used for recognizing revenues and expenditures in budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles (GAAP).

Beginning (or Available) Fund Balance - Fund balance available in a fund from the end of the prior year for use in the following year.

Budget - A planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year. A plan or action expressed in numbers.

Budget Document - The official written statement prepared by the budget office and supporting staff.

Budget Modification - A change of expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service as approved by the City Council.

Budgeted Positions - The number of full-time equivalent positions to be funded in the budget. Example: Funding of two half-time positions would equal one full-time equivalent position.

Budget Supplement - A request for an increase or decrease in an existing service level (over and above the base budget).

California Joint Powers Insurance Authority (CJPIA) – The joint powers insurance authority that provides insurance to the City of Villa Park.

California Law Enforcement Equipment Program (CLEEP) – In 2001, a one-time grant was awarded from the State of California to stimulate homeland security among law enforcement. These funds are allowable to be used for law enforcement equipment purchases.

California Society of Municipal Finance Officers (CSMFO) – A government agency that promotes excellence in financial management through innovation, continuing education, and the professional development of our members.

Capital Improvement Budget - A plan for capital expenditures and the means of financing them, to be incurred each year over a fixed period of years, to meet capital needs arising from long-term work program. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements.

Capital Improvement Program (CIP) – The program designed to detail all aspects of each capital project that will beautify the City of Villa Park.

Capital Outlays - Expenditures for the acquisition of capital assets.

Carry-over Balance - Balance of funds brought forward from prior years.

Certificate of Deposit (CD) – An investment instrument used by the City to gain interest yet remain a safe and liquid investment for the City.

Citizens' Option Public Safety (COPS) –The public safety fund that tracks the activity for the SLESFs used for front line law enforcement.

Community Emergency Response Team (CERT) – A committee of volunteers that are trained to assist public officials in the event of a citywide emergency.

Comprehensive Annual Financial Report (CAFR) – The annual financial report presentation that is accepted by the Government Finance Officers Association (GFOA).

Conditional Use Permit (CUP) – A zoning exception that allows a property owner to use their land in a manner not otherwise permitted by zoning law.

Contingency - Funds appropriated by the City Council for unforeseen needs.

Countywide Coordinated Community System (CCCS) – A Countywide group tasked to research and implement the new 800MHz radio system to be used for emergency purposes in Orange County, California.

Department - An organizational unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

Discretionary Revenue - Money that the City Council has the authority to allocate for any purpose. Often refers to the General Fund, as opposed to Special Funds.

Division - A functional grouping of related activities within a department. There are usually several activities within a division.

Emergency Operations Center (EOC) - The physical building (17855 Santiago Blvd., Villa Park, CA 92861) where the City of Villa Park officials will congregate in the event of a citywide emergency.

Employee (Fringe) Benefits - The cost to the City for contribution to employee retirement, social security, health and workers' compensation programs.

Encumbrance - Funds not yet expended and are delegated or set aside in anticipation of an expenditure in the form of a purchase order, contract, or other commitment, chargeable to an appropriation. These funds cease to be an encumbrance when paid.

Enterprise Fund - Established to finance and account for the operation and maintenance of facilities and services which are predominately self-supporting by user charges.

Expenditure - Designates the cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the accrual or modified accrual basis of accounting, costs are recorded when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized when the cash payments are made.

Fees - A charge to cover the cost of services (e.g., building inspection fee, zoning fee, etc.).

Fiscal Year (FY) - A twelve-month period of time to which the budget applies. For the City of Villa Park, this period is from July 1 through June 30.

Fixed Asset - A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$1,000.

Foundation – The community organization, also known as, the Villa Park Community Services Foundation, that puts on a majority of community events in Villa Park.

Full Time Equivalency (FTE) - One or more employee positions totaling one full year of service or approximately 2080 hours a year.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

Fund Balance - Within a specific operating fund, the net of expenditures and revenues.

Funding Source - Identifies fund(s) that will provide resources for City expenditures.

Gas Tax Fund - This fund is required by State law to account for gas tax revenues received from the State and expended for construction and maintenance of City streets.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use.

Generally Accepted Accounting Principles (GAAP) - Rules to which accountants adhere when preparing financial statements in order for all reporting in the United States to be uniform.

General Plan - The General Plan is a long-range planning document that provides the City a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the City has elected to administer and manage the delivery of services to its community.

General Revenue - General sources of income the City collects and receives into the Treasury for public use (e.g., property tax). There are no restrictions as to the use of these monies - often referred to as Discretionary Revenue.

Geographic Information System (GIS) - Is a software system designed to capture, store, manipulate, analyze, manage, and present all types of geographical data.

Government Accounting Standards Board (GASB) - An organization whose main purpose is to improve and create accounting reporting standards or generally accepted accounting principles (GAAP).

Governmental Fund - Funds used to provide the basic governmental services to the public.

Grant - A contribution from one government unit to another usually made for a specific purpose and time period.

Highway Users Tax Account (HUTA) - The funding received from the State of California from motor vehicles that has a restricted use on transportation, streets and roads.

Interfund Transfers - Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Internal Service Funds - These are funds used to account for the financing of goods or services provided by one department or program to other departments or programs of the City on a cost-reimbursement basis.

Investment Advisory Committee (IAC) - The seven member committee that offers advice to City Management with respect to the City's investments and the investment portfolio strategy of the City.

League of California Cities (LOCC) - A member agency whose mission is to expand and protect local control for cities through education and advocacy to enhance the quality of life for all Californians.

Local Agency Formation Commission (LAFCO) - It is a regulatory agency with county-wide jurisdiction, established by state law to

discourage urban sprawl and to encourage orderly and efficient provision of services, such as water, sewer, fire protection, etc.

Maintenance of Effort (MOE) – The benchmark that OCTA uses of general fund money required to be spent in order for the City of Villa Park to receive its Measure M funding.

Municipal Code - A book that contains City Council approved ordinances presently in effect. The Code defines City policies in various categories.

National Pollutant Discharge Elimination System – (NPDES) – The Clean Water Act program that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

Objectives - Identifies the desired results of the activities of a program.

Operating Budget - A programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the City, which does not include capital improvement projects.

Operating Expenses - Expenses incurred as a result of day-to-day operations.

Orange County (OC) – the County in California where the City of Villa Park is located.

Orange County Council of Governments (OCCOG) – A member agency in Orange County that is used by the City of Villa Park for its demographic statistics.

Orange County Fire Authority (OCFA) – The joint powers authority that provides fire and emergency medical services to the City of Villa Park.

Orange County Investment Pool (OCIP) – An investment instrument used by the City of Villa Park as a pooled investment regulated by the California Government Code and the Orange County Board of Supervisors under the oversight of the Orange County Treasurer-Tax Collector.

Orange County Sheriff's Department (OCSD) – The Sheriff Department that the City of Villa Park contracts with for law enforcement services.

Orange County Transportation Authority (OCTA) – The public sector transportation planning body and mass transit service provider to Orange County, California.

Orange Unified School District (OUSD) – The school district in which all Villa Park schools are located within.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically, a municipal regulation.

Personnel Expenditures - Salaries and wages paid to employees.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (such as user fees), which are used to finance the related services or programs. Program Revenue is not discretionary (general-purpose) revenue.

Property Tax - California State Constitution Article XIII A provides that the combined maximum property tax rate on any given property equal 1% of its assessed value, unless an additional amount has been approved by voters for special taxes or general obligation bonds. The County assesses properties, bills and collects these property taxes. The County remits the City's share, including all penalties and interest.

Property Tax Administration Fee (PTAF) – The fee charged by the County of Orange for processing the property taxes for the City of Villa Park.

Property Transfer Tax – This tax is levied at a rate of \$1.50 per \$100 of the value of consideration of equity value transferred. The County collects the tax and the City receives the revenues. The City can use up to one third of the revenue for seismic retrofits. Revenues are dependent on how frequently the property is transferred and on the accrued value at the time of transfer.

Proposed Budget - The working document for the fiscal year under discussion.

Public Employees Retirement System (PERS) - A pension plan administered by the State of California for government agencies.

Repairs and Maintenance - Expenditures for repairs and maintenance of all equipment and supplies, buildings, structures, and grounds.

Reserve - An account used to earmark a portion of the fund balance as legally segregated for a specific use.

Resolution - A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval.

Restricted Use Funds - Funds designated for use for a specific purpose.

Revenue Bonds - A type of bond usually issued to construct facilities. The bonds are repaid from revenue produced by the operation of those facilities.

Revenues - Amounts estimated to be available for appropriation during the fiscal year. Included are carry-over balances and new revenues.

Sales Tax - The City receives one percent of the 8.75% of taxes assessed on retail sales or leases of tangible personal property in the City.

School Resource Officer (SRO) - A deputy sheriff tasked with working proactively to address calls for police services on the City's school campuses.

Secured Taxes - Taxes levied on real properties in the City which are "secured" by liens on the properties.

Service Level - Indicates a project's effect on existing levels of service provision or identifies a new service to be provided to the public.

Southern California Association of Governments (SCAG) - SCAG is the nation's largest metropolitan planning organization, representing

six counties, 191 cities and more than 18 million residents. SCAG undertakes a variety of planning and policy initiatives to encourage a more sustainable Southern California now and in the future.

Special Assessment Fund - A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

Special Revenue Fund – An account established by a government to collect money that must be used for a specific purpose.

Spending Limitation (Gann Limit) - Article XIII B of the California Constitution establishes a spending limitation on government agencies within California. The spending limit is a mandated calculation of how much the City is allowed to expend in one fiscal year. The amounts of appropriations subject to the limit are budgeted proceeds of taxes. The total of these budgeted revenues cannot exceed the total appropriations limit. Annually, local governments may increase the appropriate limit by a factor comprised of the change in population combined with the California inflation rate as determined by the State Finance Department.

State Apprehension of Abandoned Vehicles (SAAV) – A state funded program that allocates funding to cities that have a vehicle apprehension program.

State-Local Partnership Program (SLPP) – The Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 awards grant funds (SLPP) to eligible transportation projects nominated by an applicant transportation agency (OCTA). The City of Villa Park is a recipient of these funds.

Structurally Balanced Budget - Recurring revenues exceeding or equaling recurring expenditures.

Supplemental Assessment - An assessment of real property occurring after the real property lien date of January 1st of each year as a result of new construction or a change in ownership. The assessor determines the new value of the property based on current market values, and then calculates the difference between the new value and the old value set on January 1st.

Supplemental Law Enforcement Services Funds (SLESF) – Grant funds received from the State of California that can only be used for front line law enforcement above regular contract services.

Tax Levy - Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Trauma Intervention Program (TIP) – A program that offers education and services for handling various trauma situations within the City.

Vehicle License Fee (VLF) – A state funded program that allocates a portion of the vehicle license fees to the corresponding City.

Villa Park Community Access Television (VPTV) – The cable access TV programming that the City of Villa Park offers its' residents.

Year-End - This terms means as of June 30th (end of the fiscal year).