



**AGENDA**  
**RIO DELL CITY COUNCIL**  
**SPECIAL MEETING – 5:30 P.M.**  
**WEDNESDAY, MAY 27, 2015**  
**CITY COUNCIL CHAMBERS**  
**675 WILDWOOD AVENUE, RIO DELL**

*WELCOME . . . By your presence in the City Council Chambers, you are participating in the process of representative government. Copies of this agenda, staff reports and other material available to the City Council are available at the City Clerk's office in City Hall, 675 Wildwood Avenue. Your City Government welcomes your interest and hopes you will attend and participate in Rio Dell City Council meetings often.*

*In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office of the City Clerk at (707) 764-3532. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to assure accessibility to this meeting.*

THE TYPE OF COUNCIL BUSINESS IS IDENTIFIED IMMEDIATELY AFTER EACH TITLE IN BOLD CAPITAL LETTERS

A. CALL TO ORDER

B. ROLL CALL

C. SPECIAL MEETING MATTERS:

1) 2015/0527.01 - **Closed Session: 5:30 P.M.**

**Conference with Labor Negotiator – City Manager**

Concerning Labor Negotiations with Rio Dell Employees Association,  
Rio Dell Police Officers Association and Contract Employees  
(Pursuant to Gov't Code Section 54957.6)

D. PUBLIC COMMENT REGARDING CLOSED SESSION

E. RECESS INTO CLOSED SESSION

F. RECONVENUE INTO OPEN SESSION – 6:30 P.M.

G. ORAL ANNOUNCEMENTS

H. PLEDGE OF ALLEGIANCE

## I. PUBLIC PRESENTATIONS

*This time is for persons who wish to address the Council on any matter not on this agenda and over which the Council has jurisdiction. As such, a dialogue with the Council or staff is not intended. Items requiring Council action not listed on this agenda may be placed on the next regular agenda for consideration if the Council directs, unless a finding is made by at least 2/3rds of the Councilmembers present that the item came up after the agenda was posted and is of an urgency nature requiring immediate action. Please limit comments to a maximum of 3 minutes.*

## J. SPECIAL PRESENTATIONS/STUDY SESSIONS

- 1) 2015/0527.02 - **Preliminary Review of Proposed FY 2015-2016 Budget  
(DISCUSSION/POSSIBLE ACTION)**

*The next Regular Meeting will be on June 2, 2015  
at 6:30 p.m. in City Hall Council Chambers*



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675 Wildwood Avenue  
Rio Dell, CA 95562

TO: Mayor and Members of the City Council  
FROM: Brooke Woodcox, Finance Director *BW*  
THROUGH: Kyle Knopp, City Manager *[Signature]*  
DATE: May 27, 2015  
SUBJECT: Operations and Capital Budget for FY 2015-2016

**RECOMMENDATION**

Provide staff direction on FY 2015-2016 Operating and Capital budget.

**BUDGETARY IMPACT**

The budget as presented shows projected revenues of \$3,152,933, expenditures in the amount of \$3,298,437, and an appropriation to and from reserves in the amount of -\$145,504 across all funds.

**BACKGROUND AND DISCUSSION**

The 2015-2016 Proposed Budget for the City of Rio Dell shows \$522 more in expenditures than last year's adopted Operations and Capital Budget and \$28,564 increase in revenues. This includes Measure U Funds. Without Measure U the City would be faced with a shortfall of \$118,114 in the General Fund. This amount is less than last year's General Fund deficit of \$144,072.

The Proposed Budget is a working document that will be changed by the Council's direction before the adoption of the Final Budget occurs at the end of June 2015. The proposal before the council is largely a continuation budget from the current fiscal year, with relatively minor changes. Changes in the budget are summarized in the attached documentation and the budget spreadsheets are also attached.

The purpose of the budget workshop is to:

- Review the budget as formed.
- Identify and recognize the obstacles and issues of concern.
- Identify solutions to the obstacles and issues of concern.
- Identify Council goals and objectives and what further changes may be required.
- Provide staff with direction to amend the presented budget to be returned to the Council for further review, amendment and eventual adoption.

Major issues that will require action:

An important factor to consider with these figures is the ongoing deficit in the Building Fund, projected at \$26,354 at the close of FY 14-15 and if left unaddressed this negative fund balance will grow to \$69,096 by the close of FY 15-16. This negative fund balance is a General Fund liability and needs to be addressed as early as possible.

Also of concern is the projected negative \$263,952 fund balance in the water fund for the end of FY 15-16. This negative balance is also ultimately a liability of the City's General Fund and must be corrected. Staff is currently working with the Rural Community Assistance Corporation on an analysis of Water Fund revenues.

Staff has also identified an issue with the Supplemental Law Enforcement Services Fund (SLESF), which is currently projecting a negative fund balance of \$44,152 at the close of the current fiscal year. Staff is still reviewing this issue but it appears there is a shortfall in State revenue. This amount is also a General Fund liability.

Finally, revenues in the street funds are declining, and a persistent deficit continues to draw down the fund balance at a rapid pace. New State revenues in the form of SB 16 may be forthcoming in the near future; however, at best they would only cover the current deficit of \$83,882.

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# Position Allocation Table

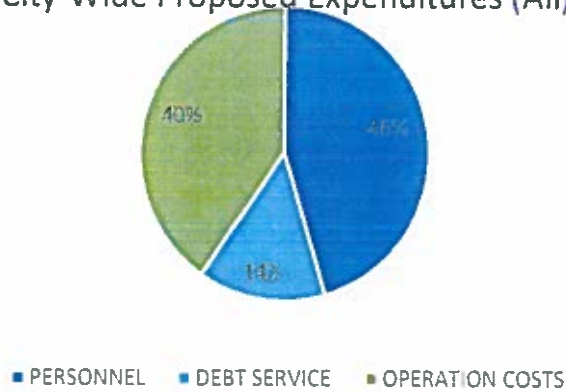
Job Title	2010 2011 FTE	2011 2012 FTE	2012 2013 FTE	2013 2014 FTE	2014 2015 FTE	2015 2016 FTE
ACCOUNTANT I/II		1	1	1		1
ADMINISTRATIVE ASSISTANT	1					
CHIEF OF POLICE	1	1	1	1	1	1
CITY CLERK	1	1	1	1	1	1
CITY MANAGER /PUBLIC WORKS DIRECTOR	1	1	0.75	0.75	1	1
COMMUNITY DEVELOPMENT DIRECTOR		1	1	1	0.8	0.8
FINANCE DIRECTOR	1	1	1	1	1	1
FISCAL ASSISTANT I/II	2	2	1	1	1	1
POLICE CORPORAL	1					
POLICE OFFICER	5	3	3	3	3	3
POLICE RECORDS TECHNICIAN	1					
POLICE SERGEANT	1	1	1	1	1	1
PUBLIC WORKS LEADMAN	1	1				
PW ADMINISTRATIVE TECHNICIAN	1	1				
SENIOR FISCAL ASSISTANT	1		1	1	1	1
UTILITY WORKER I/II	3	4	3	3	3	3
WATER/WASTEWATER PLANT OPERATOR			1	1	1	1
WASTEWATER SUPERINTENDENT	1	1	1	1	1	1
WATER & ROADWAYS SUPERINTENDENT	1	1	1	1	1	1
PUBLIC WORKS DIRECTOR	1					
TOTAL	24	20	17.75	17.75	16.8	17.8



## COMPARISON OF CITY-WIDE OVERHEAD EXPENDITURES

DESCRIPTION	Proposed Budget 15/16	Adopted Budget 14/15	INCREASE (DECREASE)
Health Insurance	181,045	235,749	(54,704)
General Liability Ins.	58,481	55,837	2,644
Property Insurance	18,778	19,538	(760)
Emp Practice Liab Ins.	13,616	12,503	1,113
Electricity	186,353	126,639	59,714
Natural Gas	43,417	40,768	2,649
Water	53,657	59,677	(6,020)
Sewer	21,013	20,750	263
	<u>576,360</u>	<u>571,461</u>	<u>4,899</u>

City-Wide Proposed Expenditures (All)

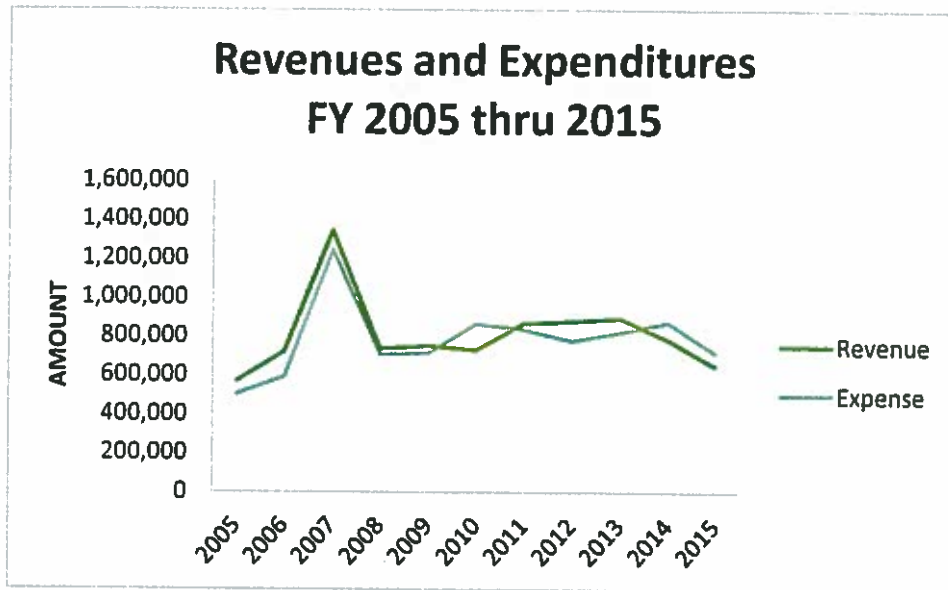


**EXPENDITURE COMPARISON (Proposed Budget to Prior - All Funds)**

Proposed Budget FY 2015-2016	Adopted Budget FY 2014-2015	INCREASE IN EXPENDITURES
3,298,437	3,297,915	522

**REVENUE COMPARISON (Proposed Budget to Prior - All Funds)**

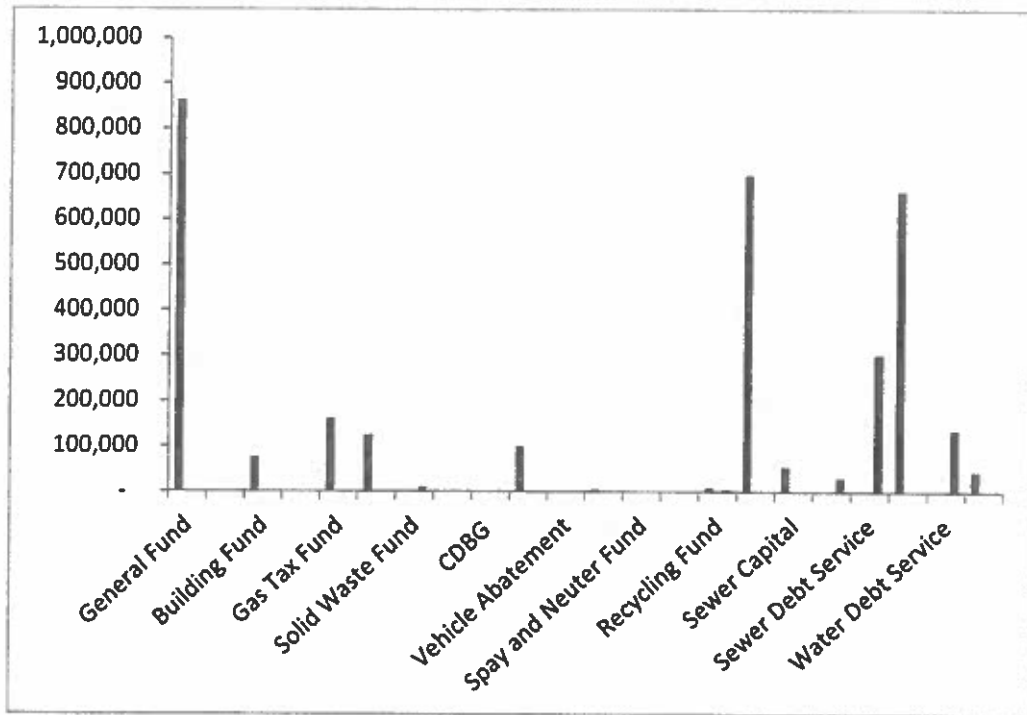
Proposed Budget FY 2015-2016	Adopted Budget FY 2014-2015	INCREASE IN REVENUES
3,152,933	3,124,369	28,564



# PROPOSED BUDGET

## EXPENDITURES BY FUND

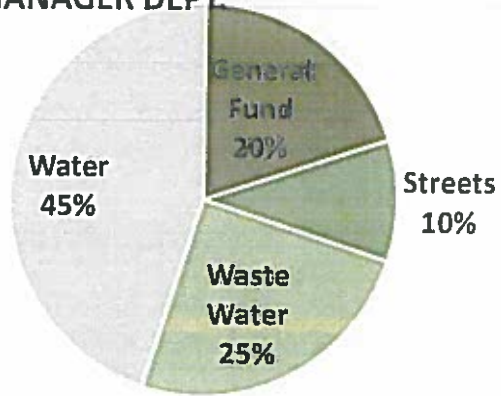
FY 2015-2016



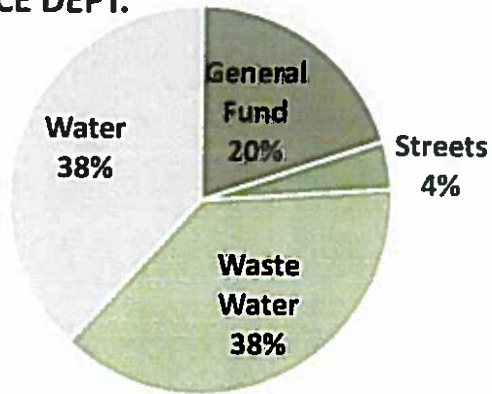


FY 2015-2016 ALLOCATION CHARTS

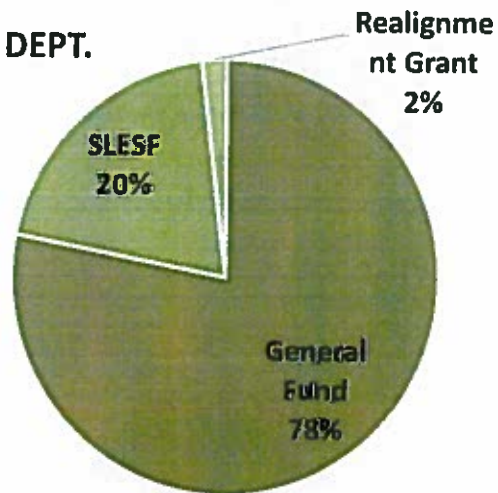
CITY MANAGER DEPT.



FINANCE DEPT.

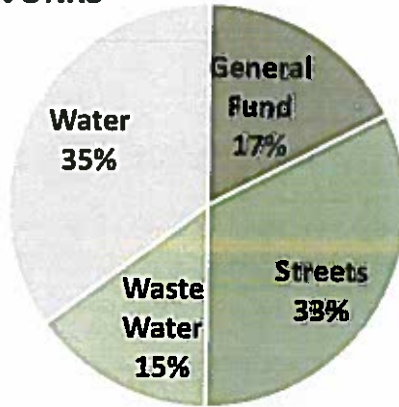


POLICE DEPT.

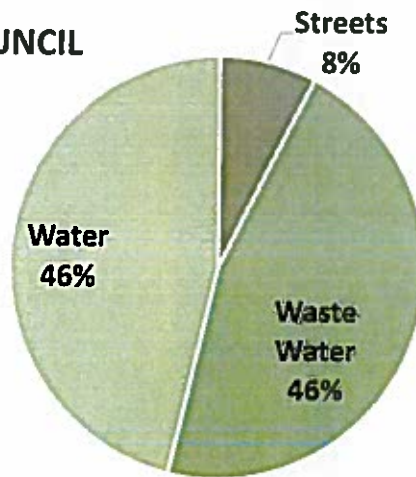


FY 2015-2016 ALLOCATION CHARTS

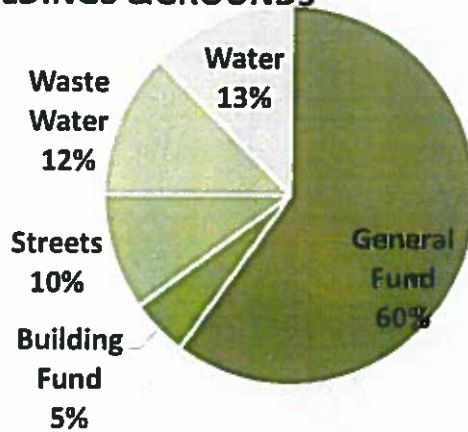
**PUBLIC WORKS**



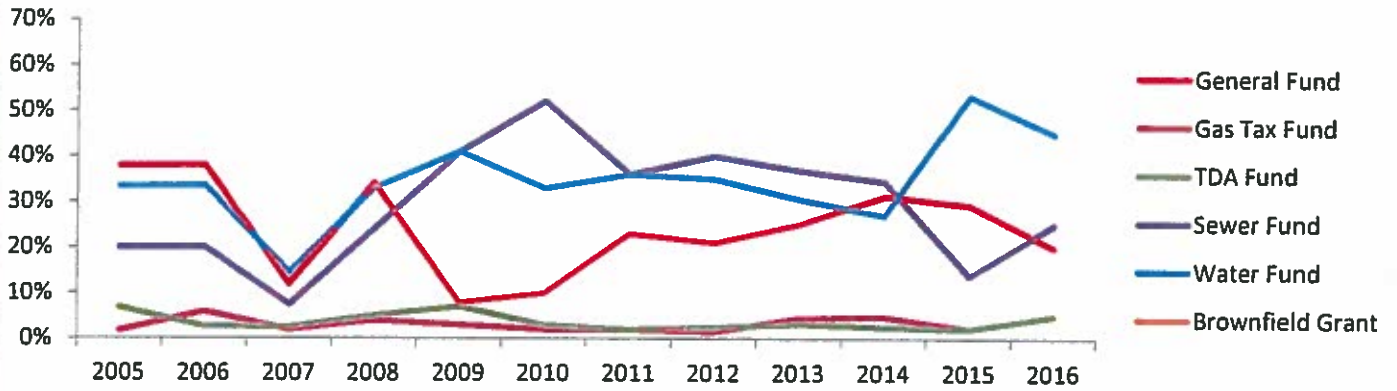
**CITY COUNCIL**



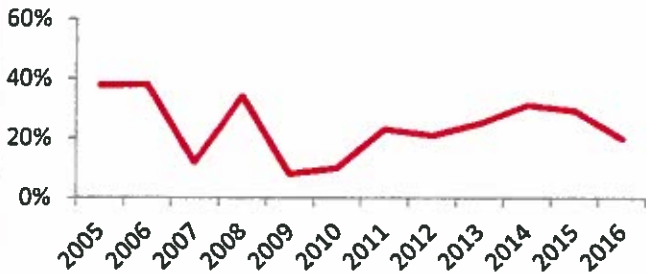
**BUILDINGS & GROUNDS**



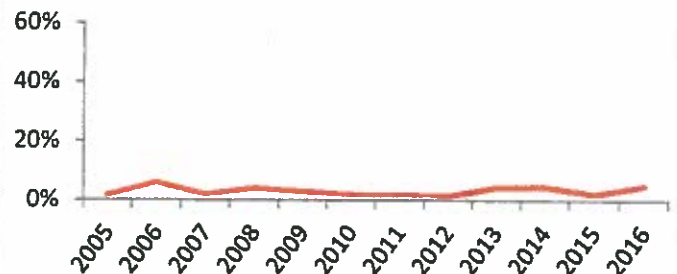
## City Manager Allocation Chart



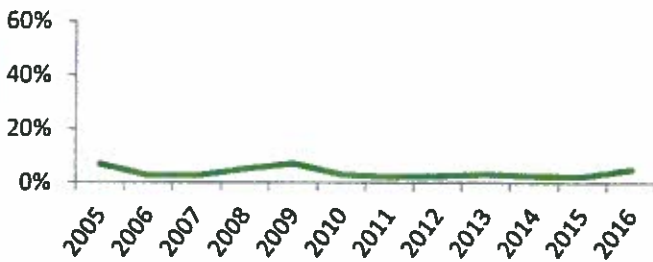
### General Fund (CM)



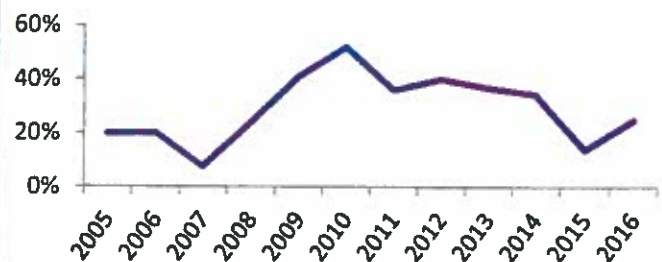
### Gas Tax Fund (CM)



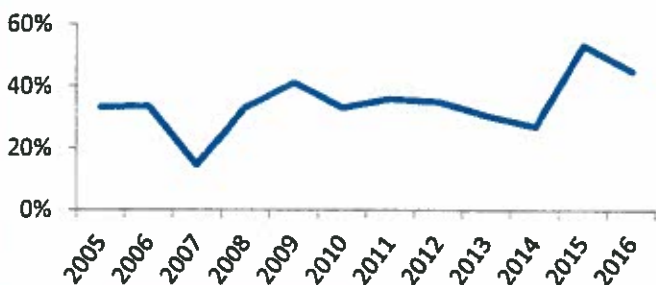
### TDA Fund (CM)



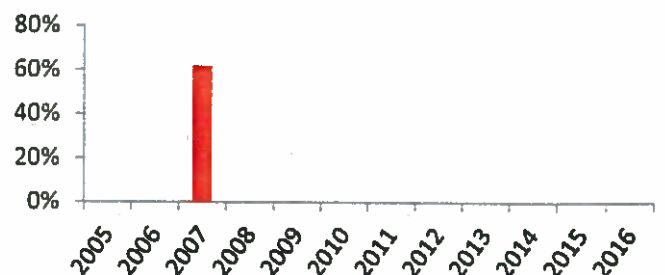
### Sewer Fund (CM)



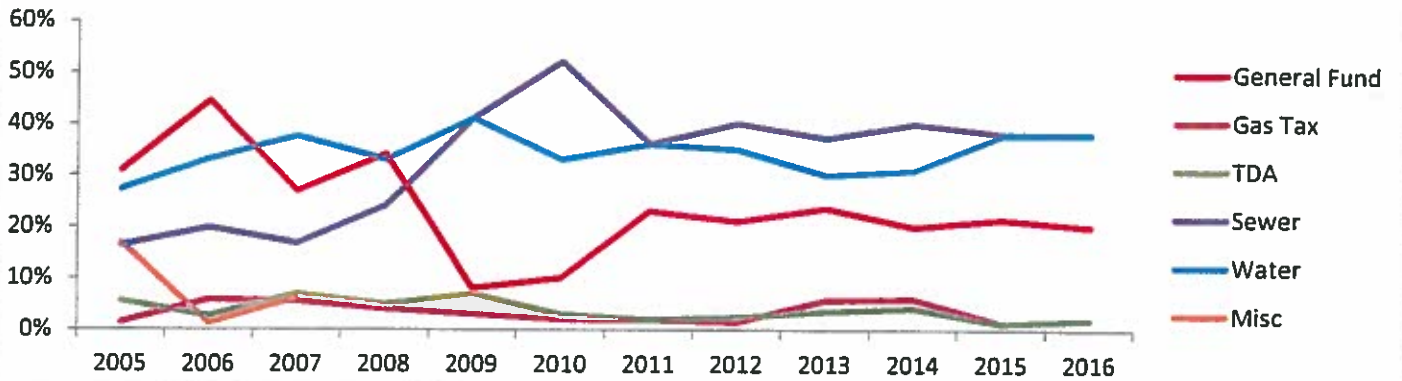
### Water Fund (CM)



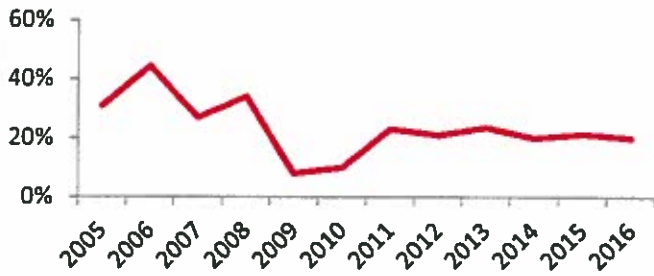
### Brownfield Grant (CM)



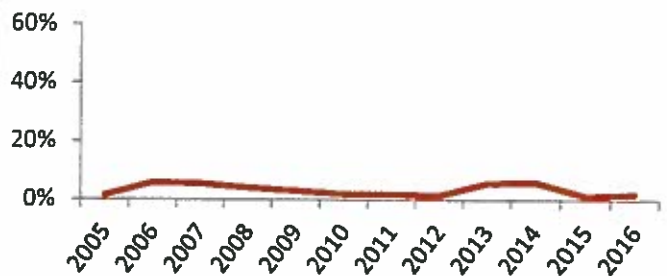
## Finance Department Allocation Chart



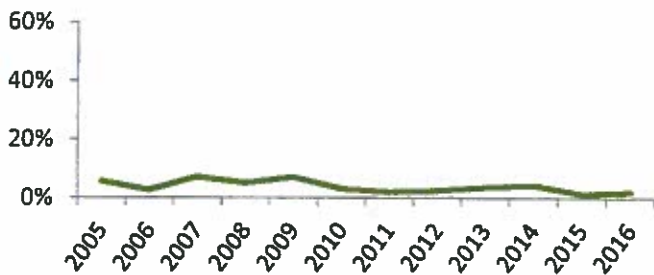
### General Fund (FD)



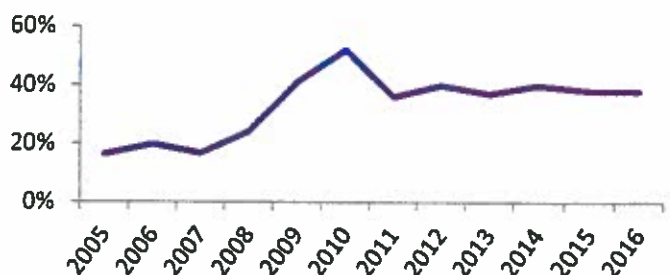
### Gas Tax Fund (FD)



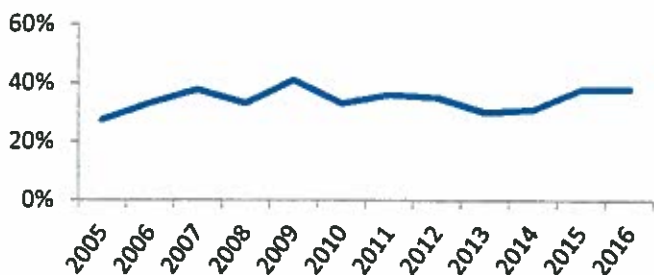
### TDA Fund (FD)

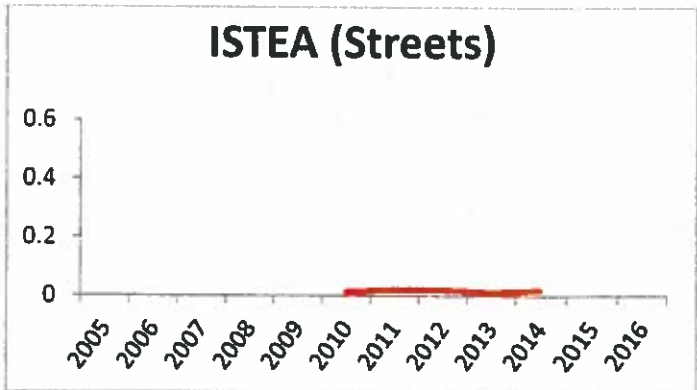
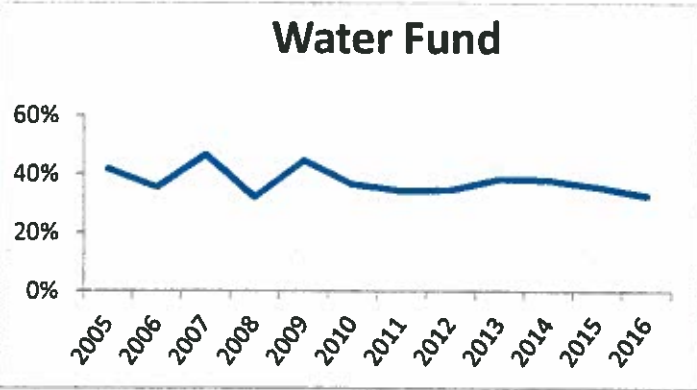
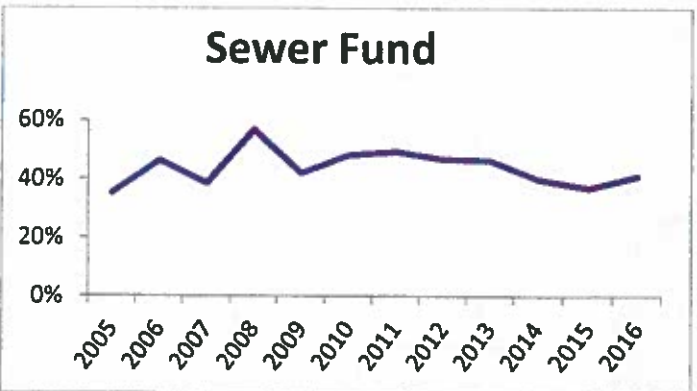
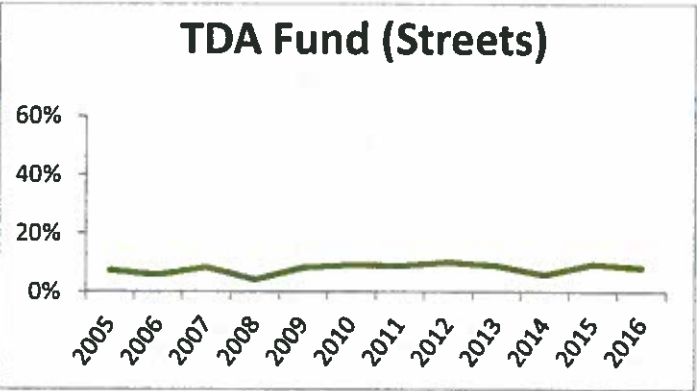
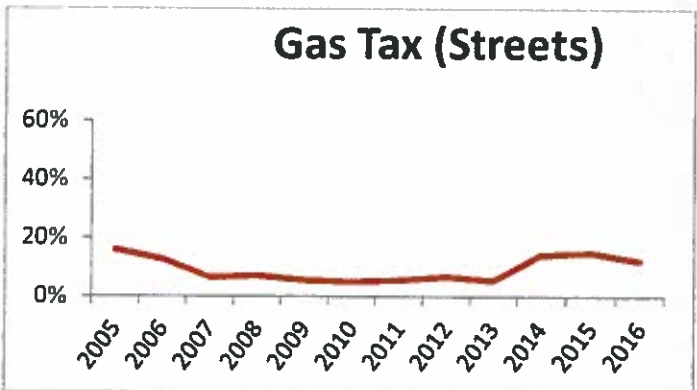
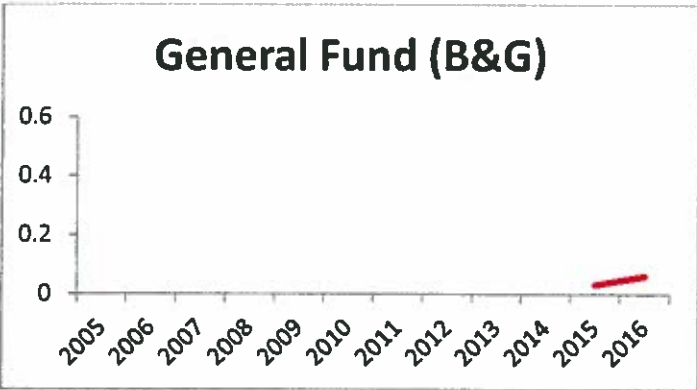
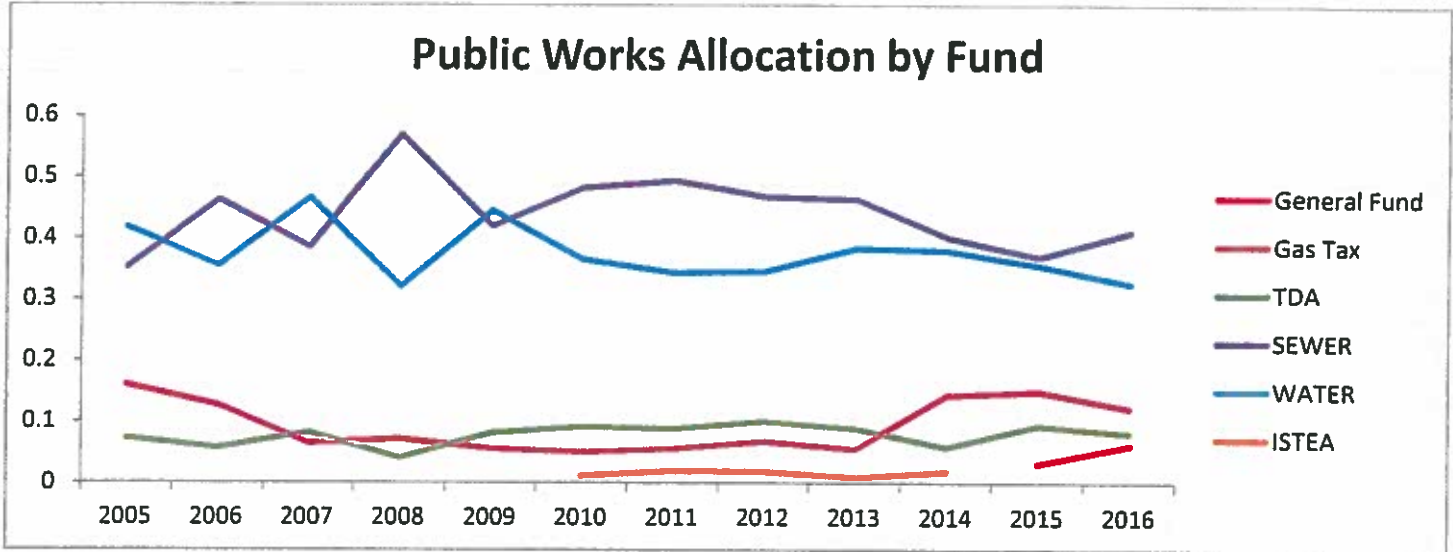


### Sewer Fund (FD)

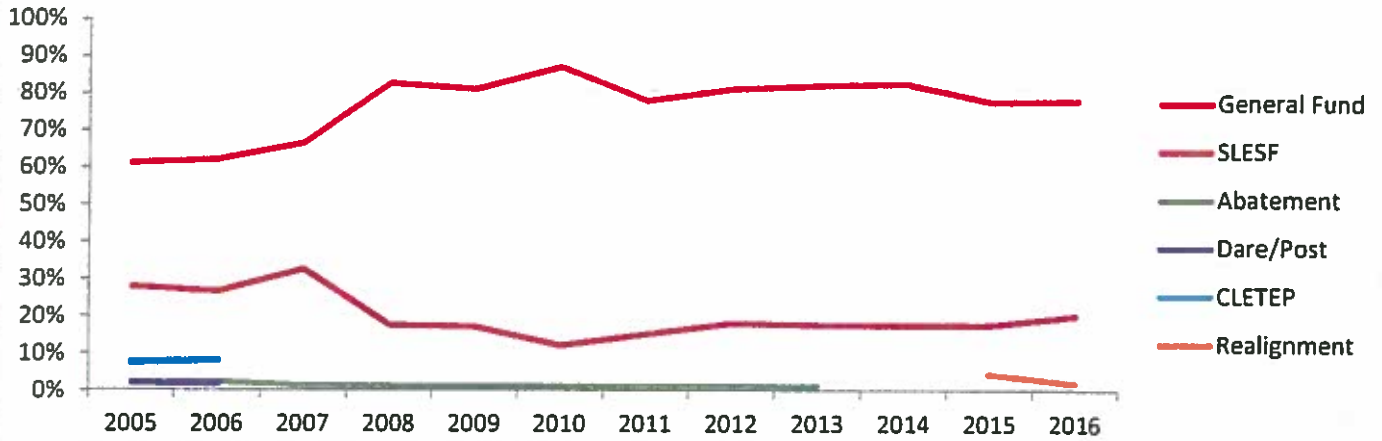


### Water Fund (FD)

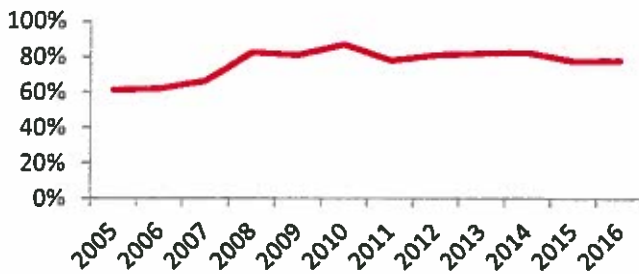




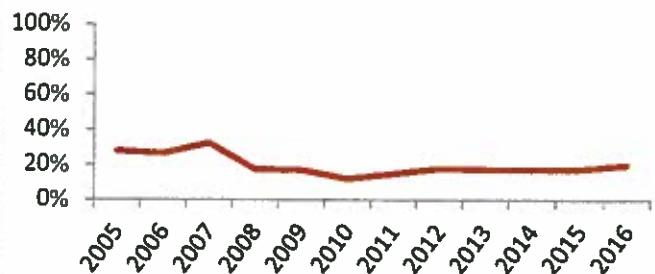
## Police Department Allocation Chart



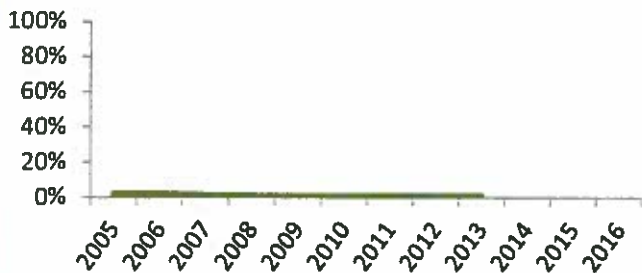
### General Fund (PD)



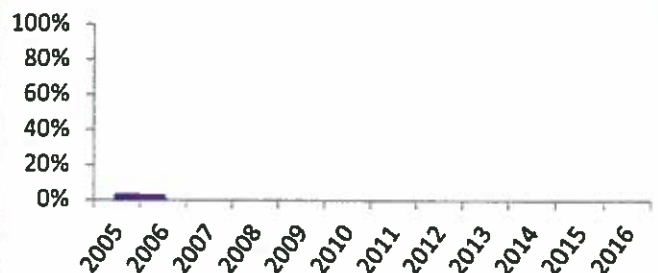
### SLESF Fund (PD)



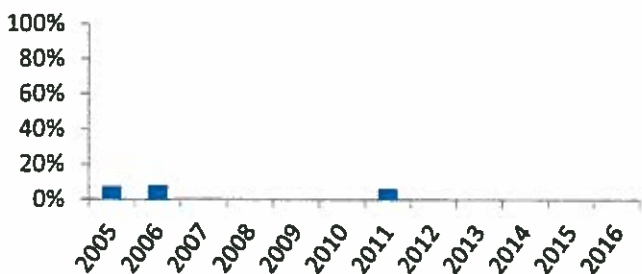
### Abatement (PD)



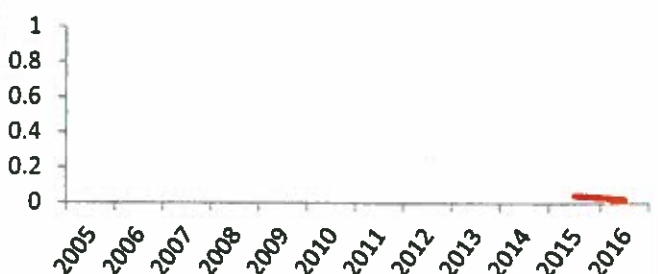
### Dare/Post (PD)



### CLETP (PD)



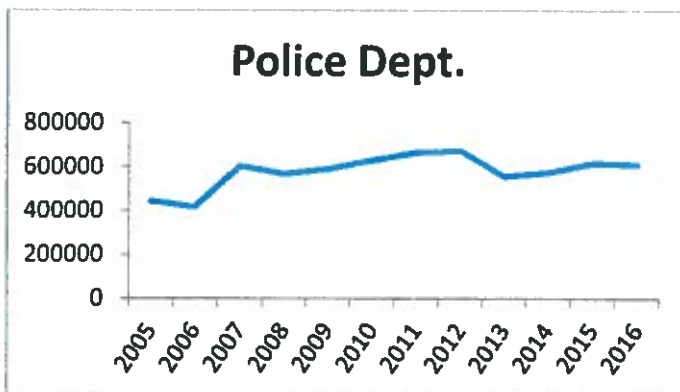
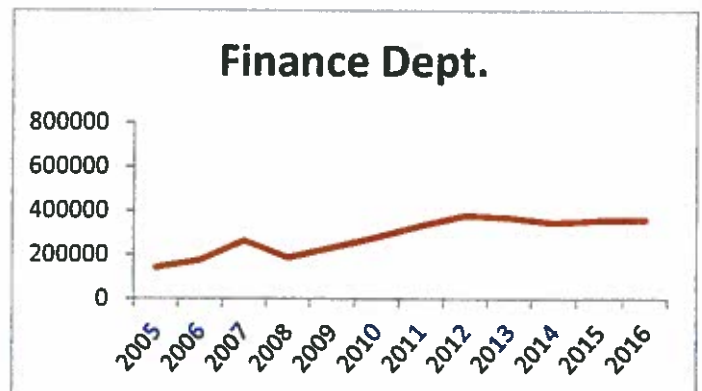
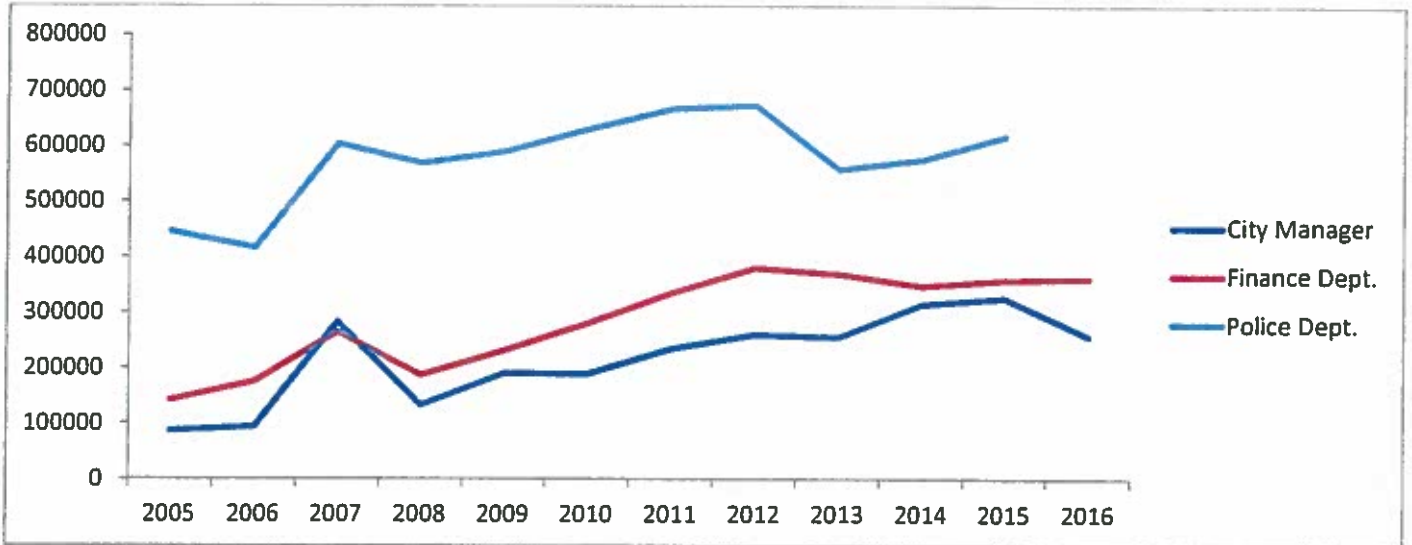
### Realignment Grant (PD)



City of Rio Dell

Administration and Police Dept. Expenditure Trend Lines

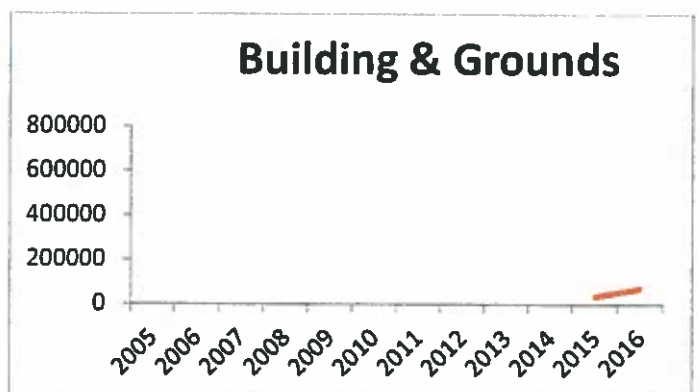
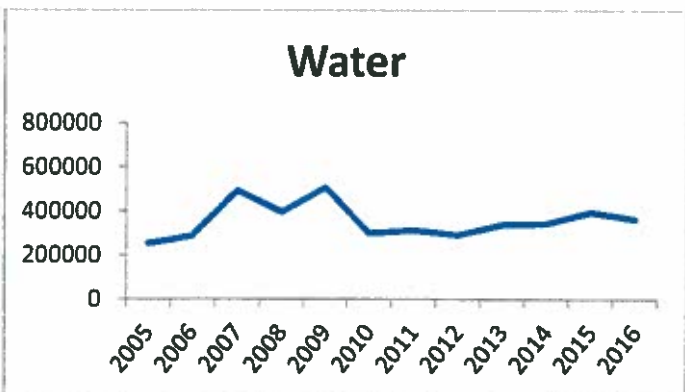
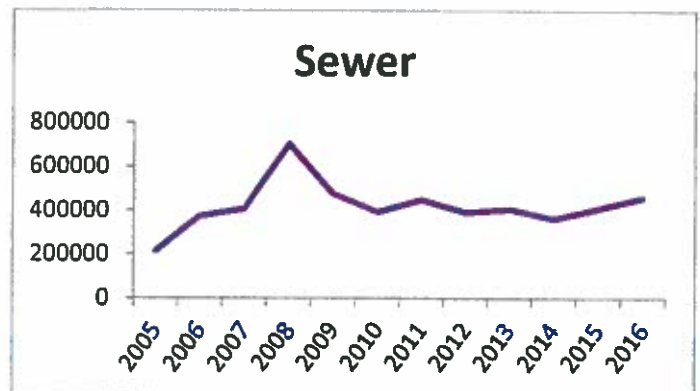
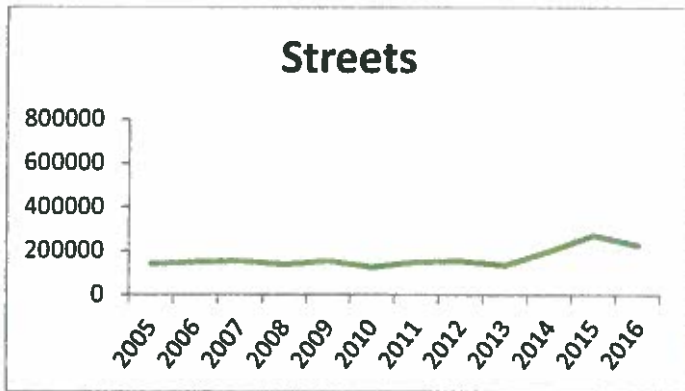
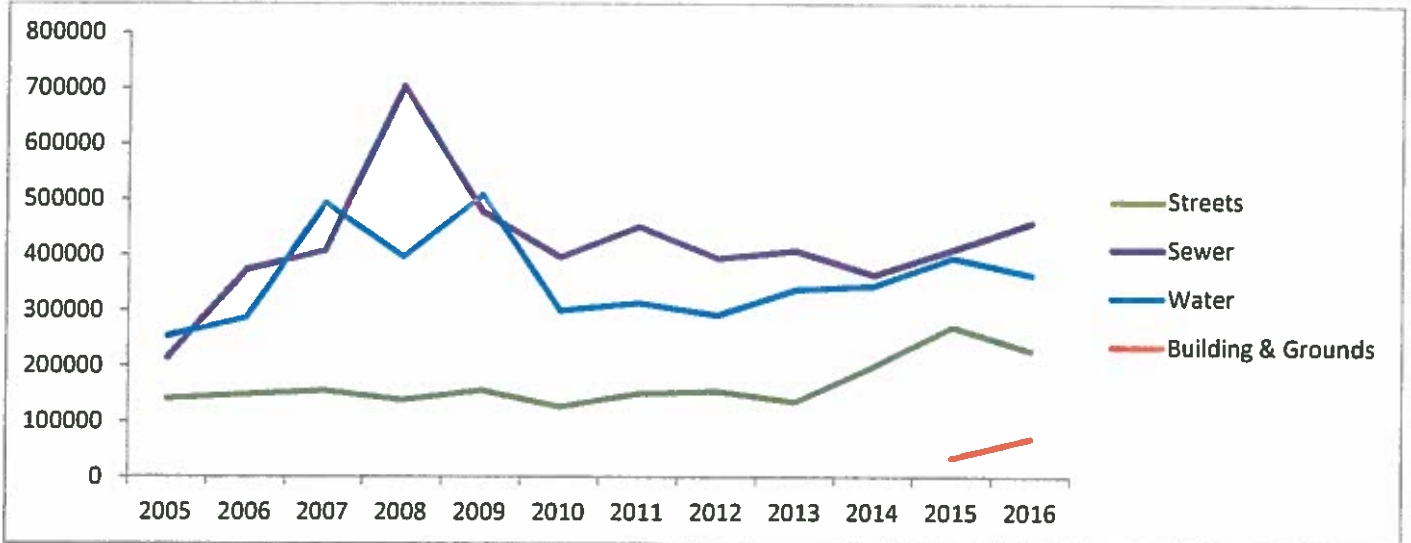
From 2005 to 2016



City of Rio Dell

Public Works Expense Trend Lines

From 2005 to 2016





## City Revenues

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### Major Changes to City Revenue

Building/Planning Fees – In FY 14-15 fees were budgeted for one particular project (DanCo Housing) that did not materialize. For FY 15-16 those fees are not budgeted, leading to an overall decline in projected revenue for this Department and Fund.

(4045) Gas Tax Revenues - Decreased by \$13,190 as statewide gas taxes are in decline. This revenue stream will continue to decline into FY 16-17, evolving into a total revenue stream of approximately \$60,000 annually, which is a 45% reduction from FY 13-14 levels of \$109,540. The projected ending fund balance in the street funds are approximately \$284,000 for FY 14-15 with a drawdown of this balance in FY 15-16 of approximately \$84,000. This current drawdown is not sustainable, however it could be corrected through additional revenues provided through State legislation (SB 16) in FY 15-16. Staff will continue to monitor the progress of this legislation.

(4040) Retail Sales – This tax is otherwise known as the Bradley-Burns Uniform Local Sales and Use Tax is derived from .0075% in sales of tangible personal property and use or storage of property within the city limits of Rio Dell. For FY 14-15 it was budgeted to generate \$129,500 in revenue for the city's General Fund and is now projected to only bring in \$99,200. Staff is currently projecting that this revenue stream will generate \$117,000 in FY 15-16 – this figure includes a one-time only additional true-up payment. There will likely be a corresponding negative true-up in the following fiscal year of a similar amount.

(4041) In Lieu Retail Sales – Budgeted figures from, FY 14-15 are reduced by \$14,410 to reflect current projections of lower 15-16 revenues in this category.

(4042) Measure U was a 1% Transactions and Use Tax Measure approved by voters on November 4, 2014. The tax became effective on April 1, 2015. The tax is currently projected to generate \$160,000 in FY 15-16. Measure U proceeds can be used for general purposes.

Water operations revenues are currently in decline mostly due to the drought and related water conservation by customers. Decline of \$51,530 from FY 14-15 budget.

Sewer operations revenue is showing an approximate \$30,000 decline, however, once connection and other types of fees are included, the revenue gap is filled.

# Revenue Budget

CODE	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	E	F	F	G	H	I
<b>REVENUE TOTAL</b>		<b>3,087,203</b>	<b>3,159,536</b>	<b>2,946,993</b>	<b>3,118,747</b>	<b>3,754,562</b>	<b>(72,333)</b>	<b>140,210</b>	<b>-2%</b>
4900	ADM Interfund Revenue	4,000	-	3,960	5,000	987	4,000	40	
4963	ANN Anniversary Income	500	-	-	-	-	500	500	
4410	BLD Bldg. Plan - Constr Permits	18,000	30,000	11,200	-	-	(12,000)	6,800	(1)
4440	BLD Bldg. Plan - Plan Check Fee	6,000	19,800	4,200	-	-	(13,800)	1,800	(2)
4445	BLD Bldg. - Administrative Fees	8,000	150	11,400	-	2,846	7,850	(3,400)	1
4460	BLD Bldg. Plan - Seismic Fees	75	125	85	-	-	(50)	(10)	(1)
4462	BLD Bldg. Standards- SB1473	60	-	60	-	-	60	-	
4463	BLD Bldg. - Continuing Education	125	-	120	-	-	125	5	
4464	BLD Bldg. - Technology Fee	340	-	340	-	-	340	-	
4465	BLD Encroachment Permits	500	500	700	-	-	-	(200)	0%
4728	CDBG Grant Restr - CDBG Prog.	-	-	42	-	-	-	(42)	
4045	Gas Tax - (HCAOG) -TDA	108,945	108,609	108,609	117,251	117,477	336	336	0%
4048	Gas Tax - Gasoline (HUTA)	76,820	90,010	90,010	103,464	109,540	(13,190)	(13,190)	-17%
4712	GAS RSTP HCAOG Grant	21,000	21,000	21,000	-	46,763	-	-	
4010	GF Tax - Property Current Sec.	103,500	103,921	102,106	100,235	101,279	(421)	1,394	0%
4011	GF Tax - Property Current Uns.	3,600	3,600	6,628	3,600	3,716	-	(3,028)	0%
4105	GF Fees - Recorders Fees	-	-	-	24,000	-	-	-	
4012	GF Tax - Property Prior Secured	-	-	-	100	62	-	-	
4013	GF Tax Property Prior Unsecured	-	-	-	-	-	-	-	
4025	GF Tax - Supplemental Roll	2,200	2,200	646	-	3,396	-	1,554	0%
4026	GF Tax - Home Owner's Prop.	1,400	1,600	1,454	1,600	1,567	(200)	(54)	-14%
4027	GF Tax - Prior Years - Supp.	-	-	844	-	778	-	(844)	
4030	GF Tax - Transient Occupancy Tax	11,000	11,000	11,000	-	11,424	-	-	0%
4035	GF Tax - Timber Yield	14	12	14	-	16	2	-	14%
4040	GF Tax - Retail Sales	117,000	129,500	99,200	122,000	100,140	(12,500)	17,800	-11%
4041	GF Tax - In Lieu Retail Sales - Cour	29,100	43,510	29,148	51,192	43,570	(14,410)	(48)	-50%
4172	GF Fees - Animal Shelter Animalia	-	-	-	500	-	-	-	
4042	GF Tax - Measure J	160,000	-	6,000	-	-	160,000	154,000	
4050	GF Tax - Documentary Real Prop.	4,000	2,300	3,762	2,200	4,350	1,700	238	43%
4056	GF Tax - Pub. Safety .5% sales	3,100	3,300	1,618	3,200	2,987	(200)	1,482	-6%
4110	GF Fees - Franchise - Electric	26,200	28,000	28,000	50	27,722	(1,800)	(1,800)	
4115	GF Fees - Franchise - Gas	5,600	6,300	6,000	6,000	6,277	(700)	(400)	
4120	GF Fees - Franchise - Garbage	15,000	15,275	15,000	15,000	15,145	(275)	-	-2%
4125	GF Fees - Franchise - Cable TV	33,000	33,000	33,000	33,000	33,531	-	-	0%
4150	GF Fees - Bus. License	9,500	8,000	6,500	6,000	11,500	1,500	3,000	16%
4151	GF Fees - Bus. License CASP	250	200	330	-	285	50	(80)	20%
4162	GF Fees - Motor Vehicle (VLF)	7,100	7,600	7,088	6,600	7,943	(500)	12	-7%
4163	GF Fees - In Lieu VLF - County	342,000	340,094	342,088	330,000	340,093	1,906	(88)	1%
4170	GF Fees - Animal License	1,800	1,000	2,226	800	1,252	800	(426)	44%
4173	GF Fees - Animal Control/Rel.	1,200	1,200	1,700	500	1,588	-	(500)	0%
4178	GF Fees - Booking	200	500	61	500	547	(300)	139	-150%
4180	GF Fees - Notary	100	-	170	-	47	100	(70)	
4183	GF Fees - Special Police Svc.	1,500	1,500	2,800	1,200	1,712	-	(1,300)	0%
4185	GF Fees - Street & Sidewalks	-	500	-	300	960	(500)	-	
4186	GF Fees - Weed & Lot	300	300	-	300	-	-	300	
4195	GF Fees - Customer Copies	25	25	35	25	85	-	(10)	0%
4197	GF Fees - Admin Vehicle User Fees	-	-	-	-	-	-	-	
4220	GF Fines - Animal Control	-	-	-	150	-	-	-	
4230	GF Fines - Bldg. Code	-	-	-	-	-	-	-	
4450	GF Planning - Miscellaneous Fees	-	-	-	-	-	-	-	
4240	GF Fines - Other	-	-	-	-	-	-	-	
4310	GF Interest Income	100	100	200	100	190	-	(100)	0%
4320	GF Rental Income - U.S. Cell.	6,370	6,370	6,300	6,000	6,513	-	70	0%
4321	GF Rental Income - T. Mobile	13,000	11,681	11,700	10,800	13,587	1,319	1,300	10%
4322	GF Rental Income - Property	-	-	-	4,500	-	-	-	
4410	GF Bldg. Plan - Constr Permits	-	-	-	28,800	23,951	-	-	
4420	GF Planning - Zoning Fees	2,500	8,000	1,800	-	5,553	(5,500)	700	-220%
4430	GF Planning - Subdivison Fee	1,500	1,500	1,500	1,500	-	-	-	
4435	GF Planning - Home Occup.	300	500	630	750	80	(200)	(330)	-67%

# Revenue Budget

CODE	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	E	F	F	G	H	I
<b>REVENUE TOTAL</b>		<b>3,087,203</b>	<b>3,159,536</b>	<b>2,946,993</b>	<b>3,118,747</b>	<b>3,754,562</b>	<b>(72,333)</b>	<b>140,210</b>	<b>-2%</b>
4440	GF Bldg. Plan - Plan Check Fee	-	-	-	5,000	9,898	-	-	
4445	GF Bldg. - Administrative Fees	-	-	-	-	-	-	-	
4455	GF Planning - Other	50	-	160	-	-	50	(110)	
4456	GF Planning-Parks & Rec.	-	-	-	75	-	-	-	
4460	GF Bldg. Plan - Seismic Fees	-	-	-	75	142	-	-	
4462	GF Bldg. Standards- SB1473	-	-	-	125	119	-	-	
4463	GF Bldg. - Continuing Education	-	-	-	-	-	-	-	
4464	GF Bldg. - Technology Fee	-	-	-	-	-	-	-	
4465	GF Encroachment Permits	-	-	-	-	500	-	-	
4480	GF Insurance Premium Reimb.	-	-	50	-	280	-	(50)	
4802	GF Donations- Bicycle Ilmt.	-	-	500	-	300	-	(500)	
4803	GF Donations- Misc	-	-	20	-	384	-	(20)	
4950	GF Misc	400	500	500	1,000	400	(100)	(100)	-25%
4990	GF Misc - Other	-	-	600	30,554	515	-	(600)	
4991	GF Misc Income - Suspense	-	-	-	10,000	-	-	-	
4995	GF Donations	-	-	-	-	100	-	-	
4710	ISTEA Grant Restr. - ISTEA	-	-	-	21,000	-	-	-	
4941	POST Misc - Post Training & Special	-	3,000	-	-	-	(3,000)	-	
4744	REALI Grant Restr. - Police Realgn.	7,000	14,817	14,817	-	20,000	(7,817)	(7,817)	-112%
4746	REC Grant Restr. - Recycling	5,000	-	-	-	5,000	5,000	5,000	
4630	SE/WA Late Fee	40,000	38,000	40,800	37,600	42,792	2,000	(800)	5%
4635	SE/WA Shut Off Fees	12,000	11,866	17,748	10,200	15,100	134	(5,748)	1%
4920	SE/WA Misc - Special PW	3,800	-	4,800	2,000	5,890	3,800	(1,000)	
4936	SE/WA Bad Debt Recovery	2,859	2,000	3,131	1,000	2,254	859	(272)	30%
4510	SEW Sewer - Service	586,900	602,614	586,900	670,458	696,322	(15,714)	-	-3%
4520	SEW Sewer - Connection	5,220	-	5,220	4,600	5,220	5,220	-	
4540	SEW Sewer-Replacement Reserve	170,000	255,571	169,550	185,812	716,804	86,021	450	
4516	SEW Sewer - Debt Service	310,000	325,000	341,930	323,184	359,385	(16,930)	(31,930)	
4570	SEW Sewer Assessment	30,950	28,785	31,000	31,750	30,186	(2,215)	(50)	
4650	SEW Water Capital	63,000	77,000	62,855	-	66,280	(14,000)	145	
4740	SLESF Grant Restr.-Police SLESF	100,000	100,000	98,600	100,000	98,562	-	1,400	0%
4190	SOL Fees - Integ. Waste Mgmt.	9,500	8,500	6,700	8,500	8,173	1,000	2,800	11%
4935	Varies Gain/Loss Dispose Assets	-	-	-	-	54	-	-	
4610	WAT Water - Service	450,000	501,967	408,900	543,397	466,408	(51,967)	41,100	-12%
4615	WAT Water - Debt Service	140,000	140,724	167,389	134,000	144,921	(724)	(27,389)	
4620	WAT Water - Connection	2,700	5,410	3,550	10,800	8,100	(2,710)	(850)	-100%
4640	WAT Water - Damage Rplcmt.	-	-	-	400	-	-	-	
4640	WAT Water - Damage Rplcmt.	1,000	1,000	-	-	1,014	-	1,000	

City of Rio Dell  
BUDGET ANALYSIS BY FUND  
Fiscal Year 2016

Fund	Fund Name	Est. Beg. Fund Balance 7/1/15	Est. Revenue	Transfers In	Transfers Out	Proposed Expenditures	Est. End. Fund Balance 6/30/16	Change in Fund Balance
000	General Fund (not inc. MU)	961,131	742,909	-	-	861,023	843,017	(118,114)
000	Measure U Revenue	-	160,000	-	-	-	160,000	160,000
005	Administration Vehicle	4,000	4,000	-	-	1,200	6,800	2,800
008	Bldg. Fund	(26,354)	33,100	-	-	75,842	(69,096)	(42,742)
015	Parks and Rec Capital	9,111	-	-	-	-	9,111	-
020	Gas Tax Fund	283,559	76,820	-	-	160,702	199,677	(83,882)
024	TDA Fund	-	129,945	-	-	124,825	5,120	5,120
027	Solid Waste	31,243	9,500	-	-	10,726	30,017	(1,226)
037	CDBG - Receivables	18,598	-	-	-	-	18,598	-
039	CDBG - Rev Exp	201,249	28,800	-	-	3,500	226,549	25,300
040	SLESF	(44,152)	100,000	-	-	100,000	(44,152)	-
043	Vehicle Abatement	2,755	-	-	-	-	2,755	-
046	Realignment Grant	(366)	7,000	-	-	9,602	(2,968)	(2,602)
093	Spay Neuter	2,867	-	-	-	-	2,867	-
095	Anniversary Fund	860	-	-	-	860	-	(860)
074	Recycling	20,123	5,000	-	-	17,000	8,123	(12,000)
050	Sewer Operations	260,674	621,450	-	-	698,629	183,495	(77,180)
052	Sewer Capital	514,560	174,330	-	-	55,000	633,890	119,330
053	Sewer Assessment	35,470	30,950	-	-	31,750	34,670	(800)
054	Sewer Debt Service	442,686	343,100	-	-	302,933	482,853	40,167
060	Water Operations	(83,137)	483,030	-	-	663,845	(263,952)	(180,815)
061	Water Debt Service	184,140	140,000	-	-	136,000	188,140	4,000
062	Water Capital	126,940	63,000	-	-	45,000	144,940	18,000
	<b>TOTAL</b>	<b>2,945,957</b>	<b>3,152,933</b>	<b>-</b>	<b>-</b>	<b>3,298,437</b>	<b>2,800,453</b>	<b>(145,504)</b>

# Revenue Budget

CODE	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	E	F	F	G	H	I
<b>REVENUE TOTAL</b>		<b>3,087,203</b>	<b>3,159,536</b>	<b>2,946,993</b>	<b>3,118,747</b>	<b>3,754,562</b>	<b>(72,333)</b>	<b>140,210</b>	<b>-2%</b>

## REVENUE BUDGET SUMMARY BY FUND

000	General Fund	742,909	773,088	725,378	808,331	784,484	(30,179)	17,531	-4%
000	Measure U Revenue	160,000	-	6,000	-	-	160,000	154,000	
005	Administration Vehicle	4,000	-	3,960	5,000	987	4,000	40	
008	Bldg. Fund	33,100	50,575	28,105	-	2,846	(17,475)	4,995	-53%
020	Gas Tax Fund	76,820	90,010	90,010	103,464	109,540	(13,190)	(13,190)	-17%
026	RSTP Fund	21,000	21,000	21,000	-	46,763	-	-	
024	TDA Fund	108,945	108,609	108,609	117,251	117,477	336	336	0%
026	ISTEA	-	-	-	21,000	-	-	-	
027	Solid Waste	9,500	8,500	6,700	8,500	8,173	1,000	2,800	11%
040	SLESF	100,000	100,000	98,600	100,000	98,562	-	1,400	0%
044	POST Reimbursement	-	3,000	-	-	-	(3,000)	-	
046	Realignment Grant	7,000	14,817	14,817	-	20,000	(7,817)	(7,817)	-112%
074	Recycling	5,000	-	-	-	5,000	5,000	5,000	
050	Sewer Operations	621,450	628,547	625,359	700,458	734,560	(7,098)	(3,910)	-1%
052	Sewer Capital	170,000	255,571	169,550	185,812	716,804	(85,571)	450	
053	Sewer Assessment	30,950	28,785	31,000	31,750	30,186	2,165	(50)	
054	Sewer Debt Service	310,000	325,000	341,930	323,184	359,385	(15,000)	(31,930)	
060	Water Operations	483,030	534,310	445,689	579,997	508,594	(51,281)	37,340	-11%
061	Water Debt Service	140,000	140,724	167,389	134,000	144,921	(724)	(27,389)	
062	Water Capital	63,000	77,000	62,855	-	66,280	(14,000)	145	
095	Anniversary Fund	500	-	850	-	-	500	(350)	
037	Grant Restr - CDBG Prog.	-	-	42	-	-	-	(42)	

## Department of the City Manager

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### Significant Changes to Department

Personnel expenses reduced from \$252,740 in FY 14-15 to \$180,235. Funds were budgeted in FY 14-15 in relation to change in City Managers. The current budget better reflects the anticipated costs through FY 15-16.

(5104) Printing Forms – Increased by \$1,000 to better reflect actual costs.

(5115) Contracts and Professional Services – lowered by \$6,240 to \$23,000 proposed for FY 15-16; \$10,000 for professional services as may be required, \$10,000 for economic development services, \$3,000 for City promotional materials.

(5122) Training / Conference - Increased by \$1,000 to reflect projected expenses.

## Department of the City Manager

CODE	ITEM DESCRIPTION	Budget	Budget	Est. Actual	Budget	Actual	Budget	Budget	% Change
		15/16	14/15	14/15	13/14	13/14	Variance (C-D)	Variance (C-E)	
A	B	C	D	E	F	G	H	I	J
<b>PERSONNEL</b>		<b>180,235</b>	<b>252,740</b>	<b>185,773</b>	<b>198,513</b>	<b>222,986</b>	<b>(72,505)</b>	<b>(5,538)</b>	<b>-40.2%</b>
5000	Full Time Salaries	134,797	171,281	133,901	110,019	137,720	(36,484)	895	-27.1%
	Payroll Taxes and Benefits	45,438	81,459	51,872	88,494	85,266	(36,021)	(6,434)	-79.3%
<b>OPERATING</b>		<b>76,808</b>	<b>72,986</b>	<b>51,870</b>	<b>115,862</b>	<b>43,858</b>	<b>3,822</b>	<b>24,938</b>	<b>5.0%</b>
5101	Office Supplies	1,500	1,500	1,231	1,496	1,675	-	269	0.0%
5102	Operating Supplies	350	350	397	700	306	-	(47)	0.0%
5103	Postage	250	250	282	250	235	-	(32)	0.0%
5104	Printing - Forms	4,000	3,000	4,062	2,000	3,931	1,000	(62)	25.0%
5106	Promotional	-	-	99	51	-	-	(99)	
5112	Legal	15,000	15,000	4,090	20,000	5,849	-	10,910	0.0%
5115	Contract/Prof. Svcs.	23,000	29,240	12,229	61,420	17,827	(6,240)	10,771	-27.1%
5121	Telephone - Pager	1,760	2,000	1,712	900	1,707	(240)	48	-13.6%
5122	Training - Conference	3,000	2,000	1,973	4,500	1,501	1,000	1,027	33.3%
5123	Automobile - Transportati	4,200	4,200	4,313	6,000	2,169	-	(113)	0.0%
5125	Publications - Books	50	50	28	100	28	-	22	0.0%
5126	Dues & Memberships	1,100	1,100	547	2,500	236	-	553	0.0%
5128	Employee Relations	100	100	100	151	-	-	-	0.0%
5130	Rents - Leases	2,100	3,000	1,866	4,500	920	(900)	234	-42.9%
5131	Records Maintenance	110	100	74	251	103	10	36	9.1%
5135	Maintenance - Repair	700	450	1,083	251	537	250	(383)	35.7%
5138	Office Equipment	500	500	490	500	783	-	10	0.0%
5139	Equipment	500	500	300	10	-	-	200	0.0%
5141	General Liability Ins.	8,538	4,312	8,075	4,167	1,812	4,226	513	49.5%
5143	Property Insurance	1,672	957	1,571	936	420	715	101	42.8%
5144	Emp Practice Liab Ins.	762	318	716	330	102	444	46	58.3%
5148	Office Equipment	-	-	-	201	-	-	-	
5150	Electricity	1,430	586	1,349	651	676	844	81	59.0%
5151	Natural Gas	137	63	129	300	59	74	8	54.0%
5152	Water	50	38	54	-	-	12	(4)	24.0%
5153	Sewer	100	73	99	-	-	27	1	27.0%
5160	Electrions			1,003					
5162	Medical	-	-	-	-	2	-	-	
5166	LAFCO Fees	1,500	-	1,429		1,245	1,500	71	
5171	Computer Software	500	500	200	500	-	-	300	0.0%
5173	Computer Maint -Supp.	2,379	1,769	2,294	1,100	1,248	610	85	25.6%
5174	Web Design Services	300	30	125	500	24	270	175	90.0%
5215	Small Tools - PW	-	-	-	100	-	-	-	
5514	Engineering	1,000	1,000	-	-	272	-	1,000	0.0%
5520	Improvements	220	-	-	-	191	220	220	
6100	Computer Hrdware (FA)	-	-	-	1,497	-	-	-	
<b>TOTAL EXPENDITURES CM Dept.</b>		<b>257,043</b>	<b>325,726</b>	<b>237,643</b>	<b>314,375</b>	<b>266,844</b>	<b>(68,683)</b>	<b>19,400</b>	<b>-26.7%</b>
<b>SOURCES</b>									
000	General Fund	51,409	92,546	47,529	98,241	62,760	(41,137)	3,880	-80.0%
020	Gas Tax Fund	12,852	7,212	5,941	15,015	4,010	5,640	6,911	43.9%
024	TDA Fund	12,852	7,282	5,941	7,980	6,447	5,570	6,911	43.3%
050	Sewer Operations Fund	64,261	45,094	35,646	108,202	105,689	19,167	28,614	29.8%
060	Water Operations Fund	115,669	173,592	142,586	84,937	87,938	(57,923)	(26,916)	-50.1%

**Department of the City Council**

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**Significant Changes to Department**

Overall budget is increased by \$1,820 to better reflect projected costs.

(5103) (5104) Postage and Printing – Increased by \$947 to better reflect projected expenses.

(5122) Training / Conference - Increased by \$1,000 to reflect projected expenses.

(5123) Automobile Transportation - Increased by \$1,000 to better reflect projected costs.



# City Council

CODE	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	E	F	G	H	I	J
<b>OPERATING</b>		<b>13,298</b>	<b>11,512</b>	<b>13,525</b>	<b>31,695</b>	<b>20,178</b>	<b>1,786</b>	<b>(227)</b>	<b>13%</b>
5101	Office Supplies	-	-	14	-	-	-	(14)	-
5102	Operating Supplies	-	-	23	51	-	-	(23)	-
5103	Postage	110	-	135	-	-	110	(25)	
5104	Printing - Forms	837	-	675	51	-	837	162	
5106	Promotional	-	-	-	5,000	4,128	-	-	-
5112	Legal	500	502	2,070	1,000	-	(2)	(1,570)	0%
5115	Contract/Professional Svcs.	-	-	-	7,059	788	-	-	-
5122	Training - Conference	3,000	2,000	2,036	-	663	1,000	964	33%
5123	Automobile - Transportation	2,000	1,507	1,564	-	1,409	-	436	25%
5125	Publications - Books	-	-	115	-	-	-	-	-
5126	Dues & Memberships	2,751	2,751	2,743	2,751	2,578	-	8	0%
5129	Meeting	-	-	-	2,100	-	-	-	-
5135	Maintenance - Repair	-	502	-	-	947	(502)	-	-
5138	Office Equipment	-	-	-	2,892	2,890	-	-	-
5141	General Liability Insurance	-	710	-	1,302	-	(710)	-	-
5143	Property Insurance	-	157	-	294	-	(157)	-	-
5174	Web Design Services	100	-	75	-	-	100	25	
5450	Miscellaneous Expense	-	-	-	6,250	6,250	-	-	-
5540	Mayor Woodall	-	-	-	251	-	-	-	-
5541	Gordon Johnson	-	-	-	251	525	-	-	-
5560	Council Member Marks	-	-	-	251	-	-	-	-
5563	Council Member Thompson	-	-	-	1,096	-	-	-	-
5564	Council Member Wilson	-	-	-	1,096	-	-	-	-
5900	Special Item (RDFD/RDLib)	4,000	3,388	4,075	-	-	612	(75)	15%
<b>TOTALEXPENDITURES City Council</b>		<b>13,298</b>	<b>11,512</b>	<b>13,585</b>	<b>31,695</b>	<b>20,178</b>	<b>1,786</b>	<b>(287)</b>	<b>13%</b>
<b>SOURCES</b>									
000	General Fund	7,161	6,720	7,348	17,019	19,763	441	(186)	6%
020	Gas Tax Fund	232	183	236	1,101	8	49	(4)	21%
024	TDA Fund	232	183	236	550	13	49	(4)	21%
050	Sewer Operations Fund	2,836	2,213	2,882	7,338	210	623	(46)	22%
060	Water Operations Fund	2,836	2,213	2,882	5,687	184	623	(46)	22%

## **Department of Finance**

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### **Significant Changes to Department**

Overall budget is increased by \$3,254 over FY 14-15.

Personnel expenses increased by \$4,747 to reflect projected costs.

(5103) Postage reduced by \$2,924.

(5110) Accounting costs increased by \$1,200 due to overlap from prior year.

(5138) Increased by \$5,000 for Docustation Scanner.

## Department of Finance

COD E A	ITEM DESCRIPTION B	Budget 15/16 C	Budget 14/15 D	Est. Actual 14/15 E	Budget 13/14 F	Actual 13/14 G	Budget Variance (C-D) H	Budget Variance (C-E) I	% Change J
<b>PERSONNEL</b>		<b>264,461</b>	<b>259,714</b>	<b>250,273</b>	<b>247,283</b>	<b>211,394</b>	<b>4,747</b>	<b>14,188</b>	<b>2%</b>
5000	Full Time Salaries	185,654	179,006	167,401	172,212	148,874	6,648	18,253	4%
5030	Overtime Salaries	-	-	5	2,000	1,015	-	(5)	
--	Payroll Taxes and Benefits	78,807	80,708	82,867	73,071	61,505	(1,901)	(4,060)	-2%
<b>OPERATING</b>		<b>97,213</b>	<b>98,526</b>	<b>92,944</b>	<b>100,148</b>	<b>96,534</b>	<b>(1,313)</b>	<b>4,269</b>	<b>-1%</b>
5101	Office Supplies	3,610	3,610	3,328	3,500	3,046	-	282	0%
5102	Operating Supplies	800	800	341	1,500	787	-	459	0%
5103	Postage	4,050	6,974	2,842	5,526	4,054	(2,924)	1,208	-72%
5104	Printing - Forms	3,301	3,301	2,227	2,000	3,825	-	1,074	0%
5105	Advertising	-	-	-	-	2,937	-	-	
5106	Promotional	-	-	80	-	-	-	(80)	
5110	Accounting	30,000	28,800	38,430	36,790	36,970	1,200	(8,430)	4%
5112	Legal	400	400	807	1,000	252	-	(407)	0%
5115	Contract/Professional Services	750	400	339	500	833	350	411	47%
5116	Bank Fees	2,200	2,092	1,933	2,000	2,117	108	267	5%
5121	Telephone - Pager	2,200	2,238	1,567	1,530	1,330	(38)	633	-2%
5122	Training - Conference	4,501	4,501	2,936	4,500	2,402	-	1,565	0%
5123	Automobile - Transportation	1,301	1,301	1,038	1,300	3,950	-	263	0%
5125	Publications - Books	94	94	28	200	34	-	66	0%
5126	Dues & Memberships	125	125	143	151	126	-	(18)	0%
5130	Rents - Leases	2,500	3,101	1,762	100	2,549	(601)	738	-24%
5131	Records Maintenance	600	525	612	3,000	630	75	(12)	13%
5135	Maintenance - Repair	1,951	1,951	1,091	1,800	1,395	-	860	0%
5138	Office Equipment	8,200	3,200	3,200	3,000	2,582	5,000	5,000	61%
5139	Equipment	-	-	-	100	-	-	-	
5141	General Liability Insurance	8,480	11,408	7,971	10,938	4,794	(2,928)	509	-35%
5143	Property Insurance	1,660	2,531	1,566	2,460	1,112	(871)	94	-52%
5144	Emp Practice Liab Insurance	756	841	721	907	270	(85)	35	-11%
5150	Electricity	1,421	1,572	1,340	1,500	1,788	(151)	81	-11%
5151	Natural Gas	137	170	129	151	155	(33)	8	-24%
5152	Water	110	87	124	-	-	23	(14)	21%
5153	Sewer	216	165	223	-	-	51	(7)	24%
5162	Medical	-	-	-	-	100	-	-	
5163	Property Tax Admin Fees	3,000	3,000	2,850	3,000	2,777	-	150	0%
5171	Computer Software	200	170	50	500	68	30	150	15%
5172	Computer Training	-	-	-	3,000	75	-	-	
5173	Computer Maintenance - Support	14,500	15,023	15,212	8,999	14,998	(523)	(712)	-4%
5174	Web Design Services	150	146	54	196	73	4	96	3%
5520	Improvements	-	-	-	-	505	-	-	
<b>TOTAL EXPENDITURES Finance Dept.</b>		<b>361,674</b>	<b>358,240</b>	<b>343,217</b>	<b>347,431</b>	<b>307,928</b>	<b>3,434</b>	<b>18,457</b>	<b>1%</b>
<b>SOURCES</b>									
000	General Fund	72,335	76,747	51,483	69,430	64,620	(4,412)	20,852	-6%
020	Gas Tax Fund	7,233	4,802	8,580	21,098	4,511	2,431	(1,347)	34%
024	TDA Fund	7,233	4,802	8,580	10,451	7,450	2,431	(1,347)	34%
050	Sewer Operations Fund	137,436	136,333	137,287	138,972	123,262	1,103	149	1%
060	Water Operations Fund	137,436	135,556	137,287	107,480	108,085	1,880	149	1%

## **Police Department**

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### **Significant Changes to Department**

Overall budget is decreased by \$5,273 compared to FY 14-15 budget.

Personnel costs reduced by \$6,522 due to lower benefit costs. This reduction includes an increase of \$7,938 to (5030) Overtime / Standby Salaries that better reflects projected costs.

(5120) Cell Phones – Reduced by \$4,000 to better reflect actual expenses.

(5121) Telephone / Pager – Increased by \$4,610 to better reflect actual expenses.

(5122) Training / Conference – Increased by \$1,400 to reflect projected expenses.

(5139) Equipment – lowered by \$6,633 from FY 14-15. \$7,025 budgeted to replace outdated Taser models.

(5213) Vehicle Repair – Increased by \$1,500 to cover anticipated costs.

(5308) Dispatch Services – Increased by \$6,400 due to contract price increase from City of Fortuna. The cost of these services is anticipated to increase by a similar figure in FY 16-17.

# Police Department

COD E	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	E	F	G	H	I	J
	<b>PERSONNEL</b>	<b>491,170</b>	<b>497,692</b>	<b>516,749</b>	<b>458,422</b>	<b>500,504</b>	<b>(6,522)</b>	<b>(25,579)</b>	<b>-1.3%</b>
5000	Full Time Salaries	285,729	289,554	290,788	278,897	302,774	(3,825)	(5,059)	-1.3%
5030	Overtime/Standby Salaries	16,050	8,112	12,216	8,000	11,087	7,938	3,834	49.5%
--	Payroll Taxes and Benefits	189,391	200,026	203,745	171,525	186,643	(10,635)	(14,354)	-5.6%
	<b>OPERATING</b>	<b>121,097</b>	<b>119,848</b>	<b>123,360</b>	<b>116,805</b>	<b>91,791</b>	<b>1,249</b>	<b>(2,263)</b>	<b>1.0%</b>
5101	Office Supplies	1,000	1,000	460	1,200	880	-	540	0.0%
5102	Operating Supplies	2,500	2,500	1,629	3,200	2,740	-	871	0.0%
5103	Postage	600	665	603	1,000	790	(65)	(3)	-10.8%
5104	Printing - Forms	1,000	463	853	800	303	537	147	53.7%
5105	Advertising	50	50	-	50	40	-	50	0.0%
5106	Promotional	50	50	103	50	-	-	(53)	0.0%
5112	Legal	1,000	1,000	1,453	1,500	1,506	-	(453)	0.0%
5115	Contract/Professional Svc.	3,000	3,000	1,639	3,000	3,680	-	1,361	0.0%
5117	Animal Control	6,500	6,500	4,368	5,000	8,882	-	2,132	0.0%
5119	Safety Supplies & Equip.	1,239	1,239	1,471	-	-	-	(232)	0.0%
5121	Telephone - Pager	7,610	7,000	7,546	7,000	7,798	610	64	8.0%
5122	Training - Conference	1,400	-	1,386	2,000	(2,931)	1,400	14	
5123	Auto - Transportation	500	500	563	1,000	193	-	(63)	0%
5125	Publications - Books	500	500	42	500	2,226	-	458	0.0%
5126	Dues & Memberships	1,800	1,800	1,941	2,000	1,638	-	(141)	0.0%
5128	Employee Relations	250	250	1,955	2,550	-	-	(1,705)	0.0%
5130	Rents - Leases	2,500	2,500	1,955	2,000	2,521	-	545	0.0%
5131	Records Maintenance	500	350	416	-	242	150	84	30.0%
5135	Maintenance - Repair	5,523	5,528	4,663	2,000	1,963	-	860	0.0%
5138	Office Equipment	2,100	2,100	3,013	2,200	28	-	(913)	0.0%
5139	Equipment	7,025	13,658	16,944	5,450	4,052	(6,633)	(9,919)	-94.4%
5141	General Liability Ins.	12,865	14,301	12,093	13,543	6,009	(1,436)	772	-11.2%
5143	Property Insurance	2,519	3,172	2,368	3,045	1,394	(653)	151	-25.9%
5144	Employee Practice Liab Ins.	1,147	1,106	1,113	1,114	339	41	34	3.6%
5150	Electricity	2,412	2,000	2,276	0	2,482	412	136	17.1%
5151	Natural Gas	207	200	195	0	194	7	12	3.4%
5152	Water	180	147	204	-	-	33	(24)	18.3%
5153	Sewer	370	274	369	-	-	96	1	25.9%
5154	Garbage	-	200	-	-	166	(200)	-	
5162	Medical	3,000	3,000	3,301	6,000	1,425	-	(301)	0.0%
5171	Computer Software	500	500	455	1,500	378	-	45	0.0%
5173	Computer Maint.-Support	6,500	7,950	7,581	3,200	5,069	(1,450)	(1,081)	-22.3%
5174	Web Design Services	200	100	82	100	89	100	118	50.0%
5192	Code Enforcement	1,000	1,000	521	3,000	20	-	479	0.0%
5193	Nuis. Abatement-Vehicle	1,250	1,250	450	2,500	80	-	800	0.0%
5212	Gas & Oil	13,400	13,000	13,142	15,000	15,712	400	258	3.0%
5213	Vehicle Repair	4,000	2,500	8,165	4,000	3,443	1,500	(4,165)	37.5%
5215	Public Works - Small Tools	-	-	-	0	30	-	-	
5305	Booking Fees Due	-	-	-	1,500	(3,439)	-	-	
5308	Dispatch Service Due	24,900	18,500	18,042	18,503	18,504	6,400	6,858	25.7%
5520	Improvements	-	-	-	-	634	-	-	
6100	Comp. Hardware (FA)	-	-	-	1,300	2,711	-	-	
	<b>TOTAL EXPENDITURES Police Dept.</b>	<b>612,267</b>	<b>617,540</b>	<b>640,109</b>	<b>575,227</b>	<b>592,295</b>	<b>(5,273)</b>	<b>(27,842)</b>	<b>-0.9%</b>
	<b>SOURCES</b>								
000	REVENUES General Fund	4,700	4,200	6,787	3,150	5,099	500	(2,087)	10.6%
000	General Fund	497,965	493,340	542,657	471,822	582,688	7,227	(62,090)	2
040	REVENUE SLESF	100,000	100,000	55,848	100,000	4,508	-	44,152	0.0%
043	Nuisance Abatement	-	-	-	255	-	-	-	
046	REVENUE Realign. Grant	7,000	20,000	14,817	-	-	-	-	
046	RESERVES Realign. Grant	2,602	-	20,000	-	-	(13,000)	(7,817)	-185.7%

**Administration Vehicle**

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**Significant Changes**

No significant changes from FY 14-15.

# Administration Vehicle (005)

A	B	C	D	E	F	G	H	I	
CODE	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
<b>EXPENDITURES</b>		<b>1,200</b>	<b>-</b>	<b>558</b>	<b>5,000</b>	<b>296</b>	<b>1,200</b>	<b>642</b>	
5135	Maintenance - Repair	500	0.00	181	-	37	500	319	
5212	Gas & Oil	700	0.00	377	5,000	259	700	323	
<b>TOTAL</b>		<b>1,200</b>	<b>-</b>	<b>558</b>	<b>5,000</b>	<b>296</b>	<b>1,200</b>	<b>642</b>	
<b>SOURCES</b>									
005	REVENUE Admin Fund	4,000	-	3,600	-	-	4,000	400	

## **Solid Waste**

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### **Significant Changes**

Overall expenditures increase by \$1,226 from FY 14-15 budget.

(5115) Contract for Professional Services – Expected to increase by \$2,000 for recycling program administration by HWMA. This reflects actual cost.



## Solid Waste (027)

CODE	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	E	F	G	H	I	
<b>PERSONNEL</b>									
		<b>2,642</b>	<b>3,115</b>	<b>2,555</b>	<b>1,630</b>	<b>1,760</b>	<b>(473)</b>	<b>87</b>	<b>-18%</b>
5000	Full Time Salaries	2,055	2,055	2,055	1,630	1,368	-	0	0%
5030	Overtime Salaries	-	-	-	-	-	-	-	-
--	Payroll Taxes and Benefits	587	1,060	500	-	392	(473)	87	-80%
<b>OPERATING</b>									
		<b>8,084</b>	<b>6,385</b>	<b>9,854</b>	<b>6,970</b>	<b>1,259</b>	<b>1,699</b>	<b>(1,770)</b>	<b>21%</b>
5101	Office Supplies	17	17	20	164	6	-	(3)	0%
5102	Operating Supplies	50	50	9	820	14	-	41	0%
5103	Postage	23	-	40	410	6	23	(17)	
5104	Printing - Forms	-	-	63	164	5	-	(63)	
5105	Advertising	-	50	-	246	168	(50)	-	
5106	Promotional	-	-	3	205	-	-	(3)	
5112	Legal	-	-	1,383	-	10	-	(1,383)	
5115	Contract Professional Svc.	7,000	5,000	7,000	3,010	135	2,000	(9)	29%
5121	Telephone - Pager	-	-	6	-	-	-	-	
5123	Auto - Transportation	-	-	2	82	-	-	-	
5125	Publications - Books	-	-	2	-	1	-	(2)	
5130	Rents & Leases	-	110	65	-	63	(110)	(65)	
5131	Records Maintenance	-	-	-	-	4	-	-	
5135	Maintenance - Repair	-	56	270	-	40	(56)	(270)	
5138	Office Equipment	-	-	-	-	1	-	-	
5141	General Liability Ins.	234	-	220	427	138	234	14	
5143	Property Insurance	46	-	43	96	32	46	3	
5144	Emp Practice Liab Insurance	21	-	20	34	8	21	1	
5150	Electricity	39	-	38	123	55	39	1	
5151	Gas	4	-	-	-	-	-	-	
5154	Garbage	650	1,102	640	1,148	542	(452)	10	-70%
5173	Computer Maint. - Support	-	-	19	-	14	-	(19)	
5174	Web Design Services	-	-	2	41	2	-	(2)	
5520	Improvements	-	-	-	-	15	-	-	
<b>TOTAL EXPENDITURES Solid Waste</b>		<b>10,726</b>	<b>9,500</b>	<b>12,409</b>	<b>8,600</b>	<b>3,019</b>	<b>1,226</b>	<b>(1,683)</b>	<b>11%</b>
<b>SOURCES</b>									
075	REVENUES Solid Waste	9,500	8,500	6,700	8,500	8,173	1,000	2,800	11%
	RESERVES Solid Waste Fund	1,226	1,000	5,709	100	(5,141)	226	(4,483)	18%

## **Building Department**

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### **Significant Changes to Department**

Overall budget decreases by \$2,798.

Personnel expenses decreased by \$2,143.

(5115) Contracts for Professional Services – Reduced by \$3,000 due to staff fulfilling these duties.

(008) Building Fund Revenue – Projected revenue reduced by \$16,975 from FY 14-15 due to staff not projecting revenue from DanCo project.

Building Fund deficit (General Fund Subsidy) projected at approximately \$40,000 for FY 15-16. This does not include the anticipated Building Fund deficit from FY 14-15 of \$26,354.

# Building Department

CODE	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	E	F	G	H	I	J
	<b>PERSONNEL</b>	<b>58,302</b>	<b>60,445</b>	<b>54,614</b>	<b>24,676</b>	<b>27,372</b>	<b>(2,143)</b>	<b>3,688</b>	<b>(0)</b>
5000	Full Time Salaries	40,184	39,319	35,149	14,654	16,712	865	5,035	0
--	Payroll Taxes and Benefits	18,118	21,126	19,465	10,022	10,660	(3,008)	(1,347)	(0)
	<b>OPERATING</b>	<b>14,082</b>	<b>14,737</b>	<b>19,576</b>	<b>29,801</b>	<b>31,969</b>	<b>(655)</b>	<b>(5,494)</b>	<b>-5%</b>
5101	Office Supplies	400	150	558	80	56	250	(158)	63%
5102	Operating Supplies	200	633	75	50	243	(433)	125	-217%
5103	Postage	40	40	52	50	32	-	(12)	0%
5104	Printing - Forms	140	100	122	200	273	40	18	29%
5106	Promotional	-	-	19	-	-	-	(19)	
5112	Legal	500	700	16	1,000	1,363	(200)	484	-40%
5115	Contract/Professional Svcs.	2,000	5,000	6,752	24,000	24,139	(3,000)	(4,752)	-150%
5121	Telephone - Pager	280	300	243	128	37	(20)	37	-7%
5122	Training - Conference	3,000	3,000	3,498	-	1,708	-	(498)	0%
5123	Automobile - Transportation	1,000	1,000	1,431	-	810	-	(431)	0%
5125	Publications - Books	500	500	824	1,000	2	-	(324)	0%
5126	Dues & Memberships	250	250	255	500	525	-	(5)	0%
5128	Employee Relations	25	25	-	-	-	-	25	0%
5130	Rents - Leases	700	150	674	300	171	550	26	79%
5131	Records Maintenance	115	60	119	-	102	55	(4)	48%
5135	Maintenance - Repair	500	400	1,652	50	1,595	100	(1,152)	20%
5138	Office Equipment	500	500	-	-	1	-	500	0%
5139	Equipment	-	-	-	-	-	-	-	
5141	General Liability Insurance	1,989	710	1,869	1,302	298	1,279	120	64%
5143	Property Insurance	389	-	366	293	69	389	23	
5144	Employee Practice Liab Ins.	178	-	167	124	17	178	11	
5150	Electricity	341	125	321	300	111	216	20	63%
5151	Natural Gas	25	50	27	50	10	(25)	(2)	-100%
5152	Water	40	33	45	-	-	7	(5)	18%
5153	Sewer	80	61	81	-	-	19	(1)	24%
5164	Regulatory Fees	250	250	136	50	185	-	114	0%
5166	Regulatory Fees	-	-	-	-	-	-	-	
5167	Seismic Fees	200	200	140	200	152	-	60	0%
5171	Computer Software	100	100	2	25	-	-	98	0%
5173	Computer Maint.-Support	140	200	119	99	28	(60)	21	-43%
5174	Web Design Services	200	200	13	-	4	-	187	0%
5215	Public Works - Small Tools	-	-	-	-	7	-	-	
5520	Improvements	-	-	-	-	31	-	-	
<b>TOTAL EXPENDITURES Bldg. Dept.</b>		<b>72,384</b>	<b>75,182</b>	<b>74,190</b>	<b>54,477</b>	<b>59,341</b>	<b>(2,798)</b>	<b>(1,806)</b>	<b>-4%</b>
<b>SOURCES</b>									
008	REVENUE Building Fund	33,100	50,075	27,500	-	2,846	(16,975)	5,600	-51%
000	SUBSIDY General Fund	39,284	28,467	28,467					
000	SUBSIDY General Fund		(3,360)	18,223	54,477	56,495	42,644	21,061	109%

## **Planning Department**

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### **Significant Changes to Department**

Overall budgeted expenditures decreased by \$7,583.

Projected revenues decreased from \$10,000 in FY 14-15 to \$1,600 in FY 15-16 to better reflect current projections.

# Planning Department

CODE	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Actual to Date 3/13/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	E	F	G	H	I	J	K
<b>PERSONNEL</b>		<b>91,280</b>	<b>95,503</b>	<b>61,171</b>	<b>84,006</b>	<b>122,633</b>	<b>120,034</b>	<b>(4,223)</b>	<b>7,274</b>	<b>(0.05)</b>
5000	Full Time Salaries	66,299	64,592	41,717	57,307	91,780	89,092	1,707	8,992	0
--	Payroll Taxes and Benefits	24,981	30,911	19,454	26,699	30,853	30,942	(5,930)	(1,718)	(0)
<b>OPERATING</b>		<b>15,757</b>	<b>19,117</b>	<b>5,653</b>	<b>9,101</b>	<b>24,031</b>	<b>12,669</b>	<b>(3,360)</b>	<b>6,656</b>	<b>-21%</b>
5101	Office Supplies	350	350	470	670	400	336	-	(320)	0%
5102	Operating Supplies	150	150	54	77	300	147	-	73	0%
5103	Postage	300	300	98	213	600	428	-	87	0%
5104	Printing - Forms	1,670	1,250	1,146	1,461	250	2,896	420	209	25%
5106	Promotional	-	-	16	23	-	-	-	(23)	
5112	Legal	1,000	1,000	396	463	3,000	363	-	537	0%
5115	Contract/Professional Svcs.	300	300	-	82	1,000	52	-	218	0%
5121	Telephone - Pager	975	975	451	646	826	962	-	329	0%
5122	Training - Conference	750	750	-	70	1,500	851	-	680	0%
5123	Automobile - Transportation	1,250	1,250	-	11	1,750	606	-	1,239	0%
5125	Publications - Books	100	100	31	36	250	110	-	64	0%
5126	Dues & Memberships	350	350	78	228	300	178	-	122	0%
5128	Employee Relations	25	25	-	-	50	-	-	25	0%
5130	Rents - Leases	800	800	406	596	700	771	-	204	0%
5131	Records Maintenance	100	100	41	62	-	93	-	38	0%
5135	Maintenance - Repair	400	400	186	268	500	881	-	132	0%
5138	Office Equipment	500	500	-	-	100	7	-	500	0%
5141	General Liability Insurance	2,047	3,548	965	1,924	3,646	1,491	(1,501)	123	-73%
5143	Property Insurance	401	787	189	377	820	346	(386)	24	-96%
5144	Employee Practice Liab Ins.	183	261	87	172	289	84	(78)	11	-43%
5150	Electricity	343	500	210	285	560	556	(257)	58	-75%
5151	Natural Gas	33	100	16	27	90	48	(67)	6	-203%
5152	Water	30	16	14	22	-	-	14	8	47%
5153	Sewer	50	30	28	40	-	-	20	10	40%
5164	Regulatory Fees	2,000	2,000	-	100	4,000	50	-	1,900	0%
5166	Regulatory Fees	-	1,700	-	-	1,700	-	(1,700)	-	
5167	Seismic Fees	-	-	-	-	-	-	-	-	
5171	Computer Software	200	200	-	200	900	474	-	-	0%
5173	Computer Maint. -Support	1,050	875	725	1,022	250	762	175	28	17%
5174	Web Design Services	400	400	11	13	250	20	-	387	0%
5512	Planning	-	-	-	13	-	-	-	-	
5520	Improvements	-	-	-	-	-	157	-	-	
<b>TOTAL EXPENDITURES Planning Dept.</b>		<b>107,037</b>	<b>114,620</b>	<b>66,824</b>	<b>93,107</b>	<b>146,664</b>	<b>132,703</b>	<b>(7,583)</b>	<b>13,930</b>	<b>-7%</b>
<b>SOURCES</b>										
000	REVENUES Planning	1,600	10,000	1,943	6,000	4,090	15,531	(8,400)	(4,400)	-525%
000	General Fund	105,437	104,620	64,881	87,107	142,574	117,172	817	18,330	1%

## **Buildings and Grounds**

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### **Significant Changes to Buildings and Grounds**

Total expenditures budgeted to increase by \$10,567, mostly to reflect personnel costs.

(5120) Cell Phones - \$1,222 to reflect current expenses.

(5136) Parks Maintenance /Repair – Lowered by \$2,225 to better reflect current expenses.

(5152) Water – Lowered by \$1,228 to reflect City Manager’s direction to cease all lawn irrigation for the summer of 2015.

(5212) Gas & Oil – Reduced by \$1,000 to reflect projected lower usage.

(5215) Small Tools – Reduced \$814 to reflect projected lower usage.

## Buildings and Grounds

CODE	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	E	F	F	G	H	I
<b>PERSONNEL</b>		<b>54,357</b>	<b>46,110</b>	<b>53,718</b>	-	-	<b>8,247</b>	<b>639</b>	<b>0.15</b>
5000	Full Time Salaries	32,198	26,866	30,171	-	-	5,332	2,027	0.17
5030	Overtime Salaries	1,672	1,612	587	-	-	60	1,085	0.04
--	Payroll Taxes and Benefits	20,487	17,632	22,960	-	-	528	(2,473)	0.14
<b>OPERATING</b>		<b>14,803</b>	<b>12,483</b>	<b>14,313</b>	-	-	<b>2,320</b>	<b>490</b>	<b>16%</b>
5101	Office Supplies	-	-	124	-	-	-	(124)	
5102	Operating Supplies	365	151	314	-	-	214	51	59%
5103	Postage	15	-	24	-	-	15	(10)	
5104	Printing - Forms	68	-	62	-	-	68	6	
5106	Promotional	30	-	25	-	-	30	5	
5107	Memorial Park Expense	1,100	1,300	589	-	-	(200)	511	-18%
5115	Contract Services			106					
5119	Safety Supplies & Equipment	151	151	56	-	-	-	95	0%
5121	Telephone - Pager	1,222	-	1,040	-	-	1,222	182	
5122	Training - Conference			6					
5123	Automobile - Transportation			14					
5125	Publications - Books	10	-	8	-	-	10	2	
5126	Dues & Memberships	6	-	5	-	-	6	1	
5130	Rents - Leases	423	-	408	-	-	423	15	
5131	Records Maintenance	6	-	5	-	-	6	1	
5135	Maintenance - Repair	1,557	-	1,361	-	-	1,557	196	
5136	Parks Maintenance - Repair	2,026	4,251	1,635	-	-	(2,225)	391	-110%
5139	Equipment	800	800	293	-	-	-	507	0%
5141	General Liability Insurance	2,632	-	2,474	-	-	2,632	158	
5143	Property Insurance	515	-	484	-	-	515	31	
5144	Employee Practice Liability Ins.	235	-	221	-	-	235	14	
5150	Electricity	939	-	668	-	-	939	271	
5151	Natural Gas	43	-	35	-	-	43	8	
5152	Water	500	1,728	1,912	-	-	(1,228)	(1,412)	-246%
5173	Computer Maint.-Support	152	-	139	-	-	152	13	
5174	Web Design Services	20	-	16	-	-	20	4	
5212	Gas & Oil	500	1,500	548	-	-	(1,000)	(48)	-200%
5215	Public Works - Small Tools	186	1,000	821	-	-	(814)	(635)	-438%
5227	Public Works - Equip. Repair	800	851	646	-	-	(51)	154	-6%
5229	Public Works - Equip. Rental	500	751	274	-	-	(251)	226	-50%
<b>TOTAL EXPENDITURES Bldg. &amp; Grounds</b>		<b>69,160</b>	<b>58,593</b>	<b>68,031</b>	-	-	<b>10,567</b>	<b>1,129</b>	<b>15%</b>
<b>SOURCES</b>									
000	General Fund	41,496	35,156	40,819	-	-	6,340	677	15%
008	Building Fund	3,458	5,859	6,803	-	-	(2,401)	(3,345)	-69%
020	Gas Tax Fund	3,458	2,930	3,402	-	-	528	56	15%
024	TDA Fund	3,458	2,930	3,402	-	-		56	15%
050	Sewer Operations Fund	8,645	5,859	6,803	-	-	2,786	1,842	32%
060	Water Operations Fund	8,645	5,859	6,803	-	-	2,786	1,842	32%

## **Streets Department**

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### **Significant Changes to Department**

Personnel costs have been budgeted lower than last year by \$33,602 to reflect projected costs.

(5108) Streets – figure increased by \$3,975 to better reflect actual base maintenance needs.

(5135) Maintenance / Repair – Figure increased by \$4,366 to reflect projected needs.

(5514) Engineering – Figure reduced by \$18,000 to better reflect City Engineer's billable commitment to HCOAG Technical Advisory Committee.

(020) Gas Tax Revenue – Decreased by \$13,190 as statewide gas taxes are in decline. This revenue stream will continue to decline into FY 16-17, evolving into a total revenue stream of approximately \$60,000 annually, which is a 45% reduction from FY 13-14 levels of \$109,540.



# Streets Department

CODE	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	E	F	G	H	I	J
<b>PERSONNEL</b>		<b>101,243</b>	<b>134,605</b>	<b>129,129</b>	<b>86,314</b>	<b>116,481</b>	<b>(33,362)</b>	<b>(27,886)</b>	<b>-33%</b>
5000	Full Time Salaries	59,797	82,525	81,372	61724	85,922	(22,728)	(21,575)	-38%
5030	Overtime Salaries	3,104	3,004	845	975	547	84	2,259	3%
--	Payroll Taxes and Benefits	38,342	49,076	46,912	23,615	30,012	(10,734)	(8,570)	-28%
<b>OPERATING</b>		<b>126,967</b>	<b>129,936</b>	<b>100,351</b>	<b>112,663</b>	<b>107,010</b>	<b>(2,969)</b>	<b>26,616</b>	<b>-2%</b>
5101	Office Supplies	300	90	261	300	100	210	39	70%
5102	Operating Supplies	1,050	930	942	1000	877	120	108	11%
5103	Postage	20	26	28	51	46	(6)	(8)	-30%
5104	Printing - Forms	160	28	135	51	32	132	25	83%
5105	Advertising	-	188	-	51	150	(188)	-	
5106	Promotional	-	-	26	-	-	-	(26)	
5107	Memorial Park Expense	-	-	-	2500	1,410	-	-	
5108	Streets	18,000	14,025	5,836	15000	9,561	3,975	12,164	22%
5109	Chemicals	-	-	-	0	337	-	-	
5112	Legal	1,200	1,373	42	251	1,243	(173)	1,158	-14%
5115	Contract/Professional Svcs.	47,479	47,276	46,833	3000	53,514	203	646	0%
5119	Safety Supplies & Equipment	175	173	39	2500	147	2	136	1%
5121	Telephone	2,350	1,068	2,322	1200	1,013	1,282	28	55%
5122	Training - Conference	250	-	229	1500	-	250	21	
5123	Auto/Transportation - PW	150	151	18	100	121	(1)	132	-1%
5125	Publications - Books	10	10	11	100	8	-	(1)	0%
5126	Dues & Memberships	100	155	68	200	124	(55)	32	-55%
5127	License	10	10	10	-	8	-	-	0%
5128	Employee Relations	-	-	-	19	-	-	-	
5130	Rents - Leases	710	493	713	1500	477	217	(3)	31%
5131	Records Maintenance	40	46	29	-	39	(6)	11	-15%
5135	Maintenance - Repair	6,300	1,934	658	3500	1,666	4,366	5,642	69%
5136	Parks Maintenance-Repair	-	-	-	2500	-	-	-	
5138	Office Equipment - P.W.	130	39	107	100	31	91	23	70%
5139	Equipment	1,200	1,476	111	3500	1,329	(276)	1,089	-23%
5141	General Liability Insurance	3,255	2,347	3,059	2167	1,078	908	196	28%
5143	Property Insurance	637	739	599	486	250	(102)	38	-16%
5144	Employee Practice Liability Ins.	290	173	272	171	61	117	18	40%
5148	Office Equipment	-	33	-	-	26	(33)	-	
5150	Electricity	25,889	25,000	24,211	25000	26,407	889	1,678	3%
5151	Natural Gas	122	38	46	500	35	-	76	69%
5152	Water	4,100	3,881	3,521	-	-	219	579	5%
5154	Garbage	-	64	-	60	51	(64)	-	
5162	Medical	30	30	28	151	27	-	2	0%
5164	Regulatory Fees	90	90	33	1000	72	-	57	0%
5165	Property Tax Assessment	-	-	-	36	-	-	-	
5171	Computer Software	75	75	-	151	60	-	75	0%
5173	Computer Maint.-Support	165	79	162	251	105	86	3	52%
5174	Web Design Services	40	18	21	10	14	22	19	55%
5175	Community Promotions	-	-	-	10	-	-	-	
5212	Gas & Oil	4,350	1,508	4,121	2500	1,986	2,842	229	65%
5213	Vehicle Repair	1,800	1,861	1,395	2000	1,670	(61)	405	-3%
5215	Public Works - Small Tools	780	781	412	2000	820	(1)	368	0%
5217	License	10	10	10	-	8	-	-	0%
5227	Public Works - Equip. Repair	700	718	727	1000	757	(18)	(27)	-3%
5229	Public Works - Equip. Rental	-	-	136	251	-	-	(136)	
5514	Engineering	5,000	23,000	3,180	35,000	1,236	(18,000)	1,820	-360%
5520	Improvements	-	-	-	996	114	-	-	
<b>TOTAL EXPENDITURES Streets Dept.</b>		<b>228,210</b>	<b>264,541</b>	<b>229,480</b>	<b>198,977</b>	<b>223,491</b>	<b>(36,331)</b>	<b>(1,270)</b>	<b>-16%</b>
<b>TOTAL EXPENDITURES Others Dept.</b>		<b>57,317</b>	<b>41,663</b>	<b>30,500</b>	<b>56,195</b>	<b>35,720</b>	<b>15,654</b>	<b>26,817</b>	<b>27%</b>
<b>SOURCES</b>									
020	REVENUE Gas Tax Fund	76,820	90,010	90,010	103,464	109,540	(13,190)	(13,190)	-17%
024	REVENUE TDA Fund	108,945	108,609	108,609	56,195	117,477	336	336	0%
024	REVENUE RSTP Funds	21,000	20,000	21,000	-	46,763	1,000	-	5%
	<b>RESERVES Gas Tax Fund</b>	<b>78,762</b>	<b>87,585</b>	<b>40,361</b>	<b>95,513</b>	<b>(14,569)</b>	<b>(8,823)</b>	<b>38,401</b>	<b>-11%</b>

## **Wastewater Department**

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### **Significant Changes to Department**

(5115) Contracts for professional services – lowered by \$3,000 to reflect projected costs.

(5135) Maintenance / Repair – increased by \$5,000 to assist in Inflow & Infiltration reduction project for FY 15-16.

# Wastewater Department

COD E	ITEM DESCRIPTION	Budget 15/16	Budget 14/15	Est. Actual 14/15	Budget 13/14	Actual 13/14	Budget Variance (C-D)	Budget Variance (C-E)	% Change
A	B	C	D	F	E	G	H	I	J
<b>PERSONNEL</b>		<b>144,086</b>	<b>145,411</b>	<b>159,819</b>	<b>172,955</b>	<b>156,446</b>	<b>(1,325)</b>	<b>(15,733)</b>	<b>-1%</b>
5000	Full Time Salaries	84,044	82,405	93,442	115,024	92,825	1,639	23,602	2%
5030	Overtime Salaries	1,433	1,099	2,866	3,675	2,103	334	(623)	23%
--	Payroll Taxes and Benefits	58,609	61,907	63,511	54,256	61,518	(3,298)	15,112	-6%
<b>OPERATING</b>		<b>314,505</b>	<b>258,459</b>	<b>272,452</b>	<b>190,505</b>	<b>265,799</b>	<b>56,046</b>	<b>42,052</b>	<b>18%</b>
5101	Office Supplies	500	500	650	800	696	-	(150)	0%
5102	Operating Supplies	2,000	2,000	2,805	1,750	2,409	-	(805)	0%
5103	Postage	2,400	1,700	2,711	100	3,130	700	(311)	29%
5104	Printing - Forms	465	125	401	200	504	340	64	73%
5105	Advertising	200	700	-	200	663	(500)	200	-250%
5106	Promotional	-	-	109	-	-	-	(109)	
5107	Memorial Park Expense	-	-	-	-	-	-	-	
5108	Streets	1,000	1,000	28	1,170	4	-	972	0%
5109	Chemicals	30,000	29,000	21,960	22,719	30,504	1,000	8,040	3%
5112	Legal	500	500	604	500	2,495	-	(104)	0%
5115	Contract/Professional Svcs.	2,000	5,000	4,183	10,000	2,983	(3,000)	(2,183)	-150%
5119	Safety Supplies & Equipment	1,000	1,000	48	1,000	691	-	952	0%
5121	Telephone - Pager	2,440	3,500	2,412	4,500	4,152	(1,060)	28	-43%
5122	Training - Conference	1,350	1,350	1,091	250	90	-	259	0%
5123	Auto/Transportation - PW	500	500	676	50	582	-	(176)	0%
5125	Publications - Books	200	200	30	-	162	-	170	0%
5126	Dues & Memberships	1,000	1,000	34	800	965	-	966	0%
5127	License	260	100	831	-	207	160	(571)	62%
5128	Employee Relations	50	50	-	50	-	-	50	0%
5129	Meeting	-	-	-	-	-	-	-	
5130	Rents - Leases	1,968	1,300	1,987	1,300	1,558	668	(19)	34%
5131	Records Maintenance	40	150	32	-	149	(110)	8	-275%
5135	Maintenance - Repair	20,000	15,000	17,018	15,000	15,528	5,000	2,982	25%
5136	Parks Maintenance-Repair	-	-	-	-	-	-	-	
5138	Office Equipment - P.W.	800	1,200	374	1,200	1,355	(400)	426	-50%
5139	Equipment	4,500	4,500	5,231	3,000	5,189	-	(731)	0%
5141	General Liability Insurance	9,329	9,389	8,769	8,167	3,945	(60)	560	-1%
5143	Property Insurance	1,827	2,083	1,717	1,836	915	(256)	110	-14%
5144	Employee Practice Liab Ins.	832	692	782	647	223	140	50	17%
5148	Office Equipment	-	-	-	-	114	-	-	
5150	Electricity	133,431	76,609	123,370	55,000	118,656	56,822	10,061	43%
5151	Natural Gas	22,566	20,000	18,562	7,500	19,918	2,566	4,004	11%
5152	Water	28,500	33,600	21,422	-	-	(5,100)	7,078	-18%
5153	Sewer	50	-	198	-	-	50	(148)	
5154	Garbage	-	1,000	-	2,500	105	(1,000)	-	
5162	Medical	250	250	12	250	276	-	238	0%
5164	Regulatory Fees	15,000	15,000	9,200	12,000	12,004	-	5,800	0%
5165	Property Tax Assessment	-	-	-	35	-	-	-	
5171	Computer Software	500	500	116	1,000	266	-	384	0%
5173	Computer Maint.-Support	920	500	821	50	869	420	99	46%
5174	Web Design Services	75	65	60	-	52	10	15	13%
5212	Gas & Oil	3,002	2,500	2,935	8,200	9,491	502	67	17%
5213	Vehicle Repair	2,500	3,000	2,455	3,000	2,700	(500)	45	-20%
5215	Public Works - Small Tools	2,300	2,646	1,011	2,646	5,112	(346)	1,289	-15%
5217	License	-	-	-	-	36	-	-	
5225	Public Works - Lab Testing	12,500	12,500	10,147	12,985	12,908	-	2,353	0%
5227	Public Works - Equip Repair	2,750	2,750	7,694	2,750	2,747	-	(4,944)	0%
5229	Public Works - Equip Rental	1,000	1,000	(33)	1,000	-	-	1,033	0%
5430	Fines/Penalties	2,000	2,000	-	3,000	25	-	2,000	0%
5514	Engineering	1,000	1,000	-	1,000	1,005	-	1,000	0%
5520	Improvements	1,000	1,000	-	1,000	416	-	1,000	0%
<b>TOTAL Wastewater Dept.</b>		<b>458,590</b>	<b>403,870</b>	<b>432,271</b>	<b>363,460</b>	<b>422,245</b>	<b>54,720</b>	<b>26,319</b>	<b>12%</b>
---	EXPENDITURES Other Dept.	240,039	193,932	254,512	182,619	229,167	46,107	(14,473)	19%
<b>SOURCES</b>									
050	REVENUE Sewer Operations	621,450	628,797	689,208	625,359	731,387	(7,348)	(67,759)	(0)
050	RESERVES Sewer Operations	77,180	(30,995)	(2,425)	(79,281)	(79,975)	108,175	79,604	140%

## **Water Department**

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### **Significant Changes to Department**

Personnel costs increase of \$25,184 Due to increased in allocated time on water activities.

(5104) Increase of \$43,400 to reflect current costs.

(5112) Reduced by \$10,000 to reflect anticipated costs.

(5115) \$5,000 Contract and Professional Services - \$5,000 for professional services as needed; \$35,000 for potential water rate analysis costs.

(5135) Maintenance / Repair – Increased by \$13,000 for additional maintenance activities in FY 15-16, offset by reductions in contract and professional services.

Water operations revenues are currently in decline mostly due to the drought and related water conservation by customers. Decline of \$51,530 from FY 14-15 budget.

# Water Department

COD E A	ITEM DESCRIPTION B	Budget 15/16 C	Budget 14/15 D	Est. Actual 14/15 E	Budget 13/14 F	Actual 13/14 G	Budget Variance (C-D) H	Budget Variance (C-E) I	% Change J
<b>PERSONNEL</b>		<b>109,043</b>	<b>83,859</b>	<b>91,350</b>	<b>134,318</b>	<b>123,798</b>	<b>25,184</b>	<b>17,693</b>	<b>23%</b>
5000	Full Time Salaries	64,397	49,586	54,607	89,202	75,901	14,811	9,790	23%
5030	Overtime Salaries	3,343	1,612	3,063	2,850	2,879	1,731	280	52%
--	Payroll Taxes and Benefits	41,303	32,661	33,680	42,266	45,018	8,642	7,623	21%
<b>OPERATING</b>		<b>256,035</b>	<b>305,134</b>	<b>141,836</b>	<b>209,390</b>	<b>141,112</b>	<b>(49,099)</b>	<b>114,199</b>	<b>-19%</b>
5101	Office Supplies	300	-	658	500	388	300	(358)	
5102	Operating Supplies	4,000	4,000	1,076	1,500	3,450	-	2,924	0%
5103	Postage	1,800	1,800	2,920	500	1,801	-	(1,120)	0%
5104	Printing - Forms	3,600	200	2,913	500	469	3,400	687	94%
5105	Advertising	450	450	-	110	438	-	450	0%
5106	Promotional	-	-	73	-	-	-	(73)	
5108	Streets	2,000	1,300	1,801	1,200	1,189	700	199	35%
5109	Chemicals	23,000	23,000	17,686	25,000	11,488	-	5,314	0%
5112	Legal	10,000	20,000	12,271	4,000	3,730	(10,000)	(2,271)	-100%
5115	Contract/Professional Svcs.	40,000	65,000	12,453	8,000	-	(25,000)	27,547	-63%
5119	Safety Supplies & Equipment	505	505	47	1,000	429	-	458	0%
5121	Telephone - Pager	3,184	3,184	2,678	2,600	3,144	-	506	0%
5122	Training - Conference	2,000	2,000	1,554	2,000	125	-	446	0%
5123	Auto/Transportation - PW	250	250	1,009	250	352	-	(759)	0%
5125	Publications - Books	100	100	31	100	21	-	69	0%
5126	Dues & Memberships	1,800	1,800	1,002	1,800	467	-	798	0%
5127	License	350	-	700	-	205	350	(350)	
5128	Employee Relations	60	60	-	60	-	-	60	0%
5129	Meeting	-	-	-	-	-	-	-	
5130	Rents - Leases	2,000	1,000	1,892	1,000	1,076	1,000	108	50%
5131	Records Maintenance	50	-	46	-	117	50	4	
5135	Maintenance - Repair	53,000	40,000	19,170	43,000	44,708	13,000	33,830	25%
5138	Office Equipment - P.W.	1,500	1,500	1,696	1,200	273	-	(196)	0%
5139	Equipment	4,000	4,000	3,220	3,000	4,086	-	780	0%
5141	General Liability Ins.	9,112	7,642	8,565	6,334	3,211	1,470	547	16%
5143	Property Insurance	1,784	1,695	1,677	1,424	745	89	107	5%
5144	Employee Practice Liab Ins.	813	563	782	502	181	250	31	31%
5148	Office Equipment	-	-	-	-	75	-	-	
5150	Electricity	20,147	54,000	18,533	60,000	23,446	(33,853)	1,614	-168%
5151	Natural Gas	140	150	131	2,000	104	(10)	9	-7%
5152	Water	380	-	298	-	-	380	82	
5153	Sewer	26,500	43,500	2,274	-	-	(17,000)	24,226	-64%
5154	Garbage	100	100	-	100	69	-	100	0%
5162	Medical	300	300	41	400	235	-	259	0%
5164	Regulatory Fees	16,500	8,000	10,758	13,000	16,234	8,500	5,742	52%
5165	Property Tax Assessment	-	-	-	30	-	-	-	
5171	Computer Software	450	450	2	750	176	-	448	0%
5173	Computer Maint.-Support	500	1,000	483	1,000	958	(500)	17	-100%
5174	Web Design Services	80	55	59	20	42	25	21	31%
5175	Community Promotions	-	-	-	10	-	-	-	
5212	Gas & Oil	6,000	5,000	5,608	6,000	5,722	1,000	392	17%
5213	Vehicle Repair	2,200	2,200	1,953	5,500	2,337	-	247	0%
5215	Public Works - Small Tools	2,500	2,500	582	3,000	3,186	-	1,918	0%
5217	License	30	30	-	-	24	-	30	0%
5225	Public Works - Lab Testing	10,000	3,500	4,096	5,000	2,127	6,500	5,904	65%
5227	Public Works - Equip Repair	2,800	2,800	659	2,500	2,750	-	2,141	0%
5229	Public Works - Equip Rental	250	-	439	1,500	-	250	(189)	
5430	Fines/Penalties	-	-	-	-	25	-	-	
5514	Engineering	1,500	1,500	-	2,000	1,168	-	1,500	0%
5520	Improvements	-	-	-	1,000	339	-	-	
<b>TOTAL EXPENDITURES Water Dept.</b>		<b>365,078</b>	<b>388,993</b>	<b>233,186</b>	<b>343,708</b>	<b>264,910</b>	<b>(23,915)</b>	<b>131,892</b>	<b>-7%</b>
--	EXPENDITURES Other Dept.	309,586	317,220	289,558	198,104	196,207	(7,634)	20,029	-2%
<b>SOURCES</b>									
060	REVENUE Water Operations	483,030	534,560	430,413	592,997	504,517	(51,531)	52,617	-11%
060	RESERVES Water Operations	(191,634)	(171,653)	(92,331)	51,185	43,400	(83,080)	204,537	-20%

## Capital Projects

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### Major Changes to Capital Projects

Proposed Capital projects are largely a carryover from FY 14-15. The City Manager is currently recommending additional capital expenditures through the Sewer Fund to combat Inflow & Infiltration on a sensitive section of the sewer collection system. These new projects total \$55,000 for FY 15-16.

**Drainage Study at Ogle/Belleview:** The City has a CDBG grant of \$100,000 for topographic and drainage analysis work in the Ogle and Belleview streets area. The grant can only cover 70% of the work, and it has been estimated that the remaining work to produce a "shovel ready" project will be \$45,000. Whitchurch Engineering, who is the city's engineering firm for this project will not have the initial 70% portion of the work complete until November or December of 2015. The remaining portion (\$45,000), which must be paid for out of city funds, would then be obligated and spent sometime in the first quarter of 2016. This schedule keeps the project on track for 2016 funding rounds through CDBG or other sources.

**Back up Generator for Water Infiltration Gallery:** Staff has pursued a grant via the Office of Emergency Services, however the Water Superintendent did not believe the proposed stationary generator was practical. Staff is close to a mobile solution to the problem, however it may need to be acquired in FY 15-16. The cost is estimated at \$35,000.

**Old Ranch Road Repairs:** Staff recommends keeping this particular item (\$10,000) on the capital projects list. The customers who rely on the Old Ranch Road line will also be providing \$10,000 for the construction of this line.

**Survey Work:** City staff received the survey work related to this particular item on May 5<sup>th</sup> of this year. The product is currently under review. At this time the City Manager recommends keeping this particular item in the FY 15-16 budget pending possible payment in FY 14-15.

**PROPOSED CAPITAL PROJECTS**

000	General Fund	33,920	School Site and Drainage Surveys	<u>\$33,920</u>
020	Gas Tax (Streets)	25,000	Ogle & Belleview shovel ready	
024	TDA (Streets)	20,000	Ogle & Belleview shovel ready	<u>\$45,000</u>
050	Sewer Fund	20,000	3 Analyzers	
050	Sewer Fund	10,000	Smoke Tests	
050	Sewer Fund	10,000	Small Projects	
050	Sewer Fund	15,000	L&I (Inflow and Infiltration)	<u>\$55,000</u>
060	Water Fund	10,000	Old Ranch Road Repairs	
060	Water Fund	35,000	Generator	<u>\$45,000</u>
<b>TOTAL PROPOSED</b>				<u><b>\$178,920</b></u>

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**D R A F E T**