1854

SUTTER CREEK

John Sutter

JEWEL OF THE MOTHER LODE

TO:	**THE HONORABLE MAYOR AND**
	MEMBERS OF THE CITY COUNCIL
MEETING DATE:	**JULY 6, 2015**
FROM:	**AMY GEDNEY, CITY MANAGER**
SUBJECT:	**2015-2016 PROPOSED FINAL BUDGET**

RECOMMENDATION:

1) Adopt Resolution 15-16-* adopting the 2015-2016 Annual budget
2) Adopt Resolution 15-16-* adopting the 2015-2016 Appropriations limit

*The Draft Budget is a separate attachment to the agenda packet.

BACKGROUND:

Every year the City Council adopts a budget in anticipation of upcoming employee and operating expenditures necessary to provide services to operate the City. Attached for your review and consideration is the Draft 2015-2015 Budget.

The first section of the Budget is a Summary of all of the Departmental Expenses and breaks down the Expenditures by Fund. Line 190 of the Summary sheet illustrates the, the Total Expenses, anticipated Revenues, and the expected cash balance June 30, 2016. The Revenue sheet identifies all anticipated Revenue by source. And finally, the top left corner of the following sheets identifies the department and the total proposed operating budget for that department.

SUMMARY:

Revenue

This past year, staff has been working diligently to identify areas of revenue leakage as well as unnecessary expenditures. Over the course of this last year, staff has kept you apprised of various revenue related issues that have been addressed, specifically related to sales tax, engineering and planning related reimbursable expenses, and sewer revenues. As a result, for the General Fund, we are assuming a 5% increase over last year's budget. In the Sewer Fund, we anticipate a 2% increase. The sewer fund increase is a direct result of monthly billing and application of late fees and penalties. And we also anticipate a slight increase in gas-tax and road related funds.

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Expenses

Employee Expenses

Negotiations with SEIU 1021 employee union group is still underway; however, the Draft Budget as presented includes a 2.5% cost of living adjustment for both employee bargaining groups. Retirement contributions for Tier 1 employees will remain at the same rate; however, PERS has adjusted the way in which the City will be billed which calls for a flat amount to be paid for the “side fund” for Tier 1 employees. It is anticipated that there will be a 1% increase next year for both Miscellaneous and Safety Tier 1 employees. There were no increases in the Employee Benefit package.

Operating Expenses

Operating expenses, overall, are expected to remain the same. However, there are some additions to the budget that should be noted:

General Fund:

- $20,000 for the final DTSC clearance for the Eureka Mine;
- $7,000 for Property Tax and TOT audits;
- 50% reduction in annual ACRA contribution
- $2,000 increase in weed control
- 5.5% ($87,876) set aside to be transferred to Fund 39, General Fund Reserve.
- Estimated Year End Cash Balance $76,133 (after moving the 5.5% to Fund 39).
- An end of the year set aside for operating contingencies.

Gas Tax:

- $12,000 to repair the culvert at Miners’ Bend
- $10,000 for weed control
- $150,000 for a TBD roadway project
- Estimated Year End Cash Balance of $84,829.

Sewer Fund

- $130,000 for sewer line replacement
- An increase of $60,000 to ARSA
- Estimated Year End Cash Balance of $905,524.

Once the 2015-16 Final Budget is adopted, staff will then begin preparing a Capital Improvement Program to identify and begin financially planning for capital improvements including roadway, storm drainage, and wastewater treatment and collections projects.

The Resolution adopting the Budget also includes language rescinding a previous “policy” that had been created, and restates a new policy for allocating general fund revenue to Fund 39. As you are aware, Fund 39 has Council enacted restrictions for its use.

Additionally, the Council is also required by law to adopt an annual appropriations limit. This is also included.

RESOLUTION NO. 15-16-03
A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF SUTTER CREEK
ADOPTING THE BUDGET FOR FISCAL YEAR 2015-2016

WHEREAS, the City Council and staff of the City of Sutter Creek have been in the process of formulating the spending priorities for the City for the upcoming Fiscal Year of 2015-2016;

WHEREAS, the City Council of the City of Sutter Creek has considered the proposed budget for FY 2015-2016, as submitted by the City Manager at its City Council meeting of June 17, 2015;

WHEREAS, the City Council of the City of Sutter Creek on August 6, 2012 had established a policy relating to payment of a historic general fund deficit, which deficit has been corrected with the 2012-2013 audit, and

WHEREAS, on August 6, 2012 the City Council adopted a policy regarding general fund repayment and previous general fund deficits; and

WHEREAS, said policy is hereby rescinded; and

WHEREAS, for the fiscal year 2015-2016 the Council desires to transfer 4% of General Fund revenues to a reserve fund, Fund 39, on a quarterly basis, and

WHEREAS, said Reserve Fund was established by Resolution 14-15-27 and has restrictions on its use, and

NOW, THEREFORE, BE IT RESOLVED that the City Council wishes to adopt the budget for Fiscal Year 2015-2016 as summarized in Table 1 and incorporates anticipated revenue assumptions, expenditures as well as transfers to Fund 39, and is attached.

BE IT FURTHER RESOLVED, that the City Manager of the City of Sutter Creek is authorized to make the necessary accounting changes to the City records to accomplish the intent of the above noted transaction.

BE IT FURTHER RESOLVED that a copy of this resolution establishes the original budget document that is available in the Finance Department and the City Clerk's Office.

The foregoing resolution was duly passed and adopted this 6th day of July, 2015, by the following vote:

AYES: Council Members Anderson, Peters, and Murphy
NOES:
ABSTAIN:
ABSENT: Swift and Sexton

James E. Swift

James Swift, Mayor

ATTEST:

Karen Darrow

Karen Darrow, City Clerk

2015-2016 Revenue

92%

	A		C	D	E	F	G	H		
1	**General Fund**		**13-14**	**14-15**					**15-16**	
2	**Revenue Description**		**ACTUAL**	**BUDGET**	**May YTD ACTUAL**	**% YTD**	**% of TOTAL Budget**	**PROJECTED YEAR END**	**PROPOSED BUDGET**	**% Chg over last Year**
3	30100	Prop Tax - Secured (County)	$ 478,486	$ 485,000	$ 433,765	89%	32%	$ 485,000	$ 495,000	2%
4	30105	Property Tax in Lieu of MVLF	$ 188,019	$ 144,000	$ 206,944	144%	9%	$ 206,944	$ 208,000	31%
5	30110	Prop Tax - Curr Supple(County)	$ -	$ 1,000	$ -	0%	0%	$ 1,000	$ -	0%
6	30200	Prop Tax - Unsecured (County)	$ 11,685	$ 13,000	$ 13,596	105%	1%	$ 15,000	$ 15,000	13%
7	30900	Prop Tax - Unsecured Prior (Co	$ -	$ 500	$ -	0%	0%	$ -	$ -	0%
8	31660	Tax, Franchise - AT&T, PG&E,W	$ 81,081	$ 80,000	$ 77,965	97%	5%	$ 80,000	$ 80,000	0%
9	31670	Tax, Transfer - Real Property	$ 9,085	$ 12,000	$ 6,922	58%	1%	$ 9,000	$ 8,000	-50%
10	31850	Tax, TOT - Transient Lodge Tax	$ 157,090	$ 200,000	$ 208,776	104%	13%	$ 228,000	$ 222,000	10%
11	31930	Tax - Gen'l Retail Sales	$ 185,840	$ 205,000	$ 154,150	75%	13%	$ 187,000	$ 247,000	17%
12	31940	In Lieu of Sales & Use Tax	$ 51,352	$ 52,000	$ 36,132	69%	3%	$ 73,315	$ 48,000	-8%
13	32100	License - Business	$ 35,444	$ 45,000	$ 29,060	65%	3%	$ 45,000	$ 45,000	0%
14	32110	Permit - Construction	$ 32,243	$ 30,000	$ 15,162	51%	2%	$ 15,000	$ -	0%
15	32111	Permit - Encroachments	$ 21,500	$ 1,000	$ 435	44%	0%	$ 1,000	$ 1,000	0%
16	32125	Permit - Garage Sale	$ 60	$ 100	$ 95	95%	0%	$ 85	$ 100	0%
17	32130	Permit / Licenses - Other	$ 495	$ 500	$ 435	87%	0%	$ 500	$ -	0%
18	32135	Permit - Signs	$ 520	$ 500	$ 520	104%	0%	$ 500	$ 500	0%
19	32170	Amusements	$ 105	$ -	$ 75	0%	0%	$ -	$ -	0%
20	33120	Sales Tax-Public Safety	$ 9,376	$ 9,000	$ 8,774	97%	1%	$ 9,000	$ 9,000	0%
21	33510	STATE COPS GRANT	$ 103,705	$ 100,000	$ 92,628	93%	7%	$ 100,000	$ 100,000	0%
22	33512	Hm Prop Tax Relief - Exemption	$ 6,364	$ 6,500	$ 5,343	82%	0%	$ 6,500	$ 2,500	-160%
23	33516	State Grants	$ 5,000	$ 5,000	$ 5,000	100%	0%	$ 5,000	$ 5,000	0%
24	33560	State Motor Vehicle In-Lieu	$ 23,510	$ 32,000	$ 62,295	195%	2%	$ 62,295	$ 65,000	51%
25	33570	State trailer coach in-lieu tx		$ 5,000	$ -	0%	0%	$ -	$ -	0%
26	34131	Subdivision fees		$ -	$ 400	0%	0%	$ 400	$ -	0%
27	34132	Fees - Variance & conditional	$ -	$ 200	$ 15	8%	0%	$ 200	$ -	0%
28	34139	Building Permit Fees		$ 15,000	$ 3,734	25%	1%	$ -	$ -	0%
29	34140	Planning Fees	$ 11,551	$ 12,000	$ 6,542	55%	1%	$ 8,500	$ 5,500	-118%
30	34160	Fees - Police Reports	$ 1,922	$ 900	$ 571	63%	0%	$ 900	$ 900	0%
31	34168	Concealed Weapon	$ 677	$ 700	$ 200	29%	0%	$ 700	$ 250	-180%
32	34170	Fees - City Engr Services	$ 400	$ 20,000	$ -	0%	1%	$ -	$ -	0%
33	34190	Fees - Other	$ -	$ 1,000	$ 4	0%	0%	$ 1,000	$ -	0%
34	34210	PD Special Services	$ 5,600	$ 5,000	$ 2,906	58%	0%	$ 3,500	$ 2,500	-100%
35	34560	Cemetery Revenues		$ -	$ (250)	0%	0%	$ -	$ -	0%
36	34750	Fees - Auditorium Use	$ 22,765	$ 25,000	$ 15,530	62%	2%	$ 25,000	$ -	0%
37	35130	Fines - Vehicle Code	$ 12,069	$ 15,000	$ 12,878	86%	1%	$ 11,000	$ 12,000	-25%
38	36100	Income - Interest Earnings	$ 1,045	$ 500	$ 3,382	676%	0%	$ 3,385	$ 3,500	86%
39	36200	Income - Rents Other	$ 6,450	$ 6,456	$ 6,212	96%	0%	$ 6,500	$ 24,000	73%
40	36710	Swimming Pool Revenues	$ 21,465		$ -	0%	0%	$ -	$ -	0%
41	36820	Income - Other Revenue	$ 4,628	$ 1,200	$ 4,733	394%	0%	$ 4,733	$ -	0%
42	39999	Operating Transfers In		$ -	$ -	0%	0%	$ -	$ -	0%
43	36800	Income - Insurance Refund	$ 31,733	$ -	$ 37,332	0%	0%	$ 37,226	$ -	0%
44	36803	Police WC Reimbursement	$ 29,941	$ -	$ -	0%	0%	$ -	$ -	0%
45	39100	Proceeds From Sale of Fix Asst	$ 225	$ -	$ -	0%	0%	$ -	$ -	0%
46					$ -	0%	0%	$ -	$ -	0%
47		**GF TOTAL**	**$ 1,551,433**	**$ 1,530,056**	**$ 1,452,260**	**95%**		**$ 1,633,183**	**$ 1,599,750**	**5%**
48										

49	**Gas Tax Fund**		**13-14**	**14-15**					**2015-16**	
50	Revenue Description		**ACTUAL**	**BUDGET**	**May YTD ACTUAL**	**% YTD**	**% of TOTAL Budget**	**PROJECTED YEAR END**	**PROPOSED BUDGET**	
51										
52	33551	2107 Highway User Tax	$ -	$ 19,095	$ 23,790	125%		$ 23,790	$ 23,004	
53	33552	2106 Highway User Tax	$ 72,354	$ 17,250	$ 19,365	112%		$ 19,365	$ 19,000	
54	33553	2105 Highway User Tax	$ -	$ 21,874	$ 20,003	91%		$ 20,003	$ 20,000	
55	33554	2107-5 Highway User Tax	$ -	$ 1,000	$ 2,000	200%		$ -	$ -	
	Prop 42 Replace Sec 2103				$ 10,991			$ 10,991	$ 10,000	
56	36100	Income - Interest Earnings	$ 44		$ -	0%		$ -	$ -	
	LTF								$ 8,613	
57		**GTAX TOTAL**	**$ 72,398**	**$ 59,219**	**$ 76,149**	**129%**		**$ 74,149**	**$ 80,617**	
58										

59	**Sewer Fund**		**13-14**	**14-15**					**2015-16**	
60	Revenue Description		**ACTUAL**	**BUDGET**	**May YTD ACTUAL**	**% YTD**	**% of TOTAL Budget**	**PROJECTED YEAR END**	**PROPOSED BUDGET**	
61	34390	ARSA	$ 175	$ 122,479	$ 158,766	130%		$ 197,635	$ 152,855	
62	34410	Fees - Sewer Service Undist	$ 1,399,054	$ 1,414,000	$ 1,239,841	88%		$ 1,414,000	$ 1,414,000	
63	34412	Septic Dumping Fee	$ -	$ 42,000	$ 48,010	114%		$ 48,000	$ 42,000	
64	34445	Sale of Real Property	$ 34,702	$ -	$ 10,000	0%		$ -	$ -	
65	34479 Late Charges		$ -	$ -	$ 13,941	0%		$ 15,000	$ 8,000	
66	36100	Income - Interest Earnings	$ 419	$ 2,000	$ -	0%		$ 2,000	$ 2,000	
67		**SEWER TOTAL**	**$ 1,434,351**	**$ 1,580,479**	**$ 1,470,558**	**93%**		**$ 1,676,635**	**$ 1,618,855**	**2%**
68										
69										

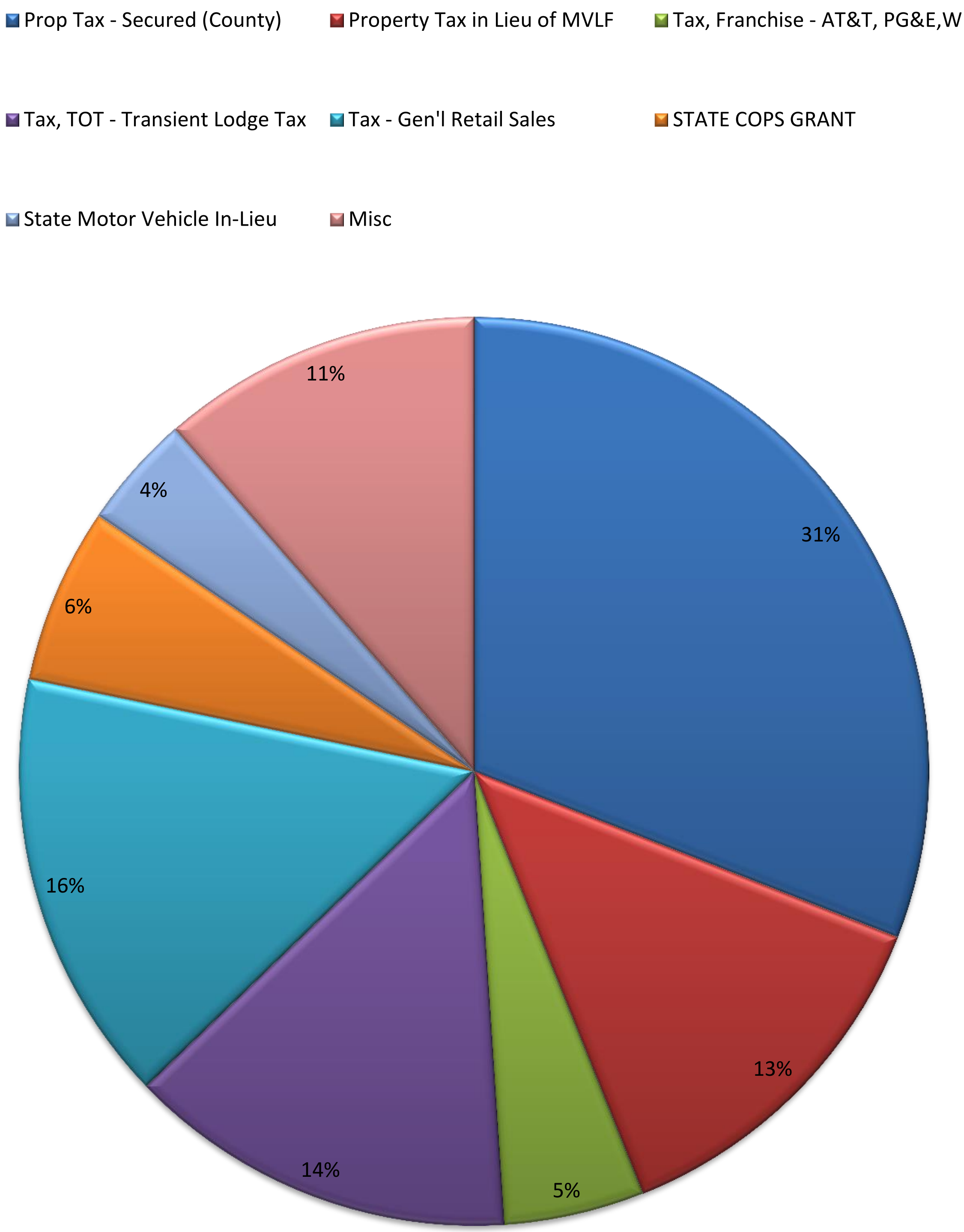
70	**Pool Fund**		**13-14**	**14-15**					**2015-16**	
71	Revenue Description		**ACTUAL**	**BUDGET**	**May YTD ACTUAL**	**% YTD**	**% of TOTAL Budget**	**PROJECTED YEAR END**	**PROPOSED BUDGET**	
72	Day use					0%				
73	Pass					0%			$ 23,000	
74	36100	Income - Interest Earnings				0%				
75		**Pool TOTAL**	**$ -**	**$ -**	**$ -**	**0%**		**$ -**	**$ 23,000**	

2015-2016 Revenue

92%

	A	C	D	E	F	G	H	
76	**Aud & Comm Center Fund**	**13-14**	**14-15**					**2015-16**
						% of		
				May YTD		**TOTAL**	**PROJECTED**	**PROPOSED**
77	Revenue Description	**ACTUAL**	**BUDGET**	**ACTUAL**	**% YTD**	**Budget**	**YEAR END**	**BUDGET**
78	Comm Utility				0%			$ 800
79	Comm Use				0%			$ 2,870
80	Aud Utility				0%			$ 6,062
81	Aud Use				0%			$ 350
82	Jazz				0%			$ 20,000
83	36100 Income - Interest Earnings				0%			
84	**Aud & Comm Center Total**	**$ -**	**$ -**	**$ -**	**0%**		**$ -**	**$ 30,082**
85								
86								
87	**Monteverde Store Fund**	**13-14**	**14-15**					**2015-16**
						% of		
				May YTD		**TOTAL**	**PROJECTED**	**PROPOSED**
88	Revenue Description	**ACTUAL**	**BUDGET**	**ACTUAL**	**% YTD**	**Budget**	**YEAR END**	**BUDGET**
89	Rent				0%			$ 3,600
90	Donations				0%			
91	**MV Store Total**	**$ -**	**$ -**	**$ -**	**0%**		**$ -**	**$ 3,600**

General Fund Revenue Sources



	A	B	C	D	E	F	G	H	I		J
			FUND								
			1	3	10	42		17	7		39
	2014-2015 ADOPTED BUDGET	2015-2016 PROPOSED BUDGET	General	Gas Tax	Sewer	Pool	Comm Center/Aud	MV Store	Cemetery	GF Operating Reserve*	GF Reserve*
City Council			*100%*								
Employee Services	$ 16,395	**$ 14,254**	$ 14,254	$ -	$ -	$ -	$ -		$ -		
Operations	$ 13,000	**$ 3,300**	$ 3,300	$ -	$ -	$ -	$ -		$ -		
Capital	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -		$ -		
TOTAL	$ 29,395	**$ 17,554**	$ 17,554	$ -	$ -	$ -	$ -		$ -		$ -
City Treasurer			*100%*								
Employee Services	$ 2,675	**$ 2,621**	$ 2,621	$ -	$ -	$ -	$ -		$ -		
Operations	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -		$ -		
Capital	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -		$ -		
TOTAL	$ 2,675	**$ 2,621**	$ 2,621	$ -	$ -	$ -	$ -		$ -		$ -
City Manager			*65%*	*10%*	*25%*						
Employee Services	$ 131,186	**$ 136,324**	$ 88,610	$ 13,632	$ 34,081	$ -	$ -		$ -		
Operations	$ 1,300	**$ 1,500**	$ 975	$ 150	$ 375	$ -	$ -		$ -		
Capital	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -		$ -		
TOTAL	$ 132,486	**$ 137,824**	$ 89,585	$ 13,782	$ 34,456	$ -	$ -		$ -		$ -
Community Promotions			*100%*								
Employee Services	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -		$ -		
Operations	$ 65,900	**$ 63,675**	$ 63,675	$ -	$ -	$ -	$ -		$ -		
Capital	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -		$ -		
TOTAL	$ 65,900	**$ 63,675**	$ 63,675	$ -	$ -	$ -	$ -		$ -		$ -
City Clerk			*75%*		*25%*						
Employee Services	$ 96,231	**$ 82,440**	$ 61,830	$ -	$ 20,610	$ -	$ -		$ -		
Operations	$ 6,140	**$ 3,490**	$ 2,618	$ -	$ 873	$ -	$ -		$ -		
Capital	$ 300	**$ -**	$ -	$ -	$ -	$ -	$ -		$ -		
TOTAL	$ 102,671	**$ 85,930**	$ 64,448	$ -	$ 21,483	$ -	$ -		$ -		$ -
Police			*100%*								
Employee Services	$ 643,687	**$ 683,961**	$ 683,961	$ -	$ -	$ -	$ -		$ -		
Operations	$ 170,600	**$ 166,400**	$ 166,400	$ -	$ -	$ -	$ -		$ -		
Capital	$ 10,000	**$ 10,000**	$ 10,000	$ -	$ -	$ -	$ -		$ -		
TOTAL	$ 824,287	**$ 860,361**	$ 860,361	$ -	$ -	$ -	$ -		$ -		$ -
Planning & Building Development			*87%*		*13%*						
Employee Services	$ 109,460	**$ 139,762**	$ 121,451	$ -	$ 18,311	$ -	$ -		$ -		
Operations	$ 52,511	**$ 54,150**	$ 47,111	$ -	$ 8,123	$ -	$ -		$ -		
Capital	$ 17,000	**$ -**	$ -	$ -	$ -	$ -	$ -		$ -		
TOTAL	$ 178,971	**$ 193,912**	$ 168,561	$ -	$ 26,434	$ -	$ -		$ -		$ -

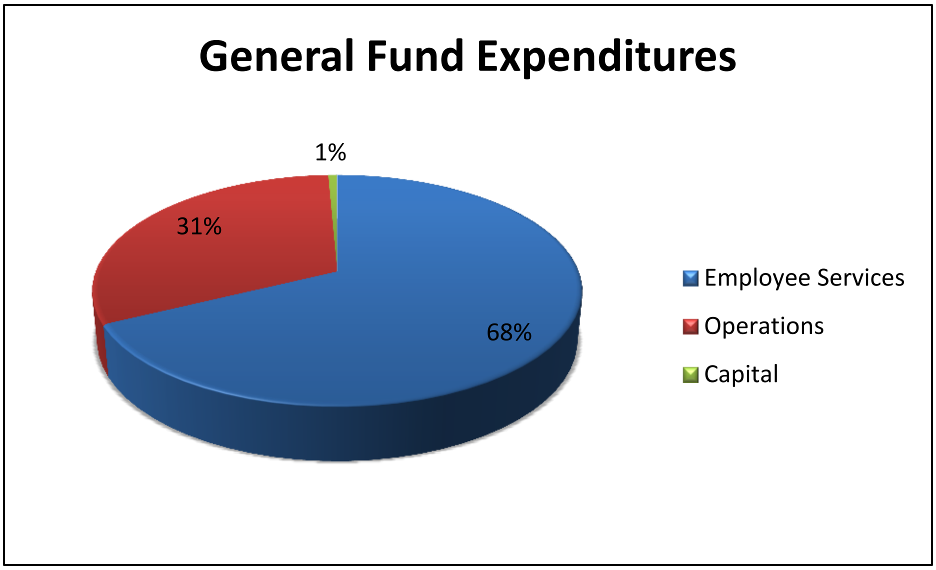
		A	B	C	D	E	F	G	H	I		J	
				FUND									
				1	3	10	42		17	7		39	
		2014-2015 ADOPTED BUDGET	2015-2016 PROPOSED BUDGET	General	Gas Tax	Sewer	Pool	Comm Center/Aud	MV Store	Cemetery	GF Operating Reserve*	GF Reserve*	
42													42
43	***Finance***			*30%*		*70%*							43
44	Employee Services	$ 69,183	**$ 122,670**	$ 18,401	$ -	$ 89,227	$ 839	$ 839		$ -			44
45	Operations	$ 69,935	**$ 55,950**	$ 16,785	$ -	$ 39,165	$ -	$ -		$ -			45
46	Capital	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -		$ -			46
47	**TOTAL**	$ 139,118	**$ 178,620**	$ 35,186	$ -	$ 128,392	$ 839	$ 839		$ -		$ -	47
48	**PUBLIC WORKS**												48
49	***Parks, Buildings, & Rec***												49
50	Employee Services	$ 40,433	**$ 54,411**	$ 47,680	$ -	$ -	$ -	$ 4,488	$ -	$ 2,244		$ -	50
51	Operations	$ 119,600	**$ 127,368**	$ 114,790	$ -	$ -	$ -	$ 11,154	$ 1,224	$ 200		$ -	51
52	Capital	$ 2,500	**$ 7,000**	$ -	$ -	$ -	$ -	$ 7,000	$ -	$ -			52
53	**TOTAL**	$ 162,533	**$ 188,779**	$ 162,469	$ -	$ -	$ -	$ 22,642	$ 1,224	$ 2,444		$ -	53
54													54
55	***Streets***			*0%*	*100%*								55
56	Employee Services	$ 18,134	**$ 29,841**	$ -	$ 29,841	$ -	$ -	$ -		$ -			56
57	Operations	$ 112,200	**$ 74,900**	$ -	$ 74,900	$ -	$ -	$ -		$ -			57
58	Capital	$ -	**$ 150,000**	$ -	$ 150,000	$ -	$ -	$ -		$ -			58
59	**TOTAL**	$ 130,334	**$ 254,741**	$ -	$ 254,741	$ -	$ -	$ -		$ -		$ -	59
60													60
61	***Sewer - WWTP***					*100%*							61
62	Employee Services	$ 179,144	**$ 188,772**	$ -	$ -	$ 188,772	$ -	$ -		$ -			62
63	Operations	$ 746,900	**$ 773,531**	$ -	$ -	$ 773,531	$ -	$ -		$ -			63
64	Capital	$ 50,000	**$ 130,000**	$ -	$ -	$ 130,000	$ -	$ -		$ -			64
65	**TOTAL**	$ 976,044	**$ 1,092,303**	$ -	$ -	$ 1,092,303	$ -	$ -		$ -		$ -	65
66													66
67	***Sewer - Collections***					*100%*							67
68	Employee Services	$ 117,307	**$ 143,217**	$ -	$ -	$ 143,217		$ -		$ -			68
69	Operations	$ 114,869	**$ 98,719**	$ -	$ -	$ 98,719	$ -	$ -		$ -			69
70	Capital	$ 75,000	**$ 130,000**	$ -	$ -	$ 130,000	$ -	$ -		$ -			70
71	**TOTAL**	$ 307,176	**$ 371,936**	$ -	$ -	$ 371,936	$ -	$ -		$ -		$ -	71
72													72
79	***Pool***						100%						79
80	Employee Services	$ 36,100	**$ 10,276**	$ -	$ -	$ -	$ 10,276	$ -		$ -			80
81	Operations	$ 4,850	**$ 30,850**	$ -	$ -	$ -	$ 30,850	$ -		$ -			81
82	Capital	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -		$ -			82
83	**TOTAL**	$ 40,950	**$ 41,126**	$ -	$ -	$ -	$ 41,126	$ -		$ -		$ -	83
84													84
85	***ISF-***			*50%*		*50%*							85
86	Employee Services	$ 4,200	**$ 3,410**	$ 1,705	$ -	$ 1,705	$ -	$ -		$ -			86
87	Operations	$ 208,590	**$ 135,959**	$ 67,980	$ -	$ 67,980	$ -	$ -		$ -			87
88	Capital	$ 1,000	**$ 1,200**	$ 600	$ -	$ 600	$ -	$ -		$ -			88
89	**TOTAL**	$ 213,790	**$ 140,569**	$ 70,285	$ -	$ 70,285	$ -	$ -		$ -		$ -	89

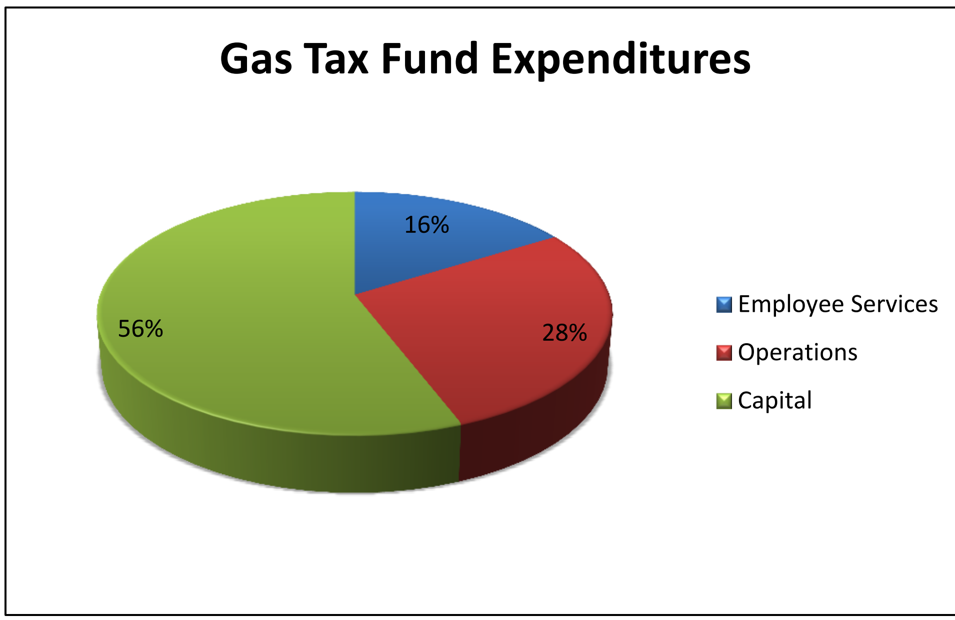
		A	B	C	D	E	F	G	H	I		J	
							FUND						
				1	3	10	42		17	7		39	
		2014-2015 ADOPTED BUDGET	**2015-2016 PROPOSED BUDGET**	**General**	**Gas Tax**	**Sewer**	**Pool**	**Comm Center/Aud**	**MV Store**	**Cemetery**	**GF Operating Reserve***	**GF Reserve***	
90													90
91	**TOTAL**												91
92	Employee	**$ 1,459,935**	**$ 1,611,959**	**$ 1,040,513**	**$ 43,473**	**$ 495,923**	**$ 11,115**	**$ 5,327**	**$ -**	**$ 2,244**			92
93	Operations	**$ 1,477,805**	**$ 1,589,792**	**$ 483,632**	**$ 75,050**	**$ 988,765**	**$ 30,850**	**$ 11,154**	**$ 1,224**	**$ 200**			93
94	Capital	**$ 154,800**	**$ 428,200**	**$ 10,600**	**$ 150,000**	**$ 260,600**	**$ -**	**$ 7,000**	**$ -**	**$ -**			94
95	**TOTAL EXPENSE**	**$ 3,092,540**	**$ 3,629,951**	**$ 1,534,745**	**$ 268,523**	**$ 1,745,288**	**$ 41,965**	**$ 23,481**	**$ 1,224**	**$ 2,444**		$ -	95
96													96
97	T'fer to Reserve fund 4.0%			$ 63,990									97
98	**TOTAL EXPENSES**		$ 3,681,660	$ 1,598,735	$ 268,523	$ 1,745,288	$ 41,965	$ 23,481	$ 1,224	$ 2,444		$ -	98
99													99
100	**REVENUE**		**$ 3,669,904**	$ 1,599,750	$ 80,617	$ 1,618,855	$ 23,000	$ 30,082	$ 3,600	$ -		$ 63,990	100
101	*Difference*		**$ 39,954**	*$ 1,015*	*$ (187,906)*	*$ (126,433)*	*$ (18,965)*	*$ 6,601*	*$ 2,376*	*$ (2,444)*		*$ 63,990*	101
102	**Estimated Beginning Balance 7/1/2015**			$ 80,000	$ 243,411	$ 960,000	$ -	$ -	$ (4,907)	$ 7,707		$ 647,556	102
103	*Difference June 30. 2016*			$ 81,015	$ 55,505	$ 833,567	$ (18,965)	$ 6,601	$ (2,531)	$ 5,263		$ 711,546	103
104	Pool			$ (18,965)			$ 18,126						104
105	Comm Ctr/Aud			$ -									105
106	MV Store			$ -									106
107	Cemetery			$ -									107
108	T'fer to Roads from previous years			$ (50,000)	$ 50,000								108
	T'fer to GF Operating Reserve**			$ (10,000)							$ 10,000		
109	*Projected Year End 2016 Cash Balance*			$ 2,050	$ 105,505	$ 833,567	$ (839)	$ 6,601	$ (2,531)	$ 5,263	$ 10,000	$ 711,546	109

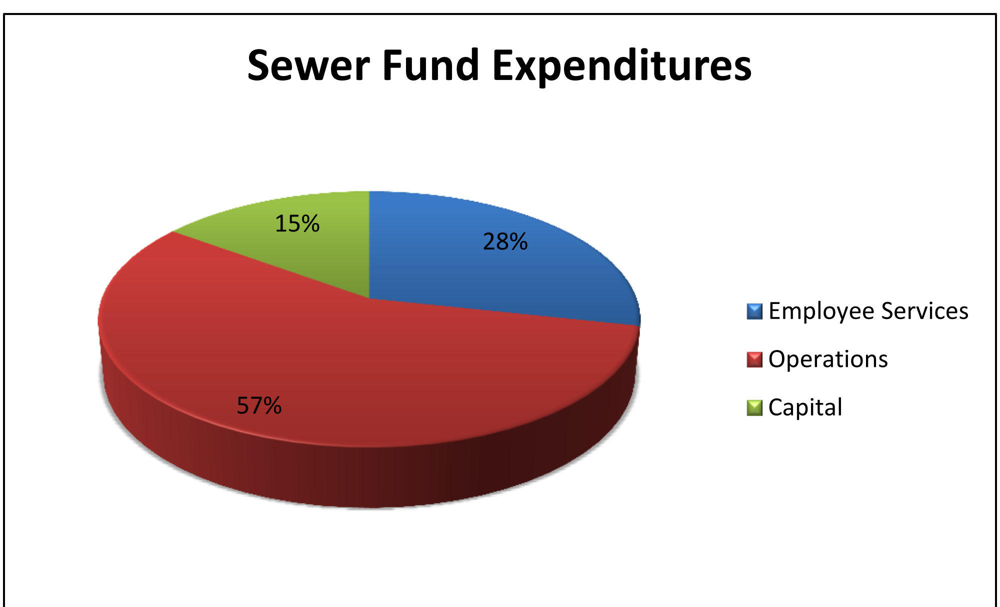
Notes:

*Per Resolution 14-15-27 this is an emergency fund subject to Council approval for use.

** This is a carryover t'fer into an General Fund Operating Reserve for unexpected operating contingencies.


General Fund Expenditures
1%
31%
68%
Employee Services
Operations
Capital


Gas Tax Fund Expenditures
16%
56%
28%
Employee Services
Operations
Capital


Sewer Fund Expenditures
15%
28%
57%
Employee Services
Operations
Capital

City Council
1010

FTE: Elected

GL Code	Description	2014-15 Final Budget	2014-2015 Projected Year End	2015-16 Proposed Budget
40010	Council Salaries	$ 15,200	$ 13,104	$ 13,104
41000	Social Security	$ 975	$ 734	$ 750
41010	SUI		$ 205	$ 200
41030	Medicare	$ 220	$ 178	$ 200
	Employee Expenses	$ 16,395	$ 14,221	$ 14,254
52010	General Supplies	$ 500	$ 400	$ 500
55030	Elections City Council	$ 9,000	$ 2,680	$ -
64010	Advertising	$ 1,000	$ 1,000	$ 500
65030	Memberships/Dues	$ 1,500	$ 1,550	$ 1,500
65040	Travel, Conf, Trg	$ 1,000	$ 550	$ 800
	Operating Expenses	$ 13,000	$ 6,180	$ 3,300
63061	Central Services - ISF Allocatic	$ -	$ -	$ -
63063	Risk Management - ISF Allocat	$ -	$ -	$ -
	ISF Expenses	$ -	$ -	$ -
TOTAL CITY COUNCIL EXPENSES		$ 29,395	$ 20,401	$ 17,554

Items to Note:

55030	Elections	$ 7,000		$ -
65040	Travel, Conf, Trng	$ (2,500)		$ 275
	Net Increase or (decrease) in expense over last year	*$ 4,500*		*$ (11,841)*

City Treasurer
1030

	FTE: Elected		**2014-15**		**2015-16**
GL Code	Description		**FINAL Budget**		**Proposed Budget**
61060	Treasurer Stipend	$	2,250	$	2,200
41000	Social Security	$	140	$	136
41030	Medicare	$	30	$	30
41050	Workers Comp Ins.	$	100	$	100
65030	Memberships & Dues	$	155	$	155
	Total Treasurer Expense	$	2,675	$	2,621
		$	-	*$*	-

Items to Note:

Per Section 2.10.010 An Elected Position
Per Section 2.10.040 Compensation is Set by Resoluti

No changes over last year.

City Clerk
1020

FTE:	1	2014-15	2014-2015	2015-16
GL Code	**Description**	**FINAL Budget**	**Projected Year End**	**Proposed Budget**
40000	Salaries	$ 52,019	$ 48,744	$ 49,048
40010	Part Time	$ -	$ -	$ -
40020	Over Time	$ -	$ -	$ -
41000	Social Security	$ 3,841	$ 2,575	$ 3,041
41010	SUI ER Tax	$ 238	$ 5,395	$ 1,668
41020	PERS retirement benefit	$ 21,033	$ 9,512	$ 3,059
	PERS unfund		$ -	$ -
41030	Medicare	$ 898	$ 603	$ 711
41040	Health Benefits	$ 15,600	$ 8,463	$ 15,996
41050	Worker's Comp er insurance	$ 2,602	$ 3,200	$ 4,538
41051	Life Insurance	$ -	$ -	$ -
	Vaction Cash out	$ -	$ -	$ 3,264
	Vacation Accrual	$ -	$ -	$ 1,115
	Deferred Compensation	$ -	$ -	$ -
	Employee Expenses	$ 96,231	$ 78,492	$ 82,440
52010	General Supplies	$ -	$ 109	$ 100
65030	Memberships/Dues	$ 145	$ 800	$ 145
	PH Notices	$ 800		$ 800
	Muni Code Web Fee	$ 495	$ 623	$ 495
	Codification of Ordinances	$ 4,500	$ 4,500	$ 1,500
65040	Travel, Conferences, Training	$ 200	$ 200	$ 450
	Operating Expenses	$ 6,140	$ 6,232	$ 3,490
		$ 300		$ -
	Capital Expenses	$ 300	$ -	$ -
	TOTAL CITY CLERK EXPENSI	$ 102,671	$ 84,724	$ 85,930

Items to Note:

Increase (decrease) over last year	$ (16,741)
Includes updating Ordinances into the Municipal Code	
Also includes line item for PH notices	

City Manager
1040
FTE: 1.0

GL Code	Description	2014-15 Final Budget	2014-15 Projected Year End	2015-16 Proposed Budget
40000	Salaries	$ 91,288	$ 97,390	$ 95,000
400010	Part Time	$ 6,700	$ 6,706	$ -
40020	Over Time	$ -	$ -	$ -
41000	Social Security	$ 5,385	$ 5,725	$ 5,890
41010	SUI ER Tax	$ 1,025	$ 1,125	$ 3,230
41020	PERS retirement benefit	$ 7,425	$ 4,721	$ 5,925
	PERS side fund	$ -	$ -	$ -
41030	Medicare	$ 1,663	$ 1,326	$ 1,378
41040	Health Benefits	$ -	$ -	$ -
41050	Worker's Comp er insurance	$ 5,700	$ 6,883	$ 8,790
41051	Life Insurance	$ -	$ -	$ -
	Vacation Cashout	$ -		$ 3,654
	Vacation Accrual	$ -		$ 457
	Deferred Compensation	$ 12,000	$ 12,000	$ 12,000
	Employee Expenses	$ 131,186	$ 135,876	$ 136,324
52010	Supplies	$ -	$ 375	$ 500
52012	Fuel	$ -	$ -	$ -
61055	Contracts	$ -		$ -
61057	communications		$ 407	
	Employee Recognition	$ 800	$ 750	$ 800
64010	Advertising	$ -		$ -
65030	Memberships/Dues	$ -		$ -
65040	Travel, Conf, Trg	$ 500		$ 200
	T'fers & allocations			
	Operating Expenses	$ 1,300	$ 1,532	$ 1,500
	Capital	$ -	$ -	$ -
	Total CITY MANAGER EXPENSES	$ 132,486	$ 137,408	$ 137,824

<u>Items to Note:</u>

Increase (Decrease) over last year	$ 5,338

FINANCE
1050
FTE: 1.60

GL Code	Description	2014-15 FINAL Budget	2014-2015 Projected Year End	2015-16 Proposed Budget
40000	Salaries	$ 33,000	$ 34,509	$ 68,461
40010	Part Time	$ 12,472	$ 11,669	$ -
40020	OT	$ -	$ -	$ -
41000	Social Security	$ 2,511	$ 2,521	$ 5,355
41010	SUI ER Tax	$ 476	$ 393	$ 2,937
41020	PERS retirement benefit	$ 3,139	$ 1,658	$ 5,387
	PERS	$ -	$ -	$ -
41030	Medicare	$ 736	$ 580	$ 1,252
41040	Health Benefits	$ 13,680	$ 7,666	$ 25,356
41050	Worker's Comp insurance	$ 2,550	$ 3,100	$ 7,992
41051	Life Insurance	$ 619	$ 284	$ -
	Vacation Cashout	$ -	$ -	$ 4,642
	Vacation Accrual	$ -	$ -	$ 1,288
	Deferred Compensation	$ -	$ -	$ -
	Total Employee Expenses	$ 69,183	$ 62,380	$ 122,670
52010	General Supplies	$ 500	$ 250	$ 1,500
52012	Fuel	$ -		$ -
55040	Clothing	$ -		$ -
55095	Taxes/Fees/Licenses	$ -		$ -
60013	Technology Professional Services	$ -	$ 10,304	$ -
60014	Software Support	$ 12,500	$ 3,500	$ 3,500
61050	Computer Maint	$ 14,692		$ 15,000
61057	Contracts other	$ 5,000	$ 5,000	$ -
61015	Auditing Services	$ 25,000	$ 22,500	$ 23,000
62010	Communications	$ 8,250	$ 3,250	$ 1,500
64010	Adverising	$ 350	$ 350	$ 100
65030	Membership/Dues	$ 100	$ 50	$ 100
65040	Meetings/Conferences	$ 500	$ 500	$ 500
65041	Training	$ 500	$ 500	$ 250
66010	Public Utilities	$ -		$ -
67010	O&M Equipment	$ 1,200	$ 1,200	$ 800
67015	O&M Structures/Grounds	$ -		$ -
68020	Equipment Rentals	$ -		$ -
69070	Bank Chgs	$ 1,343	$ 6,400	$ 1,500
61057	HdL- Sales tax support contract			$ 1,200
	TOT audit			$ 3,500
	Property Tax Review			$ 3,500
	T'fers & Allocations			
	Total Operating Expenses	*$ 69,935*	*$ 47,404*	*$ 55,950*
67010	O&M Equipment			
	Total Capital Expenses	$ -	$ -	$ -
	TOTAL FINANCE EXPENSES	$ 139,118	$ 109,784	$ 178,620

Items to Note:

Increase (decrease over last year	$ 39,502

Police
1060

FTE: GL Code	**5 Description**	**2014-15 FINAL Budget**	**2014-2015 Projected Year End**	**2015-16 Proposed Budget**
40000	Salaries	$ 351,813	$ 339,848	$ 372,975
40010	Part Time Salaries	$ 5,000	$ 300	$ 5,000
40020	Overtime	$ 40,000	$ 41,000	$ 40,000
41000	Social Security	$ 21,812	$ 19,802	$ 23,124
41010	SUI taxes	$ 1,190	$ 3,200	$ 1,190
41020	PERS retirement benefit	$ 112,626	$ 88,703	$ 119,400
	PERS		$ -	
41030	Medicare	$ 5,101	$ 4,576	$ 5,408
41040	Health Benefits	$ 78,000	$ 79,619	$ 79,584
41050	Worker's Comp er insurance	$ 28,145	$ 42,000	$ 22,457
	Life Insurance	$ -	$ -	$ -
	Vacation Cashout		$ -	$ 9,882
	Vacatin Accrual		$ -	$ 4,941
	Deferred Compensation		$ -	
	Total Employee Expenses	$ 643,687	$ 619,048	$ 683,961
52010	General Supplies	$ 4,500	$ 6,800	$ 4,500
52012	Fuel	$ 22,000	$ 18,057	$ 22,000
53020	Repairs & Maint - offc mach	$ 500	$ 639	$ 500
54010	Small Equip	$ 1,000	$ 1,000	$ 800
55001	Special Dept Exp	$ -	$ 974	$ -
55010	Promotion	$ -	$ 461	$ -
55040	Clothing	$ 1,500	$ 1,500	$ 1,500
55050	Safety Equipment	$ 1,500	$ 1,200	$ 1,500
60013	Network Services	$ 1,500	$ 1,500	$ 1,500
61030	Legal	$ -	$ -	$ -
61046	Enforcement	$ 300	$ 300	$ 300
61057	Contract Services Patrol	$ -	$ -	$ -
61058	Dispatching (County Cost Sh	$ 90,000	$ 90,000	$ 90,000
62010	Communications (RIMS/CLE	$ 20,000	$ 14,749	$ 20,000
65030	Memberships/Dues	$ 300	$ 300	$ 300
65040	Travel, Conf, Trg	$ 6,000	$ 6,000	$ 6,000
67009	Vehicle Maintenance	$ 16,000	$ 16,000	$ 12,000
67010	O&M Equipment	$ 1,500	$ 1,500	$ 1,500
69050	Misc Bookings	$ 3,000	$ 3,000	$ 3,000
69055	Misc Court / Invs	$ 1,000	$ 1,000	$ 1,000
	T'fers & Allocations	$ -		$ -
	Total Operating Expenses	$ 170,600	$ 164,980	$ 166,400
70040	Patrol Car Replacement	$ 10,000	$ 10,000	$ 10,000
	Total Capital Expenses	$ 10,000	$ 10,000	$ 10,000
	TOTAL POLICE EXPENSE	$ 824,287	$ 794,028	$ 860,361

Items to Note:

	Increase (decrease) last year			$ 36,074

Planning & Building
1090 & 1095

FTE:	1.4						
GL Code	**Description**		**2014-15 FINAL Budget**		**2014-15 Projected Year End**		**2015-16 Proposed Budget**
40000	Salaries	$	56,910	$	53,845	$	69,077
40010	Part Time	$	11,856	$	14,657	$	-
40020	Overtime	$	-	$	-	$	-
41000	Social Security	$	3,694	$	3,685	$	4,283
41010	SUI er taxes	$	557	$	573	$	2,349
41020	PERS retirement benefit	$	16,500	$	15,284	$	7,504
	PERS	$	-	$	-	$	29,100
41030	Medicare	$	997	$	854	$	1,002
41040	Health Benefits	$	15,600	$	15,600	$	15,996
41050	Worker's Comp insurance	$	2,390	$	3,695	$	6,392
41051	Life Insurance	$	956			$	-
	Vacation Cashout					$	3,377
	Vacation Accrual					$	682
	Deferred Compensation					$	-
	Total Employee Expenses	$	109,460	$	108,193	$	139,762
61060	Commissioners Stipends	$	6,000	$	6,000	$	7,200
52010	General Supplies	$	2,750	$	2,750	$	1,000
52012	Fuel	$	50	$	-	$	350
55040	Clothing	$	151	$	151		
60010	Computer Hardware	$	1,500	$	1,500	$	500
60011	Computer Software	$	522	$	1,072	$	600
61025	Engineering	$	5,000	$	10,000	$	10,000
61045	Contract Planner	$	5,000	$	5,000	$	15,000
61048	LAFCO Expense	$	5,788	$	5,788	$	6,000
61050	Computer Maint	$	2,500	$	2,500		
61055	Other Contractual Services	$	6,500	$	6,500	$	6,500
61057	Contractual Services-	$	15,000	$	12,000	$	-
64010	Advertising	$	500	$	150	$	500
65030	Memberships/Dues	$	625			$	500
65040	Travel, Conf, Trg	$	625			$	500
61055	Sign Ord Update/Attorney review					$	2,500
61055	Design Stds completion					$	3,000
	T'fers and Allocations					$	-
	Total Operating Expenses	$	52,511	$	53,411	$	54,150
	Housing Element Update	$	17,000	$	15,000	$	-
	Total Capital Expenses	$	17,000	$	15,000	$	-
	TOTAL PLANNING & BUILDING EXPENSE	$	178,971	$	176,604	$	193,912

Items to Note:

	Increase (decrease) over last year	$	14,941

PW -Parks, Buildings, & Recreation
1130
FTE: 1.02

GL Code	Description		2014-15 FINAL Budget		2014-15 Projected Year End		2015-16 Proposed Budget
40000	Salaries	$	9,500	$	11,855	$	28,317
	Part Time	$	22,638	$	14,934	$	-
	Over Time	$	-	$	-	$	-
41000	Social Security	$	1,778	$	1,415	$	1,756
41010	SUI ER Tax	$	1,190	$	392	$	963
41020	PERS retirement benefit	$	2,051	$	1,984	$	2,323
	PERS	$	-	$	-	$	3,638
41030	Medicare	$	416	$	311	$	411
41040	Health Benefits	$	1,560	$	4,673	$	12,608
41050	Worker's Comp er insurance	$	1,300	$	1,300	$	2,620
	Vacation Cashout	$	-			$	1,216
	Vacation Accrual	$	-			$	562
	Deferred Compensation	$	-			$	-
	Total Employee Expenses	$	40,433	$	36,864	$	54,411
52010	General Supplies	$	8,000	$	8,000	$	5,000
52012	Fuel	$	800	$	800	$	500
53015	Repairs & Maint - facilities	$	1,500	$	3,000	$	2,500
55040	Clothing	$	400	$	423	$	300
55050	Safety Equip	$	100	$	-	$	100
55075	Flood Control	$	2,000	$	500	$	-
55085	Weed Control	$	10,000	$	12,000	$	12,000
55090	Restrooms	$	-	$	100	$	3,500
55095	Taxes / Fees / Lic	$	2,800	$	1,961	$	2,000
61025	Engineering	$	-			$	-
61055	Contractual Services	$	-			$	-
61057	Contractual Services	$	25,000			$	25,000
	This is continuation for the South Main St. Park Project						
61057	ACRA - JPA Contribution	$	13,500	$	12,210	$	5,868
65030	Membership Dues	$	-			$	100
66010	Utility	$	35,000	$	35,000	$	20,000
67009	Vehicle Maint	$	2,500	$	2,500	$	2,500
67010	O&M Equipment	$	1,000	$	7,010	$	7,000
67015	O & M Buildings	$	10,500	$	18,000	$	15,000
67020	Janitorial Expense/Supplies	$	6,500	$	5,900	$	6,000
68020	Equipment Rental	$	-			$	-
	Eureka Mine					$	20,000
	T'fers & Allocations						
	Total Operating Expenses	$	119,600	$	107,404	$	127,368
63061	Sprayer	$	2,500	$	2,500		
	Redo floors at Community center					$	7,000
	Total Capital Expenses	$	2,500	$	2,500	$	7,000
	TOTAL Parks, Buildings, & Recreation EXPENSES	$	162,533	$	146,768	$	188,779

Items to Note

55085	Increase for Fire Fuel Mitigation		
61025	Request from Finance Committee for Eureka Mine	$	20,000
	50% reduction in ACRA dues		
61057	Hold over from last budget of $25,000 South Main Parking lot -		
	Increase/(decrease) over last year	$	26,246

Streets & Roads
1120

GL Code	Description	2014-15 Proposed Budget	2014-15 Projected Year End	2015-16 Proposed Budget
40000	Salaries	$ 10,080	$ 9,614	$ 14,360
	Part Time	$ -	$ -	$ -
40020	Overtime	$ -	$ 300	$ -
41000	Social Security	$ 625	$ 510	$ 890
41010	SUI er taxes	$ 48	$ 150	$ 488
41020	PERS retirement benefit	$ 3,422	$ 2,734	$ 1,674
	PERS retirement benefit	$ -	$ -	$ 5,820
41030	Medicare	$ 416	$ 150	$ 208
41040	Health Benefits	$ 3,120	$ 2,989	$ 5,071
41050	Worker's Comp insurance	$ 423	$ 423	$ 1,329
41051	Life Insurance	$ -		$ -
	Vac Cashout	$ -		$ 563
	Vac Accrual	$ -		$ 282
	Deferred Compensation	$ -		$ -
	Total Employee Services	$ 18,134	$ 16,870	$ 29,841
52010	Supplies	$ 1,200	$ 1,600	$ 800
52012	Fuel	$ 500	$ 200	$ 300
55070	Signs	$ 300	$ 200	$ 300
55075	Flood control	$ -	$ -	$ 16,500
55085	Weed Control	$ -	$ -	$ 10,000
61025	Engineering	$ 5,000	$ 5,000	$ 5,000
61055	Other	$ 4,500	$ 2,500	$ -
67010	O&M Equipment	$ 3,000		$ 1,500
67015	O&M Structural	$ -		$ -
61057	Contracts - General Street improvements	$ 50,000		$ -
	This is a carryover from last year for street improvements			
61057	Contractual Street/Drain Repairs	$ 4,500		$ -
66010	Public Utility	$ 7,200	$ 2,500	$ 7,200
66025	Street Lights	$ 33,000	$ 33,000	$ 33,000
67009	Vehicle Maint	$ -	$ 168	$ 300
67010	O&M Equipment	$ 3,000	$ 3,500	
	Total Operating Expenses	$ 112,200	$ 48,668	$ 74,900
	Road Project	$ -	$ -	$150,000
	Total Capital Expenses	$ -	$ -	$150,000
	TOTAL STREETS & ROADS EXPENSES	$ 130,334	$ 65,538	$254,741

Items to Note:

Flood control- vulvert @ Miners' Bend	$ 16,500
Weed control along roadways added	$ 10,000
150k porogrammed for road project TBD thru CIP	
Increase (decrease) over last year	$124,407

Swimming Pool
1140

GL Code	Description	2014-15 FINAL Budget	2015-16 Proposed Budget
40010	Part Time Wages	$ 32,000	$ 4,982
40020	Overtime	$ 200	
41000	SS	$ 2,100	$ 309
41010	SUI	$ 1,300	$ 169
	PERS		$ 673
	PERS Unfunded		$ 2,183
41030	Medicare	$ 500	$ 72
	Health	$ -	$ 1,200
	W/Comp	$ -	$ 461
	Life Ins	$ -	$ -
	Vacation Cashout	$ -	$ 182
	Vac Accrual	$ -	$ 46
	457b	$ -	$ -
	Subtotal	$ 36,100	$ 10,276
	Contract for pool management		$ 26,000
52010	General Supplies	$ 1,000	$ 1,000
52012	Vendor Supplies	$ 850	$ 850
52015	Supplies chemicals	$ 800	$ 800
55040	Lifeguard Clothing	$ 250	$ 250
55095	Taxes/Fees/Lic	$ 350	$ 350
61025	Engineering Swimming Pool	$ -	$ -
64010	Advertising	$ 100	$ 100
65040	Training, Travel	$ -	$ -
67010	O&M Equipment	$ 1,500	$ 1,500
67015	O&M Structural	$ -	$ -
	Subtotal	$ 4,850	$ 30,850
	Capital	$ -	$ -
	Subtotal	$ -	$ -
	TOTAL POOL EXPENSES	$ 40,950	$ 41,126

Community Promotions
1150

GL Code	Description	2014-15 Proposed Budget	2014-15 Projected Year End	2015-16 Proposed Budget
55010	Community Promotion	$ 16,000	$ 16,000	$ 16,000
55012	Community Promotion Christmas	$ 200	$ 200	$ 200
55015	Beautification	$ 1,000	$ 1,000	$ 1,000
55016	Community Promotion Fair Booth	$ 200	$ 200	$ 200
55017	Monte Verde Store	$ 500	$ 500	$ -
55018	Visitors Center	$ 20,000	$ 19,266	$ 19,275
68012	Parking Lot Lease	$ 28,000	$ 26,723	$ 27,000
	Total Community Promotion Expenses	$ 65,900	$ 63,889	$ 63,675
	TOTAL COMMUNITY PROMOTION EXPENSES	$ 65,900	$ 63,889	$ 63,675

Sewer Treatment Plant
1510
FTE: 1.25

GL Code	Employee Services	2014-15 Final Budget	2014-2015 Projected Year End	2015-16 Proposed Budget
40000	Full-Time Wages	$ 100,000	$ 114,992	$ 79,627
40010	Part-Time Wages	$ 800	$ 800	$ -
40020	Overtime	$ 22,000	$ 22,000	$ 22,000
41000	Social Security	$ 5,100	$ 7,078	$ 4,937
41010	SUI taxes	$ 700	$ 1,476	$ 2,707
41020	PERS retirement benefit	$ 26,000	$ 28,272	$ 10,750
	PERS	$ -	$ -	$ 36,375
41030	Medicare er taxes	$ 1,200	$ 1,748	$ 1,155
41040	Health Benefits	$ 18,000	$ 17,139	$ 19,995
41050	Worker's Comp insurance	$ 4,000	$ 5,200	$ 7,368
41051	Life Insurance	$ 1,344	$ 250	$ -
	Vacation Cashout	$ -	$ -	$ 2,927
	Vacation Accrual	$ -		$ 931
	Deferred Compensation	$ -		$ -
	Total Employee Expenses	*$ 179,144*	*$ 198,955*	*$ 188,772*
52010	General Supplies	$ 3,000	$ 4,300	$ 8,500
52012	Fuel	$ 6,500	$ 7,200	$ 7,000
52015	Chemicals	$ 90,000	$ 95,000	$ 70,000
52020	Lab	$ 10,000	$ 6,000	$ 3,500
55040	Clothing	$ 600	$ 600	$ 600
55050	Safety Equip	$ 800	$ -	$ 500
55095	Taxes/Fees/Licenses	$ 20,000	$ 20,000	$ 18,000
61015	Audit and Accounting	$ -		$ -
61025	Engineering	$ 45,000	$ 46,000	$ 45,000
61026	Engineering-Master Plan	$ 20,000	$ 20,000	$ 20,000
61030	Legal Services	$ -	$ -	$ -
61055	Other	$ 1,500	$ 500	$ 1,500
61057	Contracts-Aquality	$ 35,000	$ 32,861	$ 36,000
62010	Communications	$ 2,100	$ 2,100	$ 2,100
64010	Advertising	$ 300	$ -	$ 150
65030	Memberships/Dues	$ 300	$ 3,160	$ 3,300
65040	Travel, Conf, Trg	$ 800	$ 800	$ 800
66010	Utility	$ 35,000	$ 35,000	$ 35,000
67010	Vehicle Maintenance	$ 2,500	$ 2,500	$ 2,500
67010	O&M Equipment	$ 50,000	$ 50,000	$ 20,000
67015	O & M Structural	$ 2,500	$ 2,500	$ 2,500
67050	O & M Plant	$ 7,000	$ 7,200	$ 5,000
67055	O & M ARSA	$ 314,000	$ 314,000	$ 391,581
	Potential Litigation		$ -	$ -
67060	O & M Sludge	$ 50,000	$ 50,000	$ 50,000
68020	Rentals-Mach/Eq.	$ -	$ -	$ -
69074	Repay Sewer Replacement Fund	$ 50,000	$ 50,000	$ 50,000
	T'fers & Allocations		.	
	Operating Expense	$ 746,900	$ 749,721	$ 773,531
	Total Sewer Treatment Capital Replace	$ 50,000	$ 50,000	$ 130,000
	TOTAL WWTP EXPENSES	$ 976,044	$ 998,676	$ 1,092,303

Items to Note:

	Increase (decrease) over last year	$ 116,259

Sewer Collection & SSMP
1520

FTE: 1.1 GL Code	Description	2014-15 FINAL Budget	2014-15 Projected Year End	2015-16 Proposed Budget
40000	Salaries	$ 58,843	$ 47,349	$ 63,983
40010	Part Time Salaries	$ 2,500	$ 2,500	$ -
40020	Overtime	$ 11,000	$ 11,000	$ 8,000
41000	Social Security	$ 4,600	$ 3,004	$ 3,967
41010	SUI taxes	$ 350	$ 350	$ 2,175
41020	PERS retirement benefit	$ 14,711	$ 13,445	$ 8,638
	PERS		$ -	$ 32,010
41030	Medicare taxes	$ 1,089	$ 704	$ 928
41040	Health Benefits	$ 21,060	$ 21,105	$ 17,596
41050	Worker's Comp insurance	$ 3,154	$ 4,800	$ 5,920
41051	Life Insurance		$ -	$ -
	Vacation Cashout		$ -	$ 2,333
	Vacation Accrual		$ -	$ 683
	Deferred Compensation		$ -	$ -
	Total Employee Service	$ 117,307	$ 104,257	$ 143,217
52010	Supplies	$ 6,500	$ 4,500	$ 3,500
52012	Fuel	$ 300	$ 300	$ -
55040	Clothing	$ 300	$ 500	$ -
55050	Safety Equip	$ 500	$ -	$ 500
61025	Engineering	$ 15,000	$ 22,000	$ 10,000
61050	Computer Maintenance	$ 3,000	$ 500	$ 500
61055	Other Expenses	$ 1,000	$ 500	$ 500
61057	Contracts-AAA	$ 33,000	$ -	$ 30,000
64010	Advertising	$ 150	$ 150	$ 150
65030	Memberships/Dues	$ 350	$ 200	$ 300
67009	Vehicle Maintenance	$ 1,000	$ 1,000	$ 1,000
67010	O&M Equipment	$ 6,500	$ 4,500	$ 5,000
67015	O & M Structural	$ 2,000	$ 2,568	$ 2,000
68020	Rentals-Mach/Eq.	$ 300	$ -	$ 300
49999	Debt Service Transfers		$ -	
69074	Debt Service - Principal	$ 15,000	$ 15,000	$ 15,000
69075	Debt Service - Interest	$ 29,969	$ 29,969	$ 29,969
	T'fers & Allocations			
	Total Operating Expense	$ 114,869	$ 81,687	$ 98,719
70030	Sewer Line Replacements	$ 75,000	$ 75,000	$ 130,000
	Total Capital Replacement	$ 75,000	$ 75,000	$ 130,000
Total Sewer Collections EXPENSES		$ 307,176	$ 260,944	$ 371,936

Items to Note:

Staffing allocations adjusted

Increase (decrease) over last year $ 64,760

Internal Services

FTE:	0		2014-15		2014-15		2015-16
GL Code	Description		Final Budget		Projected Year End		Proposed Budget
40000	Salaries	$	-			$	-
40010	Part-Time Wages	$	-			$	-
40020	Overtime	$	-			$	-
41000	FICA Taxes	$	-			$	-
41010	SUI	$	-			$	-
41020	PERS Retirement	$	-			$	-
41030	Medicare Taxes	$	-			$	-
41040	Health Benefits	$	-			$	-
41050	Workers Comp	$	-			$	-
41051	Retiree Health Benefits	$	4,200	$	3,410	$	3,410
	Total Employee Expenses	$	4,200	$	3,410	$	3,410
52010	General Supplies	$	17,000	$	17,600	$	8,600
52012	Fuel	$	-			$	-
55095	Taxes/Fees/Licenses	$	-			$	-
60010	Computer Hardware	$	-	$	2,250		
60013	Technology Professional Services	$	20,000	$	17,500	$	4,800
60014	internet	$	2,500	$	5,000	$	5,000
60015	Software Maintenance	$	4,000	$	4,545	$	1,500
61030	Legal Services	$	30,000	$	35,000	$	25,000
61050	Computer Maint	$	7,650	$	7,650	$	3,500
61055	Other Expense	$	3,250	$	3,250	$	-
61057	Contractual Accounting Services	$	-			$	-
61015	Auditing Services	$	-			$	-
62010	Communications	$	2,000	$	2,600	$	6,800
64010	Advertising	$	1,000	$	1,000	$	-
65010	Insurance - General Liability/Property	$	106,690	$	132,052	$	69,959
65011	Claims	$	2,500	$	-	$	-
65030	Membership/Dues	$	500	$	200	$	-
65040	Meetings/Conferences	$	500	$	500	$	-
65041	Training	$	-	$	-	$	800
66010	Public Utilities	$	9,000	$	13,000	$	7,500
67010	O&M Equipment	$	-			$	-
67015	O&M Structures/Grounds	$	1,000	$	1,400	$	2,500
68020	Equipment Rentals	$	1,000	$	1,600	$	-
	Total Operation Expenses	$	208,590	$	245,147	$	135,959
	Printer/copier	$	1,000			$	1,200
	Total Capital Expenses	$	1,000	$	-	$	1,200
	TOTAL ISF EXPENSES	**$**	**213,790**	**$**	**248,557**	**$**	**140,569**

Items to Note:

	Increase (decrease) over last year	$	(73,221)

Comm Ctr & Aud

FTE: GL Code	**0** Description	**2013-14 Amended Budget**	**2013-14 Leveled Budget**	**2013-14 Projected Year End**	**2014-15 Proposed Budget**	**2015-16 Proposed Budget**
40000	Full-Time Wages	$ -	$ -	$ -	$ -	$ 2,430
40010	Part-Time Wages	$ -	$ -	$ -	$ -	$ -
40020	Overtime	$ -	$ -	$ -	$ -	$ -
41000	Social Security	$ -	$ -	$ -	$ -	$ 151
41010	SUI taxes	$ -	$ -	$ -	$ -	$ 83
41020	PERS retirement benefit	$ -	$ -	$ -	$ -	$ 152
	PERS	$ -	$ -	$ -	$ -	$ -
41030	Medicare er taxes	$ -	$ -	$ -	$ -	$ 35
41040	Health Benefits	$ -	$ -	$ -	$ -	$ 1,248
41050	Worker's Comp insurance	$ -	$ -	$ -	$ -	$ 225
41051	Life Insurance	$ -	$ -	$ -	$ -	$ -
	Vacation Cashout	$ -	$ -	$ -	$ -	$ 110
	Vacation Accrual	$ -	$ -	$ -	$ -	$ 55
	Deferred Compensation	$ -	$ -	$ -	$ -	$ -
	Total Employee Expenses	$ -	$ -	$ -	$ -	$ 4,323
	Supplies					$ 800
66010	Public Utilities	$ -	$ -	$ -	$ -	$ 11,000
67010	O&M Equipment	$ -	$ -	$ -	$ -	$ -
67015	O&M Structures/Grounds	$ -	$ -	$ -	$ -	$ 1,500
68020	Equipment Rentals	$ -	$ -	$ -	$ -	$ -
	Total Operation Expenses	$ -	$ -	$ -	$ -	$ 12,500
		$ -	$ -	$ -	$ -	
	Total Capital Expenses	$ -	$ -	$ -	$ -	$ -
	TOTAL ISF EXPENSES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,823**

Items to Note:

MV Store

FTE: GL Code	0 Description		2014-15 Proposed Budget		2015-16 Proposed Budget
40000	Full-Time Wages	$	-	$	-
40010	Part-Time Wages	$	-	$	-
40020	Overtime	$	-	$	-
41000	Social Security	$	-	$	-
41010	SUI taxes	$	-	$	-
41020	PERS retirement benefit	$	-	$	-
	PERS	$	-	$	-
41030	Medicare er taxes	$	-	$	-
41040	Health Benefits	$	-	$	-
41050	Worker's Comp insurance	$	-	$	-
41051	Life Insurance	$	-	$	-
	Vacation Cashout	$	-	$	-
	Vacation Accrual	$	-	$	-
	Deferred Compensation	$	-	$	-
	Total Employee Expenses	$	-	$	-
66010	Public Utilities	$	-	$	800
67010	O&M Equipment	$	-	$	-
67015	O&M Structures/Grounds	$	-	$	500
68020	Equipment Rentals	$	-	$	-
	Total Operation Expenses	$	-	$	1,300
		$	-		
	Total Capital Expenses	$	-	$	-
	TOTAL ISF EXPENSES	**$**	**-**	**$**	**1,300**

Items to Note: