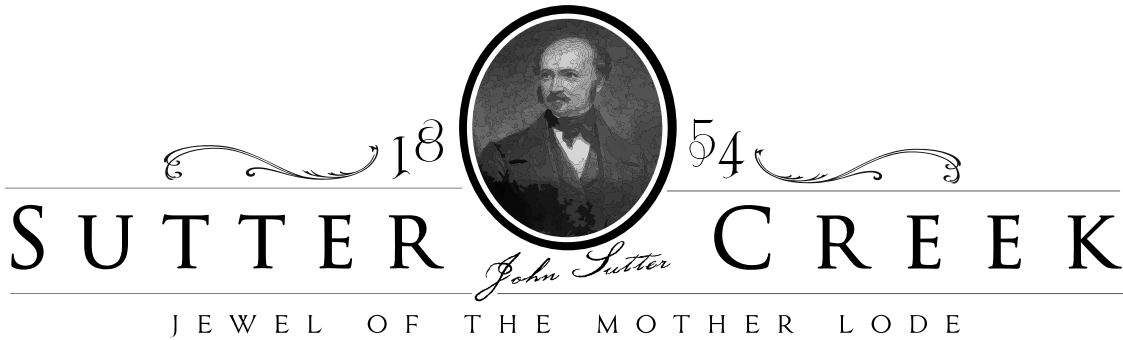


**City of Sutter Creek
Adopted Budget
for
Fiscal Year 2017-2018**

Table of Contents

FY 17-18 Budget Document

1. Staff Report: Review the Draft 2017-2018 Budget and provide staff direction. (6-5-17 CC Mtg)
2. Staff Report: Adopt Resolution 2016-2017-* Adopting the 2017-2018 Annual Budget (6-19-17 CC Mtg)
3. Resolution 16-17-59 Adopting the Budget for Fiscal Year 2017-2018
4. Attachment A- FY 17-18 Budget
 - a. Revenues
 - b. Summary
 - c. City Council
 - d. City Treasurer
 - e. City Manager
 - f. City Clerk
 - g. Public Works- Parks and Recreation
 - h. Streets & Roads
 - i. City Attorney
 - j. Finance
 - k. Police
 - l. City Engineer
 - m. Planning & Building
 - n. Sewer Treatment Plant
 - o. Sewer Collection & SSMP
 - p. Effluent Disposal
 - q. Community Center & Auditorium
 - r. Swimming Pool
 - s. Internal Services
 - t. Community Promotions
5. Power Point Presentation (6-19-17 CC Mtg)



STAFF REPORT

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MEETING DATE: JUNE 5, 2017
FROM: AMY GEDNEY, CITY MANAGER
SUBJECT: DRAFT 2017-2018 BUDGET

RECOMMENDATION:

Review the Draft 2017-2018 Budget and provide staff direction.

BACKGROUND:

2016-2017 Accomplishments

A number of accomplishments were made during this fiscal year in all departments. In Public Works, we purchased the vacuum trailer and began our regular cycle of cleaning our collection system. In the Police Department, we hired a part time chief, and have begun an active volunteer group in that department. Our Finance Department has been actively assisting each department, and consistently working for ways to streamline our processes. Our Planning and Building Department has processed a * permits, and has been very active processing building permits on top of working towards completion of the General Plan.

Additionally, through the generosity of many, and a lot of hard work, the City was able to finalize the purchase of the historic Knight Foundry, a huge accomplishment which will have many benefits in the years to come.

The 2017 sever winter storms have wreaked havoc on our infrastructure, however, and over the next several months, we will be working to repair damages to streets, ditches, and other easement areas. We will also be actively working with California Department of Emergency Services, OES, to recover the costs of those repairs.

2017-2018 A look ahead and Thinking Strategically

This upcoming fiscal year will be challenging. Increased personnel costs, detailed later, are presenting a challenge. Future projections only show increased costs, resulting in a large deficit in all funds, unless alternative measures are taken. This budget assumes an increase in fees for

services such as utility fees for use of the community center and auditorium; however, additional revenue sources are going to be needed in the future to continue to operate at the same level of service.

While we anticipate completing some road repairs, the funds available are not enough to complete the maintenance backlog. City staff is however, continuing to look for cost effective ways to complete projects. This coming year we will see the completion of the Main Street bridge.

This year, there are a number of items in the works including:

- Evaluation of downtown parking including existing lots, and construction of new ones.
- Finalizing a custodial agreement for operations of the Knight Foundry
- Operating plan for the Highway 49 mitigation property.
- Update of the impact fees for new development.
- Adoption of Development Standards.
- Adoption of a Capital Improvement Program

DISCUSSION:

Operating Expenditure Summary:

Maintaining expenditure costs as part of the operating budget has been a goal over the last three years, in an effort to stabilize the City's financial position. Expenditure costs in certain personnel areas, however, have continued to rise, despite the City's best efforts.

Personnel Costs

Table 1. reflects personnel cost trends. Outside of wages, there are three other areas where personnel costs continue to increase, workers' compensation, pension, and health insurance.

Table 1. Historic and Projected Personnel Costs.

Personnel Cost Increases										
	15-16	16-17	% change from 15-16	17-18	% change from 16-17	18-19	% change from 17-18			
Wages	\$ 860,942	\$ 877,686	2%	\$ 915,358	4%	\$ 951,972	4%			
Workers' Compensation	\$ 67,731	\$ 71,345	5%	\$ 75,000	5%	\$ 78,842	5%			
PERS Misc	\$ 40,930	\$ 40,352	-1%	\$ 42,601	6%	\$ 44,975	6%			
PERS Safety	\$ 66,096	\$ 67,131	2%	\$ 66,516	-1%	\$ 65,907	-1%			
PERS Unfunded MISC	\$ 116,400	\$ 126,582	9%	\$ 140,827	11%	\$ 161,140	14%			
PERS unfunded Safety	\$ 53,304	\$ 76,795	44%	\$ 73,356	-4%	\$ 90,488	23%			
Monthly 125/employee	\$ 1,333	\$ 1,385	4%	\$ 1,385	0%	\$ 1,454	5%			
	\$ 1,206,737	\$ 1,261,276	5%	\$ 1,315,043	4%	\$ 1,394,779	6%			

Workers Compensation

We are a part of the Central San Joaquin Valley Risk Management Association, CSJVRMA. In short, Workers' Compensation costs are based on a percentage of payroll and past claims. Fortunately, we have had a significantly reduced number of claims than what the City had seen historically. Moving forward, I anticipate that the workers' compensation costs will either decrease or at least remain steady.

PERS

Pensions costs, known as PERS, continue to increase. This year marks the first of a three-year phase-in for the discount rate change for the state. State contributions are increasing due to:

- The normal progression of payments on the unfunded liability;
- The change in the discount rate from 7.50 percent to 7.375 percent;
- The less than expected investment return for FY 2015 -16;
- Payroll growth of 3.7 percent over the previous year.

For the City of Sutter Creek, this results in an 11% increase in the Miscellaneous PERS group over the 15-16 year, and a 4% decrease for public safety. However, for the 18-19 fiscal year, the increase for the Safety group will be 23% and 14% for Miscellaneous. The decrease in public safety was due to a reduced total salary contribution due to not having a Chief in place.

Insurance

Health insurance premiums have continued to increase, which has resulted in requests from the City's bargaining groups for increases in the City's share of premiums . The City was able to successfully improve its Section 125 plan which reduced the insurance premium and allowed employees to spread more of their allotment for other benefits in the Section 125 plan. At this time, premiums for the 2018 year are unknown and not incorporated into the proposed budget.

Bargaining Groups

The City has two bargaining groups: SEIU 1021, representing the majority of staff in public works and administrative staff. The Police Officers Association, POA, comprises the three police officers and sergeant within the Police Department. As of this writing, nothing has been agreed to for the FY 17-18 and there are no anticipated increases in the budget as presented.

Operating Revenue Summary:

Attachment 1 shows our anticipated revenues. Attachment 1 includes each revenue source for each fund. Our General Fund, Fund 1, Streets Fund, Fund 3, and Sewer Fund, Fund 10, are our primary operating funds. However, we do budget out of the other funds as well. For example, Fund 59 is our building rental fund and includes revenues received from renting these facilities. All expenses incurred are also

taken out of this Fund so that it operates as an enterprise fund; however, at the end of the year, the General Fund has to offset the shortfall in revenues. It is anticipated that eventually, the fund may get closer to reducing the shortfall through energy improvements and fees that properly balance the cost for the rental and increased rental, a delicate balance.

General Fund

Figure 1 shows historic actuals for the General Fund in the area of property tax, transient occupancy tax, TOT, and retail sales tax. Over the last three years, staff has worked aggressively to identify revenue leakage areas in the general fund, including sales tax receipts, and reimbursements for costs incurred for engineering and planning as well as adjusting fees to account for staff time. TOT has increased and staff expects the trend to continue. The Promotions Committee works closely with the Amador Council of Tourism and the Sutter Creek business and Professionals Association to maximize efforts for advertising and other promotions I expect that this will continue.

Figure 2 shows historic property tax data beginning in the 2003-2004 fiscal year. Unfortunately, there have not been significant increases. Furthermore, while retail sales and TOT have increased, these are not a sustainable source of revenue for ongoing expenses and staff will be presenting the Council with options to consider this fiscal year for long term solutions.

As noted above, this Budget assumes increased fees for services such as utility usage fees for the auditorium and community center as well as for traffic related fines.

Sewer Fund

In 2008, the City completed a wastewater rate review. The rate components included in the study were broken down by the following percentages and dollar amounts:

<u>Component:</u>	<u>% of Total; \$ Amount</u>
• Collection System O&M:	17%; \$12.56
• Treatment O&M:	26%; \$18.70
• ARSA (Effluent Disposal) O&M:	23%; \$16.47
• Collection Replacement & SSMP	13%; \$9.72
• Treatment Replacement	4%; \$2.87
• Debt Service	9%; \$6.35
• Operating Reserve	8%; \$5.91

After the new rate was adopted, the monies collected were combined into one account, Fund 10, the Sewer fund. This budget is attempting to show the breakdown in revenue as depicted above. It should be noted as well, that this this review, a new review has not been completed and is included in this year's budget. It should be noted, that there is more work to be done, particularly as most costs have been posted to "WWTP" rather than spread to "Collections" Treatment Replacement Etc. I wanted to point out that this is the beginning of that process, so that we can get a true picture expenses in each of these areas. In summary, a rate study is needed. Since the

last increase, staff has worked diligently to allocate staff time accordingly. However, as noted above, costs have increased, and the rate has remained stagnant.

Figure 1. General Fund Revenue Trends.

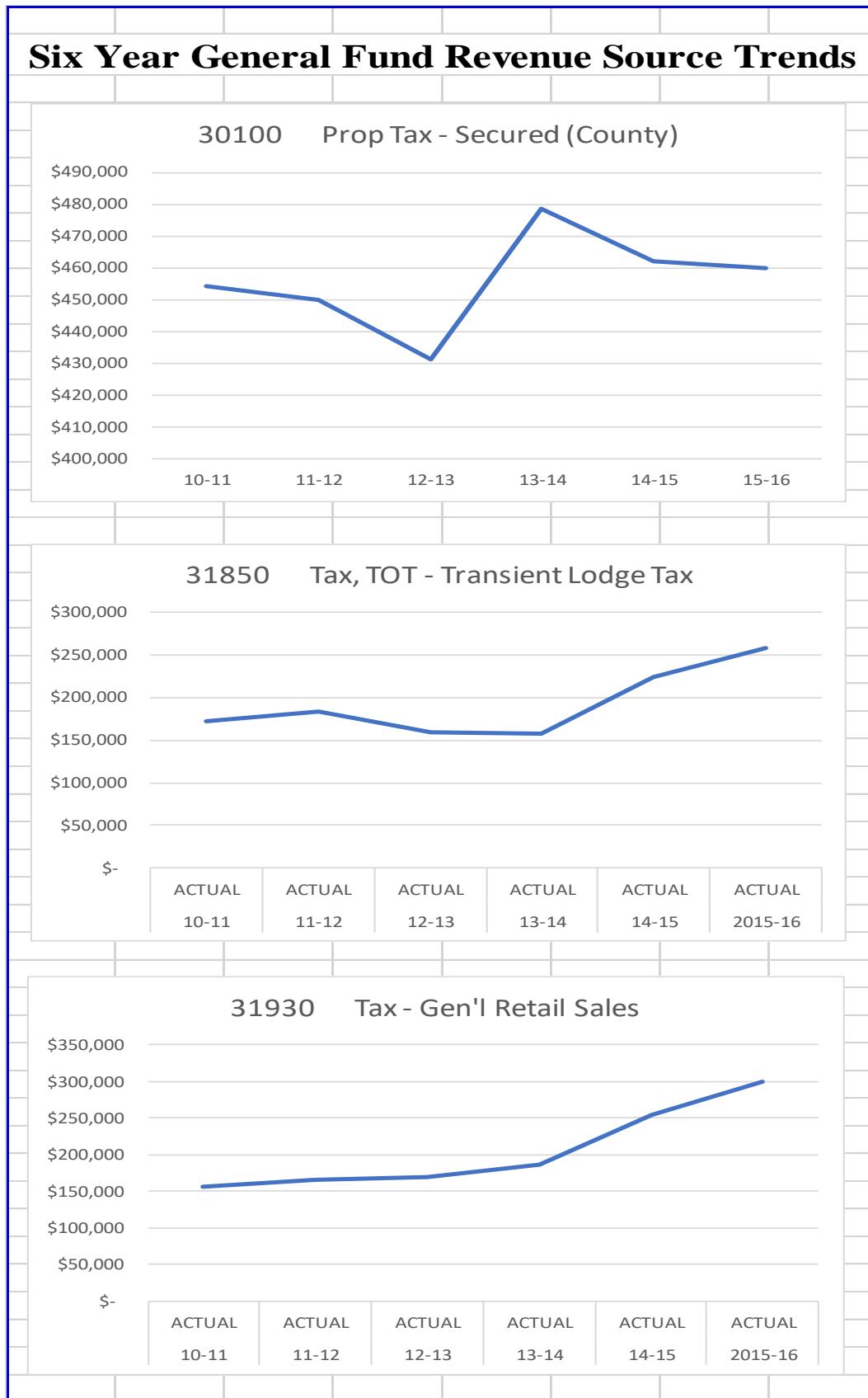
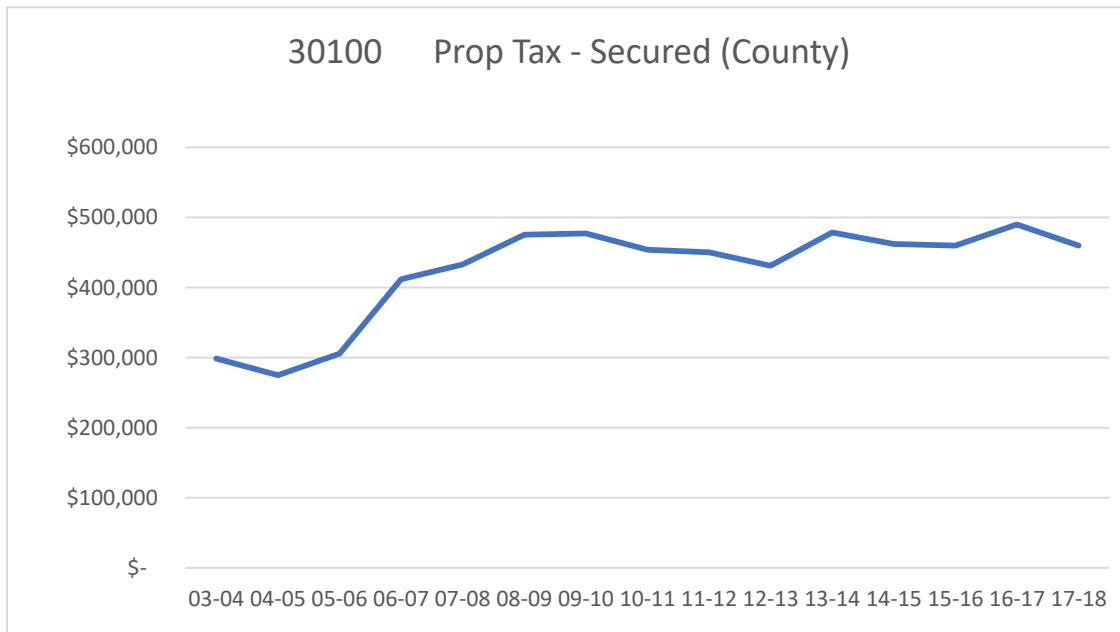


Figure 2. Fifteen Year Property Tax Trend.



Expenses by Department:

Attachment 2 shows expenditure budgets by department. For all departments, there are very few changes over last year's expenses except for the personnel costs noted above.

Policy Considerations:

Attachment 3, known as the Budget Summary, shows historic departmental budgets, columns A-C. Attachment 4 shows departmental budgets and how they are allocated across funding sources. Column E summarizes departmental expenses as outlined in the departmental detail sheets. Columns F-Z show how each of those departmental budgets will be funded, i.e., out of which fund. Columns F-O are our operating funds, P-R are General Reserve funds, S-Z are capital funds, and Y & Z are Trust funds.

Reserves

Total General Fund expenditures are 1,596,454, and revenues are anticipated to be 1,611,082. For consideration is transferring 4% of General Fund revenues into Fund 95 and 3% of General Fund Revenues into Fund 96. Essentially, this is moving some of the end of the year fund balance into reserve funds. After moving the above, paying for pool expenses anticipated to be \$36,086 and building rental expenses, \$21,124, the anticipated ending fund balance for the General Fund is expected to be roughly \$94,600. This is depicted in coordinate F130.

Staff believes this is a balanced approach for the General Fund.

Parking

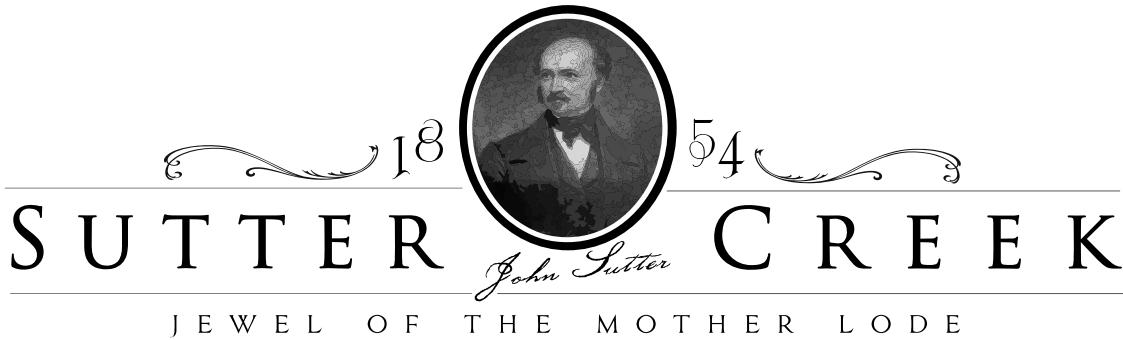
The City has been leasing two parking lots for many years. The annual lease for both is 26,220. Staff believes development of city-owned lots would be more cost effective over the long term and would like to consider developing additional parking options to offset this expense.

Revenue

As noted above, expenses have increased, and revenue has remained somewhat level in certain areas. Staff has worked diligently to identify improvement areas, such as fees for services and tracking sales tax data on a regular basis. Staff believes however, that it is imperative to begin looking at other models for revenue. As noted above, staff anticipates completion of an impact fee report, however, looking five years ahead, we are going to need to develop a solid financial strategy; therefore, some research and analysis and discussion is going to be necessary.

CONCLUSION:

In conclusion, the DRAFT 2017-2018 budget is hereby presented to Council consideration and staff direction. This is a living working document, that is amended periodically throughout the year. It is balanced; however, it is important to note that there are a number of items not considered at this point including changes in personnel costs. This year, as outlined above, the City Council will need to undertake policy discussions relating to future revenue streams versus level of services being provided.



STAFF REPORT

TO: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
MEETING DATE: JUNE 5, 2017
FROM: AMY GEDNEY, CITY MANAGER
SUBJECT: 2017-2018 BUDGET

RECOMMENDATION:

- 1) Adopt Resolution 2016-2017-* Adopting the 2017-2018 Annual Budget
- 2) Adopt Resolution 2016-2017-* Adopting the Annual Appropriations Limit.

BACKGROUND:

At the last City Council meeting, the Council directed staff to incorporate half of next year's anticipated PERS unfunded liability costs into this year's budget. Additionally, the Council directed the Finance Committee to put together a contingency plan in case additional operating costs exceed what is anticipated.

DISCUSSION:

Based on the direction from the last City Council meeting, those items are summarized below in Table 1. The details are included in the Summary sheet of the 2017-2018 Budget document. The entire 2018-2019 Budget is included for City Council approval. Additionally, also submitted for City Council approval is the annual appropriations limit calculation.

BUDGET IMPACT:

This is a living working document, that is amended periodically throughout the year. It is balanced; however, it is important to note that there are a number of items not considered at this point including changes in personnel costs. An important consideration during this fiscal year as a work priority that the City Council will need to undertake will be policy discussions relating to future revenue streams versus level of services being provided.

Table 1. Summary of Expenses, Revenues and anticipated Transfers.

	General Fund	Sewer Fund	General Operating Reserve	General Capital Reserve	PERS Trust Fund
Total Expenditures	1,572,190				
Total Revenue	1,650,420				
Difference	78,236				
Estimated Balance July 1, 2017	250,000	210,765	12,000	123,000	
Pool	(36,086)				
Comm Ctr/Auditorium	(21,124)			(120,000)	
T'f to Operating Reserve (4% of GF revenue)	(66,017)		66,017		
T'fer to Cap Reserves (3% GF revenue)	(49,513)			49,513	
$\frac{1}{2}$ of PERS unfunded liability*	(66,681)	(51,585)			118,266
<i>Estimated Balance June 30, 2018</i>	<i>88,815</i>	<i>209,291</i>	<i>78,017</i>	<i>52,513</i>	<i>118,266</i>

*This was adjusted for the share of Public Safety that comes from the General Fund.

RESOLUTION NO. 16-17-59
A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF SUTTER CREEK
ADOPTING THE BUDGET FOR FISCAL YEAR 2017-2018

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 2017-2018; and

WHEREAS, the City Council of the City of Sutter Creek has considered the proposed budget for FY 2017-2018, as submitted by the City Manager at its City Council meeting of June 5, 2017;

WHEREAS, for the fiscal year 2017-2018 the Council desires to transfer 4% of General Fund revenues to a Reserve Operating fund, Fund 95, and 3% of General Fund revenues to a Capital Reserve Fund, Fund 96, and

WHEREAS, the City Council also desires to plan for anticipated PERS liability payments for the 2018-2019 fiscal year by setting aside half of the anticipated obligation in the General and Sewer funds; and

NOW, THEREFORE, BE IT RESOLVED that the City Council wishes to adopt the budget for Fiscal Year 2017-2018 shown in Attachment A which incorporates anticipated revenue assumptions and expenditures.

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 transactions.

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 19th day of June, 2017, by the following vote:

AYES: Cadieux-Failers, Murphy, Peters, Swift and Rianda

NOES:

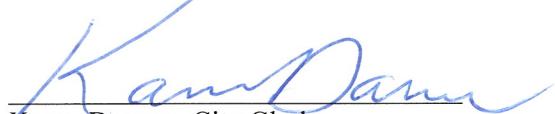
ABSTAIN:

ABSENT:



Linda Rianda, Mayor

ATTEST:



Karen Darrow, City Clerk

Attachment A

Revenue													
	A	B	C	D	E	F	G	H	I	J	K		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	General Fund		10-11	11-12	12-13	13-14	14-15	2015-16	16-17	ADOPTED	16-17	PROPOSED	17-18
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YE	PROPOSED	BUDGET	AVG of 6 YEARS
3	Revenue Description												
4	30100 Prop Tax - Secured (County)	\$ 454,137	\$ 450,111	\$ 431,230	\$ 478,486	\$ 462,071	\$ 459,985	\$ 490,000	\$ 464,000	\$ 473,280	\$ 456,003		
5	30105 Property Tax in Lieu of MVLF	\$ 143,920	\$ 143,366	\$ 187,002	\$ 188,019	\$ 206,945	\$ 202,936	\$ 208,000	\$ 208,000	\$ 213,057	\$ 178,698		
6	30110 Prop Tax - Curr Supple(County)	\$ -	\$ -	\$ -	\$ -	\$ 2,074	\$ 5,092	\$ -	\$ 306	\$ 1,433	\$ 1,433		
7	30200 Prop Tax - Unsecured (County)	\$ 475	\$ 2,615	\$ 11,433	\$ 11,685	\$ 13,870	\$ 9,100	\$ 14,000	\$ 7,500	\$ 8,196	\$ 8,196		
8	30210 Unsecured Supplemental	\$ 11,549	\$ 10,887				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,479	
9	30900 Prop Tax - Unsecured Prior (Co	\$ -	\$ -	\$ -	\$ -	\$ 255	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ 94	
10	31660 Tax, Franchise - AT&T, PG&E,W	\$ 54,901	\$ 60,049	\$ 89,313	\$ 81,081	\$ 82,764	\$ 73,944	\$ 75,000	\$ 88,948	\$ 88,948	\$ 73,675		
11	31670 Tax, Transfer - Real Property	\$ 6,955	\$ 10,027	\$ 5,503	\$ 9,085	\$ 10,354	\$ 13,446	\$ 11,000	\$ 6,318	\$ 9,229	\$ 9,229		
12	31850 Tax, TOT - Transient Lodge Tax	\$ 172,743	\$ 182,662	\$ 158,618	\$ 157,090	\$ 224,330	\$ 258,198	\$ 230,000	\$ 238,856	\$ 235,000	\$ 192,274		
13	31930 Tax - Gen'l Retail Sales	\$ 156,438	\$ 164,785	\$ 169,407	\$ 185,840	\$ 253,746	\$ 299,405	\$ 245,000	\$ 247,364	\$ 248,000	\$ 204,937		
14	31940 In Lieu of Sales & Use Tax	\$ 50,429	\$ 51,424	\$ 57,240	\$ 51,352	\$ 72,264	\$ 78,380	\$ 65,000	\$ -	\$ -	\$ -	\$ 60,181	
15	32100 License - Business	\$ 32,190	\$ 36,210	\$ 34,130	\$ 35,444	\$ 30,287	\$ 46,629	\$ 42,000	\$ 44,000	\$ 42,000	\$ 42,000	\$ 35,815	
16	32111 Permit - Encroachments	\$ 1,200	\$ 150	\$ 750	\$ 21,500		\$ 1,125	\$ 1,500	\$ 3,500	\$ 3,500	\$ 4,945		
17	32125 Permit - Garage Sale	\$ 105	\$ 90	\$ 85	\$ 60	\$ 115	\$ 125	\$ 100	\$ 100	\$ 100	\$ 97		
18	32130 Permit / Licenses - Other	\$ 2,058	\$ 110	\$ 395	\$ 495	\$ 435	\$ 3,381	\$ 400	\$ 2,400	\$ 1,146	\$ 1,146		
19	32135 Permit - Signs	\$ 400	\$ 1,120	\$ 320	\$ 520	\$ 660	\$ 1,930	\$ 500	\$ 1,500	\$ 1,000	\$ 825		
20	32160 Reimbursed E & P Costs	\$ 16,176	\$ 5,174				\$ -	\$ -	\$ 39,439	\$ -	\$ 7,117		
21	32170 Amusements	\$ 75	\$ 60	\$ 120	\$ 105	\$ 75	\$ 105	\$ -	\$ 225	\$ 90	\$ 90		
22	33120 Sales Tax-Public Safety	\$ 8,055	\$ 8,925	\$ 9,535	\$ 9,376	\$ 10,431	\$ 9,771	\$ 11,000	\$ 13,200	\$ 13,000	\$ 9,349		
23	33510 STATE COPS GRANT		\$ 116,819	\$ 90,747	\$ 103,705	\$ 112,434	\$ 154,376	\$ 108,000	\$ 108,000	\$ 110,000	\$ 115,616		
24	33512 Hm Prop Tax Relief - Exemption	\$ 6,592	\$ 6,593	\$ 6,438	\$ 6,364	\$ 6,285	\$ 6,168	\$ 3,000	\$ 6,160	\$ 6,160	\$ 6,407		
25	33516 State Grants	\$ 159,256	\$ 10,000	\$ 5,000	\$ 5,000	\$ -	\$ 12,517	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,503		
26	33560 State Motor Vehicle In-Lieu	\$ 9,794	\$ 9,176	\$ -	\$ 23,510	\$ 62,296	\$ 59,756	\$ 63,000	\$ 20,000	\$ 27,422	\$ 27,422		
27	33570 State trailer coach in-lieu tx					\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500		
28	34131 Subdivision fees	\$ 1,554				\$ 400		\$ -	\$ -	\$ -	\$ 977		
29	34132 Fees - Variance & conditional	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ 6,419	\$ 2,200	\$ 4,800	\$ 1,072	\$ 1,072		
30	34135 Site plans & Tentative maps						\$ 6,419	\$ 40,279	\$ 40,279	\$ 30,000	\$ 30,000		
31	34139 Building Permit Fees	\$ 18,511	\$ 14,447	\$ 25,207	\$ 32,243	\$ 15,267	\$ 100	\$ 42,000	\$ 43,255	\$ 50,000	\$ 17,629		
32	34140 Plan check fees	\$ 6,541	\$ 5,702	\$ 17,945	\$ 11,551	\$ 12,042	\$ 41,295	\$ 23,000	\$ 44,039	\$ 25,000	\$ 15,846		
33	34141 Fees- PD Services	\$ 63,174	\$ 41,314				\$ -	\$ 800	\$ 800	\$ 800	\$ 34,829		
34	34160 Fees - Police Reports	\$ 765	\$ 495	\$ 1,116	\$ 1,922	\$ 706	\$ 975	\$ 800	\$ 800	\$ 997	\$ 997		
35	34168 Concealed Weapon	\$ 100	\$ 350	\$ 200	\$ 677	\$ 200	\$ 750	\$ 200	\$ 550	\$ 380	\$ 380		
36	34190 Fees - Other	\$ 3,913	\$ 630	\$ 200	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 949		
37	34210 PD Special Services	\$ 2,875	\$ 2,950	\$ 6,115	\$ 5,600	\$ 3,606	\$ 5,386	\$ 3,000	\$ 3,100	\$ 4,422	\$ 4,422		
38	35130 Fines - Vehicle Code	\$ 8,974	\$ 6,495	\$ 16,050	\$ 12,069	\$ 15,412	\$ 19,556	\$ 17,500	\$ 13,757	\$ 15,000	\$ 13,093		
39	36100 Income - Interest Earnings	\$ 3,296	\$ 237	\$ (825)	\$ 1,045	\$ 1,475	\$ 12,179	\$ 1,500	\$ 3,500	\$ 2,901	\$ 2,901		
40	36200 Income - Rents Other	\$ 4,300	\$ 6,582	\$ 5,913	\$ 6,450	\$ 7,051	\$ 26,278	\$ 24,000	\$ 24,000	\$ 24,000	\$ 9,429		
41	36820 Income - Other Revenue	\$ 7,152		\$ 12,417	\$ 4,628	\$ 4,734	\$ 17,534	\$ 3,500	\$ 16,377	\$ 9,293	\$ 9,293		
42	39999 Operating Transfers In	\$ 25,511	\$ 30,600	\$ 32,000			\$ -						
43	36800 Income - Insurance Refund	\$ 1,446			\$ 31,733	\$ 27,506		\$ -					
44	36803 Police WC Reimbursement			\$ 39,088	\$ 29,941			\$ -					
45	39100 Proceeds From Sale of Fix Asst				\$ 225			\$ -					
46					\$ 4,825								
47	GF TOTAL	\$ 1,435,560	\$ 1,380,157	\$ 1,417,515	\$ 1,506,803	\$ 1,645,109	\$ 1,827,059	\$ 1,690,200	\$ 1,700,073	\$ 1,650,426	\$ 1,521,848		

Revenue													
OPERATING FUNDS	A	B	C	D	E	F	G	H	I	J	K		
	Gas Tax Fund	10-11	11-12	12-13	13-14	14-15	2015-16	2016-2017 PROPOSED	16-17 PROPOSED	17-18 PROPOSED	17-18 PROPOSED	17-18 AVG of 6 YEARS	
	Revenue Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YE	BUDGET	ACTUALS		
	33551 2107 Highway User Tax	\$ 7,331	\$ 19,233	\$ 20,880	\$ -	\$ 28,080	\$ 19,284	\$ 21,691	\$ 19,467	\$ 19,901	\$ 15,801		
	33552 2106 Highway User Tax	\$ 58,755	\$ 16,890	\$ 12,452	\$ 72,354	\$ 22,002	\$ 14,301	\$ 12,424	\$ 13,899	\$ 14,101	\$ 32,792		
	33553 2105 Highway User Tax	\$ 5,390	\$ 13,400	\$ 12,742	\$ -	\$ 23,056	\$ 14,042	\$ 15,620	\$ 15,060	\$ 15,393	\$ 11,438		
	33554 2107-5 Highway User Tax	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 925	\$ 1,000	\$ 1,000	\$ 1,000	\$ 654		
	33556 Prop 42 Replace Sec 2103	\$ 6,769	\$ 39,602	\$ 23,137	\$ -	\$ 16,364	\$ 11,922	\$ 5,899	\$ -	\$ 6,718	\$ 11,430		
	2103 New HUTA loan										\$ 2,961		
	2017 Rehab										\$ 14,622		
36100 Income - Interest Earnings	\$ 348	\$ 340	\$ 55	\$ 44	\$ 262	\$ -	\$ -	\$ 14,000	\$ 20,749	\$ 38,000	\$ 210		
LTF/rstp													
GTAX TOTAL	\$ 79,593	\$ 90,465	\$ 70,266	\$ 72,398	\$ 89,764	\$ 60,475	\$ 70,634	\$ 76,893	\$ 117,408	\$ 80,455			
Crestview Lighting District													
Revenue Description													
Annual Assessment								\$ 1,556			\$ 2,100		
Interest													
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,556	\$ -	\$ 2,100	\$ -		
TOTAL Sewer Fund													
Revenue Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	YE	PROPOSED	17-18 PROPOSED	17-18 AVG of 6 YEARS	
34390 ARSA - Reimbursement for staff services contract	\$ 256,299	\$ 358,287	\$ 405,987	\$ 175,000	\$ 175,509	\$ 133,356	\$ 201,773	\$ -	\$ 227,770	\$ 250,740			
34410 Fees - Sewer Service Undist	\$ 1,527,353	\$ 1,538,727	\$ 1,402,856	\$ 1,399,054	\$ 1,459,000	\$ 1,311,255	\$ 1,440,000	\$ 1,508,000	\$ 1,500,000	\$ 1,439,708			
34412 Septic Dumping Fee	\$ 50,033	\$ 30,988	\$ 32,878	\$ -	\$ 55,787	\$ 49,900	\$ 45,000	\$ 45,000	\$ 40,000	\$ 36,598			
34445 Sale of Real Property				\$ 34,702	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 14,901			
34479 Late Charges				\$ -	\$ 16,503	\$ 22,012	\$ 10,000	\$ 10,000	\$ 20,000	\$ 12,838			
36100 Income - Interest Earnings	\$ 8	\$ 1,179	\$ 810	\$ 419	\$ 3,411	\$ 2,757	\$ 2,000	\$ 2,000	\$ -	\$ 1,431			
WWTP SEWER TOTAL	\$ 1,833,693	\$ 1,929,181	\$ 1,842,531	\$ 1,609,176	\$ 1,720,210	\$ 1,519,279	\$ 1,698,773	\$ 1,553,000	\$ 1,787,770	\$ 1,756,214			
WWTP Sewer Fund													
Revenue Description													
34390 ARSA - Reimbursement for staff services contract													
34410 Fees - 26%	\$ 717,856	\$ 723,202	\$ 659,342	\$ 657,556	\$ 685,730	\$ 616,290	\$ 676,800	\$ 708,760	\$ 390,000	\$ 676,663			
34412 Septic Dumping Fee	\$ 50,033	\$ 30,988	\$ 32,878	\$ -	\$ 55,787	\$ 49,900	\$ 45,000	\$ 45,000	\$ 40,000	\$ 36,598			
34445 Sale of Real Property				\$ 34,702	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 14,901			
34479 Late Charges				\$ -	\$ 16,503	\$ 22,012	\$ 10,000	\$ 10,000	\$ 20,000	\$ 12,838			
36100 Income - Interest Earnings	\$ 8	\$ 1,179	\$ 810	\$ 419	\$ 3,411	\$ 2,757	\$ 2,000	\$ 2,000	\$ -	\$ 1,431			
WWTP SEWER TOTAL	\$ 767,897	\$ 755,369	\$ 693,030	\$ 692,677	\$ 771,431	\$ 690,958	\$ 733,800	\$ 753,760	\$ 450,000	\$ 742,430			
Sewer Collections													
Revenue Description													
34390 ARSA - Reimbursement for staff services contract													
34410 Fees - 17%	\$ 809,497	\$ 815,525	\$ 743,514	\$ 741,499	\$ 773,270	\$ 694,965	\$ 763,200	\$ 799,240	\$ 255,000	\$ 763,045			
34412 Septic Dumping Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
34445 Sale of Real Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
34479 Late Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
36100 Income - Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
COLLECTIONS TOTAL	\$ 809,497	\$ 815,525	\$ 743,514	\$ 741,499	\$ 773,270	\$ 694,965	\$ 763,200	\$ 799,240	\$ 255,000	\$ 763,045			
Effluent													
Revenue Description													
34390 ARSA - Reimbursement for staff services contract	\$ 256,299	\$ 358,287	\$ 405,987	\$ 175,000	\$ 175,509	\$ 133,356	\$ 201,773	\$ -	\$ 227,770	\$ 250,740			
34410 Fees - 23%									\$ 345,000				
34412 Septic Dumping Fee													
34445 Sale of Real Property													
34479 Late Charges													
36100 Income - Interest Earnings													
EFFLUENT TOTAL	\$ 256,299	\$ 358,287	\$ 405,987	\$ 175,000	\$ 175,509	\$ 133,356	\$ 201,773	\$ -	\$ 572,770	\$ 250,740			

Revenue												
	A	B	C	D	E	F	G	H	I	J	K	
	Aud & Comm Center Fund	10-11	11-12	12-13	13-14	14-15	2015-16	2016-2017 PROPOSED	16-17 PROPOSED	17-18 PROPOSED		
110	<i>Revenue Description</i>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YE</u>	<u>BUDGET</u>	<i>2 Year Average</i>	
111	34745 Grammar school						\$ 1,062	\$ 2,125	\$ 2,100	\$ 2,100	\$ 5,500	
112	34748 Comm Utility						\$ 2,895	\$ 3,103	\$ 4,100	\$ 5,000	\$ 5,000	
113	34749 Comm Use						\$ 5,578	\$ 925	\$ 4,500	\$ 4,500	\$ 7,500	
114	34752 Aud Utility						\$ 450	\$ 4,801	\$ 1,100	\$ 1,500	\$ 1,500	
115	34750 Aud Use						\$ 8,075	\$ 9,898	\$ 9,000	\$ 9,500	\$ 9,800	
116	34753 Jazz						\$ 4	\$ 46			\$ 8,986	
117	36100 Income - Interest Earnings											
118	Aud & Comm Center Total	\$ 18,247	\$ -	\$ -	\$ -	\$ -	\$ 18,064	\$ 20,897	\$ 20,800	\$ 22,600	\$ 29,300	
119											\$ 19,455	
120	Monteverde Store Fund											
121	<i>Revenue Description</i>											
122	36200 Rent						\$ 6,900	\$ 3,600	\$ 3,600	\$ 4,800	\$ 4,800	
123	Donations						\$ 2,000					
124	MV Store Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,900	\$ 3,600	\$ 3,600	\$ 4,800	\$ 4,800	
125												
126	Cemetery											
127	<i>Revenue Description</i>											
128	36200 Rent										\$ -	
129	Donations											
130	MV Store Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
131												
132	GF Operations Reserve* -95	10-11	11-12	12-13	13-14	14-15	2015-16	2016-2017 PROPOSED	16-17 PROPOSED	17-18 PROPOSED		
133	<i>Revenue Description</i>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YE</u>	<u>BUDGET</u>		
134	End of Year Tfer 4% of Revenue										\$ 66,017	
135	Interest											
136	GF Operations Total										\$ 66,017	
137												
138	General Capital Reserves -96											
139	<i>Revenue Description</i>											
140	End of Year Tfer 3% of Revenue										\$ 49,513	
141	Interest											
142	GF Capital Total										\$ 49,513	
143												
144	GF Reserve* -39											
145	<i>Revenue Description</i>											
146	Tfers										\$ 1,073	
147	Interest											
148	GF REserve Total										\$ 1,073	
149												
150												
151												
152												

<u>Revenue</u>											
	A	B	C	D	E	F	G	H	I	J	K
153											
154	WWTP Connection										
155	<i>Revenue Description</i>										
156	New connections									\$ 12,720	
157	Interest										
158	Total WWTP Connections									\$ 12,720	
159											
160	Sewer Line Replacement										
161	<i>Revenue Description</i>										
162	New connections									\$ 11,395	
163	Interest										
164	Total Collections connections									\$ 11,395	
165											
166	Parking in Lieu										
167	<i>Revenue Description</i>										
168	In lieu fees									\$ 6,000	
169	Interest										
170	Total Parking in Lieu									\$ 6,000	
171											
172	Traffic Mitigation										
173	<i>Revenue Description</i>										
174	Fees									\$ 15,805	
175	Interest										
176	Total Traffic Fees									\$ 15,805	
177											
178	General - Impact fee										
179	<i>Revenue Description</i>										
180	Fees									\$ 23,765	
181	Interest										
182	Total General Impact Fee									\$ 23,765	
183											
184	Park Impact Fee										
185	<i>Revenue Description</i>										
186	Fees									\$ 41,500	
187	Interest										
188	Total Park Fees									\$ 41,500	
189											
190	Bypass Mitigation										
191	<i>Revenue Description</i>										
192	Interest									\$ 353	
193	Total Bypass Mitigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353
194											
195											
196	Vacation Accrual										
197	<i>Revenue Description</i>										
198	Accrual T'fers									\$ 13,215	
199	Interest										
200	Total Vacation Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,215

	I	A	B	C	D	E	F	G	H	I	J	K
	Fund #		1	3	4		10		42	59	17	7
OPERATING FUNDS												
	DRAFT 17-18 PROPOSED BUDGET		General	Streets	Crestview Lighting District	WWTP	Collections	Effluent Disposal	Pool	Comm Center/Aud	MV Store	Cemetery
1	City Council		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2	Employee Services	\$ 16,420	\$ 16,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Operations	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	TOTAL	\$ 17,920	\$ 17,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6												
7	City Treasurer		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8	Employee Services	\$ 2,611	\$ 2,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	TOTAL	\$ 2,611	\$ 2,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12												
13	City Manager		60%	0%	0%	15%	10%	15%	0%	0%	0%	0%
14	Employee Services	\$ 131,560	\$ 78,936	\$ -	\$ -	\$ 19,734	\$ 13,156	\$ 19,734	\$ -	\$ -	\$ -	\$ -
15	Operations	\$ 550	\$ 330	\$ -	\$ -	\$ 83	\$ 55	\$ 83	\$ -	\$ -	\$ -	\$ -
16	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	TOTAL	\$ 132,110	\$ 79,266	\$ -	\$ -	\$ 19,816	\$ 13,211	\$ 19,816	\$ -	\$ -	\$ -	\$ -
18												
19	Community Promotions		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20	Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Operations	\$ 63,854	\$ 61,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	TOTAL	\$ 63,854	\$ 61,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24												
25	City Clerk		75%	0%	0%	10%	0%	15%	0%	0%	0%	0%
26	Employee Services	\$ 87,674	\$ 65,755	\$ -	\$ -	\$ 8,767	\$ -	\$ 13,151	\$ -	\$ -	\$ -	\$ -
27	Operations	\$ 1,800	\$ 1,350	\$ -	\$ -	\$ 180	\$ -	\$ 270	\$ -	\$ -	\$ -	\$ -
28	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	TOTAL	\$ 89,474	\$ 67,105	\$ -	\$ -	\$ 8,947	\$ -	\$ 13,421	\$ -	\$ -	\$ -	\$ -
30												
31	Police		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32	Employee Services	\$ 747,857	\$ 747,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Operations	\$ 155,400	\$ 155,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	TOTAL	\$ 903,257	\$ 903,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	I	A	B	C	D	E	F	G	H	I	J	K
	Fund #		I	3	4	10	42	59	17	7		
	DRAFT 17-18 PROPOSED BUDGET		General	Streets	Crestview Lighting District	WWTP	Collections	Effluent Disposal	Pool	Comm Center/Aud	MV Store	Cemetery
36	Planning & Building Development		96%	0%	0%	4%	0%	0%	0%	0%	0%	0%
37	Employee Services	\$ 173,920	\$ 166,183	\$ -		\$ 6,957			\$ -	\$ -	\$ -	\$ -
38	Operations	\$ 19,250	\$ 18,394	\$ -		\$ 770			\$ -	\$ -	\$ -	\$ -
39	Capital	\$ -	\$ -	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -
40	TOTAL	\$ 193,170	\$ 184,576	\$ -	\$ -	\$ 7,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	City Engineer		100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
42	Employee Services	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Operations	\$ 10,000	\$ 10,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Capital	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	TOTAL	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Finance		16%	0%	0%	66%	6%	6%	0%	6%	0%	0%
47	Employee Services	\$ 139,289	\$ 22,535	\$ -		\$ 91,558	\$ 8,606	\$ 8,606	\$ -	\$ 7,984	\$ -	\$ -
48	Operations	\$ 61,200	\$ 9,901	\$ -		\$ 40,228	\$ 3,781	\$ 3,781	\$ -	\$ 3,508	\$ -	\$ -
49	Capital	\$ 23,500	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	TOTAL	\$ 223,989	\$ 32,436	\$ -	\$ -	\$ 131,786	\$ 12,387	\$ 12,387	\$ -	\$ 11,492	\$ -	\$ -
51	PUBLIC WORKS											
52	Parks & Rec		99%	0%	0%	0%	0%	0%	0%	0%	1%	1%
53	Employee Services	\$ 61,243	\$ 60,631	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306	\$ 306
54	Operations	\$ 97,100	\$ 96,129	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 486	\$ 486
55	Capital	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	TOTAL	\$ 158,343	\$ 156,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 792	\$ 792
57	Streets		0%	99%	1%	0%	0%	0%	0%	0%	0%	0%
58	Employee Services	\$ 39,870	\$ -	\$ 39,472	\$ 399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Operations	\$ 77,200	\$ -	\$ 76,428	\$ 772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Capital	\$ 30,000	\$ -	\$ 29,700	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	TOTAL	\$ 147,070	\$ -	\$ 145,600	\$ 1,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Sewer - WWTP		0%	0%	0%	100%	0%	0%	0%	0%	0%	0%
63	Employee Services	\$ 167,944	\$ -	\$ -		\$ 167,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Operations	\$ 354,120	\$ -	\$ -		\$ 354,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Capital	\$ 143,000	\$ -	\$ -		\$ 143,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	TOTAL	\$ 665,064	\$ -	\$ -	\$ -	\$ 665,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67												
68												
69												
70												
71												
72												
73												

	I	A	B	C	D	E	F	G	H	I	J	K
	Fund #		1	3	4		10		42	59	17	7
	DRAFT 17-18 PROPOSED BUDGET		General	Streets	Crestview Lighting District	WWTP	Collections	Effluent Disposal	Pool	Comm Center/Aud	MV Store	Cemetery
74	Sewer - Collections		0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
75	Employee Services	\$ 128,524	\$ -	\$ -	\$ -	\$ -	\$ 128,524	\$ -	\$ -	\$ -	\$ -	\$ -
76	Operations	\$ 162,337	\$ -	\$ -	\$ -	\$ -	\$ 162,337	\$ -	\$ -	\$ -	\$ -	\$ -
77	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	TOTAL	\$ 290,861	\$ -	\$ -	\$ -	\$ -	\$ 290,861	\$ -	\$ -	\$ -	\$ -	\$ -
79												
80	Effluent Disposal		0%	0%	0%	0%	0%	100%	0%	0%	0%	0%
81	Employee Services	\$ 135,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,476	\$ -	\$ -	\$ -	\$ -
82	Operations	\$ 468,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 468,000	\$ -	\$ -	\$ -	\$ -
83	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	TOTAL	\$ 603,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 603,476	\$ -	\$ -	\$ -	\$ -
85												
86	Pool		0%	0%		0%			100%	0%	0%	0%
87	Employee Services	\$ 7,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,236	\$ -	\$ -	\$ -
88	Operations	\$ 28,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,850	\$ -	\$ -	\$ -
89	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	TOTAL	\$ 36,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,086	\$ -	\$ -	\$ -
91												
92	Buildings		0%	0%	0%	0%	0%	0%	0%	100%	0%	0%
93	Employee Services	\$ 17,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,632	\$ -	\$ -
94	Operations	\$ 21,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,300	\$ -	\$ -
95	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	TOTAL	\$ 38,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,932	\$ -	\$ -
97												
98	City Attorney		75%	0%	0%		25%	0%	0%	0%	0%	0%
99	Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Operations	\$ 18,000	\$ 13,500	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -
101	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	TOTAL	\$ 18,000	\$ 13,500	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -
103												
104	ISF-		50%	0%	0%		50%	0%	0%	0%	0%	0%
105	Employee Services	\$ 3,410	\$ 1,705	\$ -	\$ -	\$ -	\$ 1,705	\$ -	\$ -	\$ -	\$ -	\$ -
106	Operations	\$ 82,600	\$ 41,300	\$ -	\$ -	\$ -	\$ 41,300	\$ -	\$ -	\$ -	\$ -	\$ -
107	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	TOTAL	\$ 86,010	\$ 43,005	\$ -	\$ -	\$ -	\$ 43,005	\$ -	\$ -	\$ -	\$ -	\$ -
109												
110	TOTAL											
111	Employee	\$ 1,860,665	\$ 1,162,632	\$ 39,472	\$ 399	\$ 296,665	\$ 150,286	\$ 176,967	\$ 7,236	\$ 25,616	\$ 306	\$ 306
112	Operations	\$ 1,623,061	\$ 409,558	\$ 76,428	\$ 772	\$ 441,181	\$ 166,173	\$ 472,134	\$ 28,850	\$ 24,808	\$ 486	\$ 486
113	Capital	\$ 196,500	\$ -	\$ 29,700	\$ 300	\$ 143,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	TOTAL OPERATING EX	\$ 3,680,226	\$ 1,572,190	\$ 145,600	\$ 1,471	\$ 880,846	\$ 316,459	\$ 649,100	\$ 36,086	\$ 50,424	\$ 792	\$ 792
115												
116												
120	TOTAL OPERATING RE	\$ 3,591,804	\$ 1,650,426	\$ 117,408	\$ 2,100	\$ 450,000	\$ 255,000	\$ 572,770	\$ -	\$ 29,300	\$ 4,800	\$ -

	I	A	B	C	D	E	F	G	H	I	J	K
			OPERATING FUNDS									
	Fund #		1	3	4	10			42	59	17	7
	DRAFT 17-18 PROPOSED BUDGET		General	Streets	Crestview Lighting District	WWTP	Collections	Effluent Disposal	Pool	Comm Center/Aud	MV Store	Cemetery
121	Difference between Expenditures and Revenues		\$ 78,236	\$ (28,192)	\$ 629	\$ (430,846)	\$ (61,459)	\$ (76,330)	\$ (36,086)	\$ (21,124)	\$ 4,008	\$ (792)
122	Estimated Beginning Balance July 1		\$ 250,000	\$ 65,000	\$ -	\$ 326,777	\$ 213,662	\$ 289,072	\$ -	\$ -	\$ 2,000	\$ 7,707
123	<i>Balance June 30, 2018</i>		\$ 328,236	\$ 36,808	\$ 629	\$ (104,069)	\$ 152,202	\$ 212,741	\$ (36,086)	\$ (21,124)	\$ 6,008	\$ 6,915
124	Pool		\$ (36,086)						\$ 36,086			
125	Comm Ctr/Aud		\$ (21,124)							\$ 21,124		
126	MV Store		\$ -									\$ -
127	Cemetery											
128	T'fer to Roads CIP			\$ (36,000)								
129	T'fer to GF Operating Reser											
130	T'fer to Reserve Capital Reserves fund 96											
131	1/2 of PERS 18-19 unfunde											
135	<i>Projected Year End Cash Balance</i>											
136	<i>June 30, 2018</i>		\$ 88,815	\$ 808	\$ 629	\$ (121,263)	\$ 135,008	\$ 195,547	\$ -	\$ -	\$ 6,008	\$ 6,915

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.

combined sewer
balance

\$ 209,291

	I	A	L	M	N	O	P	Q	R	S	T	U	V	W	X	
			RESERVES			CAPITAL FUNDS								TRUST FUNDS		
Fund #			95	96	39		11	12	37	30-36	42	73	91	60	94	
	DRAFT 17-18 PROPOSED BUDGET	GF Operations Reserve*	General Capital Reserves	GF Reserve*		Sewer Connection	Sewer Line Replacement	Parking in Lieu	Traffic Mitigation	General - Impact fee	Park Impact Fee	Road Projects	Bypass Mitigation	Vacation Accrual	PERS set aside	
1	City Council	\$ 16,420	\$ -	\$ -	\$ -	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
2	Employee Services	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	Operations															
4	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	TOTAL	\$ 17,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6																
7	City Treasurer	\$ 2,611	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
8	Employee Services	\$ 2,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Operations															
10	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	TOTAL	\$ 2,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12																
13	City Manager	\$ 131,560	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
14	Employee Services	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	Operations															
16	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17	TOTAL	\$ 132,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18																
19	Community Promotions	\$ 63,854	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
20	Employee Services	\$ 63,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21	Operations															
22	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23	TOTAL	\$ 63,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24																
25	City Clerk	\$ 87,674	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
26	Employee Services	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27	Operations															
28	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
29	TOTAL	\$ 89,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30																
31	Police	\$ 747,857	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
32	Employee Services	\$ 155,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	Operations															
34	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	TOTAL	\$ 903,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

	I	A	L	M	N	O	P	Q	R	S	T	U	V	W	X	
			RESERVES			CAPITAL FUNDS								TRUST FUNDS		
	Fund #		95	96	39	11	12	37	30-36	42	73	91	60	94		
	DRAFT 17-18 PROPOSED BUDGET	GF Operations Reserve*	General Capital Reserves	GF Reserve*		Sewer Connection	Sewer Line Replacement	Parking in Lieu	Traffic Mitigation	General - Impact fee	Park Impact Fee	Road Projects	Bypass Mitigation	Vacation Accrual	PERS set aside	
36	Planning & Building Development					0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
37	Employee Services	\$ 173,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38	Operations	\$ 19,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
39	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
40	TOTAL	\$ 193,170														
41	City Engineer					0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
42	Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
43	Operations	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
44	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45	TOTAL	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
46	Finance					0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
47	Employee Services	\$ 139,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	Operations	\$ 61,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49	Capital	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ -	
50	TOTAL	\$ 223,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500	\$ -	\$ -	\$ -	\$ -	\$ -	
51	PUBLIC WORKS															
52	Parks & Rec					0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
53	Employee Services	\$ 61,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	Operations	\$ 97,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
55	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
56	TOTAL	\$ 158,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
57	Streets					0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
58	Employee Services	\$ 39,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
59	Operations	\$ 77,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60	Capital	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61	TOTAL	\$ 147,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
62	Sewer - WWTP					0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
63	Employee Services	\$ 167,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
64	Operations	\$ 354,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
65	Capital	\$ 143,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
66	TOTAL	\$ 665,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
67																
68																
69																
70																
71																
72																
73																

	I	A	L	M	N	O	P	Q	R	S	T	U	V	W	X	
			RESERVES			CAPITAL FUNDS								TRUST FUNDS		
	Fund #		95	96	39		11	12	37	30-36	42	73	91	60	94	
	DRAFT 17-18 PROPOSED BUDGET	GF Operations Reserve*	General Capital Reserves	GF Reserve*		Sewer Connection	Sewer Line Replacement	Parking in Lieu	Traffic Mitigation	General - Impact fee	Park Impact Fee	Road Projects	Bypass Mitigation	Vacation Accrual	PERS set aside	
74	Sewer - Collections		0%	0%	0%		0%	0%	0%	0%	0%	0%	0%	0%	0%	
75	Employee Services	\$ 128,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
76	Operations	\$ 162,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
77	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
78	TOTAL	\$ 290,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
79																
80	Effluent Disposal		0%	0%	0%		0%	0%	0%	0%	0%	0%	0%	0%	0%	
81	Employee Services	\$ 135,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
82	Operations	\$ 468,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
83	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	TOTAL	\$ 603,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
85																
86	Pool		0%	0%	0%		0%	0%	0%	0%	0%	0%	0%	0%	0%	
87	Employee Services	\$ 7,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
88	Operations	\$ 28,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
89	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
90	TOTAL	\$ 36,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
91																
92	Buildings		0%	0%	0%		0%	0%	0%	0%	0%	0%	0%	0%	0%	
93	Employee Services	\$ 17,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
94	Operations	\$ 21,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
95	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
96	TOTAL	\$ 38,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
97																
98	City Attorney		0%	0%	0%		0%	0%	0%	0%	0%	0%	0%	0%	0%	
99	Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	Operations	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
102	TOTAL	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
103																
104	ISF-		0%	0%	0%		0%	0%	0%	0%	0%	0%	0%	0%	0%	
105	Employee Services	\$ 3,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
106	Operations	\$ 82,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
107	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108	TOTAL	\$ 86,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
109																
110	TOTAL															
111	Employee	\$ 1,860,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
112	Operations	\$ 1,623,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
113	Capital	\$ 196,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500	\$ -	\$ -	\$ -	\$ -	
114	TOTAL OPERATING EXP	\$ 3,680,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500	\$ -	\$ -	\$ -	\$ -	
115																
119																
120	TOTAL OPERATING RE	\$ 3,591,804	\$ -	\$ -	\$ -	\$ -	\$ 12,720	\$ 11,395	\$ 6,000	\$ 15,805	\$ 23,765	\$ 41,500	\$ -	\$ -	\$ 13,215	

	I	A	L	M	N	O	P	Q	R	S	T	U	V	W	X	
			RESERVES			CAPITAL FUNDS								TRUST FUNDS		
	Fund #		95	96	39		11	12	37	30-36	42	73	91	60	94	
	DRAFT 17-18 PROPOSED BUDGET	GF Operations Reserve*	General Capital Reserves	GF Reserve*		Sewer Connection	Sewer Line Replacement	Parking in Lieu	Traffic Mitigation	General - Impact fee	Park Impact Fee	Road Projects	Bypass Mitigation	Vacation Accrual	PERS set aside	
121	Difference between Expenditures and Revenues	\$ -	\$ -	\$ -		\$ 12,720	\$ 11,395	\$ 6,000	\$ 15,805	\$ 265	\$ 41,500	\$ -	\$ -	\$ 13,215	\$ -	
122	Estimated Beginning Balance July	\$12,000	\$ 123,000	\$ 714,120		\$ -	\$ -	\$ 49,464	\$ 265,211	\$ 96,593	\$ 154,980	\$ 90,000	\$ 235,260	\$ -	\$ -	
123	Balance June 30, 2018	\$12,000	\$ 123,000	\$ 714,120		\$ 12,720	\$ 11,395	\$ 55,464	\$ 281,016	\$ 96,858	\$ 196,480	\$ 90,000	\$ 235,260	\$ 13,215	\$ -	
124	Pool															
125	Comm Ctr/Aud															
126	MV Store															
127	Cemetery															
128	T'fer to Roads CIP													\$ 36,000		
129	T'fer to GF Operating Res	\$66,017														
130	T'fer to Reserve Capital Reserves fund															
131	1/2 of PERS 18-19 unfunc														\$ 118,265	
135	Projected Year End Cash Balance															
136	June 30, 2018	\$78,017	\$ 52,513	\$ 714,120		\$ 12,720	\$ 11,395	\$ 55,464	\$ 281,016	\$ 96,858	\$ 196,480	\$ 126,000	\$ 235,260	\$ 13,215	\$ 118,265	
	Notes:															
	*Per Resolution 14-15-27 this is an emergency fund															
	** This is a carryover t'fer into an General Fund Ope															

**City Council
1010**

FTE: Elected

GL Code	Description	2012-13	13-14	14-15	2015-16	2016-2017	2016-2017	2016-2017
		Actual Expense	Actual Expense	Actual Expense	Actual Expense	ADOPTED BUDGET	Projected Year End	PROPOSED BUDGET
40010	Council Salaries	15,120	\$ 14,616	\$ 14,364	\$ 14,754	\$ 13,104	\$ 15,120	\$ 15,120
41000	Social Security	469	\$ 945	\$ 812	\$ 915	\$ 750	\$ 866	\$ 900
41010	SUI		\$ 337	\$ 186	\$ 79	\$ 200	\$ 100	\$ 200
41030	Medicare	110	\$ 221	\$ 190	\$ 214	\$ 200	\$ 202	\$ 200
<i>Employee Expenses</i>		15,699	\$ 16,119	\$ 15,552	\$ 15,961	\$ 14,254	\$ 16,288	\$ 16,420
52010	General Supplies	1,187	\$ 1,236	\$ 379	\$ 156	\$ 500	\$ 200	\$ 500
55030	Elections City Council	10,644	\$ 14,692	\$ 2,679	\$ -	\$ 3,000	\$ 3,257	\$ -
64010	Advertising	308	\$ 460	\$ 962	\$ 120	\$ 250	\$ -	\$ 250
65030	Memberships/Dues	350	\$ 1,475	\$ 1,550	\$ 1,604	\$ 1,500	\$ -	\$ 500
65040	Travel, Conf, Trg	135	\$ 525	\$ 550	\$ -	\$ 250	\$ -	\$ 250
<i>Operating Expenses</i>		12,624	\$ 18,388	\$ 6,121	\$ 1,880	\$ 5,500	\$ 3,457	\$ 1,500
63061	Central Services - ISF Allocation	11,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63063	Risk Management - ISF Allocation	10,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ISF Expenses</i>		21,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CITY COUNCIL EXPENSES		49,911	\$ 34,507	\$ 21,673	\$ 17,841	\$ 19,754	\$ 19,745	\$ 17,920
Items to Note:								
55030 Elections								
65040 Travel, Conf, Trng								
<i>Net Increase or (decrease) in expense over last year</i>								
\$ - \$ 287 \$ 2,200 \$ (1,834)								

City Treasurer
1030

FTE: Elected GL Code	Description	2012-13	13-14	14-15	2015-16	2016-2017	2017-2018
		Actual Expense	Actual Expense	Actual Expense	Actual Expense	Projected Year End	PROPOSED BUDGET
61060	Treasurer Stipend	2,077	\$ -	\$ -	\$ 2,231	\$ 2,231	2231
41000	Social Security	70	\$ 141	\$ 53	\$ 182	\$ 182	185
41030	Medicare	16	\$ 33	\$ 4	\$ 27	\$ 27	30
41050	Workers Comp Ins.	-	\$ -	\$ -	\$ -	\$ -	0
65030	Memberships & Dues	155	\$ 155	\$ 155	\$ 155	\$ 155	165
Total Treasurer Expenses		2,318	\$ 329	\$ 212	\$ 2,595	\$ 2,595	\$ 2,611

Items to Note:

Per Section 2.10.010 An Elected Position

Per Section 2.10.040 Compensation is Set by Resolution

No changes over last year.

City Manager
1040
FTE: 1.0

GL Code	Description	2012-13	13-14	14-15	2015-16	2016-2017	2016-2017	2017-2018
		Actual Expense	Actual Expense	Actual Expense	Actual Expense	ADOPTED BUDGET	PROPOSED YE	PROPOSED BUDGET
40000	Salaries	28,420	\$ 13,234	\$ 107,828	\$ 95,343	\$ 95,000	\$ 95,000	\$ 95,000
400010	Part Time		\$ 192	\$ 6,706	\$ -	\$ -	\$ -	\$ -
40020	Over Time			\$ -	\$ -	\$ -	\$ -	\$ -
41000	Social Security	2,877	\$ 1,667	\$ 6,372	\$ 5,911	\$ 5,890	\$ 5,712	\$ 5,890
41010	SUI ER Tax	82	\$ 90	\$ 895	\$ 158	\$ 200	\$ 350	\$ 200
41020	PERS retirement benefit	8,585	\$ 8,601	\$ 6,365	\$ 6,202	\$ 6,232	\$ 5,960	\$ 6,232
	PERS side fund			\$ -	\$ -	\$ -	\$ -	\$ -
41030	Medicare	781	\$ 390	\$ 1,478	\$ 1,382	\$ 1,378	\$ 1,330	\$ 1,378
41040	Section 125 Plan	3,738	\$ 2,354	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
41050	Worker's Comp er insurance	1,500	\$ 2,238	\$ 7,425	\$ 8,949	\$ 8,791	\$ 7,730	\$ 9,719
	Vacation Cashout			\$ -	\$ -	\$ -	\$ -	\$ -
	Vacation Accrual			\$ -	\$ 457	\$ 1,142	\$ 1,827	\$ 1,142
<i>Employee Expenses</i>		45,983	\$ 28,765	\$ 149,070	\$ 130,402	\$ 130,632	\$ 129,909	\$ 131,560
52010	Supplies	1,117	\$ 2,575	\$ 265	\$ 254	\$ 150	\$ 250	\$ 150
52012	Fuel	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61055	Contracts	4,420	\$ 3,040	\$ -	\$ -	\$ -	\$ -	\$ -
62010	communications		\$ 9,336	\$ 293	\$ 461	\$ -	\$ -	\$ -
55019	Employee Recognition		\$ -	\$ 108	\$ 32	\$ 250	\$ 250	\$ 250
64010	Advertising	54	\$ 312	\$ -	\$ -	\$ -	\$ -	\$ -
65030	Memberships/Dues	2,423	\$ 1,687	\$ -	\$ -	\$ -	\$ -	\$ -
65040	Travel, Conf, Trg	1,930	\$ 3,690	\$ 112	\$ 147	\$ 600	\$ 300	\$ 150
	Tfers & allocations			\$ -	\$ -	\$ -	\$ -	\$ -
<i>Operating Expenses</i>		9,944	\$ 20,640	\$ 779	\$ 894	\$ 1,000	\$ 800	\$ 550
<i>Capital</i>				\$ -	\$ -	\$ -	\$ -	\$ -
Total CITY MANAGER EXPENSES		68,324	\$ 49,406	\$ 149,849	\$ 131,296	\$ 131,632	\$ 130,709	\$ 132,110

Items to Note:

Increase (Decrease) over last year

**City Clerk
1020**

FTE:	1	13-14 Actual Expense	14-15 Actual Expense	2015-16 Actual Expense	2016-2017 ADOPTED BUDGET	2016-2017 Projected Year End	2017-2018 PROPOSED BUDGET
	GL Code	Description					
40000	Salaries	1,402.85	\$ 51,353	\$ 49,721	\$ 53,001	\$ 39,614	\$ 55,580
40010	Part Time		\$ -	\$ -	\$ -	\$ -	\$ -
40020	Over Time			\$ -	\$ -	\$ -	\$ -
41000	Social Security	60.54	\$ 2,760	\$ 83	\$ 3,286	\$ 2,400	\$ 3,446
41010	SUI ER Tax		\$ 433	\$ 183	\$ 795	\$ 250	\$ 200
41020	PERS retirement benefit	331.49	\$ 14,038	\$ 3,085	\$ 3,366	\$ 3,184	\$ 3,646
	PERS unfund			\$ -	\$ -	\$ -	\$ -
41030	Medicare	14.16	\$ 643	\$ 715	\$ 615	\$ 550	\$ 806
41040	Section 125 Plan	835.58	\$ 8,354	\$ 15,413	\$ 17,220	\$ 17,220	\$ 16,620
41050	Worker's Comp er insurance		\$ 2,561	\$ 4,764	\$ 3,922	\$ 4,316	\$ 5,686
	Vaction Cash out			\$ -	\$ 1,585	\$ 1,585	\$ 1,040
	Vacation Accrual			\$ 1,115	\$ 650	\$ 1,115	\$ 650
	Deferred Compensation			\$ -	\$ -	\$ -	\$ -
	<i>Employee Expenses</i>	2,644.62	\$ 80,142	\$ 75,080	\$ 84,439	\$ 70,234	\$ 87,674
52010	General Supplies	764.02	\$ 151	\$ 828	\$ 100	\$ 300	\$ 300
65030	Memberships/Dues	640.00	\$ 578	\$ 495	\$ 145	\$ -	\$ -
64011	PH Notices		\$ 506	\$ 810	\$ 800	\$ 300	\$ 500
	Muni Code Web Fee		\$ -	\$ -	\$ 495	\$ 396	\$ 500
	Codification of Ordinances		\$ 2,514	\$ -	\$ 1,500	\$ -	\$ -
65040	Travel, Conferences, Training	0.00	\$ -	\$ 116	\$ 150	\$ 500	\$ 500
	<i>Operating Expenses</i>	1,404.02	\$ 3,750	\$ 2,249	\$ 3,190	\$ 1,496	\$ 1,800
					\$ -		
	<i>Capital Expenses</i>			\$ -	\$ -	\$ -	\$ -
	TOTAL CITY CLERK EXPENS]	\$ 4,049	\$ 83,892	\$ 77,329	\$ 87,629	\$ 71,730	\$ 89,474
Items to Note:							
Increase (decrease) over last year							
Includes updating Ordinances into the Municipal Code							
Also includes line item for PH notices							

PW -Parks & Recreation

1130

FTE: 1.02

GL Code	Description	13-14	14-15	2015-16	2016-2017	2016-2017	2017-2018 PROPOSED BUDGET
		Actual Expense	Actual Expense	Actual Expense	ADOPTED BUDGET	Projected YE	
40000	Salaries	\$ 757	\$ 13,526	\$ 27,535	\$ 43,303	\$ 32,071	\$ 24,253
	Part Time		\$ 14,934	\$ -	\$ -		\$ -
	Over Time		\$ 294	\$ -	\$ -		\$ -
41000	Social Security	\$ 717	\$ 1,524	\$ 1,706	\$ 1,718	\$ 1,550	\$ 2,348
41010	SUI ER Tax	\$ 257	\$ 428	\$ 225	\$ 416	\$ 250	\$ 178
41020	PERS retirement benefit	\$ 49	\$ 2,651	\$ 1,446	\$ 2,707	\$ 2,400	\$ 3,860
41025	PERS			\$ 2,183	\$ 7,911	\$ 6,600	\$ 11,970
41030	Medicare	\$ 168	\$ 337	\$ 399	\$ 402	\$ 360	\$ 549
41040	Section 125 Plan		\$ 3,918	\$ 12,695	\$ 11,193	\$ 11,193	\$ 12,964
41050	Worker's Comp er insurance	\$ -	\$ 1,581	\$ 2,091	\$ 2,564	\$ 2,255	\$ 3,874
	Vacation Cashout			\$ -	\$ -	\$ -	\$ 767
	Vacation Accrual			\$ 562	\$ 1,010	\$ 1,156	\$ 480
	Deferred Compensation			\$ -	\$ 420		\$ -
<i>Total Employee Expenses</i>		\$ 1,948	\$ 39,192	\$ 48,843	\$ 71,644	\$ 57,835	\$ 61,243
52010	General Supplies	\$ 4,149	\$ 3,155	\$ 5,598	\$ 5,000	\$ 4,556	\$ 5,000
52012	Fuel		\$ 281	\$ 1,194	\$ 500	\$ 1,400	\$ 1,400
53015	Repairs & Maint - facilities		\$ 3,454	\$ 1,566	\$ 3,000	\$ 2,200	\$ 2,500
55040	Clothing	\$ 165	\$ 424	\$ 407	\$ -	\$ 200	\$ 200
55050	Safety Equip		\$ -	\$ 92	\$ 200	\$ 50	\$ 150
55075	Flood Control		\$ -	\$ -	\$ -		\$ -
55085	Weed Control	\$ 10,343	\$ 27,475	\$ 15,297	\$ 5,500	\$ 3,200	\$ 3,500
55090	Restrooms		\$ 129	\$ 5,329	\$ -	\$ 720	\$ 800
55095	Taxes / Fees / Lic	\$ 2,962	\$ 1,961	\$ 851	\$ 2,000	\$ 850	\$ 850
61025	Engineering		\$ 16	\$ 3,918	\$ -	\$ 552	\$ -
61055	Contractual Services				\$ -		\$ -
	Pool Management						
61057	Contractual Services	\$ 13,405	\$ 9,966	\$ 30,868	\$ -	\$ -	
<i>This is continuation for the South Main St. Park Project</i>							
61057	ACRA - JPA Contribution		\$ 13,500	\$ -	\$ 12,150	\$ 12,940	\$ 13,500
	ACRA Summer program			\$ -	\$ -		\$ 6,500
66010	Utility	\$ 8,889	\$ 28,015	\$ 8,112	\$ 23,000	\$ 23,000	\$ 23,000
	Power/Pge				\$ 7,000	\$ 7,776	\$ 8,000
	Water						
67009	Vehicle Maint		\$ 2,108	\$ 218	\$ 1,500	\$ 550	\$ 500
67010	O&M Equipment	\$ 46	\$ 7,010	\$ 1,382	\$ 1,500	\$ 4,000	\$ 2,000
67015	O & M Buildings	\$ 3,704	\$ 18,035	\$ 4,593	\$ 2,500	\$ 2,600	\$ 1,500
67020	Janitorial Expense/Supplies	\$ 6,719	\$ 6,186	\$ 528	\$ 6,200	\$ 6,300	\$ 6,200
68020	Equipment Rental				\$ -		
	Cemetery maintenance				\$ -		\$ 1,500
	Eureka Mine				\$ 20,000		\$ 20,000
	T'fers & Allocations						
<i>Total Operating Expenses</i>		\$ 50,383	\$ 121,716	\$ 79,953	\$ 90,050	\$ 70,894	\$ 97,100
63061	Sprayer						
	Redo floors at Community center			\$ -	\$ -		
<i>Total Capital Expenses</i>				\$ -	\$ -	\$ -	\$ -
TOTAL Parks, Buildings, & Recreation EXPENSES		\$ 52,331	\$ 160,909	\$ 128,796	\$ 161,694	\$ 128,729	\$ 158,343

Items to Note

55085 Increase for Fire Fuel Mitigation

61025 Request from Finance Committee for Eureka Mine

50% reduction in ACRA dues

61057 Hold over from last budget of \$25,000 South Main Parking lot -

Increase/(decrease) over last year

*Add new code for cemetery weeding

Streets & Roads

1120

GL Code	Description	13-14	14-15	2015-16	2015-16	2016-2017	2016-2017	2017-2018
		Actual Expense	Actual Expense	ADOPTED Budget	Actual Expense	ADOPTED BUDGET	Projected YE	PROPOSED BUDGET
40000	Salaries	\$7,558.86	\$ 10,185	\$ 14,360	\$ 18,138	\$ 21,220	\$ 18,200	\$ 19,981
	Part Time			\$ -	\$ -	\$ -	\$ -	
40020	Overtime	\$257.69	\$ (33)	\$ -	\$ -	\$ -	\$ -	
41000	Social Security	\$479.29	\$ 560	\$ 890	\$ 1,125	\$ 1,316	\$ 1,200	\$ 1,239
41010	SUI er taxes	\$39.48	\$ 116	\$ 215	\$ 103	\$ 318	\$ 300	\$ 131
41020	PERS retirement benefit	\$2,795.66	\$ 2,948	\$ 1,674	\$ 2,494	\$ 2,185	\$ 1,820	\$ 1,944
	PERS retirement benefit			\$ 5,820	\$ 7,275	\$ 7,120	\$ 7,000	\$ 6,236
41030	Medicare	\$106.45	\$ 159	\$ 208	\$ 263	\$ 308	\$ 300	\$ 633
41040	Section 125 Plan	\$2,569.17	\$ 2,852	\$ 5,071	\$ 5,035	\$ 8,180	\$ 6,680	\$ 6,906
41050	Worker's Comp insurance	\$782.29	\$ 644	\$ 1,329	\$ 1,310	\$ 1,963	\$ 1,800	\$ 2,151
	Vac Cashout			\$ 563	\$ -	\$ 772	\$ -	\$ 393
	Vac Accrual			\$ 282	\$ 282	\$ 416	\$ 416	\$ 256
	Deferred Compensation			\$ -	\$ -	\$ -	\$ -	
<i>Total Employee Services</i>		<i>\$14,588.89</i>	<i>\$ 17,432</i>	<i>\$ 29,568</i>	<i>\$ 35,742</i>	<i>\$ 43,798</i>	<i>\$ 37,716</i>	<i>\$ 39,870</i>
52010	Supplies	\$1,189.70	\$ 1,593	\$ 800	\$ 5,151	\$ 3,800	\$ 7,000	\$ 7,000
52012	Fuel	\$1,011.42	\$ 116	\$ 300	\$ 1,106	\$ 950	\$ 1,855	\$ 2,100
55015	Beautification			\$ 1,294		\$ -	\$ 500	
	Patching					\$ 1,900	\$ 2,500	
55070	Signs	\$934.93	\$ 143	\$ 300	\$ 1,561	\$ 300	\$ 500	\$ 800
55075	Flood control			\$ 16,500	\$ 20,049	\$ 3,500	\$ 3,500	\$ 3,500
55085	Weed Control			\$ 10,000	\$ 6,695	\$ 5,000	\$ 4,500	\$ 5,000
61025	Engineering	\$295.00	\$ 7,233	\$ 5,000	\$ 14,271	\$ 10,000	\$ 19,000	\$ -
61055	Other	\$0.00		\$ -		\$ -		
67010	O&M Equipment			\$ 1,500		\$ -		
67015	O&M Structural		\$ 2,023	\$ -		\$ -	\$ 1,900	\$ 2,000
61057	Contracts - General Street i	\$0.00		\$ -		\$ -		
61057	Contractual Street/Drain Re	\$0.00	\$ 15,349	\$ -	\$ 11,055	\$ -		\$ 3,500
66010	Public Utility	\$1,438.23	\$ 3,378	\$ 7,200	\$ 10,511	\$ 7,200	\$ 7,200	\$ 7,300
66025	Street Lights	\$32,195.77	\$ 34,893	\$ 33,000	\$ 33,454	\$ 33,000	\$ 38,000	\$ 38,000
67009	Vehicle Maint		\$ 168	\$ 300	\$ 529	\$ 200	\$ 1,600	\$ 2,500
67010	O&M Equipment	\$354.80	\$ 1,259	\$ 1,500	\$ 311	\$ 1,500	\$ 1,500	\$ 2,500
<i>Total Operating Expenses</i>		<i>\$37,419.85</i>	<i>\$ 66,154</i>	<i>\$ 76,400</i>	<i>\$ 105,987</i>	<i>\$ 63,950</i>	<i>\$ 88,455</i>	<i>\$ 77,200</i>
Storm drainage work								\$ 30,000
Road Project				\$ 150,000	\$ -	\$ 135,000	\$ 16,000	
<i>Total Capital Expenses</i>		<i>\$0.00</i>	<i>\$ 150,000</i>	<i>\$ -</i>	<i>\$ 135,000</i>	<i>\$ 16,000</i>	<i>\$ 30,000</i>	
TOTAL STREETS & ROADS EXI		\$ 52,009	\$ 83,586	\$ 255,968	\$ 141,730	\$ 242,748	\$ 142,171	\$ 147,070

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 \$ 125,634 \$ (114,238) \$ 159,162

City Attorney

FTE: Contract Service		2012-13 Actual Expense	13-14 Actual Expense	14-15 Actual Expense	2015-16 Actual Expenses	2016-2017 ADOPTED BUDGET	2016-2017 Projected YE	2017-2018 PROPOSED BUDGET
GL Code	Description							
40010								
41000								
41010								
41030								
	<i>Employee Expenses</i>	\$ -	\$ -			\$ -	\$ -	\$ -
61030	Legal services CC mtg attendance Other legal matters		35,794	\$ 22,209	\$ 13,320 \$ 8,000	\$ 25,000	\$ 18,000	
	<i>Operating Expenses</i>	\$ -	\$ 35,794		\$ 21,320	\$ 25,000	\$ 18,000	
	<i>ISF Expenses</i>		\$ -		\$ -	\$ -	\$ -	
	TOTAL CITY COUNCIL EXPENSES	\$ -	\$ 35,794		\$ 21,320	\$ 25,000	\$ 18,000	
Items to Note:								
55030 Elections 65040 Travel, Conf, Trng								
<i>Net Increase or (decrease) in expense over last year</i>				\$ -				

FINANCE
1050
FTE: 1.80

GL Code	Description	13-14	14-15	2015-16	2016-2017	2016-2017	2017-2018
		Actual Expense	Actual Expense	Actual Expense	ADOPTED BUDGET	Projected YE	PROPOSED BUDGET
40000	Salaries	\$ 216	\$ 37,492	\$ 72,261	\$ 74,578	\$ 69,760	\$ 86,565
40010	Part Time	\$ 2,922	\$ 13,207	\$ -	\$ -	\$ -	\$ -
40020	OT			\$ -	\$ -	\$ -	\$ -
41000	Social Security	\$ 180	\$ 2,801	\$ 4,465	\$ 4,623	\$ 4,370	\$ 5,367
41010	SUI ER Tax	\$ 47	\$ 450	\$ 462	\$ 605	\$ 300	\$ 400
41020	PERS retirement benefit			\$ 2,535	\$ 2,562	\$ 4,186	\$ 4,065
	PERS			\$ -	\$ -	\$ -	\$ -
41030	Medicare	\$ 46	\$ 644	\$ 1,046	\$ 1,082	\$ 1,054	\$ 1,255
41040	Section 125 Plan			\$ 7,100	\$ 21,662	\$ 26,726	\$ 25,000
41050	Worker's Comp insurance	\$ 391	\$ 3,038	\$ 7,511	\$ 6,898	\$ 5,900	\$ 8,856
	Vacation Cashout			\$ -	\$ 3,427	\$ 1,500	\$ 1,763
	Vacation Accrual			\$ 1,288	\$ 1,171	\$ 1,171	\$ 1,102
	Deferred Compensation				\$ -		\$ -
<i>Total Employee Expenses</i>		\$ 3,801	\$ 67,268	\$ 113,210	\$ 121,672	\$ 113,241	\$ 139,289
52010	General Supplies	\$ 1,038	\$ 1,158	\$ 9,790	\$ 9,500	\$ 12,058	\$ 12,000
52012	Fuel	\$ 19		\$ -	\$ -	\$ -	\$ -
55040	Clothing			\$ -	\$ -	\$ -	\$ -
55095	Taxes/Fees/Licenses			\$ -	\$ -	\$ -	\$ -
60013	Network Services - MOMS			\$ 5,497	\$ 4,800	\$ 6,500	\$ 6,500
60014	Internet services			\$ 5,562	\$ 686	\$ 6,500	\$ -
61050	Computer Maint			\$ 14,671	\$ 17,585	\$ 8,000	\$ 2,500
61057	Contracts other			\$ 946	\$ -	\$ 1,000	\$ 1,200
61015	Auditing Services	\$ 5,159	\$ 48,907	\$ 9,725	\$ 26,000	\$ 24,740	\$ 28,000
62010	Communications			\$ 27	\$ -	\$ 50	\$ -
64010	Advertising			\$ 290	\$ -	\$ -	\$ -
65030	Membership/Dues			\$ -	\$ -	\$ -	\$ -
65040	Meetings/Conferences			\$ -	\$ 35	\$ 500	\$ 250
65041	Training			\$ -	\$ 1,164	\$ 250	\$ 250
66010	Public Utilities			\$ -	\$ -	\$ -	\$ -
67010	O&M Equipment	\$ -	\$ -		\$ 500		\$ 500
67015	O&M Structures/Grounds				\$ -		\$ -
68020	Equipment Rentals				\$ -		\$ -
69070	Bank Chgs	\$ (157)	\$ 6,495	\$ 10,402	\$ 3,500	\$ 8,395	\$ 8,500
61057	HdL- Sales tax support contract			\$ 1,500	\$ 1,200	\$ 1,500	\$ 1,500
	TOT audit			\$ 3,500	\$ -	\$ -	\$ -
	Property Tax Review				\$ -	\$ -	
	T'fers & Allocations						
<i>Total Operating Expenses</i>		\$ 6,059	\$ 83,552	\$ 59,187	\$ 63,500	\$ 56,893	\$ 61,200
Property Tax Audit							\$ 3,500
Impact Fee Update							\$ 20,000
<i>Total Capital Expenses</i>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,500
TOTAL FINANCE EXPENSES		\$ 9,860	\$ 150,819	\$ 172,397	\$ 185,172	\$ 170,134	\$ 223,989

Items to Note:

 Increase (decrease over last year
 Increase in staffing from 1.6 to 1.8

\$ (4,582) \$ 8,193 \$ (2,263) \$ 38,817

Police
1060

FTE: 5.5	Description	2012-13 Prior Year Actual	13-14 Actual Expense	14-15 Actual Expense	2015-16 Actual Expense	2016-2017 ADOPTED BUDGET	2016-2017 Projected YE	2017-2018 PROPOSED BUDGET
40000	Salaries	360,113	\$ 322,411	\$ 355,781	\$ 289,059	\$ 366,547	\$ 298,658	\$ 394,090
40010	Part Time Salaries	22,000	\$ 24,611	\$ 245	\$ -	\$ 5,000	\$ -	\$ 5,000
40020	Overtime	31,000	\$ 41,870	\$ 48,701	\$ 80,860	\$ 40,000	\$ 48,000	\$ 38,000
41000	Social Security	27,000	\$ 27,031	\$ 20,942	\$ 22,826	\$ 22,726	\$ 21,264	\$ 24,434
41010	SUI taxes	1,900	\$ 2,144	\$ 2,558	\$ 850	\$ 1,190	\$ 1,300	\$ 1,200
41020	PERS retirement benefit	103,000	\$ 110,434	\$ 117,963	\$ 54,144	\$ 73,309	\$ 50,675	\$ 66,516
41025	PERS				\$ 59,126	\$ 61,437	\$ 63,000	\$ 73,356
41030	Medicare	6,300	\$ 6,322	\$ 5,037	\$ 5,184	\$ 5,315	\$ 4,950	\$ 5,714
41040	Section 125 Plan	66,000	\$ 75,338	\$ 72,412	\$ 63,596	\$ 74,790	\$ 69,743	\$ 86,100
41050	Worker's Comp er insurance	24,000	\$ 40,480	\$ 41,591	\$ 23,580	\$ 33,906	\$ 30,000	\$ 40,315
40024	Vacation Cashout				\$ -	\$ 11,112	\$ 3,500	\$ 6,566
	Vacation Accrual				\$ 4,941	\$ 5,556	\$ -	\$ 6,566
	Deferred Compensation				\$ -	\$ -	\$ -	\$ -
<i>Total Employee Expenses</i>		641,313	\$ 650,642	\$ 665,229	\$ 604,164	\$ 700,888	\$ 591,090	\$ 747,857
52010	General Supplies	6,000	\$ 13,646	\$ 7,002	\$ 4,905	\$ 4,500	\$ 4,500	\$ 5,000
52012	Fuel	22,000	\$ 22,333	\$ 20,636	\$ 15,281	\$ 18,000	\$ 12,700	\$ 13,000
53020	Repairs & Maint - offc mach	300	\$ 400	\$ 290	\$ -	\$ 250	\$ 250	\$ 250
54010	Small Equip	300	\$ 1,957	\$ 256	\$ 482	\$ 500	\$ -	\$ -
55001	Special Dept Exp			\$ 974	\$ -	\$ 500	\$ 1,500	\$ 800
55010	Promotion			\$ 461	\$ -	\$ 500	\$ -	\$ 500
55040	Clothing	1,071	\$ -	\$ 1,214	\$ 1,906	\$ 1,500	\$ 1,500	\$ 1,500
55050	Safety Equipment	4,500	\$ 2,945	\$ 1,116	\$ 2,006	\$ 1,500	\$ 5,500	\$ 1,500
60013	Network Services	500	\$ 1,910	\$ 1,039	\$ 657	\$ 1,500	\$ 1,100	\$ 500
61030	Legal	700	\$ 157	\$ 73	\$ -	\$ -	\$ -	\$ -
61046	Enforcement	500	\$ -	\$ 500	\$ -	\$ 300	\$ -	\$ -
61057	Contract Services	28,000			\$ 11,633	\$ 85,800	\$ 26,193	\$ -
61058	Dispatching (County Cost Share)	88,000	\$ 61,794	\$ 94,892	\$ 86,078	\$ 95,000	\$ 95,000	\$ 95,000
62010	Communications (RIMS/CLETS/Frame Relay)	19,500	\$ 14,161	\$ 18,307	\$ 16,752	\$ 20,000	\$ 20,000	\$ 20,000
65030	Memberships/Dues	300	\$ 300	\$ 350	\$ 360	\$ 350	\$ 95	\$ 350
65040	Travel, Conf, Trg	2,800	\$ 2,033	\$ 3,617	\$ 8,374	\$ 5,000	\$ 3,800	\$ 5,000
67009	Vehicle Maintenance	20,500	\$ 14,995	\$ 14,159	\$ 15,978	\$ 10,000	\$ 12,000	\$ 8,000
67010	O&M Equipment	1,900	\$ 1,729	\$ -	\$ 479	\$ 1,500	\$ 1,500	\$ 1,500
69050	Misc Bookings	3,200	\$ 3,047	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
69055	Misc Court / Invs	100	\$ 3,319	\$ 134	\$ 183	\$ 1,000	\$ 800	\$ 1,000
<i>T'fers & Allocations</i>					\$ -	\$ -	\$ -	\$ -
<i>Total Operating Expenses</i>		200,171	\$ 144,723	\$ 165,020	\$ 165,075	\$ 249,200	\$ 187,938	\$ 155,400
70040	Patrol Car Replacement Evidence Room Improvements	10,000		\$ 14,674	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
<i>Total Capital Expenses</i>		10,000		\$ 14,674	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
TOTAL POLICE EXPENSES		851,484	\$ 795,366	\$ 844,923	\$ 779,239	\$ 960,088	\$ 789,028	\$ 903,257

Items to Note:

Increase (decrease) last year

* assumes an additional officer by mid year; ultimately FTE would be 5.5

City Engineer

FTE: Contract Service		2012-13 Actual Expense	13-14 Actual Expense	14-15 Actual Expense	2015-16 Actual Expenses	2016-2017 ADOPTED BUDGET	2016-2017 Projected YE	2017-2018 PROPOSED BUDGET
GL Code	Description							
40010								
41000								
41010								
41030								
	<i>Employee Expenses</i>	\$ -	\$ -			\$ -	\$ -	\$ -
61030				35,794	\$ 22,209	\$ 13,320 \$ 8,000	\$ 25,000	\$ 10,000
	<i>Operating Expenses</i>	\$ -	\$ 35,794			\$ 21,320	\$ 25,000	\$ 10,000
	<i>ISF Expenses</i>	\$ -				\$ -	\$ -	\$ -
	TOTAL CITY COUNCIL EXPENSES	\$ -	\$ 35,794			\$ 21,320	\$ 25,000	\$ 10,000
Items to Note:								
55030 Elections								
65040 Travel, Conf, Trng								
<i>Net Increase or (decrease) in expense over last year</i>		\$ -						

Planning & Building
1090 & 1095
FTE: 1.8

		13-14 Actual Expense	14-15 Actual Expense	2015-16 ADOPTED Budget	2015-16 Actual Expense	2016-2017 ADOPTED BUDGET	2016-2017 Projected YE	2017-2018 PROPOSED BUDGET
40000	Salaries	\$ 18,553	\$ 56,931	\$ 69,077	\$ 70,715	\$ 69,408	\$ 60,069	\$ 69,391
	Part time							\$ 23,040
40010	Planning Commissioner	\$ 6,863	\$ 15,672	\$ -	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750
40020	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41000	Social Security	\$ 1,665	\$ 4,016	\$ 4,283	\$ 4,842	\$ 4,303	\$ 5,100	\$ 4,302
41010	SUI er taxes	\$ 112	\$ 543	\$ 1,036	\$ 337	\$ 1,041	\$ 640	\$ 400
41020	PERS retirement benefit	\$ 5,060	\$ 20,753	\$ 7,504	\$ 8,473	\$ 7,036	\$ 7,189	\$ 7,398
	PERS			\$ 29,100	\$ 24,735	\$ 31,646	\$ 30,000	\$ 35,207
41030	Medicare	\$ 363	\$ 912	\$ 1,002	\$ 1,130	\$ 1,006	\$ 1,145	\$ 1,006
41040	Section 125 Plan	\$ 4,085	\$ 16,024	\$ 15,996	\$ 16,011	\$ 17,220	\$ 17,220	\$ 16,620
41050	Worker's Comp insurance	\$ 1,325	\$ 3,287	\$ 6,392	\$ 6,710	\$ 6,420	\$ 6,163	\$ 7,099
	Vacation Cashout			\$ 3,377	\$ -	\$ 3,409	\$ -	\$ 1,666
	Vacation Accrual			\$ 682	\$ 682	\$ 686	\$ 686	\$ 1,041
	Deferred Compensation			\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Total Employee Expenses</i>	<i>\$ 38,025</i>	<i>\$ 118,138</i>	<i>\$ 138,450</i>	<i>\$ 140,385</i>	<i>\$ 148,925</i>	<i>\$ 134,962</i>	<i>\$ 173,920</i>
61060	Commissioners Stipends	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52010	General Supplies	\$ 1,287	\$ (189)	\$ 1,000	\$ 1,152	\$ 500	\$ 900	\$ 500
52012	Fuel	\$ 152	\$ -	\$ 350	\$ -	\$ -	\$ 30	\$ 100
55040	Clothing	\$ -	\$ 151	\$ -	\$ -	\$ -	\$ -	\$ -
60010	Computer Hardware	\$ -	\$ 1,450	\$ 500	\$ -	\$ 500	\$ 950	\$ -
60011	Computer Software	\$ 697	\$ 912	\$ 600	\$ -	\$ 800	\$ -	\$ 250
61025	Engineering/Plan check	\$ 92,404	\$ (22,626)	\$ 10,000	\$ 97,828	\$ 16,800		
61045	Contract Planner	\$ -	\$ -	\$ 15,000	\$ -	\$ 5,000	\$ -	\$ -
	General Plan					\$ 18,000	\$ 18,000	\$ 8,000
61048	LAFCO Expense	\$ 13,969	\$ -	\$ 6,000	\$ 5,626	\$ 4,608	\$ 4,785	\$ 5,200
61050	Computer Maint	\$ -	\$ 1,948			\$ 500	\$ 500	\$ 500
61055	Other Contractual Services	\$ 7,902	\$ 1,138	\$ 6,500	\$ 45,724	\$ 2,400	\$ 1,500	\$ -
61057	Contractual Services-	\$ 27,816	\$ 28,650	\$ -	\$ -	\$ 25,000	\$ 12,000	\$ -
64010	Advertising	\$ 730	\$ 841	\$ 500	\$ 455	\$ 500	\$ 450	\$ 500
64011	PH Notices				\$ 985		\$ 1,430	\$ 500
65030	Memberships/Dues	\$ 26	\$ -	\$ 500	\$ -	\$ 500	\$ 200	\$ 200
65040	Travel, Conf, Trg	\$ 898	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Vehicle Maint						\$ 1,012	\$ 500
61055	Sign Ord Update/Attorney review			\$ 2,500	\$ -	\$ 2,500		\$ 2,500
61055	Design Stds completion			\$ 3,000	\$ -	\$ -		\$ -
	Tfers and Allocations			\$ -				\$ -
	<i>Total Operating Expenses</i>	<i>\$ 146,481</i>	<i>\$ 12,274</i>	<i>\$ 46,950</i>	<i>\$ 151,771</i>	<i>\$ 78,108</i>	<i>\$ 41,757</i>	<i>\$ 19,250</i>
	Housing Element Update			\$ 11,285	\$ -			
	<i>Total Capital Expenses</i>		<i>\$ 11,285</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
	TOTAL PLANNING & BUILDING EXPENSES	\$ 184,506	\$ 141,697	\$ 185,400	\$ 292,156	\$ 227,033	\$ 176,719	\$ 193,170
Items to Note:								
	Increase (decrease) over last year			\$ 7,385	\$ 106,756	\$ 41,633	\$ (115,437)	\$ (33,863)
	In 15-16 we paid the City of Jackson 49,073 for inspection and plan check fees. I anticipate \$23,040 in expenses for the same services.							

Sewer Treatment Plant

1510

FTE: **1.25**

GL Code	Employee Services	13-14 Actual Expense	14-15 Actual Expense	2015-16 Actual Expense	2016-2017 ADOPTED BUDGET	2016-2017 Projected YE	2017-2018 PROPOSED BUDGET
40000	Full-Time Wages	\$56,772.59	\$ 123,745	\$ 79,437	\$ 73,283	\$ 71,755	\$ 73,283
40010	Part-Time Wages	\$ 1,855.14	\$ 774	\$ -	\$ -	\$ -	\$ -
40020	Overtime	\$14,764.03	\$ 21,275	\$ 20,730	\$ 22,000	\$ 10,501	\$ 10,000
41000	Social Security	\$4,805.80	\$ 7,633	\$ 7,213	\$ 4,544	\$ 5,132	\$ 4,544
41010	SUI taxes	\$325.12	\$ 1,023	\$ 361	\$ 1,099	\$ 350	\$ 230
41020	PERS retirement benefit	\$17,350.13	\$ 39,334	\$ 10,586	\$ 9,527	\$ 9,045	\$ 9,527
	PERS unfunded			\$ 44,014	\$ 49,628	\$ 39,564	\$ 40,488
41030	Medicare er taxes	\$1,123.86	\$ 1,879	\$ 3,416	\$ 1,063	\$ 1,300	\$ 1,063
41040	Section 125 Plan	\$10,926.90	\$ 16,514	\$ 25,306	\$ 19,803	\$ 19,803	\$ 19,113
41050	Worker's Comp insurance	\$6,412.38	\$ 5,806	\$ 3,932	\$ 6,779	\$ 6,779	\$ 7,497
	Vacation Cashout			\$ -	\$ 2,708	\$ 2,708	\$ 1,354
	Vacation Accrual			\$ 931	\$ 834	\$ 834	\$ 846
	Deferred Compensation			\$ -	\$ -	\$ -	\$ -
<i>Total Employee Expenses</i>		<i>\$114,335.95</i>	<i>\$ 217,984</i>	<i>\$ 195,927</i>	<i>\$ 191,268</i>	<i>\$ 167,771</i>	<i>\$ 167,944</i>
52010	General Supplies	\$6,992.99	\$ 4,270	\$ 9,413	\$ 8,500	\$ 4,500	\$ 8,000
52012	Fuel	\$6,134.94	\$ 12,499	\$ 3,954	\$ 7,000	\$ 4,500	\$ 5,000
52015	Chemicals	\$95,363.57	\$ 96,335	\$ 63,262	\$ 65,000	\$ 58,000	\$ 65,000
52020	Lab	\$7,770.25	\$ 6,205	\$ 8,004	\$ 5,000	\$ 8,500	\$ 9,000
55040	Clothing	\$690.40	\$ 449	\$ 535	\$ 600	\$ 2,100	\$ 2,100
55050	Safety Equip	\$0.00	\$ -	\$ 210	\$ 250	\$ -	\$ 500
55095	Taxes/Fees/Licenses	\$15,994.00	\$ 17,749	\$ 17,366	\$ 18,000	\$ 18,000	\$ 18,000
61015	Audit and Accounting	\$30,858.00	\$ -	\$ -	\$ -	\$ -	\$ -
61025	Engineering	\$57,820.50	\$ 40,981	\$ 2,283	\$ 45,000	\$ 22,000	\$ 25,000
61026	Engineering-Master Plan	\$0.00	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 5,000
61055	Other	\$0.00	\$ -	\$ -	\$ 1,500	\$ -	\$ -
61057	Contracts-Aquality	\$7,800.00	\$ 2,659	\$ 29,167	\$ 18,000	\$ 18,000	\$ 18,000
62010	Communications	\$1,645.79	\$ 2,067	\$ 1,083	\$ 2,200	\$ 2,200	\$ 2,200
64010	Advertising	\$0.00	\$ -	\$ -	\$ 150	\$ -	\$ -
65030	Memberships/Dues	\$3,378.79	\$ 3,160	\$ 2,501	\$ 3,200	\$ 3,200	\$ 3,200
65040	Travel, Conf, Trg	\$716.09	\$ 298	\$ 499	\$ 800	\$ -	\$ 800
66010	Utility	\$38,130.20	\$ 40,036	\$ 37,574	\$ 40,000	\$ 49,000	\$ 52,000
67010	Vehicle Maintenance	\$1,225.38	\$ 528	\$ 2,941	\$ 2,500	\$ 2,500	\$ 2,500
67010	O&M Equipment	\$29,047.79	\$ 40,608	\$ 18,554	\$ 25,000	\$ 35,000	\$ 30,000
67015	O & M Structural	\$8,339.62	\$ 389	\$ -	\$ 2,500	\$ -	\$ -
67050	O & M Plant	\$8,284.18	\$ 7,957	\$ 6,573	\$ 10,000	\$ 2,700	\$ 10,000
69074	Debt Service - Principal USDA loan	\$0.00	\$ 45,695	\$ 17,000	\$ 18,000		\$ 18,000
69075	Debt Service - Interest	\$14,472	\$ 68,003	\$ 27,885	\$ 26,820		\$ 26,820
	Potential Litigation			\$ -	\$ -		\$ -
67060	O & M Sludge	\$69,832.64	\$ 50,898	\$ 45,904	\$ 52,000	\$ 52,000	\$ 53,000
68020	Rentals-Mach/Eq.	\$0.00	\$ -	\$ -	\$ -		\$ -
69074	Repay Sewer Replacement Fund	\$0.00	\$ -	\$ 50,000	\$ 50,000		\$ -
<i>T'fers & Allocations</i>							
<i>Operating Expense</i>		<i>\$404,496.72</i>	<i>\$ 440,786</i>	<i>\$ 344,708</i>	<i>\$ 422,020</i>	<i>\$ 302,200</i>	<i>\$ 354,120</i>
Rate Study							\$ 20,000
coating							\$ 15,000
trickling filter arm							\$ 78,000
70032	improvements for covering trailer				\$ 130,000	\$ 1,114	\$ 30,000
Total Sewer Treatment Capital Replacement		\$0.00		\$ 130,000	\$ 130,000	\$ 1,114	\$ 143,000
TOTAL WWTP EXPENSES		\$518,832.67	\$ 658,770	\$ 670,634	\$ 743,288	\$ 471,085	\$ 665,064
Items to Note:							
Increase (decrease) over last year				\$ (73,544)	\$ (890)	\$ (199,549)	\$ (78,224)

Sewer Collection & SSMP

1520

FTE: 1.1		13-14 Actual Expense	14-15 Actual Expense	2015-16 Actual Expense	2016-2017 ADOPTED BUDGET	2016-2017 Projected YE	2017-2018 PROPOSED BUDGET
GL	Description						
Code							
40000	Salaries	\$75,611.19	\$ 50,014	\$ 68,326	\$ 45,600	\$ 45,096	\$ 48,487
40010	Part Time Salaries	\$3,003.96	\$ 1,100	\$ -	\$ -	\$ -	\$ 22,000
40020	Overtime	\$10,206.22	\$ 5,196	\$ 3,347	\$ 8,000	\$ -	
41000	Social Security	\$5,461.26	\$ 3,170	\$ 3,056	\$ 2,827	\$ 3,924	\$ 3,006
41010	SUI taxes	\$311.03	\$ 326	\$ 309	\$ 684	\$ 500	\$ 160
41020	PERS retirement benefit	\$21,297.75	\$ 17,144	\$ 9,420	\$ 5,772	\$ 5,655	\$ 6,303
	PERS			\$ 29,343	\$ 23,734	\$ 23,778	\$ 28,165
41030	Medicare taxes	\$1,280.74	\$ 743	\$ 1,003	\$ 703	\$ 620	\$ 703
41040	Section 125 Plan	\$12,371.19	\$ 20,179	\$ 17,602	\$ 12,915	\$ 13,815	\$ 13,296
41050	Worker's Comp insurance	\$5,991.86	\$ 5,155	\$ 6,214	\$ 4,218	\$ 3,711	\$ 4,960
	Vacation Cashout			\$ -	\$ 1,670	\$ -	\$ 888
	Vacation Accrual			\$ 683	\$ 548	\$ 548	\$ 555
	Deferred Compensation			\$ -	\$ -	\$ -	\$ -
<i>Total Employee Service</i>		\$135,535.20	\$ 103,026	\$ 139,304	\$ 104,453	\$ 97,647	\$ 128,524
52010	Supplies	\$11,892.82	\$ (4,986)	\$ 1,495	\$ 3,500	\$ 350	\$ 3,000
52012	Fuel	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -
55040	Clothing	\$0.00	\$ 181	\$ -	\$ 200	\$ 800	\$ 500
55050	Safety Equip	\$0.00		\$ 243	\$ 250	\$ -	\$ 250
61025	Engineering	\$47,486.25	\$ 21,519	\$ 11,680	\$ 25,000	\$ 13,000	\$ 15,000
61050	Computer Maintenance	\$0.00	\$ -	\$ 188	\$ 200	\$ -	\$ -
61055	Other Expenses	\$0.00	\$ 2,530	\$ 1,891	\$ 2,500	\$ -	\$ 2,500
61057	Contracts-AAA	\$27,792.58	\$ -	\$ -	\$ -	\$ -	\$ -
64010	Advertising	\$0.00	\$ -	\$ 103	\$ -	\$ -	\$ -
65030	Memberships/Dues	\$319.50	\$ 658	\$ -	\$ 700	\$ -	\$ -
67009	Vehicle Maintenance	\$2,582.12	\$ -	\$ -	\$ 1,500	\$ 3,200	\$ 3,500
67010	O&M Equipment	\$4,324.45	\$ 4,171	\$ 1,153	\$ 4,500	\$ 8,200	\$ 3,500
67015	O & M Structural	\$0.00	\$ 2,568	\$ 570	\$ 2,500	\$ 8,700	\$ 3,500
68020	Rentals-Mach/Eq.	\$0.00	\$ -	\$ -	\$ -		
49999	Debt Service /Transfers						\$ 130,587
T'fers & Allocations							
<i>Total Operating Expense</i>		\$94,397.72	\$ 26,641	\$ 17,322	\$ 40,850	\$ 34,250	\$ 162,337
Equipment Purchase							
70030	Sewer Line Replacements	\$0.00	\$ 43,474		\$ 136,000		
70040	Machinery				\$ 130,000		\$ -
<i>Total Capital Replacement</i>		\$0.00	\$ 43,474	\$ -	\$ 136,000	\$ 136,942	
Total Sewer Collections EXPENSES							
\$229,932.92		\$ 173,141	\$ 156,626	\$ 411,303	\$ 131,897	\$ 290,861	
Increase (decrease) over last year							
\$ (169,126)							
\$ 238,162							
\$ (193,855)							
\$ 134,235							

Items to Note:

Staffing allocations adjusted

Increase (decrease) over last year

Effluent Disposal

FTE: GL Code	Description	13-14 Actual Expense	14-15 Actual Expense	2015-16 Actual Expenses	2016-2017 ADOPTED BUDGET	2016-2017 Projected YE	2017-2018 PROPOSED BUDGET
40000	Salaries			\$ 56,760	\$ 88,108		\$ 88,108
40010	Part Time Salaries			\$ -	\$ -		
40020	Overtime			\$ 5,000			
41000	Social Security			\$ 3,449	\$ 5,463		\$ 5,463
41010	SUI taxes			\$ 332	\$ 930		\$ 930
41020	PERS retirement benefit				\$ 4,274		\$ 4,274
	PERS				\$ 18,484		\$ 18,484
41030	Medicare taxes			\$ 821	\$ 1,278		\$ 1,278
41040	Section 125 Plan				\$ 12,280		\$ 12,280
41050	Worker's Comp insurance				\$ 3,592		\$ 3,592
	Vacation Cashout				\$ 658		\$ 658
	Vacation Accrual				\$ 411		\$ 411
	Deferred Compensation				\$ -		\$ -
<i>Total Employee Service</i>		\$ -	\$ -	\$ 61,362	\$ 140,476		\$ 135,476
52010	Supplies			\$ 385			
52012	Fuel						
55040	Clothing						
55050	Safety Equip						
61025	Engineering						
61050	Computer Maintenance						
61055	Other Expenses						
61057	Contracts-			\$ 13,736			
	website hosting						
	flood control						
	fuel						
	general supplies						
	HR						
67055	O & M effluent disposal- contract	\$ 314,000	\$ 391,581	\$ 391,581	\$ 390,000	\$ 390,000	\$ 468,000
T'fers & Allocations							
<i>Total Operating Expense</i>		\$314,000.00	\$ 391,581	\$ 405,702	\$ 390,000	\$ 390,000	\$ 468,000
70030	Sewer Line Replacements						
<i>Total Capital Replacement</i>		\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total ARSA EXPENSES		\$314,000.00	\$ 391,581	\$ 467,064	\$ 530,476	\$ 390,000	\$ 603,476
Items to Note:							
Staffing allocations adjusted							
Increase (decrease) over last year							
				\$ 188,007	\$ 138,895		

Comm Ctr & Aud

FTE: 0		2015-16 Proposed Budget	2015-16 Actual Expense	2016-2017 ADOPTED BUDGET	2016-2017 Projected YE	2017-2018 PROPOSED BUDGET
	GL Code	Description				
40000	Full-Time Wages	\$ 2,430	\$ 2,578	\$ 15,588	\$ 14,100	\$ 9,468
40010	Part-Time Wages	\$ -	\$ -	\$ -	\$ -	\$ -
40020	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
41000	Social Security	\$ 151	\$ 160	\$ 966	\$ 720	\$ 587
41010	SUI taxes	\$ 36	\$ 38	\$ 234	\$ 100	\$ 50
41020	PERS retirement benefit	\$ 152	\$ 159	\$ 1,572	\$ 1,300	\$ 844
	PERS	\$ -	\$ -	\$ 4,747	\$ 4,800	\$ 1,760
41030	Medicare er taxes	\$ 35	\$ 37	\$ 226	\$ 155	\$ 137
41040	Health Benefits	\$ 1,248	\$ 1,300	\$ 6,027	\$ 6,027	\$ 3,490
41050	Worker's Comp insurance	\$ 225	\$ 236	\$ 1,442	\$ 1,268	\$ 969
41051	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
	Vacation Cashout	\$ 110	\$ -	\$ 201	\$ -	\$ 201
	Vacation Accrual	\$ 55	\$ 55	\$ 126	\$ 237	\$ 126
	Deferred Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total Employee Expenses</i>		\$ 4,442	\$ 4,563	\$ 31,128	\$ 28,707	\$ 17,632
52010	Supplies	\$ 800	\$ 1,064	\$ 1,500		\$ 500
55090	Restrooms		\$ 1,537			\$ 500
66010	Public Utilities	\$ 11,000	\$ 7,511	\$ -		\$ -
	Water utility			\$ 3,000	\$ 1,200	\$ 1,800
	Power		\$ -	\$ 18,400	\$ 13,000	\$ 14,000
67010	O&M Equipment	\$ -		\$ 2,200	\$ 1,500	\$ 500
67015	O&M Structures/Grounds	\$ 1,500	\$ 4,024	\$ 40,000	\$ 18,000	\$ 5,000
68020	Equipment Rentals	\$ -				
<i>Total Operation Expenses</i>		\$ 12,500	\$ 11,534	\$ 63,600	\$ 33,700	\$ 21,300
			\$ 7,384			
<i>Total Capital Expenses</i>		\$ -	\$ 7,384	\$ -	\$ -	\$ -
	Improvements			\$ 35,000	\$ 10,000	
TOTAL BUILDING EXPENSES		\$ 16,942	\$ 23,482	\$ 94,728	\$ 62,407	\$ 38,932
67015	Bathroom repairs in auditorium			\$ 35,000		
	Painting and repair of community center deck			\$ -		
	Awning over PD entrance			\$ 5,000		
				\$ 40,000		
						\$ 120,000

Items to Note:

Bathroom repairs will be completed and funds moved from General Capital Reserves

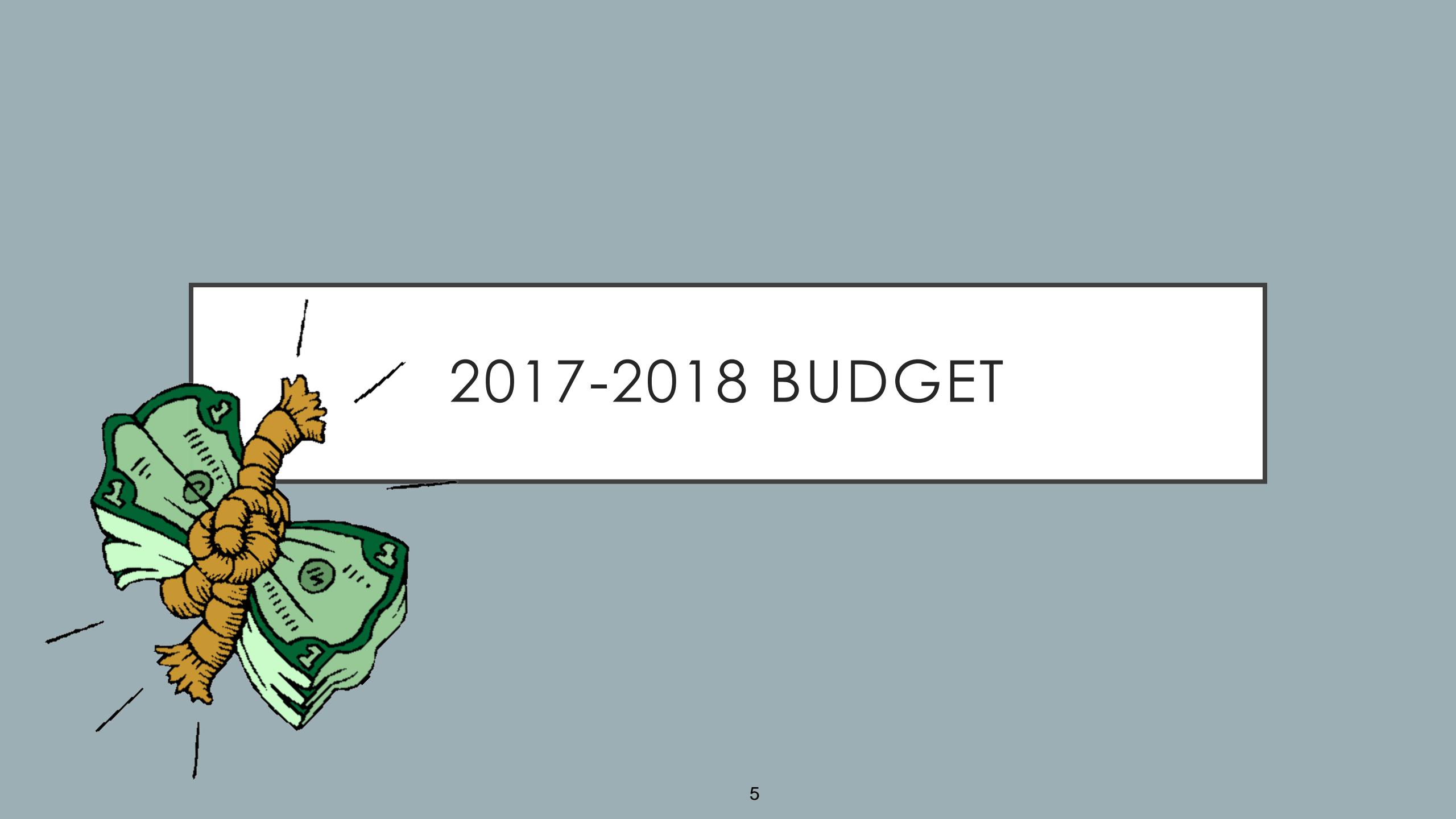
Swimming Pool

1140

GL Code	Description	2012-13	13-14	14-15	2015-16	2015-16	2016-2017	2016-2017	2017-2018
		Actual Expense	Actual Expense	Actual Expense	ADOPTED Budget	Actual Expense	ADOPTED BUDGET	Projected YE	PROPOSED BUDGET
40010	Part Time Wages	30,578	27,259	\$ 18,908	\$ 4,982	\$ 5,781	\$ 3,460	\$ 3,302	\$ 3,460
40020	Overtime	-	132	\$ -		\$ -	\$ -	\$ -	
41000	SS		1,698	\$ 1,025	\$ 309	\$ 372	\$ 215	\$ 372	\$ 215
41010	SUI		1,000	\$ 395	\$ 75	\$ 24	\$ 52	\$ 110	\$ 10
	PERS			\$ 673	\$ 896	\$ 438	\$ 760		\$ 450
	PERS Unfunded			\$ 2,183	\$ 2,182	\$ 1,582	\$ 1,582		\$ 1,760
41030	Medicare		397	\$ 240	\$ 72	\$ 85	\$ 50	\$ 85	\$ 50
41040	Health			\$ 1,200	\$ 369	\$ 861	\$ 600		\$ 831
41050	W/Comp			\$ 461	\$ 529	\$ 320	\$ 300		\$ 354
	Life Ins			\$ -		\$ -	\$ -		\$ -
	Vacation Cashout			\$ 182		\$ 65	\$ -		\$ 65
	Vac Accrual			\$ 46		\$ 41	\$ 32		\$ 41
	457b			\$ -		\$ -	\$ -		\$ -
<i>Subtotal</i>		30,578	30,486	\$ 20,568	\$ 10,181	\$ 10,238	\$ 7,083	\$ 7,143	\$ 7,236
	Contract for pool management			\$ 26,000	\$ 12,813	\$ 26,000	\$ 29,000	\$ 26,000	
52010	General Supplies	998	2,816	\$ 323	\$ 1,000	\$ 284	\$ 500	\$ 600	\$ -
52012	Vendor Supplies	-		\$ 850		\$ -	\$ -	\$ -	
52015	Supplies chemicals	-	574	\$ 3,662	\$ 800	\$ 3,882	\$ 3,800	\$ 3,500	\$ 2,500
55040	Lifeguard Clothing	196	306	\$ -	\$ 250		\$ -	\$ -	\$ -
55095	Taxes/Fees/Lic	323	323	\$ -	\$ 350	\$ 323	\$ 350	\$ 350	\$ 350
61025	Engineering Swimming Pool	-		\$ -		\$ -	\$ -	\$ -	
64010	Advertising	-	0	\$ 50	\$ 100		\$ -	\$ -	
65040	Training, Travel	-	0	\$ -		\$ -	\$ -	\$ -	
67010	O&M Equipment	1,777	796	\$ 3,693	\$ 1,500	\$ 1,318	\$ 800	\$ 250	\$ -
67015	O&M Structural	4,560	62	\$ 166	\$ -		\$ -	\$ -	
<i>Subtotal</i>		7,854	4,877	\$ 7,895	\$ 30,850	\$ 18,621	\$ 31,450	\$ 33,700	\$ 28,850
67015	Repair/replace diving board stand			\$ -		\$ 3,500	\$ 3,500		
<i>Subtotal</i>		-	0	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	
TOTAL POOL EXPENSES		42,295	35,362		\$ 41,031	\$ 28,859	\$ 42,033	\$ 44,343	\$ 36,086

Internal Services		14-15 FTE: 0	GL Code	Description	Actual Expense	2015-16 ADOPTED Budget	2015-16 Actual Expense	2016-2017 ADOPTED BUDGET	2016-2017 Projected YE	2017-2018 PROPOSED BUDGET
40000	Salaries				\$ -					
40010	Part-Time Wages				\$ -					
40020	Overtime				\$ -					
41000	FICA Taxes				\$ -					
41010	SUI				\$ -					
41020	PERS Retirement				\$ -					
41030	Medicare Taxes				\$ -					
41040	Health Benefits	3,080			\$ -					
41050	Workers Comp	4,911			\$ -					
41051	Retiree Health Benefits				\$ 3,410	\$ 3,960	\$ 3,410	\$ 3,410	\$ 3,410	\$ 3,410
<i>Total Employee Expenses</i>		7,991			\$ 3,410	\$ 3,960	\$ 3,410	\$ 3,410	\$ 3,410	\$ 3,410
52010	General Supplies	18,081			\$ 8,600	\$ 7,701	\$ 1,500			
52012	Fuel				\$ -	\$ -	\$ -			
55095	Taxes/Fees/Licenses				\$ -	\$ -	\$ -			
60010	Computer Hardware	4,500			\$ -	\$ -				
60013	Technology	16,544			\$ 4,800	\$ 7,509	\$ 4,800	\$ 8,000	\$ 8,000	
60014	internet/website maintenance	4,628			\$ 5,000	\$ 4,079	\$ 4,460	\$ 4,600	\$ 4,600	
60015	Software Maintenance	5,964			\$ 1,500	\$ 713	\$ 4,800	\$ -		
61030	Legal Services	35,794			\$ 25,000	\$ 22,209	\$ -			
61050	Computer Maint	47			\$ 3,500	\$ 1,817	\$ 1,500	\$ 1,500	\$ 1,500	
61055	Other Expense	3,294			\$ -		\$ 1,500	\$ 1,500	\$ 350	
61057	Contractual Accounting Services	912			\$ -		\$ -	\$ -		
61015	Auditing Services	665			\$ -		\$ -	\$ -		
62010	Communications	3,646			\$ 6,800	\$ 2,329	\$ 6,800	\$ 2,500		
64010	Advertising	1,225			\$ -		\$ -			
65010	Insurance - General Liability/Property	66,026			\$ 69,959	\$ 120,242	\$ 120,000	\$ 70,000	\$ 70,000	
65011	Claims				\$ -		\$ -	\$ -		
65030	Membership/Dues	75			\$ -	\$ 75	\$ -	\$ -		
65040	Meetings/Conferences	479			\$ -	\$ 209	\$ -	\$ -		
65041	Training				\$ 800		\$ -			
66010	Public Utilities	16,744			\$ 7,500	\$ 6,615				
67010	O&M Equipment	598			\$ -	\$ 891	\$ -	\$ 250		
67015	O&M Structures/Grounds	1,234			\$ 2,500	\$ 2,126	\$ -	\$ 500		
68020	Equipment Rentals	2,990			\$ -		\$ -			
<i>Total Operation Expenses</i>		183,446			\$ 135,959	\$ 176,515	\$ 145,360	\$ 87,700	\$ 82,600	
Printer/copier		0			\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ -	
<i>Total Capital Expenses</i>		0			\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ -	
TOTAL ISF EXPENSES		\$ 191,437			\$ 140,569	\$ 181,675	\$ 149,970	\$ 91,110	\$ 86,010	
Items to Note:										
Increase (decrease) over last year					\$ (73,221)		\$ 9,401	\$ (90,565)	\$ (63,960)	

Community Promotions 1150		2012-13 Actual Expense	13-14 Actual Expense	14-15 Actual Expense	2015-16 Actual Expense	2016-2017 ADOPTED BUDGET	2016-2017 Projected YE	2017-2018 PROPOSED BUDGET
55010	Community Promotion Committee	16,669	\$ 16,260	\$ 16,159	\$ 16,500	\$ 16,000	\$ 16,000	\$ 16,000
55012	Community Promotion Christmas	342	\$ 0	\$ 287	\$ 148	\$ 200	\$ 1,400	\$ 200
55015	Beautification	-	\$ 18	\$ -	\$ 866	\$ 1,000	\$ 300	\$ 1,000
55016	Community Promotion Fair Booth	235	\$ 89	\$ 20	\$ 268	\$ 250	\$ 250	\$ 250
55018	Visitors Center Director	16,568	\$ 18,599	\$ 17,794	\$ 19,944	\$ 12,084	\$ 12,084	\$ 12,084
68012	Leases							
	Boitano 1645/month	\$ 19,740	\$ 19,740	\$ 19,740	\$ 19,740	\$ 19,740	\$ 19,740	\$ 19,740
	Violich 540/month	\$ 6,480	\$ 6,480	\$ 6,480	\$ 6,480	\$ 6,480	\$ 6,480	\$ 6,480
	Vistitor center 500/month	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	Visitor Center PGE							\$ 2,100
<i>Total Community Promotion Expenses</i>		66,034	67,186	66,481	69,946	61,754	62,254	63,854
TOTAL COMMUNITY PROMOTION EXPENSES		62,301	\$ 67,186	\$ 66,481	\$ 69,946	\$ 61,754	\$ 62,254	\$ 63,854



2017-2018 BUDGET

FUN FACTS

City of Sutter Creek by the Numbers

July 2016- June 2017

2,467

Population of Sutter Creek



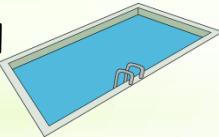
6,063

Number of Police Department Calls for Service



170,000 gallons

Amount of Water in the City Pool



573

Number of Events held at the Auditorium & Community Center



5 acres

Amount of turf maintained/mowed



4

Number of parks maintained by City Staff



57.82"

Inches of rain in Sutter Creek



160,349,000 gallons

Amount of waste water processed through the WWTP



53,220

Number of people who used the Auditorium



18

Number of City employees



55

Number of public meetings hosted by The City of Sutter Creek



1,142

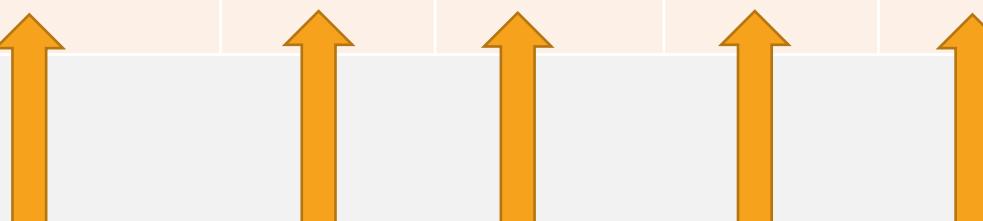
Number of sewer connections



Table 1. Summary of Expenses, Revenues and anticipated Transfers.

*This was adjusted for the share of Public Safety that comes from the General Fund.

	General Fund	Sewer Fund	General Operating Reserve	General Capital Reserve	PERS Trust Fund
Total Expenditures	1,572,190				
Total Revenue	1,650,420				
Difference	78,236				
Estimated Balance July 1, 2017	250,000	210,765	12,000	123,000	
Pool	(36,086)				
Comm Ctr/Auditorium	(21,124)			(120,000)	
T'f to Operating Reserve (4% of GF revenue)	(66,017)		66,017		
T'fer to Cap Reserves (3% GF revenue)	(49,513)			49,513	
½ of PERS unfunded liability*	(66,681)	(51,585)			118,266
Estimated Balance June 30, 2018	88,815	209,291	78,017	52,513	118,266

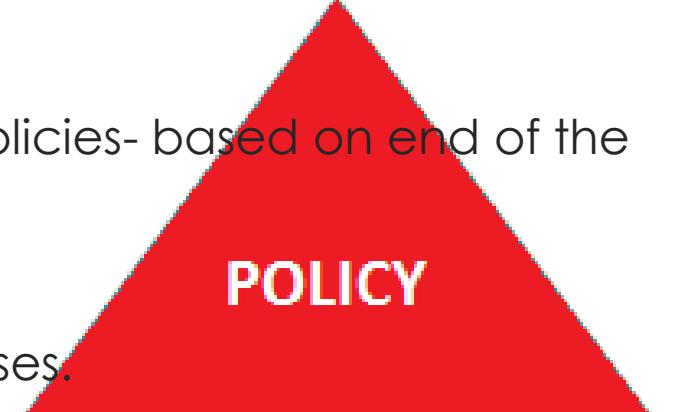


This will be a NEW fund set up to "save" for Big increases



POLICY CONSIDERATIONS

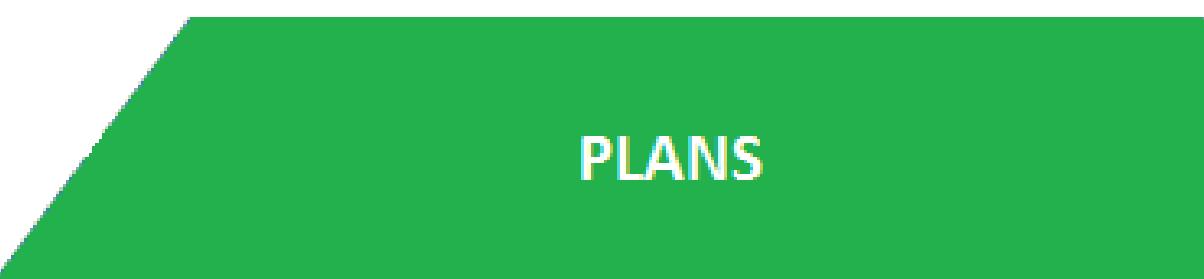
- Increase in General Fund Reserve Policies- based on end of the year budget – continue.
- Impact Fee Update.
- Long Term Parking lots & existing leases.
- Pursue longer term revenue sources.



POLICY



STRATEGY

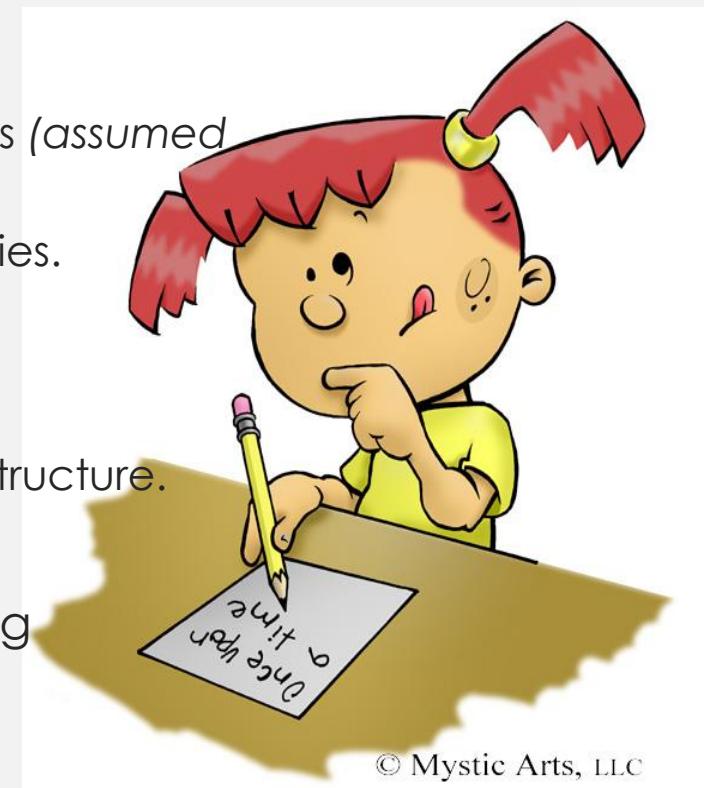


PLANS



SUMMARY

- General Fund
 - Zero Based Budget
 - 3% t'fer to Capital Reserves; 4% t'fer to Operating Reserves (assumed to be FY ending).
 - Property tax and TOT need to be examined for opportunities.
 - T'fers will be made to a long term liability PERS Trust Fund.
 - Sewer Fund
 - This fund needs to be revamped based on previous rate structure.
 - T'fers will be made to a long term liability PERS Trust Fund.
 - Begin Two Year budget planning for strategic planning purposes



REQUESTED ACTION

- Adopt Resolution 2016-2017-* Adopting the 2017-2018 Annual Budget
- Adopt Resolution 2016-2017-* Adopting the Annual Appropriations Limit



QUESTIONS

