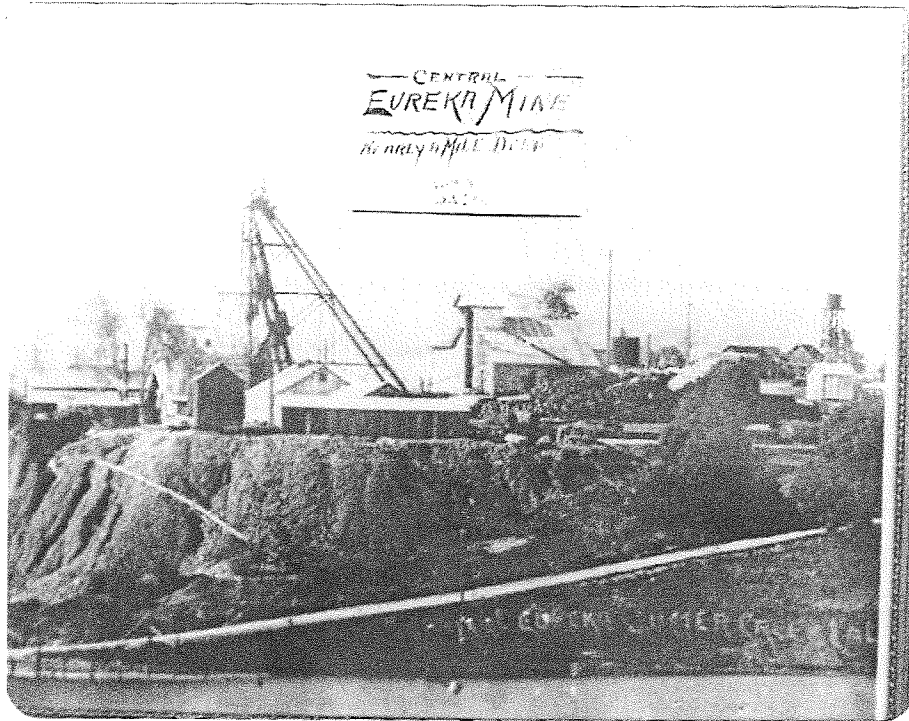


# City of Sutter Creek



*The Old Eureka Mine, established in 1851*

**Fiscal Year 2009-10  
Final Budget**

**City Council**

**Gary Wooten  
Mayor**

**Sandy Anderson  
Council Member**

**Tim Murphy  
Mayor Pro Tempore**

**Pat Crosby  
Council Member**

**Linda Rianda  
Council Member**

**City Manager  
J. Robert Duke**

**Assistant City Manager  
Sean Rabè**

**Finance Director/ City Treasurer  
Jeff Gardner**

**Budget Staff  
Sylvia Christianson**

**City Clerk  
Judy Allen**

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# City of Sutter Creek

Incorporated March 7, 1913

## CITY COUNCIL STAFF REPORT

TO: Honorable Mayor and Council members  
DATE: September 21, 2009  
FROM: J. Robert Duke, City Manager  
SUBJECT: 2009-2010 Budget

The 2009-10 Budget is presented for Council Consideration. It is in a slightly new format designed to provide policy level information to assist the City Council in adopting the 2009-10 Budget. In order to provide this information, some changes will be made in the City's Chart of Accounts (the City's numbering in its financial system). These changes will also make it easier for department managers to be responsible for their budgets by providing timely monthly reports on revenues and expenditures.

In the Budget document itself, departmental budgets include funding from all sources so that the costs of major functions can be seen. The budget format is also designed to make it easier for citizens to understand the City's financial functions.

The Budget includes positions and changes. While they are included in the budget, the City Manager may decide to recommend changes or to hold off on some positions. The changes are:

- The Public Works Director has retired and this position will remain vacant;
- An Office Clerk retired and will be replaced with a part-time position;
- The Office Manager position was eliminated and replaced with an Assistant/Deputy City Clerk;
- The Building Official has become a contract employee position.

Current year budgeted General Fund expenditures, are \$150,721 more than budgeted revenues before extraordinary items. The Wastewater O&M Enterprise Fund is beginning to make up for the prior years deficits as a result of implementing the new wastewater rate study. Fiscal year 2009-10 still showed a small operating deficit. The East Ridge Annexation Area continues to be delayed; however the commercial development at the corner of Ridge road and Highway 49 is under construction and should begin producing revenue by the 4<sup>th</sup> quarter of our fiscal year.



Recommendations for the coming year include:

1. Review of the City's existing Redevelopment Agency and consideration of designating a portion of the City for a redevelopment project;
2. Review of the Sewer Revenue plan to capture enough resources to fund operations and capital expenditures in the future;
3. Review of needed capital facilities and adoption of an appropriate development fee that will begin to collect funds for City and County-wide projects.

Other budget issues include:

- Consultant costs for completing the remaining General Plan update.

The City is in a challenging financial position and we intend to meet most of the budget policies for the current fiscal year. As stated above, the critical areas are the General Fund revenues. The City's debt level is fairly good in comparison to the size of the City's total budget. The task will be to assure that new developments pay their way in terms of City services and assure that the City is able to match service levels to the growing demands (especially in terms of Planning and Public Works).

It is a pleasure working with the Sutter Creek City Council, City staff and Consultants, and the citizens of Sutter Creek. You are facing an important time in Sutter Creek's history and hopefully we will continue to move forward.

J. Robert Duke, DPA  
City Manager

City of Sutter Creek  
2009-10 Proposed Budget Assumptions

- Staff Salaries no COLA increase and 8% Furlough - Effective Rate 6.66% SEIU | 6.00% POA
- Reduction in Force Public Works Director, Building Inspector, Office Manager, Administrative Assistant
- Stimulus Grant Funding for Police Officer Position \$82,000 for 3 Years
- New positions - Deputy City Clerk, Office Clerk
- Planning Technician .80 FTE with 41% reimbursement + additional .20 FTE allocated to ARSA
- Employee time allocations changed significantly (City Manager/Police Chief 50% GF/50% Central Services)
- Finance Director .40 FTE No Benefits Contract PR EE
- General Fund revenue anticipating
  - 71,147 one time transfer from Fund #02 Traffic Safety Fund for police costs
  - 20,000 from new development corner of Ridge Rd and Hwy 49
  - 5,000 staff time reimbursement
  - 59,250 reimbursement from Amador Narcotics Task Force - 8 Months
  - 57,500 reimbursement from ACUSD - Full time when school is in session+A24
  - Sales tax revenues reduced 48.1%
  - TOT revenues reduced 6.25%
  - Property tax related revenues reduced 5.3%

Internal Service Funds

- Central Services - 234,376 General Supplies/Communications/Equipment Maintenance
- Human Resources 27,943 Payroll and Related Functions
- Risk Mgmt. 88,267 Liability/Fire/Theft/Vehicles WC 52,724 Directly Allocated
- Information Systems 20,850 IT Contract Services/Software/Hardware/Maintenance Contracts
- Facility Mgmt 38,950 Utilities/Building Maintenance
- Fleet Mgmt 21,010 Capital Lease on PW Trucks and Maintenance

## **II - GENERAL BUDGET INFORMATION**

### **A. BUDGET DOCUMENT OVERVIEW**

#### **Purpose of Budget Document**

A budget serves many purposes. It is the City's fundamental policy document, and it is the City's annual financial plan and operations guide. In addition to its function as a resource and spending plan for the city, it informs the public about the City's financial strategies and provides the documentation needed for other financial matters, such as audits, loans and grants.

The City's annual budget provides a plan to allocate resources to meet the needs and desires of Sutter Creeks' residents. The budget is one method for the City Council and City staff to respond to the community's needs. It helps balance City revenues with community priorities and requirements. An annual budget document serves the following purposes:

- . Public communication device
- . Policy document
- . Resource allocation tool
- . City's spending plan
- . Accountability document
- . Management tool
- . Grants authority to City staff

The annual operating budget is a financial plan for a specific period of time. For Sutter Creek, this time period is one fiscal year. The City's fiscal year is July 1st to June 30th.

#### **Budget Format**

Those of you who have reviewed a prior year city budget will note there have been some minor changes to the document format this year and more changes will be made in future years. Staff hopes this restructured document communicates more useful information to you and the public. Though detailed budget information is still included, the new format emphasizes departmental budgets, and a more comprehensive view of the City's finances. It is hoped this partially new format will prove "user friendly" and, at the same time, provide the level and scope of information regarding the financing of City services and programs desired by its citizens, Council and staff.

#### **Document Organization**

The following section briefly describes the components that comprise the budget document.

## **Administrator's Transmittal Letter**

This section is comprised of a preliminary transmittal letter and will later include a final budget transmittal letter if there are changes from the budget. In these transmittal letters to the City Council and citizens, the City Manager summarizes the proposed budget for the coming Fiscal Year (FY), and summarizes changes enacted by the City Council during adoption of the final budget. The transmittal letters also identify the most critical issues facing the city and departments in the next fiscal year.

## **General Budget Information**

This is the current section and it contains a variety of information that is important to understanding the budget. Information contained in the other sections is described. This section provides information on the City's demographics, government structure, financial management, financial planning, and budget policies.

## **City Organization**

Summary information about the structure of the City government is provided in this section. It includes a citywide organizational chart and staffing levels for 2009-10.

## **Revenue and Expenditure Overview**

This section includes charts showing the overall revenue and expenditure plan for the next fiscal year.

## **All Funds Schedule**

Local government budgets are organized or separated into various funds in order to account for revenues, which are restricted by law as to how they may be spent. Each fund is thought of as a separate bank account targeted to a specific purpose or purposes. The City's budget is financed by these different funds. This section provides financial summary information for each of these funds and a table with a summary of all fund balances, revenues, and expenditures by fund.

## **Department Operating Budgets**

Provides detailed information about each department, including department and division descriptions, accomplishments, 2009-10 major projects, changes proposed for 2009-10, and a financial summary showing sources of revenue and projected expenditures.

## **Capital Improvement Plan**

The present budget does not include any fund in 2009-10

## **Appendices**

City budget and financial policies are included in the appendices. A glossary is also included.

## **B. CITY DEMOGRAPHICS**

### **Topography**

The City of Sutter Creek lies on flat to gently rolling terrain located at the lower elevations of the Western Slope of California's Sierra Nevada. The benchmark elevation at the city is 1,086 feet. Changes in elevation across town vary considerably. The city is traversed by Sutter Creek.

### **Climate**

The climate of the Sutter Creek area is hot and dry in the summer and mild and wet in the winter. Summer temperatures may occasionally exceed 100 degrees F. Winter temperatures may drop to 20 degrees F.

The growing season extends from the beginning of March to the beginning of December. Average annual rainfall is 24 inches. Most rain occurs between November and April, Snow is very infrequent.

Prevailing winds are generally from the west. Typically, air masses that move over the area originate on the Pacific and pass through the Coast Range and over the San Joaquin and Sacramento Valleys.

### **Geology**

The City lies within the "Mother lode", a unique geological feature historically associated with mineral resources and mining. The Mother lode is situated in the western portion of the Sierra Nevada geological province – a province identified as a fault block that tilts gently downward toward the west. This province is characterized by a broad belt of Paleozoic and Lesozoic metamorphosed sedimentary and volcanic rocks that are intruded by Mesozoic granitic rock. Major geologic structures in the region are oriented roughly parallel to the main axis of the Sierra Nevada range. The Mesozoic Amador series (metamorphosed sedimentary and volcanic rocks) Mariposa Formation (metamorphosed marine sediments) occurs in the areas of Jackson and Sutter Creek.

The geologic records of both these periods are complicated by episodes of folding and faulting which preceded formation of the Sierra Nevada 100 million years ago. During these periods of folding and faulting molten granitic magma was intruded deep within the earth's crust. As the magma cooled it caused the release of mineral-bearing solutions, which filled fractures near faults in the overlying layers of rock.

When these solutions cooled, they formed the quartz veins, which contained gold that was discovered by miners' centuries later.

The Melones Fault which runs north and south adjacent to the eastern part of Sutter Creek is a part of one of the most famous gold bearing regions of the world, the "Mother Lode."

Mineral resources, particularly gold, have played an important role in the history of Sutter Creek. While presently this resource is hardly a part of the local economy, it is possible that gold prices could one day increase to the point that it would be economic to once again mine gold in the Sutter Creek area.

The California Division of Mines and Geology on August 1, 1984, presented to the City of Sutter Creek the Mineral Land Classification of the Sutter Creek 15' Quadrangle. The document is hereby incorporated by reference and is made available for public review at Sutter Creek City Hall. Within the document Sutter Creek is shown to have "known mineral deposits where well-developed lines of reasoning, based upon economic geologic principles and adequate data, demonstrate that the likelihood for occurrence of significant mineral deposits is high". The text goes on to clarify that these deposits are either "inferred reserves or presently sub economic as determined by limited sample analysis, exposure and mining history."

Mines in the Sutter Creek area that are specified as having inferred or sub economic mineral reserves include the Sutter Creek Consolidated, the Wheeler, the New London and the Pioneer. The Division of Mines document also indicates that in addition to gold, quartz may be another valuable mineral in the area.

## **Soils**

Most of Sutter Creek is built on Exchequer and Auburn loams. "They are comparatively free of rock outcrops. The Exchequer loam is somewhat excessively drained, and the Auburn loam is well drained ... some gently sloping areas on flats near Sutter Creek are slightly mottled, as the result of seasonal wetness, and have a subsoil of clay or clay loam ...". Areas north and east of Sutter Creek, contain areas in which Awahnee loams are prevalent. Awahnee loams are formed from weathered granite rock. Surface soil is very thin or completely eroded. Root penetration is moderately deep. Runoff is medium to rapid and erosion hazard is moderate to severe. These areas should be grazed lightly and, if cultivated, erosion control is necessary. Awahnee soils have moderate limitations for septic tank filter fields. They have a high seepage rate and the underlying granitic bedrock is weathered, fractured, fairly porous and therefore capable of transmitting water (and sewage) a fair distance.

## **Surface Water**

The Sutter Creek area lies within the Sacramento-San Joaquin drainage basin. The Sutter Creek area is drained by several small tributaries to Sutter Creek. Sutter Creek flows westerly from Sutter Creek for approximately twelve miles where it joins the Cosumnes River. Sutter Creek and its tributaries are intermittent streams meaning they carry water produced from seasonal rainfall and tend to dry up in late summer months.

Beneficial uses of Sutter Creek downstream from the city are the same as those for the Cosumnes River:

- Domestic and agricultural water supply
- Recreation
- Aesthetic enjoyment
- Preservation and enhancement of fish, wildlife and other aquatic environments

The Central Valley Regional Quality Control Board is charged with enforcing water quality standards in the area. They will monitor development projects through the environmental review process and they can require restrictions of existing or proposed facilities to control discharge into surface waters to preserve quality. The City of Sutter Creek derives its water needs from the Amador County Water Agency.

## **Groundwater**

Collectively, well information usually provides insight to an area's ground water resources. Even wells that are near to each other show very different water depth and yield information. A.J. Harris (a well driller with experience in Sutter Creek) has commented that this is typical in areas underlain by impervious rock material. Unless a driller reaches a water bearing fracture in the rock, drilling will have to be deep and adequate yields may still not be reached.

The unique geology of the Sutter Creek area does create at least one special ground water feature. Wells show unusually high yields. Other wells in the same area show similar high yields. The reason for this anomaly may be that a greenstone dike associated with the Melones Fault serves as an underground dam trapping water in the fractured granite that underlies this particular area.

The quality of groundwater resources in Sutter Creek is generally fair to excellent. No serious health hazards have been documented.

## **Air Quality**

The City of Sutter Creek is located in the Amador County Air Pollution Control District (APCD), which is located in the central portion of Mountain Counties Air Basin. Due to the lack of air quality monitoring Amador County (APCD) is not classified as an attainment or non-attainment area under the Federal Clean Air Act. The district is in compliance with Federal air quality standards with the exception of ozone. The County has been designated as a non-attainment area for ozone precursor emissions. Subsequent research has demonstrated that the violations were largely due to the transport of pollutants from valley metropolitan centers.

The Amador County APCD is responsible for enforcing emission standards upon industrial operations in the Sutter Creek area. At the present time the District has issued no permits in the area and is not aware of any existing or planned industrial air pollution sources. Under Federal law, any industrial activity intending to locate in or near the City would have to prove that the air pollution they might generate would not exceed existing standards.

Existing, non-industrial emission sources identified in the Sutter Creek area include fireplaces and wood stoves, vehicular traffic, household heating, dust from construction, roads or natural sources, and the burning of trash or garden refuse. The city requires burn permits for those desiring to burn wood based (paper) trash or garden refuse.

## **Vegetation**

Sutter Creek is located in a plant environment often referred to as the Foothill Belt or Upper Sonoran Zone. It is a region that runs north and south along the foothills of the Sierra Nevada that is typified by digger pine (bull pine) interior live oak, blue oak, and various types of chaparral (manzanita, ceanothus, scrub oak etc.). Vegetation common to the Great Central Valley or Lower Sonoran Zone such as grasslands, cottonwood, willow and valley oak are also present.

## **History**

Sutter Creek was founded in 1843 as a wood cutting camp to supply Fort Sutter near present-day Sacramento. In 1854, Sutter Creek incorporated as a Town having the necessary 400 residents. It was not until March 7, 1913, however, that the City of Sutter Creek was incorporated. Even so, the City/Town of Sutter Creek is celebrating its sesquicentennial this year.

Sutter Creek is 45 miles East and South of Fort Sutter and had large stands of Ponderosa Pine to harvest. Interestingly, the terrain is now covered with heritage oak trees, but this is not the natural flora. If it not for this earlier logging operation, pine trees would cover the hillsides.

Gold was discovered in nearby Coloma but not in Sutter Creek until later. Though a large settlement did not grow up until after 1848, a small village, known as "Pine Woods" was reported to have been occupied on the hill between the town sites of Sutter Creek and Amador City. It is reported that a visit by Captain John Sutter to Sutter Creek in 1846 is the likely inspiration for Sutter Creek's name. Sutter had purchased several Spanish and Mexican land grants in and around the Sacramento valley and foothills. Once word spread of the gold strike at Sutter's Mill, a tidal wave of gold seekers ("the 49er's") overwhelmed Sutter's once prosperous estate. Perhaps feeling "If you cannot beat them—join them", Sutter returned to his wood cutting camp and mill site in Amador County and set up the settlement known as Sutter's Creek (though it is likely that many miners were already settled in the area by that time). Sutter staked mining claims and set up a placer mining operation. The rather independent first generation of emigrant miner reportedly took exception to Sutter's use of servant labor to operate his claims. This conflict probably led to Sutter selling his claims and moving back to his fort in Sacramento.

John Marshall's gold discovery in Coloma led to an immediate rush of "would-be" miners to the Sierra Nevada foothills. Initially, people "placer" mined with wooden and metal pans easily extracting gold from the sand and gravel deposited in the streams, rivers and run off courses in the area. After 1853, when Hydraulic mining was introduced in Nevada City, the method spread throughout the Mother Lode to any mining area that had a supply of water that could be harnessed with sufficient power to scour the soil from the hillsides. In Amador County, a series of canals was constructed to deliver high pressure water to Sutter Creek.

Once this stored wealth had been extracted, hard rock lode mining was the industry that employed miners to extract gold from deep-lying portions of the strata.



Lode mining consisted of blasting increasingly deeper shafts and drifts into the ground, hauling out the raw ore, and then processing the gold from the ore in area stamp and ball mills. The mines employed several thousand miners of Italian, Austrian, Welsh, Cornish, Irish, Chinese and Serbian descent. The miner population in Amador County was dominated by Italians, Austrians, and Serbs. Generally, the Italians and Austrians lived and worked in Sutter Creek and the Serbians in Jackson. To this day, the Cities maintain distinct cultural differences that reflect these original demographics. The City of Sutter Creek celebrates Italian Picnic days and the City of Jackson has many Serbian cultural influences.

Between the famous Jackson mines (the Argonaut, and the Kennedy) and those of Sutter Creek (primarily the Central Eureka), this region was the second most productive mining district in the Mother Lode. Together it is estimated that all of the area mines produced approximately \$180 Million of gold. This is second only to the Nevada City and Grass Valley mines which produced nearly \$300 Million.

Mining continued in Sutter Creek at the Central Eureka Mine until 1943 when Executive Order L-301, a Presidential war order, ordered all non-essential industries to close down. The Central Eureka opened again in 1945 but closed in 1953 as gold prices remained steady and inflation drove costs up.

For some years after 1953, the area economy remained sluggish. Though propped up by the lumber industry, the loss of mining related jobs was painful. In 1968, Sutter Creek adopted an historic preservation ordinance and started the slow process of adding tourism to its economy.

Beginning in the 1970's, many of the downtown businesses changed from local service provision to antique and novelty shops. In addition, many property owners recognized the potential of historic tourism and began restoration projects. The result is a well-preserved authentic gold rush era town. In 2004, Sunset magazine named Sutter Creek one of the best small towns in which to live and the best preserved town on the west coast.

### **Labor, Employment, and Housing**

According to the January 1, 2009 California Department of Finance population estimates, the city's population at that time was estimated to be 2,681 with a labor force of 2,700. The labor force included employment in the Wholesale/Retail sector, Agriculture, and in Services. In 2003 Sutter Creek had 1,199 housing units.

### **Transportation Access**

Sutter Creek is located on Highway 49, and is approximately 40 miles from Sacramento, three major freeways and Sacramento International Airport. Public transportation is provided by the Amador County Transportation District.

## **Schools**

The Amador County Joint Unified School District serves approximately 4,817 students in the city of Sutter Creek and surrounding unincorporated areas of Amador County. The student population is 83% Caucasian, 9% Hispanic, and 8 % other. The district currently operates 7 Elementary schools (grades 1-5), 2 middle schools, 2 comprehensive high schools, and 1 continuation high school. With new housing developments planned for the Sutter Creek areas, enrollment is expected to increase by 200 over the next five years.

The district's budget is approximately \$27.5 million for the current school year. The district employs approximately 280 highly qualified certificated and 230 classified employees.

The area is also served by the University of California, Davis; California State University, Sacramento and Los Rios Community College District.

## **C. CITY GOVERNMENT**

### **City Overview**

#### **City Council**

The City of Sutter Creek is a general law city and employs the Council/Manager form of government. The Sutter Creek City Council consists of five members, elected at-large for four-year terms (two members at one election, three members at the following election). After each Council election, the Council members appoint a Mayor for a one-year term and a Vice-Mayor for a one-year term.

The City Council acts as the legislative and policy-making body for the City. The Council appoints the City Manager, City Attorney, and all members of the various boards and commissions which serve in an advisory capacity to the City Council. The Council sets policy on all public matters relating to the City of Sutter Creek, and adopts an annual budget in which the year's approved programs, projects, and services are financed. The City Council periodically establishes city-wide goals and updates the General Plan and Zoning Ordinance as needed. The City Manager is the chief administrator and is responsible for implementing the policies and priorities of the City Council. The City Clerk and the City Treasurer are elected for four year terms.

#### **Planning Commission**

In accordance with the City Code, the Planning Commission hears matters relating to zoning regulation (i.e., annexations, pre-zoning, rezoning, final planned developments, use permits, variances, zoning interpretations and ordinance amendments) and subdivision matters. It also hears General Plan amendment applications associated with development applications. The Planning Commission develops and implements the General Plan and specific plans as necessary. This is a five member commission appointed by the City Council. Members are appointed for a four year term. Appointments are made every two years. Three members at one appointment time, and two members at the subsequent appointment time.

## **City Departments**

The City government contains fifteen (15) departments (described in Section VI):

1. City Council
2. City Clerk
3. City Treasurer
4. City Attorney
5. General Administration/City Manager
6. Finance
7. Police
8. Planning
9. Building Regulation
10. Public Works
11. Streets and Roads
12. Parks and Recreation
13. Swimming Pool
14. Community Promotion
15. Cemetery

## **D. CITY'S FINANCIAL MANAGEMENT**

### **SIMILARITIES TO PERSONAL FINANCIAL PLANNING**

A city is required to essentially complete the same type of financial planning as individual citizens. Where individuals keep their finances in one checking account, cities are required to maintain several types of accounts, called funds, to keep money separate according to where the money comes from. Sutter Creek keeps track of its activities in self-balancing sets of accounts called funds which are the basic accounting and reporting components in governmental accounting. Funds are designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Some funds are established to track activities required by law (i.e. Gas Tax fund), some fulfill revenue requirements (grant funds), still others demonstrate prudent administrative practices (such as self-insurance funds for liability).

Budget years run in fiscal year cycles beginning July 1 and ending June 30. The City budget is approved and balanced by fund. The vast majority of these fund balance dollars are held for future expenses for several reasons. Special taxes, such as the gas tax, are restricted to specific services and must be carried forward for that purpose (in this case, street improvements).

Other balances may result from legal requirements, such as payment of long term debts for bonds. Lastly, each city should set aside a portion of their General Fund balance for a "prudent reserve". Such a reserve provides options for the city to meet unexpected changes in its financial picture. Examples could include a downturn in the economy, an unanticipated cost increase, catastrophic losses, or other unforeseen circumstances.

Management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the city are protected from loss, theft or misuse and to ensure that accounting data is compiled for annual financial statements in conformity with Generally Accepted Accounting Principles (GAAP) and subject to generally accepted governmental auditing standards (GAGAS).

In addition, the City maintains budgetary controls, which ensure compliance with the budget approved by the City Council. All activities of the City are included in the annual appropriated budget. The legal level of budgetary control (that is, the level at which actual expenditures may not legally exceed the appropriate amount) is at the fund level.

## **BASIS OF ACCOUNTING**

### **Fund Accounting**

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The budget is adopted on a modified accrual basis of accounting, consistent with Generally Accepted Accounting Principles. Under the modified accrual basis, revenues are recognized in the accounting period in which they become available and measurable. "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred.

The City does not use "encumbrances" to track costs of contracts. By "encumbering" the total amount of the contract when it is awarded, the funds the City is obligated to pay under the contract are held aside until the actual expenditures are made. Project costs are tracked separately and budgeted on an annual basis. This allows management to monitor the financial status of the funds.

### **Investments and Cash Management**

The City follows the practice of pooling and investing cash of all funds under its control to maximize the return in a safe and prudent manner, while at the same time ensuring that the portfolio is sufficiently liquid to meet day-to-day cash needs. The City's Investment Policy provides for diversity in the types and maturities of investments, including the Local Agency Investment Fund (LAIF), which is in accordance with the California Government code. In actual practice, the City invests mainly in the LAIF. A Finance Officer's Report is submitted to the City Council quarterly, which shows investment activity and the performance of the investment portfolio. The investment policy is reviewed and readopted annually by the City Council, as required by State law. The City's Investment Policy is included in the Appendices.

## **BUDGETING**

### **Base Budget**

Each department requests an annual appropriation sufficient to fund current service levels and any other costs the department is responsible for managing. This year's base budget involved taking the FY 2008-09 actual costs, reducing them for any one-time expenditures, increasing them for known impacts (such as electricity cost increases), and adding new proposed programs or activities.

### **Internal Rates or Charges:**

The City uses a cost allocation plan to allocate internal charges (such as auditing costs) to the appropriate funds and departments. This helps assure the proper charging of costs to grants and other funding sources. In addition, the use of Internal Service Funds should be evaluated for Equipment and Leave Accruals.

### **Budget control**

Budget control is at the fund level and any changes or transfers in appropriated fund levels require City Council approval. The City Manager is authorized to transfer budget allocations between accounts and departments, but not between funds. Position Control In approving the annual budget, the City Council approves staffing levels for each job classification for the City. Additions to the staffing levels require City Council approval along with corresponding changes in budget appropriations. The City Manager is authorized to adjust part-time staffing levels dependent on fees received for the services provided (e.g. building inspections paid by building permits).

### **Reserve Policies and Carry-overs**

The City Council will be adopting Reserve Policies to provide for the City's financial security. Until the reserve goal has been met in a given fund, any unspent carry-overs from the prior year will be allocated to one of the reserves. It is a policy that carry-overs will not be used for ongoing operational costs (current expenditures will not exceed current revenues).

### **Budget Policies**

The City Council has formalized several budget policies to give guidance to staff in budget preparations. This serves several purposes:

1. It protects the City Council's policy making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies.
2. It assists the City in complying with Generally Accepted Accounting Principles and the Governmental Accounting Standards Board requirements.
3. It assists in evaluating the City's credit rating in those cases where bonds or other forms of debt are necessary (it equates to the interest rate the City would pay).
4. It gives the City Council a basis for long range financial planning.

## **FINANCIAL PLANNING**

### **Long Range Financial Planning**

Through the formalization of budget policies, the City Council has indicated that the City should begin developing comprehensive, long range financial forecasts. The City is in the process of developing a five year Capital Improvement Plan. Along with this plan, the City intends to develop a five-year forecasting model for operating revenues and expenditures. In order to meet long range capital improvement requirements and financial security, the City Council will be adopting several types of reserves:

#### **Operating Reserves**

Operating Reserves are budgeted as "Contingencies". These general contingencies are available for unforeseen costs during the year and may be transferred only by Council action.

#### **Capital Reserves**

Capital reserve funds have already been established for a variety of reserve purposes. Additional capital reserve funds have been created to provide separate accounting of funds generated from operations and those generated from developer impact fees. The goal of each capital reserve is to be funded at level that will pay for all replacements and improvements. Each capital reserve will be designated in a separate fund.

#### **Cash and Emergency Reserves**

The unappropriated fund balance in each of the operating funds is designated as the Cash and Emergency Reserve. To avoid short term borrowing, adequate cash must be maintained to cover ongoing expenses. Property tax revenues are received by the City twice per year, but the expenses paid with these revenues are fairly constant each month, thus, the fund must maintain a cash balance sufficient to pay for expenses until the revenues are received. The unappropriated fund balance is also an Emergency Reserve in case of a disaster or a sudden economic downturn with resulting reductions in revenues.

#### **Long Term Capital Debt**

The City of Sutter Creek uses long term debt financing only for one-time capital improvement projects and unusual equipment purchases. Long term capital debt complies with applicable Federal and State regulations and is repaid over the legal life of the related asset or less. Additional detail on existing indebtedness can be found in Section VII of this budget (City Debt & Debt Service). The City is in an excellent position as relates to bonded indebtedness and other long term debts. The Sewer debt is at low interest rates and is below the maximum amount of reasonable indebtedness for this enterprise.

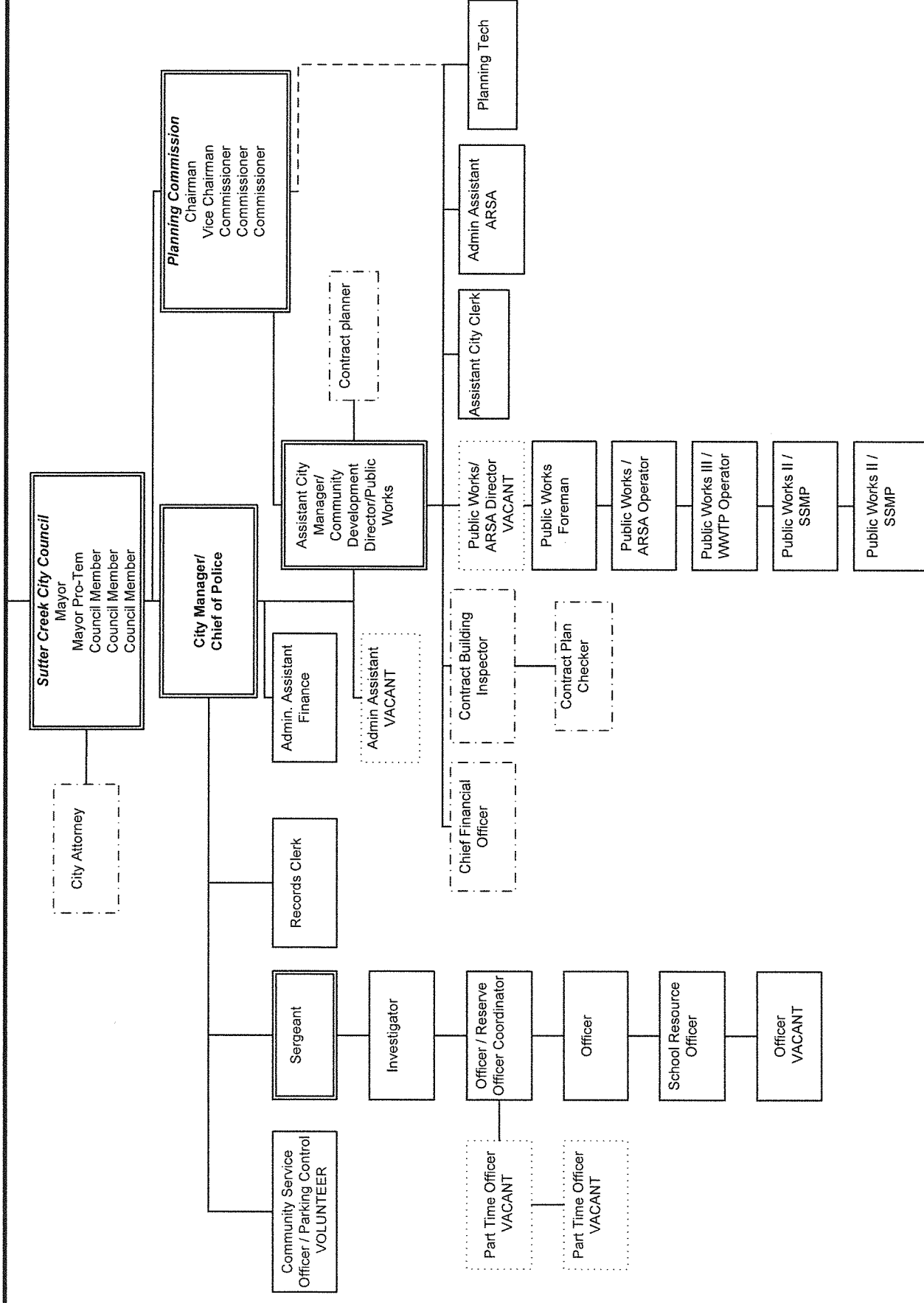
**III - CITY ORGANIZATION**

**Overview**

The City government is comprised of fifteen departments, including the City Council, City Clerk, City Treasurer, City Attorney, Police Department and the Fire Department (separate fire district to which the City contributes). The following charts show the organizational structure and the staffing levels (Full Time Equivalents - FTEs) in the proposed budget.

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# Citizens of Sutter Creek





**City of Sutter Creek  
Staffing Overview  
Fiscal Year 2009-10  
Position Allocation Summary**

Department / Position	09-10 FY Recommended Budget Status	09-10 FY Employee FTE	09-10 FY Contract FTE	09-10 FY Total FTE
<b>Mayor/City Council</b>				
Mayor	Elected	1.000		1.000
Council Member	Elected	1.000		1.000
Council Member	Elected	1.000		1.000
Council Member	Elected	1.000		1.000
Council Member	Elected	1.000		1.000
<b>City Treasurer</b>	Appointed	1.000		1.000
<b>City Clerk</b>	Appointed	1.000		1.000
<b>City Attorney's Office</b>				
City Attorney	Contract		1.000	1.000
<b>City Manager's Office</b>				
<b>General Management</b>				
Asst. City Manager	No Change	0.250		0.250
Office Assistant	RIF 09/01/09	0.200		0.200
<b>Administrative Services</b>				
<b>Human Resources</b>				
Asst. City Manager	New Allocation	0.100		0.100
Finance Clerk	No Change	0.200		0.200
<b>Central Services</b>				
City Manager	New Allocation	0.500		0.500
Office Manager/Deputy Clerk	New Allocation	1.000		1.000
Clerical P/T	New Position	0.200		0.200
<b>Risk Management</b>				
Asst. City Manager	New Allocation	0.100		0.100
Finance Clerk	No Change	0.050		0.050
<b>Facility Management</b>				
City Manager	No Change	-		-
<b>Information Technology</b>				
Information Technology Manager P/T	Contract	-	0.200	0.200

**City of Sutter Creek  
Staffing Overview  
Fiscal Year 2009-10  
Position Allocation Summary**

Department / Position	09-10 FY Recommended Budget Status	09-10 FY Employee FTE	09-10 FY Contract FTE	09-10 FY Total FTE
<b>Community Development</b>				
<i><b>Building</b></i>				
Community Development Director	RIF 09/15/09	0.210	0.290	0.500
<i><b>Planning</b></i>				
Senior Planner	Contract		0.200	0.200
Planning Assistant	New Allocation	0.800		0.800
Asst. City Manager	New Allocation	0.250		0.250
<i><b>CDBG Grants/Housing</b></i>				
Grant Administrator	Contract		-	-
<i><b>Community Promotions</b></i>				
Office Assistant	Contract		0.200	0.200
<b>Finance</b>				
Finance Director P/T	From .20 to .40	0.400		0.400
Finance Clerk	No Change	0.250		0.250
Office Assistant	RIF 09/01/09	0.100		0.100
<b>Police</b>				
Chief	No Change	0.500		0.150
Sergeant	No Change	1.000		1.000
Officer	No Change	1.000		1.000
Officer	No Change	1.000		1.000
Officer P/T	No Change	0.500		0.500
Officer P/T	No Change	0.200		0.200
Sergeant - Community Resource Officer	New Allocation	1.000		1.000
<b>Culture &amp; Leisure</b>				
Maintenance	New Allocation	0.500		0.500
<b>Public Works</b>				
Superintendent of Public Works	RIF 07/15/09	-		-
<b>Streets</b>				
Maintenance/Operator II	New Allocation	0.100		0.100

**City of Sutter Creek  
Staffing Overview  
Fiscal Year 2009-10  
Position Allocation Summary**

Department / Position	09-10 FY Recommended Budget Status	09-10 FY Employee FTE	09-10 FY Contract FTE	09-10 FY Total FTE
<b>Public Health (Sewer/SSMP/ARSA)</b>				
<b>Sewer Treatment</b>				
	New Allocation	0.500		0.500
Maintenance Foreman	No Change	0.750		0.750
Maintenance/Operator II	New Allocation	0.900		0.900
Maintenance/OIT	No Change	0.250		0.250
Maintenance/Operator II	New Allocation	0.050		0.050
Finance Clerk	No Change	0.500		0.500
Office Assistant	RIF 09/01/09	0.250		0.250
<b>Sewer Collection</b>				
Superintendent of Public Works	RIF 07/15/09	0.500		0.500
<b>Sewer - SSMP</b>				
Asst. City Manager	New Allocation	0.300		0.300
Maintenance Foreman	New Allocation	0.250		0.250
Maintenance/OIT	New Allocation	0.500		0.500
Maintenance	New Allocation	0.250		0.250
<b>Sewer - ARSA</b>				
Superintendent of Public Works	RIF 07/15/09	-		-
Maintenance/Operator II	New Allocation	0.950		0.950
Maintenance/OIT	No Change	0.500		0.500
Planning Assistant	New Allocation	0.200		0.200
Office Assistant	RIF 09/01/09	0.450		0.450
<b>Redevelopment</b>				
City Manager	No Change	-		-
Planning Assistant	No Change	-		-
Grand Total		<b>24.510</b>	<b>1.890</b>	<b>26.050</b>

## **IV - REVENUES AND EXPENDITURES**

### **OVERVIEW**

#### **Revenue Base and Projections**

There are five major revenue sources that comprise more than 74% of the City's discretionary General Fund revenue. The state and federal governments have been enjoying large surpluses based on tremendous income growth; however, the slow down of the economy is slowing the income growth. Now, the energy crisis is taxing the State's financial situation and the Federal tax reduction is cutting into the Federal surplus. However, none of the City's major revenue sources are directly linked to growth in income. The "big five" revenues are property tax, sales tax, state subventions (most notably motor vehicle in-lieu fees), the Utility Tax, and the Transient Occupancy Tax. The increase in the Utility Tax due to increased energy costs is offset by increased energy costs for the City.

#### **Property Taxes**

Property tax revenue derives from a one-percent tax levy on the assessed valuation of real property within the City of Sutter Creek. The assessed valuation is equal to the market price when real estate is sold, but limited by the State Constitution (Proposition 13) to a 2 percent annual increase thereafter. This has the effect of limiting growth in this revenue source to less than the average inflation rate unless 1) property is resold in an appreciating real estate market, or 2) significant new development activity services to bolster the remaining stagnating tax base. Compounding the vagaries of Proposition 13, in FY 1992-93 and FY 1993-94 the State legislature shifted property taxes away from cities and counties throughout the state to provide funding for schools. The so-called Educational Revenue Augmentation Fund (ERAF) shift represents a loss of General Fund property tax revenue to the City.

Significant residential development projects have started the development process; however, much of that development will not produce additional property tax revenues for several years. The major developments will include financial analyses that will analyze the additional City revenues and expenditures necessary to support those developments. Non-residential development has been slow and future development will be dependent upon the increased customer and labor base created by the new residential developments.

#### **Sales Taxes**

Sales tax revenue derives from one percent of the sales price on taxable products sold within the City of Sutter Creek. The City and surrounding area customer base will not support "big box" or mall type development. Increases in sales tax revenues will be based on the gradual commercial/retail development that accompanies the residential development.

## **Motor Vehicle In-lieu Fees**

These revenues come from the registration of vehicles throughout the state, and are distributed by the State to cities and counties based largely on population. Revenues are up this year, reflecting again the effect of rising incomes on people's choices to purchase more expensive cars. However, when one examines the long-term trend, this revenue source tracks very closely to changes in population (and the City's population changes in relation to all other cities) and inflation. This source of revenues for cities is continually threatened by each year by various bills in the State legislature. Its long term continuation is uncertain.

The discussion thus far has focused on the discretionary General Fund, because it generally represents the universe of dollars from which the City Council can fund operations and desired service enhancements or expansions. Three additional non-General Fund sources are particularly important in Sutter Creek, however, when it comes to funding on-going operation and maintenance of existing service levels. These non-General Funds are: the Sewer Enterprise Funds. Each is described below.

## **Sewer Enterprise Fund**

The City needs an analysis of the current infrastructure to plan for replacement needs and to assure that the sewer rates are sufficient to fund those replacements when they need to be done. The Sewer Enterprise Fund is generating revenues that fall short of annual operating expenditures, however, these revenues are insufficient to fund future replacements or maintain current minimum operating costs. New subdivisions are required to install sewer mains and other infrastructure. New developments pay impact fees for improvements to the wastewater treatment facilities that support their developments and these improvements are not charged to the Enterprise Fund.

## **Expenditures**

On the expenditure side, the City is in the same boat as other cities in California; expenditures are increasing more rapidly due to inflationary reasons than revenues. The demands on City staff due to the development processing and the increase in the City's population will make it difficult for staff to keep up with normal day to day operations. The City will be in a period of needing increases in staffing levels (such as for building inspections) and the challenge will be to keep up with the increased demands while generating revenues to meet the additional costs.

## **Debt**

In general, the City is in a good debt position with external debt for Sewer operations. The initiation the City's Capital Improvement Plan and associated Development Fees will result in a funding plan for paying off this debt and additional obligations the City may incur.

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Revenue Detail All Funds

Budget Code	Fund	Description	2009/10 Budget
<b>Taxes &amp; Franchises</b>			
30100	01	Secured Property Taxes	450,000
30105	01	Property Taxes In Lieu of MVLF	210,011
30110	01	Current Supplemental	5,000
30115	01	Delinquent Supplemental	500
30200	01	Unsecured Property Taxes	12,000
30900	01	Property Taxes -- Prior	300
31660	01	Franchises	65,000
31670	01	Real Property Transfer Tax	6,000
31930	01	General Sales and Use Tax	150,000
31940	01	Sales and Use Tax In Lieu of MVLF	16,338
31850	01	Transient Lodging Tax	150,000
<b>Licenses &amp; Permits</b>			
32100	01	Business Licenses	30,000
32110	01	Construction Permits	12,000
32111	01	Encroachments	300
32125	01	Garage Sale Permits	175
32130	01	Other Licenses/Permits	200
32135	01	Sign Permits	250
34132	01	Variance and Conditional Use Permit	500
34135	01	Site Plans	
34140	01	Plan Checking Fees	5,000
<b>Intergovernmental Revenues</b>			
33560	01	State Motor Vehicle In-Lieu	8,000
33515	01	Off Highway Motor Vehicle	
33512	01	Homeowners Property Tax Relief	6,000
33516	01	Other State Grants - Recycling/ Indian Gaming Grant	5,000
<b>Use of Money</b>			
36100	Multiple	Interest Earnings (All Funds)	15,000
<b>Other Revenues</b>			
33540	01	Mandated Costs Reimbursed	
33120	01	Public Safety	8,000
33100	01	Genl Government	
33514	01	Peace Officers Standards	
34142	01	ACUSD Police Service Contract	57,500
		ANTF Police Service Backfill Contract	66,750
34145	01	Plymouth Inspection Fees	2,000
34150	01	Sale of Sub Div Maps & Misc Publications	100
34160	01	Police Report/Conceal Weapons Permits/Subdivision Fee	500
34170	01	City Engr / Planner / Attorney Fees	
34190	01	Other State Funding	
34210	01	Special Police Services	5,000
34280	01	Street Lighting Charges	
34310	01	Street, Sidewalk, and Curb	
34311	01	Street Flushing	
34385	01	Administration Charges	5,000
32162	01	Planning Tech Reimbursement - WG Inc.	10,000
34510	01	Engineering Fees, Inspection	
34560	01	Cemetery Revenues	
34740	01	Park and Community Service	-
34750	01	Auditorium Use Fees	20,000
35130	01	Vehicle Code Fines	15,000
35140	01	Other Fines	
36200	01	Rents, Royalties, and Commissions	6,000
36700	01	Contribution/Donation--Private Source	
36710	01	Swimming Pool Revenues	10,000
36800	01	Insurance Refund	
36810	01	Worker's Comp Dividend	
36820	01	Other Revenue	1,500
	01	Sale of Property	-
35130	02	Vehicle Code Fines	
33551	03	2107 Highway User Tax	20,000
33552	03	2106 Highway User Tax	15,000
33553	03	2105 Highway User Tax	15,000
33554	03	2107-5 Highway User Tax	1,000
31840	04	Transportation Tax -- Non Transit	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Revenue Detail All Funds

Budget Code	Fund	Description	2009/10 Budget
	20	FEMA Revenue	
34410	10	Sewer Service Charges Net of Transfer to Funds 11/12/15	1,300,000
34412	10	Septic Dumping Fee	25,000
34410	11	Sewer Service Charges - Transfer from Fund 10	
34411	11	Sewer Connection Charges	41,000
34410	12	Sewer Service Charges - Transfer from Fund 10	
34410	15	Sewer Service Charges - Transfer from Fund 10	45,000
	21	Police Reserve Revenues	-
36335	30	Traffic Mitigation Fees Crest/Gopher	-
36335	31	Traffic Mitigation Fees - Sutterhill	-
36335	32	Traffic Mitigation Fees - Crestview	-
36335	33	Traffic Mitigation Fees - Bypass Regional	-
	33	SRTS Grant	
36335	34	Traffic Mitigation Fees - Bypass Local	-
36335	35	Traffic Mitigation Fees - General	
36335	36	Traffic Mitigation Fees - Regional	
	37	Parking In-Lieu	-
33514	50	COPS Grant	100,000
33515	01	Federal Stimulus - Public Safety	82,473
33516	49	Indian Gamng Special Dtribution Fund	30,947
33516	44	EPA Grant	
	90	Noble Ranch Loan Repayment	50,000
	39	HWY 49 Relinquishment Funds	
33001	70	Traffic Congestion Funds	15,000
	73	ACRA Development Fees	
	07	Cemetery Revenues	
	59	State Prop 40 Park Grant - Community Center/POOL	220,000
	02 to 01	FUND Transfer Traffic Safety Fund for PD Expenditures	71,147
	10 to 01	Fund Transfers - Professional Services Allocation	16,000
	10 to 01	Fund Transfers - PD Expenditures	15,000

Total

3,417,491

## **V - ALL FUNDS SCHEDULES**

### **FUNDS OVERVIEW**

#### **Overview of Section**

This section describes the types of funds used in the City's finances, an All Funds Schedule, a Fund Balance Report, and the General Fund Revenues. Fund accounting is central to governmental budgeting. With each fund representing a self-balancing set of revenue, expenditure, and transfer accounts. Certain funds have varying levels of restrictions, imposed either by legal requirements or policy choices, and as such, it can be helpful to a broad overview of the City's finances to show summaries of different funds.

#### **The City's funds are grouped into seven basic types:**

- . General
- . Special Revenue
- . Capital (Traffic Mitigation Funds)
- . Proprietary (Enterprise)
- . Internal Service Funds
- . Debt Service
- . Trust and Agency Funds (Fiduciary)
- . Reserve Funds

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

#### **General**

The General fund is the primary revenue source and operating fund for most services cities typically offer. These include public safety (police and fire), street maintenance, parks and recreation and neighborhood and community services, etc. In addition, the City Council, City Manager's Office, Finance and City Attorney budgets are predominantly funded by the General Fund. These activities are financed through general tax dollars from sales and property taxes, motor vehicle in-lieu fees, the municipal service tax, and by revenues generated from permits, fees and Investment earnings.

#### **Special Revenue Funds**

Special revenue funds account for activities funded by special purpose revenue, that is, revenues that are legally restricted to expenditure for a specific purpose. Many of these funds have grant-based revenues, which may only be spent under specific guidelines. Most of the federal, state and county grants the City administers are included in this category. The City maintains 35 special revenue funds.



## **Capital Projects Funds**

These are the Traffic Mitigation funds. They are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds such as the Sewer Funds).

## **Proprietary Funds**

These funds account for City activities, which operates as public enterprises. Revenues come from fees charged to programs, customers or other department users. Enterprise funds, which provide for sewer and water services are proprietary funds. So are internal service funds, which fund programs that provide services to other city departments, such as Equipment (which functions as an internal "rental agency" to City Departments). Proprietary revenue fees and charges are generally established at a level that will recover the costs to provide that service for the current fiscal year plus amounts to be set-aside in reserve for replacements. The City currently has a sewer enterprise fund, which represents separate business activities of the City:

Sewer: The City's sewers protect public health and preserve water quality through the collection, treatment and disposal of the community's wastewater and wastewater solids.

## **Internal Service Funds**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments to agencies of the City, or to other governments, on a cost-reimbursement basis. They are as follows:

### **Central Services –**

This Fund provides for the effective management of supplies and various services used by all departments of the City. This allows management better cost control in a variety of areas and helps maintain compliance with the City's purchasing policies.

### **Risk Management –**

This Fund provides for a centralized funding mechanism which protects the City's assets through a comprehensive Risk Management Program. The total cost of the Fund is charged to the departments through their risk management line-item charges. The General Liability Insurance Fund is comprised of four programs: Liability Premiums, Liability Claims, Property Premiums, and Other Premiums. Liability Premiums include premiums and broker services, and Liability Claims provides claims and claims investigation. Also included in this Fund are Property Premiums, which includes property appraisal fees, premiums for property, and boilers and machinery; and Other Premiums, such as volunteers and faithful performance.

### **Facilities Maintenance Fund –**

This Fund provides for the maintenance of general government buildings. Overall, the Public Works Department administers this Fund. Park, Recreation and Community Services handles a portion of funds specifically designated for park facilities projects.

### **Information Systems Fund –**

This Fund provides for the management of the City's network, and telecommunications equipment and services. Coordination of information technology resources is accomplished through such services as administrative support, technical services, software applications acquisition, and telecommunications. The department's expenditures include personnel costs, operating supplies, contractual/ consulting services, and such capital equipment as computers and other hardware and software.

### **Human Resources Fund –**

This Fund provides for the management of the City's Human Resources function. This includes personnel management, management of employee benefit programs, payroll preparation and the supplies associated with the support of these functional activities.

### **Fiduciary Fund Types**

Trust and Agency Funds are used to account for assets held by the City as an agent or trustee for individuals, private organizations, other governments and/or other funds. These include Agency and Expendable Trust Funds. Agency funds are custodial in nature (assets and liabilities) and do not involve measurement of results of operations.

### **Reserve Funds**

The City has formally establishing three types of reserves: Contingencies; Capital Reserves; and Cash and Emergency Reserves.

#### **Contingencies**

Contingencies are budgeted in each of the operating funds to account for unanticipated expenditures during the year. These are usually smaller amounts and are not for catastrophic emergencies. They are not kept in separate funds.

#### **Capital Reserves**

Capital Reserve funds have already been established for a variety of reserve purposes. Capital Reserves are used to pay for replacement of infrastructure (such as replacing water mains), renovation of existing infrastructure (such as modernizing a City building), and building new City facilities (such as ball fields). Some new Capital Reserve funds have been created to provide separate accounting of funds generated from operations and those generated from developer impact fees. The goal of each Capital Reserve is to be funded at level that will pay for all replacements and improvements. Capital Reserves allow for saving up for future improvements; the alternative is to rely on debt financing for improvements. Each Capital Reserve Fund will be designated in a separate fund and are described below.

## **Cash and Emergency Reserves**

Each year, when the City Council approves the annual budget, the budgeted amounts will be appropriated to the various revenue and expenditure accounts in the City's financial system. In the operating funds, the fund balances will be made up of: annual appropriations; money reserves; and, unappropriated, unreserved fund balances. Annual Appropriations are the amounts in the annual budget approved by the City Council for expenditure during the budget year. Money Reserves are funds that are specifically reserved by the Council as a baseline amount for cash and extreme emergency purposes. To avoid short term borrowing, adequate cash must be maintained to cover ongoing expenses. For example, property tax revenues are received by the City twice per year, but the expenses paid with these revenues are fairly constant each month, thus, the fund must maintain a cash balance sufficient to pay for expenses until the revenues are received.

Unappropriated, unreserved fund balances are also a type of reserve and serve as a cash and/or emergency reserve in each fund. The unappropriated, unreserved fund balances are available to handle the effects of such occurrences as a sudden economic downturns that would result in receiving less revenues than budgeted (this would give the City time to make appropriate adjustments in subsequent budgets).

## **Capital Reserves**

**There are three types of Capital Reserves:**

**Impact Fee Reserves** - capital for improvements collected from development fees established in accordance with AB1600. The specific projects to be funded are established in accordance with AB1600 procedures. These funds must be used only for those purposes and if not used for those purposes, they must be returned. Impact Fees are used to accommodate new development in the city.

**Capital Reserves** - funds set aside collected from sources other than development fees to build, renovate, or improve capital assets. Capital. Reserves are used for existing or new infrastructure that benefits the city in general. In some cases, an improvement is partially funded by Impact Fees and partially by Capital Reserves.

**Equipment Capital Reserves** - Equipment operations and replacements can be established as an Internal Service Fund (ISF) that operates similar to an Enterprise Fund or like a rental agency. The Equipment ISF "rents" the equipment to City departments. The "rent" pays for all the ongoing costs of the equipment and includes replacement costs. The funds received for replacement costs are held in an Equipment Capital reserve so that when it comes time to replace the equipment, its purchase price has been saved up in the Equipment Capital Reserve.

**Impact Fee Reserves:**

The Development Impact Fees as follows:

- . Street Impact Fee
- . Storm Drain Impact Fee
- . Water Impact Fees
- . Wastewater Impact Fees
- . Park and Recreation Impact Fee
- . Police Impact Fee
- . Fire Impact Fee
- . General Facilities Impact Fee
- . Historic Preservation Impact Fee

**Capital Reserves:**

For 2009-10, new Capital Reserve Funds will be added to keep separate capital improvements funded from operating or other non-impact fee sources. Master plans are developed to plan ahead for replacements and improvements. These plans create the financial plan and establish the funding levels required for the Capital Reserve Funds. Capital Reserves also includes other special purpose reserves. The Capital Reserve Funds are:

- . General Capital
- . Wastewater Capital

**CASH AND EMERGENCY RESERVES**

Cash and Emergency Reserves are established for the following operating funds: General Fund and Wastewater Enterprise Fund.

**General Fund**

A significant portion of General Fund revenues are cyclical (such as Property Taxes) and thus the General Fund requires a larger cash and emergency reserve than other funds. For 2009-10, the budget includes no reserve contribution and an unappropriated, unreserved, end of year estimated deficit fund balance of approximately \$(1,083,935) for a total of about 65% of the annual expenditures.

**Wastewater Enterprise Funds**

The Wastewater Enterprise Fund receives an even stream of revenues each month and thus the cash reserve needs are smaller than other funds. However, the likelihood of needing funds for emergencies is much greater than other funds. The 2009-10 budget has an unappropriated, unreserved, end of year estimated retained earnings of \$379,000 (25%) however, this does not include interfund loans and repayments. A report on the Enterprise Funds and the internal loans will be made in the fall.

**Redevelopment Agency Funds**

The Redevelopment Agency is currently undergoing a financial analysis which will result in a proposed financial plan. Thus, no reserves have been designated at this time.

## **Fund Schedules**

The first schedule in this section is a summary showing the General Fund revenues by revenue source and summary departmental expenditures.

The schedules on the pages following show starting fund balance estimates, budgeted revenue, budgeted expenditures and estimated year end fund balances for each fund organized by fund type.

# General Fund

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City of Sutter Creek  
Final Budget  
For the Year Ending June 30, 2010  
2009/10 Draft Budget Summary

General Fund
Income vs Expense
Fund (01)

Budget Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comment:
	<b>Estimated Beginning Fund Balance</b>	<b>(501,994)</b>	<b>(501,994)</b>	<b>(828,214)</b>	
30100	Secured Property Taxes	435,000	475,580	450,000	State Takeaway @ \$59,000 Replaced by Prop 1A Backfill
30105	Property Tax In Lieu of MVLF	195,000	211,597	210,011	Per County Auditor 09/29/09
30110	Current Supplemental	25,000	9,137	5,000	Property Tax Admin Cost @ \$12,000
30200	Unsecured Property Taxes	12,000	13,873	12,000	
30900	Property Taxes -- Prior	200	1,541	800	
31660	Franchises	65,000	59,614	60,000	
31670	Real Property Transfer Tax	7,500	4,034	6,000	
31850	Transient Lodging Tax	180,000	155,164	150,000	
31930	General Sales and Use Tax	300,000	143,363	130,000	20,000 Amexation and Rldgs & 49 Project 09/29/09
31940	Sales Tax In Lieu of MVLF	85,000	36,244	16,338	Per County Auditor 09/29/09
32100	Business Licenses	35,000	32,780	30,000	
32110	Construction Permits	15,000	20,677	12,000	
32111	Encroachments	300	750	300	
32125	Garage Sale Permits	150	140	175	
32130	Other Licenses/Permits	200	185	200	
32135	Sign Permits	250	320	250	
33120	Public Safety	10,000	9,952	8,000	
33512	Homeowner's Property Tax Relief	6,600	6,717	6,000	
33514	Police Officers Standards	-	-	-	
33515	Off Highway Motor Vehicle	-	-	-	
33516	Other State Grants	5,000	5,000	5,000	Recycling Grant
33540	Mandated Costs Reimbursed	-	430	-	
33560	State Motor Vehicle In-Lieu	8,500	9,252	8,000	
34132	Variance & Conditional Use Permits	500	-	500	
34135	Site Plans	-	-	-	
34140	Plan Checking Fees	5,000	3,670	5,000	
34142	ACUSD Police Service Contract	42,000	29,970	57,500	Per Contract - 100% while school's in session
34143	ANTF Police Position Backfill Contract	88,851	48,235	59,250	November 2009 - June 2010
34145	Plymouth Inspection Fees	2,500	2,230	2,000	
34150	Sale of Sub Div Maps & Misc Publications	100	940	100	
34160	Police Report	1,500	1,095	500	
34168	Concealed Weapons Permits	-	275	-	
34170	City Engr / Planner / Attorney Fees Reimb	-	61,000	-	Carriover from 2007/08
Fund 49	Indian Gaming Grant	-	-	-	Server/Mobile Units/IT Staff Time - Fund 49
34190	Fees - Other	-	3,800	-	
34210	Special Police Services	8,000	2,700	5,000	
34311	Street Flushing	-	-	-	
34385	Administration Charges	40,000	47,644	5,000	Staff Time and Billing
34385	Planning Tech Reimbursement - W/G Inc.	34,392	28,160	26,208	41% Planning Tech Salary Reimbursement
34510	Engineering Fees, Inspection	-	-	-	
34740	Park and Community Service	100	250	-	
34750	Auditorium Use Fees	20,000	19,455	20,000	
35130	Vehicle Code Fines	20,000	17,271	15,000	
36100	Interest Earnings	30,000	23,718	15,000	Transfer From Fund 39
36200	Rents, Royalties, and Commissions	6,000	5,000	6,000	Cell Antenna
36700	Contribution/Donation-Private Source	-	-	-	
36710	Swimming Pool Revenues	16,000	12,020	10,000	
36800	RMA Refund	-	-	-	
36820	Other Revenue	3,000	887	1,500	1,000 from Gas Tax for Street Report
	Sale of Property	30,000	13,138	-	Sale of Toyota Hybrid 16,861 to Fund 49
	Federal Grant - Public Safety	-	-	82,473	3 Year Federal Stimulus Grant
	Professional Services Allocation	31,000	31,000	31,000	Legal/PO Reimbursements
	Transfer from Traffic Safety Fund(Public Safety)	-	-	71,147	One Time Transfer Close Fund #2 Traffic Safety
	<b>Total Revenues</b>	<b>1,744,743</b>	<b>1,548,610</b>	<b>1,523,252</b>	





# Enterprise Funds

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**City of Sutter Creek  
Proposed Appropriations Budget  
For the Year Ending June 30, 2010  
Enterprise Funds**

	Fund Balance FYE June '08	Projected Revenues	Projected Expenditures	Fund Balance FYE June '09	Projected Revenues	Projected Expenditures	Fund Balance FYE June '10
	Projected			Projected			Projected
Fund 10 - Sewer O&M	(415,338)	1,686,700	(1,237,811)	33,551	1,430,900	(1,293,305)	171,146
Fund 11 - Sewer WCRF	139,804	846,300	(526,000)	460,104	870,600	(100,000)	1,230,704
Fund 12 - Sewer Line Replacement	-	-	-	-	42,000	(75,500)	(33,500)
Fund 15 - Sewer Debt Service	(670,815)	45,900	(45,000)	(669,915)	45,300	(44,040)	(668,655)
<b>Total Sewer Funds</b>	<b>(946,349)</b>	<b>2,578,900</b>	<b>(1,808,811)</b>	<b>(176,260)</b>	<b>2,388,800</b>	<b>(1,512,845)</b>	<b>699,695</b>

**Projects to be considered:**  
Engineering for Plant Upgrade - 100,000  
General Line Replacement - 75,000  
Annual Debt Service Interest - 32,040 / Principal 12,000

Sewer O&M
Fund 10
Dept. 1510 & 1520 & SSMP

V-111

Collection		Description				2007/08		2008/09		2009/09		2009/10		Comments
GL Code						Projected		Budget		Projected		Proposed Budget		
40000	Salaries					91,056		83,732		53,001		3,858		
40010	Part Time Salaries							-		80		-		
40020	Overtime					6,112		7,500		4,857		7,500		
41000	FICA taxes					11,704		10,864		6,517		1,038		
41010	SUI taxes					258		157		128		37		
41020	PERS retirement benefit					26,415		24,893		15,751		1,172		
41030	Medicare taxes					2,963		2,422		1,746		170		
41040	Health Benefits					17,973		15,443		8,479		1,121		
41050	Worker's Compensation Insurance					5,983		3,469		7,761		216		
41051	Life Insurance					283		250		100		100		
41060	Compensated Absences													
41065	Union Dues Expense					150		90		88		-		
52010	General Supplies													
52012	Fuel					2,860		3,500		3,209		3,500		
52015	Chemicals													
52020	Supplies - Lab													
54010	Small Equip													
55040	Clothing													
55050	Safety Equip							300		110		300		
55055	Vehicle Lease Payment					265		-				-		
55085	Weed Control													
61015	Audit and Accounting													
61025	Engineering							5,000		1,249		5,000		
61030	Legal													
61050	Comp Enhancement													
61055	Other													
61057	Contracts-Other													
62010	Communications									91				
64010	Advertising							250				250		
65010	Risk Management									8,066				claims \$8065.81
65030	Memberships/Dues							200				200		
65040	Travel, Conf, Trg													
66010	Utility													
67010	O&M Equipment					2,810		2,000		2,732		2,000		
67015	O & M Structural					8,068		6,000		1,039		6,000		
67050	O & M Plant					6,661		5,000		231		5,000		
67055	O & M ARSA													
67060	Sludge													
68020	Rentals-Mach/Eq							500				500		
69061	Depreciation													
69075	Interest Expense													
70030	Improvements									889				
70040	Machinery													
70045	Equipment-Other													
	Central Services - ISF Allocation					9,967		11,864		10,153		1,239		
	Human Resources - ISF Allocation					4,129		2,265		2,258		114		
	Risk Management - ISF Allocation					13,742		6,912		7,795		387		
	Information Services - ISF Allocation					4,988		2,450		1,479		85		
	Facilities Management - ISF Allocation					14,062		3,573		4,509		160		
	Fleet Management - ISF Allocation					6,605		4,407		4,513		3,500		
	<b>Total Collection</b>					<b>237,051</b>		<b>202,840</b>		<b>146,632</b>		<b>43,456</b>		

SSMP					
GL Code	Description	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget
40000	Salaries				
40010	Part Time Salaries		74,865	78,121	67,491
40020	Overtime				
41000	FICA taxes		9,163	11,055	8,035
41010	SUI taxes		191	264	206
41020	PERS retirement benefit		22,438	23,169	19,573
41030	Medicare taxes		2,143	2,585	1,879
41040	Health Benefits		18,850	18,655	18,471
41050	Worker's Compensation Insurance		3,243	3,325	3,697
41051	Life Insurance			386	400
41060	Compensated Absences				
41065	Union Dues Expense			216	30
52010	General Supplies				
52012	Fuel				
52015	Chemicals				
52020	Supplies - Lab				
54010	Small Equip				
55040	Clothing				
55050	Safety Equip				
55055	Vehicle Lease Payment				
55085	Weed Control				
61015	Audit and Accounting				
61025	Engineering			2,278	3,000
61030	Legal				
61050	Comp Enhancement		15,000		5,000
61055	Other			2,450	3,000
61057	Contracts-Other		20,000		
62010	Communications				
64010	Advertising				
65010	Risk Management				
65030	Memberships/Dues				
65040	Travel, Conf, Trg				
66010	Utility				
67010	O&M Equipment		15,000	907	15,000
67015	O & M Structural				
67050	O & M Plant				
67055	O & M ARSA				
67060	Sludge				
68020	Rentals-Mach/Eq				
69061	Depreciation				
69075	Interest Expense				
70030	SSMP maintenance & repairs		75,000	2,030	75,000
70042	Machinery			885	
70045	Equipment - Other				
	Central Services - ISF Allocation		11,093	8,448	21,200
	Human Resources - ISF Allocation		2,118	1,777	1,958
	Risk Management - ISF Allocation		6,462	6,615	6,785
	Information Services - ISF Allocation		2,291	1,207	1,461
	Facilities Management - ISF Allocation		3,341	3,447	2,729
	Fleet Management - ISF Allocation		4,409	4,516	3,502
	Total SSMP	-	285,607	172,536	258,417

Transfer In/Out					
GL Code	Description	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget
	Transfer to WCRF Fund 11	75,000	77,300	-	77,300
	Transfer From Sewer Line Replacement/WCRF Fund 12	80,300	(365,000)	-	-
	Transfer to Sewer Debt Service Fund 15	45,000	45,000	45,000	45,000
	Transfer to Sewer Debt Service Fund 15 2008-09		55,790	-	-
	Transfer To General Fund 01	200,300	24,250	-	24,250
	Total Transfers		(162,660)	45,000	146,550

Net Revenues Over (Under) Expenditures

(216,146) 448,889 62,679 137,595

Estimated Ending Fund Balance

(415,338) 142,813 (243,497) (168,481)

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

WCRF
Fund 11
Dept. 1530

GL Code	Description	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	Estimated Beginning Fund Balance	800,189	139,804	139,804	139,804	
	Sewer service charges					
	Sewer connection fees	10,600	15,000	-	40,000	
	Penalties					
	Interest income	15,228	4,000	215	1,000	
	Transfer in	77,300	77,300		79,600	
	AWA Contribution		750,000		750,000	
	Total Income	103,128	846,300	215	870,600	
61015	Audit and Accounting					
61025	Engineering	57,650	150,000			
70030	Sewer WCRF Improvements	687,834	376,000	639,096	100,000	Additional Plant Upgrades
70040	Machinery					
	SSMP Start-Up	18,029		2,011		
	Total Expenses	763,513	526,000	641,107	100,000	
	Net Revenues Over (Under) Expenditures	(660,385)	320,300	(640,892)	770,600	
	Estimated Ending Fund Balance	139,804	460,104	(501,088)	910,404	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Line Replacement	
Fund	12
Dept.	1540

GL Code	Description	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
<b>Estimated Beginning Fund Balance</b>						
34410	Sewer service charges		77,543		42,000	
	Sewer connection fees					
36100	Interest income		12,000	4,951		
	Transfer In					
	<b>Total Income</b>	-	<b>89,543</b>	<b>4,951</b>	<b>42,000</b>	
52010	General Supplies					
53015	Repairs & Maint.					
61015	Audit and Accounting					
61025	Engineering					
62010	SSMP Start-Up					
64010	Advertising					
67010	O & M Equip					
67015	O & M Structural				500	
70032	Swr Sys Improvmt		39,417	71,795		
70042	IT Equipment & Installation			2,011		
70040	Machinery & Sewer Line Replacement			5,205		
70030	Improvements		540	30,322	75,000	
	Transfer Out (Fund 13)					
	<b>Total Expenses</b>	-	<b>39,957</b>	<b>109,334</b>	<b>75,500</b>	
<b>Net Revenues Over (Under) Expenditures</b>						
		-	<b>49,586</b>	<b>(104,373)</b>	<b>(33,500)</b>	
<b>Estimated Ending Fund Balance</b>						
		-	<b>49,586</b>	<b>(104,373)</b>	<b>(33,600)</b>	

City of Sulter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Sewer Debt Service		
Fund	15	
Dept.	1540	

GL Code	Description	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>(671,743)</b>	<b>(671,743)</b>	<b>(670,843)</b>	<b>(671,743)</b>	
34410	Sewer service charges					
36100	Interest Income	928	900	1,123	300	
39999	Transfer In	45,000	45,000	45,000	45,000	
	<b>Total Income</b>	<b>45,928</b>	<b>45,900</b>	<b>46,123</b>	<b>45,300</b>	
69074	Debt Service - Principal	10,000	10,000	12,000	12,000	
69075	Debt Service - Interest	35,000	35,000	32,040	32,040	
	<b>Total Expenditures</b>	<b>45,000</b>	<b>45,000</b>	<b>44,040</b>	<b>44,040</b>	
<b>Net Revenues Over (Under) Expenditures</b>		<b>928</b>	<b>900</b>	<b>2,083</b>	<b>1,260</b>	
<b>Estimated Ending Fund Balance</b>		<b>(670,815)</b>	<b>(670,843)</b>	<b>(668,760)</b>	<b>(670,483)</b>	



# **Special Revenue Funds**

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City of Sutter Creek  
Final Budget  
For the Year Ending June 30, 2010

Traffic Safety
Fund 02
Dept. 1300

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>68,836</b>	<b>68,836</b>	<b>70,604</b>	<b>70,604</b>	<b>71,147</b>	
	Vehicle Fines						
36100	Interest Revenue	1,200	1,768	1,500	543	-	
	<b>Total Revenues</b>	<b>1,200</b>	<b>1,768</b>	<b>1,500</b>	<b>543</b>	<b>-</b>	
52010	General Supplies						
55050	Safety Equipment						
55070	Signs						
61055	Other						
64010	Advertising						
67010	O&M Equipment						
79999	Transfer to GF			15,000		71,147	Available for Transfer to GF for Police Exp (\$71,147)
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>71,147</b>	
	<b>Net Revenues Over (Under) Expenditures</b>	<b>1,200</b>	<b>1,768</b>	<b>(13,500)</b>	<b>543</b>	<b>(71,147)</b>	
	<b>Estimated Ending Fund Balance</b>	<b>70,036</b>	<b>70,604</b>	<b>57,104</b>	<b>71,147</b>	<b>-</b>	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Gas Tax
Fund 03
Dept. 1120

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
<b>Estimated Beginning Fund Balance</b>		<b>100,463</b>	<b>100,463</b>	<b>128,783</b>	<b>128,783</b>	<b>95,613</b>	
33551	2107 Highway User Tax	20,000	23,276	20,000	17,535	19,000	
33552	2106 Highway User Tax	15,000	16,985	15,000	14,702	15,000	
33553	2105 Highway User Tax	15,000	17,354	15,000	14,605	15,000	
33554	2107-5 Highway User Tax	1,000	1,000	1,000	1,972	1,000	
36100	Interest Revenue		2,491	1,000	869	500	
39999	Transfer In - Fund 70		-	-	-	50,391	
	<b>Total Revenues</b>	<b>51,000</b>	<b>61,146</b>	<b>52,000</b>	<b>49,624</b>	<b>100,891</b>	
55060	Paving				33,987		
67010	O&M Equipment	15,000					
61015	Audit and Accounting	1,000		1,000			Street Report Reimb GF
61025	Engineering	1,000		20,000	15,397	20,000	Estimate
61055	Other Streets/Roads	1,000	1,021	2,000			Sidewalk Repairs
66010	Utility				1,882	2,000	
66025	Street Lights	33,000	31,805	32,000	30,508	32,000	
61051	Air District Fee				1,019	1,100	
70030	Improvements						
	<b>Total Expenditures</b>	<b>51,000</b>	<b>32,826</b>	<b>55,000</b>	<b>82,784</b>	<b>55,100</b>	
Net Revenues Over (Under) Expenditures		-	28,320	(3,000)	(33,169)	45,791	
<b>Estimated Ending Fund Balance</b>		<b>100,463</b>	<b>128,783</b>	<b>125,783</b>	<b>95,614</b>	<b>141,404</b>	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Crestview Lighting
Fund 04
Dept. 1450

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
<b>Estimated Beginning Fund Balance</b>		<b>1,069</b>	<b>1,069</b>	<b>743</b>	<b>743</b>	<b>1,177</b>	
34280	Lighting Assessment				2,491		
36100	Interest Revenue				32		
	<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,523</b>	<b>-</b>	
52010	General Supplies	325	326	330	252		
61025	Engineering				210		
61030	Special Legal						
67010	O&M Equipment				1,146		
64010	Advertising						
66025	Street Lights				480		
<b>Total Expenditures</b>		<b>325</b>	<b>326</b>	<b>330</b>	<b>2,089</b>	<b>-</b>	
<b>Net Revenues Over (Under) Expenditures</b>		<b>(325)</b>	<b>(326)</b>	<b>(330)</b>	<b>434</b>	<b>-</b>	
<b>Estimated Ending Fund Balance</b>		<b>744</b>	<b>743</b>	<b>413</b>	<b>1,177</b>	<b>1,177</b>	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

LTC
Fund 06
Dept. 1120

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
<b>Estimated Beginning Fund Balance</b>							
31840	Transportation Tax -- Non Transit	12,429				-	
36100	Interest Revenue	3,165	3,745		1,049	200	Per ACTIC Projection
	Other						
	<b>Total Revenues</b>	<b>15,594</b>	<b>3,745</b>	<b>-</b>	<b>1,049</b>	<b>200</b>	
61015	Audit and Accounting						
61025	Engineering		73				
61045	Planner						
61055	Streets and Roads Expense					40,000	Street and Road Repair CC Meeting 09/21/09
66025	Street Lights				134		
79999	Transfer to Rd Funds			135,968		97,590	Other Road Projects
	<b>Total Expenditures</b>	<b>-</b>	<b>73</b>	<b>135,968</b>	<b>134</b>	<b>137,590</b>	
<b>Net Revenues Over (Under) Expenditures</b>		<b>15,594</b>	<b>3,672</b>	<b>(135,968)</b>	<b>914</b>	<b>(137,390)</b>	
<b>Estimated Ending Fund Balance</b>		<b>148,397</b>	<b>136,476</b>	<b>508</b>	<b>137,390</b>	<b>-</b>	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Cemetery	
Fund	07
Dept.	1400

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
<b>Estimated Beginning Fund Balance</b>		<b>8,915</b>	<b>8,915</b>	<b>9,809</b>	<b>9,809</b>	<b>12,158</b>	
36100	Interest Revenue	200	894	700	100	100	
34560	Sale of Cemetery Plots				4,000		
	Other						
	<b>Total Revenues</b>	<b>200</b>	<b>894</b>	<b>700</b>	<b>4,100</b>	<b>-</b>	
52010	General Supplies						
53015	Repairs & Maint - facilities						
55020	Municipal Code						
55085	Weed Control						
61025	Engineering				1,751		Driveway Entrance
66010	Utility						
67010	O&M Equipment						
67015	O & M Structural						
68020	Rental Exp						
	Transfer to GF						
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,751</b>	<b>-</b>	Budgeted in General Fund
<b>Net Revenues Over (Under) Expenditures</b>		<b>200</b>	<b>894</b>	<b>700</b>	<b>2,349</b>	<b>-</b>	
<b>Estimated Ending Fund Balance</b>		<b>9,115</b>	<b>9,809</b>	<b>10,509</b>	<b>12,158</b>	<b>12,158</b>	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

SR HMGP - Hazmat
Fund 09
Dept.

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>(34,891)</b>	<b>(34,891)</b>	<b>(34,891)</b>	<b>(34,891)</b>	<b>(81,320)</b>	
36100	Interest Revenue			-			
33517	Federal Grant			-	24,113		
	<b>Total Revenues</b>	<b>-</b>		<b>-</b>	<b>24,113</b>	<b>-</b>	
52010	General Supplies			-			
53015	Repairs & Maint - facilities						
61025	Engineering				70,542		
66010	Utility						
67010	O&M Equipment						
67015	O & M Structural						
	<b>Total Expenditures</b>	<b>-</b>		<b>-</b>	<b>70,542</b>	<b>-</b>	
<b>Net Revenues Over (Under) Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(46,428)</b>	<b>-</b>	
<b>Estimated Ending Fund Balance</b>		<b>(34,891)</b>	<b>(34,891)</b>	<b>(34,891)</b>	<b>(81,320)</b>	<b>(81,320)</b>	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

SR Sutter Hill Drainage
Fund 16

GL Code	Description	2007/08 Budget Request (92,864)	2007/08 Projected (92,864)	2008/09 Budget (97,364)	2008/09 Projected	2009/10 Proposed Budget	Comments
	Estimated Beginning Fund Balance						
	Annexation Fee						
	Interest Income						
	Total Income	-	-	-	-	-	
51025	Engineering						
	Transfers Out	4,500	4,500	4,500	304	4,500	
	Total Expenditures	4,500	4,500	4,500	304	4,500	
	Net Revenues Over (Under) Expenditures	(4,500)	(4,500)	(4,500)	(304)	(4,500)	
	Estimated Ending Fund Balance	(97,364)	(97,364)	(101,864)	(304)	(4,500)	



City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

SR - FEMA
Fund 20
Dept. 1900

OL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	Estimated Beginning Fund Balance	12,448	12,448	12,448	12,448	12,544	
34410	FEMA grant						
36100	Interest Income				96		
	Total Income	-	-	-	96	-	
70032	Sewer System Improvements						
	Transfers Out						
	Total Expenditures	-	-	-	-	-	
	Net Revenues Over (Under) Expenditures	-	-	-	96	-	
	Estimated Ending Fund Balance	12,448	12,448	12,448	12,544	12,544	

City of Sutter Creek  
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SR - Del Vista Road Proj
Fund 38
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
<b>Estimated Beginning Fund Balance</b>		<b>233</b>	<b>233</b>	<b>233</b>	<b>233</b>	<b>235</b>	
36100	Sale of Surplus Property	-					
	Interest Revenue	-				-	
	Transfer In				2		
	<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	
61015	Audit and Accounting						
61025	Engineering						
61045	Planner						
61055	Other						
70032	Traffic Mitigation Expenditures						
	Transfer Out to General Fund					235	Transfer to - Close Fund
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>235</b>	
Net Revenues Over (Under) Expenditures		-	-	-	2	(235)	
<b>Estimated Ending Fund Balance</b>		<b>233</b>	<b>233</b>	<b>233</b>	<b>235</b>	<b>-</b>	

City of Sutter Creek  
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SR - HWY 49 Relinquishment Fund
Fund 39
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>3,095,789</b>	<b>3,095,789</b>	<b>3,109,388</b>	<b>3,109,388</b>	<b>3,109,388</b>	
36100	CALTRANS Allocation						
	Interest Revenue	85,000	78,960	50,000	23,718	15,000	
	Transfer In						
	<b>Total Revenues</b>	<b>85,000</b>	<b>78,960</b>	<b>50,000</b>	<b>23,718</b>	<b>15,000</b>	
61015	Audit and Accounting						
61025	Engineering		361	20,000			
61045	Planner						
61055	Other						
70032	Traffic Mitigation Expenditures						
	Transfer Out	65,000	65,000	35,000	23,718	15,000	
	<b>Total Expenditures</b>	<b>65,000</b>	<b>65,361</b>	<b>55,000</b>	<b>23,718</b>	<b>15,000</b>	
Net Revenues Over (Under) Expenditures		20,000	13,599	(5,000)	-	-	
<b>Estimated Ending Fund Balance</b>		<b>3,115,789</b>	<b>3,109,388</b>	<b>3,104,388</b>	<b>3,109,388</b>	<b>3,109,388</b>	

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CAL TRANS Road Project
Fund 41
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	-	-	(31,128)	(31,128)	(38,480)	
	State Traffic Grant - Prop 1B						
96100	State Traffic Grant - Cal Trans						
	Interest Revenue						
	Transfer In (Fund 35)						
	<b>Total Revenues</b>	-	-	-	-	-	
	Street Projects						
61025	Engineering	-	31,128		7,352		
61045	Planner						
61055	Other						
	Transfer Out						
	<b>Total Expenditures</b>	-	31,128	-	7,352	-	
<b>Net Revenues Over (Under) Expenditures</b>		-	(31,128)	-	(7,352)	-	
<b>Estimated Ending Fund Balance</b>		-	(31,128)	(31,128)	(38,480)	(38,480)	

City of Sutter Creek  
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AB 1600 CP Fund
Fund 42
Dept.

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>(28,725)</b>	<b>(28,725)</b>	<b>(28,725)</b>	<b>(28,725)</b>	<b>(28,725)</b>	
	State Traffic Grant - Prop 1B						
36100	State Traffic Grant - Cal Trans						
	Interest Revenue						
	Transfer In (Fund 35)						
	<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

61025	Street Projects						
	Engineering						
61045	Planner						
61055	Other						
	Transfer Out						
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Net Revenues Over (Under) Expenditures

		-	-	-	-	-	
	<b>Estimated Ending Fund Balance</b>	<b>(28,725)</b>	<b>(28,725)</b>	<b>(28,725)</b>	<b>(28,725)</b>	<b>(28,725)</b>	

City of Sutter Creek  
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Eureka Mine Park - CP Fund  
Fund 44  
Dept. 1130

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
<b>Estimated Beginning Fund Balance</b>		<b>(100,588)</b>	<b>(100,588)</b>	<b>(112,065)</b>	<b>(112,065)</b>	<b>(142,678)</b>	
	Development Fees						
	In-Kind	52,500		40,000			
	EPA Grant	187,500		200,000			
36100	Interest Revenue						
	Transfer In						
	<b>Total Revenues</b>	<b>250,000</b>	<b>-</b>	<b>240,000</b>	<b>-</b>	<b>-</b>	
61025	Engineering						
61045	Planner						
61055	Other						
61057	Contracts-Other	250,000	11,477	240,000	30,613		Remediation Cost
67010	O&M Equipment						
67015	O & M Structural						
68020	Rentals-Mach/eq.						
	<b>Total Expenditures</b>	<b>250,000</b>	<b>11,477</b>	<b>240,000</b>	<b>30,613</b>	<b>-</b>	
<b>Net Revenues Over (Under) Expenditures</b>		<b>-</b>	<b>(11,477)</b>	<b>-</b>	<b>(30,613)</b>	<b>-</b>	
<b>Estimated Ending Fund Balance</b>		<b>(100,588)</b>	<b>(112,065)</b>	<b>(112,065)</b>	<b>(142,678)</b>	<b>(142,678)</b>	

City of Sutter Creek  
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Indian Gaming Grant Fund
Fund 49
Dept. 1060

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed	Comments
<b>Estimated Beginning Fund Balance</b>		<b>19,898</b>	<b>19,898</b>	<b>29,671</b>	<b>29,671</b>	<b>61,292</b>	
36100	Special State Indian Gaming Allocation	57,208	57,208	30,794	30,794		
	Interest Revenue		1,877	100	186	200	
	Sale of Toyota Hybrid				16,661		
	Transfer in (Fund 50 for 2007-08)				28,138		
	<b>Total Revenues</b>	<b>57,208</b>	<b>59,085</b>	<b>30,894</b>	<b>73,980</b>	<b>200</b>	
54010	Small Equip						
55050	Safety Equipment						
61025	Engineering						
61045	Planner						
61050	Comp Enhancement						
61065	Other						
61067	Contracts-Other						
62010	Communications						
6701	IT Equipment						
67015	O & M Structural					30,794	
68020	Rentals-Mach/Eq.						
69005	Public Safety						
70043	Vehicles	25,000	6,312	42,359	42,359		
70040	Machinery & Eq						
79999	Transfer to Fund 50	43,000	43,000				
	<b>Total Expenditures</b>	<b>68,000</b>	<b>49,312</b>	<b>42,359</b>	<b>42,359</b>	<b>30,794</b>	
Net Revenues Over (Under) Expenditures		(10,792)	9,773	(11,465)	31,621	(30,594)	
<b>Estimated Ending Fund Balance</b>		<b>9,106</b>	<b>29,671</b>	<b>18,206</b>	<b>61,292</b>	<b>30,698</b>	

City of Sutter Creek  
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COPS Grant Fund
Fund 50
Dept. 1060

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	Beginning Fund Balance	(593)	(593)	(5,377)	(5,377)	(3,874)	
36100	State COPS Funding	100,000	100,000	100,000	100,000	100,000	
36803	Interest Revenue	200	69	3	2	-	
39999	WC Reimbursement			32,035	32,035	-	
	Transfer In	43,000	43,000	-	-	-	
	<b>Total Revenues</b>	<b>143,200</b>	<b>143,069</b>	<b>132,038</b>	<b>132,038</b>	<b>100,000</b>	
40000	Salaries	62,028	64,710	49,727	63,060	52,442	
40010	Part Time Salaries	38,784	19,101	-	4,282	-	
40020	Overtime	-	19,228	-	199	-	
41000	FICA or taxes	3,831	6,400	5,538	266	3,357	
41010	SUI or taxes	147	499	272	124	125	
41020	PERS retirement benefit	19,439	17,790	21,942	17,848	16,047	
41030	Medicare or taxes	919	1,487	1,295	62	785	
41040	Health Benefits	-	-	-	-	245	
41050	Worker's Comp or Insurance	1,917	2,068	2,062	2,165	2,345	
41065	Union Dues	180	180	353	180	25	
52010	General Supplies						
69055	Misc Court / Invs						
70030	Improvements						
70040	Machinery & Eq						
63051	Central Services - ISF Allocation	6,312	3,478	7,054	5,802	13,445	
63062	Human Resources - ISF Allocation	1,208	1,441	1,347	1,259	1,242	
63063	Risk Management - ISF Allocation	5,008	4,765	4,110	4,558	4,303	
63064	Information Services - ISF Allocation	2,060	1,740	1,457	838	927	
63065	Facilities Management - ISF Allocation	3,438	4,907	2,125	2,482	1,731	
63066	Fleet Management - ISF Allocation	-	-	-	-	-	
	Transfers Out (Repay Fund 49)				25,139	-	
	<b>Total Expenditures</b>	<b>145,373</b>	<b>147,853</b>	<b>97,262</b>	<b>129,263</b>	<b>97,520</b>	
	<b>Net Revenues Over (Under) Expenditures</b>	<b>(2,173)</b>	<b>(4,784)</b>	<b>34,776</b>	<b>2,776</b>	<b>2,480</b>	
	<b>Projected Ending Fund Balance</b>	<b>(2,766)</b>	<b>(5,377)</b>	<b>29,399</b>	<b>(2,601)</b>	<b>(1,394)</b>	



City of Sutter Creek  
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SR Sutter Creek Bridge Replacement  
Fund 55  
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
<b>Estimated Beginning Fund Balance</b>		<b>(6,593)</b>	<b>(6,593)</b>	<b>(9,297)</b>	<b>(9,297)</b>	<b>(38,605)</b>	
36100	Federal Transportation Grant				33,709		
39999	Interest Revenue		3,541				
	Transfer In		3,541				
	<b>Total Revenues</b>	<b>-</b>	<b>3,541</b>	<b>-</b>	<b>33,709</b>	<b>-</b>	
61025	Engineering						
61045	Planner		6,245		63,017		
61055	Other						
61057	Contracts-Other						
67010	O&M Equipment						
67015	O & M Structural						
68020	Rentals-Mach/Eq.						
70040	Machinery & Eq.						
78999	Transfers Out						
	<b>Total Expenditures</b>	<b>-</b>	<b>6,245</b>	<b>-</b>	<b>63,017</b>	<b>-</b>	

**Net Revenues Over (Under) Expenditures**  
 - (2,704) (29,308) -

**Estimated Ending Fund Balance**  
 (6,593) (9,297) (38,605) (38,605)

City of Sutter Creek  
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CALTRANS ADA Fund  
FUND 56  
Dept. 1060

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2008/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>(27,534)</b>	<b>(27,534)</b>	<b>(27,534)</b>	<b>(27,534)</b>	<b>32,161</b>	Prior (27,534) Fund Balance from SEP Grant Fund
36100	State Transportation Grant				94,000		
	Interest Revenue				28		
	Transfer In						
	<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,028</b>	<b>-</b>	
52010	General Supplies						
54010	Small Equip						
55040	Clothing						
55050	Safety Equipment				7,978		
61025	Engineering						
61045	Planner						
64010	Advertising				311		
61057	Contracts-Other						
67010	O&M Equipment						
67015	O & M Structural						
68020	Rentals-Mach/Eq.						
70029	ADA Infrastructure				25,044		
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,332</b>	<b>-</b>	
<b>Net Revenues Over (Under) Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>59,695</b>	<b>-</b>	
<b>Estimated Ending Fund Balance</b>		<b>(27,534)</b>	<b>(27,534)</b>	<b>(27,534)</b>	<b>32,161</b>	<b>32,161</b>	

City of Sutter Creek  
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05-HOME-2143 Grant Fund
Fund 57
Dept. 1140

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>(3,151)</b>	<b>(3,151)</b>	<b>(3,151)</b>	<b>2,390</b>	<b>(10,903)</b>	
36100	HOME Grant	500,000	323,698	150,000			
36700	Interest Revenue						
36700	Donations						
39999	Transfer In						
	<b>Total Revenues</b>	<b>500,000</b>	<b>323,698</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	Grant Closed Out
55052	Grant Administration				13,293		
61025	Activity Delivery		318,157				
61045	Engineering						
61045	Planner						
61055	Other						
	Transfer Out						
	<b>Total Expenditures</b>	<b>-</b>	<b>318,157</b>	<b>-</b>	<b>13,293</b>	<b>-</b>	
	<b>Net Revenues Over (Under) Expenditures</b>	<b>500,000</b>	<b>5,541</b>	<b>150,000</b>	<b>(13,293)</b>	<b>-</b>	
	<b>Estimated Ending Fund Balance</b>	<b>496,849</b>	<b>2,390</b>	<b>146,849</b>	<b>(10,903)</b>	<b>(10,903)</b>	

City of Sutter Creek  
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SR - Pool Refurbishment Fund
Fund 58
Dept. 1140

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>(71,703)</b>	<b>(71,703)</b>	<b>(32,999)</b>	<b>(32,999)</b>	<b>(32,999)</b>	
36100	Pool Grant - Prop 40		84,052				
	Interest Revenue						
36700	Donations						
	Transfer In						
	<b>Total Revenues</b>	<b>-</b>	<b>84,052</b>	<b>-</b>	<b>-</b>	<b>-</b>	
61025	Pool Improvements		45,348				
	Engineering						
61045	Planner						
61055	Other						
79999	Transfer Out						
	<b>Total Expenditures</b>	<b>-</b>	<b>45,348</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Net Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>38,704</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Estimated Ending Fund Balance</b>	<b>(71,703)</b>	<b>(32,999)</b>	<b>(32,999)</b>	<b>(32,999)</b>	<b>(32,999)</b>	

City of Sutter Creek  
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SR - CC Project Fund
Fund 59
Dept. 1130

GL Code	Description	2007/08 Budget Request (324,799)	2007/08 Projected (324,799)	2008/09 Budget (324,799)	2008/09 Projected (324,799)	2009/10 Proposed Budget (324,799)	Comments
<b>Estimated Beginning Fund Balance</b>							
	State Grant - Prop 12 RZH	-					
36100	State Grant - Per Capita Park Grant					220,000	
36700	Interest Revenue						
	Donations/In Kind Services						
	Transfer In - City Match						Land
	<b>Total Revenues</b>	-	-	-	-	220,000	
	Auditorium/CC Project Expense						
52010	Gen'l Supplies	-					
61025	Engineering						
61045	Planner						
61055	Other						
	Transfer Out						
	<b>Total Expenditures</b>	-	-	-	-	-	
<b>Net Revenues Over (Under) Expenditures</b>							
		-	-	-	-	220,000	
<b>Estimated Ending Fund Balance</b>							
		(324,799)	(324,799)	(324,799)	(324,799)	(104,799)	

City of Sutter Creek  
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SR - Traffic Congestion
Fund 70
Dept. 1120

OL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>25,260</b>	<b>25,260</b>	<b>26,042</b>	<b>26,042</b>	<b>-</b>	
36100	State Apportionment	8,000		-	24,109	23,000	
	Interest Revenue		762		240	-	
	Transfer In						
	<b>Total Revenues</b>	<b>8,000</b>	<b>762</b>	<b>-</b>	<b>24,349</b>	<b>23,000</b>	
61025	Engineering						
61045	Planner	33,260	-				
61055	Traffic Congestion Expenditures			25,944		23,000	
	Transfer Out				50,391		Gas Tax and General Fund
	<b>Total Expenditures</b>	<b>33,260</b>	<b>-</b>	<b>25,944</b>	<b>50,391</b>	<b>23,000</b>	
	<b>Net Revenues Over (Under) Expenditures</b>	<b>(25,260)</b>	<b>762</b>	<b>(25,944)</b>	<b>(25,042)</b>	<b>-</b>	
	<b>Estimated Ending Fund Balance</b>	<b>-</b>	<b>26,042</b>	<b>98</b>	<b>-</b>	<b>-</b>	

City of Sutter Creek  
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SR - General Plan Fund
Fund 72
Dept. 1090

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>(10,673)</b>	<b>(10,673)</b>	<b>(74,967)</b>	<b>(74,967)</b>		
	Development Fees						
	Contributions						
36100	Interest Revenue						
	Transfer In						
	<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	General Plan Update Expenditures	79,000	64,294	75,000	2,018		
	Planner						
	Contract Services						
	Transfer Out						
	<b>Total Expenditures</b>	<b>79,000</b>	<b>64,294</b>	<b>75,000</b>	<b>2,018</b>	<b>-</b>	
	<b>Net Revenues Over (Under) Expenditures</b>	<b>(79,000)</b>	<b>(64,294)</b>	<b>(75,000)</b>	<b>(2,018)</b>	<b>-</b>	
	<b>Estimated Ending Fund Balance</b>	<b>(89,673)</b>	<b>(74,967)</b>	<b>(149,967)</b>	<b>(76,985)</b>	<b>-</b>	

City of Sutter Creek  
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HES Old Sutterhill Road
Fund 40
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>(2,929)</b>	<b>(2,929)</b>	<b>(2,929)</b>	<b>(2,929)</b>	<b>87,027</b>	
	State Traffic Grant - Prop 1B	876,600		400,000	400,000		
36100	State Traffic Grant - Cal Trans			50,000	54,239		
	Interest Revenue	97,400					
	Transfer In (Fund 35)						
	<b>Total Revenues</b>	<b>974,000</b>	<b>-</b>	<b>450,000</b>	<b>454,239</b>	<b>-</b>	
	Street Projects	974,000		400,000	364,283		Mt. Pleasant
61025	Engineering						
61045	Planner						
61055	Other						
	Transfer Out						
	<b>Total Expenditures</b>	<b>974,000</b>	<b>-</b>	<b>400,000</b>	<b>364,283</b>	<b>-</b>	

Net Revenues Over (Under) Expenditures

	-	-	50,000	89,966	-
<b>Estimated Ending Fund Balance</b>	<b>(2,929)</b>	<b>(2,929)</b>	<b>47,071</b>	<b>87,027</b>	<b>87,027</b>



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SR - ACRA Development Fees
Fund 73
Dept. 1130

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>17,437</b>	<b>17,437</b>	<b>26,283</b>	<b>26,283</b>	<b>26,485</b>	
	Development Fees		8,760				
	Contributions						
36100	Interest Revenue		86		202	100	
	Transfer In						
	<b>Total Revenues</b>	<b>-</b>	<b>8,846</b>	<b>-</b>	<b>202</b>	<b>100</b>	
	Contract Services						
	Transfer Out - ACRA						
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Net Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>8,846</b>	<b>-</b>	<b>202</b>	<b>100</b>	
	<b>Estimated Ending Fund Balance</b>	<b>17,437</b>	<b>26,283</b>	<b>26,283</b>	<b>26,485</b>	<b>26,585</b>	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

SR RDA Project Fund
Fund 82

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
<b>Estimated Beginning Fund Balance</b>		(13,393)	(13,393)	(13,393)	(13,393)	(13,393)	
36100	Transfer In						
	Interest Revenue						
	Total Revenues	-	-	-	-	-	
40000	Salaries	-					
40010	Part Time	-					
40020	Overtime	-					
41000	FICA ER Taxes	-					
41010	SUI ER Taxes	-					
41020	PERS retirement benefit	-					
41030	Medicare ER Taxes	-					
41040	Health Benefits	-					
41050	Worker's Compensation Insurance	-					
41051	Life Ins	-					
41065	Union Dues						
	RDA Expenditures						
61061	Central Services - ISF Allocation						
61062	Human Resources - ISF Allocation						
61063	Risk Management - ISF Allocation						
61064	Information Services - ISF Allocation						
61065	Facilities Management - ISF Allocation						
61066	Fleet Management - ISF Allocation						
	Total Expenditures	-	-	-	-	-	

Net Revenues Over (Under) Expenditures	-	-	-	-	-	-	
Estimated Ending Fund Balance	(13,393)	(13,393)	(13,393)	(13,393)	(13,393)	(13,393)	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Noble Ranch Project Fund
Fund 90

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget	Comments
	<b>Estimated Beginning Fund Balance</b>	<b>(201,022)</b>	<b>(201,022)</b>	<b>(101,022)</b>	<b>(101,022)</b>	<b>(61,022)</b>	
	Transfer In						
	Cost Reimbursement	100,000	100,000	100,000	50,000	50,000	25,000 Per Qtr.
36100	Interest Revenue						
	<b>Total Revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	
	Noble Ranch Proj Expenses						
	<b>Total Expenditures</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Net Revenues Over (Under) Expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	
	<b>Estimated Ending Fund Balance</b>	<b>(101,022)</b>	<b>(101,022)</b>	<b>(1,022)</b>	<b>(61,022)</b>	<b>(1,022)</b>	

# Traffic Mitigation Funds

City of Sutter Creek  
Proposed Appropriations Budget  
For the Year Ending June 30, 2010  
TM Fund Summary

Traffic Mitigation Funds

	Fund Balance FYE June '08			Fund Balance FYE June '09			Fund Balance FYE June '10		
	Projected	Revenues	Projected Expenditures	Projected	Revenues	Projected Expenditures	Projected	Revenues	Projected Expenditures
Fund 30 - Gopher Flat	(85,405.00)	179.87		(85,225.13)	100.00		(85,125.13)		
Fund 31 - Sutter Hill	73,308.00	563.47		73,871.47	300.00		74,171.47		
Fund 32 - Crestview	(25,147.00)	84.53		(25,062.47)	40.00		(25,022.47)		
Fund 33 - Sutter Ione Rd Project	(38,091.00)	-	(171.60)	(38,262.60)	-		(38,262.60)		
Fund 34 - Hwy 49 Bypass	57,113.00	439.30	-	57,552.30	250.00		57,802.30		
Fund 35 - TM General	404,902.00	1,800.44	-	406,702.44	1,000.00		407,702.44		
Fund 36 - TM Regional	176.00	1	-	177.36	1		178.36		
Fund 37 - Parking in Lieu	36,839.00	283.16	-	37,122.16	150.00		37,272.16		
Fund 38 Del Vista Rd	-	1.79	(233.00)	(231.21)	-		(231.21)		
Fund 39 SR 49 Relinquishment Fund	3,109,388.00	23,717.55	23,717.55	3,156,823.10	15,000.00	15,000.00	3,186,823.10		
<b>Total Traffic Mitigation</b>	<b>3,533,083.00</b>	<b>27,071.47</b>	<b>23,312.95</b>	<b>3,583,467.42</b>	<b>16,841.00</b>	<b>15,000.00</b>	<b>3,615,308.42</b>		

Projects to be considered:

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

TM-Gopher Flat
Fund 30
Dept.

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>							
	Traffic Mitigation Fees	1,000	1,000	1,000			
	Interest Revenue	300	405	400	180	100	
	Transfer In						
	<b>Total Revenues</b>	<b>1,300</b>	<b>1,405</b>	<b>1,400</b>	<b>180</b>	<b>100</b>	
61025	Traffic Mitigation Expense						
61025	Engineering						
66010	Utility						
67015	O & M Structural						
70030	Improvements						
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Revenues Over (Under) Expenditures</b>		<b>1,300</b>	<b>1,405</b>	<b>1,400</b>	<b>180</b>	<b>100</b>	
<b>Estimated Ending Fund Balance</b>		<b>(85,510)</b>	<b>(85,405)</b>	<b>(84,005)</b>	<b>(85,225)</b>	<b>(85,125)</b>	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Sutter Hill TM
Fund 31
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>		<b>71,473</b>	<b>71,473</b>	<b>73,308</b>	<b>73,308</b>	<b>73,871</b>	
36335	Traffic Mitigation Fees	500		500			
36100	Interest Revenue	1,000	1,835	1,500	563	300	
	<b>Total Revenues</b>	<b>1,500</b>	<b>1,835</b>	<b>2,000</b>	<b>563</b>	<b>300</b>	
61025	Engineering						
61030	Special Legal						
61045	Planner						
61057	Contracts-Other						
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Net Revenues Over (Under) Expenditures

1,500	1,835	2,000	563	300
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**Estimated Ending Fund Balance**

<b>72,973</b>	<b>73,308</b>	<b>75,308</b>	<b>73,871</b>	<b>74,171</b>
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City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Crestview TM
Fund 32
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>							
36335	Traffic Mitigation Fees	1,500	-	-	-	-	
36100	Interest Revenue	-	275	250	85	40	
	<b>Total Revenues</b>	<b>1,500</b>	<b>275</b>	<b>250</b>	<b>85</b>	<b>40</b>	
61025	Engineering						
61030	Special Legal						
61045	Planner						
61057	Contracts-Other						
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Net Revenues Over (Under) Expenditures

1,500	275	250	85	40
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**Estimated Ending Fund Balance**      **(23,922)**      **(25,147)**      **(24,897)**      **(25,062)**      **(25,022)**



City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Sutter-Ione
Fund 33
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>							
	State SRTS Grant	300,000	292,500				
	Regional Fees	1,000,000	1,000,000				
36335	Traffic Mitigation Fees						
36100	Interest Revenue						
79999	Transfer In						
	<b>Total Revenues</b>	<b>1,300,000</b>	<b>1,292,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	
61025	Engineering				172		
1025-112	Engineering						
61045	Planner						
61057	Contracts-Other	1,300,000	1,139,200				
	<b>Total</b>	<b>1,300,000</b>	<b>1,139,200</b>	<b>-</b>	<b>172</b>	<b>-</b>	

Net Revenues Over (Under) Expenditures

- 153,300 (172)

**Estimated Ending Fund Balance**

(191,391) (38,091) (38,263) (38,263)

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

TM/49 Bypass
Fund 34
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>							
32160	Reimburse cost						
36335	Traffic Mitigation Fees	2,000	730	-			Cal Trans Reimbursement
36100	Interest Revenue	800	1,423	1,200	439	250	
	Transfer In						
	<b>Total Revenues</b>	<b>2,800</b>	<b>2,153</b>	<b>1,200</b>	<b>439</b>	<b>250</b>	
<b>Estimated Ending Fund Balance</b>							
61025	Engineering						
61045	Planner						
61055	Other						
70032	Traffic Mitigation Expenditures						
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Revenues Over (Under) Expenditures</b>							
		2,800	2,153	1,200	439	250	
<b>Estimated Ending Fund Balance</b>							
		<b>57,760</b>	<b>57,113</b>	<b>58,313</b>	<b>57,552</b>	<b>57,803</b>	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

TM General
Fund 35
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>							
36335	Traffic Mitigation Fees	15,000	37,572	-	-	-	
36100	Interest Revenue	2,000	5,815	4,000	1,800	1,000	
	Transfer In (Combine Old Traffic Fund)						
	<b>Total Revenues</b>	<b>17,000</b>	<b>43,387</b>	<b>4,000</b>	<b>1,800</b>	<b>1,000</b>	
<b>Estimated Ending Fund Balance</b>							
61015	Audit and Accounting						
61025	Engineering						
61045	Planner						
61055	Other						
70075	Expense - Sutter	30,000	-	-			
70032	Traffic Mitigation Expenditures	-	-	-			
	Transfer Out (Fund 40)	97,400	-	100,000			Old Sutterhill Road Project
	<b>Total Expenditures</b>	<b>127,400</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	
<b>Net Revenues Over (Under) Expenditures</b>							
		(110,400)	43,387	(96,000)	1,800	1,000	

**Estimated Ending Fund Balance**      **251,115**      **404,902**      **308,902**      **406,702**      **407,702**

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

TM Regional
Fund 36
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>							
36336	Regional Traffic Mitigation Fees	10,000				177	
36100	Interest Revenue	300	72	50	1	1	
	Transfer In						
	<b>Total Revenues</b>	<b>10,300</b>	<b>72</b>	<b>50</b>	<b>1</b>	<b>1</b>	
61025	Engineering						
61045	Planner						
61055	Other						
70032	Traffic Mitigation Expenditures	10,300	-	-			
	Transfer Out						
	<b>Total Expenditures</b>	<b>10,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Revenues Over (Under) Expenditures</b>							
		-	72	50	1	1	

**Estimated Ending Fund Balance**      **104**      **176**      **226**      **177**      **178**

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

TM Regional
TM Parking In Lieu 37
Dept. 1200

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>							
36335	Traffic Mitigation Fees					37,122	
36100	Interest Revenue	560	923	800	283	150	
	Transfer In						
	<b>Total Revenues</b>	<b>560</b>	<b>923</b>	<b>800</b>	<b>283</b>	<b>150</b>	
61025	Engineering						
61045	Planner						
61055	Other						
70032	Traffic Mitigation Expenditures						
	Transfer Out						
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Net Revenues Over (Under) Expenditures		560	923	800	283	150	
<b>Estimated Ending Fund Balance</b>		<b>36,476</b>	<b>36,839</b>	<b>37,639</b>	<b>37,122</b>	<b>37,272</b>	



Total PR Allocation	% of Total	Human Resources	Risk Management			Facilities Mgmt.	Fleet Mgmt.	Information Services	Central Services	Total
			Prop/Liab	WC	Allocated PR					
Council	18,900.00	0.01142	319	1,106	603	445		238	3,456	6,167
General Administration/City Manager	32,341.61	0.01955	546	1,893	1,031	761		408	5,914	10,553
City Clerk	3,600.00	0.00218	61	211	115	85		45	658	1,175
City Treasurer	-	-	-	0.000	-	-		-	-	-
City Attorney	-	-	-	-	-	-		-	-	-
Finance	69,555.43	0.04204	1,175	4,071	2,218	1,638		877	12,719	22,697
Planning	81,609.51	0.04933	1,378	4,776	2,602	1,921		1,029	14,923	26,630
Community Development	4,808.94	0.00279	78	270	147	109		58	843	1,504
Streets & Roads	14,257.91	0.00862	241	834	455	336	12.5%	180	2,607	7,279
Public Works / Public Services	4,808.94	0.00279	78	270	147	109	12.5%	58	843	4,130
Parks & Rec	37,192.14	0.02248	628	2,177	1,186	876	12.5%	469	6,801	14,762
Swimming Pool	-	-	-	0.000	-	-		-	-	-
Cemetery	-	-	-	0.000	-	-		-	-	-
Public Safety - Police	555,262.96	0.33563	9,378	32,498	17,706	13,073	100%	6,998	101,535	181,188
Public Safety - COPS Grant	73,526.93	0.04444	1,242	4,303	2,345	1,731		927	13,445	23,993
Public Safety - SEP Grant	-	-	-	0.000	-	-		-	-	-
Public Safety - UHP Grant	-	-	-	0.000	-	-		-	-	-
Sewer Treatment	221,464.42	0.13386	3,741	12,962	7,062	5,214	16.7%	2,791	40,497	75,769
Sewer Collection	6,777.85	0.00410	114	397	216	160	16.7%	85	1,239	5,712
Sewer SSMP	115,934.25	0.07008	1,958	6,785	3,697	2,729	16.7%	1,461	21,200	41,333
ARSA	143,332.63	0.08664	2,421	-	4,570	3,375	12.5%	1,806	26,210	41,008
IRDA Project Fund	-	-	-	0.000	-	-		-	-	-
Human Resources	27,260.88	0.01648	460	1,596	869	642		344	4,985	8,896
Central Services	228,375.12	0.13804	3,857	13,366	7,282	5,377		2,878	41,761	74,521
Facility Management	-	-	-	0.000	-	-		-	-	-
Information Technology/Services	-	-	-	0.000	-	-		-	-	-
Risk Management	15,785.59	0.00954	267	924	503	372		199	2,887	5,151
Vehicle Maintenance	-	-	-	0.000	-	-		-	-	-
TOTAL	1,654,395.09	1.000	27,943.00	88,438.95	52,754.00	38,950.00	21,010.00	20,850.00	302,522.36	552,468.30
ARSA = \$0										
General Fund ND Contribution			4,584.35	15,885.67	8,654.87	6,390.17	-	3,420.67	49,632.10	88,567.84
General Fund		49.68%								
COPS Fund		4.44%								
Sewer Funds		20.80%								
ARSA		8.66%								
ISF Funds		16.41%								
Total ISF Allocation		100.00%								

City of Sutter Creek  
Proposed Appropriations Budget  
For the Year Ending June 30, 2009

Internal Service Fund
Human Resources
Fund 82 - Dept. 6200

	FY 2007/08 REQUEST	Projected FYE 06/30/08	FY 2008/09 Budget	FY 2008/09 Projected	FY 2009/10 REQUEST	COMMENTS
<b>REVENUE</b>						
Cost Allocation to Public Safety - COPS Grant Fund	367	1,441	1,347	1,259	1,242	
Cost Allocation to Public Safety - UHP Grant Fund	-	-	-	-	-	
Cost Allocation to Public Safety - SEP Grant Fund	-	-	-	-	-	
Cost Allocation to ARSA	1,191	3,425	2,758	2,556	2,421	
Cost Allocation to RDA	-	-	-	-	-	
Cost Allocation to City Council	572	310	313	293	319	
Cost Allocation to City Clerk	109	59	60	56	61	
Cost Allocation to City Treasurer	68	37	-	-	-	
Cost Allocation to City Manager	2,864	1,612	1,495	1,627	546	
Cost Allocation to Finance	747	400	680	635	1,175	
Cost Allocation to Public Safety - General Fund	11,504	9,317	8,937	8,398	9,378	
Cost Allocation to Planning	600	1,003	1,350	1,260	1,378	
Cost Allocation to Community Development	1,908	2,037	2,055	1,920	78	
Cost Allocation to FW/Publi Svcs	883	1,116	919	843	78	
Cost Allocation to Streets/Roads	654	637	616	576	241	
Cost Allocation to Parks & Rec	145	823	254	237	628	
Cost Allocation to Swimming Pool	77	96	-	-	-	
Cost Allocation to Sewer Collection	4,023	4,128	4,870	4,513	3,741	
Cost Allocation to Sewer Treatment	1,929	2,403	2,265	2,101	114	
Transfer in from General Fund	2,123	1,960	2,092	1,947	4,584	
Cost Allocation to Sewer SSMP	-	-	2,118	1,934	1,958	
<b>Total Revenue</b>	<b>29,735</b>	<b>30,806</b>	<b>32,129</b>	<b>30,055</b>	<b>27,943</b>	
<b>PERSONNEL</b>						
Salaries	17,855	17,899	18,254	17,103	15,889	
Retirement	4,212	5,240	5,436	5,070	4,690	
Workers Comp	1,203	607	792	831	869	
Health Benefits	3,349	3,552	4,713	4,038	4,269	
Taxes	2,762	2,562	2,780	2,863	2,407	
Union Dues/Life Ins	54	142	54	149	6	
<b>Total Personnel</b>	<b>29,435</b>	<b>30,806</b>	<b>32,029</b>	<b>30,055</b>	<b>28,130</b>	
<b>OPERATING EXPENSES</b>						
Postage						
Print/Copy						
Books/Subscriptions						
Materials & Supplies	100		100		100	
Advertising	200					
Payroll Preparation Service						
Membership/Dues						
Mileage Reimbursement						
Meetings/Conferences						
Training						
<b>Total Operating</b>	<b>300</b>	<b>-</b>	<b>100</b>		<b>100</b>	
<b>TOTAL HUMAN RESOURCES</b>	<b>29,735</b>	<b>30,806</b>	<b>32,129</b>		<b>28,230</b>	



City of Sutter Creek  
Proposed Appropriations Budget  
For the Year Ending June 30, 2009

Internal Services Fund
Central Services
Fund 61 - Dept. 6100

	FY 2007/08 REQUEST	Projected FYE 06/30/08	FY 2008/09 REQUEST	FY 2008/09 Projected	FY 2009/10 REQUEST	COMMENTS
<b>REVENUE</b>						
Cost Allocation to Public Safety - COPS Grant Fund	1,371	3,478	13,445	5,902	13,445	
Cost Allocation to Public Safety - UHP Grant Fund	-	-	-	-	-	
Cost Allocation to Public Safety - SEP Grant Fund	4,454	8,288	26,210	11,783	26,210	
Cost Allocation to ARSA	-	-	-	-	-	
Cost Allocation to RDA	-	-	-	-	-	
Transfer in from Replacement Fund	-	-	-	-	-	
Cost Allocation to City Council	2,141	748	3,455	1,348	3,455	
Cost Allocation to City Clerk	408	143	658	257	658	
Cost Allocation to City Treasurer	255	89	-	-	-	
Cost Allocation to City Manager	10,709	3,892	5,914	7,501	5,914	
Cost Allocation to Finance	2,793	967	12,719	2,539	12,719	
Cost Allocation to Public Safety - General Fund	43,021	22,490	101,535	38,251	101,535	
Cost Allocation to Planning	2,244	2,422	14,923	5,006	14,923	
Cost Allocation to Community Development	7,134	4,917	843	8,951	843	
Cost Allocation to PW/Public Svcs	3,189	2,893	843	3,887	843	
Cost Allocation to Streets/Roads	2,447	1,538	2,607	2,654	2,607	
Cost Allocation to Parks & Rec	544	1,995	6,801	1,093	6,801	
Cost Allocation to Swimming Pool	288	233	-	-	-	
Cost Allocation to Sewer Collection	15,044	9,967	40,497	9,887	40,497	
Cost Allocation to Sewer Treatment	7,214	5,801	1,239	20,805	1,239	
Transfer in from General Fund	7,941	4,132	49,632	8,977	49,632	
Cost Allocation to Sewer SSMP	-	-	21,200	8,914	21,200	
<b>Total Revenue</b>	<b>111,195</b>	<b>74,363</b>	<b>302,522</b>	<b>138,548</b>	<b>302,522</b>	
<b>PERSONNEL</b>						
Salaries	4,826	4,901	140,250	46,524	140,250	City Manager 50%
Retirement	1,056	1,433	42,290	8,574	42,290	
Workers Comp	315	798	7,282	1,503	7,282	
Health Benefits	761	840	24,509	5,307	24,509	
Taxes	734	826	21,266	5,349	21,266	
Union Dues/Life Ins.	14	37	60	139	60	
<b>Total Personnel</b>	<b>7,695</b>	<b>8,735</b>	<b>235,657</b>	<b>68,995</b>	<b>235,657</b>	
<b>OPERATING EXPENSES</b>						
Advertising	-	-	-	-	-	
Communications	12,000	8,720	9,000	7,327	8,000	
General Supplies	22,000	17,568	19,000	14,266	18,000	
Equipment Maintenance	5,000	-	1,000	192	500	
Equipment Lease	5,000	4,837	5,000	5,350	5,500	
Travel/Conferences/Training	3,500	1,758	2,000	-	1,000	
Professional Services	92,500	35,394	71,815	42,388	21,815	21,815 Audit
Membership/Dues	500	-	250	-	250	
Meetings/Conferences	1,500	-	1,000	-	1,000	Prof Dev
Depreciation	-	-	-	-	-	
Replacement Funding	-	-	-	-	-	
Part Time Clerk	-	-	-	-	-	45,000 @ 7 Years
Capital - Office Furniture	750	-	500	-	500	1/2 Time Front Desk
Capital - Equipment	750	-	300	-	300	
<b>Total Operating</b>	<b>103,500</b>	<b>68,237</b>	<b>109,865</b>	<b>69,533</b>	<b>66,865</b>	
<b>TOTAL CENTRAL SVCS</b>	<b>111,195</b>	<b>76,592</b>	<b>345,522</b>	<b>138,548</b>	<b>302,522</b>	

City of Sutter Creek  
Proposed Appropriations Budget  
For the Year Ending June 30, 2009

Internal Service Fund
Facility Management
Fund 66   Dept. 6600

	FY 2007/08 REQUEST	Projected FY 06/30/08	FY 2008/09 Budget	FY 2008/09 Projected	FY 2009/10 REQUEST	COMMENTS
<b>REVENUE</b>						
Cost Allocation to Public Safety - COPS Grant Fund	636	4,907	2,125	2,482	1,731	
Cost Allocation to Public Safety - UHP Grant Fund	-	-	-	-	-	
Cost Allocation to Public Safety - SEP Grant Fund	-	-	-	-	-	
Cost Allocation to ARSA	2,065	9,889	4,351	4,865	3,375	
Cost Allocation to RDA	-	-	-	-	-	
Transfer from Replacement Fund	-	-	-	-	-	
Transfer from Capital Fund	-	-	-	-	-	
Cost Allocation to City Council	992	1,056	484	577	445	
Cost Allocation to City Clerk	189	201	94	110	85	
Cost Allocation to City Treasurer	118	126	-	-	-	
Cost Allocation to City Manager	4,965	5,491	2,358	3,209	761	
Cost Allocation to Finance	1,285	1,384	1,073	1,253	1,638	
Cost Allocation to Public Safety - General Fund	19,944	31,731	14,097	16,381	13,073	
Cost Allocation to Planning	1,040	3,417	2,130	2,464	1,921	
Cost Allocation to Community Development	3,307	6,937	3,241	3,786	1,09	
Cost Allocation to PWP/Public Svcs	1,478	3,789	1,450	1,663	109	
Cost Allocation to Streets/Roads	1,134	2,170	972	1,135	336	
Cost Allocation to Parks & Rec	252	2,802	400	468	876	
Cost Allocation to Swimming Pool	134	328	-	-	-	
Cost Allocation to Sewer Collection	6,974	14,062	7,662	4,143	5,214	
Cost Allocation to Sewer Treatment	3,245	8,184	3,573	8,699	160	
Transfer from General Fund	3,661	6,677	3,300	3,640	6,390	
Cost Allocation to Sewer SSMP	-	-	3,341	3,873	2,729	
<b>Total Revenue</b>	<b>51,550</b>	<b>103,141</b>	<b>50,681</b>	<b>58,887</b>	<b>38,950</b>	
<b>PERSONNEL</b>						
Salaries	2,316	12,134	2,389	7,536	-	
Retirement	710	3,163	737	717	-	
Workers Comp	147	631	96	101	-	
Health Benefits	70	2,862	280	313	-	
Taxes	355	1,919	369	571	-	
Life Ins. & Union Dues	-	74	-	4	-	
<b>Total Personnel</b>	<b>3,598</b>	<b>20,881</b>	<b>3,881</b>	<b>9,242</b>	<b>-</b>	
<b>OPERATING EXPENSES</b>						
Materials & Supplies	1,500	726	1,000	397	450	Communications
Signal/Promotions	-	-	-	-	-	
Parks & Rec Maint Contract	-	-	-	-	-	
Building Maintenance	5,000	4,573	4,800	5,577	5,500	
Grounds Maintenance	3,900	5,533	4,500	7,852	8,000	
Utilities	20,000	20,995	21,500	18,265	20,000	
Office Rent	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Replacement Funding	-	-	-	-	-	
Miscellaneous Expense	-	-	-	-	-	
Interest Expense	261	261	-	-	-	
Capital - Buildings	10,251	10,030	15,000	17,553	5,000	Muswell House Office
Capital - Furniture & Equipment	7,000	42,107	-	-	-	
<b>Total Operating</b>	<b>47,952</b>	<b>84,226</b>	<b>46,800</b>	<b>49,546</b>	<b>38,950</b>	
<b>TOTAL FACILITY NGMT</b>	<b>51,550</b>	<b>104,806</b>	<b>50,681</b>	<b>58,887</b>	<b>38,950</b>	

City of Sutter Creek  
Proposed Appropriations Budget  
For the Year Ending June 30, 2009

Internal Service Fund
Information Systems
Fund 64   Dept. 6400

	FY 2007/08 REQUEST	Projected FYE 06/30/08	FY 2008/09 REQUEST	FY 2008/09 Projected	FY 2009/10 REQUEST	COMMENTS
<b>REVENUE</b>						
Cost Allocation to Public Safety - COPS Grant Fund	497	1,740	1,457	838	927	
Cost Allocation to Public Safety - UHP Grant Fund	-	-	-	-	-	
Cost Allocation to Public Safety - SEP Grant Fund	-	-	-	-	-	
Cost Allocation to ARSA	1,614	4,137	2,963	1,702	1,806	
Cost Allocation to RDA	-	-	-	-	-	
Transfer from Replacement	-	-	-	-	-	
Transfer from Capital Fund	-	-	-	-	-	
Cost Allocation to City Council	776	374	339	195	238	
Cost Allocation to City Clerk	148	71	64	37	45	
Cost Allocation to City Treasurer	92	45	-	-	-	
Cost Allocation to City Manager	3,881	1,948	1,617	1,083	408	
Cost Allocation to Finance	1,012	484	735	423	877	
Cost Allocation to Public Safety - General Fund	15,592	11,254	9,666	5,224	6,968	
Cost Allocation to Planning	813	1,212	1,451	839	1,029	
Cost Allocation to Community Development	2,585	2,460	2,222	1,278	58	
Cost Allocation to PW/Public Svcs	1,155	1,348	994	551	58	
Cost Allocation to Streets/Roads	867	770	666	383	180	
Cost Allocation to Parks & Rec	197	994	274	158	469	
Cost Allocation to Swimming Pool	104	116	-	-	-	
Cost Allocation to Sewer Collection	5,452	4,988	5,267	1,399	2,791	
Cost Allocation to Sewer Treatment	2,615	2,903	2,450	3,005	85	
Transfer from General Fund	2,878	2,368	2,263	1,286	3,421	
Cost Allocation to Sewer	-	-	2,281	1,287	1,461	
<b>Total Revenue</b>	<b>40,300</b>	<b>37,212</b>	<b>34,750</b>	<b>20,010</b>	<b>20,850</b>	
<b>PERSONNEL</b>						
Salaries	-	-	-	-	-	
Retirement	-	-	-	-	-	
Workers Comp	-	109	-	-	-	
Health Benefits	-	-	-	-	-	
Taxes	-	-	-	-	-	
Deferred Comp	-	-	-	-	-	
<b>Total Personnel</b>	<b>-</b>	<b>109</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>OPERATING EXPENSES</b>						
Postage	-	-	-	-	-	
Print/Copy	-	-	-	-	-	
Books/Subscriptions	-	-	-	-	-	
Materials & Supplies	500	150	200	60	200	
Advertising	-	-	-	-	-	
Communications	-	-	-	-	-	
Equipment Maintenance	-	-	-	-	-	
Professional Services	20,000	22,755	20,000	423	10,000	Network Admin
Contract Services CA LLC	1,800	862	1,000	152	1,000	BSC ISP Service
Software Support	5,000	5,194	5,300	5,342	5,400	MCMS Annual Maintenance
Software	6,000	4,897	5,000	531	2,500	Network License, Network Security, Email
Hardware	3,500	4,324	2,500	1,452	1,000	Server upgrades, Storage
Membership/Dues	-	-	-	-	-	
Mileage Reimbursement	1,000	-	-	-	-	MCMS Training
Meetings/Conferences	-	-	-	-	-	
Training	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Replacement Funding	-	-	-	-	-	
Website Maintenance	2,500	626	750	-	750	40,000 @ 5 years
<b>Total Operating</b>	<b>40,300</b>	<b>38,848</b>	<b>34,750</b>	<b>20,010</b>	<b>20,850</b>	
<b>TOTAL INFO SYSTEMS</b>	<b>40,300</b>	<b>38,957</b>	<b>34,750</b>		<b>20,850</b>	

City of Sutter Creek  
Proposed Appropriations Budget  
For the Year Ending June 30, 2009

Internal Service Fund
Vehicle Maintenance
Fund 66   Dept 6600

	FY 2007/08 REQUEST	Projected FY 06/30/08	FY 2008/09 REQUEST	FY 2008/09 Projected	FY 2009/10 REQUEST	COMMENTS
<b>REVENUE</b>						
Cost Allocation to ARSA	2,375	3,303	3,306	3,386	2,626	
Transfer from Replacement Fund	-	-	-	-	-	
Cost Allocation to Police	-	-	-	-	-	
Cost Allocation to Community Development	2,375	3,303	3,306	3,386	2,626	
Cost Allocation to Public Works	2,375	3,303	3,306	3,386	2,626	
Cost Allocation to Streets	2,375	3,303	3,306	3,386	2,626	
Cost Allocation to Parks & Rec	2,375	3,303	3,306	3,386	2,626	
Cost Allocation to Sewer - Collection	4,750	6,605	4,409	4,516	3,502	
Cost Allocation to Sewer - Treatment	4,750	6,605	4,409	4,516	3,500	
Cost Allocation to Sewer - SSMP	-	-	-	-	3,502	
Transfer from General Fund	-	-	-	-	-	
Sale of Property	-	-	-	-	-	
<b>Total Revenue</b>	<b>19,000</b>	<b>26,420</b>	<b>26,450</b>	<b>27,088</b>	<b>21,010</b>	
<b>PERSONNEL</b>						
Salaries	-	-	-	-	-	
Retirement	-	-	-	-	-	
Workers Comp	-	-	-	-	-	
Health Benefits	-	-	-	-	-	
Taxes	-	-	-	-	-	
Deferred Comp	-	-	-	-	-	
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>OPERATING EXPENSES</b>						
<b>Citywide Fleet</b>						
Materials & Supplies						
Safety Equipment						
Fuel Expense				911	5,000	
Vehicle Maintenance						
Training						
Equipment Rent	19,000		26,450	36,589	16,010	100,000 @ 7yrs
Capital Lease Payments		26,420				
Depreciation						
Replacement Funding						
Equipment						
Vehicles - Christner						
Vehicles - Allen						
Vehicles - Henderson						
Vehicles - Stone						
Vehicles - Hurst						
Vehicles						
<b>Subtotal - General Fleet Management</b>	<b>19,000</b>	<b>26,420</b>	<b>26,450</b>	<b>37,500</b>	<b>21,010</b>	
<b>Police Fleet</b>						
Materials & Supplies						
Safety Equipment						
Fuel Expense						
Vehicle Maintenance						
Training						
Equipment Rent						
Capital Lease Payments						
Depreciation						
Replacement Funding						
Equipment						
Vehicles						
<b>Subtotal - Police Fleet Management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Operating</b>	<b>19,000</b>	<b>26,420</b>	<b>26,450</b>		<b>21,010</b>	
<b>TOTAL FLEET MGMT</b>	<b>19,000</b>	<b>26,420</b>	<b>26,450</b>		<b>21,010</b>	

SSMP					
GL Code	Description	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget
40000	Salaries		74,865	78,121	67,491
40010	Part Time Salaries				
40020	Overtime				
41000	FICA taxes		9,163	11,055	8,035
41010	SUI taxes		191	264	205
41020	PERS retirement benefit		22,438	23,169	19,573
41030	Medicare taxes		2,143	2,585	1,879
41040	Health Benefits		18,850	18,655	18,471
41050	Worker's Comp or insurance		3,243	3,325	3,697
41051	Life Insurance			386	400
41060	Compensated Absences				
41065	Union Dues Expense			216	30
52010	General Supplies				
52012	Fuel				
52015	Chemicals				
52020	Supplies - Lab				
54010	Small Equip				
55040	Clothing				
55050	Safety Equip				
55055	Vehicle Lease Payment				
55085	Weed Control				
61015	Audit and Accounting				
61025	Engineering			2,278	3,000
61030	Legal				
61050	Comp Enhancement		15,000		5,000
61055	Other				
61057	Contracts-Other		20,000	2,450	3,000
62010	Communications				
64010	Advertising				
65010	Risk Management				
65030	Memberships/Dues				
65040	Travel, Conf, Trg				
66010	Utility				
67010	O&M Equipment		15,000	907	15,000
67015	O & M Structural				Hydro Machine
67050	O & M Plant				
67055	O & M ARSA				
67060	Sludge				
68020	Rentals-MachiEq				
69061	Depreciation				
69075	Interest Expense				
70030	SSMP maintenance & repairs		75,000	2,030	75,000
70042	Machinery			885	
70045	Equipment - Other				
	Central Services - ISF Allocation		11,093	8,448	21,200
	Human Resources - ISF Allocation		2,118	1,777	1,958
	Risk Management - ISF Allocation		6,462	6,815	6,785
	Information Services - ISF Allocation		2,291	1,207	1,461
	Facilities Management - ISF Allocation		3,341	3,447	2,729
	Fleet Management - ISF Allocation		4,409	4,516	3,502
	Total SSMP	-	285,607	172,536	258,417

Transfer In/Out					
GL Code	Description	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Proposed Budget
	Transfer to WCRF Fund 11	75,000	77,300	-	77,300
	Transfer From Sewer Line Replacement/WCRF Fund 12	80,300	(365,000)	-	-
	Transfer to Sewer Debt Service Fund 15	45,000	45,000	45,000	45,000
	Transfer to Sewer Debt Service Fund 15 2008-09		55,790	-	-
	Transfer To General Fund 01	200,300	24,250	-	24,250
	Total Transfers		(162,660)	45,000	146,550

Net Revenues Over (Under) Expenditures (216,146) 448,889 62,579 137,595

Estimated Ending Fund Balance (415,338) 142,813 (243,497) (168,481)

City of Sutter Creek  
Proposed Appropriations Budget  
For the Year Ending June 30, 2009

Internal Service Fund
Risk Management
Fund 63   Dept. S300

	FY 2007/08 REQUEST	Projected FYE 06/30/08	FY 2008/09 REQUEST	FY 2008/09 Projected	FY 2009/10 REQUEST	COMMENTS
<b>REVENUE</b>						
Cost Allocation to Public Safety - COPS Grant Fund	5,008	5,258	4,110	4,558	4,303	
Cost Allocation to Public Safety - UHP Grant Fund	-	-	-	-	-	
Cost Allocation to Public Safety - SEP Grant Fund	-	-	-	-	-	
Cost Allocation to ARSA	-	-	-	1,486	-	
Cost Allocation to City Council	1,078	1,131	955	1,059	1,106	
Cost Allocation to City Clerk	205	216	202	202	211	
Cost Allocation to City Treasurer	128	135	-	-	-	
Cost Allocation to City Manager	5,604	5,894	4,562	5,892	1,893	
Cost Allocation to Finance	1,392	1,461	2,301	2,301	4,071	
Cost Allocation to Public Safety - General Fund	32,385	34,000	27,268	30,046	32,498	
Cost Allocation to Planning	3,487	3,861	4,120	4,562	4,776	
Cost Allocation to Community Development	7,080	7,433	6,269	6,952	270	
Cost Allocation to PW/Public Svcs	3,878	4,071	2,805	3,053	270	
Cost Allocation to Streets/Roads	2,215	2,325	1,879	2,084	934	
Cost Allocation to Parks & Rec	2,860	3,033	774	859	2,177	
Cost Allocation to Swimming Pool	335	352	-	-	-	
Cost Allocation to Sewer Collection	14,352	15,068	14,860	7,609	12,962	
Cost Allocation to Sewer Treatment	8,353	8,769	6,912	16,342	397	
Cost Allocation to Sewer SSMP	-	-	6,462	5,516	6,785	
Transfer in From General Fund	6,814	7,154	6,384	7,051	15,886	
Cost Allocation to RDA	2,251	-	-	-	-	
Cost Allocation to	-	-	-	-	-	
<b>Total Revenue</b>	<b>97,425</b>	<b>99,921</b>	<b>89,618</b>	<b>99,573</b>	<b>88,439</b>	
<b>PERSONNEL</b>						
Salaries	17,376	19,899	20,391	19,059	9,414	
Retirement	5,304	5,877	6,085	5,689	2,791	
Workers Comp	640	697	871	914	503	
Health Benefits	3,956	3,579	4,713	3,597	2,151	
Taxes	2,654	3,320	3,107	3,205	1,428	
Union Dues/Life Ins	54	142	54	142	1	
<b>Total Personnel</b>	<b>29,967</b>	<b>33,515</b>	<b>35,221</b>	<b>32,617</b>	<b>16,289</b>	
<b>OPERATING EXPENSES</b>						
Postage	62,438	63,118	49,397	66,256	50,625	Liability/Property
Insurance - General Liability/Property	-	-	-	-	-	Direct Allocation \$2,754
Insurance - Workers Comp	-	-	-	-	16,000	DIC - Estimate
Books/Subscriptions	-	-	-	-	-	
Materials & Supplies	-	-	-	7	25	
Professional Services	-	-	-	-	-	
Legal Services	-	-	-	-	-	
Memberships/Dues	-	-	-	-	-	
Mileage Reimbursement	-	-	-	408	500	
Meetings/Conferences	-	-	-	-	-	
Training	-	-	-	-	-	
Miscellaneous Expense	5,000	3,289	5,000	285	5,000	A/C# 69060
Claims	-	-	-	-	-	
<b>Total Operating</b>	<b>67,438</b>	<b>66,406</b>	<b>54,397</b>	<b>66,956</b>	<b>72,150</b>	
<b>TOTAL RISK MANAGEMENT</b>	<b>97,425</b>	<b>99,921</b>	<b>89,618</b>	<b>99,573</b>	<b>88,439</b>	

# Trust & Agency Funds

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City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

TA Monteverde Museum
Fund 17
Dept. 1720

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
Estimated Beginning Fund Balance		(19,527)	(19,527)	(19,468)	(19,468)	(19,367)	
	Admission Fees						
36100	Interest Income						Cash Balance (\$16,603)
36700	Donations		59		101		
	<b>Total Income</b>	-	59	-	101	-	
40010	Part Time						
52010	General Supplies						
52015	Supplies - Chemicals						
53015	Repairs & Maint - facilities						
55092	COG						
61025	Engineering						
62010	Communications						
64010	Advertising						
65010	Insurance: Liability						
66010	Utility						
67010	O&M Equipment						
67015	O & M Structural						
	<b>Total Expenditures</b>	-	-	-	-	-	
Net Revenues Over (Under) Expenditures		-	59	-	101	-	
Estimated Ending Fund Balance		(19,527)	(19,468)	(19,468)	(19,367)	(19,367)	



City of Sutter Creek  
Preliminary Budget

For the Year Ending June 30, 2010

TA Knights Foundry
Fund 19
Dept. 1710

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>		<b>(4,423)</b>	<b>(4,423)</b>	<b>(9,784)</b>	<b>(9,784)</b>	<b>(14,594)</b>	
	Admission Fees	-					Cash Balance (\$15,174)
36100	Interest income						
	EPA Grant			200,000			
36700	Donations				60,105		
39999	City Match			40,000			
	<b>Total Income</b>	<b>-</b>	<b>-</b>	<b>240,000</b>	<b>60,105</b>	<b>-</b>	
<b>Estimated Ending Fund Balance</b>		<b>(4,423)</b>	<b>(9,784)</b>	<b>(9,784)</b>	<b>(14,594)</b>	<b>(14,594)</b>	
52010	General Supplies				25		
53015	Repairs & Maint - facilities						
61025	Engineering				4,743		
61030	Special Legal						
61055	Other						
61057	Contracts-Other		5,361	240,000			Knights Foundry Cleanup
61060	Council Stipends						
64010	Advertising				101		
65010	Insurance, Liability						
67010	O&M Equipment				46		
70037	Knights Foundry Purchase				60,000		
	<b>Total Expenditures</b>	<b>-</b>	<b>5,361</b>	<b>240,000</b>	<b>64,915</b>	<b>-</b>	
<b>Net Revenues Over (Under) Expenditures</b>		<b>-</b>	<b>(5,361)</b>	<b>-</b>	<b>(4,810)</b>	<b>-</b>	
<b>Estimated Ending Fund Balance</b>		<b>(4,423)</b>	<b>(9,784)</b>	<b>(9,784)</b>	<b>(14,594)</b>	<b>(14,594)</b>	

City of Sutter Creek  
Preliminary Budget

For the Year Ending June 30, 2010

Community Trust and Agency
Fund 85
Dept. 1730

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>							
	Admission Fees	-	-	2,318	2,318	2,431	
	Donations - Monte Verde Store	-	500				Cash Balance \$2,431
36700	Donations - Mural Project						
36700	Donations - Run For The Gold		2,844				
36700	Donations - Knights Foundry				113		
	Other						
	<b>Total Income</b>	-	<b>3,344</b>	-	<b>113</b>	-	
	Monte Verde Store						
	Mural Project		1,026				
	Run for The Gold						
	Knights Foundry						
	<b>Total Expenditures</b>	-	<b>1,026</b>	-	-	-	
<b>Net Revenues Over (Under) Expenditures</b>							
		-	<b>2,318</b>	-	<b>113</b>	-	
<b>Estimated Ending Fund Balance</b>							
		-	<b>2,318</b>	<b>2,318</b>	<b>2,431</b>	<b>2,431</b>	

# Reserve Funds

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

General Operating Reserve
Fund 95
Dept. 1120

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>		<b>187,098</b>	<b>187,098</b>	<b>197,193</b>	<b>197,193</b>	<b>200,277</b>	
	Transfer In	-					
36100	Interest Revenue	3,000	10,095	3,000	3,083	2,000	
	<b>Total Revenues</b>	<b>3,000</b>	<b>10,095</b>	<b>3,000</b>	<b>3,083</b>	<b>2,000</b>	
	Transfer Out	-					
	Loss on Sale of Securities	-					
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Net Revenues Over (Under) Expenditure      3,000      10,095      3,000      3,083      2,000

**Estimated Ending Fund Balance      190,098      197,193      200,193      200,276      202,277**

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

General Capital Reserve
Fund 96

GL Code	Description	2007/08 Budget Request	2007/08 Projected	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comments
<b>Estimated Beginning Fund Balance</b>		<b>100,000</b>	<b>100,000</b>	<b>100,375</b>	<b>100,375</b>	<b>101,147</b>	
	Transfer In	-	-	-	-	-	
36100	Interest Revenue	-	375	-	-	600	
	<b>Total Revenues</b>	<b>-</b>	<b>375</b>	<b>-</b>	<b>-</b>	<b>600</b>	
	Transfer Out	-	-	-	-	-	
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Net Revenues Over (Under) Expenditure

-	375	-	600
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**Estimated Ending Fund Balance**

<b>100,000</b>	<b>100,375</b>	<b>100,375</b>	<b>101,747</b>
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## **VI – GENERAL FUND DEPARTMENT BUDGETS 2009-10**

### **Department Budget Format Description**

The 2009-10 budget document has been revised to emphasize departmental budgets and the funds used to support each department. The first year of this new budget format is to establish the format and allow for future expansion by providing more detailed information about the activities of each department, including accomplishments for the prior year and the goals for the coming year. The financial data has been summarized into major categories to provide a policy level review of the various budgets.

### **Department Description**

A description of the major functions or operations for the department.

### **2008-09 Accomplishments**

Highlights of the major accomplishments of the department and the divisions within the larger departments.

### **2009-10 Major Projects or Programs**

The major projects or programs to be undertaken in the next fiscal year.

### **Budget Changes**

Budget increases or decreases proposed for 2009-10. This also includes adding or deleting positions.

### **Division Descriptions**

Descriptions of the divisions within a department.

### **Staffing**

The staffing levels are budgeted for each department and upon adoption of the budget, the City Council sets the position control level for each department. City Council action is required to increase the staffing levels beyond the level in the final budget. Approval of a staffing increase will be based on the availability of funds to support the increase.

### **Budget Schedule**

The revenue and expenditure budget for each department and the department's divisions follow the departmental narratives.

### **City Summary and Departments**

The departmental budgets are summarized in Section V on the General Fund Summary chart. Each department's budget is shown on the following pages.

## **CITY COUNCIL**

### **Description:**

The City Council is the policy making legislative body of the City of Sutter Creek. The City Council acts upon all legislative matters concerning the City, approving and adopting all ordinances, resolutions, and other matters requiring overall policy decisions and leadership. The City Council appoints the City Manager and the City Attorney as well as various commissions, boards, and citizen's advisory committees to insure broad-based citizen input into the affairs of the City. In reaching policy decisions, the City Council reviews proposals designed to meet community needs and sustain demanded service levels; directs staff to initiate new programs to upgrade existing services; determines the ability of the City to provide financing for the proposed budget; and, oversees the financial condition of the City.

### **Budget Changes for 2009-10:**

Community based expenditures have been transferred from the City Council Budget to a new department called Community Promotions.

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

City Council
Dept. 1010

Fund 01

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries				
41000	FICA et taxes				
41030	Medicare et taxes				
41040	Health Benefits				
41050	Worker's Comp Insurance	479	503	603	
52010	Special Departmental Expense	250	552	250	Includes \$80.00 for Fuel
54010	Small Equip				
55012	Community Pro. XMAS	-	301	-	Community Promotion
55020	Municipal Code	-		-	Municipal Code Update (5 years behind)
55030	Elections City Council	2,500	12,984	2,500	General Election
61015	Audit and Accounting				
61025	Engineering	-		-	
61030	Special Legal				
61055	Other				
61060	Council Stipends	18,900	11,850	18,900	
62010	Communications				
64010	Advertising	1,500	1,495	1,500	
65010	Risk Management				
65011	Claims				
65030	Memberships/Dues	1,100	626	1,100	
65040	Travel, Conf, Tg	500	1,736	500	
66010	Utilities				
67010	O&M Equipment				
67015	O & M Structural				
68020	Rentals-Mach/Eq.				
63061	Central Services - ISF Allocation	1,639	1,348	3,456	
63062	Human Resources - ISF Allocation	313	293	319	
63063	Risk Management - ISF Allocation	955	1,059	1,106	
63064	Information Services - ISF Allocation	339	195	238	
63065	Facilities Management - ISF Allocation	494	577	445	
63066	Fleet Management - ISF Allocation	-	-	-	

Total	28,969	33,529	30,917
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## **CITY CLERK**

### **Description:**

The City Clerk is an elected position with a four (4) year term. The principal responsibility of the City Clerk is to attend all City Council meetings and recording minutes and actions of the City Council. The City Clerk is responsible for the filing and safe-guarding of all City ordinances, resolutions, minutes, contracts, and agreements. The City Clerk is also responsible for assuring compliance with the Brown Act (Open Meeting Law). With no staff or resources allocated to the City Clerk's budget, the City's Administrative Services Department fulfills all but the official acts of the City Clerk, such as signing all adopted ordinances and resolutions.

### **2008-09 Major Projects or Programs:**

. Update Minute Process and Provide Digital Recordings of Council Meetings

### **Budget Changes for 2009-10:**

. None,

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

City Clerk
Dept. 1020

Fund 01

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
41050	Workers Comp Ins.	91	96	115	
52010	Special Departmental Expense				
55005	Minute Process	1,000		1,000	
61060	City Clerk Salaries	3,600	3,600	3,600	
65030	Memberships/Dues	420	2,143	420	
65040	Travel Conf. Trg	200		200	
63061	Central Services - ISF Allocation	312	257	656	
63062	Human Resources - ISF Allocation	60	56	61	
63063	Risk Management - ISF Allocation	182	202	211	
63064	Information Services - ISF Allocation	64	37	45	
63065	Facilities Management - ISF Allocation	94	110	85	
63066	Fleet Management - ISF Allocation	-		-	
<b>Total</b>		<b>6,024</b>	<b>6,500</b>	<b>6,395</b>	

## **CITY TREASURER**

### **Description:**

The City Treasurer is an elected position with a four (4) year term, The Treasurer is responsible for all investment accounts of the City and those responsibilities which are typically not delegated to the Finance Officer. The Treasurer pays warrants signed by any two of the following: Mayor; Vice mayor; City Clerk; or Treasurer.

2008-09 Major Projects or Programs:

Budget Changes for 2009-10: None

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

City Treasurer
Dept. 1030

Fund 01

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
41050	WorkersComp Ins	-	-	-	
52010	General Supplies	-	-	-	
55030	Elections City Council	-	-	-	
61060	Treasurer Stipend	-	-	-	
65010	Risk Management	-	-	-	
65030	Memberships/Dues	180	155	180	
65040	Travel Conf. Trg	-	-	-	
63061	Central Services - ISF Allocation	-	-	-	
63062	Human Resources - ISF Allocation	-	-	-	
63063	Risk Management - ISF Allocation	-	-	-	
63064	Information Services - ISF Allocation	-	-	-	
63065	Facilities Management - ISF Allocation	-	-	-	
63066	Fleet Management - ISF Allocation	-	-	-	
Total		180	155	180	

## **CITY ATTORNEY**

### **Description:**

The City Attorney is appointed by and serves at the pleasure of the City Council. The City Attorney advises all officers and employees of the City relating to all legal matters pertaining to the business of the City. The City Attorney acts as primary provider of legal services and counsel to the City Council and City staff. The City Attorney represents the City in all litigation to which it may be a party; drafts legal and official documents for presentation to the City Council; and coordinates legal services of special counsel.

2008-09 Major Projects or Programs:

Budget Changes for 2009-10: None

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

City Attorney  
Dept. 1045

Fund 01

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries				
41000	FICA				
41020	PERS retirement benefit				
41030	Medicare				
41040	Health Benefits				
41050	Workers Comp Insurance				
41065	Union Dues				
52010	General Supplies				
54010	Small Equip				
61015	Audit and Accounting				
61057	Contracts-Legal	45,000	40,918	45,000	Two Meetings a Month
62010	Communications				
65010	Risk Management				
65030	Memberships/Dues				
65040	Travel, Conf, Trg				
68020	Rentals-Mach/eq.				
68075	Interest / Misc Exp				
70040	Equipment				

Total

45,000	40,918	45,000
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## CITY MANAGER

### Description

The City Manager is appointed by the City Council and is the Chief Administrative Officer of the City. The City Manager is responsible for the enforcement of all laws, ordinances, contracts, and managing the acquisition, construction, maintenance and operation of all capital improvements. The City Manager advises the City Council on the financial condition of the City. The City Manager makes recommendations to the Council on the affairs of the City and advises the Council on all legislative policy matters. The City Manager supervises all of the appointed department managers, except the City Attorney who is appointed by the City Council. The City Manager is responsible for the efficient and effective operation of all City department programs and services.

### 2008-09 Accomplishments

Staff coordinated and assisted with the following developments and projects:

- Gold County Plaza troubleshooting of road blocks for the project, with the construction of the first phase underway (Walgreens)
- Ongoing implementation of several budget-reduction programs, including:
  - Tighter fiscal controls over purchasing
  - Successful renegotiation of Police Officer's Association and Service International Employee's Union contracts that included cost-saving concessions
  - Ongoing negotiations with the City's two employee associations
- Gold Rush Ranch and Golf Resort: Staff coordinated the project review, environmental review, specific plan review and assisted in drafting the development agreement for the project. The project is now before City Council for review with an anticipated decision sometime in October
- Knight Foundry: Staff worked very closely with the Department of Toxic Substances Control (DTSC), the United States Environmental Protection Agency (EPA), City consultants and the property owner to successfully negotiate a purchase of the Foundry. The property is now in escrow. Staff and City consultants were also successful in obtaining several grants for the property including grants to help with the purchase, environmental assessment and cleanup of the property
- Central Eureka Mine: Staff continues coordination with the DTSC and the City's consultants on the cleanup of this site
- Wastewater Master Plan update
- Ongoing sewer treatment plant interim improvements
- Coordination of Mt. Pleasant sewer line replacement and road repaving
- Ongoing coordination of capital improvements including various small road projects, sewer line cleaning, etc.
- Ongoing coordination of the Sutter Hill East Annexation
- Coordination with the Amador Water Agency on Plymouth Pipeline improvements

The following projects were tabled due to the City's lack of financial resources:

- Five year capital expenditure review. This review will commence in the 2009-2010 budget, should resources become available;
- Sutter Hill Redevelopment Study: This study has been put on hold due to a lack of resources. Staff intends to file for grant funding in FY 2009/10 to help begin this study;
- General Plan: While much work has been done on the General Plan in past fiscal years, the actual drafting of the General Plan still need to be completed. Staff anticipates work on the General Plan will begin again in late fiscal year 2009/10.

## 2009-10 Major Projects or Programs

The following projects or assignments are proposed be completed in the coming year:

- Realignment of Office Manager position to Deputy City Clerk
- Sewer rate study
- Increasing fiscal oversight in light of the declining national economic situation
- Continuing oversight and facilitation of various housing and commercial projects;
- Completion of the Gold Rush Ranch and Resort project consideration;
- Completion of the General Plan and of the Visioning process report;
- Other projects that develop in the course of business over the coming year;
- Coordination with the Amador Water Agency for sewer plant upgrade cost splitting;
- Completion of sewer treatment plant interim improvements.
- Completion of Sutter Hill East Annexation

Budget Changes for 2009-10 None.



City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Fund 01

City Administrator
Dept. 1040

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries	55,630	56,482	19,871	
40010	Part Time Salaries				
40020	Overtime				
41000	FICA	6,782	7,188	2,381	
41010	SUIER Tax	268	191	59	
41020	PERS retirement benefit	16,690	15,859	5,830	
41030	Medicare	1,566	1,800	557	
41040	Health Benefits	8,990	7,285	3,637	
41050	Worker's Comp or Insurance	2,289	2,788	1,031	
41065	Union Dues	121	134	6	
41051	Life Insurance	190	193	180	
52010	General Supplies				
54010	Small Equip		462		
61015	Audit and Accounting				
61030	Special Legal				
61050	Comp Enhancement				
61055	Other	500	129	500	
61057	Contracts-Other				
62010	Communications		99		
64010	Advertising				
65010	Insurance, Liability				
65030	Memberships/Dues	500	75	500	
66010	Public Utility				
65040	Travel, Conf, Trg	300	388	300	
67010	O&M Equipment				
70040	Machinery				
63061	Central Services - ISF Allocation	7,630	7,501	5,914	
63062	Human Resources - ISF Allocation	1,495	1,627	546	
63063	Risk Management - ISF Allocation	4,562	5,892	1,893	
63064	Information Services - ISF Allocation	1,617	1,083	408	
63065	Facilities Management - ISF Allocation	2,358	3,209	761	
63066	Fleet Management - ISF Allocation	-	-	-	
Total		111,908	114,388	44,385	

## **FINANCE**

### **Description**

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

### **2008-09 Accomplishments**

- Moved Department Office to Mussetti House
- Monthly Budget Format Reports
- Project Tracking Development

### **2009-10 Major Projects or Programs**

- Sewer Revenue Plan Update
- Continue Chart of Account revision
- Revise the Financial Reports for Department Directors
- Develop Capital Improvement Plan
- Develop policy for staff cost recovery relating to new development projects
- Develop long range fiscal plan

**Budget Changes for 2009-10** None.

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Finance
Dept. 1050

Fund 01

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries	23,724	15,870	57,661	Includes Finance Director
41000	FICA	2,852	2,213	3,862	
41010	SUI	81	71	195	
41020	PERS retirement benefit	7,111	4,628	3,383	
41030	Medicare	667	518	903	
41040	Health Benefits	6,525	3,960	3,541	
41050	Worker's Comp Insurance	1,041	1,093	2,218	
41065	Union Dues/Life	174	48	10	
41051	Life Insurance		104	75	
52010	General Supplies				
54010	Small Equip				
61015	Audit and Accounting				CS ISF Fund
61057	Contracts-Finance				
62010	Communications				
65010	Risk Management				
65030	Memberships/Dues	500	110	500	
65040	Travel, Conf. Trg		300	500	
68020	Rentals-Mach/Eq				
69075	Interest / Misc Exp				
70040	Equipment				
63061	Central Services - ISF Allocation	3,561	2,929	12,719	
63062	Human Resources - ISF Allocation	680	635	1,175	
63063	Risk Management - ISF Allocation	2,075	2,301	4,071	
63064	Information Services - ISF Allocation	735	389	877	
63065	Facilities Management - ISF Allocation	1,073	1,287	1,638	
63066	Fleet Management - ISF Allocation	-	-	-	

Total	50,799	36,457	93,327
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## **POLICE DEPARTMENT**

### **Description:**

The Police Department's primary responsibilities are to respond to crime related issues, both reactively and proactively. Reactively, we respond to crime scenes, investigate and record facts, gather evidence, identify and apprehend criminal suspects, and prepare cases for prosecution in court. The general types of crimes we typically respond to are; burglaries, both residential and business, reports of child abuse, domestic violence, sexual assaults, narcotics enforcement, traffic collisions, traffic violations, abandoned vehicle abatement, and response to citizens requests for a variety of services related to keeping the peace and preserving life and property, as well as assisting persons in distress.

Proactively, we work with diverse neighborhoods, educating people in crime prevention, crime reporting, school programs and neighborhood meetings. Our goal is to work with the community in order to impact and reduce the number of incidents of crime, thereby maintaining safe neighborhoods.

Mission Statement: "You call. We come. Problem solved."

### **2008-09 Accomplishments:**

Over the past year, the police department responded to 4178 incidents with an average officer response time of approximately 4.2 minutes. Of these responses, 175 individuals (38 felonies) were arrested for a total of 387 criminal charges including 22 DUI's. Of the \$68,757 reported stolen in 74 theft incidents, the department recovered \$17,538 locally. The department investigated 1 Arson, 4 domestic violence, 1 elder abuse, 1 robbery, 20 assaults, 43 burglaries and larcenies, and 9 vehicle thefts. The department cleared the robbery, 14 assaults, 15 burglaries and larcenies, and 1 vehicle theft.

### **2009-10 Major Projects or Programs:**

A maintenance of effort on the current programs.

### **Budget Changes Requested for 2009-10:**

None.

### **Contracts & Consultants for 2009-10:**

Amador County (Dispatch/District Attorney/RIMS/CLETS) 88,000

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Fund 01

Police Department
Dept. 1060

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries	316,968	329,484	351,198	Police Chief 50%
40010	Part Time Salaries	5,600	6,962	5,600	
40020	Overtime	15,000	19,775	15,000	
41000	FICA	23,508	23,757	26,179	
41010	SUI taxes	1,073	1,412	978	
41020	PERS retirement benefit	106,693	95,530	103,793	
41030	Medicare	5,499	5,544	6,123	
41040	Health Benefits	89,175	75,955	68,378	
41050	Worker's Comp or insurance	13,684	14,269	17,706	
41051	Life Insurance	150	104	250	
41065	Union Dues	1,287	539	184	
52010	General Supplies	3,000	2,305	3,000	
52012	Fuel	25,317	18,835	25,317	
53020	Repairs & Maint - offc mach	500	11	500	
54010	Small Equip	100	425	100	
55040	Clothing	2,000	1,130	2,000	
55050	Safety Equipment	3,000	2,792	3,000	
61030	Legal	500	7,784	8,000	
61046	Enforcement	870	644	870	
61058	Dispatching (County Cost Share)	57,000	88,000	88,000	
62010	Communications (RIMS/CLETS/Frame Relay)	15,200	31,569	33,000	
65030	Memberships/Dues	-	280	-	
65040	Travel, Conf, Trg	2,500	2,185	2,500	
66010	Utility	-	-	-	
67009	Vehicle Maintenance	14,000	10,382	14,000	
67010	O&M Equipment	1,000	979	1,000	
69040	Animal Control	-	840	-	
69050	Misc Bookings	4,000	-	-	
69055	Misc Court / Invs	1,500	-	1,500	
70042	IT Equipmt & Installation	4,500	6,100	4,500	
70040	Machinery & Eq	1,000	953	1,000	
63061	Central Services - ISF Allocation	46,805	38,251	101,535	
63062	Human Resources - ISF Allocation	8,937	8,298	9,378	
63063	Risk Management - ISF Allocation	27,268	30,046	32,498	
63064	Information Services - ISF Allocation	9,666	5,524	6,998	
63065	Facilities Management - ISF Allocation	14,097	16,361	13,073	
63066	Fleet Management - ISF Allocation	-	-	-	
Total		821,394	847,125	951,164	

## **COMMUNITY DEVELOPMENT**

### **Description:**

The Community Development Department is comprised of the Community Development Division and the Building Inspection Division. The Department is responsible for the development, administration, and enforcement of current and long range land use and development programs for the City. The Department provides support to the Sutter Creek Planning Commission.

### **2008-09 Accomplishments:**

- Continued work on residential Development Applications and proposals:
  - Lincoln Mine project (approved)
  - Gold Rush Ranch and Golf Resort
  - Powderhouse Estates (approved)
  - ACTC/ARTS Transit Center (approved and in construction)
  - Eureka Village (application pending)
  - Crossroads site plan approval; construction of Phase 1 (Walgreens)
  - Golden Hills Phase IV (approved)
  - Ridge Business Park (approved)
  - Bryson Cottages (approved)
  - Fitzgerald Property
  - Andrae's Bakery (approved)
- Continued work on the Sutter Hill East Annexation
- Housing Element Implementation Ordinance
- General Plan Performance Measures
- Began process of updating development forms
- Began process of consolidating Architectural Review ordinances
- Began process of revising Sign Permit process
- Safe Routes to School Sutter Lone/Spanish Street project completed
- Coordinated with Amador Water Agency on Plymouth Pipeline bridge project
- Initial work on Old Sutter Hill Road realignment
- Changed planners from PMD to Baracco
- Assistant City Manager led Planning department
- Numerous boundary line adjustments and parcel maps

### **2009-10 Major Projects or Programs:**

- Complete process of updating development forms
- Complete process of consolidating Architectural Review ordinances
- Complete process of revising Sign Permit process
- Completion of Sutter Hill East Annexation
- Coordination with Public Works on Sutter Hill storm drain project
- Completion of Gold Rush Ranch processing
- Coordination with City Manager's Office on Redevelopment Study
- Continued work on Erickson Ranch annexation
- Continued work on realignment of Old Sutter Hill Road

## **Budget Changes Requested for 2009-10**

- Building Inspector position cut and rehired as contract employee
- Assistant City Manager took over Community Development Director role

## **Division Descriptions:**

### **Building Regulation**

This division is responsible for enforcement of codes, laws and regulations governing all building construction and modifications. The Division's work load has been accommodated by a part-time inspector, but is facing a major increase in the number of inspections to be performed.

### **Planning**

The Community Development Division is responsible for the development and administration of current and long range land use planning programs for the City. Developments of long range planning programs are guided by the City's General Plan (updated in 1992) and other land use regulatory documents. The Division is responsible for processing development applications accommodating growth and development. Divisional activities include research, analysis, and preparation of reports designed to accommodate growth and development which is beneficial to the City's long term economic, social, and environmental conditions.

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Fund 01

Planning
Dept. 1090

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries	46,830	44,627	46,411	
40010	Part Time Salaries				
41000	FICA	4,732	6,099	5,563	
41010	State taxes	147	223	154	
41020	PERS retirement benefit	12,097	12,786	13,892	
41030	Medicare	1,107	1,426	1,301	
41040	Health Benefits	11,600	12,090	14,264	
41050	Worker's Comp Insurance	2,068	2,167	2,602	
41051	Life Insurance	300	311	300	
41065	Union Dues	188	147	24	
	Special Departmental Expense	-	2,179	-	
52010	General Supplies	200	282	200	
61025	Engineering	5,000	13,595	5,000	Sutter Hill Annexation 50% COSC 50% Trevaske/Buaton/Drake
61030	Special Legal				
61045	Planner	25,600	12,696	15,000	Barraacco 12,000
61060	PC Stipends	6,750	6,750	6,750	
61048	LAFCO Expense	29,000	11,631	15,000	Pass-Thru from County \$4,840/SH Annex
64010	Advertising	1,600	763	1,600	
65030	Memberships/Dues	1,500	613	1,500	
65040	Travel Conf. Trg	500	2,409	500	
63061	Central Services - ISF Allocation	7,073	5,808	14,923	
63062	Human Resources - ISF Allocation	1,350	1,260	1,378	
63063	Risk Management - ISF Allocation	4,120	4,562	4,776	
63064	Information Services - ISF Allocation	1,461	838	1,029	
63065	Facilities Management - ISF Allocation	2,130	2,484	1,921	
63066	Fleet Management - ISF Allocation	-	-	-	
Total		165,362	146,748	154,090	



Building Regulation  
Dept. 1100

VI-20

## **PUBLIC WORKS**

### **Description:**

**The Public Works Department consists of the following Divisions:**

#### **Administration & Engineering; and Maintenance.**

The Divisions are responsible for planning, maintaining, operating, and inspecting infrastructure systems and managing capital improvements to these systems. Public Works Functions include: Streets, Water System, Wastewater System, Lighting and Landscaping, Storm Drains, Landfill, and Maintenance of all City properties. The Divisions' responsibilities are described below.

### **2008-09 Accomplishments:**

#### **General**

- Public Works Director retired at end of FY 2008/09

#### **Capital Projects**

- Various sewer line Improvements
- Various City Wide Street Projects
- Coordinate Mt. Pleasant sewer replacement project an street paving
- Coordinate sewer plant upgrades
- Coordinate with AWA on Plymouth Pipeline project
- Establishment and certification of initial stages of Sanitary Sewer Management Plan (SSMP)

### **2009-10 Major Projects or Programs:**

#### **General**

- Ongoing SSMP coordination and certification
  - Sewer line database
  - FOG ordinance
- Ongoing maintenance of City infrastructure
  - Small street projects
  - Small storm water projects

#### **Capital Projects**

- Complete Wastewater Treatment Facility Expansion, Phase 1
- 5-year Capital Improvement Plan Update

Budget Changes Requested for 2009-10:

- Public Works Director position to remain unfilled for time being with duties split between Assistant City Manager and City Manager

## **Division Descriptions:**

### **Administration & Engineering Division**

Administration is responsible for the management, supervision and coordination of the Public Works Department including the preparation and monitoring of operating and capital improvement budgets. This division is responsible for planning, organizing, implementing and evaluating the various Public Works functions and activities to include administrative and clerical activities. Administration is also responsible for managing the development of capital Master Plans and the solid waste reduction program. Engineering is responsible for the operation of engineering functions, including: development services; capital project design; construction inspection; and, traffic engineering.

### **Maintenance Division**

This division is responsible for the operation and maintenance of our street system, water system, wastewater system, storm drains, Street Lighting, City landscaping, and all other City buildings and properties.

**Streets:** The Street system includes signs and markings, city trees, future traffic signals, and parking lots. There are approximately 22 lane miles of streets.

**Water System:** The water system responsibilities include the operation and maintenance of the water system including: water wells; water service installations; water distribution system maintenance; and, water quality testing and reporting. There are approximately 20 miles of water distribution lines, 5 wells, and 2 water storage tanks (non- operational).

**Wastewater System:** The operation and maintenance responsibilities for the wastewater system includes: the sewage collection system maintenance; sewage system installation; and, wastewater treatment facility operation and maintenance (contracted). There are approximately 23 miles of sewer distribution lines, and 2 pump stations.

**Lighting and Landscaping:** These are the responsibilities for the maintenance functions associated with the Citywide Lighting and Landscaping District, including the maintenance of sound walls, median islands, parks, street lighting (PG&E maintained), curbside landscaping, Riparian area maintenance, and bank stabilization.

**Building and Property Maintenance:** Responsibilities include the maintenance functions associated with buildings (and properties not covered by other Public Works units) including City Hall, Public Works corporation yard, Community Center, Police station, and the landfill. Programs include maintenance and repair of plumbing, electrical, and HV AC systems to insure building integrity and appearance. Equipment services include vehicle and construction equipment maintenance and repair.

**Storm Drains:** Responsibilities cover the operation and maintenance of the storm drainage system including collection lines, catch basins, curb inlets, ditches, and detention ponds.

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Public Works
Dept. 1110

Fund 01

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries	33,526	57,239	2,624	
40010	Part Time Salaries	-			
40020	Overtime	800	575	800	
41000	FICA	3,969	7,312	425	
41010	SUI et taxes	74	142	25	
41020	PERS retirement benefit	9,718	112,398	797	
41030	Medicare	928	1,710	99	
41040	Health Benefits	7,250	7,699	762	
41050	Workers Comp Insurance	1,407	1,450	147	
41051	Life Insurance	350	206	350	
41065	Union Dues	36	36	-	
	Special Departmental Expense				
52012	Fuel	9,000	8,751	9,000	
52010	General Supplies	150	24	150	
53015	Repairs & Maint - facilities				
54010	Small Equip				
55040	Clothing	100		100	
55050	Safety Equip	1,500	1,531	1,500	
55055	Vehicle Lease Payment	-		-	
55075	Flood Control	250	39	250	
55085	Weed Control	5,750	2,822	5,750	
61020	Management				
61050	Comp Enhancement				
61025	Engineering	1,500	1,581	1,500	
61055	Other				
62010	Communications				
64010	Advertising				
65010	Risk Management				
65030	Memberships/Dues	50	100	50	
65040	Travel, Conf, Trg	50	25	50	
66010	Utilities				
67010	O&M Equipment	2,500	4,175	2,500	
68020	Equipment Rental	750		750	
67015	O & M Structural	-	7	-	
69040	Animal Control	-		-	
69075	Interest Exp				
70030	Improvements	-		-	
63061	Central Services - ISF Allocation	4,814	3,887	843	
63062	Human Resources - ISF Allocation	919	843	78	
63063	Risk Management - ISF Allocation	2,805	3,053	270	
63064	Information Services - ISF Allocation	994	561	58	
63065	Facilities Management - ISF Allocation	1,450	1,683	109	
63066	Fleet Management - ISF Allocation	3,306	3,396	2,626	
Total		93,946	221,317	31,612	

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Fund 01

Streets & Roads
Dept. 1120

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries	8,302	14,999	8,302	
40010	Part Time Salaries				
40020	Overtime	100	427	100	
41000	FICA	688	2,173	995	
41010	SUI er taxes	15	71	38	
41020	PERS retirement benefit	1,686	4,501	2,436	
41030	Medicare	161	508	233	
41040	Health Benefits	1,535	6,228	2,252	
41050	Worker's Compensation Insurance	455	990	455	
41051	Life Insurance	60	104	60	
41065	Union Dues	3	75	3	
	Special Departmental Expense				
55055	Vehicle Lease Payment	-		-	
55060	Patching	-		-	Gas Tax Fund
55070	Signs	300	248	300	
55075	Flood Control				
55080	Sidewalks				
55085	Weed Control				
61015	Audit and Accounting	-		-	In Public Works
61025	Engineering	-	7,403	-	Moved to PW
61055	Other	150	72	150	
66025	Street Lights				
67010	O&M Equipment	2,500	3,510	2,500	
67015	O&M Structural	1,000	1,008	1,000	
67050	O&M Sewer				
70029	Infrastructure				
70040	Machinery				
70043	Vehicles				
63061	Central Services - ISF Allocation	2,607	2,654	2,607	
63062	Human Resources - ISF Allocation	241	576	241	
63063	Risk Management - ISF Allocation	834	2,084	834	
63064	Information Services - ISF Allocation	180	383	180	
63065	Facilities Management - ISF Allocation	336	1,135	336	
63066	Fleet Management - ISF Allocation	2,626	3,386	2,626	

<b>Total</b>	<b>23,776</b>	<b>62,532</b>	<b>25,647</b>
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## **RECREATION DEPARTMENT**

### **Description:**

The principal purpose of the Recreation Department is to plan, conduct, supervise and evaluate various recreation programs including swimming, dance, drama, martial arts, men's basketball, youth basketball, co-ed volleyball, outstanding youth award, special interest classes, and community events. Two major functions are the Community Center operations and the Swimming Pool programs. The Community Center program includes a diverse array of leisure, environmental, social, Human Service, general service, educational, cultural and recreational activities. The City uses the Sutter Creek High School pool for the summer recreation program. The Summer Swim programs offered are: swim lessons - from Parents and Tots through to Intermediate Lessons; water aerobics; lap swim; open swim; and, lifeguard certification.

### **2008-09 Accomplishments:**

Expand existing recreational programs through Amador County Recreation Agency (ACRA)

### **2009-10 Major Projects or Programs:**

- Continuation of programs through ACRA
- Pool began selling snacks; has proven successful

### **Budget Changes Requested for 2009-10**

None

## **Community Promotions**

### **Description:**

The principal purpose of the Community Promotions Department is to account for expenditures associated with general citywide promotions. This includes parking lot leases; staffing, rent and utilities of the City visitor center; an allocation to the Sutter Creek Business Association Promotion Committee; the cost of maintaining gateway monument entrance and City wide beautification.

### **2008-09 Accomplishments:**

- Opened new visitors center on main street

### **2009-10 Major Projects or Programs:**

### **Budget Changes Requested for 2009-10**

None

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Fund 01

Parks & Recreation Dept. 1130
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GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries	8,566	7,444	20,319	
40010	Part Time Salaries	-	-	-	
40020	Overtime	-	-	-	
41000	FICA	1,028	1,087	2,441	
41010	SUI er taxes	29	41	74	
41020	PERS retirement benefit	2,521	2,247	5,977	
41030	Medicare	241	254	571	
41040	Health Benefits	2,900	3,114	7,597	
41050	Worker's Compensation Insurance	389	408	1,186	
41051	Life Insurance	220	52	220	
41065	Union Dues	36	30	15	
	Special Departmental Expense				
52010	General Supplies	100		100	
53015	Repairs & Maint - facilities				
55050	Safety Equip				
55065	Vehicle Lease Payment	-		-	
	Landscaping Contract	7,500		-	
55090	Restrooms	200		200	
55075	Flood Control				
55095	Taxes / Fees / Lic	800	6,639	800	
61025	Engineering				
61057	ACRA - JPA Contribution	14,720	14,720	14,720	
62010	Communications				
65010	Risk Management				
66010	Utility	14,000	16,662	14,000	
66025	Street Lights				
67010	O&M Equipment	2,500	15,601	2,500	
67015	O & M Structural	100	273	100	
67020	Janitorial Expense	4,300	764	4,300	
68020	Equipment Rental				
69075	Interest Exp				
70030	Improvements				
70035	Grant Expense				
83061	Central Services - ISF Allocation	1,329	1,093	6,801	
83062	Human Resources - ISF Allocation	254	237	628	
83063	Risk Management - ISF Allocation	774	859	2,177	
83064	Information Services - ISF Allocation	274	158	469	
83065	Facilities Management - ISF Allocation	400	468	876	
83066	Fleet Management - ISF Allocation	3,306	3,386	2,626	

Total	66,489	76,561	88,695
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City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Fund 01

Swimming Pool
Dept. 1140

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries	-	6,234	-	
40010	Part Time Wages	21,000	24,335	28,000	includes 85.00 WSI reimbursement
40020	Overtime	300	736	300	
41000	FICA	1,302	1,633	1,736	
41010	SUI	-	640	-	
41020	PERS	-	250	-	
41030	Medicare	305	382	406	
41040	Health Benefits	-	447	-	
41050	Worker's Comp	-	-	-	
41051	Life Insurance	70	5	70	
41065	Union Dues	0	16	0	
	Special Departmental Expense	0	-	0	
52010	General Supplies	25	139	25	
52015	Supplies chemicals	5,000	5,038	5,000	
53015	Repairs & Maint - facilities				
55040	Lifeguard Clothing	200	188	200	
55095	Taxes/Fees/Lic		312		
62010	Communications - Cell Phone				
64010	Advertising	150	246	150	
61025	Engineering	-	-	-	
65040	Training Travel	75	258	75	
65041	Training Class	-	-	-	
66010	Utilities				
67010	O&M Equipment	-	477	-	
67015	O & M Structural	-	144	-	
70030	Improvements				
63061	Central Services - ISF Allocation	-	-	-	
63062	Human Resources - ISF Allocation	-	-	-	
63063	Risk Management - ISF Allocation	-	-	-	
63064	Information Services - ISF Allocation	-	-	-	
63065	Facilities Management - ISF Allocation	-	-	-	
63066	Fleet Management - ISF Allocation	-	-	-	

<b>Total</b>	<b>28,427</b>	<b>41,480</b>	<b>35,962</b>
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## **COMMUNITY PROMOTIONS**

### **Description:**

The Community Promotions Department is where the City accounts for expenditures related to parking, beautification and support of the Sutter Creek Business Association Promotions Committee.

Community Promotions
Dept. 1150

81,000	76,344	69,370
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## **CEMETERY**

### **Description:**

The Cemetery department is where the City accounts for expenditures related to the City's Historic Cemetery. This includes maintenance and landscaping as well as the sale of grave sites.

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

Cemetery
Dept. 1400

Fund 01

GL Code	Description	2008/09 Budget	2008/09 Projected	2008/09 Budget	Comment:
40000	Salaries				
40010	Part Time Salaries				
40020	Overtime				
41000	FICA er taxes				
41010	SUI er taxes				
41020	PERS retirement benefit				
41030	Medicare er taxes				
41040	Health Benefits				
41050	Worker's Comp er insurance				
41051	Life Insurance				
41065	Union Dues				
52010	General Supplies	2,000	318.85	1,000	
53015	Repairs & Maint - facilities				
55090	Restrooms				
61025	Engineering				
61057	Contrads-Other				
65010	Risk Management				
66010	Utility				
67010	O&M Equipment				
67015	O & M Structural				
70030	Improvements				
63061	Central Services - ISF Allocation				
63062	Human Resources - ISF Allocation				
63063	Risk Management - ISF Allocation				
63064	Information Services - ISF Allocation				
63065	Facilities Management - ISF Allocation				
63066	Fleet Management - ISF Allocation				
Total		2,000	319	1,000	

## **NON-DEPARTMENTAL**

### **Description:**

The City Internal Service Funds (ISF) to allocate costs for City-wide expenditures. Costs are allocated on the basis of personnel costs by fund as a percentage of aggregate personnel costs across all funds. As a result some ISF funds have cost allocations which are transferred to the City's General Fund in a category called Non-Departmental expenses.

### **Budget Changes Requested for 2009-10**

. The Internal Service Funds share of cost allocation for 2009-10 charged to the General Fund is \$88,568.

City of Sutter Creek  
Preliminary Budget  
For the Year Ending June 30, 2010

GF Non-Departmental  
Dept. 1000

GL Code	Description	2008/09 Budget	2008/09 Projected	2009/10 Budget	Comment
40000	Salaries				
41000	FICA et taxes				
41030	Medicare et taxes				
41040	Health Benefits				
41050	Worker's Comp et Insurance				
52010	Special Departmental Expense	3,204		8,655	
65011	Claims				
63061	Central Services - ISF Allocation	10,958	8,977	49,632	
63062	Human Resources - ISF Allocation	2,092	1,947	4,584	
63063	Risk Management - ISF Allocation	6,384	7,051	15,886	
63064	Information Services - ISF Allocation	2,293	1,296	3,421	
63065	Facilities Management - ISF Allocation	3,300	3,840	6,390	
63066	Fleet Management - ISF Allocation	-	-	-	

Total 28,202 23,112 88,568

## VII - REDEVELOPMENT AGENCY

### Redevelopment Agency

The Sutter Creek Redevelopment Agency is a separate agency from the City, however, the Agency's Board is comprised of the City Council members and it uses City staff to carry out its mission. Thus, the Redevelopment Agency has no staff. The 2008-09 revenues and expenditures for the Redevelopment Agency is thus shown in the various City departments. The Redevelopment Agency activities are summarized in this section. Staff is currently reviewing the Redevelopment Agency's finances and will be updating the Agency's Implementation Plan during 2009-10. Redevelopment law requires that redevelopment projects be funded by debt to be repaid by the tax increment received as a result of the improvements made with those funds. Thus, staff will be proposing financing options for the Agency's approval in 2009-10. Additionally, the Agency's Low Income Housing set-aside funds need to be used for the creation of low/moderate income housing. A new Assistant Planner position is being proposed for the Community Development Department to concentrate on affordable housing development and the implementation of the Redevelopment Plan activities.

## **VIII - REVOLVING LOAN FUNDS**

### **Revolving Loan Funds**

Revolving Loan Funds (RLFs) are typically used for housing and commercial loans to provide affordable housing and to encourage economic development through the use of low interest loans that close the gap in the financing of these activities. The City has three revolving loan funds: Housing Rehabilitation; first time Homebuyers; and a Small Business Loan fund. The funds are typically started from grants from the Federal or State governments. Over time, the funds are to be increased through additional governmental grants and loan interest payments. Eventually, the funds should become self perpetuating where the monthly loan payments plus interest are replenishing the funds in amounts that allow for the amounts needed to be made available for annual loans. Housing Rehabilitation RLF Loans are available to Low and Moderate income homeowners in order to rehabilitate their homes. Typically, the loans are made to repair health and safety problems with the home. The City currently has no RLF's.



## **IX - DEBT SERVICE FUNDS**

### **TYPES OF DEBT**

The City occasionally borrows money to provide up-front financing for facilities that are needed prior to when actual cash would otherwise be available. Typically, such borrowing is used for major capital facility acquisition or construction where an identifiable future revenue stream can be reasonably anticipated to be used for repayment. The debt described below is for debt financing from entities external to the City. From time to time, the City may make loans between City funds and these internal loans are not shown in this section. There are several types of debt that are available to cities and each type has certain restrictions as to how the funds may be used and the type of repayment security required. The City may also obtain debt financing through the normal venues available to businesses. The major types include:

- . Certificates of Participation
- . Equipment Lease Financing
- . General Obligation Bonds
- . Revenue Bonds
- . Special Benefit Assessment Bonds
- . Mello-Roos Bonds
- . Tax Allocation Bonds
- . Tax and Revenue Anticipation Bonds

There are other types of specialized debt financing, however, only the types currently in use by the City will be described. The City does have assessment districts; however, the assessments are not for long term financing. Most types of long term debt do not allow for the payment of ongoing operations and maintenance costs and are limited to the costs associated with capital construction. The City currently has two long term debts, one for the Storm Drainage System and one for the Wastewater System.

The Wastewater System debt is a General Obligation Bond paid through a tax imposed on properties in the system service area. The bond requires a specific source of revenues to pay the annual principal and interest amounts. This source, an assessment on the property tax rolls, cannot be changed without requiring a repayment of the remaining bonded debt.

### **DEBT DETAIL**

#### **WASTEWATER**

##### **Sewer Bond:**

Initial amount:	\$850,000
Annual Payment:	\$8,000 - \$43,000 Principal & Interest
Term:	40 years Final Payment Due May 1,2037
Balance (June 30, 2009):	\$700,000

Payments are made from a separate charge to all Wastewater customers.

**DEBT DETAIL (Continued)****County of Amador:**

Initial amount:	\$45,000
Annual Payment:	\$4,500 Principal only
Term:	10 years Final Payment Due January 31, 2013

Payments are made from the Sutter Hill Drainage fund will be repaid from development fees levied against a zone of benefit on those properties directly benefitting from the capital improvements.

**X. - Gann Limit Calculation 2009-10**

**City of Sutter Creek  
Annual Appropriation Limit  
Calculation**

- A. Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. The City Council has elected to use the change in per capita personal income for the current year appropriations limit calculation. The percentage change to be used in setting the 2009-2010 appropriation limit is:

<b>Fiscal Year (FY)</b>	<b>Percentage Change over prior year</b>
2009-10	0.62%

- B.** B. Annual appropriation limit using the per capita change in personal income and the City of Sutter Creek change in population. Statistical information was provided by the California Department of Finance in accordance with California Revenue and Taxation Code, Section 2227.

**2009-2010:**

Per Capita Change = 0.62%

Population Change = 1.11%

Per capita converted to a ratio	$\frac{0.62 + 100}{100}$	=	<b>1.0062</b>
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Population converted to a ratio	$\frac{-0.111 + 100}{100}$	=	<b>0.9889</b>
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<b>Calculation of factor for FY 2009-2010:</b>	$1.0062 \times 0.9889$	=	<b>0.9950</b>
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<b>Appropriations Limit 2008-2009</b>	<b>2,564,236</b>
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<b>Calculated Appropriations Limit 2009-2010</b>	<b>2,551,494</b>
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## **XI. – Personnel Allocation and Cost Detail**

### **Personnel Allocation by Department**

This schedule details the percentage time allocation by department for every employee of the City.

### **Schedule of salaries and benefits by position**

This schedule details the salary and benefit costs for each position authorized in the City.

### **Personnel allocation cost by fund and department**

This schedule details combined salary and benefit costs for each position authorized in the City by fund and department.

CITY OF SUTTER CREEK  
FTE ALLOCATION BY DEPARTMENT  
EFFECTIVE 7/1/09 FOR FY 09/10

			General Fund												
			COUNCIL	CITY CLERK	TREASURER	CITY ADMIN	FINANCE	POLICE	PLANNING	BUILDING REG	PUBLIC WORKS	STREETS & ROADS	PARKS & REC	SWIMMING POOL	BLDG MAINT
<u>Council</u>															
Wooten	Council - Mayor		1.00												
Hepworth	Council		1.00												
Crosby	Council		1.00												
Murphy	Council		1.00												
Parsons	Council		1.00												
			5.00												
<u>City Clerk</u>															
Allen	City Clerk			1.00											
				1.00											
<u>City Treasurer</u>															
Gardner	Treasurer				1.00										
					1.00										
<u>General Management/City Manager</u>															
Duke	City Manager														
Sean Rabe (SSMP)	Asst. City Manager					0.25			0.25						
Doyle	Deputy Clerk					0.00							0.00		
Kirkley	Office Asst					0.20									
	GM/CM TOTALS		-	-	-	0.45	-	-	0.25	-	-	-			
<u>Finance</u>															
Gardner	Finance Dir						1.00								
Christianson	Sr Acct/Aud						0.25								
Kirkley	Office Asst						0.10								
	FINANCE TOTALS		-	-	-	-	1.35	-	-	-	-	-			
<u>Police</u>															
Duke	Police Chief							0.50							
Fisher	SRO (.5 Reimb.)							1.00							
Del Rio	Officer							1.00							
Harris	Officer (ANTF)							1.00							
Klier	Sargeant							1.00							
Powers	Sargeant							0.15							
Piombo	Officer P/T														
Glaister	Officer							1.00							
Piombo	Officer P/T (Fill In)							1.00							
VanVoorhis	Front Desk							-							
	POLICE TOTALS		-	-	-	-	-	6.65	-	-	-	-			
<u>Community Development</u>															
Kelley	Comm Dev Dir									0.17	0.17	0.16			
Kirkley	Office Asst								-						
VanVoorhis	Planning Asst								0.80						
	COMM DEV TOTALS		-	-	-	-	-	-	0.80	0.17	0.17	0.16			
<u>General Services/Public Works</u>															
Christner (.05 FTE)	Gen Svcs Dir														
Allen (SSMP)	Maintenance Foreman													-	
Henderson	Maintenance/Operator II											0.10			
Stone	Maintenance/OIT													-	
Jolley	Maintenance II												0.50	-	
Cunha	Maintenance/Operator II														
	GEN SVC TOTALS		-	-	-	-	-	-	-	-	-	0.10	0.50	-	-
	GRAND TOTALS		5.000	1.000	1.000	0.450	1.350	6.650	1.050	0.170	0.170	0.260	0.500	-	-

BALANCE	Special Revenue							Enterprise					Internal Service					
	CEMETERY	GAS TAX	COPS GRANT	LHP GRANT	SEP GRANT	REDEVELOPMENT	CDBG	SEWER TREATMENT	SEWER COLLECTION	SSMP	ARSA	HMA RES	CBMT SYCS	FAC MAINT	INF SYCS	VEH MAINT	RISK MGMT	TOTAL
																		1.00
																		1.00
																		1.00
																		1.00
																		5.00
																		1.00
																		1.00
																		1.00
																		1.00
													0.500					0.50
									0.300			0.100					0.100	1.00
													1.000				0.000	1.00
								0.25			0.45							0.90
																		-
																		-
		-	-	-	-	-	-	0.250	-	0.300	0.45	0.10	1.50	-	-	-	0.10	3.40
																		1.00
								0.50				0.20					0.05	1.00
																		0.10
		-	-	-	-	-	-	0.50	-	-	-	0.20	-	-	-	-	0.05	2.10
																		0.50
																		1.00
																		1.00
																		1.00
																		1.00
			0.85															1.00
			-															-
			-															1.00
			-															1.00
											0.20							0.20
																		-
																		-
		-	0.85	-	-	-	-	-	-	-	0.20	-	-	-	-	-	-	7.70
								0.25	0.25									1.00
																		-
																		0.80
																		-
		-	-	-	-	-	-	0.25	0.25	-	-	-	-	-	-	-	-	1.80
																		-
								0.50		0.50								1.00
																		-
								0.75		0.25								1.00
																		-
								0.90										1.00
																		-
	-							-		0.50	0.50							1.00
								0.25		0.25								1.00
																		-
																		-
																		-
								0.05			0.95							1.00
																		-
	-	-	-	-	-	-	-	2.45	-	1.50	1.45	-	-	-	-	-	-	6.00
	-	-	0.850	-	-	-	-	3.450	0.250	1.800	2.100	0.300	1.500	-	-	-	0.150	28.000

**City of Sutter Creek  
Summary of Salaries & Benefits  
FY 2009 - 2010**

Position	Base Hourly Rate	Base Salary	6.66% Misc		Medical Reimb.	Union Reimb.	Uniform/ Travel	Holiday	2.5% - 5%		Sub Total
			6.00% POA	Furlough					Educational Incentive Pay		
Maintenance III	22.99	48,419.20	(3,224.72)			29.99	200.00		1,210.48		46,634.95
SRO/Police	24.30	50,537.76	(3,032.27)		4,903.92	29.99	1,200.00	2,138.40			55,777.80
PW Director (40 Hours)	33.56	1,342.40	-			-			-		1,342.40
Finance Clerk	21.46	44,640.96	(2,973.09)			29.99					41,697.86
Finance Director EE	48.08	40,002.56			2,400.00		3,600.00				46,002.56
ARSA	23.00	48,440.00	(3,226.10)			29.99	200.00		2,422.00		47,865.88
Police	26.15	54,391.26	(3,263.48)			29.99	1,200.00	2,301.20			54,658.97
Office Manager/Deputy Clerk	26.32/23.36	49,853.58	(3,988.29)			29.99			1,246.34		47,141.62
Asst. City Manager	35.34/37.02	76,128.00	(5,070.12)			-			-		71,057.88
City Manager/Police Chief	55.11	114,625.26	(6,877.52)			-		4,849.68			112,597.42
Police (ANTC Reimb)	26.15	54,392.00	(3,263.52)			29.99	1,200.00	2,301.20			54,659.67
Foreman/Maintenance	26.31	56,224.80	(3,744.57)			29.99	200.00		2,811.24		55,521.48
Maintenance II	19.87	41,929.60	(2,792.51)			29.99	200.00				39,367.08
Maintenance II	21.89	46,131.20	(3,072.34)			29.99	200.00				43,288.85
Comm. Dev Director	35.62	15,433.35				-					15,433.35
Administrative Assistant	19.22	6,660.27			-	29.99			499.52		7,189.78
Police Sgt.	28.06	58,361.94	(3,501.72)			29.99	1,200.00	2,469.28	3,501.72		62,061.21
Police Sgt.	26.58	55,289.05	(3,317.34)		4,693.20	29.99	1,200.00	2,339.04			60,233.94
Police	20.98	43,636.32	(2,618.18)			29.99	1,200.00	1,846.24			44,094.37
Police PT	20.99	8,731.84	(523.91)			29.99					8,237.92
Planning Secretary/Budget (.5)	17.43	36,254.40	(2,414.54)			29.99					33,869.84
		951,425.75	(56,904.21)	-	11,997.12	479.81	11,800.00	18,245.04	11,691.30		948,734.80

**City of Sutter Creek  
Summary of Salaries & Benefits  
FY 2009 - 2010**

Misc EE FICA	Misc EE Medicare	ER FICA	ER Medicare	SUI	21.825% PD PERS ER	22.363% MISC PERS ER	9.00% PD PER EE	8.00% MISC PER EE	0.07068 Long Term Disability	Dental	Vision	Health	Life	Comp & Vacation Sick Payback	Bonus	Subtotal	Total
2,891.37	676.21	2,891.37	676.21	147.00	10,428.97	12,173.51	3,730.80	5,020.00	517.12	678.96	348.36	9,038.45	286.20		1,500.00	33,811.00	80,445.95
		3,458.22	83.23	19.46	10,428.97	12,173.51	5,020.00	5,020.00	539.74	-	-	-	286.20		-	22,433.45	78,211.26
2,585.27	604.62	2,585.27	604.62	147.00	9,324.89	10,704.25	3,335.83	4,461.72	476.77	1,373.64	348.36	11,631.63	286.20		1,500.00	34,804.09	76,501.95
		2,480.16	580.04	147.00	9,324.89	10,704.25	3,335.83	4,461.72	476.77	1,373.64	348.36	11,631.63	286.20		-	3,207.20	49,209.76
2,967.68	694.06	2,967.68	694.06	147.00	10,704.25	12,173.51	3,829.27	5,020.00	517.34	1,373.64	348.36	11,631.63	286.20	3,216.24	1,500.00	40,877.41	88,743.29
		2,922.78	683.55	147.00	10,704.25	12,173.51	3,829.27	5,020.00	517.34	1,373.64	348.36	11,631.63	286.20	2,173.50	-	38,677.64	93,336.61
4,405.59	1,030.34	4,405.59	1,030.34	147.00	15,890.67	18,421.26	5,684.63	7,575.18	532.44	1,697.74	87.09	2,349.11	71.55		1,500.00	25,272.96	73,414.58
6,981.04	1,632.86	6,981.04	1,632.86	147.00	24,574.39	28,026.26	10,133.77	13,511.72	1,224.20	2,254.80	348.36	11,631.63	286.20		1,500.00	48,547.03	119,604.91
		3,388.90	792.57	147.00	24,574.39	28,026.26	10,133.77	13,511.72	1,224.20	2,254.80	348.36	11,631.63	286.20		-	68,052.96	180,650.38
3,442.33	805.06	3,442.33	805.06	147.00	12,416.26	14,141.72	4,441.72	5,900.48	580.91	678.96	348.36	11,631.63	286.20	1,532.96	1,500.00	43,879.40	99,400.86
2,440.76	570.82	2,440.76	570.82	147.00	8,803.66	10,133.77	3,149.37	4,141.72	447.81	2,254.80	348.36	11,631.63	286.20		1,500.00	34,817.20	74,184.27
2,683.91	627.69	2,683.91	627.69	147.00	9,680.69	11,146.06	3,463.11	4,600.48	492.88	1,373.63	348.36	12,738.01	286.20	1,275.43	1,500.00	37,928.30	81,217.15
956.87	223.78	956.87	223.78	147.00	3,451.36	3,956.55	1,234.67	1,648.83	164.83	563.70	87.09	3,596.55	71.55		-	11,678.05	27,111.40
445.77	104.25	445.77	104.25	110.25	1,607.85	1,842.86	575.18	771.13	71.13	-	-	-	47.88		1,500.00	5,012.13	12,201.91
		3,847.79	899.89	147.00	13,544.86	15,444.86	5,585.51	7,575.18	623.31	2,254.80	348.36	11,631.63	286.20	2,331.37	-	41,723.93	103,787.13
		3,949.48	923.67	147.00	13,544.86	15,444.86	5,585.51	7,575.18	623.31	2,254.80	348.36	11,631.63	286.20	1,492.33	-	25,268.34	86,502.27
		2,733.85	639.37	147.00	9,623.60	11,146.06	3,968.49	5,200.00	466.04	2,254.80	348.36	11,631.63	286.20	1,830.36	-	34,154.90	78,249.27
		510.75	119.45	147.00	0.00	0.00	0.00	0.00	-	-	-	-	-		-	777.20	9,015.12
2,089.93	491.11	2,089.93	491.11	147.00	7,574.31	8,645.62	3,048.29	4,048.29	387.20	678.96	348.36	11,613.10	286.20		1,500.00	30,765.50	64,535.35
34,823.29	8,144.16	58,664.53	13,719.93	2,821.19	197,346.40	226,066.41	76,543.75	99,626.41	9,626.41	20,912.51	4,702.86	157,883.94	4,483.78	13,862.19	15,000.00	618,524.94	1,567,259.74



## Allocation Grand Total

Special Fund												
	COUNCIL	CITY CLERK	TREASURER	CITY ATTORNEY	FINANCE	POLICE	PLANNING	BLDG. DEPT.	PLANNING	STREETS & PARKS	WATER & S.W.	SEWER & S.W.
<b>Council - Mayor</b>	4,500.00	-	-	-	-	-	-	-	-	-	-	-
<b>Council</b>	3,600.00	-	-	-	-	-	-	-	-	-	-	-
<b>Council</b>	3,600.00	-	-	-	-	-	-	-	-	-	-	-
<b>Council</b>	3,600.00	-	-	-	-	-	-	-	-	-	-	-
<b>Council</b>	3,600.00	-	-	-	-	-	-	-	-	-	-	-
<b>Council</b>	18,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>City Clerk</b>	-	3,600.00	-	-	-	-	-	-	-	-	-	-
<b>City Clerk</b>	0.00	3600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>City Treasurer</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Treasurer</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>General Management/City Manager</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>City Manager</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Asst. City Manager</b>	-	-	-	29,901.23	-	-	29,901.23	-	-	-	-	-
<b>Office Manager</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Office Asst.</b>	-	-	-	2,440.38	-	-	-	-	-	-	-	-
<b>GWCM TOTALS</b>	-	-	-	32,341.61	-	-	29,901.23	-	-	-	-	-
<b>Finance</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Finance Dir</b>	-	-	-	49,208.76	-	-	-	-	-	-	-	-
<b>Sr. Act/Aud</b>	-	-	-	19,125.48	-	-	-	-	-	-	-	-
<b>Office Asst.</b>	-	-	-	1,220.18	-	-	-	-	-	-	-	-
<b>FINANCE TOTALS</b>	-	-	-	69,555.43	-	-	-	-	-	-	-	-
<b>Police</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Police Chief</b>	-	-	-	-	-	90,325.19	-	-	-	-	-	-
<b>Officer</b>	-	-	-	-	-	78,211.26	-	-	-	-	-	-
<b>Officer</b>	-	-	-	-	-	53,336.61	-	-	-	-	-	-
<b>Officer</b>	-	-	-	-	-	89,363.03	-	-	-	-	-	-
<b>Sergeant</b>	-	-	-	-	-	103,787.13	-	-	-	-	-	-
<b>Sergeant</b>	-	-	-	-	-	12,975.34	-	-	-	-	-	-
<b>Officer</b>	-	-	-	-	-	78,249.27	-	-	-	-	-	-
<b>Officer</b>	-	-	-	-	-	9,015.12	-	-	-	-	-	-
<b>Front Desk</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>POLICE TOTALS</b>	-	-	-	-	-	555,262.56	-	-	-	-	-	-
<b>Sanitary Development</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Comm Dev Dir</b>	-	-	-	-	-	-	-	4,608.94	-	4,337.82	-	-
<b>Office Asst.</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Planning Asst.</b>	-	-	-	-	-	-	51,708.28	-	-	-	-	-
<b>COMM DEV TOTALS</b>	-	-	-	-	-	-	51,708.28	4,608.94	-	4,337.82	-	-
<b>General Services/Public Works</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gen Svc Dir</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Maintenance Foreman</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Maintenance/Operator I</b>	-	-	-	-	-	-	-	-	9,920.09	-	-	-
<b>Maintenance/Operator II</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Maintenance I</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Maintenance/Operator II</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sewer &amp; ARSA - Prof Svc</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>GEN SVC TOTALS</b>	-	-	-	-	-	-	-	-	9,920.09	37,192.14	-	-
<b>GRAND TOTALS</b>	16,900.00	3,600.00	-	32,341.61	89,555.43	555,262.56	81,609.61	4,608.94	4,608.94	14,287.91	37,192.14	-



## **XII. – Fund Summaries**

### **Revenue, Expenditure, and Fund Balance Summary – All Funds**

This schedule details the revenues, expenditures and resulting fund balances budget and projected actual by fund for the fiscal years ending June 30, 2009 and June 30, 2010 for all funds.

### **Cash Balance Summary by Fund**

This schedule details the cash balances by fund for the period from June 30, 2002 through June 30, 2009.

### **General Fund Summary of Revenues, Expenditures, and Fund Balances**

This schedule details the revenues, expenditures, and fund balance in the General Fund for the periods June 30, 2004 through June 30, 2009

### **Sewer O&M Fund (10) Summary of Revenues, Expenditures, and Retained Earnings**

This schedule details the revenues, expenditures, and retained earnings in the Sewer Operations and Maintenance Fund for the periods June 30, 2004 through June 30, 2009

Budgeted
Revenues & Expenditures
All Funds

 $V_{\infty}$

**City of Sutter Creek**  
**Summary of Cash Flow by Fund**  
**07/01/2008 through 06/30/2009**

Fund ID	Fund Description	Beginning Balance 7/1/2001	Activity 07/01/01- 6/30/2002	Activity 07/01/02- 6/30/2003	Activity 07/01/03- 6/30/2004	Activity 07/01/04- 6/30/2005	Activity 07/01/05- 6/30/2006	Activity 07/01/06- 6/30/2007	Activity 07/01/07- 6/30/2008	Activity 07/01/08- 6/30/2009	Ending Balance 6/30/2009
00	Cash Clearing All Funds	(1,918,351.30)	493,432.21	221,066.17	(612,438.48)	405,140.79	(49,129.01)	(2,901,223.66)	1,916,419.91	771,456.10	(1,673,627.27)
01	General Fund	221,293.07	(77,019.24)	104.67	(56,825.19)	(120,865.06)	(138,720.62)	(242,281.98)	(790,750.04)	(95,345.17)	(1,300,409.56)
02	Traffic Safety	32,917.10	23,553.88	8,236.28	710.73	152.67	1,029.99	1,395.48	2,345.74	728.82	71,070.69
03	Gas Tax	10,674.48	6,831.16	19,229.09	(5,432.74)	21,127.39	12,319.46	23,687.73	23,039.70	(15,841.55)	95,634.72
04	Crestview Lgt/D	13,742.48	(754.00)	(2,377.52)	(4,037.78)	(563.77)	(491.68)	(757.83)	(325.78)	(151.88)	4,282.24
06	Local Trans Com	111,201.35	30,300.76	286,206.10	(388,455.21)	46,770.08	21,436.21	11,900.84	16,608.40	1,274.33	137,242.86
07	Cemetery	6,756.09	(2,456.50)	357.00	(891.98)	(593.45)	452.64	7,478.44	893.37	148.44	12,144.05
09	HMGP-HAZMAT GRT	(28,443.84)	-	-	-	-	-	-	(3,900.91)	(47,256.13)	(79,600.88)
10	Sewer M&O	530,418.26	(317,737.19)	(204,950.37)	(123,483.68)	(104,012.16)	(165,840.31)	123,853.03	(220,217.24)	127,828.06	(399,141.60)
11	Sewer WCRF	184,713.39	(38,392.28)	94,157.13	640,546.17	107,005.88	(209,984.61)	(8,992.08)	(616,448.79)	(683,379.97)	(530,775.16)
12	Sewer Line Rep.	318,793.55	6,468.42	(69,586.93)	38,667.54	5,269.52	675,059.77	(87,266.96)	(110,570.51)	(178,393.57)	598,440.83
15	Sewer Debt Svc	(44,730.89)	(44,325.00)	(24,755.25)	(3,039.15)	33,015.32	(156.26)	131,782.40	2,633.22	(42,721.59)	52,702.80
16	S.H.Drain Assess	26,335.47	(23,239.21)	(88,468.02)	(3,225.87)	-	233.00	(4,500.00)	(4,500.00)	(4,804.00)	(102,168.63)
17	M.V.Store Trust	2,849.08	317.81	209.95	(15,457.86)	(5,234.98)	(100.62)	654.06	59.00	101.00	(16,602.56)
18	Sewer I & I	5,628.97	136.56	109.52	44.72	66.04	93.93	(6,079.74)	-	-	0.00
19	Knights Foundry	(865.02)	-	-	-	-	(32,682.28)	28,258.83	(5,360.21)	(4,525.39)	(15,174.07)
20	FEMA	7,298.06	176.19	139.85	57.53	135.77	122.33	4,058.31	413.57	128.50	12,530.11
21	Police Reserves	(1,412.85)	4,465.82	298.64	8,558.26	2,084.71	9,374.56	383.68	(23,752.82)	0.27	0.27
23	General Replacement	-	-	-	-	(28,304.00)	-	-	-	-	(28,304.00)
26	COSC ComFac07-1	-	-	-	-	-	-	12,271.68	(11,351.86)	-	919.82
30	TM-Crest/Gopher	(89,388.12)	6,015.35	83,589.54	2,756.87	2,456.61	15,423.00	(6,073.38)	1,562.76	169.33	16,511.96
31	TM-Sutter Hill	59,099.90	1,794.91	3,821.13	1,927.56	742.43	1,057.44	2,156.11	2,435.55	756.73	73,791.76
32	TM-Crestview	52,632.21	8,446.00	(61,901.17)	4,041.92	1,803.80	3,632.10	1,943.33	358.00	113.52	11,069.71
33	TM-SUTTER IONE	-	-	-	-	178,614.57	(130,943.40)	(49,435.00)	(36,326.74)	(171.60)	(38,262.17)
34	TM-49/Bypass	21,854.75	(9,003.25)	(21,149.35)	29,916.14	(144,170.44)	11,499.50	165,338.85	2,614.58	589.86	57,490.64
35	TM-General	153,429.77	50,780.27	(181,107.33)	106,760.84	14,694.01	104,676.09	(28,420.97)	12,553.21	2,417.96	235,783.85
36	TM-County Reg'n	-	-	3,785.17	109,288.86	(1,608.42)	(92,992.69)	(18,394.07)	96.90	1.79	177.54
37	Parking in Lieu	24,937.28	604.98	8,041.96	251.70	377.43	536.88	728.08	1,223.94	380.28	37,082.53
38	DEL VISTA RD	11,796.65	284.50	219.53	85,511.46	(149,462.61)	83.58	51,791.96	6.78	2.41	234.26
39	Bypass Relinq	-	-	-	-	-	-	3,047,477.50	26,596.67	31,972.74	3,106,046.91
40	Old Sutter Hill	-	-	-	-	-	-	(2,928.80)	-	91,905.33	88,976.53
41	Cal Trans St Rd	-	-	-	-	-	-	(19,076.78)	(19,403.88)	(38,480.66)	
42	AB 1600	-	-	-	-	-	-	(9,339.40)	(14,974.00)	(4,411.22)	(28,724.62)
44	Central Eureka	-	-	-	-	-	(68,364.85)	(28,291.83)	(11,476.56)	(33,857.50)	(141,990.74)
49	PD GAMING GRANT	(51,606.93)	65,391.57	307.39	123.60	158.55	60,158.96	(2,264.40)	(47,028.98)	(11,306.28)	13,933.48
50	COPS Fast Prog	90,735.16	98,593.47	(48,453.67)	2,440.84	(124,538.90)	(26,559.49)	11,718.85	(5,929.98)	(19,919.39)	(21,913.11)

**City of Sutter Creek**  
**Summary of Cash Flow by Fund**  
**07/01/2008 through 06/30/2009**

Fund ID	Fund Description	Beginning Balance 7/1/2001	Activity 07/01/01-6/30/2002	Activity 07/01/02-6/30/2003	Activity 07/01/03-6/30/2004	Activity 07/01/04-6/30/2005	Activity 07/01/05-6/30/2006	Activity 07/01/06-6/30/2007	Activity 07/01/07-6/30/2008	Activity 07/01/08-6/30/2009	Ending Balance 6/30/2009
51	OCIP Grant	44,023.31	8,777.68	(801.36)	(5.10)	579.98	(52,574.51)	-	-	-	-
52		(1,046.01)	1,046.01	-	-	-	-	-	-	-	-
53	UHP GRANT	-	-	-	3,720.69	(7,364.33)	(605.43)	4,287.23	-	-	38.16
54	S.Hill Drain Ln	52,077.59	(50,331.61)	(1,745.98)	-	(4,500.00)	-	-	-	-	(4,500.00)
55	S.C.BRIDGE REPL	(53.30)	(593.66)	-	-	-	-	(4,689.66)	(3,563.34)	(27,722.87)	(36,622.83)
56	SEP	(18,408.21)	20,403.71	10,172.31	(11,472.66)	20,911.34	(3,517.10)	(17,971.57)	-	59,740.00	59,857.82
57	05-HOME-2143	46,921.93	(46,921.93)	-	102.91	1.14	-	(3,254.39)	(163,592.74)	155,841.50	(10,901.58)
58	Pool Refur	14,614.90	(5,948.21)	(28,971.29)	(39,826.17)	(1,287.38)	5,948.00	-	36,805.09	-	(18,665.06)
59	Community Centr	-	-	-	-	(302,491.94)	(22,307.41)	-	-	-	(324,799.35)
61	Central Service	-	-	-	-	-	(0.03)	4,108.61	16,177.41	(20,583.64)	(297.65)
62	Human Resources	-	-	-	-	-	-	-	-	-	-
63	Risk Management	-	-	-	-	-	(860.49)	0.01	-	0.01	(860.47)
64	Information Svc	-	-	-	-	-	-	10,750.26	(9,008.29)	842.99	2,584.96
65	Facilities Mgmt	-	-	-	-	-	-	(336.73)	134.35	(657.91)	(860.29)
66	Vehicle Managmt	-	-	-	-	-	-	-	(10,411.77)	-	(10,411.77)
70	Traffic Congest	15,122.99	(18,000.09)	5,071.96	(2,205.30)	10.44	3,179.76	22,080.50	684.01	18,998.65	44,942.92
72	General Plan	-	-	-	-	-	(7,579.76)	(2,381.18)	(45,933.73)	(21,090.20)	(76,984.87)
73	ACRA Reg Dev	-	-	-	-	-	-	17,340.00	8,845.55	271.47	26,457.02
79	City ARSA Resrv	-	(26,034.44)	-	-	121,140.48	124,614.74	(219,720.78)	-	-	-
80	ARSA	(23,572.60)	(42,671.19)	85,122.17	128,405.57	12,918.50	(80,873.05)	(36,392.00)	(28,046.34)	(113,819.72)	(98,928.66)
82	Redevelopmt Dis	-	-	-	(12,572.64)	(410.00)	-	(410.00)	-	-	(13,392.64)
85	Comm Trst & Agn	-	-	-	6,700.00	(4,382.00)	-	-	-	113.00	2,431.00
90	NOBLE RCH GOLF	-	(127,256.43)	(98,765.32)	-	-	-	-	100,000.00	75,000.00	(51,021.75)
95	GEN'L OPER RES	-	-	520.00	57,910.05	29,452.44	60,018.10	38,521.79	10,039.76	3,528.25	199,990.39
96	GEN CAP RES	-	-	-	50,000.00	-	50,000.00	-	-	1,037.35	101,037.35

City of Sutter Creek  
Summary of General Fund Revenue and Expenditures  
Fiscal Years 07/01/03-06/30/04 Thru Projected 07/01/08 - 06/30/09  
Projected Fiscal Year 2009/10 Revenues and Expenditures

	FY 03-04 ACTUAL	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 ACTUAL	Projected FY 08-09 ACTUAL	FY 09-10 Preliminary Budget
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General Fund Reserve Balance 300,055 375,369 262,454 265,101 5,762 (501,994) (828,214)

Revenues

Property Taxes	333,759	486,107	565,713	642,291	670,437	701,097	677,811
Sales Taxes	388,397	404,217	408,890	360,759	332,991	184,791	146,338
Transient Occupancy Tax	122,464	118,946	133,032	167,892	172,166	155,164	150,000
Other	468,159	434,133	522,607	447,503	422,657	476,558	431,956
Transfers in from Other Funds				31,000	31,000	31,000	117,147
Transfer to Reserves	100,000	50,000	100,000				
Subtotal Revenues	1,412,779	1,493,403	1,730,241	1,649,445	1,629,251	1,548,610	1,523,252

Expenditures

Staff Wages	500,045	542,957	546,804	722,079	773,151	683,213	615,147
Staff Benefits	276,452	329,808	322,364	411,503	471,804	512,172	301,845
Net Contractors	66,730	105,989	88,844	158,043	224,569	206,204	258,720
Materials and Supplies	394,238	577,563	500,799	410,795	425,630	253,107	222,175
Administrative Cost Allocation			168,782	206,364	241,854	220,134	276,086
OP Reserves	50,000	25,000	50,000	-	-	-	-
Cap Reserves	50,000	25,000	50,000	-	-	-	-
Subtotal Expenditures	1,337,466	1,606,317	1,727,594	1,908,784	2,137,008	1,874,830	1,673,973

Revenue Over (Under) Expenditures

75,313 (112,914) 2,647 (259,339) (507,757) (326,220) (150,721)
--

Extraordinary Item

(105,000)

General Fund Reserve Balance

375,369 262,454 265,101 5,762 (501,994) (828,214) (1,083,935)
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City of Sutter Creek  
Summary of Sewer O&M Fund (10) Revenue and Expenditures  
Fiscal Years 07/01/03-06/30/04 Thru Projected 07/01/08 - 06/30/09  
Projected Fiscal Year 2009/10 Revenues and Expenditures

	FY 03-04 ACTUAL	FY 04-05 ACTUAL	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 ACTUAL	Projected FY 08-09 ACTUAL	FY 09-10 Preliminary Budget
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**Sewer Fund Retained Earnings(1)**      158,015      48,966      (58,285)      (231,433)      (364,478)      (346,476)      (329,907)

**Revenues**

Sewer Service Charges	521,367	485,163	513,131	876,446	1,187,229	1,272,000	
Septic Dumping Fees		32,985	33,469	28,251	31,499	23,635	
Other	557			143	5,400	-	
Fixed Asset Depreciation		72,000	72,000	82,214	82,214	82,214	
Prior Year Adjustment				188,010			
	<b>521,924</b>	<b>590,148</b>	<b>618,600</b>	<b>1,175,064</b>	<b>1,306,342</b>	<b>1,377,849</b>	-

**Expenditures**

Staff Wages	213,266	207,308	219,982	199,988	233,621	314,501	
Staff Benefits	110,929	127,972	130,801	126,127	155,403	231,678	
Net Contractors	46,856	28,342	22,166	52,264	50,048	32,524	
Materials and Supplies	259,923	261,777	282,575	347,869	463,270	505,240	
Depreciation		72,000	72,000	82,214	82,214	82,214	
Administrative Cost Allocation			64,224	64,255	87,383	118,723	
GF Attorney/Police Allocation				11,400	11,400	31,400	
Debt Service				268,692	45,000	45,000	
Treatment Capital Reserve				75,000	77,300		
Collection Capital Reserve				80,300	82,700		
<b>Subtotal Expenditures</b>	<b>630,973</b>	<b>697,399</b>	<b>791,748</b>	<b>1,308,109</b>	<b>1,288,340</b>	<b>1,361,280</b>	-

**Revenue Over (Under) Expenditures**

	(109,049)	(107,251)	(173,148)	(133,045)	18,002	16,569	-
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**Sewer O&M Fund Retained Earnings**

	48,966	(58,285)	(231,433)	(364,478)	(346,476)	(329,907)	(329,907)
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(1) Net of Fixed Assets



### **XIII-CAPITAL IMPROVEMENT PLAN**

#### **Capital Improvement Plan 2009-2010**

During 2009-10, the City's Five Year Capital Improvement Plan, the AB1600 Development Improvement Plan, and the Five Year Redevelopment Plan will be updated. The projects from the current versions of these plans have been reviewed and the projects that are proposed for 2009-10 are included in this budget. The projects included in the 2009-10 budget are those projects which will have sufficient funding for the work to be completed in 2009-10 and are most likely to have staff resources available. In some cases, funds are being held in reserve for those projects which may be identified in the updates of these plans for implementation in 2009-10. The projects for 2009-10 are shown on the following pages and the budgeted expenditures are included in the fund balance chart (except where the funds have not yet been received).

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## **XIV - APPENDICES**

- A. Investment Policy**
- B. Budget Policies**
- C. Glossary**
- D. Budget Approval Resolution**

# APPENDIX A

## Investment Policy

# **MUNICIPAL TREASURERS' INVESTMENT POLICY**

## **1.0 Policy**

It is the policy of the City of Sutter Creek to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all state and local statutes governing the investment of public funds.

## **2.0 Scope**

This investment policy applies to all financial assets of the City of Sutter Creek. These funds are accounted for in the City of Sutter Creek's Comprehensive Annual Financial Report and include:

### **2.1 Funds:**

- 2.1.1 General Fund
- 2.1.2 Special Revenue Funds
- 2.1.3 Capital Project Funds
- 2.1.4 Enterprise Funds
- 2.1.5 Trust and Agency Funds

## **3.0 Prudence:**

Investments shall be made with judgment and care—under circumstances then prevailing—which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

- 3.1 The standard of prudence to be used by investment officials shall be the "Prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

## **4.0 Objective:**

The primary objectives, in priority order, of the City of Sutter Creek's investment activities shall be:

- 4.1 **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the City of Sutter Creek shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- 4.2 **Liquidity:** the City of Sutter Creek's investment portfolio will remain sufficiently liquid to enable the City of Sutter Creek to meet all operating requirements which might be reasonably anticipated.

- 4.3 Return on Investments: The City of Sutter Creek's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City of Sutter Creek's investment risk constraints and the cash flow characteristics of the portfolio.

#### 5.0 Delegation of Authority

Authority to manage the City of Sutter Creek's investment program is derived from the following: Management responsibility for the investment program is hereby delegated to the Treasurer, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include reference to: safekeeping, PSA repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer. The treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

#### 6.0 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make an impartial investment decision. Employees and investment official shall disclose to the Mayor and City Administrator any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial investment positions that could be related to the performance of the City of Sutter Creek, particularly with regard to the time of purchases and sales.

#### 7.0 Authorized Financial Dealers and Institutions:

The Treasurer will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security Broker/Dealers selected by credit worthiness that is authorized to provide investment services in the State of California. These may include '~primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 1 5C3 -1 (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by state/province laws.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the treasurer with the following: Proof of National Association of Security Dealers certification, trading resolution, proof of state registration, completed broker/dealer questionnaire, certification of having read the City's investment policy and depository contracts.

#### 7.0 Authorized Financial Dealers and Institutions: *(Continued)*

An annual review of the financial condition and registrations of qualified bidders will be conducted by the Treasurer.

A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City of Sutter Creek invests.

## 8.0 Authorized & Suitable Investments:

The City of Sutter Creek is empowered by statute to invest in the following types of securities:

- 8.1 Governmental Pools (LAI?)
- 8.2 U.S. Treasury Bills
- 8.3 Agency Paper
- 8.4 Certificates of Deposit

## 9.0 Investment Pools:

A thorough investigation of the pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed which will answer the following general questions:

- A description of eligible investment securities, and a written statement of investment policy and objectives.
- A description of interest calculations and how it is distributed, and how gains and losses are treated.
- A description of how the securities are safeguarded (including the settlement processes), and how alien are the securities priced and the program audited.
- A description of who may invest in the program, how often, what size deposit and withdrawal.
- A schedule for receiving statements and portfolio listings.
- Are reserves, retained earnings, etc. utilized by the pool/fund?
- A fee schedule, and when and how is it assessed.
- Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

## 10.0 Collateralization:

Collateralization is required on certificates of deposit. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be (102%) of market value of principal and accrued interest.

The entity chooses to limit collateral to the following:

1. Cash
2. Treasury bonds

Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained. The right of collateral substitution is granted.

## 10.0 Collateralization: (Continued)

All security transactions entered into by the City of Sutter Creek shall be conducted on a delivery-versus-payment (DV?) basis. Securities will be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts.

## 11.0 Diversification:

The City of Sutter Creek will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the City of Sutter Creek's total investment portfolio will be invested in a single security type or with a single financial institution.

## 12.0 Maximum Maturities

To the extent possible, the City of Suffer Creek will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City of Sutter Creek will not directly invest in securities maturing more than two years from the date of purchase.

Reserve funds may be invested in securities exceeding two years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

## 13.0 Internal Control:

The Treasurer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

## 14.0 Performance Standards:

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

- 14.1 Market Yield (Benchmark).: the City's investment strategy is passive. Given this strategy, the basis used by the Treasurer to determine whether Market yields are being achieved shall be the six-month U.S. Treasury Bill and average LAW rate.

## 15.0 Reporting:

The Treasurer shall provide to the City Council monthly investment reports, which provide a clear picture of the status of the current investment portfolio. The management report should include comments on the fixed income markets and economic conditions, discussions regarding restriction on percentages of investment by categories, possible changes in the portfolio structure going forward and thoughts on investment strategies.

Schedules in the quarterly report should include the following:

- Average life and final maturity of all investments listed
- Coupon, discount or earnings rate
- Par value, Amortized Book Value and Market Value
- Percentage of the Portfolio represented by each investment category

## 16.0 Investment Policy Adoption:

- The City of Suffer Creek's investment policy shall be adopted by resolution of the City of Suffer Creek Council. The policy shall be reviewed as needed by the City Council and any modifications made thereto must be approved by the City Council.

# APPENDIX B

## Budget Policies



## **City of Sutter Creek Budget Policies**

1. Reserves: The City Council will adopt policies that establish and maintain appropriate financial reserves for contingencies; replacement of equipment and infrastructure; emergency needs; and, for cash flows. A separate policy statement will be adopted by the City Council and reviewed annually in the annual budget process.
2. Balance Carry Forwards: End of year balance carry forwards shall not be used as a continuing method of balancing the budget
3. Structural Deficits: Structural deficits will be avoided by balancing expected annual revenues with expected annual expenditures. All current operating expenditures will be paid for with current operating revenues
4. Current Accounting: Budgetary procedures that fund current expenditures as the expense of future needs, such as postponing expenditures, accruing future revenues, or rolling over short-term, debt, will be avoided.
5. One-Time Revenues: One time revenues will only be used for one time expenditures,
6. CalPERS Reserve: The City Council will adopt a CalPERS reserve policy that treats annual superfunded savings the same as one-time revenues.
7. Debt for Operating Expenses: Proceeds from long term debt will not be used for current, ongoing operations.
8. Long Term Debt Long term borrowing will be confined to capital improvements too large to be financed from current revenues.
9. Bonds: If bonds are required, special assessment, revenue, or other self supporting bonds will be used, where possible, instead of General Obligation Bonds.
10. Debt Service Impact: Before bonded long term debt is issued, the impact of debt service on total annual fixed costs will be analyzed.
11. Bond Term: Bonds will be paid back within a period not to exceed the expected useful life of the capital project.
12. Revenue Forecasts: All revenue forecasts shall be conservative. Revenue projections will be evaluated annually to maintain an error rate of less than 5%.
13. Intergovernmental Assistance: Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and City priorities, and who's operating and maintenance costs have been included in the operating budget forecasts.
14. Grants: All potential grants shall be carefully examined for matching requirements (both dollar and level-of-effort matches).

15. Fully Costed Benefits: All nonsalary benefits, such as vacation pay, holiday pay, and educational incentives, will be costed out, and their impact on future budgets will be assessed. Cost analysis of salary increases will include the effect of such increases on employer share of related fringe benefits.
16. Total Compensation: All compensation negotiations will focus on total compensation: direct salary plus employer share of fringe benefits.
17. Capital Improvement Plan: The City Council will adopt a Five Year Capital Improvement Plan that is updated annually.
18. New Facility Maintenance: Future maintenance needs for all new capital facilities will be fully costed out
19. Capital Maintenance and Replacement The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment.
20. Asset Protection: All assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs.
21. Equipment: All equipment replacement and maintenance needs for the next five years will be projected and the projections will be updated each year. A maintenance and replacement schedule based on this projection will be developed and followed.
22. Enterprise (Utility) Fees: All fees and charges for each enterprise fund will be set at a level that fully supports the direct and indirect cost of the activity. Indirect costs include annual depreciation.
23. Utility Rate Studies: Each of the City's utilities will periodically conduct a comprehensive rate study. In each of the intervening years, staff will review and update the current study.
24. Utility Rates: Utility rates shall be smaller and more frequent (e.g. annually) rather than larger and less frequent
25. Revenue and Expenditure Reports: Reports comparing actual revenues and expenditures to budgeted amounts will be prepared monthly.
26. Investment Policy and Reports: The City Council will annually review the City's Investment Policy and quarterly investment performance reports will be prepared for the City Council.
27. Cash Flow: A cash flow analysis will be made of all funds on a regular basis. Disbursement, collection, and deposition of all funds will be scheduled to ensure maximum cash availability.
28. Pooled Investment: When permitted by law, cash from several different funds will be pooled for investment.

29. Position Control: The number and classifications of positions shall be approved in the annual budget. Changes to the number or classification of Full Time Equivalents (FTE5) shall require City Council approval.
30. Transfer Authority: The City Manager is authorized to make transfers between account codes and departments within each fund, except for Contingencies. City Council approval is required for transfers between funds, except for those interfund transfers approved in the budget. City Council approval is required for transfers from Contingencies.
31. Appropriations: The City Council will approve the annual budget by resolution that appropriates the funds. New revenue sources, and their expenditures identified after the annual budget appropriation, must be approved and appropriated by the City Council. Revenues for current sources that exceed their budgeted amounts by more than 10% must be appropriated by the City Council prior to expenditure of those revenues. Expenditures for contract services reimbursed by developers do not require City Council appropriations provided that City Council policies on development reimbursements are followed.
32. Contracting Authority: The new City Manager should recommend a policy that establishes limits of the City Manager's authority for contract approvals not requiring City Council action.
33. Contract Amounts: Unless otherwise approved by the City Council on an individual basis, contracts for services will specify an amount that will not be exceeded by more than 10% without City Council approval.

**FISCAL IMPACT:**

There is no direct additional cost to the City for adopting these policies; however, adopting the policies will give guidance in the annual budget process for improving the City's financial condition.

# APPENDIX C

## Glossary

## **GLOSSARY**

A city budget contains specialized and technical terminology that is unique to public finance and budgeting. Therefore, a glossary is provided to help the reader understand terms and vocabulary that are used in this document or that may be discussed during the budget process. Useful terms relevant to the budget process and/or city government are included.

<b>APPROPRIATION:</b>	An authorization made by the City Council which permits the city to incur obligations and to make expenditures or resources.
<b>ASSESSMENT DISTRICT:</b>	Not a separate governmental entity, but rather a defined area of land which will be benefited by the acquisition, construction, or maintenance of a public improvement.
<b>BENEFITS: INSURANCE</b>	Cost to the city for insurance benefits for all regular full time employees. This includes the city's cost for health, dental, disability, life, and workers' compensation insurance.
<b>BENEFITS: LEAVE TIME</b>	Compensation for all leave time to employees who are appointed to regular full time positions.
<b>BENEFITS: RETIREMENT</b>	Cost to the city for Public Employees' Retirement for all regular full time employees. The city participates in the California Public Employees' Retirement System (PERS).
<b>BONDS:</b>	A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.
<b>BUDGET:</b>	A financial plan for a specific period of time (one fiscal year) that matches planned revenues and expenditures with various municipal services.
<b>BUDGET ADJUSTMENT:</b>	A legal procedure to revise a budget appropriation. City staff has the prerogative to move expenditures within or between department programs. Increases to the budget must be approved by the City Council.
<b>BUDGET DOCUMENT:</b>	The instrument used by the City Manager and staff to present a comprehensive financial program to the City Council.
<b>BUDGET RESOLUTION:</b>	The official enactment by the City Council to establish legal authority for city officials to obligate and expend city resources and funds.
<b>BUDGETED FUNDS:</b>	Funds that are planned for certain uses but have not been formally or legally appropriated by the City Council. The budget document submitted for City Council approval is composed of budgeted funds.

BUDGETARY CONTROL:	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
CAPITAL IMPROVEMENT PROJECTS:	A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a period of several future years.
CAPITAL OUTLAY	Purchase of equipment (including vehicles), tools, and furniture having a value of \$3,000 or more and a normal useful life of two years or more.
CATASTROPHIC RESERVES:	Reserves that are usually not appropriated each year but are held in a special fund or as a part of the general fund. Their purpose is to provide emergency funds for use in the event of a major calamity such as a flood or fire.
CERTIFICATES OF PARTICIPATION (COPs):	Debt instrument, commonly called COP, that provides long term financing through a lease (with an option to purchase) or through an installment agreement.
CONTRACTUAL SERVICES:	Expenditures for services which are obtained by an expressed or implied contract or services which are of such nature that they normally would be obtained by such binding services, maintenance and repair services, auto body work, professional service, public utility services, and travel and transportation services.
DEPARTMENT:	A separate major administrative section of the city which indicates overall management responsibility for a group of related operations within a functional area. The city's structure has twelve departments.
DEPARTMENT SUMMARY:	The Department Summary provides a summary of source of funds and expenditures by major category. The source of funds section shows prior year actual expenditures, the current year budget and year-to date expenditures, and the proposed budget for the next year.
DEVELOPMENT IMPACT FEES:	Fees placed on the development of land or condition required for the approval of a development project. Fees must be expended on those projects for which the fees were collected.
DIVISION:	A major section of a department indicating management responsibility for a group of related operations within that department.
DIVISION SUMMARY:	Provides a summary of source of funds and expenditures by major category in the same manner as the Department Summary, described above, except that this summary is at the division level.

ENTERPRISE FUND:	A governmental accounting fund in which the services provided are financed and operated similarly to those of private business. The rate schedules for these services are established to ensure that the revenues are adequate to meet all necessary expenditures.
ENCUMBRANCE:	An anticipated expenditure committed for the payment of goods and services not yet received or paid for. Typically used to show that the city has signed a contract and has obligated funds to pay for goods and services to be received, and paid for, later.
EQUIVALENT DWELLING UNIT (EDU):	A technique for converting land uses into a measure of equivalent number of people.
EXPENDITURE:	Refers to the outflow of funds paid for an asset obtained or goods and services obtained. This term applies to all funds. Expenditures are recorded in the city's financial records when the payments were made and are dated when the goods, services, or assets were received.
EXPENDITURE CATEGORY:	A basis for distinguishing and grouping types of expenditures. Typical groupings include: Personnel; Goods and Services; and, Capital expenditures.
GASOLINE TAX:	A tax on fuel used to propel a motor vehicle or aircraft. Its use is restricted to planning construction, improvement, maintenance, and operation of public streets and highways or public mass transit systems.
GENERAL OBLIGATION (G.O.) BONDS:	Bonds issued through a governmental entity which have the legal authority to levy a tax on real and personal property located within the governmental boundaries at any rate necessary to collect enough money each year to pay for principal and interest due.
IN-LIEU TAXES:	Cities may charge a public enterprise (such as the City Water Enterprise) a fee in lieu of taxes. This is the equivalent of what a private enterprise would be charged for property taxes to pay for city services such as public safety.
LIQUIDITY (CASH) RESERVES:	Liquidity is an accounting term that refers to the amount of cash and easily sold securities a local government has at any one time. Liquidity reserves are the cash and securities that the government can use to adjust to the normal unevenness of revenues and expenditures.

**MELLO-ROOS COMMUNITY  
FACILITIES TAX:**

A special tax imposed to finance public capital facilities and services in connection with new development. May be used for the purchase, construction, improvement, expansion or rehabilitation of any real or tangible property. It may also finance certain services including emergency services, recreation and cultural programs, and library services.

**MOTOR VEHICLE LICENSE  
FEE (VLF):**

Based on the market value of a vehicle, VLF is a fee for the privilege of operating a vehicle on public streets. A portion of the fee is returned to cities by the State and its use by a city is unrestricted.

**OPERATIONAL RESERVES:**

Also known as contingency funds, these reserves are usually appropriated in the annual budget. Their purpose is to meet unexpected small increases in service delivery costs, such as might be caused by an unforeseen increase in costs for particular services.

**“PAY-AS-YOU-USE”:**

Concept that debt financing enables the public entity to spread the cost of a capital project over time, as the use of the project is being utilized. Typically, replacements of existing facilities (e.g. a water main) are funded from saving up a portion of current (water) fees at a rate that will produce enough money to pay for the improvement when it needs to be replaced. A new facility is typically funded by some form of debt that is paid off by increased fees or taxes.

**“PAY-AS-YOU-GO”:**

Concept of paying for capital projects when the initial cost is incurred, rather than overtime, as the project is being utilized. For example, a developer may install new streets, thus paying for the streets when they are built.

**REPLACEMENT RESERVES:**

These reserves are held to provide for the purpose of operating equipment such as trucks or machinery. They may be kept as part of fund balances or in a special equipment replacement fund. Replacement reserves are often replenished each year to allow for the continuing depreciation or replacement of equipment.

**RESERVE:**

An account used to indicate that a portion of fund's balance is restricted for a specific purpose and is, therefore, not available for general appropriation. A Contingency Reserve is available for reallocation for special uses as approved by the City Council. See also Operational Reserves (Contingencies), Catastrophic Reserves, Replacement Reserves, and Liquidity Reserves.

**REVENUE:**

Funds that city receives as income. Revenues include such items as taxes, licenses, user fees, service charges, fines and penalties, and grants.



REVENUE BONDS:	Bonds issued to acquire, construct or expand public projects for which fees or admissions are charged. Bonds are repaid solely from the income generated by use of that project.
SOURCE OF FUNDS:	Identifies which revenues the city will use to pay the expenditures of each department. Some department budgets include revenues from one or more sources, which legally, may only be used for specific purposes, while others rely more heavily on the city's General Fund which may be used for any appropriate purpose.
SUPPLIES/SMALL EQUIPMENT:	Items purchased that have a unit value of less than \$3,000 regardless of normal useful life of less than 2 years.
TAX AND REVENUE ANTICIPATION NOTES (TRANS):	TRANS are short-term borrowings by a public entity to meet cash flow needs in a city's funds. TRANS are issued before expected receipt of taxes and other revenues during the same fiscal year. For example, a city only receives property tax revenues after November and April each year but may need to spend funds throughout the year.
TAX INCREMENT FINANCING:	A tax incentive designed to attract business investment by dedicating to the project area the new property tax revenues generated by redevelopment. The increase in revenues (increment) is used to finance development related costs in that district.
TEMPORARY PART TIME:	Describes the job status of an employee as one who works less than full time and in a transitory position.

# **APPENDIX D**

## **Budget Approval Resolution**