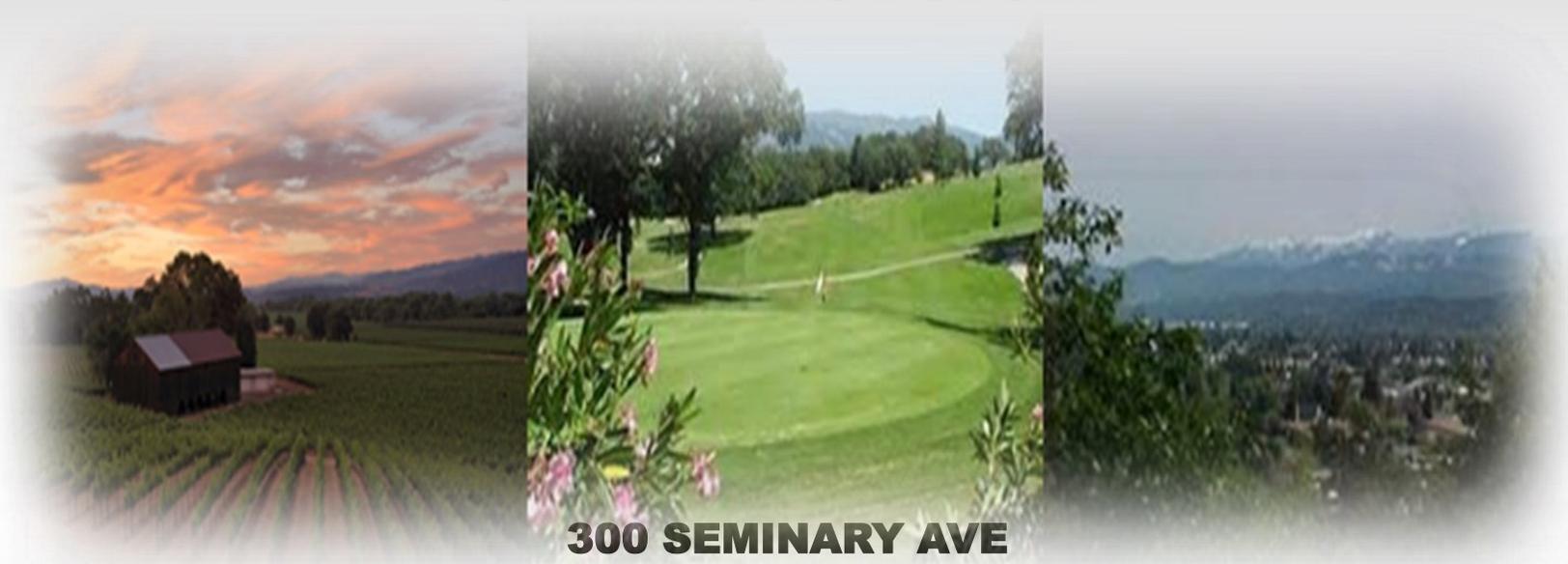


CITY OF UKIAH

FISCAL YEAR

2015-2016

OPERATIONS BUDGET



300 SEMINARY AVE

UKIAH, CALIFORNIA 95482

WWW.CITYOFUKIAH.COM

DOUGLAS CRANE

MAYOR

STEVE SCALMANINI

VICE MAYOR

COUNCIL MEMBERS

JIM BROWN

KEVIN DOBLE

MAUREEN MULHEREN



City of Ukiah

300 Seminary Ave., Ukiah, CA 95482
(707) 463-6228 FAX (707) 463-6204

This Operations Budget for Fiscal Year 2015-2016 incorporates the City's financial policies adopted by the City Council. The budget team has worked together to produce a separate cost allocation document which will be updated annually by December in preparation of the following Fiscal Year's budget cycle. The Cost Allocation Plan Document provides a sound and transparent process for assigning costs for Central Services and Internal Service Funds. City staff has worked together across departments in order to bring the City Council a budget for FY 2015-2016 in which the General fund has a surplus as directed by Council. All major funds, in the Operating Budget are balanced.

Overview

The Operating Budget is broken out into sections which include operating budgets for:

- General Fund
- Enterprise Funds
- Internal Service Funds
- Special Revenue Funds

General Fund includes operating budgets for Central Services which are allocated out to other departments using the cost allocation methods outlined in the City's Cost Allocation Plan Document. Transfers in to the General Fund from the various other funds are listed as revenues which offset an equitable share of the Central Service costs reported in the General Fund.

Internal Service Funds are also included in the Cost Allocation Plan Document. Costs are allocated to the departments within the City that utilize the services. Readers can easily see how much each fund is contributing for services in the summary section of each Internal Service Fund in the Cost Allocation Plan Document.

It is important to note a number of accounting changes that occurred in Fiscal Year 2015-2016 Operations Budget:

- Visit Ukiah which receives 1% of all Transient Occupancy Tax was removed from the General fund and placed in a Special Revenue Fund.
- The Building Maintenance and Corporation Yard budgets were removed from the General Fund and placed into a corresponding Internal Service Fund.
- Information Technology was removed from the General Fund and placed in a new Internal Service Fund.
- An additional division was created for Storm Drains in the General Fund.
- All Central Service Department budgets are included in the General Fund and in part, are offset by transfers in from other funds.
- Capital projects and equipment were removed from operations and can be found in a separate five year Capital Improvement Project Budget (CIP).

The new five year Capital Improvement Project Budget (CIP) identifies capital projects and equipment purchases and provides a planning schedule for the future.

While the operations budget is balanced it is important to note that the Capital Improvement Budget does not have a contribution from the General fund for capital expenses for Fiscal Year 2015-2016.

Assumptions

The following assumptions were made while putting this operational budget together.

- Wages, including step increases for newer employees of approximately \$110,000, were scheduled.
- All wages were included in the operational budget.
- Labor agreements for all employee units expire this Fiscal Year and are due to be negotiated.
- Health benefit costs remain flat due to self-funding with Redwood Empire Municipal Insurance Fund (REMIF). Rates would have risen 8% without the self-funded option.
- Workers compensation rates increased by 14.5% and was offset by use of the fund balance of \$105, 044 from the Workers Compensation Internal service fund. (Workers compensation costs are approximately \$600,000 annually).
- PERS/ PEPRAs rates:
 - Classic PERS Miscellaneous employees increased from 27.955% to 30.134%
 - Classic PERS Police Employees changed from 38.729% to 20.23% plus an additional \$515,204 for unfunded liability payments (equates to an approximate PERS rate of 21.696% for the liability payment and a total rate of 41.926%)
 - PERS Fire Employees went from 32.818% to 18.191% plus an additional \$279,150 for unfunded liability payments (equates to an approximate PERS rate of 25.413% and a total rate of 43.604%)
 - PEPRAs Miscellaneous employee rates did not change from 27.955%
 - PEPRAs Police and Fire decreased from 12.25% to 11.923%
- 3.5 FTE positions were added due to reorganizations in the police and public works departments. The City Council received presentations the justification and the cost effective impacts of these proposed reorganizations from each department head. A list can be found on the authorized full-time personnel chart within this document.
- Rental Allocations for building maintenance were reduced to zero in order to balance the budget. There is approximately \$500,000 set aside in reserves for building repairs.

General Fund

General Fund reserves are projected at 22% for Fiscal Year 2015-2016. This is slightly short of the 25% Council policy for operating expenses. The shortfall can be attributed to the accounting change for Central Services in the General Fund. When calculating operating expenses less the transfers in for Central Services allocations, the 25% reserve policy is met.

Departments worked together to reduce requests which have resulted in a \$454,677 surplus for the General Fund. At the proposed level of spending, the General Fund is projected at about \$528,000 at the end of FY 2015-2016 in excess of that reserve objective.

Sales Tax and Measure P remain the two largest revenue generators for the General Fund making up approximately 50% of General Fund revenues. Sales Tax is the City's largest

General Fund revenue. The passage of Measure P has allowed for seamless continuation of the revenues for Public Safety into FY 2015/16.

General Fund revenues are projected to increase by 6% or \$844,797 (before transfers) when compared to projected year-end revenues. Sales Tax stands out as the major revenue increase at 12% or approximately \$580,000. Sales tax projections are provided by MuniServices and include a one-time reconciliation (true-up) in the current year for the phasing out of the State's Triple Flip (A California State redirection of sales tax revenue from cities). The General Fund is projected to recover \$542,872 in previously redirected sales tax. Ongoing sales tax revenues are more likely to increase only at a 1-2% rate in the future. Staff will continue to monitor this revenue closely, as it is volatile and impacted by national, state, and local economic events. Additional General Fund revenue assumption information can be found within this document under the description of revenue sources.

Additionally, the General Fund is using \$100,000 one-time funds from the Capital Projects Fund to pay for the SOI environmental review budgeted in the Planning Department's operational budget.

General Fund expenses are projected to increase by about 8%. This increase is offset in part by \$1,951,069 for transfers in from Central Services. After accounting for the costs and transfers in for Central Services, overall General Fund expenses have actually decreased.

A transfer to the Museum of \$291,293 to pay for operations is included in the General Fund which includes \$95,000 from Transient Occupancy Tax (TOT) revenue.

Internal Service Funds

Two new service funds were set up and removed from the General Fund. InformationServices and Building Maintenance/Corporation Yard can be found as new funds. This move was done to easily identify the expenses related to each operation. You will also notice a new expense line in departments that utilize these services. It should be noted that these are not new expenses to the City. This is an accounting change to enable more transparency. A history of expenses can be found on the fund summary pages within this document. These new funds work the same way the Garage Service Fund is set up as well as other service funds. Internal Service Fund charges can be found within the detail expense lines of each department based on the Cost Allocation Plan.

Information Technology includes a summary of computer requests from departments. Actual computer expense are budgeted and directly expensed from the each department's operational budget.

Building Maintenance allocations are based on the square feet used by each department. The Corporation Yard is also included in the Building Maintenance Service Fund and is also charged out based on usage of space. Space allocations are detailed in the Cost Allocation Plan.

History

The City Council has made a series of difficult decisions over the course of the last seven years (since 2008) in order to maintain the solvency of the Ukiah General Fund, and to provide for operations and labor costs associated with the delivery of water, wastewater, and electrical services during a time of severe economic downturn.

Labor represents the largest expense category for the City. Personnel for the City have been reduced from 181 full time equivalents (FTE) in 2006 to 165 FTE proposed in the FY 2015/16 budget. City personnel took a 5% compensation reduction nearly 2 years ago on top of pay reductions previously implemented with furloughs and reduced hours. Layoffs and elimination of positions have also been part of the overall cost reduction efforts.

A prolonged economic recovery for Ukiah continues to require spending restraint and prioritization of projects. The Council has been instrumental in shaping the FY 2015/16 proposed budget providing for balanced operational budgets for all of the City's Major funds (General, Water, Wastewater, and Electric funds).

Electric, Water and Wastewater Enterprise Funds

The Enterprise Funds are required to generate sufficient revenue to pay for the services they provide including corresponding debt service payments, operations and maintenance, and capital projects. The Council approved a long-range financial plan and multi-year rate effective July 2011 for Water and Sewer. The last of the rate adjustment for Water and Sewer were implemented in July 2014. Rate studies are underway for all three of the utility enterprise funds for the next five year cycle.

The City will continue to pursue grants and other resources to provide the capital needed to upgrade and improve the systems, thereby reducing the burden on ratepayers.

OUTLOOK AND OPPORTUNITIES

The Ukiah Electric Utility is engaged in completion of capital improvements improving system reliability and customer service. These projects include enhanced ability to troubleshoot and re-route power, and messages/updates for customers during outages. A project to underground power lines on Perkins Street is underway. This project prepares the way for further beautification and development along this primary gateway into the Ukiah downtown.

Over the course of the last seven years, the economic recession and loss of Redevelopment have had significant impacts on the City of Ukiah. Successful new development at the Redwood Business Park and other areas of town will help to increase sales tax and stabilize General Fund revenues.

Ukiah is poised for significant development in the upcoming years, with major traffic, undergrounding, downtown, and retail projects nearing construction after years of preparatory work. City staff is working to facilitate that development with a proactive, community-minded approach. If the Costco project is successful, many other businesses will follow. Much of that development will be focused on the dedicated commercial hub at Redwood Business Park, but staff has also noted a significant increase in the interest in properties along the other major gateways as well.

Tourism is also becoming an increasingly important industry for our community. Visit Ukiah's promotional efforts have helped produce a 52% increase in transient occupancy tax over the last five years, outpacing the rest of the County, which has only seen a 3% increase in the same period. The first four months of 2015 show an additional 15% increase, demonstrating that Ukiah's tourism industry and associated job creation are growing at unparalleled rates.

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CITY OF UKIAH

CITY COUNCIL

Douglas Crane
Mayor

Steve Scalmanini
Vice-Mayor

Kevin Doble
Council Member



Jim Brown
Council Member

Maureen Mulheren
Council Member

CITY OF UKIAH

Sage Sangiacomo- City Manager

David Rapport - City Attorney

Kristine Lawler - City Clerk

ADMINISTRATIVE TEAM

Vacant - Assistant City Manager

Melody Harris - Human Resources Director

Karen Scalabrini - Finance Director

Charley Stump - Planning Director

Chris Dewey - Police Chief

John Bartlett - Fire Chief

Mel Grandi - Electric Utility Director

Tim Eriksen - Public Works Director

Vacant - Water & Sewer Director

BOARDS/COMMISSIONS/COMMITTEES

Airport Commission

Planning Commission

Design Review Board

Traffic Engineering Committee

Paths, Open Space, and Creeks Commission

Demolition Permit Review Committee

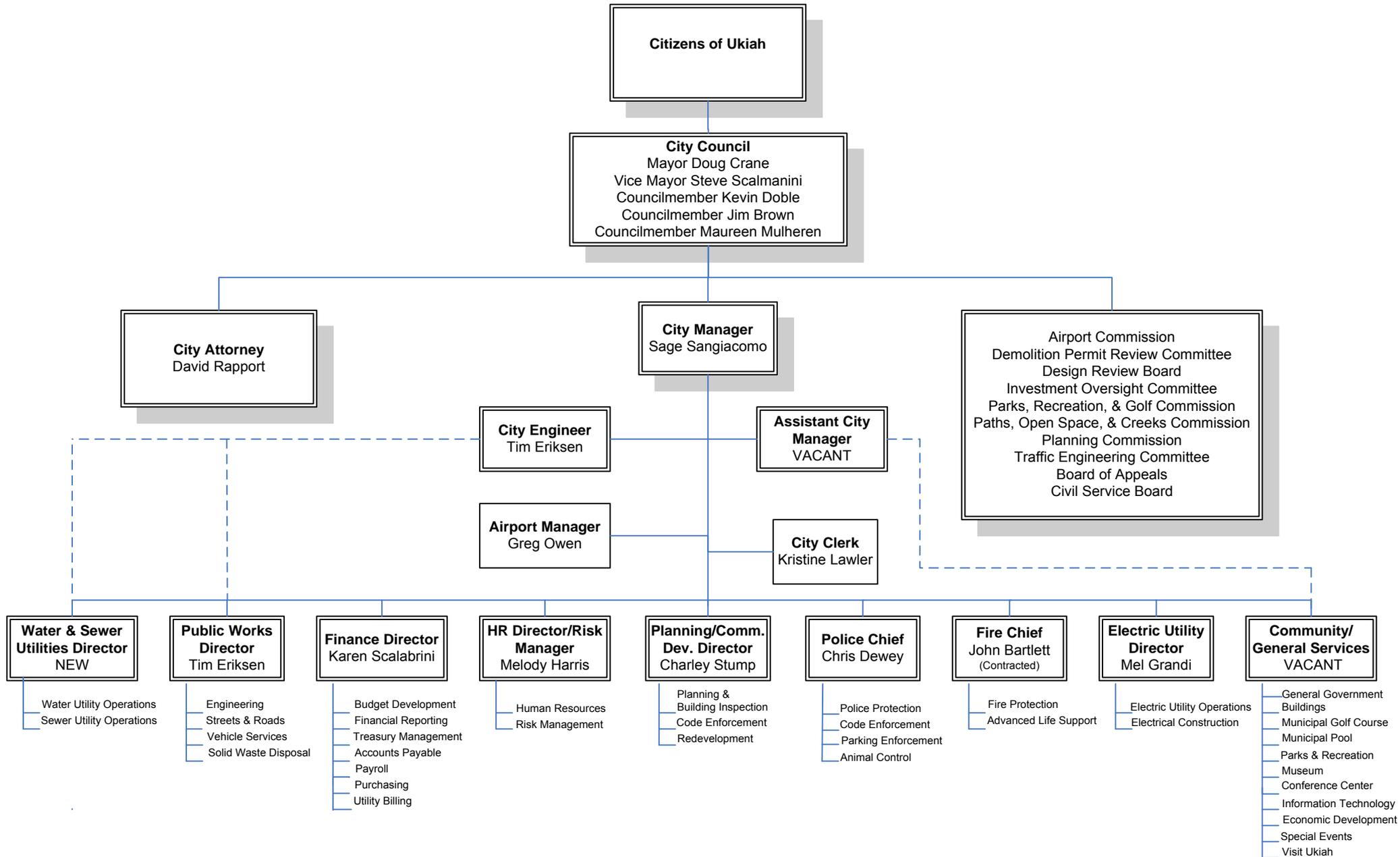
Parks, Recreations, and Golf Commission

Investment Oversight Committee

Board of Appeals

Civil Service Board

City of Ukiah – Organization Chart



CITY OF UKIAH
READERS GUIDE TO THE BUDGET

GLOSSARY OF COMMON BUDGET AND FINANCIAL TERMS

ACCOUNT	Financial reporting unit for budget, management, or accounting purposes.
ACCOUNTS PAYABLE	The amounts owed to others for goods and services received.
ACCOUNTS RECEIVABLE	Amounts due from others for goods furnished and services rendered.
ACCURAL BASIS	The basis whereby transactions and events are recognized when they occur, regardless of when cash is received or paid.
ACTUAL PRIOR YEAR	Actual amounts for the fiscal year preceding the current fiscal year which precedes the budget fiscal year.
ALLOCATION	Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.
ALLOTMENT	That portion of an appropriation which may be encumbered or spend during a specified period.
AMORTIZATION	Payment of a debt by regular intervals over a specific period of time.
APPROPRIATION	An authorization by a legislative body (e.g. City Council) that provides legal permission to make expenditures and incur obligations for specific purposes. ¹
ASSET	Resources owned or held by a government which have monetary value.
ASSESSED VALUATION	Official government value placed upon real estate or other property as a basis for levying taxes.
BOND	A written promise to pay a specific amount of money at a specific date in the future together with a periodic interest as a special rate. Two types are used: General Obligation and Revenue.
BONDED INDEBTEDNESS	Outstanding debt by issues of bonds which is repaid by ad valorem or other revenue.

¹ Appropriation subject to limitation," for purposes of each agency's Gann Limit, means "any authorization to expend during a fiscal year the proceeds of taxes levied by or for that agency and the proceeds of state subventions to that agency." Cal. Const. Art. XIII B, section 8(b).

BUDGET AMENDMENT	A procedure authorized by some City Councils that allows the City Manager to make adjustments to expenditures within or between departmental budgets by revising budget appropriations. Note: City Council approval is always required for additional appropriations from a fund balance or new revenue sources.
BUDGET DEFICIT	Amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.
CAPITAL IMPROVEMENT PROGRAM	Annual appropriations in a City's budget for capital improvement projects such as street or park improvements, building construction and various kinds of major facility maintenance. Capital improvement projects are often multi-year projects that require funding beyond the one-year periods of the annual budget.
CAPITALIZATION THRESHOLD	The dollar value at which government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.
DEBT SERVICE; DEBT SERVICE FUND	The payment of principal and interest on borrowed funds such as bonds. A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Sometimes a debt service fund is referred to as a sinking fund. Debt financing is most commonly used to address temporary short-term cash flow problems and to provide funding for improvements with long lives. The practice of borrowing long-term for operational or short-term capital needs is not advised. ²
ENCUMBRANCE	Prior to actual spending, an obligation charged against a budget indicating that a commitment has been made or an order placed for goods and services not yet received or paid for. After an encumbrance has been made, the money is not available for other transactions.

² Be aware that Article XVI, section 18 of the California Constitution prohibits a City from borrowing more money than it can repay in a single fiscal year from its general fund without a two-thirds vote of the electorate. Common exceptions to this borrowing restriction are the special fund doctrine and the lease purchase agreement.

ENTERPRISE FUND	A fund established by a government entity to account for operations of an enterprise activity. Enterprise funds generally are segregated as to purpose and use from other funds and accounts of the governmental entity with the intent that revenues generated by the enterprise activity and deposited to the enterprise fund will be devoted principally to funding all operations of the enterprise activity, including payment of debt service on securities issued to finance such activity.
EQUITY FUNDING	Funding is accomplished with available resources, and does not include leveraged resources. Project funding is dictated by the availability of cash.
EXPENDITURE	A decrease in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.
EXPENSE	A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.
FIDUCIARY FUNDS	Trust and Agency Funds
FISCAL POLICY	A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
FISCAL YEAR	The 12-month period used by the City of Ukiah begins with July 1, and end with June 30 of the designated fiscal year (i.e., FY 2011-12 end June 30, 2012).
FIXED ASSETS	Assets of long-term character which are intended to be held or used for more than one fiscal year. Examples are land, buildings, machinery, and furniture.
FORCE ACCOUNT	Construction of maintenance activities performed by the City's own personnel, rather than by outside labor.
FULL-TIME EQUIVALENT (FTE)	Number of Positions calculated on the basis that one FTE equates to a 40-hour work week for twelve months. For example, two part-time positions working 20 hours for twelve months also equals one FTE.
FUNCTION	Group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service.

FUND	A fiscal and accounting entity with a self-balancing set of accounts in which cash or other financial resources, all related liabilities or balances and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
FUND BALANCE	A term used to express the excess of assets over liabilities (equity). It also represents the accumulated net resources of a fund available for reservation, designation, or for appropriation.
GENERAL FUND	General operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
GENERAL OBLIGATION BONDS	Bonds where the City pledges its full faith and credit to the repayment of bonds. These bonds are secured by the General Fund of the City.
GOVERNMENTAL FUNDS	General, Special Revenue, Debt Services, and Capital Project funds.
GRANTS	Contributions of cash or other assets from another governmental agency (usually) to be expended or used for a specified purpose, activity or facility.
INTERNAL SERVICE FUND	Established to finance, administer, and account for departments or agencies of a government whose exclusive or nearly exclusive purpose is to provide goods or services to the government's other departments on a cost-reimbursement basis.
LEASE PURCHASE	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
LONG TERM DEBT	Debt with a maturity of more than one year after the date of the issue.
OPERATING DEFICIT	The excess of operating expenditures over operating revenues.
OPERATING SURPLUS	The excess of operating revenues over operating expenditures.
ORDINANCE	A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the City.
RESERVES	Accumulated funds legally restricted or otherwise designated by the City Council for specific purposes.
RESOLUTION	A special or temporary order of the City Council requiring less formality than an ordinance.

REVENUES	Total amount of income received, earned or otherwise available for appropriation.
SURPLUS	An excess of revenues over expenditures
TAXES	Compulsory charges levied by a government for the purpose of financing services performed for the common good.
TRANSFERS	Payments from one funds to another ideally for work or services provided, or to cover operating expense shortfalls.
USER FEES	Payments of charges for direct receipt of a public service by the party benefiting from the service.

**CITY OF UKIAH
READERS GUIDE TO THE BUDGET**

ACRONYMS

AV	Audio Visual
BMP	Best Management Practices
CAFR	Comprehensive Annual Finance Report
CCAC	City Clerk Association of California
CCC	California Conservation Crews
CCR	Consumer Confidence Report
CEQA	California Environmental Quality Act
CIP	Capital Improvement Projects
CLETS	California Law Enforcement Technology Systems
COPS	Citizens Option for Public Safety (State Program)
CSO	Community Services Officer
CSMFO	California Society of Municipal Finance Officers
DPW	Department of Public Works
EAP	Employee Assistance Program
EIR	Environmental Impact Review
EMS	Emergency Medical Services
EPA	Environmental Protection Agency
FEMA	Federal Emergency Management Agency
FF	Firefighter
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GASB	Governmental Accounting Standards Board
GO	General Obligation

HVAC	Heating & Air Conditioning
IT	Information Technology
LMIHF	Low and Moderate Income Housing Fund
NCPA	Northern California Power Agency
PERS	Public Employees Retirement System
REMIF	Redwood Empire Municipal Insurance Fund
RWQCB	Regional Water Quality Control Board
SWRCB	State Water Resources Control Board
TOT	Transit Occupancy Tax
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

CITY OF UKIAH
AUTHORIZED FULL-TIME PERSONNEL (FTE)
Fiscal Years 2011/2012 - 2015/2016

	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	CURRENT +/-
<u>CITY MANAGER</u>						
12 City Manager	1.00	1.00	1.00	1.00	1.00	
Assistant City Manager	1.00	1.00	1.00	1.00	1.00	
City Clerk	1.00	1.00	1.00	1.00	1.00	
SUBTOTAL	3.00	3.00	3.00	3.00	3.00	0.00
<u>FINANCE</u>						
13 Finance Director	1.00	1.00	1.00	1.00	1.00	
Assistant Finance Director	1.00	1.00	1.00	0.00	0.00	
Finance Controller	1.00	1.00	1.00	1.00	1.00	
Revenue Manager	0.00	0.00	0.00	1.00	1.00	
Accountant	1.00	1.00	1.00	1.00	1.00	
Payroll Officer	1.00	1.00	1.00	1.00	1.00	
Accounts Payable Specialist	1.00	1.00	1.00	0.00	0.00	
Administrative Analyst	0.00	0.00	0.00	1.00	1.00	
Accounting Assistant	1.00	1.00	1.00	1.00	1.00	
Purchasing Supervisor	1.00	1.00	1.00	1.00	1.00	
Buyer	1.00	1.00	1.00	1.00	1.00	
Customer Services Rep. III	2.00	2.00	2.00	1.00	1.00	
Customer Services Rep. II	1.00	1.00	1.00	2.00	3.00	
Customer Services Rep. I	2.00	2.00	2.00	2.00	1.00	
Utility Services Team Leader	1.00	1.00	1.00	1.00	1.00	
Meter Reader	1.00	1.00	1.00	1.00	1.00	
SUBTOTAL	16.00	16.00	16.00	16.00	16.00	0.00
<u>HUMAN RESOURCES/RISK MANAGEMENT</u>						
16 Director of Human Resources	1.00	1.00	1.00	1.00	1.00	
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00	
Service Support Clerk	1.00	0.00	0.00	0.00	0.00	
HR Assistant/PW Administrative Secretary	0.00	0.00	0.00	0.00	0.50	
SUBTOTAL	3.00	2.00	2.00	2.00	2.50	0.50
<u>COMMUNITY DEVELOPMENT & BUILDING</u>						
23 Director of Comm. Dev.	1.00	1.00	1.00	1.00	1.00	
Building Official	1.00	1.00	1.00	1.00	1.00	
Principal Planner	0.00	0.00	0.00	1.00	1.00	
Senior Planner	1.00	1.00	1.00	0.00	0.00	
Associate Planner	1.00	1.00	1.00	0.00	0.00	
Assistant Planner	0.00	0.00	0.00	1.00	1.00	
Development Permit Coord.	1.00	1.00	1.00	1.00	1.00	
Planning/Building Technician	0.00	0.00	0.00	1.00	1.00	
Administrative Secretary	1.00	1.00	1.00	0.00	0.00	
SUBTOTAL	6.00	6.00	6.00	6.00	6.00	0.00

CITY OF UKIAH
AUTHORIZED FULL-TIME PERSONNEL (FTE)
Fiscal Years 2011/2012 - 2015/2016

	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	CURRENT +/-
<u>COMMUNITY SERVICES</u>						
22 Community Services Administrator	1.00	1.00	0.00	0.00	0.00	
Project & Grant Administrator	1.00	1.00	1.00	0.00	0.00	
Facilities Administrator	1.00	1.00	1.00	1.00	1.00	
Buildings/Facilities Lead Worker	1.00	1.00	1.00	1.00	1.00	
Buildings Specialist	1.00	1.00	1.00	1.00	1.00	
Park/Golf Superintendent	1.00	1.00	1.00	1.00	1.00	
Park/Golf Lead Worker	2.00	2.00	2.00	2.00	1.00	
Parks/Golf Service Worker I	6.00	6.00	6.00	5.00	4.00	
Parks/Golf Service Worker II	0.00	0.00	0.00	0.00	2.00	
Museum Director	1.00	1.00	1.00	1.00	1.00	
Museum Curator	1.00	1.00	1.00	1.00	1.00	
Information Technology Supervisor	1.00	1.00	1.00	0.00	0.00	
Information Technology Coordinator	0.00	0.00	0.00	1.00	1.00	
Information Technology Network Specialist	0.00	0.00	0.00	1.00	1.00	
Information Technology Specialist I	0.00	0.00	0.00	1.00	1.00	
Information Technology Specialist II	1.00	1.00	1.00	0.00	0.00	
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	
Recreation Coordinator	0.00	0.00	1.00	1.00	1.00	
Sports Coordinator	1.00	1.00	1.00	1.00	1.00	
Receptionist/Clerk	1.00	1.00	1.00	1.00	1.00	
SUBTOTAL	21.00	21.00	21.00	20.00	20.00	0.00
<u>PUBLIC WORKS</u>						
24 Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00	
Director of Water & Sewer Utilities	0.00	0.00	0.00	0.00	1.00	
Deputy Director of Public Works - Eng.	1.00	1.00	1.00	1.00	1.00	
Senior Civil Engineer	1.00	1.00	1.00	1.00	1.00	
Assistant Civil Engineer	1.00	0.00	0.00	0.00	0.00	
Public Works Project Analyst	0.00	0.00	1.00	1.00	1.00	
Administrative Secretary/HR Assistant	1.00	1.00	1.00	1.00	0.50	
Engineering Technician	0.00	0.00	0.00	0.00	1.00	
Public Works Supervisor	1.00	1.00	1.00	1.00	0.00	
Public Works Leadworker	0.00	1.00	0.00	0.00	1.00	
Public Works Maintenance II	1.00	1.00	1.00	1.00	1.00	
Public Works Maintenance I	4.00	4.00	4.00	5.00	5.00	
Street Sweeper Operator	1.00	1.00	1.00	1.00	1.00	
Senior Equipment Mechanic	0.00	1.00	1.00	1.00	1.00	
Equipment Mechanic	3.00	2.00	2.00	2.00	2.00	
Water/Sewer/Streets Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	
Water & Sewer Program Coordinator	1.00	1.00	0.00	0.00	0.00	
Water/Sewer Leadworker	1.00	1.00	1.00	1.00	1.00	
Water/Sewer Service Attendant	1.00	1.00	1.00	1.00	1.00	
Water/Sewer Attendant II	2.00	2.00	2.00	2.00	4.00	
Water/Sewer Attendant I	4.00	4.00	4.00	4.00	3.00	

CITY OF UKIAH
AUTHORIZED FULL-TIME PERSONNEL (FTE)
Fiscal Years 2011/2012 - 2015/2016

	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	CURRENT +/-
<u>PUBLIC WORKS</u> <i>Continued</i>						
Water Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00	
Senior Water Treatment Plant Oper/Mech	1.00	1.00	1.00	1.00	1.00	
Water Treatment Plant Operator/Mechanic	3.00	2.00	2.00	2.00	2.00	
Water Treatment Plant Operator-in-Training	0.00	0.00	1.00	1.00	1.00	
Wastewater Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00	
Sr. Wastewater Treatment Plant Operator	1.00	2.00	2.00	2.00	2.00	
Sr. Wastewater Treatment Plant Oper/Mech	1.00	1.00	1.00	1.00	1.00	
Wastewater Treatment Plant Operator	3.00	3.00	3.00	3.00	4.00	
Wastewater Treatment Plant Oper/Training	1.00	1.00	1.00	1.00	0.00	
Environment Laboratory Technician III	1.00	1.00	1.00	1.00	1.00	
SUBTOTAL	38.00	38.00	38.00	39.00	41.50	2.50
<u>AIRPORT</u>						
25 Airport Manager	1.00	1.00	1.00	1.00	1.00	
Airport Assistant	1.00	1.00	1.00	1.00	1.00	
SUBTOTAL	2.00	2.00	2.00	2.00	2.00	0.00
<u>ELECTRIC UTILITY</u>						
Director of Electric Utility	1.00	1.00	1.00	1.00	1.00	
Assistant Electric Utility Director	0.00	0.00	0.00	1.00	1.00	
Power Engineer/Assistant Power Engineer	1.00	2.00	2.00	1.00	1.00	
Electric Supervisor	1.00	1.00	1.00	1.00	1.00	
Electric Crew Foreman	1.00	1.00	1.00	2.00	2.00	
Lineman	5.00	5.00	4.00	4.00	4.00	
Apprentice Lineman	2.00	2.00	1.00	1.00	1.00	
Electric Utility Technician I	2.00	2.00	1.00	2.00	2.00	
Electric Utility Technician II	0.00	0.00	1.00	1.00	1.00	
Electrical Engineering Technician III	0.00	0.00	1.00	1.00	1.00	
Electrical Engineering Technician II	1.00	1.00	0.00	1.00	1.00	
Electrical Engineering Technician I	0.00	1.00	1.00	0.00	0.00	
Administrative Secretary	1.00	1.00	1.00	0.00	0.00	
Electric Utility Program Coordinator	0.00	0.00	0.00	1.00	1.00	
SUBTOTAL	15.00	17.00	15.00	17.00	17.00	0.00
<u>POLICE</u>						
20 Police Chief	1.00	1.00	1.00	1.00	1.00	
Captain	3.00	2.00	2.00	2.00	1.00	
Lieutenant	0.00	0.00	0.00	0.00	2.00	
Sergeant	5.00	6.00	6.00	6.00	6.00	
Police Officer/Detective	4.00	4.00	4.00	4.00	4.00	
Police Officer/School Resource Officer	1.00	1.00	1.00	1.00	1.00	
Police Officer/Major Crimes Task Force	1.00	1.00	1.00	1.00	1.00	
Police Officer	10.00	9.00	12.00	16.00	15.00	
Police Officer (funded by COPS Grant)	1.00	1.00	1.00	1.00	1.00	
Community Services Officer	2.00	2.00	4.00	5.00	5.00	

CITY OF UKIAH
AUTHORIZED FULL-TIME PERSONNEL (FTE)
Fiscal Years 2011/2012 - 2015/2016

	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	CURRENT +/-
<u>POLICE</u> <i>continued</i>						
Communications Supervisor	1.00	1.00	1.00	1.00	0.00	
Communications & Records Manager	0.00	0.00	0.00	0.00	1.00	
Senior Clerk Dispatcher	3.00	3.00	1.00	1.00	1.00	
Clerk Dispatcher	6.00	8.00	6.00	6.00	7.00	
Records Clerk	2.00	2.00	2.00	2.00	2.00	
Administrative Secretary (formerly Fire Sec)	0.00	0.00	1.00	1.00	1.00	
SUBTOTAL	40.00	41.00	43.00	48.00	49.00	1.00
<u>FIRE</u>						
21 Fire Division Chief	2.00	2.00	2.00	2.00	2.00	
Fire Captain	3.00	3.00	3.00	3.00	2.00	
Fire Engineer	5.00	5.00	4.00	4.00	4.00	
Firefighter/Paramedic	7.00	4.00	2.00	2.00	3.00	
Administrative Secretary	1.00	1.00	0.00	0.00	0.00	
SUBTOTAL	18.00	15.00	11.00	11.00	11.00	0.00
TOTAL FULL-TIME	159.00	158.00	154.00	161.00	165.00	4.00

CITY OF UKIAH
AUTHORIZED TEMPORARY, PART-TIME AND SEASONAL PERSONNEL POSITIONS
Fiscal Years 2011/2012 - 2015/2016

	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	CURRENT +/-
<u>FINANCE</u>						
13 Meter Reader/PT 32-hour	0.80	0.80	0.80	0.80	0.80	
Meter Reader/On-Call (2)	0.96	0.96	0.96	0.96	0.96	
Utility Billing Clerk	0.80	0.80	0.80	0.00	0.00	
SUBTOTAL	2.56	2.56	2.56	1.76	1.76	0.00
<u>HUMAN RESOURCES</u>						
16 Human Resources Assistant	0.00	0.00	0.48	0.48	0.00	
SUBTOTAL	0.00	0.00	0.48	0.48	0.00	-0.48
<u>COMMUNITY DEVELOPMENT & BUILDING</u>						
23 Planning Intern	0.00	0.00	0.48	0.48	0.00	
SUBTOTAL	0.00	0.00	0.48	0.48	0.00	-0.48
<u>COMMUNITY SERVICES</u>						
22 Project & Grant Administrator/PT 32-Hour	0.00	0.00	0.00	0.80	0.80	
Project & Grant Administrator/PT 20-Hour	0.00	0.00	0.00	0.50	0.50	
Event Coordinator Assistant	0.80	0.80	0.80	0.80	0.80	
Event Coordinator Assistant	0.00	0.00	0.00	0.00	0.25	
Event & Facilities Attendant	0.00	0.00	0.80	0.80	0.80	
Conf. Ctr. Facilities Attendant	0.80	0.80	0.80	0.80	0.80	
Facilities Attendant	0.50	0.50	0.50	0.50	0.50	
Custodian	1.89	1.89	1.89	1.89	1.89	
Parks/Golf Service Worker/PT 32-Hour	1.60	0.80	0.00	0.00	0.00	
Park Service Worker (Seasonal)	0.00	0.00	0.96	0.96	0.96	
Parks Facility Attendant	0.00	0.00	0.00	0.00	0.75	
Museum Registrar	0.40	0.40	0.40	0.40	0.40	
Museum Receptionist	0.83	0.83	0.83	0.83	0.83	
Website Developer	0.00	0.00	0.00	0.24	0.48	
Information Technology Intern	0.00	0.00	0.00	0.00	0.38	
Information Technology Assistant	0.00	0.00	0.00	0.05	0.05	
Activities Staff	0.58	0.19	0.19	0.29	0.89	
Day Camp Staff	3.69	3.85	3.85	3.85	3.52	
Pool Staff	2.29	2.44	2.44	2.44	3.32	
Sports Staff	1.10	0.78	0.78	1.31	1.93	
Community Services Assistant	0.00	1.00	1.00	1.61	1.61	
Program/Project Analyst	0.00	0.96	0.96	0.48	0.80	
SUBTOTAL	14.48	15.24	16.20	18.55	22.26	3.71
<u>PUBLIC WORKS</u>						
24 Engineering Intern	0.00	0.00	0.00	0.48	0.00	
Public Works Maintenance (Seasonal)	0.48	0.00	0.96	0.96	0.00	
Water/Sewer Attendant (Seasonal)	0.48	0.48	0.48	0.48	0.48	
Water Treatment Plant Intern	0.00	0.00	0.00	0.48	0.00	
SUBTOTAL	0.96	0.48	1.44	2.40	0.48	-1.92

CITY OF UKIAH
AUTHORIZED TEMPORARY, PART-TIME AND SEASONAL PERSONNEL POSITIONS
Fiscal Years 2011/2012 - 2015/2016

		<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	CURRENT +/-
<u>AIRPORT</u>							
25	Airport Grounds Maintenance Attendant	0.96	0.96	0.80	0.80	0.80	
	Airport Attendant	1.44	1.44	1.44	1.44	1.44	
	SUBTOTAL	2.40	2.40	2.24	2.24	2.24	0.00
<u>ELECTRIC UTILITY</u>							
	Design Support	0.19	0.29	0.29	0.29	0.48	
	Lineman (Internship through NCPA)	0.00	0.00	0.00	0.00	0.96	
	SUBTOTAL	0.19	0.29	0.29	0.29	1.44	1.15
<u>POLICE</u>							
20	Community Services Officer/Part-time 32-hr	0.00	0.00	0.00	0.80	0.80	
	Clerk Dispatcher/Part-time 32-hour	0.00	0.00	0.00	0.80	0.00	
	Clerk Dispatcher/On-Call	0.35	0.30	0.30	0.30	0.00	
	Evidence Clerk	0.46	0.46	0.00	0.00	0.00	
	Records Clerk Intern	0.29	0.29	0.00	0.00	0.00	
	SUBTOTAL	1.10	1.05	0.30	1.90	0.80	-1.10
<u>Fire</u>							
21	Fire Marshall	0.20	0.20	0.00	0.00	0.00	
	SUBTOTAL	0.20	0.20	0.00	0.00	0.00	0.00
TOTAL PART-TIME*		19.33	19.66	21.43	26.34	27.22	0.88
TOTAL FULL-TIME		159.00	158.00	154.00	161.00	165.00	4.00
GRAND TOTAL		178.33	177.66	175.43	187.34	192.22	4.88

*Does not include Elected Officials (1 Mayor, 4 Councilmembers, & 1 Treasurer)

Additional Note: Many positions are funded by various accounts.

**SCHEDULE OF TRANSFERS
FISCAL YEAR 2015-2016**

FUND TRANSFERRING FROM		Amount	FUND TRANSFERRING TO		Amount
100	General Fund #100 Additional Public Safety support	\$ 7,068,669	105	Public Safety Fund #105	\$ 7,068,669
100	General Fund #100	\$ 291,293	691	Museum Fund #691	\$ 291,293
100	General Fund #100	\$ 119,563	415	Visit Ukiah Fund #750	\$ 119,563
203	Garage Service Fund #203	\$ 56,000	220	Equipment Reserve Fund #220	\$ 56,000
205	Utility Billing Fund #205	\$ 120,684	220	Equipment Reserve Fund #220	\$ 120,684
206	Dispatch Fund #206	\$ 7,000	220	Equipment Reserve Fund #220	\$ 7,000
251	Special Project Reserve #251	\$ 50,000	100	General Fund #100	\$ 50,000
251	Special Project Reserve #251	\$ 200,000	220	Equipment Reserve Fund #220	\$ 200,000
500	Gas Tax 2106 Fund #500	\$ 52,473	100	General Fund #100	\$ 52,473
501	Gas Tax 2107 Fund #501	\$ 126,422	100	General Fund #100	\$ 126,422
502	Gas Tax 2107.5 Fund #502	\$ 4,000	100	General Fund #100	\$ 4,000
503	Gas Tax 2105 Fund #503	\$ 92,469	100	General Fund #100	\$ 92,469
777	Airport Fund #777	\$ 200,000	779	Airport Special Projects Fund #779	\$ 200,000
777	Airport Fund #777	\$ 12,375	778	Airport CIP Fund #778	\$ 12,375
820	Water Fund #820	\$ 200,000	220	Equipment Reserve Fund #220	\$ 200,000
820	Water Fund #820	\$ 887,508	822	Water Connection Fund #822 (bond payment)	\$ 887,508
840	Sewer Fund #840	\$ 2,380,665	841	Sewer Bond Debt Service Fund 841	\$ 2,380,665
TOTAL TRANSFERS		\$ 11,869,121	TOTAL TRANSFERS		\$ 11,869,121

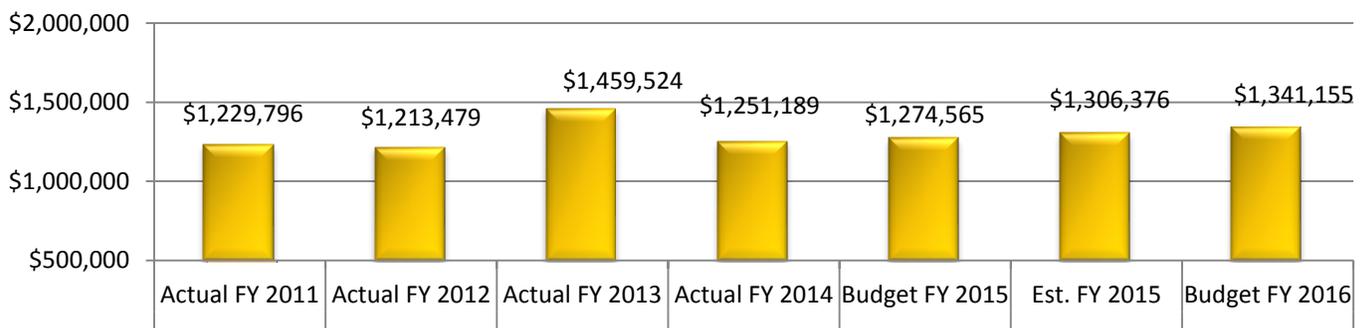
* *Not included on Fund Summary Schedule*
UVSD Sewer Fund

841 Sewer Bond Debt Service Fund #841 \$ 2,499,365

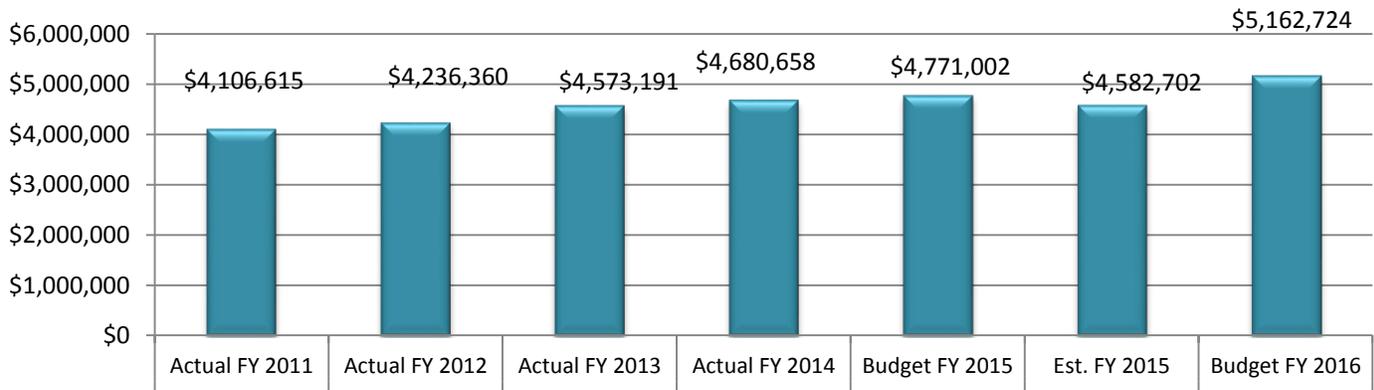
CITY OF UKIAH
DESCRIPTION OF REVENUE SOURCES

GENERAL FUND REVENUES

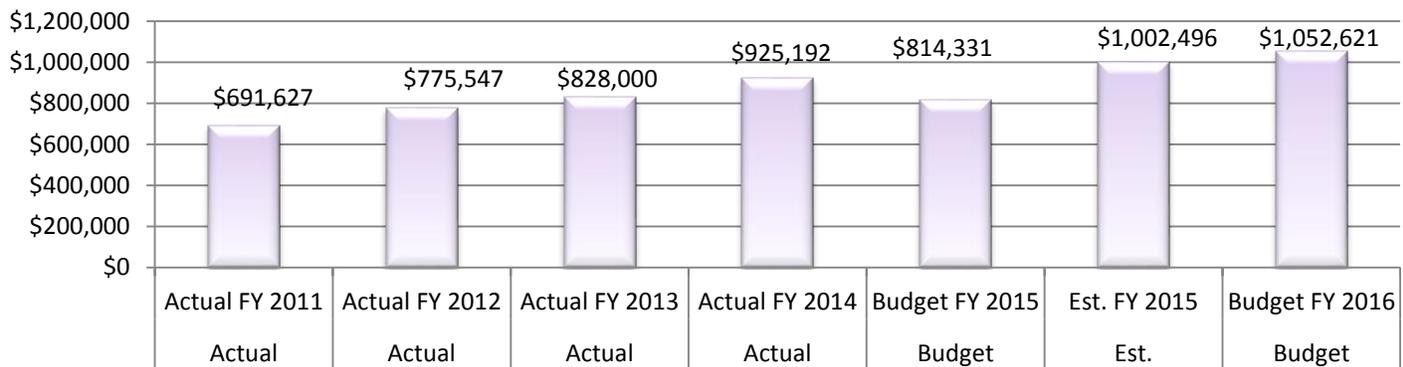
Property Taxes (\$1,341,155) - Real property within the City is taxed at 1% of assessed value as determined by the County Assessor. The City’s share of this tax is approximately 16%. For fiscal year 2015-2016 a growth factor of 2% as determined by the State, has been applied. The additional 1% can be attributed to changes in assessed valuations. Mendocino County is using the Teeter Plan for collections that provides the City with 100% of the taxes assessed with the County in turn keeping all delinquent penalties and interest collected.



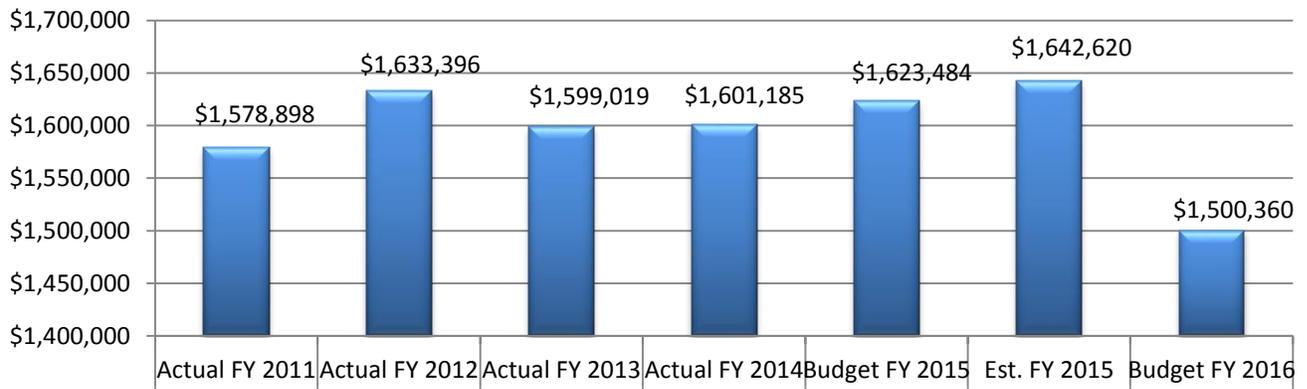
Sales Tax and Sales Tax in Lieu (\$5,162,724) - The City receives 1% of retail sales made within the City limits. The diversity of commercial operations such as retail shops, restaurants, building supply, and car dealers insure a constant level of income from this source. Sales Tax for the City is estimated to increase by approximately 12% over the previous year. These projections come from MuniServices and include one-time reductions in the current year and a true-up from the State for the final triple flip (projected at \$542,872) in fiscal year 2015-2016. Ongoing sales tax revenues are more likely to increase at a 1-2% rate in the future.



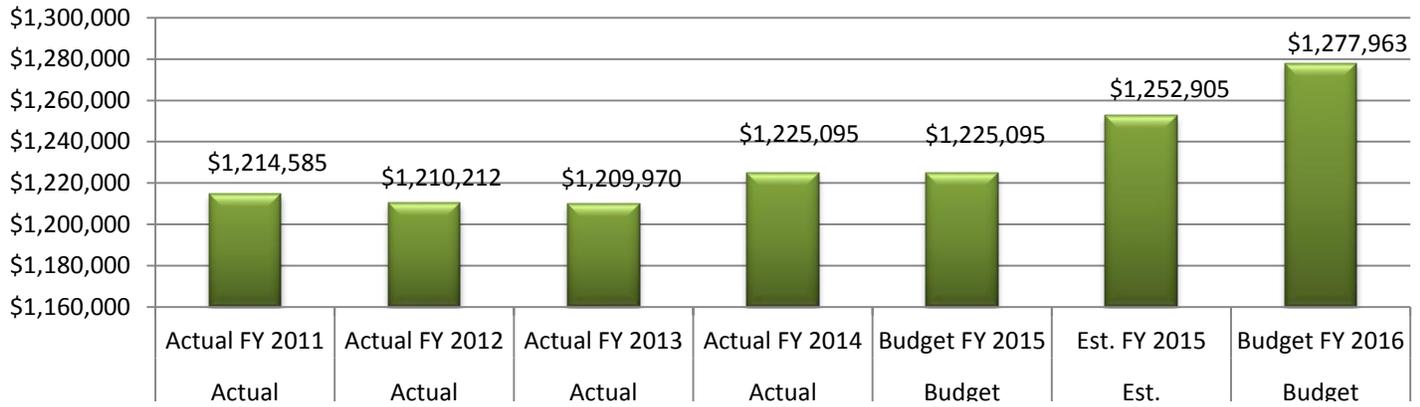
Transient Tax (\$1,052,621) - The City has a tax rate of 10% on all revenues paid to Hotels and Bed and Breakfast Inns. The tax is paid by the guests staying at these accommodations. This revenue is estimated to increase at a rate of 6% or \$50,125 for the next fiscal year based on estimated year end revenues. 8% of these revenues are designated for beautification of commercial areas within the City of Ukiah, economic development within the City of Ukiah, parks development and maintenance within the City of Ukiah, and scholarships for local children to attend local recreation programs. 1% is designated for Visit Ukiah and 1% is designated to the Grace Hudson Museum and Sun House.



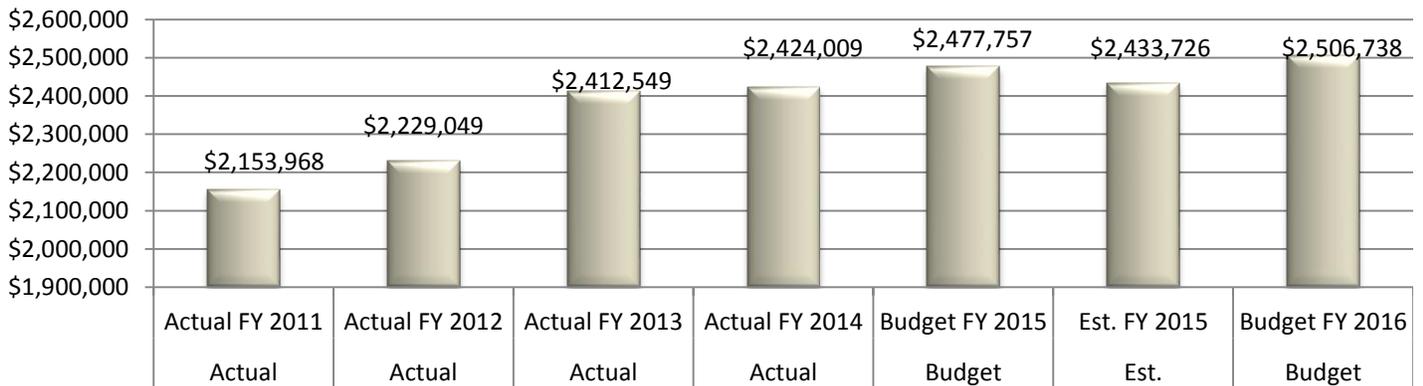
Franchise Fees (\$1,500,360) – Franchise fees are collected from the electric enterprise (which is 6% of Revenue electric revenues), Comcast, PG&E and the Ukiah Waste Solutions. Franchise fees are fees incurred by an individual or an enterprise for the privilege of using public rights-of-way and to compensate for the costs of regulation. The largest component of these fees is the Electric enterprise which decreased from an estimated \$1,034,808 in FY 2015 to \$861,057 in FY 2016. The decrease was due to a change from a 7% fee to a 6% fee.



Motor Vehicle License Fees and in Lieu(\$1,277,963) – Established in 1935 as a uniform statewide tax, vehicle license fee tax is a tax on ownership of a registered vehicle in place of taxing a vehicle as personal property. Effective July 1, 2011 Vehicle License Fee revenue allocated to cities shifted all city vehicle license fee revenues to fund law enforcement grants. Monthly allocations have been reduced to zero. In 2004 the State “swapped” a portion of the vehicle license fee revenues. The City now receives revenues based on property tax growth instead of the original allocation based on population. The in lieu revenues remaining are paid with Property Taxes. This change occurred when the VLF swap was implemented by the State.



Measure P Sales Tax (\$2,506,738) – Measure S was a ½ cent sales tax approved by voters in June of 2005. The tax was approved for a ten year period and was set to expire in September of 2015. In November of 2014, the sales tax was extended by the citizens of Ukiah as Measure P. Measure P is used to fund Public Safety in addition to other General Fund revenues.



SPECIAL REVENUE FUNDS

Gas Taxes Allocation (\$275,364) - State collected revenues from per gallon tax on gasoline sales and distributed based on population to be used for street and road purposes. The City normally receives these revenues from the State on a monthly basis. In the past few years, the State has been deferring these payments for up to 6 months. These funds are shown in the “Other Funds” section of the Budget and are available for certain Street Capital projects.

ENTERPRISE FUNDS

Water Enterprise Service Charges (\$5,794,019) - Revenues charged to users of the municipal water system. A long-range financial plan and multi-year rate increase was approved by Council in June 2010. The most recent rate increase was effective with the July 2014 billing cycle. The last increase occurred in July 2013. Funds are used to pay for debt service payments, operations and maintenance, and capital projects. Rates increased by about 3% in accordance with the financial plan.

Wastewater Enterprise Service Charges (\$7,380,849) - Revenues charged to users of the municipal sewer system. A long-range financial plan and multi-year rate increase was approved by Council in July 2010. The most recent increase was effective with the July 2014 billing cycle. The last increase occurred in July 2013. Funds are used to pay for debt service payments, operations and maintenance, and capital projects. Rates increased by about 3% in accordance with the financial plan.

Electric Enterprise Service Charges (\$15,457,804) - Revenues charged to users of the municipal electric system. Funds are used to pay for debt service payments, operations and maintenance, and capital projects.

General Fund

The General Fund is used to account for revenues which are not specifically designated to be accounted for by any other fund. The primary sources of revenue for the General Fund are sales tax, property tax, transient occupancy tax, and other General Fund Revenues including charges for service, revenues from other agencies, licenses, permits, and penalties. Uses for the General Fund include:

- **City Council***: Accounts for governing through discussion and making decisions on the behalf of the city.
- **City Clerk***: Accounts for maintaining public records and vital statistics.
- **City Manager***: Accounts for directing city administration.
- **Administrative Support***: Accounts for various kinds of support.
- **Miscellaneous General Government***: Accounts for activities that are not budgeted within a specific department.
- **Finance*** – Accounting: Accounts for the process of recording, summarizing, reporting transactions, and providing an accurate picture of performance and financial position.
- **City Attorney***: Accounts for providing legal advice and representation to the City.
- **Treasury Management***: Accounts for administering the financial assets and holdings of the City.
- **Human Resources/Risk Management***: Accounts for focusing on policies and systems to maximize employee performance.
- **Business, Economic, Grant and Housing Services**: Accounts for promoting economic health and standard of living.
- **Community Outreach**: Accounts for providing outreach to the community and public relations activities.
- **Animal Control**: Accounts for enforcing ordinances related to impoundment, disposal, and control of animals.
- **Parks**: Accounts for maintaining various city parks and providing support to seasonal events.
- **Recreation**: Accounts for facilitating and operating programs.
- **Planning**: Accounts for various planning processes.
- **Building**: Accounts for enforcing building codes and regulations.
- **Public Works**: Accounts for developing, building, improving, and maintaining roads, traffic signals, and storm drains.
- **Police**: Accounts for enforcing and maintaining the welfare and protection of the public through law enforcement.
- **Fire**: Accounts for enforcing and maintaining the welfare and protection of the public through fire prevention and volunteer services, as well as emergency medical services.

*Departments are funded by multiple funding sources through Central Services allocations.

GENERAL FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget FY 2016	Difference From Estimated FY 2015	Estimated Difference
Fund Balance⁵	6,237,950	6,237,800	6,305,776	4,654,863	3,818,015	3,818,015	3,692,018		
Percent of Unreserved Fund Balance	44%	46%	40%	31%	24%	25%	22%		
General Government Revenues:									
Taxes:									
Property Taxes	1,229,796	\$ 1,213,479	\$ 1,484,934	\$ 1,251,189	\$ 1,274,565	\$ 1,306,376	\$ 1,341,155	\$ 34,779	3%
Sales Tax	4,106,615	4,236,360	4,573,191	4,680,658	4,771,002	4,582,702	5,162,724	580,022	12%
Transient Occupancy Taxes	691,627	775,547	828,000	925,192	814,331	1,002,496	1,052,621	50,125	6%
Other Taxes	342,934	350,444	359,280	358,618	356,875	375,480	385,772	10,292	3%
Franchise Taxes ¹	1,578,898	1,633,396	1,599,019	1,601,185	1,623,484	1,642,620	1,500,360	(142,260)	-9%
Successor Agency Admin ²	-	-	198,091	91,012	250,000	125,000	150,000	25,000	10%
Licenses/Permits/Penalties:									
License & Permits	344,593	213,064	272,070	283,786	110,149	160,473	134,650	(25,823)	-23%
Fines/Penalties	59,166	45,932	54,643	53,999	6,000	-	-	-	0%
Charges for Services:									
Police Services	182,563	192,013	314,730	269,507	361,095	335,166	487,346	152,180	42%
Fire Services	34,842	12,034	24,768	4,330	7,000	-	-	-	0%
Ambulance ³	509,783	551,822	307,842	31,879	50,000	4,828	50,000	45,172	90%
Planning Fees	73,023	301,578	200,066	217,902	182,046	182,046	184,046	2,000	1%
Swimming Pool	46,948	49,376	58,046	65,856	72,000	65,000	70,000	5,000	7%
Other	420,370	231,901	93,476	69,825	68,599	55,510	55,180	(330)	0%
Revenues from Other Agencies:									
Motor Vehicle License Fee (VLF)	85,042	16,227	6,834	-	-	6,633	-	(6,633)	100%
Property Tax in Lieu of Motor License Fees	1,214,585	1,210,212	1,209,970	1,225,095	1,225,095	1,252,905	1,277,963	25,058	2%
P.O.S.T Reimbursements	16,391	24,675	16,068	15,528	20,000	30,000	45,594	15,594	78%
Home Owners Property Tax Relief	12,235	12,221	12,352	12,086	12,500	12,500	12,500	-	0%
Talmage Road Maintenance	1,135	-	-	-	-	-	-	-	0%
Other Revenues:									
Rental Income/Program fees	928,792	769,287	639,617	793,900	746,835	681,616	669,002	(12,614)	-2%
Other	7,556	120,476	51,035	232,672	25,722	149,778	164,001	14,223	55%
Sub Total General Government Revenues	11,886,894	11,960,044	12,304,032	12,184,219	11,977,298	11,971,129	12,742,914	771,785	6%
Public Safety Restricted Revenues:									
Sales Tax - Measure S/P	2,153,968	2,229,049	2,412,549	2,424,009	2,477,757	2,433,726	2,506,738	73,012	3%
COPS funds	136,320	88,158	-	-	-	-	-	-	0%
Sub Total Public Safety Revenues	2,290,288	2,317,207	2,412,549	2,424,009	2,477,757	2,433,726	2,506,738	73,012	3%
Total General Fund Revenues	\$ 14,177,182	\$ 14,277,251	\$ 14,716,581	\$ 14,608,228	\$ 14,455,055	\$ 14,404,855	\$ 15,249,652	844,797	6%
Transfers In:									
Central Services Allocations	-	-	3,792	341,795	239,000	23,900	325,364	301,464	126%
	-	-	-	-	-	-	1,951,069		
Planned Use of Reserves:									
Fire Contract	-	-	-	-	440,000	440,000	-	(440,000)	-100%
Police PTAF	-	-	-	-	173,000	173,000	-	(173,000)	-100%
Total General Funds available	14,177,182	14,277,251	14,720,373	14,950,023	15,307,055	15,041,755	17,526,085	2,484,330	16%

1. Electric Franchise fees were reduced from 7% to 6% in FY 2016.

2. Successor Agency Admin fees are not expected to continue beyond FY 2017.

3. Ambulance revenues were billed in previous years and are expected to be paid over the next two years.

4. FY 2016 includes:

Transfers of \$50,000 for Special Projects

Gas Tax funds Transfer of \$275,364

Operating Transfer of \$325,364

Central Services Transfer of \$1,951,069

5. Fund Balances are reduced by the Non-spendable amounts

GENERAL FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget FY 2016	Difference From Estimated FY 2015	Estimated Difference
General Fund Operating Expenses:									
<i>General Government:</i>									
City Council ¹	\$ 15,550	\$ 8,451	\$ 32,003	\$ 36,118	\$ 37,718	\$ 40,287	\$ 126,158	\$ 85,871	228%
City Clerk/Elections ¹	55,429	52,941	88,059	103,119	117,949	98,642	137,984	39,342	33%
City Manager ¹	105,197	98,598	172,348	179,945	278,778	277,224	396,602	119,378	43%
Administrative Support ¹	58,993	64,035	32,561	37,389	61,270	69,502	84,456	14,954	24%
Miscellaneous General Government ¹	287,369	301,801	308,743	341,755	727,794	859,745	161,673	(698,072)	-96%
Finance Department ¹	440,821	449,619	600,097	566,743	867,210	593,262	696,537	103,275	12%
City Attorney ¹	68,300	88,616	44,652	91,767	99,825	114,253	201,161	86,908	87%
Treasury Management ¹	26,219	22,764	28,438	41,123	38,374	58,378	89,344	30,966	81%
Human Resources/Risk Management ¹	242,988	241,492	304,435	318,802	314,734	297,624	481,893	184,269	59%
Economic Development	-	125	229,843	268,248	283,851	230,266	325,382	95,116	34%
Visit Ukiah ²	-	16,078	105,475	75,249	89,892	81,293	-	(81,293)	-90%
Successor Agency ³	-	4,982	311,699	91,012	-	33,800	-	(33,800)	100%
Community Outreach	89,070	46,654	28,586	35,005	37,000	37,000	37,904	904	2%
Parks	807,631	858,780	1,148,375	1,082,947	1,063,089	1,097,996	1,154,471	56,475	5%
Building Maintenance ⁴	(49,856)	3,823	125,009	845	-	(145,336)	-	145,336	0%
Recreation/Programs	704,329	707,765	766,090	821,454	830,016	897,860	958,007	60,147	7%
Planning	515,391	561,732	517,710	576,900	467,002	538,693	536,320	(2,373)	-1%
Building	217,752	206,377	270,711	290,170	280,914	284,603	297,849	13,246	5%
Information Technology ⁴	93,080	87,364	95,087	110,146	177,969	251,616	-	(251,616)	-141%
Public Works- Engineering	268,035	248,078	154,818	148,332	157,381	228,157	206,229	(21,928)	-14%
Public Works- Traffic Signals	15,144	43,374	23,500	20,208	35,000	22,500	38,992	16,492	47%
Public Works- Streets	1,116,157	953,206	920,859	997,196	1,101,944	1,128,780	835,029	(293,751)	-27%
Public Works - Corporation Yard ⁴	-	(48)	(50,468)	(26,959)	-	(31,666)	-	31,666.00	0%
Storm Drains	-	-	-	-	-	-	98,519	98,519	100%
Animal Control	94,962	96,749	93,415	78,006	110,500	78,500	83,635	5,135.00	5%
Sub Total General Government	\$ 5,172,561	\$ 5,163,356	\$ 6,352,046	\$ 6,285,522	\$ 7,178,210	\$ 7,142,979	\$ 6,948,145	(194,834)	-3%
<i>Public Safety:</i>									
Police- Patrol	4,730,878	4,932,534	5,824,405	5,369,600	5,695,895	5,326,983	6,364,017	1,037,034	18%
Police-Volunteers	14,468	2,940	19,300	8,342	19,300	6,700	20,200	13,500	70%
Police-COPS Grant	122,508	131,539	130,544	168,820	-	-	-	-	0%
Police- CSO	-	-	-	227,480	344,080	357,894	395,575	37,681	11%
Police- Major Crimes	170,245	175,627	187,567	177,401	177,326	175,548	162,314	(13,234)	-7%
Police Sub-Total	\$ 5,038,099	\$ 5,242,640	\$ 6,161,816	\$ 5,951,643	\$ 6,236,601	\$ 5,867,125	\$ 6,942,106	\$ 1,074,981	17%
Fire ⁵	3,909,935	3,198,462	3,353,815	2,653,224	2,305,012	2,279,458	2,770,301	490,843	21%
Public Safety-Information Services	-	-	-	-	83,783	55,867	-	-	0%
Sub Total Public Safety	\$ 8,948,034	\$ 8,441,102	\$ 9,515,631	\$ 8,604,867	\$ 8,625,396	\$ 8,202,450	\$ 9,712,407	1,509,957	18%
Total General Fund Operating Expenses	\$ 14,120,595	\$ 13,604,458	\$ 15,867,677	\$ 14,890,389	\$ 15,803,606	\$ 15,345,429	\$ 16,660,552	1,315,123	8%
Transfers out ⁵	\$ 56,737	\$ 45,684	\$ 443,699	\$ 277,438	\$ 277,000	\$ 277,000	\$ 410,856	133,856	48%
Total General Fund Expenses	\$ 14,177,332	\$ 13,650,142	\$ 16,311,376	\$ 15,167,827	\$ 16,080,606	\$ 15,622,429	\$ 17,071,408	1,448,979	9%
Increase (decrease) in reserve*	\$ (150)	\$ 627,109	\$ (1,591,003)	\$ (217,804)	\$ (773,551)	\$ (580,674)	\$ 454,677		

1. Previous years actual reflects the net amount charged to the General Fund. Refer to the department budget for total costs in previous years.

* This department provides Central Services to the entire City. Expenses are allocated to funds based on an equitable basis. For more information on allocation methods used, refer to the City's Cost Allocation Plan document.

2. Visit Ukiah has moved to a new Special Revenue Fund (750) located in the Other Funds section of this budget document.

3. Successor Agency has been moved a separate fund (969) located in the Other Funds section of this budget document.

4. Building Maintenance, Corporation Yard and Information Technology have been moved to new Internal Service Funds.

5. Transfers Out for FY 2015-2016: \$291,293 is for Museum, \$119,563 is for Visit Ukiah.

6. FY 2013 includes \$957,691 for the Ambulance.

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
GENERAL FUND REVENUE									
10000000	41110	SECURED PROPERTY TAX	(1,176,823)	(1,210,539)	(534,727)	(625,051)	(1,226,065)	(661,130)	(694,200)
10000000	41111	URDA PASS THRU - PROP TAX ADJ	-	-	(890,962)	(581,354)	-	(594,455)	(596,455)
10000000	41120	UNSECURED PROPERTY TAX	(43,374)	(6,631)	(42,346)	(42,712)	(40,000)	(42,291)	(42,000)
10000000	41130	SUPPLEMENTAL PROPERTY TAX	(9,600)	3,691	8,511	(2,072)	(8,500)	(8,500)	(8,500)
10000000	41210	BRADLEY BURNS SALES TAX	(3,066,474)	(3,181,408)	(3,400,044)	(3,457,693)	(3,512,366)	(3,349,759)	(4,059,081)
10000000	41220	TRIPLE FLIP PROPERTY TAX IN LI	(997,521)	(1,001,280)	(1,120,168)	(1,172,855)	(1,209,205)	(1,177,729)	(1,044,012)
10000000	41230	PROP. 172 PUBLIC SAFETY SALES	(42,620)	(53,672)	(52,979)	(50,109)	(49,431)	(55,214)	(59,631)
10000000	41310	REFUSE DISPOSAL FRANCHISE FEE	(410,002)	(427,200)	(441,849)	(464,785)	(456,980)	(478,305)	(507,003)
10000000	41320	TV CABLE FRANCHISE FEE	(94,473)	(88,394)	(86,632)	(85,915)	(86,732)	(84,542)	(86,300)
10000000	41330	PG&E UTILITY FRANCHISE FEE	(44,309)	(51,892)	(41,411)	(41,067)	(44,965)	(44,965)	(46,000)
10000000	41340	CITY UTILITY FRANCHISE FEE	(1,030,115)	(1,065,910)	(1,029,127)	(1,009,418)	(1,034,808)	(1,034,808)	(861,057)
10000000	41410	PROPERTY TRANSFER TAX	(23,424)	(24,770)	(35,716)	(34,379)	(30,000)	(26,668)	(30,000)
10000000	41420	ROOM OCCUPANCY TAX 8%	(553,307)	(620,442)	(662,404)	(740,148)	(651,465)	(801,996)	(842,096)
10000000	41430	ROOM OCCUPANCY TAX 2%	(138,319)	(155,105)	(165,596)	(185,043)	(162,866)	(200,500)	(210,525)
10000000	41440	BUSINESS LICENSE TAX	(318,482)	(324,786)	(322,748)	(324,132)	(325,975)	(348,012)	(354,972)
10000000	41450	TOBACCO RETAILER'S LICENSE TAX	(1,028)	(888)	(817)	(107)	(900)	(800)	(800)
10000000	43110	MOTOR VEHICLE LICENSE FEE	(85,042)	(16,227)	(6,834)	-	-	(6,633)	-
10000000	43120	PROP TAX IN LIEU OF VLF	(1,214,585)	(1,210,212)	(1,209,970)	(1,225,095)	(1,225,095)	(1,252,905)	(1,277,963)
10000000	43130	HOME OWNERS PROP TAX RELIEF	(12,235)	(12,221)	(12,352)	(12,086)	(12,500)	(12,500)	(12,500)
10000000	44810	SALE OF MATERIALS	-	-	-	(17,487)	-	(136)	-
10000000	44820	SALES OF PROPERTY	(374,295)	(1,990)	-	-	-	-	-
10000000	44830	REIMBURSABLE JOBS	(41,560)	(229,840)	(77,447)	(35,275)	-	(60,000)	(70,000)
10000000	44835	REIMBURSEMENTS	-	-	(4,759)	-	-	-	-
10000000	44840	MH PARK RENT CONTROL ADMIN.	-	(12,942)	-	-	-	-	-
10000000	45110	JUSTICE COURT FINES	(56,216)	(45,932)	(44,151)	(51,956)	(47,700)	(55,496)	(55,496)
10000000	45120	RESTITUTION	(2,950)	(1,028)	(600)	(2,042)	(900)	(1,200)	(1,200)
10000000	46110	INTEREST ON INVESTMENTS	(157,598)	(92,421)	(56,836)	(58,939)	(58,835)	(83,642)	(88,001)
10000000	46115	MISCELLANEOUS INTEREST	(355)	(39)	(11,539)	-	-	-	-
10000000	46210	LAND RENTAL	(22)	(163)	(140)	(90)	-	(23)	-
10000000	46310	FIRE HOUSE LEASE	-	-	-	(28,000)	(42,000)	(42,000)	(42,000)
10000000	46610	COUNCIL CHAMBER RENTALS	(4,375)	(1,768)	(2,643)	(2,136)	(2,800)	(2,800)	(2,800)
10000000	46620	CELL PHONE TOWER RENT	(35,983)	(22,837)	(21,650)	(28,174)	(23,620)	(29,416)	(29,502)
10000000	48110	MISCELLANEOUS RECEIPTS	(2,786)	(5,701)	(575)	(173,907)	(2,102)	(4,800)	(4,400)
10000000	48140	CREDIT BUREAU RETENTION	934	965	1,293	164	-	647	-
10000000	48150	CASH OVER/SHORT	328	237	7	11	-	(48)	-
10017100	46616	MISCELLANEOUS INCOME - ED	-	-	-	-	-	-	(25,000)
10017110	44830	REIMBURSABLE JOBS	-	-	-	(10,000)	-	-	-
10017200	44841	SUCCESSOR AGENCY ADMIN	-	-	-	(250,000)	(250,000)	(125,000)	(150,000)
10010000	49100	CENTRAL SERVICES IN - CITY COUNCIL	-	-	-	-	-	-	(108,760)
10011100	49101	CENTRAL SERVICES IN - CITY CLERK	-	-	-	-	-	-	(118,955)
10012100	49102	CENTRAL SERVICES IN - CITY MANAGER	-	-	-	-	-	-	(341,908)
10012200	49103	CENTRAL SERVICES IN - ADMINISTRATIVE SUPPORT	-	-	-	-	-	-	(72,809)
10012400	49104	CENTRAL SERVICES IN - MISCELLANEOUS GENERAL GOVERNMENT	-	-	-	-	-	-	(117,825)
10013400	49105	CENTRAL SERVICES IN - FINANCE	-	-	-	-	-	-	(600,481)
10014000	49106	CENTRAL SERVICES IN - CITY ATTORNEY	-	-	-	-	-	-	(173,420)
10015100	49107	CENTRAL SERVICES IN - TREASURER	-	-	-	-	-	-	(82,467)
10016100	49108	CENTRAL SERVICES IN - HUMAN RESOURCES/RISK MANAGEMENT	-	-	-	-	-	-	(334,444)
10020000	42110	BICYCLE LICENSES	-	-	-	(412)	(48)	(48)	(50)
10020000	42120	TAXI PERMITS	-	-	-	(500)	(201)	(300)	(300)
10020000	43150	P.O.S.T REIMBUREMENTS	-	-	-	(15,528)	(20,000)	(30,000)	(45,594)
10020000	44410	REMERGENCY RESPONSE REIMBURSMET	-	-	-	(2,051)	(1,000)	(1,700)	(1,500)
10020000	44420	FINGERPRINT FEES	-	-	-	(849)	(2,000)	(2,000)	(2,000)
10020000	44431	SALE OF ACCIDENT REPORTS	-	-	-	(319)	(150)	(159)	(150)
10020000	44432	SALE OF UNCLAIMED EVIDENCE	-	-	-	(18)	(1,000)	(1,000)	(1,000)
10020000	44433	SALE OF POLICE EQUIPMENT	-	-	-	(2,700)	-	-	-
10020000	44440	BLLOD ALOCHOL REIMBUREMENT	-	-	-	-	-	-	-
10020000	44450	VEHICLE IMPOUND FEES	-	-	-	(7,930)	(6,045)	(7,000)	(7,000)
10020000	44460	MISCELLANEOUS POLICE	-	-	-	(141,774)	(65,300)	(154,610)	(150,000)
10020000	44470	SCHOOL RESOURCE OFFICER	-	-	-	(20,000)	(90,000)	(90,000)	(90,000)
10020000	44480	ABANDONED VEHICLE ABATEMENT	-	-	-	-	(10,000)	-	(10,000)
10021000	44521	SALE OF FIRE REPORTS	-	-	-	(50)	-	(10)	-
10021000	44522	SALES OF SURPLUS FIRE EQUIPMENT	-	-	-	-	-	-	-
10021000	44530	MISCELLANEOUS FIRE	-	-	-	-	-	-	-
10021000	44540	FIRE PREVENTION FEES	-	-	-	(4,180)	(7,000)	(7,000)	(7,000)
10021000	44550	FIRE TRAINING REIMBURSEMENT	-	-	-	-	-	-	-
10021000	44560	OES RESPONSE REIMBURSEMENT	-	-	-	(16,116)	-	(16,732)	-
10021000	44570	AMBULANCE FEES	-	-	-	(31,879)	(50,000)	(4,828)	(50,000)
10022100	46320	OBSERVATORY HOUSE RENTAL	-	(13,725)	-	(13,800)	(13,800)	(13,800)	(13,800)
10022100	46330	280 E STANDLEY RENTAL	(56,583)	(44,010)	-	-	-	-	-
10022100	46331	225 NORTON STREET RENTAL	-	-	-	-	-	-	-
10022100	46340	TRAIN DEPOT RENT	(4,909)	(8,960)	-	(9,310)	(9,900)	(9,900)	(9,000)
10022100	46350	PLAZA RENTAL	-	(4,466)	-	(7,508)	(5,500)	(5,500)	(7,500)
10022100	46360	PARKS RENTAL	-	(1,295)	-	(4,506)	(2,500)	(3,635)	(4,500)
10022100	46370	TODD GROVE ROOM RENTAL	-	(10,490)	-	-	-	-	-
10022300	44910	SWIMMING POOL	(40,429)	(49,376)	-	(65,856)	(72,000)	(65,000)	(70,000)
10022800	44915	RECREATION PROGRAM INCOME	(159,731)	(134,869)	-	-	-	-	-

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual	Actual	Actual	Actual	FY 2015	Estimated	FY 2016
			FY 2011	FY 2012	FY 2013	FY 2014	Budget	Year-End FY 2015	BUDGET
10022800	44916	SALE OF BROCHURE ADS	(27,423)	(24,395)	-	-	(40,000)	-	-
10022800	46410	RECREATION DEPARTMENT RENTALS	(11,235)	1,500	-	-	(1,000)	-	-
10022821	44915	RECREATION PROGRAM INCOME - ADULT BASKETBALL	(12,100)	(17,486)	-	(13,815)	(19,000)	(16,000)	(18,000)
10022822	44915	RECREATION PROGRAM INCOME - ADULT SOFTBALL	(94,574)	(94,305)	-	(123,497)	(153,000)	(140,000)	(140,000)
10022824	44915	RECREATION PROGRAM INCOME - CO-ED VOLLEYBALL	(2,100)	(1,800)	-	(2,700)	(2,500)	(3,000)	(3,000)
10022831	44915	RECREATION PROGRAM INCOME - YOUTH BASKETBALL	(74,436)	(71,708)	-	(85,620)	(80,000)	(96,000)	(95,000)
10022832	44915	RECREATION PROGRAM INCOME - YOUTH SOFTBALL	(14,205)	(15,643)	-	(17,266)	(19,000)	(18,000)	(18,000)
10022840	44915	RECREATION PROGRAM INCOME - DAY CAMP	(101,503)	(113,362)	-	(122,673)	(112,000)	(112,000)	(111,500)
10022850	44915	RECREATION PROGRAM INCOME - CLASSES & CLINICS	-	-	-	(101,418)	(125,000)	(101,000)	(110,000)
10022850	44916	SALR OF BROCHURE ADS	-	-	-	(29,458)	(30,000)	(30,000)	(30,000)
10022850	46410	RECREATION DEPARTMENT RENTALS	-	-	-	(23)	-	-	-
10022860	46440	SPECIAL EVENT REIMBURSEMENT	(6,000)	(16,000)	-	(30,000)	(30,000)	(30,000)	(30,000)
10023110	42320	VAR/USE & SITE DEVELOPMENT PERMITS	-	-	-	(30,224)	(35,000)	(35,000)	(35,000)
10023110	44151	SUBDIVISION FILING FEES	-	-	-	(450)	-	-	-
10023110	44153	STAFF REVIEW & RESEARCH	-	-	-	(2,560)	(500)	(850)	(650)
10023122	44152	GENERAL PLAN AMEND	-	-	-	(5,950)	-	-	-
10023123	42330	ENVIRONMENTAL IMPACT REPORT	-	-	(109,001)	(108,730)	(98,000)	(98,000)	(100,000)
10023300	42210	BUILDING PERMITS	(97,557)	(89,903)	(79,960)	(85,343)	(80,000)	(120,000)	(100,000)
10023300	42220	ELECTRICAL PERMITS	(11,282)	(15,567)	(13,573)	(11,151)	(12,000)	(12,000)	(12,000)
10023300	42230	PLUMBING PERMITS	(10,931)	(9,036)	(8,481)	(7,924)	(7,000)	(7,000)	(7,000)
10023300	42240	MECHANICAL PERMITS	(6,947)	(6,027)	(5,789)	(6,916)	(6,000)	(6,000)	(6,000)
10023300	42250	RED TAG FINES	(3,631)	(8,404)	(10,493)	(6,387)	(6,000)	(6,000)	(6,000)
10023300	42260	PERMIT REINSTATEMENT FEES	(6,680)	(8,217)	(3,548)	(5,520)	(3,600)	(13,825)	(8,000)
10023300	42310	SIGN PERMIT FEES	(1,225)	(1,865)	(1,151)	(1,283)	(1,300)	(1,300)	(1,300)
10023300	44170	PLAN CHECK FEES	(44,671)	(65,056)	(38,892)	(102,772)	(84,046)	(84,046)	(84,046)
10024200	42401	SPECIAL TRANS PERMITS 1 TRIP	(3,372)	(981)	(598)	(853)	(10,000)	(1,000)	(1,000)
10024200	42402	ENCROACH PERMIT TIME LMTD	(7,669)	(6,317)	(9,017)	(13,892)	(13,049)	(9,000)	(9,000)
10024200	42403	ENCROACH PERMIT TIME EXT	-	-	(662)	(130)	(500)	(500)	(500)
10024200	42404	ENCROACH PERMIT LANE CLOSE	(185)	-	(185)	(385)	(200)	(545)	(480)
10024200	42405	GRADING PERMIT PLAN REV/INSP	(503)	(457)	-	(232)	(500)	(200)	(200)
10024200	43140	TALMAGE ROAD MAINTENANCE	(1,134)	1,134	-	-	-	-	-
10024200	44125	IMPROVEMENT PLAN REVIEW	(7,509)	-	(7,074)	(460)	(7,500)	(7,500)	(7,500)
10024200	44127	CERT OF COMPLIANCE REVIEW	-	(65)	-	(12)	-	(65)	-
10024200	44128	BOUNDARY LINE ADJ REVIEW	(325)	(130)	(151)	(65)	(600)	(100)	(100)
10024200	44129	PARCEL MAP PROCESS MINOR SUB	-	(130)	-	(65)	-	-	-
10024200	44130	IMPROVE. AGREEMENT PREP	-	(65)	-	-	-	-	-
10024200	44131	EASEMENTS REVIEW & PROCESS	-	(65)	(260)	(395)	(200)	(200)	(200)
10024200	44132	PLAN SHEETS FOR BIDDING	(24)	-	(50)	(46)	(50)	(50)	(50)
10024200	44133	SPECIFICATIONS	(1,064)	(520)	(482)	(162)	(500)	(500)	(500)
10024200	44134	COPY OF PLAN SIZE SHEETS	-	-	(20)	-	-	-	-
10500000	41240	1/2% DISTRICT SALES TAX - Measure S/P	-	-	-	(2,424,009)	-	(2,433,726)	(2,506,738)
10500000	44830	REIMBURSABLE JOBS	-	-	-	(3,042)	-	(1,351)	-
10500000	44831	REIMBURSABLE JOBS - POLICE	-	-	-	(11,945)	-	(20,566)	(137,000)
10500000	44832	REIMBURSABLE JOBS - FIRE	-	-	-	(100)	-	(683)	-
Total General Fund Revenues			(10,746,547)	(10,699,405)	(10,556,599)	(14,414,613)	(11,840,299)	(14,404,855)	(17,200,721)
GENERAL FUND TRANSFERS									
10000000	91110	TRANSFER FROM STRATEGIC RESERV	-	-	-	-	-	-	-
10000000	91220	TRANSFER FROM FIXED ASSET	-	-	-	-	(33,151)	(33,151)	-
10000000	91251	TRANSFER FROM SPECIAL	-	-	-	-	-	-	(50,000)
10024210	91502	TRANSFER FROM 2107.5 GAS TAX	-	-	-	(4,000)	-	(4,000)	(4,000)
10024220	91500	TRANSFER FROM 2106 GAS TAX	-	-	-	(24,687)	(167,000)	(60,695)	(52,473)
10024220	91501	TRANSFER FROM 2107 GAS TAX	-	-	-	(112,040)	(72,000)	(134,937)	(126,422)
10024220	91503	TRANSFER FROM 2105 GAS TAX	-	-	-	(75,254)	-	(98,837)	(92,469)
10000000	91969	TRANSFER FROM FUND 969	-	-	-	(51,776)	-	(25,076)	-
10000000	95105	TRANSFER TO PUBLIC SAFETY FUND	-	-	6,832,290	6,260,186	-	6,465,909	7,068,669
10000000	95110	TRANSFER TO STRATEGIC RESERVE	-	-	-	-	-	-	-
10000000	95691	TRANSFER TO MUSEUM FUND 691	-	-	484,344	-	-	193,260	291,293
10000000	95750	TRANSFER TO FUND 750	-	-	-	-	-	-	119,563
Total General Fund Transfers			-	-	7,316,634	5,992,429	(272,151)	6,302,473	7,154,161
CITY COUNCIL EXPENSES									
10010000	44299	GENERAL GOVERNMENT CHARGES*	(103,463)	(99,224)	(87,652)	(83,335)	-	-	-
10010000	51110	REGULAR SALARIES & WAGES	28,007	26,698	29,400	24,701	7,940	8,362	26,460
10010000	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	-	-	-
10010000	51210	RETIREMENT (PERS)	-	-	-	-	-	534	2,960
10010000	51220	INSURANCE	22,933	24,440	25,320	26,854	9,492	8,676	23,727
10010000	51230	WORKERS COMP	1,120	1,101	1,544	2,537	718	716	2,125
10010000	51240	MEDICARE	407	387	425	350	97	120	730
10010000	51260	FICA	1,736	1,655	1,825	1,496	456	392	2,457
10010000	54100	SUPPLIES	1,870	6,259	4,900	2,293	-	1,938	2,150
10010000	54101	POSTAGE	14	9	50	0	15	15	50
10010000	55100	TELEPHONE	416	418	450	517	120	160	400
10010000	55210	UTILITIES	8,119	7,507	-	-	-	-	-
10010000	56300	BUILDING MAINT. & REPAIR	-	-	-	-	-	-	-
10010000	57100	CONFERENCE & TRAINING	1,140	953	2,500	165	750	1,244	4,500
10010000	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	67

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10010000	61410	RENT ALLOCATION	11,665	-	11,731	11,731	3,519	3,519	-
10010000	61420	BUILDING MAINTENANCE ALLOCATIO	41,245	37,886	39,527	39,527	11,936	11,936	44,502
10010000	61422	IT ALLOCATION	-	-	-	-	-	-	7,179
10010000	61425	ALLOCATED UTILITIES	-	-	7,601	8,915	2,675	2,675	8,851
10010000	61500	INSURANCE ALLOCATION	341	363	367	367	-	-	-
10010000 Total	City Council Expenses		15,550	8,451	37,988	36,118	37,718	40,287	126,158

*General Government Charges were directly charged to Enterprise Funds in FY 2015. Beginning FY 2016 charges are allocated through Central Services Allocations.

CITY CLERK EXPENSES

10011100	44299	GENERAL GOVERNMENT CHARGES*	(37,239)	(34,085)	(40,439)	(38,222)	-	-	-
10011100	51110	REGULAR SALARIES & WAGES	25,657	28,074	59,041	52,042	35,804	34,963	51,148
10011100	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	-	-	-
10011100	51130	OVERTIME SALARIES & WAGES	-	108	866	78	2,807	2,500	2,500
10011100	51150	ACCRUED SALARIES & BENEFITS	(139)	(2,608)	2,308	2,425	-	-	-
10011100	51210	RETIREMENT (PERS)	4,486	5,729	13,837	13,506	10,008	9,766	15,413
10011100	51220	INSURANCE	4,908	4,787	10,478	13,550	10,785	8,260	11,555
10011100	51230	WORKERS COMP	1,084	1,206	2,473	3,507	1,956	1,814	2,653
10011100	51240	MEDICARE	393	425	882	759	488	532	910
10011100	51250	UNEMPLOYMENT	273	293	604	641	462	432	627
10011100	51260	FICA	-	-	-	-	10,780	-	-
10011100	52100	CONTRACTED SERVICES	13,073	6,722	5,751	19,354	6,650	10,417	15,400
10011100	52150	LEGAL SERVICES/EXPENSES	9,179	10,840	10,033	11,078	1,750	5,950	9,500
10011100	54100	SUPPLIES	2,318	579	1,152	987	70	1,807	2,500
10011100	54101	POSTAGE	74	71	58	99	245	70	100
10011100	55100	TELEPHONE	367	359	414	381	175	245	350
10011100	56120	EQUIPMENT MAINTENANCE & REPAIR	-	-	-	966	1,610	175	250
10011100	57100	CONFERENCE & TRAINING	743	2,288	642	720	189	-	2,300
10011100	57300	MEMBERSHIPS & SUBSCRIPTIONS	255	255	120	130	2,756	91	270
10011100	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	866
10011100	61410	RENT ALLOCATION	3,579	-	3,928	3,928	9,325	2,756	-
10011100	61420	BUILDING MAINTENANCE ALLOCATIO	12,650	11,711	12,653	13,492	2,089	9,325	14,900
10011100	61422	IT ALLOCATION	-	-	-	-	-	-	3,778
10011100	61425	ALLOCATED UTILITIES	2,490	2,321	2,545	2,985	-	2,089	2,964
10011100	61500	INSURANCE ALLOCATION	384	409	413	413	-	-	-
10011100 Total	City Clerk Expenses		44,534	39,483	87,759	102,819	97,949	91,192	137,984

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ELECTIONS EXPENSES

10011300	52100	CONTRACTED SERVICES	10,877	13,370	300	300	20,000	7,450	-
10011300	54100	SUPPLIES	17	89	135	-	-	-	-
10011300	54101	POSTAGE	-	-	-	-	-	-	-
10011300 Total	Elections Expenses		10,895	13,459	435	300	20,000	7,450	-

CITY MANAGER EXPENSES

10012100	44299	GENERAL GOVERNMENT CHARGES*	(95,918)	(93,975)	(177,113)	(174,277)	-	-	-
10012100	51110	REGULAR SALARIES & WAGES	117,641	113,464	203,255	221,801	163,506	176,626	232,806
10012100	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	-	-	-
10012100	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	-	-
10012100	51150	ACCRUED SALARIES & BENEFITS	640	(224)	24,894	2,228	-	-	-
10012100	51210	RETIREMENT (PERS)	21,111	26,374	50,689	56,124	45,611	39,777	70,797
10012100	51220	INSURANCE	17,867	17,925	19,073	25,477	20,507	20,264	28,020
10012100	51230	WORKERS COMP	5,020	5,068	9,489	13,570	755	8,144	11,066
10012100	51240	MEDICARE	1,771	1,705	2,934	3,198	2,298	2,481	3,782
10012100	51250	UNEMPLOYMENT	1,280	1,230	2,195	2,481	1,844	2,196	2,616
10012100	51290	CELL PHONE STIPEND	-	-	102	787	441	566	787
10012100	52100	CONTRACTED SERVICES	13,800	11,648	3,546	1,745	19,600	10,976	9,600
10012100	54100	SUPPLIES	1,201	2,260	5,465	879	3,500	399	3,500
10012100	54101	POSTAGE	138	106	40	24	84	28	300
10012100	55100	TELEPHONE	1,658	1,619	1,897	1,446	1,540	862	1,540
10012100	56300	BUILDING MAINTENANCE & REPAIR	-	-	-	-	840	470	840
10012100	57100	CONFERENCE & TRAINING	4,628	4,266	5,466	5,105	7,100	3,000	7,100
10012100	57300	MEMBERSHIPS & SUBSCRIPTIONS	2,031	1,430	2,360	205	2,112	2,395	2,200
10012100	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	436
10012100	61410	RENT ALLOCATION	2,072	-	3,368	3,368	-	-	-
10012100	61420	BUILDING MAINTENANCE ALLOCATION	7,323	3,425	10,851	11,570	6,938	6,938	12,776
10012100	61422	IT ALLOCATION	-	-	-	-	-	-	5,895
10012100	61425	ALLOCATED UTILITIES	1,442	679	2,182	2,559	2,102	2,102	2,541
10012100	61500	INSURANCE ALLOCATION	1,492	1,590	1,654	1,654	-	-	-
10012100 Total	City Manager Expenses		105,197	98,589	172,348	179,945	278,778	277,224	396,602

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Administrative Support

10012200	44299	GENERAL GOVERNMENT CHARGES*	(9,785)	(8,790)	(3,535)	(4,062)	-	-	-
10012200	51110	REGULAR SALARIES & WAGES	34,689	33,171	5,899	3,938	16,783	8,984	13,870
10012200	51120	NON-REGULAR SALARIES & WAGES	-	-	-	1,890	3,900	8,705	7,482
10012200	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	-	-
10012200	51150	ACCRUED SALARIES & BENEFITS	284	(1,143)	-	169	-	-	-

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10012200	51210	RETIREMENT (PERS)	6,065	7,159	1,482	1,017	2,615	2,484	3,876
10012200	51220	INSURANCE	9,700	9,306	2,089	624	4,622	3,380	4,937
10012200	51230	WORKERS COMP	1,493	1,460	310	340	500	885	1,111
10012200	51240	MEDICARE	526	499	86	87	364	261	372
10012200	51250	UNEMPLOYMENT	372	354	59	62	250	211	259
10012200	51260	FICA	-	-	-	120	458	522	446
10012200	51290	CELL PHONE STIPEND	-	-	-	-	282	53	98
10012200	54100	SUPPLIES	4,848	3,700	4,000	13,100	8,000	16,180	15,000
10012200	54101	POSTAGE	-	-	-	-	950	-	-
10012200	55100	TELEPHONE	968	1,053	900	1,024	3,000	2,000	1,805
10012200	55210	UTILITIES	-	-	-	-	-	-	-
10012200	56111	CITY GARAGE - LABOR	-	-	-	-	-	-	205
10012200	56120	EQUIPMENT MAINTENANCE & REPAIR	-	-	1,500	5,561	-	6,291	3,000
10012200	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	564
10012200	61410	RENT ALLOCATION	1,263	-	1,271	1,271	1,271	1,271	-
10012200	61420	BUILDING MAINTENANCE ALLOCATIO	4,466	4,104	4,282	4,365	4,310	4,310	5,123
10012200	61422	IT ALLOCATION	-	-	-	-	-	-	1,889
10012200	61425	ALLOCATED UTILITIES	879	813	823	965	965	965	1,019
10012200	61500	INSURANCE ALLOCATION	1,109	1,181	1,194	1,194	-	-	-
10012200	94500	LEASE PAYMENTS	2,115	11,127	12,201	5,723	13,000	13,000	23,400
10012200 Total	Administrative Support		58,993	63,994	32,561	37,389	61,270	69,502	84,456

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Miscellaneous General Government

10012400	52100	CONTRACTED SERVICES	9,136	44,576	49,186	92,590	45,500	167,473	60,000
10012400	52301	PROPERTY TAX ADMIN FEE	47,640	50,803	18,348	13,779	50,000	18,000	20,000
10012400	55210	UTILITIES	-	-	5,150	2,895	3,960	4,622	-
10012400	57300	MEMBERSHIPS & SUBSCRIPTIONS	43,833	35,890	38,828	41,676	29,250	55,000	40,000
10012400	61200	PURCHASING ALLOCATION	77,807	74,778	90,581	82,060	82,969	82,969	1,879
10012400	61300	BILLING & COLLECTION ALLOCATION	94,771	82,565	93,078	93,054	84,787	84,787	2,815
10012400	61500	INSURANCE ALLOCATION	-	-	-	-	421,578	421,578	16,979
10012400	61930	EQUIPMENT RENTAL CHARGES	-	-	13,573	15,702	9,750	25,316	20,000
10012400	61930	RENTAL OF CITY PROPERTY	14,182	13,189	-	-	-	-	-
10012400	61930	EQUIPMENT RENTAL CHARGES	-	-	-	-	-	-	-
10012400 Total	Miscellaneous General Government		287,369	301,801	308,743	341,755	727,794	859,745	161,673

ACCOUNTING EXPENSES

10013400	44299	GENERAL GOVERNMENT CHARGES*	(293,345)	(289,756)	(290,009)	(332,456)	-	-	-
10013400	51110	REGULAR SALARIES & WAGES	338,591	331,924	371,983	425,731	225,745	217,947	340,324
10013400	51120	NON-REGULAR SALARIES & WAGES	1,781	-	8,039	42,282	-	-	-
10013400	51130	OVERTIME SALARIES & WAGES	-	218	9,331	1,046	-	300	-
10013400	51150	ACCRUED SALARIES & BENEFITS	4,965	7,877	14,667	(16,131)	-	-	-
10013400	51210	RETIREMENT (PERS)	53,666	77,715	93,349	100,934	62,149	61,206	99,599
10013400	51220	INSURANCE	51,653	66,563	60,693	50,538	23,352	23,535	61,194
10013400	51230	WORKERS COMP	14,528	14,761	17,589	28,161	5,197	10,205	16,863
10013400	51240	MEDICARE	5,165	5,137	5,798	6,860	3,172	3,152	5,774
10013400	51250	UNEMPLOYMENT	3,964	3,583	4,055	5,143	2,410	2,403	3,987
10013400	51260	FICA	2,670	125	-	2,621	-	-	-
10013400	51290	CELL PHONE STIPEND	-	-	-	525	528	536	536
10013400	52100	CONTRACTED SERVICES	48,280	45,932	83,048	88,420	33,120	59,309	103,000
10013400	54100	SUPPLIES	18,139	6,996	7,947	7,738	3,400	5,305	8,500
10013400	54101	POSTAGE	2,276	2,317	2,574	2,609	1,040	1,252	2,200
10013400	55100	TELEPHONE	1,120	1,194	1,203	1,273	480	480	1,200
10013400	55210	UTILITIES	1,705	2,168	-	-	-	-	-
10013400	56120	EQUIPMENT MAINTENANCE & REPAIR	-	282	605	847	800	400	1,500
10013400	56300	BUILDING MAINTENANCE & REPAIR	8,658	10,942	-	-	-	600	-
10013400	57100	CONFERENCE & TRAINING	227	2,343	4,431	2,721	2,000	340	4,000
10013400	57300	MEMBERSHIPS & SUBSCRIPTIONS	300	410	410	190	170	56,266	850
10013400	61200	PURCHASING ALLOCATION	77,807	74,778	90,581	62,227	140,666	141,970	3,538
10013400	61300	BILLING & COLLECTION ALLOCATION	94,771	82,565	93,078	63,590	354,925	1,564	-
10013400	61410	RENT ALLOCATION	2,450	-	3,909	3,909	1,564	5,304	-
10013400	61420	BUILDING MAINTENANCE ALLOCATIO	-	-	12,593	13,429	5,304	-	14,830
10013400	61422	IT ALLOCATION	-	-	-	-	-	-	25,692
10013400	61425	ALLOCATED UTILITIES	-	-	2,533	2,971	1,188	1,188	2,950
10013400	61500	INSURANCE ALLOCATION	1,450	1,544	1,562	1,562	-	-	-
10013400	94700	FINES & PENALTIES	-	-	129	-	-	-	-
10013400 Total	Accounting Expenses		440,821	449,619	600,097	566,743	867,210	593,262	696,537

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CITY ATTORNEY EXPENSES

10014000	44299	GENERAL GOVERNMENT CHARGES*	(77,007)	(77,007)	(77,007)	(75,084)	-	-	-
10014000	52100	CONTRACTED SERVICES	145,058	163,749	121,394	166,590	99,000	54,000	145,000
10014000	52150	LEGAL SERVICES/EXPENSES	-	-	-	-	-	59,413	48,600
10014000	55100	TELEPHONE	249	259	265	261	165	180	300
10014000	57100	CONFERENCE & TRAINING	-	1,615	-	-	660	660	1,200
10014000	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	6,061
10014000 Total	City Attorney Expenses		68,299	88,616	44,652	91,767	99,825	114,253	201,161

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
*General Government Charges were directly charged to Enterprise Funds in FY 2015. Beginning FY 2016 charges are allocated through Central Services Allocations.									
TREASURY MANAGEMENT EXPENSES									
10015100	44299	GENERAL GOVERNMENT CHARGES*	(68,233)	(63,099)	(52,114)	(33,918)	-	-	-
10015100	51110	REGULAR SALARIES & WAGES	3,610	3,274	1,879	3,610	1,620	1,620	3,600
10015100	51220	INSURANCE	5,854	3,862	29	1,231	553	553	1,228
10015100	51230	WORKERS COMP	145	135	156	252	86	88	205
10015100	51240	MEDICARE	52	48	52	52	18	27	70
10015100	51260	FICA	224	203	224	224	97	97	300
10015100	52100	CONTRACTED SERVICES	84,524	78,141	78,011	69,471	36,000	55,993	80,000
10015100	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	155	155	155	-	-	-
10015100	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	2,505
10015100	61422	IT ALLOCATION	-	-	-	-	-	-	1,436
10015100	61500	INSURANCE ALLOCATION	43	45	46	46	-	-	-
10015100 Total	Treasury Management Expenses		26,219	22,764	28,438	41,123	38,374	58,378	89,344

*General Government Charges were directly charged to Enterprise Funds in FY 2015. Beginning FY 2016 charges are allocated through Central Services Allocations.

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
HUMAN RESOURCES/RISK MANAGEMENT EXPENSES									
10016100	44299	GENERAL GOVERNMENT CHARGES*	(82,809)	(87,139)	(91,573)	(109,693)	-	-	-
10016100	51120	REGULAR SALARIES & WAGES	189,819	188,326	212,244	234,317	174,602	183,937	252,293
10016100	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	-	-	-
10016100	51130	OVERTIME SALARIES & WAGES	1,346	(293)	10,654	-	-	-	-
10016100	51150	ACCRUED SALARIES & BENEFITS	-	-	-	(3,354)	-	-	-
10016100	51210	RETIREMENT (PERS)	33,830	45,017	54,112	56,706	46,992	47,049	73,813
10016100	51220	INSURANCE	28,917	28,977	21,164	17,336	15,345	14,622	24,975
10016100	51230	WORKERS COMP	8,212	8,694	10,109	14,051	7,870	8,370	11,555
10016100	51240	MEDICARE	2,866	2,881	3,140	3,353	2,459	2,649	3,940
10016100	51250	UNEMPLOYMENT	2,091	2,110	2,332	2,527	1,864	1,998	2,727
10016100	51260	FICA	-	-	-	-	-	-	-
10016100	51290	CELL PHONE STIPEND	-	-	123	1,046	805	805	1,290
10016100	52100	CONTRACTED SERVICES	5,594	21,785	35,029	35,571	19,250	3,850	36,400
10016100	52151	AFLAC & PERS INSUR ADMINISTRATIVE FEES	-	-	2,074	4,559	4,618	4,004	5,500
10016100	54100	SUPPLIES	31,758	11,811	4,877	-	-	-	-
10016100	54101	POSTAGE	1,220	753	814	1,217	693	693	900
10016100	54160	HR - SPECIAL SUPPLIES	-	-	1,256	2,075	1,540	1,648	2,000
10016100	54161	HR - BACKGROUND & PHYSICALS	-	-	3,606	10,943	7,700	1,540	5,000
10016100	54162	HR - ADVERTISING	-	-	6,250	13,098	9,240	6,324	10,000
10016100	54163	HR - INTERVIEW SUPPLIES	-	-	645	1,195	693	385	800
10016100	54164	HR - FORMS & OTHER DIV. EXP.	-	-	381	8,962	2,310	2,503	3,000
10016100	54165	HR - NEW EMPLOYEE FINGERPRINT	-	-	1,256	1,252	924	462	700
10016100	54166	HR - DOT TESTING PROGRAM	-	-	1,528	1,630	1,386	1,279	1,652
10016100	54167	HR - EMPLOYEE DEVELOPMENT	-	-	-	-	-	-	13,200
10016100	55100	TELEPHONE	1,297	1,342	1,284	1,072	770	616	800
10016100	55210	UTILITIES	-	-	-	-	-	-	-
10016100	56300	BUILDING MAINTENANCE & REPAIR	-	-	-	-	-	-	-
10016100	57100	CONFERENCE & TRAINING	2,613	3,086	6,948	4,696	3,465	2,310	5,400
10016100	57300	MEMBERSHIPS & SUBSCRIPTIONS	5,647	6,400	6,689	6,182	5,298	5,670	7,285
10016100	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	1,296
10016100	61410	RENT ALLOCATION	1,844	-	1,742	1,742	1,341	1,341	-
10016100	61420	BUILDING MAINTENANCE ALLOCATIO	6,521	5,627	5,613	5,984	4,550	4,550	6,607
10016100	61422	IT ALLOCATION	-	-	-	-	1,019	-	9,446
10016100	61425	ALLOCATED UTILITIES	1,283	1,115	1,129	1,324	-	1,019	1,314
10016100	61500	INSURANCE ALLOCATION	938	999	1,011	1,011	-	-	-
10016100 Total	Human Resources/Risk Management Expenses		242,988	241,491	304,435	318,802	314,734	297,624	481,893

*General Government Charges were directly charged to Enterprise Funds in FY 2015. Beginning FY 2016 charges are allocated through Central Services Allocations.

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
ECONOMIC DEVELOPMENT EXPENSES									
10017100	51110	REGULAR SALARIES & WAGES	-	-	127,791	190,143	185,998	138,846	176,997
10017100	51120	NON-REGULAR SALARIES & WAGES	-	-	797	-	-	-	-
10017100	51150	ACCRUED SALARIES & BENEFITS	-	-	22,154	(9,122)	-	-	-
10017100	51210	RETIREMENT (PERS)	-	-	32,551	42,686	49,501	36,557	52,365
10017100	51220	INSURANCE	-	-	11,984	9,892	9,985	15,591	16,982
10017100	51230	WORKERS COMP	-	-	6,069	11,021	2,000	6,239	8,187
10017100	51240	MEDICARE	-	-	1,766	2,455	1,963	1,913	2,804
10017100	51250	UNEMPLOYMENT	-	-	1,388	2,013	1,753	1,484	1,936
10017100	51290	CELL PHONE STIPEND	-	-	154	1,247	786	229	229
10017100	52100	CONTRACTED SERVICES	-	-	15,600	13,705	18,500	18,500	43,500
10017100	52510	ADVERTISING & PROMOTION	-	-	-	-	1,000	1,000	1,000
10017100	54100	SUPPLIES	-	125	4,928	90	6,590	6,000	6,600
10017100	54101	POSTAGE	-	-	-	0	750	50	750
10017100	55100	TELEPHONE	-	-	531	113	125	125	-
10017100	55210	UTILITIES	-	-	2,156	2,358	2,400	1,232	-
10017100	57100	CONFERENCE & TRAINING	-	-	1,509	1,182	1,500	1,500	1,500
10017100	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	-	465	465	1,000	1,000	1,000
10017100	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	1,568
10017100	61422	IT ALLOCATION	-	-	-	-	-	-	9,068
10017100	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	896

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10017100	Total	Economic Development Expenses	-	125	229,843	268,248	283,851	230,266	325,382
VISIT UKIAH EXPENSES*									
10017110	44830	REIMBURSABLE JOBS	-	-	-	(10,000)	8,000	-	-
10017110	51110	REGULAR SALARIES & WAGES	-	-	7,622	55	5,200	8,000	-
10017110	51120	NON-REGULAR SALARIES & WAGES	-	(4,000)	4,895	11,555	-	12,841	-
10017110	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	-	-
10017110	51210	RETIREMENT (PERS)	-	-	2,236	14	-	-	-
10017110	51220	INSURANCE	-	-	623	-	-	-	-
10017110	51230	WORKERS COMP	-	-	392	633	219	539	-
10017110	51240	MEDICARE	-	-	145	168	76	189	-
10017110	51250	UNEMPLOYMENT	-	-	200	116	52	125	-
10017110	51260	FICA	-	-	265	716	323	747	-
10017110	51290	CELL PHONE STIPEND	-	-	-	2	-	-	-
10017110	52100	CONTRACTED SERVICES	-	1,831	76,797	36,333	20,000	1,000	-
10017110	52515	ADVERTISING & PUBLICATION	-	9,531	500	26,581	46,822	46,822	-
10017110	52600	RENT	-	-	-	3,960	-	3,330	-
10017110	54100	SUPPLIES	-	1,784	1,200	1,237	1,200	1,000	-
10017110	54101	POSTAGE	-	690	2,000	1,450	2,500	2,500	-
10017110	55100	TELEPHONE	-	-	100	-	-	-	-
10017110	57100	CONFERENCE & TRAINING	-	4,941	1,500	2,428	4,000	4,000	-
10017110	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	-	2,500	-	1,500	200	-
10017110	61410	RENT ALLOCATION	-	1,300	4,500	-	-	-	-
10017110	Total	Visit Ukiah Expenses	-	16,078	105,475	75,249	89,892	81,293	-
*Visit Ukiah has moved to Fund 75017110.									
SUCCESSOR AGENCY REVENUE									
10017200	44841	SUCCESSOR AGENCY ADMIN	-	-	(68,923)	-	-	(125,000)	-
10017200	Total	Successor Agency Revenue	-	-	(68,923)	-	-	(125,000)	-
SUCCESSOR AGENCY EXPENSES*									
10017200	51110	REGULAR SALARIES & WAGES	-	2,429	216,408	65,394	-	-	-
10017200	51120	NON-REGULAR SALARIES & WAGES	-	-	-	183	-	-	-
10017200	51130	OVERTIME SALARIES & WAGES	-	-	1,272	-	-	-	-
10017200	51210	RETIREMENT (PERS)	-	614	54,424	17,221	-	-	-
10017200	51220	INSURANCE	-	93	20,265	-	-	-	-
10017200	51220	INSURANCE	-	-	-	-	-	-	-
10017200	51230	WORKERS COMP	-	100	9,762	3,591	-	-	-
10017200	51240	MEDICARE	-	32	3,092	827	-	-	-
10017200	51250	UNEMPLOYMENT	-	24	2,293	656	-	-	-
10017200	51260	FICA	-	-	2	11	-	-	-
10017200	51290	CELL PHONE STIPEND	-	-	47	-	-	-	-
10017200	52100	CONTRACTED SERVICES	-	1,691	3,600	3,107	-	32,800	-
10017200	54100	SUPPLIES	-	-	354	22	-	1,000	-
10017200	55100	TELEPHONE	-	-	180	-	-	-	-
10017200	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	-
10017200	61410	RENT ALLOCATION	-	-	-	-	-	-	-
10017200	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	-
10017200	62100	CENTRAL SERVICES OUT	-	-	-	-	-	-	-
10017200	Total	Successor Agency Expenses	-	4,982	311,699	91,012	-	33,800	-
* Successor Agency has moved to Other Funds.									
COMMUNITY OUTREACH/PUBLIC INFORMATION EXPENSES									
10018000	52100	CONTRACTED SERVICES	66,144	27,209	926	9,494	10,000	10,000	10,000
10018000	52510	ADVERTISING & PROMOTION	8,426	4,768	11,700	8,792	11,500	11,500	11,500
10018000	54100	SUPPLIES	14,500	14,677	15,960	16,720	15,500	15,500	15,500
10018000	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	798
10018000	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	106
10018000	Total	Community Outreach/Public Information Expenses	89,070	46,654	28,586	35,005	37,000	37,000	37,904
ANIMAL CONTROL EXPENSES									
10020217	51150	ACCRUED SALARIES & BENEFITS	-	-	-	-	-	-	-
10020217	52100	CONTRACTED SERVICES	94,450	96,204	109,465	77,455	110,500	78,500	78,500
10020217	56111	CITY GARAGE - LABOR	-	-	-	-	-	-	5,135
10020217	61500	INSURANCE ALLOCATION	512	545	551	551	-	-	-
10020217	Total	Animal Control Expenses	94,962	96,749	110,016	78,006	110,500	78,500	83,635
PARKS EXPENSES									
10022100	51110	REGULAR SALARIES & WAGES	340,636	330,292	450,896	379,657	403,876	384,342	392,231
10022100	51120	NON-REGULAR SALARIES & WAGES	25,916	13,001	6,547	35,595	56,000	56,000	50,965
10022100	51130	OVERTIME SALARIES & WAGES	2,590	2,115	1,626	24,216	8,204	24,942	15,000
10022100	51150	ACCRUED SALARIES & BENEFITS	4,240	9,999	12,084	(17,227)	-	-	-
10022100	51210	RETIREMENT (PERS)	65,022	80,179	112,373	95,499	112,567	110,021	117,002
10022100	51220	INSURANCE	66,732	74,351	101,204	97,318	96,231	86,998	98,381
10022100	51230	WORKERS COMP	15,421	14,955	20,509	27,790	8,901	22,858	20,790
10022100	51240	MEDICARE	5,304	5,060	6,575	5,959	5,736	6,296	7,085
10022100	51250	UNEMPLOYMENT	3,921	3,630	4,746	5,085	5,298	5,442	4,916

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10022100	51260	FICA	62	206	390	2,158	1,860	1,860	3,156
10022100	51290	CELL PHONE STIPEND	-	-	531	3,414	2,778	3,041	2,937
10022100	52100	CONTRACTED SERVICES	20,703	21,911	42,370	29,085	24,000	24,000	24,000
10022100	52180	SECURITY SERVICES	407	398	3,090	4,834	4,944	6,000	8,000
10022100	52600	RENT	-	-	15,600	15,600	16,200	16,200	16,380
10022100	54100	SUPPLIES	51,021	44,761	49,144	43,669	42,000	45,418	45,000
10022100	54101	POSTAGE	49	2	158	23	50	20	20
10022100	54102	SMALL TOOLS	2,811	2,495	2,464	2,222	2,500	3,229	3,500
10022100	55100	TELEPHONE	4,885	4,775	3,404	436	815	800	825
10022100	55210	UTILITIES	-	-	207,129	225,564	200,000	210,000	210,000
10022100	56110	CITY GARAGE - PARTS	437	650	1,369	1,135	1,135	1,135	5,471
10022100	56111	CITY GARAGE - LABOR	11,647	17,359	36,146	30,311	30,311	30,311	24,853
10022100	56120	EQUIPMENT MAINTENANCE & REPAIR	16,195	7,218	9,898	12,735	8,000	8,350	8,500
10022100	56130	EXTERNAL SERVICES	7,620	17,563	10,938	7,767	9,000	9,000	9,000
10022100	56210	FUEL & FLUIDS	13,662	16,274	18,197	18,245	15,000	15,000	17,000
10022100	56300	BUILDING MAINTENANCE & REPAIR	993	2,115	-	-	3,000	-	-
10022100	57100	CONFERENCE & TRAINING	2,335	745	3,702	4,312	1,000	3,702	4,500
10022100	57300	MEMBERSHIPS & SUBSCRIPTIONS	220	420	480	748	310	1,000	1,000
10022100	59100	PROPERTY TAXES PAID	-	-	-	-	-	1,481	350
10022100	59300	REFUNDS	-	-	500	-	-	-	-
10022100	59400	OTHER EXPENSES	1,601	2,141	3,333	3,866	-	9,359	6,000
10022100	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	2,786
10022100	61410	RENT ALLOCATION	15,882	15,600	655	655	655	8,455	-
10022100	61420	BUILDING MAINTENANCE ALLOCATIO	-	-	2,110	3,800	2,221	2,221	2,483
10022100	61422	IT ALLOCATION	-	-	-	-	-	-	42,128
10022100	61425	ALLOCATED UTILITIES	117,085	159,664	2,154	424	497	515	493
10022100	61500	INSURANCE ALLOCATION	10,233	10,900	18,053	18,053	-	-	9,719
10022100 Total	Parks Expenses		807,631	858,780	1,148,375	1,082,947	1,063,089	1,097,996	1,154,471

BUILDING MAINTENANCE EXPENSES

10022500	44294	ALLOCATED UTILITY COSTS	-	-	(79,161)	(90,547)	(92,844)	(92,844)	-
10022500	44295	ALLOCATED GROUNDS MAINTENANCE	(433,531)	(394,567)	-	(417,313)	(410,911)	(410,911)	-
10022500	44299	GENERAL GOVERNMENT CHARGES	(85,339)	(78,186)	(411,650)	-	-	-	-
10022500	51110	REGULAR SALARIES & WAGES	178,006	167,315	177,757	173,970	174,766	155,350	-
10022500	51120	NON-REGULAR SALARIES & WAGES	-	-	-	518	4,622	755	-
10022500	51130	OVERTIME SALARIES & WAGES	5,185	2,973	5,145	4,017	5,074	1,043	-
10022500	51150	ACCRUED SALARIES & BENEFITS	158	3,823	-	3,345	-	-	-
10022500	51210	RETIREMENT (PERS)	31,567	39,388	44,647	44,936	48,612	43,906	-
10022500	51220	INSURANCE	33,599	40,376	45,541	41,571	40,276	40,268	-
10022500	51230	WORKERS COMP	7,541	7,273	9,602	11,677	5,209	8,383	-
10022500	51240	MEDICARE	2,500	2,474	2,653	2,380	2,263	2,011	-
10022500	51250	UNEMPLOYMENT	1,896	1,765	1,778	2,136	2,197	1,606	-
10022500	51260	FICA	7	10	-	66	47	47	-
10022500	51290	CELL PHONE STIPEND	-	-	-	1,318	1,208	1,118	-
10022500	52100	CONTRACTED SERVICES	29,687	21,358	32,000	15,892	28,000	24,000	-
10022500	52180	SECURITY SERVICES	684	748	800	690	1,200	1,200	-
10022500	54100	SUPPLIES	18,665	21,267	19,000	31,864	26,000	28,240	-
10022500	54102	SMALL TOOLS	1,699	2,117	7,000	8,278	4,000	1,600	-
10022500	55100	TELEPHONE	1,976	1,694	2,000	465	400	-	-
10022500	55210	UTILITIES	-	-	81,000	94,266	95,000	-	-
10022500	56110	CITY GARAGE - PARTS	197	130	305	299	301	-	-
10022500	56111	CITY GARAGE - LABOR	4,837	3,472	8,148	7,993	12,592	-	-
10022500	56120	EQUIPMENT MAINTENANCE & REPAIR	985	1,414	1,500	10,388	11,500	10,500	-
10022500	56130	EXTERNAL SERVICES	762	3,203	3,000	2,771	3,000	3,742	-
10022500	56210	FUEL & FLUIDS	4,805	6,770	5,000	3,926	5,000	5,000	-
10022500	56300	BUILDING MAINTENANCE & REPAIR	39,365	31,701	27,000	28,391	28,000	28,000	-
10022500	57100	CONFERENCE & TRAINING	462	-	500	961	1,500	1,500	-
10022500	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	150	150	150	-
10022500	61410	RENT ALLOCATION	2,390	-	2,838	2,838	2,838	-	-
10022500	61425	ALLOCATED UTILITIES	76,995	67,985	-	-	-	-	-
10022500	61500	INSURANCE ALLOCATION	12,493	13,307	13,597	13,597	-	-	-
10022500	94500	LEASE PAYMENTS	12,552	5,230	-	-	-	-	-
10022500	95220	TRANSFER TO FIXED ASSET FUND	-	30,784	125,009	-	-	-	-
10022500 Total	Building Maintenance Expenses		(49,856)	3,823	125,009	845	-	(145,336)	-

*Building Maintenance has moved to 20822500.

AQUATICS REVENUE

10022300	44910	SWIMMING POOL	(40,429)	(49,376)	(58,046)	(65,856)	(72,000)	(65,000)	(70,000)
10022300 Total	Aquatics Revenue		(40,429)	(49,376)	(58,046)	(65,856)	(72,000)	(65,000)	(70,000)

RECREATION/PROGRAMS EXPENSES:

AQUATICS EXPENSES

10022300	51110	REGULAR SALARIES & WAGES	17,821	16,574	23,078	20,495	21,447	21,447	23,629
10022300	51120	NON-REGULAR SALARIES & WAGES	50,079	62,513	47,360	68,393	68,200	68,200	69,100
10022300	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	-	-
10022300	51150	ACCRUED SALARIES & BENEFITS	(482)	571	-	(10)	-	-	-
10022300	51210	RETIREMENT (PERS)	3,286	4,090	5,797	5,405	5,965	5,965	7,119

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10022300	51220	INSURANCE	2,932	2,836	3,613	836	500	500	355
10022300	51230	WORKERS COMP	2,815	3,371	3,698	4,823	3,737	3,737	3,881
10022300	51240	MEDICARE	1,024	1,185	1,022	1,296	1,278	1,278	1,327
10022300	51250	UNEMPLOYMENT	598	818	705	899	884	884	907
10022300	51260	FICA	3,105	3,876	2,936	4,229	4,229	4,229	4,285
10022300	51290	CELL PHONE STIPEND	-	-	-	179	-	300	101
10022300	52100	CONTRACTED SERVICES	-	-	500	4,991	500	500	2,500
10022300	54100	SUPPLIES	28,396	22,697	21,500	29,627	25,000	25,000	19,000
10022300	54106	SPECIALTY SUPPLIES	-	-	-	-	-	-	18,500
10022300	55100	TELEPHONE	900	893	900	794	900	800	850
10022300	55210	UTILITIES	18,148	18,064	22,000	39,566	34,000	31,550	34,000
10022300	56120	EQUIPMENT MAINTENANCE & REPAIR	5,706	9,593	5,000	5,457	6,000	8,900	6,000
10022300	57100	CONFERENCE & TRAINING	3,669	3,149	3,000	58	3,900	1,409	-
10022300	57101	CONFERENCE & TRAINING - AQUATICS	-	-	-	-	-	-	5,000
10022300	57102	CONFERENCE & TRAINING - PARKS	-	-	-	-	-	-	1,000
10022300	61500	INSURANCE ALLOCATION	2,260	2,407	2,435	2,435	-	-	-
10022300 Total		Aquatics Expenses	140,255	152,636	143,544	189,474	176,540	179,699	197,554

RECREATION REVENUE

10022800	44915	RECREATION PROGRAM INCOME	(159,731)	(134,869)	(739)	-	-	-	-
10022800	44916	SALE OF BROCHURE ADS	(27,423)	(24,395)	(29,228)	-	(40,000)	-	-
10022800	46410	RECREATION DEPT. RENTALS	(11,235)	1,500	(1,040)	-	(1,000)	-	-
10022800 Total		Recreation Revenue	(198,388)	(157,764)	(31,007)	-	(41,000)	-	-

*Recreation Revenue has moved to Classes and Clinics Revenue 10022850

RECREATION ADMINISTRATION EXPENSES

10022810	51110	REGULAR SALARIES & WAGES	53,912	51,188	61,045	88,843	108,433	106,289	110,220
10022810	51120	NON-REGULAR SALARIES & WAGES	9,877	18,365	22,993	14,946	11,222	11,222	12,245
10022810	51130	OVERTIME SALARIES & WAGES	(10)	111	-	186	216	1,000	1,000
10022810	51150	ACCRUED SALARIES & BENEFITS	(573)	(90)	-	2,424	-	-	-
10022810	51210	RETIREMENT (PERS)	9,561	12,855	17,089	22,166	28,113	27,091	31,729
10022810	51220	INSURANCE	11,085	12,302	15,019	13,806	17,006	20,480	26,710
10022810	51230	WORKERS COMP	2,742	3,060	5,464	6,402	1,750	5,569	6,317
10022810	51240	MEDICARE	973	1,074	1,509	1,502	1,709	1,542	2,149
10022810	51250	UNEMPLOYMENT	702	743	841	1,172	1,367	1,348	1,493
10022810	51260	FICA	634	927	1,914	1,018	687	687	754
10022810	51290	CELL PHONE STIPEND	-	-	-	847	848	1,045	1,046
10022810	52100	CONTRACTED SERVICES	2,315	2,227	2,000	2,720	2,500	2,500	3,500
10022810	52600	RENT	-	-	-	-	-	32,004	20,004
10022810	54100	SUPPLIES	5,341	11,981	6,000	7,477	6,500	6,500	6,500
10022810	54101	POSTAGE	4,544	3,601	3,800	294	3,800	3,800	4,000
10022810	55100	TELEPHONE	1,589	1,597	1,800	1,708	1,800	1,800	1,800
10022810	55210	UTILITIES	-	-	6,000	2,832	3,600	3,600	3,600
10022810	56300	BUILDING MAINTENANCE & REPAIR	-	-	-	-	-	-	-
10022810	57100	CONFERENCE & TRAINING	712	180	500	2,318	2,400	3,911	5,000
10022810	57300	MEMBERSHIPS & SUBSCRIPTIONS	264	470	500	775	750	925	1,500
10022810	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	8,589
10022810	61410	RENT ALLOCATION	2,921	-	13,222	11,226	3,222	3,222	-
10022810	61420	BUILDING MAINTENANCE ALLOCATIO	10,327	9,486	10,856	11,066	10,927	10,927	12,223
10022810	61422	IT ALLOCATION	-	-	-	-	-	-	29,508
10022810	61425	ALLOCATED UTILITIES	10,586	8,742	2,088	2,088	2,449	2,449	2,431
10022810	61500	INSURANCE ALLOCATION	1,663	1,771	1,837	1,837	-	-	2,473
10022810 Total		Recreation Administration Expenses	129,166	140,589	174,477	197,652	209,299	247,911	294,791

ADULT BASKETBALL REVENUE

10022821	44915	RECREATION PROGRAM INCOME	(12,100)	(17,486)	(17,365)	(13,815)	(19,000)	(16,000)	(18,000)
10022821 Total		Adult Basketball Revenue	(12,100)	(17,486)	(17,365)	(13,815)	(19,000)	(16,000)	(18,000)

ADULT BASKETBALL EXPENSES

10022821	51110	REGULAR SALARIES & WAGES	1,522	1,710	2,544	2,246	2,207	2,207	2,230
10022821	51120	NON-REGULAR SALARIES & WAGES	-	-	1,500	1,092	2,160	2,160	2,160
10022821	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	-	-
10022821	51150	ACCRUED SALARIES & BENEFITS	-	-	-	36	-	-	-
10022821	51210	RETIREMENT (PERS)	-	-	639	590	617	617	672
10022821	51220	INSURANCE	-	-	696	773	771	771	771
10022821	51230	WORKERS COMP	61	70	212	218	218	218	221
10022821	51240	MEDICARE	22	25	59	43	58	58	77
10022821	51250	UNEMPLOYMENT	18	17	40	40	54	54	54
10022821	51260	FICA	94	106	93	68	134	134	134
10022821	51290	CELL PHONE STIPEND	-	-	-	16	17	17	17
10022821	52100	CONTRACTED SERVICES	6,930	9,532	8,800	10,673	11,800	11,800	12,500
10022821	54100	SUPPLIES	727	1,191	800	1,003	800	936	1,000
10022821	55100	TELEPHONE	-	-	-	-	-	-	-
10022821	61410	RENT ALLOCATION	-	-	-	-	-	-	-
10022821 Total		Adult Basketball Expenses	9,374	12,652	15,383	16,797	18,836	18,972	19,836

ADULT SOFTBALL REVENUE

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10022822	44915	RECREATION PROGRAM INCOME	(139,269)	(136,881)	(139,168)	(123,497)	(153,000)	(140,000)	(140,000)
10022822 Total		Adult Softball Revenue	(139,269)	(136,881)	(139,168)	(123,497)	(153,000)	(140,000)	(140,000)
ADULT SOFTBALL EXPENSES									
10022822	51110	REGULAR SALARIES & WAGES	27,911	26,550	28,346	28,902	29,279	37,151	30,845
10022822	51120	NON-REGULAR SALARIES & WAGES	4,292	3,645	3,665	4,220	5,000	5,000	5,000
10022822	51130	OVERTIME SALARIES & WAGES	-	-	165	173	-	10	-
10022822	51150	ACCRUED SALARIES & BENEFITS	(355)	(157)	355	(177)	-	-	-
10022822	51210	RETIREMENT (PERS)	4,956	6,100	7,120	7,624	8,167	10,458	9,295
10022822	51220	INSURANCE	5,651	6,756	7,006	5,948	5,716	6,703	5,622
10022822	51230	WORKERS COMP	1,373	1,323	1,517	2,099	1,660	2,035	1,729
10022822	51240	MEDICARE	478	463	468	446	440	546	592
10022822	51250	UNEMPLOYMENT	323	321	333	384	400	489	411
10022822	51260	FICA	266	241	238	224	310	310	310
10022822	51290	CELL PHONE	-	-	127	151	115	161	179
10022822	52100	CONTRACTED SERVICES	50,860	50,110	52,492	50,125	49,000	49,000	49,000
10022822	52180	SECURITY SERVICES	275	275	275	275	400	400	400
10022822	54100	SUPPLIES	10,624	12,754	14,680	18,092	13,000	16,000	15,000
10022822	55100	TELEPHONE	179	171	35	-	-	-	-
10022822 Total		Adult Softball Expenses	106,833	108,555	116,822	118,486	113,487	128,264	118,383
*Beginning FY 14/15 Adult Softball and Co-ed Softball have been combined									
CO-ED VOLLEYBALL REVENUE									
10022824	44915	RECREATION PROGRAM INCOME	(2,100)	(1,800)	(2,400)	(2,700)	(2,500)	(3,000)	(3,000)
10022824 Total		Co-Ed Volleyball Revenue	(2,100)	(1,800)	(2,400)	(2,700)	(2,500)	(3,000)	(3,000)
CO-ED VOLLEYBALL EXPENSES									
10022824	51110	REGULAR SALARIES & WAGES	1,162	1,072	1,348	661	694	694	763
10022824	51120	NON-REGULAR SALARIES & WAGES	-	-	700	758	-	-	800
10022824	51150	ACCRUED SALARIES & BENEFITS	(34)	12	-	(0)	-	-	-
10022824	51210	RETIREMENT (PERS)	211	259	338	173	193	193	230
10022824	51220	INSURANCE	203	196	203	27	17	17	12
10022824	51230	WORKERS COMP	54	52	71	79	29	29	67
10022824	51240	MEDICARE	20	18	20	21	11	11	24
10022824	51250	UNEMPLOYMENT	14	13	13	15	8	8	18
10022824	51260	FICA	-	-	-	47	-	-	50
10022824	51290	CELL PHONE	-	-	10	2	-	4	4
10022824	52100	CONTRACTED SERVICES	680	1,117	-	-	700	-	-
10022824	54100	SUPPLIES	402	205	380	225	180	180	400
10022824	55100	TELEPHONE	7	6	-	-	-	-	-
10022824 Total		Co-Ed Volleyball Expenses	2,718	2,949	3,083	2,007	1,832	1,136	2,368
YOUTH BASKETBALL REVENUE									
10022831	44915	RECREATION PROGRAM INCOME	(74,436)	(71,708)	(79,067)	(85,620)	(80,000)	(96,000)	(95,000)
10022831 Total		Youth Basketball Revenue	(74,436)	(71,708)	(79,067)	(85,620)	(80,000)	(96,000)	(95,000)
YOUTH BASKETBALL EXPENSES									
10022831	51110	REGULAR SALARIES & WAGES	17,447	16,489	17,568	17,811	17,948	17,948	18,766
10022831	51120	NON-REGULAR SALARIES & WAGES	14,393	12,715	14,700	16,669	15,500	15,500	15,950
10022831	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	50	-
10022831	51150	ACCRUED SALARIES & BENEFITS	(182)	(137)	-	176	-	-	-
10022831	51210	RETIREMENT (PERS)	3,089	3,801	4,413	4,671	5,008	5,008	5,655
10022831	51220	INSURANCE	3,601	4,406	4,496	4,133	4,014	4,014	3,967
10022831	51230	WORKERS COMP	1,318	1,244	1,694	2,076	1,564	1,564	1,626
10022831	51240	MEDICARE	464	436	468	471	445	445	557
10022831	51250	UNEMPLOYMENT	403	302	322	379	374	374	388
10022831	51260	FICA	892	788	911	1,024	961	961	989
10022831	51290	CELL PHONE	114	109	120	104	81	81	114
10022831	52100	CONTRACTED SERVICES	-	250	250	92	250	250	250
10022831	52600	RENT	-	-	-	825	-	1,000	1,000
10022831	54100	SUPPLIES	7,919	9,788	8,000	10,235	8,000	8,500	10,000
10022831	55100	TELEPHONE	-	-	-	-	-	-	-
10022831	61410	RENT ALLOCATION	3,360	3,571	3,500	-	-	-	-
10022831 Total		Youth Basketball Expenses	52,818	53,763	56,442	58,665	54,145	55,695	59,262
YOUTH SOFTBALL REVENUE									
10022832	44915	RECREATION PROGRAM INCOME	(14,205)	(15,643)	(18,865)	(17,266)	(19,000)	(18,000)	(18,000)
10022832 Total		Youth Softball Revenue	(14,205)	(15,643)	(18,865)	(17,266)	(19,000)	(18,000)	(18,000)
YOUTH SOFTBALL EXPENSES									
10022832	51110	REGULAR SALARIES & WAGES	3,485	3,215	3,543	3,967	4,153	4,153	4,574
10022832	51120	NON-REGULAR SALARIES & WAGES	1,616	2,200	1,720	2,160	2,400	2,400	2,400
10022832	51150	ACCRUED SALARIES & BENEFITS	(101)	36	-	(2)	-	-	-
10022832	51210	RETIREMENT (PERS)	632	779	890	1,037	1,155	1,155	1,379
10022832	51220	INSURANCE	610	587	609	162	97	97	69
10022832	51230	WORKERS COMP	226	246	276	345	272	272	289
10022832	51240	MEDICARE	82	86	76	90	93	93	99

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10022832	51250	UNEMPLOYMENT	65	60	52	63	65	65	70
10022832	51260	FICA	100	136	106	134	149	149	149
10022832	51290	CELL PHONE	-	-	25	13	-	20	20
10022832	52100	CONTRACTED SERVICES	2,954	2,841	200	-	200	-	-
10022832	54100	SUPPLIES	-	-	2,800	2,637	2,800	2,800	2,800
10022832	55100	TELEPHONE	20	19	-	-	-	-	-
10022832 Total	Youth Softball Expenses		9,691	10,204	10,297	10,606	11,384	11,204	11,849
DAY CAMP REVENUE									
10022840	44915	RECREATION PROGRAM INCOME	(101,503)	(113,362)	(103,380)	(122,673)	(112,000)	(112,000)	(111,500)
10022840 Total	Day Camp Expenses		(101,503)	(113,362)	(103,380)	(122,673)	(112,000)	(112,000)	(111,500)
DAY CAMP EXPENSES									
10022840	51110	REGULAR SALARIES & WAGES	5,809	5,358	5,739	6,611	6,921	6,921	7,623
10022840	51120	NON-REGULAR SALARIES & WAGES	71,135	70,267	71,760	67,347	75,840	75,840	77,520
10022840	51150	ACCRUED SALARIES & BENEFITS	(168)	60	-	(3)	-	-	-
10022840	51210	RETIREMENT (PERS)	1,054	1,298	1,442	1,728	1,925	1,925	2,297
10022840	51220	INSURANCE	1,017	979	1,014	270	162	162	115
10022840	51230	WORKERS COMP	3,121	3,153	4,069	3,988	1,069	1,069	3,592
10022840	51240	MEDICARE	1,129	1,109	1,124	1,075	1,196	1,196	1,232
10022840	51250	UNEMPLOYMENT	686	765	775	743	827	827	852
10022840	51260	FICA	4,410	4,357	4,449	4,176	4,703	4,703	4,807
10022840	51290	CELL PHONE STIPEND	-	-	-	22	-	33	33
10022840	54100	SUPPLIES	14,717	12,175	10,000	11,763	11,500	11,500	12,000
10022840	55100	TELEPHONE	123	123	140	115	100	-	-
10022840 Total	Day Camp Expenses		103,033	99,644	100,512	97,835	104,243	104,176	110,071
CLASSES & CLINICS REVENUE									
10022850	44915	RECREATION PROGRAM INCOME	-	-	(120,817)	(101,418)	(125,000)	(101,000)	(110,000)
10022850	44916	SALE OF BROCHURE ADS	-	-	-	(29,458)	(30,000)	(30,000)	(30,000)
10022850	46410	RECREATION DEPARTMENT RENTALS	-	-	-	(23)	-	-	-
10022850 Total	Classes & Clinics Revenue		-	-	(120,817)	(130,899)	(155,000)	(131,000)	(140,000)
CLASSES & CLINICS EXPENSES									
10022850	52100	CONTRACTED SERVICES	118,986	97,754	95,000	74,246	93,750	85,000	80,000
10022850	54100	SUPPLIES	31,455	29,020	30,500	29,488	30,500	30,000	35,000
10022850	54101	POSTAGE	-	-	-	1,941	-	-	-
10022850 Total	Classes & Clinics Expenses		150,442	126,774	125,500	105,675	124,250	115,000	115,000
SPECIAL ACTIVITIES REVENUE									
10022860	46440	SPECIAL EVENT REIMBURSEMENT	(6,000)	(16,000)	(20,000)	(30,000)	(30,000)	(30,000)	(30,000)
10022860 Total	Special Activities Revenue		(6,000)	(16,000)	(16,000)	(30,000)	(30,000)	(30,000)	(30,000)
SPECIAL ACTIVITIES EXPENSES									
10022860	51110	REGULAR SALARIES & WAGES	-	-	-	444	-	7,473	4,275
10022860	51120	NON-REGULAR SALARIES & WAGES	-	-	-	7,996	-	6,281	3,600
10022860	51130	OVERTIME SALARIES & WAGES	-	-	20,030	10,715	16,000	16,816	17,978
10022860	51210	RETIREMENT (PERS)	-	-	-	1,896	-	2,780	1,289
10022860	51230	WORKERS COMP	-	-	-	1,880	-	1,284	334
10022860	51240	MEDICARE	-	-	-	421	-	408	376
10022860	51250	UNEMPLOYMENT	-	-	-	345	-	306	259
10022860	51260	FICA	-	-	-	559	-	455	782
10022860 Total	Special Activities Expenses		-	-	20,030	24,257	16,000	35,803	28,893
Total Recreation/Revenues			(633,125)	(612,595)	(615,608)	(620,806)	(683,500)	(611,000)	(625,500)
Total Recreation/Programs			704,329	707,765	766,090	821,454	830,016	897,860	958,007
			71,205	95,170	150,482	200,649	146,516	286,860	332,507
INFORMATION TECHNOLOGY EXPENSES									
10022900	44299	GENERAL GOVERNMENT CHARGES*	(362,373)	(392,799)	(566,448)	(607,635)	-	-	-
10022900	51110	REGULAR SALARIES & WAGES	184,457	167,993	179,520	132,478	44,321	67,750	-
10022900	51120	NON-REGULAR SALARIES & WAGES	-	-	-	56,912	1,349	16,225	-
10022900	51130	OVERTIME SALARIES & WAGES	1,890	2,191	1,932	5,960	6,800	4,513	-
10022900	51140	STAND-BY SALARIES & WAGES	23,425	24,430	47,272	25,351	6,800	12,583	-
10022900	51150	ACCRUED SALARIES & BENEFITS	499	2,039	-	(10,130)	-	-	-
10022900	51210	RETIREMENT (PERS)	31,962	39,425	56,963	33,220	12,390	19,071	-
10022900	51220	INSURANCE	31,818	34,971	39,378	30,134	7,887	20,908	-
10022900	51230	WORKERS COMP	8,875	8,416	12,008	13,550	2,840	5,158	-
10022900	51240	MEDICARE	2,999	2,938	3,315	3,160	598	1,679	-
10022900	51250	UNEMPLOYMENT	2,220	2,043	2,269	2,478	516	1,228	-
10022900	51260	FICA	-	-	-	3,176	1,488	908	-
10022900	51290	CELL PHONE	-	-	-	1,259	423	830	-
10022900	52100	CONTRACTED SERVICES	107,181	133,504	77,601	169,219	32,500	36,461	-
10022900	54100	SUPPLIES	17,875	16,725	49,346	26,610	12,500	11,009	-
10022900	54101	POSTAGE	129	3	250	39	62	7	-
10022900	54320	SOFTWARE	-	-	125,097	177,850	31,250	40,403	-
10022900	55100	TELEPHONE	5,591	5,369	6,250	2,992	1,250	1,528	-
10022900	56120	EQUIPMENT MAINTENANCE & REPAIR	15,121	18,767	28,600	24,585	9,000	6,778	-

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10022900	56300	BUILDING MAINTENANCE & REPAIR	-	-	-	-	-	-	-
10022900	57100	CONFERENCE & TRAINING	3,988	10,366	17,500	3,200	2,375	692	-
10022900	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	302	500	1,534	200	465	-
10022900	61410	RENT ALLOCATION	3,257	-	2,655	2,655	664	664	-
10022900	61420	BUILDING MAINTENANCE ALLOCATION	11,515	8,574	8,946	9,119	2,251	2,251	-
10022900	61425	ALLOCATED UTILITIES	2,267	1,699	1,720	2,018	505	505	-
10022900	61500	INSURANCE ALLOCATION	384	409	413	413	-	-	-
10022900 Total	Information Technology Expenses		93,080	87,364	95,087	110,146	177,969	251,616	-

* Information Technology has moved to 20922900.

COMMUNITY PLANNING EXPENSES

10023100	51110	REGULAR SALARIES & WAGES	208,244	186,628	270,359	294,766	285,614	285,614	260,755
10023100	51120	NON-REGULAR SALARIES & WAGES	-	-	2,543	2,144	2,990	307	-
10023100	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	-	-
10023100	51150	ACCRUED SALARIES & BENEFITS	(1,369)	5,109	5,766	3,832	-	-	-
10023100	51210	RETIREMENT (PERS)	38,006	45,679	69,729	73,929	78,301	78,301	74,542
10023100	51220	INSURANCE	35,238	35,309	35,247	29,887	30,618	30,618	35,888
10023100	51230	WORKERS COMP	8,827	8,463	12,466	17,760	8,111	10,795	12,385
10023100	51240	MEDICARE	3,138	2,778	3,797	3,984	3,753	3,753	4,239
10023100	51250	UNEMPLOYMENT	2,240	2,054	2,887	3,243	3,117	3,117	2,921
10023100	51260	FICA	-	-	158	133	185	19	-
10023100	51290	CELL PHONE STIPEND	-	-	29	199	198	198	198
10023100	52100	CONTRACTED SERVICES	201,928	259,863	94,601	122,367	31,000	102,057	6,000
10023100	52107	CONTRACTED SERVICES - EIR	-	-	-	-	-	-	100,000
10023100	54100	SUPPLIES	2,374	1,079	378	4,844	3,000	3,000	3,000
10023100	54101	POSTAGE	1,175	1,834	1,518	1,334	1,500	1,500	1,500
10023100	55100	TELEPHONE	1,133	1,105	1,158	1,067	1,000	1,000	1,000
10023100	55210	UTILITIES	1,533	1,226	-	-	-	-	-
10023100	56120	EQUIPMENT MAINTENANCE & REPAIR	-	-	-	140	500	500	500
10023100	57100	CONFERENCE & TRAINING	(275)	66	360	746	1,500	1,500	4,000
10023100	57300	MEMBERSHIPS & SUBSCRIPTIONS	50	991	1,014	-	2,600	-	-
10023100	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	3,459
10023100	61410	RENT ALLOCATION	2,203	-	2,526	2,526	2,526	2,526	-
10023100	61420	BUILDING MAINTENANCE ALLOCATION	7,791	6,186	8,138	8,678	8,569	8,569	9,583
10023100	61422	IT ALLOCATION	-	-	-	-	-	-	12,997
10023100	61425	ALLOCATED UTILITIES	-	-	1,637	1,920	1,920	1,920	1,906
10023100	61500	INSURANCE ALLOCATION	3,155	3,361	3,399	3,399	-	3,399	1,447
10023100 Total	Community Planning Expenses		515,391	561,732	517,710	576,900	467,002	538,693	536,320

BUILDING INSPECTION EXPENSES

10023320	51110	REGULAR SALARIES & WAGES	121,986	116,752	163,013	164,109	168,846	168,846	158,772
10023320	51150	ACCRUED SALARIES & BENEFITS	(3,750)	6,036	2,718	1,143	-	-	-
10023320	51210	RETIREMENT (PERS)	22,541	29,023	41,616	42,569	46,688	46,688	46,974
10023320	51220	INSURANCE	18,820	20,467	22,112	14,727	14,015	14,015	15,170
10023320	51230	WORKERS COMP	5,039	5,191	7,496	9,714	1,473	7,162	7,158
10023320	51240	MEDICARE	1,623	1,549	2,102	2,050	2,013	2,013	2,452
10023320	51250	UNEMPLOYMENT	1,273	1,260	1,736	1,776	1,783	1,783	1,698
10023320	51290	CELL PHONE STIPEND	-	-	49	331	330	330	330
10023320	52100	CONTRACTED SERVICES	37,375	16,571	19,889	38,061	30,000	30,000	40,000
10023320	54100	SUPPLIES	1,963	1,091	785	3,787	6,000	4,000	4,000
10023320	54101	POSTAGE	809	1,203	730	1,038	1,000	1,000	1,000
10023320	55100	TELEPHONE	689	669	648	381	600	600	600
10023320	56130	EXTERNAL SERVICES	1,164	1,399	1,359	1,285	1,400	1,400	1,400
10023320	57100	CONFERENCE & TRAINING	3,086	758	1,267	3,464	2,000	2,000	4,000
10023320	57300	MEMBERSHIPS & SUBSCRIPTIONS	575	340	340	635	800	800	800
10023320	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	1,399
10023320	61410	RENT ALLOCATION	677	-	770	770	770	770	-
10023320	61420	BUILDING MAINTENANCE ALLOCATIO	2,389	2,486	2,480	2,644	2,611	2,611	2,920
10023320	61422	IT ALLOCATION	-	-	-	-	-	-	7,783
10023320	61425	ALLOCATED UTILITIES	471	493	499	585	585	585	581
10023320	61500	INSURANCE ALLOCATION	1,023	1,090	1,102	1,102	-	-	812
10023320 Total	Building Inspection Expenses		217,752	206,377	270,711	290,170	280,914	284,603	297,849

ENGINEERING EXPENSES

10024210	51110	REGULAR SALARIES & WAGES	165,322	145,862	86,837	80,138	68,596	73,000	90,969
10024210	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	15,000	25,523	-
10024210	51130	OVERTIME SALARIES & WAGES	-	-	-	67	-	4	-
10024210	51150	ACCRUED SALARIES & BENEFITS	(14,679)	1,323	(11,742)	(1,040)	-	-	-
10024210	51210	RETIREMENT (PERS)	30,158	34,850	20,945	17,963	18,832	16,986	26,790
10024210	51220	INSURANCE	23,898	22,769	10,714	6,091	6,255	8,262	12,177
10024210	51230	WORKERS COMP	7,088	6,558	3,949	4,719	3,691	4,855	4,269
10024210	51240	MEDICARE	2,486	2,197	1,181	1,065	1,066	1,501	1,458
10024210	51250	UNEMPLOYMENT	1,797	1,592	917	863	869	1,090	997
10024210	51260	FICA	-	-	-	-	930	1,138	-

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10024210	51290	CELL PHONE STIPEND	-	-	23	223	227	518	387
10024210	52100	CONTRACTED SERVICES	12,003	143	4,900	9	6,000	60,000	20,000
10024210	54100	SUPPLIES	3,864	1,576	3,004	3,614	4,000	5,000	5,000
10024210	54101	POSTAGE	737	484	249	356	400	500	500
10024210	55100	TELEPHONE	1,510	1,511	1,267	1,185	1,200	1,200	1,200
10024210	56110	CITY GARAGE - PARTS	53	26	-	23	23	23	37
10024210	56111	CITY GARAGE - LABOR	1,408	694	-	603	603	603	1,130
10024210	56120	EQUIPMENT MAINTENANCE & REPAIR	14	-	-	-	500	400	800
10024210	56130	EXTERNAL SERVICES	659	519	333	335	700	200	500
10024210	56210	FUEL & FLUIDS	331	312	349	256	500	400	500
10024210	57100	CONFERENCE & TRAINING	613	2,687	4,665	2,970	4,100	3,525	2,500
10024210	57300	MEMBERSHIPS & SUBSCRIPTIONS	893	1,533	945	2,067	3,200	2,000	3,500
10024210	59101	FEES	5,400	7,279	7,536	7,279	8,000	8,740	10,000
10024210	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	783
10024210	61410	RENT ALLOCATION	3,490	-	2,463	2,463	2,463	2,463	-
10024210	61420	BUILDING MAINTENANCE ALLOCATIO	12,338	7,955	7,934	8,460	8,354	8,354	9,344
10024210	61422	IT ALLOCATION	-	-	-	-	-	-	9,672
10024210	61425	ALLOCATED UTILITIES	2,429	1,576	1,596	1,872	1,872	1,872	1,858
10024210	61500	INSURANCE ALLOCATION	6,225	6,631	6,753	6,753	-	-	1,858
10024210 Total	Engineering Expenses		268,035	248,078	154,818	148,332	157,381	228,157	206,229
TRAFFIC SIGNAL OPERATIONS EXPENSES									
10024214	52100	CONTRACTED SERVICES	7,531	35,345	15,000	19,521	34,000	20,000	30,000
10024214	54100	SUPPLIES	399	857	500	400	-	1,200	1,500
10024214	55210	UTILITIES	7,214	7,172	8,000	287	1,000	1,300	1,500
10024214	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	986
10024214	61422	IT ALLOCATION	-	-	-	-	-	-	4,912
10024214	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	94
10024214 Total	Traffic Signal Operations Expenses		15,144	43,374	23,500	20,208	35,000	22,500	38,992
STREETS EXPENSES									
10024220	51110	REGULAR SALARIES & WAGES	462,723	418,488	349,776	346,946	402,171	349,087	255,348
10024220	51120	NON-REGULAR SALARIES & WAGES	30,291	16,509	17,280	30,502	30,000	30,000	-
10024220	51130	OVERTIME SALARIES & WAGES	8,763	4,633	8,365	8,985	14,357	14,357	12,000
10024220	51140	STAND-BY SALARIES & WAGES	-	-	20,598	20,968	21,806	21,806	-
10024220	51150	ACCRUED SALARIES & BENEFITS	5,494	(582)	(7,630)	8,145	-	-	-
10024220	51210	RETIREMENT (PERS)	79,452	96,687	87,741	90,523	110,733	93,285	75,471
10024220	51220	INSURANCE	86,053	93,585	88,373	85,874	103,272	97,581	74,632
10024220	51230	WORKERS COMP	20,980	19,129	17,624	26,245	22,371	19,990	13,926
10024220	51240	MEDICARE	7,160	6,515	5,775	5,695	5,801	5,099	4,748
10024220	51250	UNEMPLOYMENT	5,286	4,643	4,075	4,801	5,328	4,755	3,280
10024220	51260	FICA	1,878	1,027	1,067	1,895	1,860	111	-
10024220	51290	CELL PHONE STIPEND	-	-	117	884	885	766	1,566
10024220	52100	CONTRACTED SERVICES	149,281	17,241	48,804	20,832	34,000	72,000	40,000
10024220	52180	SECURITY SERVICES	327	327	327	82	-	-	-
10024220	54100	SUPPLIES	-	-	9,131	-	1,000	1,000	-
10024220	54101	POSTAGE	49	31	22	9	70	20	50
10024220	54102	SMALL TOOLS	2,851	3,237	4,431	1,601	4,500	6,000	10,000
10024220	54120	PW - SPECIAL SUPPLIES	21,744	18,434	16,282	32,326	18,000	20,000	10,000
10024220	54121	PW - ASPHALT CONCRETE	12,406	20,906	19,939	55,432	70,000	142,166	50,000
10024220	54122	PW - AGGREGATE BASE	5,744	3,645	1,015	1,275	7,000	2,800	7,000
10024220	54124	PW - CONCRETE/SUPPLIES	7,146	5,246	3,605	3,084	7,000	2,950	13,000
10024220	54125	PW - TRAFFIC PAINT	10,205	5,534	6,557	5,617	8,000	4,000	8,000
10024220	54126	PW - TRAFFIC MARKING POWDER	8,189	4,457	5,356	4,130	5,360	5,360	5,360
10024220	54127	PW - SIGN POSTS/SHEETING	10,995	4,159	6,188	7,658	9,000	4,500	9,000
10024220	54128	PW - COLD PATCH MATERIAL	1,612	771	-	-	2,000	11,817	2,000
10024220	54129	PW - TACK OIL	1,008	960	2,884	2,506	3,000	4,900	6,000
10024220	54130	PW - SAFETY	3,594	2,659	1,845	3,774	3,500	4,000	4,000
10024220	54131	PW - BARRICADES & CONES	-	-	1,992	-	2,000	1,000	2,000
10024220	55100	TELEPHONE	1,747	1,543	1,670	970	1,000	1,000	1,100
10024220	55210	UTILITIES	-	-	5,418	5,738	4,500	4,500	4,500
10024220	56110	CITY GARAGE - PARTS	2,371	3,478	2,297	3,626	3,626	3,626	12,830
10024220	56111	CITY GARAGE - LABOR	63,257	92,873	60,155	96,815	96,815	96,815	59,667
10024220	56120	EQUIPMENT MAINTENANCE & REPAIR	-	584	633	47	700	200	700
10024220	56130	EXTERNAL SERVICES	27,518	30,729	44,269	34,483	35,000	35,000	35,000
10024220	56210	FUEL & FLUIDS	37,359	32,993	32,099	38,599	31,000	32,500	35,000
10024220	56410	EQUIPMENT RENTAL - PRIVATE	152	626	-	1,776	6,700	6,700	6,500
10024220	57100	CONFERENCE & TRAINING	1,378	656	1,348	666	2,500	1,000	2,000
10024220	59101	FEES	-	-	-	-	-	1,000	1,000
10024220	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	5,233
10024220	61410	RENT ALLOCATION	417	-	756	756	756	756	-
10024220	61420	BUILDING MAINTENANCE ALLOCATION	1,474	2,443	2,437	2,598	2,565	2,565	2,868
10024220	61422	IT ALLOCATION	-	-	-	-	-	-	19,080
10024220	61425	ALLOCATED UTILITIES	5,440	5,563	490	490	574	574	570
10024220	61430	CORP YARD ALLOCATION	7,937	8,039	21,793	14,889	23,194	23,194	14,366
10024220	61500	INSURANCE ALLOCATION	23,877	25,434	25,954	25,954	-	-	27,234
10024220	61700	DISPATCH	-	-	-	-	-	-	-

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10024220	Total	Streets Expenses	1,116,157	953,205	920,859	997,196	1,101,944	1,128,780	835,029
STORM DRAINS									
10024224	51110	REGULAR SALARIES & WAGES	-	-	-	-	-	-	58,617
10024224	51210	RETIREMENT (PERS)	-	-	-	-	-	-	17,484
10024224	51220	INSURANCE	-	-	-	-	-	-	16,898
10024224	51230	WORKERS COMP	-	-	-	-	-	-	3,212
10024224	51240	MEDICARE	-	-	-	-	-	-	1,102
10024224	51250	UNEMPLOYMENT	-	-	-	-	-	-	767
10024224	51290	CELL PHONE STIPEND	-	-	-	-	-	-	159
10024224	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	280
10024424	Total	Storm Drains Expenses	-	-	-	-	-	-	98,519
CORPORATION YARD EXPENSES									
10024300	44293	ALLOCATED CORP YARD COSTS	-	-	-	(69,867)	(62,776)	(92,775)	-
10024300	44299	GENERAL GOVERNMENT CHARGES	(31,748)	(32,156)	(100,799)	-	-	-	-
10024300	51110	REGULAR SALARIES & WAGES	4,508	4,532	10,464	10,703	10,841	16,989	-
10024300	51150	ACCRUED SALARIES & BENEFITS	528	(48)	-	48	-	-	-
10024300	51210	RETIREMENT (PERS)	852	1,063	2,744	2,828	3,008	4,736	-
10024300	51220	INSURANCE	622	606	1,381	338	247	1,747	-
10024300	51230	WORKERS COMP	193	203	549	611	452	793	-
10024300	51240	MEDICARE	64	65	152	139	131	224	-
10024300	51250	UNEMPLOYMENT	48	49	104	112	111	189	-
10024300	51290	CELL PHONE STIPEND	-	-	-	44	46	81	-
10024300	52100	CONTRACTED SERVICES	5,182	5,708	24,380	5,147	23,700	14,000	-
10024300	52180	SECURITY SERVICES	-	-	-	245	9,000	9,000	-
10024300	54100	SUPPLIES	2,441	7,142	2,700	13,538	8,500	8,500	-
10024300	54102	SMALL TOOLS	-	-	-	-	-	-	-
10024300	55100	TELEPHONE	1,966	2,142	2,000	2,148	2,050	2,050	-
10024300	55210	UTILITIES	1,310	2,003	2,000	1,844	1,700	1,700	-
10024300	56110	CITY GARAGE - PARTS	24	59	43	79	79	-	-
10024300	56111	CITY GARAGE - LABOR	656	1,562	1,143	2,111	2,111	600	-
10024300	56130	EXTERNAL SERVICES	888	344	250	787	300	500	-
10024300	56210	FUEL & FLUIDS	-	-	400	165	500	-	-
10024300	61500	INSURANCE ALLOCATION	1,876	1,998	2,021	2,021	-	-	-
10024300	Total	Corporation Yard Expenses	(10,589)	(4,728)	(50,468)	(26,959)	-	(31,666)	-
* Corporation Yard has moved to 20824300									
TRAFFIC SIGNALS EXPENSES									
10026630	52100	CONTRACTED SERVICES	-	-	-	-	-	-	-
10026630	54100	SUPPLIES	-	-	-	644	-	101	-
10026630	55210	UTILITIES	-	-	-	7,436	-	4,334	-
10026630	Total	Traffic Signals Expenses	-	-	-	8,080	-	4,435	-
PATROL EXPENSES									
10520210	51110	REGULAR SALARIES & WAGES	1,965,870	1,993,664	2,290,084	2,078,955	2,469,913	2,244,631	2,519,106
10520210	51130	OVERTIME SALARIES & WAGES	317,655	345,821	467,021	374,679	350,000	350,000	200,000
10520210	51140	STAND-BY SALARIES & WAGES	1,016	16	527	2,223	972	972	972
10520210	51150	ACCRUED SALARIES & BENEFITS	(19,816)	(2,855)	4,615	16,486	-	-	-
10520210	51210	RETIREMENT (PERS)	716,522	830,473	970,138	843,124	1,062,557	950,058	643,525
10520210	51220	PERS UNFUNDED LIABILITY	-	-	-	-	-	-	515,204
10520210	51220	INSURANCE	396,374	417,980	470,180	406,467	518,433	466,032	513,342
10520210	51230	WORKERS COMP	92,701	98,694	122,152	153,906	125,360	133,778	128,009
10520210	51240	MEDICARE	30,459	30,949	35,977	31,777	31,720	36,588	41,577
10520210	51250	UNEMPLOYMENT	21,752	22,359	27,762	28,159	29,859	31,047	30,272
10520210	51260	FICA	-	898	-	-	-	8	-
10520210	51270	UNIFORM ALLOWANCE	24,951	25,853	27,714	25,414	30,000	30,000	31,000
10520210	51290	CELL PHONE STIPEND	-	-	1,406	9,508	12,018	11,751	12,144
10520210	52100	CONTRACTED SERVICES	50,905	47,296	68,109	77,704	80,200	70,000	83,200
10520210	52180	SECURITY SERVICES	240	475	394	250	350	350	350
10520210	54100	SUPPLIES	55,585	53,971	100,515	86,871	65,500	65,500	65,500
10520210	54101	POSTAGE	4,115	3,710	4,295	4,297	4,000	3,500	4,000
10520210	54201	PRISONER EXPENSE	4,492	8,465	10,458	10,330	12,000	12,000	12,000
10520210	54202	MAJOR CRIME INVESTIGATIONS	1,713	1,867	4,158	6,815	7,500	7,500	7,500
10520210	55100	TELEPHONE	48,755	49,221	50,040	42,600	39,980	35,000	39,980
10520210	56110	CITY GARAGE - PARTS	2,613	3,075	3,923	3,423	3,423	3,423	13,563
10520210	56111	CITY GARAGE - LABOR	69,738	82,110	104,480	91,386	82,004	82,004	92,839
10520210	56120	EQUIPMENT MAINTENANCE & REPAIR	1,335	4,770	1,037	3,357	3,500	2,000	3,500
10520210	56130	EXTERNAL SERVICES	40,758	48,282	35,533	54,194	45,000	45,000	45,000
10520210	56210	FUEL & FLUIDS	57,348	65,778	77,094	71,974	65,000	65,000	65,000
10520210	57100	CONFERENCE & TRAINING	27,361	24,214	32,380	45,186	28,000	60,500	60,000
10520210	57300	MEMBERSHIPS & SUBSCRIPTIONS	2,936	2,724	2,630	3,462	4,000	4,735	4,200
10520210	59400	OTHER EXPENSES	-	-	-	1,638	-	-	-
10520210	61100	GENERAL GOVERNMENT ALLOCATION	120,512	130,052	185,405	198,574	-	-	-
10520210	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	6,575
10520210	61300	BILLING AND COLLECTION ALLOCATION	-	-	-	-	-	-	15
10520210	61410	RENT ALLOCATION	27,723	-	27,878	27,878	27,878	27,878	-

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual	Actual	Actual	Actual	FY 2015	Estimated	FY 2016
			FY 2011	FY 2012	FY 2013	FY 2014	Budget	Year-End FY 2015	BUDGET
10520210	61420	BUILDING MAINTENANCE ALLOCATION	98,018	90,038	89,805	95,760	94,557	94,557	118,172
10520210	61422	IT ALLOCATION	-	-	-	-	-	-	153,586
10520210	61425	ALLOCATED UTILITIES	19,295	17,842	18,065	21,187	21,187	21,187	23,504
10520210	61500	INSURANCE ALLOCATION	65,661	69,942	72,625	71,385	-	-	69,621
10520210	61700	DISPATCH	479,057	460,340	513,374	476,084	476,084	467,084	412,792
10520210	62100	CENTRAL SERVICES OUT	-	-	-	-	-	-	443,069
10520210	94500	LEASE PAYMENTS	5,236	4,507	4,632	4,548	4,900	4,900	4,900
10520210 Total	Patrol Expenses		4,730,878	4,932,534	5,824,405	5,369,600	5,695,895	5,326,983	6,364,017
POLICE VOLUNTEER EXPENSES									
10520214	51110	REGULAR SALARIES & WAGES	-	-	-	-	-	-	-
10520214	51120	NON-REGULAR SALARIES & WAGES	12,751	2,401	-	3,648	-	-	-
10520214	51150	ACCRUED SALARIES & BENEFITS	-	-	-	-	-	-	-
10520214	51210	RETIREMENT (PERS)	-	-	-	283	-	-	-
10520214	51230	WORKERS COMP	-	-	-	201	-	-	-
10520214	51240	MEDICARE	-	-	-	53	-	-	-
10520214	51250	UNEMPLOYMENT	-	-	-	36	-	-	-
10520214	51260	FICA	-	-	-	159	-	-	-
10520214	52100	CONTRACTED SERVICES	-	-	-	-	-	900	900
10520214	54100	SUPPLIES	1,717	540	4,300	3,961	4,300	4,300	4,300
10520214	57100	CONFERENCE & TRAINING	-	-	15,000	-	15,000	1,500	15,000
10520214 Total	Police Volunteer Expenses		14,468	2,940	19,300	8,342	19,300	6,700	20,200
COPS GRANT EXPENSES									
10520216	51110	REGULAR SALARIES & WAGES	55,972	60,770	66,295	71,463	-	-	-
10520216	51130	OVERTIME SALARIES & WAGES	18,013	18,417	12,265	34,039	-	-	-
10520216	51140	STAND-BY SALARIES & WAGES	185	-	29,811	130	-	-	-
10520216	51150	ACCRUED SALARIES & BENEFITS	-	-	-	3,050	-	-	-
10520216	51210	RETIREMENT (PERS)	25,176	29,484	15,747	34,055	-	-	-
10520216	51220	INSURANCE	16,675	16,355	4,124	15,912	-	-	-
10520216	51230	WORKERS COMP	2,976	3,296	1,139	6,510	-	-	-
10520216	51240	MEDICARE	1,035	945	663	1,050	-	-	-
10520216	51250	UNEMPLOYMENT	755	800	500	1,190	-	-	-
10520216	51270	UNIFORM ALLOWANCE	1,029	1,066	-	1,000	-	-	-
10520216	51290	CELL PHONE STIPEND	-	-	-	421	-	-	-
10520216	52100	CONTRACTED SERVICES	-	-	-	-	-	-	-
10520216	54100	SUPPLIES	-	-	-	-	-	-	-
10520216	55100	TELEPHONE	691	405	-	-	-	-	-
10520216	57100	CONFERENCE & TRAINING	-	-	-	-	-	-	-
10520216 Total	COPS Grant Expenses		122,508	131,539	130,544	168,820	-	-	-
POLICE CSO EXPENSES									
10520218	51110	REGULAR SALARIES & WAGES	-	-	-	124,885	176,326	180,984	184,659
10520218	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	20,326	20,681	33,822
10520218	51130	OVERTIME SALARIES & WAGES	-	-	-	9,059	13,494	13,494	13,500
10520218	51140	STAND-BY SALARIES & WAGES	-	-	-	-	-	-	-
10520218	51150	ACCRUED SALARIES & BENEFITS	-	-	-	2,580	-	-	-
10520218	51210	RETIREMENT (PERS)	-	-	-	41,434	56,217	63,907	76,568
10520218	51220	INSURANCE	-	-	-	33,185	56,410	57,517	62,897
10520218	51230	WORKERS COMP	-	-	-	8,923	10,768	10,724	11,957
10520218	51240	MEDICARE	-	-	-	1,812	2,713	2,786	4,083
10520218	51250	UNEMPLOYMENT	-	-	-	1,635	2,566	2,532	2,829
10520218	51260	FICA	-	-	-	-	-	9	-
10520218	51270	UNIFORM ALLOWANCE	-	-	-	3,123	4,000	4,000	4,000
10520218	51290	CELL PHONE STIPEND	-	-	-	843	1,260	1,260	1,260
10520218	52100	CONTRACTED SERVICES	-	-	-	-	-	-	-
10520218	55100	TELEPHONE	-	-	-	-	-	-	-
10520218 Total	Police CSO Expenses		-	-	-	227,480	344,080	357,894	395,575
MAJOR CRIMES TASK FORCE EXPENSES									
10520224	51110	REGULAR SALARIES & WAGES	81,347	80,303	80,539	85,562	78,964	77,010	78,964
10520224	51130	OVERTIME SALARIES & WAGES	26,711	26,458	30,527	27,376	28,067	28,067	28,000
10520224	51140	STAND-BY SALARIES & WAGES	-	-	-	-	-	-	-
10520224	51150	ACCRUED SALARIES & BENEFITS	(383)	(201)	-	(2,701)	-	-	-
10520224	51210	RETIREMENT (PERS)	30,449	34,811	36,218	37,821	39,816	38,325	24,174
10520224	51220	INSURANCE	10,590	10,184	15,747	9,293	9,242	11,557	8,764
10520224	51230	WORKERS COMP	4,440	4,510	5,831	6,652	3,705	4,911	3,711
10520224	51240	MEDICARE	1,582	1,546	1,610	1,615	1,099	1,459	1,273
10520224	51250	UNEMPLOYMENT	1,107	1,095	805	1,217	883	1,169	878
10520224	51270	UNIFORM ALLOWANCE	2,000	434	1,000	1,000	1,000	1,000	1,000
10520224	52100	CONTRACTED SERVICES	3,819	3,659	3,500	-	3,500	4,500	4,500
10520224	56130	EXTERNAL SERVICES	1,272	1,475	2,550	2,454	2,550	2,550	2,550
10520224	56210	FUEL & FLUIDS	6,023	9,713	6,500	5,873	7,000	5,000	7,000
10520224	57100	CONFERENCE & TRAINING	180	459	1,500	-	1,500	-	1,500
10520224	61500	INSURANCE ALLOCATION	1,109	1,181	1,240	1,240	-	-	-
10520224 Total	Major Crimes Task Force Expenses		170,245	175,627	187,567	177,401	177,326	175,548	162,314

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
Total Police Expenses			5,038,098	5,242,640	6,161,816	5,951,643	6,236,601	5,867,125	6,942,106
FIRE ADMINISTRATION EXPENSES									
10521210	51110	REGULAR SALARIES & WAGES	1,367,447	1,335,814	1,253,816	878,349	858,058	860,362	842,387
10521210	51120	NON-REGULAR SALARIES & WAGES	41,163	93,121	85,295	39,358	31,200	31,479	-
10521210	51130	OVERTIME SALARIES & WAGES	162,769	208,405	291,898	108,951	146,272	146,272	110,000
10521210	51150	ACCRUED SALARIES & BENEFITS	(5,071)	5,108	(50,367)	(3,513)	-	-	-
10521210	51210	RETIREMENT (PERS)	346,077	387,232	367,127	284,839	290,178	295,402	156,023
10521210	51211	PER UNFUNDED LIABILITY	-	-	-	-	-	-	279,150
10521210	51220	INSURANCE	168,184	168,077	132,725	80,861	83,273	80,945	84,951
10521210	51230	WORKERS COMP	66,364	69,842	71,615	60,204	40,404	46,482	38,809
10521210	51240	MEDICARE	23,332	23,103	22,758	14,405	12,936	15,868	13,297
10521210	51250	UNEMPLOYMENT	16,623	16,952	16,753	11,004	9,625	11,234	9,181
10521210	51260	FICA	2,610	5,623	4,167	55	1,935	-	-
10521210	51270	UNIFORM ALLOWANCE	16,163	13,622	9,775	7,710	11,000	11,000	11,000
10521210	51290	CELL PHONE STIPEND	-	-	129	566	564	572	613
10521210	52100	CONTRACTED SERVICES	46,445	46,410	149,867	142,375	477,590	450,380	477,590
10521210	52110	AMBULANCE BILLING	-	-	25,296	-	-	471	1,150
10521210	52111	MAINT. CONTRCTS - DEFIBRULATOR	-	-	-	3,438	-	3,438	3,438
10521210	52112	M. S. OVERSIGHT	-	-	-	-	-	1,000	1,000
10521210	52302	AMBULANCE FEES	6,712	5,306	3,696	-	-	-	-
10521210	52303	REHIT SUPPORT	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10521210	54100	SUPPLIES	77,261	53,053	64,520	24,102	-	29,887	5,000
10521210	54101	POSTAGE	463	501	434	177	-	40	40
10521210	54105	PHOTOGRAPHIC EXPENSE	-	-	-	-	-	-	-
10521210	54320	SOFTWARE	-	-	5,283	2,671	-	-	-
10521210	55100	TELEPHONE	5,867	5,777	5,614	5,615	4,800	4,800	800
10521210	55210	UTILITIES	29,930	27,676	-	-	-	-	-
10521210	56100	VEHICLE & EQUIPMENT MAINTENANCE & REPAIR	2,613	3,075	1,119	-	-	340	-
10521210	56110	CITY GARAGE - PARTS	5,452	8,887	2,199	2,406	2,406	2,406	14,448
10521210	56111	CITY GARAGE - LABOR	69,737	82,110	58,704	64,242	64,242	64,242	42,825
10521210	56120	EQUIPMENT MAINTENANCE & REPAIR	9,952	8,894	5,117	3,384	4,950	2,000	4,950
10521210	56130	EXTERNAL SERVICES	15,049	18,844	34,789	210,635	25,000	25,165	25,000
10521210	56210	FUEL & FLUIDS	19,187	20,920	30,824	23,364	-	-	-
10521210	56300	BUILDING MAINTENANCE & REPAIR	152,052	139,673	-	-	-	-	-
10521210	57100	CONFERENCE & TRAINING	19,908	14,178	15,075	11,444	11,000	9,000	15,000
10521210	57300	MEMBERSHIPS & SUBSCRIPTIONS	1,814	1,238	1,096	1,462	1,785	1,785	1,785
10521210	61100	GENERAL GOVERNMENT ALLOCATION	31,462	33,763	46,852	50,076	-	-	-
10521210	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	280
10521210	61410	RENT ALLOCATION	43,005	-	43,246	43,246	-	-	-
10521210	61420	BUILDING MAINTENANCE ALLOCATIO	-	-	139,310	148,550	146,683	146,683	111,258
10521210	61422	IT ALLOCATION	-	-	-	-	-	-	42,128
10521210	61425	ALLOCATED UTILITIES	-	-	28,022	32,866	32,865	32,865	30,483
10521210	61500	INSURANCE ALLOCATION	44,300	47,188	49,519	47,188	-	-	16,388
10521210	61700	DISPATCH	320,704	308,174	343,678	317,389	-	-	-
10521210	62100	CENTRAL SERVICES OUT	-	-	-	-	-	-	148,132
10521210 Total	Fire Administration Expenses		3,112,574	3,157,568	3,264,951	2,622,418	2,261,766	2,279,118	2,492,106
FIRE ADMINISTRATION TRANSFERS									
10521210	94500	LEASE PAYMENTS	3,332	2,868	2,701	2,587	3,000	3,000	3,000
10521210 Total	Fire Administration Expenses		3,332	2,868	2,701	2,587	3,000	3,000	3,000
DISPATCH - CALFIRE EXPENSES									
10521210	61700	DISPATCH - CALFIRE	-	-	-	-	-	-	275,195
10521210 Total	Dispatch - CalFire Expenses		-	-	-	-	-	-	275,195
FIRE VOLUNTEER STATION EXPENSES									
10521312	52100	CONTRACTED SERVICES	8,498	8,497	8,500	4,247	43,246	-	-
10521312	54100	SUPPLIES	23,331	22,796	31,925	6,804	-	-	-
10521312	57100	CONFERENCE & TRAINING	12,397	4,651	4,500	1,285	-	-	-
10521312	61500	INSURANCE ALLOCATION	2,005	2,083	1,332	1,332	-	-	-
10521312 Total	Fire Volunteer Station Expenses		46,230	38,026	46,257	13,668	43,246	-	-
*Fire Volunteer Station Expenses were not used in FY 2014 and will not be funded in FY 15-16 Those funds went into a portion of the UVFD agreement.									
AMBULANCE/EMS OPERATIONS EXPENSES									
10521330	51110	REGULAR SALARIES & WAGES	-	-	357,272	658	-	-	-
10521330	51130	OVERTIME SALARIES & WAGES	-	-	27,948	-	-	-	-
10521330	51210	RETIREMENT (PERS)	-	-	108,923	-	-	-	-
10521330	51220	INSURANCE	-	-	46,773	-	-	-	-
10521330	51230	WORKERS COMP	-	-	20,224	36	-	-	-
10521330	51240	MEDICARE	-	-	5,587	10	-	-	-
10521330	51250	UNEMPLOYMENT	-	-	3,572	7	-	-	-
10521330	51270	UNIFORM ALLOWANCE	-	-	4,150	-	-	-	-
10521330	51290	CELL PHONE STIPEND	-	-	-	-	-	-	-
10521330	52100	CONTRACTED SERVICES	-	-	6,000	-	-	-	-
10521330	52110	AMBULANCE BILLING	-	-	44,250	2,716	-	-	-

General Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
10521330	52302	AMBULANCE FEES	-	-	8,511	-	-	-	-
10521330	54100	SUPPLIES	-	-	34,422	-	-	-	-
10521330	54101	POSTAGE	-	-	585	-	-	-	-
10521330	54105	PHOTOGRAPHIC EXPENSE	-	-	33	-	-	-	-
10521330	54320	SOFTWARE	-	-	4,751	-	-	-	-
10521330	55100	TELEPHONE	-	-	900	-	-	-	-
10521330	56100	VEHICLE & EQUIPMENT MAINT. & R	-	-	6,500	-	-	340	-
10521330	56110	CITY GARAGE - PARTS	-	-	786	-	-	-	-
10521330	56111	CITY GARAGE - LABOR	-	-	20,991	-	-	-	-
10521330	56121	R & M RADIO EQUIPMENT	-	-	983	-	-	-	-
10521330	56122	R & M NON-AUTO EMS EQUIPMENT	-	-	799	-	-	-	-
10521330	56123	R & M COMPUTERS	-	-	650	-	-	-	-
10521330	56124	MAINT CONTRACT DEFIBULATORS	-	-	3,438	-	-	-	-
10521330	56210	FUEL & FLUIDS	-	-	15,763	-	-	-	-
10521330	57100	CONFERENCE & TRAINING	-	-	2,663	-	-	-	-
10521330	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	-	315	-	-	-	-
10521330	61100	GENERAL GOVERNMENT ALLOCATION	-	-	7,028	-	-	-	-
10521330	61410	RENT ALLOCATION	-	-	6,487	-	-	-	-
10521330	61420	BUILDING MAINTENANCE ALLOCATIO	-	-	21,859	-	-	-	-
10521330	61425	ALLOCATED UTILITIES	-	-	4,203	-	-	-	-
10521330	61500	INSURANCE ALLOCATION	-	-	7,228	-	-	-	-
10521330	61700	DISPATCH	-	-	183,879	-	-	-	-
10521330 Total		Ambulance/EMS Operations Expenses	-	-	957,473	3,426	-	340	-
*Ambulance had two accounts 52110 & 56100 which were rolled into the main Fire account.									
AMBULANCE/EMS OPERATIONS TRANSFERS									
10521330	94500	LEASE PAYMENTS	-	-	450	-	-	-	-
10521330	95220	TRANSFER TO FIXED ASSET FUND	-	-	-	-	-	-	-
10521330 Total		Ambulance/EMS Operations Transfers	-	-	450	-	-	-	-
FIRE REIMBURSABLE OPERATIONS EXPENSES									
10521340	51110	REGULAR SALARIES & WAGES	-	-	-	-	-	-	-
10521340	51130	OVERTIME SALARIES & WAGES	-	-	-	12,706	-	-	-
10521340	51210	RETIREMENT (PERS)	-	-	-	-	-	-	-
10521340	51220	INSURANCE	-	-	-	-	-	-	-
10521340	51230	WORKERS COMP	-	-	-	699	-	-	-
10521340	51240	MEDICARE	-	-	-	180	-	-	-
10521340	51250	UNEMPLOYMENT	-	-	-	127	-	-	-
10521340	51260	FICA	-	-	-	-	-	-	-
10521340 Total		Fire Reimbursable Operations Expenses	-	-	-	13,712	-	-	-
Total Fire Expenses			3,162,136	3,198,462	4,271,832	2,655,811	2,308,012	2,282,458	2,770,301
INFORMATION TECHNOLOGY EXPENSES - POLICE									
10522900	51110	REGULAR SALARIES & WAGES	-	-	-	-	21,468	14,055	-
10522900	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	195	312	-
10522900	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	3,603	-
10522900	51140	STAND-BY SALARIES & WAGES	-	-	-	-	-	516	-
10522900	51150	ACCRUED SALARIES & BENEFITS	-	-	-	-	-	-	-
10522900	51210	RETIREMENT (PERS)	-	-	-	-	5,912	4,016	-
10522900	51220	INSURANCE	-	-	-	-	5,163	735	-
10522900	51230	WORKERS COMP	-	-	-	-	1,138	808	-
10522900	51240	MEDICARE	-	-	-	-	301	235	-
10522900	51250	UNEMPLOYMENT	-	-	-	-	275	193	-
10522900	51260	FICA	-	-	-	-	13	-	-
10522900	51290	CELL PHONE	-	-	-	-	148	25	-
10522900	52100	CONTRACTED SERVICES	-	-	-	-	16,900	29,591	-
10522900	54100	SUPPLIES	-	-	-	-	6,500	-	-
10522900	54101	POSTAGE	-	-	-	-	33	-	-
10522900	54320	SOFTWARE	-	-	-	-	16,250	-	-
10522900	55100	TELEPHONE	-	-	-	-	650	-	-
10522900	56120	EQUIPMENT MAINTENANCE & REPAIR	-	-	-	-	4,680	-	-
10522900	56300	BUILDING MAINT. & REPAIR	-	-	-	-	-	-	-
10522900	57100	CONFERENCE & TRAINING	-	-	-	-	2,275	-	-
10522900	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	-	104	-	-
10522900	61410	RENT ALLOCATION	-	-	-	-	345	345	-
10522900	61420	BUILDING MAINTENANCE ALLOCATIO	-	-	-	-	1,171	1,171	-
10522900	61425	ALLOCATED UTILITIES	-	-	-	-	262	262	-
10522900	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	-
10522900 Total		Information Technology Expenses - Police	-	-	-	-	83,783	55,867	-

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CITY COUNCIL BUDGET Fiscal Year 2015-16

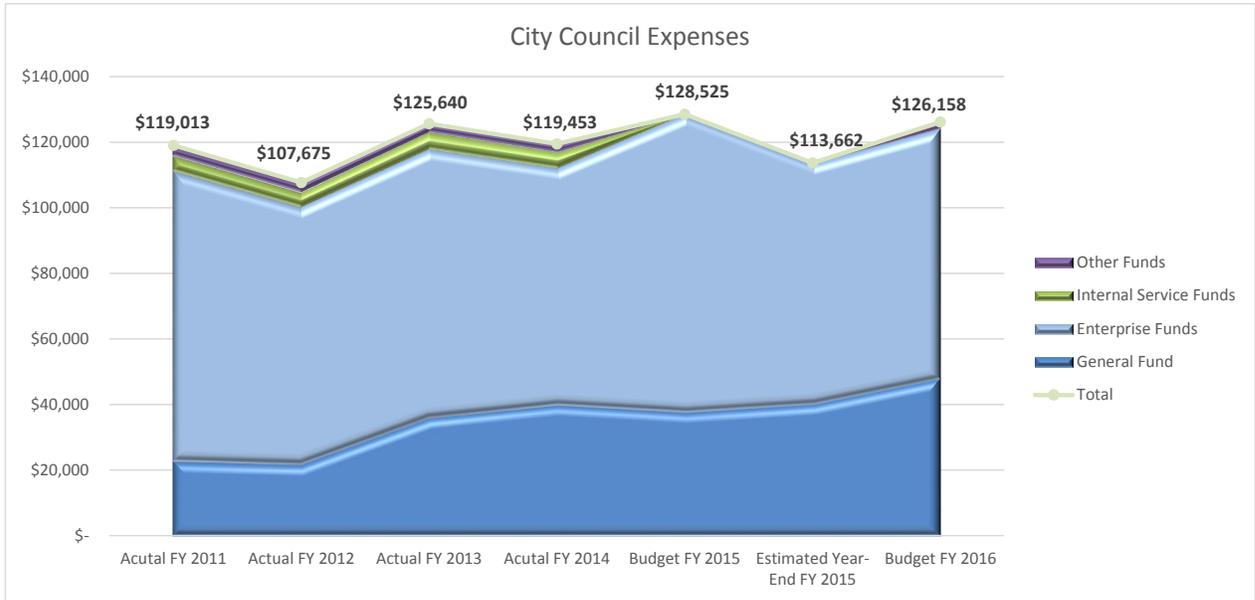
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City Council

The City Council serves as the elected legislative and policy-making body of the City of Ukiah, enacting all laws and directing any actions necessary to provide for the general welfare of the community through appropriate programs, services, and activities. The City Council reviews and adopts the operating budget, holds public hearings, and receives feedback from the public. The City Council authorizes contracts, purchases, and sales of City property, approves agreements with other governmental agencies, and appoints members to City commissions, boards, and committees. In addition, the City Council serves as the Successor Agency to the former Ukiah Redevelopment Agency.

Four Strategic Planning Areas:

- Strategy 1: Maintain downtown historic place as a regional center of civic and economic activity.
- Strategy 2: Planning Valley-Wide takes place based on sound planning principles.
- Strategy 3: Develop a prioritize plan for maintaining and improving public infrastructure.
- Strategy 4: Council and staff work together to create a more responsive and effective workplace environment.



City Council Detail for Fiscal Year 2015/2016
100100000

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget FY 2016	Difference from Estimated Year-End 2015
SALARIES & BENEFITS								
51110 REGULAR SALARIES & WAGES	28,007	26,698	29,400	24,701	26,470	27,035	26,460	(575) -2%
51210 RETIREMENT (PERS)	-	-	-	-	-	1,779	2,960	1,181 100%
51220 INSURANCE	22,933	24,440	25,320	26,854	31,644	27,816	23,727	(4,089) -13%
51230 WORKERS COMP	1,120	1,101	1,544	2,537	2,443	2,293	2,125	(168) -7%
51240 MEDICARE	407	387	425	350	369	399	730	331 90%
51260 FICA	1,736	1,655	1,825	1,496	1,574	1,261	2,457	1,196 76%
Sub Total Salaries & Benefits	\$ 54,203	\$ 54,281	\$ 58,514	\$ 55,938	\$ 62,500	\$ 60,583	\$ 58,459	(2,124) -3%
OPERATIONS & MAINTENANCE								
54100 SUPPLIES	1,870	6,259	4,900	2,293	2,640	5,011	2,150	(2,861) -108%
54101 POSTAGE	14	9	50	0	51	50	50	- 0%
55100 TELEPHONE	416	418	450	517	400	440	400	(40) -10%
55210 UTILITIES	8,119	7,507	-	-	-	-	-	- 0%
57100 CONFERENCE & TRAINING	1,140	953	2,500	165	2,500	3,704	4,500	796 32%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	67	67
61410 RENT ALLOCATION	11,665	-	11,731	11,731	11,731	11,730	-	(11,730) -100%
61420 BUILDING MAINTENANCE ALLOCATION	41,245	37,886	39,527	39,527	39,787	26,259	44,502	18,243 46%
61422 IT ALLOCATION	-	-	-	-	-	-	7,179	7,179
61425 ALLOCATED UTILITIES	-	-	7,601	8,915	8,916	5,885	8,851	2,966 33%
61500 INSURANCE ALLOCATION	341	363	367	367	-	-	-	- 0%
Sub Total Operations & Maintenance	\$ 64,810	\$ 53,394	\$ 67,126	\$ 63,516	\$ 66,025	\$ 53,079	\$ 67,699	14,620 22%
TOTAL DEPARTMENT EXPENSES 10000	\$ 119,013	\$ 107,675	\$ 125,640	\$ 119,453	\$ 128,525	\$ 113,662	\$ 126,158	\$ 12,496 10%
CITY COUNCIL - CENTRAL SERVICES ALLOCATIONS BY FUND								
100 GENERAL FUND	15,550	14,793	32,003	36,118	37,718	40,287	17,398	(22,889) -61%
100 SUCCESSOR AGENCY	-	-	-	-	-	-	127	127 100%
105 POLICE	4,629	4,440	2,551	2,425	-	-	22,541	22,541 100%
105 FIRE	2,719	2,607	1,498	1,424	-	-	8,069	8,069 100%
203 GARAGE INTERNAL SERVICE	466	446	759	722	-	-	-	- 0%
204 PURCHASING INTERNAL SERVICE	516	495	467	444	-	-	-	- 0%
205 BILLING AND COLLECTION INTERNAL SERVICE	1,411	1,354	1,468	1,395	-	-	-	- 0%
206 DISPATCH INTERNAL SERVICE	2,137	2,050	2,346	2,230	-	-	-	- 0%
251 SPECIAL PROJECTS	190	182	1,592	1,513	-	-	-	- 0%
311 ALEX RORABAUGH RECREATION CENTER	-	-	-	-	-	-	287	287 100%
312 DOWNTOWN BUSINESS IMPROVEMENT DISTRICT	-	-	-	-	-	-	56	56 100%
506 ORCHARD AVENUE BRIDGE	2,845	2,729	470	447	-	-	-	- 100%
640 PARKING ENTERPRISE	7,348	7,047	4,049	3,850	-	-	496	496 100%
691 MUSEUM	-	-	628	597	-	-	1,154	1,154 100%
720 GOLF ENTERPRISE	2,009	1,926	-	-	-	-	157	157 100%
730 CONFERENCE CENTER ENTERPRISE	599	574	610	580	-	-	966	966 100%
750 VISIT UKIAH	-	-	-	-	-	-	413	413 100%
777 AIRPORT ENTERPRISE	1,878	1,801	2,515	2,391	-	-	4,199	4,199 100%
800 ELECTRIC ENTERPRISE	47,957	45,992	42,646	34,857	5,051	5,159	45,112	39,953 791%
805 STEET LIGHTING	446	428	563	535	41,572	41,099	1,382	(39,717) 100%
806 PUBLIC BENEFITS	1,979	1,898	2,481	2,358	-	-	1,913	1,913 100%
820 WATER ENTERPRISE	8,592	1,898	8,264	7,857	20,795	12,751	8,971	(3,780) 100%
840 WASTEWATER ENTERPRISE	17,742	17,015	20,730	19,710	23,389	14,366	12,917	(1,449) -6%
TOTAL CENTRAL SERVICES ALLOCATIONS	\$ 119,013	\$ 107,675	\$ 125,640	\$ 119,453	\$ 128,525	\$ 113,662	\$ 126,158	12,496 10%

This department provides central services to the entire City. Expenses are allocated to the funds as shown above. For more information on the allocation method used refer to the City's cost allocation plan document.

**BUDGET DETAIL
CITY COUNCIL
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 10010000</u>	<u>DEPARTMENT REQUEST</u>
51110 Salaries	\$ 26,460
City Council members' salaries are prescribed by ordinance. The current salary is \$441 per member per month.	
Employee Benefits	\$ 31,999
51210 Retirement (PERS)	\$ 2,960
51220 Insurance	\$ 23,727
51230 Workers Compensation Insurance	\$ 2,125
51240 Medicare	\$ 730
51260 FICA	\$ 2,457
54100 Supplies	\$ 2,150
(2) Possible replacements of electric equipment	\$ 1,200
Photos are taken and updated each year for Council re-organization	\$ 150
Mayor's reception and meeting refreshments	\$ 800
54101 Postage	\$ 50
55100 Telephone	\$ 400
Land line and Fax	
57100 Conference & Training	\$ 4,500
Each Councilmember is allotted \$500 for conference and training expense	\$ 2,500
League of California Cities Annual Fall Conference - provided for one member	\$ 1,000
Councilmember participation in the Redwood Empire Quarterly meetings	\$ 1,000
61200 Purchasing Allocation	\$ 67
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 44,502
Share of maintenance for Civic Center facility.	
61422 IT Allocation	\$ 7,179
Share of Information Technology services.	
61425 Allocated Utilities	\$ 8,851
Share of Civic Center Utilities.	
DEPARTMENT TOTAL 10010000	\$ 126,158



CITY CLERK BUDGET

Fiscal Year 2015-16

10011100

City Clerk

DEPARTMENT PURPOSE:

The Office of the City Clerk is a service area within the municipal government upon which the City Council, all City departments and the general public rely on for information regarding the operations and legislative history of the City. The impartial office respectfully serves as the liaison between citizens and the municipal government and keeps them informed of the actions of the City government.

The City Clerk is an appointed official who serves as Clerk to the City Council, Successor Agency to the Redevelopment Agency (RDA), Oversight Board to the Successor Agency to the RDA, and also serves as administrative support for the City Manager's office. The City Clerk's Office conducts municipal elections, both scheduled and special, and is also charged with maintaining all official records; keeping complete and accurate records of City Council, Successor Agency, Oversight Board and other related proceedings; maintaining the Municipal Code; filing Campaign Statements and Statements of Economic Interests, as required by the Fair Political Practices Commission (FPPC) and municipal law; publishing all ordinances adopted by the City Council; advertising notices of hearings, bid openings, Board and Commission vacancies, and other legal notices; receiving claims and court documents; processing Public Record Act requests; administering the Records Management Program; and maintaining a comprehensive historical collection of documents.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

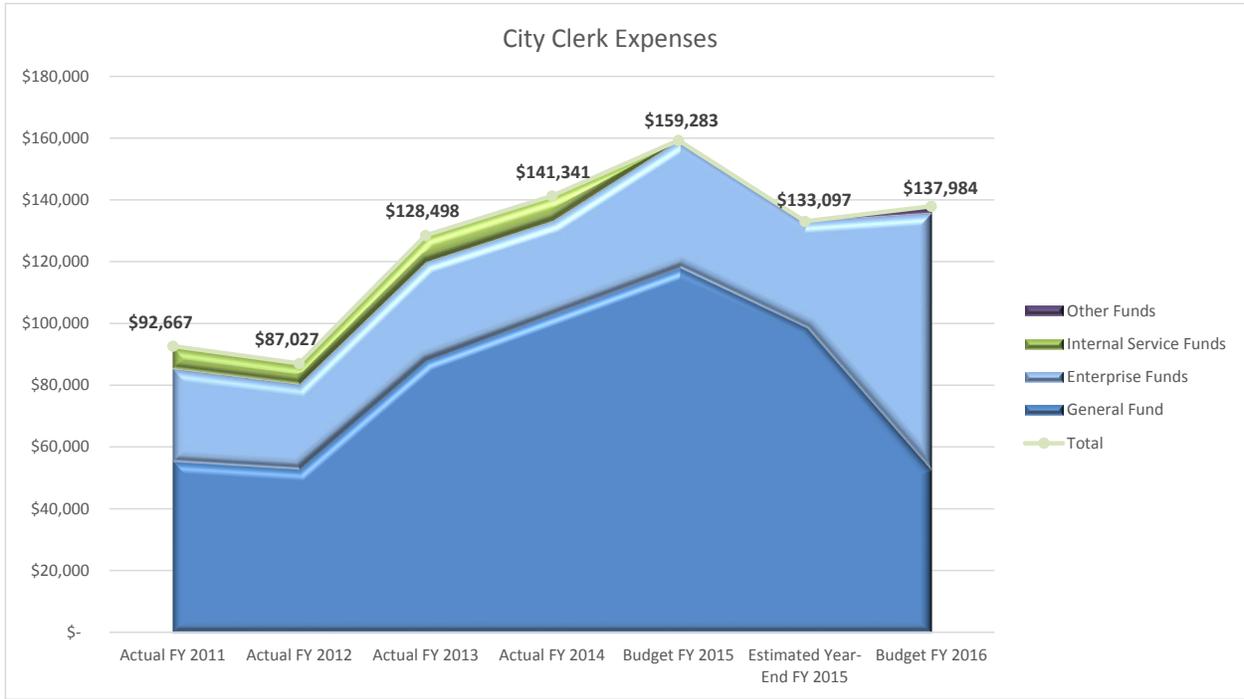
- Acquired and implemented new physical file management system.
- Entered, labeled and scanned a significant number of city files into new system.
- Streamlined process for filling Boards, Commissions, and Committee vacancies to allow for immediate and more accessible noticing.
- Aided in the facilitation of the November election and placement of new councilmembers.
- Expanded online public accessibility of records and documents.
- Wrote several sections of detailed desk manual and cross-trained staff for City Clerk duties.
- Initiated large purge of old files.
- Processed a substantial number of Public Record Act requests and administrative records.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Complete scanning and entering of contracts into physical and electronic filing systems.
- Purge and archive files from central file location, and complete large city-wide purge of old files.
- Improve online public accessibility for records and documents.
- Continue writing detailed desk manual and cross-training staff for City Clerk duties.
- Aid in the administrative support for the transition to a new City Manager.

SIGNIFICANT CHANGES:

- None



City Clerk Detail for Fiscal Year 2015/2016

10011100

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End 2015	Budget 2016	Difference From Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	25,657	28,074	59,041	52,042	51,154	49,573	51,148	1,575	3%
51130 OVERTIME SALARIES & WAGES	-	108	866	78	2,807	2,500	2,500	-	0%
51150 ACCRUED SALARIES & WAGES	(139)	(2,608)	2,308	2,425	10,008	-	-	-	0%
51210 RETIREMENT (PERS)	4,486	5,729	13,837	13,506	15,075	13,869	15,413	1,544	10%
51220 INSURANCE	4,908	4,787	10,478	13,550	6,580	11,735	11,555	(180)	-3%
51230 WORKERS COMP	1,084	1,206	2,473	3,507	1,328	2,564	2,653	89	7%
51240 MEDICARE	393	425	882	759	676	738	910	172	25%
51250 UNEMPLOYMENT	273	293	604	641	204	622	627	5	2%
51260 FICA	-	-	-	-	10,780	-	-	-	0%
Sub Total Salaries & Benefits	36,661	38,013	90,489	86,509	98,612	81,601	84,806	3,205	3%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	13,073	6,722	5,751	19,354	11,270	14,880	15,400	520	5%
52100 CONTRACTED SERVICES - ELECTIONS	10,877	13,370	300	300	20,000	7,450	-	(7,450)	-37%
52150 LEGAL SERVICES/EXPENSES	9,179	10,840	10,033	11,078	4,600	8,500	9,500	1,000	22%
54100 SUPPLIES	2,335	668	1,152	987	820	2,460	2,500	40	5%
54101 POSTAGE	74	71	58	99	1,067	100	100	1	0%
55100 TELEPHONE	367	359	414	381	280	350	350	1	0%
56120 EQUIPMENT MAINTENANCE & REPAIR	-	-	-	966	1,685	250	250	-	0%
57100 CONFERENCE & TRAINING	743	2,288	642	720	879	-	2,300	2,300	262%
57300 MEMBERSHIPS & SUBSCRIPTIONS	255	255	120	130	2,838	130	270	140	5%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	866	866	100%
61410 RENT ALLOCATION	3,579	-	3,928	3,928	10,506	3,937	-	(3,937)	-37%
61420 BUILDING MAINTENANCE ALLOCATION	12,650	11,711	12,653	13,492	6,087	11,190	14,900	3,710	61%
61422 IT ALLOCATION	-	-	-	-	-	-	3,778	3,778	0%
61425 ALLOCATED UTILITIES	2,490	2,321	2,545	2,985	639	2,250	2,964	714	112%
61500 INSURANCE ALLOCATION	384	409	413	413	-	-	-	-	0%
Sub Total Operations & Maintenance	56,006	49,014	38,008	54,833	60,671	51,496	53,178	1,682	3%
TOTAL DEPARTMENT EXPENSES 11100, 11300	92,667	87,027	128,498	141,341	159,283	133,097	137,984	4,887	3%
CITY CLERK - CENTRAL SERVICES ALLOCATIONS BY FUND									
100 GENERAL FUND	55,429	52,941	88,058	102,957	117,949	98,642	19,029	(79,613)	-67%
100 SUCCESSOR AGENCY	-	-	-	-	-	-	139	139	100%
105 POLICE	-	-	-	-	-	-	24,654	24,654	100%
105 FIRE	-	-	-	-	-	-	8,825	8,825	100%
203 GARAGE INTERNAL SERVICE	247	226	298	283	-	-	-	-	0%
204 PURCHASING INTERNAL SERVICE	3,711	3,397	4,477	4,240	-	-	-	-	0%
205 BILLING AND COLLECTION INTERNAL SERVICE	3,093	2,831	3,731	3,534	-	-	-	-	0%
311 ALEX RORABAUGH RECREATION CENTER	-	-	-	-	-	-	314	314	100%
312 DOWNTOWN BUSINESS IMPROVEMENT DISTRICT	-	-	-	-	-	-	62	62	100%
640 PARKING ENTERPRISE	2,351	2,152	2,835	2,685	-	-	542	542	100%
691 MUSEUM	-	-	149	141	-	-	1,263	1,263	100%
720 GOLF ENTERPRISE	1,237	1,132	-	-	-	-	172	172	100%
730 CONFERENCE CENTER ENTERPRISE	619	566	746	707	-	-	1,057	1,057	100%
750 VISIT UKIAH	-	-	-	-	-	-	451	451	100%
777 AIRPORT ENTERPRISE	4,083	3,737	4,924	4,664	5,444	4,984	4,593	(391)	-7%
800 ELECTRIC ENTERPRISE	11,752	10,759	11,043	10,540	13,339	12,151	49,341	37,190	279%
805 STREET LIGHTING	-	-	-	-	-	-	1,512	1,512	100%
806 PUBLIC BENEFITS	-	-	-	-	-	-	2,093	2,093	100%
820 WATER ENTERPRISE	5,196	4,756	6,267	5,936	10,880	8,660	9,812	1,152	11%
840 WASTEWATER ENTERPRISE	4,949	4,530	5,969	5,654	11,671	8,660	14,127	5,467	47%
TOTAL CENTRAL SERVICES ALLOCATIONS	92,667	87,027	128,498	141,341	159,283	133,097	137,984	4,887	3%

This department provides central services to the entire City. Expenses are allocated to other funds as shown above. For more information on the allocation method used, refer to the City's cost allocation plan document.

**BUDGET DETAIL
CITY CLERK
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 10011100</u>	DEPARTMENT REQUEST
51110 Salaries	\$ 51,148
1 City Clerk	100.00%
51130 Overtime Salary & Wages	\$ 2,500
Employee Benefits	\$ 31,158
51210 Retirement (PERS)	\$ 15,413
51220 Insurance	\$ 11,555
51230 Workers Compensation Insurance	\$ 2,653
51240 Medicare	\$ 910
51250 Unemployment Insurance	\$ 627
52100 Contractual Services	\$ 15,400
Ukiah Trophies & Gifts - Mayor Plaque	\$ 200
Code Publishing Company - Codification of Ordinances	\$ 3,000
ECS Imaging, Inc. - Laserfiche	\$ 5,500
Integrity Shred LLC - document shredding	\$ 700
FileTrail - Organization of City Files	\$ 6,000
Elections	\$ -
52150 Legal Services/Expenses	\$ 9,500
Ukiah Daily Journal - Legal Postings/Notices	
54100 Supplies & Other Division Expenses	\$ 2,500
Office Supplies, Paper, and Equipment	
54101 Postage	\$ 100
55100 Telephone	\$ 350
Land line and Fax.	
56120 Equipment Maintenance & Repair	\$ 250
Miscellaneous repairs of office equipment.	
57100 Conference & Training	\$ 2,300
City Clerks Association of California Conference, ECS Imaging, & Notary Training	
57300 Memberships & Subscriptions	\$ 270
City Clerks Association of California & Notary Dues	
61200 Purchasing Allocation	\$ 866
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 14,900
Share of maintenance for Civic Center facility.	
61422 IT Allocation	\$ 3,778
Share of Information Technology Services.	
61425 Allocated Utilities	\$ 2,964
Share of Civic Center utilities.	
DEPARTMENT TOTAL 10011100	\$ 137,984



CITY MANAGER BUDGET Fiscal Year 2015-16

10012100

City Manager:

Appointed by the City Council to serve as the City's chief administrative officer, the City Manager is responsible for setting goals and providing administrative direction for all City departments in accordance with the policies established by the City Council. The overall departmental objective is to carry out the policies established by the City Council, in an effort to maintain and improve the quality of life in Ukiah.

The City Manager's Office Budget includes Economic Development, the Successor Agency (former Redevelopment Agency), General Government Buildings, Visit Ukiah, in addition to Administrative Support and Community Outreach.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Participated in successful effort through Redwood Empire League of California Cities legislative to have rural areas and small city interests included in provisions of the Statewide Water Bond approved by voters November 2014.
- Improved outreach, including use of the City's Web site, social media, utility billing, and recreation guide to present the City's financial story, and factual information related to City projects and issues.
- Cleared and organized City Manager's files in preparation for new City Manager.
- Initiated and oversaw completion of fire services study addressing financial and feasibility issues related to merger.
- Began new discussions following study with Joint Ad/Hoc members from City of Ukiah and Ukiah Valley Fire District, and continued working with Fire Chief overseeing Two Year Interim Agreement with Ukiah Fire District
- Prioritized organizational work towards improved financial documents for budgeting and capital improvement processes
- Worked with City Clerk to update City Council Manual for orientation of three new Councilmembers

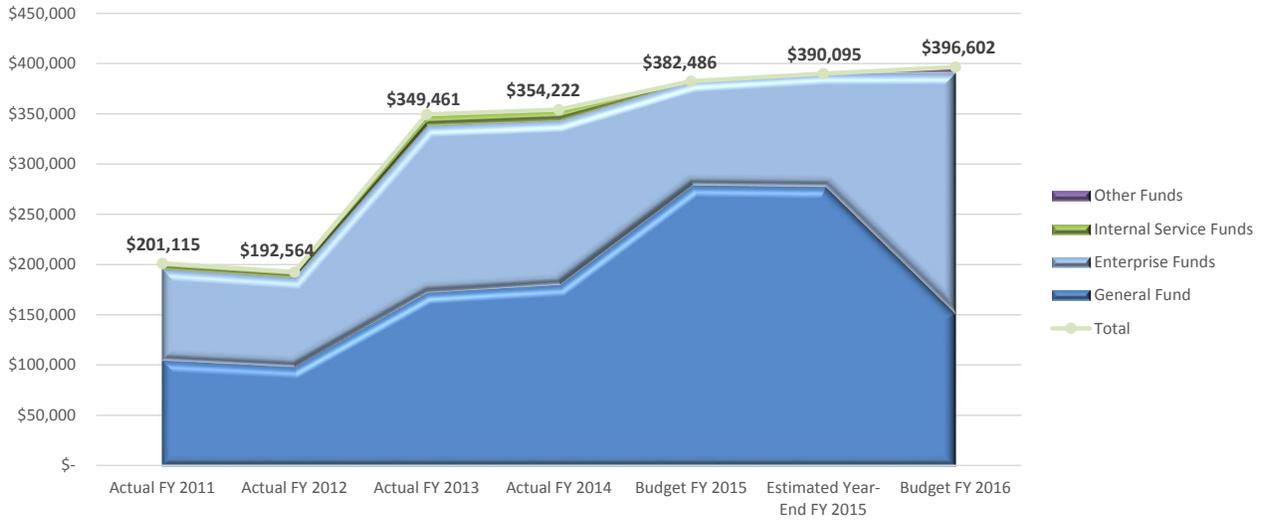
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Assist the City Council with the evolution of the Strategic Planning Process.
- Reorganize the City Manager's office to effectively provide administrative management for City operations and services.
- Negotiate new labor unit agreements.
- Implement new organizational communication strategies.

SIGNIFICANT CHANGES:

- None

City Manager Expenses



City Manager Detail for Fiscal Year 2015/2016
10012100

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End 2015	Budget 2016	Difference from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	117,641	113,464	203,255	221,801	232,806	243,022	232,806	(10,216)	-4%
51150 ACCRUED SALARIES & BENEFITS	640	(224)	24,894	2,228	-	-	-	-	0%
51210 RETIREMENT (PERS)	21,111	26,374	50,689	56,124	65,814	59,134	70,797	11,663	18%
51220 INSURANCE	17,867	17,925	19,073	25,477	27,852	27,345	28,020	675	2%
51230 WORKERS COMP	5,020	5,068	9,489	13,570	3,979	11,249	11,066	(183)	-5%
51240 MEDICARE	1,771	1,705	2,934	3,198	3,299	3,433	3,782	349	11%
51250 UNEMPLOYMENT	1,280	1,230	2,195	2,481	2,614	2,925	2,616	(309)	-12%
51290 CELL PHONE STIPEND	-	-	102	787	457	809	787	(22)	-5%
Sub Total Salaries & Benefits	165,330	165,542	312,632	325,667	336,821	347,917	349,874	1,957	1%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	13,800	11,648	3,546	1,745	20,300	19,600	9,600	(10,000)	-49%
54100 SUPPLIES	1,201	2,260	5,465	879	3,625	614	3,500	2,886	80%
54101 POSTAGE	138	106	40	24	87	51	300	249	286%
55100 TELEPHONE	1,658	1,618	1,897	1,446	1,595	1,540	1,540	-	0%
55210 UTILITIES	-	-	-	-	30	-	-	-	0%
56300 BUILDING MAINTENANCE & REPAIR	-	-	-	-	840	840	840	-	0%
57100 CONFERENCE & TRAINING	4,628	4,266	5,466	5,105	7,222	4,112	7,100	2,988	41%
57300 MEMBERSHIPS & SUBSCRIPTIONS	2,031	1,430	2,360	205	2,188	3,363	2,200	(1,163)	-53%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	436	436	100%
61410 RENT ALLOCATION	2,072	-	3,368	3,368	155	155	-	(155)	-100%
61420 BUILDING MAINTENANCE ALLOCATION	7,323	3,425	10,851	11,570	7,186	8,921	12,776	3,855	54%
61422 IT ALLOCATION	-	-	-	-	-	-	5,895	5,895	0%
61425 ALLOCATED UTILITIES	1,442	679	2,182	2,559	2,437	2,982	2,541	(441)	-18%
61500 INSURANCE ALLOCATION	1,492	1,590	1,654	1,654	-	-	-	-	0%
Sub Total Operations & Maintenance	35,785	27,022	36,829	28,555	45,665	42,178	46,728	4,550	10%
TOTAL DEPARTMENT EXPENSES 12100	201,115	192,564	349,461	354,222	382,486	390,095	396,602	6,507	2%
CITY MANAGER - CENTRAL SERVICES ALLOCATIONS BY FUND									
100 GENERAL FUND	105,197	98,589	172,348	179,945	278,778	277,224	54,694	(222,530)	-80%
100 SUCCESSOR AGENCY	-	-	-	-	-	-	399	399	100%
105 POLICE	-	-	-	-	-	-	70,863	70,863	100%
105 FIRE	-	-	-	-	-	-	25,366	25,366	100%
203 GARAGE INTERNAL SERVICE	1,532	1,501	2,880	2,834	-	-	-	-	0%
204 PURCHASING INTERNAL SERVICE	1,915	1,876	3,600	3,542	-	-	-	-	0%
205 BILLING AND COLLECTION INTERNAL SERVICE	1,723	1,688	3,240	3,188	-	-	-	-	0%
311 ALEX RORABAUGH RECREATION CENTER	-	-	-	-	-	-	901	901	100%
312 DOWNTOWN BUSINESS IMPROVEMENT DISTRICT	-	-	-	-	-	-	177	177	100%
640 PARKING ENTERPRISE	3,829	3,751	7,200	7,084	-	-	1,558	1,558	100%
691 MUSEUM	-	-	1,800	1,771	-	-	3,629	3,629	100%
720 GOLF ENTERPRISE	2,680	2,626	-	-	-	-	495	495	100%
730 CONFERENCE CENTER ENTERPRISE	-	-	-	-	-	-	3,037	3,037	100%
750 VISIT UKIAH	-	-	-	-	-	-	1,297	1,297	100%
777 AIRPORT ENTERPRISE	9,573	9,379	17,999	17,711	6,498	5,767	13,200	7,433	114%
800 ELECTRIC ENTERPRISE	38,290	37,515	71,997	70,844	39,346	42,442	141,819	99,377	253%
805 STREET LIGHTING	-	-	-	-	-	-	4,345	4,345	100%
806 PUBLIC BENEFITS	-	-	-	-	-	-	6,015	6,015	100%
820 WATER ENTERPRISE	13,402	13,130	25,199	24,796	27,775	31,036	28,202	(2,834)	-10%
840 WASTEWATER ENTERPRISE	22,974	22,509	43,198	42,507	30,089	33,626	40,606	6,980	23%
TOTAL CENTRAL SERVICES ALLOCATIONS	201,115	192,564	349,461	354,222	382,486	390,095	396,602	6,507	2%

This department provides central services to the entire City. Expenses are allocated to other funds as shown above. For more information on the allocation method used, refer to the City's cost allocation plan document.

**BUDGET DETAIL
CITY MANAGER
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 10012100</u>	<u>DEPARTMENT REQUEST</u>
51110 Salaries	\$ 232,806
1 City Manager	100.0%
1 Assistant City Manager (44% Economic Development)	56.0%
Employee Benefits	\$ 117,068
51210 Retirement (PERS)	\$ 70,797
51220 Insurance	\$ 28,020
51230 Workers Compensation Insurance	\$ 11,066
51240 Medicare	\$ 3,782
51250 Unemployment Insurance	\$ 2,616
51290 Cell Phone Stipend	\$ 787
52100 Contractual Services	\$ 9,600
Studies, inquiries on issues related to community and organizational needs.	
54100 Supplies	\$ 3,500
Miscellaneous Supplies.	
54101 Postage	\$ 300
55100 Telephone	\$ 1,540
Land line and Fax.	
56300 Building Maintenance & Repair	\$ 840
Maintenance and repair to City Manager's office.	
57100 Conference & Training	\$ 7,100
Annual ICMA Conference	\$ 2,000
Annual League of California Cities Conference	\$ 1,300
Miscellaneous conferences and training expenses.	\$ 3,800
57300 Memberships & Subscriptions	\$ 2,200
ICMA and miscellaneous dues for City Manager.	
61200 Purchasing Allocation	\$ 436
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 12,776
Share of maintenance for Civic Center facility.	
61422 IT Allocation	\$ 5,895
Share of Information Technology services.	
61425 Allocated Utilities	\$ 2,541
Share of Civic Center Utilities.	
DEPARTMENT TOTAL 10012100	<u>\$ 396,602</u>



ADMINISTRATIVE SUPPORT BUDGET Fiscal Year 2015-16

10012200 **Administrative Support**

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

General administrative support expenses for the operation of the City.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Provided substitute administrative support services for various departments as needed.
- Continued to maintain lease agreements for central copy machines.

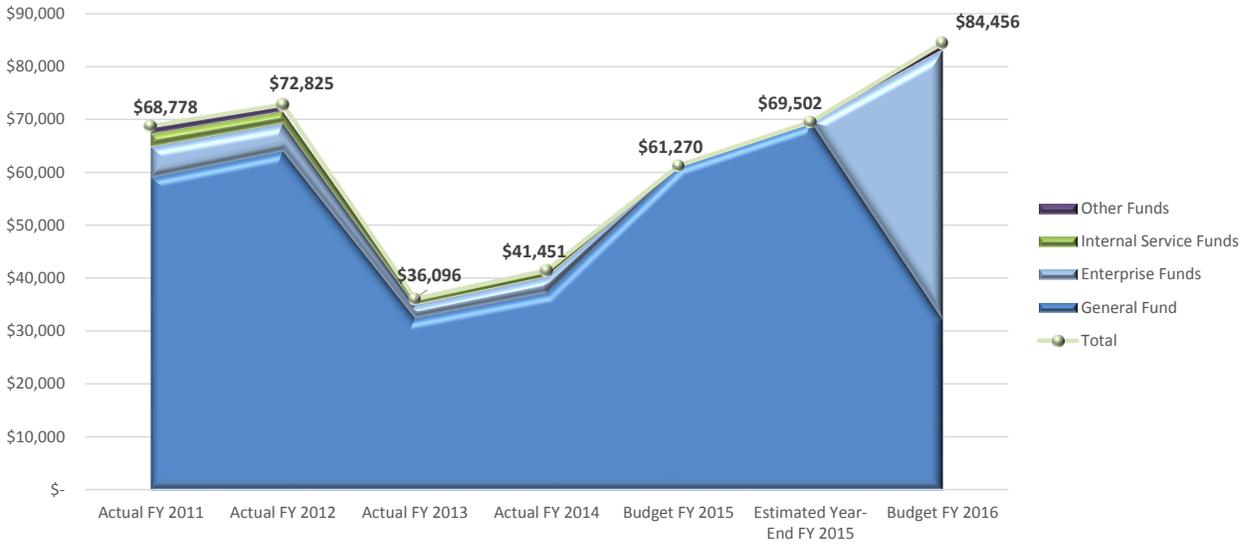
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Ongoing; Continue to utilize low cost, part-time, seasonal staff to provide substitute administrative support as needed.
- Maintain the reliability of the central copy machines and mail room equipment, currently in the final stage of the bid process to replace all leased copy machines; Implementation of new lease is expected by the end of February 2015.

SIGNIFICANT CHANGES:

- None

Administrative Support Expenses



**Administrative Support Detail for Fiscal Year 2015/2016
10012200**

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End 2015	Budget 2016	Difference from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	34,689	33,171	5,899	3,938	16,783	8,984	13,870	4,886	29%
51120 NON-REGULAR SALARIES & WAGES	-	-	-	1,890	3,900	8,705	7,482	(1,223)	-31%
51150 ACCRUED SALARIES & BENEFITS	284	(1,102)	-	169	-	-	-	-	0%
51210 RETIREMENT (PERS)	6,065	7,159	1,482	1,017	2,615	2,484	3,876	1,392	53%
51220 INSURANCE	9,700	9,306	2,089	624	4,622	3,380	4,937	1,557	34%
51230 WORKERS COMP	1,493	1,460	310	340	500	885	1,111	226	45%
51240 MEDICARE	526	499	86	87	364	261	372	111	30%
51250 UNEMPLOYMENT	372	354	59	62	250	211	259	48	19%
51260 FICA	-	-	-	120	458	522	446	(76)	-17%
52190 CELL PHONE STIPEND	-	-	-	-	282	53	98	45	16%
Sub Total Salaries & Benefits	53,129	50,847	9,925	8,247	29,774	25,485	32,451	6,966	23%
OPERATIONS & MAINTENANCE									
54100 SUPPLIES	4,848	3,700	4,000	13,100	8,000	16,180	15,000	(1,180)	-15%
54101 POSTAGE	-	-	-	-	-	-	-	-	0%
55100 TELEPHONE	968	1,053	900	1,024	950	2,000	1,805	(195)	-21%
56111 CITY GARAGE - LABOR	-	-	-	-	-	-	205	205	100%
56120 EQUIPMENT MAINTENANCE & REPAIR	-	-	1,500	5,561	3,000	6,291	3,000	(3,291)	-110%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	564	564	100%
61410 RENT ALLOCATION	1,263	-	1,271	1,271	1,271	1,271	-	(1,271)	-100%
61420 BUILDING MAINTENANCE ALLOCATION	4,466	4,104	4,282	4,365	4,310	4,310	5,123	813	19%
61422 IT ALLOCATION	-	-	-	-	-	-	1,889	1,889	100%
61425 ALLOCATED UTILITIES	879	813	823	965	965	965	1,019	54	6%
61500 INSURANCE ALLOCATION	1,109	1,181	1,194	1,194	-	-	-	-	0%
94500 LEASE PAYMENTS	2,115	11,127	12,201	5,723	13,000	13,000	23,400	10,400	80%
Sub Total Operations & Maintenance	15,649	21,978	26,171	33,204	31,496	44,017	52,005	7,988	25%
TOTAL DEPARTMENT EXPENSES 12200	68,778	72,825	36,096	41,451	61,270	69,502	84,456	14,954	24%
ADMINISTRATIVE SUPPORT - CENTRAL SERVICES ALLOCATIONS BY FUND									
100 GENERAL FUND	58,993	64,035	32,561	37,389	61,270	69,502	11,647	(5,785)	-94%
100 SUCCESSOR AGENCY	-	-	-	-	-	-	85	85	100%
105 POLICE	-	-	-	-	-	-	15,090	15,090	100%
105 FIRE	-	-	-	-	-	-	5,402	5,402	100%
203 GARAGE INTERNAL SERVICE	1,203	1,081	541	541	-	-	-	-	0%
205 BILLING AND COLLECTION INTERNAL SERVICE	1,203	1,081	541	541	-	-	-	-	0%
311 ALEX RORABAUGH RECREATION CENTER	-	-	-	-	-	-	192	192	100%
312 DOWNTOWN BUSINESS IMPROVEMENT DISTRICT	-	-	-	-	-	-	38	38	100%
640 PARKING ENFORCEMENT ENTERPRISE	80	72	36	36	-	-	332	332	100%
691 MUSEUM	-	-	-	-	-	-	773	773	100%
720 GOLF ENTERPRISE	401	360	-	-	-	-	105	105	100%
730 CONFERENCE CENTER ENTERPRISE	-	-	-	-	-	-	647	647	100%
777 AIRPORT ENTERPRISE	401	360	180	180	-	-	2,811	2,811	100%
750 VISIT UKIAH	-	-	-	-	-	-	276	276	100%
800 ELECTRIC ENTERPRISE	2,005	1,801	902	1,429	-	-	30,200	30,200	100%
805 STREET LIGHTING	-	-	-	-	-	-	925	925	100%
806 PUBLIC BENEFITS	-	-	-	-	-	-	1,281	1,281	100%
820 WATER ENTERPRISE	1,203	1,081	541	541	-	-	6,006	6,006	100%
840 WASTEWATER ENTERPRISE	1,765	1,585	794	794	-	-	8,647	8,647	100%
969 REDEVELOPMENT	1,524	1,369	-	-	-	-	-	-	0%
TOTAL CENTRAL SERVICES ALLOCATIONS	68,778	72,825	36,096	41,451	61,270	69,502	84,456	14,954	24%

This department provides central services to the entire City. Expenses are allocated to other funds as shown above. For more information on the allocation method used, refer to the City's cost allocation plan document.

**BUDGET DETAIL
ADMINISTRATIVE SUPPORT
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 10012200</u>	<u>DEPARTMENT REQUEST</u>
51110 Salaries	\$ 13,870
1 Receptionist Clerk (30% Recreation Admin, 10% Parks, 30% Building Maintenance)	30.0%
1 Community Services Assistant/Part-time 32 Hour (80% Recreation Admin.)	20.0%
51120 Salaries, Non-Regular	\$ 7,482
1 Community Services Assistant/960 Hours (15% Recreation Admin., 15% Parks, 15% Golf, 5% Building Maintenance)	50.0%
Employee Benefits	\$ 11,099
51210 Retirement (PERS)	\$ 3,876
51220 Insurance	\$ 4,937
51230 Workers Compensation Insurance	\$ 1,111
51240 Medicare	\$ 372
51250 Unemployment Insurance	\$ 259
51260 FICA	\$ 446
51290 Cell Phone Stipend	\$ 98
54100 Supplies & Other Division Expenses	\$ 15,000
Office Supplies, Paper, and Equipment	
55100 Telephone	\$ 1,805
Land line and Fax	
56111 City Garage - Labor	\$ 205
Annual allocation for City Garage Labor.	
56120 Equipment Maintenance & Repair	\$ 3,000
Miscellaneous repairs of office equipment (i.e. fax machine, postal machine and copier).	
61200 Purchasing Allocation	\$ 564
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 5,123
Share of maintenance for Civic Center facility.	
61422 IT Allocation	\$ 1,889
Share of Information Technology services.	
61425 Allocated Utilities	\$ 1,019
Share of Civic Center Utilities.	
94500 Lease Payments	\$ 23,400
Lease of three Copy Machines, includes lease, maintenance & supplies.	
DEPARTMENT TOTAL 10012200	<u>\$ 84,456</u>



MISCELLANEOUS GENERAL GOVERNMENT BUDGET

Fiscal Year 2015-16

10012400 Miscellaneous General Government

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

General and allocated support expenses for General Fund functions including miscellaneous contractual services, membership fees, purchasing charges, rental of facilities, billing/collection charges, and property tax administration fees.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Maintained memberships and utilized services of the League of California Cities and other associations.
- Continue to participate in and utilize the International City/County Management Associate (ICMA) Performance Measure program that is completed annually.

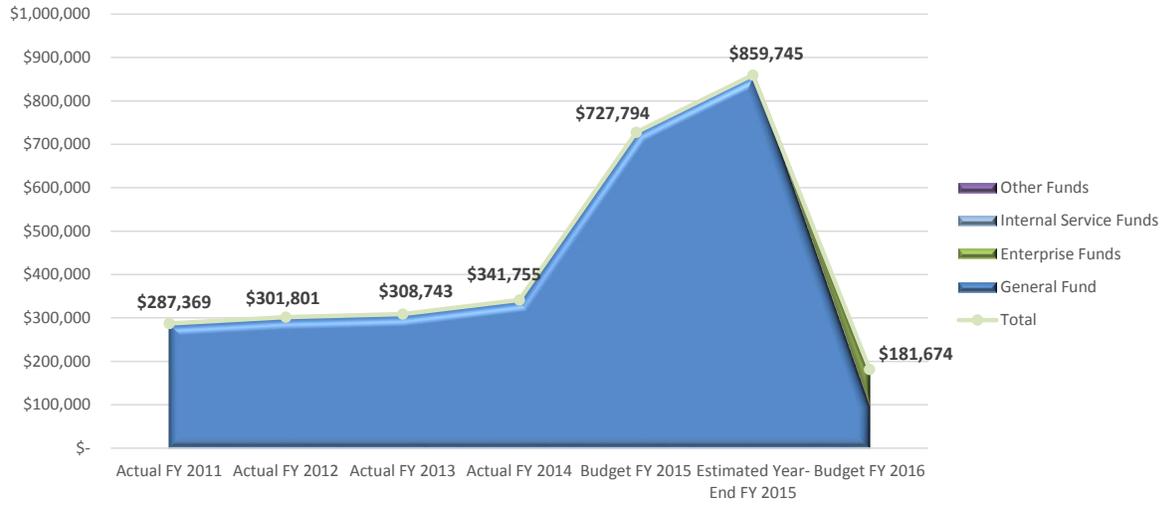
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Implement the Remedial Action Plan that was approved by the Regional Water Quality Control Board for the environmental cleanup and closeout of the Leslie Street property. Staff is currently evaluating an implementation strategy given the adjacent development at Perkins Street Depot Property.
- Continue to support the Council's efforts to negotiate a Master Tax Sharing Agreement with the County of Mendocino.
- Continue to support the Council's efforts to negotiate a Master Tax Sharing Agreement with the County of Mendocino. Ongoing Ad-hoc meetings between City and County. In the process of validating sales tax forecasting methodology.

SIGNIFICANT CHANGES:

- None

Miscellaneous General Government Expenses



Miscellaneous General Government Detail for Fiscal Year 2015/2016

10012400

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	9,136	44,576	49,186	92,590	45,500	167,473	60,000	(107,473)	-236%
52301 PROPERTY TAX ADMIN FEE*	47,640	50,803	18,348	13,779	50,000	18,000	20,000	2,000	4%
55210 UTILITIES	-	-	5,150	2,895	3,960	4,622	-	(4,622)	-117%
57300 MEMBERSHIPS & SUBSCRIPTIONS	43,833	35,890	38,828	41,676	29,250	55,000	40,000	(15,000)	-51%
61200 PURCHASING ALLOCATION	77,807	74,778	90,581	82,060	82,969	82,969	1,879	(81,090)	100%
61300 BILLING & COLLECTION ALLOCATION	94,771	82,565	93,078	93,054	84,787	84,787	2,815	(81,972)	100%
61500 INSURANCE ALLOCATION	-	-	-	-	421,578	421,578	16,979	(404,599)	-96%
61930 EQUIPMENT RENTAL CHARGES	14,182	13,189	13,573	15,702	9,750	25,316	20,000	(5,316)	-55%
Sub Total Operations & Maintenance	287,369	301,801	308,743	341,755	727,794	859,745	161,673	(698,072)	-96%
TOTAL DEPARTMENT EXPESNES 12400	287,369	301,801	308,743	341,755	727,794	859,745	161,673	(698,072)	-96%
*Property Tax Admin fee is a direct charge and not to be allocated.									
MISCELLANEOUS GENERAL GOVERNMENT - CENTRAL SERVICES ALLOCATIONS BY FUND									
100 GENERAL FUND	287,369	301,801	308,743	341,755	727,794	859,745	43,848	(815,897)	-112%
100 SUCCESSOR AGENCY	-	-	-	-	-	-	137	137	100%
105 POLICE	-	-	-	-	-	-	24,420	24,420	100%
105 FIRE	-	-	-	-	-	-	8,741	8,741	100%
311 ALEX RORABAUGH RECREATION CENTER	-	-	-	-	-	-	311	311	100%
312 DOWNTOWN BUSINESS IMPROVEMENT DISTRICT	-	-	-	-	-	-	61	61	100%
640 PARKING ENTERPRISE	-	-	-	-	-	-	537	537	100%
691 MUSEUM	-	-	-	-	-	-	1,251	1,251	100%
720 GOLF ENTERPRISE	-	-	-	-	-	-	171	171	100%
730 CONFERENCE CENTER ENTERPRISE	-	-	-	-	-	-	1,047	1,047	100%
777 AIRPORT ENTERPRISE	-	-	-	-	-	-	4,549	4,549	100%
750 VISIT UKIAH	-	-	-	-	-	-	447	447	100%
800 ELECTRIC ENTERPRISE	-	-	-	-	-	-	48,872	48,872	100%
805 STREET LIGHTING	-	-	-	-	-	-	1,497	1,497	100%
806 PUBLIC BENEFITS	-	-	-	-	-	-	2,073	2,073	100%
820 WATER ENTERPRISE	-	-	-	-	-	-	9,719	9,719	100%
840 WASTEWATER ENTERPRISE	-	-	-	-	-	-	13,993	13,993	100%
TOTAL CENTRAL SERVICES ALLOCATIONS	287,369	301,801	308,743	341,755	727,794	859,745	161,673	(698,072)	100%

This department provides central services to the entire City. Expenses are allocated to other funds as shown above. For more information on the allocation method used, refer to the City's cost allocation plan document.

BUDGET DETAIL
MISCELLANEOUS GENERAL GOVERNMENT
FISCAL YEAR 2015-16

ACCOUNT NO. 10012400	DEPARTMENT REQUEST
52100 Contractual Services	\$ 60,000
Miscellaneous Studies, Appraisals, Surveys, and Property Related Fees	\$ 5,000
Planning Studies, Annexation, MSRs, etc.	\$ 25,000
Winter Shelter	\$ 30,000
52301 Property Tax Admin Fee	\$ 20,000
Estimated cost of annual Property Tax Administration Fee from the County.	
57300 Memberships & Subscriptions	\$ 40,000
Mendocino County Agency Formation Commission	\$ 30,000
Annual League of California Cities membership	\$ 6,400
Arts Council of Mendocino	\$ 1,000
Miscellaneous Subscriptions	\$ 500
Leadership Mendocino	\$ 1,000
Camber of Commerce	\$ 1,100
61200 Purchasing Allocation	\$ 1,879
Charge for Purchasing functions.	
61300 Billing and Collection Allocation	\$ 2,815
Charge for Billing and Collection functions.	
61500 Insurance Allocation	\$ 16,979
Share of the Citywide costs of liability and property insurance.	
61930 Equipment Rental Charges	\$ 20,000
Use of Conference Center by City departments & Equipment rental charges.	
DEPARTMENT TOTAL 10012400	\$ 161,673



FINANCE DEPARTMENT Fiscal Year 2015-16

10013400

Accounting

The Accounting Division of the Finance Department includes the functions of Accounting, Payroll and Accounts Payable. These core financial functions support the finances of the entire City; payroll is run every other week and Accounts Payable produces disbursements every week. This division is also responsible for the compilation of the annual audit and support for the development of the City's budget. The financial transactions of the City are tracked and recorded, in accordance with Generally Accepted Accounting Principles (GAAP).

In addition, the Finance department provides services for Utility billing and collection, meter reading and purchasing.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- During the year the department completed the first Comprehensive Annual Report (CAFR) for the City for fiscal year ending June 30, 2014 on time.
- Completed cross training in payroll in order to provide needed back-up for the department.
- Worked on the implementation of Opengov. com in order to provide citizens with financial transparency.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Complete the implementation of Opengov.com for the departments and public.
- Provide a new capital budget for staff and Council.
- Work on loading Vendor Self-Service.

SIGNIFICANT CHANGES:

- Continue to support City staff in accessing and reviewing financial information and implement more efficient budget processes.



In 2015 all Purchasing and Billing & Collection fees were allocated to the Finance Department. When excluding these allocations the 2015 Budget only increased .6% from FY 2014 to FY 2015. When comparing the 2015 Budget to the 2016 Budget, the budget request is \$75,720 less in comparison (10% less).

Accounting Detail for Fiscal Year 2015/2016
10013400

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	338,591	331,924	371,983	425,731	415,877	393,098	340,324	(52,774)	-13%
51120 NON-REGULAR SALARIES & WAGES	1,781	-	8,039	42,282	33,000	-	-	-	0%
51130 OVERTIME SALARIES & WAGES	-	218	9,331	1,046	-	544	-	(544)	100%
51150 ACCRUED SALARIES & BENEFITS	4,965	7,877	14,667	(16,131)	-	-	-	-	0%
51210 RETIREMENT (PERS)	53,666	77,715	93,349	100,934	113,887	110,752	99,599	(11,153)	-10%
51220 INSURANCE	51,653	66,563	60,693	50,538	58,389	57,567	61,194	3,627	6%
51230 WORKERS COMP	14,528	14,761	17,589	28,161	14,613	18,984	16,863	(2,121)	-15%
51240 MEDICARE	5,165	5,137	5,798	6,860	6,006	5,718	5,774	56	1%
51250 UNEMPLOYMENT	3,964	3,583	4,055	5,143	4,666	4,492	3,987	(505)	-11%
51260 FICA	2,670	125	-	2,621	-	-	-	-	0%
51290 CELL PHONE STIPEND	-	-	-	525	835	847	536	(311)	-37%
Sub Total Salaries & Benefits	476,983	507,904	585,503	647,712	647,273	592,002	528,277	(63,725)	-10%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	48,280	45,932	83,048	88,420	82,800	118,109	103,000	(15,109)	-18%
54100 SUPPLIES	18,139	6,996	7,947	7,738	8,500	10,405	8,500	(1,905)	-22%
54101 POSTAGE	2,276	2,317	2,574	2,609	2,600	2,572	2,200	(372)	-14%
55100 TELEPHONE	1,120	1,194	1,203	1,273	1,200	1,200	1,200	-	0%
55210 UTILITIES	1,705	2,168	-	-	-	-	-	-	0%
56120 EQUIPMENT MAINTENANCE & REPAIR	-	282	605	847	2,000	1,000	1,500	500	25%
56300 BUILDING MAINTENANCE & REPAIR	8,658	10,942	-	-	-	-	-	-	0%
57100 CONFERENCE & TRAINING	227	2,343	4,431	2,721	5,000	1,500	4,000	2,500	50%
57300 MEMBERSHIPS & SUBSCRIPTIONS	300	410	410	190	426	850	850	-	0%
61200 PURCHASING ALLOCATION	77,807	74,778	90,581	62,227	281,332	196,932	3,538	(193,394)	-69%
61300 BILLING & COLLECTION ALLOCATION	94,771	82,565	93,078	63,590	709,850	496,895	-	(496,895)	-70%
61410 RENT ALLOCATION	2,450	-	3,909	3,909	3,754	3,759	-	(3,759)	-100%
61420 BUILDING MAINTENANCE ALLOCATION	-	-	12,593	13,429	12,730	10,343	14,830	4,487	35%
61422 IT ALLOCATION	-	-	-	-	-	-	25,692	25,692	100%
61425 ALLOCATED UTILITIES	-	-	2,533	2,971	2,436	1,901	2,950	1,049	43%
61500 INSURANCE ALLOCATION	1,450	1,544	1,562	1,562	-	-	-	-	0%
94700 FINES & PENALTIES	-	-	129	-	-	-	-	-	0%
Sub Total Operations & Maintenance	257,183	231,471	304,604	251,487	1,112,628	845,466	168,260	(677,206)	-61%
TOTAL DEPARTMENT EXPENSES 13400	734,166	739,375	890,107	899,199	1,759,901	1,437,468	696,537	(740,931)	-42%
FINANCE - ACCOUNTING - CENTRAL SERVICES ALLOCATIONS BY FUND									
100 GENERAL FUND	440,821	449,619	600,098	520,692	867,210	593,262	96,056	(497,206)	-57%
100 SUCCESSOR AGENCY	-	-	-	-	-	-	700	700	100%
105 POLICE	-	-	-	-	-	-	124,454	124,454	100%
105 FIRE	-	-	-	-	-	-	44,549	44,549	100%
203 GARAGE INTERNAL SERVICE	4,291	4,210	5,917	8,093	-	-	-	-	0%
204 PURCHASING INTERNAL SERVICE	8,582	8,420	11,833	16,186	-	-	-	-	0%
205 BILLING AND COLLECTION INTERNAL SERVICE	67,226	65,954	92,694	126,787	-	-	-	-	0%
206 DISPATCH ENTERPRISE	4,768	4,678	6,574	8,992	-	-	-	-	0%
311 ALEX RORABAUGH RECREATION CENTER	-	-	-	-	-	-	1,583	1,583	100%
312 DOWNTOWN BUSINESS IMPROVEMENT DISTRICT	-	-	-	-	-	-	311	311	100%
640 PARKING ENTERPRISE	4,768	4,678	6,574	8,992	-	-	2,737	2,737	100%
691 MUSEUM	-	-	3,287	4,496	-	-	6,374	6,374	100%
720 GOLF ENTERPRISE	3,337	3,274	-	-	-	-	869	869	100%
730 CONFERENCE CENTER ENTERPRISE	4,291	4,210	5,917	8,093	-	-	5,334	5,334	100%
777 AIRPORT ENTERPRISE	9,059	8,887	12,491	17,085	33,287	32,403	23,183	(9,220)	-28%
750 VISIT UKIAH	-	-	-	-	-	-	2,279	2,279	100%
800 ELECTRIC ENTERPRISE	132,193	131,652	88,843	103,351	376,028	371,948	249,071	(122,877)	-33%
805 STREET LIGHTING	-	-	-	-	-	-	7,630	7,630	100%
806 PUBLIC BENEFITS	-	-	-	-	-	-	10,564	10,564	100%
820 WATER ENTERPRISE	16,687	16,372	23,009	31,472	259,384	228,496	49,530	(178,966)	-69%
840 WASTEWATER ENTERPRISE	23,839	23,388	32,870	44,960	223,992	211,359	71,314	(140,045)	-63%
969 REDEVELOPMENT	13,827	13,565	-	-	-	-	-	-	0%
RDA HOUSING	477	468	-	-	-	-	-	-	0%
TOTAL CENTRAL SERVICES ALLOCATIONS	734,166	739,375	890,107	899,199	1,759,901	1,437,468	696,537	(740,931)	-42%

This department provides central services to the entire City. Expenses are allocated to other funds as shown above. For more information on the allocation method used, refer to the City's cost allocation plan document.

**BUDGET DETAIL
ACCOUNTING
FISCAL YEAR 2015-16**

ACCOUNT NO. 10013400	DEPARTMENT REQUEST
51110 Salaries	\$ 340,324
1 Director of Finance (5% Purchasing)	95%
1 Revenue Manager	100%
1 Accountant (15% Economic Development)	85%
1 Payroll Officer	100%
1 Administrative Analyst	100%
1 Accounting Assistant	100%
Employee Benefits	\$ 187,953
51210 Retirement (PERS)	\$ 99,599
51220 Insurance	\$ 61,194
51230 Workers Compensation Insurance	\$ 16,863
51240 Medicare	\$ 5,774
51250 Unemployment Insurance	\$ 3,987
51290 Cell Phone Stipend	\$ 536
52100 Contractual Services	\$ 103,000
Annual Audit	\$ 40,000
Tyler Annual Maintenance	\$ 41,300
Muni Services	\$ 5,500
Rate Study	\$ 21,200
54100 Supplies	\$ 8,500
Business Cards and outreach materials.	\$ 500
Office Supplies	\$ 8,000
54101 Postage	\$ 2,200
55100 Telephone	\$ 1,200
Land line and Fax.	
56120 Equipment Maintenance & Repair	\$ 1,500
Miscellaneous repairs of office equipment.	
57100 Conference & Training	\$ 4,000
CSMFO	\$ 2,000
Munis Conference	\$ 2,000
57300 Memberships & Subscriptions	\$ 850
GFOA	\$ 225
CSMFO	\$ 110
GFOA Award Program	\$ 400
Payroll Association	\$ 115
61200 Purchasing Allocation	\$ 3,538
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 14,830
Share of maintenance for Civic Center facility.	
61422 IT Allocations	\$ 25,692
Share of Information Technology Services.	
61425 Allocated Utilities	\$ 2,950
Share of Civic Center Utilities.	
DEPARTMENT TOTAL 10013400	\$ 696,537



CITY ATTORNEY BUDGET Fiscal Year 2015-16

10014000 City Attorney

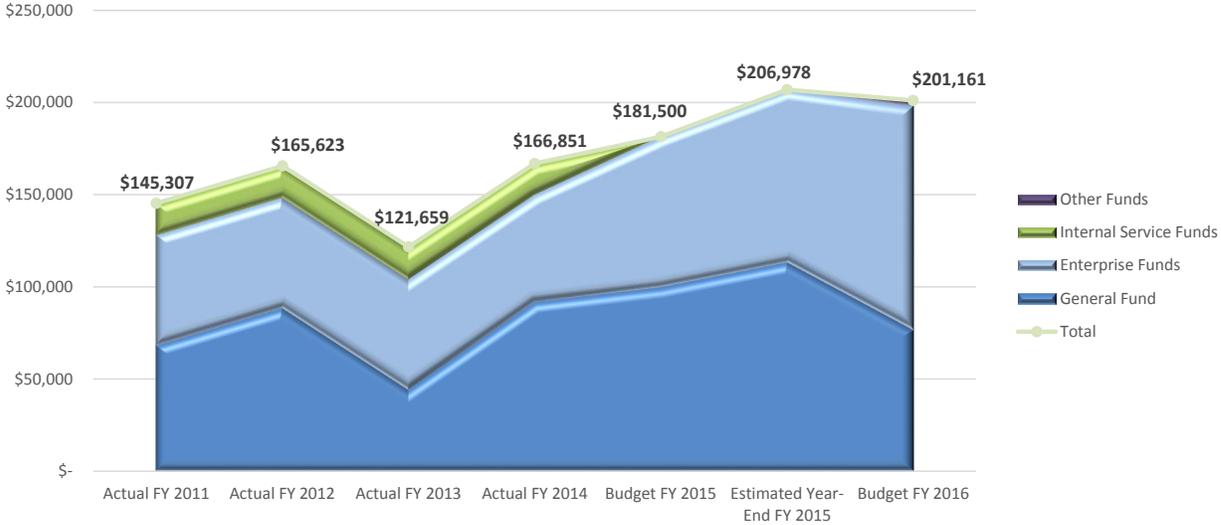
BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

The City of Ukiah contracts with David Rapport, for the provision of City Attorney services, to provide sound, timely and cost effective legal advice and representation to the City Council, Commissions, Boards, City officers and staff.

SIGNIFICANT CHANGES:

- None

Ctiy Attorney Expenses



City Attorney Detail for Fiscal Year 2015/2016

10014000

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
OPERATIONS AND MAINTENANCE									
52100 CONTRACTED SERVICES	145,058	163,749	121,394	166,590	180,000	128,520	145,000	16,480	9%
52150 LEGAL EXPENSES	-	-	-	-	-	76,943	48,600	(28,343)	100%
55100 TELEPHONE	249	259	265	261	300	315	300	(15)	-5%
57100 CONFERENCE & TRAINING	-	1,615	-	-	1,200	1,200	1,200	-	0%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	6,061	6,061	100%
Sub Total Operations & Maintenance	145,307	165,623	121,659	166,851	181,500	206,978	201,161	(5,817)	-3%
TOTAL DEPARTMENT EXPENSES 14000	145,307	165,623	121,659	166,851	181,500	206,978	201,161	(5,817)	-3%
CITY ATTORNEY - CENTRAL SERVICES ALLOCATIONS BY FUND									
100 GENERAL FUND	68,300	88,616	44,652	91,767	99,825	113,253	27,741	(85,512)	-86%
100 SUCCESSOR AGENCY	-	-	-	-	-	-	202	202	100%
105 POLICE	-	-	-	-	-	-	35,942	35,942	100%
105 FIRE	-	-	-	-	-	-	12,866	12,866	100%
204 PURCHASING INTERNAL SERVICE	8,556	8,556	8,556	8,343	-	-	-	-	0%
205 BILLING AND COLLECTIONS INTERNAL SERVICE	8,556	8,556	8,556	8,343	-	-	-	-	0%
311 ALEX RORABAUGH RECREATION CENTER	-	-	-	-	-	-	457	457	100%
312 DOWNTOWN BUSINESS IMPROVEMENT DISTRICT	-	-	-	-	-	-	90	90	100%
640 PARKING ENTERPRISE	1,711	1,711	1,711	1,669	-	-	790	790	100%
691 MUSEUM	-	-	-	-	-	-	1,841	1,841	100%
720 GOLF ENTERPRISE	-	-	-	-	-	-	251	251	100%
730 CONFERENCE CENTER ENTERPRISE	-	-	-	-	-	-	1,541	1,541	100%
750 VISIT UKIAH	-	-	-	-	-	-	658	658	100%
777 AIRPORT ENTERPRISE	3,423	3,423	3,423	3,337	1,815	1,865	6,695	4,830	266%
800 ELECTRIC ENTERPRISE	20,535	20,535	20,535	20,022	25,410	25,410	71,932	46,522	183%
805 STREET LIGHTING	-	-	-	-	-	-	2,204	2,204	10%
806 PUBLIC BENEFIT	-	-	-	-	-	-	3,051	3,051	100%
820 WATER ENTERPRISE	17,113	17,113	17,113	16,685	18,150	18,150	14,304	(3,846)	-21%
840 WASTEWATER ENTERPRISE	17,113	17,113	17,113	16,685	36,300	48,300	20,596	(27,704)	-76%
TOTAL CENTRAL SERVICES ALLOCATIONS	145,307	165,623	121,659	166,851	181,500	206,978	201,161	(5,817)	-3%

This department provides central services to the entire City. Expenses are allocated to other funds as shown above. For more information on the allocation method used, refer to the City's cost allocation plan document.

**BUDGET DETAIL
CITY ATTORNEY
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 10014000</u>	DEPARTMENT REQUEST
52100 Contractual Services	\$ 145,000
Legal Contract Services.	
52150 Legal Expenses	\$ 48,600
Additional Legal support.	
55100 Telephone	\$ 300
Land line and Fax.	
57100 Conference & Training	\$ 1,200
Expenses for League of California Cities Annual Conference.	
61200 Purchasing Allocation	\$ 6,061
Charges for Purchasing functions.	
 DEPARTMENT TOTAL 10014000	 <u><u>\$ 201,161</u></u>



TREASURER BUDGET Fiscal Year 2015-16

10015100 **Treasurer**

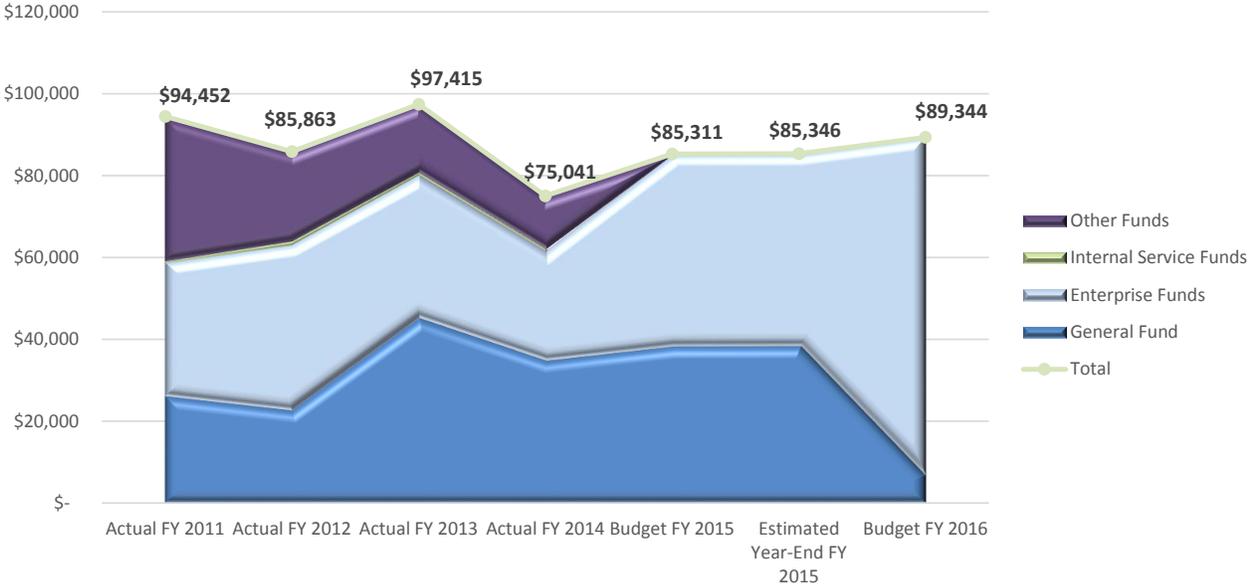
BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

The Elected City Treasurer performs an oversight role for the investing of all public funds for the City of Ukiah, in concert with the City's Financial Department and Director of Finance. The City of Ukiah's investments are professionally managed by Public Financial Management, Inc. (The PFM Group) in accordance with investment policies adopted by the City of Ukiah City Council. These investment policies conform to both Federal and State laws governing investments of public funds. The City Council appoints an investment committee consisting of the Treasurer and City staff, as well as public members, who advise the City Council with regard to investment policies and oversight.

SIGNIFICANT CHANGES:

- None

Treasurer Expenses



Treasurer Detail for Fiscal Year 2015/2016
10015100

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	3,610	3,274	-	3,610	3,600	3,600	3,600	-	0%
51120 NON-REGULAR SALARIES & WAGES	-	-	3,600	-	-	-	-	-	0%
51220 INSURANCE	5,854	3,862	6,330	1,231	1,231	1,231	1,228	(3)	0%
51230 WORKERS COMP	145	135	189	252	203	205	205	-	0%
51240 MEDICARE	52	48	52	52	53	62	70	8	15%
51260 FICA	224	203	223	224	224	259	300	41	18%
Sub Total Salaries & Benefits	9,885	7,522	10,394	5,369	5,311	5,357	5,403	46	1%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	84,524	78,141	86,800	69,471	80,000	79,989	80,000	11	0%
57300 MEMBERSHIPS & SUBSCRIPTIONS	-	155	175	155	-	-	-	-	0%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	2,505	2,505	100%
61422 IT ALLOCATION	-	-	-	-	-	-	1,436	1,436	100%
61500 INSURANCE ALLOCATION	43	45	46	46	-	-	-	-	0%
Sub Total Operations & Maintenance	84,567	78,341	87,021	69,672	80,000	79,989	83,941	3,952	5%
TOTAL DEPARTMENT EXPENSES 15100	94,452	85,863	97,415	75,041	85,311	85,346	89,344	3,998	5%
TREASURER - CENTRAL SERVICES ALLOCATIONS BY FUND									
100 GENERAL FUND	26,219	22,764	45,301	34,895	38,374	38,409	6,877	(31,532)	-82%
204 PURCHASING INTERNAL SERVICE	96	195	97	75	-	-	-	-	0%
205 BILLING AND COLLECTION INTERNAL SERVICE	287	584	487	375	-	-	-	-	0%
206 DISPATCH INTERNAL SERVICE	96	195	195	150	-	-	-	-	0%
251 SPECIAL PROJECTS	3,349	3,019	2,728	2,101	-	-	-	-	0%
506 ORCHAR AVENUE BRIDGE	383	-	-	-	-	-	-	-	0%
640 PARKING ENTERPRISE	-	-	-	-	-	-	236	236	100%
720 GOLF ENTERPRISE	96	-	-	-	-	-	-	-	0%
730 CONFERENCE CENTER ENTERPRISE	-	-	97	75	-	-	70	70	100%
777 AIRPORT ENTERPRISE	96	97	97	75	857	857	389	(468)	-55%
800 ELECTRIC ENTERPRISE	19,427	20,059	15,684	12,082	32,420	32,420	25,239	(7,181)	-22%
805 STREET LIGHTING	574	779	779	600	-	-	917	917	100%
806 PUBLIC BENEFITS	2,010	2,240	1,753	1,351	-	-	13	13	100%
820 WATER ENTERPRISE	2,201	1,071	779	600	6,830	6,830	14,466	7,636	112%
840 WASTEWATER ENTERPRISE	8,134	16,164	15,586	12,007	6,830	6,830	41,138	34,308	502%
841 CITY - WASTEWATER CAPITAL	1,148	974	584	450	-	-	-	-	0%
842 CITY - WASTEWATER RATE STABILIZATION	3,445	3,019	5,163	3,977	-	-	-	-	0%
940 UVSD SPECIAL FUND	861	1,363	2,046	1,576	-	-	-	-	0%
942 UVSD RATE STABILIZATION	3,924	3,311	5,260	4,052	-	-	-	-	0%
943 UVSD CAPITAL IMPROVEMENT	478	97	682	525	-	-	-	-	0%
969 REDEVELOPMENT	18,661	9,932	-	-	-	-	-	-	0%
962 RDA HOUSING	2,967	-	-	-	-	-	-	-	0%
300 PARK DEVELOPMENT	-	-	97	75	-	-	-	-	0%
TOTAL CENTRAL SERVICES ALLOCATIONS	94,452	85,863	97,415	75,041	85,311	85,346	89,344	3,998	5%

This department provides central services to the entire City. Expenses are allocated to other funds as shown above. For more information on the allocation method used, refer to the City's cost allocation plan document.

**BUDGET DETAIL
TREASURER
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 10015100</u>	<u>DEPARTMENT REQUEST</u>
51110 Salaries	\$ 3,600
12 months of elected City Treasurer salary (\$300/month).	
Employee Benefits	\$ 1,803
51220 Insurance	\$ 1,228
51230 Workers Compensation Insurance	\$ 205
51240 Medicare	\$ 70
51260 FICA	\$ 300
52100 Contractual Services	\$ 80,000
Public Financial Management	\$ 80,000
61200 Purchasing Allocation	\$ 2,505
Charge for Purchasing functions.	
61422 IT Allocation	\$ 1,436
Share of Information Technology services.	
DEPARTMENT TOTAL 10015100	\$ 89,344



HUMAN RESOURCES/RISK MANAGEMENT BUDGET

Fiscal Year 2015-16

10016100 Human Resources/Risk Management

DEPARTMENT PURPOSE:

The Human Resources and Risk Management Department consists of two full-time employees and one part-time employee responsible for providing professional support services to all General Fund Departments and Enterprise operations for the recruitment, retention and development of a viable, skilled workforce. In addition, we provide customer service, support and training to 161 full-time and approximately 29 part-time FTEs through administration of the City's labor relations and employee benefit programs. The Department also identifies potential areas of risk to the City and audits current practices to ensure the elimination or reduction of those risks; to ensure proper levels of insurance are acquired for contracts and/or lease of facilities on behalf of the City, and perform claims investigations to identify causes and develop preventive solutions to eliminate recurrence of risk.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Ongoing enhancements and maintenance of HR/Payroll MUNIS module, including creation of electronic files for employee hiring documentation and DMV records.
- Coordinated meetings between Public Works and Community Services Supervisors for site visits with REMIF's new safety consultant for implementation of a 12-month Safety training schedule and update of safety policies, procedures and Injury, Illness and Prevention Plan (IIPP).
- Update of City of Ukiah Employee Manual in progress for compliance with current laws, including legal review and proposed edits received from labor law firm on existing policies. Draft Social Media policy written and ready for review process.

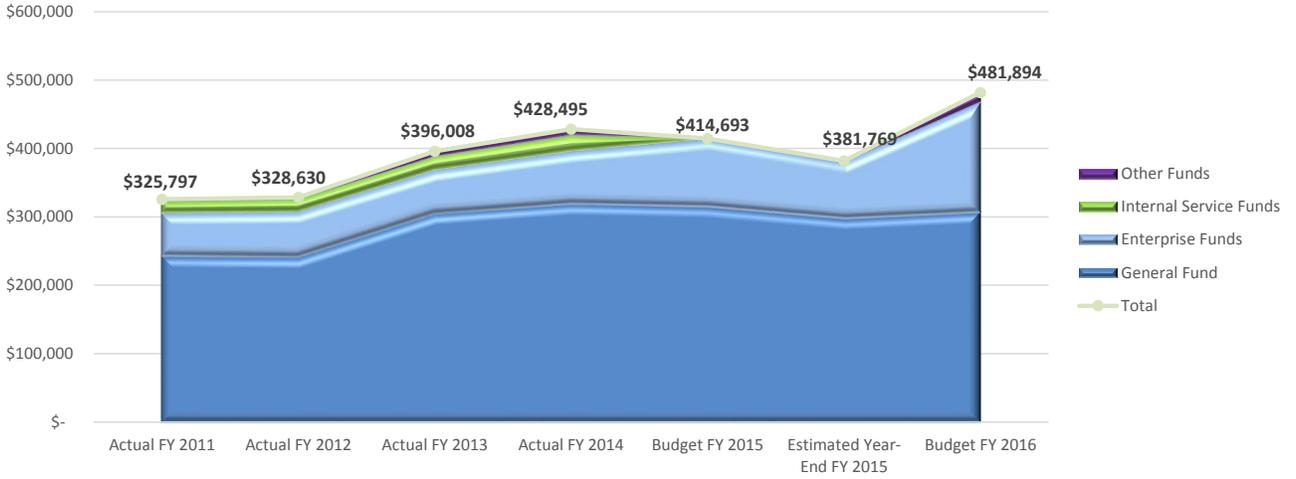
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Continuous Human Resources and Risk Management support to all City employees and departments, including but not limited to employee relations, benefits, personnel recruitments, workers compensation claims administration, employee training, personnel budgeting, labor relations, liability insurance tracking, and processing of liability claims.
- Completion of a comprehensive revision/update of City of Ukiah Employee Manual for compliance with current laws.
- Successful negotiation of 7 new labor contracts, due to expire on 9/18/2015.

SIGNIFICANT CHANGES:

- None

HUMAN RESOURCES/RISK MANAGEMENT EXPENSES



Human Resources/Risk Management Detail for Fiscal Year 2015/2016

10016100

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	189,819	188,326	212,244	234,317	226,764	233,247	252,293	19,046	8%
51130 OVERTIME SALARIES & WAGES	1,346	(293)	10,654	-	-	-	-	-	0%
51150 ACCRUED SALARIES & BENEFITS	-	-	-	(3,354)	-	-	-	-	0%
51210 RETIREMENT (PERS)	33,830	45,017	54,112	56,706	61,033	60,845	73,813	12,968	21%
51220 INSURANCE	28,917	28,977	21,164	17,336	19,931	18,924	24,975	6,051	30%
51230 WORKERS COMP	8,212	8,694	10,109	14,051	10,235	10,570	11,555	985	10%
51240 MEDICARE	2,866	2,881	3,140	3,353	3,202	3,347	3,940	593	19%
51250 UNEMPLOYMENT	2,091	2,110	2,332	2,527	2,437	2,547	2,727	180	7%
51290 CELL PHONE STIPEND	-	-	123	1,046	1,048	1,048	1,290	242	23%
Sub Total Salaries & Benefits	267,082	275,712	313,878	325,982	324,650	330,528	370,593	40,065	12%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	5,594	21,785	35,029	35,571	26,750	5,000	36,400	31,400	117%
52151 AFLAC & PERS INSUR ADMIN FEES	-	-	2,074	4,559	6,418	5,200	5,500	300	5%
54100 SUPPLIES	31,758	11,811	4,877	-	-	-	-	-	0%
54101 POSTAGE	1,220	753	814	1,217	963	900	900	-	0%
54160 HR - SPECIAL SUPPLIES	-	-	1,256	2,075	2,140	2,140	2,000	(140)	-7%
54161 HR - BACKGROUND & PHYSICALS	-	-	3,606	10,943	10,700	2,000	5,000	3,000	28%
54162 HR - ADVERTISING	-	-	6,250	13,098	12,840	9,007	10,000	993	8%
54163 HR - INTERVIEW SUPPLIES	-	-	645	1,195	963	511	800	289	30%
54164 HR - FORMS & OTHER DIV. EXP.	-	-	381	8,962	3,210	3,252	3,000	(252)	-8%
54165 HR - NEW EMPLOYEE FINGERPRINT	-	-	1,256	1,252	1,284	600	700	100	8%
54166 HR - DOT TESTING PROGRAM	-	-	1,528	1,630	1,926	1,647	1,652	5	0%
54167 HR - EMPLOYEE DEVELOPMENT	-	-	-	-	-	-	13,200	13,200	100%
55100 TELEPHONE	1,297	1,342	1,284	1,072	1,070	800	800	-	0%
57100 CONFERENCE & TRAINING	2,613	3,086	6,948	4,696	4,815	3,125	5,400	2,275	47%
57300 MEMBERSHIPS & SUBSCRIPTIONS	5,647	6,400	6,689	6,182	7,363	7,364	7,285	(79)	-1%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	1,296	1,296	100%
61410 RENT ALLOCATION	1,844	-	1,742	1,742	1,863	1,865	-	(1,865)	-100%
61420 BUILDING MAINTENANCE ALLOCATION	6,521	5,627	5,613	5,984	6,322	6,397	6,607	210	3%
61422 IT ALLOCATION	-	-	-	-	-	-	9,446	9,446	100%
61425 ALLOCATED UTILITIES	1,283	1,115	1,129	1,324	1,416	1,433	1,314	(119)	-8%
61500 INSURANCE ALLOCATION	938	999	1,011	1,011	-	-	-	-	0%
Sub Total Operations & Maintenance	58,715	52,918	82,131	102,513	90,043	51,241	111,300	60,059	67%
TOTAL DEPARTMENT EXPENSES 16100	325,797	328,630	396,008	428,495	414,693	381,769	481,893	100,124	24%
HUMAN RESOURCES/RISK MANAGEMENT - CENTRAL SERVICES ALLOCATIONS BY FUND									
100 GENERAL FUND	242,988	241,491	304,435	318,802	314,734	297,624	147,449	(150,175)	-48%
105 POLICE	-	-	-	-	-	-	125,105	125,105	100%
105 FIRE	-	-	-	-	-	-	34,315	34,315	100%
203 GARAGE INTERNAL SERVICE	952	1,002	1,073	1,285	-	-	-	-	0%
204 PURCHASING INTERNAL SERVICE	952	1,002	1,073	1,285	-	-	-	-	0%
205 BILLING AND COLLECTION INTERNAL SERVICE	7,615	8,013	8,585	10,284	-	-	-	-	0%
206 DISPATCH INTERNAL SERVICE	7,932	8,347	8,943	10,712	-	-	-	-	0%
311 ALEX RORABAUGH RECREATION CENTER	-	-	-	-	-	-	708	708	100%
640 PARKING ENTERPRISE	1,586	1,669	1,789	2,142	-	-	-	-	0%
691 MUSEUM	-	-	7,154	8,570	-	-	11,880	11,880	100%
720 GOLF ENTERPRISE	6,346	6,677	-	-	-	-	1,385	1,385	100%
730 CONFERENCE CENTER ENTERPRISE	4,759	5,008	5,366	6,427	-	-	8,340	8,340	100%
777 AIRPORT ENTERPRISE	15,864	16,693	17,885	21,425	4,102	4,332	13,049	8,717	213%
750 VISIT UKIAH	-	-	-	-	-	-	1,539	1,539	100%
800 ELECTRIC ENTERPRISE	16,181	17,027	18,243	21,853	49,067	42,638	53,058	10,420	21%
805 STREET LIGHTING	-	-	-	-	-	-	3,539	3,539	100%
820 WATER ENTERPRISE	9,518	10,016	10,731	12,855	26,341	19,370	38,840	19,470	74%
840 WASTEWATER ENTERPRISE	9,518	10,016	10,731	12,855	20,449	17,805	42,687	24,882	122%
969 REDEVELOPMENT	1,586	1,669	-	-	-	-	-	-	0%
TOTAL CENTRAL SERVICES ALLOCATIONS	325,797	328,630	396,008	428,495	414,693	381,769	481,893	100,124	24%

This department provides central services to the entire City. Expenses are allocated to other funds as shown above. For more information on the allocation method used, refer to the City's cost allocation plan document.

**BUDGET DETAIL
HUMAN RESOURCES/RISK MANAGEMENT
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 10016100</u>	<u>DEPARTMENT REQUEST</u>
51110 Salaries	\$ 252,293
1 Director of Human Resources	100.0%
1 Senior Management Analyst	100.0%
1 Administrative Secretary/Human Resources Assistant	50.0%
Employee Benefits	\$ 118,300
51210 Retirement (PERS)	\$ 73,813
51220 Insurance	\$ 24,975
51230 Workers Compensation Insurance	\$ 11,555
51240 Medicare	\$ 3,940
51250 Unemployment Insurance	\$ 2,727
51290 Cell Phone Stipend	\$ 1,290
52100 Contractual Services	\$ 36,400
Labor Consultant for Negotiation of 7 new labor contracts	\$ 27,000
Labor Attorney legal services	\$ 5,000
Munis Maintenance Allocation	\$ 4,000
Integrity Shredding Monthly Services	\$ 400
52151 AFLAC & PERS Administrative Fees	\$ 5,500
54101 Postage	\$ 900
Supplies & Other Division Expenses	\$ 36,352
54160 Special Supplies - Office supplies; Paper and food supplies for employee training and development.	\$ 2,000
54161 Background & Physicals	\$ 5,000
54162 Advertising	\$ 10,000
54163 Interview Supplies	\$ 800
54164 Forms & Other Division Expenses	\$ 3,000
54165 New Employee Fingerprints/Livescans	\$ 700
54166 DOT Testing Program - random drug & alcohol testing for commercial drivers licenses	\$ 1,652
54167 Employee Development - Succession Planning; Employee Recognition (Holiday Party, Picnic & Service Pins); and Employee Training	\$ 13,200
55100 Telephone	\$ 800
Land line and Fax.	
57100 Conference & Training	\$ 5,400
Munis User's Bi-Annual Training	\$ 2,500
Libert Cassidy HR Training	\$ 1,200
PERS Annual Training Forum	\$ 900
Nor-Cal HR Manager Training	\$ 600
Labor/Risk Webinars	\$ 200
57300 Memberships & Subscriptions	\$ 7,285
FLSA, ADA, & Leave/Disability Annual Subscription Renewal	\$ 1,290
CALPELRA Annual Memberships for HR Director & Analyst	\$ 700
IEDA Compensation Survey Annual Subscription	\$ 4,300
Libert Cassidy Library Annual Subscriptions	\$ 995
61200 Purchasing Allocation	\$ 1,296
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 6,607
Share of maintenance for Civic Center facility.	
61422 IT Allocation	\$ 9,446
Share of Information Technology services.	
61425 Allocated Utilities	\$ 1,314
Share of Civic Center Utilities.	
DEPARTMENT TOTAL 10016100	\$ 481,893



BUSINESS, ECONOMIC, GRANT AND HOUSING SERVICES BUDGET Fiscal Year 2015-16

10017100 Business, Economic, Grant and Housing Services

The Economic Development team has continued to significantly improve the level of support for business activity, resulting in the creation and retention of businesses and jobs. By leveraging multiple cross-department disciplines on an as-needed basis, the team maximizes staff expertise while efficiently addressing business, economic, grant and housing services. Personnel costs attributed to the Ukiah Successor Agency are reimbursed through the RDA dissolution process.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Continued to administer the Business Liaison Program, which facilitates development and provides a single point of contact for those embarking on commercial endeavors.
- Attended real estate caravans with realtors to stimulate economic development and educate the group regarding Ukiah-area projects and resources.
- Created new resource documents to facilitate business recruitment and retention, which are readily available to the public via the City of Ukiah website.
- Facilitated pre-development meetings for commercial real estate investors and new business projects, significantly reducing the likelihood of unanticipated development challenges for the clients.
- Continued to assist with the development of important community infrastructure, including the build-out of the Redwood Business Park, the rail trail, and the downtown streetscape project.
- Continued to convene on a monthly basis with other economic development entities, ensuring effective collaboration and referrals.
- Continued to facilitate job creation and develop business support resources by hosting a job fair and collaborating on economic development events with other entities.
- Facilitated the development of the new Ukiah courthouse and its site.
- Administered the First Time Homebuyers Program, which helps make purchasing a home possible for qualifying applicants.
- Developed the Single-Family Rehab Program, which provides grants to qualifying home owners for code-required improvements.
- Provided a direct loan for a new business through the ReBILD program, helping to create as many as 20 new jobs.
- Negotiated a development agreement with a nonprofit housing developer for the planning and potential construction of a low and moderate senior housing facility on the Cleveland Lane Property.
- Developed and submitted a proposal for the Tour of California bicycle race.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Develop and implement a plan for restaurant garbage storage and collection in the downtown area; the team has had preliminary discussions with the Waste Hauler and a few stakeholders. Additional planning and evaluation is needed.
- Host an annual business development resource forum in collaboration with other economic development entities.
Tentatively scheduled for the Spring of 2016.
- Promote industrial development by demonstrating the competitive advantages of the local business climate and collaborating with the County. Have begun assembling material and data for the purpose of recruiting industrial business.
- Continue to facilitate the development of the Costco project.
- Continue to facilitate the development of the traffic improvements in and around the Redwood Business Park by continuing to work with Caltrans, City Engineering and City Planning to refine the project.

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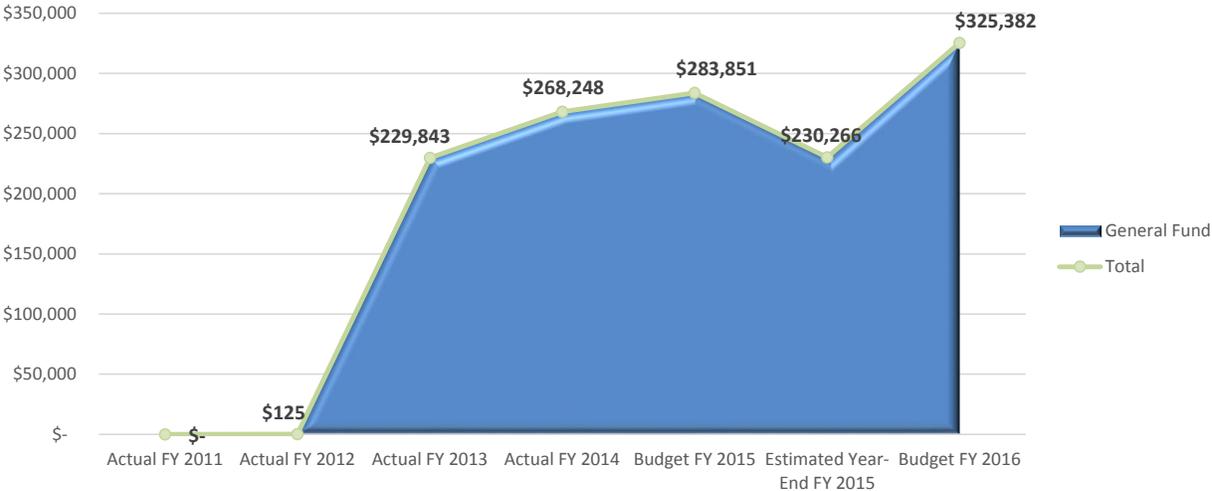
BUSINESS, ECONOMIC, GRANT AND HOUSING SERVICES BUDGET Fiscal Year 2015-16

- Develop and implement an improved parking plan for the downtown area by evaluating the recommendations of the existing parking study to determine relevancy with the changed downtown business climate.
- Facilitate the implementation of the Downtown Streetscape Improvement Program. The project has been postponed to 2016. In advance of the project, we have assembled an outreach committee comprised of business and community leaders to assist with disseminating information to stakeholders and seeking input as the project develops.
- Continue to create, update, and make available via the website resource documents to facilitate business development.
- Ongoing collaboration with the real estate community by attending real estate caravans and providing important updates and resources related to development. Continue to partner with Main Street Program on a monthly Economic Development Meeting with other stakeholders and leaders.
- Continue to seek grant funding to facilitate economic development in the Ukiah area.
- Collaborate with the Planning, Public Works, and Utilities Departments to streamline the development process.

SIGNIFICANT CHANGES:

- None

Business, Economic, Grant and Housing Services Expenses



Business, Economic, Grant and Housing Services Detail for Fiscal Year FY 2015/2016
10017100

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
46116 MISCELLANEOUS REIMBURSABLE REVENUE*	-	-	(1,912)	-	-	-	(25,000)		
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	-	-	127,791	190,143	185,998	138,846	176,997	38,151	21%
51120 NON-REGULAR SALARIES & WAGES	-	-	797	-	-	-	-	-	0%
51150 ACCRUED SALARIES & BENEFITS	-	-	22,154	(9,122)	-	-	-	-	0%
51210 RETIREMENT (PERS)	-	-	32,551	42,686	49,501	36,557	52,365	15,808	32%
51220 INSURANCE	-	-	11,984	9,892	9,985	15,591	16,982	1,391	14%
51230 WORKERS COMP	-	-	6,069	11,021	2,000	6,239	8,187	1,948	97%
51240 MEDICARE	-	-	1,766	2,455	1,963	1,913	2,804	891	45%
51250 UNEMPLOYMENT	-	-	1,388	2,013	1,753	1,484	1,936	452	26%
51290 CELL PHONE STIPEND	-	-	-	1,247	786	229	229	-	0%
Sub Total Salaries & Benefits	-	-	204,654	250,335	251,986	200,859	259,500	58,641	23%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	-	-	15,600	13,705	18,500	18,500	43,500	25,000	135%
52510 ADVERTISING & PROMOTION	-	-	-	-	1,000	1,000	1,000	-	0%
54100 SUPPLIES	-	125	4,928	90	6,590	6,000	6,600	600	9%
54101 POSTAGE	-	-	-	0	750	50	750	700	93%
55100 TELEPHONE	-	-	531	113	125	125	-	(125)	-100%
55210 UTILITIES	-	-	2,156	2,358	2,400	1,232	-	(1,232)	-51%
57100 CONFERENCE & TRAINING	-	-	1,509	1,182	1,500	1,500	1,500	-	0%
57300 MEMBERSHIPS & SUBSCRIPTIONS	-	-	465	465	1,000	1,000	1,000	-	0%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	1,568	1,568	100%
61422 IT ALLOCATION	-	-	-	-	-	-	9,068	9,068	100%
61500 INSURANCE ALLOCATION	-	-	-	-	-	-	896	896	100%
Sub Total Operations & Maintenance	-	125	25,189	17,913	31,865	29,407	65,882	36,475	114%
TOTAL DEPARTMENT EXPENSES 17100	-	125	229,843	268,248	283,851	230,266	325,382	95,116	34%

*Grant Activity Delivery/ Sucessor Agency Personnel Cost Reimbursement/ TOT 10% Admin Reimbursement

**Personnel costs attributed to the Ukiyah Successor Agency are reimbursed through the RDA dissolution process.

**BUDGET DETAIL
BUSINESS, ECONOMIC, GRANT AND HOUSING SERVICES
FISCAL YEAR 2015-16**

ACCOUNT NO. 10017100	DEPARTMENT REQUEST
51110 Salaries	\$ 176,997
1 Assistant City Manager (56% City Manager)	44.00%
1 Facilities Administrator (47.5% Conference Center, 50% Building Maintenance)	2.50%
1 Accountant (85% Finance)	15.00%
1 Project and Grant Administrator/Part-Time 32 Hour	100.00%
1 Project and Grant Administrator/Part-Time 20 Hour	100.00%
Employee Benefits	\$ 82,503
51210 Retirement (PERS)	\$ 52,365
51220 Insurance	\$ 16,982
51230 Workers Compensation Insurance	\$ 8,187
51240 Medicare	\$ 2,804
51250 Unemployment Insurance	\$ 1,936
51290 Cell Phone Stipend	\$ 229
52100 Contractual Services	\$ 43,500
Grant Services and Resources (\$3,500)	\$ 3,500
Grant and Housing Compliance Monitoring (\$5,000)	\$ 5,000
Economic Development and Financing Corporation (\$10,000)	\$ 10,000
CDC Service Contract (\$25,000)	\$ 25,000
52515 Advertising & Publication	\$ 1,000
Advertising in various media.	
54100 Supplies & Other Division Expenses	\$ 6,600
Office Supplies, Paper, and Equipment	
54101 Postage	\$ 750
57100 Conference & Training	\$ 1,500
California Business Expansion and Retention and various regional trainings	
57300 Memberships & Subscriptions	\$ 1,000
California Business Expansion and Retention and other misc.	
61200 Purchasing Allocation	\$ 1,568
Charge for Purchasing functions.	
61422 IT Allocation	\$ 9,068
Share of Information Technology Services	
61500 Insurance Allocation	\$ 896
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 10017100	\$ 325,382



COMMUNITY OUTREACH/ PUBLIC INFORMATION SERVICES BUDGET Fiscal Year 2014-15

10018000 Community Outreach/Public Information Services:

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

Outreach and public information activities for the City including printing, noticing, webpage maintenance, Council Chamber broadcasting, youth scholarship program, and support for City sponsored community events.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Published notices in the Ukiah Daily Journal and distributed community information flyers in the Public Utility Bills.
- Provided funding for need-based recreation programming scholarships for youth.
- Launched a newly enhanced website for the City.

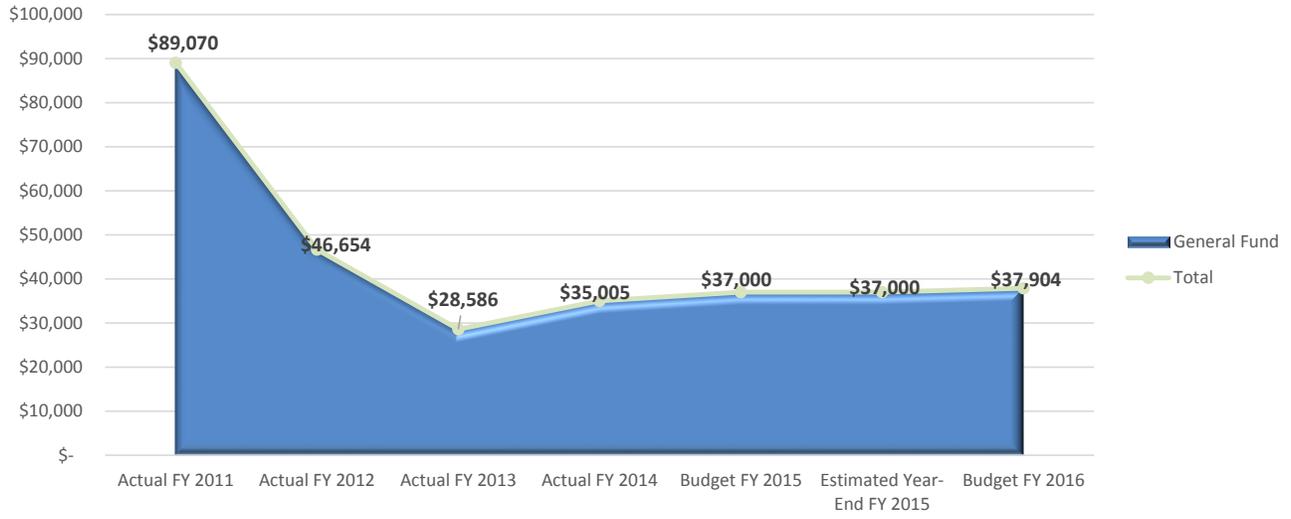
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Publish a public information piece on the City's budget and operations.
- Continue to enhance the City's website to expand access to services and information.
- Continue to expand support for the youth scholarship program to leverage supplemental funding sources.

SIGNIFICANT CHANGES:

- None.

Community Outreach/Public Information Services Expenses



Community Outreach/Public Information Services Detail for Fiscal Year 2015/2016
10018000

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	66,144	27,209	926	9,494	10,000	10,000	10,000	-	0%
52510 ADVERTISING & PROMOTION	8,426	4,768	11,700	8,792	11,500	11,500	11,500	-	0%
54100 SUPPLIES	14,500	14,677	15,960	16,720	15,500	15,500	15,500	-	0%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	798	798	100%
61500 INSURANCE ALLOCATION	-	-	-	-	-	-	106	106	100%
Sub Total Operations & Maintenance	\$ 89,070	\$ 46,654	\$ 28,586	\$ 35,005	\$ 37,000	\$ 37,000	\$ 37,904	904	2%
TOTAL DEPARTMENT EXPENSES 18000	\$ 89,070	\$ 46,654	\$ 28,586	\$ 35,005	\$ 37,000	\$ 37,000	\$ 37,904	\$ 904	2%

BUDGET DETAIL
COMMUNITY OUTREACH/PUBLIC INFORMATION SERVICES
FISCAL YEAR 2015-16

<u>ACCOUNT NO. 10018000</u>	DEPARTMENT REQUEST
52100 Contractual Services	\$ 10,000
Web design, customer enhancements, and maintenance and hosting costs	
52510 Advertising & Promotion	\$ 11,500
Newspaper/periodical advertising, general advertising & promotion, surveys, general promotional materials, and miscellaneous publications and supplies; community participation, sponsorship of events, community education, awards, etc.	
Televising City Council meetings: ongoing operations; equipment for recording and duplicating the meeting; presentation video and sound system maintenance.	
Publishing City and departmental brochures, including materials and supplies.	
54100 Supplies	\$ 15,500
City Community Events (i.e. Family Fun in the Sun; July 4th picnic).	\$ 4,500
Supplies including paper and miscellaneous office materials.	\$ 1,000
Youth program scholarships.	\$ 10,000
61200 Purchasing Allocation	\$ 798
Charge for Purchasing functions.	
61500 Insurance Allocation	\$ 106
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 10018000	\$ 37,904

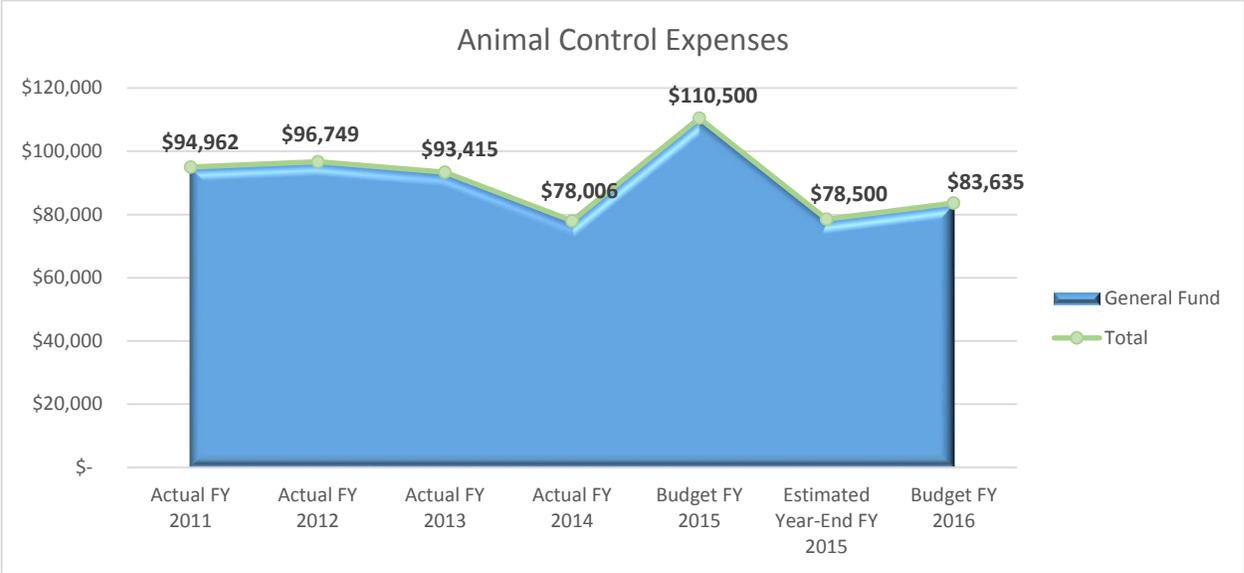


ANIMAL CONTROL BUDGET Fiscal Year 2015-16

10020217 Animal Control

BREIF DEPARTMENT AND/OR DIVISON OVERVIEW:

The City of Ukiah contracts with Mendocino County for shelter and licensing services. City of Ukiah personnel provide 24/7 animal control field services and enforcement.



**Animal Control Detail for Fiscal Year 2015/2016
10020217**

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	94,450	96,204	109,465	77,455	110,500	78,500	78,500	-	0%
56111 CITY GARAGE - LABOR	-	-	-	-	-	-	5,135	5,135	100%
61500 INSURANCE ALLOCATION	512	545	551	551	-	-	-	-	0%
Sub Total Operations & Maintenance	94,962	96,749	110,016	78,006	110,500	78,500	83,635	5,135	100%
TOTAL DEPARTMENT EXPENSES 20217	94,962	96,749	110,016	78,006	110,500	78,500	83,635	5,135	5%

**BUDGET DETAIL
ANIMAL CONTROL
FISCAL YEAR 2015-16**

ACCOUNT NO. 10020217

**DEPARTMENT
REQUEST**

52100 Contractual Services		\$ 78,500
Emergency Veterinarian	\$ 1,500	
Debt Service for County Shelter	\$ 24,000	
County Shelter Operations	\$ 53,000	
<hr/>		
56111 Garage - Labor		\$ 5,135
Annual allocation for City Garage labor for vehicles and equipment.		
<hr/>		
DEPARTMENT TOTAL 10020217		<u>\$ 83,635</u>



PARKS BUDGET Fiscal Year 2015-16

10022100 Parks

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

The City of Ukiah Parks Department consists of 16 parks, Ukiah Municipal Swimming Pools, 5 sporting areas, 5 tennis courts, and also provides maintenance for 9 parking lots, the city sub stations, Successor Agency properties, former Redevelopment housing properties, the Civic Center, Ukiah Railroad Depot property, Ukiah trails system, and School Street planters. The department also provides staffing support for Sundays in the Park, Family Fun in the Sun, Ukiah Country PumpkinFest, and other community events.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Maintained all properties with limited resources.
- Combined the Golf Lead Worker position with the Parks Lead Worker position.
- Restructured positions to include two Service Worker II positions.
- Acquired a grant for replacement of the walkways and barbeque/picnic areas at Oak Manor Park.
- Replaced areas of lawn with mulch allowing reduced water use, improved tree health and recycling of yard debris.
- Maintained/adjusted sprinkler systems at various locations for improved water efficiency.
- Replaced, in conjunction with Aquatics, out of compliance diving board with a slide structure at Ukiah Municipal Pools.
- Replaced shade structures at Ukiah Municipal Pools.
- Obtained an irrigation design for failing irrigation system at Anton Stadium.
- Obtained proposals for a park development and landscape specialist.
- Tested three abandoned water wells for future use feasibility.
- Repaired a portion of the rock wall at Todd Grove Park.
- Completed small capital improvements to the Ukiah Sports Complex facility as accomplished each year by making the amenities more appealing to its guests in conjunction with the Recreation Department. (home run netting and infield grading)

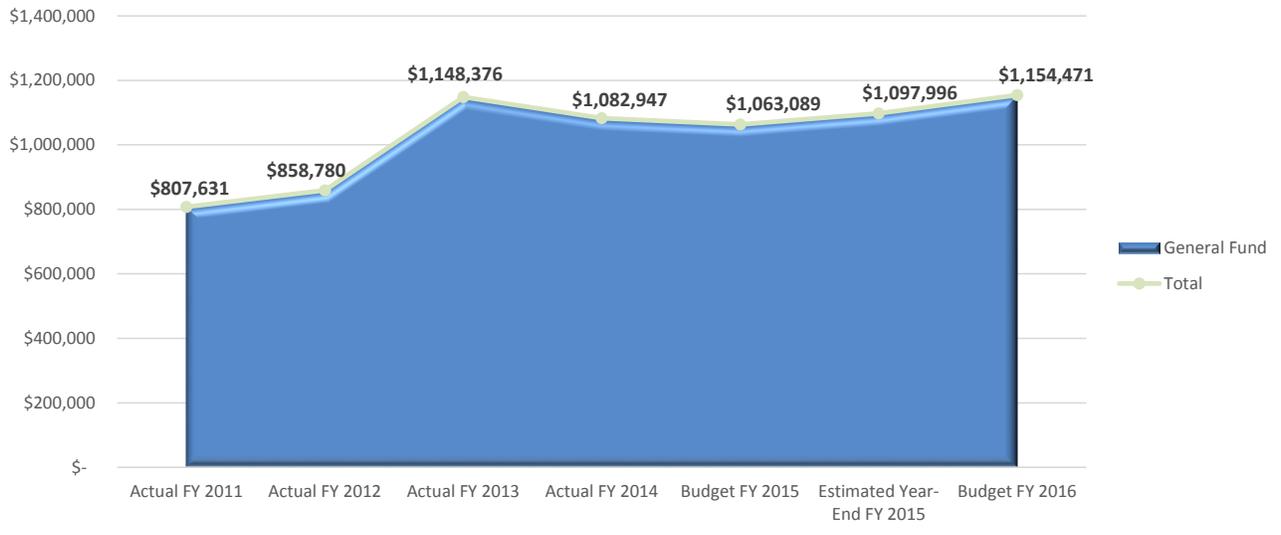
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Continue to remove turf irrigation from around trees and mulch with recycled tree grindings.
- Continue replanting of trees and plants in all parks as necessary.
- Repave the walkways and barbeque area at Oak Manor Park (Grant Project).
- Repave the walkways and basketball court at Vinewood Park.
- Continue to repair the rock wall around Todd Grove Park.
- Replace failing irrigation system at Anton Stadium.
- Continue to provide staffing support to other departments and agencies in our community.

SIGNIFICANT BUDGET CHANGES:

- Continued increases in utility costs represents the increases in water/sewer fees coupled with dry weather patterns that demand a longer watering season and aging irrigation equipment.
- Added maintenance of mulched areas around trees.
- Acquisition of new equipment results in lower maintenance and repair budget.
- Lack of rainfall over the winter may cause extra water use to keep plants alive.
- Failure of Anton Stadium irrigation system results in the need for replacement.
- C.A.R.B. restrictions and repair costs constitute the replacement of the Toro 4000D Turf Mower currently being used in The Parks Department.

Parks Expenses



Parks Detail for Fiscal Year 2015/2016

10022100

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
PARKS REVENUE									
46320 OBSERVATORY HOUSE RENTAL	-	(13,725)	(14,000)	(13,800)	(13,800)	(13,800)	(13,800)	-	0%
46330 280 E STANDLEY RENTAL	(56,583)	(44,010)	-	-	-	-	-	-	0%
46331 225 NORTON STREET RENTAL	-	(6,000)	-	-	-	-	-	-	0%
46340 TRAIN DEPOT RENT	(4,909)	(8,960)	(10,200)	(9,310)	(9,900)	(9,900)	(9,000)	900	-9%
46350 PLAZA RENTAL	-	(4,466)	(6,800)	(7,508)	(5,500)	(5,500)	(7,500)	(2,000)	36%
46360 PARKS RENTAL	-	(1,295)	(4,000)	(4,506)	(2,500)	(3,635)	(4,500)	(865)	35%
46370 TODD GROVE ROOM RENTAL	-	(10,490)	(16,000)	-	-	-	-	-	0%
Total Parks Revenue	(61,492)	(88,946)	(51,000)	(35,124)	(31,700)	(32,835)	(34,800)	(1,965)	6%
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	340,636	330,292	450,896	379,657	403,876	384,342	392,231	7,889	2%
51120 NON-REGULAR SALARIES & WAGES	25,916	13,001	6,547	35,595	56,000	56,000	50,965	(5,035)	-9%
51130 OVERTIME SALARIES & WAGES	2,590	2,115	1,626	24,216	8,204	24,942	15,000	(9,942)	-121%
51150 ACCRUED SALARIES & BENEFITS	4,240	9,999	12,084	(17,227)	-	-	-	-	0%
51210 RETIREMENT (PERS)	65,022	80,179	112,373	95,499	112,567	110,021	117,002	6,981	6%
51220 INSURANCE	66,732	74,351	101,204	97,318	96,231	86,998	98,381	11,383	12%
51230 WORKERS COMP	15,421	14,955	20,509	27,790	8,901	22,858	20,790	(2,068)	-23%
51240 MEDICARE	5,304	5,060	6,575	5,959	5,736	6,296	7,085	789	14%
51250 UNEMPLOYMENT	3,921	3,630	4,746	5,085	5,298	5,442	4,916	(526)	-10%
51260 FICA	62	206	390	2,158	1,860	1,860	3,156	1,296	70%
51290 CELL PHONE STIPEND	-	-	531	3,414	2,778	3,041	2,937	(104)	-4%
Sub Total Salaries & Benefits	529,845	533,788	717,480	659,464	701,451	701,800	712,463	10,663	2%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	20,703	21,911	42,370	29,085	24,000	24,000	24,000	-	0%
52180 SECURITY SERVICES	407	398	3,090	4,834	4,944	6,000	8,000	2,000	40%
52600 RENT	-	-	15,600	15,600	16,200	16,200	16,380	180	1%
54100 SUPPLIES	51,021	44,761	49,144	43,669	42,000	45,418	45,000	(418)	-1%
54101 POSTAGE	49	2	158	23	50	20	20	-	0%
54102 SMALL TOOLS	2,811	2,495	2,464	2,222	2,500	3,229	3,500	271	11%
55100 TELEPHONE	4,885	4,775	3,404	436	815	800	825	25	3%
55210 UTILITIES	-	-	207,129	225,564	200,000	210,000	210,000	-	0%
56110 CITY GARAGE - PARTS	437	650	1,369	1,135	1,135	1,135	5,471	4,336	382%
56111 CITY GARAGE - LABOR	11,647	17,359	36,146	30,311	30,311	30,311	24,853	(5,458)	-18%
56120 EQUIPMENT MAINTENANCE & REPAIR	16,195	7,218	9,898	12,735	8,000	8,350	8,500	150	2%
56130 EXTERNAL SERVICES	7,620	17,563	10,938	7,767	9,000	9,000	9,000	-	0%
56210 FUEL & FLUIDS	13,662	16,274	18,197	18,245	15,000	15,000	17,000	2,000	13%
56300 BUILDING MAINT. & REPAIR	993	2,115	-	-	-	-	-	-	0%
57100 CONFERENCE & TRAINING	2,335	745	3,702	4,312	3,000	3,702	4,500	798	27%
57300 MEMBERSHIPS & SUBSCRIPTIONS	220	420	480	748	1,000	1,000	1,000	-	0%
59100 PROPERTY TAXES PAID	-	-	-	-	310	1,481	350	(1,131)	-365%
59300 REFUNDS	-	-	500	-	-	-	-	-	0%
59400 OTHER EXPENSES	1,601	2,141	3,333	3,866	655	8,455	6,000	(2,455)	-375%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	2,786	2,786	100%
61410 RENT ALLOCATION	15,882	15,600	655	655	2,221	2,221	-	(2,221)	-100%
61420 BUILDING MAINTENANCE ALLOCATION	-	-	2,110	3,800	497	515	2,483	1,968	396%
61422 IT ALLOCATION	-	-	-	-	-	-	42,128	42,128	100%
61425 ALLOCATED UTILITIES	117,085	159,664	2,154	424	-	-	493	493	100%
61500 INSURANCE ALLOCATION	10,233	10,900	18,053	18,053	-	9,359	9,719	360	100%
Sub Total Operations & Maintenance	277,786	324,992	430,896	423,483	361,638	396,196	442,008	45,812	13%
TOTAL DEPARTMENT EXPENSES 22100	807,631	858,780	1,148,376	1,082,947	1,063,089	1,097,996	1,154,471	56,475	5%

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

80100 MACHINERY & EQUIPMENT	24,580	-	-	85,608	60,000	112,427	-
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**BUDGET DETAIL
PARKS
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022100

**DEPARTMENT
REQUEST**

ACCOUNT NO.	DESCRIPTION	PERCENTAGE	AMOUNT
51110 Salaries			\$ 392,231
	1 Parks/Golf Superintendent (10% Golf)	90.0%	
	1 Parks/Golf Lead Worker (10% Golf)	90.0%	
	2 Parks Service Worker II	100.0%	
	5 Park Service Workers	100.0%	
	1 Receptionist/Clerk (30% Recreation Admin, 30% Admin Support, 30% Building Maintenance)	10.0%	
	1 Community Services Assistant/960 hour (15% Recreation Admin., 15% Golf, 50% Admin. Support, 5% Building Maintenance)	15.0%	
	1 Project/Program Analyst/1,000 hour (35% Recreation Admin, 25% Golf, 5% Building Maintenance)	35.0%	
51120 Non-Regular Salaries			\$ 50,965
	2 Parks Seasonal Workers (1,000 hours each)	100.0%	
	2 Facility Attendants (15 hours/week)	100.0%	
51130 Overtime Salaries & Wages			\$ 15,000
Employee Benefits			\$ 254,267
51210	Retirement (PERS)		\$ 117,002
51220	Insurance		\$ 98,381
51230	Workers Compensation Insurance		\$ 20,790
51240	Medicare		\$ 7,085
51250	Unemployment Insurance		\$ 4,916
51260	FICA		\$ 3,156
51290	Cell Phone Stipend		\$ 2,937
52100 Contractual Services			\$ 24,000
	Continuation of tree care, removal, planting and replanting including large tree trimming, stump grinding, and certified arborist services.		\$ 2,000
	Port-o-lets at Anton Stadium, Vinewood, Oak Manor, Sports Complex, Observatory Temporary		\$ 15,000
	port-o-lets for Family Fun in The Sun Days, CDF work crew days, Plaza, and as needed for other short term events.		\$ 3,000
	Other contract services as needed for maintenance for parks and structures such as HVAC, toilets/sewer service, roofing/gutter maintenance, and other contract services for maintaining facilities.		\$ 4,000
52180 Security Services			\$ 8,000
	Security services at Parks Office, Perkins Rail Depot, Anton Stadium Equipment Shop, Snack Shack at the Sports Complex, Anton Stadium (new this year) and other various locations.		
52600 Rent			\$ 16,380
	Parks department office rent.		
54100 Supplies			\$ 45,000
	General Park Maintenance Supplies including plants, seed, fertilizer, vegetation management program supplies, soil, sprinklers, irrigation line, valves, electric wire, irrigation clocks, and plant materials. Supplies for facilities such as paper products, light bulbs, cleaning products and other various maintenance supplies		
54101 Postage			\$ 20
54102 Small Tools			\$ 3,500
	Small tools such as edger blades, drills, saws, small electrical hand tools and bits generally under \$700.		

55100 Telephone	\$ 825
Land line and Fax.	
55210 Utilities	\$ 210,000
Utility services for office and park locations.	
56110 City Garage Parts	\$ 5,471
Annual allocation for City Garage parts for parks vehicles and equipment.	
56111 City Garage Labor	\$ 24,853
Annual allocation for City Garage labor for parks vehicles and equipment.	
56120 Equipment Maintenance & Repair	\$ 8,500
Expenses related to maintaining parks equipment; push mowers, utility carts, blowers, and other various equipment that is not maintained at the City Garage. Expenses for maintaining park structures, playground equipment, appliances, and other equipment. Annual purchase of certified playground bark, replacement parts for playgrounds as needed and other repair to park structures/equipment.	
56130 External Services	\$ 9,000
Inspections and services not performed by city garage such as; ariel inspections of bucket truck, opacity tests on diesels, etc.	
56210 Fuel & Fluids	\$ 17,000
Fuel for vehicles, mowers, equipment.	
57100 Conference & Training	\$ 4,500
State of California approved pesticide continuing education classes required for maintaining certificates for the Park Staff, Playground Safety Inspector Certification, tree care trainings, bucket truck training and other training programs.	
57300 Memberships & Subscriptions	\$ 1,000
Fees for memberships to Qualified Applicator Certificate (QAC), California Park and Recreation Society (CPRS) and other membership certification programs, including International Society for Arboriculture.	
59100 Property Taxes Paid	\$ 350
59400 Other Expenses (Vandalism)	\$ 6,000
Expenses from vandalism at parks and facilities. Supplies and materials such as paint and necessary items for graffiti cover-up and vandalism repair. And for replacing vandalized playground equipment.	
61200 Purchasing Allocation	\$ 2,786
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 2,483
Share of maintenance for Civic Center facility.	
61422 IT Allocation	\$ 42,128
Share of Information Technology services.	
61425 Allocated Utilities	\$ 493
Share of Civic Center Utilities.	
61500 Insurance Allocation	\$ 9,719
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 10022100	<u>\$ 1,154,471</u>

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RECREATION AND AQUATICS BUDGET Fiscal Year 2015-16

10022800 Recreation and Aquatics

10022810 BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW: 10022821

10022822 The Recreation Division facilitates a wide array of youth and adult recreational programs including classes,
10022824 sports leagues, camps, clinics, and tournaments. These offerings attract participants from all over the tri-county
10022831 area and beyond. Additionally, staff is responsible for operating the Summer Safari Day Camp Program; a
10022832 premier program which has been in existence for more than 30 years serving hundreds of local families. This
10022840 Division is also responsible for the staffing, programming, and management of the Ukiah Municipal Swimming
10022850 Pools. Every summer the Municipal Pools host public swim, swim lessons, and aquatic fitness classes. The
10022860 Recreation Division acts as the lead in executing City-sponsored events such as PumpkinFest, Sunday's in the
10022300 Park, Family Fun in the Sun, Moonlight Movie Madness, and the All-American Picnic in the Park. Three times
per year the Recreation Division proudly produces the City of Ukiah Recreation Guide which is directly mailed to
18,500 homes and local businesses and is available in its entirety on the City's website. Each Guide offers
approximately 50 contractor classes, provides affordable advertising opportunities for local businesses, and has
become the community's "go to" publication for activities in the Greater Ukiah Area.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Developed and implemented a Recreation Department Social Media Plan which meets the guidelines of the City's Human Resources and Information Technology Departments.
- Purchased recreation software for program management and online registration with a goal to implement the program with the most affordable, efficient, and effective fit.
- Implemented electronic payment options for pool and day camp program participants at off-site recreation locations.
- Under the auspice of the Park, Recreation & Golf Commission, the reincorporation of a Recreation Department Mission Statement was adopted.
- An educational and promotional brochure was produced for the public about the development of the Ukiah Latitude Observatory and its offerings to the community. A grand opening of the park, which introduced the Tours of the Earth and Sky lecture series, was executed as well as obtaining the zenith telescope on loan from the U.S. Department of Commerce – National Geodetic Survey. Observatory Park will continue to be recognized as a premier, flagship park.
- A supplementary summer recreation guide was produced focusing solely on Pool and Day Camp activities.
- Replaced, in conjunction with the Parks Department, out of compliance diving board with a slide structure at the Ukiah Municipal Swimming Pools.
- Facilitated small capital improvement projects to the Ukiah Sports Complex facility in collaboration with the Parks Department such as homerun netting and professional grading of infields.
- Significantly increased programming at the Alex Rorabaugh Recreation Center while partnering with ARRC Board to serve at-risk youth with no cost to the participants.
- Achieved record-breaking enrollment in multiple areas of recreation including youth basketball, swim lessons and day camp.
- Facilitated the re-design of the Community Services pages on the City of Ukiah website.

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RECREATION AND AQUATICS BUDGET Fiscal Year 2015-16

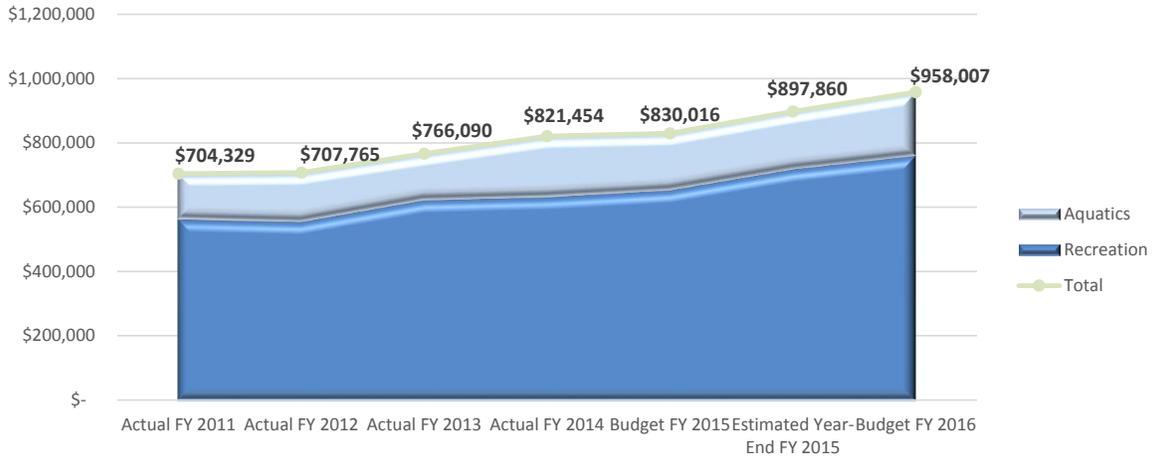
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Increase awareness throughout the community about the Recreation offerings by making presentations to service clubs, organizations, and agencies throughout the Greater Ukiah Area.
- Increase the number of Special Events offered to include a wide variety of interests while serving a broader base of community members.
- Develop sponsorship and partnership benefit packages for Observatory Park programs modeled after other Recreation sponsorship programs to assist in the Parks' self-sufficiency.
- Outfitting the recreation trailer by installing sound equipment, wrapping the exterior and converting it to a mobile advertising platform for recreation programs and special events.
- Develop a curriculum guide for Observatory Park in collaboration with local youth groups and educators based on the Grace Hudson Museum model.
- Increase professional development of Recreation staff through training organizations such as California Parks & Recreation Society, American Red Cross, National Parks & Recreation Association, ensuring that staff is delivering quality programming.

SIGNIFICANT CHANGES:

- The Minimum Wage increase effective January 1, 2016 will substantially increase the salary expense of part-time, seasonal staff in the current budget year. Revenues will continue to be adjusted in phases to keep pace with expenditures.
- Subsequent costs associated with the purchase of a recreation software program including hardware, network connectivity, and workstations.
- Reduction in the availability of non-owned and City owned facilities to host recreation activities resulting in an increase in rental expense.

Recreation and Aquatics Expenses



Recreation and Aquatics Summary

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	129,069	122,156	143,211	169,981	191,082	204,283	202,925	(1,358)	-1%
51120 NON-REGULAR SALARIES & WAGES	151,391	169,706	164,398	183,580	180,322	186,603	188,775	2,172	1%
51130 OVERTIME SALARIES & WAGES	(10)	111	20,195	11,073	16,216	17,876	18,978	1,102	7%
51150 ACCRUED SALARIES & BENEFITS	(1,893)	293	355	2,444	-	-	-	-	0%
51210 RETIREMENT (PERS)	22,788	29,182	37,728	45,291	51,143	55,192	59,665	4,473	9%
51220 INSURANCE	25,099	28,062	32,656	25,955	28,283	32,744	37,621	4,877	17%
51230 WORKERS COMP	11,710	12,519	17,001	21,911	10,299	15,777	18,056	2,279	22%
51240 MEDICARE	4,192	4,397	4,746	5,364	5,230	5,577	6,433	856	16%
51250 UNEMPLOYMENT	2,809	3,039	3,081	4,039	3,979	4,355	4,452	97	2%
51260 FICA	9,502	10,432	10,647	11,478	11,173	11,628	12,260	632	6%
51290 CELL PHONE STIPEND	114	109	282	1,335	1,061	1,661	1,514	(147)	-14%
Sub Total Salaries & Benefits	354,771	380,006	434,300	482,450	498,788	535,697	550,679	14,982	3%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	182,725	163,831	159,242	142,846	158,700	149,050	147,750	(1,300)	-1%
52180 SECURITY SERVICES	275	275	275	275	400	400	400	-	0%
52600 RENT	-	-	-	825	-	33,004	21,004	(12,000)	100%
54100 SUPPLIES	99,581	99,810	94,660	110,548	98,280	101,416	101,700	284	0%
54101 POSTAGE	4,544	3,601	3,800	2,234	3,800	3,800	4,000	200	5%
54106 SPECIALTY SUPPLIES	-	-	-	-	-	-	18,500	18,500	100%
55100 TELEPHONE	2,817	2,809	2,875	2,617	2,800	2,600	2,650	50	2%
55210 UTILITIES	18,148	18,064	28,000	42,398	37,600	35,150	37,600	2,450	7%
56120 EQUIPMENT MAINTENANCE & REPAIR	5,706	9,593	5,000	5,457	6,000	8,900	6,000	(2,900)	-48%
57100 CONFERENCE & TRAINING	4,381	3,329	3,500	2,376	2,400	5,320	5,000	(320)	-13%
57101 CONFERENCE & TRAINING - Aquatics	-	-	-	-	-	-	5,000	5,000	100%
57102 CONFERENCE & TRAINING - Parks	-	-	-	-	3,900	5,000	1,000	(4,000)	-103%
57300 MEMBERSHIPS & SUBSCRIPTIONS	264	470	500	775	750	925	1,500	575	77%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	8,589	8,589	100%
61410 RENT ALLOCATION	6,281	3,571	16,722	11,226	3,222	3,222	-	(3,222)	-100%
61420 BUILDING MAINTENANCE ALLOCATION	10,327	9,486	10,856	11,066	10,927	10,927	12,223	1,296	12%
61422 IT ALLOCATION	-	-	-	-	-	-	29,508	29,508	100%
61425 ALLOCATED UTILITIES	10,586	8,742	2,088	2,088	2,449	2,449	2,431	(18)	-1%
61500 INSURANCE ALLOCATION	3,923	4,178	4,272	4,272	-	-	2,473	2,473	0%
Sub Total Operations & Maintenance	349,558	327,759	331,790	339,004	331,228	362,163	407,328	45,165	14%
TOTAL DEPARTMENT EXPENSES	704,329	707,765	766,090	821,454	830,016	897,860	958,007	60,147	7%

Recreation and Aquatics Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual	Actual	Actual	Actual	FY 2015	Estimated	Budget
			FY 2011	FY 2012	FY 2013	FY 2014	BUDGET	Year-End FY 2015	2016
10022300	44910	SWIMMING POOL	(40,429)	(49,376)	(55,000)	(65,856)	(72,000)	(65,000)	(70,000)
10022800	44915	RECREATION PROGRAM INCOME	(159,731)	(134,869)	(148,000)	-	-	-	-
10022800	44916	SALE OF BROCHURE ADS	(27,423)	(24,395)	(30,000)	-	(40,000)	-	-
10022800	46410	RECREATION DEPT. RENTALS	(11,235)	1,500	-	-	(1,000)	-	-
10022821	44915	RECREATION PROGRAM INCOME	(12,100)	(17,486)	(16,000)	(13,815)	(19,000)	(16,000)	(18,000)
10022822	44915	RECREATION PROGRAM INCOME	(94,574)	(94,305)	(105,073)	(123,497)	(153,000)	(140,000)	(140,000)
10022824	44915	RECREATION PROGRAM INCOME	(2,100)	(1,800)	(2,000)	(2,700)	(2,500)	(3,000)	(3,000)
10022831	44915	RECREATION PROGRAM INCOME	(74,436)	(71,708)	(96,013)	(85,620)	(80,000)	(96,000)	(95,000)
10022832	44915	RECREATION PROGRAM INCOME	(14,205)	(15,643)	(14,700)	(17,266)	(19,000)	(18,000)	(18,000)
10022840	44915	RECREATION PROGRAM INCOME	(101,503)	(113,362)	(108,000)	(122,673)	(112,000)	(112,000)	(111,500)
10022850	44915	RECREATION PROGRAM INCOME	-	-	-	(101,418)	(125,000)	(101,000)	(110,000)
10022850	44916	SALE OF BROCHURE ADS	-	-	(25,570)	(29,458)	(30,000)	(30,000)	(30,000)
10022850	46410	RECREATION DEPARTMENT RENTALS	-	-	-	(23)	-	-	-
10022860	46440	SPECIAL EVENT REIMB.	(6,000)	(16,000)	(20,000)	(30,000)	(30,000)	(30,000)	(30,000)
Total Aquatics & Recreation Revenue			(543,735)	(537,444)	(620,356)	(592,326)	(683,500)	(611,000)	(625,500)
AQUATICS EXPENSES - General Fund									
10022300	51110	REGULAR SALARIES & WAGES	17,821	16,574	23,078	20,495	21,447	21,447	23,629
10022300	51120	NON-REGULAR SALARIES & WAGES	50,079	62,513	47,360	68,393	68,200	68,200	69,100
10022300	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	-	-
10022300	51150	ACCRUED SALARIES & BENEFITS	(482)	571	-	(10)	-	-	-
10022300	51210	RETIREMENT (PERS)	3,286	4,090	5,797	5,405	5,965	5,965	7,119
10022300	51220	INSURANCE	2,932	2,836	3,613	836	500	500	355
10022300	51230	WORKERS COMP	2,815	3,371	3,698	4,823	3,737	3,737	3,881
10022300	51240	MEDICARE	1,024	1,185	1,022	1,296	1,278	1,278	1,327
10022300	51250	UNEMPLOYMENT	598	818	705	899	884	884	907
10022300	51260	FICA	3,105	3,876	2,936	4,229	4,229	4,229	4,285
10022300	51290	CELL PHONE STIPEND	-	-	-	179	-	300	101
10022300	52100	CONTRACTED SERVICES	-	-	500	4,991	500	500	2,500
10022300	54100	SUPPLIES	28,396	22,697	21,500	29,627	25,000	25,000	19,000
10022300	54106	SPECIALTY SUPPLIES	-	-	-	-	-	-	18,500
10022300	55100	TELEPHONE	900	893	900	794	900	800	850
10022300	55210	UTILITIES	18,148	18,064	22,000	39,566	34,000	31,550	34,000
10022300	56120	EQUIPMENT MAINTENANCE & REPAIR	5,706	9,593	5,000	5,457	6,000	8,900	6,000
10022300	57100	CONFERENCE & TRAINING	3,669	3,149	3,000	58	-	1,409	-
10022300	57101	CONFERENCE & TRAINING-Aquatics	-	-	-	-	-	-	5,000
10022300	57102	CONFERENCE & TRAINING-Parks Staff	-	-	-	-	3,900	5,000	1,000
10022300	61500	INSURANCE ALLOCATION	2,260	2,407	2,435	2,435	-	-	-
10022300 Total			140,255	152,636	143,544	189,474	176,540	179,699	197,554
RECREATION ADMINISTRATION EXPENSES - General Fund									
10022810	51110	REGULAR SALARIES & WAGES	53,912	51,188	61,045	88,843	108,433	106,289	110,220
10022810	51120	NON-REGULAR SALARIES & WAGES	9,877	18,365	22,993	14,946	11,222	11,222	12,245
10022810	51130	OVERTIME SALARIES & WAGES	(10)	111	-	186	216	1,000	1,000
10022810	51150	ACCRUED SALARIES & BENEFITS	(573)	(90)	-	2,424	-	-	-
10022810	51210	RETIREMENT (PERS)	9,561	12,855	17,089	22,166	28,113	27,091	31,729
10022810	51220	INSURANCE	11,085	12,302	15,019	13,806	17,006	20,480	26,710
10022810	51230	WORKERS COMP	2,742	3,060	5,464	6,402	1,750	5,569	6,317
10022810	51240	MEDICARE	973	1,074	1,509	1,502	1,709	1,542	2,149
10022810	51250	UNEMPLOYMENT	702	743	841	1,172	1,367	1,348	1,493
10022810	51260	FICA	634	927	1,914	1,018	687	687	754
10022810	51290	CELL PHONE STIPEND	-	-	-	847	848	1,045	1,046
10022810	52100	CONTRACTED SERVICES	2,315	2,227	2,000	2,720	2,500	2,500	3,500
10022810	52600	RENT	-	-	-	-	-	32,004	20,004
10022810	54100	SUPPLIES	5,341	11,981	6,000	7,477	6,500	6,500	6,500
10022810	54101	POSTAGE	4,544	3,601	3,800	294	3,800	3,800	4,000
10022810	55100	TELEPHONE	1,589	1,597	1,800	1,708	1,800	1,800	1,800
10022810	55210	UTILITIES	-	-	6,000	2,832	3,600	3,600	3,600
10022810	57100	CONFERENCE & TRAINING	712	180	500	2,318	2,400	3,911	5,000
10022810	57300	MEMBERSHIPS & SUBSCRIPTIONS	264	470	500	775	750	925	1,500
10028100	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	8,589
10022810	61410	RENT ALLOCATION	2,921	-	13,222	11,226	3,222	3,222	-
10022810	61420	BUILDING MAINTENANCE ALLOCATION	10,327	9,486	10,856	11,066	10,927	10,927	12,223
10022810	61422	IT ALLOCATION	-	-	-	-	-	-	29,508
10022810	61425	ALLOCATED UTILITIES	10,586	8,742	2,088	2,088	2,449	2,449	2,431
10022810	61500	INSURANCE ALLOCATION	1,663	1,771	1,837	1,837	-	-	2,473
10022810 Total			129,166	140,589	174,477	197,652	209,299	247,911	294,791
ADULT BASKETBALL EXPENSES									
10022821	51110	REGULAR SALARIES & WAGES	1,522	1,710	2,544	2,246	2,207	2,207	2,230

Recreation and Aquatics Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual	Actual	Actual	Actual	FY 2015	Estimated	Budget
			FY 2011	FY 2012	FY 2013	FY 2014	BUDGET	Year-End FY 2015	2016
10022821	51120	NON-REGULAR SALARIES & WAGES	-	-	1,500	1,092	2,160	2,160	2,160
10022821	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	-	-
10022821	51150	ACCRUED SALARIES & BENEFITS	-	-	-	36	-	-	-
10022821	51210	RETIREMENT (PERS)	-	-	639	590	617	617	672
10022821	51220	INSURANCE	-	-	696	773	771	771	771
10022821	51230	WORKERS COMP	61	70	212	218	218	218	221
10022821	51240	MEDICARE	22	25	59	43	58	58	77
10022821	51250	UNEMPLOYMENT	18	17	40	40	54	54	54
10022821	51260	FICA	94	106	93	68	134	134	134
10022821	51290	CELL PHONE STIPEND	-	-	-	16	17	17	17
10022821	52100	CONTRACTED SERVICES	6,930	9,532	8,800	10,673	11,800	11,800	12,500
10022821	54100	SUPPLIES	727	1,191	800	1,003	800	936	1,000
10022821	55100	TELEPHONE	-	-	-	-	-	-	-
10022821	61410	RENT ALLOCATION	-	-	-	-	-	-	-
10022821 Total		Adult Basketball Expenses	9,374	12,652	15,383	16,797	18,836	18,972	19,836
ADULT SOFTBALL EXPENSES									
10022822	51110	REGULAR SALARIES & WAGES	27,911	26,550	28,346	28,902	29,279	37,151	30,845
10022822	51120	NON-REGULAR SALARIES & WAGES	4,292	3,645	3,665	4,220	5,000	5,000	5,000
10022822	51130	OVERTIME SALARIES & WAGES	-	-	165	173	-	10	-
10022822	51150	ACCRUED SALARIES & BENEFITS	(355)	(157)	355	(177)	-	-	-
10022822	51210	RETIREMENT (PERS)	4,956	6,100	7,120	7,624	8,167	10,458	9,295
10022822	51220	INSURANCE	5,651	6,756	7,006	5,948	5,716	6,703	5,622
10022822	51230	WORKERS COMP	1,373	1,323	1,517	2,099	1,660	2,035	1,729
10022822	51240	MEDICARE	478	463	468	446	440	546	592
10022822	51250	UNEMPLOYMENT	323	321	333	384	400	489	411
10022822	51260	FICA	266	241	238	224	310	310	310
10022822	51290	CELL PHONE	-	-	127	151	115	161	179
10022822	52100	CONTRACTED SERVICES	50,860	50,110	52,492	50,125	49,000	49,000	49,000
10022822	52180	SECURITY SERVICES	275	275	275	275	400	400	400
10022822	54100	SUPPLIES	10,624	12,754	14,680	18,092	13,000	16,000	15,000
10022822	55100	TELEPHONE	179	172	35	-	-	-	-
10022822 Total		Adult Softball Expenses	106,833	108,555	116,822	118,486	113,487	128,263	118,383
*Beginning FY14/15 Adult Softball and Co-Ed Softball have been combined									
CO-ED VOLLEYBALL EXPENSES									
10022824	51110	REGULAR SALARIES & WAGES	1,162	1,072	1,348	661	694	694	763
10022824	51120	NON-REGULAR SALARIES & WAGES	-	-	700	758	-	-	800
10022824	51150	ACCRUED SALARIES & BENEFITS	(34)	12	-	(0)	-	-	-
10022824	51210	RETIREMENT (PERS)	211	259	338	173	193	193	230
10022824	51220	INSURANCE	203	196	203	27	17	17	12
10022824	51230	WORKERS COMP	54	52	71	79	29	29	67
10022824	51240	MEDICARE	20	18	20	21	11	11	24
10022824	51250	UNEMPLOYMENT	14	13	13	15	8	8	18
10022824	51260	FICA	-	-	-	47	-	-	50
10022824	51290	CELL PHONE	-	-	10	2	-	4	4
10022824	52100	CONTRACTED SERVICES	680	1,117	-	-	700	-	-
10022824	54100	SUPPLIES	402	205	380	225	180	180	400
10022824	55100	TELEPHONE	7	6	-	-	-	-	-
10022824 Total		Co-Ed Volleyball Expenses	2,718	2,949	3,083	2,007	1,832	1,136	2,368
YOUTH BASKETBALL EXPENSES									
10022831	51110	REGULAR SALARIES & WAGES	17,447	16,489	17,568	17,811	17,948	17,948	18,766
10022831	51120	NON-REGULAR SALARIES & WAGES	14,393	12,715	14,700	16,669	15,500	15,500	15,950
10022831	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	50	-
10022831	51150	ACCRUED SALARIES & BENEFITS	(182)	(137)	-	176	-	-	-
10022831	51210	RETIREMENT (PERS)	3,089	3,801	4,413	4,671	5,008	5,008	5,655
10022831	51220	INSURANCE	3,601	4,406	4,496	4,133	4,014	4,014	3,967
10022831	51230	WORKERS COMP	1,318	1,244	1,694	2,076	1,564	1,564	1,626
10022831	51240	MEDICARE	464	436	468	471	445	445	557
10022831	51250	UNEMPLOYMENT	403	302	322	379	374	374	388
10022831	51260	FICA	892	788	911	1,024	961	961	989
10022831	51290	CELL PHONE	114	109	120	104	81	81	114
10022831	52100	CONTRACTED SERVICES	-	250	250	92	250	250	250
10022831	52600	RENT	-	-	-	825	-	1,000	1,000
10022831	54100	SUPPLIES	7,919	9,788	8,000	10,235	8,000	8,500	10,000
10022831	55100	TELEPHONE	-	-	-	-	-	-	-
10022831	61410	RENT ALLOCATION	3,360	3,571	3,500	-	-	-	-
10022831 Total		Youth Basketball Expenses	52,818	53,763	56,442	58,665	54,145	55,695	59,262

Recreation and Aquatics Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual	Actual	Actual	Actual	FY 2015	Estimated	Budget
			FY 2011	FY 2012	FY 2013	FY 2014	BUDGET	Year-End FY 2015	2016
YOUTH SOFTBALL EXPENSES									
10022832	51110	REGULAR SALARIES & WAGES	3,485	3,215	3,543	3,967	4,153	4,153	4,574
10022832	51120	NON-REGULAR SALARIES & WAGES	1,616	2,200	1,720	2,160	2,400	2,400	2,400
10022832	51150	ACCRUED SALARIES & BENEFITS	(101)	36	-	(2)	-	-	-
10022832	51210	RETIREMENT (PERS)	632	779	890	1,037	1,155	1,155	1,379
10022832	51220	INSURANCE	610	587	609	162	97	97	69
10022832	51230	WORKERS COMP	226	246	276	345	272	272	289
10022832	51240	MEDICARE	82	86	76	90	93	93	99
10022832	51250	UNEMPLOYMENT	65	60	52	63	65	65	70
10022832	51260	FICA	100	136	106	134	149	149	149
10022832	51290	CELL PHONE	-	-	25	13	-	20	20
10022832	52100	CONTRACTED SERVICES	2,954	2,841	200	-	200	-	-
10022832	54100	SUPPLIES	-	-	2,800	2,637	2,800	2,800	2,800
10022832	55100	TELEPHONE	20	19	-	-	-	-	-
10022832 Total		Youth Softball Expenses	9,691	10,204	10,297	10,606	11,384	11,204	11,849
DAY CAMP EXPENSES									
10022840	51110	REGULAR SALARIES & WAGES	5,809	5,358	5,739	6,611	6,921	6,921	7,623
10022840	51120	NON-REGULAR SALARIES & WAGES	71,135	70,267	71,760	67,347	75,840	75,840	77,520
10022840	51150	ACCRUED SALARIES & BENEFITS	(168)	60	-	(3)	-	-	-
10022840	51210	RETIREMENT (PERS)	1,054	1,298	1,442	1,728	1,925	1,925	2,297
10022840	51220	INSURANCE	1,017	979	1,014	270	162	162	115
10022840	51230	WORKERS COMP	3,121	3,153	4,069	3,988	1,069	1,069	3,592
10022840	51240	MEDICARE	1,129	1,109	1,124	1,075	1,196	1,196	1,232
10022840	51250	UNEMPLOYMENT	686	765	775	743	827	827	852
10022840	51260	FICA	4,410	4,357	4,449	4,176	4,703	4,703	4,807
10022840	51290	CELL PHONE STIPEND	-	-	-	22	-	33	33
10022840	54100	SUPPLIES	14,717	12,175	10,000	11,763	11,500	11,500	12,000
10022840	55100	TELEPHONE	123	123	140	115	100	-	-
10022840 Total		Day Camp Expenses	103,033	99,644	100,512	97,835	104,243	104,176	110,071
CLASSES & CLINICS EXPENSES									
10022850	52100	CONTRACTED SERVICES	118,986	97,754	95,000	74,246	93,750	85,000	80,000
10022850	54100	SUPPLIES	31,455	29,020	30,500	29,488	30,500	30,000	35,000
10022850	54101	POSTAGE	-	-	-	1,941	-	-	-
10022850 Total		Classes & Clinics Expenses	150,442	126,774	125,500	105,675	124,250	115,000	115,000
SPECIAL ACTIVITIES EXPENSES									
10022860	51110	REGULAR SALARIES & WAGES	-	-	-	444	-	7,473	4,275
10022860	51120	NON-REGULAR SALARIES & WAGES	-	-	-	7,996	-	6,281	3,600
10022860	51130	OVERTIME SALARIES & WAGES	-	-	20,030	10,715	16,000	16,816	17,978
10022860	51210	RETIREMENT (PERS)	-	-	-	1,896	-	2,780	1,289
10022860	51230	WORKERS COMP	-	-	-	1,880	-	1,284	334
10022860	51240	MEDICARE	-	-	-	421	-	408	376
10022860	51250	UNEMPLOYMENT	-	-	-	345	-	306	259
10022860	51260	FICA	-	-	-	559	-	455	782
10022860 Total		Special Activities Expenses	-	-	20,030	24,257	16,000	35,803	28,893
Total Aquatics & Recreation Expenses			704,329	707,765	766,090	821,454	830,016	897,860	958,007

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

10022300	80100	MACHINERY & EQUIPMENT	-	-	-	17,909	-	7,680	-
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**BUDGET DETAIL
AQUATICS
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022300	DEPARTMENT REQUEST
51110 Salaries	\$ 23,629
1 Recreation Supervisor (22% Recreation Admin, 10% Day Camp, 10% Youth Basketball, 20% Adult Softball, 6% Youth Softball, 1% Co-ed Volleyball)	31.0%
51120 Non-Regular Salaries	\$ 69,100
1 Pool Manager (400 hours)	100.0%
2 Assistant Pool Manager (300 hours)	100.0%
10 Water Safety Instructors (250 hours)	100.0%
8 Lifeguards (250 hours)	100.0%
4 Office & Concessions (200 hours)	100.0%
Employee Benefits	\$ 17,975
51210 Retirement (PERS)	\$ 7,119
51220 Insurance	\$ 355
51230 Workers Compensation Insurance	\$ 3,881
51240 Medicare	\$ 1,327
51250 Unemployment Insurance	\$ 907
51260 FICA	\$ 4,285
51290 Cell Phone Stipend	\$ 101
52100 Contractual Services	\$ 2,500
Fee for credit card payments	\$ 1,000
Miscellaneous Repairs by General Contractors	\$ 1,500
54100 Supplies	\$ 19,000
Emergency resuce supplies.	\$ 3,500
Staff uniform & equipment.	\$ 3,000
Concessions & party supplies.	\$ 6,000
Miscellaneous fees including Health Permit and floor matts.	\$ 3,000
Office and miscellaneous supplies.	\$ 3,500
54106 Specialty Supplies	\$ 18,500
Chlorine	\$ 15,000
Acid & Algaecide	\$ 2,000
Testing Supplies	\$ 1,500
55100 Telephone	\$ 850
55210 Utilities	\$ 34,000
56120 Equipment Maintenance & Repair	\$ 6,000
Miscellaneous repairs of equipment.	
57101 Conference & Training - Aquatics	\$ 5,000
California Parks and Recreation Society Conference and various trainings mandated for safe programming.	
Lifeguard and water safety instructor training.	
57102 Conference & Training - Parks Staff	\$ 1,000
Park staff CPO certification.	
DEPARTMENT TOTAL 10022300	\$ 197,554

**BUDGET DETAIL
RECREATION ADMINISTRATION
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022810	DEPARTMENT REQUEST
51110 Salaries	\$ 110,220
1 Recreation Supervisor (20% Adult Softball, 10% Day Camp, 10% Youth Basketball, 31% Aquatics, 1% Co-ed Volleyball, 6% Youth Softball)	22%
1 Sports Coordinator (35% Adult Softball, 25% Youth Basketball, 5% Adult Basketball)	35%
1 Recreation Coordinator	100%
1 Receptionist/Clerk (30% Admin Support, 10% Parks, 30% Building Maintenance)	30%
1 Community Services Assistant/Part-time 32 Hour (20% Admin. Support)	80%
1 Project/Program Analyst/1,000 hour (35% Parks, 25% Golf, 5% Building Maintenance)	35%
51120 Non-Regular Salaries	\$ 12,245
1 Activities Assistant (600 hours)	100%
1 Community Services Assistant/960 hour (15% Parks, 15% Golf, 50% Admin. Support, 5% Building Maintenance)	15%
51130 Overtime Salaries	\$ 1,000
Employee Benefits	\$ 70,198
51210 Retirement (PERS)	\$ 31,729
51220 Insurance	\$ 26,710
51230 Workers Compensation Insurance	\$ 6,317
51240 Medicare	\$ 2,149
51250 Unemployment Insurance	\$ 1,493
51260 FICA	\$ 754
51290 Cell Phone Stipend	\$ 1,046
52100 Contractual Services	\$ 3,500
Fee for credit card payments	\$ 2,500
Recreation software cost (Total cost shared equally with UVCC, Building Maintenance, ARRC)	\$ 1,000
52600 Rent	\$ 20,004
Rental contribution to the ARRC and other facilities for programs.	
54100 Supplies	\$ 6,500
Miscellaneous reference materials and printing, publicity material and advertisements for programs and events, staff equipment and supplies, one replacement computer.	

54101 Postage	\$ 4,000
General postage for the fiscal year as well as the direct mailings for recreational classes and sports programs.	
55100 Telephone	\$ 1,800
55210 Utilities	\$ 3,600
Utilities for Trinity gym per MOU.	
57100 Conference & Training	\$ 5,000
California Parks and Recreation Society Conference and various trainings mandated for safe programming.	
57300 Memberships & Subscriptions	\$ 1,500
Membership in California Parks and Recreation Society (CPRS), and National Park and Recreation Association (NRPA) for three persons.	
61200 Purchasing Allocation	\$ 8,589
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 12,223
Share of maintenance for Civic Center facility.	
61422 IT Allocation	\$ 29,508
Share of Information Technology services.	
61425 Allocated Utilities	\$ 2,431
Share of Civic Center Utilities.	
61500 Insurance Allocation	\$ 2,473
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 10022810	<u>\$ 294,791</u>

**BUDGET DETAIL
ADULT BASKETBALL
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022821

**DEPARTMENT
REQUEST**

51110 Salaries

\$ 2,230

1 Sports Coordinator (35% Recreation Admin, 35% Adult Softball,
25% Youth Basketball) 5%

51120 Non-Regular Salaries

\$ 2,160

1 Activity Assistant (180 hours) (Officials) 100%

Employee Benefits

\$ 1,946

51210	Retirement (PERS)	\$	672
51220	Insurance	\$	771
51230	Workers Compensation Insurance	\$	221
51240	Medicare	\$	77
51250	Unemployment Insurance	\$	54
51260	FICA	\$	134
51290	Cell Phone Stipend	\$	17

52100 Contractual Services

\$ 12,500

Contract with Officials Association to provide training to seasonal employees.

54100 Supplies

\$ 1,000

All necessary equipment, uniforms, apparatus, and provisions to
operate the league. Monies expended are offset by revenues from
participant and sponsor fees.

DEPARTMENT TOTAL 10022821

\$ 19,836

**BUDGET DETAIL
ADULT SOFTBALL
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022822

**DEPARTMENT
REQUEST**

51110 Salaries		\$ 30,845
	1 Recreation Supervisor (22% Recreation Admin, 10% Day Camp, 10% Youth Basketball, 31% Aquatics, 1% Co-ed Volleyball, 6% Youth Softball)	25%
	1 Sports Coordinator (35% Recreation Admin, 25% Youth Basketball, 5% Adult Basketball)	30%
51120 Non-Regular Salaries		\$ 5,000
	1 Activity Assistant (500 hours)	100%
Employee Benefits		\$ 18,138
51210	Retirement (PERS)	\$ 9,295
51220	Insurance	\$ 5,622
51230	Workers Compensation Insurance	\$ 1,729
51240	Medicare	\$ 592
51250	Unemployment Insurance	\$ 411
51260	FICA	\$ 310
51290	Cell Phone Stipend	\$ 179
52100 Contractual Services		\$ 49,000
	Contractual agreement with Redwood Empire Official Assoc for Umpires & Scorekeepers.	
52180 Security Services		\$ 400
	Field alarm monitoring services.	
54100 Supplies		\$ 15,000
	All necessary equipment, apparatus, and provisions to operate the league. Monies expended are offset by revenues from participant and sponsor fees.	
DEPARTMENT TOTAL 10022822		<u>\$ 118,383</u>

**BUDGET DETAIL
CO-ED VOLLEYBALL
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022824

**DEPARTMENT
REQUEST**

51110 Salaries

\$ 763

1 Recreation Supervisor (22% Recreation Admin, 10% Day Camp, 10% Youth Basketball, 31% Aquatics, 20% Adult Softball, 6% Youth Softball) 1%

51120 Non-Regular Salaries

\$ 800

Seasonal, part-time positions for Co-Ed Volleyball Officials. Monies expended are offset by revenues from participant and sponsor fees. 100%

Employee Benefits

\$ 405

51210	Retirement (PERS)	\$	230
51220	Insurance	\$	12
51230	Workers Compensation Insurance	\$	67
51240	Medicare	\$	24
51250	Unemployment Insurance	\$	18
51260	FICA	\$	50
51290	Cell Phone Stipend	\$	4

54100 Supplies

\$ 400

All necessary equipment and provisions to operate the league. Monies expended are offset by revenues from participant and sponsor fees.

DEPARTMENT TOTAL 10022824

\$ 2,368

**BUDGET DETAIL
YOUTH BASKETBALL
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022831	DEPARTMENT REQUEST
51110 Salaries	\$ 18,766
1 Recreation Supervisor (22% Recreation Admin, 20% Adult Softball, 10% Day Camp, 31% Aquatics, 1% Co-ed Volleyball, 6% Youth Softball)	10%
1 Sports Coordinator (35% Recreation Admin, 35% Adult Softball, 5% Adult Basketball)	25%
51120 Non-Regular Salaries	\$ 15,950
Seasonal, part-time positions for referees, scorekeepers, timers, and gym supervisors for 400 games. Monies expended are offset by revenues from participant and sponsor fees.	100%
Employee Benefits	\$ 13,296
51210 Retirement (PERS)	\$ 5,655
51220 Insurance	\$ 3,967
51230 Workers Compensation Insurance	\$ 1,626
51240 Medicare	\$ 557
51250 Unemployment Insurance	\$ 388
51260 FICA	\$ 989
51290 Cell Phone Stipend	\$ 114
52100 Contractual Services	\$ 250
Contract with Officials Association to provide training to seasonal employees.	
52600 Rent	\$ 1,000
Use of non-City facilities.	
54100 Supplies	\$ 10,000
All necessary equipment, apparatus, and provisions to operate the league. Monies expended are offset by revenues from participant and sponsor fees.	
DEPARTMENT TOTAL 10022831	\$ 59,262

**BUDGET DETAIL
YOUTH SOFTBALL
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022832

**DEPARTMENT
REQUEST**

51110 Salaries

\$ 4,574

1 Recreation Supervisor (22% Recreation Admin, 20% Adult Softball, 10% Day Camp, 31% Aquatics, 1% Coed Volleyball, 10% Youth Basketball) 6%

51120 Non-Regular Salaries

\$ 2,400

Seasonal, part-time positions for umpires and field maintenance staff for 30 games. Monies expended are offset by revenues from participant and sponsor fees. 100%

Employee Benefits

\$ 2,075

51210	Retirement (PERS)	\$	1,379
51220	Insurance	\$	69
51230	Workers Compensation Insurance	\$	289
51240	Medicare	\$	99
51250	Unemployment Insurance	\$	70
51260	FICA	\$	149
51290	Cell Phone Stipend	\$	20

54100 Supplies

\$ 2,800

All necessary equipment, apparatus, and provisions to operate the league. Monies expended are offset by revenues from participant and sponsor fees.

DEPARTMENT TOTAL 10022832

\$ 11,849

**BUDGET DETAIL
DAY CAMP
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022840

**DEPARTMENT
REQUEST**

51110 Salaries

\$ 7,623

1 Recreation Supervisor (22% Recreation Admin, 20% Adult Softball, 10% Youth Basketball, 31% Aquatics, 1% Co-ed Volleyball, 6% Youth Softball) 7%

51120 Non-Regular Salaries

\$ 77,520

Seasonal, part-time positions for Director (1), Camp Counselors (16) and Assistants (2). Monies expended are offset by revenues from participants (Camp operates for 10 weeks). 100%

Employee Benefits

\$ 12,928

51210	Retirement (PERS)	\$	2,297
51220	Insurance	\$	115
51230	Workers Compensation Insurance	\$	3,592
51240	Medicare	\$	1,232
51250	Unemployment Insurance	\$	852
51260	FICA	\$	4,807
51290	Cell Phone Stipend	\$	33

54100 Supplies

\$ 12,000

Arts/crafts supplies, sports equipment, games, field trip expenses, office supplies, T-shirts for participants and provisions to operate the camp. Monies expended are offset by revenues from participants.

DEPARTMENT TOTAL 10022840

\$ 110,071

**BUDGET DETAIL
CLASSES & CLINICS
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022850

**DEPARTMENT
REQUEST**

52100 Contracted Services

\$ 80,000

Payment of instructors of all recreational activities, classes, and contracted programs. All monies expended in this account are offset by incoming revenues charged to the participants to conduct contract recreation programs, user fee activities, and revenue-producing

54100 Supplies

\$ 35,000

Recreation brochure to be published three times per year. The costs of publishing and printing are offset by advertising sales and instructor fees. All necessary equipment, apparatus and provisions to operate the classes. Monies expended are offset by revenues from participants and sponsor fees.

DEPARTMENT TOTAL 22850

\$ 115,000

**BUDGET DETAIL
SPECIAL ACTIVITIES
FISCAL YEAR 2015-16**

ACCOUNT NO. 10022860

**DEPARTMENT
REQUEST**

51110 Salaries

\$ 4,275

51120 Non-Regular Salaries

\$ 3,600

51130 Overtime Saleries & Wages

\$ 17,978

Staff hours scheduled to work special programs and events. Monies expended are offset by revenues from special activities.

Employee Benefits

\$ 3,040

51210 Retirement (PERS)

\$ 1,289

51230 Workers Compensation Insurance

\$ 334

51240 Medicare

\$ 376

51250 Unemployment Insurance

\$ 259

51260 FICA

\$ 782

DEPARTMENT TOTAL 22860

\$ 28,893

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PLANNING & COMMUNITY DEVELOPMENT BUDGET Fiscal Year 2015-16

10023100 Community Planning

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Completed the EIR certification and permit process for the Costco project.
- Made substantial progress on the Climate Action Plan – Planning Commission review completed.
- Filed the Sphere of Influence update application with LAFCO.
- Made progress on the Water Rights Permit Amendment EIR.
- Made substantial progress on the US 101/Talmage Road Intersection Realignment EIR.
- Made substantial progress on the General Plan Housing Element Update project – Submitted to State HCD.
- Began collaborative work with various agencies and organizations of Local Food Initiative.
- Continued professional support to the Planning Commission, Design Review Board, and Paths, Open Space and Creeks Commission.
- Implemented the Munis permitting module.
- Improved the Planning Division website (information, navigation, etc.)
- Maintained consistent timely processing of planning permits.
- Performed sign code violation enforcement efforts.

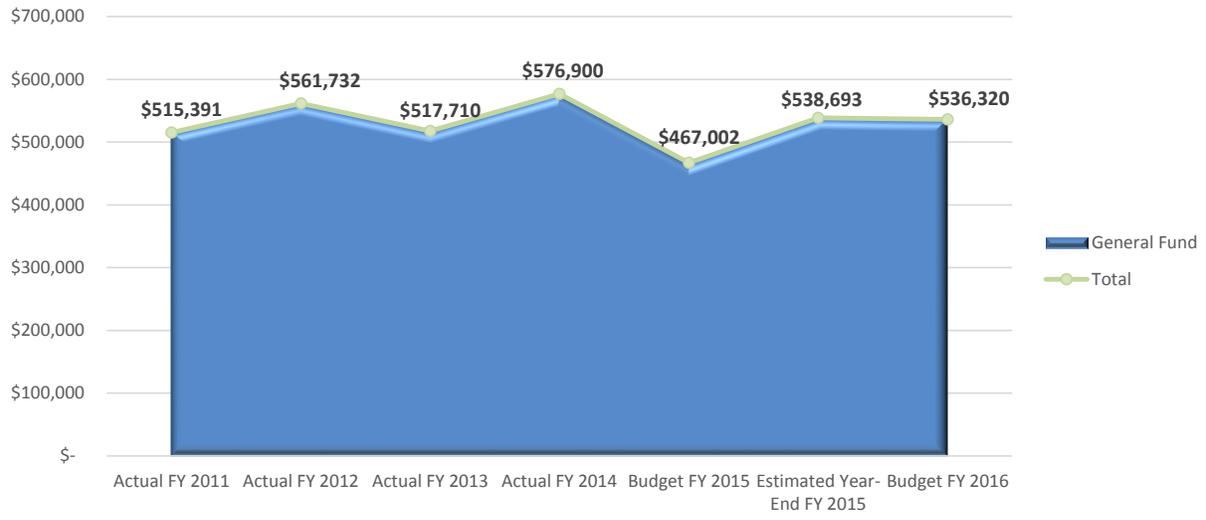
PERFORMANCE GOALS AND OBJECTIVES FOR 2015-16:

- Complete the Climate Action Plan.
- Complete the Sphere of Influence Amendment project.
- File the UVSD Detachment project with LAFCO.
- Complete the Water Rights Permit Amendment EIR project.
- Complete the Talmage Road/Highway 101 Interchange Improvements CEQA document.
- Complete the General Plan Housing Element update.
- Initiate and complete a number of Zoning Code Amendments (permit streamlining, food production, creek setbacks, tree shading, etc.)
- Continue professional support to the Planning Commission, Design Review Board, and Paths, Open Space and Creeks Commission (Doolin Creek Plan).
- Become highly proficient with the Munis permitting module.
- Continue timely processing of planning permits.
- Begin work on a site identification study for a Wagenseller Neighborhood Park

SIGNIFICANT CHANGES FOR FISCAL YEAR 2015-2016

- None

Community Planning Expenses



Community Planning Detail for Fiscal Year 2015/2016
10023100

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference	
								from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	208,244	186,628	270,359	294,766	285,614	285,614	260,755	(24,859)	-9%
51120 NON-REGULAR SALARIES & WAGES	-	-	2,543	2,144	2,990	307	-	(307)	-10%
51150 ACCRUED SALARIES & BENEFITS	(1,369)	5,109	5,766	3,832	-	-	-	-	0%
51210 RETIREMENT (PERS)	38,006	45,679	69,729	73,929	78,301	78,301	74,542	(3,759)	-5%
51220 INSURANCE	35,238	35,309	35,247	29,887	30,618	30,618	35,888	5,270	17%
51230 WORKERS COMP	8,827	8,463	12,466	17,760	8,111	10,795	12,385	1,590	20%
51240 MEDICARE	3,138	2,778	3,797	3,985	3,753	3,753	4,239	486	13%
51250 UNEMPLOYMENT	2,240	2,054	2,887	3,243	3,117	3,117	2,921	(196)	-6%
51260 FICA	-	-	158	133	185	19	-	(19)	-10%
51290 CELL PHONE STIPEND	-	-	29	199	198	198	198	-	0%
Sub Total Salaries & Benefits	294,324	286,020	402,980	429,878	412,887	412,722	390,928	(21,794)	-5%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	201,928	259,863	94,601	122,367	31,000	102,057	6,000	(96,057)	-310%
52107 CONTRACTED SERVICES - EIR	-	-	-	-	-	-	100,000	100,000	100%
54100 SUPPLIES	2,374	1,079	378	4,844	3,000	3,000	3,000	-	0%
54101 POSTAGE	1,175	1,834	1,518	1,334	1,500	1,500	1,500	-	0%
55100 TELEPHONE	1,133	1,105	1,158	1,067	1,000	1,000	1,000	-	0%
55210 UTILITIES	1,533	1,226	-	-	-	-	-	-	0%
56120 EQUIPMENT MAINTENANCE & REPAIR	-	-	-	140	500	500	500	-	0%
57100 CONFERENCE & TRAINING	(275)	66	360	746	1,500	1,500	4,000	2,500	167%
57300 MEMBERSHIPS & SUBSCRIPTIONS	50	991	1,014	-	2,600	-	-	-	0%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	3,459	3,459	100%
61410 RENT ALLOCATION	2,203	-	2,526	2,526	2,526	2,526	-	(2,526)	-100%
61420 BUILDING MAINTENANCE ALLOCATION	7,791	6,187	8,138	8,678	8,569	8,569	9,583	1,014	12%
61422 IT ALLOCATION	-	-	-	-	-	-	12,997	12,997	100%
61425 ALLOCATED UTILITIES	-	-	1,637	1,920	1,920	1,920	1,906	(14)	-1%
61500 INSURANCE ALLOCATION	3,155	3,361	3,399	3,399	-	3,399	1,447	(1,952)	0%
Sub Total Operations & Maintenance	221,067	275,712	114,730	147,022	54,115	125,971	145,392	19,421	36%
TOTAL DEPARTMENT EXPENSES 23100	515,391	561,732	517,710	576,900	467,002	538,693	536,320	(2,373)	-1%

**BUDGET DETAIL
COMMUNITY PLANNING
FISCAL YEAR 2015-16**

ACCOUNT NO. 10023100	DEPARTMENT REQUEST
51110 Salaries	\$ 260,755
1 Director of Planning & Community Development (25% Building Inspection)	75.00%
1 Principal Planner (10% Building Inspection)	90.00%
1 Assistant Planner I (15% Building Inspection)	85.00%
1 Development Permit Coordinator (45% Building Inspection, 25% Public Works-Engineering, 10% Wastewater Admin., 15% Water Admin.)	5.00%
1 Planning/Building Technician (11% Building Inspection)	89.00%
Employee Benefits	\$ 130,173
51210 Retirement (PERS)	\$ 74,542
51220 Insurance	\$ 35,888
51230 Workers Compensation Insurance	\$ 12,385
51240 Medicare	\$ 4,239
51250 Unemployment Insurance	\$ 2,921
51290 Cell Phone Stipend	\$ 198
52100 Contractual Services	\$ 6,000
Planning Commission Stipend	\$ 6,000
52107 Contractual Services - EIR	\$ 100,000
SOI Update EIR	\$ 100,000
54100 Supplies	\$ 3,000
Folders, labels, printer supplies, general office supplies	
54101 Postage	\$ 1,500
55100 Telephone	\$ 1,000
Land line and Fax.	
56120 Equipment Maintenance & Repair	\$ 500
Printer maintenance/repair	
57100 Conference & Training	\$ 4,000
Planning Staff	\$ 4,000
61200 Purchasing Allocation	\$ 3,459
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 9,583
Share of maintenance for Civic Center facility.	
61422 IT Allocation	\$ 12,997
Share of Information Technology Services	
61425 Allocated Utilities	\$ 1,906
Share of Civic Center Utilities.	
61500 Insurance Allocation	\$ 1,447
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 10023100	<u>\$ 536,320</u>



PLANNING AND COMMUNITY DEVELOPMENT BUDGET Fiscal Year 2015-16

10023320 Building Inspection

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Continued success with the one-afternoon per week Rapid Review plan checking and permit issuance program (30 permits issued between July, 2014 and February, 2015: average time: 1-hour per permit).
- Continued monitoring of building permit first review timeframes – average 90% reviewed on time
- Continued to lead the Planning and Building team with the implementation of the Munis Software permitting module.
- Began using the in-the-field laptop and printer for building inspections.
- Continued to perform lead role with the Palace Hotel building code violation enforcement.
- Reviewed and issued 366 building permits between July, 2014 and February, 2015.
- Conducted 544 building inspections between July, 2015 and February, 2015.
- Increased staff capacity to review and issue building permits over-the-counter.

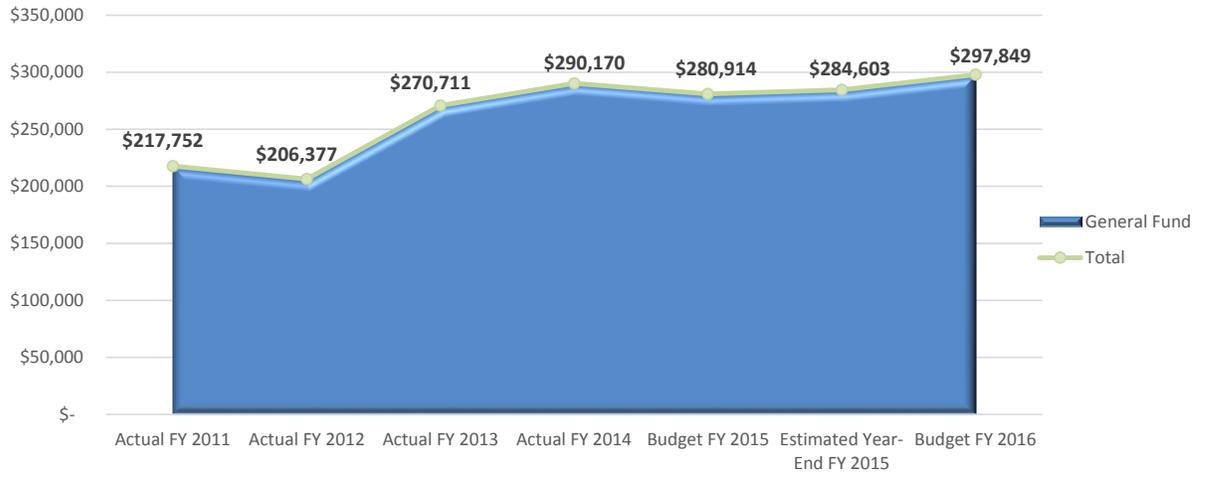
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015/16:

- Expand the Rapid Review program as demand increases.
- Increase on-time first reviews for building permits beyond 90%.
- Implement on-line *Customer Self Service* building permit application/issuance and building inspection scheduling.
- Palace Hotel building code violation enforcement: Continued support to City Council.
- Become proficient with implementation of the Munis permitting module and assist other staff as appropriate.
- Install front-counter computer for building permit applications, building inspection scheduling, Building Division information, etc.
- Continue Building Code violation enforcement efforts.
- Continue cross-training (building/planning) efforts.

BUDGET CHANGES FOR FY 2015-2016:

- None

Building Inspection Expenses



Building Inspection Detail for Fiscal Year 2015/2016

10023320

Account Name	Actual	Actual	Actual	Actual	Budget	Estimated	Budget			
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Year End FY 2015				2016
BUILDING INSPECTION REVENUE										
42210 BUILDING PERMITS	(97,557)	(89,903)	(79,960)	(85,343)	(80,000)	(120,000)	(100,000)	20,000	125%	
42220 ELECTRICAL PERMITS	(11,282)	(15,567)	(13,573)	(11,151)	(12,000)	(12,000)	(12,000)	-	100%	
42230 PLUMBING PERMITS	(10,931)	(9,036)	(8,481)	(7,924)	(7,000)	(7,000)	(7,000)	-	100%	
42240 MECHANICAL PERMITS	(6,947)	(6,027)	(5,789)	(6,916)	(6,000)	(6,000)	(6,000)	-	100%	
42250 RED TAG FINES	(3,631)	(8,404)	(10,493)	(6,387)	(6,000)	(6,000)	(6,000)	-	100%	
42260 PERMIT REINSTATEMENT FEES	(6,680)	(8,217)	(3,548)	(5,520)	(3,600)	(13,825)	(8,000)	5,825	222%	
42310 SIGN PERMIT FEES	(1,225)	(1,865)	(1,151)	(1,283)	(1,300)	(1,300)	(1,300)	-	100%	
44170 PLAN CHECK FEES	(44,671)	(65,056)	(38,892)	(102,772)	(84,046)	(84,046)	(84,046)	-	100%	
Total Building Inspection Revenue	(182,924)	(204,075)	(161,887)	(227,297)	(199,946)	(250,171)	(224,346)	25,825	-13%	
SALARIES & BENEFITS										
51110 REGULAR SALARIES & WAGES	121,986	116,752	163,013	164,109	168,846	168,846	158,772	(10,074)	-6%	
51150 ACCRUED SALARIES & BENEFITS	(3,750)	6,036	2,718	1,143	-	-	-	-	0%	
51210 RETIREMENT (PERS)	22,541	29,023	41,616	42,569	46,688	46,688	46,974	286	1%	
51220 INSURANCE	18,820	20,467	22,112	14,727	14,015	14,015	15,170	1,155	8%	
51230 WORKERS COMP	5,039	5,191	7,496	9,714	1,473	7,162	7,158	(4)	0%	
51240 MEDICARE	1,623	1,549	2,102	2,050	2,013	2,013	2,452	439	22%	
51250 UNEMPLOYMENT	1,273	1,260	1,736	1,776	1,783	1,783	1,698	(85)	-5%	
51290 CELL PHONE STIPEND	-	-	49	331	330	330	330	-	0%	
Sub Total Salaries & Benefits	167,533	180,277	240,842	236,419	235,148	240,837	232,554	(8,283)	-4%	
OPERATIONS & MAINTENANCE										
52100 CONTRACTED SERVICES	37,375	16,571	19,889	38,061	30,000	30,000	40,000	10,000	33%	
54100 SUPPLIES	1,963	1,091	785	3,787	6,000	4,000	4,000	-	0%	
54101 POSTAGE	809	1,203	730	1,038	1,000	1,000	1,000	-	0%	
55100 TELEPHONE	689	669	648	381	600	600	600	-	0%	
56130 EXTERNAL SERVICES	1,164	1,399	1,359	1,285	1,400	1,400	1,400	-	0%	
57100 CONFERENCE & TRAINING	3,086	758	1,267	3,464	2,000	2,000	4,000	2,000	100%	
57300 MEMBERSHIPS & SUBSCRIPTIONS	575	340	340	635	800	800	800	-	0%	
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	1,399	1,399	100%	
61410 RENT ALLOCATION	677	-	770	770	770	770	-	(770)	-100%	
61420 BUILDING MAINTENANCE ALLOCATION	2,389	2,486	2,480	2,644	2,611	2,611	2,920	309	12%	
64122 IT ALLOCATION	-	-	-	-	-	-	7,783	7,783	100%	
61425 ALLOCATED UTILITIES	471	493	499	585	585	585	581	(4)	-1%	
61500 INSURANCE ALLOCATION	1,023	1,090	1,102	1,102	-	-	812	812	0%	
Sub Total Operations & Maintenance	50,220	26,100	29,869	53,752	45,766	43,766	65,295	21,529	47%	
TOTAL DEPARTMENT EXPENSES 23320	217,752	206,377	270,711	290,170	280,914	284,603	297,849	13,246	5%	

**BUDGET DETAIL
BUILDING INSPECTION
FISCAL YEAR 2015-16**

ACCOUNT NO. 10023320	DEPARTMENT REQUEST
51110 Salaries	\$ 158,772
1 Director of Planning & Community Development (75% Community Planning)	25.00%
1 Building Official	100.00%
1 Principal Planner (90% Planning)	10.00%
1 Assistant Planner (85% Planning)	15.00%
1 Development Permit Coordinator (5% Community Planning, 25% Public Works-Engineering, 10% Wastewater Admin., 15% Water Admin.)	45.00%
1 Planning/Building Technician (89% Community Planning)	11.00%
Employee Benefits	\$ 73,782
51210 Retirement (PERS)	\$ 46,974
51220 Insurance	\$ 15,170
51230 Workers Compensation Insurance	\$ 7,158
51240 Medicare	\$ 2,452
51250 Unemployment Insurance	\$ 1,698
51290 Cell Phone Stipend	\$ 330
52100 Contractual Services	\$ 40,000
Structural Engineering Plan Check/Substitute Building Inspection (Phillips/Seabrook)	
54100 Supplies	\$ 4,000
Folders, Labels, Calendars, General Office Supplies	
54101 Postage	\$ 1,000
55100 Telephone	\$ 600
Land line and Fax.	
56130 External Services	\$ 1,400
Mileage Reimbursement for Building Official	
57100 Conference & Training	\$ 4,000
AB 717/SB 1608 Continuing Education - Building Official/Dev Permit Coordinator	\$ 3,000
Cal EMA certification - Building Official	\$ 500
Basic Training - Building Technician/Planning Staff	\$ 500
57300 Memberships & Subscriptions	\$ 800
REACO Meetings and Membership	\$ 300
ICC Membership and Recertification	\$ 125
CALBO Membership	\$ 215
SVABO Membership	\$ 60
61200 Purchasing Allocation	\$ 1,399
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 2,920
Share of maintenance for Civic Center facility.	
61422 IT Allocation	\$ 7,783
Share of Information Technology Services	
61425 Allocated Utilities	\$ 581
Share of Civic Center Utilities.	
61500 Insurance Allocation	\$ 812
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 10023320	<u>\$ 297,849</u>



ENGINEERING DIVISION BUDGET Fiscal Year 2015-16

10024210 Engineering

DEPARTMENT PURPOSE:

The Engineering Division provides development review on projects, manages capital improvement projects from design through construction, manages and implements the City's Storm Water Management Plan for compliance with NPDES, staffs the Traffic Engineering Committee, evaluates projects for grease trap ordinance compliance and sewer lateral testing/replacement, etc.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Completed design and construction of NWP Rail Trail, Phase 2 from Clara Avenue to Gobbi Street. NCRA approved schedule for construction on March 12 and construction is scheduled for summer 2014.
- Completed two slurry seal projects including slurry seal of Airport Aprons.
- Prepared plans and specifications for AC overlay project scheduled for summer 2015.

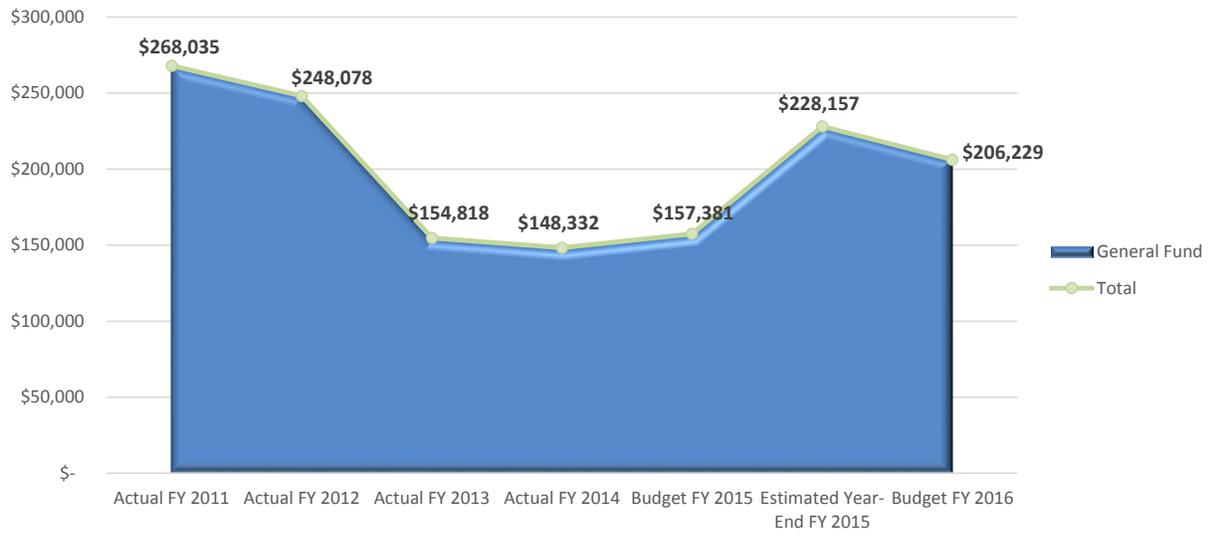
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Continue "Master Pavement Rehabilitation Program (MPRP)" - 2 year approach.
- Complete construction of NWP Rail Trail, Phase 1 from Clara Avenue to Gobbi Street.
- Complete construction of slurry seal and asphalt overlay projects.

SIGNIFICANT CHANGES:

- Add Engineering Technician Position to continue the Master Pavement Rehabilitation Program and provide technical assistance with CAD and GIS support.

Engineering Expenses



**Engineering Detail for Fiscal Year 2015/2016
10024210**

Account Name	Actual	Actual	Actual	Actual	Budget	Estimated	Budget	Difference	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Year-End FY 2015			
ENGINEERING REVENUE									
42401 SPECIAL TRANS PERMITS 1 TRIP	(3,372)	(981)	(598)	(853)	(10,000)	(1,000)	(1,000)	-	10%
42402 ENCROACH PERMIT TIME LMTD	(7,669)	(6,317)	(9,017)	(13,892)	(13,049)	(9,000)	(9,000)	-	69%
42403 ENCROACH PERMIT TIME EXT	-	-	(662)	(130)	(500)	(500)	(500)	-	100%
42404 ENCROACH PERMIT LANE CLOSE	(185)	-	(185)	(385)	(200)	(545)	(480)	65	240%
42405 GRADING PERMIT PLAN REV/INSP	(503)	(457)	-	(232)	(500)	(200)	(200)	-	40%
43140 TALMAGE ROAD MAINTENANCE	(1,134)	1,134	-	-	-	-	-	-	0%
44125 IMPROVEMENT PLAN REVIEW	(7,509)	-	(7,074)	(460)	(7,500)	(7,500)	(7,500)	-	100%
44127 CERT OF COMPLIANCE REVIEW	-	(65)	-	(12)	-	(65)	-	65	100%
44128 BOUNDARY LINE ADJ REVIEW	(325)	(130)	(151)	(65)	(600)	(100)	(100)	-	17%
44129 PARCEL MAP PROCESS MINOR SUB	-	(130)	-	(65)	-	-	-	-	0%
44130 IMPROVE. AGREEMENT PREP	-	(65)	-	-	-	-	-	-	0%
44131 EASEMENTS REVIEW & PROCESS	-	(65)	(260)	(395)	(200)	(200)	(200)	-	100%
44132 PLAN SHEETS FOR BIDDING	(24)	-	(50)	(46)	(50)	(50)	(50)	-	100%
44133 SPECIFICATIONS	(1,064)	(520)	(482)	(162)	(500)	(500)	(500)	-	100%
44134 COPY OF PLAN SIZE SHEETS	-	-	(20)	-	-	-	-	-	0%
Total Engineering Revenue	(21,786)	(7,595)	(18,499)	(16,696)	(33,099)	(19,660)	(19,530)	130	0%
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	165,322	145,862	86,837	80,138	68,596	73,000	90,969	17,969	26%
51130 NON-REGULAR SALARIES & WAGES	-	-	-	-	15,000	25,523	-	(25,523)	-170%
51150 OVERTIME SALARIES & WAGES	-	-	-	67	-	4	-	(4)	100%
51210 ACCRUED SALARIES & BENEFITS	(14,679)	1,323	(11,742)	(1,040)	-	-	-	-	0%
51220 RETIREMENT (PERS)	30,158	34,850	20,945	17,963	18,832	16,986	26,790	9,804	52%
51230 INSURANCE	23,898	22,769	10,714	6,091	6,255	8,262	12,177	3,915	63%
51240 WORKERS COMP	7,088	6,558	3,949	4,719	3,691	4,855	4,269	(586)	-16%
51250 MEDICARE	2,486	2,197	1,181	1,065	1,066	1,501	1,458	(43)	-4%
51260 UNEMPLOYMENT	1,797	1,592	917	863	869	1,090	997	(93)	-11%
51290 FICA	-	-	-	-	930	1,138	-	(1,138)	-122%
51290 CELL PHONE STIPEND	-	-	23	223	227	518	387	(131)	-58%
Sub Total Salaries & Benefits	216,069	215,150	112,825	110,089	115,466	132,877	137,047	4,170	4%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	12,003	143	4,900	9	6,000	60,000	20,000	(40,000)	-667%
54100 SUPPLIES	3,864	1,576	3,004	3,614	4,000	5,000	5,000	-	0%
54101 POSTAGE	737	484	249	356	400	500	500	-	0%
55100 TELEPHONE	1,510	1,511	1,267	1,185	1,200	1,200	1,200	-	0%
56110 CITY GARAGE - PARTS	53	26	-	23	23	23	37	14	61%
56111 CITY GARAGE - LABOR	1,408	694	-	603	603	603	1,130	527	87%
56120 EQUIPMENT MAINTENANCE & REPAIR	14	-	-	-	500	400	800	400	80%
56130 EXTERNAL SERVICES	659	519	333	335	700	200	500	300	43%
56210 FUEL & FLUIDS	331	312	349	256	500	400	500	100	20%
57100 CONFERENCE & TRAINING	613	2,687	4,665	2,970	4,100	3,525	2,500	(1,025)	-25%
57300 MEMBERSHIPS & SUBSCRIPTIONS	893	1,533	945	2,067	3,200	2,000	3,500	1,500	47%
59101 FEES	5,400	7,279	7,536	7,279	8,000	8,740	10,000	1,260	16%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	783	783	100%
61410 RENT ALLOCATION	3,490	-	2,463	2,463	2,463	2,463	-	(2,463)	-100%
61420 BUILDING MAINTENANCE ALLOCATION	12,338	7,955	7,934	8,460	8,354	8,354	9,344	990	12%
61422 IT ALLOCATION	-	-	-	-	-	-	9,672	9,672	100%
61425 ALLOCATED UTILITIES	2,429	1,576	1,596	1,872	1,872	1,872	1,858	(14)	-1%
61500 INSURANCE ALLOCATION	6,225	6,631	6,753	6,753	-	-	1,858	1,858	0%
Sub Total Operations & Maintenance	51,966	32,928	41,993	38,244	41,915	95,280	69,182	(26,098)	-27%
TOTAL DEPARTMENT EXPENSES 24210	268,035	248,078	154,818	148,332	157,381	228,157	206,229	(21,928)	-14%

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

80100 Machinery and Equipment	-	1,716	-	-	-	5,800	-		
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**BUDGET DETAIL
ENGINEERING
FISCAL YEAR 2015-16**

ACCOUNT NO. 10024210

DEPARTMENT
REQUEST

51110 Salaries, Regular		\$ 90,969
	1 Director of Public Works/City Engineer (2% Corp Yard, 5% Streets, 15% Landfill, 30% Wastewater Admin, 30% Water Admin, 5% Garage)	13.00%
	1 Deputy Public Works Director (10% Corp Yard, 10% Streets, 20% Landfill, 10% Garage, 20% Wastewater Admin, 20% Water Admin.)	10.00%
	1 Senior Civil Engineer (35% Wastewater Admin., 35% Water Admin.)	30.00%
	1 Engineering Technician (33.34% Wastewater Admin, 33.33% Water Admin)	33.33%
	1 Administrative Secretary/Human Resources Assistant (5% Corp Yard, 15% Wastewater Admin., 10% Water Admin., 15% Garage, 50% Human Resources)	5.00%
	1 Development Permit Coordinator (45% Building Inspection, 8% Planning, 10% Wastewater Admin., 15% Water Admin.)	25.00%
	Employee Benefits	\$ 46,078
51210	Retirement (PERS)	\$ 26,790
51220	Group Insurance	\$ 12,177
51230	Workers Compensation Insurance	\$ 4,269
51240	Medicare	\$ 1,458
51250	Unemployment Insurance	\$ 997
51290	Cell Phone Stipend	\$ 387
52100 Contracted Services		\$ 20,000
	Misc. Engineering Services	
54100 Supplies and Equipment		\$ 5,000
	Photographic, office, drafting and surveying supplies, toner, printer paper, marking paint, plan print paper and plotter ink.	
54101 Postage		\$ 500
55100 Telephone		\$ 1,200
	Land line and Fax.	
56110 City Garage parts		\$ 37
	Annual allocation for City Garage parts for vehicles and equipment.	
56111 City Garage Labor		\$ 1,130
	Annual allocation for City Garage labor for vehicles and equipment.	
56120 Equipment Maintenance and Repair		\$ 800
	Plan copier maintenance.	
56130 External Services		\$ 500
	Outside vendor labor and parts.	
56210 Fuels and Fluids		\$ 500

57100 Conference and Training	\$ 2,500
AutoCAD training, GIS training and Webinars	
57300 Memberships & Subscriptions	\$ 3,500
American Society of Civil Engineers and Lake and Mendocino Engineers Memberships, Updated Map Act, Code Books, and Professional Licenses.	
59101 Fees	\$ 10,000
State Water Resources Control Board - National Pollution Discharge Elimination System Permit.	
61200 Purchasing Allocation	\$ 783
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 9,344
Engineering and Administration's share of Civic Center building maintenance.	
61422 IT Allocation	\$ 9,672
Share of Information Technology services.	
61425 Allocated Utilities	\$ 1,858
Share of Civic Center Utilities.	
61500 Insurance Allocation	\$ 1,858
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 10024210	<u>\$ 206,229</u>

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STREETS DIVISION BUDGET Fiscal Year 2015-16

10024220 Streets

The Streets Division is a General Fund operation. Approximately one third of the budget is also funded by gas tax. The Streets crew has five full time employees, one of whom is a lead worker. The crew has been severely cut in the last few years from a crew of nine, only ten years ago. This decrease has affected the ability to pave streets and the Streets crew spends much more of their time maintaining all other things in the right of way, including signs, street trees, storm drain system, weed maintenance, street marking and stencil painting. The Streets crew also spends much of its time on unscheduled items such as picking up animals that have been hit in the road, graffiti removal, traffic collision cleanup, and repairing or replacing items that get damaged or vandalized by the public.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Continued maintenance of the right-of-way and overlay of the railroad tracks on Talmage Road, Ford Road and Clara Avenue.
- Maintained the right-of-way with the most basic services.

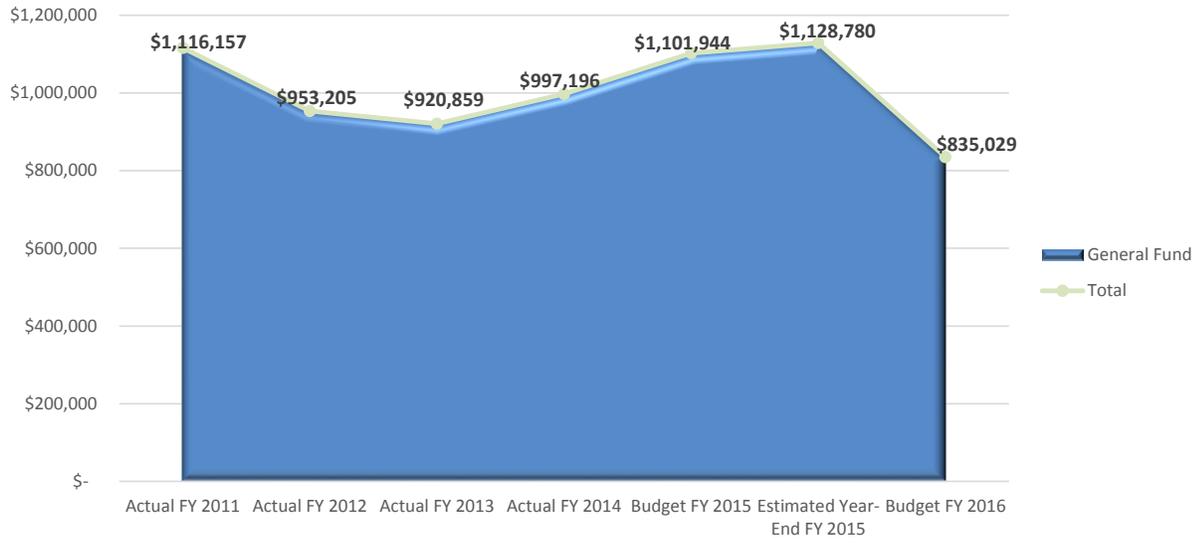
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Start "Master Pavement Rehabilitation Program (MPRP)" - 2 year approach
- Implement a "Pot Hole App".
- Complete construction of slurry seal and asphalt overlay projects.
- Rehabilitation of Washington Avenue and Luce Avenue.

SIGNIFICANT CHANGES:

- None

Streets Expenses



Streets Detail for Fiscal Year 2015/2016

10024220

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated	Difference		
						Year-End FY 2015	Budget 2016	from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	462,723	418,488	349,776	346,946	402,171	349,087	255,348	(93,739)	-23%
51120 NON-REGULAR SALARIES & WAGES	30,291	16,509	17,280	30,502	30,000	30,000	-	(30,000)	-100%
51130 OVERTIME SALARIES & WAGES	8,763	4,633	8,365	8,985	14,357	14,357	12,000	(2,357)	-16%
51140 STAND-BY SALARIES & WAGES	-	-	20,598	20,968	21,806	21,806	-	(21,806)	-100%
51150 ACCRUED SALARIES & BENEFITS	5,494	(582)	(7,630)	8,145	-	-	-	-	0%
51210 RETIREMENT (PERS)	79,452	96,687	87,741	90,523	110,733	93,285	75,471	(17,814)	-16%
51220 INSURANCE	86,053	93,585	88,373	85,874	103,272	97,581	74,632	(22,949)	-22%
51230 WORKERS COMP	20,980	19,129	17,624	26,245	22,371	19,990	13,926	(6,064)	-27%
51240 MEDICARE	7,160	6,515	5,775	5,695	5,801	5,099	4,748	(351)	-6%
51250 UNEMPLOYMENT	5,286	4,643	4,075	4,801	5,328	4,755	3,280	(1,475)	-28%
51260 FICA	1,878	1,027	1,067	1,895	1,860	111	-	(111)	-6%
51290 CELL PHONE STIPEND	-	-	117	884	885	766	1,566	800	90%
Sub Total Salaries & Benefits	708,080	660,634	593,161	631,463	718,584	636,837	440,971	(195,866)	-27%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	149,281	17,241	48,804	20,832	34,000	72,000	40,000	(32,000)	-94%
52180 SECURITY SERVICES	327	327	327	82	-	-	-	-	0%
54100 SUPPLIES	-	-	9,131	-	1,000	1,000	-	(1,000)	-100%
54101 POSTAGE	49	31	22	9	70	20	50	30	43%
54102 SMALL TOOLS	2,851	3,237	4,431	1,601	4,500	6,000	10,000	4,000	89%
54120 PW - SPECIAL SUPPLIES	21,744	18,434	16,282	32,326	18,000	20,000	10,000	(10,000)	-56%
54121 PW - ASPHALT CONCRETE	12,406	20,906	19,939	55,432	70,000	142,166	50,000	(92,166)	-132%
54122 PW - AGGREGATE BASE	5,744	3,645	1,015	1,275	7,000	2,800	7,000	4,200	60%
54124 PW - CONCRETE/SUPPLIES	7,146	5,246	3,605	3,084	7,000	2,950	13,000	10,050	144%
54125 PW - TRAFFIC PAINT	10,205	5,534	6,557	5,617	8,000	4,000	8,000	4,000	50%
54126 PW - TRAFFIC MARKING POWDER	8,189	4,457	5,356	4,130	5,360	5,360	5,360	-	0%
54127 PW - SIGN POSTS/SHEETING	10,995	4,159	6,188	7,658	9,000	4,500	9,000	4,500	50%
54128 PW - COLD PATCH MATERIAL	1,612	771	-	-	2,000	11,817	2,000	(9,817)	-491%
54129 PW - TACK OIL	1,008	960	2,884	2,506	3,000	4,900	6,000	1,100	37%
54130 PW - SAFETY	3,594	2,659	1,845	3,774	3,500	4,000	4,000	-	0%
54131 PW - BARRICADES & CONES	-	-	1,992	-	2,000	1,000	2,000	1,000	50%
55100 TELEPHONE	1,747	1,543	1,670	970	1,000	1,000	1,100	100	10%
55210 UTILITIES	-	-	5,418	5,738	4,500	4,500	4,500	-	0%
56110 CITY GARAGE - PARTS	2,371	3,478	2,297	3,626	3,626	3,626	12,830	9,204	254%
56111 CITY GARAGE - LABOR	63,257	92,873	60,155	96,815	96,815	96,815	59,667	(37,148)	-38%
56120 EQUIPMENT MAINTENANCE & REPAIR	-	584	633	47	700	200	700	500	71%
56130 EXTERNAL SERVICES	27,518	30,729	44,269	34,483	35,000	35,000	35,000	-	0%
56210 FUEL & FLUIDS	37,359	32,993	32,099	38,599	31,000	32,500	35,000	2,500	8%
56410 EQUIPMENT RENTAL - PRIVATE	152	626	-	1,776	6,700	6,700	6,500	(200)	-3%
57100 CONFERENCE & TRAINING	1,378	656	1,348	666	2,500	1,000	2,000	1,000	40%
59101 FEES	-	-	-	-	-	1,000	1,000	-	0%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	5,233	5,233	100%
61410 RENT ALLOCATION	417	-	756	756	756	756	-	(756)	-100%
61420 BUILDING MAINTENANCE ALLOCATION	1,474	2,443	2,437	2,598	2,565	2,565	2,868	303	12%
64122 IT ALLOCATION	-	-	-	-	-	-	19,080	19,080	100%
61425 ALLOCATED UTILITIES	5,440	5,563	490	490	574	574	570	(4)	-1%
61430 CORP YARD ALLOCATION	7,937	8,039	21,793	14,889	23,194	23,194	14,366	(8,828)	-38%
61500 INSURANCE ALLOCATION	23,877	25,434	25,954	25,954	-	-	27,234	27,234	0%
61700 DISPATCH	-	-	-	-	-	-	-	-	0%
Sub Total Operations & Maintenance	408,077	292,571	327,698	365,732	383,360	491,943	394,058	(97,885)	-26%
TOTAL DEPARTMENT EXPENSES 24220	1,116,157	953,205	920,859	997,196	1,101,944	1,128,780	835,029	(293,751)	-27%

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

80100 MACHINERY & EQUIPMENT	18,750	-	31,041	-	30,000	35,484	-		
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**BUDGET DETAIL
STREETS
FISCAL YEAR 2015-16**

ACCOUNT NO. 10024220

		DEPARTMENT REQUEST
51110 Salaries Regular		\$ 255,348
1 Director of Public Works/City Engineer (13% Engineering, 2% Corp Yard, 15% Landfill, 30% Wastewater Admin, 30% Water Admin, 5% Garage)		5%
1 Deputy Public Works Director (10% Engineering, 10% Corp Yard, 20% Landfill, 10% Garage, 20% Wastewater Admin, 20% Water Admin.)		10%
1 Water, Sewer & Streets Maintenance Supervisor (40% Wastewater, 40% Water)		20%
1 Public Works Maintenance Leadworker (20% Landfill)		80%
5 Public Works Maintenance I (15% Landfill, 10% Storm Drain)		75%
1 Street Sweeper (5% Landfill, 80% Storm Drain)		15%
51130 Salaries Overtime		\$ 12,000
Employee Benefits		\$ 173,623
51210 Retirement (PERS)		\$ 75,471
51220 Group Insurance		\$ 74,632
51230 Workers Compensation Insurance		\$ 13,926
51240 Medicare		\$ 4,748
51250 Unemployment Insurance		\$ 3,280
51260 FICA		\$ -
51290 Cell Phone Stipend		\$ 1,566
52100 Contracted Services		\$ 40,000
Street striping, Tree Trimming/Removal, Drainage Channel Cleanup.		
54101 Postage		\$ 50
54102 Small Tools		\$ 10,000
Replacement of miscellaneous tools.		
Supplies		\$ 116,360
54120 Special Supplies		\$10,000
54121 Asphalt Concrete (550 tons).		\$50,000
54122 Aggregate Base		\$7,000
54124 Concrete/Supplies		\$13,000
54125 Traffic Paint		\$8,000
54126 Traffic Marking Powder		\$5,360
54127 Sign Posts/Sheeting		\$9,000
54128 Cold Patch Material		\$2,000
54129 Tack Oil		\$6,000
54130 Safety (gloves, eye protection, hard hats, traffic cones and vests).		\$4,000
54131 Barricades and cones		\$2,000
55100 Telephone		\$ 1,100
Telephone service.		
55210 Utilities		\$ 4,500
Street Maintenance's share of the utilities at the Civic Center facility.		
56110 City Garage Parts		\$ 12,830
Annual allocation for City Garage parts for vehicles and equipment.		

56111 City Garage Labor	\$ 59,667
Annual allocation for City Garage labor for vehicles and equipment.	
56120 Equipment Maintenance & Repair	\$ 700
Miscellaneous Equipment Maintenance and Repair.	
56130 External Services	\$ 35,000
Outside Vendor Labor and Parts.	
56210 Fuels and Fluids	\$ 35,000
Fuel and Fluids for Vehicles.	
56410 Equipment Rental - private	\$ 6,500
Rental of miscellaneous outside equipment necessary for division operations.	
57100 Conference and Training	\$ 2,000
Maintenance Superintendents Association Conference, Safety Training.	
59101 Fees	\$ 1,000
DOT Fees	
61200 Purchasing Allocation	\$ 5,233
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 2,868
Street Maintenance share of maintenance of Civic Center Facility.	
61422 IT Allocation	\$ 19,080
Share of Information Technology services.	
61425 Allocated Utilities	\$ 570
Share of Corp Yard Utilities.	
61430 Corporation Yard Allocation	\$ 14,366
Share of Corporation Yard charges.	
61500 Insurance Allocation	\$ 27,234
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 10024220	<u>\$ 835,029</u>

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STORM DRAIN BUDGET Fiscal Year 2015-16

10024214 Storm Drain

The Storm Drain Division consists of maintaining the storm drain system. There is an estimated 5 miles of storm drains within the City Limits. Crews annually spend a significant portion of their time in the fall clearing the drain inlets to assure that storm water will flow through the system and not flood areas of the city.

MAJOR ACCOMPLISHMENTS OF FY 2014-2015:

- Continued maintenance of the storm drain system to prevent flooding

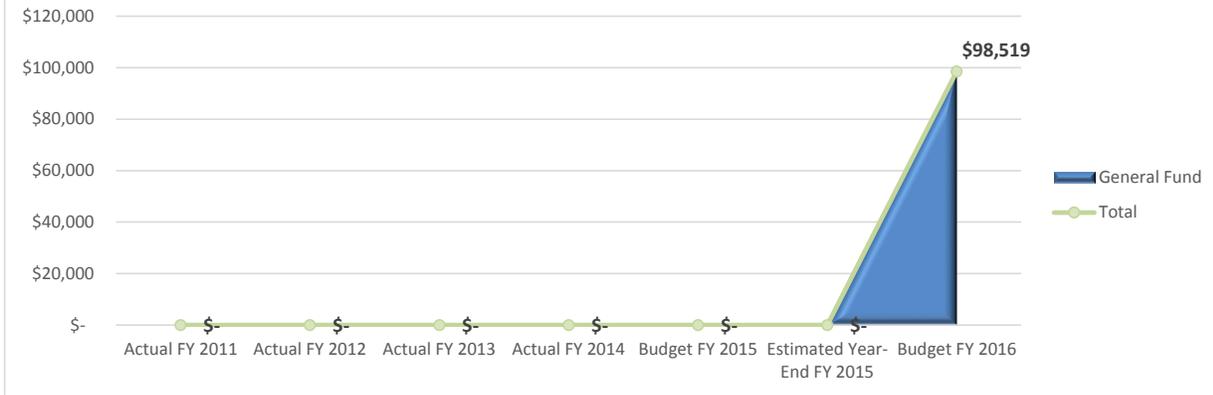
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-2016:

- Continue to maintain the storm drain system to prevent flooding
- Construct a new Storm Drain at the Ukiah Fairgrounds to replace a line that has failed.
- Implement NPDES Municipal Separate Storm Sewer System Permit.

SIGNIFICANT CHANGES:

- This is a new account used to track storm drain maintenance costs.

Storm Drain Expenses



Storm Drain Detail for Fiscal Year 2015/2016

10024224

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	-	-	-	-	-	-	58,617	58,617	100%
51210 RETIREMENT (PERS)	-	-	-	-	-	-	17,484	17,484	100%
51220 INSURANCE	-	-	-	-	-	-	16,898	16,898	100%
51230 WORKERS COMP	-	-	-	-	-	-	3,212	3,212	100%
51240 MEDICARE	-	-	-	-	-	-	1,102	1,102	100%
51250 UNEMPLOYMENT	-	-	-	-	-	-	767	767	100%
51290 CELL PHONE STIPEND	-	-	-	-	-	-	159	159	100%
Sub Total Salaries & Benefits	-	-	-	-	-	-	98,239	98,239	100%
OPERATIONS & MAINTENANCE									
61500 INSURANCE ALLOCATION	-	-	-	-	-	-	280	280	100%
Sub Total Operations & Maintenance	-	-	-	-	-	-	280	280	100%
TOTAL DEPARTMENT EXPENSES 24224	-	-	-	-	-	-	98,519	98,519	100%

**BUDGET DETAIL
STORM DRAIN
FISCAL YEAR 2015-16**

ACCOUNT NO. 10024224

DEPARTMENT
REQUEST

51110	Salaries, Regular	\$ 58,617
	5 Public Works Maintenance I (15% Landfill, 75% Streets)	10%
	1 Street Sweeper (5% Landfill, 15% Streets)	80%
	Employee Benefits	\$ 39,622
51210	Retirement (PERS)	\$ 17,484
51220	Group Insurance	\$ 16,898
51230	Workers Compensation Insurance	\$ 3,212
51240	Medicare	\$ 1,102
51250	Unemployment Insurance	\$ 767
51290	Cell Phone Stipend	\$ 159
61500	Insurance Allocation	\$ 280
	Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 10024224		<u><u>\$ 98,519</u></u>



POLICE DEPARTMENT BUDGET Fiscal Year 2015-16

10020217

10520210

10520218

10520224

Police

63520210

10520214

10520216

Police Department activities including: Police Enforcement, Major Crimes Task Force, Parking Enforcement, Animal Control and Code Enforcement.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Continued implementation of Department's Long-term Strategic Plan including:
 - Reduced felony crimes and violent crimes.
 - Increased solvability rate of violent crimes.
 - Continued the drug detection program at Ukiah High School to reduce drug activity.
 - Continue Department's priority dispatching system, Internet Crime Reporting, Community Service Officers and new response Standards to help provide response to increased demand for police service while controlling overall costs for service.
 - Finished development of Volunteer Program and Business Outreach Program
 - Establish Crime Prevention Resources.
 - Continued funding from AB109 and School District for Officer staffing.
 - The Ukiah community approved Measure P funding for Police and Fire resources.

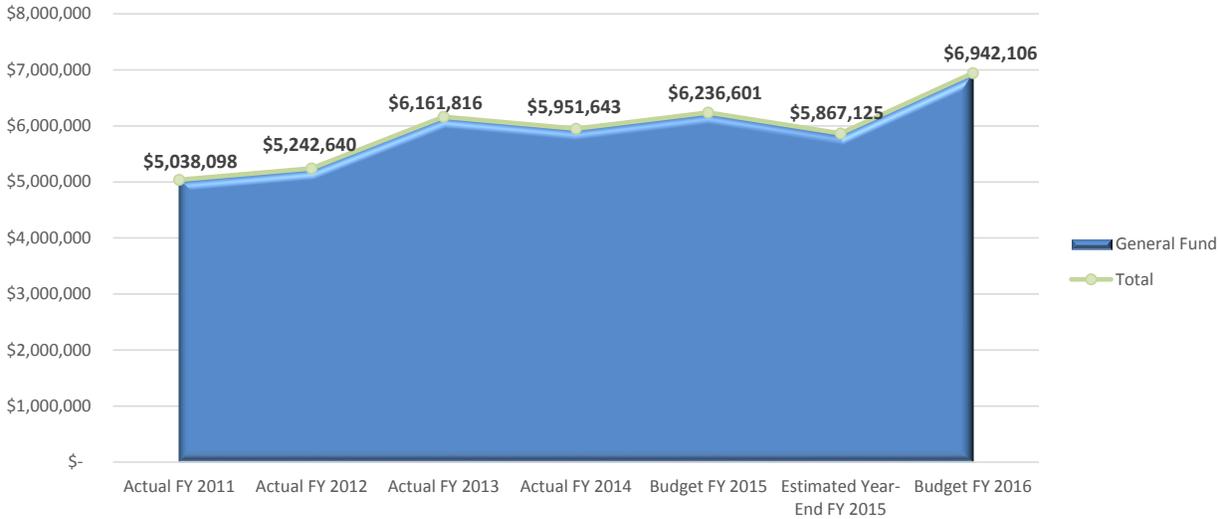
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Continue implementing goals from the Department's "Measuring What Matters Most" Strategic Plan.
- Finish and report to Council department annual report card system for measuring performance of Strategic Plan.
- Continue to address community quality of life concerns including transient population and traffic enforcement.
- Continue development of Business Outreach Programs, Volunteer Program and Crime Prevention efforts.
- Continue the identification, recruitment and training of new police officers.
- Research alternative billing, collection and administrative hearing functions for Parking and Code Enforcement.
- Utilize AB109 - Community Corrections Program funding to help fund new officer positions and work with the County Probation Department for AB109 enforcement activities.

SIGNIFICANT CHANGERS:

- Fiscal year 2015-16 fully funds all sworn officer positions.

Police Expenses



Police Department Summary

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	2,103,189	2,134,737	2,436,918	2,360,865	2,725,203	2,502,625	2,782,729	280,104	10%
51120 NON-REGULAR SALARIES & WAGES	12,751	2,401	-	3,648	20,326	20,681	33,822	13,141	65%
51130 OVERTIME SALARIES & WAGES	362,379	390,695	509,813	445,153	391,561	391,561	241,500	(150,061)	-38%
51140 STAND-BY SALARIES & WAGES	1,202	16	30,338	2,353	972	972	972	-	0%
51150 ACCRUED SALARIES & BENEFITS	(20,200)	(3,056)	4,615	19,414	-	-	-	-	0%
51210 RETIREMENT (PERS)	772,147	894,769	1,022,103	956,717	1,158,590	1,052,290	744,267	(308,023)	-27%
51211 PERS UNFUNDED LIABILITY	-	-	-	-	-	-	515,204	515,204	100%
51220 INSURANCE	423,640	444,520	490,051	464,858	584,085	535,106	585,003	49,897	9%
51230 WORKERS COMP	100,116	106,500	129,122	176,192	139,833	149,413	143,677	(5,736)	-4%
51240 MEDICARE	33,075	33,440	38,250	36,307	35,532	40,833	46,933	6,100	17%
51250 UNEMPLOYMENT	23,614	24,254	29,067	32,238	33,308	34,748	33,979	(769)	-2%
51260 FICA	-	898	-	159	-	17	-	(17)	100%
51270 UNIFORM ALLOWANCE	27,980	27,353	28,714	30,537	35,000	35,000	36,000	1,000	3%
51290 CELL PHONE STIPEND	-	-	1,406	10,772	13,278	13,011	13,404	393	3%
Sub Total Salaries & Benefits	3,839,892	4,056,527	4,720,395	4,539,212	5,137,688	4,776,257	5,177,490	401,233	8%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	54,724	50,955	71,609	77,704	83,700	75,400	88,600	13,200	16%
52180 SECURITY SERVICES	240	475	394	250	350	350	350	-	0%
54100 SUPPLIES	57,302	54,510	104,815	90,832	69,800	69,800	69,800	-	0%
54101 POSTAGE	4,115	3,710	4,295	4,297	4,000	3,500	4,000	500	13%
54201 PRISONER EXPENSE	4,492	8,465	10,458	10,330	12,000	12,000	12,000	-	0%
54202 MAJOR CRIME INVESTIGATIONS	1,713	1,867	4,158	6,815	7,500	7,500	7,500	-	0%
55100 TELEPHONE	49,447	49,626	50,040	42,600	39,980	35,000	39,980	4,980	12%
56110 CITY GARAGE - PARTS	2,613	3,075	3,923	3,423	3,423	3,423	13,563	10,140	296%
56111 CITY GARAGE - LABOR	69,738	82,110	104,480	91,386	82,004	82,004	92,839	10,835	13%
56120 EQUIPMENT MAINTENANCE & REPAIR	1,335	4,770	1,037	3,357	3,500	2,000	3,500	1,500	43%
56130 EXTERNAL SERVICES	42,030	49,757	38,083	56,649	47,550	47,550	47,550	-	0%
56210 FUEL & FLUIDS	63,371	75,492	83,594	77,847	72,000	70,000	72,000	2,000	3%
57100 CONFERENCE & TRAINING	27,541	24,673	48,880	45,186	44,500	62,000	76,500	14,500	33%
57300 MEMBERSHIPS & SUBSCRIPTIONS	2,936	2,724	2,630	3,462	4,000	4,735	4,200	(535)	-13%
59400 OTHER EXPENSES	-	-	-	1,638	-	-	-	-	0%
61100 GENERAL GOVERNMENT ALLOCATION	120,512	130,052	185,405	198,574	-	-	-	-	0%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	6,575	6,575	100%
61300 BILLING & COLLECTION ALLOCATION	-	-	-	-	-	-	15	15	100%
61410 RENT ALLOCATION	27,723	-	27,878	27,878	27,878	27,878	-	(27,878)	-100%
61420 BUILDING MAINTENANCE ALLOCATION	98,018	90,038	89,805	95,760	94,557	94,557	118,172	23,615	25%
61422 IT ALLOCATION	-	-	-	-	-	-	153,586	153,586	100%
61425 ALLOCATED UTILITIES	19,295	17,842	18,065	21,187	21,187	21,187	23,504	2,317	11%
61500 INSURANCE ALLOCATION	66,770	71,123	73,865	72,625	-	-	69,621	69,621	100%
61700 DISPATCH	479,057	460,340	513,374	476,084	476,084	467,084	412,792	(54,292)	-11%
62100 CENTRAL SERVICES ALLOCATION	-	-	-	-	-	-	443,069	443,069	100%
94500 LEASE PAYMENTS	5,236	4,507	4,632	4,548	4,900	4,900	4,900	-	0%
Sub Total Operations & Maintenance	1,198,206	1,186,113	1,441,422	1,412,431	1,098,913	1,090,868	1,764,616	673,748	61%
TOTAL DEPARTMENT EXPENSES	5,038,098	5,242,640	6,161,817	5,951,643	6,236,601	5,867,125	6,942,106	1,074,981	17%

Police Department Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual	Actual	Actual	Actual	FY 2015	Estimated	Budget
			FY 2011	FY 2012	FY 2013	FY 2014	BUDGET	Year-End 2015	2016
10500000	41240	1/2% DISTRICT SALES TAX	-	-	(2,340,508)	(2,424,009)	(2,477,757)	(2,433,726)	(2,506,738)
10500000	44830	REIMBURSABLE JOBS	-	-	-	(3,042)	-	(1,352)	-
10500000	44831	REIMBURSABLE JOBS - POLICE	-	-	-	(11,945)	(137,000)	(20,566)	(137,000)
Total Patrol Revenue			-	-	(2,340,508)	(2,438,996)	(2,614,757)	(2,455,644)	(2,643,738)
PATROL EXPENSES									
10520210	51110	REGULAR SALARIES & WAGES	1,965,870	1,993,664	2,290,084	2,078,955	2,469,913	2,244,631	2,519,106
10520210	51130	OVERTIME SALARIES & WAGES	317,655	345,821	467,021	374,679	350,000	350,000	200,000
10520210	51140	STAND-BY SALARIES & WAGES	1,016	16	527	2,223	972	972	972
10520210	51150	ACCRUED SALARIES & BENEFITS	(19,816)	(2,855)	4,615	16,486	-	-	-
10520210	51210	RETIREMENT (PERS)	716,522	830,473	970,138	843,124	1,062,557	950,058	643,525
10520210	51211	PERS UNFUNDED LIABILITY	-	-	-	-	-	-	515,204
10520210	51220	INSURANCE	396,374	417,980	470,180	406,467	518,433	466,032	513,342
10520210	51230	WORKERS COMP	92,701	98,694	122,152	153,906	125,360	133,778	128,009
10520210	51240	MEDICARE	30,459	30,949	35,977	31,777	31,720	36,588	41,577
10520210	51250	UNEMPLOYMENT	21,752	22,359	27,762	28,159	29,859	31,047	30,272
10520210	51260	FICA	-	898	-	-	-	8	-
10520210	51270	UNIFORM ALLOWANCE	24,951	25,853	27,714	25,414	30,000	30,000	31,000
10520210	51290	CELL PHONE STIPEND	-	-	1,406	9,508	12,018	11,751	12,144
10520210	52100	CONTRACTED SERVICES	50,905	47,296	68,109	77,704	80,200	70,000	83,200
10520210	52180	SECURITY SERVICES	240	475	394	250	350	350	350
10520210	54100	SUPPLIES	55,585	53,971	100,515	86,871	65,500	65,500	65,500
10520210	54101	POSTAGE	4,115	3,710	4,295	4,297	4,000	3,500	4,000
10520210	54201	PRISONER EXPENSE	4,492	8,465	10,458	10,330	12,000	12,000	12,000
10520210	54202	MAJOR CRIME INVESTIGATIONS	1,713	1,867	4,158	6,815	7,500	7,500	7,500
10520210	55100	TELEPHONE	48,755	49,221	50,040	42,600	39,980	35,000	39,980
10520210	56110	CITY GARAGE - PARTS	2,613	3,075	3,923	3,423	3,423	3,423	13,563
10520210	56111	CITY GARAGE - LABOR	69,738	82,110	104,480	91,386	82,004	82,004	92,839
10520210	56120	EQUIPMENT MAINTENANCE & REPAIR	1,335	4,770	1,037	3,357	3,500	2,000	3,500
10520210	56130	EXTERNAL SERVICES	40,758	48,282	35,533	54,194	45,000	45,000	45,000
10520210	56210	FUEL & FLUIDS	57,348	65,778	77,094	71,974	65,000	65,000	65,000
10520210	57100	CONFERENCE & TRAINING	27,361	24,214	32,380	45,186	28,000	60,500	60,000
10520210	57300	MEMBERSHIPS & SUBSCRIPTIONS	2,936	2,724	2,630	3,462	4,000	4,735	4,200
10520210	59400	OTHER EXPENSES	-	-	-	1,638	-	-	-
10520210	61100	GENERAL GOVERNMENT ALLOCATION	120,512	130,052	185,405	198,574	-	-	-
10520210	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	6,575
10520210	61300	BILLING & COLLECTION ALLOCATION	-	-	-	-	-	-	15
10520210	61410	RENT ALLOCATION	27,723	-	27,878	27,878	27,878	27,878	-
10520210	61420	BUILDING MAINTENANCE ALLOCATION	98,018	90,038	89,805	95,760	94,557	94,557	118,172
10520210	61422	IT ALLOCATION	-	-	-	-	-	-	153,586
10520210	61425	ALLOCATED UTILITIES	19,295	17,842	18,065	21,187	21,187	21,187	23,504
10520210	61500	INSURANCE ALLOCATION	65,661	69,942	72,625	71,385	-	-	69,621
10520210	61700	DISPATCH	479,057	460,340	513,374	476,084	476,084	467,084	412,792
10520210	62100	CENTRAL SERVICES ALLOCATION	-	-	-	-	-	-	443,069
10520210	94500	LEASE PAYMENTS	5,236	4,507	4,632	4,548	4,900	4,900	4,900
10520210 Total		Patrol Expenses	4,730,878	4,932,534	5,824,405	5,369,600	5,695,895	5,326,983	6,364,017
POLICE VOLUNTEER EXPENSES									
10520214	51110	REGULAR SALARIES & WAGES	-	-	-	-	-	-	-
10520214	51120	NON-REGULAR SALARIES & WAGES	12,751	2,401	-	3,648	-	-	-
10520214	51150	ACCRUED SALARIES & BENEFITS	-	-	-	-	-	-	-
10520214	51210	RETIREMENT (PERS)	-	-	-	283	-	-	-
10520214	51230	WORKERS COMP	-	-	-	201	-	-	-
10520214	51240	MEDICARE	-	-	-	53	-	-	-
10520214	51250	UNEMPLOYMENT	-	-	-	36	-	-	-
10520214	51260	FICA	-	-	-	159	-	-	-
10520214	52100	CONTRACTED SERVICES	-	-	-	-	-	900	900
10520214	54100	SUPPLIES	1,717	540	4,300	3,961	4,300	4,300	4,300
10520214	57100	CONFERENCE & TRAINING	-	-	15,000	-	15,000	1,500	15,000
10520214 Total		Police Volunteer Expenses	14,468	2,940	19,300	8,342	19,300	6,700	20,200
COPS GRANT EXPENSES									
10520216	51110	REGULAR SALARIES & WAGES	55,972	60,770	66,295	71,463	-	-	-
10520216	51130	OVERTIME SALARIES & WAGES	18,013	18,417	12,265	34,039	-	-	-
10520216	51140	STAND-BY SALARIES & WAGES	185	-	29,811	130	-	-	-
10520216	51150	ACCRUED SALARIES & BENEFITS	-	-	-	3,050	-	-	-
10520216	51210	RETIREMENT (PERS)	25,176	29,484	15,747	34,055	-	-	-
10520216	51220	INSURANCE	16,675	16,355	4,124	15,912	-	-	-

Police Department Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual	Actual	Actual	Actual	FY 2015	Estimated	Budget
			FY 2011	FY 2012	FY 2013	FY 2014	BUDGET	Year-End 2015	2016
10520216	51230	WORKERS COMP	2,976	3,296	1,139	6,510	-	-	-
10520216	51240	MEDICARE	1,035	945	663	1,050	-	-	-
10520216	51250	UNEMPLOYMENT	755	800	500	1,190	-	-	-
10520216	51270	UNIFORM ALLOWANCE	1,029	1,066	-	1,000	-	-	-
10520216	51290	CELL PHONE STIPEND	-	-	-	421	-	-	-
10520216	52100	CONTRACTED SERVICES	-	-	-	-	-	-	-
10520216	54100	SUPPLIES	-	-	-	-	-	-	-
10520216	55100	TELEPHONE	691	405	-	-	-	-	-
10520216	57100	CONFERENCE & TRAINING	-	-	-	-	-	-	-
10520216 Total		Cops Grant Expenses	122,508	131,539	130,544	168,820	-	-	-
POLICE CSO EXPENSES									
10520218	51110	REGULAR SALARIES & WAGES	-	-	-	124,885	176,326	180,984	184,659
10520218	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	20,326	20,681	33,822
10520218	51130	OVERTIME SALARIES & WAGES	-	-	-	9,059	13,494	13,494	13,500
10520218	51140	STAND-BY SALARIES & WAGES	-	-	-	-	-	-	-
10520218	51150	ACCRUED SALARIES & BENEFITS	-	-	-	2,580	-	-	-
10520218	51210	RETIREMENT (PERS)	-	-	-	41,434	56,217	63,907	76,568
10520218	51220	INSURANCE	-	-	-	33,185	56,410	57,517	62,897
10520218	51230	WORKERS COMP	-	-	-	8,923	10,768	10,724	11,957
10520218	51240	MEDICARE	-	-	-	1,812	2,713	2,786	4,083
10520218	51250	UNEMPLOYMENT	-	-	-	1,635	2,566	2,532	2,829
10520218	51260	FICA	-	-	-	-	-	9	-
10520218	51270	UNIFORM ALLOWANCE	-	-	-	3,123	4,000	4,000	4,000
10520218	51290	CELL PHONE STIPEND	-	-	-	843	1,260	1,260	1,260
10520218	52100	CONTRACTED SERVICES	-	-	-	-	-	-	-
10520218	55100	TELEPHONE	-	-	-	-	-	-	-
10520218 Total		Police CSO Expenses	-	-	-	227,480	344,080	357,894	395,575
MAJOR CRIMES TASK FORCE EXPENSES									
10520224	51110	REGULAR SALARIES & WAGES	81,347	80,303	80,539	85,562	78,964	77,010	78,964
10520224	51130	OVERTIME SALARIES & WAGES	26,711	26,458	30,527	27,376	28,067	28,067	28,000
10520224	51140	STAND-BY SALARIES & WAGES	-	-	-	-	-	-	-
10520224	51150	ACCRUED SALARIES & BENEFITS	(383)	(201)	-	(2,701)	-	-	-
10520224	51210	RETIREMENT (PERS)	30,449	34,811	36,218	37,821	39,816	38,325	24,174
10520224	51220	INSURANCE	10,590	10,184	15,747	9,293	9,242	11,557	8,764
10520224	51230	WORKERS COMP	4,440	4,510	5,831	6,652	3,705	4,911	3,711
10520224	51240	MEDICARE	1,582	1,546	1,610	1,615	1,099	1,459	1,273
10520224	51250	UNEMPLOYMENT	1,107	1,095	805	1,217	883	1,169	878
10520224	51270	UNIFORM ALLOWANCE	2,000	434	1,000	1,000	1,000	1,000	1,000
10520224	52100	CONTRACTED SERVICES	3,819	3,659	3,500	-	3,500	4,500	4,500
10520224	56130	EXTERNAL SERVICES	1,272	1,475	2,550	2,454	2,550	2,550	2,550
10520224	56210	FUEL & FLUIDS	6,023	9,713	6,500	5,873	7,000	5,000	7,000
10520224	57100	CONFERENCE & TRAINING	180	459	1,500	-	1,500	-	1,500
10520224	61500	INSURANCE ALLOCATION	1,109	1,181	1,240	1,240	-	-	-
10520224 Total		Major Crimes Task Force Expenses	170,245	175,627	187,567	177,401	177,326	175,548	162,314
INFORMATION TECHNOLOGY EXPENSES*									
10522900	51110	REGULAR SALARIES & WAGES	-	-	-	-	-	-	-
10522900	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	-	-	-
10522900	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	-	-
10522900	51140	STAND-BY SALARIES & WAGES	-	-	-	-	-	-	-
10522900	51150	ACCRUED SALARIES & BENEFITS	-	-	-	-	-	-	-
10522900	51210	RETIREMENT (PERS)	-	-	-	-	-	-	-
10522900	51220	INSURANCE	-	-	-	-	-	-	-
10522900	51230	WORKERS COMP	-	-	-	-	-	-	-
10522900	51240	MEDICARE	-	-	-	-	-	-	-
10522900	51250	UNEMPLOYMENT	-	-	-	-	-	-	-
10522900	51260	FICA	-	-	-	-	-	-	-
10522900	51290	CELL PHONE	-	-	-	-	-	-	-
10522900	52100	CONTRACTED SERVICES	-	-	-	-	-	-	-
10522900	54100	SUPPLIES	-	-	-	-	-	-	-
10522900	54101	POSTAGE	-	-	-	-	-	-	-
10522900	54320	SOFTWARE	-	-	-	-	-	-	-
10522900	55100	TELEPHONE	-	-	-	-	-	-	-
10522900	56120	EQUIPMENT MAINTENANCE & REPAIR	-	-	-	-	-	-	-
10522900	57100	CONFERENCE & TRAINING	-	-	-	-	-	-	-
10522900	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	-	-	-	-
10522900	61410	RENT ALLOCATION	-	-	-	-	-	-	-
10522900	61420	BUILDING MAINTENANCE ALLOCATIO	-	-	-	-	-	-	-
10522900	61425	ALLOCATED UTILITIES	-	-	-	-	-	-	-

Police Department Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 BUDGET	Estimated Year-End 2015	Budget 2016
10522900	Total	Information Technology Expenses	-	-	-	-	-	-	-
			5,038,098	5,242,640	6,161,816	5,951,643	6,236,601	5,867,125	6,942,106

*Information Technology has moved to 20922900

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

10520210	80100	MACHINERY & EQUIPMENT	124,943	82,151	80,000	123,060	100,000	100,000	-
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**BUDGET DETAIL
POLICE DEPARTMENT
FISCAL YEAR 2015-16**

ACCOUNT NO. 10520210

**DEPARTMENT
REQUEST**

51110 Salaries		\$ 2,519,106
	1 Police Chief	100%
	1 Captain - Operations	100%
	1 Captain - Administrative (Anticipated Retirement January 2016)	100%
	2 Lieutenants (1 Patrol, 1 Investigations)	100%
	6 Sergeants (4 Patrol, 1 Administrative, 1 Detective)	100%
	21 Police Officers (17 Patrol, 4 Detective)	100%
	2 Police Records Clerks	100%
	1 Administrative Secretary (15% Fire)	85%
51130 Overtime Salaries & Wages		\$ 200,000
51140 Stand-by Salaries & Wages		\$ 972
Employee Benefits		\$ 1,915,073
51210	Retirement (PERS)	\$ 643,525
51211	PERS Unfunded Liability	\$ 515,204
51220	Insurance	\$ 513,342
51230	Workers Compensation Insurance	\$ 128,009
51240	Medicare	\$ 41,577
51250	Unemployment Insurance	\$ 30,272
51270	Uniform Allowance	\$ 31,000
51290	Cell Phone Stipend	\$ 12,144
52100 Contractual Services		\$ 83,200
	Sonoma County Bomb Disposal participation	\$ 23,000
	Portable and vehicle radio repair, Maintenance Contract for Record Management System (RMS)	\$ 20,400
	Annual maintenance on MDTs (split with Dispatch)	\$ 1,000
	Radar Units repair and calibration	\$ 1,500
	Firearms Repair	\$ 300
	Towing	\$ 1,000
	Physical Assault Examinations	\$ 6,000
	Psychological Services	\$ 3,500
	Recruitment Physical Exams	\$ 3,500
	Chemical tests for DUIs	\$ 17,000
	Abandoned Vehicle Towing	\$ 6,000
52180 Security Services		\$ 350
	Burglar alarm for secure evidence location.	
54100 Supplies		\$ 65,500
	Operational supplies, computers, bio-hazard disposal, academy uniforms, cameras, taser cartridges, radio equipment, peer support program	\$ 37,900
	Special police equipment i.e., Range maintenance, first-aid supplies, ammunition, targets	\$ 14,000
	Special Buy Fund	\$ 2,000
	Traffic citation and other forms	\$ 4,000
	K-9 Training	\$ 3,600
	K-9 Operations	\$ 4,000
54101 Postage		\$ 4,000
54201 Prisoner Expense		\$ 12,000
	Cost of handling prisoners and evidence.	
54202 Major Crimes Investigations		\$ 7,500
	Cost of investigating major crimes.	

55100 Telephone	\$ 39,980
Land line, fax, CLETS user fees.	
56110 City Garage Parts	\$ 13,563
Annual allocation for City Garage parts for vehicles and equipment.	
56111 City Garage Labor	\$ 92,839
Annual allocation for City Garage labor for vehicles and equipment.	
56120 Equipment Maintenance & Repair	\$ 3,500
Repair and maintenance of radio equipment.	
56130 External Services	\$ 45,000
Automotive maintenance and repairs for patrol equipment.	
56210 Fuel & Fluids	\$ 65,000
Fuel for vehicles.	
57100 Conference & Training	\$ 60,000
REMIF Chief's Liability Seminar for Director and Command Staff; Expenses incurred during out of area investigations; State mandated training as well as specialized training needed to maintain employee efficiency and effectiveness.	
57300 Memberships & Subscriptions	\$ 4,200
Dues/Subscriptions/Memberships - publications that provide current information on legal codes, West annotated Codes, Traffic and Penal Code Books, Legal Source Book, CA Vehicle Code Book, Memberships/Meetings - Chief and staff attendance at local meetings and conferences to maintain communications with other professionals and members of the community, local meetings between Department Staff and allied agencies, FBI/NA Membership, CPOA, International Assoc of Financial Crimes Investigators and Cal-Chiefs.	
61200 Purchasing Allocation	\$ 6,575
Charge for Purchasing functions.	
61300 Billing and Collection Allocation	\$ 15
Charge for Billing and Collection functions.	
61420 Building Maintenance Allocation	\$ 118,172
Police Department's share of building maintenance.	
61422 IT Allocation	\$ 153,586
Share of Information Technology Services	
61425 Allocated Utilities	\$ 23,504
Police Department's share of allocated utilities.	
61500 Insurance Allocation	\$ 69,621
Share of the Citywide costs of liability and property insurance.	
61700 Dispatch	\$ 412,792
Police Department's share of Dispatch costs.	
62100 Central Services Allocation	\$ 443,069
Annual allocation for general government services.	
94500 Lease Payments	\$ 4,900
DEPARTMENT TOTAL 10520210	\$ 6,364,017

**BUDGET DETAIL
POLICE VOLUNTEER PROGRAM
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 10520214</u>	DEPARTMENT REQUEST
52100 Contractual Services	\$ 900
Background checks for Volunteers.	
54100 Supplies	\$ 4,300
General supplies, uniforms, equipment & community programs.	
57100 Conference & Training	\$ 15,000
Annual training for Volunteers, Chaplin & academy expense.	
DEPARTMENT TOTAL 10520214	<u>\$ 20,200</u>

**BUDGET DETAIL
COMMUNITY SERVICES OFFICERS FUND
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 10520218</u>	DEPARTMENT REQUEST
51110 Salaries	\$ 184,659
4 Community Services Officers	100%
51120 Salaries, Non-Regular	\$ 33,822
1 Community Services Officer (Part-time, 32-hours/week)	100%
51130 Overtime Salaries & Wages	\$ 13,500
Employee Benefits	\$ 163,594
51210 Retirement (PERS)	\$ 76,568
51220 Insurance	\$ 62,897
51230 Workers Compensation Insurance	\$ 11,957
51240 Medicare	\$ 4,083
51250 Unemployment Insurance	\$ 2,829
51270 Uniform Allowance	\$ 4,000
51290 Cell Phone Stipend	\$ 1,260
DEPARTMENT TOTAL 10520218	\$ 395,575

**BUDGET DETAIL
MAJOR CRIMES TASK FORCE
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 10520224</u>	DEPARTMENT REQUEST
51110 Salaries	\$ 78,964
1 Task Force Officer	100%
51130 Overtime Salaries & Wages	\$ 28,000
Employee Benefits	\$ 39,800
51210 Retirement (PERS)	\$ 24,174
51220 Insurance	\$ 8,764
51230 Workers Compensation Insurance	\$ 3,711
51240 Medicare	\$ 1,273
51250 Unemployment Insurance	\$ 878
51270 Uniform Allowance	\$ 1,000
52100 Contractual Services	\$ 4,500
Annual Agency Contribution.	
56130 External Services	\$ 2,550
Automotive maintenance and repairs for Task Force equipment.	
56210 Fuel & Fluids	\$ 7,000
Fuel for vehicle.	
57100 Conference & Training	\$ 1,500
DEPARTMENT TOTAL 10520224	\$ 162,314

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FIRE DEPARTMENT BUDGET Fiscal Year 2015-16

10521210

10521312

10521340

Fire

Fire activities, including Suppression, Prevention and Volunteer services.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

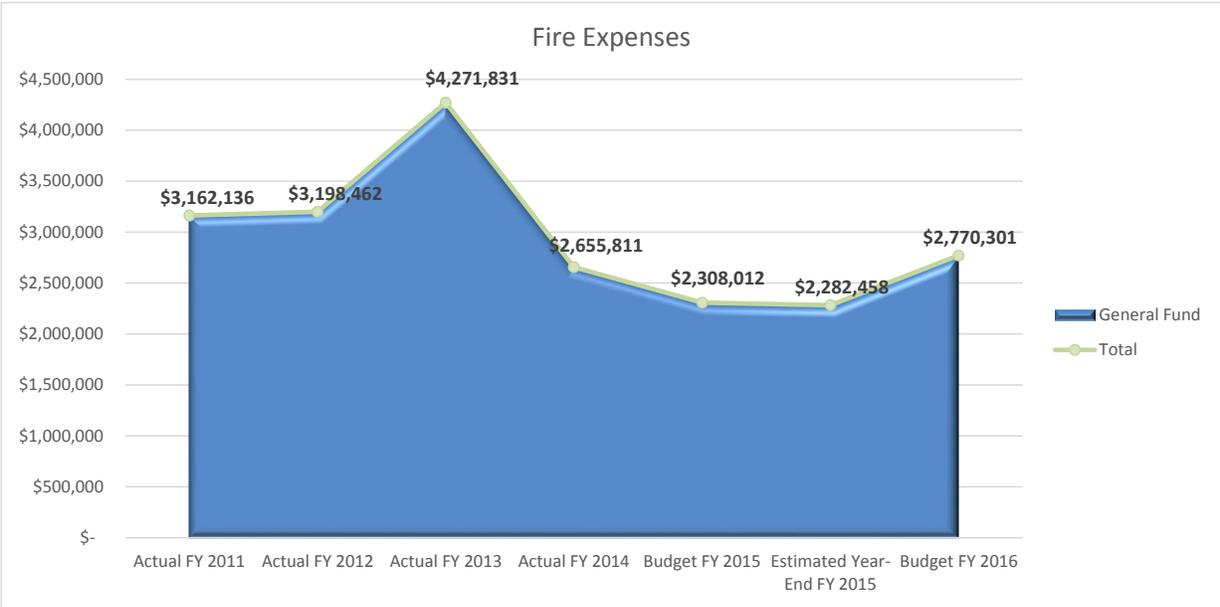
- Continued a City and Ukiah Valley Fire District (UVFD) shared Fire Chief.
- Continued a joint department stipend program to augment paid Fire staff.
- Continued a joint volunteer Fire training program.
- Continued ALS paramedic services on initial response Fire apparatus.
- Continued joint Fire suppression services with UVFD personnel.
- Continued Cal-Fire dispatching contract.
- Finalized outfitting of the Ladder Truck

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Continuation of joint Fire Suppression Services with Ukiah Valley Fire District (UVFD) personnel.
- Continuation of joint volunteer Fire training and volunteer development programs.
- Continuation of ALS paramedic services on initial response Fire apparatus.
- Development of joint Fire prevention and Fire Marshall services with UVFD personnel.

SIGNIFICANT CHANGES:

- None



Fire Department Summary

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	1,367,447	1,335,814	1,611,088	879,007	858,058	860,362	842,387	(17,975)	-2%
51120 NON-REGULAR SALARIES & WAGES	41,163	93,121	85,295	39,358	31,200	31,479	-	(31,479)	-101%
51130 OVERTIME SALARIES & WAGES	162,769	208,405	319,846	121,657	146,272	146,272	110,000	(36,272)	-25%
51150 ACCRUED SALARIES & BENEFITS	(5,071)	5,108	(50,367)	(3,513)	-	-	-	-	0%
51210 RETIREMENT (PERS)	346,077	387,232	476,050	284,839	290,178	295,402	156,023	(139,379)	-48%
51211 PERS UNFUNDED LIABILITY	-	-	-	-	-	-	279,150	279,150	100%
51220 INSURANCE	168,184	168,077	179,498	80,861	83,273	80,945	84,951	4,006	5%
51230 WORKERS COMP	66,364	69,842	91,839	60,939	40,404	46,482	38,809	(7,673)	-19%
51240 MEDICARE	23,332	23,103	28,345	14,595	12,936	15,868	13,297	(2,571)	-20%
51250 UNEMPLOYMENT	16,623	16,952	20,325	11,138	9,625	11,234	9,181	(2,053)	-21%
51260 FICA	2,610	5,623	4,167	55	1,935	-	-	-	0%
51270 UNIFORM ALLOWANCE	16,163	13,622	13,925	7,710	11,000	11,000	11,000	-	0%
51290 CELL PHONE STIPEND	-	-	129	566	564	572	613	41	7%
Sub Total Salaries & Benefits	2,205,661	2,326,899	2,780,140	1,497,210	1,485,445	1,499,616	1,545,411	45,795	3%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	54,943	54,907	164,367	146,622	520,836	450,380	477,590	27,210	5%
52110 AMBULANCE BILLING	-	-	69,546	2,716	-	471	1,150	679	100%
52111 MAINT. CONTRCTS - DEFIBRULATOR	-	-	-	3,438	-	3,438	3,438	-	0%
52112 M. D. OVERSIGHT	-	-	-	-	-	1,000	1,000	-	0%
52302 AMBULANCE FEES	6,712	5,306	12,207	-	-	-	-	-	0%
52303 REHIT SUPPORT	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	0%
54100 SUPPLIES	100,592	75,850	130,867	30,906	-	29,887	5,000	(24,887)	100%
54101 POSTAGE	463	501	1,019	177	-	40	40	-	0%
54105 PHOTOGRAPHIC EXPENSE	-	-	33	-	-	-	-	-	0%
54320 SOFTWARE	-	-	10,034	2,671	-	-	-	-	0%
55100 TELEPHONE	5,867	5,777	6,514	5,615	4,800	4,800	800	(4,000)	-83%
55210 UTILITIES	29,930	27,676	-	-	-	-	-	-	0%
56100 VEHICLE & EQUIPMENT MAINT. & R	2,613	3,075	7,619	-	-	680	-	(680)	100%
56110 CITY GARAGE - PARTS	5,452	8,887	2,985	2,406	2,406	2,406	14,448	12,042	500%
56111 CITY GARAGE - LABOR	69,737	82,110	79,695	64,242	64,242	64,242	42,825	(21,417)	-33%
56120 EQUIPMENT MAINTENANCE & REPAIR	9,952	8,894	5,117	3,384	4,950	2,000	4,950	2,950	60%
56121 R & M RADIO EQUIPMENT	-	-	983	-	-	-	-	-	0%
56122 R & M NON-AUTO EMS EQUIPMENT	-	-	799	-	-	-	-	-	0%
56123 R & M COMPUTERS	-	-	650	-	-	-	-	-	0%
56124 MAINT CONTRACT DEFIBULATORS	-	-	3,438	-	-	-	-	-	0%
56130 EXTERNAL SERVICES	15,049	18,844	34,789	210,635	25,000	25,165	25,000	(165)	-1%
56210 FUEL & FLUIDS	19,187	20,920	46,587	23,364	-	-	-	-	0%
56300 BUILDING MAINT. & REPAIR	152,052	139,673	-	-	-	-	-	-	0%
57100 CONFERENCE & TRAINING	32,305	18,829	22,238	12,730	11,000	9,000	15,000	6,000	55%
57300 MEMBERSHIPS & SUBSCRIPTIONS	1,814	1,238	1,411	1,462	1,785	1,785	1,785	-	0%
61100 GENERAL GOVERNMENT ALLOCATION	31,462	33,763	53,880	50,076	-	-	-	-	0%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	280	280	100%
61410 RENT ALLOCATION	43,005	-	49,733	43,246	-	-	-	-	0%
61420 BUILDING MAINTENANCE ALLOCATION	-	-	161,169	148,550	146,683	146,683	111,258	(35,425)	-24%
61422 IT ALLOCATION	-	-	-	-	-	-	42,128	42,128	100%
61425 ALLOCATED UTILITIES	-	-	32,225	32,866	32,865	32,865	30,483	(2,382)	-7%
61500 INSURANCE ALLOCATION	46,305	49,271	58,079	48,520	-	-	16,388	16,388	100%
61700 DISPATCH	320,704	308,174	527,557	317,389	-	-	275,195	275,195	100%
62100 CENTRAL SERVICES OUT	-	-	-	-	-	-	148,132	148,132	100%
94500 LEASE PAYMENTS	3,332	2,868	3,151	2,587	3,000	3,000	3,000	-	0%
Sub Total Operations & Maintenance	956,475	871,563	1,491,691	1,158,601	822,567	782,842	1,224,890	442,048	54%
TOTAL DEPARTMENT EXPENSES 21210 21312, 21330, 21340	3,162,136	3,198,462	4,271,831	2,655,811	2,308,012	2,282,458	2,770,301	487,843	21%

Fire Department Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 BUDGET	Estimated Year-End FY 2015	Budget 2016
FIRE ADMINISTRATION EXPENSES									
10521210	51110	REGULAR SALARIES & WAGES	1,367,447	1,335,814	1,253,816	878,349	858,058	860,362	842,387
10521210	51120	NON-REGULAR SALARIES & WAGES	41,163	93,121	85,295	39,358	31,200	31,479	-
10521210	51130	OVERTIME SALARIES & WAGES	162,769	208,405	291,898	108,951	146,272	146,272	110,000
10521210	51150	ACCRUED SALARIES & BENEFITS	(5,071)	5,108	(50,367)	(3,513)	-	-	-
10521210	51210	RETIREMENT (PERS)	346,077	387,232	367,127	284,839	290,178	295,402	156,023
10521210	51211	PERS UNFUNDED LIABILITY	-	-	-	-	-	-	279,150
10521210	51220	INSURANCE	168,184	168,077	132,725	80,861	83,273	80,945	84,951
10521210	51230	WORKERS COMP	66,364	69,842	71,615	60,204	40,404	46,482	38,809
10521210	51240	MEDICARE	23,332	23,103	22,758	14,405	12,936	15,868	13,297
10521210	51250	UNEMPLOYMENT	16,623	16,952	16,753	11,004	9,625	11,234	9,181
10521210	51260	FICA	2,610	5,623	4,167	55	1,935	-	-
10521210	51270	UNIFORM ALLOWANCE	16,163	13,622	9,775	7,710	11,000	11,000	11,000
10521210	51290	CELL PHONE STIPEND	-	-	129	566	564	572	613
10521210	52100	CONTRACTED SERVICES	46,445	46,410	149,867	142,375	477,590	450,380	477,590
10521210	52110	AMBULANCE BILLING	-	-	25,296	-	-	471	1,150
10521210	52111	MAINT. CONTRCTS - DEFIBRULATOR	-	-	-	3,438	-	3,438	3,438
10521210	52112	M. D. OVERSIGHT	-	-	-	-	-	1,000	1,000
10521210	52302	AMBULANCE FEES	6,712	5,306	3,696	-	-	-	-
10521210	52303	REHIT SUPPORT	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10521210	54100	SUPPLIES	77,261	53,053	64,520	24,102	-	29,887	5,000
10521210	54101	POSTAGE	463	501	434	177	-	40	40
10521210	54105	PHOTOGRAPHIC EXPENSE	-	-	-	-	-	-	-
10521210	54320	SOFTWARE	-	-	5,283	2,671	-	-	-
10521210	55100	TELEPHONE	5,867	5,777	5,614	5,615	4,800	4,800	800
10521210	55210	UTILITIES	29,930	27,676	-	-	-	-	-
10521210	56100	VEHICLE & EQUIP. MAINT. AMBULANCE	2,613	3,075	1,119	-	-	340	-
10521210	56110	CITY GARAGE - PARTS	5,452	8,887	2,199	2,406	2,406	2,406	14,448
10521210	56111	CITY GARAGE - LABOR	69,737	82,110	58,704	64,242	64,242	64,242	42,825
10521210	56120	EQUIPMENT MAINTENANCE & REPAIR	9,952	8,894	5,117	3,384	4,950	2,000	4,950
10521210	56122	R&M NON-AUTOMOTIVE EQUIPMENT	-	-	-	-	-	-	-
10521210	56130	EXTERNAL SERVICES	15,049	18,844	34,789	210,635	25,000	25,165	25,000
10521210	56210	FUEL & FLUIDS	19,187	20,920	30,824	23,364	-	-	-
10521210	56300	BUILDING MAINT. & REPAIR	152,052	139,673	-	-	-	-	-
10521210	57100	CONFERENCE & TRAINING	19,908	14,178	15,075	11,444	11,000	9,000	15,000
10521210	57300	MEMBERSHIPS & SUBSCRIPTIONS	1,814	1,238	1,096	1,462	1,785	1,785	1,785
10521210	61100	GENERAL GOVERNMENT ALLOCATION	31,462	33,763	46,852	50,076	-	-	-
10521210	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	280
10521210	61410	RENT ALLOCATION	43,005	-	43,246	43,246	-	-	-
10521210	61420	BUILDING MAINTENANCE ALLOCATION	-	-	139,310	148,550	146,683	146,683	111,258
10521210	61422	IT ALLOCATION	-	-	-	-	-	-	42,128
10521210	61425	ALLOCATED UTILITIES	-	-	28,022	32,866	32,865	32,865	30,483
10521210	61500	INSURANCE ALLOCATION	44,300	47,188	49,519	47,188	-	-	16,388
10521210	61700	DISPATCH	320,704	308,174	343,678	317,389	-	-	-
10521210	62100	CENTRAL SERVICES OUT	-	-	-	-	-	-	148,132
10521210	94500	LEASE PAYMENTS	3,332	2,868	2,701	2,587	3,000	3,000	3,000
10521210 Total		Fire Administration Expenses	3,115,906	3,160,436	3,267,652	2,625,005	2,264,766	2,282,118	2,495,106
DISPATCH - CALFIRE EXPENSES									
10521210	61700	DISPATCH - CALFIRE	-	-	-	-	-	-	275,195
10521210 Total		Dispatch - Calfire Expenses	-	-	-	-	-	-	275,195
FIRE VOLUNTEER STATION EXPENSES									
10521312	52100	CONTRACTED SERVICES	8,498	8,497	8,500	4,247	43,246	-	-
10521312	54100	SUPPLIES	23,331	22,796	31,925	6,804	-	-	-
10521312	57100	CONFERENCE & TRAINING	12,397	4,651	4,500	1,285	-	-	-
10521312	61500	INSURANCE ALLOCATION	2,005	2,083	1,332	1,332	-	-	-
10521312 Total		Fire Volunteer Station Expenses	46,230	38,026	46,257	13,668	43,246	-	-
*Fire Volunteer Station Expenses were not used in FY 2014 and will not be funded in FY 15-16. Those funds went into a portion of the UVFD agreement.									
AMBULANCE/EMS OPERATIONS EXPENSES									
10521330	51110	REGULAR SALARIES & WAGES	-	-	357,272	658	-	-	-
10521330	51130	OVERTIME SALARIES & WAGES	-	-	27,948	-	-	-	-
10521330	51210	RETIREMENT (PERS)	-	-	108,923	-	-	-	-
10521330	51220	INSURANCE	-	-	46,773	-	-	-	-
10521330	51230	WORKERS COMP	-	-	20,224	36	-	-	-
10521330	51240	MEDICARE	-	-	5,587	10	-	-	-
10521330	51250	UNEMPLOYMENT	-	-	3,572	7	-	-	-

Fire Department Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 BUDGET	Estimated Year-End FY 2015	Budget 2016
10521330	51270	UNIFORM ALLOWANCE	-	-	4,150	-	-	-	-
10521330	51290	CELL PHONE STIPEND	-	-	-	-	-	-	-
10521330	52100	CONTRACTED SERVICES	-	-	6,000	-	-	-	-
10521330	52110	AMBULANCE BILLING	-	-	44,250	2,716	-	-	-
10521330	52302	AMBULANCE FEES	-	-	8,511	-	-	-	-
10521330	54100	SUPPLIES	-	-	34,422	-	-	-	-
10521330	54101	POSTAGE	-	-	585	-	-	-	-
10521330	54105	PHOTOGRAPHIC EXPENSE	-	-	33	-	-	-	-
10521330	54320	SOFTWARE	-	-	4,751	-	-	-	-
10521330	55100	TELEPHONE	-	-	900	-	-	-	-
10521330	56100	VEHICLE & EQUIPMENT MAINT. & R	-	-	6,500	-	-	340	-
10521330	56110	CITY GARAGE - PARTS	-	-	786	-	-	-	-
10521330	56111	CITY GARAGE - LABOR	-	-	20,991	-	-	-	-
10521330	56121	R & M RADIO EQUIPMENT	-	-	983	-	-	-	-
10521330	56122	R & M NON-AUTO EMS EQUIPMENT	-	-	799	-	-	-	-
10521330	56123	R & M COMPUTERS	-	-	650	-	-	-	-
10521330	56124	MAINT CONTRACT DEFIBULATORS	-	-	3,438	-	-	-	-
10521330	56210	FUEL & FLUIDS	-	-	15,763	-	-	-	-
10521330	57100	CONFERENCE & TRAINING	-	-	2,663	-	-	-	-
10521330	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	-	315	-	-	-	-
10521330	61100	GENERAL GOVERNMENT ALLOCATION	-	-	7,028	-	-	-	-
10521330	61410	RENT ALLOCATION	-	-	6,487	-	-	-	-
10521330	61420	BUILDING MAINTENANCE ALLOCATION	-	-	21,859	-	-	-	-
10521330	61425	ALLOCATED UTILITIES	-	-	4,203	-	-	-	-
10521330	61500	INSURANCE ALLOCATION	-	-	7,228	-	-	-	-
10521330	61700	DISPATCH	-	-	183,879	-	-	-	-
10521330	94500	LEASE PAYMENTS	-	-	450	-	-	-	-
10521330 Total		Ambulance/EMS Operations Expenses	-	-	957,922	3,426	-	340	-
*Ambulance had two accounts 52110 & 56100 which were rolled into the main Fire account.									
FIRE REIMBURSABLE OPERATIONS EXPENSES									
10521340	51130	OVERTIME SALARIES & WAGES	-	-	-	12,706	-	-	-
10521340	51230	WORKERS COMP	-	-	-	699	-	-	-
10521340	51240	MEDICARE	-	-	-	180	-	-	-
10521340	51250	UNEMPLOYMENT	-	-	-	127	-	-	-
10521340 Total		Fire Reimbursable Operations Expenses	-	-	-	13,712	-	-	-
Total Fire Expenses			3,162,136	3,198,462	4,271,831	2,655,811	2,308,012	2,282,458	2,770,301

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

10521210	80100	MACHINERY & EQUIPMENT	-	-	-	-	-	25,894	-
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**BUDGET DETAIL
FIRE DEPARTMENT
FISCAL YEAR 2015-16**

ACCOUNT NO. 10521210	DEPARTMENT REQUEST
51110 Salaries	\$ 842,387
2 Fire Division Chiefs	100%
2 Fire Captains	100%
4 Fire Engineers	100%
3 Firefighter/Paramedics	100%
1 Administrative Secretary (85% Police)	15%
51130 Overtime Salaries & Wages	\$ 110,000
Employee Benefits	\$ 593,024
51210 Retirement (PERS)	\$ 156,023
51211 PERS Unfunded Liability	\$ 279,150
51220 Insurance	\$ 84,951
51230 Workers Compensation Insurance	\$ 38,809
51240 Medicare	\$ 13,297
51250 Unemployment Insurance	\$ 9,181
51270 Uniform Allowance	\$ 11,000
51290 Cell Phone Stipend	\$ 613
52100 Contractual Services	\$ 477,590
UVFD Contract, Fire Chief Services & Misc. consultant services.	
52110 Ambulance Billing	\$ 1,150
6.3% of ambulance revenue to Wittman.	
52111 Maintenance Contracts - Defibrillator	\$ 3,438
Maintenance contract.	
52112 M.S. Oversight	\$ 1,000
Part-time medical oversight contract not to exceed \$2,000.	
52303 REHIT Support	\$ 5,000
Annual fee for REHIT support.	
54100 Supplies	\$ 5,000
Operational costs for Prevention Officer, code books, annual storage for antiques, & SCBA air testing/analysis.	
54101 Postage	\$ 40
55100 Telephone	\$ 800
Land line, fax, CLETS user fees	
56110 City Garage Parts	\$ 14,448
Annual allocation for City Garage parts for vehicles and equipment.	

56111 City Garage Labor	\$ 42,825
Annual allocation for City Garage labor for vehicles and equipment.	
56120 Equipment Maintenance & Repair	\$ 4,950
Repair and maintenance of radio equipment, non-automotive fire related equipment, & Ground Ladder testing.	
56130 External Services	\$ 25,000
Automotive maintenance and repairs for fire equipment.	
57100 Conference & Training	\$ 15,000
Training for Hazardous Materials, Incident Safety, Fire Command, Driver/Operator Courses, & Wildland Fire Plans/Inspections.	
57300 Memberships & Subscriptions	\$ 1,785
Fire service organizations, National Fire Protection Assoc., Cal Fire Chiefs, Nor Cal Training Officers, Mendocino County Fire Chiefs Assoc., & International Assoc. of Fire Chiefs.	
61200 Purchasing Allocation	\$ 280
Charge for Purchasing functions.	
61420 Building Maintenance Allocation	\$ 111,258
Share of building maintenance.	
61422 IT Allocation	\$ 42,128
Share of Information Technology services.	
61425 Allocated Utilities	\$ 30,483
Share of City utilities.	
61500 Insurance Allocation	\$ 16,388
Share of the Citywide costs of liability and property insurance.	
61700 Dispatch	\$ 275,195
Calfire Dispatch contract.	
62100 Central Services Allocation	\$ 148,132
Annual allocation for general government services.	
94500 Lease Payments	\$ 3,000
Share of photocopiers purchase and maintenance.	
DEPARTMENT TOTAL 10521210	\$ 2,770,301

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Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private enterprises. Each enterprise covers its cost of providing goods or services to the general public primarily through user charges. Enterprise fund revenues cannot be used for any city purposes not benefiting the enterprise. Uses for Enterprise Funds include:

- **Parking District (640):** Accounts for the operation and maintenance of public, permitted, and timed parking facilities.
- **Landfill/Solid Waste (700-705):** Accounts for the activities of the City's solid waste landfill operations.
- **Golf (720):** Accounts for the operation, maintenance, and improvements to the City's Golf Course.
- **Conference Center (730):** Accounts for maximizing the productivity of smaller meetings with single-purpose conference spaces as well as providing communication and information to visitors and residents.
- **Airport (777):** Accounts for the operation, management, safety, and convenience of all members of the aviation community as well as maintaining cooperation and coordination with various organizations.
- **Electric (800):** Accounts for activities relating to the operation of the City's electric system including generation and distribution as well as 2.85% of gross electric charges are to be used for public benefit.
- **Street Lighting (805):** Accounts for maintaining public street lights.
- **Public Benefits (806):** Accounts for educating and marketing energy conservation as well as providing utility assistance to seniors and low income households.
- **Water (820):** Accounts for activities relating to the operation of the City's water system including distribution and treatment.
- **Wastewater (840):** Accounts for activities relating to the operation of the City's wastewater system including wastewater collection and distribution.

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PARKING ENFORCEMENT ENTERPRISE FUND Fiscal Year 2015-16

64020213 Parking Enforcement

Enforcement of parking regulations

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

Obtained Council Approval for Electronic Ticket and Billing Contract

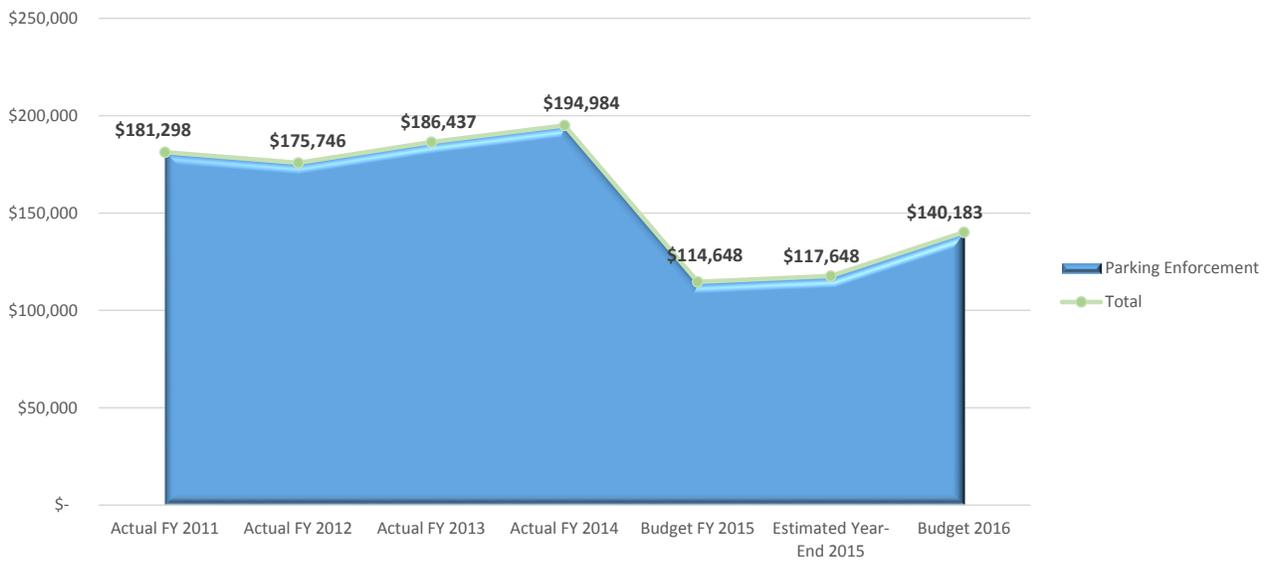
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

Revise Violation Fine Schedule

SIGNIFICANT CHANGES:

- None

Parking Enforcement Enterprise Fund Expenses



Parking Enforcement Enterprise Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year- End FY 2015	Budget 2016	Difference From Estimated FY 2014	%
Parking Enforcement Revenues:									
<i>Charges for Service:</i>									
Property Tax	\$ 10,353	\$ 10,445	\$ 10,452	\$ 10,877	\$ 10,452	\$ 10,864	\$ 11,190	\$ 326	3%
Unsecured Property Tax	4	1	4	5	4	4	4	-	0%
Supplemental Property Tax	-	212	-	-	-	-	-	-	0%
Parking - Off Street Permit	49892	45,378	21,417	42,626	21,417	20,462	20,000	(462)	-2%
Parking - On Street Permit	80	468	45,000	94	45,000	154	200	46	0%
Meters - Lot A	3,047	2,716	1,660	2,501	1,660	7,741	7,800	59	4%
Meters - Lot C	3,122	2,528	2,190	3,305	2,190	4,100	4,100	-	0%
Meters - On Street	288	72	-	-	-	150	150	-	0%
County of Mendocino Permits	12,262	10,128	-	-	-	7,740	7,740	-	0%
Courts Permits	3,658	5,348	5,500	12,078	5,500	13,000	13,000	-	0%
Not Revenue - Collection Bureau	(410)	(236)	-	(148)	-	259	-	(259)	100%
Home Owners Prop Tax Relief	1	1	-	1	-	-	-	-	0%
Local	-	-	-	-	-	-	-	-	0%
Parking Fines	48,318	38,484	41,636	44,217	41,636	44,200	44,200	-	0%
Interest on Investments	4,164	2,535	1,789	1,069	1,789	1,070	1,070	-	0%
Cash Over/Short	134,780	118,081	-	-	-	-	-	-	0%
Total Parking Enforcement Fund Revenues	\$ 269,559	\$ 236,161	\$ 129,648	\$ 116,625	\$ 129,648	\$ 109,744	\$ 109,454	\$ (290)	0%
Parking Enforcement Enterprise Fund Operating Expenses:									
<i>Parking Enforcement:</i>									
Police Parking Enforcement	\$ 180,822	\$ 175,336	\$ 185,722	\$ 189,289	\$ 113,933	\$ 116,933	\$ 139,468	\$ 22,535	20%
Sub Total Parking Enforcement Enterprise Fund Expenses	180,822	175,336	185,722	189,289	113,933	116,933	139,468	22,535	122%
Transfers	476	410	715	5,695	715	715	715	-	0%
Total Parking Enforcement Fund Operating Expenses	\$ 181,298	\$ 175,746	\$ 186,437	\$ 194,984	\$ 114,648	\$ 117,648	\$ 140,183	\$ 22,535	20%
<i>Increase (decrease) in reserve*</i>	\$ 88,261	\$ 60,415	\$ (56,789)	\$ (78,359)	\$ 15,000	\$ (7,904)	\$ (30,729)		

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

Capital Purchases	-	-	-	2,101	15,000	-	-		
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Parking Enforcement Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Budget FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget FY 2016
PARKING DISTRICT FUND REVENUE									
64000000	41110	SECURED PROPERTY TAX	(10,353)	(10,445)	(10,452)	(10,877)	(10,452)	(10,864)	(11,190)
64000000	41120	UNSECURED PROPERTY TAX	(4)	(1)	(4)	(5)	(4)	(4)	(4)
64000000	41130	SUPPLEMENTAL PROPERTY TAX	(0)	(212)	-	(0)	-	-	-
64000000	42511	PARKING - OFF STREET PERMIT	(49,892)	(45,378)	(21,417)	(42,626)	(21,417)	(20,462)	(20,000)
64000000	42512	PARKING - ON STREET PERMIT	(80)	(468)	(45,000)	(94)	(45,000)	(154)	(200)
64000000	42513	METERS - LOT A	(3,047)	(2,716)	(1,660)	(2,501)	(1,660)	(7,741)	(7,800)
64000000	42514	METERS - LOT B	-	-	-	-	-	-	-
64000000	42515	METERS - LOT C	(3,122)	(2,528)	(2,190)	(3,305)	(2,190)	(4,100)	(4,100)
64000000	42516	METERS - ON STREET	(288)	(72)	-	-	-	(150)	(150)
64000000	42517	COUNTY OF MENDOCINO PERMITS	(12,262)	(10,128)	-	-	-	(7,740)	(7,740)
64000000	42518	COURTS PERMITS	(3,658)	(5,348)	(5,500)	(12,078)	(5,500)	(13,000)	(13,000)
64000000	42519	NOT REVENUE - COLLECTON BUREA	410	236	-	148	-	(259)	-
64000000	43130	HOME OWNERS PROP TAX RELIEF	(1)	(1)	-	(1)	-	-	-
64000000	43390	LOCAL	-	(0)	-	(0)	-	-	-
64000000	45130	PARKING FINES	(48,318)	(38,484)	(41,636)	(44,217)	(41,636)	(44,200)	(44,200)
64000000	46110	INTEREST ON INVESTMENTS	(4,164)	(2,535)	(1,789)	(1,069)	(1,789)	(1,070)	(1,070)
64000000	48150	CASH OVER/SHORT	(134,780)	(118,081)	-	-	-	-	-
64000000 Total		Parking District Fund Revenue	(269,559)	(236,161)	(129,648)	(116,625)	(129,648)	(109,744)	(109,454)
PARKING ENFORCEMENT EXPENSES									
64020213	51150	ACCRUED SALARIES & BENEFITS	(264)	-	-	-	-	-	-
64020213	52100	CONTRACTED SERVICES	103,448	103,448	103,448	103,448	103,628	106,628	106,628
64020213	52301	PROPERTY TAX ADMIN FEE	140	153	200	166	200	200	200
64020213	54100	SUPPLIES	4,299	1,955	4,500	2,974	4,500	4,500	4,500
64020213	55100	TELEPHONE	242	238	200	166	200	200	200
64020213	55210	UTILITIES	5,712	6,177	5,405	7,838	5,405	5,405	5,405
64020213	56110	GARAGE - PARTS	-	-	-	-	-	-	654
64020213	56111	GARAGE - LABOR	-	-	-	-	-	-	10,064
64020213	61100	GENERAL GOVERNMENT ALLOCATION	21,673	21,080	24,194	25,200	-	-	-
64020213	61200	PURCHASING ALLOCATION	497	477	565	549	-	-	3,479
64020213	61300	BILLING & COLLECTION ALLOCATION	21,655	18,866	21,133	20,607	-	-	746
64020213	61500	INSURANCE ALLOCATION	1,748	1,862	1,883	1,883	-	-	365
64020213	62100	CENTRAL SERVICES ALLOCATION	21,673	21,080	24,194	26,458	-	-	7,227
64020213 Total		Parking Enforcement Expenses	180,822	175,336	185,722	189,289	113,933	116,933	139,468
PARKING ENFORCEMENT TRANSFERS									
64020213	94400	DEPRECIATION	-	-	-	5,325	-	-	-
64020213	94500	LEASE PAYMENTS	476	410	715	370	715	715	715
64020213 Total		Parking Enforcement Transfers	476	410	715	5,695	715	715	715
PARKING ENFORCEMENT FIXED ASSETS									
64020213	80100	MACHINERY & EQUIPMENT	-	-	-	2,101	15,000	-	-
64020213 Total		Parking Enforcement Fixed Assets	-	-	-	2,101	15,000	-	-
Total Parking Enforcement Expenses			181,298	175,746	186,437	197,085	129,648	117,648	140,183

**BUDGET DETAIL
PARKING ENFORCEMENT
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 64020213</u>	DEPARTMENT REQUEST
52100 Contractual Services	\$ 106,628
Enforcement Services.	
52301 Property Tax Admin Fee	\$ 200
Parking's share of dispatch services.	
54100 Supplies	\$ 4,500
Operational supplies, printing of Parking Violations.	
55100 Telephone	\$ 200
Land line and Fax.	
55210 Utilities	\$ 5,405
56110 City Garage - Parts	\$ 654
Annual allocation for City Garage parts for vehicle and equipment.	
56111 City Garage - Labor	\$ 10,064
Annual allocation for City Garage labor for vehicles and equipment.	
61200 Purchasing Allocation	\$ 3,479
Charge for Purchasing functions.	
61300 Billing & Collection Allocation	\$ 746
Charge for Billing & Collection Services.	
61500 Insurance Allocation	\$ 365
Share of the Citywide costs of liability and property insurance.	
62100 Central Services Allocation	\$ 7,227
Annual allocation for general government services.	
City Council	\$ 496
City Clerk	\$ 542
City Manager	\$ 1,558
Administrative Support	\$ 332
Miscellaneous General Government	\$ 537
Accounting	\$ 2,737
City Attorney	\$ 790
Treasurer	\$ 236
94500 Lease Payments	\$ 715
Parking's share of photocopier purchase and maintenance	
DEPARTMENT TOTAL 64020213	\$ 140,183

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LANDFILL/SOLID WASTE ENTERPRISE FUND Fiscal Year 2015-16

70024500
70224500
70424500
70524500

Landfill/Solid Waste

The Landfill property, 283 acres, is maintained on a regular basis by the Street Maintenance Crew. Maintenance items include slopes, leachate collection system, gas extraction system, storm drain system, and sediment ponds.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Completed bid documents for the landfill closure project and are awaiting comments from the state agency. An extension has been requested and construction is scheduled for 2015.
- Continued to provide regular monitoring and maintenance of the landfill site.
- Identified and implemented funding mechanism for Landfill closure.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Complete update to CEQA document
- Award contract for construction of the landfill closure project.

SIGNIFICANT CHANGES:

- None

Landfill/Solid Waste Enterprise Fund Expenses



Landfill/Solid Waste Enterprise Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Landfill/Solid Waste Revenues:									
<i>Charges for Services:</i>									
Transfer Station Surcharge	\$ 41,400	\$ 59,786	\$ 62,101	\$ 64,858	\$ 58,000	\$ 36,944	\$ 64,900	\$ 27,956	48%
Reimbursable Jobs	-	301	-	-	-	-	-	-	0%
Interest on Investments	151,375	88,841	(19,782)	(14,171)	(21,314)	(17,374)	(17,374)	-	0%
Land Rental	7,001	7,141	7,001	7,430	7,430	7,578	7,578	-	0%
Landfill Corrective	16,521	10,533	11,752	8,957	10,985	7,816	7,816	-	0%
Disposal Closure Reserve	96,513	61,532	68,654	51,058	64,156	44,440	44,440	-	0%
Post Closure Fund	100,497	86,003	88,918	83,618	88,305	65,882	20,882	(45,000)	-51%
Landfill Self-insured Trust Fund	26,939	17,175	19,163	14,605	17,912	12,744	12,744	-	0%
Total Landfill/Solid Waste Operating Revenues	\$ 440,246	\$ 331,311	\$ 237,807	\$ 216,355	\$ 225,474	\$ 158,030	\$ 140,986	\$ (17,044)	-8%
Landfill/Solid Waste Operating Expenses:									
<i>Landfill/Solid Waste:</i>									
Landfill/Solid Waste Expenses	\$ 182,412	\$ 147,077	\$ 616,970	\$ 426,795	\$ 515,918	\$ 310,400	\$ 427,389	\$ 116,989	23%
Transfers	13,756	192,912	(5,867,603)	146,682	-	-	-	-	-
Total Landfill/Solid Waste Operating Expenses	196,167	339,989	(5,250,633)	573,477	515,918	310,400	427,389	116,989	23%
Increase (decrease) in reserve*	\$ 244,079	\$ (8,678)	\$ 5,488,440	\$ (357,122)	\$ (290,444)	\$ (152,370)	\$ (286,403)		

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

80100 MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	-	-
80230 INFRASTRUCTURE	-	-	889,344	-	-	-	-	-	-
80230 INFRASTRUCTURE	-	-	4,906,238	-	-	-	-	-	-

Landfill/Solid Waste Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget FY 2016
Landfill/Solid Waste Revenue									
70000000	44791	TRANSFER STATION \$2 SURCHARGE	(41,400)	(59,786)	(62,101)	(64,858)	(58,000)	(36,944)	(64,900)
70000000	44830	REIMBURSABLE JOBS	-	(301)	-	-	-	-	-
70000000	46110	INTEREST ON INVESTMENTS	(151,375)	(88,841)	19,782	14,171	21,314	17,374	17,374
70000000	46210	LAND RENTAL	(7,001)	(7,141)	(7,001)	(7,430)	(7,430)	(7,578)	(7,578)
70000000 Total		Landfill/Solid Waste Revenue	(199,776)	(156,069)	(49,320)	(58,117)	(44,116)	(27,148)	(55,104)
LANDFILL CORRECTIVE REVENUE									
70100000	46110	INTEREST ON INVESTMENTS	(16,521)	(10,533)	(11,752)	(8,957)	(10,985)	(7,816)	(7,816)
70100000 Total		Landfill Corrective Revenue	(16,521)	(10,533)	(11,752)	(8,957)	(10,985)	(7,816)	(7,816)
DISPOSAL CLOSURE RESERVE FUND REVENUE									
70200000	46110	INTEREST ON INVESTMENTS	(96,513)	(61,532)	(68,654)	(51,058)	(64,156)	(44,440)	(44,440)
70200000 Total		Disposal Closure Reserve Fund Revenue	(96,513)	(61,532)	(68,654)	(51,058)	(64,156)	(44,440)	(44,440)
POST CLOSURE FUND - SOLID WASTE REVENUE									
70400000	44792	POST CLOSURE FUNDING FROM COLL	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(45,000)	-
70400000	46110	INTEREST ON INVESTMENTS	(40,497)	(26,003)	(28,918)	(23,618)	(28,305)	(20,882)	(20,882)
70400000 Total		Post Closure Fund - Solid Waste Revenue	(100,497)	(86,003)	(88,918)	(83,618)	(88,305)	(65,882)	(20,882)
LANDFILL SELF-INSUR. TRUST FUND REVENUE									
70500000	46110	INTEREST ON INVESTMENTS	(26,939)	(17,175)	(19,163)	(14,605)	(17,912)	(12,744)	(12,744)
70500000 Total		Landfill Self-Insur. Trust Fund Revenue	(26,939)	(17,175)	(19,163)	(14,605)	(17,912)	(12,744)	(12,744)
Total Landfill/Solid Waste Revenue			(440,246)	(331,311)	(237,807)	(216,355)	(225,474)	(158,030)	(140,986)
LANDFILL/SOLID WASTE EXPENSES									
70024500	51110	REGULAR SALARIES & WAGES	4,733	5,020	29,811	55,470	57,340	49,065	91,489
70024500	51130	OVERTIME SALARIES & WAGES	-	-	-	67	-	4	-
70024500	51150	ACCRUED SALARIES & BENEFITS	(1,893)	(689)	-	(139)	-	-	-
70024500	51210	RETIREMENT (PERS)	941	1,175	7,836	14,774	15,737	13,283	26,935
70024500	51220	INSURANCE	734	686	4,382	2,948	3,005	3,941	18,601
70024500	51230	WORKERS COMP	187	226	1,565	3,225	2,471	2,235	4,631
70024500	51240	MEDICARE	69	72	433	733	723	632	1,585
70024500	51250	UNEMPLOYMENT	49	55	298	590	593	535	1,106
70024500	51290	CELL PHONE STIPEND	-	-	-	200	203	175	442
70024500	52100	CONTRACTED SERVICES	111,424	111,553	146,000	153,759	358,000	150,000	200,000
70024500	54100	SUPPLIES	3,637	10,622	10,500	4,351	17,000	14,000	17,000
70024500	54101	POSTAGE	-	-	-	6	7	15	500
70024500	55100	TELEPHONE	334	320	500	266	400	400	400
70024500	55210	UTILITIES	15,033	9,284	17,500	7,561	17,500	11,400	17,500
70024500	56110	CITY GARAGE - PARTS	-	-	-	34	34	34	-
70024500	56111	CITY GARAGE - LABOR	-	-	-	905	905	905	-
70024500	59100	PROPERTY TAXES PAID	-	-	2,000	1,852	2,000	1,985	2,200
70024500	59101	FEES	47,162	8,754	47,845	37,560	40,000	39,300	45,000
70024500 Total		Landfill/Solid Waste Expenses	182,412	147,077	268,670	284,161	515,918	287,909	427,389
LANDFILL CLOSURE EXPENSES									
70224500	52100	CONTRACTED SERVICES	-	-	348,300	142,634	-	22,491	-
70224500 Total		Landfill Closure Expenses	-	-	348,300	142,634	-	22,491	-
Total Landfill/Solid Waste Expenses			182,412	147,077	616,970	426,795	515,918	310,400	427,389
LANDFILL 700 TRANSFERS									
70024500	94400	DEPRECIATION	12,748	12,748	-	12,747	-	-	-
70024500 Total		Landfill 700 Transfers	12,748	12,748	-	12,747	-	-	-
LANDFILL CORRECTIVE TRANSFERS									
70124500	94401	AMORTIZATION	100	17,916	(871,052)	13,301	-	-	-
70124500 Total		Landfill Corrective Transfers	100	17,916	(871,052)	13,301	-	-	-
LANDFILL CLOSURE TRANSFERS									
70224500	94401	AMORTIZATION	581	103,664	(5,056,365)	77,140	-	-	-
70224500 Total		Landfill Closure Transfers	581	103,664	(5,056,365)	77,140	-	-	-
LANDFILL POST CLOSURE TRANSFERS									
70424500	94401	AMORTIZATION	327	58,584	59,814	43,494	-	-	-
70424500 Total		Landfill Post closure Transfers	327	58,584	59,814	43,494	-	-	-
Total Landfill Solid Waste Transfers			13,756	192,912	(5,867,603)	146,682	-	-	-

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

70024500	80100	MACHINERY & EQUIPMENT	-	-	-	-	-	-	-
70124500	80230	INFRASTRUCTURE	-	-	889,344	-	-	-	-
70224500	80230	INFRASTRUCTURE	-	-	4,906,238	-	-	-	-

**BUDGET DETAIL
LANDFILL/SOLID WASTE ENTERPRISE FUND
FISCAL YEAR 2015-16**

ACCOUNT NO. 70024500

DEPARTMENT
REQUEST

51110 Salaries Regular		\$	91,489
	1 Director of Public Works/City Engineer (13% Engineering, 5% Streets, 5% Garage, 30% Wastewater Admin, 30% Water Admin, 2% Corp Yard)		10%
	1 Deputy Public Works Director (10% Engineering, 10% Streets, 10% Garage, 10% Corp Yard, 20% Wastewater Admin, 30% Water Admin.)		15%
	1 Public Works Maintenance Leadworker (80% Streets)		20%
	5 Public Works Maintenance I (75% Streets, 10% Storm Drain)		15%
	1 Street Sweeper (15% Streets, 80% Storm Drain)		5%
Employee Benefits			\$ 53,300
51210	Retirement (PERS)	\$	26,935
51220	Group Insurance	\$	18,601
51230	Workers Compensation Insurance	\$	4,631
51240	Medicare	\$	1,585
51250	Unemployment Insurance	\$	1,106
51290	Cell Phone Stipend	\$	442
52100 Contract Services		\$	200,000
	Re-seeding, erosion control, and repair of pump & control systems, Laboratory monitoring, reporting and testing of ground water, Annual landfill gas extraction system testing/reporting		
54100 Supplies		\$	17,000
	Drain rock and aggregate base, erosion control supplies, sand bags, leachate and drainage pipe, Leachate pump parts		
54101 Postage		\$	500
55100 Telephone		\$	400
	Cellular and land line telephone usage.		
55210 Utilities		\$	17,500
	Leachate treatment cost at the Wastewater Treatment Plant		
	Electricity for leachate pumps and gas extraction blower system		
	Share of utilities at Civic Center		
59100 Property Taxes		\$	2,200
59101 Fees		\$	45,000
	Regional Water Quality Control Board fees - WDR fee , Air Quality Management District (AQMD) fees for extraction system, Storm Water Permit Fee, Local Enforcement Agency (LEA) fees		
DEPARTMENT TOTAL 70024500			\$ 427,389

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GOLF ENTERPRISE FUND BUDGET Fiscal Year 2015-16

72000000

72022400

Golf

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

Manage the operations, maintenance, and improvements at the Ukiah Valley Golf Course. The Facility is a NCGA rated 18-hole, Par 70 course consisting of 5,850 yards of play on 89 acres. The Course is operated and managed by Tayman Park, a private contractor specializing in golf course management. The contract with Tayman Park will limit the City's ongoing exposure to increased operational expenditures and ensure a positive revenue flow to payback operational/capital debt to the City.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Completed tee reconstruction on holes #5 and #16
- Continued to upgrade sprinkler heads for better coverage and improved conservation.
- Continued into year three of five of the fairway and collar resurfacing project to better establish consistent turf and improved playing surface.
- Replaced HVAC units for Pro Shop and Todd Grove Room.

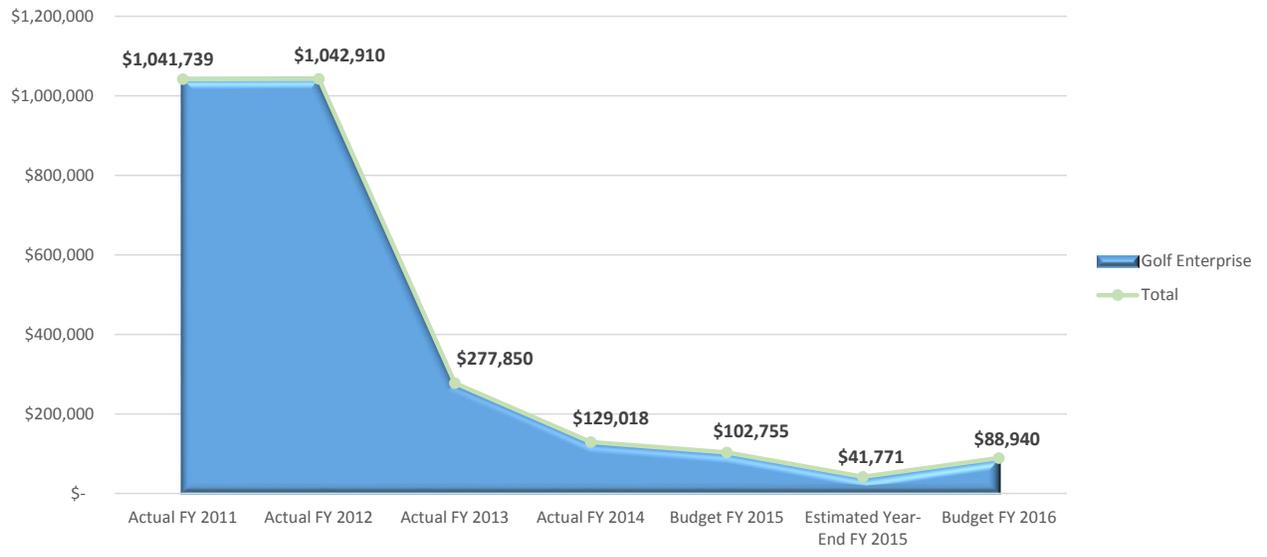
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Work with Tayman Park to expand play and tournament activities; ongoing work performed by Tayman Park.
- Continue to explore with Tayman Park the feasibility of a Driving Range; ongoing work performed by Tayman Park.
- Tayman Park will continue to explore expanded food/beverage services. They are currently evaluating a renovation project to improve outdoor seating which is the precursor to expanding food/beverage operations.
- Tayman Park will implement the 3rd operation and capital improvement plan as well as submit the 4th year plan for review and approval. Projects/programs include irrigation water source development, tee reconstruction, fairway & collar resurfacing, irrigation component replacement, cart paths, patio renovation, and electrical trenching.

SIGNIFICANT CHANGES:

- None

Golf Enterprise Fund Expenses



Golf Enterprise Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Golf Revenues:									
Membership	\$ 122,220	\$ 107,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Green Fees	346,651	381,631	-	-	-	-	-	-	0%
Concession	156,858	161,808	-	-	-	-	-	-	0%
Cart Path fees	23,364	23,121	-	-	-	-	-	-	0%
Daily Cart Rentals	123,144	134,606	-	-	-	-	-	-	0%
Merchandise	119,601	106,252	-	-	-	-	-	-	0%
Lessons	2,779	825	-	-	-	-	-	-	0%
Sales of Assets	-	-	-	-	6,000	6,000	6,000	-	0%
Reimbursable Jobs	-	-	-	79,759	-	9,922	-	(9,922)	100%
Interest on Investments	(300)	(2,967)	(1,659)	(164)	-	(2,760)	(2,760)	-	0%
Golf Lease	-	-	-	65,162	75,000	70,000	75,000	5,000	7%
Miscellaneous Receipts	-	-	253,766	14,332	21,941	5,862	10,700	4,838	22%
Cash Over/Short	170	(39)	-	-	-	-	-	-	0%
Total Golf Fund Revenues	\$ 894,487	\$ 912,705	\$ 252,107	\$ 159,089	\$ 102,941	\$ 89,024	\$ 88,940	\$ (84)	0%
Golf Operating Expenses:									
Golf Enterprise:									
Golf Expenses	\$ 945,152	\$ 974,416	\$ 178,266	\$ 129,018	\$ 49,513	\$ 41,771	\$ 50,080	\$ 8,309	17%
Lease Payments	96,587	68,494	99,584	-	53,242	-	38,860	38,860	73%
Total Golf Operating Expenses	\$ 1,041,739	\$ 1,042,910	\$ 277,850	\$ 129,018	\$ 102,755	\$ 41,771	\$ 88,940	\$ 47,169	46%
Increase (decrease) in reserve*	\$ (147,252)	\$ (130,205)	\$ (25,743)	\$ 30,071	\$ 186	\$ 47,253	\$ -		

Golf Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget FY 2016
GOLF FUND REVENUE									
72000000	44241	MEMBERSHIP	(122,220)	(107,468)	-	-	-	-	-
72000000	44242	GREEN FEES	(346,651)	(381,631)	-	-	-	-	-
72000000	44243	CONCESSION	(156,858)	(161,808)	-	-	-	-	-
72000000	44244	CART PATH FEES	(23,364)	(23,121)	-	-	-	-	-
72000000	44245	DAILY CART RENTALS	(123,144)	(134,606)	-	-	-	-	-
72000000	44246	MERCHANDISE	(119,601)	(106,252)	-	-	-	-	-
72000000	44247	LESSONS	(2,779)	(825)	-	-	-	-	-
72000000	44825	SALES OF ASSETS	-	-	-	-	(6,000)	(6,000)	(6,000)
72000000	44830	REIMBURSABLE JOBS	-	-	-	(79,759)	-	(9,922)	-
72000000	46110	INTEREST ON INVESTMENTS	300	2,967	1,659	164	-	2,760	2,760
72000000	46380	GOLF LEASE	-	-	-	(65,162)	(75,000)	(70,000)	(75,000)
72000000	48110	MISCELLANEOUS RECEIPTS	-	-	(253,766)	(14,332)	(21,941)	(5,862)	(10,700)
72000000	48150	CASH OVER/SHORT	(170)	39	-	-	-	-	-
72000000 Total		Golf Fund Revenue	(894,487)	(912,705)	(252,107)	(159,089)	(102,941)	(89,024)	(88,940)
GOLF FUND EXPENSES									
72022400	51110	REGULAR SALARIES & WAGES	193,087	184,911	105,888	64,735	9,820	23,596	19,535
72022400	51130	NON-REGULAR SALARIES & WAGES	724	215	-	2,590	4,919	2,109	2,245
72022400	51150	OVERTIME SALARIES & WAGES	1,146	1,534	2,424	3,061	3,994	50	-
72022400	51210	ACCRUED SALARIES & BENEFITS	(540)	3,858	-	1,179	-	-	-
72022400	51220	RETIREMENT (PERS)	33,990	43,185	26,595	16,408	5,453	5,370	5,887
72022400	51230	INSURANCE	38,596	50,832	29,543	16,040	1,634	1,914	1,656
72022400	51240	WORKERS COMP	7,947	7,841	5,686	4,610	979	1,141	987
72022400	51250	MEDICARE	2,634	2,663	1,571	899	270	335	336
72022400	51260	UNEMPLOYMENT	2,004	1,903	1,059	842	237	269	238
72022400	51290	FICA	-	-	-	301	139	166	134
72022400	52100	CELL PHONE STIPEND	-	-	-	659	127	323	255
72022400	52180	CONTRACTED SERVICES	402,414	419,284	1,500	95	200	500	1,000
72022400	54100	SECURITY SERVICES	342	341	-	-	-	-	-
72022400	54101	SUPPLIES	28,900	23,204	-	906	1,000	1,000	1,000
72022400	54102	POSTAGE	-	51	-	0	-	-	-
72022400	55100	SMALL TOOLS	3,176	887	4,000	-	-	-	-
72022400	55210	TELEPHONE	4,560	4,141	-	2,630	2,696	2,693	2,700
72022400	56110	UTILITIES	119,617	133,572	-	-	-	-	-
72022400	56111	CITY GARAGE - PARTS	387	247	-	-	-	-	-
72022400	56112	CITY GARAGE - LABOR	10,331	6,597	-	-	-	-	-
72022400	56120	EQUIPMENT MAINTENANCE & REPAIR	6,891	4,692	-	-	-	153	-
72022400	56130	EXTERNAL SERVICES	4,681	7,729	-	609	6,000	575	6,000
72022400	56210	FUEL & FLUIDS	10,170	10,975	-	11,093	11,000	1,577	-
72022400	56300	BUILDING MAINT. & REPAIR	10,374	5,490	-	-	-	-	-
72022400	57100	CONFERENCE & TRAINING	1,185	210	-	125	1,000	-	-
72022400	58410	MEMBERSHIPS & SUBSCRIPTIONS	170	80	-	-	45	-	-
72022400	58510	GENERAL GOVERNMENT ALLOCATION	19,496	19,670	-	-	-	-	-
72022400	59100	PURCHASING ALLOCATION	1,159	1,114	-	-	-	-	-
72022400	59101	BILLING & COLLECTION ALLOCATIO	3,004	2,617	-	-	-	-	412
72022400	59350	RENT ALLOCATION	99	-	-	-	-	-	-
72022400	61422	IT ALLOCATION	-	-	-	-	-	-	1,700
72022400	61500	INSURANCE ALLOCATION	6,353	6,767	-	-	-	-	2,389
72022400	62100	CENTRAL SERVICES ALLOCATION	16,107	15,995	-	-	-	-	3,606
72022400	94400	DEPRECIATION	16,148	13,811	-	2,236	-	-	-
72022400	94500	LEASE PAYMENTS	96,587	68,494	99,584	-	53,242	-	38,860
72022400 Total		Golf Fund Expenses	1,041,739	1,042,910	277,850	129,018	102,755	41,771	88,940

BUDGET DETAIL
GOLF ENTERPRISE FUND
FISCAL YEAR 2015-16

<u>ACCOUNT NO. 72022400</u>	<u>DEPARTMENT REQUEST</u>
51110 Salaries	\$ 19,535
1 Golf/Park Superintendent (90% Parks)	10%
1 Golf Lead Worker (90% Parks)	10%
1 Project Analyst/1,000 hour (35% Recreation Admin, 35% Parks, 5% Building Maintenance)	25%
51120 Non-Regular Salaries	\$ 2,245
1 Community Services Assistant/960 hour (15% Recreation Admin., 15% Parks, 50% Admin. Support, 5% Building Maintenance)	15%
Employee Benefits	\$ 9,493
51210 Retirement (PERS)	\$5,887
51220 Insurance	\$1,656
51230 Workers Compensation Insurance	\$ 987
51240 Medicare	\$ 336
51250 Unemployment Insurance	\$ 238
51260 FICA	\$ 134
51290 Cell Phone Stipend	\$ 255
52100 Contractual Services	\$ 1,000
Reimbursable services for Tayman Park.	
54100 Supplies	\$ 1,000
Reimbursable supplies for Tayman Park.	
55100 Telephone	\$ 2,700
Reimbursable telephone for Tayman Park.	
56130 External Services	\$ 6,000
Reimbursable golf equipment repairs and maintenance for Tayman Park.	
61300 Billing and Collection Allocation	\$ 412
Charges for Billing and Collection functions.	
61422 IT Allocation	\$ 1,700
Share of Information Technology services.	
61500 Insurance Allocation	\$ 2,389
Share of the Citywide costs of liability and property insurance.	
62100 Central Services Allocation	\$ 3,606
Annual allocation for general government services.	
City Council	\$ 157
City Clerk	\$ 172
City Manager	\$ 495
Administrative Support	\$ 105
Miscellaneous General Government	\$ 171
Accounting	\$ 869
City Attorney	\$ 251
Human Resources/Risk Management	\$ 1,385
94500 Lease Payments	\$ 38,860
Debt payment for past operation and back nine loans.	
DEPARTMENT TOTAL 72022400	<u>\$ 88,940</u>

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CONFERENCE CENTER ENTERPRISE FUND Fiscal Year 2015-16

73022600 Conference Center Enterprise Fund

The Ukiah Valley Conference Center (UVCC) continues to operate successfully as a meeting focused event center while encouraging weekend events to maximize the use of the facility. In addition, full time tenant space is leased along School Street and within the internal office space. The Conference Center is a hub of commerce and connection, and now houses Visit Ukiah. The Conference Center also coordinates tenant activities at other City properties.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

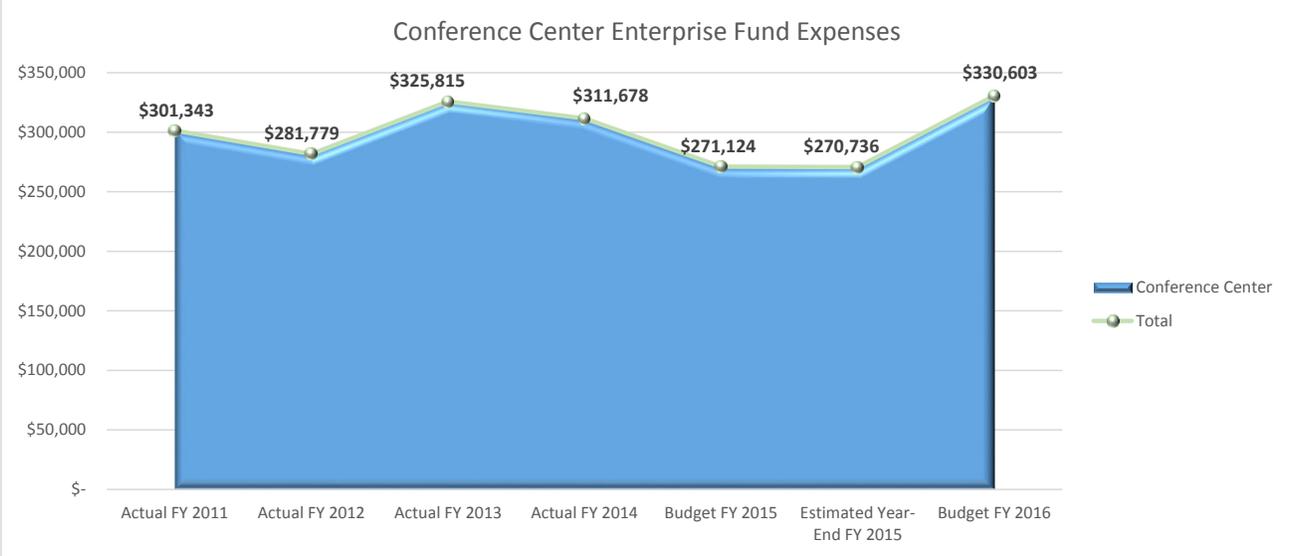
- Gained approximately a 10% increase in room rental revenue over prior year.
- Continued to operate at a high level of efficiency with a focus to reduce cost during the economic downturn.
- Continues to attract and provide space for some of Ukiah's most successful local retailers, legislative district offices, and nonprofits.
- Significantly increased major event bookings, improving the calendar as a whole.
- Maintained 100% occupancy with fully leased office/retail space including office sharing to maximize usage of space.
- Replaced worn video screens to keep the facility in full operating functionality.
- Improved Wi-Fi service to accommodate over 100 users making the UVCC the only meeting facility to offer large scale bandwidth.
- Replaced worn carpet in the Chenin Blanc & Merlot room with durable hard-surface product.
- Reconfigured tenant office spaces to maximize rental income and increase visibility of high profile tenants to the satisfaction of all.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Continue to research and work toward securing funding for upgrading the kitchen to a commercial kitchen for additional rental income and community support; ongoing evaluation.
- Continue to increase visibility through social media, specifically targeting small conferences and conventions.
- Maintaining an active Facebook account with growing user base.
- Participate in meeting professional organizations in California to increase exposure, including the North Bay Wedding Fair & the MPI Annual Expo & Conference.
- Continue a comprehensive inventory and inspection evaluation of banquet furniture to repair and/or replace.

SIGNIFICANT CHANGES:

- Request Capital Improvement Project for HVAC, flooring and furniture replacement.



Conference Center Enterprise Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End 2015	Budget 2016	Difference From Estimated FY 2015	%
Ukiah Valley Conference Center Revenues:									
Charges for Services:									
CC Catering	48,053	24,419	48,200	56,184	\$ 44,700	64,414	70,000	\$ 5,586	12%
Booking Services - Council Chambers	-	758	1,000	915	1,000	1,500	-	(1,500)	-150%
Booking Services - Park Rental	-	555	800	1,974	800	1,500	-	(1,500)	-188%
Booking Services - Plaza	-	1,914	1,800	3,218	1,000	1,500	-	(1,500)	-150%
Booking Services - Train Depot	866	3,840	3,000	3,990	2,000	2,000	-	(2,000)	-100%
Booking Services - Museum	7,440	2,100	1,500	435	500	900	-	(900)	-180%
Booking Services - Todd Grove	7,490	4,710	7,000	-	-	-	-	-	0%
Interest on Investments	210	47	433	(4)	-	(20)	(20)	-	100%
Plaza Rental	6,950	(600)	-	-	-	-	-	-	0%
Conference Center - Rental Suite A	19,590	19,975	20,100	24,046	21,000	21,000	25,000	4,000	19%
Conference Center - Rental Suite B	9,842	10,123	10,800	10,461	10,800	10,800	10,800	-	0%
Conference Center - Rental Suite D	5,860	3,525	6,000	6,191	6,000	6,000	6,000	-	0%
Conference Center - Rental Suite F	4,200	4,200	4,200	4,800	4,200	4,200	4,200	-	0%
Conference Center - Rental Suite G	-	2,275	1,000	3,930	4,500	2,000	4,500	2,500	56%
Conference Center - Rental Suite I	5,324	5,715	5,880	6,226	6,000	6,000	6,000	-	0%
Conference Center - Rental Suite J	4,952	5,048	5,020	5,240	5,200	5,200	5,200	-	0%
Conference Center - Rental Suite K	3,258	4,700	4,800	4,717	5,700	5,700	5,700	-	0%
Conference Center - Rental Suite L	5,456	5,559	5,600	5,938	5,600	5,600	5,600	-	0%
Conference Center - Rental Suite M	3,300	3,275	3,300	-	-	-	-	-	0%
Conference Center - Rental Suite N	4,537	4,628	4,600	4,820	4,800	4,800	4,800	-	0%
Cabernet I Room	25,005	16,150	25,000	33,825	26,524	26,000	26,000	-	0%
Cabernet II Room	7,250	9,750	10,000	8,850	6,000	5,400	16,000	10,600	177%
Chardonnay Room	14,525	7,360	14,000	5,850	5,000	4,000	5,000	1,000	20%
Chenin Blanc Room	17,728	16,560	18,000	16,400	15,000	15,000	23,000	8,000	53%
Kitchen Rent	4,250	3,650	4,500	4,000	4,500	4,000	4,000	-	0%
Merlot Room	850	1,450	1,200	1,150	1,500	1,625	3,100	1,475	98%
Red Rooms	73,800	66,400	75,500	56,350	60,000	60,000	75,000	15,000	25%
Riesling Room	4,975	3,475	5,000	4,150	3,500	3,000	3,500	500	14%
Zinfandel Room	900	150	900	-	500	600	500	(100)	-20%
UVCC Storage Rent	600	610	600	605	600	600	600	-	0%
CR: City use including room totals	21,922	14,271	15,000	21,196	25,000	26,000	28,000	2,000	8%
City use including room totals	(21,922)	(14,271)	(15,000)	(21,196)	(25,000)	(26,000)	(28,000)	(2,000)	8%
Non - Profits discount & allow's	-	-	-	-	-	-	-	-	0%
Dance floor rent	2,200	3,200	3,000	2,750	3,000	3,000	3,000	-	0%
Postage sales	2,403	3,832	3,000	2,918	3,000	1,500	3,000	1,500	50%
Photocopy sales	2,868	3,276	3,000	1,869	3,000	3,000	3,000	-	0%
Phone & Fax rental	1,080	-	-	-	-	-	-	-	0%
Insurance services	1,320	1,039	2,000	-	-	-	-	-	0%
Sound System rental	4,100	1,750	3,500	3,750	3,000	1,500	3,000	1,500	50%
Conference Center - Rental Storage	-	-	-	4,500	4,200	4,200	4,200	-	0%
Miscellaneous receipts	7,537	5,965	8,000	7,752	8,000	-	10,000	10,000	125%
Total Ukiah Valley Conference Center Revenues	\$ 308,719	\$ 251,382	\$ 312,233	\$ 297,799	\$ 271,124	\$ 276,519	\$ 330,680	\$ 54,161	20%
Ukiah Valley Conference Center Operating Expenses:									
Ukiah Valley Conference Center:									
Ukiah Valley Conference Center Expenses	299,316	279,519	323,315	309,719	268,624	270,736	330,603	59,867	22%
Transfers	\$ 2,027	\$ 2,260	\$ 2,500	\$ 1,959	\$ 2,500	\$ -	\$ -		
Total Ukiah Valley Conference Center Expenses	\$ 301,343	\$ 281,779	\$ 325,815	\$ 311,678	\$ 271,124	\$ 270,736	\$ 330,603	\$ 59,867	22%
Increase (Decrease) in Reserve	\$ 7,376	\$ (30,397)	\$ (13,582)	\$ (13,879)	\$ -	\$ 5,783	\$ 77		

Conference Center Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget FY 2016
CONFERENCE CENTER REVENUE									
73000000	44921	CC CATERING	(48,053)	(24,419)	(48,200)	(56,184)	(44,700)	(64,414)	(70,000)
73000000	44931	BOOKING SERVICES - COUNCIL CHAMBERS	-	(758)	(1,000)	(915)	(1,000)	(1,500)	-
73000000	44932	BOOKING SERVICES - PARK RENTAL	-	(555)	(800)	(1,974)	(800)	(1,500)	-
73000000	44933	BOOKING SERVICES - PLAZA	-	(1,914)	(1,800)	(3,218)	(1,000)	(1,500)	-
73000000	44934	BOOKING SERVICES - TRAIN DEPOT	(866)	(3,840)	(3,000)	(3,990)	(2,000)	(2,000)	-
73000000	44935	BOOKING SERVICES - MUSEUM	(7,440)	(2,100)	(1,500)	(435)	(500)	(900)	-
73000000	44936	BOOKING SERVICES - TODD GROVE	(7,490)	(4,710)	(7,000)	-	-	-	-
73000000	46110	INTEREST ON INVESTMENTS	(210)	(47)	(433)	4	-	20	20
73000000	46350	PLAZA RENTAL	(6,950)	600	-	-	-	-	-
73000000	46701	CONFERENCE CENTER - RENTAL SUITE A	(19,590)	(19,975)	(20,100)	(24,046)	(21,000)	(21,000)	(25,000)
73000000	46702	CONFERENCE CENTER - RENTAL SUITE B	(9,842)	(10,123)	(10,800)	(10,461)	(10,800)	(10,800)	(10,800)
73000000	46703	CONFERENCE CENTER - RENTAL SUITE D	(5,860)	(3,525)	(6,000)	(6,191)	(6,000)	(6,000)	(6,000)
73000000	46704	CONFERENCE CENTER - RENTAL SUITE F	(4,200)	(4,200)	(4,200)	(4,800)	(4,200)	(4,200)	(4,200)
73000000	46705	CONFERENCE CENTER - RENTAL SUITE G	-	(2,275)	(1,000)	(3,930)	(4,500)	(2,000)	(4,500)
73000000	46706	CONFERENCE CENTER - RENTAL SUITE I	(5,324)	(5,715)	(5,880)	(6,226)	(6,000)	(6,000)	(6,000)
73000000	46707	CONFERENCE CENTER - RENTAL SUITE J	(4,952)	(5,048)	(5,020)	(5,240)	(5,200)	(5,200)	(5,200)
73000000	46708	CONFERENCE CENTER - RENTAL SUITE K	(3,258)	(4,700)	(4,800)	(4,717)	(5,700)	(5,700)	(5,700)
73000000	46709	CONFERENCE CENTER - RENTAL SUITE L	(5,456)	(5,559)	(5,600)	(5,938)	(5,600)	(5,600)	(5,600)
73000000	46710	CONFERENCE CENTER - RENTAL SUITE M	(3,300)	(3,275)	(3,300)	-	-	-	-
73000000	46711	CONFERENCE CENTER - RENTAL SUITE N	(4,537)	(4,628)	(4,600)	(4,820)	(4,800)	(4,800)	(4,800)
73000000	46712	CABERNET I ROOM	(25,005)	(16,150)	(25,000)	(33,825)	(26,524)	(26,000)	(26,000)
73000000	46713	CABERNET II ROOM	(7,250)	(9,750)	(10,000)	(8,850)	(6,000)	(5,400)	(16,000)
73000000	46714	CHARDONNAY ROOM	(14,525)	(7,360)	(14,000)	(5,850)	(5,000)	(4,000)	(5,000)
73000000	46715	CHENIN BLANC ROOM	(17,728)	(16,560)	(18,000)	(16,400)	(15,000)	(15,000)	(23,000)
73000000	46716	KITCH RENT	(4,250)	(3,650)	(4,500)	(4,000)	(4,500)	(4,000)	(4,000)
73000000	46717	MERLOT ROOM	(850)	(1,450)	(1,200)	(1,150)	(1,500)	(1,625)	(3,100)
73000000	46718	RED ROOMS	(73,800)	(66,400)	(75,500)	(56,350)	(60,000)	(60,000)	(75,000)
73000000	46719	RIESLING ROOM	(4,975)	(3,475)	(5,000)	(4,150)	(3,500)	(3,000)	(3,500)
73000000	46720	ZINFANDEL ROOM	(900)	(150)	(900)	-	(500)	(600)	(500)
73000000	46721	UVCC STORAGE RENT	(600)	(610)	(600)	(605)	(600)	(600)	(600)
73000000	46722	CR: CITY USE INCLUDING ROOM TOTALS	21,922	14,271	15,000	21,196	25,000	26,000	28,000
73000000	46723	CITY USE INCLUDING ROOM TOTALS	(21,922)	(14,271)	(15,000)	(21,196)	(25,000)	(26,000)	(28,000)
73000000	46724	NON-PROFIT DISC. & ALLOW'S	-	-	-	-	-	-	-
73000000	46725	DANCE FLOOR RENTAL	(2,200)	(3,200)	(3,000)	(2,750)	(3,000)	(3,000)	(3,000)
73000000	46726	POSTAGE SALES	(2,403)	(3,832)	(3,000)	(2,918)	(3,000)	(1,500)	(3,000)
73000000	46727	PHOTOCOPY SALES	(2,868)	(3,276)	(3,000)	(1,869)	(3,000)	(3,000)	(3,000)
73000000	46728	PHONE & FAX RENTAL	(1,080)	-	-	-	-	-	-
73000000	46729	INSURANCE SERVICES	(1,320)	(1,039)	(2,000)	-	-	-	-
73000000	46730	SOUND SYSTEM RENTAL	(4,100)	(1,750)	(3,500)	(3,750)	(3,000)	(1,500)	(3,000)
73000000	46731	CONFERENCE CENTER - RENTAL STORAGE	-	-	-	(4,500)	(4,200)	(4,200)	(4,200)
73000000	48110	MISCELLANEOUS RECEIPTS	(7,537)	(5,965)	(8,000)	(7,752)	(8,000)	-	(10,000)
73000000	Total	Conference Center Revenue	(308,719)	(251,382)	(312,233)	(297,799)	(271,124)	(276,519)	(330,680)
CONFERENCE CENTER EXPENSES									
73022600	51110	REGULAR SALARIES & WAGES	113,274	93,506	90,566	92,208	111,957	94,543	99,563
73022600	51120	NON-REGULAR SALARIES & WAGES	512	9,964	27,968	1,700	8,000	6,127	18,275
73022600	51130	OVERTIME SALARIES & WAGES	175	-	1,773	117	-	500	500
73022600	51150	ACCRUED SALARIES & BENEFITS	321	818	-	1,692	-	-	-
73022600	51210	RETIREMENT (PERS)	18,478	22,775	27,763	24,205	30,835	28,321	32,155
73022600	51220	INSURANCE	19,697	15,906	23,181	9,118	8,675	13,967	12,892
73022600	51230	WORKERS COMP	4,840	4,468	6,316	5,561	5,347	4,888	5,455
73022600	51240	MEDICARE	1,601	1,405	1,745	1,243	1,576	1,340	1,870
73022600	51250	UNEMPLOYMENT	1,180	1,084	1,186	1,020	1,274	1,164	1,292
73022600	51260	FICA	735	618	496	112	496	11	496
73022600	51290	CELL PHONE STIPEND	-	-	-	341	264	131	126
73022600	52100	CONTRACTED SERVICES	4,417	4,995	3,700	4,280	2,500	3,485	4,200
73022600	52180	SECURITY SERVICES	548	568	530	1,402	1,200	1,200	1,200
73022600	54100	SUPPLIES	42,239	22,701	24,500	46,946	35,000	57,818	45,000
73022600	54101	POSTAGE	5,000	2,501	5,000	5,000	5,000	2,500	5,000
73022600	55100	TELEPHONE	4,904	5,303	5,100	4,507	5,000	5,000	5,000
73022600	55210	UTILITIES	25,397	25,511	28,000	32,617	28,000	21,791	25,000
73022600	56120	EQUIPMENT MAINTENANCE & REPAIR	2,797	11,233	11,000	4,693	12,000	6,800	12,000
73022600	56300	BUILDING MAINT. & REPAIR	8,106	9,914	7,000	8,924	9,000	18,650	10,000
73022600	57100	CONFERENCE & TRAINING	709	155	500	536	2,500	2,500	2,500
73022600	61100	GENERAL GOVERNMENT ALLOCATION	21,704	22,755	30,782	34,105	-	-	-
73022600	61200	PURCHASING ALLOCATION	1,159	1,114	1,319	1,372	-	-	2,267
73022600	61300	BILLING & COLLECTION ALLOCATIO	639	557	624	608	-	-	-
73022600	61422	IT ALLOCATION	-	-	-	-	-	-	10,239
73022600	61500	INSURANCE ALLOCATION	10,617	11,309	11,530	11,530	-	-	13,535
73022600	62100	CENTRAL SERVICES ALLOCATION	10,268	10,358	12,736	15,882	-	-	22,038
73022600	Total	Conference Center Expenses	299,316	279,519	323,315	309,719	268,624	270,736	330,603
Conference Center Transfers									
73022600	94500	LEASE PAYMENTS	2,027	2,260	2,500	1,959	2,500	-	-
73022600	Total	Conference Center Transfers	2,027	2,260	2,500	1,959	2,500	-	-

**BUDGET DETAIL
CONFERENCE CENTER
FISCAL YEAR 2015-16**

ACCOUNT NO. 73022600	DEPARTMENT REQUEST
51110 Salaries	\$ 99,563
1 Facilities Administrator (47.5% Conference Center, 50% Building Maintenance, 2.5% Economic Development)	47.5%
1 Event Coordinator Assistant/Part-time 32 hour	100.0%
1 Event & Facility Attendant/Part-time 32 hour (37% ARC)	63.0%
1 Conference Center Facility Attendant/Part-time 32 hour	100.0%
51120 Non-Regular Salaries	\$ 18,275
1 Facility Attendant (800 hours)	100.0%
1 Event Coordinator Assistant (500 hours)	100.0%
51130 Overtime Salaries	\$ 500
Employee Benefits	\$ 54,286
51210 Retirement (PERS)	\$ 32,155
51220 Insurance	\$ 12,892
51230 Workers Compensation Insurance	\$ 5,455
51240 Medicare	\$ 1,870
51250 Unemployment Insurance	\$ 1,292
51260 FICA	\$ 496
51290 Cell Phone Stipend	\$ 126
52100 Contractual Services	\$ 4,200
Fee for Corporate client use of credit card for service payments and postage machine.	\$ 3,200
Recreation software cost (Total cost shared with Recreation, Building Maintenance, ARRC)	\$ 1,000
52180 Security Services	\$ 1,200
Service agreement for burglar and fire alarm; alarm maintenance callouts.	
54100 Supplies & Other Division Expenses	\$ 45,000
Building and janitorial maintenance supplies, Client driven food and beverage, Client driven meeting room rental equipment, Miscellaneous client driven costs offset by rental income.	
54101 Postage	\$ 5,000
Postage charges fluctuate according to tenants' use; all postage expenses are reimbursed by tenant income.	
55100 Telephone	\$ 5,000
Telephone service, IT connection, cell phone stipends, and phone book listing fees.	
55210 Utilities	\$ 25,000
Utility services for the Conference Center.	

56120 Equipment Maintenance & Repair	\$ 12,000
Ongoing maintenance of Conference Center equipment including HVAC systems, alarm systems, electrical systems, kitchen appliances, and various equipment.	
56300 Building Maintenance & Repair	\$ 10,000
Maintenance and repairs for the Conference Center building; repairs to building interior and exterior, pest control services, carpet, flooring, plumbing, roofing.	
57100 Conference & Training	\$ 2,500
Meeting Planners International & other appropriate meetings, training & seminars.	
61200 Purchasing Allocation	\$ 2,267
Charge for Purchasing functions.	
61442 IT Allocation	\$ 10,239
Share of Information Technology services.	
61500 Insurance Allocation	\$ 13,535
Share of the Citywide costs of liability and property insurance.	
62100 Central Services Allocation	\$ 22,038
Annual allocation for general government services.	
City Council	\$ 966
City Clerk	\$ 1,057
City Manager	\$ 3,037
Administrative Support	\$ 647
Miscellaneous General Government	\$ 1,047
Accounting	\$ 5,334
City Attorney	\$ 1,541
Treasurer	\$ 70
Human Resources/Risk Management	\$ 8,340
DEPARTMENT TOTAL 73022600	<u>\$ 330,603</u>



AIRPORT ENTERPRISE FUND BUDGET Fiscal Year 2015-16

77725200

Airport

The Ukiah Municipal Airport provides an alternative form of transportation and emergency access in and out of Ukiah. To support this, the major activities of the Airport support the fueling of all forms of aircraft. The operations and maintenance activities include the management, supervision and training of staff as well as the upkeep of facilities and equipment. The Airport maintains over 2 miles of runway and taxi-way pavement; maintains 260 runway and taxi-way lights; maintains two fuel trucks: Jet A truck holding 5,000 gallons and 100LL truck holding 750 gallons of fuel; maintains a 20,000 gallon bulk fuel storage tank that is split to hold 12,000 gallons 100LL and 8,000 gallons of 100LL; maintains 160 acres of airport property; and maintains over 60 hangars and other buildings.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

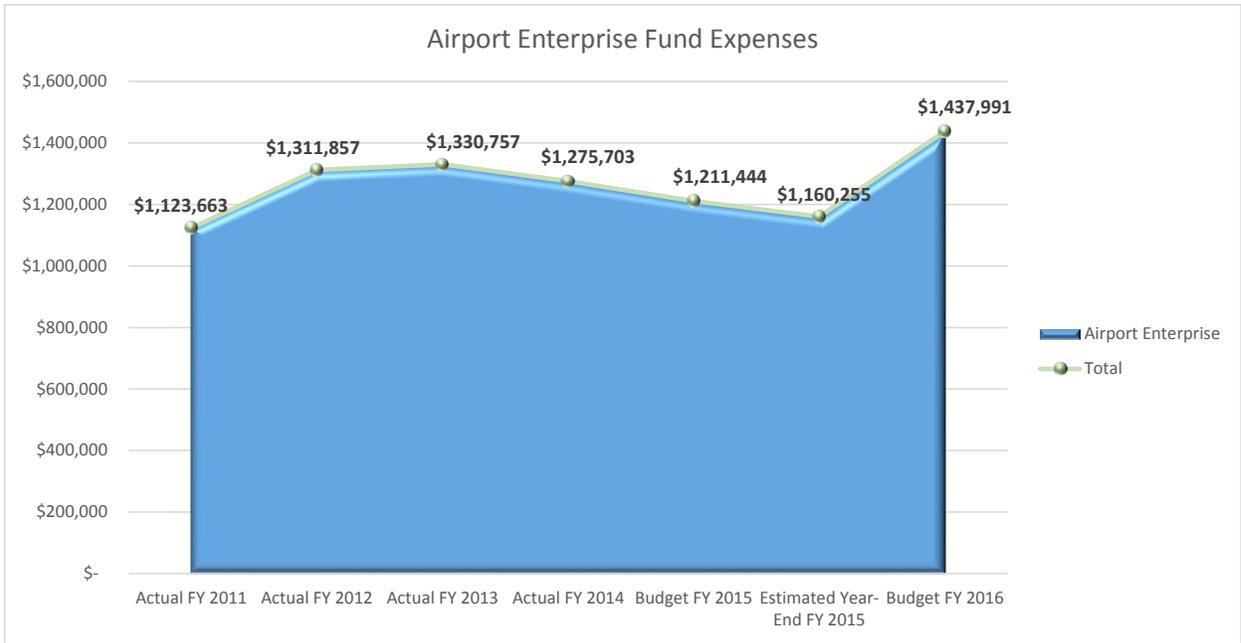
- Slurry Sealed Tie-Down area and Ramp
- Submitted Airport Layout Plan Update to FAA.
- Started Using New Credit Card Processing Software.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Complete upgrades to Jet A fuel storage capabilities
- To slurry seal airport ramps.
- To begin FAA grant for Runway Rehabilitation Design.
- To remove and trim trees in airspace around airport as identified by Caltrans Aero.

SIGNIFICANT CHANGES:

Over the past year the airport has seen record numbers of fuel sales due to fires in the area. At times, Airport staff were unable to keep up with the fueling needs of the customers. This year the Airport plans to install a 12,000 gallon 100LL self-serve tank and the ability to store 25,000 gallons of Jet A fuel. This enables the Airport to meet the high demands of fuel sales during the fire season. The installation of the 12,000 gallon 100LL self-serve tank will also make fuel available 24 hours a day 7 days a week and will require less staff time to fuel aircraft throughout the day. Increasing fuel capacities will provide better service and increased revenue for the Airport in its future.



Airport Enterprise Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Airport Revenues:									
Charges for Services:									
Gas & Oil Sales	\$ 789,737	\$ 1,142,917	\$ 1,396,065	\$ 885,449	\$ 1,062,500	1,116,809	\$ 998,280	\$ (118,529)	-11%
Operation Fees	8553	5,447	5,124	6,396	7,000	6,396	6,396	-	0%
Miscellaneous Sales	3520	2,566	780	-	1,500	-	-	-	0%
Landing Fees	7800	9,480	26,790	10,440	12,000	10,440	10,440	-	0%
Interest Income	1096	1,288	3,239	(47)	3,500	71	71	-	0%
Miscellaneous Income	-	(93)	1,609	3,564	1,777	3,564	3,564	-	0%
Airport Ground Rent	105391	102,838	96,113	98,395	90,000	102,000	103,000	1,000	1%
Administration Building Rent	10198	10,367	9,336	10,188	9,000	10,000	10,000	-	0%
Hangar Rent	137487	138,794	127,802	149,610	125,000	150,000	150,000	-	0%
FAA Building	10731	11,281	8,666	11,238	8,244	12,000	12,000	-	0%
Corporation Yard Land Rental	-	23,000	23,000	23,000	20,000	23,000	23,000	-	0%
Commission on Hangar Rental	-	-	157	2,049	-	2,050	2,050	-	100%
Miscellaneous	-25	125	410	1,265	1,146	1,265	1,265	-	0%
Transfer from Special Aviation	-	-	-	30,362					
Total Airport Operating Revenues	\$ 1,074,488	\$ 1,448,010	\$ 1,699,091	\$ 1,231,909	\$ 1,341,667	\$ 1,437,595	\$ 1,320,066	\$ (117,529)	-9%
Airport Operating Expenses:									
Airport:									
Airport Operations	1,057,610	1,248,688	1,330,757	1,215,017	1,211,444	1,160,255	1,225,616	65,361	5%
Sub Total Airport Expenses	\$ 1,057,610	\$ 1,248,688	\$ 1,330,757	\$ 1,215,017	\$ 1,211,444	\$ 1,160,255	\$ 1,225,616	65,361	5%
Transfers	\$ 66,053	\$ 63,169	\$ -	\$ 60,686	\$ -	\$ -	\$ 212,375		
Total Airport Expenses	\$ 1,123,663	\$ 1,311,857	\$ 1,330,757	\$ 1,275,703	\$ 1,211,444	\$ 1,160,255	\$ 1,437,991	277,736	23%
Increase (decrease) from Operations	\$ 16,878	\$ 199,322	\$ 368,334	\$ 16,892	\$ 130,223	\$ 277,340	\$ (117,925)	(395,265)	-304%

Airport Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget 2016
AIRPORT FUND REVENUE									
77700000	44201	AIRPORT GAS & OIL SALES	(789,737)	(1,142,918)	(1,396,065)	(885,449)	(1,062,500)	(1,116,809)	(998,280)
77700000	44202	AIRPORT OPERATION FEES	(8,553)	(5,447)	(5,124)	(6,396)	(7,000)	(6,396)	(6,396)
77700000	44203	AIRPORT MISC. SALES	(3,520)	(2,566)	(780)	-	(1,500)	-	-
77700000	44204	AIRPORT LANDING FEES	(7,800)	(9,480)	(26,790)	(10,440)	(12,000)	(10,440)	(10,440)
77700000	46110	INTEREST ON INVESTMENTS	(1,096)	(1,288)	(3,239)	47	(3,500)	(71)	(71)
77700000	46116	MISCELLANEOUS INCOME	-	93	(1,609)	(3,564)	(1,777)	(3,564)	(3,564)
77700000	46801	AIRPORT GROUND RENT	(105,391)	(102,838)	(96,113)	(98,395)	(90,000)	(102,000)	(103,000)
77700000	46802	AIRPORT ADMIN BLDG RENT	(10,198)	(10,367)	(9,336)	(10,188)	(9,000)	(10,000)	(10,000)
77700000	46803	AIRPORT HANGAR RENT	(137,487)	(138,794)	(127,802)	(149,610)	(125,000)	(150,000)	(150,000)
77700000	46804	FAA BUILDING	(10,731)	(11,281)	(8,666)	(11,238)	(8,244)	(12,000)	(12,000)
77700000	46805	CORPORATION YARD LAND RENTAL	-	(23,000)	(23,000)	(23,000)	(20,000)	(23,000)	(23,000)
77700000	46806	COMMISSION ON HANGAR RENTAL	-	-	(157)	(2,049)	-	(2,050)	(2,050)
77700000	48110	MISCELLANEOUS RECEIPTS	25	(125)	(410)	(1,265)	(1,146)	(1,265)	(1,265)
77700000 Total		Airport Fund Revenue	(1,074,488)	(1,448,010)	(1,699,091)	(1,201,546)	(1,341,667)	(1,437,595)	(1,320,066)
SPECIAL AVIATION FUND REVENUE									
77900000	46110	INTEREST ON INVESTMENTS	1	1	-	(174)	-	-	-
77900000 Total		Special Aviation Fund Revenue	1	1	-	(174)	-	-	-
Transfers from Special Aviation									
77700000	91779	Transfer from Special Aviation	-	-	-	(30,362)	-	-	-
77700000 Total		Transfers from Special Aviation	-	-	-	(30,362)	-	-	-
AIRPORT OPERATIONS EXPENSES									
77725200	51110	REGULAR SALARIES & WAGES	128,825	118,367	129,464	198,033	193,908	191,579	198,391
77725200	51120	NON-REGULAR SALARIES & WAGES	53,635	55,738	70,000	-	-	-	-
77725200	51130	OVERTIME SALARIES & WAGES	1,373	988	1,818	2,564	2,159	2,159	2,000
77725200	51150	ACCRUED SALARIES & BENEFITS	1,327	(497)	-	981	-	-	-
77725200	51210	RETIREMENT (PERS)	24,800	31,032	36,033	41,642	53,540	88,557	59,208
77725200	51220	INSURANCE	42,056	43,937	57,100	39,239	47,780	32,395	31,941
77725200	51230	WORKERS COMP	7,588	7,573	10,567	12,794	10,030	9,555	9,607
77725200	51240	MEDICARE	2,689	2,572	2,918	2,764	2,674	2,551	3,281
77725200	51250	UNEMPLOYMENT	1,898	1,838	1,995	2,339	2,392	2,241	2,272
77725200	51260	FICA	2,631	2,956	3,472	2,386	-	-	-
77725200	51290	CELL PHONE STIPEND	-	-	-	1,011	1,008	1,008	1,008
77725200	52100	CONTRACTED SERVICES	8,424	14,152	8,700	7,236	8,700	10,461	8,700
77725200	52528	LIABILITY INSURANCE	-	-	23,116	7,500	8,000	8,000	8,000
77725200	54100	SUPPLIES	8,605	14,404	12,000	14,710	14,000	14,000	14,000
77725200	54101	POSTAGE	158	73	400	156	300	300	300
77725200	55100	TELEPHONE	2,641	2,575	3,000	1,874	2,500	2,500	2,500
77725200	55210	UTILITIES	23,019	23,602	25,000	24,669	25,000	25,000	25,000
77725200	56110	CITY GARAGE - PARTS	405	280	337	514	514	514	2,065
77725200	56111	CITY GARAGE - LABOR	10,801	7,464	9,005	13,723	13,723	14,000	7,600
77725200	56120	EQUIPMENT MAINTENANCE & REPAIR	-	51	200	-	200	200	200
77725200	56130	EXTERNAL SERVICES	7,322	5,933	4,000	5,528	400	3,098	400
77725200	56210	FUEL & FLUIDS	4,338	5,863	5,000	5,335	5,000	5,000	5,000
77725200	56300	BUILDING MAINT. & REPAIR	34,159	29,928	50,000	54,582	50,000	40,000	20,000
77725200	56600	AIRFIELD MAINTENANCE & REPAIR	-	-	-	-	-	-	30,000
77725200	57100	CONFERENCE & TRAINING	1,398	3,643	5,000	4,757	-	5,203	6,000
77725200	57300	MEMBERSHIPS & SUBSCRIPTIONS	85	355	800	240	5,000	800	800
77725200	58401	AVIATION FUEL	599,825	787,280	769,000	662,074	800	700,000	676,500
77725200	59100	PROPERTY TAXES PAID	1,070	1,082	1,072	1,135	761,500	1,134	1,072
77725200	59101	FEES	-	-	-	1,244	1,072	-	-
77725200	61100	GENERAL GOVERNMENT ALLOCATION	50,298	50,795	68,856	74,516	1,244	-	-
77725200	61200	PURCHASING ALLOCATION	1,821	1,750	2,072	1,921	-	-	1,343
77725200	61300	BILLING & COLLECTION ALLOCATION	11,740	10,228	11,457	11,172	-	-	9,652
77725200	61422	IT ALLOCATION	-	-	-	-	-	-	16,020
77725200	61500	INSURANCE ALLOCATION	24,679	24,729	18,375	18,375	-	-	10,088
77725200	62100	CENTRAL SERVICES ALLOCATION	-	-	-	-	-	-	72,668
77725200 Total		Airport Operations Expenses	1,057,610	1,248,688	1,330,757	1,215,017	1,211,444	1,160,255	1,225,616
AIRPORT OPERATIONS TRANSFERS									
77700000	95778	TRANSFER TO AIRPORT CAPITAL IMPROVEMENT	-	-	-	-	-	-	212,375
77725200	94400	DEPRECIATION	66,053	63,169	-	60,686	-	-	-
77725200 Total		Airport Operations Transfers	66,053	63,169	-	60,686	-	-	212,375
Total Airport Expenses			1,123,663	1,311,857	1,330,757	1,275,703	1,211,444	1,160,255	1,437,991

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

77725200	80100	MACHINERY & EQUIPMENT	-	-	-	203,558	-	200,000	-
77800000	43292	FAA CAP IMPROVEMENT GR 3-06-26	(1)	-	-	-	-	-	-
77800000	43299	FAA GRANT	-	-	-	(57,271)	-	(13,856)	-
77817411	52100	CONTRACTED SERVICES	-	-	-	61,854	-	15,396	-

**BUDGET DETAIL
AIRPORT ENTERPRISE FUND
FISCAL YEAR 2015-16**

ACCOUNT NO. 77725200		DEPARTMENT REQUEST
51110 Salaries		\$ 198,391
	1 Airport Manager	100%
	1 Airport Assistant	100%
	3 Part-time Airport Attendants/Part-Time 20 Hour	100%
	1 Airport Groundskeeper/Part-Time 32 Hour	100%
51130 Overtime Salaries & Wages		\$ 2,000
Employee Benefits		\$ 107,317
51210	Retirement (PERS)	\$ 59,208
51220	Insurance	\$ 31,941
51230	Workers Compensation Insurance	\$ 9,607
51240	Medicare	\$ 3,281
51250	Unemployment Insurance	\$ 2,272
51290	Cell Phone Stipend	\$ 1,008
52100 Contractual Services		\$ 8,700
	Storm Water Monitoring	\$ 2,200.00
	State Water Quality Permit	\$ 1,200.00
	State Toxic Waste Permit	\$ 250.00
	Beacon Access Lease	\$ 4,000.00
	Waste Oil Disposal	\$ 400.00
	Air Quality - Hot Spots	\$ 100.00
	Air Quality - Fuel Dispense	\$ 550.00
52528 Liability Insurance		\$ 8,000
	Airport's share of Citywide liability, property, vehicle, earthquake and flood.	
54100 Supplies		\$ 14,000
	Computer/printer	\$ 1,100
	Company Logo Shirts	\$ 400
	Uniforms	\$ 1,500
	Tools	\$ 4,000
	Miscellaneous Office/Supplies	\$ 5,000
	Airport Day	\$ 2,000
54101 Postage		\$ 300
55100 Telephone		\$ 2,500
	Land line and Fax.	
55210 Utilities		\$ 25,000
	Runway and taxiway lighting, hangar and parking area security lighting, and administration building utilities.	
56110 City Garage - Parts		\$ 2,065
	Annual allocation for City Garage parts for vehicles and equipment.	
56111 City Garage - Labor		\$ 7,600
	Annual allocation for City Garage labor for vehicles and equipment.	
56120 Equipment Maintenance & Repair		\$ 200
	Service and maintenance for fax, copier, and computer.	
56130 External Services		\$ 400
	Outside repair.	

56210 Fuel & Fluids		\$ 5,000
Fuel for vehicles.		
56300 Building Maintenance & Repair		\$ 20,000
Airport building maintenance.	\$ 7,000	
Hangar maintenance.	\$ 7,000	
HVAC maintenance.	\$ 4,000	
Fence Repair.	\$ 2,000	
56600 Airfield Maintenance & Repair		\$ 30,000
Landscape maintenance.	\$ 5,000	
Runway Light Repair.	\$ 1,000	
Fuel Farm maintenance & repair.	\$ 4,000	
Pavement maintenance program.	\$ 20,000	
57100 Conference & Training		\$ 6,000
General Aviation Conferences.	\$ 4,000	
Continuing education training on safety and fueling.	\$ 2,000	
57300 Memberships & Subscriptions		\$ 800
SAAAE Dues	\$75.00	
AAAE Dues	\$225.00	
ACA Dues	\$100.00	
58401 Aviation Fuel		\$ 676,500
59100 Property Taxes		\$ 1,072
61200 Purchasing Allocation		\$ 1,343
Charge for Purchasing functions.		
61300 Billing and Collection Allocation		\$ 9,652
Charge for Billing and Collection functions.		
61500 Insurance Allocation		\$ 10,088
Share of Citywide costs of liability and property insurance.		
61422 IT Allocation		\$ 16,020
Share of Information Technology services.		
62100 Central Services Allocation		\$ 72,668
Annual allocation for general government services.		
City Council	4,199	
City Clerk	4,593	
City Manager	13,200	
Administrative Support	2,811	
Miscellaneous General Government	4,549	
Accounting	23,183	
City Attorney	6,695	
Treasurer	389	
Human Resources/Risk Management	13,049	
DEPARTMENT TOTAL 77725200		<u>\$ 1,225,616</u>



ELECTRIC ENTERPRISE FUND BUDGET Fiscal Year 2015-16

- 80026100 Electric Distribution**
- 80026110 Electric Overhead**
- 80026120 Electric Underground**
- 80026130 Electric Substation**
- 80026140 Reimbursable jobs**
- 80026200 Electric Testing and Calibrating**
- 80026300 Electric Generation**

Electric Operations & Construction

The Electric Operations and Construction Division perform the overhead and underground construction services, management, supervision, training and support services for the Electric Utility Department. The Division also provides emergency response during power outages and when needed to secure power at structure fires, automobile accidents and traffic signals problems.

Electric employees take pride in the design and construction of each and every project. Employees live locally and personally know their customers. Being part of the community, we work with the customers directly to identify the best solution that is cost effective while meeting the customer's electrical needs.

We love what we do and so do our customers!

AREAS OF RESPONSIBILITY INCLUDE:

- Monitor, control and operate the electric distribution system. Prepare written switching procedures, electric system operating reports. Operate, test and program the System Control and Data Acquisition Systems (SCADA) located at the City's hydroelectric power plant and at the Orchard Substation.
- Design, engineer and construct system improvements for improved capacity, reliability, operating flexibility for all circuit loading situations and insure power restorations during emergencies. Systems include: electric distribution main feeders, 12 kV tap lines, substation, get-a-ways and distribution system devices such as switches, fuses vacuum breakers, monitoring equipment and capacitors that increase efficiency and improved customer experience.
- Coordinate and direct skilled field personnel during power outages.
- Maintain 40 miles of overhead lines, 30 miles of underground 12,000 volt distribution lines and 0.3 miles of 115,000 volt transmission lines.
- Maintain 2,000 LED and HPS street lights and associated services.
- Maintain and test overhead and underground distribution equipment and communication and control systems.
- Design, engineer and construct overhead and underground line extensions to serve new electrical loads.
- Test and maintain high voltage power equipment at the Orchard Substation and throughout the City. Equipment includes: power transformers, vacuum and SF6 circuit breakers, instrument transformers, station service equipment, 125 volt battery systems, chargers, 12,000 volt capacitors, re-closures and pad mounted switchgear. Test and calibrate protective relays,
- Intelligent equipment devices, remote control units, controllers and fiber communication systems.
- Provide vegetation clearance for overhead power lines per State mandates.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

ELECTRIC DESIGN AND ENGINEERING:

- Implementation of 1) new mapping system and 2) pole loading analysis software.
- Underground system duct system along Low Gap and Ukiah High School area.
- Design and obtain land rights for feeder circuit No.204 for South Airport Blvd. area.
- Obtained public utility easements for primary switching and back feed for Oak Manor Subdivision.
- System designed and duct system installed for Perkins Street Underground project.

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ELECTRIC ENTERPRISE FUND BUDGET Fiscal Year 2015-16

DISTRIBUTION SYSTEM CONSTRUCTION:

- Continue to monitor downtown subsurface transformer loading for possible upgrades.
- Completed system upgrades of poles, fusing and fault locators year 3 of 6.
- Designed vault and underground system on Leslie street north of Gobbi Street.
- Provided designs for the proposed courthouse, Costco project and the Hospital.
- Completed 30% of the new Hospital construction project. This is a phased project that provides new services, transformers and a redundant 12,000 volt supply system. To insure a high level of reliability.

PERSONNEL AND REGULATORY:

- Safety and regulatory training.
- State mandated system inspection.
- North America Electric Reliability Corporation (NERC) yearly security and reliability self-audit.
- NERC training.
- Specialized personnel training for apprentices, substation technicians, and Linemen.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

UNDERGROUND:

- Design and deploy fault detection and protection equipment.
- Convert the Perkins Street Overhead to Underground conversion.
- Install equipment and energize distribution backbone for Ukiah High School and surrounding area.
- Install 200 amp underground reinforcement for County Administration, Jail, and Sheriff's offices.
- Continue 600 amp 12 kV underground connector replacement along Orchard Avenue.
- Complete 200 amp switching reinforcement for Oak Manor Subdivision.

OVERHEAD:

- Design and deploy Overhead fault detection.
- Complete construction of overhead circuit 204 from Gobbi St. to Hastings St. along rail line.
- Continue 12kV Overhead improvements for protection, capacity and switching ability.
- Continue safety and regulatory training.
- Perform primary tree line clearance including selected secondary conductor locations.

SUBSTATION OPERATIONS:

- Replace Transformer T1 oil insulated bushings.
- Design and install truck charging station with possible solar panels.
- Upgrade TI control wiring.
- Build protection relay test station.
- Install AMI access point radio.



ELECTRIC ENTERPRISE FUND BUDGET Fiscal Year 2015-16

- 80026330 Hydroelectric Plant**
- 80026400 Electric Administration**
- 80026430 Interdepartmental Charges**
- 80626500 Public Benefits**

The Electric Utility Administration Division provides overall financial and organizational oversight of the Department. Additionally, other services include system design and engineering, administrative support, planning for system infrastructure and energy needs for the Utility. This Division develops the electric rates, monitors cash flow, capital expenditures, budgets, establishes and implements department policies, goals and objectives. Operational tasks include:

- Procures reliable gas and electric energy sources at the lowest practical energy cost. Includes managing the energy, capacity, renewables (RECs) and Cap-n-Trade (carbon) markets in accordance with the Western Electric Coordinating Council (WECC), National Electric Reliability Corporation (NERC) and California Energy Commission (CEC).
- Projects are designed, engineered and inspected utilizing Department staff as well as reducing overall costs, delays, and enhances staff's knowledge of the system through the engineering to installation process. Overall the Department's staff gain experienced with the ability to handle future situations with personal knowledge and experience. The end result is the electric Customer will have lower cost and shorter outages so they can do what they want and have more money to do it with!
- Develops, acquires and monitors efficiencies of power generation and transmission resources in accordance with forecasted needs. Provide ten year bulk power cost analysis. Purchase energy and capacity to close open positions consistent with the department's Risk Management and external mandates.
- Maintain the Energy Risk Management Policy for energy trading process, procedures, limits, authorities, and coordination with the Northern California Power Agency (NCPA) and other Joint Power Agencies (JPA).
- Collect and translate load research data for system analysis, cost-of-service and time-of-use billing determinants.
- Monitor local electric and JPA capital projects and make recommendations for the project financing/refinancing.
- Provide overall management and strategic direction for the data and electric distribution systems.
- Represent the Department on a variety of commissions and committees related to Departmental resources.
- Maintain relationships on behalf of the Department with customers and outside organizations.
- Monitor and manage overall Department fiscal position.
- Responsible for Risk Management and mandated electric compliance programs

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

ELECTRIC DESIGN AND ENGINEERING:

- Successfully tested mobile solutions to utilize the Department's new seamless mapping system. The new system will improve map accuracy and employee access to critical system information.
- Personnel trained to perform pole structure modeling to insure safe and economical designs.
- Underground duct system installation Low Gap and Ukiah High School areas to help eliminate long term outages to the Sheriff, County and High School operations.
- 12,000 volt feeder No.204 was redesigned and installed to supply power to the South Airport Blvd. area. Needed for load balancing and emergency power restoration. Power outage duration have a significant impact on business, this will insure capacity and shorter outages.



ELECTRIC ENTERPRISE FUND BUDGET Fiscal Year 2015-16

- Easements obtained for primary switching and back feed for Oak Manor Subdivision. Once completed, the updated design will facilitate power restoration and eliminate subdivision shutdowns for relative minor system work.
- Perkins Street Underground project completed detailed design and duct system construction. Long overdue, initiated in 1984, will remove overhead wires associated with telephone, cable TV, electric and street lighting improving the view of a major City gateway. .
- Purchased natural gas and carbon credits for the Lodi Energy Center, and electric energy. Local control reduces over purchase and products not meeting Ukiah's needs. This keeps the costs low to the customer.
- Obtained renewable certification for the Mendocino Hydroelectric plant. Without certification potential loss of REC revenue could exceed \$300,000 per year.
- Completed yearly REC reporting to the CEC.
- Participated in the sales of Freely Allocated Carbon credits.
- Secured 90% of the Utility's energy requirements through June 2016.
- Continued Public Benefits rebate for conservation and assistance programs.

HYDROELECTRIC PLANT:

- Performed plant maintenance and control system updates during low water flow.
- Electric Utility Technicians replaced System Control and Data Acquisition (SCADA) computers.

ORCHARD SUBSTATION:

- Tested and replaced cabling for sudden pressure, High temp, and High winding temperature sensing transducers.
- Upgraded monitoring system for buss under voltage and transient voltage monitoring.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16

- Improve SCADA and M2M communication to field personnel.
- Continue NERC and FERC regulatory compliance.
- Complete cost of service analysis and prepare new rate case.
- Continue to evaluate potential value of carbon offsets and renewable energy.
- Acquire carbon credits per State mandates.
- Develop specification to rebuild Tainter Valve seals

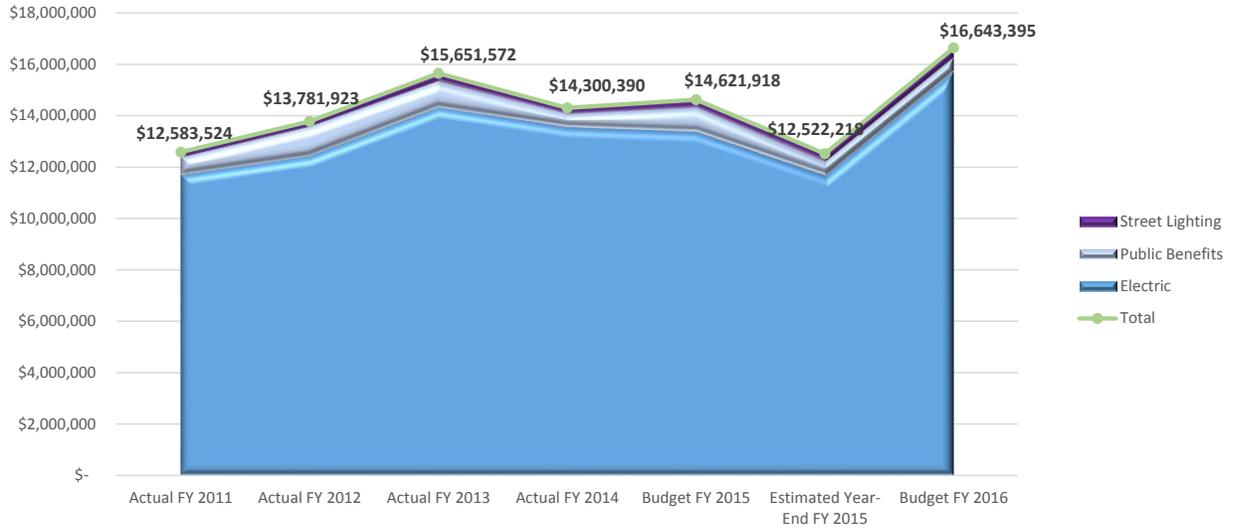
PUBLIC BENEFITS:

- Enhance commercial marketing plan for energy conservation and education.
- Highly accepted and utilized rebate programs used by our electric customers.

OBJECT BUDGET CENTERS:

- 52100 Contracted Services: Engineering services tainter valve reseal, mobile device communication engineering and design from SCADA,
- 57100 APPA E&O conference, Doble Labs transformer class, ESRI and AutoCad training, Apple application training, North West Public Power (NWPP) development series for electrical stacking and design, Administrative development, NCPA Commission and Directors meetings, Lodi Energy center operational and risk review sessions, distribution equipment/application and technology (Distribu Tech) and various staff developmental training classes.
- 57300 Memberships & Subscriptions: ESRI software, American Public Power Assoc. (APPA), North West Public Power Assoc. (NWPPA), Federal Energy Regulatory Commission (FERC), National Electric Code (NEC), AutoCad, Milsoft & Windmil software
- 80230 Infrastructure: 1350 Hastings, Remodel TI, fencing, equipment cover, site grading, lighting, security and (AMI)/(MDM) terminals.

Electric Enterprise Fund Expenses



Electric Enterprise Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Electric Revenues:									
<i>Charges for Services:</i>									
Domestic Lighting	\$ 5,140,030	\$ 5,135,950	\$ 5,432,543	4,946,660	\$ 5,541,194	\$ 4,946,661	\$ 5,259,693	\$ 313,032	6%
Commercial Lighting	8,478,381	8,519,949	8,888,000	8,403,226	9,065,760	8,343,425	8,845,942	502,517	6%
Municipal Lighting	944,084	767,553	840,840	729,177	840,840	679,849	771,595	91,746	11%
Private Lighting	12,488	12,521	12,500	12,775	12,500	12,775	13,000	225	2%
Electric Service Charges	32,941	33,026	30,000	29,591	30,225	27,612	27,612	-	0%
After Hours Turn-On Service	-	-	-	225	-	-	-	-	0%
Utility Development Costs	39,669	5,689	30,000	70,099	30,000	55,000	55,000	-	0%
Sales of Property	498	70,126	-	-	-	5,000	-	(5,000)	100%
Reimbursable Jobs	242,477	1,244,067	70,000	100,890	70,000	70,000	70,000	-	0%
Interest on Investments	306,379	102,051	79,401	71,296	81,509	58,278	58,278	-	0%
Land Rental	-	-	-	-	-	12,710	17,310	4,600	100%
Miscellaneous	9,629	9,811	5,000	1,717	5,000	2,552	2,500	(52)	-1%
Cap and Trade - EUD	-	-	-	251,309	400,000	398,804	400,000	1,196	0%
Renewable Energy Credits	-	-	-	43,131	-	400,000	500,000	100,000	100%
Public Benefits	695,504	1,142,972	459,459	405,128	417,490	417,490	430,729	13,239	3%
Street Lighting	182,442	199,172	190,000	188,262	-	155,734	191,758	36,024	100%
Total Electric Operating Revenues	\$ 16,084,522	\$ 17,242,887	\$ 16,037,743	\$ 15,253,486	\$ 16,494,518	\$ 15,585,890	\$ 16,643,417	\$ 1,057,527	6%
Electric Operating Expenses:									
<i>Electric:</i>									
Electric Distribution	-	-	-	75,984	-	-	-	-	0%
Electric Overhead	842,206	750,284	871,923	762,547	887,273	817,688	1,019,448	201,760	23%
Electric Underground	553,877	609,228	817,731	750,082	827,923	716,837	999,977	283,140	34%
Electric Substation	274,637	257,064	245,538	160,863	229,969	187,742	297,165	109,423	48%
Reimbursable Work for Others	64,570	129,884	6,197	2,823	-	-	-	-	0%
Electric Testing and Calibrating	125,507	147,194	171,427	163,404	178,022	175,832	229,920	54,088	30%
Electric Generation	6,517,362	7,156,128	8,309,687	8,466,241	8,120,351	7,130,188	8,021,854	891,666	11%
Hydroelectric	81,082	109,484	325,420	62,595	141,543	141,251	165,284	24,033	17%
Electric Administration	1,094,139	1,109,356	1,403,140	1,076,231	1,601,521	1,302,581	2,001,489	698,908	44%
Electric General Administration	-	-	-	-	128,237	-	-	-	0%
Interdepartmental Charges	2,147,189	2,165,812	2,158,211	2,036,769	1,262,452	1,214,424	920,557	(293,867)	-23%
Sub Total Electric Utility/Admin Expenses	11,700,570	12,434,435	14,309,274	13,557,539	13,377,291	11,686,543	13,655,694	1,969,151	15%
Public Benefits	699,493	1,147,110	1,027,937	525,187	952,866	563,438	538,458	(24,980)	-3%
Street Lighting	183,462	200,379	314,361	217,664	291,761	272,237	393,372	121,135	42%
Transfer to Lake Mendocino Bond	-	-	-	-	-	1,287,640	2,055,871	768,231	100%
Total Electric Operating Expenses	\$ 12,583,524	\$ 13,781,923	\$ 15,651,572	\$ 14,300,390	\$ 14,621,918	\$ 13,809,858	\$ 16,643,395	2,833,537	19%
Increase(decrease) in reserve	3,500,998	3,460,964	386,171	953,096	1,872,600	1,776,032	22		

The following Capital Expenditures were removed in order to more easily compare operating expenses. If added back, this fund can be tied to the Financial Statements.

MACHINERY & EQUIPMENT	-	-	-	378,972	2,132,000	2,105,660	-		
INFRASTRUCTURE	-	-	-	476,162	2,925,000	2,925,000	-		

Electric Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
ELECTRIC REVENUE									
80000000	44681	DOMESTIC LIGHTS	(5,140,030)	(5,135,950)	(5,432,543)	(4,946,660)	(5,541,194)	(4,946,661)	(5,259,693)
80000000	44682	COMMERCIAL LIGHTS	(8,478,381)	(8,519,949)	(8,888,000)	(8,403,226)	(9,065,760)	(8,343,425)	(8,845,942)
80000000	44683	MUNICIPAL LIGHTS	(944,084)	(767,553)	(840,840)	(729,177)	(840,840)	(679,849)	(771,595)
80000000	44684	PRIVATE LIGHTING	(12,488)	(12,520)	(12,500)	(12,775)	(12,500)	(12,775)	(13,000)
80000000	44685	ELECTRIC SERVICE CHARGES	(32,391)	(33,026)	(30,000)	(29,591)	(30,225)	(27,612)	(27,612)
80000000	44686	AFTER HOURS TURN-ON SERVICE CHARGE	-	-	-	(225)	-	-	-
80000000	44687	UTILITY DEVELOPMENT COSTS	(39,669)	(5,689)	(30,000)	(70,099)	(30,000)	(55,000)	(55,000)
80000000	44820	SALES OF PROPERTY	(498)	(70,126)	-	-	-	(5,000)	-
80000000	44830	REIMBURSABLE JOBS	(242,477)	(1,244,067)	(70,000)	(100,890)	(70,000)	(70,000)	(70,000)
80000000	46110	INTEREST ON INVESTMENTS	(306,379)	(112,642)	(79,401)	(71,296)	(81,509)	(58,278)	(58,278)
80000000	46210	LAND RENTAL	-	-	-	-	-	(12,710)	(17,310)
80000000	48110	MISCELLANEOUS RECEIPTS	(9,629)	(9,811)	(5,000)	(1,717)	(5,000)	(2,552)	(2,500)
80000000	48180	CAP AND TRADE - EUD	-	-	-	(251,309)	(400,000)	(398,804)	(400,000)
80000000	48185	RENEWABLE ENERGY CREDITS	-	-	-	(43,131)	-	(400,000)	(500,000)
80000000	Total	Electric Revenue	(15,206,025)	(15,911,334)	(15,388,284)	(14,660,097)	(16,077,028)	(15,012,666)	(16,020,930)
ELECTRIC DISTRIBUTION EXPENSES									
80026100	51110	REGULAR SALARIES & WAGES	-	-	-	57,209	-	-	-
80026100	51210	RETIREMENT (PERS)	-	-	-	14,237	-	-	-
80026100	51220	INSURANCE	-	-	-	-	-	-	-
80026100	51230	WORKERS COMP	-	-	-	3,183	-	-	-
80026100	51240	MEDICARE	-	-	-	776	-	-	-
80026100	51250	UNEMPLOYMENT	-	-	-	579	-	-	-
80026100	Total	Electric Distribution Expenses	-	-	-	75,984	-	-	-
ELECTRIC OVERHEAD EXPENSES									
80026110	51110	REGULAR SALARIES & WAGES	368,187	314,607	363,599	325,846	386,425	335,878	473,712
80026110	51120	NON-REGULAR SALARIES & WAGES	460	-	-	-	-	-	-
80026110	51130	OVERTIME SALARIES & WAGES	82,527	48,905	35,818	27,378	32,601	32,601	32,600
80026110	51140	STAND-BY SALARIES & WAGES	17,078	16,698	18,138	14,448	15,113	21,002	20,000
80026110	51210	RETIREMENT (PERS)	62,485	72,400	95,682	86,000	107,918	88,646	134,466
80026110	51220	INSURANCE	47,233	41,388	46,744	41,674	45,613	40,799	45,830
80026110	51230	WORKERS COMP	20,009	16,831	21,922	22,458	18,131	17,349	20,730
80026110	51240	MEDICARE	7,149	5,738	6,054	5,824	6,165	5,888	7,073
80026110	51250	UNEMPLOYMENT	5,133	4,084	3,817	4,109	4,307	4,103	4,883
80026110	51260	FICA	2,330	-	49.00	-	-	-	-
80026110	51280	OVERTIME/CALLOUT MEALS	-	-	2,000	1,528	1,000	2,125	2,000
80026110	51285	CALLOUT MILEAGE REIMBURSEMENTS	-	-	-	85	1,000	-	-
80026110	51290	CELL PHONE STIPEND	-	-	-	105	-	297	1,404
80026110	52100	CONTRACTED SERVICES	112,215	100,569	139,600	107,327	150,000	150,000	150,000
80026110	54100	SUPPLIES	96,415	113,565	97,500	108,080	95,000	95,000	105,500
80026110	54102	SMALL TOOLS	4,883	3,289	6,000	5,940	6,000	6,000	6,000
80026110	57100	CONFERENCE & TRAINING	16,104	12,212	35,000	11,747	18,000	18,000	15,250
80026110	Total	Electric Overhead Expenses	842,206	750,284	871,923	762,547	887,273	817,688	1,019,448
ELECTRIC UNDERGROUND EXPENSES									
80026120	51110	REGULAR SALARIES & WAGES	242,414	286,359	390,201	353,771	416,382	341,589	473,883
80026120	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	-	-	60,000
80026120	51130	OVERTIME SALARIES & WAGES	41,280	43,813	35,236	38,173	34,652	34,562	35,000
80026120	51140	STAND-BY SALARIES & WAGES	15,438	15,045	19,757	16,018	16,624	22,395	16,500
80026120	51210	RETIREMENT (PERS)	40,622	66,018	102,970	93,534	116,303	94,636	134,534
80026120	51220	INSURANCE	30,179	37,643	50,316	44,691	49,072	43,464	45,843
80026120	51230	WORKERS COMP	12,714	15,278	23,373	24,861	19,559	18,370	23,334
80026120	51240	MEDICARE	4,518	5,211	6,455	6,449	6,669	6,294	7,985
80026120	51250	UNEMPLOYMENT	3,247	3,709	4,100	4,550	4,662	4,326	5,524
80026120	51260	FICA	578	-	-	-	-	-	3,720
80026120	51280	OVERTIME/CALLOUT MEALS	-	-	-	2,261	2,000	2,500	2,500
80026120	51285	CALLOUT MILEAGE REIMBURSEMENTS	-	-	2,000	-	1,000	-	-
80026120	51290	CELL PHONE STIPEND	-	-	-	105	-	324	1,404
80026120	52100	CONTRACTED SERVICES	7,524	4,708	13,000	28,609	60,000	50,000	68,500
80026120	54100	SUPPLIES	151,036	126,635	150,443	134,408	80,000	89,591	100,000
80026120	54102	SMALL TOOLS	2,799	3,810	5,000	2,706	6,000	6,000	6,000
80026120	57100	CONFERENCE & TRAINING	1,528	1,000	14,880	(53)	15,000	2,786	15,250
80026120	Total	Electric Underground Expenses	553,877	609,228	817,731	750,082	827,923	716,837	999,977
ELECTRIC SUBSTATION EXPENSES									
80026130	51110	REGULAR SALARIES & WAGES	101,315	101,527	75,623	78,230	79,824	78,256	152,246
80026130	51120	NON-REGULAR SALARIES & WAGES	71,693	16,357	-	-	-	-	-
80026130	51130	OVERTIME SALARIES & WAGES	12,908	9,727	-	3,412	3,454	3,454	5,000
80026130	51140	STAND-BY SALARIES & WAGES	2,607	16,198	17,542	16,782	18,567	18,567	18,500

Electric Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
80026130	51150	ACCRUED SALARIES & BENEFITS	17,755	30,072	-	3,517	-	-	-
80026130	51210	RETIREMENT (PERS)	22,152	26,999	23,401	20,559	22,314	21,873	44,412
80026130	51220	INSURANCE	12,745	12,746	9,684	8,867	8,843	8,626	15,177
80026130	51230	WORKERS COMP	7,674	6,094	4,891	5,883	3,733	4,326	7,019
80026130	51240	MEDICARE	2,717	1,443	1,351	684	543	764	1,774
80026130	51250	UNEMPLOYMENT	2,065	1,480	932	1,076	883	1,061	1,657
80026130	51260	FICA	3,067	-	-	-	-	-	-
80026130	51280	OVERTIME/CALLOUT MEALS	-	-	-	28	-	-	-
80026130	51285	CALLOUT MILEAGE REIMBURSEMENTS	-	-	2,000	-	1,000	-	-
80026130	51290	CELL PHONE STIPEND	-	-	-	308	308	315	380
80026130	52100	CONTRACTED SERVICES	1,743	6,307	74,000	1,954	55,000	20,000	20,000
80026130	54100	SUPPLIES	7,884	22,418	22,000	14,987	20,000	15,000	15,000
80026130	54102	SMALL TOOLS	5,984	2,047	5,114	1,851	6,000	6,000	6,000
80026130	55100	TELEPHONE	238	1,969	2,000	2,143	2,000	2,000	2,500
80026130	57100	CONFERENCE & TRAINING	2,089	789	6,000	202	6,000	6,000	6,000
80026130	59100	PROPERTY TAXES PAID	-	-	1,000	-	1,000	1,000	1,000
80026130	59101	FEES	-	892	-	380	500	500	500
80026130 Total		Electric Substation Expenses	274,637	257,064	245,538	160,863	229,969	187,742	297,165
REIMBURSABLE WORK FOR OTHERS EXPENSES									
80026140	51110	REGULAR SALARIES & WAGES	29,739	76,256	-	-	-	-	-
80026140	51130	OVERTIME SALARIES & WAGES	5,081	9,239	-	-	-	-	-
80026140	51140	STAND-BY SALARIES & WAGES	1,898	1,855	-	-	-	-	-
80026140	51210	RETIREMENT (PERS)	4,980	17,766	-	-	-	-	-
80026140	51220	INSURANCE	3,701	10,282	-	-	-	-	-
80026140	51230	WORKERS COMP	1,561	3,938	-	-	-	-	-
80026140	51240	MEDICARE	554	1,359	-	-	-	-	-
80026140	51250	UNEMPLOYMENT	399	956	-	-	-	-	-
80026140	51260	FICA	72	-	-	-	-	-	-
80026140	52100	CONTRACTED SERVICES	2,400	-	-	2,823	-	-	-
80026140	54100	SUPPLIES	14,185	8,232	6,197	-	-	-	-
80026140 Total		Reimbursable Work for Others Expenses	64,570	129,884	6,197	2,823	-	-	-
ELECTRIC TESTING AND CALIBRATING EXPENSES									
80026200	51110	REGULAR SALARIES & WAGES	70,757	79,787	83,936	87,942	88,695	86,947	121,440
80026200	51130	OVERTIME SALARIES & WAGES	144	4,808	-	3,801	3,886	3,886	5,000
80026200	51140	STAND-BY SALARIES & WAGES	143	15,936	19,491	18,939	20,726	19,731	20,500
80026200	51210	RETIREMENT (PERS)	12,305	18,654	25,977	23,188	24,795	24,307	35,751
80026200	51220	INSURANCE	8,583	9,841	10,759	9,852	9,826	9,584	14,407
80026200	51230	WORKERS COMP	2,929	4,218	5,430	6,610	4,154	4,973	5,765
80026200	51240	MEDICARE	-	702	1,500	761	606	849	1,347
80026200	51250	UNEMPLOYMENT	748	1,024	1,034	1,209	992	1,211	1,366
80026200	51280	OVERTIME/CALLOUT MEALS	-	-	-	38	-	-	-
80026200	51290	CELL PHONE STIPEND	-	-	-	343	342	344	344
80026200	54100	SUPPLIES	26,457	11,794	16,000	5,438	10,000	10,000	10,000
80026200	54102	SMALL TOOLS	-	42	1,000	4,519.63	8,000	8,000	8,000
80026200	55100	TELEPHONE	265	308	300	-	-	-	-
80026200	57100	CONFERENCE & TRAINING	3,175	80	6,000	764	6,000	6,000	6,000
80026200 Total		Electric Testing and Calibrating Expenses	125,507	147,194	171,427	163,404	178,022	175,832	229,920
ELECTRIC GENERATION EXPENSES									
80026300	58101	NCPA PLANT GENERATION	3,431,158	3,319,700	5,535,573	5,833,946	1,118,247	1,118,247	1,422,521
80026300	58102	NCPA POWER PURCHASES	1,939,078	2,390,003	1,223,725	2,318,690	4,637,345	4,637,345	4,964,953
80026300	58103	NCPA TRANSMISSION	1,517,987	1,588,536	1,700,730	1,521,631	1,855,292	1,855,292	2,108,128
80026300	58104	NCPA MANAGEMENT SERVICES	472,939	403,743	538,409	556,627	493,471	493,471	499,074
80026300	58105	NCPA THIRD PARTY SALES	(843,800)	(545,854)	(688,750)	(1,764,653)	(1,408)	(991,571)	(991,571)
80026300	58106	NCPA PASS THROUGH COSTS	-	-	-	-	17,404	17,404	18,749
80026300 Total		Electric Generation Expenses	6,517,362	7,156,128	8,309,687	8,466,241	8,120,351	7,130,188	8,021,854
HYDROELECTRIC EXPENSES									
80026330	51110	REGULAR SALARIES & WAGES	13,243	8,478	9,123	8,692	8,871	8,691	79,808
80026330	51120	NON-REGULAR SALARIES & WAGES	20,691	1,899	-	-	-	-	-
80026330	51130	OVERTIME SALARIES & WAGES	991	592	-	379	432	432	400
80026330	51140	STAND-BY SALARIES & WAGES	79	1,593	1,949	1,865	2,159	2,012	2,000
80026330	51210	RETIREMENT (PERS)	2,128	2,259	2,781	2,284	2,480	2,435	19,543
80026330	51220	INSURANCE	1,544	1,024	1,076	985	983	961	5,701
80026330	51230	WORKERS COMP	1,405	525	581	654	418	467	3,037
80026330	51240	MEDICARE	458	103	160	76	62	94	901
80026330	51250	UNEMPLOYMENT	342	128	110	120	103	124	723
80026330	51260	FICA	1,011	-	-	-	-	-	-
80026330	51280	OVERTIME/CALLOUT MEALS	-	-	-	4	-	-	-

Electric Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
80026330	51290	CELL PHONE STIPEND	-	-	-	34	35	35	171
80026330	52100	CONTRACTED SERVICES	25,531	69,221	276,975	31,109	80,000	80,000	-
80026330	54100	SUPPLIES	3,401	10,343	10,000	6,000	10,000	10,000	10,000
80026330	54102	SMALL TOOLS	1,975	2,967	5,114	-	6,000	6,000	6,000
80026330	55100	TELEPHONE	2,521	2,516	3,000	2,535	3,000	3,000	3,000
80026330	56120	EQUIPMENT MAINTENANCE & REPAIR	-	-	-	-	10,000	10,000	10,000
80026330	57100	CONFERENCE & TRAINING	-	-	3,000	-	6,000	6,000	6,000
80026330	59100	PROPERTY TAXES PAID	5,761	7,837	750	-	1,000	1,000	8,000
80026330	59101	FEES	-	-	10,800	7,858	10,000	10,000	10,000
80026330 Total		Hydroelectric Expenses	81,082	109,484	325,420	62,595	141,543	141,251	165,284
HYDROELECTRIC TRANSFERS									
80026330	95803	TRANSFER TO LAKE MENDOCINO BOND	-	-	-	-	-	1,287,640	2,055,871
80026330 Total		Hydroelectric Transfers	-	-	-	-	-	1,287,640	2,055,871
ELECTRIC ADMINISTRATION EXPENSES									
80026400	51110	REGULAR SALARIES & WAGES	435,886	453,250	489,489	253,422	426,710	207,090	196,005
80026400	51120	NON-REGULAR SALARIES & WAGES	-	-	73,515	103,087	88,000	15,000	60,000
80026400	51130	OVERTIME SALARIES & WAGES	62	10	-	2,196	1,403	1,403	2,000
80026400	51210	RETIREMENT (PERS)	70,762	97,235	127,003	61,774	116,918	52,340	39,315
80026400	51220	INSURANCE	59,581	65,130	75,539	34,013	35,334	34,145	17,962
80026400	51230	WORKERS COMP	18,755	20,076	27,195	21,441	22,696	10,656	8,871
80026400	51240	MEDICARE	6,537	6,831	7,510	5,151	7,314	3,154	3,032
80026400	51250	UNEMPLOYMENT	4,782	4,873	5,179	3,915	5,407	2,537	2,098
80026400	51260	FICA	3,548	3,315	1,768	6,391	5,456	700	3,720
80026400	51290	CELL PHONE STIPEND	-	-	-	1,520	1,788	1,432	726
80026400	52100	CONTRACTED SERVICES	58,494	72,806	210,216	86,273	150,000	207,906	110,000
80026400	52180	SECURITY SERVICES	294	294	600	294	600	600	1,500
80026400	54100	SUPPLIES	48,530	26,926	20,114	22,044	25,000	26,522	25,000
80026400	54101	POSTAGE	314	592	800	356	800	800	800
80026400	55100	TELEPHONE	6,849	6,766	9,000	5,163	5,000	5,000	6,000
80026400	55210	UTILITIES	9,692	10,230	8,240	10,048	8,000	8,606	8,000
80026400	56110	CITY GARAGE - PARTS	-	-	-	-	-	-	-
80026400	56111	CITY GARAGE - LABOR	-	-	-	-	-	-	-
80026400	56120	EQUIPMENT MAINTENANCE & REPAIR	-	140	5,000	5,283	10,000	11,045	10,000
80026400	56130	EXTERNAL SERVICES	-	-	-	12,841	9,500	14,562	-
80026400	56210	FUEL & FLUIDS	-	-	-	30,685	28,000	20,000	-
80026400	56300	BUILDING MAINT. & REPAIR	-	-	-	-	-	-	-
80026400	57100	CONFERENCE & TRAINING	27,375	29,311	31,350	41,761	35,000	36,624	35,000
80026400	57300	MEMBERSHIPS & SUBSCRIPTIONS	11,158	12,003	26,000	17,082	29,000	29,000	29,000
80026400	59400	OTHER EXPENSES	-	-	-	56,408	-	32,938	-
80026400	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	106,223
80026400	61300	BILLING & COLLECTION ALLOCATION	45,193	-	-	-	-	-	437,061
80026400	61410	RENT ALLOCATION	129	8,626	11,035	11,035	2,410	2,410	-
80026400	61420	BUILDING MAINTENANCE ALLOCATION	456	7,781	8,118	8,118	8,172	8,172	11,798
80026400	61422	IT ALLOCATION	-	-	-	-	-	-	69,483
80026400	61425	ALLOCATED UTILITIES	-	-	1,561	1,561	1,831	1,831	2,347
80026400	61430	CORP YARD ALLOCATION	-	-	-	-	-	-	33,558
80026400	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	67,346
80026400	62100	CENTRAL SERVICES ALLOCATION	285,743	283,161	263,908	274,368	577,182	568,108	714,644
80026400 Total		Electric Administration Expenses	1,094,139	1,109,356	1,403,140	1,076,231	1,601,521	1,302,581	2,001,489
ELECTRIC GENERAL ADMINISTRATION EXPENSES									
80026410	51110	REGULAR SALARIES & WAGES	-	-	-	-	95,544	-	-
80026410	51210	RETIREMENT (PERS)	-	-	-	-	26,709	-	-
80026410	51230	WORKERS COMP	-	-	-	-	3,780	-	-
80026410	51240	MEDICARE	-	-	-	-	1,304	-	-
80026410	51250	UNEMPLOYMENT	-	-	-	-	900	-	-
80026410	52100	CONTRACTED SERVICES	-	-	-	-	-	-	-
80026410	54100	SUPPLIES	-	-	-	-	-	-	-
80026410	55210	UTILITIES	-	-	-	-	-	-	-
80026410	56300	BUILDING MAINT. & REPAIR	-	-	-	-	-	-	-
80026410 Total		Electric General Administration Expenses	-	-	-	-	128,237	-	-
INTERDEPARTMENTAL CHARGES EXPENSES									
80026430	51110	REGULAR SALARIES & WAGES	111,494	83,976	91,756	88,642	91,893	88,385	-
80026430	51120	NON-REGULAR SALARIES & WAGES	17,479	8,854	21,924	13,455	11,292	11,262	-
80026430	51130	OVERTIME SALARIES & WAGES	-	104	-	9	14,357	-	-
80026430	51210	RETIREMENT (PERS)	19,092	19,728	23,046	20,693	25,687	26,733	-
80026430	51220	INSURANCE	22,979	16,329	22,216	17,637	18,499	18,660	-
80026430	51230	WORKERS COMP	5,417	4,022	5,968	6,419	5,096	4,859	-

Electric Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
80026430	51240	MEDICARE	1,773	1,407	1,648	1,335	1,507	1,410	-
80026430	51250	UNEMPLOYMENT	1,363	976	1,138	1,174	1,211	1,141	-
80026430	51260	FICA	517	549	1,360	695	700	-	-
80026430	51290	CELL PHONE STIPEND	-	-	-	313	403	167	-
80026430	55100	TELEPHONE	851	667	850	-	500	500	-
80026430	55210	UTILITIES	2,119	1,593	-	-	-	-	-
80026430	56110	CITY GARAGE - PARTS	1,274	1,625	1,451	1,627	1,500	1,500	5,713
80026430	56111	CITY GARAGE - LABOR	33,998	43,399	38,738	43,431	40,000	40,000	33,787
80026430	56120	EQUIPMENT MAINTENANCE & REPAIR	-	-	2,500	2,005	3,000	3,000	-
80026430	56130	EXTERNAL SERVICES	19,994	24,169	20,088	-	-	-	-
80026430	56210	FUEL & FLUIDS	27,725	30,423	32,000	-	-	-	-
80026430	57100	CONFERENCE & TRAINING	5,148	5,352	5,562	-	-	-	-
80026430	59102	FRANCHISE FEES	1,030,115	1,065,910	1,055,915	1,009,418	1,000,000	970,000	861,057
80026430	59400	OTHER EXPENSES	71,379	115,332	30,169	-	-	-	-
80026430	61100	GENERAL GOVERNMENT ALLOCATION	334,373	335,674	340,643	349,246	-	-	-
80026430	61200	PURCHASING ALLOCATION	76,103	73,225	83,447	106,486	-	-	-
80026430	61300	BILLING & COLLECTION ALLOCATION	238,070	207,408	232,332	228,724	-	-	-
80026430	61410	RENT ALLOCATION	1,986	-	701	701	701	701	-
80026430	61420	BUILDING MAINTENANCE ALLOCATION	7,019	2,265	2,363	2,363	2,379	2,379	-
80026430	61425	ALLOCATED UTILITIES	-	-	454	454	533	533	-
80026430	61430	CORP YARD ALLOCATION	7,937	8,039	25,200	25,200	23,194	23,194	-
80026430	61500	INSURANCE ALLOCATION	88,983	94,786	96,742	96,742	-	-	-
80026430	61700	DISPATCH	20,000	20,000	20,000	20,000	20,000	20,000	20,000
80026430 Total		Interdepartmental Charges Expenses	2,147,189	2,165,812	2,158,211	2,036,769	1,262,452	1,214,424	920,557
Total Electric Enterprise Expenses			11,700,570	12,434,435	14,309,274	13,557,539	13,377,291	12,974,183	15,711,565

**BUDGET DETAIL
OVERHEAD
FISCAL YEAR 2015-16**

ACCOUNT NO. 80026110	DEPARTMENT REQUEST
51110 Salaries	\$ 473,712
1 Electric Utility Director (50% Electric Admin, 20% Underground, 10 % Hydro)	20.0%
1 Assistant Electric Utility Director (50% Electric Admin, 20% Underground, 10% Hydro)	20.0%
1 Power Engineer (25% Underground, 25% Substation, 20% Hydro, 5% Street Lighting)	25.0%
1 Electric Utility Program Coordinator (55% Electric Admin, 10% Underground, 10% Substation, 5% Metering, 5% Hydro, 5% Steet Lighting)	10.0%
1 Electric Crew Supervisor (45% Underground, 10% Street Lighting)	45.0%
2 Electric Crew Foreman (45% Underground, 10% Street Lighting)	45.0%
5 Lineman (45% Underground, 10% Street Lighting)	45.0%
1 Electric Engineering Tech III (42.5% Underground, 15% Street Lighting)	42.5%
1 Electric Engineering Tech II (42.5% Underground, 15% Street Lighting)	42.5%
51130 Overtime Salaries	\$ 32,600
51140 Stand-by Salaries	\$ 20,000
Employee Benefits	\$ 216,386
51210 Retirement (PERS)	\$ 134,466
51220 Insurance	\$ 45,830
51230 Workers Compensation Insurance	\$ 20,730
51240 Medicare	\$ 7,073
51250 Unemployment Insurance	\$ 4,883
51280 Overtime/Call Out meals	\$ 2,000
51290 Cell Phone Stipend	\$ 1,404
52100 Contractual Services	\$ 150,000
Tree trimming	\$ 110,000
Utility Design Services	\$ 60,000
Answering Service 50%	\$ 12,000
Evergreen - Safety Training 50%	\$ 12,500
Northwest Lineman College (3x\$4,000) 50%	\$ 6,000
54100 Supplies	\$ 105,500
Construction and inventory supplies, Personal Protection clothing & Equipment etc	
54102 Small Tools	\$ 6,000
Small Hand Tools & Equipment	
57100 Conference & Training	\$ 15,250
Northwest Lineman College 50%	\$ 4,500
Western Underground 50%	\$ 3,000
APPA National (4) 50%	\$ 6,000
Local Classes TBD 50%	\$ 1,750
DEPARTMENT TOTAL 80026110	\$ 1,019,448

**BUDGET DETAIL
UNDERGROUND
FISCAL YEAR 2015-16**

ACCOUNT NO.80026120	DEPARTMENT REQUEST
51110 Salaries	\$ 473,883
1 Electric Utility Director (50% Electric Admin, 20% Overhead, 10% Hydro)	20.0%
1 Assistant Electric Utility Director (50% Electric Admin, 20% Overhead, 10% Hydro)	20.0%
1 Power Engineer (25% Overhead, 25% Substation, 20% Hydro, 5% Street Lighting)	25.0%
1 Electric Utility Program Coordinator (55% Electric Admin, 10% Overhead, 10% Substation, 5% Metering, 5% Hydro, 5% Street Lighting)	10.0%
1 Electric Supervisor (45% Overhead, 10% Street Lighting)	45.0%
2 Electric Crew Foreman (45% Overhead, 10% Street Lighting)	45.0%
5 Lineman (45% Overhead, 10% Street Lighting)	45.0%
1 Electric Engineering Technician III (42.5% Overhead, 15% Street Lighting)	42.5%
1 Electric Engineering Technician II (42.5% Overhead, 15% Street Lighting)	42.5%
51120 Non-Regular Salaries	\$ 60,000
Lineman Internship Program (NCPA)	
51130 Overtime Salaries	\$ 35,000
51140 Stand-by Salaries	\$ 16,500
Employee Benefits	\$ 224,844
51210 Retirement (PERS)	\$ 134,534
51220 Insurance	\$ 45,843
51230 Workers Compensation Insurance	\$ 23,334
51240 Medicare	\$ 7,985
51250 Unemployment Insurance	\$ 5,524
51260 FICA	\$ 3,720
51280 Overtime/Call-out Meals	\$ 2,500
51290 Cell Phone Stipend	\$ 1,404
52100 Contracted Services	\$ 68,500
Answering Service 50%	\$ 12,000
Evergreen - Safety Training 50%	\$ 12,500
Northwest Lineman College (3x4000) 50%	\$ 6,000
Operational/Organization Review	\$ 30,000
Trenching/Boring	\$ 48,000
54100 Supplies	\$ 100,000
Miscellaneous materials & inventory, maintenance & repair of City's lines. Personal Protective Equipment.	
54102 Small Tools	\$ 6,000
Small hand tools and equipment	
57100 Conference & Training	\$ 15,250
Northwest Lineman College (3 classes) 50%	\$ 4,500
Western Underground (2) 50%	\$ 3,000
APPA National (4) 50%	\$ 6,000
Local Classes TBD 50%	\$ 1,750
DEPARTMENT TOTAL 80026120	\$ 999,977

**BUDGET DETAIL
SUBSTATION
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 80026130</u>	<u>DEPARTMENT REQUEST</u>
51110 Salaries	\$ 152,246
1 Power Engineer (25% Overhead, 25% Underground, 20% Hydro, 5% Street Lighting)	25.0%
1 Electric Utility Program Coordinator (55% Electric Admin, 10% Overhead, 10% Underground, 5% Metering, 5% Hydro, 5% Street Lighting)	10.0%
2 Electric Utility Technician II (45% Metering, 10% Hydro)	45.0%
1 Electric Utility Technician I (45% Metering, 10% Hydro)	45.0%
51130 Overtime Salaries	\$ 5,000
51140 Stand-by Salaries	\$ 18,500
Employee Benefits	\$ 70,419
51210 Retirement (PERS)	\$ 44,412
51220 Insurance	\$ 15,177
51230 Workers Compensation Insurance	\$ 7,019
51240 Medicare	\$ 1,774
51250 Unemployment Insurance	\$ 1,657
51290 Cell Phone Stipend	\$ 380
52100 Contracted Services	\$ 20,000
Support services & NERC costs	
54100 Supplies	\$ 15,000
Nitrogen for Transformers, Materials & Inventory, Substation maintenance	
54102 Small Tools	\$ 6,000
Small Hand Tools & Equipment	
55100 Telephone	\$ 2,500
57100 Conference & Training	\$ 6,000
Mandated NERC Training (2)	
Control Classes (1)	
59100 Property Taxes Paid	\$ 1,000
County Tax	
59101 Fees	\$ 500
Hazardous Materials Permit and NERC costs	
 DEPARTMENT TOTAL 80026130	 <u><u>\$ 297,165</u></u>

**BUDGET DETAIL
TESTING AND CALIBRATING
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 80026200</u>	DEPARTMENT REQUEST
51110 Salaries	\$ 121,440
1 Electric Utility Program Coordinator (55% Electric Admin, 10% Overhead, 10% Underground, 10% Substation, 5% Hydro, 5% Street Lighting)	5.0%
2 Electric Utility Technician II (45% Substation, 10% Hydro)	45.0%
1 Electric Utility Technician I (45% Substation, 10% Hydro)	45.0%
51130 Overtime Salaries	\$ 5,000
51140 Stand-by Salaries	\$ 20,500
Employee Benefits	\$ 58,980
51210 Retirement (PERS)	\$ 35,751
51220 Insurance	\$ 14,407
51230 Workers Compensation Insurance	\$ 5,765
51240 Medicare	\$ 1,347
51250 Unemployment Insurance	\$ 1,366
51290 Cell Phone Stipend	\$ 344
54100 Supplies	\$ 10,000
Meters & metering equipment, CT's & PT's	
54102 Small Tools	\$ 8,000
Miscellaneous small tools (replace insulated hand tools), Meter Calibration & test equipment.	
57100 Conference & Training	\$ 6,000
Mandated electrical meter testing & meter calibration training.	\$ 2,800
Electrical Utility Service Equipment Requirements Committee (EUSERC) Meeting-Mandated.	\$ 3,000
Miscellaneous Local Schools.	\$ 200
DEPARTMENT TOTAL 80026200	\$ 229,920

**BUDGET DETAIL
HYDROELECTRIC
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 80026330</u>	<u>DEPARTMENT REQUEST</u>
51110 Salaries	\$ 79,808
1 Electric Utility Director (50% Electric Admin, 20% Overhead, 20% Underground)	10.0%
1 Assistant Electric Utility Director (50% Electric Admin, 20% Overhead, 20% Underground)	10.0%
1 Power Engineer (25% Overhead, 25% Underground, 25% Substation, 5% Street Lighting)	20.0%
1 Electric Utility Program Coordinator (55% Electric Admin, 10% Overhead, 10% Underground, 10% Substation, 5% Metering, 5% Steet Lighting)	5.0%
2 Electric Utility Technician II (45% Substation, 45% Metering)	10.0%
1 Electric Utility Technician I (45% Substation, 45% Metering)	10.0%
51130 Overtime Salaries	\$ 400
51140 Standby Salaries	\$ 2,000
Employee Benefits	\$ 30,076
51210 Retirement (PERS)	\$ 19,543
51220 Insurance	\$ 5,701
51230 Workers Compensation Insurance	\$ 3,037
51240 Medicare	\$ 901
51250 Unemployment Insurance	\$ 723
51290 Cell Phone Stipend	\$ 171
54100 Supplies	\$ 10,000
Grease, Fuel, Lubricants, Hazardous Waste Disposal, Miscellaneous Materials & Inventory.	
54102 Small Tools	\$ 6,000
Miscellaneous tools for O&M & replacement.	
55100 Telephone	\$ 3,000
Land line and Fax.	
56120 Equipment Maintenance & Repair	\$ 10,000
Computer, Alarm & SCADA maintenance.	
57100 Conference & Training	\$ 6,000
Automation SLC500 & PSLOGIX Maintenance system Training.	\$ 2,000
SCADA Repair.	\$ 2,000
Distributech Technology seminars.	\$ 2,000
59100 Property Taxes Paid	\$ 8,000
County Tax	
59101 Fees	\$ 10,000
Mendocino Co. Hazardous Materials Business Plan Fee.	\$ 700
FERC Fees.	\$ 6,000
State Water Resources Control Board Water Rights Fee.	\$ 3,000
Generator Air Quality Fee.	\$ 300
DEPARTMENT TOTAL 80026330	<u>\$ 165,284</u>

**BUDGET DETAIL
ADMINISTRATION
FISCAL YEAR 2015-16**

ACCOUNT NO. 80026400		DEPARTMENT REQUEST
51110 Salaries		\$ 196,005
	1 Electric Utility Director (20% Overhead, 20% Underground, 10% Hydro)	50.00%
	1 Assistant Electric Utility Director (20% Overhead, 20% Underground, 10% Hydro)	50.00%
	1 Electric Utility Program Coordinator (10% Overhead, 10% Underground, 10% Substation, 5% Metering, 5% Hydro, 5% Street Lighting)	55.00%
51120 Non-Regular Salaries		\$ 60,000
	Engineering Design Support	100.00%
51130 Overtime Salaries		\$ 2,000
Employee Benefits		\$ 75,724
51210	Retirement (PERS)	\$ 39,315
51220	Insurance	\$ 17,962
51230	Workers Compensation Insurance	\$ 8,871
51240	Medicare	\$ 3,032
51250	Unemployment Insurance	\$ 2,098
51260	FICA	\$ 3,720
51290	Cell Phone Stipend	\$ 726
52100 Contractual Services		\$ 110,000
	Engineering Design Support	\$ 35,000
	Market & Comp. Review	\$ 25,000
	Survey, environmental and property management	\$ 50,000
52180 Security Services		\$ 1,500
54100 Supplies		\$ 25,000
	Office Equipment/Supplies	\$ 17,000
	Personal Protection Equipment, clothing & rain gear	\$ 8,000
54101 Postage		\$ 800
	Stamps	
55100 Telephone		\$ 6,000
	Land line and Fax.	
55210 Utilities		\$ 8,000
	Gas and Electric services.	
56120 Equipment Maintenance & Repair		\$ 10,000
	Miscellaneous computer, printer & other equipment.	
57100 Conference & Training		\$ 35,000
	APPA E&O Conference, Doble Labs transformer class, NWPPA development, NCPA Commission & Directors meetings, Lodi Energy Center operational & risk review sessions, Distribu Tech & various staff developmental training classes	
57300 Memberships & Subscriptions		\$ 29,000
	Electric Safety Materials Subscriptions	\$ 1,000
	Institute of Electrical Engineering (IEEE)	\$ 900
	Baclay's OSHA Regulation updates	\$ 1,500
	California Municipal Utilities Association Dues	\$ 7,100
	Underground Service Alert Dues	\$ 500
	American Public Power Association (APPA)	\$ 2,000
	Software Maintenance (Milsoft, ACAD, etc)	\$ 16,000

61200 Purchasing Allocation		\$ 106,223
Charge for Purchasing functions.		
61300 Billing and Collection Allocation		\$ 437,061
Charge for Billing and Collection functions.		
61420 Building Maintenance Allocation		\$ 11,798
Share of maintenance of Civic Center facility.		
61420 IT Allocation		\$ 69,483
Share of Information Technology Services		
61425 Allocated Utilities		\$ 2,347
Share of Civic Center Utilities		
61430 Corporation Yard Allocation		\$ 33,558
Share of Corporation Yard charges.		
61500 Insurance Allocation		\$ 67,346
Share of the Citywide costs of liability and property insurance.		
62100 Central Services Allocation		\$ 714,644
Annual allocation for general government services.		
City Council	\$ 45,112	
City Clerk	\$ 49,341	
City Manager	\$ 141,819	
Administrative Support	\$ 30,200	
Miscellaneous General Government	\$ 48,872	
Accounting	\$ 249,071	
City Attorney	\$ 71,932	
Treasurer	\$ 25,239	
Human Resources/Risk Management	\$ 53,058	
DEPARTMENT TOTAL 80026400		\$ 2,001,489

**BUDGET DETAIL
INTERDEPARTMENTAL CHARGES
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 80026430</u>	DEPARTMENT REQUEST
56110 City Garage- Parts	\$ 5,713
Charge from City Garage for Parts used in previous year	
56111 City Garage - Labor	\$ 33,787
Charge from City Garage for Labor	
59102 Franchise Fees	\$ 861,057
Transfer of franchise fees to General Fund	
61700 Dispatch charges	\$ 20,000
Share of charges for Dispatch services.	
DEPARTMENT TOTAL 80026430	\$ 920,557

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Electric Enterprise Street Lighting Fund Fiscal Year 2015-16

80526610 Street Lighting

**BUDGET DETAIL
STREET LIGHTING
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 80526610</u>	<u>DEPARTMENT REQUEST</u>
51110 Salaries	\$ 102,414
1 Electric Utility Program Coordinator (55% Electric Admin, 10% Overhead, 10% Underground, 10% Substation, 5% Hydro, 5% Metering)	5.0%
1 Electric Supervisor (45% Overhead, 45% Underground)	10.0%
2 Electric Crew Foreman (45% Overhead, 45% Underground)	10.0%
5 Lineman (45% Overhead, 45% Underground)	10.0%
1 Electric Engineering Technician III(42.5% Overhead, 42.5% Underground)	15.0%
1 Electric Engineering Technician II(42.5% Overhead, 42.5% Underground)	15.0%
51130 Overtime Salaries	\$ 4,000
51140 Stand-by Salaries	\$ 2,000
Employee Benefits	\$ 49,955
51210 Retirement (PERS)	\$ 30,741
51220 Insurance	\$ 10,847
51230 Workers Compensation Insurance	\$ 4,781
51240 Medicare	\$ 1,640
51250 Unemployment Insurance	\$ 1,140
51280 Overtime/Call-Out Meals	\$ 500
51290 Cell Phone Stipend	\$ 306
52100 Contracted Services	\$ 25,000
LED Street Light base repair & Installation	
54100 Supplies	\$ 20,000
Light Bulbs & Photo Cells etc.	
55210 Utilities	\$ 165,000
Utilities for street and private lighting.	
61500 Insurance Allocation	\$ 1,052
Share of the Citywide costs of liability and property insurance.	
62100 Central Services Allocation	\$ 23,951
Annual allocation for general government services.	
City Council	\$ 1,382
City Clerk	\$ 1,512
City Manager	\$ 4,345
Administrative Support	\$ 925
Miscellaneous General Government	\$ 1,497
Accounting	\$ 7,630
City Attorney	\$ 2,204
Treasurer	\$ 917
Human Resources/Risk Management	\$ 3,539
DEPARTMENT TOTAL 80526610	\$ 393,372

Street Lighting Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated	Budget FY 2016
								Year-End FY 2015	
STREET LIGHTING REVENUE									
80500000	44688	STREET LIGHTING SURCHARGE	(189,340)	(184,388)	(190,000)	(188,262)	-	(155,734)	(188,000)
80500000	44689	SMART METER CONSIDERATION	(1,560)	-	-	-	-	-	-
80500000	44830	REIMBURSABLE JOBS	(50)	(2,401)	-	(3,126)	-	(2,201)	-
80500000	46110	INTEREST ON INVESTMENTS	(9,346)	(6,128)	(6,694)	(4,399)	-	(3,758)	(3,758)
80500000	48110	MISCELLANEOUS RECEIPTS	-	(5)	-	-	-	-	-
80500000 Total		Street Lighting Revenue	(200,297)	(192,922)	(196,694)	(195,787)	-	(161,693)	(191,758)
STREET LIGHTING EXPENSES									
80526610	51110	REGULAR SALARIES & WAGES	25,239	24,904	45,567	37,769	45,659	35,894	102,414
80526610	51130	OVERTIME SALARIES & WAGES	4,445	4,621	2,536	3,455	2,915	2,915	4,000
80526610	51140	STAND-BY SALARIES & WAGES	1,641	1,653	1,639	1,570	1,619	2,252	2,000
80526610	51150	ACCRUED SALARIES & BENEFITS	71	761	-	531	-	-	-
80526610	51210	RETIREMENT (PERS)	4,193	5,696	11,857	9,972	12,767	9,825	30,741
80526610	51220	INSURANCE	3,131	3,267	5,513	4,949	5,389	4,803	10,847
80526610	51230	WORKERS COMP	1,338	1,378	2,611	2,617	2,152	1,934	4,781
80526610	51240	MEDICARE	474	465	721	682	739	651	1,640
80526610	51250	UNEMPLOYMENT	341	335	473	479	521	463	1,140
80526610	51260	FICA	72	-	-	-	-	-	-
80526610	51280	OVERTIME/CALLOUT MEALS	-	-	-	150	2,000	500	500
80526610	51290	CELL PHONE STIPEND	-	-	-	-	-	-	306
80526610	52100	CONTRACTED SERVICES	3,230	-	53,760	3,025	25,000	25,000	25,000
80526610	54100	SUPPLIES	9,287	26,924	25,000	6,970	25,000	20,000	20,000
80526610	55210	UTILITIES	127,961	127,961	160,000	140,201	168,000	168,000	165,000
80526610	57100	CONFERENCE & TRAINING	-	-	2,000	-	-	-	-
80526610	59400	OTHER EXPENSES	-	-	-	3,025	-	-	-
80526610	61100	GENERAL GOVERNMENT ALLOCATION	1,020	1,207	1,342	1,135	-	-	-
80526610	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	1,052
80526610	62100	CENTRAL SERVICES ALLOCATION	1,020	1,207	1,342	1,135	-	-	23,951
80526610 Total		Street Lighting Expenses	183,462	200,379	314,361	217,664	291,761	272,237	393,372

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Electric Enterprise Public Benefit Fund Fiscal Year 2015-16

80626500 Public Benefit

The State mandated the requirement to collect a separate surcharge to be used for “Public Benefits” (AB 1890 in 1996) programs in four categories:

- Cost-effective demand-side management services to promote energy efficiency and energy conservation.
- New investment in renewable energy resources.
- Research, development and demonstration projects
- Services provided for low-income electricity customers.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Continued to provide services for low income programs.
- Planned use of reserves depleted for programs.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Through review of this fund is needed for 2015-2016. Funds have been depleted for increased services through the years and need to be realigned with annual income.

SIGNIFICANT CHANGES:

- None

Public Benefits Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
PUBLIC BENEFITS CHARGES FUND REVENUE									
80600000	44690	PUBLIC BENEFIT CHARGES	(391,066)	(414,067)	(459,459)	(405,128)	(417,490)	(417,490)	(430,000)
80600000	46110	INTEREST ON INVESTMENTS	(22,460)	(13,994)	(15,234)	(1,477)	-	(529)	(529)
80600000	47110	CONTRIBUTIONS & DONATIONS	(703)	(643)	-	998	-	(155)	(200)
80600000	48110	MISCELLANEOUS RECEIPTS	-	(12)	-	(977)	-	-	-
80600000 Total	Public Benefits Charges Fund Revenue		(414,229)	(428,716)	(474,693)	(406,584)	(417,490)	(418,174)	(430,729)
PUBLIC BENEFIT EXPENSES									
80626500	51110	REGULAR SALARIES & WAGES	40,367	38,350	67,224	28,545	43,175	30,184	-
80626500	51120	NON-REGULAR SALARIES & WAGES	146	-	-	2,341	-	-	-
80626500	51130	OVERTIME SALARIES & WAGES	-	3	-	49	-	-	-
80626500	51150	ACCRUED SALARIES & BENEFITS	(102)	40	-	(622)	-	-	-
80626500	51210	RETIREMENT (PERS)	7,215	9,038	17,060	7,231	11,969	8,008	-
80626500	51220	INSURANCE	6,288	7,439	13,393	900	1,365	1,300	-
80626500	51230	WORKERS COMP	1,687	1,641	3,529	1,736	1,790	1,238	-
80626500	51240	MEDICARE	592	566	975	391	609	373	-
80626500	51250	UNEMPLOYMENT	428	398	672	318	429	308	-
80626500	51260	FICA	-	-	-	145	-	-	-
80626500	51290	CELL PHONE STIPEND	-	-	-	17	29	27	-
80626500	52100	CONTRACTED SERVICES	630,651	1,077,579	-	-	40,000	-	-
80626500	52130	EDUCATIONAL & MARKETING MATL'S	-	-	15,000	1,237	15,000	5,000	-
80626500	52131	ASSISTANCE TO SENIORS	-	-	150,000	156,880	150,000	150,000	150,000
80626500	52132	EMERGENCY ASSISTANCE	-	-	61,000	24,462	61,000	45,000	40,000
80626500	52133	MONTHLY DISCOUNT PROGRAM	-	-	55,000	105,479	60,000	100,000	60,000
80626500	52134	CONTRACT ADMINISTRATION	-	-	13,000	-	13,000	-	-
80626500	52135	ENERGY CONSERVATION PROGRAM	-	-	353,329	124,446	300,000	82,000	60,000
80626500	52136	PHOTOVOLTAIC RATES/INCENTIVE	-	-	150,000	3,608	150,000	80,000	150,000
80626500	52137	PUBLIC BENEFITS PROGRAM MGMT	-	-	85,091	48,641	65,000	50,000	50,000
80626500	52138	NCPA PUBLIC BENEFITS PROGRAM	-	-	-	-	5,000	-	-
80626500	52139	RESEARCH, DEVELOPMENT & DEMO	-	-	25,000	7,690	30,000	10,000	-
80626500	54100	SUPPLIES	-	51	3,000	-	2,500	-	-
80626500	57100	CONFERENCE & TRAINING	-	-	2,000	-	2,000	-	-
80626500	61100	GENERAL GOVERNMENT ALLOCATION	3,989	4,138	4,234	3,710	-	-	-
80626500	61200	PURCHASING ALLOCATION	331	318	377	549	-	-	-
80626500	61300	BILLING & COLLECTION ALLOCATION	3,913	3,409	3,819	3,724	-	-	-
80626500	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	1,456
80626500	62100	CENTRAL SERVICES ALLOCATION	3,989	4,138	4,234	3,709	-	-	27,002
80626500 Total	Public Benefit Expenses		699,493	1,147,110	1,027,937	525,187	952,866	563,438	538,458

**BUDGET DETAIL
PUBLIC BENEFITS
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 80626500</u>	DEPARTMENT REQUEST
52131 Assistance to Seniors	\$ 150,000
52132 Emergency Assistance	\$ 40,000
52133 Monthly Discount Program	\$ 60,000
52135 Energy Conservation Program	\$ 60,000
52136 Photovoltaic Rates/Incentive	\$ 150,000
52137 Public Benefits Program Management	\$ 50,000
61500 Insurance Allocation	\$ 1,456
General Governmental Building's share of the Citywide costs of: General liability, Liability claims & investigation, Property.	
62100 Central Services Allocation	\$ 27,002
Annual allocation for general government services.	
City Council	\$ 1,913
City Clerk	\$ 2,093
City Manager	\$ 6,015
Administrative Support	\$ 1,281
Miscellaneous General Government	\$ 2,073
Accounting	\$ 10,564
City Attorney	\$ 3,051
Treasurer	\$ 13
DEPARTMENT TOTAL 80625600	<u>\$ 538,458</u>

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WATER ENTERPRISE FUND BUDGET Fiscal Year 2015-16

82024410

82024411

82024414

Water Administration, Production and Distribution

The Water Division's budget is made up of three separate budgets including Administration, Production and Distribution. The Waste Water Collection budget is closely coordinated with the Water distribution budget as the amount of water distributed directly correlates to the amount of waste water that needs to be collected. The same crew maintains both the collection and distribution systems. The cost of these operations is proportioned to the individual funds as calculated on the year prior and applied to the current year.

The water system is run by approximately 19 full and part time employees. Many of the part time employees are full time and funded by other budgets for other duties they perform.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Wells #7 and #8 have been switched from chlorine gas to liquid chlorine.
- Well #9 design is in progress, bid documents will be prepared and ready for construction.
- Water Rate Study is in process.
- Updated connection fees were adopted.

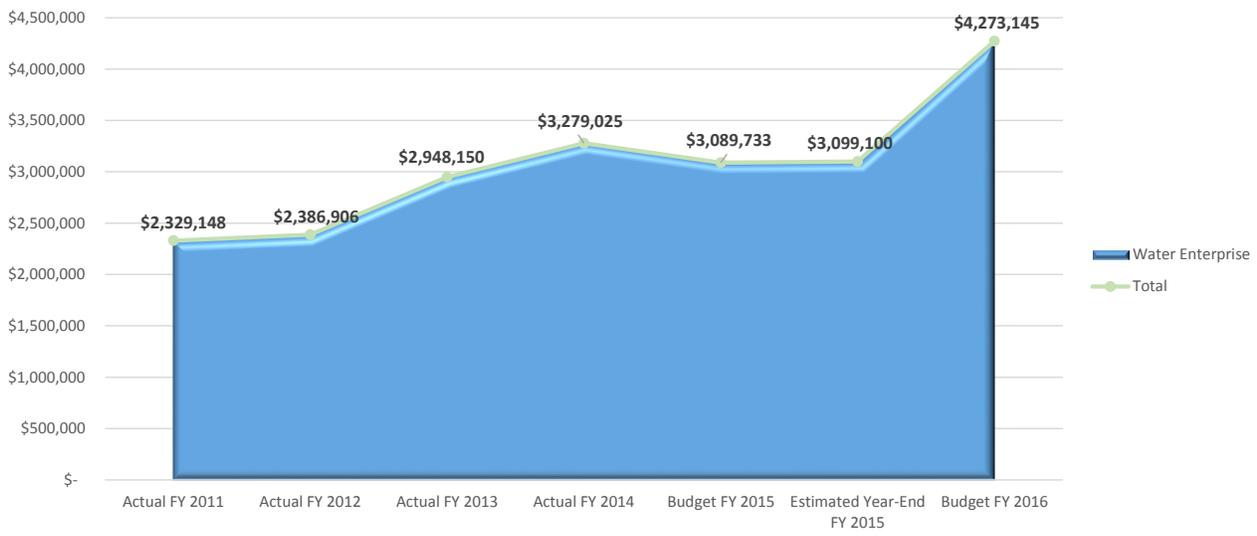
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Calvert Court and Willow Ave water main replacement project.
- Rehabilitate well #4.
- Construction of well #9.

SIGNIFICANT CHANGES:

- None

Water Enterprise Fund Expenses



Water Enterprise Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End 2015	Budget 2016	Difference From Estimated FY 2015	%
Water Revenues:									
Charges for Services:									
Water Service Charges - Inside	\$ 2,373,920	\$ 3,572,532	\$ 4,375,343	\$ 5,442,999	\$ 5,698,532	\$ 5,167,180	\$ 5,218,853	\$ 51,673	1%
Water Service Charges - Outside	7,594	8,906	9,526	6,723	36,873	-	-	-	0%
Water Service Charges - Fire	131,828	201,121	242,499	288,868	302,227	295,937	298,896	2,959	1%
Municipal Water	144,020	216,997	277,351	196,781	345,663	177,964	179,742	1,778	1%
Water Connection Revenues	-	-	5,000	11,930	-	11,777	11,896	119	100%
Other	37,196	36,763	16,997	113,028	18,200	79,212	84,632	5,420	30%
Total Water Revenues	2,694,558	4,036,319	4,926,716	6,060,329	6,401,495	5,732,070	5,794,019	61,948	1%
Water Operating Expenses:									
Water:									
Meter Reading*	63,020	84,724	108,177	95,367	92,410	92,279	-	(92,279)	-100%
Water	734,811	674,234	911,218	875,574	995,647	1,181,082	1,115,183	(65,899)	-7%
Production Operations & Management	1,049,385	1,100,661	1,293,571	1,146,816	1,175,563	1,154,130	1,273,226	119,096	10%
Distribution Operations & Maintenance	426,950	507,014	599,912	661,268	628,947	631,609	747,228	115,619	18%
Sub Total Water Operation Expenses	2,274,166	2,366,633	2,912,877	2,779,025	2,892,567	3,059,100	3,135,637	76,537	3%
Transfers	5,273	20,273	35,273	500,000	40,000	40,000	1,137,508		
Sub Total Other Water Expenses	\$ 54,982	\$ 20,273	\$ 35,273	\$ 500,000	\$ 197,166	\$ 40,000	\$ 1,137,508	\$ 1,097,508	557%
Total Water Enterprise Fund Operating Expenses	\$ 2,329,148	\$ 2,386,906	\$ 2,948,150	\$ 3,279,025	\$ 3,089,733	\$ 3,099,100	\$ 4,273,145	\$ 1,174,045	38%
Increase (Decrease) in Reserve	\$ 365,410	\$ 1,649,413	\$ 1,978,566	\$ 2,781,304	\$ 3,311,762	\$ 2,632,970	\$ 1,520,874		

*Meter Reading has been moved 20524412

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

Capital	54,982	111,696	53,266	197,166	197,166	72,146	124,580
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Water Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
WATER FUND REVENUE									
82000000	44170	PLAN CHECK FEES	-	(559)	(1,000)	3,269	-	-	-
82000000	44745	WATER INSIDE-3/4" METER	(1,457,447)	(2,179,297)	(2,669,359)	(3,149,450)	(3,326,821)	(2,976,841)	(3,006,610)
82000000	44746	WATER INSIDE-1" METER	(191,203)	(276,592)	(338,670)	(390,504)	(422,085)	(376,328)	(380,092)
82000000	44747	WATER INSIDE-1 1/2" METER	(193,862)	(295,128)	(362,033)	(437,066)	(451,202)	(412,940)	(417,070)
82000000	44748	WATER INSIDE-2" METER	(256,414)	(389,755)	(474,856)	(595,469)	(591,813)	(578,267)	(584,050)
82000000	44749	WATER INSIDE-3" METER	(135,116)	(206,535)	(253,906)	(304,687)	(316,443)	(296,693)	(299,660)
82000000	44750	WATER INSIDE-4" METER	(93,366)	(143,936)	(179,032)	(416,661)	(468,670)	(390,310)	(394,213)
82000000	44751	WATER INSIDE-6" METER	(46,512)	(81,290)	(97,487)	(149,162)	(121,498)	(135,800)	(137,158)
82000000	44752	WATER OUTSIDE-3/4" METER	(1,817)	(2,039)	(2,246)	(2,368)	(27,800)	-	-
82000000	44753	OUTSIDE WATER-1" METER	(1,899)	(3,049)	(3,073)	(2,862)	(3,830)	-	-
82000000	44754	OUTSIDE WATER-2" METER	(3,879)	(3,818)	(4,207)	(1,493)	(5,243)	-	-
82000000	44755	FIRE SERVICE-2" METER	(3,056)	(3,545)	(4,454)	(5,740)	(5,551)	(6,555)	(6,621)
82000000	44756	FIRE SERVICE-4" METER	(47,650)	(76,496)	(95,523)	(113,152)	(119,050)	(116,591)	(117,757)
82000000	44757	FIRE SERVICE-6" METER	(81,122)	(121,080)	(142,522)	(169,975)	(177,626)	(172,791)	(174,519)
82000000	44758	MUNICIPAL METERED	(235)	(56)	(78)	-	(97)	-	-
82000000	44759	MUNICIPAL WATER-3/4" METER	(7,033)	(9,653)	(12,738)	(20,179)	(15,875)	(17,995)	(18,175)
82000000	44760	MUNICIPAL WATER-1" METER	(3,168)	(4,282)	(5,648)	(5,366)	(7,039)	(4,707)	(4,754)
82000000	44761	MUNICIPAL WATER-1 1/2" METER	(6,637)	(10,035)	(13,422)	(11,749)	(16,728)	(9,710)	(9,806)
82000000	44762	MUNICIPAL WATER-2" METER	(550)	(21,020)	(30,385)	(49,147)	(37,869)	(38,566)	(38,951)
82000000	44763	MUNICIPAL WATER-3" METER	(17,502)	(29,321)	(33,351)	(46,044)	(41,566)	(47,361)	(47,835)
82000000	44764	MUNICIPAL WATER-4" METER	(101,050)	(131,974)	(166,716)	(48,449)	(207,778)	(43,558)	(43,993)
82000000	44765	MUNICIPAL WATER-6" METER	(7,845)	(10,657)	(15,013)	(15,847)	(18,711)	(16,067)	(16,227)
82000000	44766	SERVICE CHARGES	(12,246)	(11,604)	-	(11,930)	(8,000)	(11,778)	(11,896)
82000000	44767	SERVICE CHARGES - NEW SERVICE	-	-	(5,000)	-	-	-	(5,415)
82000000	44768	BACKFLOW PREVENTION	(4,395)	(4,815)	(4,635)	(5,205)	-	(5,300)	(5,300)
82000000	44830	REIMBURSABLE JOBS	(16,849)	(6,577)	(5,000)	(34,909)	(10,000)	(3,500)	(3,500)
82000000	46110	INTEREST ON INVESTMENTS	(3,607)	(9,983)	(6,362)	(67,464)	(100)	(68,262)	(68,262)
82000000	48110	MISCELLANEOUS RECEIPTS	(100)	(3,226)	-	(8,718)	(100)	(2,150)	(2,155)
82000000	Total	Water Fund Revenue	(2,694,558)	(4,036,319)	(4,926,716)	(6,060,329)	(6,401,495)	(5,732,070)	(5,794,019)
WATER EXPENSES									
82024410	51110	REGULAR SALARIES & WAGES	90,166	72,612	136,045	128,686	127,948	154,290	241,972
82024410	51120	NON-REGULAR SALARIES & WAGES	-	-	-	-	-	4,376	-
82024410	51130	OVERTIME SALARIES & WAGES	-	11	157	269	108	1,500	1,500
82024410	51140	STAND-BY SALARIES & WAGES	-	-	-	-	-	-	-
82024410	51210	RETIREMENT (PERS)	16,361	16,953	34,867	32,537	35,203	43,728	69,960
82024410	51220	INSURANCE	15,604	12,062	21,600	12,170	13,652	11,636	16,411
82024410	51230	WORKERS COMP	3,846	3,240	7,151	7,729	5,865	7,021	10,631
82024410	51240	MEDICARE	1,357	1,074	1,977	1,847	1,791	2,114	3,638
82024410	51250	UNEMPLOYMENT	1,075	787	1,360	1,413	1,398	1,678	2,521
82024410	51260	FICA	14	20	-	-	-	-	-
82024410	51290	CELL PHONE STIPEND	-	-	-	522	604	754	679
82024410	52100	CONTRACTED SERVICES	118,565	81,447	210,050	147,279	120,000	587,000	150,000
82024410	52180	SECURITY SERVICES	344	344	-	343	-	500	-
82024410	54100	SUPPLIES	1,750	2,810	8,000	4,001	6,000	5,000	5,000
82024410	54101	POSTAGE	232	300	400	162	500	400	500
82024410	55100	TELEPHONE	4,133	3,904	4,000	3,988	4,000	4,000	4,200
82024410	55210	UTILITIES	6,009	5,060	-	4,666	-	3,225	-
82024410	56120	EQUIPMENT MAINTENANCE & REPAIR	-	-	500	-	250	150	300
82024410	56130	EXTERNAL SERVICES	5	14	-	-	200	100	200
82024410	56210	FUEL & FLUIDS	(128)	(55)	-	-	200	100	200
82024410	56300	BUILDING MAINT. & REPAIR	4,960	2,174	-	-	-	-	-
82024410	57100	CONFERENCE & TRAINING	668	308	1,700	3,612	3,500	3,500	4,000
82024410	57300	MEMBERSHIPS & SUBSCRIPTIONS	1,465	1,896	4,000	3,342	2,000	2,000	2,200
82024410	58201	WATER PURCHASES	37,600	37,600	37,600	37,600	37,600	-	37,600
82024410	59101	FEES	4,170	6,438	10,000	1,907	10,000	10,000	10,000
82024410	59400	OTHER EXPENSES	21,150	33,891	6,000	23,109	12,000	12,000	12,000
82024410	61100	GENERAL GOVERNMENT ALLOCATION	116,166	117,581	158,577	167,929	-	-	-
82024410	61200	PURCHASING ALLOCATION	34,532	33,222	-	22,093	-	-	15,844
82024410	61300	BILLING & COLLECTION ALLOCATION	135,211	117,796	131,952	128,669	-	-	224,212
82024410	61410	RENT ALLOCATION	1,403	4,312	673	673	673	673	-
82024410	61420	BUILDING MAINTENANCE ALLOCATION	-	-	2,269	-	2,284	2,284	2,553
82024410	61422	IT ALLOCATION	-	-	-	-	-	-	47,681
82024410	61425	ALLOCATED UTILITIES	-	-	436	-	511	511	508
82024410	61430	CORP YARD ALLOCATION	7,937	7,937	-	-	-	-	11,797
82024410	61500	INSURANCE ALLOCATION	32,916	35,062	35,784	35,784	-	-	49,228
82024410	61700	DISPATCH	10,000	10,000	10,000	10,000	10,000	10,000	10,000
82024410	62100	CENTRAL SERVICES ALLOCATION	67,299	65,437	86,120	95,243	599,360	312,542	179,848
82024410	Total	Water Expenses	734,811	674,234	911,218	875,574	995,647	1,181,082	1,115,183
Water Fixed Assets									
82024410	80100	MACHINERY & EQUIPMENT	-	-	-	-	-	5,706	-
82024410	Total	Water Fixed Assets	-	-	-	-	-	5,706	-

Water Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
WATER TRANSFERS									
82024410	94500	LEASE PAYMENTS	5,273	5,273	5,273	200,000	-	-	-
82024410	95220	TRANSFER TO FIXED ASSET FUND	-	-	15,000	50,000	-	-	-
82024410 Total	Water Transfers		5,273	5,273	20,273	250,000	-	-	-
PRODUCTION OPERATIONS & MANAGEMENT EXPENSES									
82024411	51110	REGULAR SALARIES & WAGES	252,489	229,259	237,626	271,444	314,660	292,506	315,959
82024411	51120	NON-REGULAR SALARIES & WAGES	11,868	9,809	8,080	1,487	23,080	-	3,300
82024411	51130	OVERTIME SALARIES & WAGES	10,679	6,997	12,422	15,072	13,494	13,494	13,500
82024411	51140	STAND-BY SALARIES & WAGES	22,690	22,983	11,760	24,245	26,987	23,519	26,000
82024411	51210	RETIREMENT (PERS)	45,456	53,319	62,639	71,018	87,131	81,751	95,208
82024411	51220	INSURANCE	42,476	47,493	53,456	51,434	62,878	61,519	61,471
82024411	51230	WORKERS COMP	12,280	11,366	14,169	19,530	16,676	16,891	15,948
82024411	51240	MEDICARE	2,882	3,175	3,914	4,217	4,268	4,411	5,443
82024411	51250	UNEMPLOYMENT	3,100	2,759	2,575	3,571	3,968	4,036	3,766
82024411	51260	FICA	736	608	501	92	1,431	8	205
82024411	51290	CELL PHONE STIPEND	-	-	-	1,204	1,314	1,611	1,608
82024411	52100	CONTRACTED SERVICES	43,042	84,208	70,900	38,331	80,000	37,700	77,500
82024411	52180	SECURITY SERVICES	539	626	700	539	700	700	700
82024411	54100	SUPPLIES	15,766	9,781	15,000	18,257	14,000	24,000	20,000
82024411	54101	POSTAGE	-	4	500	190	300	300	300
82024411	54102	SMALL TOOLS	869	804	1,500	1,866	2,000	2,000	3,500
82024411	55100	TELEPHONE	1,732	1,669	5,500	2,151	2,300	2,300	2,300
82024411	55210	UTILITIES	298,313	305,351	378,000	318,988	320,000	250,000	300,000
82024411	56110	CITY GARAGE - PARTS	4,006	228	70	655	655	655	1,635
82024411	56111	CITY GARAGE - LABOR	10,615	6,075	1,858	17,493	23,493	23,493	8,370
82024411	56120	EQUIPMENT MAINTENANCE & REPAIR	24,099	48,426	116,565	39,423	65,000	60,000	60,000
82024411	56130	EXTERNAL SERVICES	-	2,641	3,000	4,218	6,000	4,000	6,000
82024411	56210	FUEL & FLUIDS	9,744	11,975	15,000	9,309	10,000	8,000	10,000
82024411	56300	BUILDING MAINT. & REPAIR	1,522	2,273	8,000	1,797	6,000	6,000	6,000
82024411	57100	CONFERENCE & TRAINING	3,143	2,560	7,000	7,231	10,000	14,000	10,000
82024411	57300	MEMBERSHIPS & SUBSCRIPTIONS	1,846	1,853	3,500	2,930	3,200	3,200	3,500
82024411	58202	WATER TREATMENT PLANT CHEMICAL	35,529	33,042	40,000	22,179	35,000	27,000	30,000
82024411	59101	FEES	13,005	20,457	37,300	17,640	41,028	9,000	9,000
82024411	70101	LOAN PAYMENTS MADE	180,958	180,920	182,036	(1,731)	-	-	-
82024411	70102	BOND INTEREST PAYMENTS	-	-	-	48,840	-	43,999	38,999
82024411	70202	BOND PRINCIPAL PAYMENTS	-	-	-	133,196	-	138,037	143,014
82024411 Total	Production Operations & Management Expenses		1,049,385	1,100,661	1,293,571	1,146,816	1,175,563	1,154,130	1,273,226
PRODUCTION OPERATIONS & MANAGEMENT FIXED ASSETS									
82024411	80100	MACHINERY & EQUIPMENT	203	24,090	16,600	19,781	30,000	60,874	-
82024411	80210	LAND ACQUISITION	-	70,126	-	-	-	-	-
82024412	80100	MACHINERY & EQUIPMENT	-	7,871	-	-	-	-	-
82024411 Total	Production Operations & Management Fixed Asset		3,691	104,087	102,250	21,006	115,650	60,874	-
PRODUCTION OPERATIONS & MANAGEMENT TRANSFERS									
82024411	94301	TRANSFERS TO RESERVES	-	-	-	-	-	-	-
82024411	95220	TRANSFER TO FIXED ASSET FUND	-	-	-	200,000	-	-	200,000
82024411 Total	Production Operations & Management Transfers		-	-	-	200,000	-	-	200,000
82024411 Total			1,049,588	1,194,876	1,310,171	1,366,596	1,205,563	1,215,004	1,473,226
METER READING EXPENSES									
82024412	51110	REGULAR SALARIES & WAGES	31,113	48,469	53,993	51,416	52,514	49,040	-
82024412	51120	NON-REGULAR SALARIES & WAGES	11,653	5,902	14,616	8,970	7,528	7,528	-
82024412	51130	OVERTIME SALARIES & WAGES	-	70	-	6	-	-	-
82024412	51210	RETIREMENT (PERS)	5,093	11,366	13,562	11,780	14,680	15,481	-
82024412	51220	INSURANCE	7,687	9,641	13,674	11,561	12,333	12,444	-
82024412	51230	WORKERS COMP	1,757	2,326	3,602	3,845	3,053	2,960	-
82024412	51240	MEDICARE	513	813	995	774	892	848	-
82024412	51250	UNEMPLOYMENT	438	565	686	703	731	697	-
82024412	51260	FICA	344	366	906	463	467	-	-
82024412	51290	CELL PHONE STIPEND	-	-	-	152	212	115	-
82024412	54100	SUPPLIES	1,725	1,293	2,000	2,326	-	722	-
82024412	55100	TELEPHONE	32	201	250	-	-	-	-
82024412	56110	CITY GARAGE - PARTS	265	39	21	-	-	-	-
82024412	56111	CITY GARAGE - LABOR	138	1,042	572	-	-	-	-
82024412	56120	EQUIPMENT MAINTENANCE & REPAIR	1,895	1,751	2,200	2,070	-	2,086	-
82024412	56130	EXTERNAL SERVICES	-	296	500	622	-	40	-
82024412	56210	FUEL & FLUIDS	366	584	600	679	-	318	-
82024412 Total	Meter Reading Expenses		63,020	84,724	108,177	95,367	92,410	92,279	-
*Meter Reading has moved to 20924412									
WATER CONNECTION FEE TRANSFER									
82024413	95822	TRANSFER TO WATER CONNECTION FEE	-	-	-	-	-	-	887,508
82024413 Total	Water Connection Fee Transfer		-	-	-	-	-	-	887,508
DISTRIBUTION OPERATIONS & MAINTENANCE EXPENSES									

Water Enterprise Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
82024414	51110	REGULAR SALARIES & WAGES	199,708	233,440	230,852	259,710	222,567	244,254	309,831
82024414	51120	NON-REGULAR SALARIES & WAGES	-	-	-	5,179	-	6,760	8,250
82024414	51130	OVERTIME SALARIES & WAGES	3,791	7,150	5,500	7,541	9,716	9,716	9,500
82024414	51140	STAND-BY SALARIES & WAGES	10,489	11,351	10,658	13,526	14,141	14,141	14,000
82024414	51150	ACCRUED SALARIES & BENEFITS	3,617	709	6,411	6,928	-	-	-
82024414	51210	RETIREMENT (PERS)	34,271	53,693	57,602	68,417	66,859	68,670	91,818
82024414	51220	INSURANCE	36,226	55,234	56,008	59,661	60,527	61,331	75,913
82024414	51230	WORKERS COMP	8,489	9,897	10,712	18,554	12,948	14,248	16,626
82024414	51240	MEDICARE	3,087	3,692	3,545	3,911	3,315	3,533	5,676
82024414	51250	UNEMPLOYMENT	2,256	2,598	2,529	3,380	3,076	3,368	3,923
82024414	51260	FICA	368	405	243	321	446	422	511
82024414	51290	CELL PHONE STIPEND	-	-	52	942	27,933	1,615	1,706
82024414	52100	CONTRACTED SERVICES	-	-	95	-	20,000	19,000	18,500
82024414	54100	SUPPLIES	75,771	79,675	92,980	105,109	75,000	95,425	95,000
82024414	54102	SMALL TOOLS	2,179	4,789	5,233	4,067	5,300	5,300	5,300
82024414	55100	TELEPHONE	193	238	259	40	2,000	200	200
82024414	55210	UTILITIES	-	-	-	-	5,080	-	-
82024414	56110	CITY GARAGE - PARTS	648	566	479	587	587	587	2,982
82024414	56111	CITY GARAGE - LABOR	17,280	15,102	12,796	15,683	15,683	15,683	20,642
82024414	56120	EQUIPMENT MAINTENANCE & REPAIR	177	1,000	1,119	-	-	1,500	1,500
82024414	56130	EXTERNAL SERVICES	9,232	4,377	11,175	9,493	7,000	10,000	7,000
82024414	56210	FUEL & FLUIDS	17,008	17,466	22,494	29,072	16,000	18,000	18,000
82024414	57100	CONFERENCE & TRAINING	1,816	5,033	3,008	3,580	6,650	6,650	6,650
82024414	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	225	-	125	125	2,200	2,200
82024414	58510	REIMBRASABLE JOBS	-	-	-	9,926	30,000	-	30,000
82024414	59101	FEES	343	377	522	535	800	1,500	1,500
82024414	61200	PURCHASING ALLOCATION	-	-	39,536	15,781	-	-	-
82024414	61410	RENT ALLOCATION	-	-	4,312	4,312	-	4,312	-
82024414	61422	IT ALLOCATION	-	-	-	-	-	-	-
82024414	61430	CORP YARD ALLOCATION	-	-	21,793	14,889	23,194	23,194	-
82024414 Total		Distribution Operations & Maintenance Expenses	426,950	507,014	599,912	661,268	628,947	631,609	747,228
DISTRIB OPERATIONS & MAINT FIXED ASSETS									
82024414	80100	MACHINERY & EQUIPMENT	51,290	7,609	52,133	52,365	58,000	58,000	-
82024414 Total		Distrib Operations & Maint Fixed Assets	51,290	7,609	52,133	52,365	58,000	58,000	-
DISTRIB OPERATIONS & MAINT TRANSFERS									
82024414	94301	TRANSFERS TO RESERVES	-	15,000	15,000	-	40,000	40,000	50,000
82024414	95220	TRANSFER TO FIXED ASSET FUND	-	-	-	50,000	-	-	-
82024414 Total		Distribution Operations & Maint Transfers	-	15,000	15,000	50,000	40,000	40,000	50,000
WATER PRODUCTION CAPITAL TRANSFERS									
82024415	94400	DEPRECIATION	589,461	591,947	591,738	640,945	-	-	-
82024415 Total		WATER PRODUCTION CAPITAL	589,461	591,947	591,738	640,945	-	-	-
82024414 Total		Distribution Operations & Maintenance Expenses	478,240	529,624	667,045	763,634	726,947	729,609	797,228
Total Water Enterprise Expenses			478,240	-	-	-	-	-	-

**BUDGET DETAIL
WATER ADMINISTRATION
FISCAL YEAR 2015-16**

ACCOUNT NO. 82024410

DEPARTMENT
REQUEST

51110 Salaries, Regular		\$ 241,972
	1 Director of Public Works/City Engineer (13% Engineering, 5% Streets, 15% Landfill, 2% Corp Yard, 30% Wastewater Admin, 5% Garage)	30.00%
	1 Director of Water & Sewer Utilities (50% Wastewater Admin)	50.00%
	1 Deputy Public Works Director (10% Engineering, 10% Streets, 20% Landfill, 10% Garage, 10% Corp Yard, 20% Wastewater Admin.)	20.00%
	1 Senior Civil Engineer (30% Engineering, 35% Wastewater Admin.)	35.00%
	1 Public Works Program Analyst (10% Garage, 45% Wastewater Admin)	45.00%
	1 Engineering Technician (33.33% Engineering, 33.34% Wastewater Admin)	33.33%
	1 Development Permit Coordinator (33% Engineering, 45% Building Inspection, 8% Planning, 4% Wastewater Admin.)	10.00%
	1 Administrative Secretary/Human Resources Assistant (5% Engineering, 5% Corp Yard, 15% Wastewater Admin., 15% Garage, 50% Human Resources)	10.00%
51130 Salaries Overtime		\$ 1,500
Employee Benefits		\$ 103,840
51210	Retirement (PERS)	\$ 69,960
51220	Group Insurance	\$ 16,411
51230	Workers Compensation Insurance	\$ 10,631
51240	Medicare	\$ 3,638
51250	Unemployment Insurance	\$ 2,521
51290	Cell Phone Stipend	\$ 679
52100 Contract Services		\$ 150,000
	Russian River Watershed Association	
	Water Rights EIR Consultant	
	Water conservation services	
	Water Rights Consultant	
	UWMP Urban Water Management Plan	
	Miscellaneous	
54100 Supplies		\$ 5,000
	Miscellaneous Office and Computer Supplies	\$5,000
	Public Education Brochures (Water Conservation Brochures)	\$3,000
54101 Postage		\$ 500
	Conservation Letters, Miscellaneous Department Mailings.	
55100 Telephone		\$ 4,200
	Land line and Fax.	
56120 Equipment Maintenance and Repair		\$ 300
	Radios, Copy/Fax Machine, Printers, Plotter, GPS Equipment.	
56130 External Services		\$ 200
	Outside Vendor Labor and Parts.	
56210 Fuel & Fluids		\$ 200
	Fuel for Vehicles.	
57100 Conference and Training		\$ 4,000
	American Water Works Association (AWWA) Conferences, Water Reuse Conferences, California Water Rights Seminars, GIS Training, Safety Training.	
57300 Memberships & Subscriptions		\$ 2,200
	Underground Service Alert (USA) annual dues, CA Municipal Utilities Association, Western Water Magazine Subscription, CA Rural Water Association.	
58201 Russian River Flood Control District Water Purchase		\$ 37,600
	Purchase 800 acre feet of water.	

59101 Fees		\$ 10,000
State Board of Equalization Water Rights Fee	\$5,000	
CA Dept. of Health Services Water Permit Fee	\$5,000	
59400 Other Expenses		\$ 12,000
Bad Debt		
61200 Purchasing Allocation		\$ 15,844
Charge for Purchasing functions.		
61300 Billing and Collection Allocation		\$ 224,212
Charge for Billing and Collection functions.		
61420 Building Maintenance Allocation		\$ 2,553
Share of maintenance for Civic Center facility.		
61422 IT Allocation		\$ 47,681
Share of Information Technology services.		
61425 Allocated Utilities		\$ 508
Share of Civic Center Utilities.		
61430 Corporation Yard Allocation		\$ 11,797
Share of Corporation Yard charges.		
61500 Insurance Allocation		\$ 49,228
Share of the Citywide costs of liability and property insurance.		
61700 Dispatch charges		\$ 10,000
Share of charges for Dispatch services.		
62100 Central Services Allocation		\$ 179,848
Annual allocation for general government services.		
City Council	\$ 8,971	
City Clerk	\$ 9,812	
City Manager	\$ 28,202	
Administrative Support	\$ 6,006	
Miscellaneous General Government	\$ 9,719	
Accounting	\$ 49,530	
City Attorney	\$ 14,304	
Treasurer	\$ 14,466	
Human Resources/Risk Management	\$ 38,840	
DEPARTMENT TOTAL 24410		<u>\$ 1,115,183</u>

**BUDGET DETAIL
PRODUCTION OPERATIONS & MANAGEMENT
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 82024411</u>	DEPARTMENT REQUEST
51110 Salaries	\$ 315,959
1 Water Treatment Plant Supervisor	100.00%
1 Senior Water Treatment Plant Operator/Mechanic (1% Wastewater)	99.00%
3 Water Treatment Plant Operator/Mechanic (1% Wastewater)	99.00%
1 Environmental Lab Tech III (97% Wastewater)	3.00%
51120 Non-Regular Salaries	\$ 3,300
1 On-Call Operator (250 hours)	100%
51130 Overtime Salaries	\$ 13,500
51140 Stand-by Salaries	\$ 26,000
Employee Benefits	\$ 183,649
51210 Retirement (PERS)	\$ 95,208
51220 Group Insurance	\$ 61,471
51230 Workers Compensation Insurance	\$ 15,948
51240 Medicare	\$ 5,443
51250 Unemployment Insurance	\$ 3,766
51260 FICA	\$ 205
51290 Cell Phone Stipend	\$ 1,608
52100 Contract Services	\$ 77,500
Laboratory Testing Services, Publish Consumer Confidence Report, Reservoir Inspection, SCADA Maintenance and Repair, Watershed Sanitary Survey, Emergency Generator Service.	
52180 Security Systems	\$ 700
Additional Alarms for New Facilities.	
54100 Supplies	\$ 20,000
Electrical, Plumbing, Lab Testing, Water Sampling, Training, Personal Protective Equipment and Miscellaneous Supplies.	
54101 Postage	\$ 300
54102 Small Tools	\$ 3,500
Replacement of Shop Tools.	
55100 Telephone	\$ 2,300
Telephones, Pagers, Auto-dialer, DSL line and Various Contract Communication Lines.	
55210 Utilities	\$ 300,000
Electricity for Water Treatment Plant, Reservoirs, Wells, and Booster Pump Stations.	
56110 City Garage - Parts	\$ 1,635
Annual allocation for City Garage parts for vehicles and equipment.	
56111 City Garage - Labor	\$ 8,370
Annual allocation for City Garage labor for vehicles and equipment.	
56120 Equipment Maintenance and Repair	\$ 60,000
Pumping Parts and Materials and Air Compressor Maintenance.	\$30,000
Water Treatment Parts and Materials.	\$30,000
56130 External Services	\$ 6,000
Outside Vendor Labor and Parts.	

56210 Fuels and Fluids	\$ 10,000
Fuel for Emergency Generator, Auxiliary Engines at Wells and Booster Pumps, and Vehicles.	
56300 Building Maintenance and Repair	\$ 6,000
Building Maintenance and Repair for Water Treatment Plant and Wells.	
57100 Conference and Training	\$ 10,000
Operator Certification CEUs, AWWA Conferences, Safety Training, Training for New EPA Regulations.	
57300 Memberships and Subscriptions	\$ 3,500
AWWA Dues and CA Rural Water Association Dues.	
58202 Water Treatment Plant Chemicals	\$ 30,000
Chemicals Used in the Water Treatment Process.	
59101 Fees	\$ 9,000
State Water Resources Board Annual Water Rights Fee, Annual HazMat Business Plan Fee, CDOH Annual Permit Fee, MCAQMD Permit Fee, Certificate Exam and Renewal Fees.	
70102 Bond Interest Payments	\$ 38,999
70202 Bond Principal Payments	\$ 143,014
94301 Transfers to Fixed Asset Fund	\$ 200,000
 DEPARTMENT TOTAL 82024411	 <u>\$ 1,473,226</u>

**BUDGET DETAIL
DISTRIBUTION OPERATIONS & MAINTENANCE
FISCAL YEAR 2015-16**

ACCOUNT NO. 82024414

51110 Salaries		\$ 309,831
	1 Water, Sewer & Streets Supervisor (40% Wastewater, 20% Streets)	40.00%
	1 Water & Sewer Lead Worker (45% Wastewater)	55.00%
	4 Water & Sewer Attendant II (45% Wastewater)	55.00%
	3 Water & Sewer Attendant I (45% Wastewater)	55.00%
	1 Water & Sewer Service Attendant (20% Wastewater)	80.00%
51120 Non-Regular Salaries		\$ 8,250
	1 Seasonal Water & Sewer Attendant (1,000 hour) (45% Wastewater)	55.00%
51130 Overtime Salaries		\$ 9,500
51140 Stand-by Salaries		\$ 14,000
Employee Benefits		\$ 196,173
51210	Retirement (PERS)	91,818
51220	Group Insurance	75,913
51230	Workers Compensation Insurance	16,626
51240	Medicare	5,676
51250	Unemployment Insurance	3,923
51260	FICA	511
51290	Cell Phone Stipend	1,706
52100 Contract Services		\$ 18,500
	Test and repair water meters; Pest Control Services, emergency repairs to system.	
54100 Supplies		\$ 95,000
	Miscellaneous Office and Computer Supplies	\$8,000
	Water System Repair Materials (pipe, blacktop, fire hydrant repair parts)	\$62,700
	Uniforms	\$2,200
	Safety Supply	\$2,100
54102 Small Tools		\$ 5,300
	Pavement Cutter/Blades, Air Compressor Hoses/Bits, Welding Material, Cut-Off Blades, etc.	
55100 Telephone		\$ 200
	Land line and Fax.	
56110 City Garage - Parts		\$ 2,982
	Annual allocation for City Garage parts for vehicles and equipment.	
56111 City Garage - Labor		\$ 20,642
	Annual allocation for City Garage labor for vehicles and equipment.	
56120 Equipment Maintenance and Repair		\$ 1,500
	Water maintenance.	
56130 External Services		\$ 7,000
	Outside Labor and Parts.	
56210 Fuels and Fluids		\$ 18,000
	Fuel and Fluids for Vehicles.	
57100 Conference and Training		\$ 6,650
	AWWA Conferences, Operator Certification CEUs, Underground Locator Training.	

57300	Memberships and Subscriptions	\$ 2,200
	AWWA Dues and CA Rural Water Association Dues.	
58510	Reimbursable Jobs	\$ 30,000
59101	Fees	\$ 1,500
	Operator Certification Renewal Fees, Charges for DOT Drug Testing and Driver Physicals.	
94301	Transfer to Reserves	\$ 50,000
DEPARTMENT TOTAL 82024414		<u>\$ 797,228</u>



WASTEWATER ENTERPRISE FUND BUDGET Fiscal Year 2015-16

84024420

84024421

84024425

Wastewater Administration, Collection and Treatment

The Waste Water Departments is comprised of three divisions: Administration, Collection and Treatment. The Administration division is responsible for all compliance, permitting, funding oversight, budgeting and assists the other divisions with technical assistance. The Collection division is closely coordinated with the Water Distribution Division of the Water Department as the same team of employees maintains and improves both systems. The Treatment Division is responsible for the operation and maintenance of the Waste Water Treatment Plant (WWTP) and all discharges from the WWTP

The waste water system is run by approximately 23 full and part time employees.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Recycled water system design and permitting are in process and on schedule. The City received approximately \$2.5M in grant funding for this project.
- Plans and Specifications were prepared for the North State Sewer Main Replacement Project.
- Rate Study is in process for the adoption of new rates.

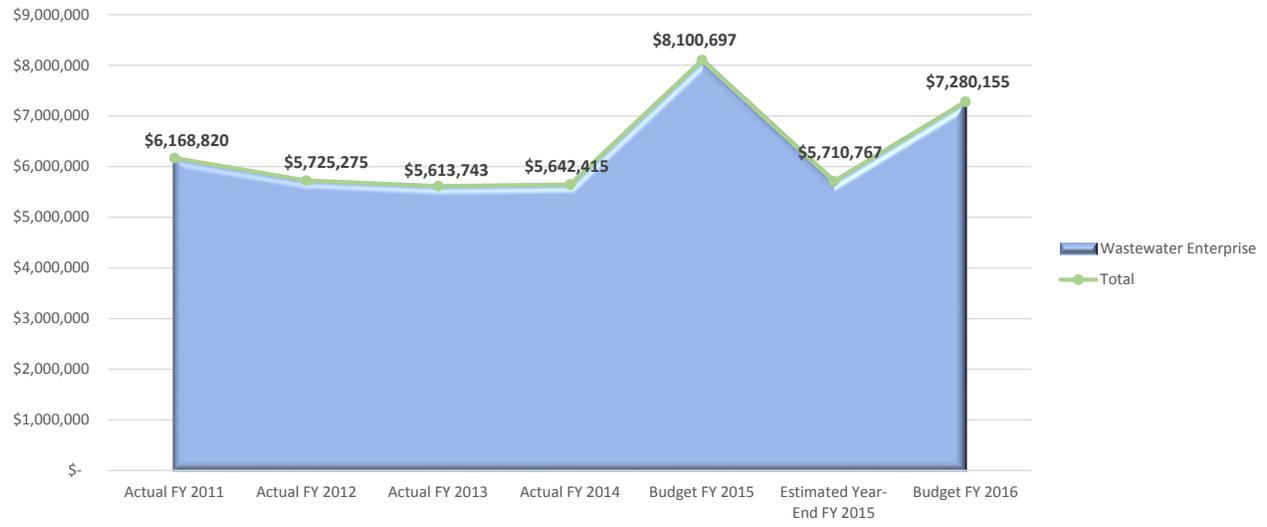
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Replacement of Sewer Main on North State Street.
- Approval of Rate and Fee Study.
- Approve a master plan for addressing the Inflow and Infiltration (I and I) into the collection system.
- Nitrogen issue at plant fully understood by Council with a directed course of action.

SIGNIFICANT CHANGES:

- None

Wastewater Enterprise Fund Expenses



Wastewater Enterprise Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End 2015	Budget 2016	Difference From Estimated FY 2015	%
Essu % for City	52.5%	52.5%	52.5%	52.5%	52.6%	52.52%	52.52%		
Essu % for UVSD	47.5%	47.5%	47.5%	47.5%	47.4%	47.48%	47.48%		
Wastewater Revenues:									
Charges for Services:									
Residential - City	\$ 2,306,395	\$ 2,412,663	\$ 2,676,813	\$ 2,838,913	\$ 2,707,993	\$ 2,801,434	\$ 2,905,846	\$ 104,412	4%
Commercial - City	1,270,789	1,213,955	1,321,462	1,372,468	2,165,469	1,427,752	1,439,174	11,422	1%
Multi Family - City	486,650	492,357	520,681	571,264	853,473	536,508	570,800	34,292	4%
Connection Fees	1,069	1,490	-	30	-	125	-	(125)	100%
Other Revenues:									
Investment Income	244,402	163,141	38,116	67,109	73,377	41,905	67,109	25,204	34%
Other	306,510	424,643	7,500	31,166	-	4,258	4,472	214	100%
Sub Total City Wastewater Revenues	4,615,815	4,708,249	4,564,572	4,880,950	5,800,312	4,811,982	4,987,401	175,419	3%
Charges for Service UVSD:									
UVSD Charges*	2,051,863	4,638,775	2,266,440	1,515,612	3,240,713	1,161,693	2,393,448	\$ 1,231,755	38%
Total Wastewater Operating Revenues	\$ 6,667,678	\$ 9,347,024	\$ 6,831,012	\$ 6,396,562	\$ 9,041,025	\$ 5,973,675	\$ 7,380,849	\$ 1,407,174	16%
Wastewater Expenses by Department									
Wastewater Operations									
Wastewater Litigation	-	-	-	-	-	-	100,000		
Wastewater	387,846	466,760	874,291	882,559	841,392	707,909	1,377,105	669,196	80%
Wastewater Operations & Maintenance	567,883	550,339	720,922	563,585	563,585	612,812	572,516	(40,296)	52%
Wastewater Treatment	1,766,515	1,847,470	2,526,293	1,814,602	2,592,262	2,280,848	2,749,869	469,021	18%
Fines & Penalties	50,000	42,000	-	-	50,000	76,000	100,000	24,000	48%
Debt transfer	3,396,576	2,818,706	1,492,237	2,381,669	2,033,198	2,033,198	2,380,665	347,467	17%
Total Wastewater Operating Expenses	6,168,820	5,725,275	5,613,743	5,642,415	8,100,697	5,710,767	7,280,155	1,569,388	19%
Transfers			\$ 1,492,237		\$ 68,000				0%
Increase (decrease) in reserve*	\$ 498,858	\$ 3,621,749	\$ (274,968)	\$ 754,147	\$ 872,328	\$ 262,908	\$ 100,694	(162,214)	-19%

*** Large increase in Miscellaneous General Government is Liability Property Insurance for \$291,489 in 2015 the cost was \$64,858.

**** City Attorney costs increased for Litigation with UVSD. (This expense is not shared with UVSD)

***** Finance Accounting Charges increased due to additional time spent on UVSD by staff and for Billing & Collections. A complete detail of costs for this item can be found in the Billing and Collections service fund.

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

Wastewater Capital	\$ 4,934,789	\$ 4,887,405	\$ 7,049,469	\$ 42,298	\$ -	\$ -	\$ -
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Wastewater Enterprise Fund Detail for Fiscal Year 2015/2016

Account Number		Actual FY 2011	Actual FY 2012	Actual FY 2013	ACTUAL FY 2014	Budget FY 2015	Estimated Year-End 2015	Budget 2016	UVSD 47.48%	City 52.52%
ORG	OBJ	DESCRIPTION								
		Distribution								
84000000	42421	-	(840)	-	(1,593)	-	-	(1,593)		
84000000	42422	(175)	(400)	-	(100)	-	-	(100)		
84000000	43190	13,711	(36,497)	-	-	-	-	-		
84000000	44170	(50)	(6,799)	-	(730)	-	(225)	(700)		
84000000	44621	(1,546,938)	(1,623,637)	(1,793,339)	(1,976,694)	(1,814,307)	(1,890,588)	(1,975,713)		
84000000	44622	(158,543)	(167,417)	(186,057)	(185,485)	(188,036)	(175,501)	(186,905)		
84000000	44623	(33,224)	(34,749)	(39,467)	(37,837)	(40,127)	(37,932)	(38,236)		
84000000	44624	(100,114)	(102,721)	(116,366)	(112,166)	(117,408)	(109,582)	(112,459)		
84000000	44625	(467,576)	(484,140)	(541,584)	(536,730)	(548,115)	(587,831)	(592,533)		
84000000	44626	(205,009)	(212,251)	(218,521)	(275,527)	(358,013)	(243,743)	(245,693)		
84000000	44627	(622,619)	(612,529)	(667,679)	(685,291)	(1,094,392)	(741,374)	(747,305)		
84000000	44628	(85,731)	(84,471)	(91,649)	(93,485)	(150,125)	(119,083)	(120,036)		
84000000	44629	(52,314)	(58,162)	(57,203)	(47,900)	(93,558)	(52,412)	(52,831)		
84000000	44630	(305,115)	(246,541)	(286,410)	(270,264)	(469,381)	(271,140)	(273,309)		
84000000	44631	(386,721)	(403,179)	(413,581)	(464,453)	(677,883)	(434,190)	(464,664)		
84000000	44632	(1,019)	(1,100)	(1,000)	(1,550)	-	(2,063)	(2,079)		
84000000	44633	(99,929)	(89,179)	(107,100)	(106,810)	(175,590)	(102,318)	(106,136)		
84000000	44640	(50)	(390)	-	(30)	-	(125)	-		
84000000	44732	(650)	(450)	(400)	(300)	-	(245)	-		
84000000	44734	(2,051,213)	(2,770,136)	(2,266,440)	(1,515,512)	(3,240,713)	(1,161,693)	(2,393,448)		
84000000	44830	(5,564)	(20,166)	(6,100)	324	-	-	-		
84000000	46110	(43,043)	(24,235)	(38,116)	(67,109)	(73,377)	(41,905)	(67,109)		
84000000	46116	(354,640)	(2,308)	-	(1,000)	-	-	-		
84000000	48110	-	-	-	(16,318)	-	(1,725)	-		
84000000 Total	Wastewater Revenue	(6,506,526)	(6,982,297)	(6,831,012)	(6,396,562)	(9,041,025)	(5,973,675)	(7,380,849)		
WASTEWATER LITIGATION										
84014000	52140	-	-	-	-	-	-	100,000		
84014000 Total	Wastewater Litigation	-	-	-	-	-	-	100,000		
*Litigation expenses are for UVSD detachment and not to be allocated.										
WASTEWATER EXPENSES										
84024420	51110	127,108	129,180	189,015	158,850	160,438	148,679	234,340	111,265	123,075
84024420	51120	-	-	-	-	-	4,376	-	-	-
84024420	51130	(47)	11	-	807	270	1,500	1,500	712	788
84024420	51140	-	-	-	-	-	-	-	-	-
84024420	51150	20,497	10,277	-	(4,547)	-	-	-	-	-
84024420	51210	23,240	30,396	48,672	40,610	44,174	41,724	67,816	32,199	35,617
84024420	51220	20,904	21,744	38,343	14,418	16,107	13,370	16,200	7,692	8,508
84024420	51230	5,442	5,805	9,932	9,538	7,330	6,849	10,317	4,899	5,418
84024420	51240	1,914	1,945	2,745	2,283	2,248	2,079	3,529	1,676	1,853
84024420	51250	1,493	1,409	1,890	1,744	1,749	1,646	2,445	1,161	1,284
84024420	51260	14	20	0	-	-	-	-	-	-
84024420	51290	-	-	-	686	776	750	695	330	365
84024420	52100	40,054	106,914	400,265	33,961	215,000	90,000	220,000	104,456	115,544
84024420	52120	-	-	157	-	-	-	-	-	-
84024420	52180	344	344	351	-	-	-	-	-	-
84024420	54100	4,323	3,082	7,000	4,677	7,000	6,000	6,000	2,849	3,151
84024420	54101	474	334	1,000	250	800	300	500	237	263
84024420	55100	1,692	1,974	2,270	519	-	508	600	285	315
84024420	55210	-	-	-	-	-	-	-	-	-
84024420	56120	-	-	400	-	280	150	300	142	158
84024420	56210	-	-	100	-	300	150	300	142	158
84024420	56300	-	-	-	-	-	-	-	-	-
84024420	57100	167	1,097	2,500	3,555	4,000	4,000	4,000	1,899	2,101
84024420	57300	1,230	432	1,660	1,941	1,900	1,900	2,000	950	1,050
84024420	59100	-	-	-	-	-	-	-	-	-
84024420	59101	-	-	-	239	300	300	300	142	158
84024420	59400	22,964	29,478	11,000	19,059	16,000	14,000	16,000	7,597	8,403
84024420	61100	-	-	-	209,802	-	-	-	-	-
84024420	61200	-	-	-	23,877	-	-	38,273	18,172	20,101
84024420	61300	-	-	-	130,345	-	-	185,434	88,044	97,390
84024420	61410	-	-	-	901	-	901	-	-	-
84024420	61420	-	-	-	3,093	-	3,054	3,417	1,622	1,795
84024420	61422	-	-	-	-	-	-	52,404	24,881	27,523
84024420	61425	-	-	-	685	-	685	680	323	357
84024420	61430	-	-	-	-	-	-	10,829	5,142	5,687
84024420	61500	-	-	-	60,094	-	-	223,201	105,976	117,225
84024420	61700	10,000	10,000	10,000	10,000	10,000	10,000	10,000	4,748	5,252
84024420	62100	106,034	112,320	146,991	155,172	352,720	354,988	266,025	126,309	139,716
84024420	94301	-	-	-	-	-	-	-	-	-
84024420	94700	-	-	-	-	-	-	-	-	-
84024420	95220	-	-	-	-	-	-	-	-	-
84024420	95251	-	-	-	-	-	-	-	-	-
84024420 Total	Wasterwater Expenses	387,846	466,760	874,291	882,559	841,392	707,909	1,377,105	653,849	723,256
OPERATIONS & MAINTENANCE EXPENSES										
84024421	51110	275,172	224,268	272,943	219,181	244,940	233,073	241,021	114,437	126,584
84024421	51120	9,049	10,229	10,575	11,737	21,150	10,115	6,750	3,205	3,545
84024421	51130	6,618	8,200	6,053	7,359	9,716	9,716	9,500	4,511	4,989
84024421	51140	13,357	11,651	20,153	11,580	12,954	12,349	12,500	5,935	6,565
84024421	51150	-	-	-	-	-	-	-	-	-
84024421	51210	48,927	53,080	73,620	57,494	73,559	65,330	71,368	33,886	37,482

Wastewater Enterprise Fund Detail for Fiscal Year 2015/2016

Account Number		Actual FY 2011	Actual FY 2012	Actual FY 2013	ACTUAL FY 2014	Budget FY 2015	Estimated Year-End 2015	Budget 2016	UVSD 47.48%	City 52.52%	
ORG	OBJ	DESCRIPTION									
Distribution											
84024421	51220	INSURANCE	51,577	53,214	67,359	49,365	55,938	56,549	55,727	26,459	29,268
84024421	51230	WORKERS COMP	12,020	9,930	16,261	16,169	13,817	13,627	12,818	6,086	6,732
84024421	51240	MEDICARE	4,421	3,730	4,491	3,419	3,546	3,386	4,380	2,080	2,300
84024421	51250	UNEMPLOYMENT	3,265	2,632	3,036	2,929	3,305	3,185	3,045	1,446	1,599
84024421	51260	FICA	502	635	656	734	484	621	419	199	220
84024421	51290	CELL PHONE STIPEND	-	-	-	836	1,500	1,537	1,302	618	684
84024421	52100	CONTRACTED SERVICES	-	12,158	20,000	4,195	23,000	45,994	23,000	10,920	12,080
84024421	52180	SECURITY SERVICES	-	-	-	344	-	320	350	166	184
84024421	54100	SUPPLIES	57,614	55,662	55,000	67,807	51,500	35,961	36,000	17,093	18,907
84024421	54101	POSTAGE	-	-	-	-	100	100	100	47	53
84024421	54102	SMALL TOOLS	7,233	4,984	5,150	3,639	4,700	4,700	7,500	3,561	3,939
84024421	55100	TELEPHONE	415	1,132	758	2,396	2,400	2,400	2,400	1,140	1,260
84024421	55210	UTILITIES	1,708	2,027	1,900	1,887	1,900	1,900	1,900	902	998
84024421	56110	CITY GARAGE - PARTS	1,122	1,164	1,194	1,186	1,186	1,186	4,591	2,180	2,411
84024421	56111	CITY GARAGE - LABOR	29,960	31,073	31,876	31,669	31,669	31,669	16,945	8,045	8,900
84024421	56120	EQUIPMENT MAINTENANCE & REPAIR	8,512	7,636	16,000	3,087	9,900	9,900	9,900	4,701	5,199
84024421	56130	EXTERNAL SERVICES	15,970	29,041	29,091	21,486	10,000	10,000	10,000	4,748	5,252
84024421	56210	FUEL & FLUIDS	17,983	23,173	21,850	13,055	21,880	18,000	18,000	8,546	9,454
84024421	57100	CONFERENCE & TRAINING	1,059	1,427	3,700	380	3,700	3,700	3,700	1,757	1,943
84024421	57300	MEMBERSHIPS & SUBSCRIPTIONS	157	-	264	125	800	800	800	380	420
84024421	58510	REIMBRASABLE JOBS	-	-	30,000	7,396	10,000	5,000	10,000	4,748	5,252
84024421	59100	PROPERTY TAXES PAID	-	-	3,042	-	3,442	-	-	-	-
84024421	59101	FEES	1,241	3,293	-	4,929	4,895	8,500	8,500	4,036	4,464
84024421	59400	OTHER EXPENSES	-	-	750	-	-	-	-	-	-
84024421	61410	RENT ALLOCATION	-	-	-	4,312	-	-	-	-	-
84024421	61422	IT ALLOCATION	-	-	-	-	-	-	-	-	-
84024421	61425	ALLOCATED UTILITIES	-	-	-	-	-	-	-	-	-
84024421	61430	CORP YARD ALLOCATION	-	-	25,200	14,889	23,194	23,194	-	-	-
84024421	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	-	-	-
84024421	61700	DISPATCH	-	-	-	-	-	-	-	-	-
84024421 Total	Operations & Maintenance Expenses	567,883	550,339	720,922	563,585	695,175	612,812	572,516	271,831	300,685	
WASTEWATER TREATMENT EXPENSES											
84024425	51110	REGULAR SALARIES & WAGES	488,209	466,014	572,490	516,202	536,205	479,841	519,261	246,545	272,716
84024425	51120	NON-REGULAR SALARIES & WAGES	-	-	28,000	-	-	-	15,000	7,122	7,878
84024425	51130	OVERTIME SALARIES & WAGES	27,041	24,439	39,996	19,883	23,209	16,000	23,000	10,920	12,080
84024425	51140	STAND-BY SALARIES & WAGES	21,968	20,963	23,332	21,681	22,670	21,980	22,500	10,683	11,817
84024425	51210	RETIREMENT (PERS)	85,223	107,776	149,653	131,988	149,897	134,904	156,474	74,294	82,180
84024425	51220	INSURANCE	83,098	100,162	123,626	97,606	110,235	93,811	91,073	43,241	47,832
84024425	51230	WORKERS COMP	22,134	21,530	34,850	34,875	26,954	25,369	26,237	12,457	13,780
84024425	51240	MEDICARE	7,581	7,299	9,626	7,751	7,110	6,971	8,996	4,271	4,725
84024425	51250	UNEMPLOYMENT	5,593	5,226	6,240	6,378	6,422	6,032	6,207	2,947	3,260
84024425	51260	FICA	-	-	1,736	-	-	-	930	442	488
84024425	51280	OVERTIME/CALLOUT MEALS	-	-	-	-	-	-	-	-	-
84024425	52100	CONTRACTED SERVICES	284,805	314,694	605,945	234,549	484,000	368,200	617,500	293,189	324,311
84024425	52180	SECURITY SERVICES	3,426	1,443	1,780	736	1,780	1,200	1,200	570	630
84024425	54100	SUPPLIES	24,493	29,421	34,000	35,634	35,000	35,000	35,000	16,618	18,382
84024425	54102	SMALL TOOLS	2,902	1,550	2,500	1,840	2,000	1,500	2,000	950	1,050
84024425	55100	TELEPHONE	3,984	3,772	5,100	3,798	4,000	4,000	4,000	1,899	2,101
84024425	55200	PG&E	10,318	8,341	10,000	7,212	9,000	8,700	9,000	4,273	4,727
84024425	55210	UTILITIES	325,366	314,541	360,000	285,333	300,000	282,700	300,000	142,440	157,560
84024425	56110	CITY GARAGE - PARTS	129	98	380	85	85	85	1,221	580	641
84024425	56111	CITY GARAGE - LABOR	3,429	2,603	10,149	2,262	2,262	2,262	8,267	3,925	4,342
84024425	56120	EQUIPMENT MAINTENANCE & REPAIR	65,319	196,920	213,860	241,937	200,000	150,000	200,000	94,960	105,040
84024425	56130	EXTERNAL SERVICES	2,207	6,101	3,500	3,167	3,500	3,500	3,500	1,662	1,838
84024425	56210	FUEL & FLUIDS	13,953	4,087	16,000	3,072	5,000	7,750	8,000	3,798	4,202
84024425	56300	BUILDING MAINT. & REPAIR	733	1,795	4,700	1,492	3,000	3,000	3,000	1,424	1,576
84024425	56504	FACILITY MAINTENANCE & REPAIR	1,130	86	1,000	283	500	500	500	237	263
84024425	57100	CONFERENCE & TRAINING	3,299	5,141	8,950	9,678	9,000	7,500	9,000	4,273	4,727
84024425	57300	MEMBERSHIPS & SUBSCRIPTIONS	1,920	3,131	2,900	3,218	3,500	3,500	3,500	1,662	1,838
84024425	58201	WATER PURCHASES	-	-	700	961	1,000	600	1,000	475	525
84024425	58202	WATER TREATMENT PLANT CHEMICAL	238,932	164,429	220,000	78,191	190,000	160,000	190,000	90,212	99,788
84024425	59100	PROPERTY TAXES PAID	-	-	25,000	9,772	10,000	9,950	10,000	4,748	5,252
84024425	59101	FEES	21,883	25,907	-	21,315	20,000	20,000	20,000	9,496	10,504
84024425	61422	IT ALLOCATION	-	-	-	-	-	-	-	-	-
84024425	70102	BOND PAYMENTS	-	-	-	-	-	-	13,208	6,271	6,937
84024425	70202	BOND PAYMENTS	3,396,576	2,818,706	425,993	33,703	425,933	425,993	440,295	209,052	231,243
84024425 Total	Wastewater Treatment Expenses	5,145,650	4,656,176	2,942,006	1,814,602	2,592,262	2,280,848	2,749,869	1,305,638	1,444,231	
DEPRECIATION/TRANSFERS											
84024421	94700	FINES & PENALTIES	-	-	-	-	-	50,000	50,000	23,740	26,260
84024421	95220	TRANSFER TO FIXED ASSET FUND	-	-	-	68,000	50,000	-	-	-	-
84024421	95841	TRANSFER TO SEWER BOND DEBT SERVICE	-	-	1,492,237	2,381,669	-	-	-	-	-
84024421	95844	TRANSFER TO CITY SEWER CAPITAL	-	-	-	-	-	-	-	-	-
84024421	95944	TRANSFER TO UVSD SEWER CAPITAL	-	-	-	-	-	-	-	-	-
84024422	94400	DEPRECIATION	1,883,396	1,914,112	1,892,642	2,109,997	1,892,641	-	-	-	-
84024425	94700	FINES & PENALTIES	50,000	42,000	-	-	50,000	26,000	50,000	23,740	26,260
84024425	95841	TRANSFER TO SEWER BOND DEBT SE	-	-	-	-	2,033,198	2,033,198	2,380,665	2,380,665	-
84024422 Total	Depreciation/Transfers	1,933,396	1,956,112	3,384,879	4,559,666	4,025,839	2,109,198	2,480,665	2,428,145	52,520	

**BUDGET DETAIL
WASTEWATER ADMINISTRATION
FISCAL YEAR 2015-16**

ACCOUNT NO. 84024420	DEPARTMENT REQUEST
51110 Salaries, Regular	\$ 234,340
1 Director of Public Works/City Engineer (13% Engineering, 5% Streets, 15% Landfill, 2% Corp Yard, 30% Water Admin, 5% Garage)	30%
1 Deputy Public Works Director (10% Engineering, 10% Streets, 20% Landfill, 10% Garage, 10% Corp Yard, 20% Water Admin.)	20%
1 Director of Water and Sewer Utilities (50% water administration)	50%
1 Senior Civil Engineer (30% Engineering, 35% Water Admin.)	35%
1 Public Works Program Analyst (10% Garage, 45% Water Admin)	45%
1 Engineering Technician (50% Engineering, 25 % Water Admin)	25%
1 Development Permit Coordinator (25% Engineering, 45% Building Inspection, 5% Planning, 15% Water Admin.)	10%
1 Administrative Secretary/Human Resources Assistant (5% Engineering, 5% Corp Yard, 10% Water Admin., 15% Garage, 50% Human Resources)	15%
51130 Overtime Salaries	\$ 1,500
Employee Benefits	\$ 101,002
51210 Retirement (PERS)	\$ 67,816
51220 Group Insurance	\$ 16,200
51230 Workers Compensations Insurance	\$ 10,317
51240 Medicare	\$ 3,529
51250 Unemployment Insurance	\$ 2,445
51290 Cell Phone Stipend	\$ 695
52100 Contract Services	\$ 220,000
Engineering Consultant Services	
Sewer System Management Plan Updates	
Sewer Master Plan	
RRWA	
54100 Supplies	\$ 6,000
Miscellaneous Office and Computer Supplies, Safety and Training Materials, Public Educational Brochures (Grease Disposal).	
54101 Postage	\$ 500
Miscellaneous Department Mailings, Postage Allocation.	
55100 Telephone	\$ 600
Land line and Fax.	
56120 Equipment Maintenance and Repair	\$ 300
Maintenance and Repairs for Copy/Fax Machine, Printers, Plotter, GPS Equipment.	
56210 Fuel & Fluids	\$ 300
Fuel and Fluids for Vehicles	
57100 Conference and Training	\$ 4,000
Water Environment Federation and California Water Environment Association Conferences, Safety Training, Water Reuse Conference.	
57300 Memberships and Subscriptions	\$ 2,000

Underground Service Alert Fee, Notary Fee, XC2 Fog Program Maintenance,
Water Reuse Association.

59101 Fees		\$ 300
Document Recording Fees and other miscellaneous fees.		
59400 Other Expenses		\$ 16,000
Bad Debt		
61200 Purchasing Allocation		\$ 38,273
Charge for Purchasing functions.		
61300 Billing and Collection Allocation		\$ 185,434
Charge for Billing and Collection functions.		
61420 Building Maintenance Allocation		\$ 3,417
Share of maintenance for Civic Center facility.		
61422 IT Allocation		\$ 52,404
Share of Information Technology services.		
61425 Allocated Utilities		\$ 680
Share of Civic Center Utilities.		
61430 Corporation Yard Allocation		\$ 10,829
61500 Insurance Allocation		\$ 223,201
Share of the Citywide costs of liability and property insurance.		
61700 Dispatch		\$ 10,000
Share of Dispatch services.		
62100 Central Services Allocation		\$ 266,025
Annual allocation for general government services.		
City Council	\$	12,917
City Clerk	\$	14,127
City Manager	\$	40,606
Administrative Support	\$	8,647
Miscellaneous General Government	\$	13,993
Accounting	\$	71,314
City Attorney	\$	20,596
Treasurer	\$	41,138
Human Resources/Risk Management	\$	42,687
DEPARTMENT TOTAL 84024420		\$ 1,377,105

**BUDGET DETAIL
OPERATIONS & MAINTENANCE
FISCAL YEAR 2015-16**

ACCOUNT NO. 84024421

**DEPARTMENT
REQUEST**

51110	Salaries		\$ 241,021
	1 Water, Sewer & Streets Supervisor (40% Water, 20% Streets)	40%	
	1 Water & Sewer Lead Worker (55% Water)	45%	
	4 Water & Sewer Attendant II (55% Water)	45%	
	3 Water & Sewer Attendant I (55% Water)	45%	
	1 Water & Sewer Service Attendant (80% Water)	20%	
	1 Senior Water Treatment Plant Operator Mechanic (99% Water)	1%	
	2 Water Treatment Plant Operator Mechanic (99% Water)	1%	
	1 Water Treatment Plant Operator-in-Training (99% Water)	1%	
51120	Non-Regular Salaries		\$ 6,750
	1 Seasonal Water & Sewer Attendant (1,000 hour) (55% Water)	45%	
51130	Overtime Salaries & Wages		\$ 9,500
51140	Stand-by Salaries & Wages		\$ 12,500
	Benefits		\$ 149,059
51210	Retirement (PERS)	71,368	
51220	Group Insurance	55,727	
51230	Workers Compensation Insurance	12,818	
51240	Medicare	4,380	
51250	Unemployment Insurance	3,045	
51260	FICA	419	
51290	Cell Phone Stipend	1,302	
52100	Contract Services		\$ 23,000
	Emergency Sewer System Repairs.		
52180	Security Services		\$ 350
	Burglar Alarm Fees		
54100	Supplies		\$ 36,000
	Repair Materials (gravel, pipe, backtop, etc.), Safety Supplies, Office and Computer Supplies.		
54101	Postage		\$ 100
54102	Small Tools		\$ 7,500
	Miscellaneous Maintenance Tools, Televideo Inspection Tools, and Sewer Cleaning Tools.		
55100	Telephone		\$ 2,400
	Land line and Fax.		
55210	Utilities		\$ 1,900
	Electricity for three lift stations.		
56110	City Garage Parts		\$ 4,591
	Annual allocation for City Garage parts for vehicles and equipment.		
56111	City Garage Labor		\$ 16,945
	Annual allocation for City Garage labor for vehicles and equipment.		

56120	Equipment Maintenance and Repair	\$	9,900
	Lift Station Parts/Service, Camera Truck Repairs.		
56130	External Services	\$	10,000
	Outside Labor and Parts.		
56210	Fuels and Fluids	\$	18,000
	Fuel and Fluids for Vehicles.		
57100	Conference and Training	\$	3,700
	Pumper and Cleaner Environmental Expo, Required Safety Training, WEFTEC Conference, CWEA Certifications.		
57300	Memberships and Subscriptions	\$	800
	CWEA Memberships.		
58510	Reimbursable Jobs	\$	10,000
59101	Fees	\$	8,500
	SWRCB Sewer System Fee and DOT Testing and Physicals.		
94700	Fines & Penalties	\$	50,000
DEPARTMENT TOTAL 84024421		\$	622,516

**BUDGET DETAIL
WASTEWATER TREATMENT
FISCAL YEAR 2015-16**

ACCOUNT NO. 84024425

		DEPARTMENT REQUEST
51110 Salaries, Regular		\$ 519,261
1 Wastewater Treatment Plant Supervisor	100%	
3 Wastewater Treatment Plant Operator	100%	
1 Laboratory Technician (3% Water Production & Storage)	97%	
1 Senior Wastewater Treatment Plant Operator Mechanic	100%	
2 Senior Wastewater Treatment Plant Operator	100%	
51120 Salaries, Non-Regular		\$ 15,000
1 Wastewater Treatment Plant Intern (1,000 hours)	100%	
51130 Salaries Overtime		\$ 23,000
51140 Salaries Stand-by		\$ 22,500
Employee Benefits		\$ 289,917
51210 Retirement (PERS)	\$ 156,474	
51220 Group Insurance	\$ 91,073	
51230 Workers Compensation Insurance	\$ 26,237	
51240 Medicare	\$ 8,996	
51250 Unemployment Insurance	\$ 6,207	
51260 FICA	\$ 930	
52100 Contract Services		\$ 617,500
Misc. Contractual Services (crane service, fence repairs, fiberoptic cable repair, etc.)	\$ 15,000	
Laboratory Testing Services Including Bio-Solids Testing	\$ 55,000	
Perc Pond Levee Maint Repair	\$ 20,000	
Scarify Percolation Ponds	\$ 20,000	
Biosolids Disposal	\$ 90,000	
Pest Control Services	\$ 5,500	
Study to Identify Potential Sources of Priority Pollutants (NPDES Permit requirement)	\$ 15,000	
SCADA System Annual Maintenance System Contract	\$ 20,000	
Janitorial Services	\$ 7,000	
2015 NPDES Required Studies	\$ 70,000	
Mixing zone Implementation	\$ 300,000	
52180 Security Services		\$ 1,200
Burglar Alarm Services.		
54100 Supplies		\$ 35,000
Laboratory Testing Supplies, Training Materials, Safety Supplies, Miscellaneous Office and Computer Supplies.		
54102 Small Tools		\$ 2,000
Replacement of Shop Tools.		
55100 Telephone		\$ 4,000
Telephone Charges.		
55200 PG&E (Natural Gas)		\$ 9,000
Boiler Fuel for Digester Heater.		
55210 Utilities		\$ 300,000
Electricity Costs for Waste Water Treatment Plant.		
56110 City Garage Parts		\$ 1,221
Annual allocation for City Garage parts for vehicles and equipment.		

56111 City Garage Labor	\$ 8,267
Annual allocation for City Garage labor for vehicles and equipment.	
56120 Equipment Maintenance and Repair	\$ 200,000
General Maintenance and Repair Parts, Pump/Motor Parts, Plumbing and Electrical Supplies, Lab Testing Equipment and Repair	
56130 External Services	3,500
Outside Vendor Labor and Parts.	
56210 Fuel and Fluids	\$ 8,000
Fuel for Emergency Generator and Vehicles.	
56300 Building Maintenance	\$ 3,000
Maintenance of Buildings at Waste Water Treatment Plant.	
56504 Facility Maintenance and Repair	\$ 500
General Maintenance, sheds, gravel.	
57100 Conference and Training	\$ 9,000
Safety Training, Electrical System Operator Training, Valve Operation Training, Programmable Logic Control (PLC) Training, California Water Environment Association (CWEA) and Water Environment Federation (WEF) Conferences.	
57300 Memberships and Subscriptions	\$ 3,500
California Water Environment Association (CWEA) dues.	
58201 Water Purchases	\$ 1,000
Water from Willow County Water District.	
58202 Water Treatment Plant Chemicals	\$ 190,000
Chemicals Used in Wastewater Treatment Process.	
59100 Property Taxes paid	\$ 10,000
Property Taxes for North Pond and 3495 Taylor Drive.	
59101 Fees	\$ 20,000
Annual State Environmental Laboratory Accreditation Fee, Annual State Storm Water Pollution Prevention Plan (SWPPP), Mendocino County HazMat Permit Fee, Mendocino County Air Quality Permit, SWRCB Discharge Fee.	
70102 Bond Interest Payments	\$ 13,208
70202 Bond Principal Payments	\$ 440,295
94700 Fines & Penalties	\$ 50,000
95841 Transfer to Sewer Bond Debt	\$ 2,380,665
DEPARTMENT TOTAL 84024425	<u>\$ 5,180,534</u>
ACCOUNT NO. 84014000	
52140 Litigation	\$ 100,000
FUND TOTAL	<u>\$ 7,280,155</u>

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Internal Service Funds

Internal Service Funds are used to finance and account for the goods and services provided to other departments, or funds on a cost reimbursement basis. Departments were charged a percentage based on various principles. Each department has a list of charges for each allocation within the budget document. For detailed descriptions refer to the Cost Allocation Plan document. Uses for Internal Service Funds include:

- **Insurance Liability (202):** Accounts for the financial responsibilities or obligations of the City.
- **Garage (203):** Accounts for an efficient, productive repair and preventative maintenance facility to all city-owned-and-operated vehicles.
- **Purchasing (204):** Accounts for centralized purchasing for all City departments.
- **Billing & Collections (205):** Accounts for the billing and collection of water, wastewater, electric, garbage, and street lighting.
- **Dispatch Center (206):** Accounts for communication strategies that are used to route emergency services to relevant departments and organizations.
- **Building Maintenance (208):** Accounts for maintaining City buildings and grounds.
- **Corporation Yard (208):** Accounts for the base location for City crews as well as the maintenance of supplies and equipment.
- **Information Technology (209):** Accounts for City-wide system support, software costs and maintenance, as well as purchasing and maintaining equipment.

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LIABILITY INSURANCE INTERNAL SERVICE FUND BUDGET Fiscal Year 2015-16

20212400 Liability Insurance

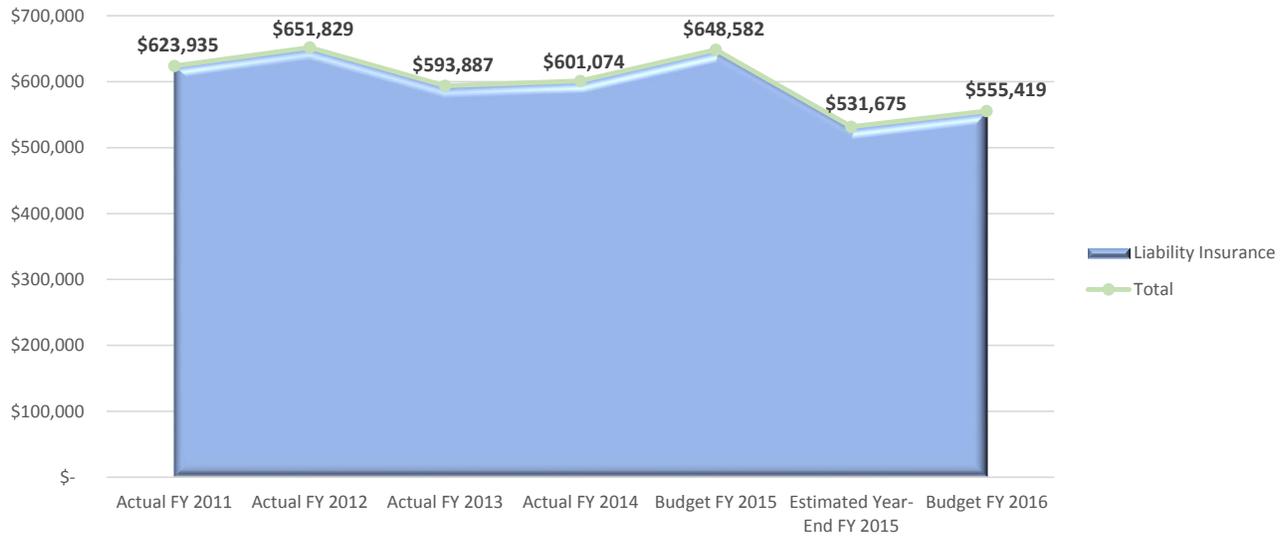
BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

The City of Ukiah is part of the Redwood Empire Municipal Insurance Fund (REMIF) Pooled Liability (self-insured) Program. General Liability and Auto Liability coverage extends to all third parties suffering bodily injury or property damage caused by the Agency.

SIGNIFICANT CHANGES:

- None

Liability Insurance Internal Service Fund Expenses



Liability Insurance Internal Service Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Liability Insurance Fund Revenues:									
<i>Charges for Services:</i>									
Interest on Investments	-	-	-	-	-	-	-	-	0%
Insurance Refunds	138,365	70,645	-	59,408	-	-	-	-	0%
Transfer from Payroll	-	-	-	-	648,582	-	-	-	0%
General Government Charges	426,330	454,126	459,314	463,345	-	666,250	-	(666,250)	100%
Charges to General Fund	-	-	-	-	-	-	61,994	61,994	100%
Charges to Parking Enforcement Fund	-	-	-	-	-	-	365	365	100%
Charges to Conference Center Fund	-	-	-	-	-	-	13,535	13,535	100%
Charges to Garage Fund	-	-	-	-	-	-	181	181	100%
Charges to Airport Fund	-	-	-	-	-	-	10,088	10,088	100%
Charges to Wastewater Fund	-	-	-	-	-	-	223,201	223,201	100%
Charges to Golf Fund	-	-	-	-	-	-	2,389	2,389	100%
Charges to Electric Fund	-	-	-	-	-	-	67,346	67,346	100%
Charges to Public Benefits Fund	-	-	-	-	-	-	1,456	1,456	100%
Charges to Water Fund	-	-	-	-	-	-	49,228	49,228	100%
Charges to Fire Capital Fund	-	-	-	-	-	-	16,388	16,388	100%
Charges to Police	-	-	-	-	-	-	69,621	69,621	100%
Charges to ARRC	-	-	-	-	-	-	4,902	4,902	100%
Charges to Museum	-	-	-	-	-	-	19,379	19,379	100%
Charges to Building Maintenance	-	-	-	-	-	-	9,444	9,444	100%
Charges to Corporation Yard Fund	-	-	-	-	-	-	4,495	4,495	100%
Charges to Street Lighting Fund	-	-	-	-	-	-	1,052	1,052	100%
Charges to Visit Ukiah	-	-	-	-	-	-	314	314	100%
Charges to Downtown Business Improvement	-	-	-	-	-	-	43	43	100%
Total Liability Insurance Revenues	\$ 564,695	\$ 524,771	\$ 459,314	\$ 522,753	\$ 648,582	\$ 666,250	555,421	(110,829)	-17%
Liability Expenses									
Liability Operations	623,935	651,829	593,887	601,074	648,582	531,675	555,419	23,744	4%
Total Liability Fund Expenses	623,935	651,829	593,887	601,074	648,582	531,675	555,419	23,744	4%
Increase (decrease) from Operations	\$ (59,240)	\$ (127,058)	\$ (134,573)	\$ (78,321)	\$ -	\$ 134,575	2	\$ (134,573)	4%

Liability Insurance Internal Service Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
LIABILITY INSURANCE REVENUE									
20200000	46110	INTEREST ON INVESTMENTS	-	-	-	-	-	-	-
20200000	48170	INSURANCE REFUNDS	(138,365)	(70,645)	-	(59,408)	-	-	-
20200000	91207	TRANSFER FROM PAYROLL	-	-	-	-	(648,582)	-	-
20212400	44299	GENERAL GOVERNMENT CHARGES	(426,330)	(454,126)	(459,314)	(463,345)	-	(666,250)	-
20212400	44261	CHARGES TO GENERAL FUND	-	-	-	-	-	-	(61,994)
20212400	44262	CHARGES TO PARKING ENFORCEMENT	-	-	-	-	-	-	(365)
20212400	44263	CHARGES TO CONFERENCE CENTER	-	-	-	-	-	-	(13,535)
20212400	44264	CHARGES TO GARAGE FUND	-	-	-	-	-	-	(181)
20212400	44265	CHARGES TO AIRPORT FUND	-	-	-	-	-	-	(10,088)
20212400	44266	CHARGES TO WASTEWATER FUND	-	-	-	-	-	-	(223,201)
20212400	44268	CHARGES TO GOLF FUND	-	-	-	-	-	-	(2,389)
20212400	44270	CHARGES TO ELECTRIC FUND	-	-	-	-	-	-	(67,346)
20212400	44271	CHARGES TO PUBLIC BENEFITS FUND	-	-	-	-	-	-	(1,456)
20212400	44272	CHARGES TO WATER FUND	-	-	-	-	-	-	(49,228)
20212400	44276	CHARGES TO FIRE CAPITAL FUND	-	-	-	-	-	-	(16,388)
20212400	44279	CHARGES TO POLICE	-	-	-	-	-	-	(69,621)
20212400	44284	CHARGES TO ARRC	-	-	-	-	-	-	(4,902)
20212400	44285	CHARGES TO MUSEUM	-	-	-	-	-	-	(19,379)
20212400	44286	CHARGES TO BUILDING MAINTENANCE	-	-	-	-	-	-	(9,444)
20212400	44287	CHARGES TO CORPORATION YARD	-	-	-	-	-	-	(4,495)
20212400	44288	CHARGES TO STREET LIGHTING	-	-	-	-	-	-	(1,052)
20212400	44289	CHARGES TO VISIT UKIAH	-	-	-	-	-	-	(314)
20212400	44290	CHARGES TO DOWNTOWN BUSINESS IMPROVEMENT FUNG	-	-	-	-	-	-	(43)
20200000 Total	Liability Insurance Revenue		(564,695)	(524,771)	(459,314)	(522,753)	(648,582)	(666,250)	(555,421)
LIABILITY INSURANCE EXPENSES									
20212400	52100	CONTRACTED SERVICES	400	410	0	-	-	-	-
20212400	52521	LIABILITY INSURANCE	274,144	274,132	230,288	230,546	253,601	190,330	207,810
20212400	52522	LIABILITY INSURANCE CLAIMS	69,958	97,765	82,044	89,451	87,033	77,720	79,275
20212400	52523	BOILER/MACHINERY PREMIUMS	8,453	7,295	8,453	7,561	8,967	7,794	7,950
20212400	52524	PROPERTY INSURANCE	72,251	72,653	72,653	72,653	77,046	73,097	74,560
20212400	52525	WORKER'S COMP. EXPENSE	-	-	-	-	-	-	0
20212400	52526	FRAUD INVEST. ASSESSMENT	-	-	875.00	-	8	928	928
20212400	52527	A.D.P. PREMIUM & DEDUCTIBLE	21,586	22,431	22,431	24,263	23,795	23,921	24,400
20212400	52529	EARTHQUAKE & FLOOD PREMIUMS	177,143	177,143	177,143	176,600	198,132	130,555	133,166
20212400	52530	POLLUTION-ENVIRON INS PREMIUM	-	-	-	-	-	27,330	27,330
20212400 Total	Liability Insurance Expenses		623,935	651,829	593,887	601,074	648,582	531,675	555,419



GARAGE INTERNAL SERVICE FUND Fiscal Year 2015-16

20324100

Garage

The City Garage provides maintenance to over 401 vehicles and equipment. The vehicles are serviced by three full time mechanics. Vehicles are serviced at regular intervals, depending on use. The City Garage mechanics ensure compliance with requirements of the California Highway Patrol, Bi-annual Terminal inspections (CHP BIT), Occupational Safety and Health Administration (OSHA) Aerial Inspections, California Air Resources Board (CARB), Mendocino County Air Quality Management District (MCAQMD), and Mendocino County Division of Environmental Health (MCDEH)

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Continued to maintain the City fleet and all regulation requirements.

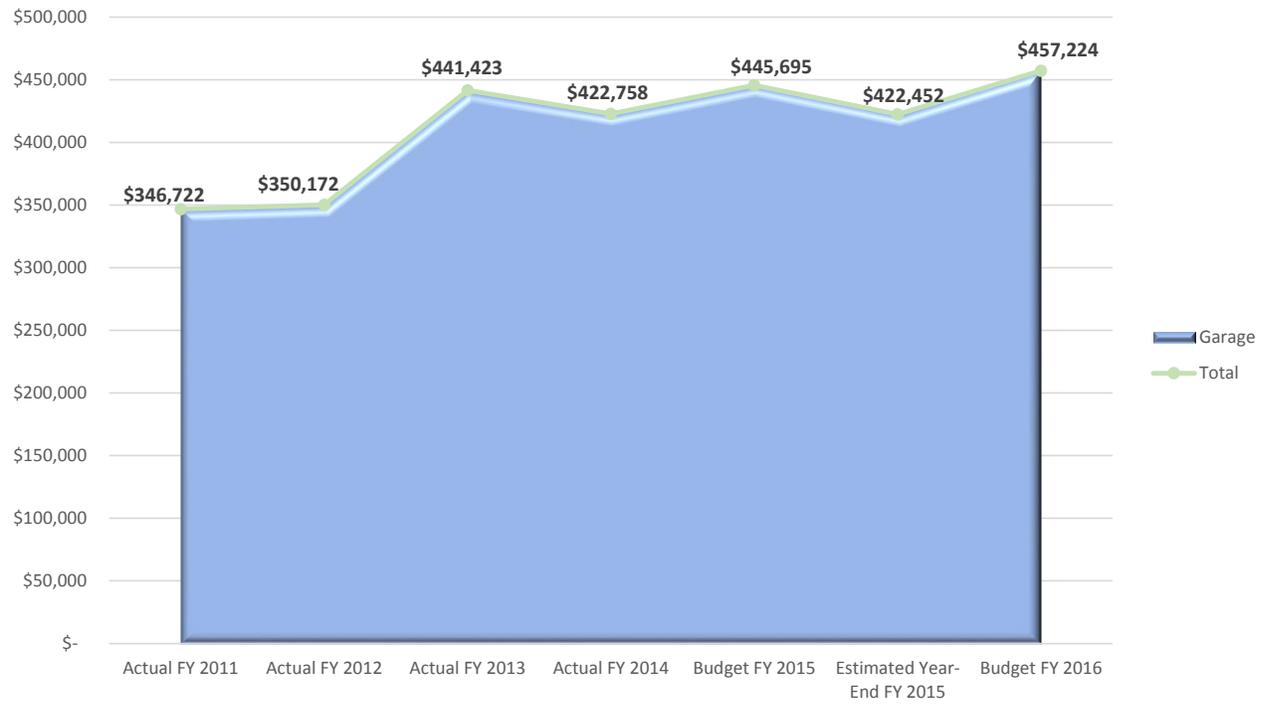
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Building maintenance – overhead lube system
- Maintain vehicle compliance with CHPBIT inspections, OSHA requirements, CARB requirements, MCAQMD requirements and MCDEH requirements.
- Continue to provide service to all City departments, Ukiah Valley Fire Department and Fort Bragg Police Department, as needed.
- Continue to maintain compliance with the generator set which provides emergency backup power to the Civic Center per National Fire Protection Association (NFPA) 110 standards.

SIGNIFICANT CHANGES:

- None

Garage Internal Service Fund Expenses



Garage Internal Service Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Garage Revenues:									
<i>Charges for Services:</i>									
Labor	\$ 338,491	\$ 393,535	\$ 441,034	\$ 425,112	\$ 422,898	\$ 422,898	\$ 335,010	\$ (87,888)	-21%
Parts & Supplies	12,682	14,740	-	15,922	15,797	15,797	65,210	49,413	313%
Support	-	-	-	-	-	-	-	-	0%
Reimbursable Jobs	9,254	544	-	20,660	17,000	4,340	10,000	5,660	33%
Interest income (Expense)	(634)	85	(13)	384	-	597	597	-	100%
Miscellaneous	-	-	-	502	-	192	407	215	100%
Total Garage Operating Revenues	\$ 359,793	\$ 408,905	\$ 441,021	\$ 462,580	\$ 455,695	\$ 443,824	\$ 411,224	\$ (32,600)	-7%
Garage Operating Expenses:									
<i>Garage:</i>									
Garage Expenses	\$ 340,180	\$ 343,630	\$ 427,623	\$ 403,958	\$ 425,695	\$ 422,452	\$ 401,224	\$ (21,228)	-5%
Total Garage Operating Expenses	340,180	343,630	427,623	403,958	425,695	422,452	401,224	(21,228)	-5%
Transfers	6,542	6,542	13,800	18,800	20,000	-	56,000	56,000	0%
Total Garage Expenses	346,722	350,172	441,423	422,758	445,695	422,452	457,224	34,772	8%
Increase (decrease) in reserve*	\$ 19,612	\$ 65,274	\$ 13,398	\$ 58,622	\$ 30,000	\$ 21,372	\$ (46,000)		

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

Capital	-	43,713	-	23,808	10,000	10,000	10,000		
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Garage Internal Service Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
GARAGE FUND REVENUE									
20300000	44296	GARAGE LABOR	(338,491)	(393,535)	(441,034)	(425,112)	(422,898)	(422,898)	(335,010)
20300000	44297	GARAGE PARTS & SUPPLIES	(12,682)	(14,740)	-	(15,922)	(15,797)	(15,797)	(65,210)
20300000	44298	GARAGE SUPPORT	-	-	-	-	-	-	-
20300000	44830	REIMBURSABLE JOBS	(9,254)	(544)	13	(20,660)	(17,000)	(4,340)	(10,000)
20300000	46110	INTEREST ON INVESTMENTS	634	(85)	-	(384)	-	(597)	(597)
20300000	48110	MISCELLANEOUS RECEIPTS	-	-	-	(502)	-	(192)	(407)
20300000 Total		Garage Fund Revenue	(359,793)	(408,905)	(441,021)	(462,580)	(455,695)	(443,824)	(411,224)
GARAGE EXPENSES									
20324100	51110	REGULAR SALARIES & WAGES	181,064	175,958	205,484	193,524	186,002	190,384	189,927
20324100	51130	OVERTIME SALARIES & WAGES	2,325	4,110	1,640	4,974	5,905	4,000	5,000
20324100	51150	ACCRUED SALARIES & BENEFITS	15,529	3,548	-	3,818	-	-	-
20324100	51210	RETIREMENT (PERS)	31,659	40,609	51,766	50,521	51,974	53,198	57,110
20324100	51220	INSURANCE	32,719	36,510	47,707	38,789	39,272	41,923	35,640
20324100	51230	WORKERS COMP	7,619	7,682	10,874	12,676	9,455	9,945	9,548
20324100	51240	MEDICARE	2,696	2,679	3,006	2,892	2,673	2,785	3,261
20324100	51250	UNEMPLOYMENT	1,927	1,864	2,055	2,318	2,256	2,360	2,261
20324100	51260	FICA	7	10	-	3	-	-	-
20324100	51290	CELL PHONE STIPEND	-	-	-	627	632	977	897
20324100	52100	CONTRACTED SERVICES	3,224	4,611	6,300	5,225	7,800	7,400	8,000
20324100	52180	SECURITY SERVICES	336	336	336	341	607	336	550
20324100	54100	SUPPLIES	13,286	8,202	21,500	14,041	13,000	10,000	10,000
20324100	54101	POSTAGE	-	-	-	1	-	25	30
20324100	54102	SMALL TOOLS	1,995	2,704	3,500	3,864	4,100	4,100	4,100
20324100	55100	TELEPHONE	939	962	900	772	640	640	640
20324100	55210	UTILITIES	10,610	11,105	10,000	10,990	10,000	10,000	10,000
20324100	56110	CITY GARAGE - PARTS	-	-	417	243	243	243	-
20324100	56111	CITY GARAGE - LABOR	-	-	11,150	6,485	6,485	6,485	-
20324100	56112	EQUIPMENT PARTS FOR RESALE	5,053	4,334	5,000	5,082	5,000	5,000	5,000
20324100	56120	EQUIPMENT MAINTENANCE & REPAIR	917	856	1,000	3,244	5,000	5,500	7,000
20324100	56130	EXTERNAL SERVICES	559	1,446	3,544	1,772	1,000	1,000	2,000
20324100	56210	FUEL & FLUIDS	8,833	11,118	8,800	6,893	9,500	9,500	9,500
20324100	56300	BUILDING MAINT. & REPAIR	-	-	-	-	47,000	47,000	12,000
20324100	57100	CONFERENCE & TRAINING	3,359	4,281	3,900	3,585	5,000	2,500	5,000
20324100	58410	GARAGE LUBRICANTS & PARTS	-	-	4,400	-	3,000	3,000	3,000
20324100	58510	REIMBURSABLE JOBS	-	-	-	6,239	7,000	2,000	7,000
20324100	59100	PROPERTY TAXES PAID	-	-	1,100	-	-	-	-
20324100	59101	FEES	1,309	909	-	1,193	1,400	1,400	1,400
20324100	59350	PURCHASING DISCOUNT	-	-	-	(38)	-	(100)	(100)
20324100	61100	GENERAL GOVERNMENT ALLOCATION	8,691	8,466	11,468	12,705	-	-	-
20324100	61200	PURCHASING ALLOCATION	497	477	565	549	-	-	-
20324100	61410	RENT ALLOCATION	150	5,750	5,896	5,896	146	146	-
20324100	61420	BUILDING MAINTENANCE ALLOCATION	529	470	490	-	494	494	-
20324100	61422	IT ALLOCATION	-	-	-	-	-	-	12,279
20324100	61425	ALLOCATED UTILITIES	-	-	94	-	111	211	-
20324100	61430	CORP YARD ALLOCATION	-	-	-	-	-	-	-
20324100	61500	INSURANCE ALLOCATION	4,349	4,633	4,731	4,731	-	-	181
20324100 Total		Garage Expenses	340,180	343,630	427,623	403,958	425,695	422,452	401,224
GARAGE TRANSFERS									
20324100	94301	TRANSFERS TO RESERVES	-	-	6,900	-	20,000	-	-
20324100	94400	DEPRECIATION	6,542	6,542	-	8,800	-	-	-
20324100	95220	TRANSFER TO FIXED ASSET FUND	-	-	6,900	10,000	-	-	56,000
20324100 Total		Garage Transfers	6,542	6,542	13,800	18,800	20,000	-	56,000

The following Capital Expenses were removed in order to more easily compare operating expenses. If added back, this fund can be tied back to the Financial Statements.

Capital	-	43,713	-	23,808	10,000	10,000	10,000
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**BUDGET DETAIL
GARAGE FUND
FISCAL YEAR 2015-16**

ACCOUNT NO. 20324100

	DEPARTMENT REQUEST
51110 Salaries, Regular	\$ 189,927
1 Director of Public Works/City Engineer (13% Engineering, 5% Streets, 15% Landfill, 30% Wastewater Admin, 30% Water Admin, 2% Corp Yard)	5%
1 Deputy Public Works Director (10% Engineering, 10% Streets, 20% Landfill, 10% Corp Yard, 20% Wastewater Admin, 20% Water Admin.)	10%
1 Project Analyst (45% Wastewater Admin, 45% Water Admin)	10%
1 Administrative Secretary/Human Resources Assistant (5% Engineering, 15% Wastewater Admin., 10% Water Admin., 5% Corp Yard, 50% Human Resources)	15%
1 Lead Equipment Mechanic (15% Corp Yard)	85%
2 Equipment Mechanics	100%
51130 Salaries, Overtime and Holiday	\$ 5,000
Employee Benefits	\$ 108,717
51210 Retirement (PERS)	\$ 57,110
51220 Group Insurance	\$ 35,640
51230 Workers Compensation Insurance	\$ 9,548
51240 Medicare	\$ 3,261
51250 Unemployment Insurance	\$ 2,261
51290 Cell Phone Stipend	\$ 897
52100 Contract Services	\$ 8,000
Laundry services, Parts Washer Service, Fire Extinguisher Service, Anti-frees/Waste Oil disposal	
52180 Security Services	\$ 550
Annual security system Contract.	
54100 Supplies	\$ 10,000
Janitorial/Shop materials including soaps, welding rods, safety equipment and garage maintenance items.	
54101 Postage	\$ 30
54102 Small Tools	\$ 4,100
Miscellaneous special service tools and hand tools.	
55100 Telephone	\$ 640
Annual telephone operations, wide area network, phone system repair	
55210 Utilities	\$ 10,000
Garage facility utilities.	
56112 Equipment Parts For Resale	\$ 5,000
Parts purchased for other departments and agencies.	
56120 Equipment Maintenance and Repair	\$ 7,000
Garage equipment maintenance and repair.	

56130 External Services	\$ 2,000
Outside Vendor Labor and Parts.	
56210 Fuel and Fluids	\$ 9,500
Bulk purchase of City lubricants.	
56300 Building Maintenance and Repair	\$ 12,000
Replace Overhead Lube System.	
57100 Conference and Training	\$ 5,000
Training to comply with new regulations, provide for certifications and Special training for CNG sweeper and hybrid vehicles.	
58410 Garage Lubricants and Parts	3,000
58510 Reimbursable jobs	\$ 7,000
Tayman Park Golf, Ft Bragg Police, UVFD.	
59101 Fees	\$ 1,400
Fees for Department of Toxic Substance Control and DOT Fees.	
59350 Purchase Discounts Taken	\$ (100)
61422 IT Allocation	\$ 12,279
Share of Information Technology services.	
61500 Insurance Allocation	\$ 181
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 20324100	\$ 457,224



PURCHASING INTERNAL SERVICE FUND BUDGET Fiscal Year 2015-16

20413500 Purchasing

The Purchasing Division coordinates and executes the purchase of equipment, supplies, construction contracts, and contractual services for all City departments, which includes maintaining the warehouse inventory for the electric, water, and wastewater utilities. Purchasing also facilitates the sale and/or disposal of surplus supplies and equipment.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

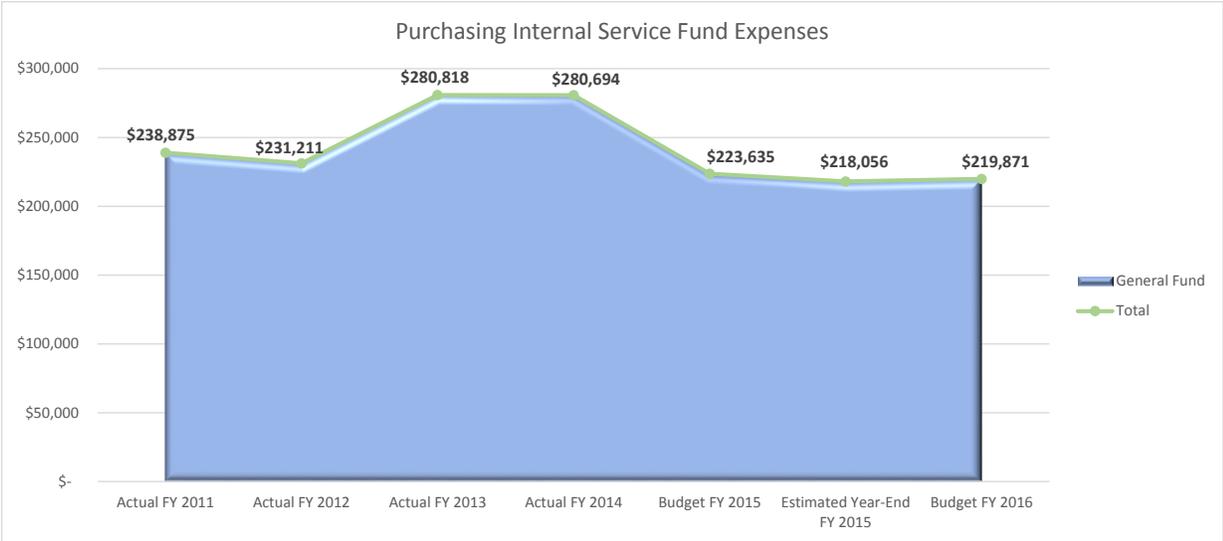
- Generated approximately \$37,000 in revenue from the sale of surplus property.
- Performance of key procurement activities in support of major projects, including UPD Dispatch Upgrades, Grace Hudson Museum Construction Project, Copier Fleet Replacement/Upgrade, Perkins Street Underground Project, Credit Card Processing, Auditing, Low Gap to Despina Loop Project, Enclosed Landfill Flare Station.
- Processed more than \$4 million in purchase orders, and over \$5 million in contracts.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Plan for moving of EUD inventory and organization of new warehouse facility at Hastings property.
- Inventory conversion to Munis and implementation of barcode system.
- Fixed Asset conversion to Munis.
- Utilization of the Munis Requisition module throughout all departments.
- Implement the Munis Vendor Self-Service module to provide more comprehensive services.
- Implementation of an electronic bidding system.

SIGNIFICANT CHANGES:

- None



Purchasing Internal Service Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference Estimated 2015	%
<u>Purchasing Fund Revenues:</u>									
<i>Charges for Services:</i>									
Charges to General Fund	\$ 77,807	\$ 74,778	\$ 89,854	82,060	\$ 82,969	\$ 82,969	\$ 43,871	\$ (39,098)	-47%
Charges to Parking Enforcement Fund	497.04	477	565	549	-	-	3,479	3,479	0%
Charges to Conference Center Fund	1158.96	1,114	1,319	1,372	-	-	2,267	2,267	0%
Charges to Garage Fund	497.04	477	565	549	-	-	-	-	0%
Charges to Airport Fund	1821	1,750	2,072	1,921	1,565	1,565	1,343	(222)	-14%
Charges to Wastewater Fund	20957.04	20,176	23,772	23,877	19,456	19,456	38,273	18,817	97%
Charges to Dispatch Fund	993	955	1,130	1,098	-	-	-	-	0%
Charges to Golf Fund	1158.96	1,114	-	-	-	-	-	-	0%
Charges to Billing & Collection Fund	17300.04	16,626	19,685	18,114	-	-	-	-	0%
Charges to Electric Fund	74265.96	72,053	83,447	106,486	88,783	88,783	106,223	17,440	20%
Charges to Public Benefits Fund	330.96	318	377	549	-	-	-	-	0%
Charges to Water Fund	34532.04	33,222	39,219	37,874	30,862	30,862	15,844	(15,018)	-49%
Charges to Redevelopment Fund	1158.96	1,114	-	-	-	-	-	-	0%
Charges to Downtown Business Improvement Fun	-	-	-	-	-	-	470	470	100%
Charges to Fire	-	-	-	-	-	-	280	280	100%
Charges to Police	-	-	-	-	-	-	6,575	6,575	100%
Charges to ARRC	-	-	-	-	-	-	783	783	100%
Charges to Museum	-	-	-	-	-	-	463	463	100%
Interest on Investments	3883	77	782	463	-	471	-	(471)	100%
Miscellaneous	621.24	650	800	52	-	354	-	(354)	100%
Total Purchasing Revenues	\$ 236,982	\$ 224,901	\$ 263,587	\$ 274,964	\$ 223,635	\$ 224,460	\$ 219,871	\$ (4,589)	-2%
<u>Purchasing Operating Expenses:</u>									
Purchasing Expenses	\$ 239,471	\$ 231,807	\$ 280,818	\$ 280,694	\$ 223,635	\$ 218,056	219,871	1,815	1%
Total Purchasing Operating Expenses	239,471	231,807	280,818	280,694	223,635	218,056	219,871	1,815	1%
Increase (decrease) in reserve*	(2,489)	(6,906)	(17,231)	(5,730)	-	6,404	-		

Purchasing Internal Service Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year End FY 2015	Budget 2016
PURCHASING FUND REVENUE									
20400000	44261	CHARGES TO GENERAL FUND	(77,807)	(74,778)	(89,854)	(82,060)	(82,969)	(82,969)	(43,871)
20400000	44262	CHARGES TO PARKING ENFORCEMENT FUND	(497)	(477)	(565)	(549)	-	-	(3,479)
20400000	44263	CHARGES TO CONFERENCE CENTER FUND	(1,159)	(1,114)	(1,319)	(1,372)	-	-	(2,267)
20400000	44264	CHARGES TO GARAGE FUND	(497)	(477)	(565)	(549)	-	-	-
20400000	44265	CHARGES TO AIRPORT FUND	(1,821)	(1,750)	(2,072)	(1,921)	(1,565)	(1,565)	(1,343)
20400000	44266	CHARGES TO WASTEWATER FUND	(20,957)	(20,176)	(23,772)	(23,877)	(19,456)	(19,456)	(38,273)
20400000	44267	CHARGES TO DISPATCH FUND	(993)	(955)	(1,130)	(1,098)	-	-	-
20400000	44268	CHARGES TO GOLF FUND	(1,159)	(1,114)	-	-	-	-	-
20400000	44269	CHARGES TO BILLING & COLLECTION FUND	(17,300)	(16,626)	(19,685)	(18,114)	-	-	-
20400000	44270	CHARGES TO ELECTRIC FUND	(74,266)	(72,053)	(83,447)	(106,486)	(88,783)	(88,783)	(106,223)
20400000	44271	CHARGES TO PUBLIC BENEFITS FUND	(331)	(318)	(377)	(549)	-	-	-
20400000	44272	CHARGES TO WATER FUND	(34,532)	(33,222)	(39,219)	(37,874)	(30,862)	(30,862)	(15,844)
20400000	44273	CHARGES TO REDEVELOPMENT FUND	(1,159)	(1,114)	-	-	-	-	-
20400000	44274	CHARGES TO DOWNTOWN BUSINESS IMPROVEMENT FUND	-	-	-	-	-	-	(470)
20400000	44276	CHARGES TO FIRE	-	-	-	-	-	-	(280)
20400000	44279	CHARGES TO POLICE	-	-	-	-	-	-	(6,575)
20400000	44284	CHARGES TO ARRC	-	-	-	-	-	-	(783)
20400000	44285	CHARGES TO MUSEUM	-	-	-	-	-	-	(463)
20400000	46110	INTEREST ON INVESTMENTS	(3,883)	(77)	(782)	(463)	-	(471)	-
20400000	48110	MISCELLANEOUS RECEIPTS	(621)	(650)	(800)	(52)	-	(354)	-
20400000	Total	Purchasing Fund Revenue	(236,982)	(224,901)	(263,587)	(274,964)	(223,635)	(224,460)	(219,871)
PURCHASING EXPENSES									
20413500	51110	REGULAR SALARIES & WAGES	117,266	112,952	125,049	124,529	126,236	122,874	122,774
20413500	51120	NON-REGULAR SALARIES & WAGES	461	-	-	2,341	-	-	-
20413500	51130	OVERTIME SALARIES & WAGES	-	11	-	-	270	-	-
20413500	51150	ACCRUED SALARIES & BENEFITS	2,901	3,831	-	1,041	-	-	-
20413500	51210	RETIREMENT (PERS)	21,502	27,006	31,584	32,452	35,123	34,291	36,887
20413500	51220	INSURANCE	22,138	22,474	27,453	19,293	18,692	18,812	17,498
20413500	51230	WORKERS COMP	4,916	4,995	6,565	7,829	5,984	5,969	5,794
20413500	51240	MEDICARE	1,636	1,575	1,813	1,558	1,452	1,443	1,978
20413500	51250	UNEMPLOYMENT	1,244	1,213	1,251	1,432	1,428	1,424	1,372
20413500	51260	FICA	-	-	-	145	-	-	-
20413500	51290	CELL PHONE STIPEND	-	-	-	11	1,157	550	593
20413500	52100	CONTRACTED SERVICES	6,816	2,604	12,592	9,197	9,900	9,900	9,900
20413500	54100	SUPPLIES	3,906	1,748	2,000	4,364	5,000	5,000	10,375
20413500	54101	POSTAGE	1,124	294	1,000	147	300	100	300
20413500	55100	TELEPHONE	450	439	450	906	900	500	900
20413500	55210	UTILITIES	1,771	1,669	-	-	-	-	-
20413500	56110	CITY GARAGE - PARTS	24	-	-	-	-	-	-
20413500	56111	CITY GARAGE - LABOR	656	-	-	-	-	-	-
20413500	56120	EQUIPMENT MAINTENANCE & REPAIR	-	-	2,767	-	500	-	500
20413500	56210	FUEL & FLUIDS	95	-	700	-	-	-	-
20413500	56300	BUILDING MAINT. & REPAIR	9,000	8,424	50	-	-	-	-
20413500	57100	CONFERENCE & TRAINING	1,217	1,827	1,800	5,843	2,500	3,000	2,500
20413500	57300	MEMBERSHIPS & SUBSCRIPTIONS	130	260	260	755	755	755	755
20413500	61100	GENERAL GOVERNMENT ALLOCATION	37,030	37,709	50,145	53,340	-	-	-
20413500	61410	RENT ALLOCATION	2,545	-	2,609	2,609	2,609	2,609	-
20413500	61420	BUILDING MAINTENANCE ALLOCATION	-	-	8,789	8,960	8,847	8,847	-
20413500	61422	IT ALLOCATION	-	-	-	-	-	-	7,745
20413500	61425	ALLOCATED UTILITIES	-	-	1,690	1,690	1,982	1,982	-
20413500	61500	INSURANCE ALLOCATION	2,047	2,180	2,251	2,251	-	-	-
20413500	Total	Purchasing Expenses	238,875	231,211	280,818	280,694	223,635	218,056	219,871
PURCHASING TRANSFERS									
20413500	94400	DEPRECIATION	596	596	-	-	-	-	-
20413500	Total	Purchasing Transfers	596	596	-	-	-	-	-

**BUDGET DETAIL
PURCHASING FUND
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 20413500</u>	<u>DEPARTMENT REQUEST</u>
51110 Salaries	\$ 122,774
1 Purchasing Supervisor	100%
1 Buyer	100%
1 Director of Finance (95% Finance)	5%
Employee Benefits	\$ 64,122
51210 Retirement (PERS)	\$ 36,887
51220 Insurance	\$ 17,498
51230 Workers Compensation Insurance	\$ 5,794
51240 Medicare	\$ 1,978
51250 Unemployment Insurance	\$ 1,372
51290 Cell Phone Stipend	\$ 593
52100 Contractual Services	\$ 9,900
Tyler Munis Maintenance Fee.	\$ 9,900
54100 Supplies	\$ 10,375
Bidding and Vendor Management software, printed forms, miscellaneous items.	
54101 Postage	\$ 300
55100 Telephone	\$ 900
Land line and Fax.	
56120 Equipment Maintenance & Repair	\$ 500
Office machine maintenance and repair.	
57100 Conference & Training	\$ 2,500
CAPPO Conference	\$ 2,000
Munis Training	\$ 500
57300 Memberships & Subscriptions	\$ 755
CAPPO dues	\$ 260
Periscope	\$ 495
61422 IT Allocations	\$ 7,745
Share of Information Technology Services.	
DEPARTMENT TOTAL 20413500	\$ 219,871

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BILLING & COLLECTIONS INTERNAL SERVICE FUND BUDGET Fiscal Year 2015-16

20513300 Billing and Collections

The Utility Billing Division produces bills for over 10,000 customer accounts routinely each month, consisting of 4 utility cycles and one Ukiah Valley Sanitation District (UVSD) cycle totaling 60 cycles per year. Utilities billed include electric, water, garbage and sewer for both the City and the UVSD. In addition to utility billing, the City's miscellaneous general billing is processed on a monthly basis consisting of 150-200 statements issued each month. Miscellaneous billing includes airport hangar rentals, parking permits, insurance claims, employee retiree benefits, booking fees, DUI fees and miscellaneous job cost recovery. The Utility Billing Division issues Business Licenses to over 1,400 businesses per year. This process involves close inter-departmental coordination between Planning, Building Inspection, and Fire Inspection divisions of the City.

The City currently offers several methods of bill paying including credit card payments online or by telephone, drop box inside and outside of City Hall, over the counter payments, Easy Pay automatic deductions from the customer's bank account, and budget billing which allows customers to pay a fixed amount each month. This division records and accounts for all receipts received by all City departments.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Maintained low levels of past due accounts by working successfully with City customers.
- Successfully opened over 1,300 new utility accounts utilizing the ONLINE Credit reporting system.
- Completed the conversion of the business licenses to Muni Services.
- Updated Credit card services and eliminated the cost to customers.

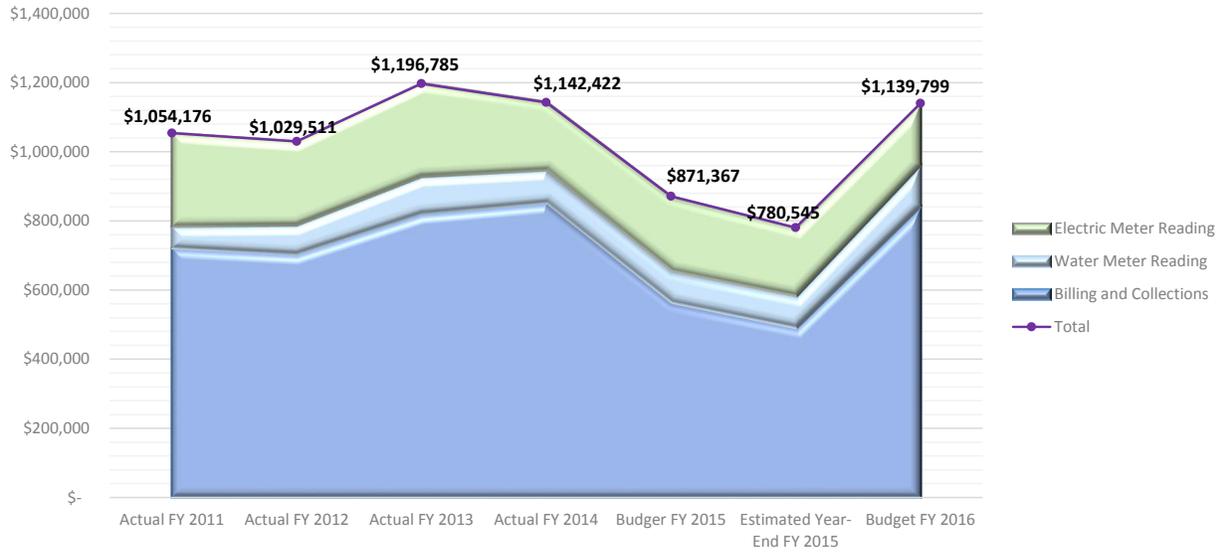
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Complete implementation and training of Tyler MUNIS software in Utility Billing.
- Update desk manuals for MUNIS software.
- Re-evaluate the Division's operational needs upon full implementation of the new software.

SIGNIFICANT CHANGES:

- After MUNIS implementation, the department will be implementing the use of lockbox services, printing services.
- The new software will bring changes to the statement layout and offer customers online review of their utility accounts.

Billing and Collections Internal Service Fund Expenses



Billing and Collections Internal Service Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget FY 2016	Difference Estimated 2016	%
Billing and Collections Revenues:									
<i>Charges for Services:</i>									
Final Notice Charges	\$ 26,775	\$ 30,240	\$ 27,000	\$ 28,760	\$ 25,000	\$ 26,811	\$ 26,811	-	0%
Disconnect Charges	21480	12,685	11,500	11,390	12,000	7,543	7,543	-	0%
Delinquent Notice Charges	56030	68,215	58,035	64,220	55,000	59,406	59,406	-	0%
Disconnect Notice Charge	35880	36,400	35,000	29,850	29,000	37,086	37,086	-	0%
Bad Check Charges	4309	3,461	800	2,592	2,600	1,577	1,577	-	0%
Charges to General Fund	94771	82,565	95,419	93,054	84,787	84,787	2,815	(81,972)	-97%
Charges to Parking Enforcement Fund	21655	18,866	21,133	20,607	-	-	746	746	100%
Charges to Conference Center Fund	639	557	624	608	-	-	-	-	100%
Charges to Airport Fund	11740	10,228	11,457	11,172	8,029	8,029	9,652	1,623	20%
Charges to Wastewater Fund	136972	119,331	133,671	130,345	88,945	88,945	185,434	96,489	108%
Charges to Golf Fund	3004	2,617	-	-	-	-	412	412	0%
Charges to Electric Fund	238070	207,408	232,332	228,724	165,485	165,485	437,061	271,576	164%
Charges to Public Benefits Fund	3913	3,409	3,819	3,724	-	-	-	-	0%
Charges to Water Fund	135211	117,796	131,952	128,669	92,466	92,466	224,212	131,746	142%
Charges to Redevelopment Fund	2283	1,989	-	-	-	-	-	-	0%
Charges to Downtown BID	3979	3,466	3,883	3,786	-	-	-	-	100%
Charges to Garage Fund	34700	35,577	30,575	36,200	-	33,000	26,345	(6,655)	100%
Charges to Police	-	-	-	-	-	-	15	15	100%
Reimbursable Jobs	1500	2,736	-	1,652	-	-	-	-	0%
Interest on Investments	3272	3,426	3,964	4,912	-	3,500	-	(3,500)	100%
Miscellaneous	527	85	-	-	-	-	-	-	0%
Collection of Bad Debts	3682	26,895	-	27,853	-	26,028	-	(26,028)	100%
Total Billing and Collections Revenues	\$ 840,392	\$ 787,952	\$ 801,164	\$ 828,118	\$ 563,312	\$ 634,663	\$ 1,019,115	\$ 384,452	68%
Billing and Collections Operating Expenses:									
Utility Billing	719,933	701,613	793,363	839,405	563,312	481,744	719,578	237,834	42%
Legal Services	-	-	25,000	10,215	-	9,225	-	(9,225)	100%
Water Meter Reading	63,020	84,724	108,177	95,367	92,410	92,279	120,348	28,069	30%
Electric Meter Reading	271,223	243,173	270,245	197,435	215,645	197,297	179,189	(18,108)	-8%
Sub Total Billing and Collections Operating Expenses	1,054,176	1,029,511	1,196,785	1,142,422	871,367	780,545	1,019,115	238,570	27%
Transfers	-	-	-	-	-	-	120,684	-	-
Total Billing and Collections Operating Expenses	\$ 1,054,176	\$ 1,029,511	\$ 1,196,785	\$ 1,142,422	\$ 871,367	\$ 780,545	\$ 1,139,799	\$ 359,254	131%
Increase (decrease) in reserve*	(213,784)	(241,559)	(395,621)	(314,304)	(308,055)	(145,882)	(120,684)		

Billing and Collections Internal Service Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
BILLING AND COLLECTIONS FUND REVENUE									
20500000	44255	FINAL NOTICE CHARGES	(26,775)	(30,240)	(27,000)	(28,760)	(25,000)	(26,811)	(26,811)
20500000	44256	DISCONNECT CHARGES	(21,480)	(12,685)	(11,500)	(11,390)	(12,000)	(7,543)	(7,543)
20500000	44257	DELINQUENT NOTICE CHARGES	(56,030)	(68,215)	(58,035)	(64,220)	(55,000)	(59,406)	(59,406)
20500000	44258	48 HOUR NOTICE CHARGES	(35,880)	(36,400)	(35,000)	(29,850)	(29,000)	(37,086)	(37,086)
20500000	44259	BAD CHECK CHARGE	(4,309)	(3,461)	(800)	(2,592)	(2,600)	(1,577)	(1,577)
20500000	44261	CHARGES TO GENERAL FUND	(94,771)	(82,565)	(95,419)	(93,054)	(84,787)	(84,787)	(2,815)
20500000	44262	CHARGES TO PARKING ENFORCMENT FUND	(21,655)	(18,866)	(21,133)	(20,607)	-	-	(746)
20500000	44263	CHARGES TO CONFERENCE CENTER FUND	(639)	(557)	(624)	(608)	-	-	-
20500000	44265	CHARGES TO AIRPORT FUND	(11,740)	(10,228)	(11,457)	(11,172)	(8,029)	(8,029)	(9,652)
20500000	44266	CHARGES TO WASTEWATER FUND	(136,972)	(119,331)	(133,671)	(130,345)	(88,945)	(88,945)	(185,434)
20500000	44268	CHARGES TO GOLF FUND	(3,004)	(2,617)	-	-	-	-	(412)
20500000	44270	CHARGES TO ELECTRIC FUND	(238,070)	(207,408)	(232,332)	(228,724)	(165,485)	(165,485)	(437,061)
20500000	44271	CHARGES TO PUBLIC BENEFITS FUND	(3,913)	(3,409)	(3,819)	(3,724)	-	-	-
20500000	44272	CHARGES TO WATER FUND	(135,211)	(117,796)	(131,952)	(128,669)	(92,466)	(92,466)	(224,212)
20500000	44273	CHARGES TO REDEVELOPMENT FUND	(2,283)	(1,989)	-	-	-	-	-
20500000	44274	CHARGES TO DOWNTOWN BID	(3,979)	(3,466)	(3,883)	(3,786)	-	-	-
20500000	44275	CHARGES TO GARBAGE FUND	(34,700)	(35,577)	(30,575)	(36,200)	-	(33,000)	(26,345)
20500000	44279	CHARGES TO POLICE	-	-	-	-	-	-	(15)
20500000	44830	REIMBURSABLE JOBS	(1,500)	(2,736)	-	(1,652)	-	-	-
20500000	46110	INTEREST ON INVESTMENTS	(3,272)	(3,426)	(3,964)	(4,912)	-	(3,500)	-
20500000	48110	MISCELLANEOUS RECEIPTS	(527)	(85)	-	-	-	-	-
20500000	48130	COLLECTION OF BAD DEBTS	(3,682)	(26,895)	-	(27,853)	-	(26,028)	-
20500000 Total		Billing and Collections Fund Revenue	(840,392)	(787,952)	(801,164)	(828,118)	(563,312)	(634,663)	(1,019,115)
BILLING AND COLLECTIONS FUND EXPENSES									
20500000	52150	LEGAL SERVICES/EXPENSES	-	-	25,000	10,215	-	9,225	-
20500000 Total		Billing and Collections Fund Expenses	-	-	25,000	10,215	-	9,225	-
UTILITY BILLING EXPENSES									
20513300	51110	REGULAR SALARIES & WAGES	283,934	263,580	230,315	277,233	209,597	188,390	301,605
20513300	51120	NON-REGULAR SALARIES & WAGES	7,071	90	19,234	-	-	-	-
20513300	51130	OVERTIME SALARIES & WAGES	51	78	7,077	3,953	10,765	10,765	10,000
20513300	51150	ACCRUED SALARIES & BENEFITS	2,089	5,752	-	3,540	-	-	-
20513300	51210	RETIREMENT (PERS)	50,348	62,316	66,090	67,496	57,887	51,761	89,219
20513300	51220	INSURANCE	55,548	60,078	71,089	64,914	62,652	60,769	58,240
20513300	51230	WORKERS COMP	12,467	11,567	13,923	18,405	11,437	10,506	15,020
20513300	51240	MEDICARE	4,326	3,943	3,845	3,903	2,760	2,733	5,142
20513300	51250	UNEMPLOYMENT	3,165	2,808	2,631	3,368	2,726	2,557	3,553
20513300	51260	FICA	420	6	-	32	-	-	-
20513300	51290	CELL PHONE STIPEND	-	-	-	70	-	79	588
20513300	52100	CONTRACTED SERVICES	32,723	32,339	61,387	58,825	115,327	60,000	144,165
20513300	54100	SUPPLIES	24,454	23,967	25,443	18,675	6,000	8,931	10,000
20513300	54101	POSTAGE	57,584	54,697	55,500	61,543	51,958	52,000	45,000
20513300	55100	TELEPHONE	2,621	2,565	2,700	2,755	2,700	2,700	2,700
20513300	56120	EQUIPMENT MAINTENANCE & REPAIR	7,398	7,369	8,863	6,904	5,500	6,800	7,176
20513300	57100	CONFERENCE & TRAINING	1,934	242	-	2,390	250	-	4,500
20513300	61100	GENERAL GOVERNMENT ALLOCATION	126,182	128,074	174,637	196,139	-	-	-
20513300	61200	PURCHASING ALLOCATION	17,300	16,626	19,685	18,114	-	-	-
20513300	61410	RENT ALLOCATION	4,418	-	4,611	4,611	4,611	4,611	-
20513300	61420	BUILDING MAINTENANCE ALLOCATION	15,620	14,891	15,536	15,737	15,638	15,638	-
20513300	61422	IT ALLOCATION	-	-	-	-	-	-	22,670
20513300	61425	ALLOCATED UTILITIES	3,075	2,951	2,988	2,988	3,504	3,504	-
20513300	61500	INSURANCE ALLOCATION	7,206	7,676	7,809	7,809	-	-	-
20513300 Total		Utility Billing Expenses	719,933	701,613	793,363	839,405	563,312	481,744	719,578
WATER METER READING EXPENSES									
20524412	51110	REGULAR SALARIES & WAGES	31,113	48,469	53,993	51,416	52,514	49,040	54,073
20524412	51120	NON-REGULAR SALARIES & WAGES	11,653	5,902	14,616	8,970	7,528	7,528	15,056
20524412	51130	OVERTIME SALARIES & WAGES	-	70	-	6	-	-	-
20524412	51210	RETIREMENT (PERS)	5,093	11,366	13,562	11,780	14,680	15,481	20,502
20524412	51220	INSURANCE	7,687	9,641	13,674	11,561	12,333	12,444	12,260
20524412	51230	WORKERS COMP	1,757	2,326	3,602	3,845	3,053	2,960	3,450
20524412	51240	MEDICARE	513	813	995	774	892	848	1,178
20524412	51250	UNEMPLOYMENT	438	565	686	703	731	697	814
20524412	51260	FICA	344	366	906	463	467	-	-
20524412	51290	CELL PHONE STIPEND	-	-	-	152	212	115	212
20524412	54100	SUPPLIES	1,725	1,293	2,000	2,326	-	722	2,000
20524412	55100	TELEPHONE	32	201	250	-	-	-	-
20524412	56110	CITY GARAGE - PARTS	265	39	21	-	-	-	-
20524412	56111	CITY GARAGE - LABOR	138	1,042	572	-	-	-	-
20524412	56120	EQUIPMENT MAINTENANCE & REPAIR	1,895	1,751	2,200	2,070	-	2,086	2,500
20524412	56130	EXTERNAL SERVICES	-	296	500	622	-	40	600
20524412	56210	FUEL & FLUIDS	366	584	600	679	-	318	600
20524412	61422	IT ALLOCATION	-	-	-	-	-	-	7,103
82024412 Total		Water Meter Reading Expenses	63,020	84,724	108,177	95,367	92,410	92,279	120,348

Billing and Collections Internal Service Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
ELECTRIC METER READING EXPENSES									
20526430	51110	REGULAR SALARIES & WAGES	111,494	83,976	91,756	88,642	91,893	88,835	81,107
20526430	51120	NON-REGULAR SALARIES & WAGES	17,479	8,854	21,924	13,455	11,292	11,292	22,584
20526430	51130	OVERTIME SALARIES & WAGES	-	104	-	9	14,357	-	-
20526430	51210	RETIREMENT (PERS)	19,092	19,728	23,046	20,693	25,687	26,733	30,755
20526430	51220	INSURANCE	22,979	16,329	22,216	17,637	18,499	18,660	18,389
20526430	51230	WORKERS COMP	5,417	4,022	5,968	6,419	5,096	4,859	5,181
20526430	51240	MEDICARE	1,773	1,407	1,648	1,335	1,507	1,410	1,774
20526430	51250	UNEMPLOYMENT	1,363	976	1,138	1,174	1,211	1,141	1,228
20526430	51260	FICA	517	549	1,360	695	700	-	-
20526430	51290	CELL PHONE STIPEND	-	-	-	313	403	167	318
20526430	55100	TELEPHONE	851	667	850	-	500	500	-
20526430	55210	UTILITIES	2,119	1,593	-	-	-	-	-
20526430	56110	CITY GARAGE - PARTS	1,274	1,625	1,451	1,627	1,500	1,500	-
20526430	56111	CITY GARAGE - LABOR	33,998	43,399	38,738	43,431	40,000	40,000	-
20526430	56120	EQUIPMENT MAINTENANCE & REPAIR	-	-	2,500	2,005	3,000	3,000	2,500
20526430	56130	EXTERNAL SERVICES	19,994	24,169	20,088	-	-	-	750
20526430	56210	FUEL & FLUIDS	27,725	30,423	32,000	-	-	-	2,000
20526430	57100	CONFERENCE & TRAINING	5,148	5,352	5,562	-	-	-	5,500
20526430	61422	IT ALLOCATION	-	-	-	-	-	-	7,103
20526430 Total		Electric Meter Reading Expenses	271,223	243,173	270,245	197,435	215,645	198,097	179,189
UTILITY BILLING TRANSFERS									
20513300	94400	DEPRECIATION	3,922	3,922	3,922	3,922	-	-	-
20513300	95220	TRANSFER TO FIXED ASSET FUND	-	-	-	-	-	-	120,684
20513300 Total		Utility Billing Transfers	3,922	3,922	3,922	3,922			120,684

**BUDGET DETAIL
BILLING & COLLECTIONS FUND
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 20513300, 20524415, 20526430</u>	DEPARTMENT REQUEST
51110 Salaries	\$ 436,785
1 Finance Controller	100%
1 Customer Service Representative III	100%
3 Customer Service Representative II	100%
1 Customer Service Representative I	100%
1 Utility Services Team Leader	100%
1 Meter Reader	100%
1 Meter Reader/Part-time, 32 Hour	100%
51120 Non-Regular Salaries	\$ 37,640
Meter Reader/On-Call (2,000 Hours)	
51130 Overtime Salaries	\$ 10,000
Employee Benefits	\$ 267,823
51210 Retirement (PERS)	\$ 140,476
51220 Insurance	\$ 88,889
51230 Workers Compensation Insurance	\$ 23,651
51240 Medicare	\$ 8,094
51250 Unemployment Insurance	\$ 5,595
51290 Cell Phone Stipend	\$ 1,118
52100 Contractual Services	\$ 144,165
Billing software maintenance agreement and program changes	\$ 20,000
Accounting Software Agreement	\$ 20,406
Bank Charges; Credit Card fees	\$ 25,000
Credit Reporting Services	\$ 3,900
Lockbox	\$ 48,874
Printing Services	\$ 25,985
54100 Supplies	\$ 12,000
Computer paper and pre-printed forms (business licenses, utility billing statement, final notices, applications and envelopes) and printer and miscellaneous supplies.	
54101 Postage	\$ 45,000
55100 Telephone	\$ 2,700
Land line and Fax.	
56120 Equipment Maintenance & Repair	\$ 12,176
Miscellaneous repairs of office equipment.	
56130 External Services	\$ 1,350
56210 Fuel & Fluids	\$ 2,600
Fuel and Fluids for vehicles.	
57100 Conference & Training	\$ 10,000
2016 Munis Conference	
61422 IT Allocations	\$ 36,876
Share of Information Technology Services.	
95220 Transfer to Fixed Asset Fund	\$ 120,684
Share of Civic Center Utilities.	
DEPARTMENT TOTAL 20513300, 20524415, 20526430	\$ 1,139,799



DISPATCH CENTER INTERNAL SERVICE FUND Fiscal Year 2015-16

Dispatch Center

20620231 Ukiah Dispatch Center
20620232 Ft. Bragg Dispatch Center

Provide dispatching services for Police, Fire, Emergency (911), Electric, Water, Sewer and other City of Ukiah functions.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Continued Priority Dispatch System.
- Maintain City of Fort Bragg dispatching contract.
- Continue coordination with the Cal-Fire dispatching contract.
- Installed regional cloud based 911 systems.
- Established specifications and began work on regional radio system.
- Expanded City video security system.
- Replaced computer-aided-dispatch computer system.
- Established child exchange location at civic center.

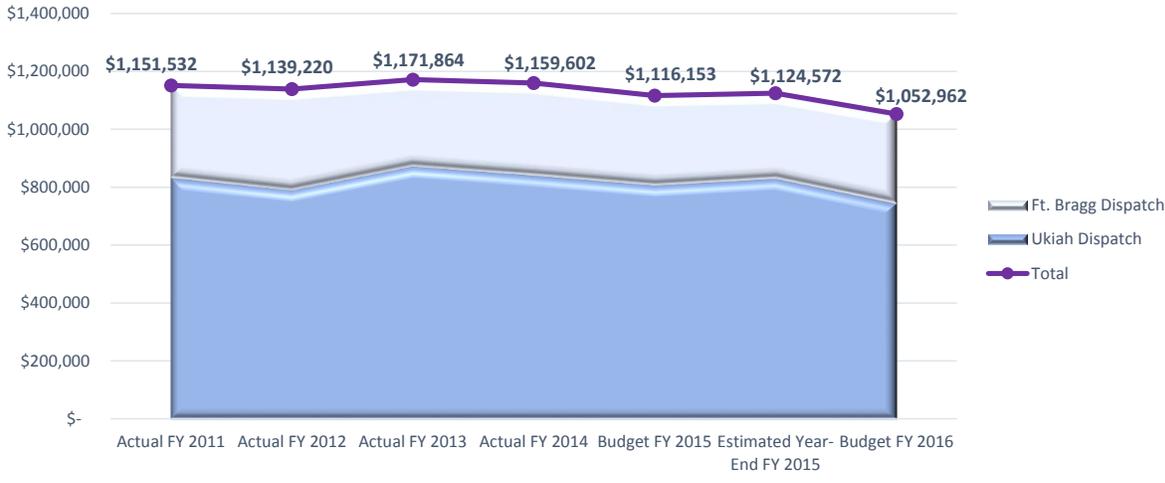
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Continuation of City of Fort Bragg dispatching contract.
- Continue coordination of Cal-Fire dispatch contract.
- Continue development of multi-agency 911 Center dispatching solutions.
- Work with city utilities to enhance social media and other electronic notification methods.
- Continue work on monthly allied agency coordination meetings.

SIGNIFICANT CHANGES:

- None

Dispatch Center Internal Service Fund Expenses



Dispatch Center Internal Service Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Dispatch Center Revenues:									
<i>Charges for Services:</i>									
State	-	-	-	-	-	-		\$ -	0%
Fort Bragg	276,482	296,415	318,079	341,637	309,500	309,785	324,975	15,190	5%
Sewer Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%
Electric Fund	20,000	20,000	20,000	20,000	20,000	20,000	20,000	-	0%
Water Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0%
Public Safety	799,761	768,514	833,727	793,473	733,929	476,084	687,987	211,903	29%
Interest on Investments	1,668	1,605	1,722	3,085	587	1,562	-	(1,562)	-266%
Total Dispatch Center Revenues	1,117,911	1,106,534	1,193,528	1,178,195	1,084,016	827,431	1,052,962	\$ 225,531	21%
Dispatch Center Operating Expenses:									
<i>Dispatch:</i>									
<i>Ukiah Dispatch</i>	834,392	790,762	872,539	841,680	807,485	830,529	744,422	\$ (86,107)	-11%
<i>Fort Bragg Dispatch</i>	281,899	318,177	291,905	287,681	301,248	293,623	301,540	\$ 7,917	3%
Sub Total Dispatch Center Operating Expenses	1,116,291	1,108,939	1,164,444	1,129,362	1,108,733	1,124,152	1,045,962	\$ (78,190)	-7%
Capital	-	-	-	-	-	16,486	-	\$ (16,486)	100%
Transfers	35,241	30,281	7,420	30,241	7,420	420	7,000	\$ 6,580	89%
Total Dispatch Center Operating Expenses	1,151,532	1,139,220	1,171,864	1,159,602	1,116,153	1,141,058	1,052,962	\$ (88,096)	-8%
Increase (decrease) in reserve*	(33,621)	(32,686)	21,664	18,593	(32,137)	(313,627)	-		

Dispatch Center Internal Service Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
DISPATCH FUND REVENUE									
20600000	43190	STATE OTHER	-	-	-	-	-	-	-
20600000	44221	CHARGES TO FORT BRAGG	(276,482)	(296,415)	(318,079)	(341,637)	(309,500)	(309,785)	(324,975)
20600000	44266	CHARGES TO SEWER FUND	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
20600000	44270	CHARGES TO ELECTRIC FUND	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
20600000	44272	CHARGES TO WATER FUND	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
20600000	44279	CHARGES TO PUBLIC SAFETY	(799,761)	(768,514)	(833,727)	(793,473)	(733,929)	(476,084)	(687,987)
20600000	46110	INTEREST ON INVESTMENTS	(1,668)	(1,605)	(1,722)	(3,085)	(587)	(1,562)	-
20600000 Total		Dispatch Fund Revenue	(1,117,911)	(1,106,534)	(1,193,528)	(1,178,195)	(1,084,016)	(827,431)	(1,052,962)
UKIAH DISPATCH EXPENSES									
20620231	51110	REGULAR SALARIES & WAGES	452,612	414,639	437,726	292,433	287,570	285,408	340,252
20620231	51130	OVERTIME SALARIES & WAGES	41,674	63,469	24,768	58,758	75,565	75,565	60,000
20620231	51150	ACCRUED SALARIES & BENEFITS	12,930	(23,867)	-	(760)	-	-	-
20620231	51210	RETIREMENT (PERS)	115,824	126,148	146,063	103,911	103,878	102,469	125,469
20620231	51220	INSURANCE	91,985	84,353	120,230	54,569	54,926	55,239	65,808
20620231	51230	WORKERS COMP	20,363	20,197	24,281	21,632	14,361	15,992	17,196
20620231	51240	MEDICARE	6,645	6,026	6,704	4,686	3,728	4,263	5,890
20620231	51250	UNEMPLOYMENT	5,044	4,902	4,379	3,961	3,423	3,806	4,068
20620231	51260	FICA	-	-	-	-	-	-	-
20620231	51270	UNIFORM ALLOWANCE	247	222	500	102	-	100	-
20620231	51290	CELL PHONE STIPEND	-	-	-	45	42	42	420
20620231	52100	CONTRACTED SERVICES	27,684	34,745	31,400	216,211	243,542	230,000	67,245
20620231	54100	SUPPLIES	3,174	4,134	4,000	4,673	4,000	45,713	4,000
20620231	54320	SOFTWARE	-	-	-	5,000	5,000	5,000	5,000
20620231	55100	TELEPHONE	6,955	5,851	5,000	4,405	5,000	5,000	5,000
20620231	55210	UTILITIES	555	559	1,200	584	1,200	700	1,200
20620231	56120	EQUIPMENT MAINTENANCE & REPAIR	975	-	1,000	985	1,000	1,000	4,200
20620231	57100	CONFERENCE & TRAINING	3,184	2,272	4,000	3,908	4,000	-	4,000
20620231	57300	MEMBERSHIPS & SUBSCRIPTIONS	229	228	250	232	250	232	250
20620231	61100	GENERAL GOVERNMENT ALLOCATION	37,350	39,570	53,431	58,771	-	-	-
20620231	61200	PURCHASING ALLOCATION	993	955	1,130	1,098	-	-	-
20620231	61500	INSURANCE ALLOCATION	5,969	6,358	6,477	6,477	-	-	-
20620231	62100	IT ALLOCATION	-	-	-	-	-	-	34,004
20620231 Total		Ukiah Dispatch Expenses	834,392	790,762	872,539	841,680	807,485	830,529	744,002
UKIAH DISPATCH FIXED ASSETS									
20620231	80100	MACHINERY & EQUIPMENT	-	-	-	-	-	16,486	-
20620231 Total		Ukiah Dispatch Fixed Assets	-	-	-	-	-	16,486	-
UKIAH DISPATCH TRANSFERS									
20620231	94400	DEPRECIATION	27,765	22,871	-	22,871	-	-	-
20620231	94500	LEASE PAYMENTS	476	410	420	370	420	420	420
20620231	95220	TRANSFER TO FIXED ASSET FUND	-	-	-	-	-	-	-
20620231 Total		Ukiah Dispatch Transfers	28,241	23,281	420	23,241	420	420	420
FT BRAGG DISPATCH EXPENSES									
20620232	51110	REGULAR SALARIES & WAGES	166,197	177,762	162,761	163,641	169,604	162,001	169,271
20620232	51130	OVERTIME SALARIES & WAGES	19,592	23,995	11,386	15,451	22,670	22,670	25,000
20620232	51150	ACCRUED SALARIES & BENEFITS	-	-	-	3,317	-	-	-
20620232	51210	RETIREMENT (PERS)	43,847	57,023	53,838	56,051	60,983	59,018	64,553
20620232	51220	INSURANCE	40,013	41,239	46,125	31,189	31,301	31,499	26,212
20620232	51230	WORKERS COMP	7,738	8,630	9,143	11,224	8,474	9,546	8,288
20620232	51240	MEDICARE	2,339	2,950	2,524	2,533	2,357	2,719	2,836
20620232	51250	UNEMPLOYMENT	1,928	2,095	1,628	2,056	2,019	2,330	1,960
20620232	51270	UNIFORM ALLOWANCE	165	-	-	-	-	-	-
20620232	51290	CELL PHONE STIPEND	-	-	-	843	840	840	420
20620232	55100	TELEPHONE	82	1,535	1,500	1,200	-	-	-
20620232	57100	CONFERENCE & TRAINING	-	2,949	3,000	177	3,000	3,000	3,000
20620232	61100	GENERAL GOVERNMENT ALLOCATION	-	-	-	-	-	-	-
20620232	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	-
20620232 Total		Ft Bragg Dispatch Expenses	281,899	318,177	291,905	287,681	301,248	293,623	301,540
FT BRAGG DISPATCH TRANSFERS									
20620232	94301	TRANSFERS TO RESERVES	7,000	7,000	7,000	7,000	7,000	-	7,000
20620232 Total		Ft Bragg Dispatch Transfers	7,000	7,000	7,000	7,000	7,000	-	7,000

**BUDGET DETAIL
DISPATCH CENTER FUND - UKIAH
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 20620231</u>	DEPARTMENT REQUEST
51110 Salaries	\$ 340,252
1 Communications and Records Manager	100%
5 Senior/Clerk Dispatchers	100%
51130 Overtime Salaries & Wages	\$ 60,000
Employee Benefits	\$ 218,851
51210 Retirement (PERS)	\$ 125,469
51220 Insurance	\$ 65,808
51230 Workers Compensation Insurance	\$ 17,196
51240 Medicare	\$ 5,890
51250 Unemployment Insurance	\$ 4,068
51290 Cell Phone Stipend	\$ 420
52100 Contractual Services	\$ 67,245
Maintenance and repairs to printers, copiers & other equipment	\$ 16,899
PERS Unfunded Liability	\$ 4,620
Tritech	\$ 31,686
Annual CLIPS support	\$ 7,683
Voice Recorder maintenance	\$ 700
911 System maintenance	\$ 3,804
Cloud router	\$ 868
Annual maintenance of MDTs	\$ 985
54100 Supplies	\$ 4,000
Operational supplies, printing supplies, document shredding & computer maintenance.	
54320 Software	\$ 5,000
Dispatch's share of ESRI licensing.	
55100 CLETS & Telephone	\$ 5,000
CLETS line fees, wide area network access, allocated telephone costs.	
55210 Utilities	\$ 1,200
Dispatch's share of radio room/antenna utilities	
56120 Equipment Maintenance & Repair	\$ 4,200
Repair and maintenance of telephones, radio equipment, headsets & printers.	
One time purchase of wireless headsets.	
57100 Conference & Training	\$ 4,000
Emergency Dispatch bi-annual recertification, annual user conference, miscellaneous training including POST require courses.	
57300 Memberships & Subscriptions	\$ 250
Publications, Lake/Mendocino Haines Directory.	
61422 IT Allocation	\$ 34,004
Share of Information Technology services.	
94500 Lease Payments	\$ 420
Dispatch's share of photocopier purchase and maintenance.	
DEPARTMENT TOTAL 20620231	<u>\$ 744,422</u>

**BUDGET DETAIL
DISPATCH CENTER FUND - FT. BRAGG
FISCAL YEAR 2015-16**

ACCOUNT NO. 20620232

**DEPARTMENT
REQUEST**

51110	Salaries	\$ 169,271
	3 Senior/Clerk Dispatchers	100%
<hr/>		
51130	Overtime Salaries & Wages	\$ 25,000
<hr/>		
	Employee Benefits	\$ 104,269
51210	Retirement (PERS)	\$ 64,553
51220	Insurance	\$ 26,212
51230	Workers Compensation Insurance	\$ 8,288
51240	Medicare	\$ 2,836
51250	Unemployment Insurance	\$ 1,960
51290	Cell Phone Stipend	\$ 420
<hr/>		
57100	Conference & Training	\$ 3,000
	Emergency Dispatch bi-annual recertification, annual user conference, miscellaneous PERS Unfunded Liability.	
<hr/>		
95220	Transfer to Fixed Asset Account	\$ 7,000
<hr/>		

DEPARTMENT TOTAL 20620232

\$ 308,540



BUILDING & MAINTENANCE INTERNAL SERVICE FUND BUDGET Fiscal Year 2015-16

20822500 Building Maintenance

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

Building maintenance operations for Civic Center and Annex Facility, including ongoing preventative, emergency repair, and maintenance services. Division also provides general support for other buildings and facilities under the operation of the City.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

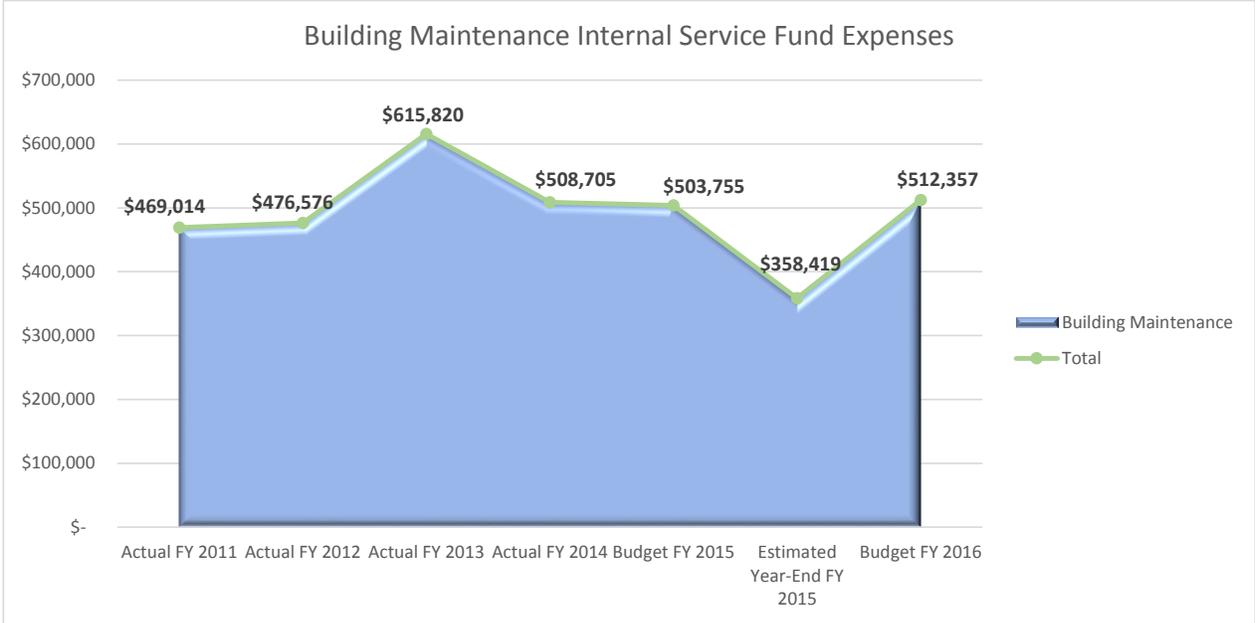
- Continue to maintain all City buildings and facilities.
- Supported special events and community activities.
- Provided support services for various departments as needed.
- Completed emergency power backup project for emergency operation of the Civic Center.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Provide building and facility maintenance.
- Coordinate and assist with Capital Improvement Projects as listed in the budget.
- Provide staffing for special events as needed.
- Develop schedule for major Capital Projects.
- Develop schedule for routine maintenance procedures.

SIGNIFICANT CHANGES:

- None



Building Maintenance Internal Service Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Building Maintenance:									
<i>Charges for Services:</i>									
Allocated Corporation Yard Costs*	\$ -	\$ -	\$ 79,161	\$ 90,547	\$ 92,844	\$ 92,844	\$ -	\$ (92,844)	-100%
Charges to General Fund*	518,870	472,753	411,650	417,313	410,911	410,911	165,637	(245,274)	-60%
Charges to Wastewater Fund	-	-	-	-	-	-	4,097	4,097	100%
Charges to Electric Fund	-	-	-	-	-	-	14,145	14,145	100%
Charges to Water Fund	-	-	-	-	-	-	3,061	3,061	100%
Charges Public Safety Fund	-	-	-	-	-	-	283,417	283,417	100%
Miscellaneous Receipts	-	-	-	-	-	-	42,000	42,000	100%
Total Building Maintenance	\$ 518,870	\$ 472,753	\$ 490,811	\$ 507,860	\$ 503,755	\$ 503,755	\$ 512,357	\$ 8,602	2%
Building Maintenance Expenses:									
<i>Building Maintenance:</i>									
Building Maintenance	\$ 469,014	\$ 476,576	\$ 615,820	\$ 508,705	\$ 503,755	\$ 358,419	\$ 512,357	\$ 153,938	31%
Total Expenses	469,014	476,576	615,820	508,705	503,755	358,419	512,357	\$ 153,938	31%
Increase (decrease) in reserve*	\$ 49,856	\$ (3,823)	\$ (125,009)	\$ (845)	\$ -	\$ 145,336	\$ -		

*Building Maintenance History.
Formally General Fund:
Building Maintenance 10022500

Building Maintenance Internal Service Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
BUILDING MAINTENANCE REVENUES									
20822500	44294	ALLOCATED UTILITY COSTS	-	-	(79,161)	(90,547)	(92,844)	(92,844)	-
20822500	44295	ALLOCATED GROUNDS MAINTENANCE	(433,531)	(394,567)	-	(417,313)	(410,911)	(410,911)	-
20822500	44261	CHARGES TO GENERAL FUND	(85,339)	(78,186)	(411,650)	-	-	-	(165,637)
20822500	44264	CHARGES TO GARAGE FUND	-	-	-	-	-	-	-
20822500	44265	CHARGES TO AIRPORT FUND	-	-	-	-	-	-	-
20822500	44266	CHARGES TO WASTEWATER FUND	-	-	-	-	-	-	(4,097)
20822500	44270	CHARGES TO ELECTRIC FUND	-	-	-	-	-	-	(14,145)
20822500	44272	CHARGES TO WATER FUND	-	-	-	-	-	-	(3,061)
20822500	44279	CHARGES TO PUBLIC SAFETY	-	-	-	-	-	-	(283,417)
20822500	48110	MISCELLANEOUS RECEIPTS	-	-	-	-	-	-	(42,000)
20822500 Total		Building Maintenance Revenues	(518,870)	(472,753)	(490,811)	(507,860)	(503,755)	(503,755)	(512,357)
BUILDING MAINTENANCE EXPENSES									
20822500	51110	REGULAR SALARIES & WAGES	178,006	167,315	177,757	173,970	174,766	155,350	179,936
20822500	51120	NON-REGULAR SALARIES & WAGES	-	-	-	518	4,622	755	749
20822500	51130	OVERTIME SALARIES & WAGES	5,185	2,973	5,145	4,017	5,074	1,043	5,000
20822500	51150	ACCRUED SALARIES & BENEFITS	158	3,823	-	3,345	-	-	-
20822500	51210	RETIREMENT (PERS)	31,567	39,388	44,647	44,936	48,612	43,906	54,008
20822500	51220	INSURANCE	33,599	40,376	45,541	41,571	40,276	40,268	42,825
20822500	51230	WORKERS COMP	7,541	7,273	9,602	11,677	5,209	8,383	9,420
20822500	51240	MEDICARE	2,500	2,474	2,653	2,380	2,263	2,011	3,215
20822500	51250	UNEMPLOYMENT	1,896	1,765	1,778	2,136	2,197	1,606	2,230
20822500	51260	FICA	7	10	-	66	47	47	45
20822500	51290	CELL PHONE STIPEND	-	-	-	1,318	1,208	1,118	1,174
20822500	52100	CONTRACTED SERVICES	29,687	21,358	32,000	15,892	28,000	24,000	16,000
20822500	52180	SECURITY SERVICES	684	748	800	690	1,200	1,200	1,200
20822500	54100	SUPPLIES	18,665	21,267	19,000	31,864	26,000	28,240	26,000
20822500	54102	SMALL TOOLS	1,699	2,117	7,000	8,278	4,000	1,600	4,000
20822500	55100	TELEPHONE	1,976	1,694	2,000	465	400	-	401
20822500	55210	UTILITIES	-	-	81,000	94,266	95,000	-	85,000
20822500	56110	CITY GARAGE - PARTS	197	130	305	299	301	-	-
20822500	56111	CITY GARAGE - LABOR	4,837	3,472	8,148	7,993	12,592	-	-
20822500	56120	EQUIPMENT MAINTENANCE & REPAIR	985	1,414	1,500	10,388	11,500	10,500	13,000
20822500	56130	EXTERNAL SERVICES	762	3,203	3,000	2,771	3,000	3,742	4,000
20822500	56210	FUEL & FLUIDS	4,805	6,770	5,000	3,926	5,000	5,000	5,000
20822500	56300	BUILDING MAINT. & REPAIR	39,365	31,701	27,000	28,391	28,000	28,000	30,000
20822500	57100	CONFERENCE & TRAINING	462	-	500	961	1,500	1,500	1,500
20822500	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	150	150	150	150
20822500	61410	RENT ALLOCATION	2,390	-	2,838	2,838	2,838	-	-
20822500	61425	ALLOCATED UTILITIES	76,995	67,985	-	-	-	-	-
20822500	61422	IT ALLOCATION	-	-	-	-	-	-	18,060
20822500	61500	INSURANCE ALLOCATION	12,493	13,307	13,597	13,597	-	-	9,444
20822500	94500	LEASE PAYMENTS	12,552	5,230	-	-	-	-	-
20822500	95220	TRANSFER TO FIXED ASSET FUND	-	30,784	125,009	-	-	-	-
20822500 Total		Building Maintenance Expenses	469,014	476,576	615,820	508,705	503,755	358,419	512,357

**BUDGET DETAIL
BUILDING MAINTENANCE FUND
FISCAL YEAR 2015-16**

ACCOUNT NO. 20822500	DEPARTMENT REQUEST
51110 Salaries	\$ 179,936
1 Facilities Administrator 2.5 % Econ. Dev., 47.5% Conf. Center)	50.0%
1 Building/Facilities Leadworker	100.0%
1 Building & Grounds Specialist	100.0%
1 Custodian Part-Time 32- Hour (12.5% Museum)	87.5%
1 Custodian Part-Time 32- Hour	100.0%
1 Receptionist/Clerk (30% Admin Support, 10% Parks, 30% Recreation Admin.)	30.0%
1 Program Analyst (35% Parks, 35% Recreation Admin., 25% Conf. Center)	5.0%
51120 Non-Regular Salaries	\$ 749
1 Community Services Assistant/960 Hours (50% Admin Support, 15% Recreation Admin., 15% Parks, 15% Golf)	5.0%
51130 Overtime Salaries & Wages	\$ 5,000
Employee Benefits	\$ 112,917
51210 Retirement (PERS)	\$ 54,008
51220 Insurance	\$ 42,825
51230 Workers Compensation Insurance	\$ 9,420
51240 Medicare	\$ 3,215
51250 Unemployment Insurance	\$ 2,230
51260 FICA	\$ 45
51290 Cell Phone Stipend	\$ 1,174
52100 Contractual Services	\$ 16,000
Contract services for building operations; contract for carpet cleaning services, and other various maintenance services.	\$ 15,000
Recreation software cost (Total cost shared with Recreation, UVCC, ARRC).	\$ 1,000
52180 Security Services	\$ 1,200
Security alarms, fire alarms, vault/halon system, and appropriate monitoring services.	
54100 Supplies & Other Division Expenses	\$ 26,000
Routine maintenance requirements and janitorial operation of the Civic Center.	
Building and facilities maintenance; general custodial maintenance supplies, including cleaning materials, paper goods, light bulbs, floor cleaners, and miscellaneous building supplies.	
54102 Small Tools	\$ 4,000
Small tools such as drills, saws, small electrical hand tools and bits generally under \$500.	
55100 Telephone	\$ 401
Land line and Fax.	
55210 Utilities	\$ 85,000
Civic Center utilities; major portion distributed through Reimbursable Credit to departments and funds located within the Civic Center.	
56120 Equipment Maintenance & Repair	\$ 13,000
Ongoing maintenance of Civic Center equipment including HVAC systems, alarm systems, generator and electrical systems.	
56130 External Services	\$ 4,000
External services and outside parts for vehicles/equipment.	

56120 Fuel & Fluids	\$ 5,000
Fuel for vehicles and equipment.	
56300 Building Maintenance & Repair	\$ 30,000
Maintenance and repairs for the Civic Center building systems such as HVAC, repairs to building interior and exterior, pest control services, repairs to security systems, fire suppression, and other various repairs.	
57100 Conference & Training	\$ 1,500
Bucket truck training and other training programs.	
57300 Memberships & Subscriptions	\$ 150
61422 IT Allocation	\$ 18,060
Share of Information Technology services.	
61500 Insurance Allocation	\$ 9,444
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 20822500	<u>\$ 512,357</u>



CORPORATION YARD INTERNAL SERVICE FUND BUDGET Fiscal Year 2015-16

20824300 Corporation Yard

DEPARTMENT PURPOSE:

The Corporation Yard is the base of operations for Public Works field crews, Electric crews as well as the City Garage. The Street Maintenance Crew, the Water and Sewer Maintenance Crew, and the Electric Utility Maintenance Crew maintain their equipment and maintenance supplies at the Corporation Yard. Expenses for the Corporation Yard are divided respectively based on the amount of square feet which each department occupies.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Continued operation of the dual phase extraction and ozone sparge remediation system to clean underground contamination with the goal to obtain closure from the Regional Water Quality Control Board in 2016.
- Continue to operate the Corporation Yard in an efficient manner to serve the Water, Sewer, Garage, Street Maintenance, and Electric Utility crews.
- Replaced both gates at the Corporation Yard

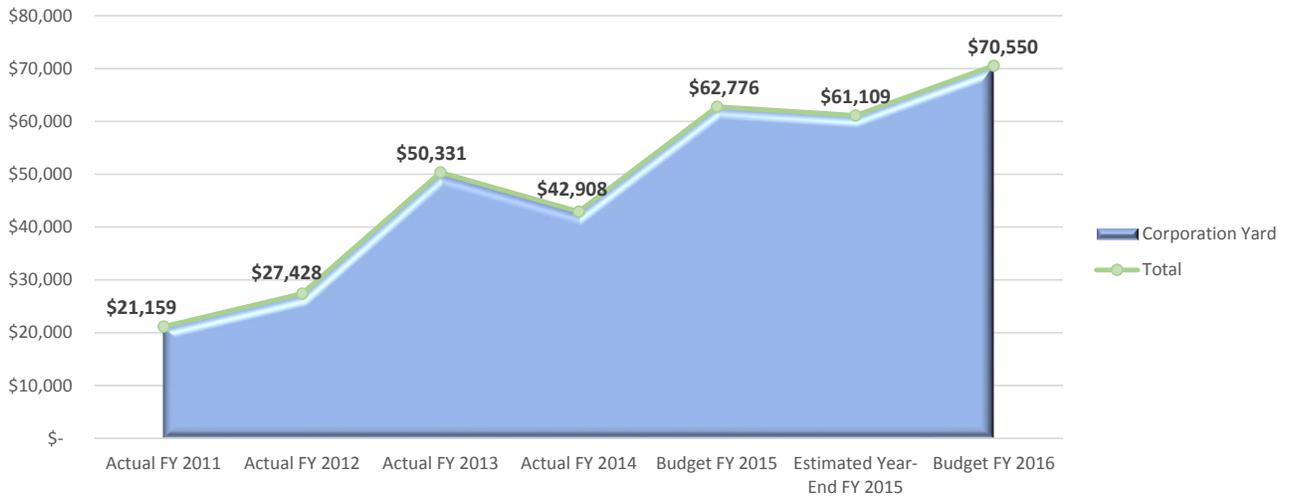
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Begin major repairs to the Corporation Yard including fixing broken windows, replacing trim boards, painting buildings, cleaning up debris and general maintenance of the grounds and facilities. Janitorial Services will no longer be contracted as a result of the new position being recommended.

SIGNIFICANT CHANGES:

- Recruit for a 32 hour Garage and Corporation Yard Maintenance Specialist to assist the Mechanics and make improvements to the Corporation Yard

Corporation Yard Internal Service Fund Expenses



Corporation Yard Internal Service Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Corporation Yard Revenues:									
<i>Charges for Services:</i>									
Allocated Corporation Yard Costs*	\$ -	\$ -	\$ -	\$ 69,867	\$ 62,776	\$ 92,775	\$ -	\$ (92,775)	-148%
Charges to General Fund*	31,748	32,156	100,799	-	-	-	14,366	14,366	100%
Charges to Garage Fund	-	-	-	-	-	-	-	-	100%
Charges to Wastewater Fund	-	-	-	-	-	-	10,829	10,829	100%
Charges to Electric Fund	-	-	-	-	-	-	33,558	33,558	100%
Charges to Water Fund	-	-	-	-	-	-	11,797	11,797	100%
Total Corporation Yard Revenues	\$ 31,748	\$ 32,156	\$ 100,799	\$ 69,867	\$ 62,776	\$ 92,775	\$ 70,550	\$ (22,225)	-35%
Corporation Yard Expenses:									
<i>Corporation Yard:</i>									
Corporation Yard	\$ 21,159	\$ 27,428	\$ 50,331	\$ 42,908	\$ 62,776	\$ 61,109	\$ 70,550	\$ 9,441	15%
Total Corporation Yard Expenses	21,159	27,428	50,331	42,908	62,776	61,109	70,550		
Increase (decrease) in reserve*	\$ 10,589	\$ 4,728	\$ 50,468	\$ 26,959	\$ -	\$ 31,666	\$ -		

*Corporation Yard History.

Formally General Fund:

Corporation Yard 10024300

Corporation Yard Internal Service Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
CORPORATION YARD REVENUES									
20824300	44261	CHARGES TO GENERAL FUND	-	-	-	-	-	-	(14,366)
20824300	44264	CHARGES TO GARAGE FUND	-	-	-	-	-	-	-
20824300	44266	CHARGES TO WASTEWATER FUND	-	-	-	-	-	-	(10,829)
20824300	44270	CHARGES TO ELECTRIC FUND	-	-	-	-	-	-	(33,558)
20824300	44272	CHARGES TO WATER FUND	-	-	-	-	-	-	(11,797)
20824300	44293	ALLOCATED CORP YARD COSTS	-	-	-	(69,867)	(62,776)	(92,775)	-
20824300	44299	GENERAL GOVERNMENT CHARGES	(31,748)	(32,156)	(100,799)	-	-	-	-
20824300 Total		Corporation Yard Revenues	(31,748)	(32,156)	(100,799)	(69,867)	(62,776)	(92,775)	(70,550)
CORPORATION YARD EXPENSES									
20824300	51110	REGULAR SALARIES & WAGES	4,508	4,532	10,464	10,703	10,841	16,989	27,119
20824300	51150	ACCRUED SALARIES & BENEFITS	528	(48)	-	48	-	-	-
20824300	51210	RETIREMENT (PERS)	852	1,063	2,744	2,828	3,008	4,736	8,123
20824300	51220	INSURANCE	622	606	1,381	338	247	1,747	2,763
20824300	51230	WORKERS COMP	193	203	549	611	452	793	1,250
20824300	51240	MEDICARE	64	65	152	139	131	224	427
20824300	51250	UNEMPLOYMENT	48	49	104	112	111	189	299
20824300	51290	CELL PHONE STIPEND	-	-	-	44	46	81	165
20824300	52100	CONTRACTED SERVICES	5,182	5,708	24,380	5,147	23,700	14,000	5,000
20824300	52180	SECURITY SERVICES	-	-	-	245	9,000	9,000	3,000
20824300	54100	SUPPLIES	2,441	7,142	2,700	13,538	8,500	8,500	8,500
20824300	54102	SMALL TOOLS	-	-	-	-	-	-	1,500
20824300	55100	TELEPHONE	1,966	2,142	2,000	2,148	2,050	2,050	2,200
20824300	55210	UTILITIES	1,310	2,003	2,000	1,844	1,700	1,700	1,900
20824300	56110	CITY GARAGE - PARTS	24	59	43	79	79	-	-
20824300	56111	CITY GARAGE - LABOR	656	1,562	1,143	2,111	2,111	600	-
20824300	56130	EXTERNAL SERVICES	888	344	250	787	300	500	600
20824300	56210	FUEL & FLUIDS	-	-	400	165	500	-	2,000
20824300	56300	BUILDING MAINTENANCE	-	-	-	-	-	-	-
20824300	59101	FEES	-	-	-	-	-	-	-
20824300	61422	IT ALLOCATION	-	-	-	-	-	-	1,209
20824300	61500	INSURANCE ALLOCATION	1,876	1,998	2,021	2,021	-	-	4,495
20824300 Total		Corporation Yard Expenses	21,159	27,428	50,331	42,908	62,776	61,109	70,550

**BUDGET DETAIL
CORPORATION YARD FUND
FISCAL YEAR 2015-16**

ACCOUNT NO. 20824300

	DEPARTMENT REQUEST
51110 Salaries - Regular	\$ 27,119
1 Director of Public Works/City Engineer (13% Engineering, 5% Streets, 15% Landfill, 30% Wastewater Admin, 30% Water Admin, 5% Garage)	2%
1 Deputy Public Works Director (10% Engineering, 10% Streets, 20% Landfill, 10% Garage, 20% Wastewater Admin, 20% Water Admin.)	10%
1 Administrative Secretary/Human Resources Assistant (5% Engineering, 15% Wastewater Admin, 10% Water Admin, 15% Garage, 50% Human Resources)	5%
1 Lead Equipment Mechanic (85% Garage)	15%
Employee Benefits	\$ 13,027
51210 Retirement (PERS)	\$8,123
51220 Group Insurance	\$2,763
51230 Workers Compensation Insurance	\$1,250
51240 Medicare	\$427
51250 Unemployment Insurance	\$299
51290 Cell Phone Stipend	165
52100 Contract Services	\$ 5,000
Sludge removal from wash rack.	
52180 Security Services	\$ 3,000
New burglar alarm system monitoring for all corporation yard.	
54100 Supplies	\$ 8,500
Miscellaneous tools and materials to repair Corporation Yard facilities.	
54102 Small Tools	\$ 1,500
Replacement of Small Tools.	
55100 Telephone	\$ 2,200
Access to the City wide-area network from the Corporation Yard.	
55210 Utilities	\$ 1,900
Usage of one metered security light at Corporation Yard.	
56130 External Services	\$ 600
Outside Vendor Labor and Parts.	
56210 Fuel and Fluids	\$ 2,000
Fuel and Fluids for Vehicles and Forklift.	
61422 IT Allocation	\$ 1,209
Share of Information Technology services.	
61500 Insurance Allocation	\$ 4,495
Share of the Citywide costs of liability and property insurance.	
DEPARTMENT TOTAL 24300	\$ 70,550

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INFORMATION TECHNOLOGY INTERNAL SERVICE FUND BUDGET FISCAL YEAR 2015-16

20922900 Information Technology

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

The Information Technology Department provides management and technical services for the City's computer, network and telephone systems. These systems provide all of the City's computer services, including standardized desktop applications, business applications, databases, electronic mail, remote access, mapping and other services. IT services include system planning, maintenance, network security, systems back-up, internet access and oversight of user applications. The IT Department provides direct customer support to employees through desktop installation, configuration, maintenance, repair, and network access services. In addition, the IT Department oversees the development, continuing enhancement, and maintenance of the City's internet and intranet sites. The IT Department provides end user technology training to all departments either through in-house training and/or outside service providers.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Worked with contracted vendors to facilitate multiple critical projects related to the Police Department: Dispatch Workstation replacement, Provide Ukiah PD CLETS access to Fort Bragg, facilitate Mobile Data Computer project for police cars, replacement of Law Enforcement record access software (Tritech IQ)
- Established WAN connection and WiFi implementation of Access Points for Alex R. Center, Corp Yard and UVCC.
- Established Data backups that will encompass COU data and Cloud Virtual Machine backups for Disaster Recovery.
- Started Analog Phone replacement – ongoing
- Successfully raised the domain functionality level and consolidated internal routing (network wide).
- Implemented a new service model, providing vendor support for advanced projects and outages. This also has allowed for increased productivity, infrastructure reinforcement and better service to our end-users.
- Automated processes and tasks, using our current technologies to promote productivity.
- Automated OS/Operating System Imaging completed; Automated HR user account creation/disabling; Public Safety Server process have been automated to avoid single point failure.
- Audited and established a roadmap for Access Control and Security for the City of Ukiah.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Establish network connection capacity to remote sites (Fiber).
- Install of a new perimeter firewall to thwart inside and outside malware/hacker threats.
- Provide the technological requirements of additional MUNIS modules as they are implemented.
- Council Chambers video and sound renovation.
- Implement a computer replacement policy for all departments.
- Installation of a new Symantec Anti-Virus \ Anti-Malware Management Suite.
- Continue to monitor our technology footprint and make necessary changes to keep current.
- Installation of an AT&T 100Mb Fiber Internet Gateway.
- Continue to move as many processes as possible to an off-premise cloud service model to save physical infrastructure expense, such as a data Center through Microsoft Azure.
- Establish a centralized network management console, to minimize network management complexity.
- Establish second and third phase of camera security system – will include Civic Center, Annex and Alex Thomas Plaza.
- Continue to establish protocols and policies to prevent bottlenecks and compatibility challenges.
- Replace end of life switches and routers.

SIGNIFICANT CHANGES:

Major projects include; Council Chamber Electronic Renovation, Access Point WiFi installation at Civic Center, Annex & remote sites, purchase of routers to facilitate Fiber WAN Point-Point Network for external sites, end of life Router/Switch replacement & checkpoint appliance for HA Cluster.

Information Technology Internal Service Fund Expenses



Information Technology Internal Service Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Information Technology Revenues:									
Charges for Services:									
General Government Charge Allocation *	\$ 362,373	\$ 392,799	\$ 566,448	\$ 607,635	\$ -	\$ -	-	\$ -	0%
Charges to General Fund	93,080	87,364	95,087	110,146	177,969	177,969	\$ 190,463	12,494	7%
Charges to Garage Fund	-	-	-	-	-	-	12,279	12,279	100%
Charges to Airport Fund	-	-	-	-	13,364	7,214	16,020	8,806	66%
Charges to Wastewater Fund	-	-	-	-	100,479	58,686	52,404	(6,282)	-6%
Charges to Dispatch Center Fund	-	-	-	-	-	-	34,004	34,004	100%
Charges to Golf Fund	-	-	-	-	-	-	1,700	1,700	100%
Charges to Billing & Collections Fund	-	-	-	-	-	-	36,876	36,876	100%
Charges Electric Fund	-	-	-	-	201,613	70,221	69,483	(738)	0%
Charges to Water Fund	-	-	-	-	100,480	61,432	47,681	(13,751)	-14%
Charges to Fire Capital Fund	-	-	-	-	-	-	42,128	42,128	100%
Charges to Public Safety	-	-	-	-	83,783	55,867	153,586	97,719	117%
Charges to Purchasing Fund	-	-	-	-	-	-	7,745	7,745	100%
Charges to Conference Center Fund	-	-	-	-	-	-	10,239	10,239	100%
Charges to ARRC	-	-	-	-	-	-	869	869	100%
Charges to Museum	-	-	-	-	-	-	14,584	14,584	100%
Charges to Building Maintenance Fund	-	-	-	-	-	-	18,060	18,060	100%
Charges to Corporation Yard Fund	-	-	-	-	-	-	1,209	1,209	100%
Charges to Visit Ukiah Fund	-	-	-	-	-	-	1,889	1,889	100%
Total Information Technology Revenues	\$ 455,453	\$ 480,163	\$ 661,535	\$ 717,781	\$ 677,688	\$ 431,389	\$ 711,219	\$ 279,830	41%
Information Technology Operating Expenses:									
Information Technology:									
Information Technology	\$ 455,453	\$ 480,163	\$ 661,535	\$ 717,781	\$ 677,013	\$ 505,038	\$ 711,219	\$ 206,181	30%
Total Information Technology Operating Expenses	455,453	480,163	661,535	717,781	677,013	505,038	711,219	206,181	30%
Increase (decrease) in reserve*	\$ 0	\$ 0	\$ -	\$ (0)	\$ 675	\$ (73,649)	\$ -		

*Information Technology history. Formally General Fund 10022900

Information Technology Internal Service Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	Budget FY 2016
INFORMATION TECHNOLOGY REVENUE									
20922900	44299	GENERAL GOVERNMENT CHARGES	(362,373)	(392,799)	(566,448)	(607,635)	-	-	-
20922900	44261	CHARGES TO GENERAL FUND	(93,080)	(87,364)	-	-	(177,969)	(177,969)	(190,463)
20922900	44264	CHARGES TO GARAGE FUND	-	-	-	-	-	-	(12,279)
20922900	44265	CHARGES TO AIRPORT FUND	-	-	-	-	(13,364)	(7,214)	(16,020)
20922900	44266	CHARGES TO WASTEWATER FUND	-	-	-	-	(100,479)	(58,686)	(52,404)
20922900	44267	CHARGES TO DISPATCH CENTER FUND	-	-	-	-	-	-	(34,004)
20922900	44268	CHARGES TO GOLF FUND	-	-	-	-	-	-	(1,700)
20922900	44269	CHARGES TO BILLING & COLLECTION FUND	-	-	-	-	-	(70,224)	(36,876)
20922900	44270	CHARGES TO ELECTRIC FUND	-	-	-	-	(200,938)	(61,432)	(69,483)
20922900	44272	CHARGES TO WATER FUND	-	-	-	-	(100,480)	(55,867)	(47,681)
20922900	44276	CHARGES TO FIRE CAPITAL	-	-	-	-	(83,783)	-	(42,128)
20922900	44279	CHARGES TO PUBLIC SAFETY	-	-	-	-	-	-	(153,586)
20922900	44281	CHARGES TO PURCHASING FUND	-	-	-	-	-	-	(7,745)
20922900	44283	CHARGES TO CONFERENCE CENTER FUND	-	-	-	-	-	-	(10,239)
20922900	44284	CHARGES TO ARRC FUND	-	-	-	-	-	-	(869)
20922900	44285	CHARGES TO MUSEUM FUND	-	-	-	-	-	-	(14,584)
20922900	44286	CHARGES TO BUILDING MAINTENANCE FUND	-	-	-	-	-	-	(18,060)
20922900	44287	CHARGES TO CORPORATION YARD FUND	-	-	-	-	-	-	(1,209)
20922900	44289	CHARGES TO VISIT UKIAH FUND	-	-	-	-	-	-	(1,889)
20922900 Total		Information Technology Revenue	(455,453)	(480,163)	(566,448)	(607,635)	(677,013)	(431,392)	(711,219)
INFORMATION TECHNOLOGY EXPENSES									
20922900	51110	REGULAR SALARIES & WAGES	184,457	167,993	179,520	132,478	168,171	122,264	162,825
20922900	51120	NON-REGULAR SALARIES & WAGES	-	-	-	56,912	16,424	41,097	60,540
20922900	51130	OVERTIME SALARIES & WAGES	1,890	2,191	1,932	5,960	6,800	10,718	12,000
20922900	51140	STAND-BY SALARIES & WAGES	23,425	24,430	47,272	25,351	6,800	20,844	21,000
20922900	51150	ACCRUED SALARIES & BENEFITS	499	2,039	-	(10,130)	-	-	-
20922900	51210	RETIREMENT (PERS)	31,962	39,425	56,963	33,220	46,499	34,813	48,192
20922900	51220	INSURANCE	31,818	34,971	39,378	30,134	37,674	34,105	41,995
20922900	51230	WORKERS COMP	8,875	8,416	12,008	13,550	9,988	9,676	11,299
20922900	51240	MEDICARE	2,999	2,938	3,315	3,160	2,542	3,025	3,850
20922900	51250	UNEMPLOYMENT	2,220	2,043	2,269	2,478	2,241	2,305	2,672
20922900	51260	FICA	-	-	-	3,176	2,426	2,338	3,754
20922900	51290	CELL PHONE	-	-	-	1,259	1,275	1,333	1,692
20922900	52100	CONTRACTED SERVICES	107,181	133,504	77,601	169,219	130,000	105,701	85,000
20922900	54100	SUPPLIES	17,875	16,725	49,346	26,610	50,000	13,717	13,400
20922900	54101	POSTAGE	129	3	250	39	250	57	200
20922900	54320	SOFTWARE	-	-	125,097	177,850	125,000	76,607	200,000
20922900	55100	TELEPHONE	5,591	5,369	6,250	2,992	5,000	1,879	5,000
20922900	56120	EQUIPMENT MAINTENANCE & REPAIR	15,121	18,767	28,600	24,585	36,000	7,034	26,000
20922900	57100	CONFERENCE & TRAINING	3,988	10,366	17,500	3,200	15,500	3,317	11,000
20922900	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	302	500	1,534	800	585	800
20922900	61410	RENT ALLOCATION	3,257	-	2,655	2,655	2,782	2,782	-
20922900	61420	BUILDING MAINTENANCE ALLOCATION	11,515	8,574	8,946	9,119	8,863	8,863	-
20922900	61425	ALLOCATED UTILITIES	2,267	1,699	1,720	2,018	1,978	1,978	-
20922900	61500	INSURANCE ALLOCATION	384	409	413	413	-	-	-
20922900 Total		Information Technology Expenses	455,453	480,163	661,535	717,781	677,013	505,038	711,219

BUDGET DETAIL
INFORMATION TECHNOLOGY FUND
FISCAL YEAR 2015-16

ACCOUNT NO. 20922900	DEPARTMENT REQUEST
51110 Salaries	\$ 162,825
1 Information Technology Coordinator	100.0%
1 Information Technology Network Specialist	100.0%
1 Information Technology Specialist I	100.0%
51120 Non-Regular Salaries	\$ 60,540
1 Web Development Specialist (1,000 hours)	100.0%
1 Information Technology IT Intern (936 hours)	100.0%
1 Technology Assistant (100 hours)	100.0%
51130 Overtime Salaries	\$ 12,000
51140 Stand-By Salaries	\$ 21,000
Employee Benefits	\$ 113,454
51210 Retirement (PERS)	\$ 48,192
51220 Insurance	\$ 41,995
51230 Workers Compensation Insurance	\$ 11,299
51240 Medicare	\$ 3,850
51250 Unemployment Insurance	\$ 2,672
51260 FICA	\$ 3,754
51290 Cell Phone Stipend	\$ 1,692
52100 Contractual Services	\$ 85,000
Consulting services; Telcome, MDT Deployment, Network Engineering, Security Upgrades.	
54100 Supplies	\$ 13,400
Computer, Network, and Phone system component replacement as needed, computer back-up media, computer cleaning supplies, misc. tools for PC repair, and miscellaneous office supplies.	
54101 Postage	\$ 200
54320 Software	\$ 200,000
Microsoft Licensing	\$ 65,000
Box	\$ 25,000
City Source	\$ 3,600
Microsoft Data Processing	\$ 27,000
Granicus	\$ 24,000
Parcel Quest	\$ 15,000
Solar Winds	\$ 15,000
Gaynor	\$ 3,700
Nixel	\$ 8,500
Semantic	\$ 5,000
Miscellaneous Software	\$ 8,200

55100 Telephone		\$ 5,000
<hr/>		
Land line and Fax.		
56120 Equipment Maintenance & Repair		\$ 26,000
<hr/>		
Network System maintenance and repairs-server hard drives, network printers.		
57100 Conference & Training		\$ 11,000
<hr/>		
Staff trainings; \$2,500 per person/ per training	\$ 7,500	
Conference &/or webinars	\$ 3,500	
57300 Memberships & Subscriptions		\$ 800
<hr/>		
Professional membership and technical manuals.		
DEPARTMENT TOTAL 20922900		<u>\$ 711,219</u>

Detail list of proposed Computer purchases For FY 2015/2016

User	All in One - Win7	Standard Desktop	Notebook	Workstation Class	All In One Win 8.1 (Touch)	Printer	Estimated Cost
<i>City Manager</i>			X				\$ 2,500
<i>Public Works</i>							
Engineer				X			\$ 3,800
WTP Operator	X						\$ 1,550
Mechanic		X					\$ 1,500
Mechanic		X					\$ 1,500
<i>Planning</i>							
Director			X				\$ 2,500
Counter					X		\$ 1,850
<i>Police</i>							
Patrol Pit	X						\$ 1,550
Patrol Pit	X						\$ 1,550
Patrol Pit	X						\$ 1,550
Patrol Pit	X						\$ 1,550
Patrol Pit	X						\$ 1,550
Sergeant	X						\$ 1,550
Sergeant	X						\$ 1,550
Detective	X						\$ 1,550
Detective	X						\$ 1,550
Detective	X						\$ 1,550
CSO	X						\$ 1,550
<i>Electric</i>							
Electric Tech.				X			\$ 3,800
Electric Tech.				X			\$ 3,800
Electric Tech.				X			\$ 3,800
Electric Tech.				X			\$ 3,800
Electric Tech.				X			\$ 3,800
<i>AirPort</i>							
Part Timers	X						\$ 1,550
<i>Community Services</i>							
ComputeRecreation	X						\$ 1,550
Recreation	X						\$ 1,550
Reception	X						\$ 1,550
<i>Finance</i>							
Payroll							\$ 1,550
<i>Human Res.</i>							
Mgt. Analyst	X						\$ 1,550
2 Printers						X	\$ 1,200
			295				
						Total Computers	\$ 61,750

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Special Funds

Special Funds are established to collect money that must be used for a specific purpose to simulate activities, efficiency, and product development. Uses for Special Funds include:

- **Successor Agency (100):** Accounts for facilitation the winding down process of the Ukiah Redevelopment Agency.
- **Worker's Compensation (201):** Accounts for providing wage replacement and medical benefits to employees injured in the course of employment.
- **Alex Rorabaugh Recreation Center (311):** Accounts for costs associated with operating the facility in an effective manor for the success of this community resource.
- **Downtown Business Improvement District (312):** Accounts for the management and development of the downtown area.
- **Low and Moderate Income Housing (313):** Accounts for establishing affordable housing to those with a median household income as rated by a recognized housing affordability index.
- **Gas Tax (500):** Accounts for improving streets through gas tax funds received by the State of California.
- **Signalization (505):** Accounts for maintaining traffic signals, stop signs, and access management.
- **Streets (506-510):** Accounts for maintaining signs, street trees, weed maintenance, street marking, and stencil painting.
- **Housing and Economic Development (605-609):** Accounts for supporting business and economic development.
- **Museum (691):** Accounts for providing programs, publications, and educational exhibitions for visitors.
- **Supplemental Law Enforcement Grant (635):** Accounts for law enforcement activities within a community through the State of California COPS grant program.
- **Visit Ukiah (750):** Accounts for creating partnerships and promoting local tourism.

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SUCCESSOR AGENCY BUDGET Fiscal Year 2015-16

10017200 Ukiah Successor Agency

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

To help facilitate the winding down process at the local level, Successor Agencies, have been established to manage redevelopment projects currently underway, make payments on enforceable obligations, and dispose of redevelopment assets and properties. Each Successor Agency has an oversight board that supervises its work. The oversight board is comprised of representatives of the local agencies that serve the redevelopment project area: the city, county, special districts, and K-14 educational agencies. Oversight Board members have a fiduciary responsibility to holders of enforceable obligations, as well as to the local agencies that would benefit from property tax distributions from the former redevelopment project area.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Completed the corresponding recognized obligation payment schedules for January 2015-June 2015 and ROPS for July 2015- December 2015.
- Completed the Amended Long Range Property Management Plan and received the Department of Finance approval on December 30, 2014.
- Completed property disposition agreement for Costco Property.

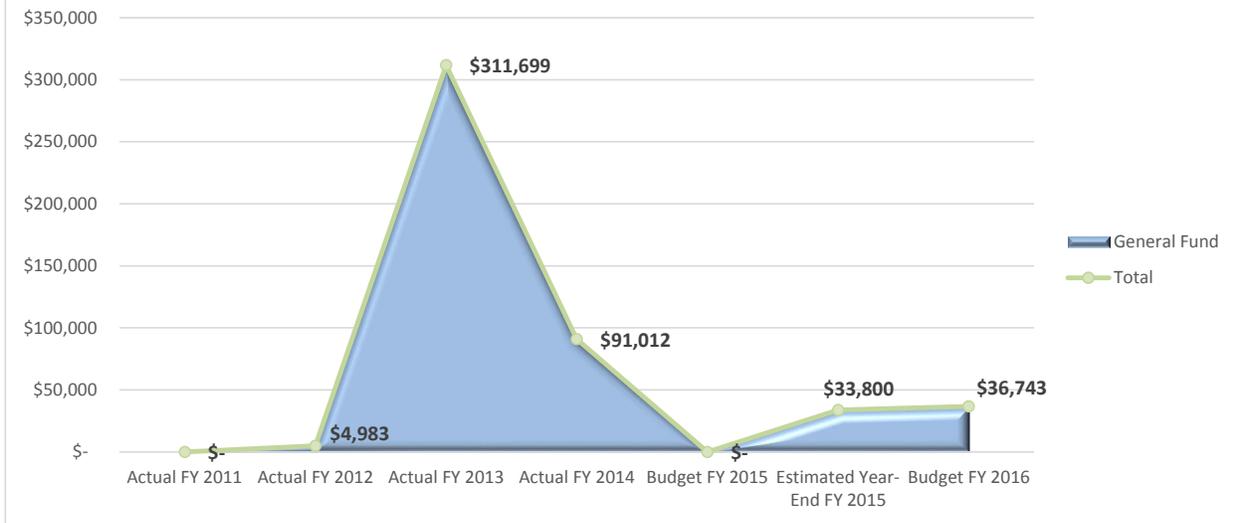
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Complete the corresponding recognized obligation payment schedules.
- Continue the implementation of the Long Range Property Management Plan.

SIGNIFICANT CHANGES:

- None

Successor Agency Expenses



Successor Agency Detail for Fiscal Year 2015/2016

10017200

Account Name	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference from Estimated Year-End 2015	
SUCCESSOR AGENCY REVENUE									
44841 SUCCESSOR AGENCY ADMIN	-	-	-	-	(250,000)	(125,000)	(150,000)	(25,000)	10%
Total Successor Agency Revenue	-	-	-	-	(250,000)	(125,000)	(150,000)	(25,000)	10%
SALARIES & BENEFITS									
51110 REGULAR SALARIES & WAGES	-	2,429	216,408	65,394	-	-	-	-	0%
51120 NON-REGULAR SALARIES & WAGES	-	-	-	183	-	-	-	-	0%
51130 OVERTIME SALARIES & WAGES	-	-	1,272	-	-	-	-	-	0%
51210 RETIREMENT (PERS)	-	614	54,424	17,221	-	-	-	-	0%
51220 INSURANCE	-	93	20,265	-	-	-	-	-	0%
51230 WORKERS COMP	-	100	9,762	3,591	-	-	-	-	0%
51240 MEDICARE	-	32	3,092	827	-	-	-	-	0%
51250 UNEMPLOYMENT	-	24	2,293	656	-	-	-	-	0%
51260 FICA	-	-	2	11	-	-	-	-	0%
51290 CELL PHONE STIPEND	-	-	47	-	-	-	-	-	0%
Sub Total Salaries & Benefits	-	3,292	307,565	87,883	-	-	-	-	0%
OPERATIONS & MAINTENANCE									
52100 CONTRACTED SERVICES	-	1,691	3,600	3,107	-	32,800	32,800	-	0%
54100 SUPPLIES	-	-	354	22	-	1,000	1,000	-	0%
55100 TELEPHONE	-	-	180	-	-	-	-	-	0%
61200 PURCHASING ALLOCATION	-	-	-	-	-	-	1,058	-	0%
61410 RENT ALLOCATION	-	-	-	-	-	-	-	-	0%
61500 INSURANCE ALLOCATION	-	-	-	-	-	-	96	-	0%
62100 CENTRAL SERVICES ALLOCATION	-	-	-	-	-	-	1,789	-	0%
Sub Total Operations & Maintenance	-	1,691	4,134	3,129	-	33,800	36,743	2,943	0%
TOTAL DEPARTMENT EXPENSES 17200	-	4,983	311,699	91,012	-	33,800	36,743	2,943	0%

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WORKER'S COMPENSATION FUND BUDGET Fiscal Year 2015-16

20112400 Worker's Compensation

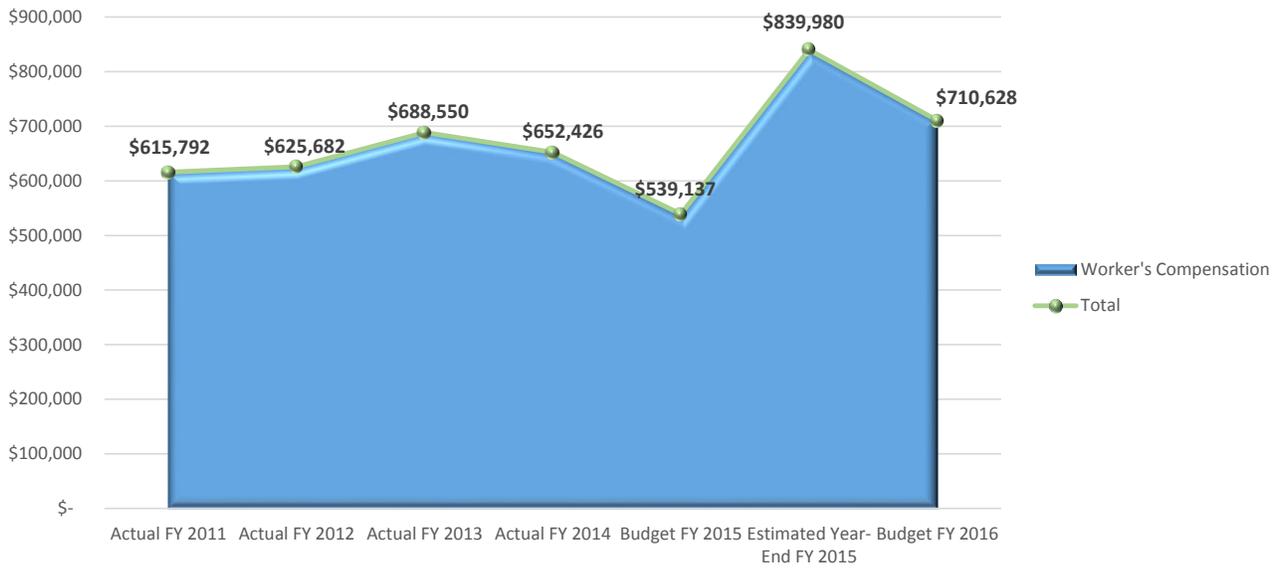
BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

Worker's Compensation is a form of insurance, required by the State of California, to provide worker's compensation benefits to employees who sustain a work-related illness or injury. Entities are required to establish, implement, and maintain policies as well as establish a reporting system for job-related illnesses or injury.

SIGNIFICANT CHANGES:

- None

Worker's Compensation Special Fund Expenses



Worker's Compensation Special Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Worker's Compensation Revenues:									
Charges for Services:									
Charges to Other Funds	534,794	542,728	674,576	781,798	539,137	539,137	605,584	66,447	12%
Insurance Refunds	-	-	-	-	-	-	-	-	0%
Total Worker's Compensation Fund Revenues	\$ 534,794	\$ 542,728	\$ 674,576	\$ 781,798	\$ 539,137	\$ 539,137	\$ 605,584	\$ 66,447	12%
Worker's Compensation Expenses									
Worker's Compensation Operations	615,792	625,682	688,550	652,426	539,137	839,980	710,628	(129,352)	-24%
Total Worker's Compensation Fund Expenses	615,792	625,682	688,550	652,426	539,137	839,980	710,628	(129,352)	-24%
Increase (decrease) from Operations	\$ (80,998)	\$ (82,954)	\$ (13,974)	\$ 129,372	\$ -	\$ (300,843)	\$ (105,044)	\$ 195,799	-24%

Worker's Compensation Special Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
WORKER'S COMPENSATION REVENUE									
2010000	44280	CHARGES TO OTHER FUNDS	(534,794)	(542,728)	(674,576)	(781,798)	(539,137)	(537,137)	(605,584)
2010000	Total	Worker's Compensation Revenue	(534,794)	(542,728)	(674,576)	(781,798)	(539,137)	(537,137)	(605,584)
WORKER'S COMPENSATION EXPENSES									
2011240	52525	WORKER'S COMPENSATION EXPENSE	615,792	625,682	688,550	652,426	539,137	839,980	710,628
2011240	Total	Worker's Compensation Expenses	615,792	625,682	688,550	652,426	539,137	839,980	710,628



ALEX RORABAUGH RECREATION CENTER FUND BUDGET Fiscal Year 2015-16

31122870 Alex Rorabaugh Recreation Center

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

The Alex Rorabaugh Recreation Center (the ARRC) is a community center with accommodations to host a large variety of activities and events. The ARRC is managed by the Ukiah Valley Conference Center and its Board of Directors.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Continued to provide rental facility for the Ukiah Boys and Girls Club.
- Expanded rental of facility for First 5 Mendocino.
- Increased events at venue. Hosted Rotary Interact Overnight (2 day full facility rental), Quilt Show, Children's Health Fair, and Day of the Dead.
- Established 32hr staff to manage the facility.
- Created more space for rentals by enforcing parameters of tenant leases.
- Increased revues from increased rentals, 100% of tenant/office space is in use.

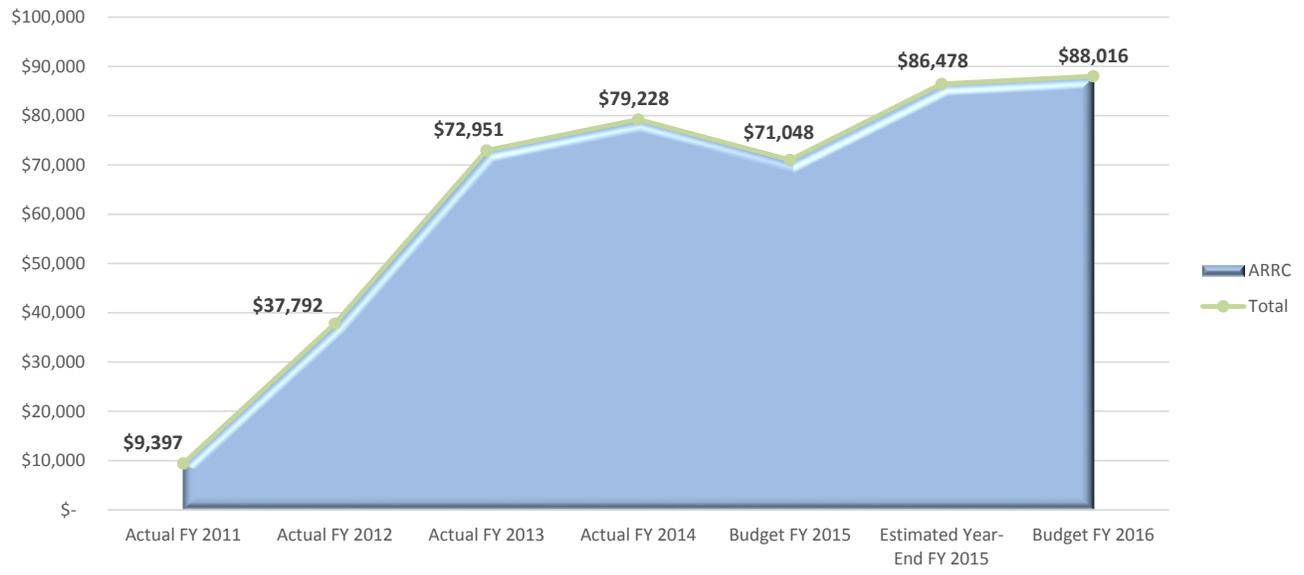
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Increase facility rentals and usage, thereby increasing revenues. Both private rental usage is increasing along with tenant usage and sporting activities.
- Continue to maximize rental of all tenant/office space.
- Host additional major events and work towards securing events previously hosted at the site.
- Create safety protocol in conjunction with tenants is in progress, with an AED unit installed and increased staffing to match increased use of the facility.

SIGNIFICANT CHANGES:

- None

Alex Rorabaugh Recreation Center Special Fund Expenses



Alex Rorabaugh Recreation Center Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End 2015	Budget 2016	Difference From Estimated FY 2015	%
Alex Rorabaugh Recreation Center Revenues:									
<i>Charges for Services:</i>									
Other Program Revenue	\$ -	\$ -	\$ 7,000	\$ -	\$ 12,000	\$ 24,000	\$ 12,000	\$ (12,000)	-100%
Other Revenues from City Programs	-	-	12,000	8,004	8,000	8,000	8,000	-	0%
Interest on Investments	54	55	63	(110)	-	(142)	216	358	100%
Tenant Rental	9,000	32,100	41,000	41,300	44,000	44,000	46,000	2,000	5%
Other Rental	2,483	4,990	9,000	17,155	12,000	14,160	21,800	7,640	64%
Miscellaneous Receipts	-	-	5,000	-	-	-	-	-	0%
Total Alex Rorabaugh Recreation Center Revenues	11,537	37,145	74,063	66,350	76,000	90,018	88,016	(2,002)	-3%
Alex Rorabaugh Recreation Center Expenses:									
Alex Rorabaugh Recreation Center	9,397	37,792	72,951	79,228	71,048	86,478	88,016	1,538	2%
Total Alex Rorabaugh Recreation Center Expenses	9,397	37,792	72,951	79,228	71,048	86,478	88,016	1,538	124%
Increase (Decrease) in Reserve	\$ 2,140	\$ (647)	\$ 1,112	\$ (12,878)	\$ 4,952	\$ 3,540	\$ -	\$ (3,540)	-71%

Alex Rorabaugh Recreation Center Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual	Actual	Actual	Actual	Budget	Estimated	Budget
			FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Year-End FY 2015	2016
31100000	44940	OTHER PROGRAM REVENUE	-	-	(7,000)	-	(12,000)	(24,000)	(12,000)
31100000	44941	OTHER REVENUES FROM CITY PROGRAMS	-	-	(12,000)	(8,004)	(8,000)	(8,000)	(8,000)
31100000	46110	INTEREST ON INVESTMENTS	(54)	(55)	(63)	110	-	142	(216)
31100000	46740	TENANT RENTAL	(9,000)	(32,100)	(41,000)	(41,300)	(44,000)	(44,000)	(46,000)
31100000	46741	OTHER RENTAL	(2,483)	(4,990)	(9,000)	(17,155)	(12,000)	(14,160)	(21,800)
31100000	48110	MISCELLANEOUS RECEIPTS	-	-	(5,000)	(0)	-	-	-
Total Alex Rorabaugh Recreation Center Revenue			(11,537)	(37,145)	(74,063)	(66,350)	(76,000)	(90,018)	(88,016)
Alex Rorabaugh Recreation Center Expenses									
31122870	51110	REGULAR SALARIES & WAGES	-	-	-	1,315	3,994	13,517	9,236
31122870	51120	NON-REGULAR SALARIES & WAGES	1,275	7,895	16,640	11,295	10,400	8,837	5,200
31122870	51130	OVERTIME SALARIES & WAGES	-	-	-	4	-	82	-
31122870	51210	RETIREMENT (PERS)	-	-	-	448	1,048	3,595	2,582
31122870	51220	INSURANCE	-	-	-	1,077	-	5,333	2,927
31122870	51230	WORKERS COMP	51	325	874	672	606	973	734
31122870	51240	MEDICARE	18	114	240	182	210	281	251
31122870	51250	UNEMPLOYMENT	19	79	166	123	144	232	173
31122870	51260	FICA	79	490	1,031	669	646	552	323
31122870	52100	CONTRACTED SERVICES	-	987	13,000	10,000	12,000	12,000	10,676
31122870	54100	SUPPLIES	2,083	2,328	5,000	6,661	6,000	5,000	6,000
31122870	55100	TELEPHONE	-	-	-	-	-	-	-
31122870	55210	UTILITIES	4,512	23,789	31,000	37,867	30,000	30,000	30,000
31122870	56120	EQUIPMENT MAINTENANCE & REPAIR	-	1,785	3,000	2,990	3,000	3,000	3,000
31122870	56300	BUILDING MAINTENANCE & REPAIR	-	-	-	3,466	3,000	3,076	3,000
31122870	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	783
31122870	61420	BUILDING MAINTENANCE ALLOCATION	1,360	-	2,000	-	-	-	-
31122870	61422	IT ALLOCATION	-	-	-	-	-	-	869
31122870	61500	INSURANCE ALLOCATION	-	-	-	2,460	-	-	4,902
31122870	62100	CENTRAL SERVICES ALLOCATION	-	-	-	-	-	-	7,360
31122870 Total	Alex Rorabaugh Recreation Center Expenses		9,397	37,792	72,951	79,228	71,048	86,478	88,016
Total Alex Rorabaugh Recreation Center Expenses			9,397	37,792	72,951	79,228	71,048	86,478	88,016

**BUDGET DETAIL
ALEX RORABAUG RECREATION CENTER
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 31122870</u>	DEPARTMENT REQUEST
51110 Salaries	\$ 9,236
1 Event & Facility Attendant (63% Conference Center)	37.0%
51120 Salaries, Non-Regular	\$ 5,200
1 Facility Attendant (520 hours)	100.0%
Employee Benefits	\$ 6,990
51210 Retirement (PERS)	\$ 2,582
51220 Insurance	\$ 2,927
51230 Workers Compensation Insurance	\$ 734
51240 Medicare	\$ 251
51250 Unemployment Insurance	\$ 173
51260 FICA	\$ 323
52100 Contractual Services	\$ 10,676
Pest control, routine carpet cleaning.	\$ 3,000
Payment to capital replacement fund held by UVCRC per agreement.	\$ 7,676
54100 Supplies & Equipment	\$ 6,000
Routine maintenance requirements and janitorial operation including cleaning materials, paper goods, light bulbs, floor cleaners, and miscellaneous building supplies. Other various operational supplies such as replacement keys, temporary signage, marketing materials and so forth.	
55210 Utilities	\$ 30,000
Electric, water, and sewer.	
56120 Equipment Maintenance and Repairs	\$ 3,000
Ongoing maintenance equipment including HVAC systems, electrical systems, audio equipment, door equipment and various equipment.	
56300 Building Maintenance	\$ 3,000
Maintenance and repairs such as HVAC, repairs to building interior and exterior, pest control services, carpet, flooring, fixtures, and other various repairs.	
61200 Purchasing Allocation	\$ 783
Charge for Purchasing functions.	
61422 IT Allocation	\$ 869
Share of Information Technology services.	
61500 Insurance Allocation	\$ 4,902
Share of the Citywide costs of liability and property insurance.	
62100 Central Services Allocation	\$ 7,360
Annual allocation for general government services.	
City Council	\$ 413
City Clerk	\$ 451
City Manager	\$ 1,297
Administrative Support	\$ 276
Miscellaneous General Government	\$ 447
Accounting	\$ 2,279
City Attorney	\$ 658
Human Resources/Risk Management	\$ 1,539
DEPARTMENT TOTAL 31122870	\$ 88,016

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DOWNTOWN BUSINESS IMPROVEMENT DISTRICT FUND BUDGET Fiscal Year 2015-16

31217100 Downtown Business Improvement District

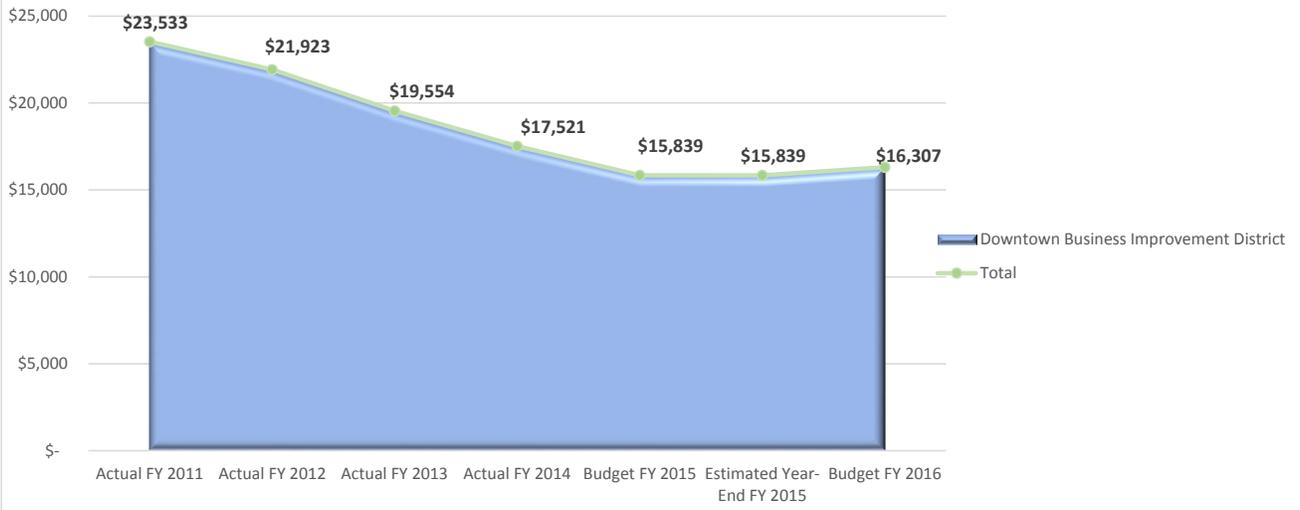
BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

The fund contains restricted monies that are collected from business license fees within the Downtown Business Improvement District and transferred to the Ukiah Main Street Program as the administrative agency.

SIGNIFICANT CHANGES:

- None

Downtown Business Improvement District Fund Expenses



Downtown Business Improvement District Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
<u>Downtown Business Improvement Fund Revenues:</u>									
<i>Charges for Services:</i>									
Business License Tax	16,924	21,860	19,500	18,239	15,006	15,000	18,466	3,466	100%
Interest on investments	15	19	40	(4)	-	6	6	-	0%
Total Downtown Business Improvement Fund Revenues	\$ 16,939	\$ 21,880	\$ 19,540	\$ 18,235	\$ 15,006	\$ 15,006	\$ 18,472	\$ 3,466	100%
<u>Downtown Business Improvement Fund</u>									
Downtown Business Improvement Operations	23,533	21,923	19,554	17,521	15,839	15,839	16,307	468	100%
Total Downtown Business Improvement Fund Expenses	23,533	21,923	19,554	17,521	15,839	15,839	16,307	468	100%
Increase (decrease) from Operations	\$ (6,594)	\$ (43)	\$ (14)	\$ 714	\$ (833)	\$ (833)	\$ 2,165	\$ 2,998	100%

Downtown Business Improvement District Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
DOWNTOWN BUSINESS IMPROVEMENT REVENUE									
31200000	41440	BUSINESS LICENSE TAX	(16,924)	(21,860)	(19,500)	(18,239)	(15,006)	(15,000)	(18,466)
31200000	46110	INTEREST ON INVESTMENTS	(15)	(19)	(40)	4	-	(6)	(6)
31200000	Total	Downtown Business Improvement Revenue	(16,939)	(21,880)	(19,540)	(18,236)	(15,006)	(15,006)	(18,472)
DOWNTOWN BUSINESS IMPROVEMENT EXPENSES									
31217100	52100	CONTRACTED SERVICES	19,554	18,457	15,671	13,735	15,839	15,839	15,000
31217100	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	470
31217100	61300	BILLING & COLLECTION ALLOCATION	3,979	3,466	3,883	3,786	-	-	-
31217100	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	43
31217100	62100	CENTRAL SERVICES ALLOCATION	-	-	-	-	-	-	794
31217100	Total	Downtown Business Improvement Expenses	23,533	21,923	19,554	17,521	15,839	15,839	16,307

**BUDGET DETAIL
DOWNTOWN BUSINESS IMPROVEMENT DISTRICT FUND
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 31217100</u>	DEPARTMENT REQUEST
52100 Contractual Services	\$ 15,000
61200 Purchasing Allocation	\$ 470
Charge for Purchasing functions.	
61500 Insurance Allocation	\$ 43
Share of the Citywide costs of liability and property insurance.	
62100 Central Services Allocation	\$ 794
Annual allocation for general government services.	
City Council	\$ 56
City Clerk	\$ 62
City Manager	\$ 177
Administrative Support	\$ 38
Miscellaneous General Government	\$ 61
Accounting	\$ 311
City Attorney	\$ 90
DEPARTMENT TOTAL 31122870	\$ 16,307

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LOW AND MODERATE INCOME HOUSING FUND BUDGET Fiscal Year 2015-16

31300000 LOW AND MODERATE INCOME HOUSING

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

This fund contains restricted monies that are the proceeds of properties purchased by the Ukiah Redevelopment Agency ("Agency") with affordable housing set-aside funds and were transferred to the City of Ukiah, as the Housing Successor to the former Agency, pursuant to Health and Safety Code Section 34176(a). The money in this fund must be utilized to benefit low-and moderate-income residents.

SIGNIFICANT CHANGES:

- None

Low and Moderate Income Housing Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
<u>LMIHF Housing Revenues:</u>									
<i>Charges for Services:</i>									
Interest on Investments	-	-	-	210	-	239	239	-	0%
225 Norton Street Rental	-	-	-	12,000	-	-	12,000	12,000	100%
Total LMIHF Housing Fund Revenues	\$ -	\$ -	\$ -	\$ 12,210	\$ -	\$ 239	\$ 12,239	\$ 12,000	100%
<u>LMIHF Housing Expenses</u>									
LMIHF Housing Operations	-	-	-	(500)	-	-	-	-	0%
Total LMIHF Housing Fund Expenses	-	-	-	(500)	-	-	-	-	0%
Increase (decrease) from Operations	\$ -	\$ -	\$ -	\$ 12,710	\$ -	\$ 239	\$ 12,239	\$ 12,000	100%

Low and Moderate Income Housing Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
LMIHF HOUSING ASSET REVENUE									
31300000	46110	INTEREST ON INVESTMENTS	-	-	-	(210)	-	(239)	(239)
31300000	46331	225 NORTON STREET RENTAL	-	-	-	(12,000)	-	-	(12,000)
31300000	Total	LMIHF Housing Asset Revenue	-	-	-	(12,210)	-	(239)	(12,239)
LMIHF HOUSING ASSET TRANSFERS									
31300000	90101	LOAN PAYMENT RECEIVED	-	-	-	(500)	-	-	-
31300000	Total	LMIHF Housing Asset Transfers	-	-	-	(500)	-	-	-

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GAS TAX FUND BUDGET Fiscal Year 2015-16

GAS TAX

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

Gas Tax #2106 (50000000)

Gas Tax #2107 (50100000)

Gas Tax #2107.5 (50200000):

Records the receipt and expenditure of gas tax funds allocated from the State of California.

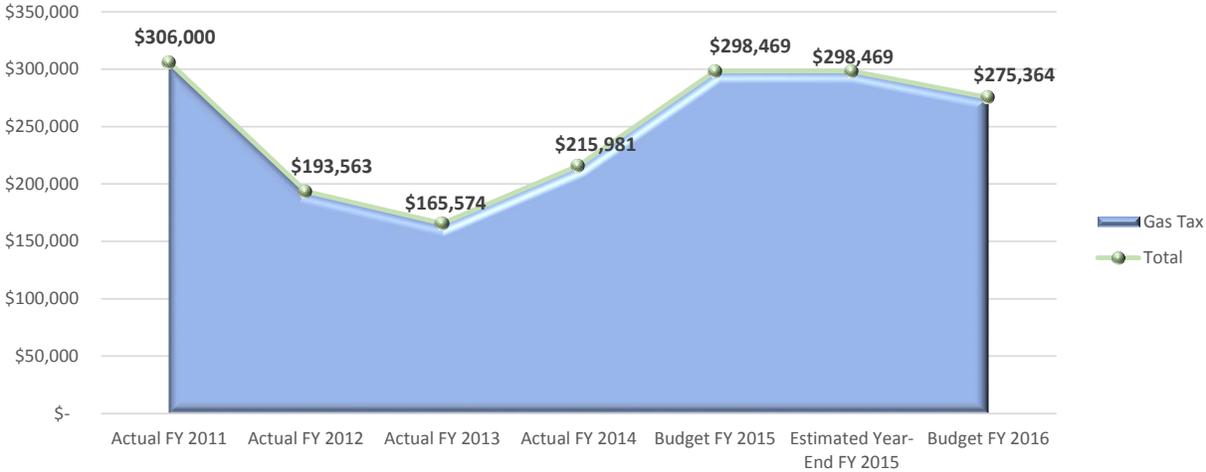
Gas Tax #2105 (50300000)

Records the receipt and expenditure of gas tax funds allocated from the State of California. Funds must be used for engineering administration expenses. Funds have historically been transferred to the General Fund to partially fund the Engineering budget (10024210).

SIGNIFICANT CHANGES:

- None

Gas Tax Special Fund Expenses



Gas Tax Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Gas Tax Revenues:									
<i>Charges for Services:</i>									
HUT 2103 gas tax funds	65,444	62,748	-	-	-	-	-	\$ -	0%
State other	-	-	56,393	63,815	60,095	60,095	52,473	(7,622)	100%
Interest on investments	(35)	76	-	271	424	424	424	-	0%
HUT 2103 gas tax funds	109,640	105,205	-	-	-	-	-	-	0%
State other	-	-	110,703	116,194	134,937	134,937	126,422	(8,515)	100%
Interest on investments	8	887	482	91	83	83	83	-	0%
State other	4,000	4,000	4,000	4,000	4,000	4,000	4,000	-	0%
Interest on investments	-	54	-	0	-	-	-	-	0%
HUT 2103 gas tax funds	82,089	73,296	-	-	-	-	-	-	0%
State other	-	-	77,137	108,608	98,837	98,837	92,469	(6,368)	100%
Interest on investments	(516)	153	100	82	21	21	21	-	0%
Total Gas Tax Fund Revenues	\$ 260,631	\$ 246,420	\$ 248,815	\$ 293,062	298,397	\$ 298,397	\$ 275,892	\$ (22,505)	100%
Gas Tax Expenses									
Gas Tax Operations	212,000	139,490	165,574	-	-	-	-	-	0%
Total Gas Tax Fund Expenses	212,000	139,490	165,574	-	-	-	-	-	0%
Transfers	94,000	54,073	-	215,981	298,469	298,469	275,364	(23,105)	100%
Total Gas Tax Expenses	306,000	193,563	165,574	215,981	298,469	298,469	275,364	-	0%
Increase (decrease) from Operations	\$ (45,370)	\$ 52,856	\$ 83,241	\$ 77,081	\$ (72)	\$ (72)	\$ 528	\$ (22,505)	0%

Gas Tax Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
GAS TAX REVENUE									
50000000	43170	HUT 2106 GAS TAX FUNDS	(65,444)	(62,748)	-	-	-	-	-
50000000	43190	STATE OTHER	-	-	(56,393)	(63,815)	(60,095)	(60,095)	(52,473)
50000000	46110	INTEREST ON INVESTMENTS	35	(76)	-	(271)	(424)	(424)	(424)
50100000	43170	HUT 2103 GAS TAX FUNDS	(109,640)	(105,205)	-	-	-	-	-
50100000	43190	STATE OTHER	-	-	(110,703)	(116,194)	(134,937)	(134,937)	(126,422)
50100000	46110	INTEREST ON INVESTMENTS	(8)	(887)	(482)	(91)	(83)	(83)	(83)
50200000	43190	STATE OTHER	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
50200000	46110	INTEREST ON INVESTMENTS	-	(54)	-	(0)	-	-	-
50300000	43170	HUT 2103 GAS TAX FUNDS	(82,089)	(73,296)	-	-	-	-	-
50300000	43190	STATE OTHER	-	-	(77,137)	(108,608)	(98,837)	(98,837)	(92,469)
50300000	46110	INTEREST ON INVESTMENTS	516	(153)	(100)	(82)	(21)	(21)	(21)
Total 500-503		Gas Tax Revenue	(260,631)	(246,420)	(248,815)	(293,062)	(298,397)	(298,397)	(275,892)
GAS TAX TRANSFERS									
50000000	95100	TRANSFER TO GENERAL FUND	-	-	-	24,687	60,695	60,695	52,473
50100000	95100	TRANSFER TO GENERAL FUND	-	-	-	112,040	134,937	134,937	126,422
50200000	95100	TRANSFER TO GENERAL FUND	4,000	4,000	-	4,000	4,000	4,000	4,000
50300000	95100	TRANSFER TO GENERAL FUND	90,000	50,073	-	75,254	98,837	98,837	92,469
Total 500-503		Gas Tax Transfers	94,000	54,073	-	215,981	298,469	298,469	275,364
GAS TAX EXPENSES									
50024210	61800	GENERAL GOVERNMENT ALLOCATION	112,000	39,490	37,219	-	-	-	-
50024220	61800	ENGINEERING	70,000	70,000	19,174	-	-	-	-
50124210	52100	CONTRACTED SERVICES	30,000	30,000	1,944	-	-	-	-
50124210	61800	BUILDING MAINT. & REPAIR	-	-	30,000	-	-	-	-
50324220	61800	GENERAL GOVERNMENT ALLOCATION	-	-	77,237	-	-	-	-
Total 500-503		Gas Tax Expenses	212,000	139,490	165,574	-	-	-	-



SIGNALIZATION FUND BUDGET Fiscal Year 2015-16

50500000 Signalization

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

Accounts for development project revenue and expenses pursuant to Government Code Section 66000 et. seq.

SIGNIFICANT CHANGES:

- None

Signalization Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Signalization Revenues:									
<i>Charges for Services:</i>									
Interest on Investments	4,284	2,766	3,086	3,864	-	3,372	3,372	-	0%
Orchard Ave Project	1,822	-	242,026	-	-	-	-	-	0%
AIP Capital Improvement Fees	12,174	-	220,119	-	-	48	-	(48)	100%
Perkins St SB Ramp	-	149,000	-	-	-	-	-	-	0%
Total Signalization Fund Revenues	\$ 18,280	\$ 151,766	\$ 465,231	\$ 3,864	-	\$ 3,420	\$ 3,372	\$ (48)	100%
Signalization Expenses									
Signalization Operations	-	-	-	-	-	-	-	-	0%
Total Signalization Fund Expenses	-	-	-	-	-	-	-	-	0%
Increase (decrease) from Operations	\$ 18,280	\$ 151,766	\$ 465,231	\$ 3,864	\$ -	\$ 3,420	\$ 3,372	\$ (48)	100%

Signalization Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
SIGNALIZATION REVENUE									
50500000	46110	INTEREST ON INVESTMENTS	(4,284)	(2,766)	(3,086)	(3,864)	-	(3,372)	(3,372)
50500000	49001	ORCHARD AVE PROJECT	(1,822)	-	(242,026)	-	-	-	-
50500000	49002	AIP CAPITAL IMPROVEMENT FEES	(12,174)	-	(220,119)	-	-	(48)	-
50500000	49003	PERKINS ST SB RAMP	-	(149,000)	-	-	-	-	-
50500000	Total	Signalization Revenue	(18,280)	(151,766)	(465,231)	(3,864)	-	(3,420)	(3,372)
SIGNALIZATION EXPENSES									
50524210	80230	INFRASTRUCTURE	-	-	462,144	-	-	-	-
50524210	Total	Signalization Expenses	-	-	462,144	-	-	-	-

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STREETS FUND BUDGET Fiscal Year 2015-16

Streets

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

Engineering Capital (50600000):

Record capital project costs for construction of the Orchard Avenue Bridge which are not funded from other sources.

STIP Augmentation Fund (50700000):

Improvement of local streets allocated by the State of California through Mendocino Council of Governments.

Local Transportation Fund (50800000):

Record revenue and expenses of eligible streets, roads, pedestrian and bicycle related projects as approved through the Mendocino Council of Governments.

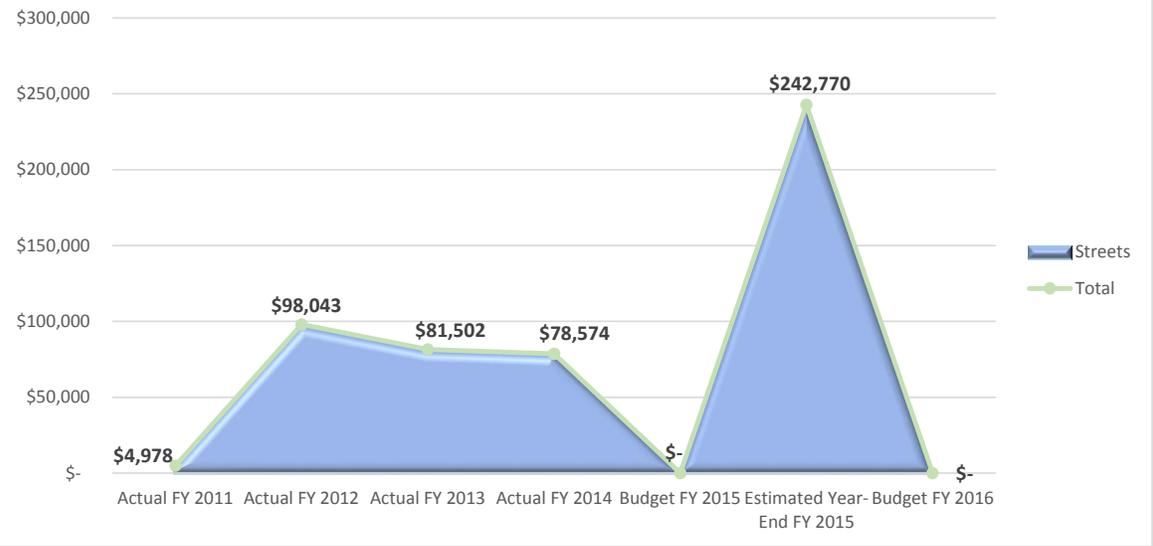
Traffic Congestion Relief (51000000):

Record revenues and expenses for authorized street, storm drain, curb, gutter, and sidewalk projects.

SIGNIFICANT CHANGES:

- None

Streets Special Fund Expenses



Streets Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
<u>Streets Fund Revenues</u>									
<i>Charges for Services:</i>									
Interest on Investments	(880)	(979)	-	(315)	-	(402)	-	402	100%
Orchard Avenue Bridge	-	304,221	-	-	-	-	-	-	0%
State other	722,000	-	-	-	-	-	-	-	0%
State other	-	2,970	-	-	-	-	-	-	0%
MCOG Revenues	-	50,909	56,393	73,482	-	-	-	-	0%
MCOG Revenues	-	-	120,000	-	-	-	-	-	0%
HUT 2103 Gas tax revenues	151,590	216,622	173,229	222,499	-	107,027	73,311	(33,716)	100%
Traffic congestion relief	-	-	-	-	-	-	-	-	0%
Interest on Investments	1,174	1,584	1,627	6,148	-	5,717	5,717	-	0%
Total Streets Fund Revenue	\$ 873,884	\$ 575,327	\$ 351,249	\$ 301,814	\$ -	\$ 112,342	\$ 79,028	\$ (33,314)	100%
<u>Streets Expenses</u>									
Streets Operations	4,978	98,043	81,502	78,574	-	242,770	-	(242,770)	100%
Total Streets Fund Expenses	4,978	98,043	81,502	78,574	-	242,770	-	(242,770)	100%
Increase (decrease) from Operations	\$ 868,906	\$ 477,284	\$ 269,747	\$ 223,240	\$ -	\$ (130,428)	\$ 79,028	\$ 209,456	100%

Streets Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
STREETS FUND REVENUE									
50600000	46110	INTEREST ON INVESTMENTS	880	979	-	315	-	402	-
50600000	49004	ORCHARD AVENUE BRIDGE	-	(304,221)	-	-	-	-	-
50700000	43190	STATE OTHER	(722,000)	-	-	-	-	-	-
50800000	43190	STATE OTHER	-	(2,970)	-	-	-	-	-
50800000	43391	MCOG REVENUES	-	(50,909)	(56,393)	(73,482)	-	-	-
50900000	43391	MCOG REVENUES	-	-	(120,000)	-	-	-	-
51000000	43170	HUT 2103 GAS TAX FUNDS	(151,590)	(216,621)	(173,229)	(222,499)	-	(107,027)	(73,311)
51000000	43171	TRAFFIC CONGESTION RELIEF	-	-	-	-	-	-	-
51000000	46110	INTEREST ON INVESTMENTS	(1,174)	(1,584)	(1,627)	(6,148)	-	(5,717)	(5,717)
Total 506-510		Streets Revenue	(873,884)	(575,327)	(351,249)	(301,814)	-	(112,342)	(79,028)
STREETS FUND EXPENSES									
50624210	52100	CONTRACTED SERVICES	-	-	-	3,772	-	5,831	-
50624210	61100	GENERAL GOVERNMENT ALLOCATION	3,228	2,729	470	447	-	-	-
50624225	52100	CONTRACTED SERVICES	1,750	47,738	1,560	-	-	-	-
507X9999	52100	CONTRACTED SERVICES	-	-	-	-	-	-	-
50824210	52100	CONTRACTED SERVICES	-	47,576	79,472	74,354	-	108,530	-
51024220	52100	CONTRACTED SERVICES	-	-	-	-	-	128,409	-
TOTAL 506-510		Streets Expenses	4,978	98,043	81,502	78,574	-	242,770	-



HOUSING AND ECONOMIC DEVELOPMENT FUND BUDGET Fiscal Year 2015-16

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HOUSING AND ECONOMIC DEVELOPMENT

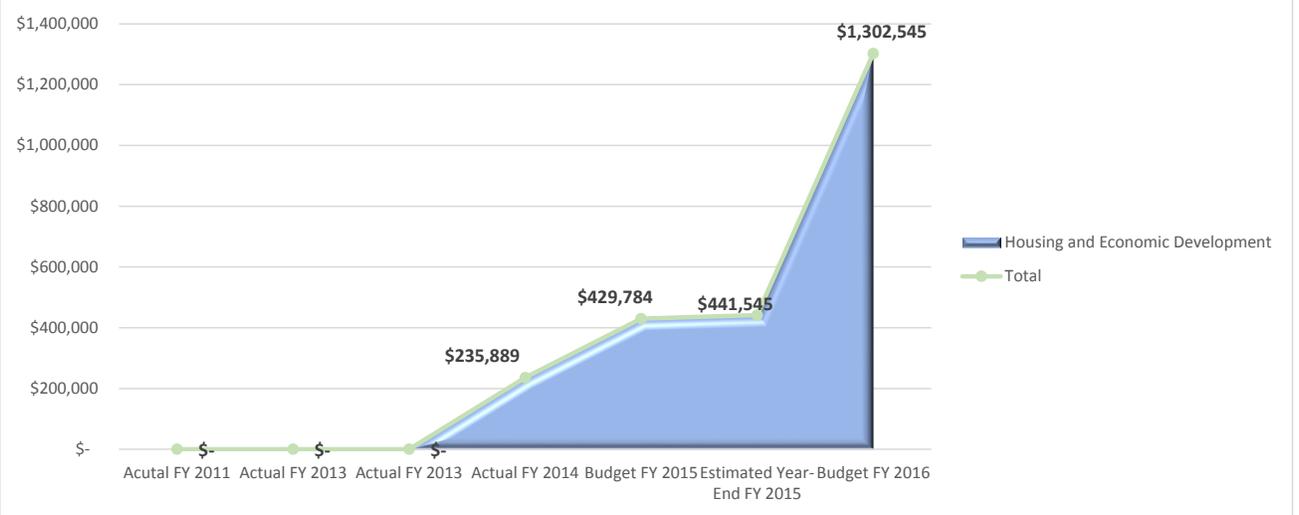
BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

This fund includes grant monies that have been secured to assist, develop and enhance both housing accessibility and the economic viability of our community.

SIGNIFICANT CHANGES:

- None

Housing and Economic Development Expenses



Housing and Economic Development Fund Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
<u>Housing and Economic Development Revenues:</u>									
<i>Charges for Services:</i>									
First time homebuyer program	-	-	-	204,415	-	287,488	-	(287,488)	100%
FTHB activity delivery	-	-	-	13,286	21,419	18,687	-	(18,687)	-87%
General administration	-	-	-	6,230	5,380	5,380	-	(5,380)	-100%
FTHB-PIR	-	-	-	-	-	-	-	-	0%
CDBG grant 10-EDEF-7261	-	-	-	-	-	-	-	-	0%
CDBG grant 10-EDEF-7261	-	-	-	-	-	-	-	-	0%
General administration	-	-	-	1,200	20,210	3,290	19,720	16,430	81%
AD ED direct financial assistance	-	-	-	-	-	3,200	64,620	61,420	100%
ED direct financial assistance	-	-	-	-	382,775	123,500	259,275	135,775	35%
CDBG 10-EDEF-7261 program income	-	-	-	10,758	-	-	-	-	0%
13-CDBG-8940	-	-	-	-	-	-	-	-	0%
Sewer lateral grant program (rehab: single-unit res)	-	-	-	-	-	-	200,000	200,000	100%
Rehab work at Creekside Village (rehab: mutli-unit res)	-	-	-	-	-	-	547,196	547,196	100%
General administration (general program administration RCHDC)	-	-	-	-	-	-	69,767	69,767	100%
SF housing rehab activity delivery	-	-	-	-	-	-	38,000	38,000	100%
MF housing rehab activity delivery (rehab multi-unit)	-	-	-	-	-	-	103,967	103,967	100%
Total Housing and Economic Development Fund Revenue	-	-	-	\$ 235,889	\$ 429,784	\$ 441,545	\$ 1,302,545	\$ 861,000	195%
<u>Housing and Economic Development Expenses</u>									
Housing and Economic Development Operations	-	-	-	235,889	429,784	441,545	1,302,545	861,000	200%
Total Housing and Economic Development Fund Expenses	-	-	-	235,889	429,784	441,545	1,302,545	861,000	200%
Increase (decrease) from Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Housing and Economic Development Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 Budget	Estimated Year-End FY 2015	FY 2016 BUDGET
GRANT REVENUE									
60517461	43290	FIRST TIME HOMEBUYER PROGRAM	-	-	-	(204,415)	-	(287,488)	-
60517462	43290	FTHB ACTIVITY DELIVERY	-	-	-	(13,286)	(21,419)	(18,687)	-
60517463	43290	GENERAL ADMINISTRATION	-	-	-	(6,230)	(5,380)	(5,380)	-
60517467	43290	FTHB-PIR	-	-	-	-	-	-	-
60600000	46110	CDBG GRANT 10-EDEF-7261	-	-	-	-	-	-	-
60600000	46114	CDBG GRANT 10-EDEF-7261	-	-	-	-	-	-	-
60617451	43290	GENERAL ADMINISTRATION	-	-	-	(1,200)	(20,210)	(3,290)	(19,720)
60617452	43290	AD ED DIRECT FINANCIAL ASSIST	-	-	-	-	-	(3,200)	(64,620)
60617453	43290	ED DIRECT FINANCIAL ASSIST	-	-	-	-	(382,775)	(123,500)	(259,275)
60617455	43304	CDBG 10-EDEF-7261 PROGRAM INCOME	-	-	-	(10,758)	-	-	-
60917458	43290	13-CDBG-8940	-	-	-	-	-	-	-
60917458	GR891	SEWER LATERAL GRANT PROGRAM (REHAB: SINGLE-UNIT RES)	-	-	-	-	-	-	(200,000)
60917458	GR892	REHAB WORK AT CREEKSIDE VILLAGE (REHAB: MULTI-UNIT RES)	-	-	-	-	-	-	(547,196)
60917458	GR893	GENERAL ADMINISTRATION (GENERAL PROGRAM ADMIN RCHDC)	-	-	-	-	-	-	(69,767)
60917458	GR894	SF HOUSING REHAB ACTIVITY DELIVERY (REHAB ACTIVITY DELIVERY)	-	-	-	-	-	-	(38,000)
60917458	GR895	MF HOUSING REHAB ACTIVITY DELIVERY (REHAB MULTI UNIT)	-	-	-	-	-	-	(103,967)
Total 605-609	Grant Revenue		-	-	-	(235,889)	(429,784)	(441,545)	(1,302,545)
GRANT EXPENSES									
60517461	52100	FIRST TIME HOMEBUYER PROGRAM	-	-	-	204,415	-	287,488	-
60517462	52100	FTHB ACTIVITY DELIVERY	-	-	-	13,286	21,419	18,687	-
60517463	52100	GENERAL ADMINISTRATION	-	-	-	6,230	5,380	5,380	-
60617451	52100	GENERAL ADMINISTRATION	-	-	-	1,200	20,210	3,290	19,720
60617452	52100	GENERAL ADMINISTRATION	-	-	-	-	-	3,200	64,620
60617453	52100	ED DIRECT FINANCIAL ASSIST	-	-	-	-	382,775	123,500	259,275
60617455	52100	CDBG 10-EDEF-7261	-	-	-	10,758	-	-	-
60917458	52100	13-CDBG-8940	-	-	-	-	-	-	958,930
Total 605-609	Grant Expenses		-	-	-	235,889	429,784	441,545	1,302,545

*Do to the complex and changing rules of the CDBG program it was very difficult to find applicants that could qualify under these requirements; therefore, there were no grants issued prior to FY 2014.



GRACE HUDSON MUSEUM SPECIAL FUND BUDGET Fiscal Year 2015-16

69122700 Grace Hudson Museum & Sun House

BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

The Grace Hudson Museum's collections consist of more than 30,000 inter-related objects, with significant holdings of Pomo Indian artifacts, Grace Hudson's artwork, historic photographs and glass plate negatives, ethnographic field-notes and historic manuscripts. Regularly changing exhibitions and public programs are thematically shaped by, and linked to, its collections with their focus on American Indian art and culture, early California art, and Western history.

The Sun House, the Hudson's home, adjacent to the Museum, is a charming example of Craftsman architecture. This 1911 redwood bungalow contains its original furnishings and is open for docent-led tours. The Sun House, California Historical Landmark #296, is listed in the National Register of Historic Places, and is a founding member of the National Trust for Historic Preservation's Historic Artists' Homes and Studios program.

The Grace Hudson Museum is visited by more than 2,000 students every year, and has an annual attendance of approximately 12,000, including significant numbers of out of state and international museum-goers.

MAJOR ACCOMPLISHMENTS FOR FY 2014-15:

- Organized, designed and installed four major exhibitions –*Days Of Grace: California Artist Grace Hudson in Hawaii*, the first public display of Grace Hudson's Hawaiian artwork, *Jules Tavernier, Artist & Adventurer: The Illustrations*, showcasing the engravings of this important early California artist, *IGNITE! The Art of Sustainability*, an examination of regional environmental issues by some of the state's leading contemporary artists; and *Modern Twist: Contemporary Japanese Bamboo Art*, pairing masterworks of Asian basketry with those of Pomo Indian basketmakers. In addition, staff created and installed two mini-exhibits –one of the ceramics of Anderson Valley artists Jan Wax and Chris Bing, and another on music of the Civil War, taken from the Museum's sheet music collection.
- Worked with the project design team, community members, consultants, and others to create and finalize the plans and construction documents for the Grace Hudson Cultural Center state-funded project.
- Worked with the project design team, consultants, and others to create and finalize the public bid documents for the Grace Hudson Cultural Center and successfully awarded the construction contract to the lowest responsible bidder
- Assisted the Sun House Guild and Grace Hudson Museum Endowment Board members in finalizing and launching a \$4 million dollar fundraising effort in association with the groundbreaking of the Grace Hudson Cultural Center project.
- Organized, funded and produced the 13th Annual ukiaHaiku Festival and booklet.

PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Successfully monitor the selected contractor's work and manage the first phase of the construction of the Grace Hudson Cultural Center project.
- Successfully award contracts to selected artists for various interpretive elements and artworks for the Grace Hudson Cultural Center project.
- Assist Sun House Guild and Grace Hudson Museum Endowment Board members and their consultants in raising at least \$500,000 in gifts.
- Finalize the interpretive design and text for the Grace Hudson Cultural Center project.
- Successfully travel the "Days of Grace: California Artist Grace Hudson in Hawaii" exhibit to the Honolulu Museum of Art for Public View from November 2015- March 2016.

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GRACE HUDSON MUSEUM SPECIAL FUND BUDGET Fiscal Year 2015-16

THE SUN HOUSE GUILD:

Financial Support of the Grace Hudson Museum in Partnership with the City of Ukiah for FY 2014/2015.

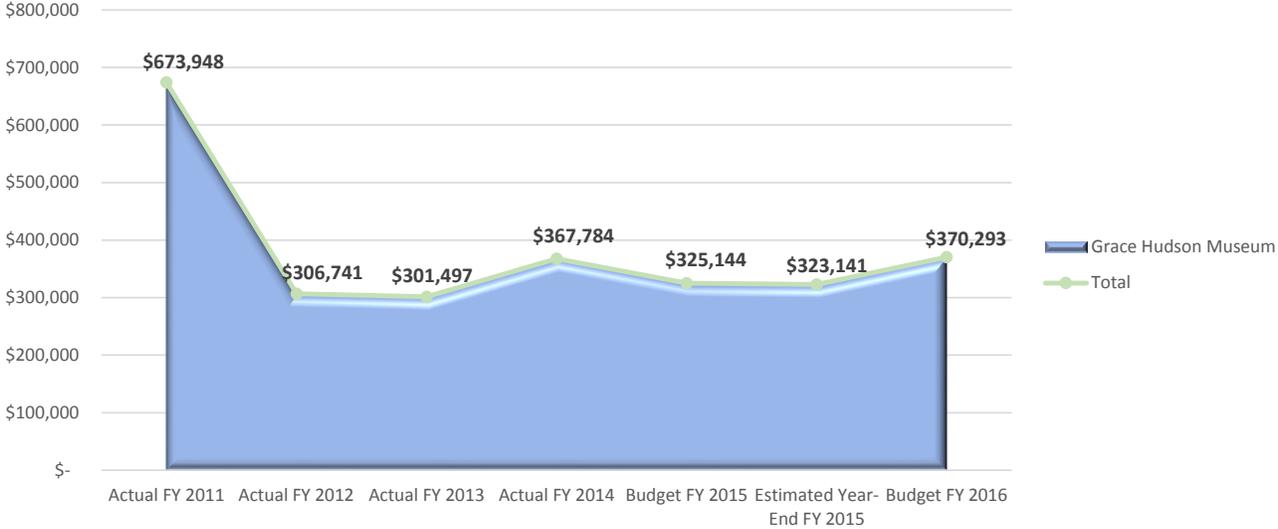
In FY 2014/2015, the Sun House Guild raised and spent \$104,751 and spent an additional \$5,000 from reserves, for a total of **\$109,751** (from the Guild's Independent Budget), in support of Grace Hudson Museum & Sun House operations. Overall, 84% of the Sun House Guild's spending went directly to offset Museum related expenses. The Guild's contribution supplements the City's funding for the Museum appropriated in this document.

1. \$57,028 Exhibitions production and related exhibit public programming.
2. \$9,377 Community outreach/marketing and educational programs.
3. \$25,600 Museum operational support.

SIGNIFICANT CHANGES:

- Facilitation of the rental of the public room is shifting from the City to the Museum/ Guild resulting in the reduction of rental revenue.
- Increase the receptionist positions salary by 5%.
- Reduction in museum attendance revenue during construction of grant project.

Grace Hudson Museum Speacil Fund Expenses



GRACE HUDSON MUSEUM SPECIAL FUND SUMMARY

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Grace Hudson Museum Revenues:									
<i>Charges for Services:</i>									
Reimbursable Jobs	\$ -	\$ 17,379	\$ -	\$ 39,551	\$ 45,000	\$ 36,000	\$ 17,000	\$ (19,000)	100%
Museum Grant Reimbursements	-	-	25,000	-	36,000	-	-	-	0%
Interest on Investments	-	-	-	(1,225)	1,000	(1,624)	-	1,624	100%
Attendance, Donations	9,808	9,198	12,000	3,116	11,000	10,000	12,000	2,000	18%
Museum Meeting Rentals	11,160	4,900	5,000	1,015	2,500	3,545	-	(3,545)	-142%
Transfer from General Fund (TOT)	74,481	-	75,000	-	-	-	-	-	0%
Sun House Guild & Endowment	45,000	45,000	-	-	-	45,000	50,000	5,000	100%
Transfer from General Fund	107,039	175,263	484,344	-	83,000	193,260	291,293	98,033	100%
RDA Contribution	426,460	55,000	-	-	-	-	-	-	-
Total Grace Hudson Museum Fund Revenues	\$ 673,948	\$ 306,740	\$ 601,344	\$ 42,458	\$ 178,500	\$ 286,181	\$ 370,293	\$ 84,112	47%
Grace Hudson Museum Operating Expenses:									
Museum Operations	\$ 673,948	\$ 306,741	\$ 301,497	\$ 367,784	\$ 325,144	\$ 323,141	\$ 370,293	\$ 47,152	15%
Total Grace Hudson Museum Operating Expenses	673,948	306,741	301,497	367,784	325,144	323,141	370,293	47,152	15%
Increase (decrease) from Operations	\$ (0)	\$ (1)	\$ 299,847	\$ (325,327)	\$ (146,644)	\$ (36,960)	\$ -	\$ 36,960	-25%

Grace Hudson Museum Special Fund Detail for Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget FY 2016
GRACE HUDSON MUSEUM FUND REVENUE									
69100000	44830	REIMBURSABLE JOBS	-	(17,379)	-	(39,551)	(45,000)	(36,000)	(17,000)
69100000	44850	MUSEUM GRANT REIMBURSEMENTS	-	-	(25,000)	-	(36,000)	-	-
69100000	46110	INTEREST ON INVESTMENTS	-	-	-	1,225	(1,000)	1,624	-
69100000	46510	ATTENDANCE, DONATIONS	(9,808)	(9,198)	(12,000)	(3,116)	(11,000)	(10,000)	(12,000)
69100000	46530	MUSEUM MEETING RENTALS	(11,160)	(4,900)	(5,000)	(1,015)	(2,500)	(3,545)	-
69100000		RDA Contribution	(426,460)	(55,000)	-	-	-	-	-
69100000 Total		Grace Hudson Museum Fund Revenue	(447,428)	(86,477)	(42,000)	(42,458)	(95,500)	(47,921)	(29,000)
GRACE HUDSON MUSEUM FUND REVENUE									
69122700	46520	SUN HOUSE GUILD & ENDOWMENT	(45,000)	(45,000)	-	-	-	(45,000)	(50,000)
69122700 Total		Grace Hudson Museum Fund Revenue	(45,000)	(45,000)	-	-	-	(45,000)	(50,000)
GRACE HUDSON MUSEUM FUND TRANSFERS									
69100000	91100	TRANSFER FROM GENERAL FUND	(107,039)	(175,263)	(484,344)	-	(83,000)	(193,260)	(196,293)
69100000	91100	TRANSFER FROM GENERAL FUND (TOT)	(74,481)	-	(75,000)	-	-	-	(95,000)
69100000 Total		Grace Hudson Museum Fund Transfers	(181,520)	(175,263)	(559,344)	-	(83,000)	(193,260)	(291,293)
GRACE HUDSON MUSEUM FUND EXPENSES									
69122700	51110	REGULAR SALARIES & WAGES	134,064	124,335	126,399	180,438	166,037	159,831	168,027
69122700	51120	NON-REGULAR SALARIES & WAGES	34,144	40,099	33,371	8,924	3,120	6,394	10,120
69122700	51130	OVERTIME SALARIES & WAGES	1,524	-	528.00	-	540	100	-
69122700	51150	ACCRUED SALARIES & BENEFITS	(375)	(2,156)	-	-	-	-	-
69122700	51210	RETIREMENT (PERS)	26,196	33,988	35,927	43,161	41,380	41,413	38,876
69122700	51220	INSURANCE	31,621	44,421	25,880	39,697	40,161	40,703	27,990
69122700	51230	WORKERS COMP	7,217	7,194	8,416	12,160	8,647	8,715	8,132
69122700	51240	MEDICARE	2,543	2,476	2,325	2,713	2,334	2,143	2,785
69122700	51250	UNEMPLOYMENT	1,822	1,747	1,597	2,225	2,063	2,075	1,926
69122700	51260	FICA	1,116	1,110	1,038	1,169	1,265	1,160	3,400
69122700	51290	CELL PHONE STIPEND	-	-	-	298	297	297	297
69122700	52100	CONTRACTED SERVICES	371,460	-	-	-	-	-	-
69122700	52180	SECURITY SERVICES	1,546	1,693	1,600	1,031	1,300	1,300	1,300
69122700	54100	SUPPLIES	7,047	5,174	8,000	7,593	7,000	7,000	7,000
69122700	54101	POSTAGE	1,251	889	1,200	599	1,000	1,000	1,000
69122700	55100	TELEPHONE	6,694	5,273	5,000	3,263	5,500	5,500	6,000
69122700	55210	UTILITIES	20,406	19,889	19,000	24,577	-	23,000	23,000
69122700	56120	EQUIPMENT MAINTENANCE & REPAIR	2,864	2,555	2,000	3,064	23,000	2,099	1,500
69122700	56300	BUILDING MAINT. & REPAIR	9,303	3,617	1,500	6,916	1,500	5,000	5,000
69122700	57100	CONFERENCE & TRAINING	-	-	-	633	-	61	1,000
69122700	57300	MEMBERSHIPS & SUBSCRIPTIONS	245	310	320	-	5,000	350	350
69122700	61100	GENERAL GOVERNMENT ALLOCATION	-	-	13,018	14,946	-	-	-
69122700	61200	PURCHASING ALLOCATION	-	-	-	-	-	-	463
69122700	61422	IT ALLOCATION	-	-	-	-	-	-	14,584
69122700	61500	INSURANCE ALLOCATION	13,260	14,125	14,378	14,378	15,000	15,000	19,379
69122700	62100	CENTRAL SERVICES ALLOCATION	-	-	-	-	-	-	28,164
69122700 Total		Grace Hudson Museum Fund Expenses	673,948	306,741	301,497	367,784	325,144	323,141	370,293

**BUDGET DETAIL
GRACE HUDSON MUSEUM SPECIAL FUND
FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 69122700</u>	DEPARTMENT REQUEST
51110 Salaries	\$ 168,027
1 Museum Director	100.0%
1 Museum Curator	100.0%
2 Museum Receptionists (16.5 hours per week each)	100.0%
1 Registrar (24 hours per week)	100.0%
1 Custodian 32hr (12.5% or 6 hours a week at museum) (87.5% Building Maintenance)	12.5%
51120 Salaries, Non-Regular	\$ 10,120
Substitute Receptionists (On-Call, as needed)	100.0%
1 Project Analyst (13 hours per week) (Reimbursed by State grant)	100.0%
Employee Benefits	\$ 83,406
51210 Retirement (PERS)	\$ 38,876
51220 Insurance	\$ 27,990
51230 Workers Compensation Insurance	\$ 8,132
51240 Medicare	\$ 2,785
51250 Unemployment Insurance	\$ 1,926
51260 FICA	\$ 3,400
51290 Cell Phone Stipend	\$ 297
52180 Security Services	\$ 1,300
Contract for Museum & Sun House security system includes semi-annual system testing, monitoring fees, and service calls.	
54100 Supplies	\$ 7,000
Janitorial/maintenance supplies, office supplies, collections' care and storage supplies, lighting supplies, paint for exhibit display walls and other supplies.	
54101 Postage	\$ 1,000
Museum mailings and packages. Guild pays for exhibit related bulk mailings.	
55100 Telephone	\$ 6,000
Fax, seven telephones, two outside lines, one internal City line, Yellow Page listing and one cell phone stipend.	
55210 Utilities	\$ 23,000
Electric, water, and sewer.	
56120 Equipment Maintenance & Repair	\$ 1,500
Contract for copier/printer and service calls. Other equipment maintenance.	
56300 Building Maintenance & Repair	\$ 5,000
Service/testing of fire suppression system, service contract for HVAC units, service contract for pest control, carpet cleaning and other routine maintenance services.	
57100 Conference & Training	\$ 1,000
Attend professional meetings to learn new skills, programs, and potential funding opportunities.	
57300 Memberships & Subscriptions	\$ 350
For membership in professional organizations such as the American Association of Museums, the American Association for State and Local History, and the National Collaborative for Women's History Sites.	
61422 Purchasing Allocation	\$ 463
Charge for Purchasing functions.	

61422 IT Allocation		14,584.00
<hr/>		
Share of Information Technology services.		
61500 Insurance Allocation		\$ 19,379
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Museum's share of general liability, property, and earthquake and flood insurance costs; coverage of items on loan to the Museum for exhibit and research purposes; coverage of Museum collections.		
62100 Central Services Allocation		\$ 28,164
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Annual allocation for general government services.		
City Council	\$	1,154
City Clerk	\$	1,263
City Manager	\$	3,629
Administrative Support	\$	773
Miscellaneous General Government	\$	1,251
Accounting	\$	6,374
City Attorney	\$	1,841
Human Resources/Risk Management	\$	11,880
 DEPARTMENT TOTAL 69122700		 <u>\$ 370,293</u>



SUPPLEMENTAL LAW ENFORCEMENT GRANT FUND BUDGET Fiscal Year 2015-16

63520210 SUPPLEMENTAL LAW ENFORCEMENT GRANT

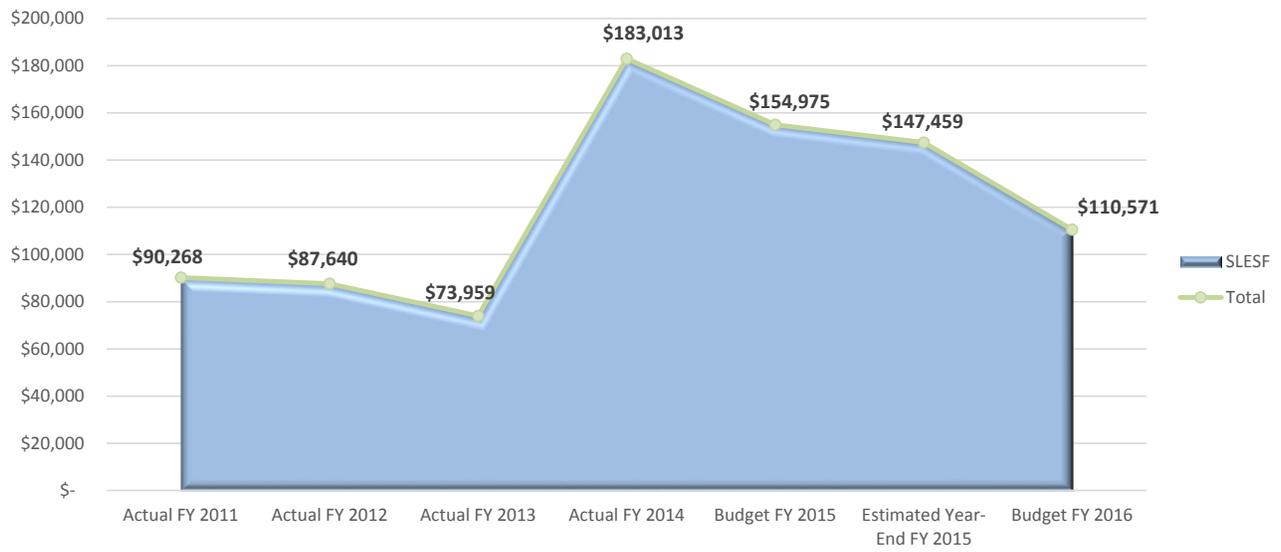
BRIEF DEPARTMENT AND/OR DIVISION OVERVIEW:

“Supplemental Law Enforcement Service Fund” (SLESF) funding is provided through a State of California COPS Grant program. Each year, funding is provided from the State of California to the County of Mendocino and then transferred to the City of Ukiah. Funds within this program must not be used supplant the general fund budgeted law enforcement activities, but may be used to supplement law enforcement activities within a community.

SIGNIFICANT CHANGES:

- None

SUPPLEMENTAL LAW ENFORCEMENT GRANT EXPENSES



Supplemental Law Enforcement Grant (SLESF) Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Supplemental Law Enforcement Revenue									
<i>Charges for Services:</i>									
COPS - State	100,000	117,172	100,000	99,414	-	99,500	100,000	500	100%
Interest on Investments	2,642	1,677	1,855	565	-	600	500	(100)	0%
Total Supplemental Law Enforcement Revenues	\$ 102,642	\$ 118,849	\$ 101,855	\$ 99,979	-	\$ 100,100	\$ 100,500	\$ 400	100%
Supplemental Law Enforcement Expenses									
Supplemental Law Enforcement	90,268	87,640	73,959	183,013	154,975	147,459	110,571	(36,888)	-24%
Total Supplemental Law Enforcement Expenses	90,268	87,640	73,959	183,013	154,975	147,459	110,571	(36,888)	-24%
Increase (decrease) from Operations	\$ 12,374	\$ 31,209	\$ 27,896	\$ (83,034)	\$ (154,975)	\$ (47,359)	\$ (10,071)	\$ 37,288	-24%

Supplemental Law Enforcement Grant (SLESF) Detail Fiscal Year 2015/2016

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year End 2015	Budget 2016	Difference from Estimated Year-End 2015	
63500000	43160	COPS - STATE	(100,000)	(117,172)	(100,000)	(99,414)	-	(99,500)	(100,000)	(500)	100%
63500000	46110	INTEREST ON INVESTMENTS	(2,642)	(1,677)	(1,855)	(565)	-	(600.00)	(500)	100	100%
Total SLESF Revenue			(102,642)	(118,849)	(101,855)	(99,979)	-	(100,100)	(100,500)	(400)	100%
SLESF EXPENSES											
63520210	51110	REGULAR SALARIES & WAGES	43,242	39,058	-	85,579	85,167	70,115	43,726	(26,389)	-38%
63520210	51120	NON-REGULAR SALARIES & WAGES	-	-	38,595	10,981	12,368	1,379	4,000	2,621	190%
63520210	51130	OVERTIME SALARIES & WAGES	-	-	-	3,724	3,239	2,872	1,500	(1,372)	-48%
63520210	51150	ACCRUED SALARIES & BENEFITS	-	-	-	1,828	-	-	-	-	-
63520210	51210	RETIREMENT (PERS)	-	677	-	23,530	23,093	19,986	12,224	(7,762)	-39%
63520210	51220	INSURANCE	-	132	-	19,236	21,299	17,990	13,833	(4,157)	-23%
63520210	51230	WORKERS COMP	1,730	1,609	2,026	6,432	5,053	3,902	2,453	(1,449)	-37%
63520210	51240	MEDICARE	627	566	559	1,409	1,365	1,365	835	(530)	-39%
63520210	51250	UNEMPLOYMENT	404	391	386	1,175	1,204	930	580	(350)	-38%
63520210	51260	FICA	2,681	2,210	2,393	406	767	-	-	-	0%
63520210	51270	UNIFORM ALLOWANCE	-	-	-	799	1,000	1,000	1,000	-	0%
63520210	51290	CELL PHONE STIPEND	-	-	-	414	420	420	420	-	0%
63520210	52100	CONTRACTED SERVICES	30,000	30,000	30,000	27,500	-	27,500	30,000	2,500	9%
63520210	54100	SUPPLIES	11,584	12,997	-	-	-	-	-	-	0%
63520210	Total	SLESF Expenses	90,268	87,640	73,959	183,013	154,975	147,459	110,571	(36,888)	-25%

**BUDGET DETAIL
 SUPPLEMENTAL LAW ENFORCEMENT FUND
 FISCAL YEAR 2015-16**

<u>ACCOUNT NO. 63520210</u>	DEPARTMENT REQUEST
51110 Salaries	\$ 43,726
1 Community Services Officer (Evidence Officer)	100%
51120 Salaries, Non-Regular	\$ 4,000
1 Dispatcher (On-Call)	100%
51130 Overtime Salaries & Wages	\$ 1,500
Employee Benefits	\$ 31,345
51210 Retirement (PERS)	\$ 12,224
51220 Insurance	\$ 13,833
51230 Workers Compensation Insurance	\$ 2,453
51240 Medicare	\$ 835
51250 Unemployment Insurance	\$ 580
51270 Uniform Allowance	\$ 1,000
51290 Cell Phone Stipend	\$ 420
52100 Contracted Services	\$ 30,000
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DEPARTMENT TOTAL 63520210	\$ 110,571

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VISIT UKIAH BUDGET Fiscal Year 2015-16

75017110

Visit Ukiah

The mission of Ukiah's Transient Occupancy Tax Program (TOT) is to responsibly administer a continuously improving promotional program for the Greater Ukiah Area utilizing Measure X funds. The Program will leverage partnerships with key groups and organizations, foster community pride, and increase tourism.

MAJOR ACCOMPLISHMENTS OF FY 2014-15:

- Continued to develop and promote the Visit Ukiah brand, which captures the spirit of Ukiah and creates a unique position for marketing.
- Increased TOT revenue/program income by 14% during 2014, for a total increase of roughly 47% since taking over the program in 2010.
- Maintained a comprehensive visitor-based website, which includes the area's most comprehensive event calendar
- Developed an Outdoor Recreation Guide for the Ukiah area; partnered with the Ukiah High Photography Program for brochure images
- Updated, reprinted and distributed the Ukiah area brochure.
- Represented Ukiah at Sunset Celebration Weekend, Taste of Mendocino, and the Modern Bridal Luxury Wedding Event.
- Strategically placed ads in Sunset Magazine, VIA Magazine, 101 Things to Do in Mendocino County, the Visit Mendocino Travel Guide, and local hotel directories.
- Partner with Ukiah-area businesses for advertising in the Mendocino Travelers Guide in order to expand Ukiah's presence in this magazine, effectively relocating and increasing the Ukiah section.
- Received over 2,500 leads from readers of Sunset and VIA Magazines, each answered with a personalized direct mail piece.
- Partnered with Visit Mendocino, Destination Hopland, and other local businesses to promote Ukiah-area events.
- Performed community outreach regarding the Visit Ukiah program through regular communication with the hospitality industry, press releases and presentations to service groups.
- Maintained regular Visitor Center staffing that corresponds with peak travel times.
- Expanded Visit Ukiah's social media and online presence in order to attract new visitors and improve our visibility with target demographics.
- Began the development of gateway signage at the north and south ends of Ukiah along Hwy 101.

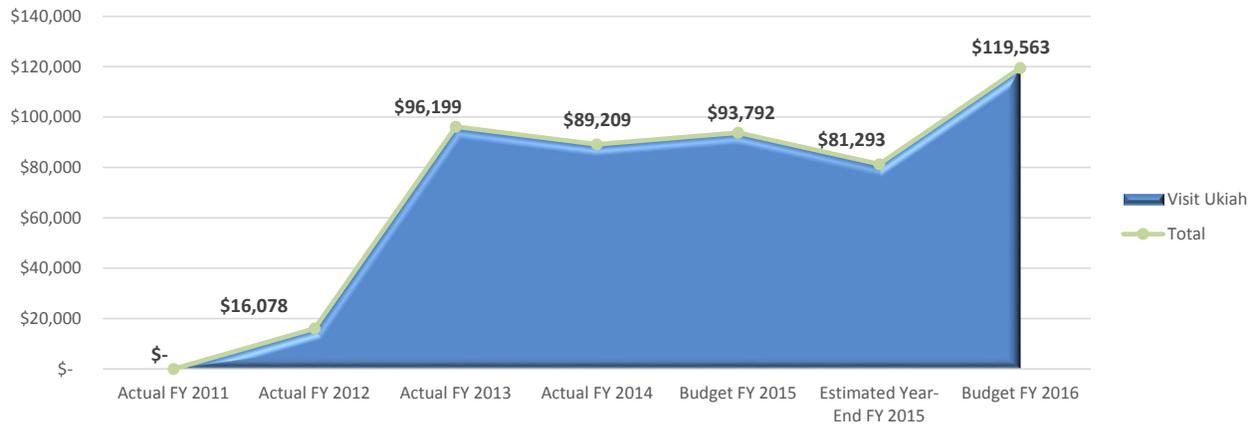
PERFORMANCE GOALS AND OBJECTIVES FOR FY 2015-16:

- Continue to evolve the Visit Ukiah brand to ensure relevancy and effectiveness.
- Design and purchase Visit Ukiah branded merchandise for sale through the Visitor Center and other retail outlets.
- Continue to increase awareness of Visit Ukiah brand, both locally and in target markets through marketing, press releases, and word of mouth.
- Continue to develop the resources at the Visitor Center by networking with other visitor centers and local hospitality-related businesses.
- Increase awareness of Ukiah as a destination wedding location.
- Promote outdoor recreation in the Ukiah area through the circulation of Outdoor Recreation Guides and strategic participation in trade shows and events.

SIGNIFICANT CHANGES:

- None

Visit Ukiah Expenses



Visit Ukiah Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Budget FY 2015	Estimated Year-End FY 2015	Budget 2016	Difference From Estimated FY 2015	%
Visit Ukiah Revenue									
<i>Charges for Services:</i>									
Reimbursable Jobs	-	-	3,600	10,000	-	-	-	-	0%
Transfer from General Fund	-	-	-	-	-	-	119,563	119,563	100%
Total Visit Ukiah Revenue	\$ -	\$ -	\$ 3,600	\$ 10,000	\$ -	\$ -	\$ 119,563	\$ 119,563	100%
Visit Ukiah Expenses									
Visit Ukiah	-	16,078	96,199	89,209	93,792	81,293	119,563	38,270	41%
Total Visit Ukiah Expenses	-	16,078	96,199	89,209	93,792	81,293	119,563	38,270	41%
Increase (decrease) from Operations	\$ -	\$ (16,078)	\$ (92,599)	\$ (79,209)	\$ (93,792)	\$ (81,293)	\$ -	\$ 81,293	-87%

**Visit Ukiah Fund Detail for Fiscal Year 2015/2016
75017110**

ORG	OBJ	DESCRIPTION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	FY 2015 BUDGET	Estimated Year-End 2015	Budget 2016
75000000	91100	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	(119,563)
75017110	44830	REIMBURSABLE JOBS	-	-	3,600	(10,000)	-	-	-
Total Visit Ukiah Revenue			-	-	3,600	(10,000)	-	-	(119,563)
VISIT UKIAH EXPENSES									
75017110	51110	REGULAR SALARIES & WAGES	-	-	6,526	55	8,000	8,000	6,322
75017110	51120	NON-REGULAR SALARIES & WAGES	-	(4,000)	3,737	11,555	5,200	12,841	13,000
75017110	51130	OVERTIME SALARIES & WAGES	-	-	-	-	-	-	-
75017110	51210	RETIREMENT (PERS)	-	-	1,989	14	-	-	3,013
75017110	51220	INSURANCE	-	-	201	-	-	-	-
75017110	51230	WORKERS COMP	-	-	530	633	219	539	858
75017110	51240	MEDICARE	-	-	165	168	76	189	297
75017110	51250	UNEMPLOYMENT	-	-	122	116	52	125	204
75017110	51260	FICA	-	-	257	716	323	747	646
75017110	51290	CELL PHONE STIPEND	-	-	15	2	-	-	-
75017110	52100	CONTRACTED SERVICES	-	1,831	68,934	36,333	20,000	1,000	10,000
75017110	52515	ADVERTISING & PUBLICATION	-	9,531	4,193	26,581	46,822	46,822	62,620
75017110	52600	RENT	-	-	-	3,960	-	3,330	4,140
75017110	54100	SUPPLIES	-	1,784	1,165	1,237	1,200	1,000	1,200
75017110	54101	POSTAGE	-	690	863	1,450	2,500	2,500	2,500
75017110	55100	TELEPHONE	-	-	52	-	-	-	-
75017110	57100	CONFERENCE & TRAINING	-	4,941	3,399	2,428	4,000	4,000	5,000
75017110	57300	MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	-	1,500	200	200
75017110	61410	RENT ALLOCATION	-	1,300	4,050	3,960	3,900	-	-
75017110	61422	IT ALLOCATION	-	-	-	-	-	-	1,889
75017110	61500	INSURANCE ALLOCATION	-	-	-	-	-	-	314
75017110	62100	CENTRAL SERVICES ALLOCATION	-	-	-	-	-	-	7,360
10017100 Total			-	16,078	96,199	89,209	93,792	81,293	119,563
Total Visit Ukiah Expenses			\$ -	\$ 16,078	\$ 96,199	\$ 89,209	\$ 93,792	\$ 81,293	119,563

*Visit Ukiah is completely funded with Transient Occupancy Tax (50% of the funds are raised through Measure X, as approved by the voters).

**BUDGET DETAIL
VISIT UKIAH
FISCAL YEAR 2015-16**

ACCOUNT NO. 75017110	DEPARTMENT REQUEST
51110 Salaries	\$ 6,322
Facility Administrator & PT Project/Grant Administrator - 10% of Visit Ukiah budget allocated in regular salary and benefits (\$10,000)	
51120 Salaries, Non-Regular	\$ 13,000
2 Visitor's Desk Receptionists (520 hours each) 100.0%	
Employee Benefits	\$ 5,018
51210 Retirement (PERS)	\$ 3,013
51220 Insurance	\$ -
51230 Workers Compensation Insurance	\$ 858
51240 Medicare	\$ 297
51250 Unemployment Insurance	\$ 204
51260 FICA	\$ 646
52100 Contractual Services	\$ 10,000
Website Design and Construction, Maintenance, Social Media & Marketing, Brochure Design and Printing; Photography Gateway Signage Improvements	
	\$ -
	\$ -
	\$ -
52515 Advertising & Publication	\$ 62,620
Marketing and promotional opportunities; design and purchase of print and online advertisements, social media, direct mail projects, email marketing, and other opportunities.	
52600 Rent	\$ 4,140
Rental of office space at the Ukiah Valley Conference Center	
54100 Supplies & Other Division Expenses	\$ 1,200
Office supplies and equipment, printing of brochures, business cards, letterhead, etc.	
54101 Postage	\$ 2,500
57100 Conference & Training	\$ 5,000
Taste of Mendocino 2016	
	\$ 400
Various Wedding Fairs	
	\$ 3,100
Travel and Adventure Shows	
	\$ 1,500
57300 Memberships & Subscriptions	\$ 200
Subscriptions to Sunset, VIA, Wine Spectator, and other misc. magazines relevant to Ukiah-area travel	
61422 IT Allocation	\$ 1,889
Share of Information Technology services.	
61500 Insurance Allocation	\$ 314
Share of the Citywide costs of liability and property insurance.	
62100 Central Services Allocation	\$ 7,360
Annual allocation for general government services.	
City Council	\$ 413
City Clerk	\$ 451
City Manager	\$ 1,297
Administrative Support	\$ 276
Miscellaneous General Government	\$ 447
Accounting	\$ 2,279
City Attorney	\$ 658
Human Resources/Risk Management	\$ 1,539
DEPARTMENT TOTAL 75017110	<u>\$ 119,563</u>

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CITY OF UKIAH FINANCIAL MANAGEMENT POLICIES

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A. General Financial Goals

The general financial goals of the City of Ukiah are:

1. To maintain a financially viable City that provides an adequate level of municipal services.
2. To maintain financial flexibility in order to be able to continually adapt to local and regional economic changes.
3. To maintain and enhance the sound fiscal condition of the City.

B. Budget Administration

1. The City will strive to adopt a balanced budget by June 30 preceding the budget period. A balanced budget means that operating revenues must fully cover operating expenditures, including debt service, as set forth in B.6. below. A balanced budget allows for total expenditures to exceed revenues; however, beginning fund balance and strategic reserve funds can only be used to fund capital improvement projects or other one-time, non-recurring expenditures, as set forth in B.10. below.
2. The City will prepare a budget calendar no later than January 15 preceding the budget period.
3. The City will use a budget development process that emphasizes long-range planning and effective program management. The process will:
 - a. Reinforce the importance of long-range planning in managing the City's fiscal affairs.
 - b. Focus on developing and budgeting for the accomplishment of significant goals.
 - c. Establish realistic timeframes for achieving goals.
 - d. Create a proactive budget that provides for stable operations and assures the City's long-term fiscal health.
 - e. Promote orderly spending patterns.
4. During the budget development process, the existing budget will be thoroughly examined to assure removal or reduction of any services or programs that could be eliminated or reduced in cost.

5. The City will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.
6. The City will strive to support current operating expenditures, including debt service, with current revenues.
7. The City will forecast its revenues and expenditures for each of the succeeding five years and will update this forecast at least annually.
8. The status of major program goals will be formally reported to the City Council on a periodic, ongoing basis.
9. The City Council will review and amend appropriations, if necessary, on a periodic, ongoing basis.
10. The City will strive to preserve the spending of fund balance and strategic reserve funds for capital improvement projects, or other one-time, non-recurring expenditures.
11. Unspent, unencumbered operating and capital improvement program appropriations will lapse at the end of the budget period. Requests for lapsed program appropriations may be resubmitted for inclusion in the subsequent budget period. Unspent but encumbered appropriations at the end of the budget period shall amend the budget of the subsequent period by means of a budget amendment approved by the City Council.

C. General Revenue Management

1. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.
2. To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues for the succeeding five years.
3. Because revenues, especially those of the General Fund, are sensitive to both local and regional economic conditions, revenue estimates adopted by the City Council must be conservative.

4. The City will annually review the General Fund operating position (revenues less expenditures) to determine if funds are available to operate and maintain future capital facilities. If funding is not available for operations and maintenance expenses, the City will evaluate all viable options.
5. User fees will be reviewed and updated on a periodic basis to recover the full cost of services provided, except when the City Council determines that a subsidy from the General Fund is within the cost recovery policy adopted by the Council. The City will strive to establish a master fee schedule that will encompass all fees and charges of the City.
6. Any transfers between funds for operating purposes shall be clearly set forth in the Adopted Budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons and are not intended to result in a transfer of financial resources by the end of the fiscal year. From time to time, interfund borrowings may be appropriate but are subject to the following criteria:
 - a. The Finance Director is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 60 days. The most common use of interfund borrowing under this circumstance is for grant programs where costs are incurred before drawdowns are initiated and received.
 - b. Any other interfund borrowings for cash flow or other purposes require approval by the City Council.

D. Utility Rates and Fees

1. The City will set utility rates and user fees at levels that fully recover the total direct and indirect costs of the activity. Indirect costs include the costs of operations, capital outlay, debt service and annual depreciation of capital assets.
2. The City will review and adjust utility rates and user charges as required to ensure that they remain appropriate and equitable.

E. Investments

1. The Finance Director will annually submit an investment policy to the City Council for review and adoption.
2. Under the guidance of the City's Investment Oversight Committee, the Finance Director will invest the City's idle monies with an outside investment advisor in accordance with applicable law and adopted investment policies and direct the investment of bond or note monies on deposit with a trustee or fiscal agent in accordance with the applicable indenture or issuance document.

F. Expenditures

1. The City will maintain a level of expenditures that will provide for the public well-being and safety of the residents of the community.
2. The City will provide a level of expenditures that will maintain the public assets.
3. The City will maintain purchasing methods, in accordance with law and the City's adopted purchasing policies and procedures, to secure the lowest price consistent with the quality desirable for use intended and the needs of the City.
4. The City Council will annually adopt a resolution establishing the City's appropriations limit calculated in accordance with Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affects the City's appropriations limit. The Council will generally consider this resolution in connection with final approval of the City's budget.

G. Equipment Replacement Funds

1. The City will maintain a General Government Equipment Replacement Fund and a Utilities Equipment Replacement Fund for each utility to provide for the timely replacement of vehicles, information technology, and other short-lived capital equipment.
2. The City will strive to make an annual contribution to these funds based on the annual use allowance, which is determined by the estimated life of the vehicles or equipment to be replaced and their original purchase costs.

3. Interest earnings and sales of surplus equipment as well as any related damage and insurance recoveries will be credited to the Equipment Replacement Funds.

H. Capital Improvement Program

1. The City will develop a five-year capital improvement program (CIP) each budget cycle. The purpose of the CIP is to systematically plan, schedule and finance capital projects to ensure cost-effectiveness as well as conformance with the City's established policies.
2. Questions to consider when prioritizing a capital project include:
 - a. Is it mandated?
 - b. Is there an emergency need?
 - c. Is there a direct or indirect economic benefit?
 - d. Is there full or partial funding?
 - e. Does it dovetail with other capital projects that are a priority for other reasons?
 - f. How does it fit in with the City Council's strategic goals?
3. The City will identify the estimated costs, potential funding sources, and project schedule for each capital project proposal in the CIP before it is submitted to the City Council for approval.
4. The City will coordinate the development of the CIP with the development of the operating budget.
5. Construction projects that cost \$20,000 or more and equipment purchases that cost \$10,000 or more will be included in the CIP, except for replacements of police squad cars which are included in the operating program budget. Minor capital construction outlays of less than \$20,000 and minor equipment purchases of less than \$10,000 will be included in the operating program budgets.
6. The City will make all capital improvements in accordance with an adopted and funded CIP.
7. Cost tracking procedures for current-period components of the CIP will be implemented and updated quarterly to ensure project completion is within budget and established timelines.

I. Debt Management

1. The City will consider the use of debt financing only for high-priority, one-time capital improvement projects and only under the following circumstances:
 - a. When the project's useful life will exceed the term of financing, and;
 - b. When project revenues or specific resources will be sufficient to service the long-term debt.
2. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation.
3. The City will carefully monitor its level of debt because debt capacity is limited. Funds borrowed for a project today are not available to fund other projects tomorrow, and funds committed for debt repayment today are not available to fund operations tomorrow.
4. A feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
5. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
6. The City will maintain good, ongoing communications with bond rating agencies about the City's financial condition.
7. Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancings will be considered under the following conditions:
 - a. There is a net economic benefit.
 - b. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.
 - c. The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.

J. Fund Balance and Reserves

1. The City will strive to maintain a fund balance in the General Fund, including the General Fund's Strategic Reserve Fund, of at least 25 percent of General Fund operating expenditures. A 25-percent fund balance is equivalent to approximately three months of operating expenditures. The primary purpose of this minimum fund balance is to meet cash flow requirements, to protect the City's essential service programs and funding requirements during periods of economic uncertainty, local disasters, other financial hardships or downturns in the local economy, and to provide for unforeseen operating or capital needs. Additionally, a fund balance of 25 percent is considered the minimum level necessary to maintain the City's credit worthiness.
2. The City Council may assign specific fund balance levels for future development of capital projects that it has determined to be in the best long-term interests of the City.
3. The City's enterprise funds will strive to maintain a minimum working capital balance of at least 25 percent of operating expenses. The primary purpose of this balance is to set aside funds to maintain cash balances sufficient to pay expenses as needed and to provide for unanticipated or emergency expenses that could not be reasonably foreseen during the preparation of the budget.
4. In addition to the assigned balances noted above, levels of fund balance and retained earnings will be sufficient to meet:
 - a. Debt service reserve requirements.
 - b. Reserves for encumbrances.
 - c. Established rate stabilization reserves.
 - d. Funding requirements for projects approved in prior years that are carried forward.
 - e. Other assignments required by contractual obligations, state law or generally accepted accounting principles.

K. Accounting, Auditing and Financial Reporting

1. The City's accounting and financial reporting systems will be maintained in conformance with generally accepted accounting principles and standards of the Governmental Accounting Standards Board.

2. A fixed assets system will be maintained to identify all City assets, their historical cost, and useful life.
3. At the beginning of the annual budget preparation cycle, a financial review will be submitted to the City Council and will be made available to the public.
4. Full and continuing disclosure will be provided in the general financial statements and bond representations.
5. An annual audit will be performed by an independent public accounting firm with the subsequent issue of, at a minimum, General Purpose Financial Statements that include an audit opinion. The City will strive to issue audited financial statements within 180 days after year-end.

L. Human Resources Management

1. The City Council will authorize all regular positions, including part-time and extra-help regular positions.
2. The budget will fully appropriate the resources needed for authorized regular positions and will limit programs to the regular staffing authorized.
3. The City will strive to provide competitive compensation and benefits for its authorized regular employees.
4. All requests for additional regular positions will include evaluations of:
 - a. The necessity, benefits, term and expected results of the proposed activity.
 - b. Staffing and materials costs including salary, benefits, equipment, uniforms, support and facilities.
 - c. Alternative means of service delivery, with consideration given to quality of service.
 - d. Additional revenues or cost savings that may be realized.

CITY OF UKIAH
GENERAL FUND SCHEDULE OF FUTURE REVENUES
Fiscal Years 2015/16 - 2019/20

REVENUES:	Budget 2015/2016	Forecast 2016/2017	Forecast 2017/2018	Forecast 2018/2019	Forecast 2019/2020	ADJUST % PER YR
Taxes:						
Property Taxes	\$ 1,341,155	\$ 1,367,978	\$ 1,395,338	\$ 1,423,244	\$ 1,451,709	2%
Sales Taxes	5,162,724	\$ 4,861,711	\$ 5,061,121	\$ 5,268,177	\$ 5,480,258	Estimates from Muniservices
Transient Occupancy Taxes	1,052,621	\$ 1,084,200	\$ 1,116,726	\$ 1,150,227	\$ 1,184,734	3%
Other Taxes	385,772	\$ 389,630	\$ 393,526	\$ 397,461	\$ 401,436	1%
Franchise Taxes	1,500,360	\$ 1,500,360	\$ 1,500,360	\$ 1,500,360	\$ 1,500,360	0%
Successor Agency Admin ⁽¹⁾	150,000	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL TAXES	\$ 9,592,632	\$ 9,203,879	\$ 9,467,070	\$ 9,739,470	\$ 10,018,498	
Licenses/ Permits/Penalties						
License & Permits	134,650	135,997	137,356	138,730	140,117	1%
Fines/Penalties	-	-	-	-	-	0%
TOTAL LICENSES/PERMITS/PENALTIES	\$ 134,650	\$ 135,997	\$ 137,356	\$ 138,730	\$ 140,117	
Charges for Services:						
Police Services	487,346	492,219	497,142	502,113	507,134	1%
Fire Services ⁽²⁾	-	-	-	-	-	0%
Ambulance ⁽³⁾	50,000	50,000	-	-	-	1%
Planning Fees	184,046	187,727	191,481	195,311	199,217	2%
Swimming Pool	70,000	71,400	72,828	74,285	75,770	2%
Other Charges	55,180	55,180	55,180	55,180	55,180	0%
TOTAL CHARGES FOR SERVICES	\$ 846,572	\$ 1,128,519	\$ 1,091,344	\$ 1,104,349	\$ 1,117,536	
Revenues from Other Agencies:						
Motor Vehicle License Fee (VLF)	-	-	-	-	-	0%
Property Tax in Lieu of Motor Vehicle License Fees	1,277,963	1,303,522	1,329,593	1,356,185	1,383,308	2%
P.O.S.T. Reimbursements	45,594	46,506	47,436	48,385	49,352	2%
Home Owners Property Tax Relief	12,500	12,500	12,500	12,500	12,500	0%
Talmage Road Maintenance	-	-	-	-	-	0%
TOTAL REVENUES FROM OTHER AGENCIES	\$ 1,336,057	\$ 1,362,528	\$ 1,389,529	\$ 1,417,069	\$ 1,445,161	
Other Revenues:						
Rental Income/Program fees	\$ 669,002	\$ 669,002	\$ 669,002	\$ 669,002	\$ 669,002	0%
Other	\$ 164,001	\$ 164,001	\$ 164,001	\$ 164,001	\$ 164,001	0%
TOTAL OTHER REVENUES	\$ 833,003	\$ 833,003	\$ 833,003	\$ 833,003	\$ 833,003	
Public Safety Restricted Revenues:						
Sales Tax Measure S	\$ 2,506,738	\$ 2,556,873	\$ 2,608,010	\$ 2,660,170	\$ 2,713,374	2%
COPS Funds	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL PUBLIC SAFETY RESTRICTED REVENUES:	\$ 2,506,738	\$ 2,556,873	\$ 2,608,010	\$ 2,660,170	\$ 2,713,374	
Central Services Allocations:						
Central Services Allocations:	\$ 1,951,069	\$ 1,990,090	\$ 2,029,892	\$ 2,070,490	\$ 2,111,900	2%
TOTAL CENTRAL SERVICE ALLOCATIONS	\$ 1,951,069	\$ 1,990,090	\$ 2,029,892	\$ 2,070,490	\$ 2,111,900	
TOTAL REVENUES BEFORE TRANSFERS	\$ 17,200,721	\$ 17,210,889	\$ 17,556,204	\$ 17,963,281	\$ 18,379,589	
Transfers In: ⁴						
	\$ 325,364	\$ 125,364	\$ 125,364	\$ 125,364	\$ 125,364	0%
						0%
						0%
TOTAL TRANSFERS	\$ 325,364	\$ 125,364	\$ 125,364	\$ 125,364	\$ 125,364	
TOTAL GENERAL FUND REVENUES	\$ 17,526,085	\$ 17,336,253	\$ 17,681,568	\$ 18,088,645	\$ 18,504,953	

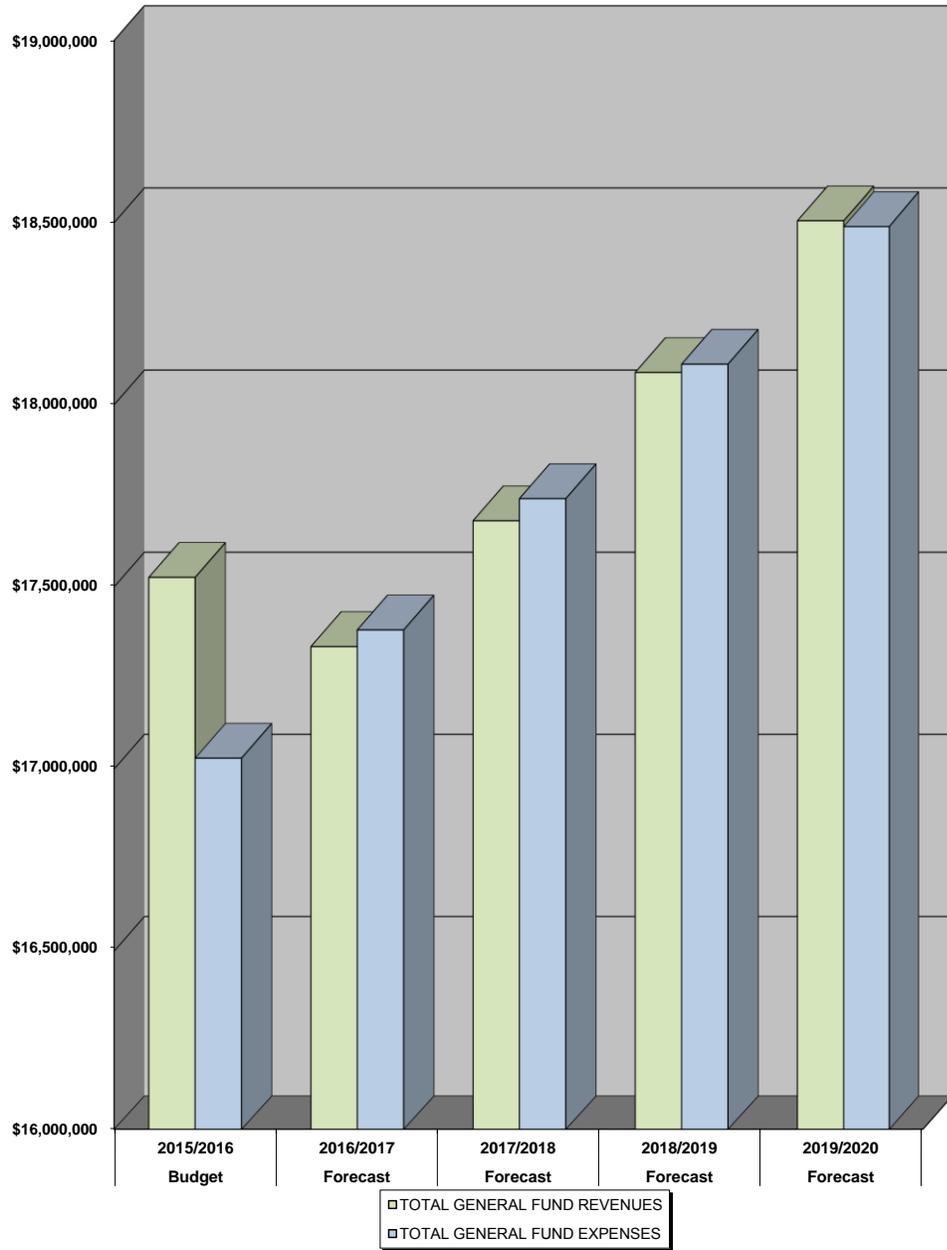
(1) Successor Agency Admin Fees are projected to be reduced to zero as projects are wrapped up for Redevelopment.
(2) Fire Service Charges are collected and retained by Ukiah Valley Fire District.
(3) Ambulance fees are expected from past billings until 2017.
(4) \$200,000 in Gas tax funding is expected to be used for Capital

Revenue forecasts are based on the assumption the economy will be slow and steady recovery from the recent downturn over the next few years. While Sales taxes and transient occupancy taxes are predicted to grow at two percent; the economy is still very volatile and it is not impossible for the City to realize negative growth if the economy takes another downturn.

CITY OF UKIAH
GENERAL FUND SCHEDULE OF FUTURE Expenditures
Fiscal Years 2015/16 - 2019/20

EXPENDITURES:	Budget	Forecast	Forecast	Forecast	Forecast	ADJUST
	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	% PER YR
General Government:						
City Council	\$ 126,158	\$ 129,358	\$ 132,643	\$ 136,014	\$ 139,474	
City Clerk/Elections*	137,984	141,275	144,649	148,106	151,649	Assumes 2% increase annually for Salary & Benefit costs and for supplies & services remain flat (no increase)
City Manager	396,602	405,001	413,583	422,350	431,308	
Administrative Support	84,456	86,665	88,934	91,265	93,658	
Miscellaneous General Government	156,673	161,373	166,214	171,201	176,337	
Finance Department	696,537	712,150	728,126	744,474	761,202	
City Attorney	201,161	207,196	213,412	219,814	226,408	
Treasury Management	89,344	91,970	94,674	97,458	100,325	
Human Resources/Risk Management	481,893	492,644	503,643	514,897	526,411	
Economic Development	325,382	332,548	339,878	347,375	355,042	
Visit Ukiah*	-	-	-	-	-	
Successor Agency*	-	-	-	-	-	
Community Outreach	37,904	39,041	40,212	41,419	42,661	
Parks	1,154,471	1,181,981	1,210,173	1,239,066	1,268,677	
Building Maintenance**	-	-	-	-	-	
Recreation/Programs	921,357	943,491	966,179	989,435	1,013,274	
Planning	536,320	548,500	560,968	573,730	586,793	
Building	297,849	304,459	311,221	318,138	325,214	
Information Technology**	-	-	-	-	-	
Public Works- Engineering	206,229	211,045	215,979	221,032	226,209	
Public Works- Traffic Signals	38,992	40,162	41,367	42,608	43,886	
Public Works- Streets	835,029	855,670	876,842	898,560	920,837	
Public Works - Corporation Yard**	-	-	-	-	-	
Storm Drains	98,519	100,492	102,505	104,558	106,652	
Animal Control	83,635	86,144	88,728	91,390	94,132	
TOTAL GENERAL GOVERNMENT	\$ 6,906,495	\$ 7,071,167	\$ 7,239,930	\$ 7,412,887	\$ 7,590,149	
Public Safety:						
Police	6,942,106	7,098,594	7,258,742	7,422,637	7,590,373	
Fire	\$ 2,770,301	\$ 2,801,209	\$ 2,832,736	\$ 2,864,893	\$ 2,897,693	
TOTAL PUBLIC SAFETY	\$ 9,712,407	\$ 9,899,804	\$ 10,091,477	\$ 10,287,530	\$ 10,488,065	
TOTAL GENERAL FUND EXPENSES BEFORE TRANSFERS	\$ 5,763,154	\$ 5,899,503	\$ 6,039,211	\$ 6,182,365	\$ 6,329,054	
Operational Transfers	\$ 410,856	\$ 410,856	\$ 410,856	\$ 410,856	\$ 410,856	
TOTAL GENERAL FUND EXPENSES	\$ 17,029,758	\$ 17,381,827	\$ 17,742,263	\$ 18,111,273	\$ 18,489,070	
Excess of Revenues Over/Under Expenditures	\$ 496,327	\$ (45,574)	\$ (60,694)	\$ (22,627)	\$ 15,883	

GENERAL FUND REVENUE & EXPENDITURE FORECAST



**CITY OF UKIAH
DEBT SUMMARY
FISCAL YEAR 2015-2016**

Department and account number									
Funding Source	Issue Date	Maturity Date	Interest Rate	Balance 6/30/2015	Interest Expense	Principal Payment	Total	Balance 6/30/2016	
External Financing									
Water Fund									
Water Treatment (82224413)									
ABAG Bond	8/30/05	9/1/2035	4.50%	11,845,000	509,993	360,000	869,993	11,485,000	
Water Treatment (82024411)									
DWR- State Loan	1992	2022	3.6024%	1,117,418	38,999	143,014	182,013	974,404	
Total Water				12,962,418	548,992	503,014	1,052,006	12,459,404	
Sewer Fund									
Wastewater Treatment Plant (84124426)									
ABAG Bond	3/1/06	3/1/2036	4.63%	64,850,000	2,928,500	1,930,000	4,858,500	62,920,000	
Sewer Treatment Plant (84024425)									
SWRCB	1995	2016	3.00%	413,252	12,398	413,252	425,650	0	
Total Sewer				65,263,252	2,940,898	2,343,252	5,284,150	62,920,000	
Electric Fund									
Lake Mendo. Hydro. (80326330)									
Electric Revenue	1992	2018	3.2-6.25% (cur.)	5,485,000	342,812	1,710,000	2,052,812	3,775,000	
Total Electric				5,485,000	342,812	1,710,000	2,052,812	3,775,000	
Total External Debt for City				83,710,670	3,832,702	4,556,266	8,388,968	79,154,404	
Internal Financing									
Swimming Pool Fund									
Pool Loan (304)from Liability Ins.(Fund 202)									
Misc. General Govt.	10/21/2010	Undefined	0.00% Fixed	148,000	0	0	0	148,000	
Golf Fund									
Golf Cash Flow Loan (720) * From General (Fund 100)									
Misc. General Govt.	7/31/2008	6/30/2022	City Avg. Variable	140,539	0	0	0	140,539	
Golf Equipment Loan (720) From Liability Ins. (Fund 202)									
Misc. General Govt.	10/24/2008	6/30/2014	City Avg. Variable	37,203	1,657	37,203	38,860	37,203	
Golf Course Loan (720) From General (Fund 100)									
Misc. General Govt.	5/1/2006	4/30/2019	City Avg. Variable	478,055	0	0	0	478,055	
Total Internal Financing				803,797	1,657	37,203	38,860	803,797	
Total City Internal & External				84,514,467	3,834,359	4,593,469	8,427,828	79,958,201	

* Principal payments will begin when Golf Equipment loan is paid off.

CITY OF UKIAH
FINANCIAL DATA ON DEBT OBLIGATIONS

The City has entered into various forms of indebtedness for purposes of constructing capital infrastructure projects. The City pays annual debt service on the outstanding balances which are included in the budget document under the funds responsible for the debt. Following is a description of the major debt commitments of the City as June 30, 2015.

Water Fund

2005 Series A Water treatment plant – The City obtained a loan through the Association of Bay Area Governments (ABAG) whereby ABAG issued revenue bonds to provide resources for the City to acquire and construct capital improvement to the City’s water treatment plant. The obligation was \$14,355,000 and is secured with the pledge of net revenues from the City’s water fund. The bonds bear interest at rates from 4.00 to 4.5 percent, and interest is payable each September 1 and March 1. These bonds mature in September 2035. Future debt service on the bonds is:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	360,000	509,993	869,993
2017	375,000	494,925	869,925
2018	390,000	479,243	869,243
2019	405,000	462,945	867,945
2020	425,000	445,930	870,930
Thereafter	<u>9,890,000</u>	<u>3,947,954</u>	<u>13,837,954</u>
Totals	<u>\$11,845,000</u>	<u>\$6,340,990</u>	<u>\$18,185,990</u>

DWR- State Loan – The City obtained a loan through the California Department of Water Resources to finance an upgrade to the water treatment plant. The maximum loan was \$3,599,009 and is payable over 30 years. The obligation is secured with the pledge revenues from assessments and user charges from the City’s water fund. The loan has an interest rate of 3.6024 percent, and interest is payable each April 1 and October 1. This loan matures in October 2022. Future debt service on the bonds is:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	143,056	38,973	182,029
2017	148,256	33,773	182,029
2018	153,645	28,834	182,029
2019	159,230	22,799	182,029
2020	165,017	17,011	182,029
Thereafter	<u>348,247</u>	<u>15,810</u>	<u>364,057</u>
Totals	<u>\$1,117,451</u>	<u>\$156,750</u>	<u>\$1,274,201</u>

CITY OF UKIAH
FINANCIAL DATA ON DEBT OBLIGATIONS

Sewer Fund

2006 Series A Wastewater – The City obtained a loan through the Association of Bay Area Governments (ABAG) whereby ABAG issued revenue bonds to provide resources for the City to acquire and construct capital improvement to the City’s wastewater treatment plant. The obligation was \$75,060,000 and is secured with the pledge of the City’s and Sanitation District’s Sewer revenues. On March 2, 2006 the City and the Ukiah Valley Sanitation District entered into a participation agreement. Repayment of debt is split between the City and UVSD (49% City and 51% UVSD) (The percentages are based on operational shares -52.51% City and 47.79% UVSD and Capacity share of plant 35.15% City and 64.85% UVSD) The bonds bear interest at rates from 4.00 to 4.75 percent, and interest is payable each March 1 and September 1. These bonds mature Future in March 2036. Future debt service on the bonds is:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	1,930,000	2,928,500	4,858,500
2017	2,010,000	2,851,300	4,861,300
2018	2,090,000	2,770,900	4,860,900
2019	2,180,000	2,687,300	4,867,300
2020	2,280,000	2,597,375	4,877,375
Thereafter	<u>54,360,000</u>	<u>23,995,650</u>	<u>78,355,650</u>
Totals	<u>\$64,850,000</u>	<u>\$37,831,025</u>	<u>\$102,681,025</u>

DWR- State Loan – The City obtained a loan through the California Department of Water Resources to finance an upgrade to the wastewater treatment plant. The maximum loan was \$6,592,944 and is payable over 20 years. The obligation is secured with the pledge revenues from assessments and user charges from the City’s water fund. The loan has an interest rate of 3.0 percent, and interest is payable annually on April 15. This loan matures in October 2016. Future debt service on the bonds is:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	413,252	12,398	425,650
Thereafter	-	-	-
Totals	<u>\$413,252</u>	<u>\$12,398</u>	<u>\$425,650</u>

CITY OF UKIAH
FINANCIAL DATA ON DEBT OBLIGATIONS

Electric Fund

1992 Electric Revenue Bonds – The City has issued bonds in the amount of \$25,850,000 where the City pledges revenue derived from the acquired or constructed assets of the City’s electric system to pay debt service. The bonds bear interest at rates from 3.20 to 5.9 percent, and interest is payable each June 1 and December 1. These bonds mature in June 2018. Future debt service on the bonds is:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	1,710,000	342,812	2,052,812
2017	1,825,000	235,937	2,060,937
2018	1,950,000	121,875	2,071,875
Thereafter	-	-	-
Totals	<u>\$5,485,000</u>	<u>\$700,624</u>	<u>\$6,185,624</u>

Ukiah Redevelopment Agency

2007 Tax Allocation Refunding – On April 8, 2007 the Redevelopment Agency issued bonds in the amount of \$5,595,000 to refinance a loan agreement between the former redevelopment agency and the Redwood Empire Financing Authority. The bond series is comprised of \$4,310,000 in serial bonds maturing annually December 1, through the year 2020, and \$1,285,000 in term bonds maturing December 1, 2023. Interest rates on the serial bonds range from 3.75 to 4.70 percent, and the term bonds carry an interest rate of 4.75%. Interest is paid semi-annually on June 1 and December 1. Future debt service on the bonds is:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	320,000	145,727	465,727
2017	325,000	131,779	456,779
2018	340,000	117,230	457,230
Thereafter	<u>2,410,000</u>	<u>345,750</u>	<u>2,755,750</u>
Totals	<u>\$3,395,000</u>	<u>\$740,486</u>	<u>\$4,135,486</u>

CITY OF UKIAH
FINANCIAL DATA ON DEBT OBLIGATIONS

Ukiah Redevelopment Agency Continued

2011A Tax Allocation Bonds– On March 8, 2011, the Redevelopment Agency issued bonds in the amount of \$5,180,000. The bonds were a special obligation of the RDA payable solely from the secured pledge of Agency tax revenues. The bond series is comprised of \$2,840,000 in serial bonds maturing annually December 1, through the year 2021, and \$2,340,000 in term bonds maturing December 1, 2028. Interest rates on the serial bonds range from 3.0 to 6.5 percent. Interest is paid semi-annually on June 1 and December 1. Future debt service on the bonds is:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	580,000	194,413	774,413
2017	620,000	168,525	788,525
2018	15,000	154,606	169,606
Thereafter	<u>2,380,000</u>	<u>1,312,875</u>	<u>3,692,875</u>
Totals	<u>\$3,595,000</u>	<u>\$1,830,419</u>	<u>\$5,425,419</u>

2011B Tax Allocation Bonds– On March 8, 2011, the Redevelopment Agency issued bonds in the amount of \$3,250,000. The bonds were a special obligation of the RDA payable solely from the secured pledge of Agency tax revenues. The bond series is comprised of \$1,585,000 in serial bonds maturing annually August 1, through the year 2021, and \$1,655,000 in term bonds maturing August 1, 2026. Interest rates on the serial bonds range from 3.25 to 9.0 percent. Interest is paid semi-annually on February 1 and August 1. Future debt service on the bonds is:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	120,000	242,050	362,050
2017	140,000	234,225	374,225
2018	160,000	224,450	384,450
Thereafter	<u>2,560,000</u>	<u>1,118,225</u>	<u>3,678,225</u>
Totals	<u>\$2,980,000</u>	<u>\$1,818,950</u>	<u>\$4,798,950</u>

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