

City of Scotts Valley

2009 / 2010 Preliminary Budget

Randy Johnson
Mayor

Jim Reed
Vice Mayor

Stephany E. Aguilar
Council Member



Dene Bustichi
Council Member

Donna Lind
Council Member

Stephen H. Ando
City Manager

CITY OF SCOTTS VALLEY

2009 / 20010

PRELIMINARY BUDGET

Randy Johnson	Mayor
Jim Reed	Vice Mayor
Stephany E. Aguilar	Councilmember
Dene Bustichi	Councilmember
Donna Lind	Councilmember
Stephen Ando	City Manager
Kirsten Powell	City Attorney
Tracy Ferrara	City Clerk
John Weiss	Chief of Police
Ken Anderson	Director of Public Works / City Engineer
Susan Westman	Community Development Director

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2009 / 20010

PRELIMINARY BUDGET

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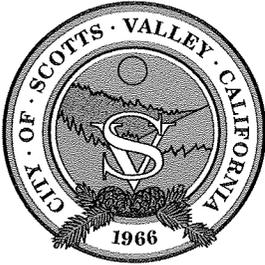
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CITY OF SCOTTS VALLEY

OFFICE OF THE CITY MANAGER

One Civic Center Drive • Scotts Valley • California • 95066
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May 30, 2009

Honorable Mayor and City Council
City of Scotts Valley
One Civic Center Drive
Scotts Valley, CA 96066

SUBJECT: 2009-10 Fiscal Year Budget

Honorable Mayor and City Council:

It is with pleasure that I submit to the City Council the budget for fiscal year 2009-2010. Below is a discussion of the larger funds that comprise the budget of the City of Scotts Valley.

GENERAL FUND OVERVIEW

The City has benefited for three years from the Measure C temporary sales tax measure. The upcoming 2009-10 budget year will see that sales tax rate decrease by one-half, down to a quarter-cent. Revenues from the temporary sales tax have been approximately \$1,100,000. Therefore, the City will be losing approximately \$550,000 due to this drop in the temporary sales tax rate. In fiscal year 2011-12 the temporary sales tax will go away completely.

To help offset the impact of the loss of the temporary sales tax, the City still has seven positions (7.41 full-time equivalent positions) frozen. These positions are detailed on page 19 in this budget. In addition, after being named the new City Manager for the City in August 2008, I have kept the Finance Director position vacant. This is saving salary for the City as I handle both positions. On the revenue side, there have been increases in sales tax. After four years of decline (from fiscal years 2002 to 2005), the City is projecting a fourth straight year of increases in sales tax. In fiscal year 2008 the Santa Cruz Sentinel newspaper moved its location to Scotts Valley. The City is now receiving the sales tax from subscriptions to that newspaper. In fiscal year 2009 a building supply company moved to Scotts Valley. Next fiscal year Easton-Bell Sports will move one of their offices to Scotts Valley bringing over 100 employees who will shop and eat at local businesses.

Although the Town Center Project is seeing some delays due to the downturn in the national economy, there continues to be good news. The specific plan and EIR were approved by Council in November 2008. The City has purchased two parcels in the Town Center Project area. The City now has approximately \$2,700,000 set aside from development impact fees and the City's Redevelopment Agency for the construction of a library. When finally complete, the Town Center project itself will generate sales tax from the new businesses; however, its draw from areas outside the City will also benefit other existing businesses as well.

GENERAL FUND EXPENDITURES

The 2009-10 General Fund expenditures are being recommended with a decrease of \$7,507. The breakdown of that decrease by major category is shown below.

	<u>2009</u> <u>Budget</u>	<u>2010</u> <u>Budget</u>	<u>Increase</u> <u>(Decrease)</u>
Salaries & Benefits	\$ 6,463,056	\$ 6,545,412	\$ 82,356
Services & Supplies	1,126,368	1,080,702	(45,666)
Fixed Assets	158,500	116,200	(42,300)
Contributions	83,394	83,997	603
Debt Service	<u>454,006</u>	<u>451,506</u>	<u>(2,500)</u>
Total	<u>\$ 8,285,324</u>	<u>\$ 8,277,817</u>	<u>\$ (7,507)</u>

Salaries & Benefits: As with last year, workers compensation insurance is the main reason for the increase in this category. The City is a member of a self-insurance pool for workers compensation. One basis for allocating costs to the members in the pool is the amount of worker compensation claims incurred for a two year period. The City has had an excellent history of low worker compensation claims until two years ago when there were two major claims. This has caused our worker compensation premium to increase by \$141,383 in the General Fund. This premium should go down dramatically in the following 2010-11 fiscal year as these two claims will no longer be in the periods used to allocate premiums. This increase is being offset by a decrease in regular wages. As mentioned earlier, the main reason for this is the vacancy in the Finance Director's position.

Services & Supplies: Overall, this category is decreasing \$45,666. Two of the main items decreasing are professional services and elections. Professional services in Planning and Building are being budgeted at the lower 2008-09 projected amounts as discussed above. Elections are every other year, therefore, no costs are budgeted for 2009-10.

Fixed Assets: Fixed asset purchases vary from year to year. The one main item in the current year and for next year is \$75,000 for the City's street overlay program. The other main item for next year is \$28,500 to replace a high-mileage police vehicle.

Contributions: No increase has been budgeted at this time in the preliminary budget for the community service organizations. The Human Care Subcommittee (Council Members Aguilar and Bustichi) will be meeting and presenting a recommendation to the Council at a later meeting.

Debt Service: The debt service payment continues to include a payment to the County for their error in overpaying the City in prior years for the property transfer tax.

GENERAL FUND REVENUES

Not taking Measure C sales tax into account, budgeted revenues are decreasing \$410,609, or 2.3%. This decrease is represented by ongoing revenues and not the temporary sales tax measure. This decrease is broken down by major revenue categories on the following page.

GENERAL FUND REVENUES (continued)

<u>Revenue Category</u>	<u>2008-09 Budget</u>	<u>2009-10 Budget</u>	<u>Increase (Decrease)</u>
Taxes (without Measure C)	\$5,627,500	\$5,458,700	(\$168,800)
Franchise Fees	785,000	794,000	9,000
Fines & Forfeitures	74,000	63,000	(11,000)
Charges for Services	575,109	340,300	(234,809)
Investment Earnings	105,000	75,000	(30,000)
Other Revenue	<u>300,000</u>	<u>325,000</u>	<u>25,000</u>
Total	<u>\$7,466,609</u>	<u>\$7,056,000</u>	<u>(\$410,609)</u>

Utility users tax and **business license** are both being budgeted in 2009-10 at the same level as the projected amount for 2008-09. This should be a conservative budget for utility users tax as this account usually increases each year; however, until this revenue actually increases, it will be budgeted at the projected 2008-09 level. **Business license** has taken a drop in 2008-09 and it is anticipated to remain constant for next year. **Sales tax**, while increasing from last year's budget, is being budgeted lower than the 2008-09 projection. Sales tax has started to decrease with the latest information from the State Board of Equalization. Per the County Assessor's office, current secured **property taxes** will decrease 2.18% in 2009-10. This decrease, combined with the continued decrease in supplemental property taxes produces the overall \$45,800 decrease for 2009-10. **Transient occupancy tax** is being budgeted a little lower than the 2008-09 projected amount to account for the poor economy continuing next year.

Because **franchise fees** and **finer and forfeitures** are fairly consistent, these revenues were budgeted at the amount of the 2008-09 projected amounts.

A majority of the **charges for services** revenues are related to Planning and Building. These revenues were budgeted based on estimates from those departments. The large decrease in this category reflects the downturn in the economy, particularly in the construction industry.

The budget for **investment earnings** is lower to reflect lower interest rates.

Other revenue has increased slightly in cost allocation to reflect higher costs in providing services.

REDEVELOPMENT AGENCY

The Redevelopment Agency budget is presented in three funds:

- Fund 19: Affordable Housing (page 85)
- Fund 22: Capital Projects (page 81)
- Fund 23: Debt Service (page 90)

Affordable Housing: The 20% set-aside tax increment revenue in the Affordable Housing Fund is being budgeted at the same amount as the 2008-09 projection which coincides with the budget reasoning in Debt Service below. The expenditure budget increases only \$7,444, mostly due to salary and benefits.

REDEVELOPMENT AGENCY (continued)

Capital Projects: The fund balance is always zero because the administrative and capital expenses are covered by a transfer from the Debt Service Fund. The 2010 budget decreases approximately \$266,000. This is due to a decrease of \$200,000 in professional services because the Town Center Specific Plan and EIR are completed and a decrease in capital projects of \$62,500.

Debt Service: Compared to 2008-09 projections, tax increment revenue is estimated to be the same for 2009-10. The County Assessor estimated a decrease in General Fund property tax revenue; however, this is mainly due to residential parcels being reassessed at lower amounts. The Redevelopment project area contains mostly commercial property. The County was unable to provide an estimate for the Redevelopment Agency alone.

All required debt payments have been budgeted. These include the 2006 Tax Allocation Refunding Bonds, the 2003 Certificates of Participation for the purchase of the Community center, and the Scotts Valley Water District Bonds (for tertiary water improvements in various parks).

WASTEWATER

Total expenses for the proposed 2010 fiscal year budget increase \$76,706, or 4.4%. A discussion of the increases and decreases in each of the expense categories is presented below.

Salaries and benefits increase \$67,723, or 8.3%. About half of the increase is in workers compensation insurance. The reason for the increase is explained below in Recreation. Wastewater's share of the increase is \$32,217. The other half of the increase is spread out among the other accounts.

Services and supplies are increasing \$2,483, or 0.4%. Current year utility costs are budgeted at \$300,000 but projected to actually be only \$265,000. Next year's budget will be \$275,000 to allow for rate increases. This will be a \$25,000 decrease in the budgeted amount. Offsetting this decrease is an increase in equipment maintenance of \$24,000 and laboratory costs of \$4,000. Equipment maintenance is going up \$9,000 due to aging equipment needing more maintenance plus \$15,000 for a periodic servicing of the emergency generators. The increase in laboratory costs is simply reflective of a general increase in costs in this category.

Fixed asset costs are decreasing \$16,500. As in past years, the budget includes miscellaneous manhole repairs for \$15,000. The only other item budgeted in fixed assets for next year is facility painting for \$5,000.

RECREATION

Compared to this year's budget, both total revenues and expenditures for next year's budget are decreasing but not in the same amount. This will result in expenditures exceeding revenues by \$9,320. A General Fund transfer in 2009-10 will be needed to make up this difference.

RECREATION PROGRAM REVENUES			
	2009 Budget	2009 Projected	2010 Estimated
School Age Rec.	\$ 723,690	\$ 670,000	\$ 675,000
Sports	107,000	107,000	107,000
Aquatics	77,500	77,500	77,500
Classes	100,000	70,000	80,000
Special Events	1,000	-	1,000
Facilities Rental	27,000	30,000	35,000
Other Revenue	1,000	1,000	1,000
Total	<u>\$ 1,037,190</u>	<u>\$ 955,500</u>	<u>\$ 976,500</u>

This year's revenues are projected to be \$81,690, or 7.9%, under budget with school age recreation and classes accounting for almost all of the decrease. The poor economy can again be blamed for this drop.

Next year's revenues are being budgeted with an increase of \$21,000 (2.2%) over the current year's projected revenues. About half of that is coming from classes with the balance spread between school age recreation and facility rental. Recreation staff has seen increases in these areas in recent months and therefore have budgeted higher amounts for next fiscal year.

RECREATION PROGRAM EXPENDITURES			
	2009 Budget	2009 Projected	2010 Budget
Salaries & Benefits	\$ 769,294	\$ 742,579	\$ 767,963
Services & Supplies	267,857	233,363	217,857
Total	<u>\$ 1,037,151</u>	<u>\$ 975,942</u>	<u>\$ 985,820</u>

Next year's expenditure budget is being recommended with an increase over current year projections by \$9,878 (1.0%) to a total of \$985,820. Salaries and Benefits increase \$25,384 while Services and Supplies decrease \$15,506. The main differences in Salaries and Benefits are an increase in regular wages (\$20,585) and workers compensation (\$10,410) and a decrease in temporary wages (\$8,000). Workers compensation was discussed above under General Fund expenditures. Temporary wages are decreasing as Recreation supervisors have been fine-tuning scheduling in this area thereby reducing the budget due to a lower total number of hours.

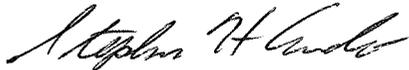
In Services and Supplies the special department expense are decreasing by \$10,000. One of the main reasons for this decrease is the school age recreation program going green. Rather than purchasing paper products (plates, cups, etc.) and throwing them away, staff is using serving ware that can be washed and reused.

CLOSING

The budget document itself has been prepared with the help of the Finance Department. I want to thank Accountant II Laurie Grundy and the other Finance staff for their hard work and dedication.

I would also like to close the budget message by indicating, as I have in the past, how proud I am to be associated with the City of Scotts Valley, its Council, its employees, and the community. The City continues to respond in an excellent fashion in a difficult environment where we are challenged by fiscal constraints.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen H. Ando". The signature is fluid and cursive, with the first name "Stephen" being the most prominent.

Stephen H. Ando
City Manager

CITY OF SCOTTS VALLEY
ORGANIZATION CHART

CITIZENS OF SCOTTS VALLEY

MAYOR
CITY COUNCIL

CITY ATTORNEY

CITY MANAGER

CITY CLERK

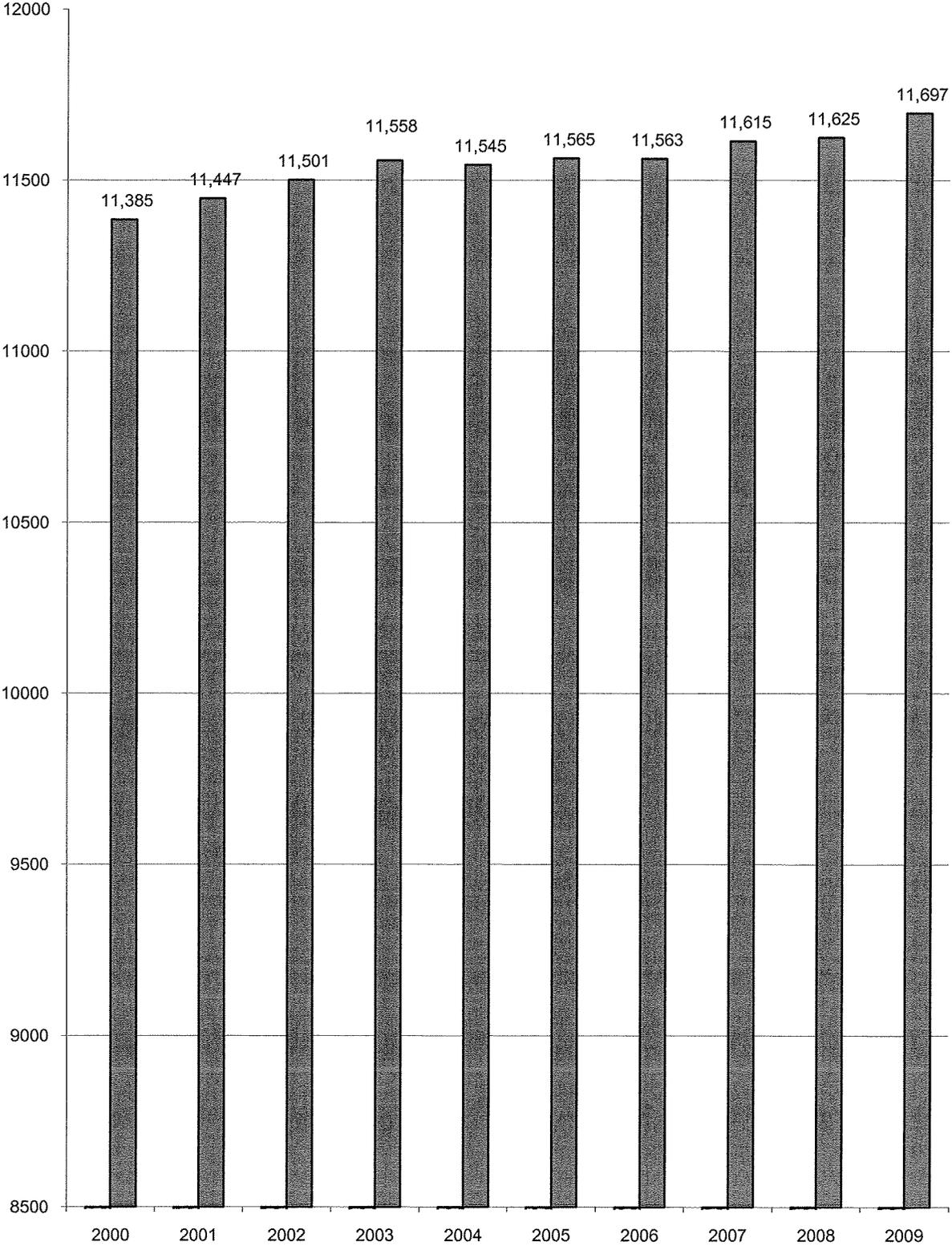
FINANCE

POLICE

PLANNING

PUBLIC
WORKS

CITY OF SCOTTS VALLEY POPULATION



DATA SOURCE: CALIFORNIA DEPARTMENT OF FINANCE

FINANCIAL SUMMARIES

THIS SECTION INCLUDES:

- *Fund Balance Summary*
- *Authorized Fund Transfers To Be Made*
- *General Fund Revenues (pie chart)*
- *General Fund Expenditures (pie chart)*
- *Consolidated Expenditures – All Funds*
- *General Fund Expenditures By Department*
- *General Fund Expenditures By Account*
- *Personnel Detail Summary By Department*

CITY OF SCOTTS VALLEY
FUND BALANCE SUMMARY - 2009 / 2010

		7/1/2009	2009 / 2010	ESTIMATED	TOTAL
		AVAILABLE	ESTIMATED	TRANSFERS	FUNDS
FUND	FUND TITLE	ASSETS	REVENUE	IN	AVAILABLE
1	General	2,700,000	7,586,000		10,286,000
2	Recycling Operations	414,000	134,000		548,000
3	Gas Tax	798,000	173,000		971,000
4	Recreation Operations	0	976,500	9,320	985,820
5	SMIP Fees	3,000	100		3,100
6	General Capital	370,000	17,000		387,000
7	Drainage Construction	106,000	22,600		128,600
8	Traffic Impact Mitigation	1,046,440	947,300		1,993,740
9	Parks & Recreation Facilities	220,000	24,000		244,000
10	Wastewater Operations	1,600,000	1,652,000		3,252,000
11	Tertiary Treatment Plant	1,500	166,000	42,430	209,930
12	Wastewater Capital Reserve	2,280,000	332,000		2,612,000
14	Wastewater Equip Replacement Reserve	3,041,000	80,000		3,121,000
18	Senior Center Designated Donations	3,000	50		3,050
19	Affordable Housing	3,450,000	1,153,500		4,603,500
21	General Facility	50,000	8,200		58,200
22	Redevelopment Agency	0	0	449,273	449,273
23	RDA - Debt Service	750,000	4,370,000		5,120,000
27	Police Facility Building	325,000	86,300		411,300
28	Senior Center Operations	0	66,700	40,311	107,011
29	Disasters Fund	663,000	15,000		678,000
31	STP Exchange Projects	26,000	600		26,600
33	Tree Replacement Fund	49,000	1,500		50,500
35	Green Building Funding	2,000	1,545		3,545
45	1990 Refunding Dist Redemption	52,000	48,400		100,400
50	Pinewood Estates Maintenance Dist	20,000	6,600		26,600
53	Gateway So II/C Redemption	35,000	183,050		218,050
58	Blue Bonnet Lane District Redemption	40,000	35,400		75,400
59	Victor Square Dist Redemption	47,000	52,200		99,200
60	Ridgecrest Subdivision Dist Redemption	22,000	26,800		48,800
64	Green Hills Estate District Redemption	4,000	3,540		7,540
66	COP Debt Service Reserve	1,721,000	40,000		1,761,000
67	Wastewater Expansion Redemption	126,000	170,600		296,600
75	Gateway So Supplemental Redemption	6,000	131,000		137,000
77	Skypark Maint Assessment District	2,000	40,300		42,300
78	Skypark Maint Assessment District Insurance	366,000	23,600		389,600
80	2002 Consolidated Refunding District Prepayment	4,000	200		4,200
82	2002 Consolidated Refunding District Reserve	391,000	9,400		400,400
86	Library	548,000	27,500		575,500
90	SV Drive A Redemption	283,000	305,400		588,400
91	SV Drive A Prepayment	3,000	50		3,050
92	SV Drive A Reserve	312,000	2,100		314,100

**CITY OF SCOTTS VALLEY
FUND BALANCE SUMMARY - 2009 / 2010**

FUND	FUND TITLE	2009 / 2010 BUDGETED EXPENDITURES	ESTIMATED TRANSFERS OUT	6/30/2010 RESTRICTED RESERVE	6/30/2010 FUND BALANCE
1	General	8,277,817	84,631	1,340,552	583,000
2	Recycling Operations	167,650			380,350
3	Gas Tax	10,000			961,000
4	Recreation Operations	985,820			0
5	SMIP Fees	0			3,100
6	General Capital	0			387,000
7	Drainage Construction	0			128,600
8	Traffic Impact Mitigation	0			1,993,740
9	Parks & Recreation Facilities	10,000			234,000
10	Wastewater Operations	1,817,214	42,430		1,392,356
11	Tertiary Treatment Plant	209,930			0
12	Wastewater Capital Reserve	0		2,612,000	
14	Wastewater Equip Replacement Reserve	26,000		3,095,000	
18	Senior Center Designated Donations	0			3,050
19	Affordable Housing	1,311,325			3,292,175
21	General Facility	0			58,200
22	Redevelopment Agency	449,273			0
23	RDA - Debt Service	3,604,357	449,273		1,066,370
27	Police Facility Building	250,000			161,300
28	Senior Center Operations	107,011			0
29	Disasters Fund	0			678,000
31	STP Exchange Projects	0			26,600
33	Tree Replacement Fund	10,000			40,500
35	Green Building Funding	0			3,545
45	1990 Refunding Dist Redemption	47,770		52,630	
50	Pinewood Estates Maintenance Dist	13,500		13,100	
53	Gateway So II/C Redemption	182,770		35,280	
58	Bluebonnet Lane Dist Redemption	35,340		40,060	
59	Victor Square Dist Redemption	51,480		47,720	
60	Ridgecrest Subdivision Dist Redemption	26,800		22,000	
64	Green Hills Estate Dist Redemption	3,430		4,110	
66	COP Debt Service Reserve	0		1,761,000	
67	Wastewater Expansion Redemption	169,640		126,960	
75	Gateway So Supplemental Redemption	130,820		6,180	
77	Skypark Maint Assessment Dist	41,000		1,300	
78	Skypark Maint Assessment Dist Insurance	0		389,600	
80	2002 Consolidated Refunding District Prepayment			4,200	
82	2002 Consolidated Refunding District Reserve			400,400	
86	Library			575,500	
90	SV Drive A Redemption	301,180		287,220	
91	SV Drive A Prepayment	0		3,050	
92	SV Drive A Reserve	0		314,100	

**CITY OF SCOTTS VALLEY
FUND BALANCE SUMMARY - 2009 / 2010**

FUND	FUND TITLE	7/1/2009 AVAILABLE ASSETS	2009 / 2010 ESTIMATED REVENUE	ESTIMATED TRANSFERS IN	TOTAL FUNDS AVAILABLE
94	SV Drive B Redemption	78,000	135,000		213,000
95	SV Drive B Prepayment	5,000	100		5,100
96	SV Drive B Reserve	134,000	850		134,850
112	Dental Insurance	1,000	75,000		76,000
123	Community Facility Center	3,000	36,700		39,700
142	Mt. Hermon Rd Improvement Dist	230,000	5,000		235,000
150	General Capital Projects	146,000	611,000	35,000	792,000
151	Vehicle Replacement Fund	28,000	500		28,500
169	Scotts Valley Dr Improvement A	143,000	3,000		146,000
303	AB 2766 Projects	0	200		200
306	Supplemental Law Enforcement Services	242,000	104,000		346,000
312	CLEEP Grant	0	50		50
315	Police Development Fees	162,000	3,500		165,500
317	EDG - Revolving Loan Fund	550,000	13,000		563,000
	TOTAL:	23,601,940	19,907,935	576,334	44,086,209

**CITY OF SCOTTS VALLEY
FUND BALANCE SUMMARY - 2009 / 2010**

FUND	FUND TITLE	2009 / 2010 BUDGETED EXPENDITURES	ESTIMATED TRANSFERS OUT	6/30/2010 RESTRICTED RESERVE	6/30/2010 FUND BALANCE
94	SV Drive B Redemption	134,620		78,380	
95	SV Drive B Prepayment	0		5,100	
96	SV Drive B Reserve	0		134,850	
112	Dental Insurance	75,000			1,000
123	Community Facility Center	38,752			948
142	Mt. Hermon Rd Improvement Dist				235,000
150	General Capital Projects	698,000			94,000
151	Vehicle Replacement Fund	0			28,500
169	Scotts Valley Dr Improvement A	0			146,000
303	AB 2766 Projects	0			200
306	Supplemental Law Enforcement Services	0			346,000
312	CLEEP Grant	0			50
315	Police Development Fees	0			165,500
317	EDG - Revolving Loan Fund	0			563,000
	TOTAL:	19,186,499	576,334	11,350,292	12,973,084

AUTHORIZED FUND TRANSFERS
 TO BE MADE
 BY RESOLUTION OF THE COUNCIL
 DURING THE FISCAL YEAR 2009 / 2010

To:	Recreation (4)	\$ 9,320
From:	General Fund (1)	9,320

General Fund subsidy to the Recreation Department.

To:	Senior Center (28)	\$ 40,311
From:	General Fund (1)	40,311

Annual General Fund subsidy to the Senior Center.

To:	Redevelopment Agency - Capital (22)	449,273
From:	Redevelopment Agency - Debt Service (23)	449,273

To provide funds for administration and capital projects.

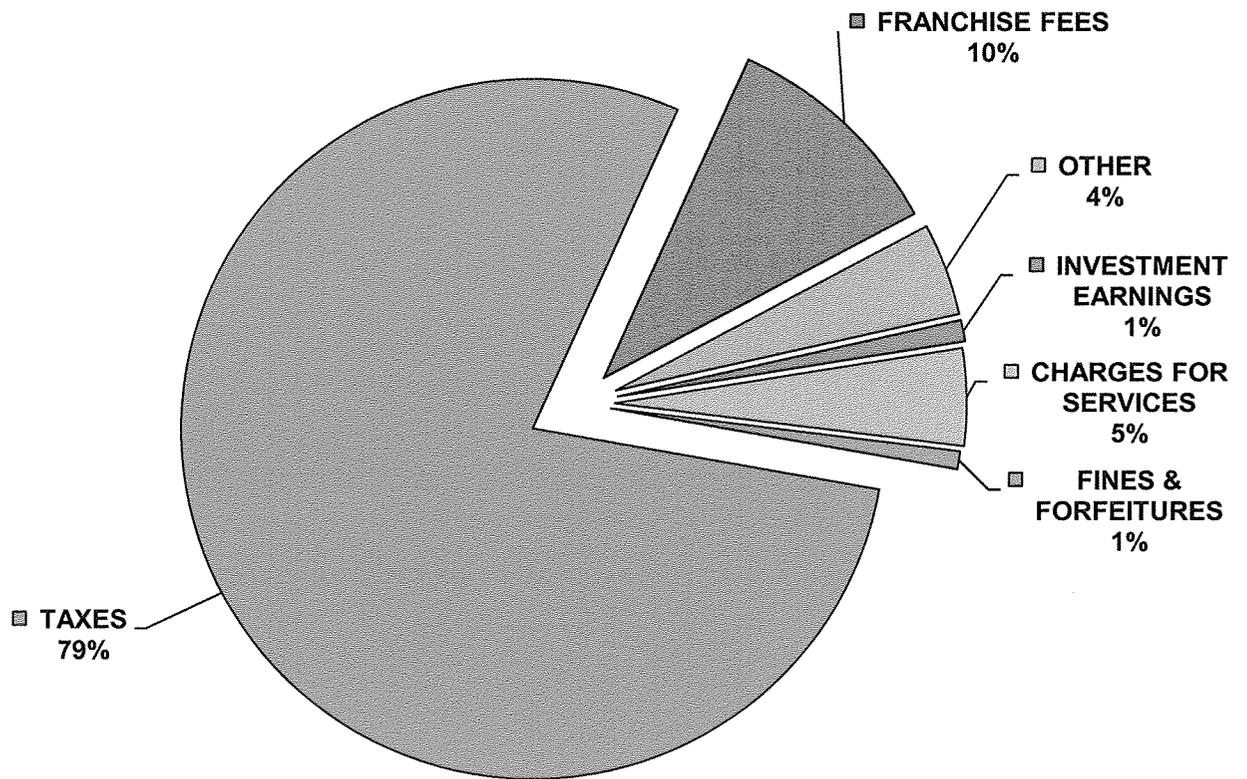
To:	Tertiary Treatment Plant (11)	42,430
From:	Wastewater Operations (10)	42,430

To provide City's share of Tertiary Treatment Plant operation and maintenance costs.

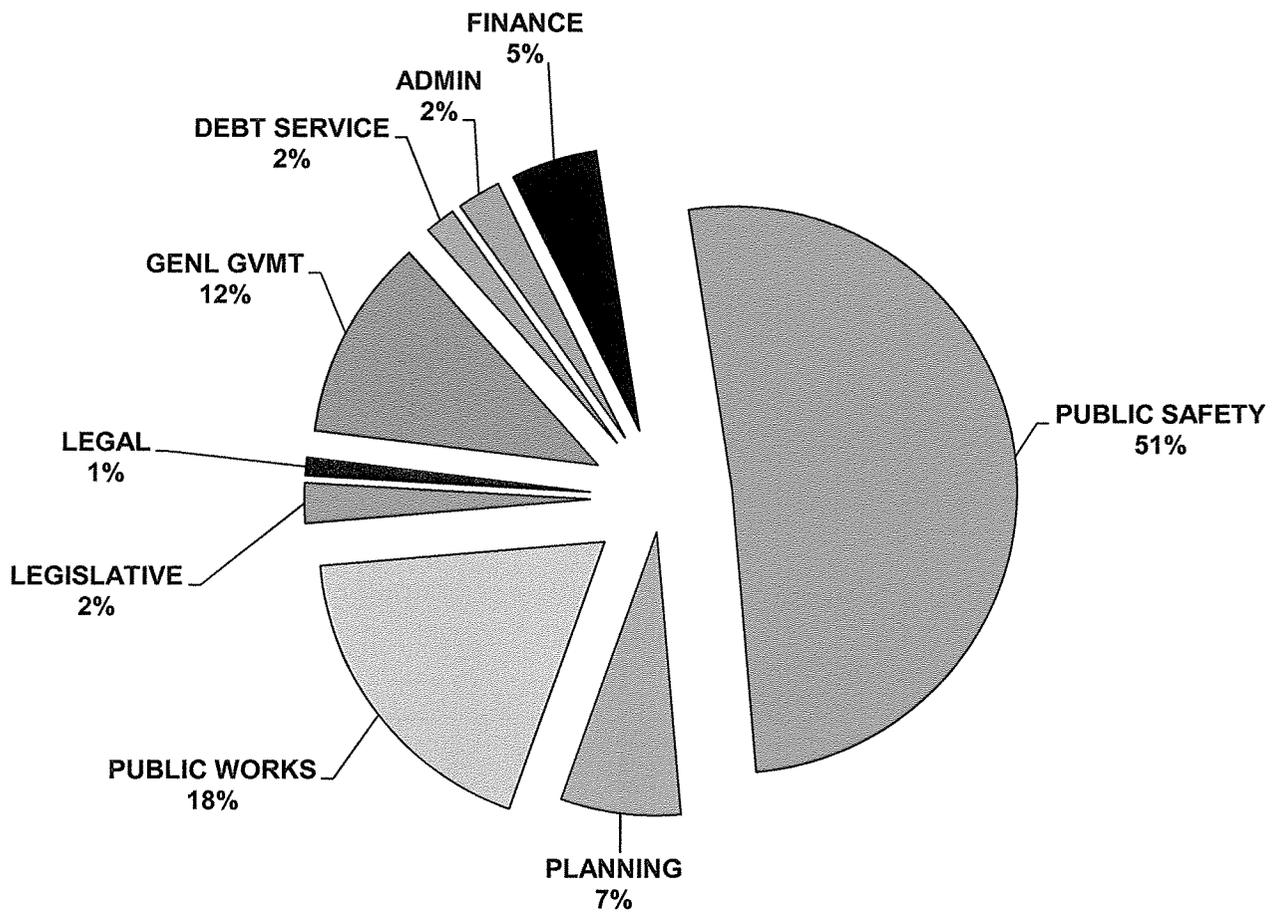
To:	General Capital Projects (150)	35,000
From:	General Fund (1)	35,000

To transfer General Plan Maintenance Fee revenues to General Capital Projects to fund the City's General Plan update.

2009 / 2010 GENERAL FUND REVENUES



2009 / 2010 GENERAL FUND EXPENDITURES



**CITY OF SCOTTS VALLEY
2009 / 2010 CONSOLIDATED EXPENDITURES**

	<u>TOTAL</u>	<u>SALARIES & BENEFITS</u>	<u>SERVICES & SUPPLIES</u>	<u>FIXED ASSETS</u>	<u>OTHER</u>
<u>GENERAL GOVERNMENT</u>					
41 LEGISLATIVE	184,692	170,042	14,650	0	0
42 LEGAL	82,800	0	82,800	0	0
43 GENERAL GOVERNMENT	1,078,895	504,479	113,910	0	460,506
44 ADMINISTRATION	198,667	195,212	3,455	0	0
45 FINANCE	394,750	374,670	20,080	0	0
61 PLANNING	411,125	393,725	17,400	0	0
62 BUILDING	139,147	121,397	17,750	0	0
82 AFFORDABLE HOUSING	1,311,325	84,307	57,018	0	1,170,000
TOTAL	3,801,401	1,843,832	327,063	0	1,630,506
<u>PUBLIC SAFETY</u>					
51 POLICE	4,081,865	3,732,767	286,179	36,200	26,719
52 ANIMAL CONTROL	104,028	0	104,028	0	0
53 EMERGENCY SERVICES	50,778	0	2,500	0	48,278
TOTAL	4,236,671	3,732,767	392,707	36,200	74,997
<u>PUBLIC WORKS</u>					
71 ENGINEERING	465,497	437,797	27,700	0	0
72 STREET MAINTENANCE	449,120	214,370	159,750	75,000	0
73 VEHICLE/EQMT MAINTENANCE	110,397	104,197	6,200	0	0
74 WASTEWATER OPERATIONS	1,817,214	887,544	677,670	20,000	232,000
75 PARK MAINTENANCE	324,765	172,065	152,700	0	0
76 BUILDING MAINTENANCE	201,291	124,691	71,600	5,000	0
77 RECREATION	985,820	767,963	217,857	0	0
81 REDEVELOPMENT AGENCY	449,273	247,439	120,734	33,100	48,000
TOTAL	4,803,377	2,956,066	1,434,211	133,100	280,000

CITY OF SCOTTS VALLEY
2009 / 2010 CONSOLIDATED EXPENDITURES

	<u>TOTAL</u>	<u>SALARIES & BENEFITS</u>	<u>SERVICES & SUPPLIES</u>	<u>FIXED ASSETS</u>	<u>OTHER</u>
<u>NON-DEPARTMENTAL</u>					
2 RECYCLING OPERATIONS	167,650	1,500	161,150	5,000	0
3 GAS TAX	10,000	0	0	10,000	0
9 PARKS AND RECREATION FACILITIES	10,000	0	0	10,000	0
11 TERTIARY TREATMENT PLANT	209,930	28,630	112,300	69,000	0
14 WASTEWATER EQMT REPLACEMENT RESERVE	26,000	0	0	26,000	0
23 RDA DEBT SERVICE	3,604,357	0	47,000	0	3,557,357
27 POLICE FACILITY	250,000	0	0	250,000	0
28 SENIOR CENTER OPERATIONS	107,011	91,326	15,685	0	0
33 TREE REPLACEMENT FUND	10,000	0	0	10,000	0
45 1990 REFUNDING DIST REDEMPTION	47,770	0	3,400	0	44,370
50 PINWOOD EST LNDSCP MAINT DIST	13,500	0	13,500	0	0
53 GATEWAY SOUTH IIC REDEMPTION	182,770	0	2,450	0	180,320
58 BLUEBONNET LANE DIST REDEMPTION	35,340	0	1,270	0	34,070
59 VICTOR SQUARE DIST REDEMPTION	51,480	0	1,050	0	50,430
60 RIDGECREST SUBDIVISION DIST REDEMPTION	26,800	0	1,100	0	25,700
64 GREEN HILLS ESTATES DIST REDEMPTION	3,430	0	1,000	0	2,430
67 WASTEWATER EXPANSION REDEMPTION	169,640	0	8,360	0	161,280
75 GATEWAY SOUTH SUPPLEMENTAL REDEMPTION	130,820	0	2,900	0	127,920
77 SKYPARK OPEN SPACE MAINT ASSESSMENT DIST	41,000	0	41,000	0	0
90 SV DRIVE A REDEMPTION	301,180	0	9,000	0	292,180
94 SV DRIVE B REDEMPTION	134,620	0	5,750	0	128,870
112 DENTAL INSURANCE	75,000	75,000	0	0	0
123 COMMUNITY FACILITIES CENTER	38,752	14,052	24,700	0	0
150 GENERAL CAPITAL PROJECTS	698,000	0	0	698,000	0
TOTAL	6,345,050	210,508	451,615	1,078,000	4,604,927
GRAND TOTAL	19,186,499	8,743,173	2,605,596	1,247,300	6,590,430

GENERAL FUND EXPENDITURES BY DEPARTMENT

The General Fund is the general operating fund of the City. It is used to account for all financial resources traditionally associated with governments and not accounted for in other funds.

<u>DEPT</u>	<u>DEPARTMENT</u>	<u>2007 / 2008</u> <u>ACTUAL</u>	<u>2008 / 2009</u> <u>BUDGET</u>	<u>2008 / 2009</u> <u>PROJECTED</u>	<u>2009 / 2010</u> <u>DEPT</u> <u>REQUEST</u>	<u>2009 / 2010</u> <u>CITY</u> <u>MANAGER</u> <u>PROPOSED</u>
41	LEGISLATIVE	182,298	206,070	194,008	184,692	184,692
42	LEGAL	157,822	82,800	192,800	82,800	82,800
43	GENERAL GOVERNMENT	884,564	925,694	968,738	1,078,895	1,078,895
44	ADMINISTRATION	337,062	213,571	205,361	198,667	198,667
45	FINANCE	564,731	579,578	413,818	394,750	394,750
51	POLICE	3,478,183	3,972,600	3,861,379	4,081,865	4,081,865
52	ANIMAL CONTROL	100,000	115,861	115,861	104,028	104,028
53	EMERGENCY SERVICES	42,506	49,430	47,830	50,778	50,778
61	PLANNING	376,003	406,198	422,913	411,125	411,125
62	BUILDING	166,854	155,678	149,745	139,147	139,147
71	PUBLIC WORKS-ENGINEERING	431,322	458,188	476,632	465,497	465,497
72	PUBLIC WORKS-STREET MAINT	399,600	460,403	423,927	449,120	449,120
73	PUBLIC WORKS-VEHICLE/EQMT MAINT	103,053	107,470	106,840	110,397	110,397
75	PUBLIC WORKS-PARK MAINT	298,171	336,966	336,388	324,765	324,765
76	PUBLIC WORKS-BUILDING MAINT	196,505	214,817	205,231	201,291	201,291
TOTAL		<u>7,718,674</u>	<u>8,285,324</u>	<u>8,121,471</u>	<u>8,277,817</u>	<u>8,277,817</u>

**CITY OF SCOTTS VALLEY
GENERAL FUND EXPENDITURES BY ACCOUNT**

	<u>2007 / 2008 ACTUAL</u>	<u>2008 / 2009 BUDGET</u>	<u>2008 / 2009 PROJECTED</u>	<u>2009 / 2010 DEPT REQUEST</u>	<u>2009 / 2010 CITY MANAGER PROPOSED</u>	
SALARIES & BENEFITS:						
101	REGULAR WAGES	3,450,389	3,702,987	3,483,408	3,654,639	3,654,639
107	TEMPORARY WAGES	50,521	40,328	35,850	12,144	12,144
109	OVERTIME WAGES	146,729	132,800	129,750	130,800	130,800
202	PARS	568	557	628	557	557
203	FICA	266,818	276,863	268,151	278,934	278,934
204	RETIREMENT	948,752	1,093,990	1,032,624	1,122,390	1,122,390
205	GROUP INSURANCE	877,172	1,001,672	1,010,406	990,706	990,706
206	WORKERS' COMPENSATION	163,832	210,859	237,909	352,242	352,242
207	UNEMPLOYMENT INSURANCE	5,824	3,000	10,000	3,000	3,000
	TOTAL SALARIES & BENEFITS	5,910,605	6,463,056	6,208,726	6,545,412	6,545,412
SERVICES & SUPPLIES:						
208	UNIFORM EXPENSE	29,047	29,705	28,705	29,405	29,405
210	SUPPLEMENTAL SERVICES	175,385	100,500	209,200	121,700	121,700
301	OFFICE EXPENSE	42,079	38,125	43,925	37,675	37,675
302	SPECIAL DEPARTMENT EXPENSE	31,799	33,450	31,665	31,465	31,465
303	SMALL TOOLS & SUPPLIES	14,967	24,507	22,457	20,257	20,257
305	ADVERTISING	6,806	5,500	6,477	6,500	6,500
306	COMMUNICATIONS	60,672	66,000	63,600	57,700	57,700
308	RENTS & LEASES	4,160	6,528	7,475	6,222	6,222
310	RECRUITMENT	8,996	5,200	6,328	5,200	5,200
312	PROFESSIONAL/SPECIALIZED SVC	44,842	65,050	49,750	37,250	37,250
313	OTHER CONTRACTUAL SERVICES	213,831	199,261	199,686	190,753	190,753
314	INSURANCE & SURETY BONDS	38,871	29,330	33,000	30,000	30,000
315	MEMBERSHIPS & DUES	18,454	20,732	21,022	18,955	18,955
316	TRAVEL/CONFERENCES/MEETINGS	10,544	10,810	10,547	8,650	8,650
319	ELECTIONS	0	20,000	11,105	0	0
322	TRAINING & EDUCATION	43,657	48,950	46,567	45,900	45,900
327	POWER UTILITIES	85,556	99,000	89,000	89,000	89,000
328	WATER UTILITIES	39,123	35,500	38,500	38,500	38,500
349	MISCELLANEOUS	8,262	8,500	8,250	8,500	8,500
401	MAINT OF BLDGS/STRUCT/GRNDS	74,302	60,500	69,600	60,500	60,500
402	MAINT & OPERATION OF EQMT	97,968	95,170	91,855	112,070	112,070
403	MAINT & OPERATION OF VEHICLES	97,948	91,050	96,250	91,500	91,500
404	ROAD MAINTENANCE MATERIALS	24,958	33,000	33,000	33,000	33,000
	TOTAL SERVICES & SUPPLIES	1,172,227	1,126,368	1,217,964	1,080,702	1,080,702

**CITY OF SCOTTS VALLEY
GENERAL FUND EXPENDITURES BY ACCOUNT
(CONCLUDED)**

		<u>2007 / 2008</u>	<u>2008 / 2009</u>	<u>2008 / 2009</u>	<u>2009 / 2010</u>	<u>2009 / 2010</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>DEPT</u>	<u>CITY</u>
					<u>REQUEST</u>	<u>MANAGER</u>
						<u>PROPOSED</u>
FIXED ASSETS:						
904	IMPROVEMENTS O/T BUILDINGS	96,811	118,000	118,000	80,000	80,000
905	MACHINERY & EQUIPMENT	7,247	5,500	5,500	2,700	2,700
907	ENGINEERING	833	0	0	0	0
908	VEHICLES	14,390	0	0	28,500	28,500
910	OFFICE EQMT & FURNITURE	6,976	35,000	35,000	5,000	5,000
TOTAL FIXED ASSETS		126,257	158,500	158,500	116,200	116,200
OTHER:						
701	CONTRIBUTIONS	34,576	36,964	35,845	35,719	35,719
705	CONTRIBUTIONS/SOCIAL SERVICE	41,115	46,430	46,430	48,278	48,278
801	RETIREMENT OF PRINCIPAL	122,720	141,914	141,914	138,457	138,457
802	INTEREST EXPENSE	311,174	312,092	312,092	313,049	313,049
TOTAL OTHER		509,585	537,400	536,281	535,503	535,503
GRAND TOTAL:		7,718,674	8,285,324	8,121,471	8,277,817	8,277,817

CITY OF SCOTTS VALLEY

2009 / 2010 PERSONNEL DETAIL SUMMARY

DEPARTMENT					2009 / 10	POSITIONS FROZEN
	2005 / 06	2006 / 07	2007 / 08	2008 / 09	CITY MANAGER PROPOSED	
LEGISLATIVE	10.50	10.50	10.50	10.50	10.50	
ADMINISTRATION	1.25	1.25	1.10	1.20	1.20	0.10
FINANCE	5.35	5.35	5.35	5.25	5.25	0.90
POLICE	31.00	31.00	30.50	30.50	30.50	2.00
PLANNING	3.90	4.30	4.30	4.30	4.30	1.00
BUILDING	2.41	2.41	2.41	2.41	2.41	1.41
ENGINEERING	4.50	4.00	3.50	3.50	3.50	
STREET MAINTENANCE	3.10	3.60	3.60	3.60	3.60	1.30
VEHICLE/EQUIPMENT MAINTENANCE	1.20	1.20	1.20	1.20	1.20	0.10
WASTEWATER OPERATIONS	7.35	7.35	7.35	7.35	7.35	
PARK MAINTENANCE	3.10	3.10	2.60	2.60	2.60	0.30
BUILDING MAINTENANCE	1.60	1.60	1.60	1.60	1.60	0.30
RECREATION	7.00	7.00	7.00	7.00	7.00	
REDEVELOPMENT AGENCY	1.35	1.35	1.35	1.35	1.35	
AFFORDABLE HOUSING	0.80	0.55	0.55	0.55	0.55	
TOTAL	84.41	84.56	82.91	82.91	82.91	7.41

Note: The frozen positions are included in the "City Manager Proposed" number but no dollar amounts have been included in the budget for these positions. The positions are:

Deputy City Mgr/Admin Serv Dir	1.00
Police Officer	2.00
Principal Planner	1.00
Senior Building Inspector / Code Enforcement Officer	0.66
Secretary I	0.75
Maintenance Division Manager	1.00
Maintenance Worker I	1.00
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Total Full-Time Equivalent Positions	<u>7.41</u>