

OTHER FUNDS

THIS SECTION INCLUDES:

- *Debt Service Funds*
- *Capital Project Funds*
- *Impact Fee Funds*
- *Special Assessment (Fiduciary) Funds*
- *Internal Service Funds*
- *Special Revenue Funds*

DEBT SERVICE FUNDS

THIS SECTION INCLUDES:

- *Fund 26 – Pension Obligation Bonds*

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	<u>2012 / 2013 ACTUAL</u>	<u>2013 / 2014 BUDGET</u>	<u>2013 / 2014 PROJECTED</u>	<u>2014 / 2015 DEPT REQUEST</u>	<u>2014 / 2015 CITY MANAGER PROPOSED</u>
<u>EXPENDITURES</u>					
<u>FUND 26 - PENSION OBLIGATION BONDS</u>					
This fund provides for the accounting of the debt service payments of the City's pension obligation bonds.					
SERVICES & SUPPLIES:					
313	OTHER CONTRACTUAL SERVICES	8,528	0	0	0
OTHER:					
801	PRINCIPAL	180,000	310,000	310,000	315,000
802	INTEREST EXPENSE	114,194	133,268	133,268	129,203
TOTAL OTHER		294,194	443,268	443,268	444,203
TOTAL FUND 26		<u>302,722</u>	<u>443,268</u>	<u>443,268</u>	<u>444,203</u>

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CAPITAL PROJECTS

THIS SECTION INCLUDES:

- *Fund 14 – Wastewater Equipment Replacement Reserve*
- *Fund 150 – General Capital Projects*

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<u>EXPENDITURES</u>	<u>2012 / 2013 ACTUAL</u>	<u>2013 / 2014 BUDGET</u>	<u>2013 / 2014 PROJECTED</u>	<u>2014 / 2015 DEPT REQUEST</u>	<u>2014 / 2015 CITY MANAGER PROPOSED</u>
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FUND 14 - WASTEWATER EQUIPMENT REPLACEMENT RESERVE

This fund accounts for replacement of wastewater equipment financed by sewer service charges

FIXED ASSETS:

904	IMPROVEMENTS O/T BLDGS-OTHER Clarifier Walkway	113,336	0	0	70,000	70,000
905	MACHINERY & EQUIPMENT Variable Drive for Effluent Pump	228,927	64,500	64,500	25,000	25,000
908	VEHICLES	36,265	0	0	0	0
910	OFFICE EQUIPMENT & FURNITURE	3,555	0	0	0	0
	TOTAL FIXED ASSETS	382,083	64,500	64,500	95,000	95,000
	TOTAL FUND 14:	382,083	64,500	64,500	95,000	95,000

FUND 150 - GENERAL CAPITAL PROJECTS

This fund accounts for general capital projects funded by one-time grants or some other miscellaneous revenue.

FIXED ASSETS:

904	IMPROVEMENTS OTHER THAN BUILDINGS 4618 Vine Hill School Road Improvements 4620 Shugart Park Pathway 4568 Granite Creek Overpass Sidewalk	133,597	1,120,000	300,000	1,175,000	1,175,000
					550,000	
					550,000	
					75,000	
	TOTAL FIXED ASSETS	133,597	1,120,000	300,000	1,175,000	1,175,000
	TOTAL FUND 150	133,597	1,120,000	300,000	1,175,000	1,175,000

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IMPACT FEE FUNDS

THIS SECTION INCLUDES:

- *Fund 8 – Traffic Impact Mitigation*
- *Fund 9 – Park & Recreation Facility Improvements*
- *Fund 12 – Wastewater Capital Reserve*
- *Fund 21 – General Facility*
- *Fund 27 – Police Facility*

		<u>2012 / 2013</u>	<u>2013 / 2014</u>	<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</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>
<u>EXPENDITURES</u>						
<u>FUND 8 - TRAFFIC IMPACT MITIGATION</u>						
This fund accounts for traffic improvements financed by new construction in Scotts Valley						
FIXED ASSETS:						
904	IMPROVEMENTS O/T BUILDINGS	10,516	150,000	15,000	150,000	150,000
	Update Traffic Master Plan				150,000	
TOTAL FIXED ASSETS		10,516	150,000	15,000	150,000	150,000
TOTAL FUND 8		10,516	150,000	15,000	150,000	150,000

FUND 9 - PARK & RECREATION FACILITY IMPROVEMENTS

This fund accounts for parks and recreation facility improvements
financed by new construction in Scotts Valley

FIXED ASSETS:

904	IMPROVEMENTS O/T BUILDINGS	4,170	15,000	15,000	25,000	25,000
	Playground Surface Material				10,000	
	Siltanen Park Retaining Wall				10,000	
	Playground Equipment				5,000	
TOTAL FIXED ASSETS		4,170	15,000	15,000	25,000	25,000
TOTAL FUND 9		4,170	15,000	15,000	25,000	25,000

		<u>2012 / 2013</u>	<u>2013 / 2014</u>	<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>
<u>EXPENDITURES</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>
<u>FUND 12 - WASTEWATER CAPITAL RESERVE</u>						
This fund accounts for wastewater system improvements financed by new construction in Scotts Valley						
FIXED ASSETS:						
904	IMPROVEMENTS O/T BUILDINGS	0	400,000	400,000	0	0
905	MACHINERY & EQUIPMENT	7,287	34,000	34,000	206,000	206,000
	Variable Speed Blower					206,000
908	VEHICLES	0	175,000	175,000	0	0
TOTAL FIXED ASSETS		7,287	609,000	609,000	206,000	206,000
TOTAL FUND 12		7,287	609,000	609,000	206,000	206,000

FUND 21 - GENERAL FACILITY

This fund provides for general facility and equipment improvements
and acquisitions financed by new construction in Scotts Valley.

FIXED ASSETS:

903	BUILDINGS	0	0	0	0	0
904	IMPROVEMENTS O/T BUILDINGS	0	0	0	70,000	70,000
	Public Works Storage Building					70,000
908	VEHICLES	0	0	0	25,000	25,000
	Pickup Truck					25,000
TOTAL FIXED ASSETS		0	0	0	95,000	95,000
TOTAL FUND 21		0	0	0	95,000	95,000

		<u>2012 / 2013</u>	<u>2013 / 2014</u>	<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>DEPT</u>	<u>CITY</u>
<u>EXPENDITURES</u>					<u>REQUEST</u>	<u>MANAGER</u>
						<u>PROPOSED</u>
<u>FUND 27 - POLICE FACILITY</u>						
This fund accounts for police facility and equipment improvements and acquisitions financed by new construction in Scotts Valley.						
FIXED ASSETS:						
904	IMPROVEMENTS O/T BLDGS-OTHER	4,429	50,000	15,000	185,000	185,000
	Upgrade Computer Network Infrastructure					85,000
	Police Storage Facility					50,000
	Police Facility Upgrade					50,000
905	MACHINERY & EQUIPMENT	248,864	0	0	0	0
914	COMMUNICATIONS EQUIPMENT	0	0	0	245,000	245,000
	9-1-1 Phone System Upgrade					170,000
	Upgrade Radio Site					75,000
TOTAL FIXED ASSETS		253,293	50,000	15,000	430,000	430,000
TOTAL FUND 27		253,293	50,000	15,000	430,000	430,000

SPECIAL ASSESSMENT (FIDUCIARY) FUNDS

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SPECIAL ASSESSMENT FUNDS

Special Assessment Funds are used to account for the financing of public improvements and services deemed to benefit the properties against which 1915 Act special assessments are levied.

<u>FUND</u>	<u>FUND TITLE</u>	<u>7/1/2014 AVAILABLE ASSETS</u>	<u>2014 / 2015 ESTIMATED REVENUES</u>	<u>PRINCIPAL ACCOUNT (# 801)</u>	<u>INTEREST ACCOUNT (# 802)</u>	<u>OTHER SERVICES (# 313)</u>	<u>6/30/2015 ESTIMATED BALANCE</u>
45	1990 Refunding Dist Redemption	273,000	0	214,680	54,500	3,820	0
53	Gateway So II/C Redemption	175,000	0	167,000	5,470	2,530	0
59	Victor Square Dist Redemption	149,500	0	134,930	13,430	1,140	0
60	Ridgecrest Subdivision Dist Redemption	54,000	0	48,140	4,880	980	0
75	Gateway So Supplemental Redemption	342,000	0	315,250	23,980	2,770	0
90	Scotts Valley Drive Redemption	410,000	415,250	220,000	185,590	10,000	409,660
91	Scotts Valley Drive Prepayment	7,800	0	0	0	0	7,800
92	Scotts Valley Drive Reserve	418,000	0	0	0	0	418,000
		<u>1,829,300</u>	<u>415,250</u>	<u>1,100,000</u>	<u>287,850</u>	<u>21,240</u>	<u>835,460</u>

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INTERNAL SERVICE FUND

THIS SECTION INCLUDES:

- *Fund 112 – Dental Insurance*

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		<u>2012 / 2013</u>	<u>2013 / 2014</u>	<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>
<u>EXPENDITURES</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>
<u>FUND 112 - DENTAL INSURANCE</u>						
This fund accounts for the City's self-insured dental plan activity. Each City department is charged for its share of premium costs and this amount is deposited into this fund. Payments to dentists are then made from this fund.						
SALARIES & BENEFITS:						
205	GROUP INSURANCE	63,550	72,000	65,000	72,000	72,000
	TOTAL SALARIES & BENEFITS	63,550	72,000	65,000	72,000	72,000
	TOTAL FUND 112	63,550	72,000	65,000	72,000	72,000

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SPECIAL REVENUE FUNDS

THIS SECTION INCLUDES:

- *Fund 2 – Recycling Operations*
- *Fund 3 – Gas Tax*
- *Fund 11 – Tertiary Treatment Plant*
- *Fund 28 – Senior Center Operations*
- *Fund 33 – Tree Replacement Fund*
- *Fund 50 – Pinewood Estate Landscaping Maintenance District*
- *Fund 77 – Skypark Open Space Maintenance Assessment District*
- *Fund 123 – Community Center Operations*
- *Fund 306 – Supplemental Enforcement Services*

	<u>2012 / 2013 ACTUAL</u>	<u>2013 / 2014 BUDGET</u>	<u>2013 / 2014 PROJECTED</u>	<u>2014 / 2015 DEPT REQUEST</u>	<u>2014 / 2015 CITY MANAGER PROPOSED</u>
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EXPENDITURES

FUND 2 - RECYCLING OPERATIONS

This fund accounts for recycling activities carried out by the City of Scotts Valley.

SERVICES & SUPPLIES:

313	OTHER CONTRACTUAL SERVICES	61,058	60,000	60,000	55,300		55,300
	Sea Odyssey					22,630	
	Street Sweeping					22,670	
	SWMP					5,000	
	Recycling Media Campaign (Grant Funded)					5,000	
	TOTAL SERVICES & SUPPLIES	61,058	60,000	60,000	55,300		55,300
	TOTAL FUND 2	61,058	60,000	60,000	55,300		55,300

FUND 3 - GAS TAX

This fund accounts for street and sidewalk activities funded by the Gas Tax.

FIXED ASSETS:

904	IMPROVEMENTS O/T BUILDINGS	857	75,000	75,000	75,000		75,000
	Street Overlay Program					75,000	
	TOTAL FIXED ASSETS	857	75,000	75,000	75,000		75,000
	TOTAL FUND 3	857	75,000	75,000	75,000		75,000

		<u>2012 / 2013</u>	<u>2013 / 2014</u>	<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>DEPT</u>	<u>CITY</u>
<u>EXPENDITURES</u>					<u>REQUEST</u>	<u>MANAGER</u>
						<u>PROPOSED</u>
<u>FUND 11 - TERTIARY TREATMENT PLANT</u>						
This fund accounts for operations of the Tertiary Treatment Plant						
SALARIES & BENEFITS:						
101	REGULAR WAGES	28,195	28,000	20,000	28,000	28,000
107	TEMPORARY WAGES	77				
109	OVERTIME WAGES	488	1,500	1,500	1,500	1,500
	Emergencies & Holidays					1,500
203	FICA	2,198	2,142	1,530	2,142	2,142
204	RETIREMENT	6,140	6,218	4,440	6,509	6,509
205	GROUP INSURANCE	0	0	0	7,119	7,119
TOTAL SALARIES & BENEFITS		37,098	37,860	27,470	45,270	45,270
SERVICES & SUPPLIES:						
302	SPECIAL DEPARTMENT EXPENSE	43,705	30,000	30,000	30,000	30,000
	Methanol					17,000
	Poly Aluminum Chloride					9,000
	Sodium Hypochlorite					4,000
303	SMALL TOOLS & SUPPLIES	4,420	2,000	2,000	2,000	2,000
307	UTILITIES	43,270	40,000	40,000	40,000	40,000
314	INSURANCE	3,771	3,294	3,294	4,902	4,902
320	LABORATORY	12,055	12,750	12,000	12,000	12,000
402	MAINT & OPERATION OF EQUIPMENT	24,059	40,000	30,000	30,000	30,000
	Various Equipment					17,000
	Diversion Pumps					13,000
TOTAL SERVICES & SUPPLIES		131,280	128,044	117,294	118,902	118,902
FIXED ASSETS:						
905	MACHINERY & EQUIPMENT	0	6,000	6,000	0	0
TOTAL FIXED ASSETS		0	6,000	6,000	0	0
TOTAL FUND 11		168,378	171,904	150,764	164,172	164,172

	<u>2012 / 2013</u>	<u>2013 / 2014</u>	<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>	
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>DEPT</u>	<u>CITY</u>	
<u>EXPENDITURES</u>				<u>REQUEST</u>	<u>MANAGER</u>	
					<u>PROPOSED</u>	
<u>FUND 28 - SENIOR CENTER OPERATIONS</u>						
This fund accounts for activities related to operating the Senior Center.						
SALARIES & BENEFITS:						
101	REGULAR WAGES	6,071	11,255	11,255	14,533	14,533
107	TEMPORARY WAGES	17,768	15,786	17,365	17,365	17,365
203	FICA	673	1,090	1,090	1,364	1,364
204	RETIREMENT	1,307	2,500	2,500	3,394	3,394
205	GROUP INSURANCE	7,545	7,427	7,427	7,435	7,435
206	WORKER'S COMPENSATION	280	409	409	448	448
	TOTAL SALARIES & BENEFITS	33,644	38,467	40,046	44,539	44,539
SERVICES & SUPPLIES:						
301	OFFICE EXPENSE	1,019	500	1,000	1,500	1,500
302	SPECIAL DEPARTMENT EXPENSE	10,266	8,500	10,000	11,500	11,500
305	ADVERTISING	2,327	1,000	2,500	2,500	2,500
306	COMMUNICATIONS	1,558	1,350	1,700	1,700	1,700
307	UTILITIES	6,596	6,200	6,800	7,000	7,000
313	OTHER CONTRACTUAL SERVICES	596	600	0	0	0
314	INSURANCE & SURETY BONDS	942	867	1,036	1,408	1,408
315	MEMBERSHIP DUES	55	55	55	110	110
401	MAINT OF BLDGS/STRUCT/GROUNDS	2,779	2,500	3,000	4,000	4,000
402	MAINT & OPERATION OF EQMT	1,954	2,000	2,000	2,000	2,000
403	MAINT & OPERATION OF VEHICLES	470	500	500	500	500
	TOTAL SERVICES & SUPPLIES	28,562	24,072	28,591	32,218	32,218
FIXED ASSETS:						
904	IMPROVEMENTS	2,595	4,500	4,500	0	0
905	MACHINERY & EQUIPMENT	4,499	0	0	0	0
	TOTAL FIXED ASSETS	7,094	4,500	4,500	0	0
	TOTAL FUND 28	69,300	67,039	73,137	76,757	76,757

	<u>2012 / 2013 ACTUAL</u>	<u>2013 / 2014 BUDGET</u>	<u>2013 / 2014 PROJECTED</u>	<u>2014 / 2015 DEPT REQUEST</u>	<u>2014 / 2015 CITY MANAGER PROPOSED</u>
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EXPENDITURES

FUND 33 - TREE REPLACEMENT FUND

This fund accounts for fees collected to replace trees that have been removed throughout the City.

FIXED ASSETS:

904	IMPROVEMENTS O/T BUILDINGS	0	10,000	0	10,000	10,000
	TOTAL FIXED ASSETS	0	10,000	0	10,000	10,000
	TOTAL FUND 33	0	10,000	0	10,000	10,000

FUND 50 - PINWOOD EST LNDSACP MAINT DIST

This fund accounts for landscaping maintenance assessment district activities in the Pinewood Estates area.

SERVICES & SUPPLIES:

307	UTILITIES	434	1,000	1,000	1,000	1,000
401	MAINT OF BLDGS/STRUCT/GRNDS	4,733	12,500	12,500	12,500	12,500
	TOTAL SERVICES & SUPPLIES	5,167	13,500	13,500	13,500	13,500
	TOTAL FUND 50	5,167	13,500	13,500	13,500	13,500

FUND 77 - SKYPARK OPEN SPACE MAINTENANCE ASSESSMENT DISTRICT

This fund accounts for landscaping maintenance assessment district activities in the Skypark Open Space area.

SERVICES & SUPPLIES:

307	UTILITIES	10,396	6,000	12,000	12,000	12,000
314	INSURANCE	15,000	15,000	9,000	9,000	9,000
401	MAINT OF BLDGS/STRUCT/GRNDS	18,435	20,000	20,000	20,000	20,000
	TOTAL SERVICES & SUPPLIES	43,831	41,000	41,000	41,000	41,000
	TOTAL FUND 77	43,831	41,000	41,000	41,000	41,000

		<u>2012 / 2013</u>	<u>2013 / 2014</u>	<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>DEPT</u>	<u>CITY</u>
<u>EXPENDITURES</u>					<u>REQUEST</u>	<u>MANAGER</u>
						<u>PROPOSED</u>
<u>FUND 123 - COMMUNITY CENTER OPERATIONS</u>						
This fund accounts for activities related to operating the Community Center.						
SALARIES & BENEFITS:						
101	REGULAR WAGES	6,072	11,255	11,255	12,424	12,424
203	FICA	415	861	861	950	950
204	RETIREMENT	1,307	2,500	2,500	2,894	2,894
205	GROUP INSURANCE	6,440	7,427	7,427	7,430	7,430
206	WORKERS' COMPENSATION	280	409	409	448	448
TOTAL SALARIES & BENEFITS		14,514	22,452	22,452	24,146	24,146
SERVICES & SUPPLIES:						
302	SPECIAL DEPARTMENT EXPENSE	963	965	965	965	965
305	ADVERTISING	250	500	500	500	500
306	COMMUNICATIONS	350	500	500	500	500
308	RENTS & LEASES	4,466	2,500	4,500	4,500	4,500
314	INSURANCE & SURETY BONDS	1,665	1,826	2,400	2,400	2,400
327	POWER UTILITIES	5,753	5,200	5,700	5,700	5,700
328	WATER UTILITIES	3,619	4,500	1,000	1,000	1,000
401	MAINT OF BLDGS/STRUCT/GROUNDS	18,317	15,000	14,500	15,000	15,000
TOTAL SERVICES & SUPPLIES		35,383	30,991	30,065	30,565	30,565
FIXED ASSETS:						
905	MACHINERY & EQUIPMENT Tables and Chairs		0	0	15,000	15,000
						15,000
TOTAL FIXED ASSETS		0	0	0	15,000	15,000
TOTAL FUND 123		49,897	53,443	52,517	69,711	69,711

FUND 306 - SUPPL LAW ENFORCEMENT SRVS

This fund accounts for activity related to the State Supplemental Law Enforcement Services Grant.

FIXED ASSETS:						
905	EQUIPMENT Cell Phone Data Machine Radar Speed Sign Display	0	0	0	30,000	30,000
						25,000
						5,000
908	VEHICLES	60,851	70,000	0	0	0
TOTAL FIXED ASSETS		60,851	70,000	0	30,000	30,000
TOTAL FUND 306		60,851	70,000	0	30,000	30,000