

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>2013 / 2014 ACTUAL</u>	<u>2014 / 2015 BUDGET</u>	<u>2014 / 2015 PROJECTED</u>	<u>2015 / 2016 DEPT REQUEST</u>	<u>2015 / 2016 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.					
OTHER:					
801	PRINCIPAL	310,000	315,000	315,000	320,000
802	INTEREST EXPENSE	133,268	129,203	129,203	124,358
	TOTAL OTHER	<u>443,268</u>	<u>444,203</u>	<u>444,203</u>	<u>444,358</u>
	TOTAL FUND 26	<u>443,268</u>	<u>444,203</u>	<u>444,358</u>	<u>444,358</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>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>	<u>2015 / 2016</u>	<u>2015 / 2016</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>

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	0	70,000	0	120,000		120,000
	Clarifier Walkway					95,000	
	Pavement Slurry					25,000	
905	MACHINERY & EQUIPMENT	44,393	25,000	21,775	24,600		24,600
	Jet Truck Upgrades					17,100	
	Hypo Pump Room Pump					7,500	
908	VEHICLES	7,039	0	0	25,000		25,000
	Pickup Truck					25,000	
TOTAL FIXED ASSETS		51,432	95,000	21,775	169,600		169,600
TOTAL FUND 14:		51,432	95,000	21,775	169,600		169,600

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	364,411	1,175,000	1,357,000	158,400		158,400
	Shugart Park Beautification					15,000	
	Mt. Hermon Road Sidewalk Improvements					18,400	
	Performing Arts Theater					25,000	
	Granite Creek Bridge Sidewalk Repair					100,000	
TOTAL FIXED ASSETS		364,411	1,175,000	1,357,000	158,400		158,400
TOTAL FUND 150		364,411	1,175,000	1,357,000	158,400		158,400

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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>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>	<u>2015 / 2016</u>	<u>2015 / 2016</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 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	25,028	150,000	46,320	150,000	150,000
	Update Traffic Master Plan					150,000
TOTAL FIXED ASSETS		25,028	150,000	46,320	150,000	150,000
TOTAL FUND 8		25,028	150,000	46,320	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	33,341	25,000	23,607	168,000	168,000
	Playground Surface Material					20,000
	Siltanen Park Improvements					75,000
	MacDorsa Park Playground Equipment					50,000
	Bocce Court Sidewalk / Drainage					18,000
	Playground Equipment					5,000
TOTAL FIXED ASSETS		33,341	25,000	23,607	168,000	168,000
TOTAL FUND 9		33,341	25,000	23,607	168,000	168,000

		<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>	<u>2015 / 2016</u>	<u>2015 / 2016</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	200,658	0	47,377	30,000	30,000
	Coating for Clarifiers 3 & 4					30,000
905	MACHINERY & EQUIPMENT	23,743	206,000	154,281	70,000	70,000
	Grinder for Scum Pump					20,000
	Programmable Logic Controller Installation Upgrade					50,000
908	VEHICLES	172,664	0	0	0	0
TOTAL FIXED ASSETS		397,065	206,000	201,658	100,000	100,000
TOTAL FUND 12		397,065	206,000	201,658	100,000	100,000

FUND 21 - GENERAL FACILITY

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

FIXED ASSETS:

904	IMPROVEMENTS O/T BUILDINGS	0	70,000	0	0	0
908	VEHICLES	0	25,000	27,970	50,000	50,000
	Backhoe					50,000
TOTAL FIXED ASSETS		0	25,000	27,970	50,000	50,000
TOTAL FUND 21		0	25,000	27,970	50,000	50,000

		<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>	<u>2015 / 2016</u>	<u>2015 / 2016</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	3,554	185,000	0	50,000	50,000
	Police Storage Facility					50,000
905	MACHINERY & EQUIPMENT	48,517	0			
914	COMMUNICATIONS EQUIPMENT	932	245,000	22,400	295,000	295,000
	9-1-1 Phone System Upgrade					220,000
	Upgrade Radio Site					75,000
TOTAL FIXED ASSETS		53,003	430,000	22,400	345,000	345,000
TOTAL FUND 27		53,003	430,000	22,400	345,000	345,000

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>7/1/2015 AVAILABLE ASSETS</u>	<u>2015 / 2016 ESTIMATED REVENUES</u>	<u>PRINCIPAL ACCOUNT (# 801)</u>	<u>INTEREST ACCOUNT (# 802)</u>	<u>OTHER SERVICES (# 313)</u>	<u>6/30/2016 ESTIMATED BALANCE</u>
90	Scotts Valley Drive Redemption	350,000	568,000	225,000	330,645	13,000	349,355
91	Scotts Valley Drive Prepayment	8,000	20	0	0	0	8,020
92	Scotts Valley Drive Reserve	569,000	40	0	0	0	569,040
		<u>927,000</u>	<u>568,060</u>	<u>225,000</u>	<u>330,645</u>	<u>13,000</u>	<u>926,415</u>

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INTERNAL SERVICE FUND

THIS SECTION INCLUDES:

- *Fund 112 – Dental Insurance*

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	<u>2013 / 2014 ACTUAL</u>	<u>2014 / 2015 BUDGET</u>	<u>2014 / 2015 PROJECTED</u>	<u>2015 / 2016 DEPT REQUEST</u>	<u>2015 / 2016 CITY MANAGER PROPOSED</u>
<u>EXPENDITURES</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	73,094	72,000	66,000	70,000
	TOTAL SALARIES & BENEFITS	<u>73,094</u>	<u>72,000</u>	<u>66,000</u>	<u>70,000</u>
	TOTAL FUND 112	<u>73,094</u>	<u>72,000</u>	<u>66,000</u>	<u>70,000</u>

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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>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>	<u>2015 / 2016</u>	<u>2015 / 2016</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>

FUND 2 - RECYCLING OPERATIONS

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

SERVICES & SUPPLIES:

313	OTHER CONTRACTUAL SERVICES	61,240	55,300	55,300	58,500		58,500
	Street Sweeping					25,870	
	Sea Odyssey					22,630	
	SWMP					5,000	
	Recycling Media Campaign (Grant Funded)					5,000	
	TOTAL SERVICES & SUPPLIES	61,240	55,300	55,300	58,500		58,500
	TOTAL FUND 2	61,240	55,300	55,300	58,500		58,500

FUND 3 - GAS TAX

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

FIXED ASSETS:

904	IMPROVEMENTS O/T BUILDINGS	124,007	75,000	113,280	75,000		75,000
	Street Overlay Program					75,000	
	TOTAL FIXED ASSETS	124,007	75,000	113,280	75,000		75,000
	TOTAL FUND 3	124,007	75,000	113,280	75,000		75,000

		<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>	<u>2015 / 2016</u>	<u>2015 / 2016</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	23,229	28,000	28,000	28,000	28,000
107	TEMPORARY WAGES	637				
109	OVERTIME WAGES Emergencies & Holidays	1,231	1,500	2,000	1,500	1,500
203	FICA	1,882	2,142	2,142	2,142	2,142
204	RETIREMENT	5,239	6,509	6,509	11,418	11,418
205	GROUP INSURANCE	0	7,119	7,119	8,210	8,210
TOTAL SALARIES & BENEFITS		32,218	45,270	45,770	51,270	51,270
SERVICES & SUPPLIES:						
302	SPECIAL DEPARTMENT EXPENSE	46,638	30,000	25,000	30,000	30,000
	Methanol					17,000
	Poly Aluminum Chloride					9,000
	Sodium Hypochlorite					4,000
303	SMALL TOOLS & SUPPLIES	863	2,000	1,000	2,000	2,000
307	UTILITIES	50,431	40,000	40,000	40,000	40,000
314	INSURANCE	4,710	4,902	5,215	5,803	5,803
320	LABORATORY	12,667	12,000	10,000	10,000	10,000
402	MAINT & OPERATION OF EQUIPMENT	49,575	30,000	30,000	30,000	30,000
	Various Equipment					17,000
	Diversion Pumps					13,000
TOTAL SERVICES & SUPPLIES		164,884	118,902	111,215	117,803	117,803
FIXED ASSETS:						
905	MACHINERY & EQUIPMENT	0	0	0	14,000	14,000
	Hypo Pump Room Pump					7,500
	Methanol Pump & Control Panel Drive					6,500
TOTAL FIXED ASSETS		0	0	0	14,000	14,000
TOTAL FUND 11		197,102	164,172	156,985	183,073	183,073

		<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>	<u>2015 / 2016</u>	<u>2015 / 2016</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 28 - SENIOR CENTER OPERATIONS</u>						
This fund accounts for activities related to operating the Senior Center.						
SALARIES & BENEFITS:						
101	REGULAR WAGES	6,165	14,533	14,533	14,533	14,533
107	TEMPORARY WAGES	17,935	17,365	17,365	17,365	17,365
203	FICA	671	1,364	1,364	1,364	1,364
204	RETIREMENT	1,387	3,394	3,394	4,232	4,232
205	GROUP INSURANCE	7,988	7,435	9,000	9,400	9,400
206	WORKER'S COMPENSATION	409	448	448	347	347
TOTAL SALARIES & BENEFITS		34,555	44,539	46,104	47,241	47,241
SERVICES & SUPPLIES:						
301	OFFICE EXPENSE	1,061	1,500	1,200	1,100	1,100
302	SPECIAL DEPARTMENT EXPENSE	10,006	11,500	11,500	11,500	11,500
305	ADVERTISING	1,971	2,500	2,900	2,500	2,500
306	COMMUNICATIONS	1,858	1,700	2,400	2,400	2,400
307	UTILITIES	8,006	7,000	10,000	9,000	9,000
308	RENTS AND LEASES	435	0	0	0	0
314	INSURANCE & SURETY BONDS	1,036	1,408	1,445	1,546	1,546
315	MEMBERSHIP DUES	110	110	80	80	80
401	MAINT OF BLDGS/STRUCT/GROUNDS	8,523	4,000	6,500	5,500	5,500
402	MAINT & OPERATION OF EQMT	1,988	2,000	4,500	3,000	3,000
403	MAINT & OPERATION OF VEHICLES	619	500	400	500	500
TOTAL SERVICES & SUPPLIES		35,613	32,218	40,925	37,126	37,126
TOTAL FUND 28		70,168	76,757	87,029	84,367	84,367

	<u>2013 / 2014</u>	<u>2014 / 2015</u>	<u>2014 / 2015</u>	<u>2015 / 2016</u>	<u>2015 / 2016</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>

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 LANDSCAP MAINT DIST

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

SERVICES & SUPPLIES:

307	UTILITIES	441	1,000	1,000	1,000	1,000
401	MAINT OF BLDGS/STRUCT/GRNDS	11,818	12,500	12,500	12,500	12,500
	TOTAL SERVICES & SUPPLIES	12,259	13,500	13,500	13,500	13,500
	TOTAL FUND 50	12,259	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	10,463	12,000	12,000	12,000	12,000
314	INSURANCE	15,000	9,000	9,000	9,000	9,000
401	MAINT OF BLDGS/STRUCT/GRNDS	12,325	20,000	20,000	20,000	20,000
	TOTAL SERVICES & SUPPLIES	37,788	41,000	41,000	41,000	41,000
	TOTAL FUND 77	37,788	41,000	41,000	41,000	41,000

<u>EXPENDITURES</u>	<u>2013 / 2014 ACTUAL</u>	<u>2014 / 2015 BUDGET</u>	<u>2014 / 2015 PROJECTED</u>	<u>2015 / 2016 DEPT REQUEST</u>	<u>2015 / 2016 CITY MANAGER PROPOSED</u>
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FUND 123 - COMMUNITY CENTER OPERATIONS

This fund accounts for activities related to operating the Community Center.

SALARIES & BENEFITS:

101	REGULAR WAGES	6,165	12,424	14,533	14,533	14,533
203	FICA	411	950	1,112	1,112	1,112
204	RETIREMENT	1,387	2,894	3,380	4,231	4,231
205	GROUP INSURANCE	7,049	7,430	9,000	9,400	9,400
206	WORKERS' COMPENSATION	409	448	448	347	347
TOTAL SALARIES & BENEFITS		15,421	24,146	28,473	29,623	29,623

SERVICES & SUPPLIES:

301	OFFICE EXPENSE	30	0	0	0	0
302	SPECIAL DEPARTMENT EXPENSE	660	965	670	700	700
305	ADVERTISING	0	500	0	0	0
306	COMMUNICATIONS	599	500	400	500	500
308	RENTS & LEASES	4,533	4,500	5,400	5,800	5,800
314	INSURANCE & SURETY BONDS	2,368	2,400	2,595	2,935	2,935
327	POWER UTILITIES	4,132	5,700	7,000	7,000	7,000
328	WATER UTILITIES	2,191	1,000	1,500	1,500	1,500
401	MAINT.OF BLDGS/STRUCT/GROUNDS	23,912	15,000	20,000	20,000	20,000
TOTAL SERVICES & SUPPLIES		38,425	30,565	37,565	38,435	38,435

FIXED ASSETS:

904	IMPROVEMENTS O/T BLDGS-OTHER	4,576	0	0	0	0
905	MACHINERY & EQUIPMENT	0	15,000	14,528	0	0
TOTAL FIXED ASSETS		4,576	15,000	14,528	0	0

TOTAL FUND 123	58,422	69,711	80,566	68,058	68,058
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FUND 306 - SUPPL LAW ENFORCEMENT SRVS

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

FIXED ASSETS:

905	EQUIPMENT	16,321	30,000	55,000	41,000	41,000
	Evidence Lockers					20,000
	2 Laptop Computers for Patrol Vehicles					11,000
	Command Trailer					10,000
908	VEHICLES	91,413	0	58,770	45,000	45,000
	Marked Patrol Unit					45,000
914	COMMUNICATIONS EQUIPMENT	0	0	1,155	0	0
TOTAL FIXED ASSETS		107,734	30,000	114,925	86,000	86,000
TOTAL FUND 306	107,734	30,000	114,925	86,000	86,000	