

City of Scotts Valley

2016 / 2017 Preliminary Budget

Donna Lind
Mayor

Randy Johnson
Vice Mayor

Stephany E. Aguilar
Council Member

Dene Bustichi
Council Member



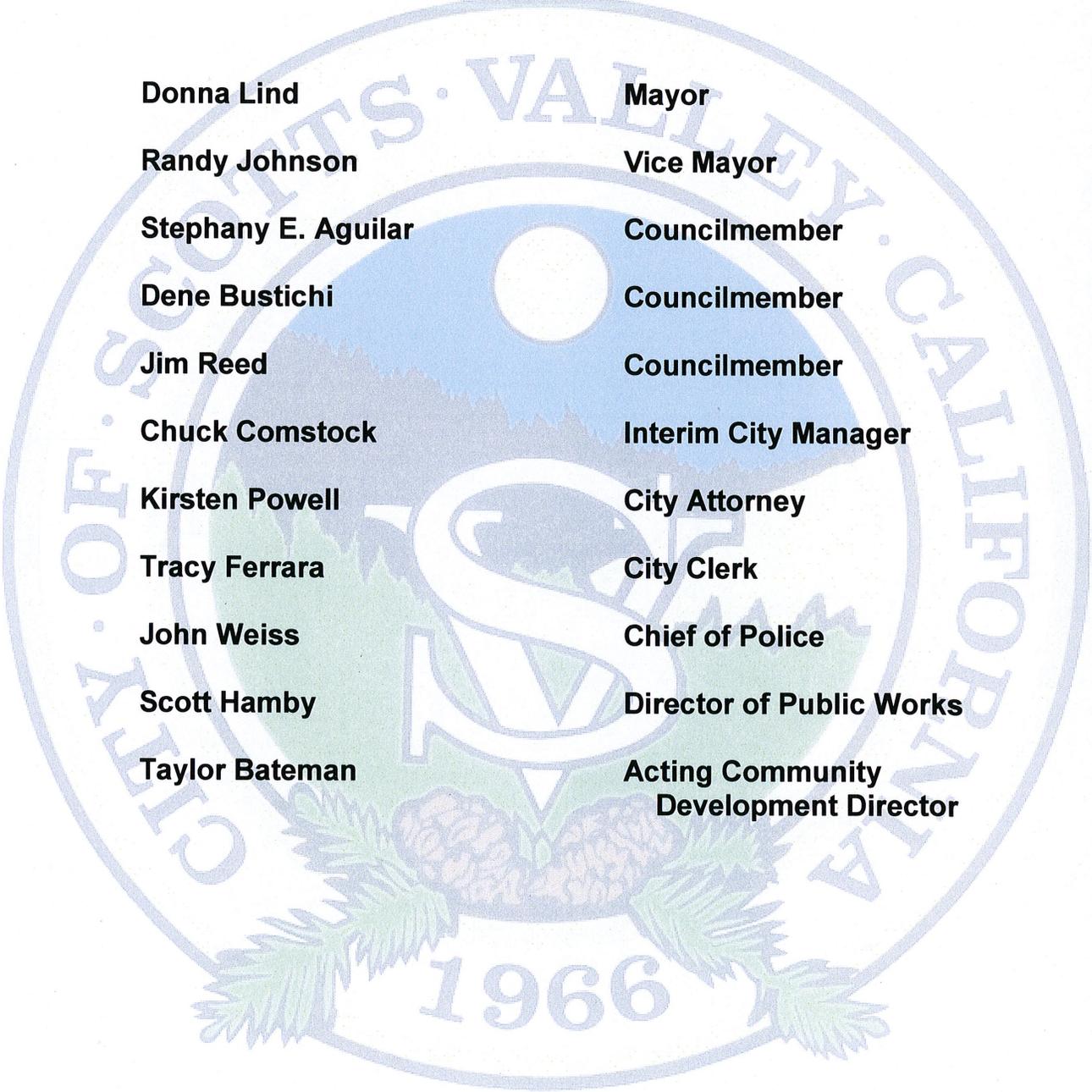
Jim Reed
Council Member

Chuck Comstock
Interim City Manager

CITY OF SCOTTS VALLEY

2016 / 2017

PRELIMINARY BUDGET



Donna Lind	Mayor
Randy Johnson	Vice Mayor
Stephany E. Aguilar	Councilmember
Dene Bustichi	Councilmember
Jim Reed	Councilmember
Chuck Comstock	Interim City Manager
Kirsten Powell	City Attorney
Tracy Ferrara	City Clerk
John Weiss	Chief of Police
Scott Hamby	Director of Public Works
Taylor Bateman	Acting Community Development Director

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2016 / 2017

PRELIMINARY BUDGET

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CITY OF SCOTTS VALLEY

OFFICE OF THE CITY MANAGER

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May 18, 2016

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

SUBJECT: 2016-17 Fiscal Year Budget

Honorable Mayor and City Council:

It is with pleasure that I submit to the City Council the balanced budget for fiscal year 2016/2017. Below is an overview of the General Fund followed by a discussion of the revenues and expenditures of the larger funds that comprise the budget of the City of Scotts Valley: the General Fund, Wastewater Fund, and Recreation Fund.

GENERAL FUND OVERVIEW

As shown below, the 2016/2017 General Fund is budgeted with a \$16,700 net gain. The City was successful with the passage of Measure U in 2014, a temporary sales tax measure. This is currently providing approximately \$1,100,000 per year. It will end in fiscal year 2021/2022. The City's General Fund balance is estimated to start next year at \$1,850,200 (July 1, 2016) and end at \$1,866,900 (June 30, 2017).

Revenues	\$9,811,180
Expenditures	<u>(9,444,578)</u>
Subtotal	366,602
Transfers In	150,000
Transfers Out	<u>(499,902)</u>
Net Gain	<u>\$16,700</u>

The private educational facility at the former Bethany University site, as well as, the new hotel on Scotts Valley Drive remain under construction. The former Borland Building has a long-term lease with UCSC bringing several hundred more people into the City. Although the General Fund has a current positive balance, the City must look to the future in six years when the Measure U temporary sales tax expires. The City is also facing increased retirement costs from CalPERS for the unfunded liability that exists. Projects such as 1440, Lexington, and the Marriot have the potential through transit occupancy taxes to help offset a large portion of the unfunded liability in the future. This will allow the General Fund to recoup some of the prior year's reductions and budget for other community priorities.

Some changes within the General Fund departments are:

1. Legislative: \$15,000 for the election that occurs every other year.
2. Administration: Increased salary and benefits for incoming City Manager.
3. Finance: The addition of an Administrative Services Director who will act primarily as the Finance Director and will oversee and assist other operations as directed. This position will be funded 80% in the General Fund and 20% in the Recreation Fund.
4. Engineering: A Civil Engineer has been added in lieu of the contractual arrangement that has been in place. The cost impact of this is minimal.
5. Park Maintenance: A park maintenance position that was budgeted but remained unfilled last year has been eliminated. An additional \$20,000 was added to temporary wages to provide for summer help and other specific projects.

The above changes are intended to maintain a balanced budget and to provide cost efficient municipal services.

GENERAL FUND REVENUE

Compared to 2015/2016 projected revenue, 2016/2017 budgeted revenues are decreasing \$11,910 as shown below by revenue category.

<u>Revenue Category</u>	<u>2015/16 Projected</u>	<u>2016/17 Budget</u>	<u>Increase (Decrease)</u>
Taxes	\$7,751,850	\$7,702,050	(\$49,800)
Franchise Fees	972,770	970,000	(2,770)
Fines & Forfeitures	39,070	37,300	(1,770)
Charges for Services	649,860	525,730	(124,130)
Investment Earnings	4,290	4,500	210
Other Revenue	<u>405,250</u>	<u>571,600</u>	<u>166,350</u>
Total	<u>\$9,823,090</u>	<u>\$9,811,180</u>	<u>(\$11,910)</u>

Although there is a very small difference between the 2015/2016 projected revenues and the 2016/2017 budget revenues, we feel confident in using those projections as our baseline for next year.

TAXES:

Transient Occupancy Tax. Next year's TOT is being budgeted at a 4.5% increase (\$45,000). The conservative 4.5% increase is in part related to the higher increases in years past.

Current secured property taxes are being budgeted with a 2% increase (\$15,500). This is consistent with the percentage increase for the current fiscal year.

Charges for services. The primary reductions in this category are \$80,000 in encroachment permits and engineering plan check fees of \$53,000. Development fees are typically based upon current market conditions and projects that are forthcoming. Any increase in interest rates could have impacts on the feasibility of projects and cause a slowdown.

Other revenues increasing is based on the contract with the Pasatiempo Golf Course (\$153,000).

GENERAL FUND EXPENDITURES

The 2016/2017 General Fund expenditures are being recommended with a net increase of \$312,145 from the 2015/2016 budget. The increases and decreases in the major categories are detailed below.

	<u>2015/16 Budget</u>	<u>2015/16 Projected</u>	<u>2016/17 Budget</u>
Salaries & Benefits	\$7,237,214	\$6,989,169	\$7,594,956
Services & Supplies	1,408,291	1,572,884	1,353,383
Fixed Assets	5,000	13,850	5,000
Other	<u>481,928</u>	<u>480,862</u>	<u>491,239</u>
Total	<u>\$9,132,433</u>	<u>\$9,056,765</u>	<u>\$9,444,578</u>

Salaries & Benefits:

In total, the 2016/2017 budgeted salaries and benefits are higher than the 2015/2016 projected expenses (\$605,787). This is primarily a combination of the addition of two new positions, an Administrative Services Director and a Civil Engineer, a new City Manager contract, an increase in retirement costs, unfunded liability, group insurance, and an increase in workers' compensation. Retirement costs are increasing because of CalPERS increased rates. Group insurance is increasing to account for higher premiums.

Scotts Valley is in a pool with nine other cities for workers' compensation insurance. Workers compensation decreased last year due to the formula allocating premiums. Other cities had higher claims experience which is one of the allocation factors. Therefore, those cities received a higher portion of the insurance pool costs. However, for 2016/2017 fiscal year, Scotts Valley's allocation is increasing because the high claims experience for those cities will be dropping out of the formula.

Services & Supplies: Overall, the 2016/2017 budgeted expenses in this category are lower (\$219,501) than the 2015/2016 projected expenses. The main changes are in the following accounts:

	<u>Increase (Decrease)</u>
Professional/Contract Services	(273,221)
Supplemental Services	41,965
Equipment Maintenance	(20,161)
Elections	15,000
All Other Accounts	<u>16,916</u>
Total	<u>\$(219,501)</u>

Professional/Contract services is being budgeted lower primarily in Public Works Engineering (\$145,000) and Building (\$125,000). Full-time employees will be hired to replace the contractors now used for City engineering services and building department needs. Street Maintenance is decreasing due to lower costs for tree removal, signal maintenance and bike lane maintenance.

Other: The increase in this category relates to all departments due to increased costs.

WASTEWATER

A recap of the Wastewater Operations is shown below.

	2015/16 <u>Budget</u>	2015/16 <u>Projected</u>	2016/17 <u>Budget</u>
Revenues	\$2,007,600	\$1,957,680	\$2,000,600
Salaries/Benefits	849,206	851,305	900,450
Services/Supplies	699,812	691,188	700,175
Fixed Assets	42,500	42,500	42,500
Other	230,000	222,400	230,000
Pension Bond	50,479	50,479	50,541
Tertiary Treatment	<u>76,080</u>	<u>76,080</u>	<u>73,000</u>
Total Expenditures	<u>1,948,077</u>	<u>1,933,952</u>	<u>1,996,666</u>
Net Increase (Deficit)	<u>\$59,523</u>	<u>\$23,728</u>	<u>\$3,934</u>

The 2016/2017 budgeted revenues are \$42,920 higher than the 2015/2016 projected revenues. This is a little higher due to additional residential units being added in the City and a slight increase in commercial activity.

In total, expenditures are being budgeted next fiscal year with a \$62,714 increase from the projected fiscal year expenditures as follows:

	Increase <u>(Decrease)</u>
Salaries / Benefits	\$49,145
Services and Supplies	8,987
Fixed Assets	0
Other	7,600
Pension Bond	62
Tertiary Treatment	<u>(3,080)</u>
Total	<u>\$62,714</u>

The budget for salaries and benefits is increasing due to CalPERS increasing rates to cover the unfunded liability that currently exists. Group insurance and workers' compensation are also increasing approximately \$53,500 as discussed in the General Fund section above.

RECREATION

A recap of the Recreation budget is presented below. It presents revenues in detail and expenditures in summary for the following: 2015/2016 budget, 2015/2016 projected amounts, and 2016/2017 budget.

	<u>2015/16 Budget</u>	<u>2015/16 Projected</u>	<u>2016/17 Budget</u>
Revenue:			
School Age Recreation	\$665,000	\$605,000	\$650,000
Sports	70,000	70,000	70,000
Aquatics	53,000	51,000	51,000
Classes	78,000	109,000	109,000
Facility Rental	80,000	98,000	100,000
Other Revenue	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>
Total Revenue	<u>966,000</u>	<u>943,000</u>	<u>990,000</u>
Expenditures:			
Salaries/Benefits	744,830	728,519	809,634
Services/Supplies	261,150	269,377	254,050
Pension Bond Transfer	<u>30,083</u>	<u>30,083</u>	<u>30,120</u>
Total Expenditures	<u>1,036,063</u>	<u>1,027,979</u>	<u>1,093,804</u>
Net Deficit	<u>(\$70,063)</u>	<u>(\$84,979)</u>	<u>(\$103,804)</u>

Fiscal year 2016/2017 is being budgeted with a \$103,804 deficit. This is an \$18,825 increase from the projected deficit for the current fiscal year. This is due to higher budgeted expenses (\$65,825) being offset by a budgeted increase in revenue (\$47,000).

Total revenues are being budgeted \$47,000 higher than the 2015/2016 projected amounts as follows:

	<u>Increase (Decrease)</u>
School Age Recreation	\$45,000
Facility Rentals	<u>2,000</u>
Total	<u>\$47,000</u>

School age recreation is being budgeted with a \$45,000 increase over the current year projected amount. This is a 7% increase; the \$45,000 increase is being conservative. The childcare program continues to do well with enrollment increasing. We have an increase in younger-age kids who will stay with the program in years to come. Previously, there was a larger older kid group that would not return the following year.

Facility rentals continue to do well. Next year's increase includes recording the \$13,500 soccer field rental at Skypark in the Recreation Fund. It has always been recorded in the General Fund, but it is more appropriate to record it in Recreation.

Sports, class, and aquatics revenue is being budgeted with no increase based on the current projection which did exceed the 2015/2016 projected amounts.

Other revenue is being budgeted with no increase. Reimbursements from Lennar funds, Scotts Valley Advocates, and Monterey Bay Area Self Insurance Authority for the purchase of various furniture and equipment will continue.

Expenditures are budgeted in 2016/2017 with an increase of \$65,825 from the current year projected amounts as shown below.

	Increase <u>(Decrease)</u>
Salaries and Benefits	\$81,115
Services and Supplies	(15,327)
Pension Bond Transfer	<u>37</u>
Total	<u>\$65,825</u>

Salaries and benefits are being budgeted with an increase over the current year projected amount. This is mainly due to salaries/benefits/retirement with the additional Administrative Services Director at 20% (\$36,900), increased temporary wages and group insurance costs (\$22,740). Retirement is increasing because of CalPERS increasing rates to cover the unfunded liability that currently exists.

Services and supplies are projected to decrease mainly due to Other Contractual Services (\$10,700) and Communications (\$2,300) due to a discount available with the telephone provider.

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 Finance Staff for their hard work and dedication.

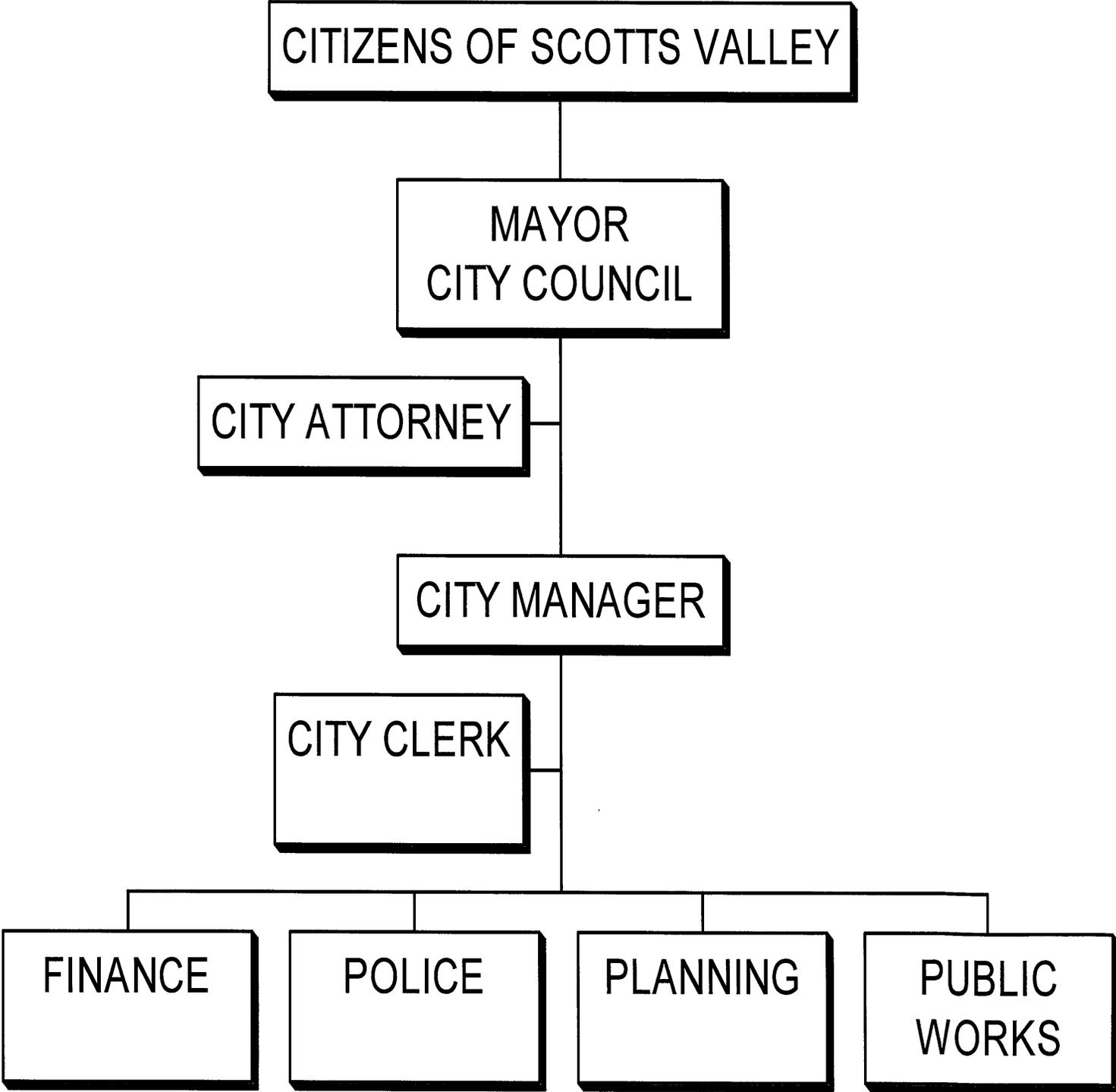
I would also like to close the budget message by indicating, as I have in the past, how proud I am to be associated with the City of Scotts Valley, its Council, its employees, and the community. The City continues to respond in an excellent fashion in a difficult environment where we are challenged by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

Sincerely,

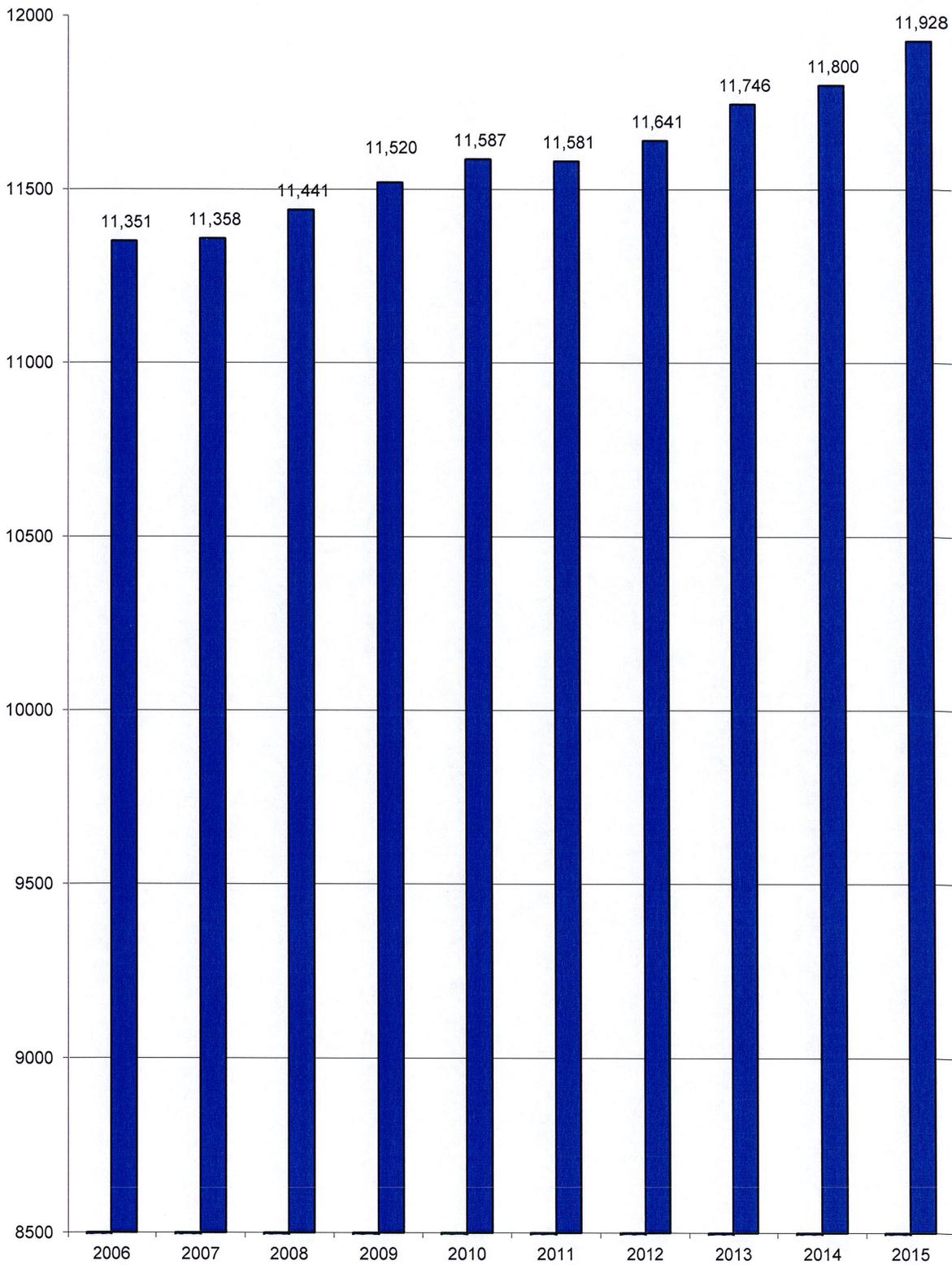


Chuck Comstock
Interim City Manager

CITY OF SCOTTS VALLEY
ORGANIZATION CHART



CITY OF SCOTTS VALLEY POPULATION



DATA SOURCE: CALIFORNIA DEPARTMENT OF FINANCE

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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 - 2016 / 2017**

		7/1/2016	2016 / 2017	ESTIMATED	TOTAL
		AVAILABLE	ESTIMATED	TRANSFERS	FUNDS
FUND	FUND TITLE	ASSETS	REVENUE	IN	AVAILABLE
1	General	1,850,200	9,811,180	150,000	11,811,380
2	Recycling Operations	33,800	58,000		91,800
3	Gas Tax	327,800	251,640		579,440
4	Recreation Operations	0	990,000	103,804	1,093,804
5	SMIP Fees	8,600	3,540		12,140
6	General Capital	507,500	27,500		535,000
7	Drainage Construction	18,700	3,050		21,750
8	Traffic Impact Mitigation	1,170,000	23,500		1,193,500
9	Parks & Recreation Facilities	447,000	31,500		478,500
10	Wastewater Operations	93,300	2,000,600		2,093,900
11	Tertiary Treatment Plant	0	108,150	88,000	196,150
12	Wastewater Capital Reserve	2,459,000	174,500		2,633,500
14	Wastewater Equip Replacement Reserve	783,400	2,600		786,000
18	Senior Center Designated Donations	0	0		0
21	General Facility	56,400	3,230		59,630
26	Pension Obligation Bonds	0	0	444,905	444,905
27	Police Facility Building	182,800	65,580		248,380
28	Senior Center Operations	15,500	70,450		85,950
31	STP Exchange Projects	26,847	90		26,937
33	Tree Replacement Fund	23,900	350		24,250
35	Green Building Funding	144,300	26,230		170,530
36	Disability Compliance Fund	2,300	1,000		3,300
50	Pinewood Estates Maintenance Dist	7,600	6,270		13,870
51	Mt Hermon Traffic Mitigation	51,300	170		51,470
66	COP Debt Service Reserve	946,300	3,060		949,360
77	Skypark Maint Assessment District	800	41,750		42,550
78	Skypark Maint Assessment District Insurance	479,200	10,500		489,700
86	Library	230,200	5,730		235,930
90/94	Scotts Valley Drive Redemption	351,100	412,250		763,350
91	Scotts Valley Drive Prepayment	7,850	20		7,870
92	Scotts Valley Drive Reserve	478,400	10		478,410
112	Dental Insurance	30,800	70,150		100,950
123	Community Facility Center	47,800	209,050		256,850
150	General Capital Projects	14,000	672,930	818,475	1,505,405
306	Supplemental Law Enforcement Services	109,700	100,200		209,900
315	Police Development Fees	164,800	550		165,350
317	EDG - Revolving Loan Fund	550	0		550
	TOTAL:	11,071,747	15,185,330	1,605,184	27,862,261

CITY OF SCOTTS VALLEY
FUND BALANCE SUMMARY - 2016 / 2017

		2016 / 2017	ESTIMATED	6/30/2017	6/30/2017
		BUDGETED	TRANSFERS	RESTRICTED	FUND
FUND	FUND TITLE	EXPENDITURES	OUT	RESERVE	BALANCE
1	General	9,444,578	499,902		1,866,900
2	Recycling Operations	58,500			33,300
3	Gas Tax	91,100	150,000		338,340
4	Recreation Operations	1,063,684	30,120		0
5	SMIP Fees	4,050			8,090
6	General Capital	0			535,000
7	Drainage Construction	0	13,000		8,750
8	Traffic Impact Mitigation	150,000	702,375		341,125
9	Parks & Recreation Facilities	70,000			408,500
10	Wastewater Operations	1,873,125	123,541		97,234
11	Tertiary Treatment Plant	196,150			0
12	Wastewater Capital Reserve	257,000		2,376,500	0
14	Wastewater Equip Replacement Reserve	0	15,000	771,000	0
18	Senior Center Designated Donations	0			0
21	General Facility	0			59,630
26	Pension Obligation Bonds	444,905			0
27	Police Facility Building	60,000			188,380
28	Senior Center Operations	85,020	623		307
31	STP Exchange Projects	0			26,937
33	Tree Replacement Fund	10,000			14,250
35	Green Building Funding	5,000			165,530
36	Disability Compliance Fund	400			2,900
50	Pinewood Estates Maintenance Dist	10,600		3,270	0
51	Mt Hermon Traffic Mitigation	0		51,470	0
66	COP Debt Service Reserve	0		949,360	0
77	Skypark Maint Assessment Dist	41,000		1,550	0
78	Skypark Maint Assessment Dist Insurance	0		489,700	0
86	Library	0		235,930	0
90/94	Scotts Valley Drive Redemption	411,950		351,400	0
91	Scotts Valley Drive Prepayment	0		7,870	0
92	Scotts Valley Drive Reserve	0		478,410	0
112	Dental Insurance	70,000			30,950
123	Community Facility Center	143,775	70,623		42,452
150	General Capital Projects	1,415,475			89,930
306	Supplemental Law Enforcement Services	95,000			114,900
315	Police Development Fees	0			165,350
317	EDG - Revolving Loan Fund	0			550
	TOTAL:	16,001,312	1,605,184	5,716,460	4,539,305

**AUTHORIZED FUND TRANSFERS
 TO BE MADE
 BY RESOLUTION OF THE COUNCIL
 DURING THE FISCAL YEAR 2016 / 2017**

To:	Pension Obligation Bonds (26)	\$ 444,905
From:	General Fund (1)	362,998
	Wastewater Operations (10)	50,541
	Recreation (4)	30,120
	Senior Center Operations (28)	623
	Community Center Operations (123)	623

To transfer the amounts necessary for the 2016-17 Pension Obligation Bond payments.

To:	Recreation (4)	\$ 103,804
From:	General Fund (1)	33,804
	Community Center (123)	70,000

General Fund subsidy to the Recreation Department.

To:	General Fund (1)	\$ 150,000
From:	Gas Tax (3)	150,000

To reimburse the General Fund for gas tax related expenditures.

To:	Tertiary Treatment Plant (11)	\$ 73,000
From:	Wastewater Operations (10)	73,000

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

To:	General Capital Projects (150)	\$ 75,000
From:	General Fund (1)	75,000

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

**AUTHORIZED FUND TRANSFERS
 TO BE MADE
 BY RESOLUTION OF THE COUNCIL
 DURING THE FISCAL YEAR 2016 / 2017**

To:	Tertiary Treatment Plant (11)	\$ 15,000
From:	Wastewater Equipment Replacement Reserve (14)	15,000

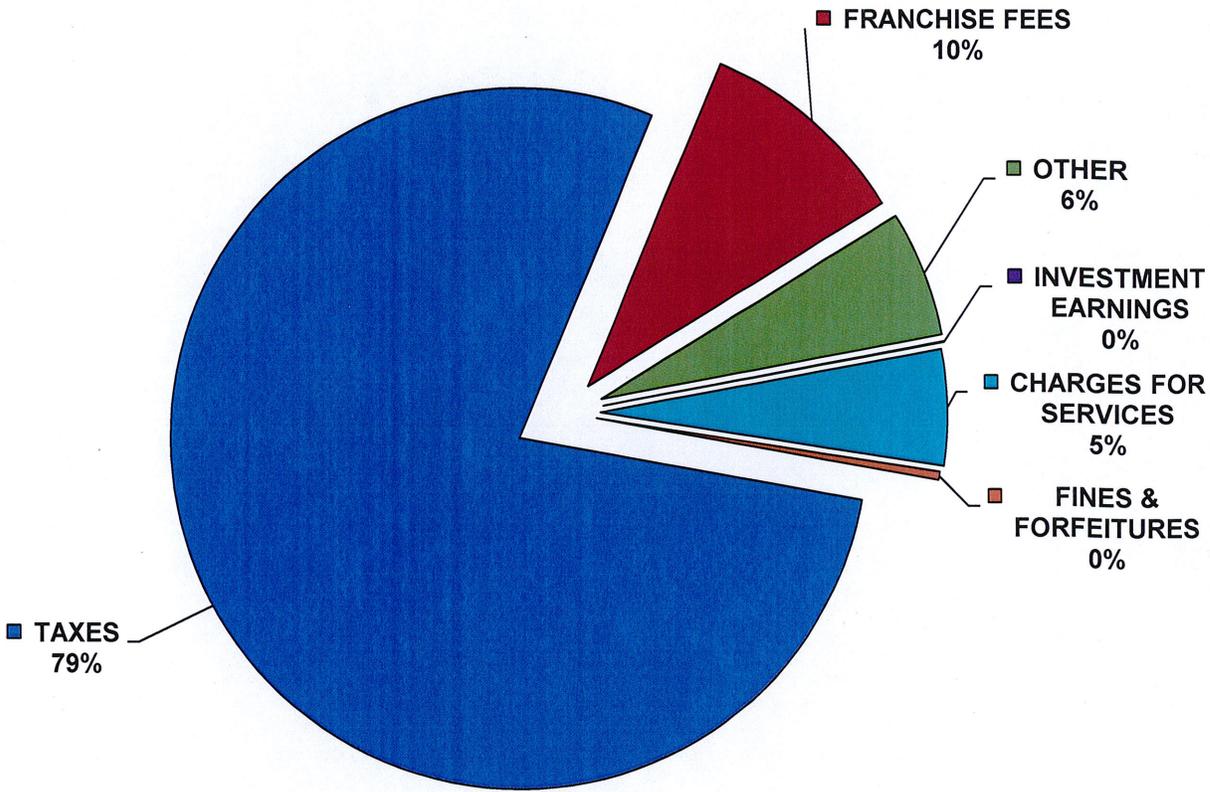
To transfer funding for the Hypo Pump Room Pumps

To:	General Capital Projects (150)	\$ 743,475
From:	General Fund (1)	28,100
	Drainage Construction (7)	13,000
	Traffic Impact Mitigation (8)	702,375

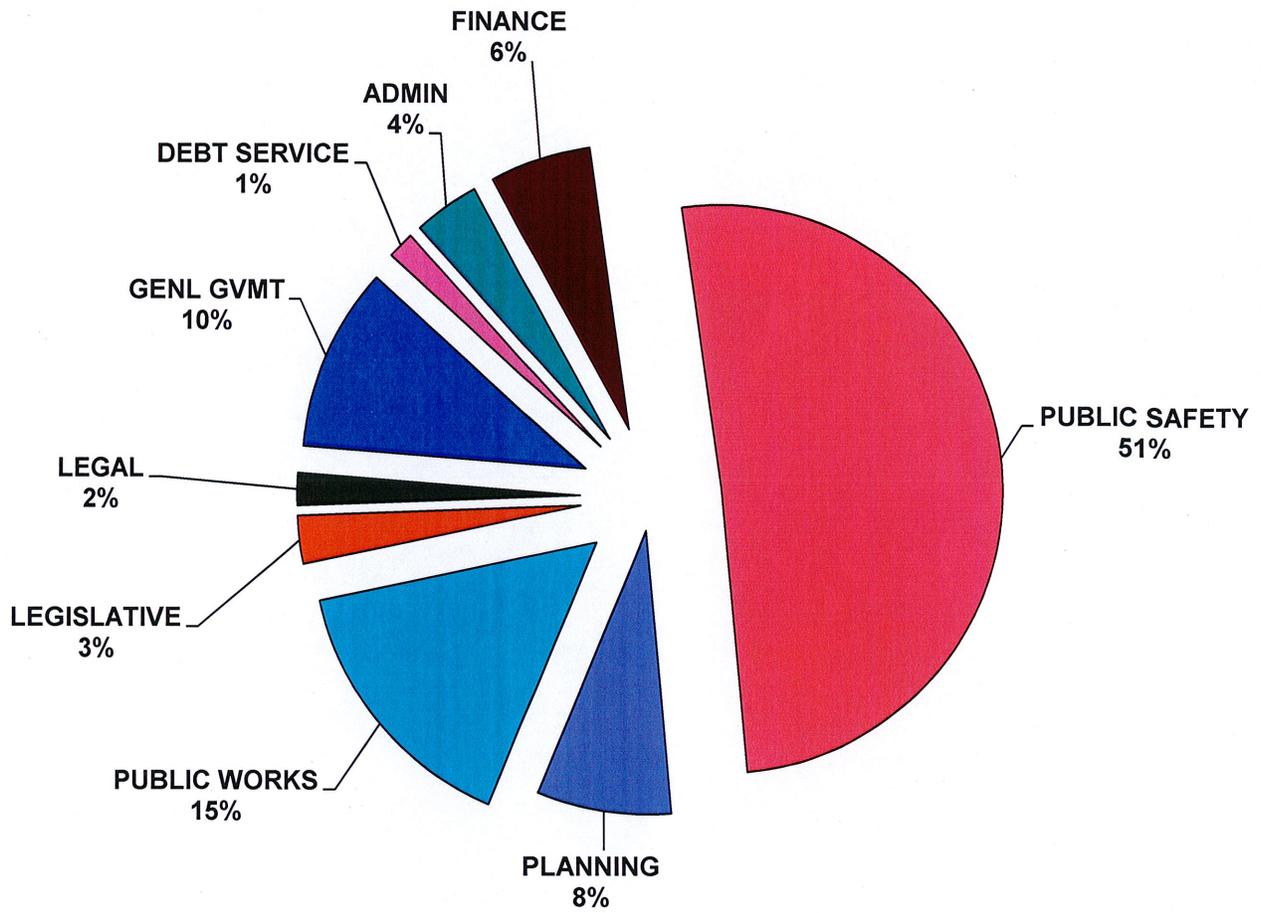
To transfer funding for Capital Improvement Projects:

Mt. Hermon/SV Dr/Whispering Pines Intersection	412,375
Mt. Hermon Road Slurry Seal	290,000
City Hall/Police Dept ADA Upgrades	24,200
Hacienda Drive Storm Drainage	13,000
SVHS Basketball Courts Resurfacing	3,900

**2016 / 2017
GENERAL FUND REVENUES**



2016 / 2017 GENERAL FUND EXPENDITURES



**CITY OF SCOTTS VALLEY
2016 / 2017 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	254,789	222,589	32,200	0	0
42 LEGAL	171,500	0	171,500	0	0
43 GENERAL GOVERNMENT	1,136,346	474,825	280,966	0	380,555
44 ADMINISTRATION	354,398	352,343	2,055	0	0
45 FINANCE	535,075	507,250	27,825	0	0
61 PLANNING	462,006	438,681	23,325	0	0
62 BUILDING	248,778	190,828	57,950	0	0
TOTAL	3,162,892	2,186,516	595,821	0	380,555
<u>PUBLIC SAFETY</u>					
51 POLICE	4,646,001	4,325,921	285,080	5,000	30,000
52 ANIMAL CONTROL	117,842	0	117,842	0	0
53 EMERGENCY SERVICES	81,884	0	1,200	0	80,684
TOTAL	4,845,727	4,325,921	404,122	5,000	110,684
<u>PUBLIC WORKS</u>					
71 ENGINEERING	486,104	448,854	37,250	0	0
72 STREET MAINTENANCE	376,811	262,311	114,500	0	0
73 VEHICLE/EQMT MAINTENANCE	126,139	118,139	8,000	0	0
74 WASTEWATER OPERATIONS	1,873,125	900,450	700,175	42,500	230,000
75 PARK MAINTENANCE	221,974	111,874	110,100	0	0
76 BUILDING MAINTENANCE	224,931	141,341	83,590	0	0
77 RECREATION	1,063,684	809,634	254,050	0	0
TOTAL	4,372,768	2,792,603	1,307,665	42,500	230,000
<u>NON-DEPARTMENTAL</u>					
2 RECYCLING OPERATIONS	58,500	0	58,500	0	0
3 GAS TAX	91,100	0	0	91,100	0
5 SMIP FEES	4,050	0	4,050	0	0
8 TRAFFIC IMPACT MITIGATION	150,000	0	0	150,000	0
9 PARKS AND RECREATION FACILITIES	70,000	0	0	70,000	0
11 TERTIARY TREATMENT PLANT	196,150	50,303	130,847	15,000	0
12 WASTEWATER CAPITAL RESERVE	257,000	0	0	257,000	0
14 WASTEWATER EQMT REPLACEMENT RESERVE	0	0	0	0	0
21 GENERAL FACILITY	0	0	0	0	0
26 PENSION OBLIGATION BONDS	444,905	0	0	0	444,905
27 POLICE FACILITY	60,000	0	0	60,000	0
28 SENIOR CENTER OPERATIONS	85,020	49,294	35,726	0	0
33 TREE REPLACEMENT FUND	10,000	0	0	10,000	0
35 GREEN BUILDING FUNDING	5,000	0	5,000	0	0
36 DISABILITY COMPLIANCE FUND	400	0	400	0	0
50 PINWOOD EST LNDSCP MAINT DIST	10,600	0	10,600	0	0
77 SKYPARK OPEN SPACE MAINT ASSESSMENT DIST	41,000	0	41,000	0	0
90 SV DRIVE A REDEMPTION	411,950	0	14,000	0	397,950
112 DENTAL INSURANCE	70,000	70,000	0	0	0
123 COMMUNITY FACILITIES CENTER	143,775	31,677	37,098	75,000	0
150 GENERAL CAPITAL PROJECTS	1,415,475	0	0	1,415,475	0
306 SUPPLEMENTAL LAW ENFORCEMENT SERVICES	95,000	0	0	95,000	0
TOTAL	3,619,925	201,274	337,221	2,238,575	842,855
GRAND TOTAL	16,001,312	9,506,314	2,644,829	2,286,075	1,564,094

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>2014 / 2015</u> <u>ACTUAL</u>	<u>2015 / 2016</u> <u>BUDGET</u>	<u>2015 / 2016</u> <u>PROJECTED</u>	<u>2016 / 2017</u> <u>DEPT</u> <u>REQUEST</u>	<u>2016 / 2017</u> <u>CITY</u> <u>MANAGER</u> <u>PROPOSED</u>
41	LEGISLATIVE / ELECTIONS	226,877	228,244	228,610	254,789	254,789
42	LEGAL	105,319	133,500	143,580	171,500	171,500
43	GENERAL GOVERNMENT	1,141,785	1,068,811	1,047,285	1,136,346	1,136,346
44	ADMINISTRATION	311,732	331,383	429,192	354,398	354,398
45	FINANCE	389,443	416,593	375,771	535,075	535,075
51	POLICE	4,333,993	4,558,150	4,467,752	4,646,001	4,646,001
52	ANIMAL CONTROL	106,922	111,199	111,199	117,842	117,842
53	EMERGENCY SERVICES	75,165	71,933	71,934	81,884	81,884
61	PLANNING	558,177	566,530	540,627	462,006	462,006
62	BUILDING	218,697	216,453	264,788	248,778	248,778
71	PUBLIC WORKS-ENGINEERING	519,757	398,808	450,019	486,104	486,104
72	PUBLIC WORKS-STREET MAINT	323,200	364,175	367,821	376,811	376,811
73	PUBLIC WORKS-VEHICLE/EQMT MAINT	120,010	127,262	124,466	126,139	126,139
75	PUBLIC WORKS-PARK MAINT	241,886	325,394	209,211	221,974	221,974
76	PUBLIC WORKS-BUILDING MAINT	226,452	213,998	224,510	224,931	224,931
TOTAL		<u>8,899,415</u>	<u>9,132,433</u>	<u>9,056,765</u>	<u>9,444,578</u>	<u>9,444,578</u>

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

	<u>2014 / 2015 ACTUAL</u>	<u>2015 / 2016 BUDGET</u>	<u>2015 / 2016 PROJECTED</u>	<u>2016 / 2017 DEPT REQUEST</u>	<u>2016 / 2017 CITY MANAGER PROPOSED</u>	
SALARIES & BENEFITS:						
101	REGULAR WAGES	3,804,244	3,828,535	3,641,951	3,862,021	3,862,021
107	TEMPORARY WAGES	22,613	28,350	86,114	43,390	43,390
109	OVERTIME WAGES	134,792	135,000	137,610	140,100	140,100
202	PARS	468	557	557	557	557
203	FICA	292,347	292,709	286,217	305,325	305,325
204	RETIREMENT	970,657	1,200,850	1,142,558	1,345,754	1,345,754
205	GROUP INSURANCE	1,464,068	1,571,601	1,517,283	1,651,071	1,651,071
206	WORKERS' COMPENSATION	234,554	169,612	172,859	241,738	241,738
207	UNEMPLOYMENT INSURANCE	2,575	10,000	4,020	5,000	5,000
	TOTAL SALARIES & BENEFITS	6,926,318	7,237,214	6,989,169	7,594,956	7,594,956
SERVICES & SUPPLIES:						
208	UNIFORM EXPENSE	36,465	27,850	26,630	27,950	27,950
210	SUPPLEMENTAL SERVICES	172,421	178,000	158,535	200,500	200,500
301	OFFICE EXPENSE	32,709	33,425	35,302	33,525	33,525
302	SPECIAL DEPARTMENT EXPENSE	55,820	30,535	32,142	33,685	33,685
303	SMALL TOOLS & SUPPLIES	24,169	14,850	18,425	15,550	15,550
305	ADVERTISING	1,047	0	0	0	0
306	COMMUNICATIONS	49,000	48,460	48,955	49,060	49,060
308	RENTS & LEASES	3,516	5,100	5,100	4,000	4,000
310	RECRUITMENT	20,517	15,000	10,000	19,750	19,750
312	PROFESSIONAL/SPECIALIZED SVC	128,570	120,000	372,519	96,000	96,000
313	OTHER CONTRACTUAL SERVICES	358,464	331,599	251,294	254,592	254,592
314	INSURANCE & SURETY BONDS	117,977	120,782	119,070	131,966	131,966
315	MEMBERSHIPS & DUES	15,487	18,795	21,355	21,495	21,495
316	TRAVEL/CONFERENCES/MEETINGS	9,049	13,395	11,396	12,060	12,060
319	ELECTIONS	10,649	0	0	15,000	15,000
322	TRAINING & EDUCATION	45,212	49,450	47,200	66,400	66,400
327	POWER UTILITIES	71,956	93,000	95,960	103,000	103,000
328	WATER UTILITIES	22,587	31,500	31,246	31,300	31,300
349	MISCELLANEOUS	13,052	8,000	9,650	10,000	10,000
401	MAINT OF BLDGS/STRUCT/GRNDS	90,447	65,000	56,800	35,000	35,000
402	MAINT & OPERATION OF EQMT	98,804	84,650	92,411	72,250	72,250
403	MAINT & OPERATION OF VEHICLES	96,727	93,900	102,710	95,300	95,300
404	ROAD MAINTENANCE MATERIALS	16,924	25,000	26,184	25,000	25,000
	TOTAL SERVICES & SUPPLIES	1,491,569	1,408,291	1,572,884	1,353,383	1,353,383

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

	<u>2014 / 2015 ACTUAL</u>	<u>2015 / 2016 BUDGET</u>	<u>2015 / 2016 PROJECTED</u>	<u>2016 / 2017 DEPT REQUEST</u>	<u>2016 / 2017 CITY MANAGER PROPOSED</u>
FIXED ASSETS:					
904 IMPROVEMENTS O/T BUILDINGS	0	0	8,850	0	0
910 OFFICE EQMT & FURNITURE	10,265	5,000	5,000	5,000	5,000
TOTAL FIXED ASSETS	10,265	5,000	13,850	5,000	5,000
OTHER:					
701 CONTRIBUTIONS	63,999	63,539	62,623	75,800	75,800
705 CONTRIBUTIONS/SOCIAL SERVICE	51,969	50,894	50,894	50,894	50,894
801 RETIREMENT OF PRINCIPAL	130,000	145,000	145,000	145,000	145,000
802 INTEREST EXPENSE	225,295	222,495	222,345	219,545	219,545
TOTAL OTHER	471,263	481,928	480,862	491,239	491,239
GRAND TOTAL:	8,899,415	9,132,433	9,056,765	9,444,578	9,444,578

CITY OF SCOTTS VALLEY

2016 / 2017 PERSONNEL DETAIL SUMMARY

DEPARTMENT	2012 / 13	2013 / 14	2014 / 15	2015 / 16	2016 / 17
LEGISLATIVE	5.50	5.50	5.50	5.50	5.50
ADMINISTRATION	1.50	1.50	1.50	1.50	1.50
FINANCE	3.75	3.75	3.75	3.75	3.65
POLICE	30.00	30.00	30.00	30.00	32.00
PLANNING	3.40	3.50	3.50	3.50	3.00
BUILDING	2.41	2.41	1.75	1.75	2.00
ENGINEERING	3.30	3.30	3.10	3.10	3.10
STREET MAINTENANCE	3.60	3.60	3.60	3.60	2.60
VEHICLE/EQUIPMENT MAINTENANCE	1.20	1.20	1.20	1.10	1.10
WASTEWATER OPERATIONS	7.35	7.35	8.05	7.05	7.05
PARK MAINTENANCE	2.60	2.60	2.60	1.30	1.30
BUILDING MAINTENANCE	1.90	1.90	1.90	1.70	1.70
RECREATION	5.00	5.00	5.00	5.00	4.90
TOTAL	71.51	71.61	71.45	68.85	69.40