CITY OF BUELLTON

ANNUAL OPERATING BUDGET

JULY 1, 2015 – JUNE 30, 2016

CITY HALL

107 WEST HIGHWAY 246

BUELLTON, CA 93427

805-686-0137

www.cityofbuellton.com

City Council Members/City Manager

Fiscal Year 2015-2016

Holly Sierra, Mayor

Ed Andrisek, Vice Mayor

Daniel Baumann, Council Member

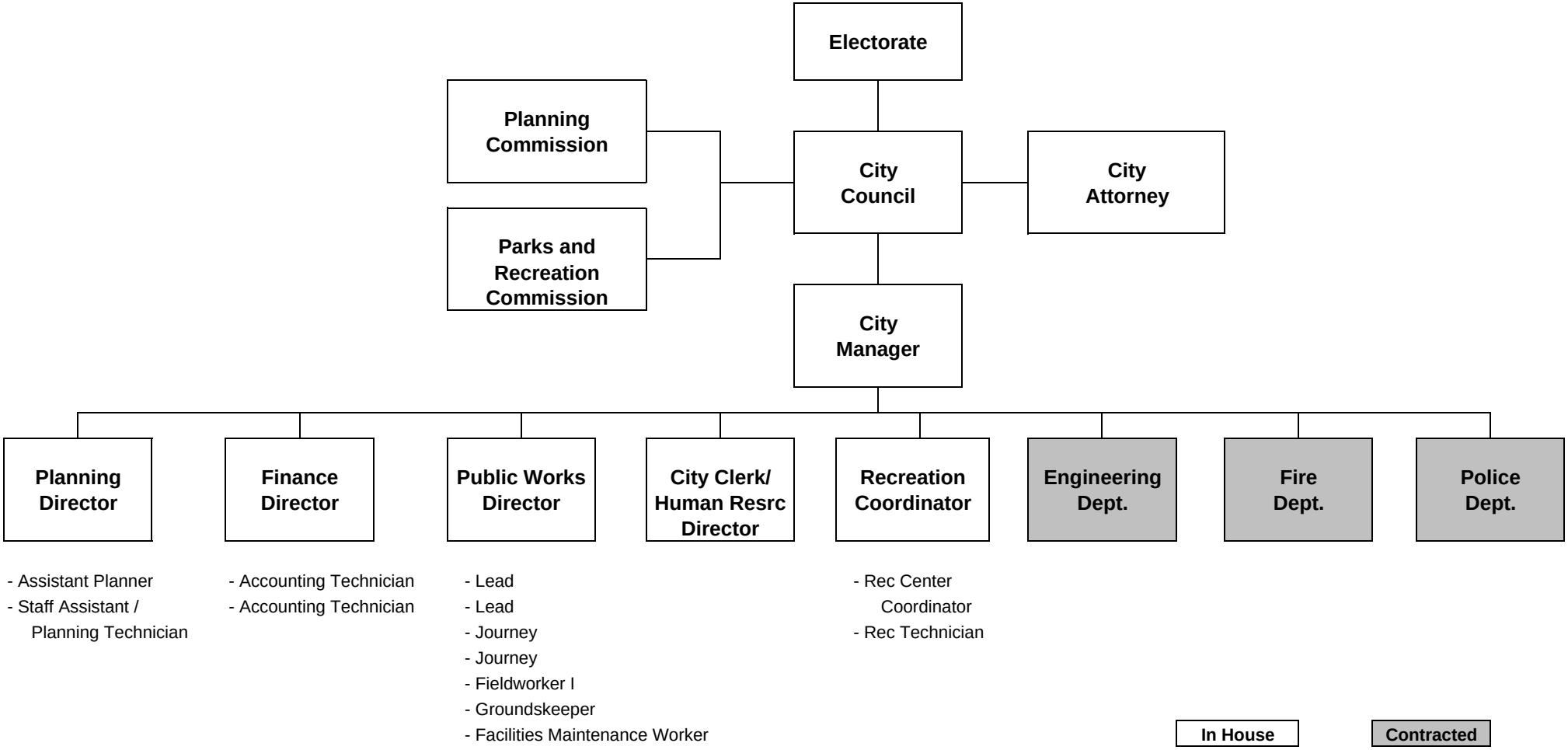
John Connolly, Council Member

Leo Elovitz, Council Member

Marc Bierdzinski, City Manager

CITY OF BUELLTON

Organizational Chart



BUDGET MESSAGE

May 28, 2015

To: Honorable Mayor and City Council

From: Marc P. Bierdzinski, City Manager

INTRODUCTION

On behalf of the entire City staff it is an honor to present the City of Buellton Municipal Budget for Fiscal Year 2015-16. With this budget message, primary importance is given to City Council recommendations for budget priorities, capital improvement goals, and other important operational objectives and implements a financial plan that considers a longer-term vision for the City. This budget achieves strategic investment and fiscal stability. The budget contains a set of recommended actions that increase the General Fund sources by $528,317 or 9 percent and uses by $501,968 or 8 percent. The increase in sources includes several major components: increases in Transient Occupancy Tax, Sales Tax, Motor Vehicle License fee and various charges for current services. These increases are partially offset by savings realized from the use of reserves that had been established for Capital Improvement Projects. The increase in uses is mostly due to funding the City's Capital Improvement Program and service level enhancements discussed below:

1) Using consistent resources available on an ongoing basis while delivering essential services;
2) Reinvesting in the Capital Improvement Plan;
3) Maintain General Fund and other operating fund balances within policy reserve levels;
4) Continuing to focus on delivering essential services with local tax dollars;
5) Prioritizing the importance of Recreation, Library services and other community based programs; and

6) Awareness of Council's vision for the City of Buellton and refining actions to carry out the vision for the future.

The City's Budget is based on considerations from several sources. Sources include City Council Members, input from the community and information from staff. It carries out Council's objectives and continues to move along the path of financial stability by investing in its future.

BUDGET SUMMARY

Capital Improvement Plan

The Capital Improvement Plan includes completion of current projects, new investments and important reinvestments in critical infrastructure projects. Funds allocated for capital projects will be spent or will be rolled forward for specific projects in future years. Capital Improvements are explained in detail following the funding summary below:

1)	General Fund	$ 464,884
2)	Sewer Fund	$ 283,333
3)	Water Fund	$ 1,103,333
4)	Measure A	$ 816,247
5)	Gas Tax	$ 775,000
6)	Local Transportation Fund (LTF)	$ 50,000

- General Fund
  Funding is through the use of reserves in the General fund and combined funding as explained below. It covers Public Works, Finance, Storm Water and Parks and is recorded under Budget Unit "Non-Departmental". Projects include the Village Park improvements (combined with private funding), Riverview Park pedestrian/sidewalk improvements (combined with road maintenance funding), Avenue of the Flags Park and Ride, and various circulation improvements. In addition, the financial software upgrade is scheduled for completion within three months after the start of the new fiscal year. Ongoing maintenance will continue to maintain the investment in projects year after year. Other projects include facilities maintenance, City Hall office rehabilitation and Industrial Way Streetlights ($464,884).

- Enterprise Funds
  Funding is provided by the Enterprise funds through reserves. Water and Sewer projects include Reservoirs 1 & 2 improvements, facilities improvements for Water and Wastewater Treatment Plants, Water Treatment Plant Backwash reclamation Improvement Project (a water conservation measure), Water meter improvements, Recycled Water Concept feasibility projects (joint with Wastewater), Sewer Collection System Clean and Tyler Technologies financial software implementation. (Water: $1,103,333 and Wastewater: $283,333).

- Measure A
  Funding is from the State of California and includes Sidewalks, Phase III Hwy 246/Sycamore Pedestrian crossing, Road maintenance and Highway 246 Sidewalk. CalTrans and private funding for some projects is allocated and other allocations come from SBCAG ($816,247).

- Gas Tax
  Funding is from the State of California and includes McMurray Road Widening and Road maintenance at various locations ($775,000).

- Local Transportation Fund (LTF) - Transportation Development Act (TDA)
  Funding is from the State of California and includes North Ave of the Flags Park and Ride. Allocations come from SBCAG ($50,000).

General Fund

Staff submits monthly and quarterly reports to Council. The City budget is reviewed each quarter. This approach provides a method of finding budget gaps and making necessary adjustments on a regular basis. As a result, a sustainable strategy was developed to guide budgeting efforts. This strategy allows Council to control costs, while identifying financial requirements and budget adjustments prior to the close of the fiscal year. The 2015-16 Budget identifies ongoing revenue sources and seeks to reduce operating costs.

Revenue and Expenditures Summary

- Currently, no General Fund reserves will be used for Operating Expenditures.
- The Planning Director position is fully funded in the proposed budget, albeit at a lower step to free up additional monies. If the Planning Director remains unfilled or a portion of the expenditure is spent as a result of a part-time position, it will improve the reserve position of the General Fund.
- Conservative estimates based on information from prior year and other external data have been used in projecting revenue.
- Capital Improvement Projects for Special Revenue funds, i.e., Measure A, Gas Tax, Water and Sewer will be charged costs for work performed by General Fund staff. Work performed by staff includes engineering, finance, administrative and other services. For example, work performed by the City Engineer on various projects related to Capital Improvements (other than General Fund) will be assessed a charge for the work performed. General Fund staff provides services to the Successor Agency and it is allocated an administrative cost allowance approved by the Oversight Board twice per year.

General Fund Revenue

- Transient Occupancy Tax
  The Hampton Inn adds an additional hotel and is expected to increase revenues by $60,000. This increase is based on a comparison to anticipated revenues, anticipated to be $1,740,000 for 2014-15.

- Sales Tax
  Tractor Supply, Sky River RV sales and various planned commercial establishments at the City's Crossroads location are expected to increase revenues. Our Sales Tax contractor, HdL anticipates an increase in Sales Tax from sales transactions resulting from new commercial activity. Estimates in 2015-16 are higher compared to the current year estimate of about $1,965,000. Growth rates are expected to be gradual as with the overall economy and conservative estimates from HdL expect an increase of about $88,000 (note that the Sales Tax Compensation ends in 2015-16 along with the end of the Triple Flip).

General Fund Expenditures

- City Council
  Video streaming of City Council meetings is included under Computer Maintenance and Software. In 2015-16, the public will have the opportunity to view the meetings remotely.

- Finance

  Two new positions will replace two existing Accounting Technicians in the Finance Department. The Accounting and Revenue Specialist will be key employees working on billing, collections, reconciliations, CIPs, Payroll, Private Projects and a variety of cash and financial duties. The conversion to Tyler Software advances the financial accounting and Utility Billing systems for the Department and the public. The conversion will be complete in the first half of 2015-16 at which time the Department staff will reduce to one Part-time staff person and two full time staff (by January 2016).

- Non-Departmental

  Due to changes to CalPERS risk pools, the City will be invoiced for an annual Unfunded Accrued Liability (UAL) in addition to being charged the Employer Contribution rate as a percentage of payroll. This UAL is split and budgeted in the General Fund (Non-Departmental) and the Enterprise Funds. CalPERS isolated the Unfunded Accrued Liability (UAL) which is the difference between assets and liabilities within the plan on a Market Value of Assets (MVA) basis.

  Contributions to non-profit agencies include: Senior Center ($50,000), People Helping People ($11,400), Food Bank of Santa Barbara County ($8,400), SYV Fruit and Vegetable Rescue ($5,300) and Aquatics Foundation ($3,800).

- Public Safety

  The City did not receive a final budget from the Sheriff Department due to ongoing negotiations. The City budgeted the maximum amount (5% increase) to maintain status quo service levels. Upon receiving a final amount, staff will notify Council and change the proposed maximum. Staff records the gross expenditure ($1,780,000) offset by the COPs grant ($100,000). The Fire Department increased by 2.6% at an amount of $193,696.

- Public Works: General; Landscape Maintenance; Engineering; Parks

  Public Works covers operations and maintenance of building facilities such as City Hall, Library, Council Chambers, Post Office, Sheriff's Office, Park and Ride and multiple parks facilities and asset maintenance of the City's fleet and heavy equipment.

- Planning Department

  The Planning Director is funded although currently remains unfilled. Increased development within the City requires contract services to increase. Funds from salaries will be transferred to contract services on an as-needed basis to fund the approved contract Planner position.

- Recreation
  The Recreation Department no longer partners with the City of Solvang for Summer Camp program thus reducing expenditures in the "50/50" expenditure category.

- Library
  The budgeted amount is consistent with the prior year at $99,741. Staff is awaiting direction after zone changes resulting in the City of Santa Barbara replacing the City of Lompoc, which may change the budgeted amount under "contract services".

The chart below summarizes Operating revenues and expenditures to show a net surplus exists in the General Fund for 2015-16.

Summary – General Fund Revenues versus Expenditures

	2015-16
General Fund Operating Revenues	$ 6,200,116
(Excludes Transfer-in from Reserves for CIP)	
General Fund Operating Expenditures	6,188,198
(Excludes Transfer-out to fund 92 for CIP)	
Excess Revenues:	$ 11,918

There is a net surplus and no need to
transfer from reserves for Operating Expenditures

Enterprise Funds

The Enterprise Funds plan to initiate plant improvements but operating costs and trends will be thoroughly reviewed in 2015-16. The budget includes a rate study and revenue projections are strongly conservative. Staff included Connection Fees for the Village Townhomes and Buellton Apartments. Planning efforts provide a prioritized approach to infrastructure improvements and expansion. The State Water payment is $1,076,000 this fiscal year.

Special Revenue Funds

Special Fund Reserves – CIPs are the major category for expenditures. Special funds include Measure A, Transportation Development Act (TDA) and Gas Tax. TDA funds are used to record expenditures for transportation costs throughout the City. For example, the Breeze, Lompoc Wine Country Express and Dial-a-Ride serve the transportation needs of the City. The General Fund and Measure A will execute interfund transfers out to the TDA fund to cover these operating costs. The revenue received from TDA is redirected to the City of Solvang for transit except for a portion which amounts to just over $3,000 per year. Revenue continues to be maintained in the fund to assist with future Bike and Pedestrian projects such as walking trails. The General Fund will fund Transportation Planning Fund to pay for transit planning and coordination with CalTrans.

Fund Balance

- General Fund Reserves - Current General Fund revenue is sufficient to cover expenditures. Cash reserves are at over $3 Million and reserves will be used to cover CIPs totaling $464,884. Revenues exceed expenditures in the 2015-16 Budget by approximately $12,000. It is not necessary to use reserves for operating expenses as a result of this surplus. General Fund reserves will be used for Capital Projects but a substantial excess of the suggested minimum of 25% Reserve Policy is still maintained. The City's General Fund reserve (net of capital projects) will be at approximately 42% or about five months operating reserve, at June 30, 2016. These operating reserves are essential against unexpected economic emergencies or natural disaster. As Council is aware, the City's General Fund currently includes the restricted amount of $6.2 million in addition to approximately $3 million in unrestricted reserves. Although the City is suing the State over the $6.2 million, conservative financial management requires that these monies are unavailable to the City in computing fund balance reserves for the budget.

- Sewer Fund Reserves – Current sewer fund cash reserves are over $1.5 Million and will not be used to cover the Sewer fund operating expenditures. Reserves will be used for CIPs. CIPs total $283,333. Although we have raised the sewer rates with the ultimate goal of making the fund self-sufficient, a continued effort such as a rate study will assist in maintaining positive cash flow.

- Water Fund Reserves – Current water fund cash reserves are over $2.5 Million and will not be used to cover the Water fund operating expenditures. Reserves will be used to fund CIPs for a of total $1,103,333. A rate study will assist in maintaining positive cash flow.

- Special Fund Reserves – CIPs are the major category for expenditures. Special funds include Measure A, Transportation Development Act (TDA) and Gas Tax. TDA funds will require interfund transfers from the Measure A and General Fund for operating transit services (Breeze, Dial-a-Ride, other rapid transit) and CIP expenditures as follows: (Measure A: $816,247; TDA: $50,000; Gas Tax: $775,000).

City-Wide Budget Highlights

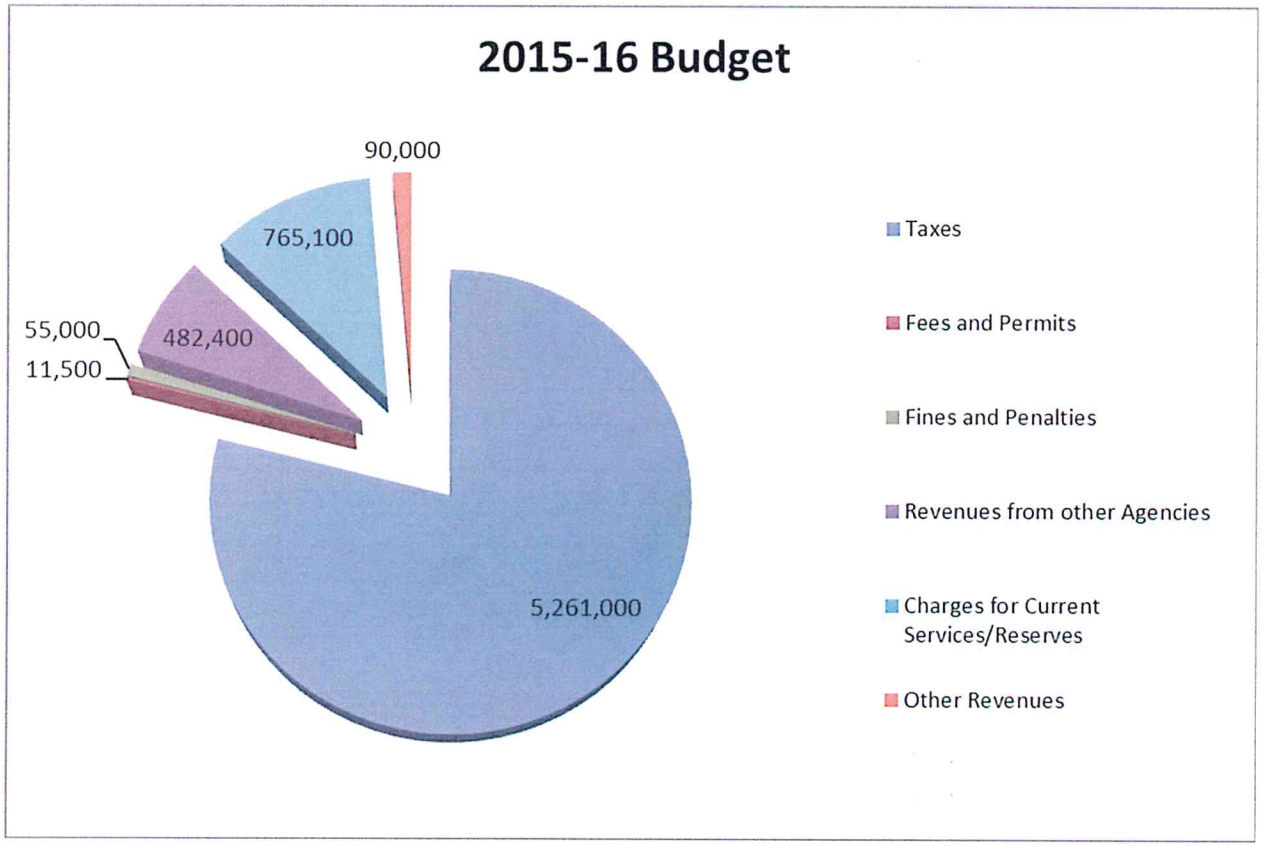
The chart below shows that the 2015-16 Budget for all funds compared to prior year totals increased overall by $763,653. City-wide expenditures are higher than the prior year by about $63,000. Capital Improvement Projects exceed prior year budget by about $700,000. Carryforwards exist when the amount budgeted is not fully spent in a fiscal year. The unspent funds are carried forward to the next fiscal year. In 2015-16, CIPs carried forward amount to about $60,000 for General Fund projects, about $700,000 for Road projects, about $733,333 for Water projects and almost $163,333 for Sewer projects. Total CIPs carried forward equal about $1,657,000.

Description	Fiscal Year 2015-16	Fiscal Year 2014-15	Increase / (Decrease)
City Wide Budget (Total Expenditures net of CIP)	**$ 9,395,011**	**$9,331,758**	**$ 63,253**
Capital Improvement Budget (CIP Expenditures)	**$ 3,492,797**	**$2,792,397**	**$700,400**
Total:	**$12,975,558**	**$12,124,155**	**$763,653**

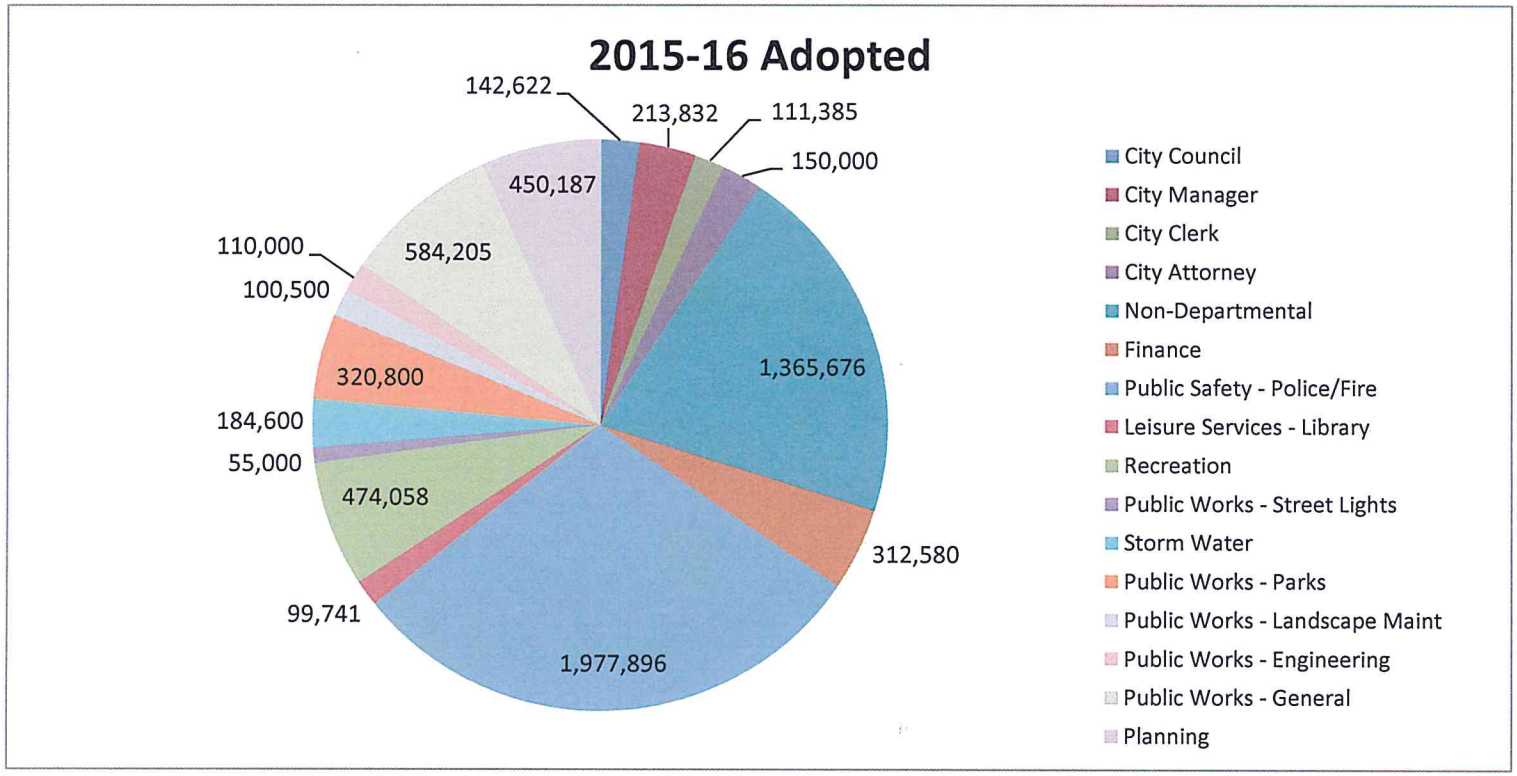
CONCLUSION

The following charts show City revenues and where the money will be spent in the General Fund during fiscal year 2015-16. Although the City operates in an economic environment with strong TOT and Sales Tax revenue, the goal each year is to maintain long-term and short-term fiscal health through conservative and prudent financial decisions. This effort is intended to be undertaken while planning future revenues against expenditures. The top five revenues include Sales Tax, TOT, Property Tax, Motor Vehicle License fees and Franchise Fees. The City operates within the budget constraints and will continue to stay on a course of action that reflects watchful fiscal actions now and in the future.

TOTAL REVENUES – GENERAL FUND



TOTAL DEPARTMENT EXPENDITURES – GENERAL FUND



FUND BALANCE

CITY OF BUELLTON, CALIFORNIA
Budget at a Glance - Operating / CIP Budgets
For Fiscal Year Beginning 7/1/15 and Ending 6/30/16

Analysis of Fund Balances: All Funds Estimated for 2015-16

Fund No.	Description	Est. 6/30/15 Fund Balance		FY 2015-16 Revenue		FY 2015-16 Expenditures		FY 2015-16 Transfers In		FY 2015-16 Transfers Out		Est. 6/30/16 Fund Equity
1	General Fund	12,810,992	(1)	6,146,400	(7)	6,110,198	(7)	53,716	(5)	542,884	(2)	12,358,026
5	Wastewater Fund	4,350,000	(3)	1,077,900		1,017,882		-		283,333		4,126,685
20	Water Fund	5,327,000	(3)	2,070,500		2,057,731	(4)	-		1,103,333		4,236,436
23	Housing Fees Fund	440,000		5,000		3,000		-		-		442,000
24	Traffic Mitigation Fund	-		25		-		-		-		25
25	Gas Tax Fund	800,000		182,854		2,000		-		775,000		205,854
27	Local Transportation Fund	10,000		3,020		42,100		92,100		50,000		13,020
29	Transportation Planning Fund	-		20,000		45,000		25,000		-		-
31	Measure A Fund	650,000		343,077		-		-		855,347	(9)	137,730
51	Successor Agency Fund	428,716		53,716		-		-		53,716	(5)	428,716
75	Trust and Agency Fund	175,000	(6)	-		-		-		-		175,000
92	City-wide CIP Fund (Transfers-in = Transfers-out)	-										-
	TOTAL FUND BALANCE "ESTIMATED AVAILABLE":	24,991,708		9,902,492	(10)	9,277,911	(8)	170,816		3,663,613		22,123,492

Notes:

(1) General Fund includes $6.3 Million pending RDA litigation resulting from the dissolution.

(2) General Fund Transfer Out includes:

CIP (From: Non Departmental and Storm Water)	464,884	(transferred to fund 92)
Operating (From: Non Departmental)	78,000	(transferred to LTF (fund 27) and Transportation Planning (fund 29))
TOTAL:	542,884	

(3) Municipal utility rate study is planned in 2015-16.

(4) State water rate coverage calculation for 2015-16 is expected to be met.

(5) Successor Agency to pay for General Fund costs of winding down the dissolved Redevelopment Agency .

(6) Trust and Agency Fund equity is not really equity, it is shown to reflect the cash balance of this fiduciary fund.

(7) General Fund Revenue ($6,200,116 minus Operating transfer-in of $53,716 - see note 5 above); Expenditures ($6,188,198 minus Operating transfer-out of $78,000 - see note 2 above). CIP excluded.

(8) Total Expenditures ($9,395,011 minus Operating transfers in the amount of $78,000 - General Fund and $39,100 - Measure A).

(9) Measure A - CIP ($816,247) plus Operating Transfer-Out ($39,100)

(10) Excludes Transfers-In and Reserve Transfers

REVENUE PROJECTIONS

BY FUND

REVENUE PROJECTIONS
Fiscal Year 2015-16

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2014-15 Budget	2015-16 Proposed
	GENERAL FUND						
	TAXES						
001-301-4001-000	Property Taxes - Secured	891,993	1,403,921	1,070,560	1,118,000	1,120,000	1,125,000
001-302-4002-000	Property Taxes - Unsecured	38,069	43,381	38,934	41,000	41,000	41,000
001-309-4007-000	Homeowners Exemption	7,701	7,217	6,986	7,000	7,000	7,000
001-310-4101-000	Franchise Fees	209,220	207,922	216,444	210,000	210,000	210,000
001-311-4102-000	Sales & Use Tax	1,149,460	1,303,067	1,484,107	1,447,655	1,440,000	2,053,000
001-311-4115-000	Sales Tax Compensation	403,292	441,018	451,304	517,169	517,169	0
001-312-4103-000	Transient Occupancy Tax	1,193,216	1,344,904	1,604,086	1,740,000	1,600,000	1,800,000
001-321-4106-000	Property Transfer Tax	15,703	15,333	16,235	20,000	20,000	25,000
	TOTAL:	3,908,655	4,766,763	4,888,656	5,100,824	4,955,169	5,261,000
	FEES & PERMITS						
001-325-4301-000	Park Quimby Act Fees	20,684	0	0	0	0	0
001-357-4802-000	Zoning Clearance	1,080	1,530	1,195	1,500	1,200	1,500
001-378-4205-000	Engineering Fees	3,628	1,587	51,200	8,000	3,000	10,000
	TOTAL:	25,392	3,117	52,395	9,500	4,200	11,500
	FINES & PENALTIES						
001-340-4401-000	Criminal Fines and Penalties	45,077	45,349	34,155	40,000	40,000	40,000
001-342-4402-000	Fines & Fees	3,265	2,322	581	15,000	2,500	15,000
	TOTAL:	48,342	47,671	34,736	55,000	42,500	55,000
	USE OF MONEY & PROPERTY						
001-345-4904-000	Interest Income	69,627	91,063	43,705	20,000	75,000	20,000
001-346-4905-000	Rent	62,568	60,115	67,615	68,865	68,865	70,000
	TOTAL:	132,195	151,178	111,320	88,865	143,865	90,000

REVENUE PROJECTIONS
Fiscal Year 2015-16

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2014-15 Budget	2015-16 Proposed
	GENERAL FUND						
	REVENUES FROM OTHER AGENCIES						
001-322-4107-000	Motor Vehicle In-Lieu	21,917	2,501	2,069	2,400	2,400	2,400
001-322-4116-000	MV License Fee Compensation	366,193	363,524	369,601	375,000	363,000	375,000
001-333-4508-000	COPS	100,000	100,000	100,000	100,000	100,000	100,000
001-333-4506-000	CA Indian Gaming Grant	165,000	83,376	83,376	0	83,376	0
001-333-4510-000	CA Bikeways and Trails Grant	48,061	0	0	0	0	0
001-365-4807-000	Beverage Container Grant	0	0	5,000	5,000	5,000	5,000
001-376-4908-000	CA Proposition 1B Funding	0	40,629	0	0	0	0
	TOTAL:	701,171	590,030	560,046	482,400	553,776	482,400
	CHARGES FOR CURRENT SERVICES/RESERVES FOR CIP						
001-320-5801-000	Buellton Recreation Program	100,313	90,691	99,182	85,000	85,000	90,000
001-320-5801-001	Recreation Program 50/50	17,528	37,271	38,948	25,000	25,000	5,000
001-320-5802-000	Buellton Recreation Program-Trips	21,373	32,395	43,095	40,000	45,000	45,000
001-325-5814-000	Park Reservation Fees	3,650	5,360	8,250	5,000	3,500	5,000
001-348-4403-000	Special Event Fees	645	1,490	1,165	1,500	1,000	1,500
001-390-4917-000	Miscellaneous	18,032	88,496	10,125	10,000	6,600	10,000
001-390-4918-000	Developer Reimb for Planning cos	0	0	29,163	30,000	12,000	40,000
001-390-4919-000	Staffing Charges - CIPs	0	0	0	40,500	0	50,000
001-395-4931-000	Transfer in from Successor Agenc	0	0	0	0	59,073	53,716
001-393-4925-000	Transfer in from Reserves (CIP)	0	10,928	59,073	50,000	200,000	464,884
	TOTAL:	161,541	266,631	289,001	287,000	437,173	765,100
	GENERAL FUND REVENUE	**4,977,296**	**5,825,390**	**5,936,154**	**6,023,589**	**6,136,683**	**6,665,000**

REVENUE PROJECTIONS
Fiscal Year 2015-16

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2014-15 Budget	2015-16 Proposed
	SPECIAL REVENUE FUNDS						
	WASTEWATER ENTERPRISE FUND						
005-345-4904-000	Interest	12,472	5,792	3,386	2,000	6,000	2,000
005-350-4602-000	Sewer Revenue	572,545	642,280	689,539	746,000	700,000	725,000
005-354-4605-000	Connection Fees	36,975	0	0	90,000	0	346,000
005-355-4606-000	Setup Fees	915	820	740	500	950	900
005-358-4607-000	Late Charges	4,413	4,935	5,446	4,500	4,000	4,000
005-393-4925-000	Transfer from Reserves - Operating Costs	0	0	0	0	0	0
005-393-4925-000	Transfer from Reserves for CIP	0	0	0	0	0	283,333
	TOTAL:	627,320	653,827	699,111	843,000	710,950	1,361,233
	WATER ENTERPRISE FUND						
020-345-4904-000	Interest	11,300	5,610	4,546	3,000	5,000	3,000
020-349-4601-000	Bulk Water	10,787	4,006	20,327	20,000	4,000	20,000
020-350-4602-000	Water Sales	1,376,863	1,441,307	1,512,560	1,400,000	1,550,000	1,428,000
020-351-4603-000	Water Service Installation	1,515	0	0	3,000	500	500
020-354-4605-000	Connection Fees	41,600	0	0	185,000	0	606,000
020-355-4606-000	Setup Fees	915	825	740	1,000	900	900
020-358-4607-000	Late Charges	11,277	11,948	12,805	10,000	10,000	10,000
020-359-4608-000	Reinstatement Fee	3,189	2,272	2,529	2,100	2,600	2,100
020-389-4810-000	Infrastructure Contributions	36,000	36,380	0	0	0	0
020-393-4925-000	Transfer from Reserves - Operating Costs	0	0	0	0	0	0
020-393-4925-000	Transfer from Reserves for CIP	0	0	0	0	0	1,103,333
	TOTAL:	1,493,447	1,502,348	1,553,507	1,624,100	1,573,000	3,173,833

REVENUE PROJECTIONS
Fiscal Year 2015-16

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2014-15 Budget	2015-16 Proposed
	HOUSING FUND						
023-345-4904-000	Interest	7,165	6,792	219	5,000	5,000	5,000
023-388-4915-000	Housing Fees	160,854	0	0	0	0	0
	TOTAL:	168,019	6,792	219	5,000	5,000	5,000
	SPECIAL REVENUE FUNDS						
	TRAFFIC MITIGATION FUND						
024-345-4904-000	Interest	25	49	25	25	25	25
024-384-4914-000	Traffic Mitigation Fees	17,856	5,200	0	0	0	0
	TOTAL:	17,881	5,249	25	25	25	25
	GAS TAX FUND						
025-345-4904-000	Interest	6,344	2,630	1,845	1,500	2,000	2,000
025-376-4908-000	Surface Transportation Program	74,841	71,153	73,327	73,327	55,000	70,000
025-379-4909-000	Traffic Congestion Relief	0	0	0	0	0	0
025-380-4108-000	2105 Funds	24,859	19,424	32,065	22,788	23,520	27,955
025-380-4109-000	2106 Funds	17,944	16,182	17,739	19,906	23,105	19,211
025-380-4110-000	2107 Funds	33,182	32,215	34,118	33,027	28,903	38,414
025-380-4111-000	2107.5 Funds	1,000	0	1,000	1,000	1,000	1,000
025-380-4113-000	Prop 42 Replcmt/Sec 2103	38,645	40,998	64,573	69,043	65,739	24,274
025-393-4925-000	Transfer from Reserves for CIP/Staff Costs	0	0	0	0	0	592,146
	TOTAL:	196,815	182,602	224,667	220,591	199,267	775,000
	MEASURE D						
026-345-4904-000	Interest	555	0	0	0	0	0
026-382-4113-000	Measure D	27	0	0	0	0	0
	TOTAL:	582	0	0	0	0	0

REVENUE PROJECTIONS
Fiscal Year 2015-16

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2014-15 Budget	2015-16 Proposed
	LOCAL TRANSPORTATION FUND						
027-345-4904-000	Interest	920	154	10	10	150	20
027-381-4910-000	SB 325 (LTF/TDA) - Bikeways	2,669	16,424	3,718	3,767	3,718	3,000
027-381-4911-000	SB 325 (LTF/TDA) - Roads	0	0	7,722	0	0	0
027-381-4913-000	SYVT Dial-A-Ride Subsidy	0	0	0	0	0	0
027-398-4923-000	Transfer from Other Funds	0	0	40,350	25,000	126,100	92,100
	TOTAL:	3,589	16,578	51,800	28,777	129,968	95,120
	SPECIAL REVENUE FUNDS						
	TRANSPORTATION PLANNING						
029-345-4904-000	Interest	6	0	0	0	0	0
029-381-4912-000	STA Funding	25,160	27,071	27,100	25,000	25,000	20,000
029-398-4923-000	Transfer from General Fund	0	0	36,600	32,000	45,000	25,000
	TOTAL:	25,165	27,071	63,700	57,000	70,000	45,000
	MEASURE A						
031-345-4904-000	Interest	333	793	706	350	350	350
031-393-4925-000	Transfer from Reserves for CIP/Staff Costs	0	0	0	0	0	512,270
031-382-4113-000	Measure A	280,710	472,235	295,278	326,250	322,897	342,727
	TOTAL:	281,043	473,028	295,984	326,600	323,247	855,347
	TOTAL SPECIAL REVENUES	**2,813,862**	**2,867,495**	**2,889,013**	**3,105,093**	**3,011,457**	**6,310,558**
	TOTAL GENERAL FUND	**4,977,296**	**5,825,390**	**5,936,154**	**6,023,589**	**6,136,683**	**6,665,000**
	TOTAL REVENUES	**7,791,158**	**8,692,885**	**8,825,167**	**9,128,682**	**9,148,140**	**12,975,558**

EXPENDITURE PROJECTIONS

BY FUND

GENERAL FUND

FUND: 001-GENERAL **DEPARTMENT: 401/CITY COUNCIL**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ 98,047	$ 100,534	$ 107,174	$ 110,110	$ 110,110	$ 108,230
Operating & Maintenance	$ 17,534	$ 9,750	$ 11,354	$ 21,000	$ 21,000	$ 33,642
Capital	$ -	$ -	$ -	$ -	$ -	$ 750
Department Total	$ 115,581	$ 110,284	$ 118,528	$ 131,110	$ 131,110	$ 142,622

DEPARTMENT DESCRIPTION

This Department represents the costs related to supporting the legislative body of the City. The City Council consists of five members and is the City's policy-making legislative body approving and adopting all ordinances, resolutions, contracts and other matters requiring overall policy decisions and leadership.

DEPARTMENT EXPENDITURES

CITY COUNCIL
001-401

	EMPLOYEE SERVICES	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5001	Staff Salaries	40,729	43,303	41,541	44,575	44,575	45,680	1,105	2.5%
5003	Council Salaries	21,120	21,120	25,960	26,400	26,400	26,400	0	0.0%
5004	Council Car Expense Allowance	3,600	3,600	4,500	4,500	4,500	4,500	0	0.0%
5100	Benefits	32,598	32,511	35,173	34,635	34,635	31,650	(2,985)	-8.6%
	EMPLOYEE SERVICES SUBTOTAL:	**98,047**	**100,534**	**107,174**	**110,110**	**110,110**	**108,230**	**(1,880)**	**-1.7%**
	OPERATING & MAINTENANCE								
5301	Office Supplies	568	373	1,103	500	500	500	0	0.0%
5402	Travel & Training	15,309	8,426	8,479	12,000	12,000	12,000	0	0.0%
5603	Computer Maintenance & Software	592	570	1,128	2,000	2,000	14,642	12,642	632.1%
5809	Election Expense	0	0		5,500	5,500	5,500	0	0.0%
6301	Miscellaneous	1,065	381	644	1,000	1,000	1,000	0	0.0%
	OPERATING & MAINTENANCE SUBTOTAL:	**17,534**	**9,750**	**11,354**	**21,000**	**21,000**	**33,642**	**12,642**	**60.2%**
	CAPITAL								
6504	Office Furniture	0	0	0	0	0	750	750	+
6505	Computer Equipment	0	0	0	0	0	0	0	-
	CAPITAL SUBTOTAL:	**0**	**0**	**0**	**0**	**0**	**750**	**750**	**N/A**
	CITY COUNCIL TOTAL:	**115,581**	**110,284**	**118,528**	**131,110**	**131,110**	**142,622**	**11,512**	**8.8%**

FUND: 001-GENERAL

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16

Employee Services	Budget 2013-14	Budget 2014-15	Budget 2015-16
Council Members (5)	5.00	5.00	5.00
City Clerk	0.40	0.40	0.40
Total:	5.40	5.40	5.40

5001	Staff Salaries 40% of City Clerk salary	$ 41,541	$ 44,575	$ 45,680
5003	Council Salaries	$ 25,960	$ 26,400	$ 26,400
5004	Council Car Expense Allowance	$ 4,500	$ 4,500	$ 4,500
5100	Benefits	$ 35,173	$ 34,635	$ 31,650

Operating & Maintenance

5301	Office Supplies	$ 1,103	$ 500	$ 500
5402	Travel & Training	$ 8,479	$ 12,000	$ 12,000

Attendance at League of Calfornia Cities (LOCC) conferences, Channel Counties Division (LOCC) meetings, Council of Government meetings and miscellaneous seminars for the Mayor and Council Members.

5603	Computer Maintenance & Software	$ -	$ 2,000	$ 14,642

Video Streaming City Council - $12,642; Other annual computer maintenance costs - $2,000.

5809	Election Expense	$ -	$ 5,500	$ 5,500
6301	Miscellaneous	$ -	$ 1,000	$ 1,000

Capital

6504	Office Furniture	$ 750	$ -	$ 750
6505	Computer Equip	$ -	$ -	$ -

FUND: 001-GENERAL **DEPARTMENT: 402/CITY MANAGER**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ 162,406	$ 254,811	$ 188,598	$ 212,795	$ 212,795	$ 209,682
Operating & Maintenance	$ 5,122	$ 5,611	$ 5,933	$ 4,150	$ 4,150	$ 4,150
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$ 167,528	$ 260,422	$ 194,531	$ 216,945	$ 216,945	$ 213,832

DEPARTMENT DESCRIPTION

This Department's primary purpose is to oversee the daily and routine operations of the City; to implement the goals, work programs and policies of the City Council by providing long-term planning coordination and administrative direction to City departments; and to inform and advise the City Council on issues, requirements and problems, both existing and anticipated.

DEPARTMENT EXPENDITURES

CITY MANAGER
001-402

	EMPLOYEE SERVICES	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5001	Salaries	122,892	210,397	138,232	146,260	146,260	149,672	3,412	2.3%
5004	City Manager Vehicle Allowance	0	0	0	0	0	3,600	3,600	+
5100	Benefits	39,514	44,414	50,366	66,535	66,535	56,410	(10,125)	-15.2%
	EMPLOYEE SERVICES SUBTOTAL:	**162,406**	**254,811**	**188,598**	**212,795**	**212,795**	**209,682**	**(3,113)**	**-1.5%**
	OPERATING & MAINTENANCE								
5301	Office Supplies	80	454	1,224	250	250	250	0	0.0%
5401	Membership & Publications	810	400	400	700	700	700	0	0.0%
5402	Travel & Training	4,232	3,938	2,881	2,500	2,500	2,500	0	0.0%
5603	Computer Maintenance & Software	0	819	190	200	200	200	0	0.0%
6005	Recruitment Expense	0	0	0	0	0	0	0	-
6301	Miscellaneous	0	0	1,238	500	500	500	0	0.0%
	OPERATING & MAINTENANCE SUBTOTAL:	**5,122**	**5,611**	**5,933**	**4,150**	**4,150**	**4,150**	**0**	**0.0%**
	CAPITAL								
6504	Office Furniture	0	0	0	0	0	0	0	-
6505	Computer Equipment	0	0	0	0	0	0	0	-
	CAPITAL SUBTOTAL:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
	CITY MANAGER TOTAL:	**167,528**	**260,422**	**194,531**	**216,945**	**216,945**	**213,832**	**(3,113)**	**-1.4%**

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16

Employee Services	Budget 2013-14	Budget 2014-15	Budget 2015-16
City Manager	1.00	1.00	1.00
5001 Salaries	$ 138,232	$ 146,260	$ 149,672
5004 City Manager Car Allowance	$ -	$ -	$ 3,600
5100 Benefits	$ 50,366	$ 66,535	$ 56,410
Operating & Maintenance			
5301 Office Supplies	$ 1,224	$ 250	$ 250
5401 Membership & Publications	$ 400	$ 700	$ 700
5402 Travel & Training	$ 2,881	$ 2,500	$ 2,500

Attendance at League of Calfornia Cities (LOCC) conferences, Channel Counties Division (LOCC) meetings, City Managers' Luncheons and miscellaneous meetings and training seminars for the City Manager.

5603 Computer Maintenance & Software	$ 190	$ 200	$ 200
6301 Miscellaneous	$ 1,238	$ 500	$ 500
Capital			
6504 Office Furniture	$ -	$ -	$ -
6505 Computer Equipment	$ -	$ -	$ -

FUND: 001-GENERAL **DEPARTMENT: 403/CITY CLERK**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ 70,812	$ 76,559	$ 88,818	$ 99,020	$ 99,020	$ 96,085
Operating & Maintenance	$ 12,476	$ 16,105	$ 13,108	$ 14,000	$ 14,000	$ 15,300
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$ 83,288	$ 92,664	$ 101,926	$ 113,020	$ 113,020	$ 111,385

DEPARTMENT DESCRIPTION

This Department's primary purpose is to preserve and maintain the official documents of the City and to ensure that they are readily accessible to the public. The department is also responsible for the City's files, agendas, minutes, resolutions and ordinances, including non-land use permits and licenses, and maintains laws, codes and statutes.

DEPARTMENT EXPENDITURES

CITY CLERK
001-403

	EMPLOYEE SERVICES	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5001	Salaries	49,947	53,569	63,412	66,860	66,860	68,520	1,660	2.5%
5100	Benefits	20,865	22,990	25,406	32,160	32,160	27,565	(4,595)	-14.3%
	EMPLOYEE SERVICES SUBTOTAL:	**70,812**	**76,559**	**88,818**	**99,020**	**99,020**	**96,085**	**(2,935)**	**-3.0%**
	OPERATING & MAINTENANCE								
5301	Office Supplies	732	533	514	1,000	1,000	1,000	0	0.0%
5304	Code Updates	2,110	2,736	1,968	3,000	3,000	3,000	0	0.0%
5306	Advertising - Legal	3,153	3,361	2,805	3,500	3,500	3,500	0	0.0%
5401	Membership & Publications	525	420	589	500	500	800	300	60.0%
5402	Travel & Training	2,322	1,882	6,082	5,000	5,000	5,000	0	0.0%
5603	Computer Maintenance & Software	1,388	95	143	500	500	1,000	500	100.0%
5809	Election Expense	553	5,561	556	0	0	0	0	-
6301	Miscellaneous	1,693	1,517	451	500	500	1,000	500	100.0%
	OPERATING & MAINTENANCE SUBTOTAL:	**12,476**	**16,105**	**13,108**	**14,000**	**14,000**	**15,300**	**1,300**	**9.9%**
	CAPITAL								
6504	Office Furniture	0	0	0	0	0	0	0	-
6505	Computer Equipment	0	0	0	0	0	0	0	-
6506	Office Equipment	0	0	0	0	0	0	0	-
	CAPITAL SUBTOTAL:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
	CITY CLERK TOTAL:	**83,288**	**92,664**	**101,926**	**113,020**	**113,020**	**111,385**	**(1,635)**	**-1.4%**

FUND: 001-GENERAL

DEPARTMENT: 403/CITY CLERK

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16

Employee Services	Budget 2013-14	Budget 2014-15	Budget 2015-16
City Clerk	0.50	0.60	0.60
5001 Salaries	$ 63,412	$ 66,860	$ 68,520
5100 Benefits	$ 25,406	$ 32,160	$ 27,565
Operating & Maintenance			
5301 Office Supplies	$ 514	$ 1,000	$ 1,000
5304 Code Updates	$ 1,968	$ 3,000	$ 3,000

Buellton Municipal Code and Santa Barbara County Code updates.

5306 Advertising - Legal	$ 2,805	$ 3,500	$ 3,500
5401 Membership & Publications	$ 589	$ 500	$ 800

Dues for the City Clerk for the International Institute of Municipal Clerks Association; Calif City Clerks Association dues; miscellaneous books and publications.

5402 Travel & Training	$ 6,082	$ 5,000	$ 5,000

Attendance at conferences, seminars, courses and related training programs. Books and training material.

5603 Computer Maintenance & Software	$ 143	$ 500	$ 1,000
5809 Election Expense (moved to City Council in 2013-14)	$ 556	$ -	$ -
6301 Miscellaneous	$ 451	$ 500	$ 1,000
Capital			
6504 Office Furniture	$ -	$ -	$ -
6505 Computer Equipment	$ -	$ -	$ -
6506 Office Equipment	$ -	$ -	$ -

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ 132,121	$ 174,043	$ 182,235	$ 125,000	$ 125,000	$ 150,000
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$ 132,121	$ 174,043	$ 182,235	$ 125,000	$ 125,000	$ 150,000

DEPARTMENT DESCRIPTION

This Department's primary purpose is to advise the City Council and City Staff regarding legal matters and procedures, to act as the City prosecutor, to achieve compliance with City ordinances and to assure that legislative and administrative decisions are consistent with the law.

DEPARTMENT EXPENDITURES

CITY ATTORNEY
001-404

	EMPLOYEE SERVICES	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5001	Salaries	0	0	0	0	0	0	0	-
5100	Benefits	0	0	0	0	0	0	0	-
	EMPLOYEE SERVICES SUBTOTAL:	**0**	**0**	**0**		**0**	**0**	**0**	**-**
	OPERATING & MAINTENANCE								
5301	Office Supplies	0	0	0	0	0	0	0	-
5401	Membership & Publications	23		0	0	0	0	0	+
5402	Travel & Training	0	0	0	0	0	0	0	-
5603	Computer Maintenance & Software	0	0	0	0	0	0	0	-
5701	Telephone	0	0	0	0	0	0	0	-
6204	Contract Services	132,089	174,043	182,235	150,000	125,000	150,000	25,000	20.0%
6301	Miscellaneous	9	0	0	0	0	0	0	-
	OPERATING & MAINTENANCE SUBTOTAL:	**132,121**	**174,043**	**182,235**	**150,000**	**125,000**	**150,000**	**25,000**	**20.0%**
	CITY ATTORNEY TOTAL:	**132,121**	**174,043**	**182,235**	**150,000**	**125,000**	**150,000**	**25,000**	**20.0%**

FUND: 001-GENERAL

DEPARTMENT: 404/CITY ATTORNEY

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16

		Budget 2013-14	Budget 2014-15	Budget 2015-16
Employee Services				
	City Attorney	0.00	0.00	0.00
5001	Salaries	$ -	$ -	$ -
5100	Benefits	$ -	$ -	$ -
Operating & Maintenance				
5301	Office Supplies	$ -	$ -	$ -
5401	Membership & Publications	$ -	$ -	$ -
5402	Travel & Training	$ -	$ -	$ -
5603	Computer Maintenance & Software	$ -	$ -	$ -
5701	Telephone	$ -	$ -	$ -
6204	Contract Services - Legal Fees	$ 182,235	$ 125,000	$ 150,000
6301	Miscellaneous	$ -	$ -	$ -

FUND: 001-GENERAL **DEPARTMENT: 410/NON-DEPARTMENTAL**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ 50,512	$ 49,833	$ 49,586	$ 50,500	$ 50,500	$ 60,583
Operating & Maintenance	$ 335,650	$ 497,227	$ 639,744	$ 791,221	$1,004,121	$1,304,093
Capital	$ -	$ 2,914	$ 919	$ 842,621	$ -	$ 1,000
Department Total	$ 386,162	$ 549,974	$ 690,249	$1,684,342	$1,054,621	$1,365,676

DEPARTMENT DESCRIPTION

The Non-Departmental budget provides for those services and functions neither included nor attributed to the operation of any single department and which benefit more than one departmental operation. Interfund transfers are recorded for General Fund in this fund. For example, Capital Improvement Project transfers.

DEPARTMENT EXPENDITURES

NON-DEPARTMENTAL
001-410

	EMPLOYEE SERVICES	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5100	Benefits	50,512	49,833	49,586	50,500	50,500	60,583	10,083	20.0%
	EMPLOYEE SERVICES SUBTOTAL:	**50,512**	**49,833**	**49,586**	**50,500**	**50,500**	**60,583**	**10,083**	**20.0%**
	OPERATING & MAINTENANCE								
5201	Insurance - Liability	43,070	36,653	420	105,000	105,000	152,015	47,015	44.8%
5202	Insurance - Property	4,599	4,635	4,908	5,500	5,500	5,500	0	0.0%
5301	Office Supplies	8,303	9,656	7,690	6,300	6,300	6,500	200	3.2%
5303	Postage	2,039	1,454	1,306	2,000	3,000	2,000	(1,000)	-33.3%
5305	Equipment Rental	10,522	10,099	10,333	8,000	12,000	10,000	(2,000)	-16.7%
5307	Office Equipment	1,076	0	0	0	0	0	0	-
5401	Membership & Publications	3,382	3,232	1,768	1,000	4,000	4,500	500	12.5%
5402	Travel & Training	896	210	150	5,000	800	800	0	0.0%
5601	Data Processing Contract Maintenance	0	0	2,398	0	0	0	0	-
5602	Internet Access / Website Maintenance	5,965	8,060	0	8,000	8,000	10,000	2,000	25.0%
5603	Computer Maintenance & Software	5,532	2,776	4,171	10,000	10,000	10,000	0	0.0%
5701	Telephone	3,696	3,801	3,612	3,800	3,800	3,800	0	0.0%
5702	Utilities - Gas	841	740	558	900	900	900	0	0.0%
5703	Utilities - Electric	8,280	10,596	8,888	9,000	9,000	9,000	0	0.0%
5704	Utilities - Water	1,088	1,208	1,312	1,800	1,800	1,800	0	0.0%
5705	Utilities - Sewer	858	1,038	1,110	900	900	900	0	0.0%
5804	Animal Control	29,970	31,469	32,306	33,500	33,500	35,093	1,593	4.8%
5805	Visitors Bureau	114,888	225,363	302,605	350,000	315,000	375,000	60,000	19.0%
5806	Newsletter	5,236	0	0	0	0	0	0	-
5807	Community Organization Support	65,264	55,810	66,874	72,700	72,700 (1)	78,900	6,200	8.5%
5807	Undesignated Miscellaneous Support	0	6,500	500	2,000	2,000	2,000	0	-
5808	Miscellaneous Recognition Items	5,790	6,195	2,268	3,500	3,500	3,500	0	0.0%
5812	SB Co Mental Health Assessment Team (MHAT)	2,337	2,428	2,522	2,621	2,621	2,621	0	0.0%
6005	Recruitment Expense	4,666	2,806	2,984	2,000	2,000	2,000	0	0.0%
6009	LAFCO Contribution	1,340	1,243	1,506	1,700	1,700	2,000	300	17.6%
6012	Transfer to Other Funds	0	50,000	168,040	148,000	392,100 (2)	522,884	130,784	33.4%
6017	Emergency Operations	1,651	695	1,815	3,000	3,000	3,000	0	0.0%
6301	Miscellaneous and PERS unfunded liability	4,359	20,560	9,700	5,000	5,000	59,380	54,380	1087.6%
	OPERATING & MAINTENANCE SUBTOTAL:	**335,650**	**497,227**	**639,744**	**791,221**	**1,004,121**	**1,304,093**	**299,972**	**46.9%**
	CAPITAL								
6503	Vehicle Replacement	0	0	0	0	0	0	0	-
6505	Office Furniture	0	0	0	0	0	0	0	-
6505	Computer Equipment	0	2,914	919	900	0	1,000	1,000	+
6507	Improvements	0	0	0	0	0	0	0	-
	CAPITAL SUBTOTAL:	**0**	**2,914**	**919**	**900**	**0**	**1,000**	**1,000**	**-**
	NON-DEPARTMENTAL TOTAL:	**386,162**	**549,974**	**690,249**	**842,621**	**1,054,621**	**1,365,676**	**311,055**	**29.5%**

(1) This incorporates the grant to the SYV Senior Citizens' Foundation ($50,000 - program support), People Helping People ($11,400 - for program support and ADCAP), Foodbank of Santa Barbara County ($8,400), SYV Fruit and Vegetable Rescue ($5,300) and Aquatics Foundation ($3,800).

(2) Capital Improvement Project transfers (CIP); Operating Transfers to Funds 027 (LTF) and 029 (Transportation Planning)

FUND: 001-GENERAL

DEPARTMENT: 410/NON-DEPARTMENTAL

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Employee Services			
5100 Benefits	$ 49,586	$ 50,500	$ 60,583
Medical Benefits for retired employees			
Operating & Maintenance			
5201 Insurance - Liability	$ 420	$105,000	$152,015
80% of the City's liability insurance; 10% is charged to the Wastewater and Water funds respectively.			
5202 Insurance - Property	$ 4,908	$ 5,500	$ 5,500
20% of the City's fire insurance costs; 40% is charged to the Wastewater and Water funds respectively. Includes earthquake and flood insurance on City property.			
5301 Office Supplies	$ 7,690	$ 6,500	$ 6,500
Copier expense for all departments.			
5303 Postage	$ 1,306	$ 3,000	$ 2,000
5305 Equipment Rental	$ 10,333	$ 12,000	$ 10,000
Lease cost of a copier and postage meter.			
5401 Membership & Publications	$ 1,768	$ 4,000	$ 4,500
League of California Cities dues, miscellaneous dues and various publications.			
5402 Travel & Training	$ 150	$ 800	$ 800
5601 Data Processing Contract Maintenance	$ 2,398	$ -	$ -
5602 Internet Access / Website Maintenance	$ -	$ 8,000	$ 10,000
Includes $1,000 annual maintenance for Buellton App and $7,000 website update and maintenance.			
5603 Computer Maintenance & Software	$ 4,171	$ 10,000	$ 10,000
Update Office product			
5701 Telephone	$ 3,612	$ 3,800	$ 3,800
5702 Utilities - Gas	$ 558	$ 900	$ 900
5703 Utilities - Electric	$ 8,888	$ 9,000	$ 9,000
5704 Utilities - Water	$ 1,312	$ 1,800	$ 1,800
50% of water used at 140 W. Highway 246.			
5705 Utilities - Sewer	$ 1,110	$ 900	$ 900

FUND: 001-GENERAL DEPARTMENT: 410/NON-DEPARTMENTAL

5804	Animal Control	$ 32,306	$ 33,500	$ 35,093
	Contract for services with County Animal Control.			
5805	Visitors Bureau	$302,605	$315,000	$375,000
	Contract for advertising services based on 20.83% of $1,500,000 budgeted Transient Occupancy Tax revenue.			
5806	Newsletter	$ -	$ -	$ -
	Cost of printing the Buellton Banner.			
5807	Community Organization Support	$ 66,874	$ 72,700	$ 78,900
	Senior Center, People Helping People, Foodbank, and SYV Fruit & Vegetable Rescue			
5807	Undesignated Misc Support	$ 500	$ 2,000	$ 2,000
	Donation to Buellton Historical Society (2014-15).			
5808	Miscellaneous Recognition Items	$ 2,268	$ 3,500	$ 3,500
	Miscellaneous award items for various organizations and employee recognition program.			
5812	Mental Health Assessment Team (MHAT) Services	$ 2,522	$ 2,621	$ 2,621
	Santa Barbara County Mental Health Assessment Team (MHAT) Services.			
6005	Recruitment Expense	$ 2,984	$ 2,000	$ 2,000
	Expenses related to new employee recruitment.			
6009	LAFCO Contribution	$ 1,506	$ 1,700	$ 2,000
	City's share of LAFCO's operating costs.			
6012	Transfer to Other Funds			
	Transfer to CIP Project #202 (Buellton Town Center Driveway; MOE)	$ -	$ -	$ -
	Transfer to CIP Project #304 (Wayfinding Sign Project)	$ -	$ -	$ -
	Transfer to CIP Project #201 (Facilities Maintenance and Painting Project)	$ -	$ -	$ 10,000
	Transfer to CIP Project #204 (Paws Park Improvements)	$ -	$ 61,000	$ -
	Transfer to CIP Project #311 (Industrial Way Streetlights)	$ -	$ -	$100,000
	Transfer to CIP Project #302 (Road Maintenance Project - 13/14); MOE	$ -	$ -	$ -
	Transfer to CIP Project #310 (Road Maintenance Project - 14/15)	$ -	$ -	$ 90,550
	Transfer to CIP Project #310 (Road Maintenance Project - 15/16)	$ -	$ -	$100,000
	Transfer to CIP Project #211 (Village Park Improvement)	$ -	$ -	$ 56,000
	Transfer to CIP Project #206 (Riverview Park Pedestrian Sidewalk Imprvmt Project	$ -	$ -	$ 25,000
	Transfer to CIP Project #203 (Fundware Accounting Software Replacement)	$ -	$ 17,000	$ 33,334
	Transfer to CIP Project #205 (City Hall Rehab & Modification Project)	$ -	$ -	$ 30,000
	Transfer to Local Transportation Fund 027 (to cover operating costs)	$ 40,350	$ 25,000	$ 53,000
	Transfer to Transportation Planning Fund 029 (to cover operating costs)	$ 36,600	$ 45,000	$ 25,000
	Transfer from Reserves		$ -	$ -
6017	Emergency Operations	$ 1,815	$ 3,000	$ 3,000
	One CERT class and miscellaneous emergency preparedness tasks.			

FUND: 001-GENERAL **DEPARTMENT: 410/NON-DEPARTMENTAL**

6301	Miscellaneous	$ 9,700	$ 5,000	$ 59,380

Green Business Program: $633 per year; other miscellaneous; CalPERS Unfunded Liability calculated separately from payroll and billed directly. General Fund's CalPERS 2015-16 liability is $54,379.63.

Capital

6503	Vehicle Replacement	$ -	$ -	$ -
6504	Office Furniture	$ -	$ -	$ -
6505	Computer Equipment	$ 919	$ -	$ -
6507	Improvements	$ -	$ -	$ -

FUND: 001-GENERAL **DEPARTMENT: 420/FINANCE**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ 127,491	$ 133,599	$ 247,878	$ 262,487	$ 262,487	$ 214,780
Operating & Maintenance	$ 27,206	$ 27,206	$ 146,466	$ 85,400	$ 35,400	$ 95,800
Capital	$ 1,047	$ 1,047	$ 999	$ 3,000	$ 1,000	$ 2,000
Department Total	$ 155,744	$ 161,852	$ 395,343	$ 350,887	$ 298,887	$ 312,580

DEPARTMENT DESCRIPTION

The Finance Department provides for the overall financial management of the City and includes Personnel and Data Processing. Major activities include projecting and collecting revenues, preparing the annual budget, controlling and disbursing all expenditures, purchasing equipment and supplies, investing City monies, and personnel, risk management and data processing functions. The department is responsible for the billing of all utility customers for the services of water and wastewater collection.

DEPARTMENT EXPENDITURES

FINANCE
001-420

	EMPLOYEE SERVICES	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5001	Salaries	86,378	90,978	174,717	161,717	161,717	125,835	(35,882)	-22.2%
5005	Hourly Employees	0	0	6,440	20,000	20,000	38,500	18,500	92.5%
5100	Benefits	41,113	42,621	66,721	80,770	80,770	50,445	(30,325)	-37.5%
	EMPLOYEE SERVICES SUBTOTAL:	**127,491**	**133,599**	**247,878**	**262,487**	**262,487**	**214,780**	**(47,707)**	**-18.2%**
	OPERATING & MAINTENANCE								
5301	Office Supplies	1,040	1,040	2,674	3,000	3,800	3,000	(800)	-21.1%
5302	Printing	0	0	0	0	0	0	0	-
5401	Membership & Publications	701	701	270	800	0	800	800	+
5402	Travel & Training	1,519	1,519	1,564	2,000	2,000	2,000	0	0.0%
5601	Data Processing Contract Maintenance	4,233	4,233	4,452	5,000	5,000	5,000	0	0.0%
5603	Computer Maintenance & Software	815	815	1,995	1,500	1,500	1,500	0	0.0%
6004	Audit	5,440	5,440	9,132	7,100	7,100	7,500	400	5.6%
6201	Contract Services	12,979	12,979	125,205	65,000	15,000	75,000	60,000	400.0%
6301	Miscellaneous	479	479	1,174	1,000	1,000	1,000	0	0.0%
	OPERATING & MAINTENANCE SUBTOTAL:	**27,206**	**27,206**	**146,466**	**85,400**	**35,400**	**95,800**	**60,400**	**41.2%**
	CAPITAL								
6504	Office Furniture	0	0	0	0	0	0	0	-
6505	Computer Equipment	1,047	1,047	999	3,000	1,000	2,000	1,000	100.0%
6506	Office Equipment	0	0	0	0	0	0	0	-
	CAPITAL SUBTOTAL:	**1,047**	**1,047**	**999**	**3,000**	**1,000**	**2,000**	**1,000**	**100.1%**
	FINANCE TOTAL:	**155,744**	**161,852**	**395,343**	**350,887**	**298,887**	**312,580**	**13,693**	**4.6%**

FUND: 001-GENERAL DEPARTMENT: 420/FINANCE

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16

Employee Services	Actual 2013-14	Budget 2014-15	Budget 2015-16
Finance Director	0.80	0.80	0.80
Accounting Specialist (1)	0.00	0.00	0.70
Revenue Specialist (1)	0.00	0.00	0.70
Accounting Technicians (1)	0.70	0.70	0.00
Accounting Technicians (1)	0.70	0.70	0.00
Accounting Technicians (2) Part-time/Temporary	0.00	1.00	0.50
Total	2.20	3.20	2.70
5001 Salaries	$ 174,717	$161,717	$125,835
5005 Hourly Employees	$ 6,440	$ 20,000	$ 38,500
5100 Benefits	$ 66,721	$ 80,770	$ 50,445
Operating & Maintenance			
5301 Office Supplies	$ 2,674	$ 3,800	$ 3,000
5302 Printing	$ -	$ -	$ -
5401 Membership & Publicatior	$ 270	$ -	$ 800
Membership dues for the California Society of Municipal Finance Officers (CSMFO) and the Government Finance Officers Association (GFOA); miscellaneous publications.			
5402 Travel & Training	$ 1,564	$ 2,000	$ 2,000
Attendance at conferences and seminars			
5601 Data Processing Contract Maintenance	$ 4,452	$ 5,000	$ 5,000
Contract support for accounting programs.			
5603 Computer Maintenance & Software	$ 1,995	$ 1,500	$ 1,500
6004 Audit	$ 9,132	$ 7,100	$ 7,500
33 1/3% of the cost.			
6201 Contract Services	$ 125,205	$ 15,000	$ 75,000
Hinderliter De Llamas, HDL Coren & Cone $12,000; Utility Billing and Accounting staff (2) for 1/2 year until permanent staff in place (Temporary Agency firm - $63,000).			
6301 Miscellaneous	$ 1,174	$ 1,000	$ 1,000
Capital			
6504 Office Furniture	$ -	$ -	$ -
6505 Computer Equipment	$ 999	$ 1,000	$ 2,000
6506 Office Equipment	$ -	$ -	$ -

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$1,350,472	$1,872,020	$1,792,569	$1,788,348	$1,888,348	$1,977,896
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$1,350,472	$1,872,020	$1,792,569	$1,788,348	$1,888,348	$1,977,896

DEPARTMENT DESCRIPTION

The City of Buellton contracts with the Santa Barbara County Sheriff's Department for law enforcement services within the City, including patrol, criminal investigations, traffic safety and accident investigations, crime prevention and crime suppression. The primary purpose of the organization is to protect life and property.

The Santa Barbara County Fire Department provides staffing at County Fire Station 31 in Buellton. The City subsidizes staffing at County Fire Station 31 through funding for a full-time Firefighter/Paramedic position in order to meet National Fire Protection Association minimum staffing standards and the California Occupational Safety and Health Association's "2-in/2-out" requirement.

PUBLIC SAFETY - POLICE & FIRE

001-501

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5703	Utilities - Electric	3,694	3,166	2,505	4,200	4,200	4,200	0	0.0%
6201	Contract Services - Police	1,152,887	1,676,042	1,601,832	1,595,416	1,695,416	1,780,000	84,584	5.0%
6208	Contract Services - Fire	193,892	192,812	188,232	188,732	188,732	193,696	4,964	2.6%
	OPERATING & MAINTENANCE SUBTOTAL:	**1,350,472**	**1,872,020**	**1,792,569**	**1,788,348**	**1,888,348**	**1,977,896**	**89,548**	**4.7%**
	PUBLIC SAFETY TOTAL:	**1,350,472**	**1,872,020**	**1,792,569**	**1,788,348**	**1,888,348**	**1,977,896**	**89,548**	**4.7%**

FUND: 001-GENERAL

DEPARTMENT: 501/PUBLIC SAFETY
POLICE & FIRE

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16		Actual 2013-14	Budget 2014-15	Budget 2015-16	
Operating & Maintenance					
5703	Utilities - Electric	2,505	4,200	4,200	
6201	Contract Services - Sheriff	$1,601,832	1,695,416	1,780,000	
	Contract with the County of Santa Barbara Sheriff's Department for public safety services and traffic enforcement. Includes estimated overtime pay.				
6208	Contract Services - Fire	$188,232	188,732	193,696	1,977,896
	Contract with the County of Santa Barbara's Fire Department for 33% of the salary for a Firefighter/Paramedic.				

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ 81,378	$ 86,378	$ 93,071	$ 99,741	$ 99,741	$ 99,741
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$ 81,378	$ 86,378	$ 93,071	$ 99,741	$ 99,741	$ 99,741

DEPARTMENT DESCRIPTION

This Department provides a building and utilities for the Buellton Branch of the County Library, operated by contract with the City of Santa Barbara Library System.

LEISURE SERVICES - LIBRARY
001-510

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5702	Utilities - Gas	2,651	2,800	672	2,800	2,800	2,800	0	0.0%
5703	Utilities - Electric	3,088	3,500	3,809	3,500	3,500	3,500	0	0.0%
5704	Utilities - Water	1,088	1,800	1,312	1,800	1,800	1,800	0	0.0%
6201	Contract Services	74,550	78,278	87,278	91,641	91,641	91,641	0	0.0%
	OPERATING & MAINTENANCE SUBTOTAL:	**81,378**	**86,378**	**93,071**	**99,741**	**99,741**	**99,741**	**0**	**0.0%**
	LIBRARY TOTAL:	**81,378**	**86,378**	**93,071**	**99,741**	**99,741**	**99,741**	**0**	**0.0%**

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16		Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance				
5702	Utilities - Gas	$ 672	$ 2,800	$ 2,800
5703	Utilities - Electric	$ 3,809	$ 3,500	$ 3,500
5704	Utilities - Water	$ 1,312	$ 1,800	$ 1,800
	50% of water used at 140 W. Highway 246.			
6201	Contract Services	$ 87,278	$ 91,641	$ 91,641
	Contract with the City of Santa Barbara Library System to manage the Buellton Library.			

FUND: 001-RECREATION **DEPARTMENT: 511/RECREATION**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ 303,256	$ 295,527	$ 301,132	$ 318,945	$ 318,391	$ 320,058
Operating & Maintenance	$ 173,940	$ 199,200	$ 196,671	$ 184,000	$ 164,000	$ 154,000
Capital	$ 42,124	$ -	$ -	$ 25,000	$ 30,000	$ -
Department Total	$ 519,320	$ 494,727	$ 497,803	$ 527,945	$ 512,391	$ 474,058

DEPARTMENT DESCRIPTION

Recreation funds are to be used for community recreation programs and purposes.

DEPARTMENT EXPENDITURES

RECREATION
001-511

		2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
	EMPLOYEE SERVICES								
5001	Salaries	135,381	174,445	179,420	178,000	177,446	185,678	8,232	4.6%
5005	Hourly Employees	83,448	23,314	26,705	32,000	32,000	37,000	5,000	15.6%
5100	Benefits	84,427	97,768	95,007	108,945	108,945	97,380	(11,565)	-10.6%
	EMPLOYEE SERVICES SUBTOTAL	**303,256**	**295,527**	**301,132**	**318,945**	**318,391**	**320,058**	**1,667**	**0.5%**
	OPERATING & MAINTENANCE								
5301	Office Supplies	3,496	4,050	1,208	2,500	2,500	2,500	0	0.0%
5306	Advertising	0	0	7,568	6,500	6,500	6,500	0	0.0%
5506	Fuel- Vehicles	5,312	6,232	6,547	7,000	7,000	9,000	2,000	28.6%
5507	Maintenance - Vehicles	2,645	1,705	2,841	2,000	2,000	2,000	0	0.0%
5509	Maintenance / Repair - Rec Dept	9,271	10,032	9,152	12,000	12,000	12,000	0	0.0%
5509	Maintenance / Repair - Joint Use	3,120	3,400	1,862	4,000	4,000	4,000 (1)	0	0.0%
5701	Telephone/Internet	2,836	2,599	2,607	3,000	3,000	3,000	0	0.0%
5801	Buellton Recreation Program	51,763	58,037	69,332	49,500	29,500	49,500	20,000	67.8%
5801	Buellton Recreation Program 50/50	25,369	41,633	30,012	35,000	25,000	5,000	(20,000)	-80.0%
5802	Buellton Rec Programs Trips	19,708	26,534	35,243	29,500	39,500	29,500	(10,000)	-25.3%
6015	Transfer to Reserves	0	5,000	0	0	0	0	0	-
6202	Contract Services	47,909	37,816	30,294	31,500	31,500	30,000	(1,500)	-4.8%
6207	Recreation Coordinator/Admin Overhead	0	0	0	0	0	0	0	-
6301	Miscellaneous	2,511	2,162	5	1,500	1,500	1,000	(500)	-33.3%
	OPERATING & MAINTENANCE SUBTOTAL:	**173,940**	**199,200**	**196,671**	**184,000**	**164,000**	**154,000**	**(10,000)**	**-6.1%**
	CAPITAL								
6503	Vehicles	0	0	0	25,000	30,000	0	(30,000)	-100.0%
6507	Improvements	42,124	0	0	0	0	0	0	-
	CAPITAL SUBTOTAL:	**42,124**	**0**	**0**	**25,000**	**30,000**	**0**	**(30,000)**	**-100.0%**
	PARKS / RECREATION TOTAL:	**519,320**	**494,727**	**497,803**	**527,945**	**512,391**	**474,058**	**(38,333)**	**-7.5%**

(1) Budgeted amount is based on 1/3 of the total Rec Center rental revenue from the previous year.

FUND: 001-GENERAL

DEPARTMENT: 511/RECREATION

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Employee Services			
Recreation Coordinator	1.00	1.00	1.00
Staff Assistant/Planning Tech	0.30	0.30	0.25
Recreation Center Programmer	0.00	0.00	0.00
Recreation Center Coordinator	1.00	1.00	1.00
Recreation Technician	1.00	1.00	1.00
Total	3.30	3.30	3.25
5001 Salaries	$179,420	$177,446	$185,678
5005 Hourly Employees	$ 26,705	$ 32,000	$ 37,000
Currently employ five part-time employees			
5100 Benefits	$ 95,007	$108,945	$ 97,380
Operating & Maintenance			
5301 Office Supplies	$ 1,208	$ 2,500	$ 2,500
5306 Advertising	$ 7,568	$ 6,500	$ 6,500
5506 Fuel - Vehicles	$ 6,547	$ 7,000	$ 9,000
5507 Maint - Vehicles	$ 2,841	$ 2,000	$ 2,000
5509 Maintenance / Repair	$ 9,152	$ 12,000	$ 12,000
Buellton Rec dept repairs and maintenance - office, Zone			
5509 Maint/Repair-Joint Use	$ 1,862	$ 4,000	$ 4,000
Joint facility repairs - gym, kitchen, weight room, restroom,courtyard Amount based on 1/3 of the total Rec Center rental revenue from the previous year			
5701 Telephone/Internet	$ 2,607	$ 3,000	$ 3,000
5801 Buellton Recreation Progran	$ 69,332	$ 29,500	$ 49,500
Seasonal personnel, Oak Valley afterschool program, supplies, flyers and equipment.			
5801 Buellton Recreation Program - 50/50	$ 30,012	$ 25,000	$ 5,000
Shared recreations programs with the City of Solvang			
5802 Buellton Recreation Program-Trips	$ 35,243	$ 39,500	$ 29,500

	Trips organized for children and adults through Buellton Recreation			
6015	Transfer to Reserves	$ -	$ -	$ -
6202	Contract Services	$ 30,294	$ 31,500	$ 30,000
6207	Recreation Coordinator/ Admin Overhead	$ -	$ -	$ -
6301	Miscellaneous	$ 5	$ 1,500	$ 1,000
	Capital			
6503	Vehicles	$ -	$ 30,000	$ -

FUND: 001-GENERAL

DEPARTMENT: 550/PUBLIC WORKS
STREET LIGHTS

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ 49,852	$ 55,000	$ 56,521	$ 55,000	$ 55,000	$ 55,000
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$ 49,852	$ 55,000	$ 56,521	$ 55,000	$ 55,000	$ 55,000

DEPARTMENT DESCRIPTION

This Fund provides funding for the power for general street lighting.

PUBLIC WORKS - STREET LIGHTS
001-550

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5703	Utilities - Electric	49,852	55,000	56,521	55,000	55,000	55,000	0	0.0%
	OPERATING & MAINTENANCE SUBTOTAL:	**49,852**	**55,000**	**56,521**	**55,000**	**55,000**	**55,000**	**0**	**0.0%**
	STREET LIGHTS TOTAL:	**49,852**	**55,000**	**56,521**	**55,000**	**55,000**	**55,000**	**0**	**0.0%**

FUND: 001-GENERAL

DEPARTMENT: 550/PUBLIC WORKS
STREET LIGHTS

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance			
5703 Utilities - Electric	**$ 56,521**	**$ 55,000**	$ 55,000

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ 87,143	$ 64,000	$ 117,995	$ 85,000	$ 85,000	$ 110,000
Capital	$ 90,131	$ 70,575	$ -	$ -	$ -	$ -
Department Total	$ 177,274	$ 134,575	$ 117,995	$ 85,000	$ 85,000	$ 110,000

DEPARTMENT DESCRIPTION

This Department provides for the engineering and public works requirements of the City. The City Engineer administers the City's street capital improvement and traffic engineering programs and provides engineering support and administration of various public works projects.

PUBLIC WORKS - ENGINEERING
001-557

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
6101	Development Permit Processing	1,753	4,000	52,375	0	0	0	0	-
6201	Contract Services	74,865	60,000	60,056	85,000	85,000	85,000	0	0.0%
6202	Engineering Services	0	0	5,453	0	0	25,000	25,000	+
6202	Engineering Services - Prop1B	10,525	0	111	0	0	0	0	-
	OPERATING & MAINTENANCE SUBTOTAL:	**87,143**	**64,000**	**117,995**	**85,000**	**85,000**	**110,000**	**25,000**	**29.4%**
	CAPITAL								
6507	Improvements	65,000	65,000	0	0	0	0	0	0.0%
6507	Improvements - Prop 1B	25,131	5,575	0	0	0	0	0	0.0%
	CAPITAL SUBTOTAL:	**90,131**	**70,575**	**0**	**0**	**0**	**0**	**0**	**0.0%**
	ENGINEERING TOTAL:	**177,274**	**134,575**	**117,995**	**85,000**	**85,000**	**110,000**	**25,000**	**29.4%**

FUND: 001-GENERAL

DEPARTMENT: 557/PUBLIC WORKS ENGINEERING

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance			
6101 Development Permit Processing	$ 52,375	$ -	$ -
6201 Contract Services	$ 60,056	$ 85,000	$ 85,000
6202 Engineering Services	$ 5,453	$ -	$ 25,000
Traffic safety studies.			
6202 Engineering Services - Prop1B	$ 111	$ -	$ -
Capital			
6507 Improvements	$ -	$ -	$ -
6507 Improvements	$ -	$ -	$ -

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ 286,079	$ 318,113	$ 328,230	$ 361,400	$ 361,400	$ 351,055
Operating & Maintenance	$ 117,268	$ 247,722	$ 198,324	$ 229,650	$ 229,950	$ 213,150
Capital	$ 18,300	$ 38,643	$ 5,885	$ 78,500	$ 78,500	$ 20,000
Department Total	$ 421,647	$ 604,478	$ 532,439	$ 669,550	$ 669,850	$ 584,205

DEPARTMENT DESCRIPTION

The Public Works Department maintains, repairs and rebuilds, as required, all streets, curbs, gutters and sidewalks; maintains street signs, all warning and informational signs and street surface painting. The Department is also responsible for the overall maintenance for City Hall and City facilities as well as landscaping City-owned medians and property.

DEPARTMENT EXPENDITURES

PUBLIC WORKS - GENERAL
001-558

		2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
	EMPLOYEE SERVICES								
5001	Salaries	188,619	205,795	215,994	225,460	225,460	231,058	5,598	2.5%
5005	Hourly	0	0	7,648	10,400	10,400	12,192	1,792	17.2%
5100	Benefits	97,460	112,318	104,588	125,540	125,540	107,805	(17,735)	-14.1%
	EMPLOYEE SERVICES SUBTOTAL:	**286,079**	**318,113**	**328,230**	**361,400**	**361,400**	**351,055**	**(10,345)**	**-2.9%**
	OPERATING & MAINTENANCE								
5301	Office Supplies	1,126	1,907	1,392	1,200	1,000	1,200	200	20.0%
5401	License,Membership & Publications	0	1,185	2,525	1,200	1,200	1,200	0	0.0%
5402	Travel & Training	335	2,356	1,776	2,500	2,500	2,500	0	0.0%
5501	Operational Supplies	0	0	5,898	6,000	6,000	6,000	0	0.0%
5503	Tools	1,216	1,786	2,665	4,000	4,000	4,000	0	0.0%
5504	Laundry - Uniforms	609	1,038	1,219	800	800	800	0	0.0%
5506	Fuel - Vehicles	7,416	7,988	6,695	8,000	8,000	8,000	0	0.0%
5507	Maintenance - Vehicles	3,535	7,212	8,829	10,000	10,000	15,000	5,000	50.0%
5508	Landscape Maintenance Program	1,462	9	0	0	0	0	0	0.0%
5509	Maintenance / Repair	32,574	42,713	47,132	50,000	50,000	40,000	(10,000)	-20.0%
5510	Safety Equipment	868	1,276	1,749	1,500	1,500	1,500	0	0.0%
5511	Signs - Replacement and Upgrade	1,978	277	1,725	5,000	5,000	15,000	10,000	200.0%
5603	Computer Maintenance & Software	1,616	444	383	500	500	2,000	1,500	300.0%
5701	Telephone	1,335	1,110	5,165	5,500	6,500	5,500	(1,000)	-15.4%
5703	Utilities - Electric	2,000	12,174	0	950	950	950	0	0.0%
5704	Utilities - Water	18,589	17,622	19,406	32,000	32,000	32,000	0	0.0%
6011	Regulatory Compliance	0	0	1,700	500	0	2,500	2,500	+
6201	Contract Services	42,609	148,625	90,065	100,000	100,000	75,000	(25,000)	-25.0%
	OPERATING & MAINTENANCE SUBTOTAL:	**117,268**	**247,722**	**198,324**	**229,650**	**229,950**	**213,150**	**(16,800)**	**-7.3%**
	CAPITAL								
6503	Vehicle Replacement	18,300	32,666	0	68,500	68,500	0	(68,500)	-100.0%
6507	Improvements	0	5,977	0		0	10,000	10,000	+
6508	Equipment	0	0	5,885	10,000	10,000	10,000	0	0.0%
	CAPITAL SUBTOTAL:	**18,300**	**38,643**	**5,885**	**78,500**	**78,500**	**20,000**	**(58,500)**	**-74.5%**
	PUBLIC WORKS - GENERAL TOTAL:	**421,647**	**604,478**	**532,439**	**669,550**	**669,850**	**584,205**	**(85,645)**	**-12.8%**

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Employee Services			
Public Works Director	0.40	0.40	0.40
Fieldmen (6)	2.00	2.40	2.40
Groundskeeper	1.00	1.00	1.00
Total	3.40	3.80	3.80
5001 Salaries	$ 215,994	$225,460	$231,058
5005 Hourly	$ 7,648	$ 10,400	$ 12,192
5100 Benefits	$ 104,588	$125,540	$107,805
Operating & Maintenance			
5301 Office Supplies	$ 1,392	$ 1,000	$ 1,200
5401 License, Membership & Publications	$ 2,525	$ 1,200	$ 1,200
5402 Travel & Training	$ 1,776	$ 2,500	$ 2,500
5501 Operational Supplies	$ 5,898	$ 6,000	$ 6,000
5503 Tools	$ 2,665	$ 4,000	$ 4,000
5504 Laundry - Uniforms	$ 1,219	$ 800	$ 800

33 1/3% of laundry and uniform service for Public Works employees; 100% for Groundskeeper; Increased maintenance required on aging vehicles/equipment.

FUND: 001-GENERAL DEPARTMENT: 558/PUBLIC WORKS - GENERAL

5506	Fuel - Vehicles	$ 6,695	$ 8,000	$ 8,000
5507	Maintenance - Vehicles	$ 8,829	$ 10,000	$ 15,000
5508	Landscape Maintenance Program	$ -	$ -	$ -
5509	Maintenance / Repair	$ 47,132	$ 50,000	$ 40,000
	City buildings, facilities, infrastructure and equipment maintenance and repair.			
5510	Safety Equipment	$ 1,749	$ 1,500	$ 1,500
	33 1/3% of cost for Public Works employees; 100% for Groundskeeper.			
5511	Building Maintenance/Signs Replacement and Upgrade	$ 1,725	$ 5,000	$ 15,000
	Signs include replacements and upgrade of signs throughout the City caused by damage, missing, reflectivity, etc.			
5603	Computer Maintenance & Software	$ 383	$ 500	$ 2,000
	Automated Work Order Program.			
5701	Telephone	$ 5,165	$ 6,500	$ 5,500
5703	Utilities - Electric	$ -	$ 950	$ 950
5704	Utilities - Water	$ 19,406	$ 32,000	$ 32,000
	Irrigation water use on Avenue of Flags medians, City Hall and other public facilities.			
6201	Contract Services	$ 90,065	$100,000	$ 75,000
	Contract services for miscellaneous tree trimming, 33 1/3% of mapping services, 33 1/3% of answering service, 60% of janitorial service, fire extinguisher servicing and monthly service agreement for security system at City Hall.			

Capital

6503	Vehicle Replacement	$ -	$ 68,500	$ -
6507	Improvements	$ -	$ -	$ 10,000
	Landscape rebate/grant for neighborhood beautification.			
6508	Equipment	$ 5,885	$ 10,000	$ 10,000
	Radar feedback sign			

FUND: 001-GENERAL FUND **DEPARTMENT: 551/STORM WATER**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ 146,743	$ 151,000	$ 134,653	$ 184,600	$ 161,600	$ 184,600
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$ 146,743	$ 151,000	$ 134,653	$ 184,600	$ 161,600	$ 184,600

DEPARTMENT DESCRIPTION

The Storm Water Department addresses all issues related to the operation and maintenance of the City's storm drain system, flood control, FEMA and floodplain issues and regulatory compliance and permitting for the National Pollutant Discharge Elimination System (NPDES) general discharge requirements for municipal discharges.

DEPARTMENT EXPENDITURES

STORM WATER
001-551

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5401	Membership and Publications	0	0	0	600	600	600	0	0.0%
5509	Maintenance/Repair	0	15,000	0	0	0	0	0	-
6011	Regulatory Compliance	4,852	1,000	5,574	6,000	6,000	9,000	3,000	50.0%
6012	Transfer to Other Funds (CIP 092-101)	0	0	0	20,000	20,000	20,000	0	0.0%
6201	Contract Services	141,891	135,000	129,079	135,000	135,000	155,000	20,000	14.8%
	OPERATING & MAINTENANCE SUBTOTAL:	**146,743**	**151,000**	**134,653**	**161,600**	**161,600**	**184,600**	**23,000**	**14.2%**
	STORM WATER TOTAL:	**146,743**	**151,000**	**134,653**	**161,600**	**161,600**	**184,600**	**23,000**	**14.2%**

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16		Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance				
5401	Memberships and Publications	$ -	$ 600	$ 600
5509	Repair/Maintenance	$ -	$ -	$ -
6011	Regulatory Compliance	$ 5,574	$ 6,000	$ 9,000
6012	Transfer to Other Funds	$ -	$ 20,000	$ 20,000
	Transfer to CIP Project #101: Storm Drain Cleaning and Retrofit			
6201	Contract Services	$ 129,079	$135,000	$155,000
	Engineering work related to FEMA mapping and regulatory issues, Storm Water Management Plan (SWMP) permitting and implementation, and storm drain system evaluation.			

FUND: 001-GENERAL FUND **DEPARTMENT: 552/PARKS**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ 207,787	$ 204,372	$ 168,690	$ 222,400	$ 222,400	$ 295,800
Capital	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 25,000
Department Total	$ 207,787	$ 204,372	$ 168,690	$ 247,400	$ 247,400	$ 320,800

DEPARTMENT DESCRIPTION

Parks was consolidated into the General Fund in prior years. Oak Park, Riverview, Paws Park, Botanic Garden, Avenue of the Flags and the Golf Course.

DEPARTMENT EXPENDITURES

PARKS
001-552

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5305	Equipment Rental	0	563		5,000	5,000	5,000	0	0.0%
5305-1	Small Equipment	0	1,276	394	3,000	3,000	3,000	0	0.0%
5501	Operational Supplies	0	0	2,120	8,800	8,800	8,800	0	0.0%
5502	Chemicals	0	0	154	1,000	1,000	1,000	0	0.0%
5509	Maintenance/Repair-Riverview	15,736	47,067	18,617	30,000	30,000	30,000 (1)	0	0.0%
5509-2	Maintenance/Repair-Oak Park	0	316	2,147	5,000	5,000	20,000	15,000	300.0%
5509-4	Maintenance/Repair-Paws Park	0	0	9,684	6,000	6,000	10,500 (2)	4,500	75.0%
5509-5	Maintenance/Repair-Ave of the Flags	0	0	424	5,000	5,000	5,000	0	0.0%
5703	Utilities - Electric	7,815	9,784	877	7,500	7,500	7,500	0	0.0%
5704	Utilities - Water	34,552	38,244	40,677	46,000	46,000	46,000	0	0.0%
5820	Zaca Creek Park	46,634	6,851	0	0	0	0	0	-
5820	Golf Course Renovation-Park	14,076	30,040	9,245	0	0	0	0	-
6201	Contract Services - Park	88,974	70,231	84,351	105,100	105,100	159,000	53,900	51.3%
6202	Contract Services - Engineering	0	0	0	0	0	0	0	-
	OPERATING & MAINTENANCE SUBTOTAL:	**207,787**	**204,372**	**168,690**	**222,400**	**222,400**	**295,800**	**73,400**	**43.5%**
	CAPITAL								
6507	Improvements	0	0	0	0	0	0	0	-
6508	Equipment	0	0	9,775	25,000	25,000	25,000	0	0.0%
	CAPITAL SUBTOTAL:	**0**	**0**	**9,775**	**25,000**	**25,000**	**25,000**	**0**	**N/A**
	PARKS TOTAL:	**207,787**	**204,372**	**178,465**	**247,400**	**247,400**	**320,800**	**73,400**	**41.1%**

(1) Includes contribution for Botanic Gardens of $1,900 - approved at 4/23/15 City Council Meeting.
(2) Includes contribution for Paws Park of $10,500 - approved through 2015-16 Budget Process; Ongoing Maintenance.

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16		Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance				
5305	Equipment Rental	$ -	$ 5,000	$ 5,000
5305	Small Equipment	$ 394	$ 3,000	$ 3,000
5501	Operational Supplies	$ 2,120	$ 8,800	$ 8,800
	Trash bags/dog pot bags, soaps, toilet paper, cleaning supplies			
5502	Chemicals	$ 154	$ 1,000	$ 1,000
	Pesticides, herbicides, graffitti remover			
5509	Maintenance/Repair - Riverview Park	$ 18,617	$ 35,000	$ 30,000
	Sidewalks, plants, restrooms, buildings, electrical, etc. Botanic Gardens ($1,900)			
5509-2	Maintenance/Repair - Oak Park	$ 2,147	$ 5,000	$ 20,000
5509-4	Maintenance/Repair - Paws Park	$ 9,684	$ 6,000	$ 10,500
	Paws Park ($10,500); City-related maintenance.			
5509-5	Maintenance/Repair - Ave of the Flags	$ 424	$ 5,000	$ 5,000
5703	Utilities - Electric	$ 877	$ 7,500	$ 7,500
	Riverview and Oak Parks			
5704	Utilities - Water	$ 40,677	$ 46,000	$ 46,000
	Riverview and Oak Parks			
5820	Zaca Creek	$ -	$ -	$ -
5820	Golf Course Renovation	$ 9,245	$ -	$ -
6201	Contract Services	$ 84,351	$ 105,100	$159,000
	Rafael Ruiz ($24,000); Valley Gardener ($135,000)			
6202	Contact Services - Engineering	$ -	$ -	
Capital				
6507	Improvements	$ -	$ -	$ -
6508	Equipment	$ 9,775	$ 25,000	$ 25,000

FUND: 001-GENERAL FUND **DEPARTMENT: 556/PUBLIC WORKS-LANDSCAPE MAINTENANCE**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ 103,045	$ 114,400	$ 95,319	$ 100,500	$ 85,400	$ 100,500
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$ 103,045	$ 114,400	$ 95,319	$ 100,500	$ 85,400	$ 100,500

DEPARTMENT DESCRIPTION

This department is part of the General fund and is for the maintenance of street frontage landscaping and other common areas under the jurisdiction of the City.

DEPARTMENT EXPENDITURES

PUBLIC WORKS-LANDSCAPE MAINTENANCE

001-556

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5509	Maintenance / Repair	4,977	2,500	1,847	2,500	2,500	2,500	0	0.0%
5703	Utilities - Electric	935	900	8,336	6,000	900	6,000	5,100	566.7%
5704	Utilities - Water	14,921	22,000	15,846	22,000	22,000	22,000	0	0.0%
6201	Contract Services	82,213	89,000	69,290	70,000	60,000	70,000	10,000	16.7%
6202	Contract Services - Engineering	0	0	0	0	0	0	0	-
	OPERATING & MAINTENANCE SUBTOTAL:	**103,045**	**114,400**	**95,319**	**100,500**	**85,400**	**100,500**	**15,100**	**15.8%**
	LANDSCAPE MAINTENANCE TOTAL:	**103,045**	**114,400**	**95,319**	**100,500**	**85,400**	**100,500**	**15,100**	**17.7%**

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16		Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance				
5509	Maintenance / Repair	$ 1,847	$ 2,500	$ 2,500
5703	Utilities - Electric	$ 8,336	$ 900	$ 6,000
5704	Utilities - Water	$ 15,846	$ 22,000	$ 22,000
6201	Contract Services	$ 69,290	$ 60,000	$ 70,000
	Valley Gardener maintenance contract for common landscaped areas of the City. Portions of Highway 246.			
6202	Contract Services - Engineering	$ -	$ -	$ -

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ 302,951	$ 278,382	$ 158,361	$ 182,000	$ 319,201	$ 273,087
Operating & Maintenance	$ 134,134	$ 34,837	$ 102,626	$ 110,600	$ 87,600	$ 177,100
Capital	$ 1,067	$ 1,067	$ 1,189	$ -	$ -	$ -
Department Total	$ 438,151	$ 314,286	$ 262,176	$ 292,600	$ 406,801	$ 450,187

DEPARTMENT DESCRIPTION

The Planning Department encompasses current planning, long range planning, economic development, and code enforcement functions. Current planning is the processing of development applications, providing staff support for the Planning Commission, and providing planning information to the public at the counter and over the telephone. Long range planning consists of updates to the General Plan, and Zoning Ordinance amendments. Economic development activities include implementing the policies and programs of the Economic Development Element of the General Plan and being a member of the Economic Development Task Force. Code enforcement is the investigation of violations of the Municipal Code and associated abatement actions.

COMMUNITY DEVELOPMENT - PLANNING
001-565

	EMPLOYEE SERVICES	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5001	Staff Salaries	196,784	177,830	103,445	110,000	204,516	177,397	(27,119)	-13.3%
5002	Planning Commission Salaries	6,000	3,850	3,150	6,000	6,000	6,000	0	0.0%
5005	Intern Program	0	0	0	0	0	0	0	-
5005	Code Enforcement	9,039	4,669	4,750	6,000	9,200	9,200	0	0.0%
5100	Benefits	91,127	92,033	47,016	60,000	99,485	80,490	(18,995)	-19.1%
	EMPLOYEE SERVICES SUBTOTAL:	**302,951**	**278,382**	**158,361**	**182,000**	**319,201**	**273,087**	**(46,114)**	**-14.4%**
	OPERATING & MAINTENANCE								
5301	Office Supplies	2,852	805	7,331	2,000	2,000	2,000	0	0.0%
5305	Equipment Rental	6,583	6,477	1,725	5,000	5,000	5,000	0	0.0%
5306	Advertising - Legal	930	1,569	2,195	3,000	3,000	3,000	0	0.0%
5401	Membership & Publications	2,259	1,970	4,068	2,000	2,000	2,000	0	0.0%
5402	Travel & Training	4,332	3,290	0	5,000	5,000	5,000	0	0.0%
5509	Maintenance / Repair	42	0	0	1,000	1,000	1,000	0	0.0%
5603	Computer Maintenance & Software	2,457	1,915	2,356	3,500	3,500	6,000	2,500	71.4%
5701	Telephone	4,128	4,454	4,217	3,600	3,600	3,600	0	0.0%
5703	Utilities - Electric	2,473	2,864	2,394	2,500	2,500	2,500	0	0.0%
6016	Code Enforcement Expense	46	340	389	1,000	1,000	500	(500)	-50.0%
6102	Bev Container Recycle Program	55,125	0	0	0	0	0	0	-
6201	Contract Services	44,976	10,000	68,352	75,000	50,000 (1)	140,000	90,000	180.0%
6202	Contract Services - Engineering	10,160	6,330	9,400	6,000	8,000	6,000	(2,000)	-25.0%
6301	Miscellaneous	(2,228)	(5,177)	199	1,000	1,000	500	(500)	-50.0%
	OPERATING & MAINTENANCE SUBTOTAL:	**134,134**	**34,837**	**102,626**	**110,600**	**87,600**	**177,100**	**89,500**	**102.2%**
	CAPITAL								
6504	Office Furniture	0	0	0	0	0	0	0	-
6505	Computer Equipment	1,067	1,067	1,189	0	0	0	0	-
6506	Office Equipment	0	0	0	0	0	0	0	-
	CAPITAL SUBTOTAL:	**1,067**	**1,067**	**1,189**	**0**	**0**	**0**	**0**	**-**
	PLANNING TOTAL:	**438,151**	**314,286**	**262,176**	**292,600**	**406,801**	**450,187**	**43,386**	**10.7%**

(1) Economic Development Consultant - Kosmont Companies: $40,000
Miscellaneous work on zoning and land use documents, including Housing Element: $10,000

FUND: 001-GENERAL

DEPARTMENT: 565/COMMUNITY DEVELOPMENT PLANNING

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16

Employee Services	Actual 2013-14	Budget 2014-15	Budget 2015-16
Planning Director	0.90	1.00	1.00
Planning Commissioners (5)	5.00	5.00	5.00
Assistant Planner	1.00	1.00	1.00
Staff Assistant/ Planning Tech	0.70	0.45	0.45
Total	7.60	7.45	7.45

5001	Salaries	$ 103,445	$204,516	$177,397
5002	Planning Commission Salaries	$ 3,150	$ 6,000	$ 6,000
	$100 per month each for five Planning Commissioners			
5005	Intern Program	$ -	$ -	$ -
5005	Code Enforcement	$ 4,750	$ 9,200	$ 9,200
	Part-Time Code Enforcement Officer			
5100	Benefits	$ 47,016	$ 99,485	$ 80,490

Operating & Maintenance

5301	Office Supplies	$ 7,331	$ 2,000	$ 2,000
5305	Equipment Rental	$ 1,725	$ 5,000	$ 5,000
	Monthly leasing expense for copier.			
5306	Advertising - Legal	$ 2,195	$ 3,000	$ 3,000
5401	Membership & Publications	$ 4,068	$ 2,000	$ 2,000
	Professional and organization dues.			
5402	Travel & Training	$ -	$ 5,000	$ 5,000
	Attendance at conferences and seminars for Planning Commission and staff.			
5509	Maintenance / Repair	$ -	$ 1,000	$ 1,000
	Copier and miscellaneous maintenance and repairs.			
5603	Computer Maintenance & Software	$ 2,356	$ 3,500	$ 6,000
	Maintenance and updates of existing computer software programs.			
5701	Telephone	$ 4,217	$ 3,600	$ 3,600
5703	Utilities - Electric	$ 2,394	$ 2,500	$ 2,500
6016	Code Enforcement Expense	$ 389	$ 1,000	$ 500
6201	Contract Services	$ 68,352	$ 50,000	$140,000
	Economic Development consultant $50,000			
6202	Contract Services - Engineering	$ 9,400	$ 8,000	$ 6,000
	GIS, CADD and mapping services.			
6301	Miscellaneous	$ 199	$ 1,000	$ 500

Capital

6504	Office Furniture	$ -	$ -	$ -
	Miscellaneous office furniture.			
6505	Computer Equipment	$ 1,189	$ -	$ -
	Miscellaneous computer equipment and upgrades.			
6506	Office Equipment	$ -	$ -	$ -

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ 245,595	$ 264,862	$ 233,081	$ 294,315	$ 294,315	$ 253,567
Operating & Maintenance	$ 526,346	$ 564,000	$1,107,804	$ 874,000	$ 844,000	$1,047,648
Capital	$ -	$ -	$ -	$ -	$ 58,500	$ -
Department Total	$ 771,941	$ 828,862	$1,340,885	$1,168,315	$1,196,815	$1,301,215

DEPARTMENT DESCRIPTION

The Wastewater Fund is an enterprise fund that is used to account for all the financial activity associated with the operation of the City's sewer utility. The Wastewater Department is responsible for operating, maintaining, cleaning and repairing the sanitary sewer system and treatment plant, including lift stations and mains. The Department provides biological and chemical analysis required to evaluate and manage domestic and industrial waste. It also maintains plant process control and provides the database for performance reports required by regulatory agencies.

In accordance with Generally Accepted Accounting Principles, capital purchases are not budgeted as expenditures within this fund; rather, depreciation expense is recorded over each asset's useful life.

DEPARTMENT EXPENDITURES

WASTEWATER
005-701

	EMPLOYEE SERVICES	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5001	Salaries	163,386	176,558	174,344	191,960	191,960	177,602	(14,358)	-7.5%
5005	Hourly	0	0	0	0	0	0	0	0.0%
5100	Benefits	82,209	88,304	58,737	102,355	102,355	75,965	(26,390)	-25.8%
	EMPLOYEE SERVICES SUBTOTAL:	**245,595**	**264,862**	**233,081**	**294,315**	**294,315**	**253,567**	**(40,748)**	**-13.8%**
	OPERATING & MAINTENANCE								
5201	Insurance - Liability	5,363	4,669	204	15,000	15,000	19,000	4,000	26.7%
5202	Insurance - Property	9,197	9,269	9,818	10,500	10,500	10,500	0	0.0%
5301	Office Supplies	1,888	1,720	1,890	2,300	2,300	2,300	0	0.0%
5303	Postage	4,685	5,137	4,763	5,000	5,000	5,000	0	0.0%
5401	Membership & Publications	269	0	139	500	500	500	0	0.0%
5402	Travel & Training	1,244	4,602	1,819	4,000	4,000	4,000	0	0.0%
5501	Operational Supplies	876	2,702	3,110	4,000	4,000	4,000	0	0.0%
5502	Chemicals / Analysis	46,688	24,690	23,002	30,000	30,000	30,000	0	0.0%
5503	Tools	230	1,872	754	1,000	1,000	1,000	0	0.0%
5504	Laundry - Uniforms	236	865	864	800	800	800	0	0.0%
5506	Fuel - Vehicles	7,352	7,409	6,695	6,000	6,000	6,000	0	0.0%
5507	Maintenance - Vehicles	2,984	3,011	6,950	8,000	8,000	8,000	0	0.0%
5509	Maintenance / Repair	39,416	47,823	29,885	65,000	65,000	50,000	(15,000)	-23.1%
5510	Safety Equipment	750	848	1,919	2,000	2,000	2,000	0	0.0%
5601	Data Processing Contract Maintenance	900	900	900	1,300	1,300	1,300	0	0.0%
5603	Computer Maintenance & Software	223	971	288	1,000	1,000	1,000	0	0.0%
5701	Telephone	7,654	7,899	6,405	6,500	6,500	7,200	700	10.8%
5703	Utilities - Electric	99,364	103,524	130,042	130,000	100,000	100,000	0	0.0%
5704	Utilities - Water	11,253	12,777	22,105	13,000	13,000	13,000	0	0.0%
6004	Audit	5,438	6,777	9,131	7,100	7,100	7,100	0	0.0%
6007	Depreciation	174,089	170,913	175,933	175,000	175,000	175,000	0	0.0%
6011	Regulatory Compliance	13,163	14,272	13,760	20,000	20,000	20,000	0	0.0%
6012	Transfer to Other Funds	0	0	445,426	180,000	180,000	283,333	103,333	57.4%
6201	Contract Services	87,134	111,558	170,347	130,000	130,000	233,200	103,200	79.4%
6202	Contract Services - Engineering	3,565	18,810	41,060	55,000	55,000	55,000	0	0.0%
6301	Miscellaneous/CalPERS Unfunded Liability	2,386	982	595	1,000	1,000	8,415	7,415	741.5%
	OPERATING & MAINTENANCE SUBTOTAL:	**526,346**	**564,000**	**1,107,804**	**874,000**	**844,000**	**1,047,648**	**203,648**	**24.1%**
	WASTEWATER TOTAL:	**771,941**	**828,862**	**1,340,885**	**1,168,315**	**1,138,315**	**1,301,215**	**162,900**	**14.3%**

DEPARTMENT EXPENDITURES

WASTEWATER
005-701

BUDGET NOTE: Capital Items are included in the Depreciation Category

	CAPITAL	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
6503	Vehicle Replacement	0	0	0		8,500	0	(8,500)	-100.0%
6507	Improvements	0	0	0		0	0	0	-
6508	Equipment	0	0	148		50,000	0	(50,000)	-100.0%
	CAPITAL TOTAL:	**0**	**0**	**148**	**0**	**58,500**	**0**	**(58,500)**	**-100.0%**

FUND: 005-WASTEWATER

DEPARTMENT: 701/WASTEWATER

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Employee Services			
Finance Director	0.20	0.20	0.20
Finance Support Staff (2)	0.65	0.65	0.65
Public Works Director	0.30	0.30	0.30
Fieldmen (5)	1.50	1.50	1.50
Total	2.65	2.65	2.65
5001 Salaries	$ 174,344	$191,960	$177,602
5005 Hourly	$ -	$ -	$ -
5100 Benefits	$ 58,737	$102,355	$ 75,965
Operating & Maintenance			
5201 Insurance - Liability	$ 204	$ 15,000	$ 19,000
10% of the City's liability insurance; 80% is charged to the General Fund and 10% is charged to the Water Fund.			
5202 Insurance - Property	$ 9,818	$ 10,500	$ 10,500
40% of the City's fire insurance costs; 20% is charged to the General Fund and 40% is charged to the Water Fund. Includes earthquake and flood insurance on City property.			
5301 Office Supplies	$ 1,890	$ 2,300	$ 2,300
5303 Postage	$ 4,763	$ 5,000	$ 5,000
5401 Membership & Publications	$ 139	$ 500	$ 500
Membership dues for the American Water Works Association (AWWA), Sanitation Agency Managers Association (SAMA) and Underground Service Alert (USA), etc.			
5402 Travel & Training	$ 1,819	$ 4,000	$ 4,000
Attendance at seminars and reimbursement for certification and license renewal fees.			
5501 Operational Supplies	$ 3,110	$ 4,000	$ 4,000
5502 Chemical Analysis	$ 23,002	$ 30,000	$ 30,000
5503 Tools	$ 754	$ 1,000	$ 1,000

FUND: 005-WASTEWATER DEPARTMENT: 701/WASTEWATER

5504	Laundry - Uniforms	$ 864	$ 800	$ 800
	33 1/3% of laundry and uniform service for the Wastewater Plant operators.			
5506	Fuel - Vehicles	$ 6,695	$ 6,000	$ 6,000
5507	Maintenance - Vehicles	$ 6,950	$ 8,000	$ 8,000
5509	Maintenance / Repair	$ 29,885	$ 65,000	$ 50,000
5510	Safety Equipment	$ 1,919	$ 2,000	$ 2,000
	33 1/3 % of the cost for the Wastewater Plant operators.			
5601	Data Processing Contract Maintenance	$ 900	$ 1,300	$ 1,300
	50% of contract support for utility billing software.			
5603	Computer Maintenance & Software	$ 288	$ 1,000	$ 1,000
5701	Telephone	$ 6,405	$ 6,500	$ 7,200
5703	Utilities - Electric	$ 130,042	$100,000	$100,000
5704	Utilities - Water	$ 22,105	$ 13,000	$ 13,000
6004	Audit	$ 9,131	$ 7,100	$ 7,100
	33 1/3% of the cost.			
6007	Depreciation	$ 175,933	$175,000	$175,000
	Includes the amortization of buildings, underground lines, automotive equipment and other equipment listed in the utility plant; excludes land.			
6011	Regulatory Compliance	$ 13,760	$ 20,000	$ 20,000
	Compliance and permit costs with various regulatory agencies including: Air Pollution Control Board, Regional Water Quality Control Board, County of Santa Barbara.			
6012	Transfer to other funds			
	Transfer to CIP Fund 092 Project #702 (CCTV)	$ -	$ 30,000	$ 30,000
	Transfer to CIP Fund 092 Project #703 (WWTP & Lift Station)	$ -	$ -	$ -
	Transfer to CIP Fund 092 Project #611 Recycled Wtr Feasibility Concept - Joint Pjt	$ -	$ -	$120,000
	Transfer to CIP Fund 092 Project #705 (Headworks WWTP)	$ -	$ -	$ -
	Transfer to CIP Fund 092 Project #311 (WWTP and Pump booster Reliability Projec	$ -	$ -	$ -
	Transfer to CIP Fund 092 Project #706 (Facilities Improvements)	$ -	$100,000	$100,000
	Transfer to CIP Project #203 (Fundware/Utility Billing Software Replacemen	$ -	$ 50,000	$ 33,333
	Transfer to General Fund for Overhead charges	$ -	$ -	$ -
6201	Contract Services	$ 170,347	$180,000	$283,333
	Trash hauling, 33 1/3% of answering service and sludge removal. Compliance work with sewer system Management Plan and consultant cost for rate study.			
6202	Contract Services - Engineering	$ 41,060	$ 55,000	$ 55,000
	Engineering work related to state mandated industrial waste discharge program, wastewater treatment plant upgrades and Regional Water Quality Control Board (RWQCB) compliance and permitting.			

FUND: 005-WASTEWATER **DEPARTMENT: 701/WASTEWATER**

6301	Miscellaneous	$ 595	$ 1,000	$ 8,415
	CalPERS Unfunded Liability is billed separately from Payroll. The amount due from the Enterprise fund is $8,386.40. Other costs are due to various small WWTP-related purchases.			
Capital				
6503	Vehicle Replacement	$ -	$ 8,500	$ -
6507	Improvements	$ -	$ -	$ -
6508	Equipment	$ 148	$ 50,000	$ -
	Wastewater treatment plant equipment			

FUND: 020-WATER **DEPARTMENT: 601/WATER**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ 246,421	$ 272,440	$ 183,885	$ 223,015	$ 223,129	$ 209,294
Operating & Maintenance	$1,453,036	$1,443,005	$1,677,191	$1,648,000	$2,627,100	$2,891,770
Capital	$ -	$ -	$ -	$ 83,500	$ 83,500	$ 60,000
Department Total	$1,699,456	$1,715,445	$1,861,076	$1,954,515	$2,933,729	$3,161,064

DEPARTMENT DESCRIPTION

The Water Fund is an enterprise fund that is used to account for all the financial activity associated with the operation of the City's water utility. The Water Department is responsible for providing production, treatment and distribution of potable domestic water to all residential, commercial and industrial customers within the City as well as providing water for fire suppression. The Department maintains water quality control to meet all Health Department standards and regulation.

In accordance with Generally Accepted Accounting Principles, capital purchases are not budgeted as expenditures within this fund; rather, depreciation expense is recorded over each asset's useful life.

DEPARTMENT EXPENDITURES

WATER
020-601

	EMPLOYEE SERVICES	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5001	Salaries	164,130	177,393	128,057	163,015	133,674	137,104	3,430	2.6%
5005	Hourly	0	0	13,336	0	10,400	7,200	(3,200)	-30.8%
5100	Benefits	82,291	95,047	42,492	60,000	79,055	64,990	(14,065)	-17.8%
	EMPLOYEE SERVICES SUBTOTAL:	**246,421**	**272,440**	**183,885**	**223,015**	**223,129**	**209,294**	**(13,835)**	**-6.2%**
	OPERATING & MAINTENANCE								
5201	Insurance - Liability	5,363	4,669	204	15,000	15,000	19,000	4,000	26.7%
5202	Insurance - Property	9,197	9,269	9,818	10,500	10,500	10,500	0	0.0%
5301	Office Supplies	1,827	1,674	1,782	2,000	2,000	2,000	0	0.0%
5302	Printing	1,018	0	0	0	900	900	0	0.0%
5303	Postage	4,694	5,148	4,757	5,000	5,000	4,500	(500)	-10.0%
5401	Membership & Publications	5,329	5,910	6,688	600	7,000	7,000	0	0.0%
5402	Travel & Training	2,046	3,122	4,088	2,000	5,000	5,000	0	0.0%
5501	Operational Supplies	524	369	6,959	500	5,000	4,000	(1,000)	-20.0%
5502	Chemicals / Analysis	31,158	39,446	41,978	40,000	40,000	40,000	0	0.0%
5503	Tools	561	442	1,842	1,500	1,500	1,500	0	0.0%
5504	Laundry - Uniforms	236	926	865	800	800	800	0	0.0%
5505	Meter Expense	7,776	0	2,720	6,000	6,000	40,000	34,000	566.7%
5506	Fuel - Vehicles	7,352	7,409	7,424	7,000	7,000	7,000	0	0.0%
5507	Maintenance - Vehicles	1,573	2,918	6,984	8,000	8,000	8,000	0	0.0%
5509	Maintenance / Repair	106,738	102,626	47,733	50,000	50,000	50,000	0	0.0%
5510	Safety Equipment	750	1,701	1,654	1,000	3,000	3,000	0	0.0%
5601	Data Processing Contract Maintenance	900	900	900	1,000	1,300	1,300	0	0.0%
5603	Computer Maintenance & Software	318	1,224	2,028	4,000	2,000	4,000	2,000	100.0%
5701	Telephone	10,844	10,990	9,196	10,000	10,000	10,000	0	0.0%
5703	Utilities - Electric	95,451	114,929	125,583	110,000	110,000	110,000	0	0.0%
6004	Audit	5,438	6,777	9,132	7,100	7,100	7,100	0	0.0%
6007	Depreciation	154,097	166,272	163,471	165,000	167,000	167,000	0	0.0%
6011	Regulatory Compliance	22,663	10,026	15,014	20,000	22,000	22,000	0	0.0%
6012	Transfer to Other Funds	0	0	181,396	20,000	940,000	1,103,333	163,333	17.4%
6013	State Water Project	947,268	903,438	984,330	1,000,000	1,040,000	1,076,000	36,000	3.5%
6014	Santa Ynez River Appropriations	4,356	7,817	13,272	9,000	9,000	9,000	0	0.0%
6201	Contract Services	18,696	30,509	14,758	75,000	75,000	95,000	20,000	26.7%
6202	Contract Services - Engineering	2,148	0	12,020	75,000	75,000	75,000	0	0.0%
6301	Miscellaneous/CalPERS Unfunded Liability	4,716	4,494	595	2,000	2,000	8,837	6,837	341.9%
	OPERATING & MAINTENANCE SUBTOTAL:	**1,453,036**	**1,443,005**	**1,677,191**	**1,648,000**	**2,627,100**	**2,891,770**	**264,670**	**10.1%**
	WATER TOTAL:	**1,699,456**	**1,715,445**	**1,861,076**	**1,871,015**	**2,850,229**	**3,101,064**	**250,835**	**8.8%**

DEPARTMENT EXPENDITURES

WATER
020-601

BUDGET NOTE: Capital Items are included in the Depreciation Category

	CAPITAL	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
6503	Vehicle Replacement	0	0	0	8,500	8,500	0	(8,500)	-100.0%
6507	Improvements	0	0	0	0	0	30,000	30,000	+
6508	Equipment	0	0	0	75,000	75,000	30,000	(45,000)	-60.0%
	CAPITAL TOTAL:	**0**	**0**	**0**	**83,500**	**83,500**	**60,000**	**(23,500)**	**-28.1%**

(1) Improvements includes water treatment plant improvements, buildings, filters, booster station and Clearscada software.
(2) Equipment includes sampling, sounding and generators.

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Employee Services			
City Engineer	0.20	0.20	0.20
Public Works Director	0.30	0.30	0.30
Fieldmen (5)	1.50	1.50	1.50
Total	2.00	2.00	2.00
5001 Salaries	$ 128,057	$ 133,674	$ 137,104
5005 Hourly	$ 13,336	$ 10,400	$ 7,200
5100 Benefits	$ 42,492	$ 79,055	$ 64,990
Operating & Maintenance			
5201 Insurance - Liability	$ 204	$ 15,000	$ 19,000
10% of the City's liability insurance; 80% is charged to the General Fund and 10% is charged to the Wastewater Fund.			
5202 Insurance - Property	$ 9,818	$ 10,500	$ 10,500
40% of the City's fire insurance costs; 20% is charged to the General Fund and 40% is charged to the Wastewater Fund. Includes earthquake and flood insurance on City property.			
5301 Office Supplies	$ 1,782	$ 2,000	$ 2,000
5302 Printing	$ -	$ 900	$ 900
5303 Postage	$ 4,757	$ 5,000	$ 4,500
5401 Membership & Publications	$ 6,688	$ 7,000	$ 7,000
Membership dues for the American Water Works Association (AWWA), Cross Connection, Santa Barbara Water Purveyors Association and Underground Service Alert (USA), etc.			
5402 Travel & Training	$ 4,088	$ 5,000	$ 5,000
Attendance at seminars and reimbursement for Certification and License renewal fees.			
5501 Operational Supplies	$ 6,959	$ 5,000	$ 4,000

FUND: 020-WATER DEPARTMENT: 601/WATER

5502	Chemical Analysis	$ 41,978	$ 40,000	$ 40,000
5503	Tools	$ 1,842	$ 1,500	$ 1,500
5504	Laundry - Uniforms	$ 865	$ 800	$ 800
	33 1/3% of laundry and uniform service for the Water Department employees.			
5505	Meter Expense	$ 2,720	$ 6,000	$ 40,000
	New and replacement meters. New meter expense is offset by meter installation revenue.			
5506	Fuel - Vehicles	$ 7,424	$ 7,000	$ 7,000
5507	Maintenance - Vehicles	$ 6,984	$ 8,000	$ 8,000
5509	Maintenance / Repair	$ 47,733	$ 50,000	$ 50,000
5510	Safety Equipment	$ 1,654	$ 3,000	$ 3,000
	33 1/3 % of the cost for the Water Department employees.			
5601	Data Processing Contract Maintenance	$ 900	$ 1,300	$ 1,300
	50% of contract support for utility billing software.			
5603	Computer Maintenance & Software	$ 2,028	$ 2,000	$ 4,000
5701	Telephone	$ 9,196	$ 10,000	$ 10,000
5703	Utilities - Electric	$ 125,583	$ 110,000	$ 110,000
6004	Audit	$ 9,132	$ 7,100	$ 7,100
	33 1/3% of the cost.			
6007	Depreciation	$ 163,471	$ 167,000	$ 167,000
	Estimate for Fiscal Year 2013-14; includes the amortization of buildings, underground lines, automotive equipment and other equipment listed in the utility plant; excludes land.			
6011	Regulatory Compliance	$ 15,014	$ 22,000	22,000
6012	Transfer to Other Funds			
	Transfer to CIP Fund Project #606 (Water Meter Improvements)	$ -	$ -	$ 40,000
	Transfer to CIP Fund Project #603 (WTP Facilities)	$ -	$ 160,000	$ 150,000
	Transfer to CIP Fund Project #605 (Backwash Reclamation Imprvt Pjt)	$ -	$ -	$ 100,000
	Transfer to CIP Fund Project #602 (Reservoirs 1 & 2 - 2013-14)	$ -	$ -	$ 700,000
	Transfer to CIP Fund Project #607 - (Water Meter Upgrades)	$ -	$ -	$ 50,000
	Transfer to CIP Fund Project #203 (Fund & Utility billing Software)	$ -	$ 25,000	$ 33,333
	Transfer to CIP Project #611 (Recycled Water Concept/Feas/Joint Pjt)	$ -	$ 30,000	$ 30,000
6013	State Water Project	$ 984,330	$1,040,000	$1,076,000
	Covers both Central Coast Water Authority (CCWA) and Department of Water Resources (DWR) charges.			
6014	Santa Ynez River Appropriations	$ 13,272	$ 9,000	$ 9,000
	Annual groundwater charges.			
6201	Contract Services	$ 14,758	$ 75,000	$ 95,000

	33 1/3% of answering service, instrumentation contract services and consultant for rate study.			
6202	Contract Services - Engineering	$ 12,020	$ 75,000	$ 75,000
	Rate and connection fee studies, water system modeling and atlas mapping.			
6301	Miscellaneous	$ 595	$ 2,000	$ 8,837
	CalPERS Unfunded Liability is billed separately from Payroll. The amount due from the Enterprise fund is $6,813.98. Other costs are due to various small WTP-related purchases.			
Capital				
6503	Vehicle Replacement	$ -	$ 8,500	$ -
6507	Improvements	$ -	$ -	$ 30,000
	Water Conservation rebates, i.e., "cash for grass".			
6508	Equipment	$ -	$ 75,000	$ 30,000
	Sampling, sounding and generators			

FUND: 023-HOUSING **DEPARTMENT: 580/HOUSING**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ -	$ 2,970	$ -	$ 3,000	$ 3,000	$ 3,000
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$ -	$ 2,970		$ 3,000	$ 3,000	$ 3,000

DEPARTMENT DESCRIPTION

The funds received from this program may be used for anything associated with site development and development of low cost housing.

DEPARTMENT EXPENDITURES

HOUSING
023-580

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
5818	Housing Assistance		0	0	0	0	0	0	-
5818	Mobile Home Repair	0	2,970	0	450	3,000	3,000	0	0.0%
6201	Contract Services	0	0	0		0	0	0	-
	OPERATING & MAINTENANCE SUBTOTAL:	**0**	**2,970**	**0**	**450**	**3,000**	**3,000**	**0**	**0.0%**
	HOUSING TOTAL:	**0**	**2,970**	**0**	**450**	**3,000**	**3,000**	**0**	**0.0%**

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance			
5818 Housing Assistance	$0	0	0
5818 Mobile Home Repair	$0	3,000	3,000
Mobile Home Repair $3,000 thru Senior Center.			
6201 Contract Services	0	0	0

FUND: 025-GAS TAX

DEPARTMENT: 553/STREET MAINTENANCE
554/TRAFFIC SAFETY
555/STREET CLEANING
557/ENGINEERING

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ 49,530	$ 83,482	$ 98,860	$ 302,000	$ 861,000	$ 777,000
Capital	$ 89,085	$ -	$ 12,893	$ -	$ -	$ -
Department Total	$ 138,615	$ 83,482	$ 111,753	$ 302,000	$ 861,000	$ 777,000

DEPARTMENT DESCRIPTION

The Gas Tax Fund is monies collected from gas taxes that are to be used for street construction, repair, maintenance, traffic signals and street cleaning.

DEPARTMENT EXPENDITURES

GAS TAX
025-55X

		OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
553	6008	Annual Street Report	0	0	0	2,000	2,000	2,000	0	0.0%
553	6012	Transfer to Other Funds	0	0	89,390	300,000	744,000	775,000	31,000	4.2%
553	6201	Contract Services	0	0	0	0	0	0	0	-
554	6201	Contract Services	23,793	23,218	4,420	0	30,000	0	(30,000)	-100.0%
555	6201	Contract Services	25,342	28,643	0	0	35,000	0	(35,000)	-100.0%
557	6201	Contract Services	395	31,622	5,050	0	50,000	0	(50,000)	-100.0%
		OPERATING & MAINTENANCE SUBTOTAL:	**49,530**	**83,482**	**98,860**	**302,000**	**861,000**	**777,000**	**(84,000)**	**-9.8%**
		CAPITAL								
553	6507	Improvements	0	0	0	0	0	0	0	-
557	6507	Improvements	89,085		12,893	0	0	0	0	-
		CAPITAL SUBTOTAL:	**89,085**	**0**	**12,893**	**0**	**0**	**0**	**0**	**-**
		GAS TAX TOTAL:	**138,615**	**83,482**	**111,753**	**302,000**	**861,000**	**777,000**	**(84,000)**	**-9.8%**

025-555-6201-000 = Street Sweeping

FUND: 025-GAS TAX

DEPARTMENT: 553/STREET MAINTENANCE
554/TRAFFIC SAFETY
555/STREET CLEANING
557/ENGINEERING

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance			
553 6008 Street Report	$0	2,000	2,000
553 6012 Transfer to other funds			
Transfer to CIP Fund Project #310 (Road Maintenance 14/15)	$ -	$ 300,000	$ 300,000
Transfer to CIP Fund Project #312 (Highway 246 Sidewalk - CalTran	$ -	$ 275,000	$ 250,000
Transfer to CIP Fund Project #202 Buellton Town Center Driveway	$ -	$ 114,000	
McMurray Road Widening/TS Project #307	$ -	$ 25,000	$ 25,000
Transfer to CIP Fund Project #313 (Road Maintenance 15/16)		$ -	$ 200,000
Operating Transfer to the General Fund for Overhead Costs	$ -	$ 30,000	
554 6201 Contract Services	$ 4,420	$ 30,000	$ 775,000
Traffic safety studies.			
555 6201 Contract Services	$ -	$ 35,000	$ -
Street cleaning expenditures.			
557 6201 Contract Services	$ 5,050	$ 50,000	$ -
Engineering services for street operational improvements.			

Capital

See Fund 92

FUND: 027-LOCAL TRANSPORTATION **DEPARTMENT: 559/TDA GRANT**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ 71,373	$ 76,575	$ 60,295	$ 97,867	$ 126,100	$ 92,100
Capital	$ -	$ -	$ -	$ 97,867	$ -	$ -
Department Total	$ 71,373	$ 76,575	$ 60,295	$ 195,734	$ 126,100	$ 92,100

DEPARTMENT DESCRIPTION

Local Transportation Funds are used for transportation services for the citizens of Buellton. After all unmet needs are satisfied, the funds may be used for street construction, repair and maintenance.

DEPARTMENT EXPENDITURES

LOCAL TRANSPORTATION
027-559

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
6201	Contract Services	0	15,759	0	0	25,000	0	(25,000)	-100.0%
6012	Transfer out (CIP)	51,373	39,716	0	0	0	50,000	50,000	+
6015	Bikes and Trails (Reserve)	0	0	0	0	0	13,000	13,000	+
6212	Lompoc-Wine Country Express	20,000	20,000	20,000	16,667	20,000	20,000	0	0.0%
6212	SYVT Dial-A-Ride Subsidy	0	1,100	1,200	1,200	1,100	1,100	0	0.0%
6212	Breeze Extension Pilot	0	0	39,095	80,000	80,000	8,000	(72,000)	-90.0%
	OPERATING & MAINTENANCE SUBTOTAL:	**71,373**	**76,575**	**60,295**	**97,867**	**126,100**	**92,100**	**(34,000)**	**-27.0%**
	CAPITAL								
6507	Improvements	0	0	0	0	0	0	0	0.0%
	CAPITAL SUBTOTAL:	**0**	**0**	**0**		**0**	**0**	**0**	**0.0%**
	LOCAL TRANSPORTATION TOTAL:	**71,373**	**76,575**	**60,295**	**97,867**	**126,100**	**92,100**	**(34,000)**	**-27.0%**

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16		Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance				
6201	Contract Services	$ -	$ 25,000	$ -
	North Park & Ride design/permitting			
6012	Transfer Out	$ -	$ -	$ 50,000
	No Ave of the Flags park and ride			
6015	Bikes and Trails (Reserve)	$ -	$ -	$ 13,000
	Set Aside funds allocated to Bikes and Trails for future Project			
6212	Lompoc-SYV Transit Project	$ 20,000	$ 20,000	$ 20,000
	Wine Country Express			
6212	SYVT Dial-A-Ride Subsidy	$ 1,200	$ 1,100	$ 1,100
6212	Breeze Extension Pilot	$ 39,095	$ 80,000	$ 8,000
Capital				
6507	Improvements			
	See Fund 92			

FUND: 029-TRANSPORTATION PLANNING **DEPARTMENT: 557/ENGINEERING**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ 45,213	$ 41,655	$ 35,518	$ 30,000	$ 45,000	$ 45,000
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$ 45,213	$ 41,655	$ 35,518	$ 30,000	$ 45,000	$ 45,000

DEPARTMENT DESCRIPTION

Transportation Planning funds are to be used for services related to compliance with annual reporting requirements of Santa Barbara County Association of Governments and the California Department of Transportation.

DEPARTMENT EXPENDITURES

TRANSPORTATION PLANNING
029-557

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
6201	Contract Services	45,213	41,655	35,518	30,000	45,000	45,000	0	0.0%
	OPERATING & MAINTENANCE SUBTOTAL:	**45,213**	**41,655**	**35,518**	**30,000**	**45,000**	**45,000**	**0**	**0.0%**
	TRANSPORTATION PLANNING TOTAL:	**45,213**	**41,655**	**35,518**	**30,000**	**45,000**	**45,000**	**0**	**0.0%**

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance			
6201 Contract Services	$ 30,000	$ 45,000	$ 45,000
Transportation and transit coordination/planning/Caltrans			

FUND: 031-MEASURE A **DEPARTMENT: 560/MEASURE A**

DEPARTMENT SUMMARY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted
Employee Services	$ -	$ -	$ -	$ -	$ -	$ -
Operating & Maintenance	$ -	$ -	$ -	$ 398,084	$ 807,397	$ 855,347
Capital	$ -	$ -	$ -	$ -	$ -	$ -
Department Total	$ -	$ -	$ -	$ 398,084	$ 807,397	$ 855,347

DEPARTMENT DESCRIPTION

In November 2008, the voters of Santa Barbara County passed Measure A, which will continue the 1/2 cent sales tax authorized by Measure D. Measure A became effective on April 1, 2010, remaining in effect for 30 years, with an expiration date of March 31, 2040.

DEPARTMENT EXPENDITURES

MEASURE A
031-560

	OPERATING & MAINTENANCE	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Budget	2015-16 Adopted	Change From 2014-15 Budget	% Change From 2014-15 Budget
6012	Transfer to Other Funds	0	0	0	398,084	807,397	855,347	47,950	5.9%
6201	Contract Services/Ballot Initiative	0	0	0	0	0	0	0	-
	OPERATING & MAINTENANCE SUBTOTAL:	**0**	**0**	**0**	**398,084**	**807,397**	**855,347**	**47,950**	**5.9%**
	CAPITAL								
6507	Improvements	0	0	0	0	0	0	0	-
	CAPITAL SUBTOTAL:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**-**
	MEASURE A TOTAL:	**0**	**0**	**0**	**398,084**	**807,397**	**855,347**	**47,950**	**5.9%**

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2015-16	Actual 2013-14	Budget 2014-15	Budget 2015-16
Operating & Maintenance			
6012 Transfer to Other Funds			
Transfer to CIP Fund #206 (RVP Pedestrian Sidewalk)	$ -	$ 15,000	$ 25,000
Transfer to CIP Fund #312 (Hwy 246 Sidewalk - Cal Trans)	$ -	$350,600	$250,000
Transfer to CIP Fund #310 (Road Maintenance 14/15)	$ -	$ -	$221,247
Transfer to CIP Fund #306 (Highway 246/Sycamore Pedestrian Crossing)	$ -	$100,000	$ 70,000
Transfer to Fund 27 (LTF) for Transit Operating Costs	$ -	$101,000	$ 39,100
Transfer to CIP Fund #313 (Road Project 2015-16)	$ -	$ 30,000	$250,000
6201 Contract Services	$ -	$ -	$ -
2014-15 Road Maintenance Project.			

Capital

6507 Improvements
See Fund 92

2015-16

CAPITAL IMPROVEMENT PROJECTS (CIP) BUDGET

2016 through 2020

CAPITAL IMPROVEMENT PROGRAM

City of Buellton
CIP Funding by fund
Budget: 2015-16

Project Number		FY 15-16 General Fund	Gas Tax	LTF	MA	Water	WW	TOTAL
092-101	Storm Drain cleaning and Retrofit	20,000						20,000
092-201	Facilities Maintenance and Painting	10,000						10,000
092-203	Fundware Accounting Software Replacement	33,334				33,333	33,333	100,000
092-new	City Hall Office Rehab and Modification	30,000						30,000
092-new	Riverview Pk Pedestrian/Sidewalk Improvements - with Road Mtnc funding	25,000			25,000			50,000
092-new	Village Park Improvments	56,000						56,000
092-306	Phase III Hwy 246/Sycamore Ped Xing				70,000			70,000
092-307	McMurray Road Widening / TS		25,000					25,000
092-308	No. Avenue of the Flags prk and Ride			50,000				50,000
092-310	Road Maintenance (FY 14/15)	90,550	300,000		221,247			611,797
092-311	Industrial Way Street Lights	100,000						100,000
092-312	Highway 246 Sidewalk (CalTrans)		250,000		250,000			500,000
092-313	Road Maintenance Project (15/16)	100,000	200,000		250,000			550,000
092-602	Reservoirs 1 & 2 (FY 13/14)					700,000		700,000
092-603	WTP Facilities Improvement					150,000		150,000
092-new	WTP Backwash Reclamation Improvement Project					100,000		100,000
092-new	Water Meter Reading Improvements					40,000		40,000
092-new	Water Meter Upgrades					50,000		50,000
092-new	Recycled Water Concept/Feasibiltiy Joint Project **					30,000		30,000
092-702	Sewer Collections System Clean CCTV						30,000	30,000
092-706	WWTP Facilitiies Improvements						100,000	100,000
092-new	Recycled Water Concept/Feasibiltiy Joint Project **						120,000	120,000
	Transfer to CIP fund 92:	464,884	775,000	50,000	816,247	1,103,333	283,333	3,492,797

CITY OF BUELLTON, CALIFORNIA
Capital Program Summary by Project
For Fiscal Year Beginning 7/1/15 and Ending 6/30/16

CITY-WIDE CIP BUDGET

Project Number	Project Description	FY 2015-16 Budget	FY 2016-20 Budget	Total Budget (All Years)	Start Date	End Date
092-101	Storm Drain cleaning and Retrofit	20,000	-	35,000	1st Qtr 2014	4th Qtr 2016
092-201	Facilities Maintenance and Painting	10,000	-	10,000	1st Qtr 2014	4th Qtr 2016
092-202	Buellton Town Center Driveway	-	-	114,000	1st Qtr 2014	4th Qtr 2015
092-203	Fundware Accounting Software Replacement	100,000	-	150,000	3rd Qtr 2015	2nd Qtr 2016
092-204	Paws Park Grass (General Fund)	-	-	61,000	1st Qtr 2015	4th Qtr 2015
092-new	City Hall Office Rehab and Modification	30,000	30,000	60,000	1st Qtr 2016	4th Qtr 2016
092-new	Riverview Park Pedestrian/Sidewalk Improvements - with Rd Maintenance funding	50,000	100,000	150,000	1st Qtr 2016	4th Qtr 2020
092-new	Santa Ynez River Trail Conceptual Plan and Feasibility Study	-	40,000	40,000	1st Qtr 2019	4th Qtr 2019
092-new	Santa Ynez River Trail Environmental and Design	-	150,000	150,000	1st Qtr 2020	4th Qtr 2020
092-new	Santa Ynez River Trail Construction	-	-	TBD	After 2020	
092-new	Fleet Purchases	-	175,000	175,000	1st Qtr 2017	1st Qtr 2020
092-new	Village Park Improvments (Combine funding with Developer) - (1)	56,000	-	56,000	1st Qtr 2016	4th Qtr 2016
092-new	The Avenue Improvements	-	-	-	Future	
092-302	Road Maintenance (FY 13/14)	-	-	1,261,200	1st Qtr 2014	4th Qtr 2015
092-306	Phase III Hwy 246/Sycamore Ped Xing	70,000	670,000	865,000	1st Qtr 2014	4th Qtr 2017
092-307	McMurray Road Widening / TS (13/14	25,000	500,000	575,000	1st Qtr 2014	4th Qtr 2017
092-308	No. Ave of the Flags prk and Ride	50,000	625,000	705,000	1st Qtr 2014	4th Qtr 2018
092-310	Road Maintenance (FY 14/15)	611,797	-	611,797	1st Qtr 2016	4th Qtr 2016
092-311	Industrial Way Street Lights (General Fund)	100,000	-	100,000	1st Qtr 2016	4th Qtr 2016
092-312	Highway 246 Sidewalk (CalTrans)	500,000	-	500,000	1st Qtr 2016	4th Qtr 2016
092-313	Road Maintenance Project (15/16)	550,000	1,920,000	2,470,000	Ongoing	
092-new	SD Inlet/Catch Basin Retrofit Improvements	-	600,000	600,000	Ongoing	
092-new	Avenue of the Flags Pedestrian/Drainage Improvements	-	550,000	550,000	1st Qtr 2017	4th Qtr 2018
092-602	Reservoirs 1 & 2 (FY 13/14)	700,000	-	900,000	1st Qtr 2014	1st Qtr 2015
092-603	WTP Facilities Improvement (13/14)	150,000	400,000	810,000	Ongoing	
092-604	WTP and Pump Booster Reliability Project	-	-	60,000	1st Qtr 2014	4th Qtr 2015
092-new	WTP Backwash Reclamation Improvement Project	100,000	-	100,000	1st Qtr 2016	4th Qtr 2016
092-new	Water Meter Reading Improvements	40,000	65,000	105,000	1st Qtr 2016	4th Qtr 2019
092-new	Water Meter Upgrades	50,000	150,000	200,000	Ongoing	
092-new	WTP/Booster Power Reliability	-	300,000	300,000	1st Qtr 2017	4th Qtr 2018
092-new	Supplemental Well/WTP Feasibility	-	50,000	50,000	1st Qtr 2018	4th Qtr 2019
092-new	Water Distribution System Improvements	-	700,000	700,000	Ongoing	
092-new	Recycled Water Concept/Feasibiltiy Joint Project **	30,000	100,000	130,000	1st Qtr 2016	4th Qtr 2017
092-702	Sewer Collections System Cleaning/CCTV	30,000	60,000	90,000	Ongoing	
092-703	WWTP and Lift Station security and reliability Project	-	-	100,000	See Project 092-706	
092-704	Sewer Line Replacement	-	-	100,000	1st Qtr 2014	4th Qtr 2014
092-705	Headworks Improvement Project (carryover)	-	-	150,000	1st Qtr 2014	4th Qtr 2014
092-706	WWTP Facilitiies Improvements	100,000	400,000	500,000	Ongoing	
092-new	Endeloe Pilot Project [No Cost to City]	-	-	-	1st Qtr 2018	4th Qtr 2019
092-new	Sewer Jetter/Vac Truck	-	200,000	200,000	1st Qtr 2018	4th Qtr 2019
092-new	WWTP Lift Station and Plant Power Reliability	-	280,000	280,000	1st Qtr 2017	4th Qtr 2018
092-new	Recycled Water Concept/Feasibiltiy Joint Project **	120,000	800,000	920,000	1st Qtr 2016	4th Qtr 2018
	TOTAL CAPITAL IMPROVEMENT PROGRAM:	3,492,797	8,865,000	14,933,997		

(1) Total Project Cost is $303,138; Developer is required to contribute

FUND BALANCE ANALYSIS- CIP FUNDING SOURCES

Fund Number			Est. 6/30/15 Fund Equity	FY 2015-16 Revenue		FY 2015-16 Expenditures		FY 2015-16 CIP Funding	Est. 6/30/16 Fund Equity
001	Transfer In from General Fund	General Fund	3,250,000	6,200,116	(1)	(6,188,198)	(2)	(464,884)	2,797,034
005	Transfer In from Sewer Fund	Sewer Fund	1,500,000	1,077,900		(1,017,882)		(283,333)	1,276,685
020	Transfer In from Water Fund	Water Fund	2,500,000	2,070,500		(2,057,731)		(1,103,333)	1,409,436
031	Transfer In from Measure A	Measure A	650,000	343,077		(39,100)		(816,247)	137,730
027	Transfer In from Local Transportation Fund	LTF Fund	10,000	95,120		(42,100)		(50,000)	13,020
025	Transfer In from Gas Tax Fund	Gas Tax Fund	800,000	182,854		(2,000)		(775,000)	205,854
	TOTAL TRANSFERS IN FUNDING FROM ALL FUNDS		8,710,000	9,969,567		(9,347,011)		(3,492,797)	5,839,759

(1) Includes Non-CIP Transfer-In of $53,716
(2) Includes Non-CIP Transfer-Out of $78,000

BUDGET PROCESS OVERVIEW

Financial Capacity Phase

Forecasting is an integral part of our decision making process. Both long range and short-range projections are prepared in tandem with long-range goals and plans. The City studies short and long-range financial conditions and coordinates them with long-range public policy goals and objectives. The financial forecast is prepared for each major operating fund and projections for both expenditure and revenues where it is feasible. As a part of this phase, alternative scenarios are examined for their fiscal impact on the respective funds.

Policy/Strategy Phase

The Council's goals and directives set the tone for the development of the budget. The Council has an opportunity to discuss priorities, issues and projects impacting the next year's budget. The Council and City Manager identify the policy issues that will provide the direction and framework of the budget. It is within this general framework that departments' supplemental requests are formulated. Aside from the Council's own objectives, the departments identify and discuss their own policy issues with the City Manager.

Adoption Phase

The budget is adopted by resolution of the City Council. The adopted budget is published within ninety days of adoption.

Amendment Phase

The Budget is amended by a budget amendment approved by the City Council. Quarterly Reports are submitted to Council throughout the year. Budget Amendments are initiated at that time.

Fiscal Year 2015-16 Budget Adoption Process

Budget preparation allows departments the opportunity to reassess goals and objectives and the means for accomplishing them. Even though the budget may be heard by the Mayor and Council in June, its preparation begins at least six months prior, with projection of City reserves, revenues, and expenditure limit requirements and financial capacity. It is with this "groundwork" that departmental expenditure requests are made and subsequently reviewed. The scope of the budget includes the General Fund and other City Funds. The City produces an annual budget. The 2015-16 Schedule follows:

February 9 -27	Meetings scheduled with Department Heads. Work with City Manager and Finance Director to prepare budget figures for fiscal year 2015-16.
March 20	Submit budget figures to City Manager and Finance Director
March 23 – 31	City Manager and Finance Director begin reviewing budget figures. Meet with Department Heads as needed.
April 1 - 30	Budget Preparation using final budget figures
May 14	Budget Study Session with Council.
May 28	Adopt Budget (Budget Adopted)
June 11	Alternate date to Adopt Budget (not applicable)

USERS GUIDE TO THE BUDGET

The City of Buellton's budget represents a financial plan, a comprehensive management plan, an implementation plan and a communications medium for staff, the City Council and the general public. It also represents our continued commitment to the citizens of Buellton to provide quality service in an effective and efficient manner during the fiscal year.

The budget document is organized into 3 major sections:

a. Budget Summaries

b. Department Budgets

c. Capital Improvement Project (CIP)Budget

d. Appendices

The Budget Summary section includes actual fund balances as of June 30, 2015, June 30, 2016 and comparative budget years for various financial information.

The Department/Division Budgets section describes the functions and purpose of each organizational unit along with a summary of personnel workload activities, and a detailed list of appropriations.

The third section, or Appendix, provides a summary of account totals by function and department.

Governmental Accounting

Governmental accounting is different from business activity or enterprise accounting, where a single set of accounting books is kept for the enterprise. Instead, funds or separate sets of books are maintained in Governmental accounting. The fund system is geared to the governmental budgetary system, which funds activities on a periodic or budgetary basis. A governmental entity such as a city is not considered to be a single entity for accounting or financial reporting purposes, rather it is considered to be a collection of separate accounting entities, or funds. There are four types of funds (see Description of Funds), each of which is created to account for certain types of activities.

Important Terms

REVENUES: Revenues include items such as fees, taxes, etc; sources of funds to finance expenditures, including General Fund Support and Transfers-In.

EXPENDITURES: The amounts authorized by the City Council are to incur obligations and make payments out of City funds.

FUND BALANCE: Fund Balance is the equity of the fund. The equity or accumulated fund balance can be used to finance budgetary expenditures. This is a balance sheet account.

RESERVE: Reserve is the equity of the fund, which is set aside by the City Council for a specific purpose. The General Fund Reserve is set aside to take care of future needs and also acts as a cushion when economic conditions result in lower than expected revenues. This is a balance sheet account.

NON-DEPARTMENTAL: Refers to an expenditure (or revenue) budget assigned to the Department which covers items related to the City as a whole which cannot be easily allocated to the various departments.

DESCRIPTION OF FUNDS

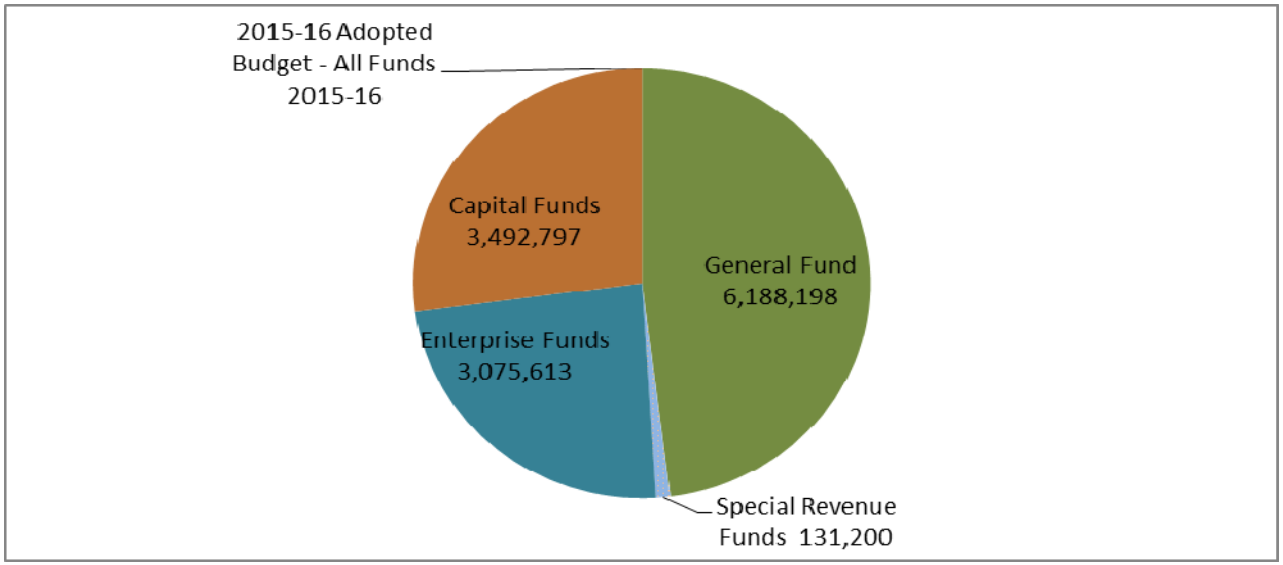
1. The **GENERAL FUND** (Fund Number 001) is the most versatile fund and is used to account for any legal budgetary purpose not accounted for elsewhere in the budget. General Fund Revenues include property taxes, sales and use taxes, transient occupancy taxes, licenses, permits, franchise fees, fines and forfeitures, transfers from other agencies, fees for services and use of money and property.

2. **SPECIAL REVENUE FUNDS** are used to account for certain funds which are legally restricted to certain purposes. Special Revenue Funds include the SEMP Housing Fund (023), Traffic Mitigation Fund (024), Gas Tax Fund (025), Local Transportation Fund (027), Transportation Planning Fund (29) and Measure A Fund (31). Fund Number 075 is an account for assets held by the City in a trustee capacity or as agency for individuals, private organizations, other governments, and/or other funds, Fiduciary (Trust and Agency Funds).

3. **ENTERPRISE FUNDS** - Fund Number 005 is the Wastewater Fund and Fund 020 is the Water Fund. All of the costs of operations are recovered through fees charged to users. Enterprise Funds operate as a business.

4. **CAPITAL FUNDS –** Fund Number 092 accounts for Capital Projects. All revenue is from Transfers-In from other funds.

The Chart on the following page shows all funds grouped in the categories described above.



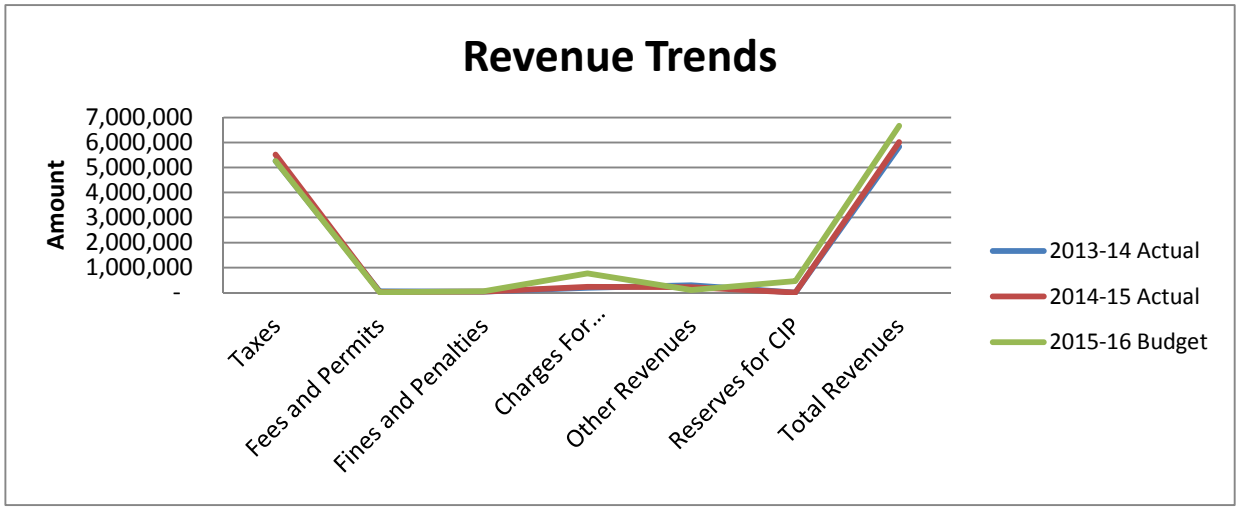
Major and Non-Major Funds:

Major funds include General Fund, Traffic Mitigation Fund, Transportation Planning Fund and Capital Projects Fund. The General Fund is the primary operating fund of the City and accounts for all activities except those legally or administrative required to be accounted for in other funds. Traffic Mitigation receives traffic congestion grants and developer fees. Transportation Planning is funded and restricted by other governments. Capital Improvement fund receives funding from other funds within the City and developer contributions. Non-Major funds include Enterprise funds and Special Revenue funds.

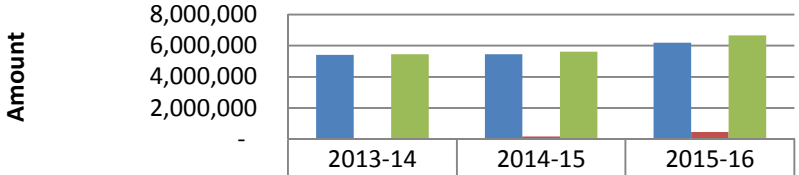
2015-16 Budgetary Trends:

General Fund: Based on prior years, stable revenue streams are projected from Transient Occupancy Tax, Sales Tax and Property Tax.

The Chart below compares General Fund revenue by source over the past two fiscal years and projected for 2015-16.



General Fund: The chart below shows operating and capital expenditures. Stable operating expenditures are noted over three fiscal years. General Government expects a slight increase in operations in anticipation of filling positions left unfilled in two prior years. Increase is expected in Capital Improvement Project expenditures in 2015-16.



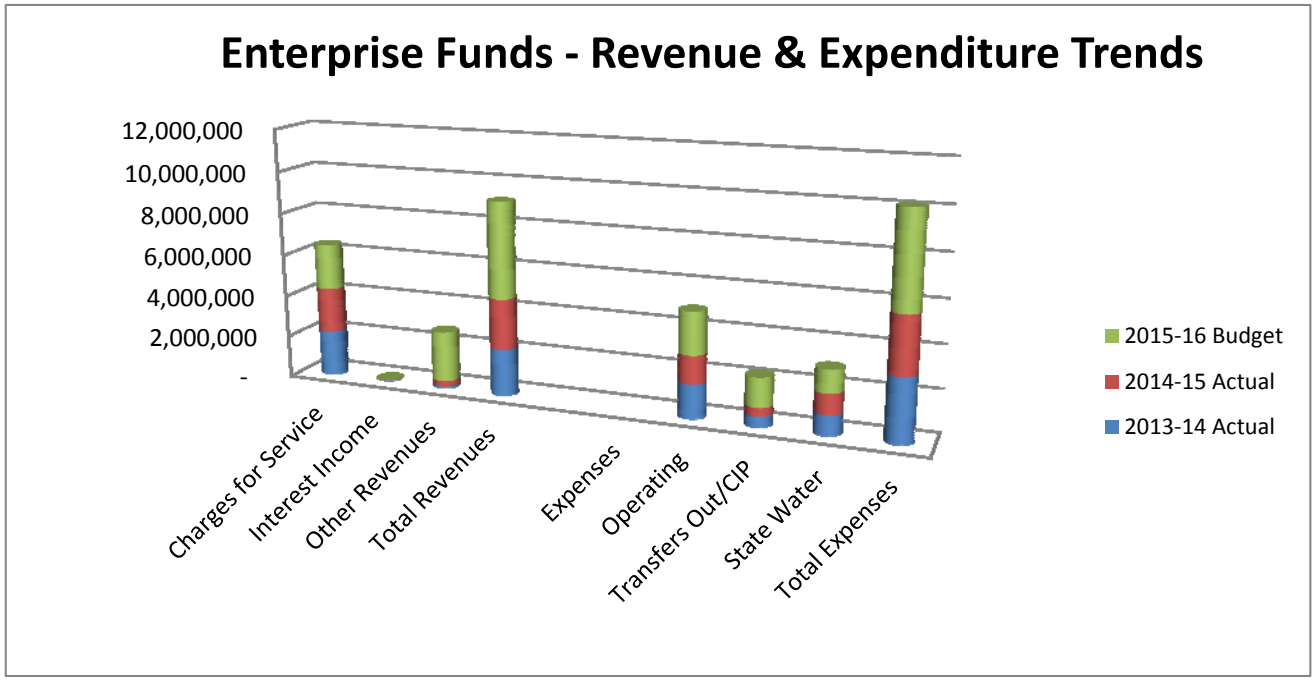
	2013-14	2014-15	2015-16
General Government	5,417,789	5,440,027	6,188,198
Capital	24,331	179,309	464,884
Total Expenditures	5,442,120	5,619,336	6,653,082

Special Revenue Funds:

Special Revenue funds remain stable and are expected to continue at the same pace as in prior years. Expenditures include roads, sidewalks, transportation development. Revenue streams come from taxes distributed by Santa Barbara County Association of Governments (SBCAG).

Enterprise Funds:

Water fund has experience a decrease in water sales as a result of the draught. Both Water and Wastewater anticipate rate studies which are underway along with water usage trend analysis. New development in the City for both business and residential is bringing strong revenue in connection fees to both funds, offsetting negative revenue swings. Operating expenditures are consistent with prior years. Capital expenditures are discussed later in our report.



REVENUE SOURCES

The City of Buellton provides many services to its residents such as Police, Water, Wastewater, Street and Road Maintenance, etc. These services are not without a cost to the taxpayer. It is the task of City officials to produce the necessary revenue to satisfy the ever-growing demand for local services.

The City of Buellton receives revenue from many sources to offset the costs of its operations. Revenue is received from sales taxes, property taxes, and many other sources. For each fiscal year, the City's revenues are estimated conservatively, therefore, actual revenues received often exceed such estimated projections.

1. **Property Taxes**: This revenue source is derived from the tax imposed on real property and tangible personal property. The tax is 1% of the full cash value of the property and the City receives a portion of the tax. The revenues are distributed to local government in accordance with the provisions of Proposition 13 and AB-8.

2. **Sales Tax**: This revenue source is derived from the sales tax paid by consumers purchasing items in the City. Of the eight percent State and County tax levy, one percent of the eight percent State portion is distributed back to the City.

3. **Transient Occupancy Tax**: The Transient Occupancy Tax in Buellton is 12% of the cost of a hotel room. The tax is imposed on "transients" who occupy a room or rooms in a hotel, inn, motel, bed & breakfast, or other lodging facility within the City's limit.

4. **Other Taxes**: This revenue is received from various sources: Homeowners and Documentary Stamp Tax received from the County, Off Highway and Motor Vehicle In-Lieu Fees received from the State.

5. **Franchises**: The Franchise Fee is imposed on various utilities and organizations which permit them to use and operate those facilities within the City. The City receives Franchise fees from Marborg (Solid Waste Service Provider) and various utilities, i.e., Comcast Cable, Gas and Electric companies.

6. **Fines-Forfeitures-Penalties**: Includes Civil/Criminal Violation Fines and other fines.

7. **Charges for Current Services**: Includes water and wastewater revenues which are received by the water and wastewater funds and mitigation fees.

8. **Money & Property**: Includes rents and concession and interest or investment earnings on City funds.

9. **Other Revenue**: Includes miscellaneous revenues such as other operating revenues, special fees, and refunds and reimbursements for such things as refunds from vendors and reimbursements from government agencies.

10. **Other Financing Sources**: Includes loan proceeds and transfers-in. Monies transferred to a specific fund from another fund. These become a source of funding for the recipient fund's budget.

11. **Interest**: Interest income is earned as the City invests its idle funds in Local Agency Investment Fund (L.A.I.F.) and other short term investments such as certificate of deposits and money market accounts. The goal of the City is to protect the investments while achieving the highest rate of return. The City's Finance Director handles the City's investment portfolio.

DESCRIPTION OF EXPENDITURE ACCOUNTS

1. **PERSONNEL SERVICES**: Includes all payroll related expenses (Object Numbers 5001-5106).

2. **SERVICES & SUPPLIES**: Includes supplies such as office supplies, computer supplies, and miscellaneous goods and services such as contract services, training, etc., which are necessary for general operations. Listed below are the descriptions of the City's additional expenditure accounts (Object Numbers 5201-5902).

3. **OTHER CHARGES**: Includes non-general service and supply costs such as principal and interest on repayment of debts, and loans made (Object Numbers 6002-6011; 6013-6014; 6301).

4. **CAPITAL EXPENDITURES:** Expenditures for property, plant, equipment or infrastructure with long-term estimated useful lives beyond one year and a cost equal to or above $5,000. These projects are associated with five-year expenditure plan that usually require funding beyond the one-year period of the annual budget.

5. **TRANSFERS-OUT**: Includes Transfers to Other Funds (Object Number 6012).

FINANCIAL INFORMATION

The City's financial records for general governmental operations are maintained on a modified accrual basis, with revenues recorded when available and measurable, and expenditures recorded when the services or goods are received and the liability incurred.

Internal Controls

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

Budgets are adopted annually by the City Council for each fund in accordance with its basis of accounting. All appropriations lapse at year-end. However, appropriations for unfinished capital projects will generally be re-appropriated ("carried over") as part of the following year's budget.

The City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual budget adopted by the City Council. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by fund.

BUDGET POLICIES

The City and its component units' fiscal year begins on July 1 of each year and ends on June 30 the following year. During April, May and June the City Council holds a series of "budget work sessions" to review the proposed budget with staff and interested members of the community. Prior to, but no later than the 30th day of June of each year, the City Manager submits a proposed budget for the next fiscal year based upon a detailed financial plan prepared by the heads of departments and the Finance Director. The Council may modify the budget by a majority vote of the Council. Before adoption of the budget the Council holds a public hearing. At this hearing the public is given an opportunity to be heard after which the Council may make any revisions deemed advisable. On or before the 30th of June, the City Council adopts the budget as amended by the affirmative vote of at least a majority of its members. Upon final adoption, the budget is in effect for the ensuing fiscal year and becomes the authority for the

various offices, agencies and departments to expend funds subject to controls established by the City Code.

Quarterly budget analyses are provided to the City Council during the year comparing budget to actual revenues and expenditures. Each year the City Manager also presents the annual audit for the preceding fiscal year for City Council consideration.

Short-term and Long-term review must be considered during budget preparation. Organizational factors viewed as short-term include basic service needs related to public safety, community objectives, general health and welfare of citizens. In 2015-16, essential services were delivered while prioritizing the importance of Recreation, Library services and community-based programs. Long-term goals call for carrying out the vision of Council and the community. This vision includes completion of Capital Improvement Projects (CIPs) and investment/re-investment in infrastructure projects. In 2015-16, City-wide CIPs totaled over $3.4 million with most of the total consisting of infrastructure projects.

All funds' budgets are prepared in line with estimated accruals as opposed to cash basis. The City maintains reserves to cover timing differences. For example, sales tax revenue for June is received in August of the following fiscal year. Expenditures are estimated and matched based on accrued expenses. The City ended the last two fiscal years with a budget surplus in the General Fund. The audited financial statement for the City uses the same basis of accounting as the City budget.

SERVICE LEVELS

In the 2015-16 Adopted Budget, the number of City positions for the entire City totals 18, which has remained unchanged for the past three fiscal years. Positions consist of six department heads. The City contracts with the County of Santa Barbara for Police and Fire services. Refuse collection services are under contract with Marborg Industries. Transit services are contracted with nearby Cities of Solvang and Lompoc and Library services are through the County of Santa Barbara. While position level did not change, other service levels increased slightly. At Budget adoption, the City did not receive a final budget from the Santa Barbara County Sheriff due to ongoing negotiations. It was necessary to budget a 5 percent increase as a proposed maximum.

Total City Positions				
	2013-14	2014-15	2015-16	
	18	18	18	

Fund Balance – General Fund

In 2015-16, the General Fund is expected to see a reduction in fund balance due to almost $500,000 to be expended for CIPs (about a 4% decrease in fund balance). CIPs include storm drain cleaning and retrofit, facilities maintenance, fundware accounting software replacement, Riverview Park pedestrian/sidewalk improvements, Village Park improvements, Industrial Way Street Lights and various road maintenance projects.

General Fund	2013-14	2014-15	2015-16
	Actual	Estimated	Estimated
Fund Balance	12,490,983	12,810,992	12,358,026

Debt Administration

The City has no long-term debt outstanding and has no general obligation bonds.

Reporting Entity Information

The City of Buellton has operated under the Council-Manager form of government since 1992. The Mayor and Council form the legislative body that represents the community and is empowered to formulate citywide policy. Council members serve four-year terms, with three members elected every two years. The Mayor is appointed by the Council but will change because the voters recently passed a measure that requires the Mayor to be elected for a two-year term starting in 2016. In addition to the City Manager, the City Attorney is appointed by and reports directly to the Council.

The City of Buellton, California incorporated in 1992 and is in the central coast part of the state in the Santa Ynez Valley. It is located at the regional intersection of Highways 101 and 246 about 45 miles North of the City of Santa Barbara. Buellton occupies an area of 1.6 miles and serves a population of about 4,900 consisting of 1,800 households within the City. Thousands of travelers have come to know Buellton as the Home of the Original Split Pea Soup, giving credit to Anderson's Split Pea Soup Restaurant. The City is surrounded by cattle ranches, the beautiful Santa Ynez Mountains, vineyards and wineries. No longer merely a crossroads stop for tourists and travelers, the City has evolved into a highly desirable place to live and work. Buellton's scenic biking routes, hiking trails and wine trails are a popular recreational attraction. The botanical gardens at Riverview Park are a picturesque vista for locals and tourists alike.

The City of Buellton provides a full range of services, including police and fire protection; refuse collection; off-street parking; building inspections; licenses and permits; the construction and maintenance of highways, streets, and other infrastructure; recreational and cultural activities; library services; low-income housing; and transit services. The City contracts with the County of Santa Barbara for Police and Fire services. Refuse collection services are under contract with Marborg Industries. Water distribution and sanitary sewer services are provided through departments of the City of Buellton and are maintained as separate funds in the proprietary section of these financial statements.

Performance Measures

Performance measures for individual departments and budget units are analyzed based on goals and objectives unique to each function. They are determined annually in conjunction with accomplishments. The City Manager holds bi-weekly managers' meetings to discuss each department activities with individual department heads while in a management group. In addition, Department Heads appear before City Council annually to present the accomplishments of the current year and state the goals for the next year. Discussions on goals and objectives take place during budget hearings, as well. The City Council, staff and the community have an opportunity to discuss programs and operations for each department and state long-term planning coordination direction. Department descriptions within the detailed department budget document list out existing and anticipated goals of the departments.

Fund Balance Analysis

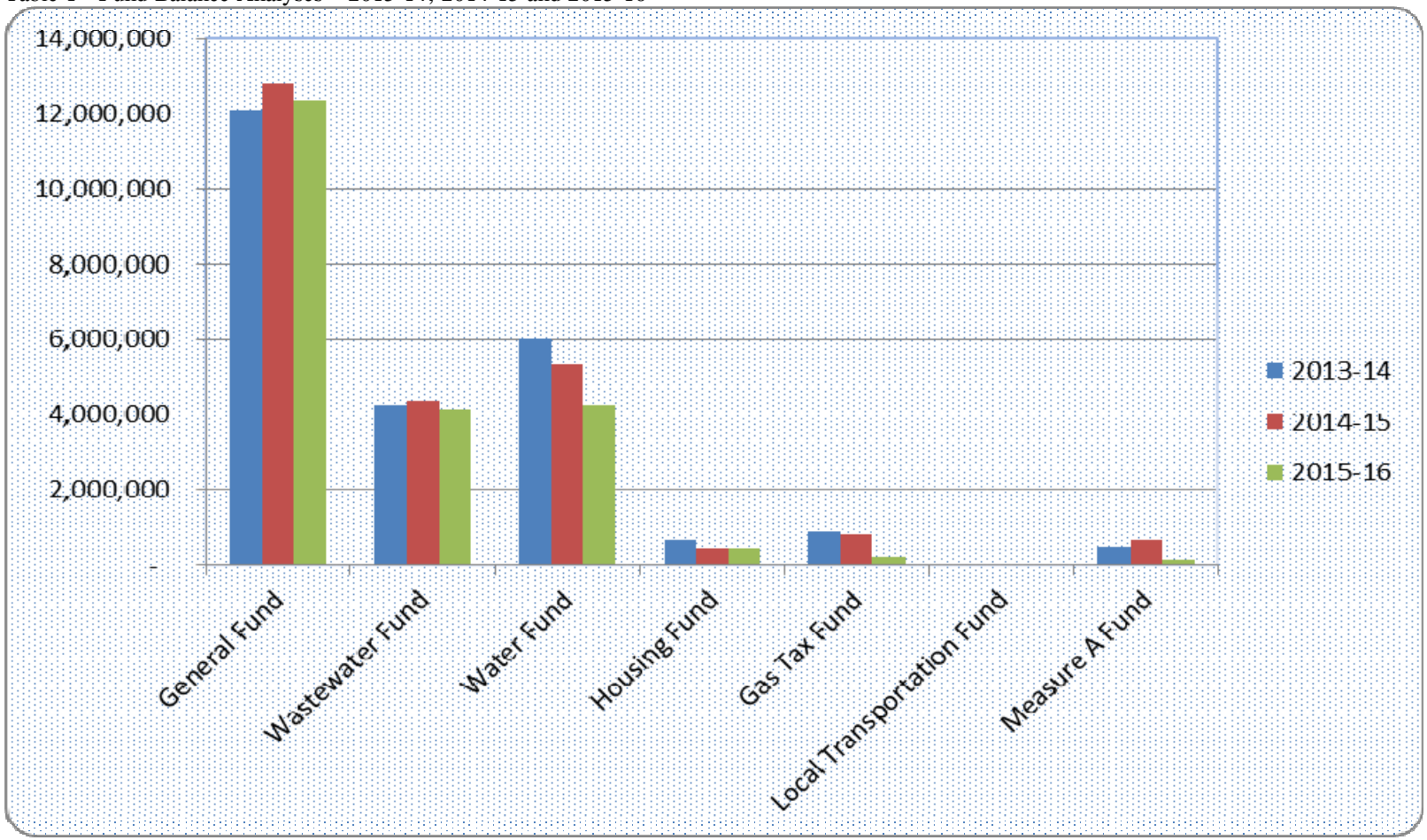
The City's fund balances are compared in Table 1 on the following page for the periods 2013-14, 2014-15 and 2015-16. Changes in fund balance from 2014-15 to 2015-16 are discussed below for funds changing during that period at a rate greater than 10 percent.

Water Fund:
This change in fund balance is due to CIP expenditures. In 2015-16, CIP expenditures exceed $1.1 Million. The Water fund uses reserves to pay for CIPs. Reserve balance at the end of 2015-16 is at about $1.5 Million.

Gas Tax Fund:
This change in fund balance is due to CIP expenditures. In 2015-16, CIP expenditures are at $775,000. The Gas Tax fund is funded through State Gas Tax for the purpose of road and sidewalk improvements. Revenue received each year is earmarked for CIPs.

Measure A Fund:
This change in fund balance is due to CIP expenditures. In 2015-16, CIP expenditures are over $800,000. The Measure A fund is funded through sales tax measures for the purpose of street and highway improvements. Revenue received each year is earmarked for CIPs.

Table 1 - Fund Balance Analyses – 2013-14; 2014-15 and 2015-16



GLOSSARY OF TERMS

Accounting System	The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of a government.
Adoption	Formal action by the City Council, which sets the spending plan for the fiscal year.
Appropriation	A legal authorization granted by the City Council to expend monies, and incur obligations for specific purposes.
Assessed Property Value	The dollar value set upon real estate or other property by the County Assessor.
Audit	A view of the City's accounts by internal audit staff or an independent auditing firm to substantiate fiscal year-end fund, salaries, reserves, and cash on hand.
Bonds	A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.
Budget	An annual financial plan that identifies estimated revenues, specific types and levels of services to be provided, and establishes the amount of money which can be spent.
Budgetary Control	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.
Capital Improvement Plan (CIP)	Annual appropriations in the 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 supported by a five-year expenditure plan, which details funding sources and expenditure amounts. They are often multi-year projects which require funding beyond the one-year period of the annual budget.
Consumer Price Index (CPI)	A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Debt Service	The payment of principal and interest on borrowed funds such as bonds.
Deficit	An excess of expenditures or expenses over revenues.
Departments/Divisions/Activities	The budget organizes departmental expenditures into functional budget/organizational units called divisions. Each division contains an "activity summary" which describes the major services being provided and the personnel/financial resources required to provide the service.
Enterprise Fund	A type of fund established for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprises. These programs are entirely or predominantly self-supporting. The City enterprise funds are the water and sewer funds.
Expenditure	The actual payment for goods and services.
Fiscal Year	The period designated by the City for the beginning and ending of financial transactions. The City of Buellton's fiscal year begins July 1 and ends June 30 of each year.
Fringe Benefits	These include employee retirement, health, dental and vision insurance, workers compensation, uniforms and deferred compensation plans.
Fund	An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.
Fund Balance	The difference between the assets (revenues and other resources) and liabilities (expenditures incurred or committed to) of a particular fund.
General Fund	The fund used to account for all financial resources except those required to be accounted for in another fund (e.g., enterprise or grant funds). Usually, the General Fund is the largest fund in a municipality.
Grants	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.
Infrastructure	Facilities on which the continuance and growth of a community depend, such as roads, water lines, sewers, public buildings, parks and so forth.
Lease-Purchase Agreement	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.

Levy

(verb) To impose taxes, special assessments or service charges for the support of governmental activities; (noun) The total amount of taxes, and/or special assessments and/or service charges imposed by a governmental agency.

Long-Term Debt

Debt with a maturity of more than one year after the date of issue.

Maintenance of Effort

The required amount of discretionary expenditures to maintain city streets and roads.

Objective

Desired output oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective/advances the organization has towards a corresponding goal.

Objects of Expense

The individual expenditure accounts used to record each type of expenditure City operations may incur. For budgeting purposes, objects of expenditure are categorized into groups of similar types of expenditures called major categories of expenditure. The principal objects of expenditure used in the budget are:

- Employee Services - Salaries and fringe benefits paid to City employees. Includes items such as vision, health, dental insurance, retirement and deferred compensation.

- Operating and Maintenance Charges - Supplies and other materials and services used in the normal operations of City departments. Includes items such as books, chemicals and construction materials, consultant contracts and internal service fund charges, advertising, travel and utilities.

- Capital Outlay - A budget category which budgets all equipment having a unit cost of more than $500 and an estimated useful life of more than one year. This includes furniture, automobiles, machinery, equipment and other relatively minor fixed assets.

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled.

Ordinance

A formal legislative enactment by the governing board (City Council) of a municipality. 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 municipality to which it applies.

Reserve

An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution

A special or temporary order of a legislative body requiring less formality than an ordinance.

Revenue

Annual income received by the City.

Resolution	A special or temporary order of a legislative body requiring less formality than an ordinance.
Revenue	Annual income received by the City.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include charges for services rendered only to those paying for such charges as sewer or water service.
Transfers In/Out	Payments from one fund to another fund, primarily for work or services provided.