

CITY OF BUELLTON

2016-2017 BUDGET



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City Council Members/City Manager

Fiscal Year 2016-2017

Ed Andrisek, Mayor

Daniel Baumann, Vice Mayor

John Connolly, Council Member

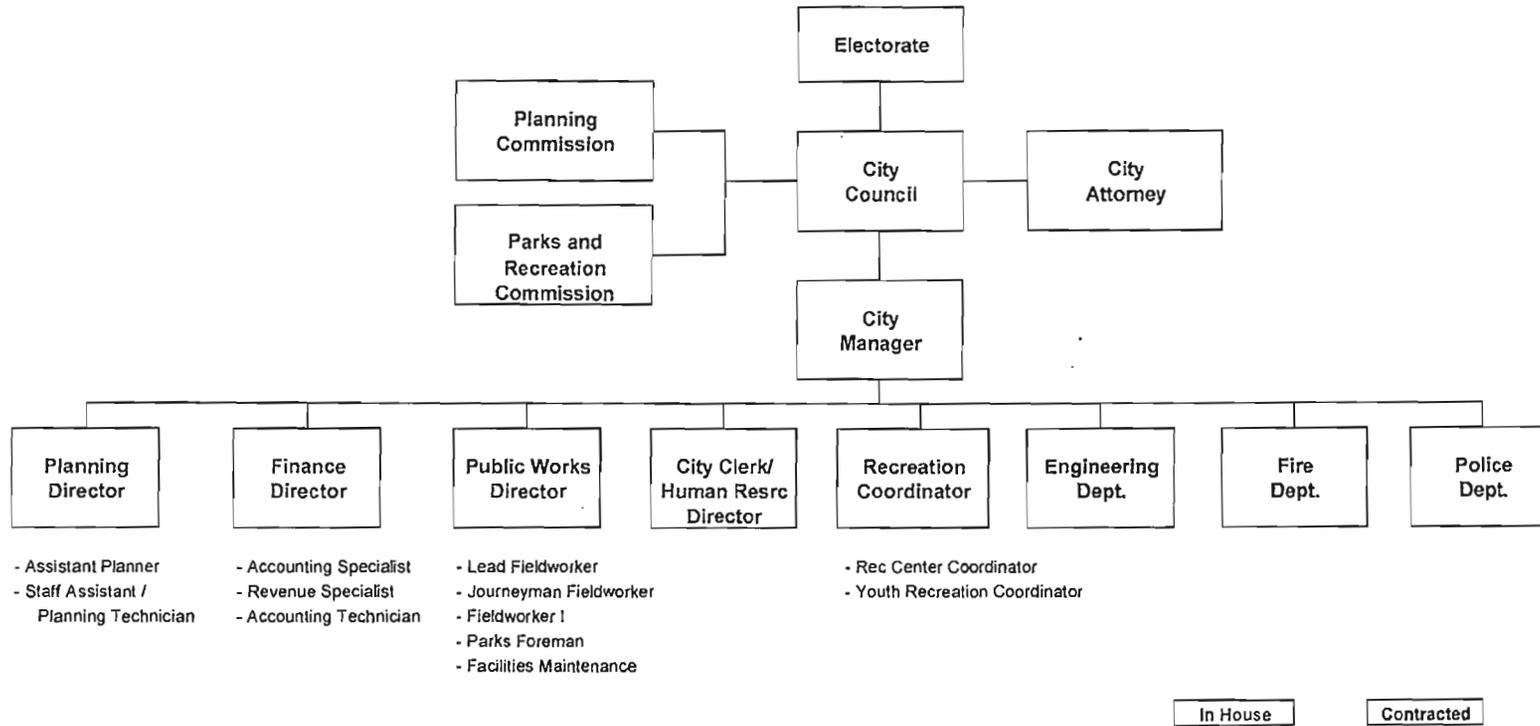
Leo Elovitz, Council Member

Holly Sierra, Council Member

Marc Bierdzinski, City Manager

CITY OF BUELLTON

Organizational Chart





BUDGET MESSAGE

May 26, 2016

To: Honorable Mayor and City Council

From: Marc P. Bierdzinski, City Manager

INTRODUCTION

I am pleased to present the City of Buellton Municipal Budget for Fiscal Year 2016-17. The Budget guides the City in planning budget priorities, capital improvements and important operational objectives during the next fiscal year. This overview highlights a financial plan that considers a strategic investment and fiscal stability. The budget estimates the General Fund Operating Revenues at \$6,423,600 (increase of 5 percent over the prior year) and Operating Expenditures at \$6,383,437 (decrease of 45 percent over the prior year – due to a one-time RDA dissolution payment to Department of Finance in the prior year). An operating surplus of \$40,163 exists for Capital Improvement Projects (CIPs). Reserves will be used to fund CIPs after offsetting the excess surplus.

Revenues include the following 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 details of the operating budgets and CIP budgets for all funds including revenues, expenditures, fund balance and service level enhancements are discussed below:

BUDGET SUMMARY

- 1) Delivering essential services using consistent resources available on an ongoing basis along while recognizing economic growth;
- 2) Targeting Capital Improvement investments to maintain, rehabilitate and rejuvenate a wide array of public infrastructure and significant upgrades to major projects;
- 3) Maintain General Fund and other operating fund balances within policy reserve levels;
- 4) Prioritizing programs such as Recreation, Library services and other options important to the community;
- 5) An 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 aligned to meet or exceed the 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 forward in an economically sound manner to maintain financial stability now and in the future.

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	\$ 641,000
2)	Sewer Fund	\$ 250,000
3)	Water Fund	\$ 500,000
4)	Measure A	\$ 595,000
5)	Gas Tax	\$ 250,000
6)	Local Transportation Fund (LTF)	<u>\$ 175,000</u>
	Total CIP in 2016-17:	\$ 2,411,000

- General Fund
Funding is through a General Fund operating surplus of \$40,163 and the use of reserves. It covers Public Works, City Hall, Storm Water and Parks. Costs are recorded under Budget Unit “Non-Departmental” for all CIPs except Storm Water, which is recorded in Budget Unit, “Storm Water”. Projects include facilities maintenance and painting, City Hall Repairs (roof and restrooms), Industrial Way Streetlights, Village Park Improvements, Highway 246 and Road Maintenance (\$641,000).
- Enterprise Funds (Water and Sewer – Capital)
Funding is provided by the Enterprise funds’ Connection fees. The Water Capital Fund will use current budget plus prior years’ Connection fees and Sewer Capital has sufficient Connection fees in the current budget year. Water and Sewer projects include Reservoirs 1 & 2 improvements, Water Distribution System, Sewer Collection System (CCTV) Facilities improvements for Water and Wastewater Treatment Plants: (Water: \$500,000 and Wastewater: \$250,000).
- Measure A
Funding is from the State of California and includes Sidewalks, Phase III Hwy 246/Sycamore Pedestrian crossing, Road maintenance, Riverview Park Pedestrian Sidewalk and Highway 246 Sidewalk. CalTrans and private funding for some projects is allocated and other allocations come from SBCAG (\$595,000).
- Gas Tax
Funding is from the State of California and includes McMurray Road Widening, Riverview Park Pedestrian Sidewalk and Road maintenance at various locations. Allocations come from the State of California and General Fund (\$250,000).
- 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 and Highway 246. Allocations come from SBCAG and General Fund (\$175,000).

General Fund Operating Budget

Staff submits monthly and quarterly reports to Council to review the status of the City budget. 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 initiating budget adjustments prior to the close of the fiscal year. The 2016-17 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 funded in the proposed budget but remains unfilled.
- Conservative estimates based on information from prior year and other external data have been used in projecting revenue.

General Fund Revenue

- Transient Occupancy Tax
The Hampton Inn adds an additional hotel and is expected to increase revenues. An increase of about 3 percent is expected overall.
- Sales Tax
Tractor Supply Company and various commercial establishments at the City's Crossroads location are now open. Sky River RV sales are impacting revenue as well. Our Sales Tax contractor, HdL, anticipates an increase in Sales Tax. Although growth rates are expected to be gradual, estimates in 2016-17 are higher compared to the current year estimate by about 10 percent. Sales Tax Compensation ends in 2016-17 along with the end of the Triple Flip.
- Property Tax
Growth is anticipated in this category with the approved Village Townhomes and senior citizen apartment complex. A conservative increase of about 2 percent is expected until property sales take place.

- Other Revenue

Based on prior year activity, an increase is expected in Motor Vehicle License Fees, Rental of Property and Franchise Fees. Estimates are based on maintaining prior year trends.

General Fund Expenditures

- Finance

Finance employee costs are allocated to the Enterprise funds in 2016-17 based on the pro-rata share of work performed. In prior years, these Finance employee costs were moved from the Water Fund and absorbed by the General Fund to meet the coverage calculation percentage under the Central Coast Water Authority contract requirements.

The existing Accounting Technician position will be revamped in the Finance Department in 2016-17. It is proposed to be budgeted and funded as follows: Planning (25%), Public Works (25%), Water (15%), Wastewater (15%) and Finance (20%). The position would assist five Departments by performing the following tasks:

- Lead public service contact at the front counter and phone so that the Revenue and Accounting Specialists work without interruption.
- Backup to the Revenue and Accounting Specialists.
- Perform purchasing duties previously done by Planning for years.
- Perform code enforcement duties in lieu of a part-time temporary position in Planning. The turnover for this position is high and difficult to fill with the number of hours offered. A more permanent solution for code enforcement is achieved using the new person in conjunction with the existing Planning staff.
- Assist the Public Works Director with public inquiries regarding water and sewer services and perform initial research to answer questions.
- Perform public information/marketing duties for the City; write press releases, etc.

The Finance Department has historically had three full time positions. This was eliminated in 2011 when one position was promoted to Finance Director. At that time, several finance duties were transferred to the staff assistant position in Planning. Although accounts payable has been brought back to Finance, staff would like to transfer the purchasing duties back to the Accounting Technician position as well. All finance duties should be under the direction of the Finance Department, not the Planning Department. Even though the new Tyler system has expedited many functions in Finance, staff has determined that a third person to handle calls and walk-in traffic allows the department to function at optimal efficiency. Also, having a third person provides backup assistance if either of the other two employees are out sick or on vacation.

- Non-Departmental
 1. Due to changes to CalPERS risk pools, the Unfunded Accrued Liability (UAL) is paid from this department 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.
 2. A second fully stocked CERT trailer for the City would cost approximately \$5,200. This amount has been added to the emergency services line item in the Non-Departmental budget unit.
 3. Contributions to non-profit agencies are recorded in this budget unit for Senior Center, People Helping People, Food bank of Santa Barbara County, SYV Fruit and Vegetable Rescue and Nature Track and various donations to help our schools and community activities.
 4. Transfers out include the following:
 - ✓ CIP Transfers:
Facilities Maintenance Painting, City Hall Roof and Restroom Repairs, Village Park Improvements, Industrial Way Streetlights, Highway 246 – Cal Trans, 2015/16 Road Maintenance (MOE).
(See CIP Budget)
 - ✓ Operating Transfers:
LTF (Road CIPs and Operations);
Transportation Planning (Operations).

- Public Safety
The City did not receive a final budget from the Sheriff Department due to ongoing negotiations. The budgeted amount is the same as last year.

- Public Works: General; Landscape Maintenance; Engineering; Parks
Public Works also 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 remain the same as last year. The approved contract planner position is budgeted under planning contract services. Services of Kosmont Companies and design review staff for the Avenue of Flags Specific Plan are also included in contract services.

- Parks
A new Position is included under “Parks Foreman”. It was approved in 2015-16 at the May 12th City Council meeting and replaces the current position of “Groundskeeper”.
- Library
The budgeted amount is consistent with the prior year at \$99,641 plus a \$50,000 “place-holder” for a total contract estimate of \$141,641. Staff is awaiting direction once options are determined for the Buellton and Solvang Libraries. Santa Barbara and the County will take a look at the pro rata share calculations and may propose a change. Since our population and circulation is less than Solvang, this may mean Buellton could receive less of the Santa Barbara County funding. The Ad Hoc Committee from both cities is attempting to come to a resolution that will ultimately be reflected in the budget. This could include a full time supervisor for both cities.

The chart below summarizes Operating revenues and expenditures to show a net surplus exists in the General Fund for 2016-17.

Summary – General Fund Revenues versus Expenditures

	2016-17
General Fund Operating Revenues	\$ 6,423,600
(Excludes Transfer-in from Reserves for CIP)	
General Fund Operating Expenditures	6,383,437
(Excludes Transfer-out to fund 92 for CIP)	
	<hr/>
Excess Revenues:	<u>\$ 40,163</u>

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

Enterprise Funds

The Enterprise Funds include plant improvements but operating and capital costs will be thoroughly reviewed in 2016-17. The budget includes a rate study and revenue projections are strongly conservative. Planning efforts provide a prioritized approach to infrastructure improvements and expansion while maintaining sufficient operating revenue to cover costs. The State Water payment is expected to be almost \$1.4 Million this fiscal year. Staff provides quarterly reports on the Enterprise Funds throughout the year to monitor the status of the budgeted revenue and expenditures.

Special Revenue Funds

Special Fund Reserves – CIPs are the major category for expenditures. Special funds include Measure A, Transportation Development Act (TDA) – referred to in the budget as Local Transportation Fund (LTF) , Transportation Planning 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 almost \$4,000 per year. Revenue directed to Bikes and Pedestrian purposes 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 operating expenditures. Cash reserves are at over \$4 Million. Reserves are available to cover CIPs totaling \$616,000:

Operating Revenue:	\$6,423,600
Operating Expenditures:	<u>\$6,383,437</u>
Surplus:	40,163 (Apply to CIP)
Reserves for CIP:	575,837 (See General Fund Revenue line item: "Transfer from Reserves")

- Sewer Fund Reserves – Current sewer fund cash reserves are at over \$1.5 Million. CIP expenditures and Connection fees are now recorded separately in a new Capital Projects Fund. Connection fee revenue is sufficient to cover 2016-17 CIPs. Sewer fund Operating Revenues are less than Operating Expenditures and will require a transfer from reserves:

Operating Revenue:	\$ 808,000	
Operating Expense:	\$ <u>1,129,831</u>	
Deficit:	- 321,831	(See Sewer Fund Revenue line item: "Transfer from Reserves")

The goal of making the Sewer Enterprise fund operations self-sufficient requires a rate study which is underway.

- Water Fund Reserves – Current water fund cash reserves are at over \$2.5 Million. CIP expenditures and Connection fees are now recorded separately in a new Capital Projects Fund. Connection fee revenue is sufficient to cover 2016-17 CIPs. Water fund Operating Revenues are less than Operating Expenditures and will require a transfer from reserves:

Operating Revenue:	\$1,520,000	
Operating Expense:	\$ <u>2,606,795</u>	
Deficit:	- 1,086,795	(See Water Fund Revenue line item: "Transfer from Reserves")

The goal of making the Water Enterprise fund operations self-sufficient requires a rate study which is underway.

- Special Fund Reserves – CIPs are the major category for expenditures. Special funds include Measure A, Transportation Development Act (TDA) – referred in the budget as the Local Transportation Fund (LTF), Transportation Planning and Gas Tax. Gas Tax and Measure A have sufficient revenue and reserves to fund CIPs. TDA funds will require interfund transfers from the Measure A and General Fund for operating (Breeze, Dial-a-Ride, other rapid transit), funding transportation planning and CIP expenditures as follows:

LTF CIPs:	\$175,000
LTF Operations:	29,967
Transportation Planning Operations:	<u>45,000</u>
Total Expenditures:	- 249,967

Transfer from Measure A:	\$ 26,500
Transfer from General Fund:	200,000
LTF/Trans Planning Revenue:	<u>23,467</u>
Total Revenue:	249,967

Measure A CIPs:	\$595,000
Measure A Transfer to LTF:	<u>26,500</u>
Total Expenditures:	- 621,500

Measure A Revenue:	\$342,729
Transfer from Reserves:	<u>278,471</u> (See Measure A Fund Revenue line item: "Transfer from Reserves")
Total Revenue:	\$621,500

Gas Tax CIPs:	\$250,000
Gas Tax Operations:	<u>2,000</u>
Total Expenditures:	- 252,000

Gas Tax Revenue:	\$189,000
Transfer from Reserves:	<u>63,000</u> (See Gas Tax Revenue line item: "Transfer from Reserves")
Total Revenue:	\$252,000

City-Wide Budget Highlights

The chart below shows that the 2016-17 Budget for all funds compared to prior year totals decreased by over \$6 Million. City-wide expenditures are lower than the prior year by about \$5 Million. The decrease in operating expenditures is because a legal decision was rendered concerning the City’s lawsuit against the State of California. A payment of almost \$6 Million was made to the Santa Barbara County Auditor Controller as part of the contested tax increment related to former Redevelopment dissolution. In prior years, Finance staff restricted over \$6 Million in cash in anticipation of this possible outcome. The residual balance leftover after remittance of the amount due was \$241,649. This amount was added to the unrestricted cash reserves in the General Fund. This payment settled the amount owed and all debts were paid in full to the Department of Finance. This prepared the way for the City to eliminate the Successor Agency.

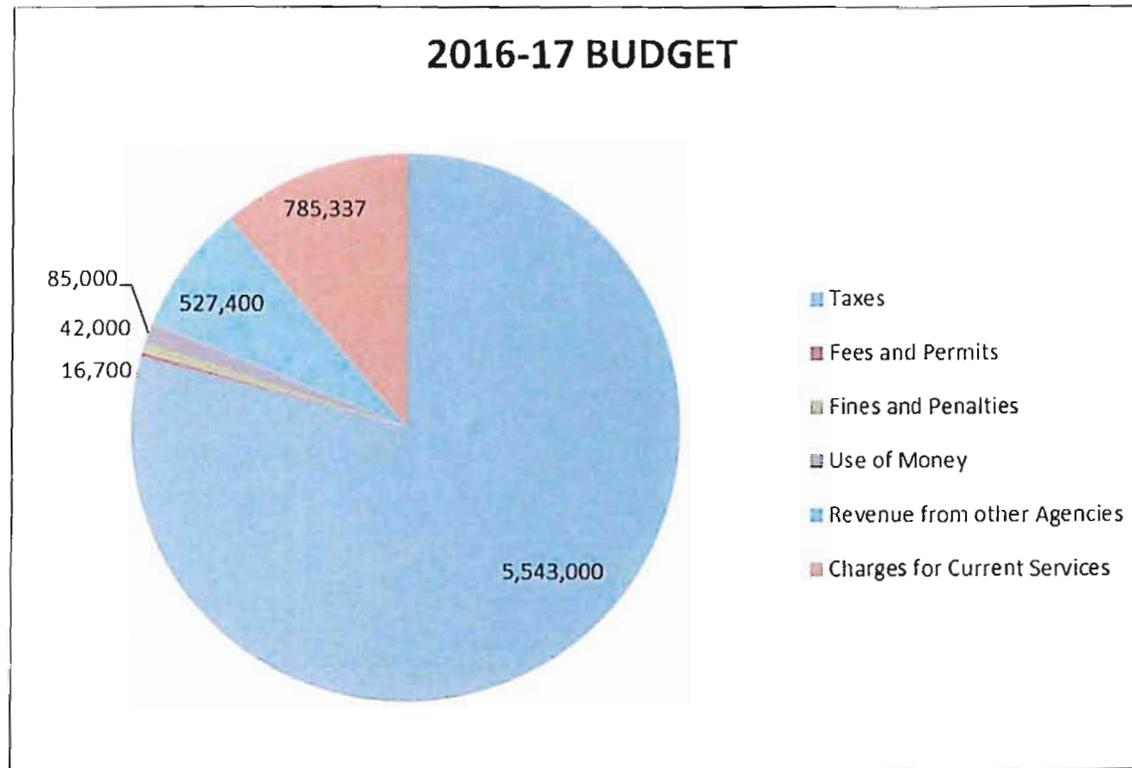
Capital Improvement Projects are less than prior year budget by about \$1 Million. Carryforwards exist because the amount budgeted was not fully spent in the prior year and the unspent funds are carried forward to the next fiscal year. In 2016-17, ongoing CIPs include Road Maintenance and various Water and Wastewater facilities improvements.

Description	Fiscal Year 2016-17	Fiscal Year 2015-16	Increase / (Decrease)
City Wide Budget (Total Expenditures net of CIP)	\$10,478,723	\$15,421,269	\$(4,942,546)
Capital Improvement Budget (CIP Expenditures)	\$ 2,386,000	\$3,492,797	\$(1,106,797)
Total:	\$12,612,723	\$18,914,066	\$(6,301,343)

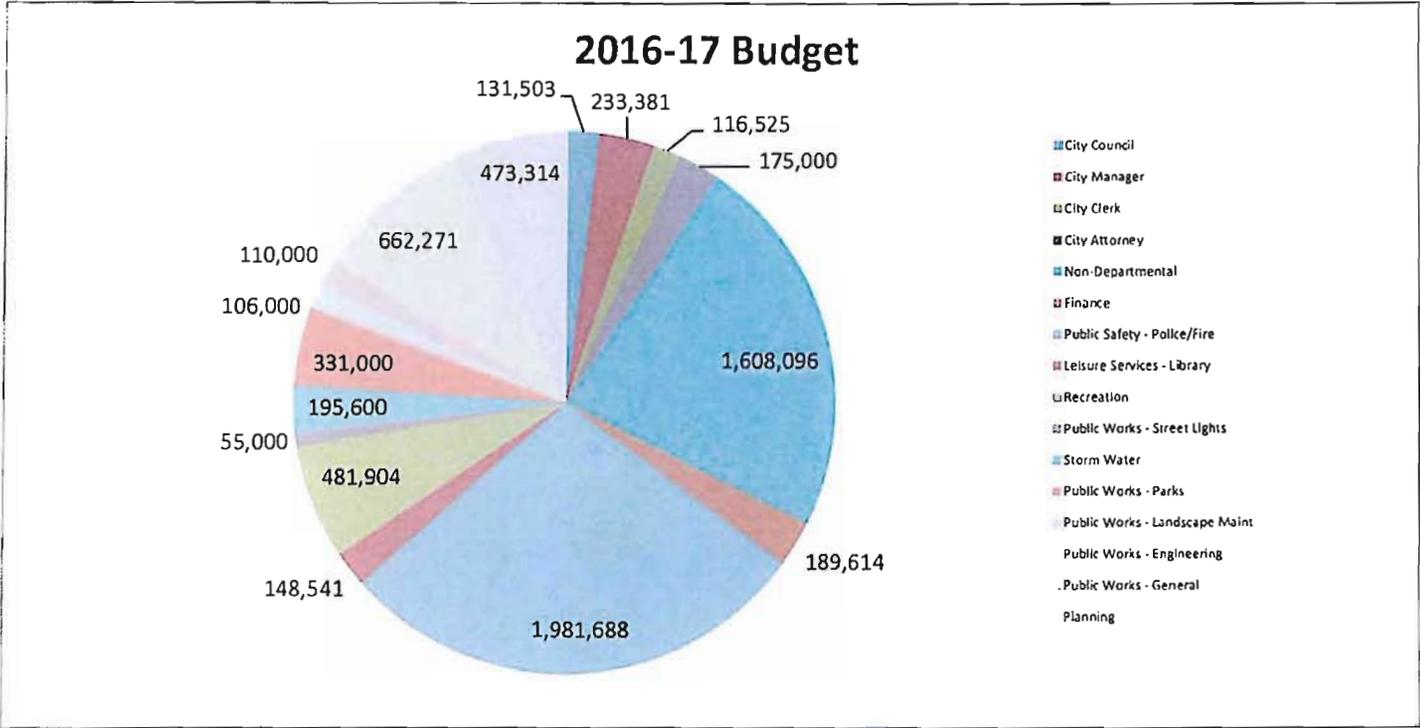
CONCLUSION

The following charts show City revenues and where the money will be spent in the General Fund during fiscal year 2016-17. 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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Buellton
California**

For the Fiscal Year Beginning

July 1, 2015

Executive Director



City of Buellton

City Profile

July 1, 2016

General Information

Date of Incorporation	February 1, 1992
Form of Government	Council/Manager
Area	1.59 Square Miles
Miles of Streets	18.0 Miles

Demographic and Statistical Information

Population	4,957
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Ethnic Composition:

Caucasian	77.9%
Hispanic	15.5%
Asian	2.8%
Pacific Islander	0.2%
Other	3.6%

Median Age	37.2
Median Household Income	\$65,699

Median Housing Unit Value	\$550,000
Average Housing Unit Value	\$555,765
Median % change from prior year	-45%

Housing:

Number of Units	1,763
Percent Owner Occupied	72.6%
Percent Renter Occupied	27.4%

Public Safety:

Police Protection	Santa Barbara County Sheriff's Department
Fire Protection	Santa Barbara County Fire Department

Recreation:

Buellton Community Recreation Center

Education:

School District	Buellton Union School District
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Schools	Oak Valley Elementary Jonata Middle School
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City Employees

19 full-time

Utilities:

Water/Sewer	City of Buellton
Natural Gas	Southern California Gas Company

Electricity	PG&E
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Telephone	Frontier
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Cable TV	Comcast Cable
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City of Buellton

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.

Budgetary Basis of Accounting

The budget is prepared in accordance with Generally Accepted Accounting Principles, except for encumbrances being recognized as expenditures. The budget for governmental funds has been prepared on a modified accrual basis. The modified accrual basis recognizes expenditures when the related fund liability is incurred. Revenues are recognized when they become both measurable and available. "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Policy/Strategy Phase

The Operating and Capital Budgets are prepared and administered in accordance with several sources of policy direction. First, the City Municipal Code requires that the budget be balanced and meet certain legal deadlines. The City Council has established that the budget be balanced and monitored against spending throughout the fiscal year. Finally, public input is considered throughout the process with scheduled public hearings at key City Council decision points.

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 Municipal Code.

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 2016-17, 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 2016-17, 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.

General

The budget should be a performance, financing and spending plan agreed to by the Mayor, City Council and the City Manager. It should contain information and data regarding expected revenues and expenditures. During the fiscal year, actual experience (revenues, expenditures and performance) will be periodically measured against the plan.

Department and program managers will not exceed the Council-approved appropriations in any fund. Appropriations for the departmental operations are approved by the City Council in three categories: Employee Services, Operating and Maintenance and Minor Capital. These appropriations are shown in the departmental budgets. In addition, appropriations are approved for Capital Improvement Projects with special and capital funds.

Capital Improvement Program

Multi-Year Estimates require the City to review and update expenditures and revenues each year. Projections include estimated maintenance and operating costs of future capital improvements that are included in the capital budget. The budget data is presented to elected officials in a form that will facilitate annual budget decisions, based on a multi-year strategic planning perspective. Project benefits will be outlined for each proposed project.

Use of Reserves

The Budget includes the use of reserves for Capital Improvement projects. The City's goal for the General fund is to maintain reserves at a level of 25% of operating expenditures.

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 2016-17 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 to produce the annual budget. The 2016-17 Schedule follows:

- March 1 – 19** Meetings scheduled with Department Heads. Work with City Manager and Finance Director to prepare budget figures for fiscal year 2016-17
- March 23** 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 12** Budget Study Session with Council
- May 26** Adopt Budget (Budget Adopted)
- June 11** Alternate date to Adopt Budget (not applicable)

USERS GUIDE TO THE BUDGET

The Operating Budget document includes the City Manager's Budget Message, outlining major policy issues and changes to City programs including the General Fund Balancing Strategy. The Community Profile Section includes basic City information and data. The Budget Guide section provides an explanation of the City of Buellton's annual budget process, City Organization Chart, glossary of terms and this budget guide. Summary Information of expected revenues and expenditures is then presented, along with comparative History and Trend information on revenues, expenditures and staffing. The Budget Policies and Practices section includes budgeting policies, significant accounting practices and information regarding debt services obligations. The General Fund Revenue Estimates section contains assumptions used in budget development, as well as descriptions of major Fund revenue sources. 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 and appendices:

- 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, 2016 and 2017 and comparative budget years listing 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

✓ **Governmental Fund Types**

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. Governmental funds include the General Fund, Special Revenue, Debt Service and Capital Project fund of the City. The funds are maintained on a modified accrual basis where the measurement focus is on the current financial resources and the recognition of revenue in the period when the revenue both becomes measurable and available to finance expenditures of the fiscal period.

GENERAL FUND (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.

SPECIAL REVENUE FUNDS are used to account for monies legally restricted to certain purposes. Special Revenue Funds include the following:

- **SEMP Housing Fund (023):** This fund accounts for funding to assist qualified residents for mobile home related repair projects.
- **Traffic Mitigation Fund (024):** This fund accounts for developer deposits restricted for mitigating traffic related to development.
- **Gas Tax Fund (025):** This fund accounts for the State collected Gas Tax and revenues are restricted under the State Controller's guidelines.
- **Local Transportation Fund (027):** This fund accounts for funding for transit operations. The City redirects funds to the city of Solvang for servicing the transit operations. In addition, the City contracts with Lompoc-Wine Country Express, SYVT Dial-A-Ride and the Breeze Extension Pilot.
- **Transportation Planning Fund (029):** This fund accounts for funding the City's compliance with annual reporting requirements under Santa Barbara County, SBCAG and the California Department of Transportation.
- **Measure A Fund (031):** This Fund accounts for a voter approved sales tax authorized by the original Measure D and continued under this measure through March 31, 2040. The purpose of the funding is Streets and Roads improvements.
- **Capital Projects Fund (092):** This fund accounts for Capital Improvement Projects for all funds using project accounting. This fund centralizes project expenditures. Projects are tracked and managed for purposes of planning, scheduling and budgeting capital improvements.

✓ ***Proprietary Fund Types***

Proprietary funds, which include Enterprise and Internal Service funds, are used to account for the City's business-type activities. Currently the City does not have Internal Service Funds. Proprietary funds use the economic resources measurement focus and accrual basis of accounting, which are the same as used for private-sector business enterprises. These funds are used where the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

ENTERPRISE FUNDS – Wastewater Funds (005) and (006) and Water Funds (020) and (021):

- **Wastewater Operating:** This Enterprise Fund accounts for revenues from Sewer Services and Use charge fees collected from Buellton property owners. These revenues pay for operating costs.
 - **Wastewater Capital:** This Enterprise Fund accounts from revenues from new residential, commercial and industrial connections. These revenues pay the City's share of acquisition, construction, reconstruction and enlargement of the Wastewater system.
 - **Water Operating:** All of the costs of operations are recovered through fees charged to users.
 - **Water Capital:** This Enterprise Fund accounts from revenues from new residential, commercial and industrial connections. These revenues pay the City's share of acquisition, construction, reconstruction and enlargement of the Water system.
- Enterprise Fund operate as a business. Service and connection fees are required to be adequate enough to cover costs.

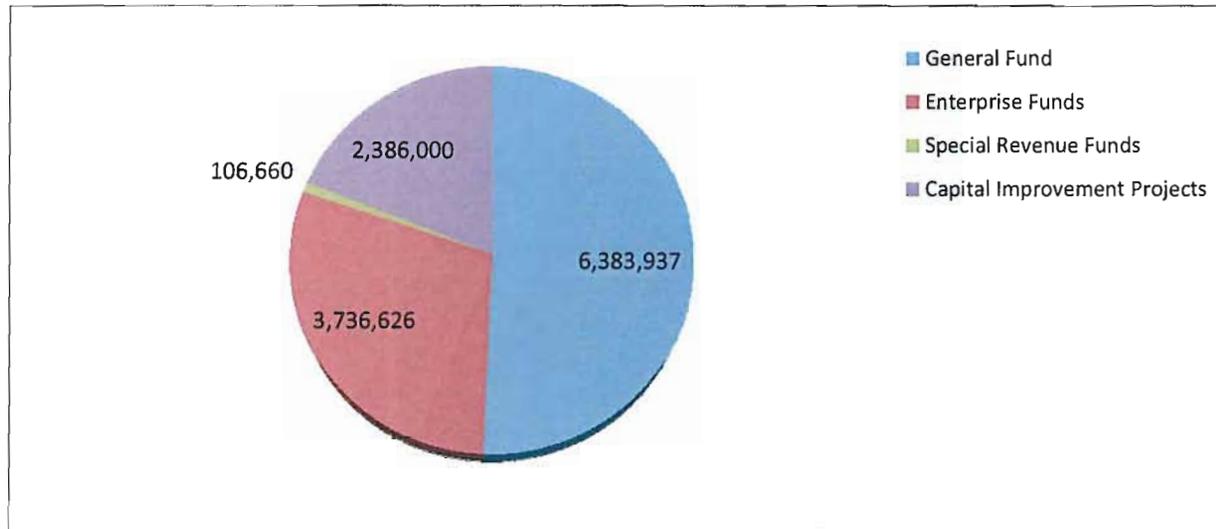
✓ ***Fiduciary Fund Types***

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units; therefore, these funds cannot be used to support the City's own programs. Fiduciary funds include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds and agency funds. Private –purpose trust funds are used to report the assets and liabilities of the dissolved Redevelopment Agency. The City of Buellton dissolved the Redevelopment Successor Agency because the Agency met the required conditions outlined in HSC section 34187 (b). The Department of Finance approved the dissolution on July 5, 2016. Currently the City has one fiduciary Fund as follows.

TRUST AND AGENCY FUNDS – Deposits Agency fund: This fund accounts for various deposits that are held on behalf of the City for various projects or programs.

The Chart below shows all funds grouped in the categories described above with the exception of the Agency fund.

All Funds By Category – 2016-17 Adopted Budget:



Major and Non-Major Funds:

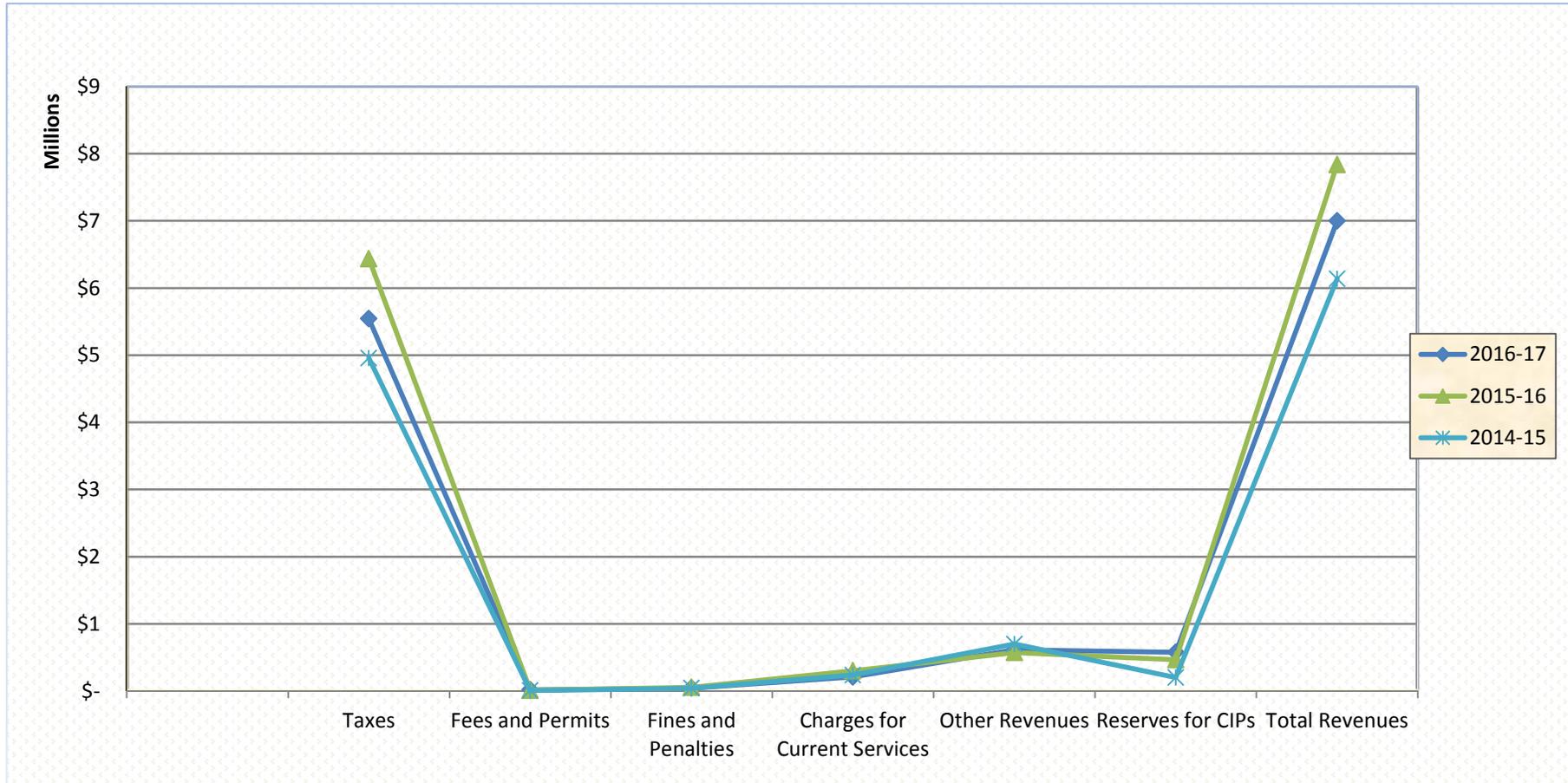
Major funds include General Fund, Traffic Mitigation Fund, Transportation Planning Fund and Capital Projects Fund. The General Fund is the primary operating fund of the City and accounts for all activities except those legally or administrative required to be accounted for in other funds. Traffic Mitigation 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.

2016-17 Budgetary Trends:

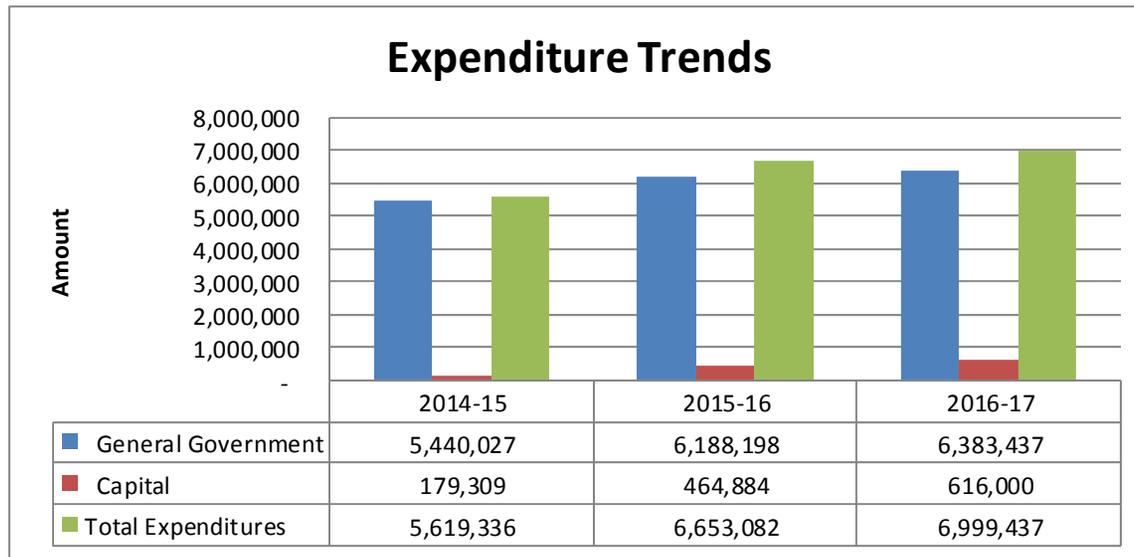
General Fund: The chart on the following page shows Revenue from key sources in the General Fund. Revenue is expected to be stable with the following exceptions. In 2015-16, a one-time property tax payment resulted from a Redevelopment “Other funds – Due Diligence Review” payment by the Successor Agency to the Santa Barbara County Auditor-Controller. The nonrecurring redistribution to taxing entities amounted to a \$1,173,335 unanticipated payment to the General Fund. Although an increase in 2016-17 property tax revenues is expected compared to recurring payments, the large payment caused an unusual spike in 2015-16. With new residential units in progress, property taxes are expected to continue on an upward trend yet at a steady pace. Sales Tax is also expected to increase as the City experiences new commercial establishments at the Crossroad’s Shopping Center and other locations. Transient Occupancy Tax is trending upward with a new Hampton Inn and renovations of two existing hotels. Other revenue is showing slight increases based on prior year activity.

The Chart on the following page compares General Fund revenue by source over the past two fiscal years and projected for 2016-17.

General Fund Revenue Trends:

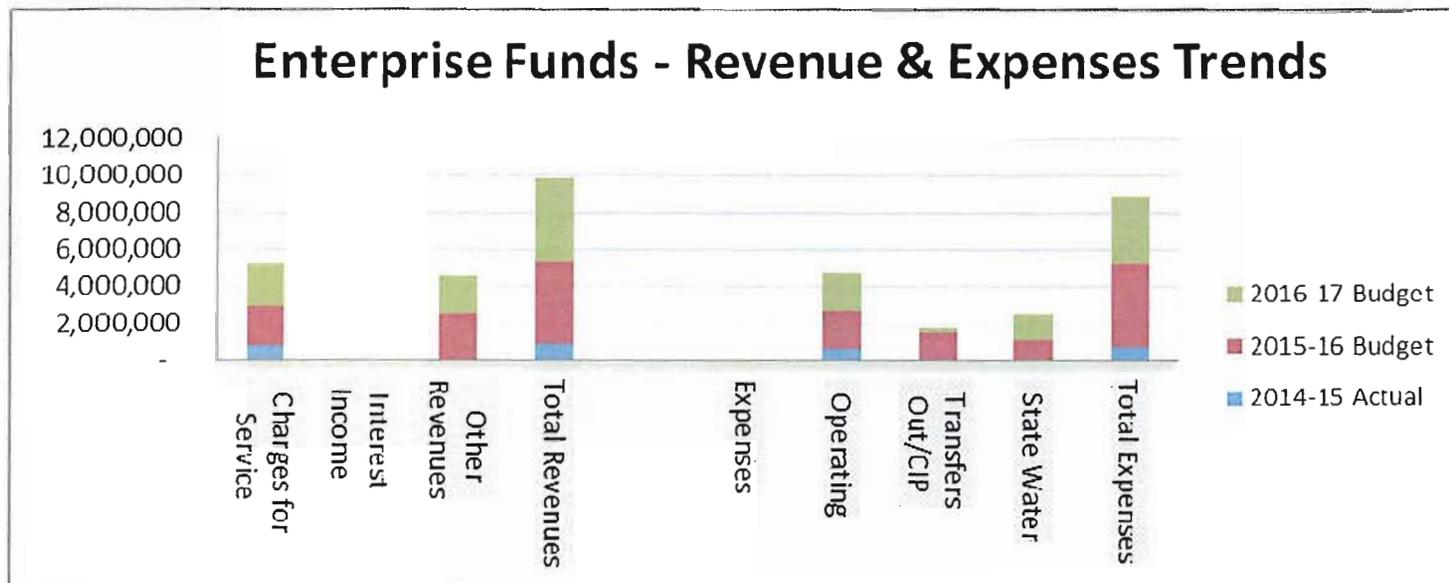


General Fund: The chart below shows operating and capital expenditures. Stable operating expenditures are noted over three fiscal years. General Government expects a slight increase in operations in anticipation of filling positions left unfilled in two prior years. Increase is expected in Capital Improvement Project expenditures in 2016-17.



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 and transportation development. Revenue streams come from taxes distributed by Santa Barbara County Association of Governments (SBCAG).



Enterprise Funds:

Water fund has experienced a decrease in water sales as a result of the drought and decreases in usage. Both Water and Wastewater are undergoing rate studies and analyzing water usage trends. New development in the City for both business and residential is causing an upsurge in revenue from connection fees for 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 contract, 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. The following describes the City's major revenue sources:

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 limit.
4. **Other Taxes**: This revenue is received from various sources: Homeowners and Documentary Stamp Tax received from the County and 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. (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. (Special accounts numbers are set up based on consecutive project numbers).
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.

SERVICE LEVELS

In the 2016-17 Adopted Budget, the number of City positions for the entire City totals 19, which is an increase of one position for the past three fiscal years. Positions include four department heads. The City contracts with the County of Santa Barbara for Animal Control, Building Permits/Inspections and 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 City of Santa Barbara. While position level changed moderately, 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. Legal services are also contracted out. The following chart is a summary of total positions over the last three years.

Total City Positions			
	2014-15	2015-16	2016-17
	18	18	19
			36

Detail of positions by department:

Position Allocation by Department for 2016-17				
Department	STATUS	PREVIOUSLY AUTHORIZED	PROPOSED 2016-17	INCREASE/DECREASE
City Council	FT	0.40	0.40	-
City Manager	FT	1	1.00	-
City Clerk	FT	0.60	0.60	-
Finance	FT	1.30	1.50	0.20
Recreation	FT	3.20	3.20	-
Public Works:				-
General	FT	3.40	3.65	0.25
Parks	FT	-	-	-
Community Development - Planning	FT	2.80	3.05	0.25
Utilities	FT	5.30	5.60	0.30
TOTAL GENERAL FUND	-	18.00	19.00	1.00 *

-
 FT = Full Time (Note that FT employees split tasks for some departments)
 * Accounting Technician

The following page shows proposed budget and staffing levels:

SUMMARY OF PROPOSED BUDGET & STAFFING LEVELS

	2015-16		2016-17		Increase/(Decrease)	
	Authorized Resources		Proposed Resources			
	Budget	Full Time Staffing	Budget	Full Time Staffing	Budget	Staffing
GENERAL FUND						
City Council	143,422	0.40	131,503	0.40	(11,919)	-
City Manager	220,032	1	233,381	1	13,349	-
City Clerk	112,585	0.60	116,525	1	3,940	-
City Attorney	150,000		175,000		25,000	-
Non-Departmental	7,313,086		1,608,096		(5,704,990)	-
Finance	317,980	1.30	189,614	1.50	(128,366)	0.20
Public Safety	1,977,896		1,981,688		3,792	-
Leisure Services - Library	99,741		148,541		48,800	-
Recreation	474,058	3.20	481,904	3.20	7,846	-
Public Works:						
Street Lights	55,000		55,000		-	-
Engineering	110,000		110,000		-	-
General	586,905	3.40	662,271	3.65	75,366	0.25
Storm Water	184,600		195,600		11,000	-
Parks	320,800		331,000		10,200	-
Landscape Maintenance	100,500		106,000		5,500	-
Community Development - Planning	453,487	2.80	473,314	3.05	19,827	0.25
TOTAL GENERAL FUND	12,620,092	12.70	6,999,437	13.40	(5,620,655)	0.70
ENTERPRISE FUNDS						
Water	3,161,227	2.65	2,606,795	2.80	(554,432)	0.15
Wastewater	1,360,300	2.65	1,129,831	2.80	(230,469)	0.15
Public Transit						
Solid Waste						
TOTAL ENTERPRISE FUNDS	4,521,527	5.30	3,736,626	5.60	(784,901)	0.30
SPECIAL REVENUE FUNDS						
Housing	3,000		3,000		-	
Gas Tax	777,000		252,000		(525,000)	
Local Transportation - TDA	92,100		205,160		113,060	
Transportation Planning	45,000		45,000		-	
Measure A	855,347		621,500		(233,847)	
TOTAL SPECIAL REVENUE FUNDS	1,772,447	-	1,126,660	-	(645,787)	-
TOTAL OPERATING FUNDS	18,914,066	18.00	11,862,723	19.00	(7,051,343)	1.00
CAPITAL PROJECTS						
General Capital Projects						
Contract Out						

Fund Balance – General Fund

In 2016-17, the General Fund is expected to see a reduction in fund balance due to about \$1,350,000 expended for CIPs (about an 18% decrease in fund balance). CIPs include storm drain cleaning and retrofit, facilities maintenance, Village Park improvements, Industrial Way Street Lights and various road maintenance projects.

General Fund	2014-15	2015-16	2016-17
	Actual	Estimated	Estimated
Fund Balance	12,880,075	7,500,000	6,148,326

Debt Administration

The City has no long-term debt outstanding and has no general obligation bonds. No future plans are in place to incur debt.

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; affordable housing; and transit services. The City contracts with the County of Santa Barbara for Animal Control,, Building services, 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.

Community and Economic Development

The Community Development/Planning Department completed development plans for 156-unit townhome project, industrial buildings, hotel, senior citizen apartment complex and commercial shopping center. Future development for the Avenue of Flags is in progress and consideration of a variety of economic development initiatives underway. The Department facilitates community workshops.

Recreational activities

The Recreation Department is fostering quality classes and events in the City of Buellton. They include outdoor public venues and out-of-town travel activities. Public Works departmental teams assist in facilitating local events.

Technology Improvements

The Finance Department completed the successful conversion of financial and utility billing software from two outdated programs. The new system helps residents with improved utility billing and saves time for employees. The department streamlined tasks and revamped duties to assist other city-wide departments. The 2016-17 Finance budget shares duties and costs with Planning, Public Works, Water and Wastewater.

Goals and Priorities

Although most of these goals and priorities are described in the City Manager's budget message, this discussion addresses incremental improvements in the area of capital projects while keeping in mind that most of the City's General Fund budget is allocated to delivering basic services, year after year. The General Over consists of over half of the City's total budget and is dedicated to the daily effort to serve and protect our community and the people of Buellton. This is and will always be the highest priority and budget goal.

General Fund

Key Performance Goals and Priorities: Meet the object of carrying out programs to provide quality and effective services to the community:

- City Council – Represent the community as the legislative body of the City.
- City Manager – Oversee the daily operations of the City in coordination with the policies of the City Council.
- City Clerk – Incorporate City Clerk and Human resources. Preserve and maintain the official documents of the City and make them readily available to the Public. Attract and retain well-qualified City employees who can consistently provide efficient services through skill, innovation and creativity through effective recruitment and selection processes.
- City Attorney – Continued service for the legal needs of the City to maintain compliance with all laws.
- Non-Departmental – Non-Profit funding supports the Senior Center, Peoples Self-Help Housing, Vegie Rescue, Foodbank, Nature-Trek and helps those in need in the community. Animal Care and Services are contracted through the County of Santa Barbara providing safety and shelter services for animals. Provision of emergency services and training.
- Finance – Ensure that the City's finances are open and transparent with consistent reporting to the public. Technology systems are protected, upgraded and aligned with changing needs of government processes, community expectations and City resources.
- Public Safety – Police and Fire protection is contracted with the County of Santa Barbara. Public safety services constitute the bulk of the City's General Fund investment.
- Library – Expansion of the library's hours to operate a resourceful and efficient model of library services and ensure public access to a wide range of materials, information and technology through the Buellton Library.

- Recreation – Commitment to a successful program that encourages all members of the community to participate in recreational activities.
- Public Works – Oversee the City’s capital projects to ensure on-time budget delivery of facilities and meet the maintenance needs of the community and City staff. Also maintain the City’s parks and buildings and other infrastructure to ensure a safe environment in the following areas.
 - Street Lights
 - Engineering
 - General
 - Storm Water
 - Parks
 - Landscape Maintenance
- Community Development/ Planning – Continued short and long-term planning for the development of the community while working in partnership with neighborhoods and the business community. Code Enforcement to respond to emergency and priority complaints to ensure a clean and safe community in compliance with City municipal codes.

Enterprise Funds

- Water – Provide water service and maintain efficiency in operations, system and plant activities. Improve and build plant capacity.
- Wastewater – Provide sewer service and maintain efficiency in operations, system and plant activities. Improve and build plant capacity.
- Water Capital –
 - Reservoirs 1 & 2 – Rehabilitates reservoirs that provide fire protection and system storage capacity for the City.
 - Water Treatment Plant Improvements – Rehabilitates system reliability improvements.
 - Water Treatment Plant Backwash Reclamation Improvements – This allocation provides funding for the research and development of recycled water.
 - Water Distribution System Improvements – This allocation is for the development and construction of enhancements at the plant.

- Wastewater Capital –
 - Sewer Collections System Clean (CCTV) – This project provides video of the system for determining upgrades and improvements.
 - Sewer Line Replacement – This project includes capacity upgrades and reinforcements.
 - Wastewater Treatment Plant Improvements - This allocation funds miscellaneous projects at the plant.

Special Revenue Funds

- Housing – Continue to assist in mobile home repair to help those in need in the community.
- Gas Tax – Improve and maintain streets and sidewalks in accordance with State Controller’s guidelines.
- Local Transportation – Effectively meet the needs and expectations of the residents and businesses of Buellton with City transit services that connect our community with priority destinations throughout the County. The City contracts with other agencies for transportation services.
- Transportation Planning – Resources focus on maintaining compliance with State and local reporting guidelines.
- Measure A – Improve and maintain streets and sidewalks in accordance with Santa Barbara County Association of Government’s guidelines for the voter-approved measure.

Capital Improvement Projects

- Storm Drain Cleaning and Retrofit – This General Fund project funds cleaning efforts to improve drainage of existing main storm drainage trunk lines, outfalls, laterals and other storm system facilities.
- Facilities Maintenance and Painting – This General Fund project improves facilities as an overall repair and maintenance plan.
- City Hall Repairs (Roof and Restrooms) – This General Fund project improves facilities as an overall repair and maintenance plan.
- Riverview Park Pedestrian/Sidewalk Improvements – This Gas Tax and Measure A project is focused on improving pedestrian crossings at the park using road maintenance funding.
- Village Park Improvements – This allocation is a joint effort with developers of the Village Townhomes and the General Fund. The project will construct a playground for general use.
- Phase III Highway 246 at Sycamore Crossing – This project provides funding under Measure A for traffic safety enhancements focused on improving pedestrian crossings.
- McMurray Road Widening – This allocation provides funding to enhance traffic safety and circulation improvements through Gas Tax.
- North Avenue of Flags Park and Ride – This funding is through the Local Transportation fund and provides traffic support for carpooling.
- Industrial Way Streetlights – This funding is through the General Fund and provides enhanced safety lighting in a low visibility area.
- Highway 246 Sidewalk – This allocation is funded by Caltrans, General Fund, Local Transportation Fund and Measure A and is for the construction of sidewalk, curb and gutter improvements.
- Road Maintenance (FY 15/16) – This allocation is funded through General Fund, Gas Tax and Measure A for the purpose of maintenance on roads to be sealed and resurfaced.

Fund Balance Analysis

The City's fund balances are compared in Table 1 on the following page for the periods 2014-15, 2015-16 and 2016-17. Changes in fund balance from 2015-16 to 2016-17 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 operating expenditures. In 2016-17, CIPs are recorded in a new fund described as "Water Capital". The Water fund uses reserves to pay for CIPs and operations if necessary. A rate study is underway and rate increases are expected in 2016-17. Reserve balance at the end of 2016-17 is at about \$3 Million.

Water Capital:

This fund is a new fund to record CIPs. The change in fund balance is due to planned expenditures for CIP in the amount of \$500,000.

Wastewater Fund:

This change in fund balance is due to operating expenditures. In 2016-17, CIPs are recorded in a new fund described as "Wastewater Capital". The Wastewater fund uses reserves to pay for CIPs and operations if necessary. A rate study is underway and rate increases are expected in 2016-17. Reserve balance at the end of 2016-17 is at about 3 Million.

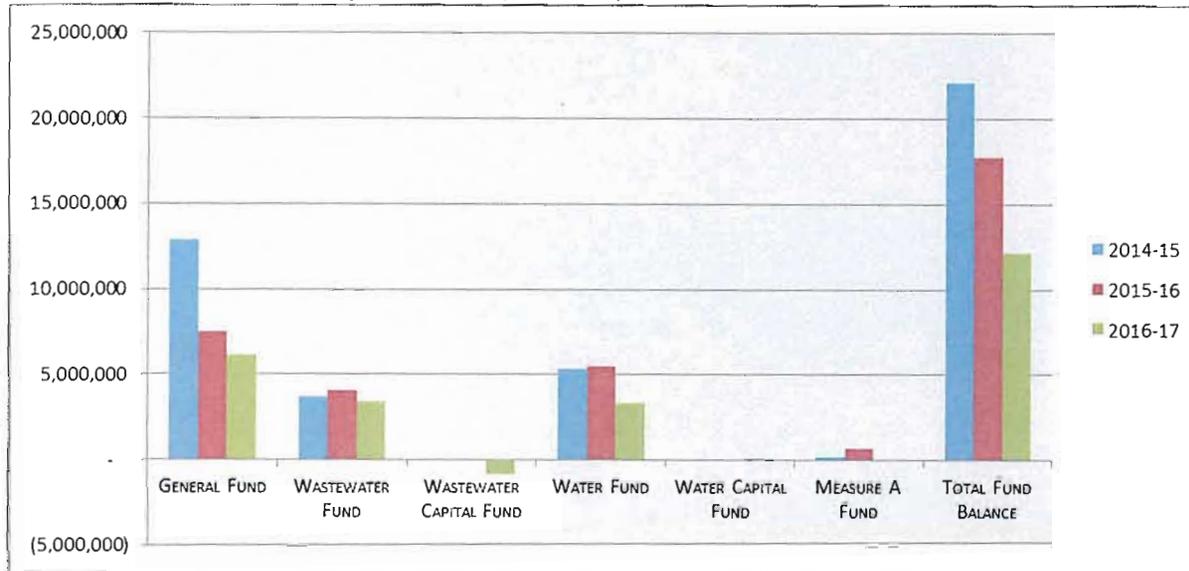
Wastewater Capital:

This fund is a new fund to record CIPs. The change in fund balance is due to planned expenditures for CIP in the amount of \$250,000.

Measure A Fund:

This change in fund balance is due to CIP expenditures. In 2016-17, CIP expenditures are over \$595,000. 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 and unused fund balance is carried over as projects may extend into several fiscal years. Ending fund balance is expected to be under \$20,000 at 6-30-2017.

Table 1 – Fund Balance Analysis: 2014-15; 2015-16; 2016-17



Fund Balance is declining but the major reason is Capital Improvement expenditures. Depletion of the General Fund Restricted cash was anticipated as part of the Redevelopment dissolution.

FUND BALANCE

CITY OF BUELLTON, CALIFORNIA
 Analysis of Fund Balance
 For Fiscal Year Beginning 7/1/16 and Ending 6/30/17

Fund No.	Description	Est. 6/30/16		FY 2016-17	FY 2016-17	FY 2016-17	FY 2016-17		Est. 6/30/17
		Fund Balance		Revenue	Expenditures	Transfers In	Transfers Out	Fund Equity	
1	General Fund	7,500,000	(1)	6,423,600	6,383,437	575,837	(5)	816,000	(2) 6,148,326
5	Wastewater Fund	4,050,000	(3)	808,000	1,129,831	321,831		-	3,406,338
6	Wastewater Capital Fund	(933,845)	(7)	349,424	250,000	-		-	(834,421)
20	Water Fund	5,500,000	(3)	1,520,000	2,606,795	(4) 1,086,795		-	3,326,410
21	Water Capital Fund	267,432	(8)	361,773	500,000	-		-	129,205
23	Housing Fees Fund	470,000		5,000	3,000	-		-	472,000
24	Traffic Mitigation Fund	-		50,025	-	-		-	50,025
25	Gas Tax Fund	600,000		189,000	252,000	63,000		-	474,000
27	Local Transportation Fund	30,000		9,801	30,160	195,359		175,000	30,000
29	Transportation Planning Fund	-		20,000	45,000	25,000		-	-
31	Measure A Fund	700,000		278,771	-	342,729		621,500	14,542
51	Successor Agency Fund	-	(5)	-	-	-		-	-
75	Trust and Agency Fund	200,000	(6)	-	-	-		-	200,000
92	City-wide CIP Fund (Transfers-in = Transfers-out)	-		-	-	-		-	-
TOTAL FUND BALANCE "ESTIMATED AVAILABLE":		<u>18,383,587</u>		<u>10,015,394</u>	<u>11,200,223</u>	<u>2,610,551</u>		<u>1,612,500</u>	<u>13,416,425</u>
If FY 2016-17 "Transfer-In" is from Reserves									

Notes:

- (1) General Fund no longer includes Restricted Cash (After payment to Department of Finance due to RDA dissolution).
- (2) General Fund Transfer Out includes:

CIP (From: Non Departmental and Storm Water)	616,000	(transferred to fund 92)
Operating (From: Non Departmental)	200,000	(transferred to LTF (fund 27) and Transportation Planning (fund 29))
TOTAL:	816,000	
- (3) Municipal utility rate study is planned in 2016-17.
- (4) State water rate coverage calculation for 2016-17 is expected to be met.
- (5) Successor Agency dissolved by 6/30/2016.
- (6) Trust and Agency Fund equity is not really equity, it is shown to reflect the cash balance of this fiduciary fund.
- (7) New Enterprise Fund - Sewer Capital Projects shows negative fund balance based on prior years. Analysis will be part of rate study in 16-17.
- (8) New Enterprise Fund - Water Capital Projects shows positive fund balance based on prior years. Analysis will be part of rate study in 16-17.

REVENUE PROJECTIONS

BY FUND

SCHEDULE OF REVENUES
Fiscal Year 2016-17

Account Number	Description	2012-13 Actual	2013-14 Actual	2014-2015 Actual	2015-16 Estimated	2015-16 Budget	2016-17 Proposed
<u>GENERAL FUND</u>							
<u>TAXES</u>							
001-41005	Property Taxes - Secured	1,403,921	1,070,560	1,106,375	2,298,000	2,298,335	1,150,000
001-41010	Property Taxes - Unsecured	43,381	38,934	39,914	41,100	41,000	41,000
001-41015	Homeowners Exemption	7,217	6,986	6,651	7,000	7,000	7,000
001-41020	Franchise Fees	207,922	216,444	220,140	220,000	210,000	220,000
001-41025	Sales & Use Tax	1,303,067	1,484,107	1,426,554	1,845,000	2,053,000	2,250,000
001-41030	Sales Tax Compensation	441,018	451,304	517,169	412,700	0	0
001-41035	Transient Occupancy Tax	1,344,904	1,604,086	1,830,275	1,825,000	1,800,000	1,850,000
001-41040	Property Transfer Tax	15,333	16,235	38,986	20,395	25,000	25,000
	TOTAL:	4,766,763	4,888,656	5,186,063	6,669,195	6,434,335	5,543,000
<u>FEES & PERMITS</u>							
001-42005	Park Quimby Act Fees	0	0	0	0	0	0
001-42010	Zoning Clearance	1,530	1,195	1,759	1,688	1,500	1,700
001-42015	Engineering Fees	1,587	51,200	8,945	14,091	10,000	15,000
	TOTAL:	3,117	52,395	10,704	15,779	11,500	16,700
<u>FINES & PENALTIES</u>							
001-45005	Criminal Fines and Penalties	45,349	34,155	15,694	1,545	40,000	2,000
001-45010	Fines & Fees	2,322	581	21,814	36,000	15,000	40,000
	TOTAL:	47,671	34,736	37,508	37,545	55,000	42,000
<u>USE OF MONEY & PROPERTY</u>							
001-44105	Interest Income	91,063	43,705	38,948	14,835	20,000	10,000
001-49010	Rent	60,115	67,615	65,615	75,108	70,000	75,000
	TOTAL:	151,178	111,320	104,563	89,943	90,000	85,000

SCHEDULE OF REVENUES
Fiscal Year 2016-17

Account Number	Description	2012-13 Actual	2013-14 Actual	2014-2015 Actual	2015-16 Estimated	2015-16 Budget	2016-17 Proposed
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GENERAL FUND

REVENUES FROM OTHER AGENCIES

001-43005	Motor Vehicle In-Lieu	2,501	2,069	2,005	2,400	2,400	2,400
001-43010	MV License Fee Compensation	363,524	369,601	377,595	404,738	375,000	420,000
001-43015	COPS	100,000	100,000	100,000	100,000	100,000	100,000
001-43020	CA Indian Gaming Grant	83,376	83,376	0	0	0	0
001-43025	CA Bikeways and Trails Grant	0	0	0	0	0	0
001-43040	Beverage Container Grant	0	5,000	0	5,000	5,000	5,000
001-43035	CA Proposition 1B Funding	40,629	0	0	0	0	0
	TOTAL:	590,030	560,046	479,600	512,138	482,400	527,400

CHARGES FOR CURRENT SERVICES/RESERVES FOR CIP

001-44005	Buellton Recreation Program	90,691	99,182	139,507	131,514	90,000	90,000
001-44010	Recreation Program 50/50	37,271	38,948	26,277	10,838	5,000	5,000
001-44015	Buellton Recreation Program-Trips	32,395	43,095	48,474	35,214	45,000	45,000
001-44020	Park Reservation Fees	5,360	8,250	8,110	7,650	5,000	8,000
001-44025	Special Event Fees	1,490	1,165	1,375	1,133	1,500	1,500
001-44250	Miscellaneous	88,496	10,125	34,437	29,121	10,000	30,000
001-44035	Developer Reimb (expenditure offset)	0	29,163	56,098	0	40,000	20,000
001-43050	Staffing Charges - CIPs	0	0	0	0	50,000	10,000
001-49636	Transfer in from Successor Agency	0	0	19,832	0	53,716	0
001-44040	Transfer in from Reserves (CIP)	10,928	59,073	19,832	250,000	464,884	575,837
	TOTAL:	266,631	289,001	353,942	465,469	765,100	785,337

GENERAL FUND REVENUE *	5,825,390	5,936,154	6,172,380	7,790,069	6,665,000	6,999,437
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*Note: In 2015-16, City received one-time property tax distribution of about \$1,173,335 resulting from RDA dissolution.

SCHEDULE OF REVENUES
Fiscal Year 2016-17

Account Number	Description	2012-13 Actual	2013-14 Actual	2014-2015 Actual	2015-16 Estimated	2015-16 Budget	2016-17 Proposed
<u>ENTERPRISE FUNDS</u>							
<u>WASTEWATER ENTERPRISE FUND</u>							
005-44105	Interest	5,792	3,386	3,491	2,000	2,000	2,000
005-44110	Sewer Revenue	642,280	689,539	734,289	810,533	725,000	800,000
005-44115	Connection Fee (Move to Capital Fund)	0	0	0	0	0	0
005-44120	Setup Fees	820	740	600	1,200	900	1,000
005-44125	Late Charges	4,935	5,446	2,250	5,215	4,000	5,000
005-49652	Transfer from Reserves - Operating Costs	0	0	0	0	0	321,831
005-49652	Transfer from Reserves for CIP Fund	31,139	354,271	0	0	283,333	0
	TOTAL:	684,966	1,053,382	740,630	818,948	1,361,233	1,129,831
<u>WASTEWATER ENTERPRISE CAPITAL FUND</u>							
006-44105	Interest	0	0	0	0	0	0
006-44115	Connection Fee	0	0	89,277	250,000	346,000	349,424
	TOTAL:	0	0	89,277	250,000	346,000	349,424
<u>WATER ENTERPRISE FUND</u>							
020-44105	Interest	5,610	4,546	4,655	3,000	3,000	3,000
020-44210	Bulk Water	4,006	20,327	25,471	121,837	20,000	100,000
020-44215	Water Sales	1,441,307	1,512,560	1,410,655	1,332,387	1,428,000	1,350,000
020-44220	Water Service Installation	0	0	2,500	59,400	500	50,000
020-44115	Connection Fee (Move to Capital Fund)	0	0	0	0	0	0
020-44120	Setup Fees	825	740	700	1,180	900	1,000
020-44125	Late Charges	11,948	12,805	11,701	14,473	10,000	15,000
020-44240	Reinstatement Fee	2,272	2,529	1,837	708	2,100	1,000
020-44245	Infrastructure Contributions	36,380	0	0	0	0	0
020-496610	Transfer from Reserves - Operating Costs	0	0	0	0	0	1,086,795
020-496610	Transfer from Reserves for CIP Fund	0	0	0	0	1,103,333	0
	TOTAL:	1,502,348	1,553,507	1,457,519	1,532,985	3,173,833	2,606,795

SCHEDULE OF REVENUES
Fiscal Year 2016-17

Account Number	Description	2012-13 Actual	2013-14 Actual	2014-2015 Actual	2015-16 Estimated	2015-16 Budget	2016-17 Proposed
<u>WATER ENTERPRISE CAPITAL FUND</u>							
021-44105	Interest	5,610	4,546	4,655	3,000	3,000	3,000
021-44115	Connection Fee	642,280	689,539	734,289	500,000	725,000	358,773
	TOTAL:	647,890	694,085	738,944	503,000	728,000	361,773
<u>HOUSING FUND</u>							
023-44105	Interest	6,792	219	1,025	5,000	5,000	5,000
023-44310	Housing Fees	0	0	0	0	0	0
	TOTAL:	6,792	219	1,025	5,000	5,000	5,000
<u>SPECIAL REVENUE FUNDS</u>							
<u>TRAFFIC MITIGATION FUND</u>							
024-44105	Interest	49	25	108	25	25	25
024-47010	Traffic Mitigation Fees	5,200	0	93,507	43,348	0	50,000
	TOTAL:	5,249	25	93,614	43,373	25	50,025
<u>GAS TAX FUND</u>							
025-44105	Interest	2,630	1,845	1,585	2,000	2,000	2,000
025-44105	Surface Transportation Program	71,153	73,327	73,165	70,000	70,000	70,000
025-47115	Traffic Congestion Relief	0	0	0	0	0	0
025-47120	2105 Funds	19,424	32,065	29,005	27,777	27,955	27,000
025-47125	2106 Funds	16,182	17,739	19,490	18,639	19,211	19,000
025-47130	2107 Funds	32,215	34,118	37,351	30,423	38,414	30,000
025-47135	2107.5 Funds	0	1,000	4,500	1,000	1,000	1,000
025-47140	Prop 42 Replcmt/Sec 2103	40,998	64,573	51,773	43,770	24,274	40,000
025-44040	Transfer from Reserves for CIP/Staff Costs	0	0	0	592,146	592,146	63,000
	TOTAL:	182,602	224,667	216,868	785,755	775,000	252,000

SCHEDULE OF REVENUES
Fiscal Year 2016-17

Account Number	Description	2012-13 Actual	2013-14 Actual	2014-2015 Actual	2015-16 Estimated	2015-16 Budget	2016-17 Proposed
LOCAL TRANSPORTATION FUND							
027-44105	Interest	154	10	148	20	20	20
027-47310	SB 325 (LTF/TDA) - Bikeways	16,424	3,718	3,767	3,767	3,000	3,960
027-xxxx	Regional Transportation Planning	0	7,722	0	1,291	0	5,821
027-47320	SYVT Dial-A-Ride Subsidy	0	0	0	0	0	0
027-47415	Transfer from Other Funds	0	40,350	50,000	5,000	92,100	195,359
	TOTAL:	16,578	51,800	53,915	10,078	95,120	205,160
<u>SPECIAL REVENUE FUNDS</u>							
TRANSPORTATION PLANNING							
029-44105	Interest	0	0	0	0	0	0
029-47410	STA Funding	27,071	27,100	0	20,000	20,000	20,000
029-47415	Transfer from General Fund	0	36,600	0	25,000	25,000	25,000
	TOTAL:	27,071	63,700	0	45,000	45,000	45,000
<u>MEASURE A</u>							
031-44105	Interest	793	706	455	367	350	300
031-49736	Transfer from Reserves for CIP/Staff Costs	0	0	0	0	512,270	278,471
031-47510	Measure A	472,235	295,278	336,806	340,133	342,727	342,729
	TOTAL:	473,028	295,984	337,261	340,500	855,347	621,500
TOTAL SPECIAL REVENUES		2,898,634	3,243,284	2,900,833	3,581,639	6,310,558	5,626,508
TOTAL GENERAL FUND		5,825,390	5,936,154	6,172,380	7,790,069	6,665,000	6,999,437
GRAND TOTAL		8,724,024	9,179,438	9,073,213	11,371,708	12,975,558	12,625,945

EXPENDITURE PROJECTIONS

BY FUND

City of Buellton, California
Schedule of Expenditures

GENERAL FUND

Fund	Dept	Description	Actual 2014-15	Adopted 2015-16	Year-End Estimated 2015-16	Adopted 2016-17
001	401	City Council	117,207	143,422	129,770	131,503
001	402	City Manager	201,532	220,032	210,140	233,381
001	403	City Clerk	108,482	112,585	106,200	116,525
001	404	City Attorney	186,496	150,000	168,830	175,000
001	410	Non-Departmental	1,031,045	7,313,086	6,700,400	1,608,096
001	420	Finance	305,331	317,980	323,500	189,614
001	501	Public Safety - Police/Fire	1,801,988	1,977,896	1,808,100	1,981,688
001	510	Leisure Services - Library	98,100	99,741	97,050	148,541
001	511	Recreation	577,837	474,058	504,190	481,904
001	550	Public Works - Street Lights	53,634	55,000	54,500	55,000
001	551	Storm Water	117,703	184,600	167,050	195,600
001	552	Public Works - Parks	163,137	320,800	219,030	331,000
001	556	Public Works - Landscape Maint	88,228	100,500	73,470	106,000
001	557	Public Works - Engineering	98,695	110,000	120,570	110,000
001	558	Public Works - General	552,343	586,905	491,500	662,771
001	565	Planning	299,711	453,487	347,630	473,314
		General Fund Total	5,801,469	12,620,092	11,521,930	6,999,937

City of Buellton, California
Schedule of Expenditures

SPECIAL REVENUE FUNDS

Fund	Dept	Description	Actual 2014-15	Adopted 2015-16	Year-End Estimated 2015-16	Adopted 2016-17
005	701	Wastewater Operating	957,262	1,360,300	737,230	1,129,831
006	new	Wastewater Capital	-	-	-	250,000
020	601	Water Operating	1,822,089	3,161,227	1,743,140	2,606,795
021	new	Water Capital	-	-	-	500,000
023	580	Housing	1,130	3,000	1,650	3,000
025	553-7	Gas Tax	570,272	777,000	264,000	252,000
027	559	Local Transportation Fund	25,365	92,100	92,000	205,160
029	557	Transportation Planning	41,338	45,000	45,000	45,000
031	560	Measure A	527,558	855,347	200,000	621,500
		Special Funds Total	3,945,014	6,293,974	3,083,020	5,613,286
		All Funds Total	9,746,483	18,914,066	14,604,950	12,613,223

GENERAL FUND

FUND: 001-GENERAL

DEPARTMENT: 401/CITY COUNCIL

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ 100,534	\$ 107,174	\$ 104,680	\$ 127,550	\$ 109,030	\$ 109,503
Operating & Maintenance	\$ 9,750	\$ 11,354	\$ 11,097	\$ 28,231	\$ 33,642	\$ 22,000
Capital	\$ -	\$ -	\$ 1,429	\$ -	\$ 750	\$ -
Department Total	\$ 110,284	\$ 118,528	\$ 117,207	\$ 155,781	\$ 143,422	\$ 131,503

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>EMPLOYEE SERVICES</u>								
50000 Staff Salaries	43,303	41,541	39,843	65,000	46,480	49,403	2,923	6.3%
50020 Council Salaries	21,120	25,960	26,840	26,400	26,400	26,400	0	0.0%
50025 Council Car Expense Allowance	3,600	4,500	4,575	4,500	4,500	4,500	0	0.0%
50100 Benefits	32,511	35,173	33,423	31,650	31,650	29,200	(2,450)	-7.7%
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	100,534	107,174	104,680	127,550	109,030	109,503	473	0.4%
<u>OPERATING & MAINTENANCE</u>								
61130 Office Supplies	373	1,103	1,102	312	500	500	0	0.0%
60710 Travel & Training	8,426	8,479	9,144	6,826	12,000	12,000	0	0.0%
60210 Computer Maintenance & Software	570	1,128	0	18,638	14,642	3,000	(11,642)	-62.5%
60013 Election Expense	0		0	600	5,500	5,500	0	0.0%
60900 Miscellaneous	381	644	852	1,854	1,000	1,000	0	0.0%
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	9,750	11,354	11,097	28,231	33,642	22,000	(11,642)	-41.2%
<u>CAPITAL</u>								
72200 Office Furniture	0	0	0	0	750	0	(750)	+
72300 Computer Equipment	0	0	1,429	0	0	0	0	-
<u>CAPITAL SUBTOTAL:</u>	0	0	1,429	0	750	0	(750)	N/A
CITY COUNCIL TOTAL:	110,284	118,528	117,207	155,781	143,422	131,503	(11,919)	-8.3%

FUND: 001-GENERAL

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

<u>Employee Services</u>	<u>Budget 2014-15</u>	<u>Budget 2015-16</u>	<u>Budget 2016-17</u>
Council Members (5)	5.00	5.00	5.00
City Clerk	0.40	0.40	0.40
Total:	5.40	5.40	5.40
50000 Staff Salaries	\$ 39,843	\$ 65,000	\$ 49,403
40% of City Clerk salary			
50020 Council Salaries	\$ 26,840	\$ 26,400	\$ 26,400
50025 Council Car Expense Allowance	\$ 4,575	\$ 4,500	\$ 4,500
50100 Benefits	\$ 33,423	\$ 31,650	\$ 29,200
<u>Operating & Maintenance</u>			
61130 Office Supplies	\$ 1,102	\$ 312	\$ 500
60710 Travel & Training	\$ 9,144	\$ 6,826	\$ 12,000
Attendance at League of California Cities (LOCC) conferences, Channel Counties Division (LOCC) meetings, Council of Government meetings and miscellaneous seminars for the Mayor and Council Members.			
60210 Computer Maintenance & Software	\$ -	\$ 18,638	\$ 3,000
Other annual computer maintenance costs - \$3,000.			
60013 Election Expense	\$ 5,500	\$ 600	\$ 5,500
60900 Miscellaneous	\$ 1,000	\$ 1,854	\$ 1,000
<u>Capital</u>			
72200 Office Furniture	\$ -	\$ -	\$ -
72300 Computer Equip	\$ -	\$ -	\$ -

FUND: 001-GENERAL

DEPARTMENT: 402/CITY MANAGER

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ 254,811	\$ 188,598	\$ 197,386	\$ 216,010	\$ 215,882	\$ 229,231
Operating & Maintenance	\$ 5,611	\$ 5,933	\$ 4,129	\$ 1,520	\$ 4,150	\$ 4,150
Capital	\$ -	\$ -	\$ 17	\$ -	\$ -	\$ -
Department Total	\$ 260,422	\$ 194,531	\$ 201,532	\$ 217,530	\$ 220,032	\$ 233,381

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

		2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Change From	% Change
		Actual	Actual	Actual	Estimate	Budget	Proposed	2015-16	From 2015-16
								Budget	Budget
<u>EMPLOYEE SERVICES</u>									
50000	Salaries	210,397	138,232	134,940	156,000	155,872	169,841	13,969	9.0%
50025	City Manager Vehicle Allowance	0	0	1,050	3,600	3,600	3,600	0	+
50100	Benefits	44,414	50,366	61,396	56,410	56,410	55,790	(620)	-1.1%
	EMPLOYEE SERVICES SUBTOTAL:	254,811	188,598	197,386	216,010	215,882	229,231	13,349	6.2%
<u>OPERATING & MAINTENANCE</u>									
61130	Office Supplies	454	1,224	373	0	250	250	0	0.0%
60650	Membership & Publications	400	400	800	0	700	700	0	0.0%
60710	Travel & Training	3,938	2,881	1,603	1,374	2,500	2,500	0	0.0%
60210	Computer Maintenance & Software	819	190	855	0	200	200	0	0.0%
60022	Recruitment Expense	0	0	0	0	0	0	0	-
60900	Miscellaneous	0	1,238	498	146	500	500	0	0.0%
	OPERATING & MAINTENANCE SUBTOTAL:	5,611	5,933	4,129	1,520	4,150	4,150	0	0.0%
<u>CAPITAL</u>									
72200	Office Furniture	0	0	17	0	0	0	0	-
72300	Computer Equipment	0	0	0	0	0	0	0	-
	CAPITAL SUBTOTAL:	0	0	17	0	0	0	0	-
CITY MANAGER TOTAL:		260,422	194,531	201,532	217,530	220,032	233,381	13,349	6.1%

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

<u>Employee Services</u>	<u>Budget 2014-15</u>	<u>Budget 2015-16</u>	<u>Budget 2016-17</u>
City Manager	1.00	1.00	1.00
50000 Salaries	\$ 134,940	\$ 155,872	\$ 169,841
50025 City Manager Car Allowance	\$ -	\$ -	\$ 3,600
50100 Benefits	\$ 61,396	\$ 56,410	\$ 55,790
 <u>Operating & Maintenance</u>			
61130 Office Supplies	\$ 373	\$ 250	\$ 250
60650 Membership & Publications	\$ 800	\$ 700	\$ 700
60710 Travel & Training	\$ 1,603	\$ 2,500	\$ 2,500
Attendance at League of California Cities (LOCC) conferences, Channel Counties Division (LOCC) meetings, City Managers' Luncheons and miscellaneous meetings and training seminars for the City Manager.			
60210 Computer Maintenance & Software	\$ 855	\$ 200	\$ 200
60900 Miscellaneous	\$ 498	\$ 500	\$ 500
 <u>Capital</u>			
72200 Office Furniture	\$ 17	\$ -	\$ -
72300 Computer Equipment	\$ -	\$ -	\$ -

FUND: 001-GENERAL

DEPARTMENT: 403/CITY CLERK

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ 76,559	\$ 88,818	\$ 91,368	\$ 96,565	\$ 97,285	\$ 100,725
Operating & Maintenance	\$ 16,105	\$ 13,108	\$ 17,113	\$ 10,025	\$ 15,300	\$ 13,300
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Department Total	\$ 92,664	\$ 101,926	\$ 108,481	\$ 106,590	\$ 112,585	\$ 116,525

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>EMPLOYEE SERVICES</u>								
50000 Salaries	53,569	63,412	62,181	69,000	69,720	74,105	4,385	6.3%
50100 Benefits	22,990	25,406	29,187	27,565	27,565	26,620	(945)	-3.4%
EMPLOYEE SERVICES SUBTOTAL:	76,559	88,818	91,368	96,565	97,285	100,725	3,440	3.5%
<u>OPERATING & MAINTENANCE</u>								
61130 Office Supplies	533	514	1,157	320	1,000	1,000	0	0.0%
60012 Code Updates	2,736	1,968	1,702	1,895	3,000	3,000	0	0.0%
60520 Advertising - Legal	3,361	2,805	3,563	1,812	3,500	3,500	0	0.0%
60650 Membership & Publications	420	589	280	518	800	800	0	0.0%
60710 Travel & Training	1,882	6,082	6,531	3,699	5,000	3,000	(2,000)	-40.0%
60210 Computer Maintenance & Software	95	143	0	1,656	1,990	1,000	0	0.0%
60013 Election Expense	5,561	556	3,210	0	0	0	0	-
60900 Miscellaneous	1,517	451	670	124	1,000	1,000	0	0.0%
OPERATING & MAINTENANCE SUBTOTAL:	16,105	13,108	17,113	10,025	15,300	13,300	(2,000)	-13.1%
<u>CAPITAL</u>								
72200 Office Furniture	0	0	0	0	0	2,500	2,500	-
72300 Computer Equipment	0	0	0	0	0	0	0	-
72100 Office Equipment	0	0	0	0	0	0	0	-
CAPITAL SUBTOTAL:	0	0	0	0	0	2,500	2,500	-
CITY CLERK TOTAL:	92,664	101,926	108,481	106,590	112,585	116,525	3,940	3.5%

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

<u>Employee Services</u>	<u>Budget 2014-15</u>	<u>Budget 2015-16</u>	<u>Budget 2016-17</u>
City Clerk	0.50	0.60	0.60
50000 Salaries	\$ 62,181	\$ 69,720	\$ 74,105
50100 Benefits	\$ 29,187	\$ 27,565	\$ 26,620
<u>Operating & Maintenance</u>			
61130 Office Supplies	\$ 1,157	\$ 1,000	\$ 1,000
60012 Code Updates	\$ 1,702	\$ 3,000	\$ 3,000
Buellton Municipal Code and Santa Barbara County Code updates.			
60520 Advertising - Legal	\$ 3,563	\$ 3,500	\$ 3,500
60650 Membership & Publications	\$ 280	\$ 800	\$ 800
Dues for the City Clerk for the International Institute of Municipal Clerks Association; Calif City Clerks Association dues; miscellaneous books and publications.			
60710 Travel & Training	\$ 6,531	\$ 5,000	\$ 3,000
Attendance at conferences, seminars, courses and related training programs. Books and training material.			
60210 Computer Maintenance & Software	\$ -	\$ 1,000	\$ 1,000
60013 Election Expense (moved to City Council in 2013-14)	\$ 3,210	\$ -	\$ -
60900 Miscellaneous	\$ 670	\$ 1,000	\$ 1,000
<u>Capital</u>			
72200 Office Furniture	\$ -	\$ -	\$ 2,500
72300 Computer Equipment	\$ -	\$ -	\$ -
72100 Office Equipment	\$ -	\$ -	\$ -

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 174,043	\$ 182,235	\$ 186,496	\$ 165,000	\$ 150,000	\$ 175,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 174,043	\$ 182,235	\$ 186,496	\$ 165,000	\$ 150,000	\$ 175,000

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>EMPLOYEE SERVICES</u>								
50000 Salaries	0	0	0	0	0	0	0	-
50100 Benefits	0	0	0	0	0	0	0	-
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	0	0	0		0	0	0	
<u>OPERATING & MAINTENANCE</u>								
61130 Office Supplies	0	0	0	0	0	0	0	-
60650 Membership & Publications	0		0	0	0	0	0	+
60710 Travel & Training	0	0	0	0	0	0	0	-
60210 Computer Maintenance & Software	0	0	0	0	0	0	0	-
67705 Telephone	0	0	0	0	0	0	0	-
60840 Contract Services	174,043	182,235	186,496	165,000	150,000	175,000	25,000	16.7%
60900 Miscellaneous	0	0	0	0	0	0	0	-
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	174,043	182,235	186,496	165,000	150,000	175,000	25,000	16.7%
 CITY ATTORNEY TOTAL:	174,043	182,235	186,496	165,000	150,000	175,000	25,000	16.7%

FUND: 001-GENERAL

DEPARTMENT: 404/CITY ATTORNEY

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

<u>Employee Services</u>	Budget 2014-15	Budget 2015-16	Budget 2016-17
City Attorney	0.00	0.00	0.00
50000 Salaries	\$ -	\$ -	\$ -
50100 Benefits	\$ -	\$ -	\$ -
<u>Operating & Maintenance</u>			
61130 Office Supplies	\$ -	\$ -	\$ -
60650 Membership & Publications	\$ -	\$ -	\$ -
60710 Travel & Training	\$ -	\$ -	\$ -
60210 Computer Maintenance & Software	\$ -	\$ -	\$ -
61280 Telephone	\$ -	\$ -	\$ -
60840 Contract Services - Legal Fees	\$ 186,496	\$ 150,000	\$ 175,000
60900 Miscellaneous	\$ -	\$ -	\$ -

FUND: 001-GENERAL

DEPARTMENT: 410/NON-DEPARTMENTAL

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ 49,833	\$ 49,586	\$ 52,754	\$ 43,528	\$ 60,583	\$ 55,770
Operating & Maintenance	\$ 497,227	\$ 639,744	\$ 977,393	\$6,707,038	\$7,251,503	\$1,552,326
Capital	\$ 2,914	\$ 919	\$ 899	\$ 5,764	\$ 1,000	\$ -
Department Total	\$ 549,974	\$ 690,249	\$1,031,046	\$6,756,330	\$7,313,086	\$1,608,096

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>EMPLOYEE SERVICES</u>								
50100 Benefits	49,833	49,586	52,754	43,528	60,583	55,770	(4,813)	-7.9%
EMPLOYEE SERVICES SUBTOTAL:	49,833	49,586	52,754	43,528	60,583	55,770	(4,813)	-7.9%
<u>OPERATING & MAINTENANCE</u>								
50600 Insurance - Liability	36,653	420	216,208	152,015	152,015	85,689	(66,326)	-43.6%
50610 Insurance - Property	4,635	4,908	4,162	2,712	5,500	5,000	(500)	-9.1%
61130 Office Supplies	9,656	7,690	10,270	11,772	6,500	10,000	3,500	53.8%
61131 Postage	1,454	1,306	2,009	237	2,000	500	(1,500)	-75.0%
60310 Equipment Rental	10,099	10,333	11,907	10,558	10,000	11,000	1,000	10.0%
61120 Office Equipment	0	0	0	0	0	0	0	-
60650 Membership & Publications	3,232	1,768	1,818	10,740	4,500	10,000	5,500	122.2%
60710 Travel & Training	210	150	5,899	980	800	1,000	200	25.0%
60211 Data Processing Contract Maintenance	0	2,398	0	0	0	0	0	-
61292 Internet Access / Website Maintenance	8,060	0	5,021	5,570	10,000	6,000	(4,000)	-40.0%
60210 Computer Maintenance & Software	2,776	4,171	13,655	12,681	10,000	14,000	4,000	40.0%
67705 Telephone	3,801	3,612	4,250	4,094	3,800	5,000	1,200	31.6%
61230 Utilities - Gas	740	558	164	900	900	900	0	0.0%
61241 Utilities - Electric	10,596	8,888	8,898	10,069	9,000	10,000	1,000	11.1%
61211 Utilities - Water	1,208	1,312	1,980	1,800	1,800	1,800	0	0.0%
61210 Utilities - Sewer	1,038	1,110	1,110	900	900	900	0	0.0%
60015 Animal Control	31,469	32,306	33,500	35,093	35,093	36,637	1,544	4.4%
67790 Visitors Bureau	225,363	302,605	414,737	397,329	375,000	400,000	25,000	6.7%
61410 Newsletter	0	0	0	0	0	0	0	-
67200 Community Organization Support	55,810	66,874	75,591	34,575	78,900	78,900 (1)	0	0.0%
69600 Undesignated Miscellaneous Support	6,500	500	0	600	2,000	3,000	1,000	-
60910 Miscellaneous Recognition Items	6,195	2,268	644	1,733	3,500	2,000	(1,500)	-42.9%
67620 SB Co Mental Health Assessment Team (MHAT)	2,428	2,522	2,621	4,029	2,621	4,000	1,379	52.6%
60022 Recruitment Expense	2,806	2,984	2,493	1,905	2,000	2,000	0	0.0%
67430 LAFCO Contribution	1,243	1,506	2,977	2,000	2,000	2,000	0	0.0%
69100 Transfer to Other Funds	50,000	168,040	143,839	5,943,790	6,466,674 (3)	791,000 (2)	(5,675,674)	-87.8%
60014 Emergency Operations	695	1,815	648	1,576	6,000	9,000	3,000	50.0%
60900 Miscellaneous and PERS unfunded liability	20,560	9,700	12,992	59,380	60,000	62,000	2,000	3.3%
OPERATING & MAINTENANCE SUBTOTAL:	497,227	639,744	977,393	6,707,038	7,251,503	1,552,326	(5,699,177)	-583.1%
<u>CAPITAL</u>								
73100 Vehicle Replacement	0	0	0	0	0	0	0	-
72200 Office Furniture	0	0	0	0	0	0	0	-
72300 Computer Equipment	2,914	919	899	5,764	1,000	0	(1,000)	+
74100 Improvements	0	0	0	0	0	0	0	-
CAPITAL SUBTOTAL:	2,914	919	899	5,764	1,000	0	(1,000)	-
NON-DEPARTMENTAL TOTAL:	549,974	690,249	1,031,046	6,756,330	7,313,086	1,608,096	(5,704,990)	-78.0%

(1) This incorporates the grant to the SYV Senior Citizens' Foundation (\$49,850 - program support), People Helping People (\$11,980 - for Food & Emergency program support; ADCAP, Under 1 Roof Senior Program, Foodbank of Santa Barbara County (\$8,470), SYV Fruit and Vegetable Rescue (\$6,660) and Nature Track (\$1,940).

(2) Capital Improvement Project transfers (CIP) - \$591,000; Operating Transfers to Funds 029 of \$45,000 (Transportation Planning) and 027 of \$195,000 (LTF).

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEAR 2016-17</u>	Actual 2014-15	Budget 2015-16	Budget 2016-17
<u>Employee Services</u>			
50100 Benefits	\$ 52,754	\$ 60,583	\$ 55,770
Medical Benefits for retired employees			
<u>Operating & Maintenance</u>			
50600 Insurance - Liability	\$ 216,208	\$ 152,015	\$ 85,689
80% of the City's liability insurance; 10% is charged to the Wastewater and Water funds respectively.			
50610 Insurance - Property	\$ 4,162	\$ 5,500	\$ 5,000
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.			
61130 Office Supplies	\$ 10,270	\$ 10,000	\$ 10,000
Copier expense for all departments.			
61131 Postage	\$ 2,009	\$ 2,000	\$ 500
60310 Equipment Rental	\$ 11,907	\$ 10,000	\$ 11,000
Lease cost of a copier and postage meter. Postage Meter Lease: \$307 per month; 63 months starting Feb. 2015.			
60650 Membership & Publications	\$ 1,818	\$ 4,500	\$ 10,000
League of California Cities dues, miscellaneous dues and various publications.			
60710 Travel & Training	\$ 5,899	\$ 800	\$ 1,000
60211 Data Processing Contract Maintenance	\$ -	\$ -	\$ -
61292 Internet Access / Website Maintenance	\$ 5,021	\$ 10,000	\$ 6,000
Includes \$1,000 annual maintenance for Buellton App and \$7,000 website update and maintenance.			
60210 Computer Maintenance & Software	\$ 13,655	\$ 10,000	\$ 14,000
Update Office product			
67705 Telephone	\$ 4,250	\$ 3,800	\$ 5,000
61230 Utilities - Gas	\$ 164	\$ 900	\$ 900
61241 Utilities - Electric	\$ 8,898	\$ 9,000	\$ 10,000
61211 Utilities - Water	\$ 1,980	\$ 1,800	\$ 1,800
50% of water used at 140 W. Highway 246.			
61210 Utilities - Sewer	\$ 1,110	\$ 900	\$ 900

FUND: 001-GENERAL

DEPARTMENT: 410/NON-DEPARTMENTAL

60015	Animal Control	\$ 33,500	\$ 35,093	\$ 36,637
	Contract for services with County Animal Control.			
67790	Visitors Bureau	\$ 414,737	\$ 375,000	\$ 400,000
	Contract for advertising services based on 20.83% of \$1,500,000 budgeted Transient Occupancy Tax revenue.			
61410	Newsletter	\$ -	\$ -	\$ -
	Cost of printing the Buellton Banner.			
67200	Community Organization Support	\$ 75,591	\$ 78,900	\$ 78,900
	Senior Center, People Helping People, Foodbank, and SYV Fruit & Vegetable Rescue			
60910	Undesignated Misc Support	\$ -	\$ 2,000	\$ 3,000
	Donation to Buellton Historical Society; Central Coast Collaborative on Homeless; Buellton Union School District Jog-A-thon.			
60910	Miscellaneous Recognition Items	\$ 644	\$ 3,500	\$ 2,000
	Miscellaneous award items for various organizations and employee recognition program.			
67620	Mental Health Assessment Team (MHAT) Services	\$ 2,621	\$ 2,621	\$ 4,000
	Santa Barbara County Mental Health Assessment Team (MHAT) Services.			
60022	Recruitment Expense	\$ 2,493	\$ 2,000	\$ 2,000
	Expenses related to new employee recruitment.			
67430	LAFCO Contribution	\$ 2,977	\$ 2,000	\$ 2,000
	City's share of LAFCO's operating costs.			
69100	Transfer to Other Funds			
	Transfer to CIP Project #201 (Facilities Maintenance and Painting Project)	\$ -	\$ -	\$ 10,000
	Transfer to CIP Project #205 (City Hall Repairs (Roof and Restrooms)	\$ -	\$ -	\$ 30,000
	Transfer to CIP Project #210 (Fleet Purchases) - Move to Vehicle Replacement - PW- General	\$ -	\$ -	\$ -
	Transfer to CIP Project #211 (Village Park Improvements)	\$ -	\$ -	\$ 216,000
	Transfer to CIP Project #311 (Industrial Way Streetlights)	\$ -	\$ -	\$ 85,000
	Transfer to CIP Project #312 (Highway 246 Sidewalk (CalTrans)	\$ -	\$ -	\$ 150,000
	Transfer to CIP Project #313 (Road Maintenance Project - 15/16); MOE	\$ -	\$ -	\$ 100,000
	Transfer to Local Transportation Fund 027 (to cover CIP)	\$ -	\$ -	\$ 175,000
	Transfer to Transportation Planning Fund 029 (to cover operating costs)	\$ -	\$ -	\$ 25,000
		\$ -	\$ -	\$ -
60014	Emergency Operations	\$ 648	\$ 6,000	\$ 9,000
	One CERT Trailer.			

FUND: 001-GENERAL

DEPARTMENT: 410/NON-DEPARTMENTAL

60900	Miscellaneous	\$	12,992	\$	60,000	\$	62,000
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Green Business Program: \$633 per year; other miscellaneous; CalPERS Unfunded Liability calculated separately from payroll and billed directly through A/P (split with Water and Wastewater). General Fund's CalPERS 2016-17 liability is \$57,596.

Capital

73100	Vehicle Replacement	\$	-	\$	-	\$	-
72200	Office Furniture	\$	-	\$	-	\$	-
72300	Computer Equipment	\$	899	\$	-	\$	-
74100	Improvements	\$	-	\$	-	\$	-

FUND: 001-GENERAL

DEPARTMENT: 420/FINANCE

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ 133,599	\$ 247,878	\$ 227,243	\$ 214,780	\$ 220,180	\$ 148,614
Operating & Maintenance	\$ 27,206	\$ 146,466	\$ 75,791	\$ 128,089	\$ 95,800	\$ 39,000
Capital	\$ 1,047	\$ 999	\$ 2,297	\$ -	\$ 2,000	\$ 2,000
Department Total	\$ 161,852	\$ 395,343	\$ 305,331	\$ 342,869	\$ 317,980	\$ 189,614

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>EMPLOYEE SERVICES</u>								
50000 Salaries	90,978	174,717	131,034	125,835	131,235	105,652	(25,583)	-19.5%
50030 Hourly Employees	0	6,440	34,419	38,500	38,500	5,732	(32,768)	-85.1%
50100 Benefits	42,621	66,721	61,790	50,445	50,445	37,230	(13,215)	-26.2%
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	133,599	247,878	227,243	214,780	220,180	148,614	(71,566)	-32.5%
<u>OPERATING & MAINTENANCE</u>								
61130 Office Supplies	1,040	2,674	1,604	1,997	3,000	3,000	0	0.0%
60550 Printing	0	0	0	0	0	0	0	-
60650 Membership & Publications	701	270	1,015	728	800	1,000	200	+
60710 Travel & Training	1,519	1,564	1,265	25	2,000	5,000	3,000	150.0%
60211 Data Processing Contract Maintenance	4,233	4,452	4,864	5,000	5,000	5,000	0	0.0%
60210 Computer Maintenance & Software	815	1,995	0	1,500	1,500	1,500	0	0.0%
60021 Audit	5,440	9,132	5,809	4,425	7,500	7,500	0	0.0%
60800 Contract Services	12,979	125,205	60,883	113,653	75,000	15,000	(60,000)	-80.0%
60900 Miscellaneous	479	1,174	351	760	1,000	1,000	0	0.0%
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	27,206	146,466	75,791	128,089	95,800	39,000	(56,800)	-74.9%
<u>CAPITAL</u>								
72200 Office Furniture	0	0	0	0	0	0	0	-
72300 Computer Equipment	1,047	999	2,297	0	2,000	2,000	0	0.0%
72100 Office Equipment	0	0	0	0	0	0	0	-
<u>CAPITAL SUBTOTAL:</u>	1,047	999	2,297	0	2,000	2,000	0	0.0%
FINANCE TOTAL:	161,852	395,343	305,331	342,869	317,980	189,614	(128,366)	-40.4%

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

<u>Employee Services</u>		Actual 2014-15	Budget 2015-16	Budget 2016-17
	Finance Director	0.80	0.80	0.80
	Accounting Specialist (1)	0.00	0.70	0.70
	Revenue Specialist (1)	0.00	0.70	0.70
	Accounting Technicians (1) (Split)	0.70	0.00	0.20
	Accounting Technicians (1)	0.70	0.00	0.00
	Accounting Technicians (2) Part-time/Temporary	0.00	0.50	0.00
	Total	2.20	2.70	2.40
50000	Salaries	\$ 131,034	\$ 131,235	\$ 105,652
50030	Hourly Employees	\$ 34,419	\$ 38,500	\$ 5,732
50100	Benefits	\$ 61,790	\$ 50,445	\$ 37,230
<u>Operating & Maintenance</u>				
61130	Office Supplies	\$ 1,604	\$ 3,000	\$ 3,000
60550	Printing	\$ -	\$ -	\$ -
61131	Membership & Publication	\$ 1,015	\$ 800	\$ 1,000
	Membership dues for the California Society of Municipal Finance Officers (CSMFO) and the Government Finance Officers Association (GFOA); miscellaneous publications.			
60710	Travel & Training	\$ 1,265	\$ 2,000	\$ 5,000
	Attendance at conferences and seminars			
60211	Data Processing Contract Maintenance	\$ 4,864	\$ 5,000	\$ 5,000
	Contract support for accounting programs.			
60210	Computer Maintenance & Software	\$ -	\$ 1,500	\$ 1,500
60021	Audit	\$ 5,809	\$ 7,500	\$ 7,500
	33 1/3% of the cost.			
60800	Contract Services	\$ 60,883	\$ 75,000	\$ 15,000
	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).			
60900	Miscellaneous	\$ 351	\$ 1,000	\$ 1,000
<u>Capital</u>				
72200	Office Furniture	\$ -	\$ -	\$ -
72300	Computer Equipment	\$ 2,297	\$ 2,000	\$ 2,000
	Laptop for Finance Presentations.			
72100	Office Equipment	\$ -	\$ -	\$ -

FUND: 001-GENERAL

DEPARTMENT: 501/PUBLIC SAFETY
POLICE & FIRE

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 1,872,020	\$ 1,792,569	\$ 1,801,989	\$ 1,979,451	\$ 1,977,896	\$ 1,981,688
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,872,020	\$ 1,792,569	\$ 1,801,989	\$ 1,979,451	\$ 1,977,896	\$ 1,981,688

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.

DEPARTMENT EXPENDITURES

PUBLIC SAFETY - POLICE & FIRE
001-501

		2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Change From	% Change
		Actual	Actual	Actual	Estimate	Budget	Proposed	2015-16	From 2015-16
								Budget	Budget
<u>OPERATING & MAINTENANCE</u>									
61241	Utilities - Electric	3,166	2,505	2,768	5,755	4,200	6,000	1,800	42.9%
60800	Contract Services - Police	1,676,042	1,601,832	1,610,873	1,780,000	1,780,000	1,780,000	0	0.0%
60810	Contract Services - Fire	192,812	188,232	188,348	193,696	193,696	195,688	1,992	1.0%
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>		<u>1,872,020</u>	<u>1,792,569</u>	<u>1,801,989</u>	<u>1,979,451</u>	<u>1,977,896</u>	<u>1,981,688</u>	<u>3,792</u>	<u>0.2%</u>
PUBLIC SAFETY TOTAL:		1,872,020	1,792,569	1,801,989	1,979,451	1,977,896	1,981,688	3,792	0.2%

FUND: 001-GENERAL

DEPARTMENT: 501/PUBLIC SAFETY
POLICE & FIRE

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

Operating & Maintenance

	Actual 2014-15	Budget 2015-16	Budget 2016-17	
61241 Utilities - Electric	2,768	4,200	6,000	
60800 Contract Services - Sheriff	\$1,610,873	1,780,000	1,780,000	
<div style="border: 1px solid black; padding: 2px;">Contract with the County of Santa Barbara Sheriff's Department for public safety services and traffic enforcement. Includes estimated overtime pay.</div>				
60810 Contract Services - Fire	\$188,348	193,696	195,688	1,981,688
<div style="border: 1px solid black; padding: 2px;">Contract with the County of Santa Barbara's Fire Department for 33% of the salary for a Firefighter/Paramedic.</div>				

FUND: 001-GENERAL

DEPARTMENT: 510/LEISURE SERVICES
LIBRARY

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 86,378	\$ 93,071	\$ 97,902	\$ 98,123	\$ 99,741	\$ 148,541
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 86,378	\$ 93,071	\$ 97,902	\$ 98,123	\$ 99,741	\$ 148,541

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.

DEPARTMENT EXPENDITURES

LEISURE SERVICES - LIBRARY
001-510

		2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Change From	% Change
		Actual	Actual	Actual	Estimate	Budget	Proposed	2015-16	From 2015-16
								Budget	Budget
<u>OPERATING & MAINTENANCE</u>									
61230	Utilities - Gas	2,800	672	811	613	2,800	1,000	387	63.2%
61241	Utilities - Electric	3,500	3,809	3,470	4,069	3,500	4,100	31	0.8%
61211	Utilities - Water	1,800	1,312	1,980	1,800	1,800	1,800	0	0.0%
60800	Contract Services	78,278	87,278	91,641	91,641	91,641	141,641	50,000	54.6%
OPERATING & MAINTENANCE SUBTOTAL:		86,378	93,071	97,902	98,123	99,741	148,541	50,418	51.4%
 LIBRARY TOTAL:		 86,378	 93,071	 97,902	 98,123	 99,741	 148,541	 50,418	 51.4%

FUND: 001-GENERAL

DEPARTMENT: 510/LEISURE SERVICES
LIBRARY

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEAR 2016-17</u>	<u>Actual 2014-15</u>	<u>Budget 2015-16</u>	<u>Budget 2016-17</u>
<u>Operating & Maintenance</u>			
61230 Utilities - Gas	\$ 811	\$ 2,800	\$ 1,000
61241 Utilities - Electric	\$ 3,470	\$ 3,500	\$ 4,100
61211 Utilities - Water	\$ 1,980	\$ 1,800	\$ 1,800
<u>50% of water used at 140 W. Highway 246.</u>			
60800 Contract Services	\$ 91,641	\$ 91,641	\$ 141,641
<u>Contract with the City of Santa Barbara Library System to manage the Buellton Library. Ad Hoc Committee still meeting as of budget approval. Estimate: (Prior year contract: 91,641 plus \$50,000 estimated).</u>			

FUND: 001-RECREATION

DEPARTMENT: 511/RECREATION

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ 295,527	\$ 301,132	\$ 321,501	\$ 320,058	\$ 320,058	\$ 325,404
Operating & Maintenance	\$ 199,200	\$ 196,671	\$ 231,533	\$ 160,379	\$ 154,000	\$ 156,500
Capital	\$ -	\$ -	\$ 24,804	\$ -	\$ -	\$ -
Department Total	\$ 494,727	\$ 497,803	\$ 577,838	\$ 480,437	\$ 474,058	\$ 481,904

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

RECREATION
001-511

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>EMPLOYEE SERVICES</u>								
50000 Salaries	174,445	179,420	172,548	185,678	185,678	200,634	14,956	8.1%
50030 Hourly Employees	23,314	26,705	46,148	25,000	37,000	37,000	0	0.0%
50100 Benefits	97,768	95,007	102,805	100,000	97,380	87,770	(9,610)	-9.9%
<u>EMPLOYEE SERVICES SUBTOTAL</u>	295,527	301,132	321,501	320,058	320,058	325,404	5,346	1.7%
<u>OPERATING & MAINTENANCE</u>								
61130 Office Supplies	4,050	1,208	1,678	3,159	2,500	3,000	500	20.0%
60510 Advertising	0	7,568	6,322	6,471	6,500	6,500	0	0.0%
61280 Fuel- Vehicles	6,232	6,547	7,005	7,171	9,000	9,000	0	0.0%
60270 Maintenance - Vehicles	1,705	2,841	2,627	4,768	2,000	4,000	2,000	100.0%
60250 Maintenance / Repair - Rec Dept	10,032	9,152	13,937	4,338	12,000	12,000	0	0.0%
60252 Maintenance / Repair - Joint Use	3,400	1,862	3,306	656	4,000	4,000 (1)	0	0.0%
61290 Telephone/Internet	2,599	2,607	2,895	2,628	3,000	3,000	0	0.0%
67140 Buellton Recreation Program	58,037	69,332	53,431	57,386	49,500	49,500	0	0.0%
67570 Buellton Recreation Program 50/50	41,633	30,012	48,791	5,000	5,000	5,000	0	0.0%
67135 Buellton Rec Programs Trips	26,534	35,243	42,657	41,832	29,500	29,500	0	0.0%
69400 Transfer to Reserves	5,000	0	0	0	0	0	0	-
60800 Contract Services	37,816	30,294	48,846	26,769	30,000	30,000	0	0.0%
67020 Recreation Coordinator/Admin Overhead	0	0	0	0	0	0	0	-
60900 Miscellaneous	2,162	5	39	192	1,000	1,000	0	0.0%
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	199,200	196,671	231,533	160,379	154,000	156,500	2,500	1.6%
<u>CAPITAL</u>								
73100 Vehicles	0	0	24,804	0	0	0	0	-
74100 Improvements	0	0	0	0	0	0	0	-
<u>CAPITAL SUBTOTAL:</u>	0	0	24,804	0	0	0	0	-
PARKS / RECREATION TOTAL:	494,727	497,803	577,838	480,437	474,058	481,904	7,846	1.7%

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

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

	Actual 2014-15	Budget 2015-16	Budget 2016-17
<u>Employee Services</u>			
Recreation Coordinator	1.00	1.00	1.00
Staff Assistant/Planning Tech	0.30	0.30	0.20
Recreation Center Coordinator	1.00	1.00	1.00
Recreation Technician	1.00	1.00	1.00
Total	3.30	3.30	3.20
50000 Salaries	\$ 172,548	\$ 185,678	\$ 200,634
50030 Hourly Employees	\$ 46,148	\$ 37,000	\$ 37,000
<u>Currently employ five part-time employees</u>			
50100 Benefits	\$ 102,805	\$ 97,380	\$ 87,770
<u>Operating & Maintenance</u>			
61130 Office Supplies	\$ 1,678	\$ 2,500	\$ 3,000
60510 Advertising	\$ 6,322	\$ 6,500	\$ 6,500
61280 Fuel - Vehicles	\$ 7,005	\$ 9,000	\$ 9,000
60270 Maint - Vehicles	\$ 2,627	\$ 2,000	\$ 4,000
60250 Maintenance / Repair	\$ 13,937	\$ 12,000	\$ 12,000
<u>Buellton Rec dept repairs and maintenance - office, Zone</u>			
60252 Maint/Repair-Joint Use	\$ 3,306	\$ 4,000	\$ 4,000
<u>Joint facility repairs - gym, kitchen, weight room, restroom,courtyard</u>			
<u>Amount based on 1/3 of the total Rec Center rental revenue from the previous year</u>			
61290 Telephone/Internet	\$ 2,895	\$ 3,000	\$ 3,000
67140 Buellton Recreation Program	\$ 53,431	\$ 49,500	\$ 49,500
<u>Seasonal personnel, Oak Valley afterschool program, supplies, flyers and equipment.</u>			
67140 Buellton Recreation Program - 50/50	\$ 48,791	\$ 5,000	\$ 5,000
<u>Shared recreations programs with the City of Solvang</u>			
67135 Buellton Recreation Program-Trips	\$ 42,657	\$ 29,500	\$ 29,500
<u>Trips organized for children and adults through Buellton Recreation</u>			

FUND: 001-GENERAL

69400 Transfer to Reserves
 60800 Contract Services
 67020 Recreation Coordinator/ Admin Overhead
 60900 Miscellaneous

\$ -
 \$ 48,846
 \$ -
 \$ 39

DEPARTMENT: 511/RECREATION

\$ -
 \$ 30,000
 \$ -
 \$ 1,000

\$ -
 \$ 30,000
 \$ -
 \$ 1,000

Capital

73100 Vehicles

\$ 24,804

\$ -

\$ -

FUND: 001-GENERAL

DEPARTMENT: 550/PUBLIC WORKS
STREET LIGHTS

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 50,000	\$ 56,521	\$ 53,634	\$ 55,905	\$ 55,000	\$ 55,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 50,000	\$ 56,521	\$ 53,634	\$ 55,905	\$ 55,000	\$ 55,000

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

PUBLIC WORKS - STREET LIGHTS
001-550

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>OPERATING & MAINTENANCE</u>								
61241 Utilities - Electric	50,000	56,521	53,634	55,905	55,000	55,000	0	0.0%
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	50,000	56,521	53,634	55,905	55,000	55,000	0	0.0%
STREET LIGHTS TOTAL:	50,000	56,521	53,634	55,905	55,000	55,000	0	0.0%

FUND: 001-GENERAL

DEPARTMENT: 550/PUBLIC WORKS
STREET LIGHTS

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

Actual
2014-15

Budget
2015-16

Budget
2016-17

Operating & Maintenance

61241 Utilities - Electric

\$ 53,634

\$ 55,000

\$ 55,000

FUND: 001-GENERAL

DEPARTMENT: 557/PUBLIC WORKS
ENGINEERING

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 64,000	\$ 117,995	\$ 98,695	\$ 84,870	\$ 110,000	\$ 110,000
Capital	\$ 70,575	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 134,575	\$ 117,995	\$ 98,695	\$ 84,870	\$ 110,000	\$ 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.

DEPARTMENT EXPENDITURES

PUBLIC WORKS - ENGINEERING
001-557

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>OPERATING & MAINTENANCE</u>								
67265 Development Permit Processing	4,000	52,375	9,835	9,870	0	0	0	-
60800 Contract Services	60,000	60,056	87,210	75,000	85,000	85,000	0	0.0%
60830 Engineering Services	0	5,453	1,650	0	25,000	25,000	0	-
60830 Engineering Services - Prop1B	0	111		0	0	0	0	-
OPERATING & MAINTENANCE SUBTOTAL:	64,000	117,995	98,695	84,870	110,000	110,000	0	0.0%
<u>CAPITAL</u>								
74100 Improvements	65,000	0	0	0	0	0	0	0.0%
74110 Improvements - Prop 1B	5,575	0	0	0	0	0	0	0.0%
CAPITAL SUBTOTAL:	70,575	0	0	0	0	0	0	0.0%
ENGINEERING TOTAL:	134,575	117,995	98,695	84,870	110,000	110,000	0	0.0%

FUND: 001-GENERAL

DEPARTMENT: 557/PUBLIC WORKS
ENGINEERING

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEAR 2016-17</u>	Actual 2014-15	Budget 2015-16	Budget 2016-17
<u>Operating & Maintenance</u>			
67265 Development Permit Processing	\$ 9,835	\$ -	\$ -
60800 Contract Services	\$ 87,210	\$ 85,000	\$ 85,000
<u>General Engineering Services as requested by City.</u>			
60830 Engineering Services	\$ 1,650	\$ 25,000	\$ 25,000
<u>Traffic safety studies.</u>			
60830 Engineering Services - Prop1B	\$ -	\$ -	\$ -
<u>Capital</u>			
74100 Improvements	\$ -	\$ -	\$ -
74110 Improvements	\$ -	\$ -	\$ -

FUND: 001-GENERAL

DEPARTMENT: 558/PUBLIC WORKS
GENERAL

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ 318,113	\$ 328,230	\$ 294,650	\$ 341,805	\$ 353,755	\$ 392,301
Operating & Maintenance	\$ 247,722	\$ 198,324	\$ 177,986	\$ 222,200	\$ 213,150	\$ 224,970
Capital	\$ 38,643	\$ 5,885	\$ 79,709	\$ 26,781	\$ 20,000	\$ 45,000
Department Total	\$ 604,478	\$ 532,439	\$ 552,345	\$ 590,786	\$ 586,905	\$ 662,271

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>EMPLOYEE SERVICES</u>								
50000 Salaries	205,795	215,994	189,326	234,000	233,758	269,959	36,201	15.5%
50035 Hourly	0	7,648	685	0	12,192	12,192	0	0.0%
50100 Benefits	112,318	104,588	104,639	107,805	107,805	110,150	2,345	2.2%
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	318,113	328,230	294,650	341,805	353,755	392,301	38,546	10.9%
<u>OPERATING & MAINTENANCE</u>								
61130 Office Supplies	1,907	1,392	1,025	1,027	1,200	1,200	0	0.0%
60650 License,Membership & Publications	1,185	2,525	790	458	1,200	1,000	(200)	-16.7%
60710 Travel & Training	2,356	1,776	2,327	1,310	2,500	2,500	0	0.0%
61140 Operational Supplies	0	5,898	3,682	9,192	6,000	7,000	1,000	16.7%
61127 Tools	1,786	2,665	2,480	8,000	4,000	4,000	0	0.0%
60131 Laundry - Uniforms	1,038	1,219	670	1,260	800	1,800	1,000	125.0%
61280 Fuel - Vehicles	7,988	6,695	6,373	5,204	8,000	8,000	0	0.0%
60270 Maintenance - Vehicles	7,212	8,829	12,723	3,650	15,000	15,000	0	0.0%
60141 Landscape Maintenance Program	9	0	0	0	0	0	0	0.0%
60250 Maintenance / Repair	42,713	47,132	41,139	55,409	40,000	50,000	10,000	25.0%
67600 Safety Equipment	1,276	1,749	1,244	895	1,500	1,520	20	1.3%
60560 Signs - Replacement and Upgrade	277	1,725	7,430	10,801	15,000	15,000	0	0.0%
60210 Computer Maintenance & Software	444	383	947	1,304	2,000	2,000	0	0.0%
67705 Telephone	1,110	5,165	4,338	2,079	5,500	5,500	0	0.0%
61241 Utilities - Electric	12,174	0	0	950	950	950	0	0.0%
61211 Utilities - Water	17,622	19,406	8,299	32,000	32,000	32,000	0	0.0%
67575 Regulatory Compliance	0	1,700	409	625	2,500	2,500	0	0.0%
60800 Contract Services	148,625	90,065	79,002	87,520	75,000	75,000	0	0.0%
60900 Miscellaneous	0	0	5,109	518	0	500	500	-
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	247,722	198,324	177,986	222,200	213,150	224,970	12,320	5.8%
<u>CAPITAL</u>								
73100 Vehicle Replacement	32,666	0	78,829	0	0	25,000	25,000	-
74100 Improvements	5,977	0	600	0	10,000	10,000	0	-
73500 Equipment	0	5,885	281	26,781	10,000	10,000	0	0.0%
<u>CAPITAL SUBTOTAL:</u>	38,643	5,885	79,709	26,781	20,000	45,000	25,000	125.0%
PUBLIC WORKS - GENERAL TOTAL:	604,478	532,439	552,345	590,786	586,905	662,271	75,866	12.9%

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEAR 2016-17</u>	Actual 2014-15	Budget 2015-16	Budget 2016-17
<u>Employee Services</u>			
Public Works Director	0.40	0.40	0.40
Facilities Maintenance (Split with Water)	0.00	0.00	0.50
Parks Foreman	0.00	0.00	1.00
Fieldmen (6)	2.40	2.40	2.40
Accounting Technician (Split Finance, Planning, W & WW)	0.00	0.00	0.25
Groundskeeper	1.00	1.00	0.90
Total	3.80	3.80	4.55
50000 Salaries	\$ 189,326	\$ 233,758	\$ 269,959
50035 Hourly	\$ 685	\$ 12,192	\$ 12,192
50100 Benefits	\$ 104,639	\$ 107,805	\$ 110,150
<u>Operating & Maintenance</u>			
61130 Office Supplies	\$ 1,025	\$ 1,200	\$ 1,200
60650 License, Membership & Publications	\$ 790	\$ 1,200	\$ 1,000
60710 Travel & Training	\$ 2,327	\$ 2,500	\$ 2,500
61140 Operational Supplies	\$ 3,682	\$ 6,000	\$ 7,000
61127 Tools	\$ 2,480	\$ 4,000	\$ 4,000
67635 Laundry - Uniforms	\$ 670	\$ 800	\$ 1,800

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		
61280	Fuel - Vehicles	\$ 6,373	\$ 8,000	\$ 8,000
60270	Maintenance - Vehicles	\$ 12,723	\$ 15,000	\$ 15,000
5508	Landscape Maintenance Program	\$ -	\$ -	\$ -
60250	Maintenance / Repair	\$ 41,139	\$ 40,000	\$ 50,000
City buildings, facilities, infrastructure and equipment maintenance and repair.				
67600	Safety Equipment	\$ 1,244	\$ 1,500	\$ 1,520
Safety equipment and Personal Protective Equipment such as safety glasses, vests, gloves, high visibility rain gear, hard hats/cap.s				
5511	Building Maintenance/Signs Replacement and Upgrade	\$ 7,430	\$ 15,000	\$ 15,000
Signs include replacements and upgrade of signs throughout the City caused by damage, missing, reflectivity, etc.				
60210	Computer Maintenance & Software	\$ 947	\$ 2,000	\$ 2,000
Automated Work Order Program.				
67705	Telephone	\$ 4,338	\$ 5,500	\$ 5,500
61241	Utilities - Electric	\$ -	\$ 950	\$ 950
61211	Utilities - Water	\$ 8,299	\$ 32,000	\$ 32,000
Irrigation water use on Avenue of Flags medians, City Hall and other public facilities.				
60800	Contract Services	\$ 79,002	\$ 75,000	\$ 75,000
Contract services for answering service (33 1/3%, janitorial service for City Hall/Library, security system for City Hall and pest control services at City Hall/Post Office/Library/Sheriff locations.				

Capital

73100	Vehicle Replacement	\$ 78,829	\$ -	\$ 25,000
74100	Improvements	\$ 600	\$ 10,000	\$ 10,000
Landscape rebate/grant for neighborhood beautification.				
73500	Equipment	\$ 281	\$ 10,000	\$ 10,000
Radar feedback sign				

FUND: 001-GENERAL FUND

DEPARTMENT: 551/STORM WATER

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 151,000	\$ 134,653	\$ 117,703	\$ 202,588	\$ 184,600	\$ 195,600
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 151,000	\$ 134,653	\$ 117,703	\$ 202,588	\$ 184,600	\$ 195,600

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>OPERATING & MAINTENANCE</u>								
61131 Membership and Publications	0	0	330	638	600	600	0	0.0%
60250 Maintenance/Repair	15,000	0	0	0	0	0	0	-
67575 Regulatory Compliance	1,000	5,574	8,148	14,980	9,000	15,000	6,000	66.7%
69100 Transfer to Other Funds (CIP 092-101)	0	0	0	25,000	20,000	25,000	5,000	25.0%
60800 Contract Services	135,000	129,079	109,225	161,970	155,000	155,000	0	0.0%
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	151,000	134,653	117,703	202,588	184,600	195,600	11,000	6.0%
 STORM WATER TOTAL:	151,000	134,653	117,703	202,588	184,600	195,600	11,000	6.0%

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEAR 2016-17</u>		Actual 2014-15	Budget 2015-16	Budget 2016-17
<u>Operating & Maintenance</u>				
61131	Memberships and Publications	\$ 330	\$ 600	\$ 600
60250	Repair/Maintenance	\$ -	\$ -	\$ -
67575	Regulatory Compliance	\$ 8,148	\$ 9,000	\$ 15,000
69100	Transfer to Other Funds	\$ -	\$ 20,000	\$ 25,000
Transfer to CIP Project #101: Storm Drain Cleaning and Retrofit				
60800	Contract Services	\$ 109,225	\$ 155,000	\$ 155,000
<div style="border: 1px solid black; padding: 5px;"> Engineering work related to FEMA mapping and regulatory issues, Storm Water Management Plan (SWMP) permitting and implementation, and storm drain system evaluation. </div>				

FUND: 001-GENERAL FUND

DEPARTMENT: 552/PARKS

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 204,372	\$ 168,690	\$ 161,468	\$ 160,462	\$ 295,800	\$ 311,000
Capital	\$ -	\$ 9,775	\$ 2,047	\$ 20,399	\$ 25,000	\$ 20,000
Department Total	\$ 204,372	\$ 178,465	\$ 163,515	\$ 180,861	\$ 320,800	\$ 331,000

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

		2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Change From	% Change
		Actual	Actual	Actual	Estimate	Budget	Proposed	2015-16	From 2015-16
								Budget	Budget
<u>OPERATING & MAINTENANCE</u>									
60310	Equipment Rental	563		48	0	5,000	1,000	(4,000)	-80.0%
61125	Small Equipment	1,276	394	597	1,264	3,000	3,000	0	0.0%
61140	Operational Supplies	0	2,120	3,023	801	8,800	4,000	(4,800)	-54.5%
61110	Chemicals	0	154	84	183	1,000	1,000	0	0.0%
60250	Maintenance/Repair-Riverview	47,067	18,617	9,453	13,393	30,000	40,000 (1)	10,000	33.3%
60250-2	Maintenance/Repair-Oak Park	316	2,147	14,924	11,585	20,000	20,000	0	0.0%
60250-4	Maintenance/Repair-Paws Park	0	9,684	7,777	0	10,500	16,000 (2)	5,500	52.4%
60250-5	Maintenance/Repair-Ave of the Flags	0	424	0	326	5,000	5,000	0	0.0%
61241	Utilities - Electric	9,784	877	1,169	869	7,500	2,000	(5,500)	-73.3%
61211	Utilities - Water	38,244	40,677	33,195	8,640	46,000	40,000	(6,000)	-13.0%
67825	Zaca Creek Park	6,851	0	0	0	0	0	0	-
60250-3	Golf Course Renovation-Park	30,040	9,245	4,793	1,264	0	20,000	20,000	-
60800	Contract Services - Park	70,231	84,351	86,405	122,138	159,000	159,000	0	0.0%
60830	Contract Services - Engineering	0	0	0	0	0	0	0	-
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>		204,372	168,690	161,468	160,462	295,800	311,000	15,200	9.4%
<u>CAPITAL</u>									
74100	Improvements	0	0	0	0	0	0	0	-
73500	Equipment	0	9,775	2,047	20,399	25,000	20,000	(5,000)	-20.0%
<u>CAPITAL SUBTOTAL:</u>		0	9,775	2,047	20,399	25,000	20,000	(5,000)	N/A
PARKS TOTAL:		204,372	178,465	163,515	180,861	320,800	331,000	10,200	6.2%

(1) Includes contribution for Botanic Gardens of \$10,000

(2) Includes contribution for Paws Park of \$16,000 - approved through 2015-16 Budget Process; Ongoing Maintenance.

DEPARTMENT: 556/PUBLIC WORKS/PARKS

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEAR 2016-17</u>		Actual	Budget	Budget
		2014-15	2015-16	2016-17
<u>Operating & Maintenance</u>				
60310	Equipment Rental	\$ 48	\$ 5,000	\$ 1,000
61125	Small Equipment	\$ 597	\$ 3,000	\$ 3,000
61140	Operational Supplies	\$ 3,023	\$ 8,800	\$ 4,000
Trash bags/dog pot bags, soaps, toilet paper, cleaning supplies				
61110	Chemicals	\$ 84	\$ 1,000	\$ 1,000
Pesticides, herbicides, graffiti remover				
60250-1	Maintenance/Repair - Riverview Park	\$ 9,453	\$ 50,000	\$ 40,000
Sidewalks, plants, restrooms, buildings, electrical, etc. Playground equipment repairs. Botanic Gardens (\$10,000)				
60250-2	Maintenance/Repair - Oak Park	\$ 14,924	\$ 20,000	\$ 20,000
Playground equipment repair, restrooms, picnic tables, etc.				
60250-4	Maintenance/Repair - Paws Park	\$ 7,777	\$ 10,500	\$ 16,000
Paws Park (\$16,000); City-related maintenance.				
60250-5	Maintenance/Repair - Ave of the Flags	\$ -	\$ 5,000	\$ 5,000
61241	Utilities - Electric	\$ 1,169	\$ 7,500	\$ 2,000
Riverview and Oak Parks				
61211	Utilities - Water	\$ 33,195	\$ 46,000	\$ 40,000
Riverview and Oak Parks				
67825	Zaca Creek	\$ -	\$ -	\$ -
60250-3	Golf Course Renovation	\$ 4,793	\$ -	\$ -
Water conservation repair and maintenance of slope adjacent to Six Flags Circle.				
60800	Contract Services	\$ 86,405	\$ 159,000	\$ 159,000
Rafael Ruiz (\$24,000); Valley Gardener (\$135,000)				
60830	Contact Services - Engineering	\$ -	\$ -	

FUND: 001-GENERAL FUND

DEPARTMENT: 556/PUBLIC WORKS-LANDSCAPE MAINTENANCE

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 114,400	\$ 95,319	\$ 88,228	\$ 79,656	\$ 100,500	\$ 106,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 114,400	\$ 95,319	\$ 88,228	\$ 79,656	\$ 100,500	\$ 106,000

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

	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Change From	% Change
<u>OPERATING & MAINTENANCE</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>	<u>Proposed</u>	2015-16	From 2015-16
							<u>Budget</u>	<u>Budget</u>
60250 Maintenance / Repair	2,500	1,847	1,330	1,804	2,500	5,000	2,500	100.0%
61241 Utilities - Electric	900	8,336	5,208	8,696	6,000	9,000	3,000	50.0%
61211 Utilities - Water	22,000	15,846	23,110	0	22,000	22,000	0	0.0%
60800 Contract Services	89,000	69,290	58,581	69,156	70,000	70,000	0	0.0%
60830 Contract Services - Engineering	0	0	0	0	0	0	0	-
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	114,400	95,319	88,228	79,656	100,500	106,000	5,500	6.2%
LANDSCAPE MAINTENANCE TOTAL:	114,400	95,319	88,228	79,656	100,500	106,000	5,500	5.5%

FUND: 001-GENERAL FUND

DEPARTMENT: 556/PUBLIC WORKS-LANDSCAPE MAINTENANCE

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

Operating & Maintenance

	Actual 2014-15	Budget 2015-16	Budget 2016-17
60250 Maintenance / Repair	\$ 1,330	\$ 2,500	\$ 5,000
61241 Utilities - Electric	\$ 5,208	\$ 6,000	\$ 9,000
61211 Utilities - Water	\$ 23,110	\$ 22,000	\$ 22,000
60800 Contract Services	\$ 58,581	\$ 70,000	\$ 70,000
Valley Gardener maintenance contract for common landscaped areas of the City. Portions of Highway 246.			
60830 Contract Services - Engineering	\$ -	\$ -	\$ -

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ 278,382	\$ 158,361	\$ 167,994	\$ 111,518	\$ 276,387	\$ 298,214
Operating & Maintenance	\$ 34,837	\$ 102,626	\$ 131,717	\$ 185,042	\$ 177,100	\$ 175,100
Capital	\$ 1,067	\$ 1,189	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 314,286	\$ 262,176	\$ 299,711	\$ 296,560	\$ 453,487	\$ 473,314

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.

DEPARTMENT EXPENDITURES

COMMUNITY DEVELOPMENT - PLANNING
001-565

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>EMPLOYEE SERVICES</u>								
50000 Staff Salaries	177,830	103,445	101,310	110,000	180,697	218,394	37,697	20.9%
50010 Planning Commission Salaries	3,850	3,150	3,450		6,000	6,000	0	0.0%
50040 Intern Program	0	0		0	0	0	0	-
50050 Code Enforcement	4,669	4,750	6,026	1,518	9,200	0	(9,200)	-100.0%
50100 Benefits	92,033	47,016	57,208		80,490	73,820	(6,670)	-8.3%
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	278,382	158,361	167,994	111,518	276,387	298,214	21,827	7.9%
<u>OPERATING & MAINTENANCE</u>								
61130 Office Supplies	805	7,331	1,133	3,486	2,000	2,000	0	0.0%
60310 Equipment Rental	6,477	1,725	7,269	4,506	5,000	5,000	0	0.0%
60520 Advertising - Legal	1,569	2,195	3,211	1,236	3,000	3,000	0	0.0%
60650 Membership & Publications	1,970	4,068	1,439	150	2,000	2,000	0	0.0%
60710 Travel & Training	3,290	0	4,333	810	5,000	5,000	0	0.0%
60250 Maintenance / Repair	0	0	12	0	1,000	1,000	0	0.0%
60210 Computer Maintenance & Software	1,915	2,356	1,578	2,367	6,000	3,500	(2,500)	-41.7%
67705 Telephone	4,454	4,217	5,182	5,106	3,600	3,600	0	0.0%
61241 Utilities - Electric	2,864	2,394	1,946	2,548	2,500	2,500	0	0.0%
60011 Code Enforcement Expense	340	389	0	326	500	500	0	0.0%
67105 Bev Container Recycle Program	0	0	0	0	0	0	0	-
60800 Contract Services	10,000	68,352	99,051	154,578	140,000	140,000 (1)	0	0.0%
60830 Contract Services - Engineering	6,330	9,400	4,720	8,453	6,000	6,000	0	0.0%
60900 Miscellaneous	(5,177)	199	1,843	1,477	500	1,000	500	100.0%
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	34,837	102,626	131,717	185,042	177,100	175,100	(2,000)	-1.1%
<u>CAPITAL</u>								
72200 Office Furniture	0	0	0	0	0	0	0	-
72300 Computer Equipment	1,067	1,189	0	0	0	0	0	-
72100 Office Equipment	0	0	0	0	0	0	0	-
<u>CAPITAL SUBTOTAL:</u>	1,067	1,189	0	0	0	0	0	-
PLANNING TOTAL:	314,286	262,176	299,711	296,560	453,487	473,314	19,827	4.4%

(1) Economic Development Consultant - Kosmont Companies: \$45,000
Miscellaneous work on Ave of Flags Specific Plan and Contract Planner

FUND: 001-GENERAL

DEPARTMENT: 565/COMMUNITY DEVELOPMENT
PLANNING

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

<u>Employee Services</u>	Actual 2014-15	Budget 2015-16	Budget 2016-17
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
Accounting Technician (Split with Finance, PW, W & WW)	0.00	0.00	0.25
Total	7.60	7.45	7.70
50000 Salaries	\$ 101,310	\$ 180,697	\$ 218,394
50010 Planning Commission Salaries	\$ 3,450	\$ 6,000	\$ 6,000
\$100 per month each for five Planning Commissioners			
50040 Intern Program	\$ -	\$ -	\$ -
50050 Code Enforcement	\$ 6,026	\$ 9,200	\$ -
Part-Time Code Enforcement Officer			
50120- Benefits	\$ 57,208	\$ 80,490	\$ 73,820

FUND: 001-GENERAL

DEPARTMENT: 565/COMMUNITY DEVELOPMENT
PLANNING

Operating & Maintenance

61130	Office Supplies	\$ 1,133	\$ 2,000	\$ 2,000
60310	Equipment Rental	\$ 7,269	\$ 5,000	\$ 5,000
Monthly leasing expense for copier.				
60520	Advertising - Legal	\$ 3,211	\$ 3,000	\$ 3,000
60650	Membership & Publications	\$ 1,439	\$ 2,000	\$ 2,000
Professional and organization dues.				
60710	Travel & Training	\$ 4,333	\$ 5,000	\$ 5,000
Attendance at conferences and seminars for Planning Commission and staff.				
60250	Maintenance / Repair	\$ 12	\$ 1,000	\$ 1,000
Copier and miscellaneous maintenance and repairs.				
60210	Computer Maintenance & Software	\$ 1,578	\$ 6,000	\$ 3,500
Maintenance and updates of existing computer software programs.				
67705	Telephone	\$ 5,182	\$ 3,600	\$ 3,600
61241	Utilities - Electric	\$ 1,946	\$ 2,500	\$ 2,500
60011	Code Enforcement Expense	\$ -	\$ 500	\$ 500
60800	Contract Services	\$ 99,051	\$ 140,000	\$ 140,000
Economic Development consultant \$45,000 and Contract Planner				
60830	Contract Services - Engineering	\$ 4,720	\$ 6,000	\$ 6,000
GIS, CADD and mapping services.				
60900	Miscellaneous	\$ 1,843	\$ 500	\$ 1,000

Capital

72200	Office Furniture	\$ -	\$ -	\$ -
Miscellaneous office furniture.				
72300	Computer Equipment	\$ -	\$ -	\$ -
Miscellaneous computer equipment and upgrades.				
72100	Office Equipment	\$ -	\$ -	\$ -

ENTERPRISE FUNDS

FUND: 005-WASTEWATER

DEPARTMENT: 701/WASTEWATER

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ 264,862	\$ 233,081	\$ 228,440	\$ 164,500	\$ 253,567	\$ 325,275
Operating & Maintenance	\$ 564,000	\$ 1,107,804	\$ 710,690	\$ 612,451	\$ 1,048,233	\$ 779,556
Capital	\$ -	\$ -	\$ 18,042	\$ 1,340	\$ 58,500	\$ 25,000
Department Total	\$ 828,862	\$ 1,340,885	\$ 957,172	\$ 778,290	\$ 1,360,300	\$ 1,129,831

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>EMPLOYEE SERVICES</u>								
50000 Salaries	176,558	174,344	163,618	164,500	180,302	226,980	46,678	25.9%
50030 Hourly	0	0	0	0	0	11,465	11,465	0.0%
50100 Benefits	88,304	58,737	64,822		75,965	86,830	10,865	14.3%
EMPLOYEE SERVICES SUBTOTAL:	264,862	233,081	228,440	164,500	253,567	325,275	69,008	27.2%
<u>OPERATING & MAINTENANCE</u>								
50600 Insurance - Liability	4,669	204	29,512	0	19,000	13,206	(5,794)	-30.5%
50610 Insurance - Property	9,269	9,818	10,500	10,500	10,500	10,500	0	0.0%
61130 Office Supplies	1,720	1,890	1,891	1,905	2,300	2,000	(300)	-13.0%
61131 Postage	5,137	4,763	5,840	3,251	5,000	5,000	0	0.0%
60650 Membership & Publications	0	139	230	0	500	500	0	0.0%
60710 Travel & Training	4,602	1,819	2,049	3,926	4,000	4,000	0	0.0%
61140 Operational Supplies	2,702	3,110	4,745	3,358	4,000	4,000	0	0.0%
61111 Chemicals / Analysis	24,690	23,002	20,774	28,036	30,000	25,000	(5,000)	-16.7%
61127 Tools	1,872	754	666	1,209	1,000	1,000	0	0.0%
60131 Laundry - Uniforms	865	864	192	985	800	1,100	300	37.5%
61280 Fuel - Vehicles	7,409	6,695	6,255	5,204	6,000	6,000	0	0.0%
60270 Maintenance - Vehicles	3,011	6,950	5,641	3,583	8,000	8,000	0	0.0%
60250 Maintenance / Repair	47,823	29,885	20,198	23,696	50,000	50,000	0	0.0%
67600 Safety Equipment	848	1,919	1,121	953	2,000	2,000	0	0.0%
60211 Data Processing Contract Maintenance	900	900	900	1,300	1,300	1,300	0	0.0%
60210 Computer Maintenance & Software	971	288	754	1,870	1,000	1,650	650	65.0%
67705 Telephone	7,899	6,405	8,114	10,800	7,200	7,200	0	0.0%
61241 Utilities - Electric	103,524	130,042	104,772	109,900	100,000	100,000	0	0.0%
61211 Utilities - Water	12,777	22,105	22,238	13,000	13,000	23,000	10,000	76.9%
60021 Audit	6,777	9,131	5,836	7,100	7,100	7,100	0	0.0%
68110 Depreciation	170,913	175,933	250,585	175,000	175,000	170,000	(5,000)	-2.9%
67575 Regulatory Compliance	14,272	13,760	16,028	17,434	20,000	20,000	0	0.0%
69100 Transfer to Other Funds (WW Capital Fund)	0	445,426	0	0	283,333	0	(283,333)	-100.0%
60800 Contract Services	111,558	170,347	153,667	175,000	233,200	250,000	16,800	7.2%
60830 Contract Services - Engineering	18,810	41,060	37,680	14,381	55,000	55,000	0	0.0%
60900 Miscellaneous/CalPERS Unfunded Liability	902	595	502	0	9,000	12,000	3,000	33.3%
OPERATING & MAINTENANCE SUBTOTAL:	564,000	1,107,804	710,690	612,451	1,048,233	779,556	(268,677)	-25.6%
WASTEWATER TOTAL:	828,862	1,340,885	939,130	776,951	1,301,800	1,104,831	(199,669)	-15.3%

DEPARTMENT EXPENDITURES

WASTEWATER

BUDGET NOTE: Capital Items are included in the Depreciation Category

<u>CAPITAL</u>	2012-13 <u>Actual</u>	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Estimate</u>	2015-16 <u>Budget</u>	2016-17 <u>Proposed</u>	Change From 2015-16 <u>Budget</u>	% Change From 2015-16 <u>Budget</u>
73100 Vehicle Replacement	0	0	0		8,500	0	(8,500)	-100.0%
74100 Improvements	0	0	3,740		0	0	0	-
73500 Equipment	0	148	14,302	1,340	50,000	25,000	(25,000)	-50.0%
<u>CAPITAL TOTAL:</u>	<u>0</u>	<u>148</u>	<u>18,042</u>	<u>1,340</u>	<u>58,500</u>	<u>25,000</u>	<u>(33,500)</u>	<u>-57.3%</u>

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEAR 2016-17</u>		Actual 2014-15	Budget 2015-16	Budget 2016-17
<u>Employee Services</u>				
	Finance Director (Split with Finance, W and WW)	0.25	0.25	0.25
	Finance Support Staff (2 - Split with Finance, W and WW)	0.65	0.65	0.65
	Accounting Technician (1 - Split w/ Finance, Planning, PW, Water)	0.00	0.00	0.15
	Public Works Director (Split with PW, W and WW)	0.30	0.30	0.30
	Fieldmen (5)	1.50	1.50	1.50
	Total	2.70	2.70	2.85
50000	Salaries	\$ 163,618	\$ 180,302	\$ 226,980
50030	Hourly	\$ -	\$ -	\$ 11,465
50100	Benefits	\$ 64,822	\$ 75,965	\$ 86,830
<u>Operating & Maintenance</u>				
50600	Insurance - Liability	\$ 29,512	\$ 19,000	\$ 13,206
	10% of the City's liability insurance; 80% is charged to the General Fund and 10% is charged to the Water Fund.			
50610	Insurance - Property	\$ 10,500	\$ 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.			
61130	Office Supplies	\$ 1,891	\$ 2,300	\$ 2,000
61131	Postage	\$ 5,840	\$ 5,000	\$ 5,000
61131	Membership & Publications	\$ 230	\$ 500	\$ 500
	Membership dues for the American Water Works Association (AWWA), Sanitation Agency Managers Association (SAMA) and Underground Service Alert (USA), etc.			
60710	Travel & Training	\$ 2,049	\$ 4,000	\$ 4,000
	Attendance at seminars and reimbursement for certification and license renewal fees.			
61140	Operational Supplies	\$ 4,745	\$ 4,000	\$ 4,000
61111	Chemical Analysis	\$ 20,774	\$ 30,000	\$ 25,000
61127	Tools	\$ 666	\$ 1,000	\$ 1,000

FUND: 005-WASTEWATER		DEPARTMENT: 701/WASTEWATER		
60131	Laundry - Uniforms	\$ 192	\$ 800	\$ 1,100
33 1/3% of laundry and uniform service for the Wastewater Plant operators.				
61280	Fuel - Vehicles	\$ 6,255	\$ 6,000	\$ 6,000
60270	Maintenance - Vehicles	\$ 5,641	\$ 8,000	\$ 8,000
60250	Maintenance / Repair	\$ 20,198	\$ 50,000	\$ 50,000
67600	Safety Equipment	\$ 1,121	\$ 2,000	\$ 2,000
33 1/3 % of the cost for the Wastewater Plant operators. Safety equipment and personal protective equipment for wastewater division.				
60211	Data Processing Contract Maintenance	\$ 900	\$ 1,300	\$ 1,300
50% of contract support for utility billing software.				
60210	Computer Maintenance & Software	\$ 754	\$ 1,000	\$ 1,650
Computer equipment and software licenses, including SCADA				
67705	Telephone	\$ 8,114	\$ 7,200	\$ 7,200
61241	Utilities - Electric	\$ 104,772	\$ 100,000	\$ 100,000
61211	Utilities - Water	\$ 22,238	\$ 13,000	\$ 23,000
60021	Audit	\$ 5,836	\$ 7,100	\$ 7,100
33 1/3% of the cost.				
68110	Depreciation	\$ 250,585	\$ 175,000	\$ 170,000
Includes the amortization of buildings, underground lines, automotive equipment and other equipment listed in the utility plant; excludes land. WWTP Master Plan Update.				
67575	Regulatory Compliance	\$ 16,028	\$ 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.				
69100	Transfer to other funds			
	Transfer to CIP Fund 092 Project #702 (CCTV)	\$ -	\$ -	\$ 50,000
	Transfer to CIP Fund 092 Project #703 (WWTP & Lift Station)	\$ -	\$ -	\$ -
	Transfer to CIP Fund 092 Project #611 Recycled Wtr Feasibility Concept - Joint Pjt	\$ -	\$ -	\$ -
	Transfer to CIP Fund 092 Project #705 (Headworks WWTP)	\$ -	\$ -	\$ -
	Transfer to CIP Fund 092 Project #311 (WWTP and Pump booster Reliability Project)	\$ -	\$ -	\$ -
	Transfer to CIP Fund 092 Project #706 (Facilities Improvements)	\$ -	\$ -	\$ 100,000
	Transfer to CIP Project #203 (Fundware/Utility Billing Software Replacement)	\$ -	\$ -	\$ -
	Transfer to CIP Project #704 (Sewer Line Replacement)	\$ -	\$ -	\$ 100,000
60800	Contract Services	\$ 153,667	\$ 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. WWTP Master Plan Update.				

FUND: 005-WASTEWATER		DEPARTMENT: 701/WASTEWATER		
60830	Contract Services - Engineering	\$ 37,680	\$ 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. Sewer network model and inflow/infiltration study update.				
60900	Miscellaneous	\$ 502	\$ 9,000	\$ 12,000
CalPERS Unfunded Liability is billed separately from Payroll. The 2016-17 amount due from the Enterprise fund is \$11,640. Other costs are due to various small WWTP-related purchases.				
<u>Capital</u>				
73100	Vehicle Replacement	\$ -	\$ 8,500	\$ -
74100	Improvements	\$ 3,740	\$ -	\$ -
73500	Equipment	\$ 14,302	\$ 50,000	\$ 25,000
Wastewater treatment plant equipment				

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

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ 272,440	\$ 183,885	\$ 241,900	\$ 220,000	\$ 209,294	\$ 333,415
Operating & Maintenance	\$1,443,005	\$1,677,191	\$1,589,723	\$ 720,473	\$2,891,933	\$2,218,380
Capital	\$ -	\$ -	\$ 1,733	\$ 11,519	\$ 60,000	\$ 55,000
Department Total	\$1,715,445	\$1,861,076	\$1,833,356	\$ 951,992	\$3,161,227	\$2,606,795

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

		2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Change From	% Change
		Actual	Actual	Actual	Estimate	Budget	Proposed	2015-16	From 2015-16
								Budget	Budget
<u>EMPLOYEE SERVICES</u>									
50000	Salaries	177,393	128,057	163,402	155,000	139,804	238,445	98,641	70.6%
50030	Hourly	0	13,336	0	0	7,200	7,200	0	0.0%
50100	Benefits	95,047	42,492	78,498	65,000	64,990	87,770	22,780	35.1%
EMPLOYEE SERVICES SUBTOTAL:		272,440	183,885	241,900	220,000	209,294	333,415	121,421	58.0%
<u>OPERATING & MAINTENANCE</u>									
50600	Insurance - Liability	4,669	204	13,821	0	19,000	13,580	(5,420)	-28.5%
50610	Insurance - Property	9,269	9,818	10,500	10,500	10,500	10,500	0	0.0%
61130	Office Supplies	1,674	1,782	1,885	1,980	2,000	2,000	0	0.0%
60550	Printing	0	0	0	0	900	900	0	0.0%
61131	Postage	5,148	4,757	5,857	3,250	4,500	4,500	0	0.0%
60650	Membership & Publications	5,910	6,688	7,149		7,000	7,000	0	0.0%
60710	Travel & Training	3,122	4,088	1,449	2,199	5,000	5,000	0	0.0%
61140	Operational Supplies	369	6,959	311	987	4,000	4,000	0	0.0%
61111	Chemicals / Analysis	39,446	41,978	45,082	40,581	40,000	40,000	0	0.0%
61127	Tools	442	1,842	854	564	1,500	1,500	0	0.0%
60131	Laundry - Uniforms	926	865	238	985	800	1,100	300	37.5%
61240	Meter Expense	0	2,720	27,261	71,437	40,000	40,000	0	0.0%
61280	Fuel - Vehicles	7,409	7,424	6,255	5,204	7,000	7,000	0	0.0%
60270	Maintenance - Vehicles	2,918	6,984	5,052	3,348	8,000	8,000	0	0.0%
60250	Maintenance / Repair	102,626	47,733	58,698	64,454	50,000	50,000	0	0.0%
67600	Safety Equipment	1,701	1,654	843	1,024	3,000	3,000	0	0.0%
60211	Data Processing Contract Maintenance	900	900	900	0	1,300	1,300	0	0.0%
60210	Computer Maintenance & Software	1,224	2,028	3,471	819	4,000	4,000	0	0.0%
67705	Telephone	10,990	9,196	8,389	8,146	10,000	10,000	0	0.0%
61241	Utilities - Electric	114,929	125,583	138,174	163,211	110,000	163,500	53,500	48.6%
60021	Audit	6,777	9,132	5,838	4,350	7,100	71,000	63,900	900.0%
68110	Depreciation	166,272	163,471	145,615	155,000	167,000	165,000	(2,000)	-1.2%
67575	Regulatory Compliance	10,026	15,014	16,042	9,724	22,000	22,000	0	0.0%
69100	Transfer to Other Funds	0	181,396	0	0	1,103,333	0	(1,103,333)	-100.0%
67635	State Water Project	903,438	984,330	981,753	6,211	1,076,000	1,390,000	314,000	29.2%
67610	Santa Ynez River Appropriations	7,817	13,272	5,102	13,949	9,000	11,000	2,000	22.2%
60800	Contract Services	30,509	14,758	12,853	31,531	95,000	95,000	0	0.0%
60830	Contract Services - Engineering	0	12,020	85,833	121,005	75,000	75,000	0	0.0%
60900	Miscellaneous/CalPERS Unfunded Liability	4,494	595	502	15	9,000	12,500	3,500	38.9%
OPERATING & MAINTENANCE SUBTOTAL:		1,443,005	1,677,191	1,589,723	720,473	2,891,933	2,218,380	(673,553)	-23.3%
WATER TOTAL:		1,715,445	1,861,076	1,831,624	940,473	3,101,227	2,551,795	(552,132)	-17.8%

DEPARTMENT EXPENDITURES

WATER
020-601

BUDGET NOTE: Capital Items are included in the Depreciation Category

<u>CAPITAL</u>	2012-13 <u>Actual</u>	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Estimate</u>	2015-16 <u>Budget</u>	2016-17 <u>Proposed</u>	Change From 2015-16 <u>Budget</u>	% Change From 2015-16 <u>Budget</u>
73100 Vehicle Replacement	0	0	0	0	0	0	0	-
74100 Improvements	0	0	0	7,740	30,000	30,000	0	+
73500 Equipment	0	0	1,733	3,779	30,000	25,000	(5,000)	-16.7%
<u>CAPITAL TOTAL:</u>	0	0	1,733	11,519	60,000	55,000	(5,000)	-8.3%

(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 2016-17

Employee Services

	Actual 2014-15	Budget 2015-16	Budget 2016-17
Public Works Director	0.20	0.20	0.20
Accounting Technician (1 - Split w/ Finance, Planning, PW, Water)	0.00	0.00	0.15
Fieldmen (5)	1.50	1.50	1.50
Total	1.70	1.70	1.85

50000 Salaries	\$ 163,402	\$ 139,804	\$ 238,445
50030 Hourly	\$ -	\$ 7,200	\$ 7,200
50100 Benefits	\$ 78,498	\$ 64,990	\$ 87,770

Operating & Maintenance

50600 Insurance - Liability	\$ 13,821	\$ 19,000	\$ 13,580
10% of the City's liability insurance; 80% is charged to the General Fund and 10% is charged to the Wastewater Fund.			
50610 Insurance - Property	\$ 10,500	\$ 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.			
61130 Office Supplies	\$ 1,885	\$ 2,000	\$ 2,000
60550 Printing	\$ -	\$ 900	\$ 900
61131 Postage	\$ 5,857	\$ 4,500	\$ 4,500
60650 Membership & Publications	\$ 7,149	\$ 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.			
60710 Travel & Training	\$ 1,449	\$ 5,000	\$ 5,000
Attendance at seminars and reimbursement for Certification and License renewal fees.			
61140 Operational Supplies	\$ 311	\$ 4,000	\$ 4,000

FUND: 020-WATER

DEPARTMENT: 601/WATER

61111	Chemical Analysis	\$ 45,082	\$ 40,000	\$ 40,000
61127	Tools	\$ 854	\$ 1,500	\$ 1,500
60131	Laundry - Uniforms	\$ 238	\$ 800	\$ 1,100
33 1/3% of laundry and uniform service for the Water Department employees. Safety Equipment and personal protective				
61240	Meter Expense	\$ 27,261	\$ 40,000	\$ 40,000
New and replacement meters. New meter expense is offset by meter installation revenue.				
61280	Fuel - Vehicles	\$ 6,255	\$ 7,000	\$ 7,000
60270	Maintenance - Vehicles	\$ 5,052	\$ 8,000	\$ 8,000
60250	Maintenance / Repair	\$ 58,698	\$ 50,000	\$ 50,000
67600	Safety Equipment	\$ 843	\$ 3,000	\$ 3,000
33 1/3 % of the cost for the Water Department employees.				
60211	Data Processing Contract Maintenance	\$ 900	\$ 1,300	\$ 1,300
50% of contract support for utility billing software.				
60210	Computer Maintenance & Software	\$ 3,471	\$ 4,000	\$ 4,000
50% of contract support for utility billing software. Computer equipment and software licenses, including SCADA.				
67705	Telephone	\$ 8,389	\$ 10,000	\$ 10,000
61241	Utilities - Electric	\$ 138,174	\$ 110,000	\$ 163,500
60021	Audit	\$ 5,838	\$ 7,100	\$ 71,000
33 1/3% of the cost.				
68110	Depreciation	\$ 145,615	\$ 167,000	\$ 167,000
Estimate for Fiscal Year 2016-17; includes the amortization of buildings, underground lines, automotive equipment and other equipment listed in the utility plant; excludes land.				
67575	Regulatory Compliance	\$ 16,042	\$ 22,000	22,000
69100	Transfer to Other Funds			
	Transfer to CIP Fund Project #606 (Water Meter Improvements)	\$ -	\$ -	\$ -
	Transfer to CIP Fund Project #603 (WTP Facilities)	\$ -	\$ 160,000	\$ 100,000
	Transfer to CIP Fund Project #605 (Backwash Reclamation Imprvt Pjt)	\$ -	\$ -	\$ 100,000
	Transfer to CIP Fund Project #602 (Reservoirs 1 & 2 - 2013-14)	\$ -	\$ -	\$ 200,000
	Transfer to CIP Fund Project #607 - (Water Meter Upgrades)	\$ -	\$ -	\$ -
	Transfer to CIP Fund Project #610 (Water Distribution System Impr)	\$ -	\$ 25,000	\$ 100,000
	Transfer to CIP Project #611 (Recycled Water Concept/Feas/Joint Pjt)	\$ -	\$ 30,000	\$ -
67635	State Water Project	\$ 981,753	\$ 1,076,000	\$ 1,390,000
Covers both Central Coast Water Authority (CCWA) and Department of Water Resources (DWR) charges.				
67610	Santa Ynez River Appropriations	\$ 5,102	\$ 9,000	\$ 11,000
Annual groundwater charges.				
60800	Contract Services	\$ 12,853	\$ 95,000	\$ 95,000

FUND: 020-WATER

DEPARTMENT: 601/WATER

33 1/3% of answering service, instrumentation contract services and consultant for rate study. Backflow program management, rate and connection fee study.

60830	Contract Services - Engineering	\$ 85,833	\$ 75,000	\$ 75,000
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Water system modeling and atlas mapping.

60900	Miscellaneous	\$ 502	\$ 9,000	\$ 12,500
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CalPERS Unfunded Liability is billed separately from Payroll. The 2016-17 amount due from the Enterprise fund is \$11,992. Other costs are due to various small WTP-related purchases.

Capital

73100	Vehicle Replacement	\$ -	\$ -	\$ -
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74100	Improvements	\$ -	\$ 30,000	\$ 30,000
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Water Conservation rebates, i.e., "cash for grass".

73500	Equipment	\$ 1,733	\$ 30,000	\$ 25,000
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Sampling, sounding and generators

OTHER FUNDS

FUND: 023-HOUSING

DEPARTMENT: 580/HOUSING

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -		\$ -	\$ -	\$ -
Operating & Maintenance	\$ 2,970	\$ -	\$ 1,130	\$ 3,000	\$ 3,000	\$ 3,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 2,970	\$ -	\$ 1,130	\$ 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

<u>OPERATING & MAINTENANCE</u>	2012-13 <u>Actual</u>	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Estimate</u>	2015-16 <u>Budget</u>	2016-17 <u>Proposed</u>	Change From 2015-16 <u>Budget</u>	% Change From 2015-16 <u>Budget</u>
67385 Housing Assistance	0	0	0	0	0	0	0	-
67470 Mobile Home Repair	2,970	0	1,130	2,472	3,000	3,000	0	0.0%
60800 Contract Services	0	0	0	0	0	0	0	-
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	<u>2,970</u>	<u>0</u>	<u>1,130</u>	<u>2,472</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0.0%</u>
HOUSING TOTAL:	<u>2,970</u>	<u>0</u>	<u>1,130</u>	<u>2,472</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0.0%</u>

FUND: 023-HOUSING

DEPARTMENT: 580/HOUSING

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEAR 2016-17</u>	Actual 2014-15	Budget 2015-16	Budget 2016-17
<u>Operating & Maintenance</u>			
67385 Housing Assistance	\$0	0	0
67470 Mobile Home Repair	\$1,130	3,000	3,000
<u>Mobile Home Repair \$3,000 thru Senior Center.</u>			
60800 Contract Services	0	0	0

FUND: 025-GAS TAX

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

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 83,482	\$ 98,860	\$ 570,272	\$ 302,000	\$ 777,000	\$ 252,000
Capital	\$ -	\$ 12,893	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 83,482	\$ 111,753	\$ 570,272	\$ 302,000	\$ 777,000	\$ 252,000

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

		2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Change From	% Change
		Actual	Actual	Actual	Estimate	Budget	Proposed	2015-16	From 2015-16
								Budget	Budget
<u>OPERATING & MAINTENANCE</u>									
553	67695 Annual Street Report	0	0	250	2,000	2,000	2,000	0	0.0%
553	69100 Transfer to Other Funds	0	89,390	570,022	300,000	775,000	250,000	(525,000)	-67.7%
553	60800 Contract Services	0	0	0	0	0	0	0	-
554	60800 Contract Services	23,218	4,420	0	0	0	0	0	-
555	60800 Contract Services	28,643	0	0	0	0	0	0	-
557	60800 Contract Services	31,622	5,050	0	0	0	0	0	-
OPERATING & MAINTENANCE SUBTOTAL:		83,482	98,860	570,272	302,000	777,000	252,000	(525,000)	-67.6%
<u>CAPITAL</u>									
553	74100 Improvements	0	0	0	0	0	0	0	-
557	74100 Improvements	0	12,893	0	0	0	0	0	-
CAPITAL SUBTOTAL:		0	12,893	0	0	0	0	0	-
GAS TAX TOTAL:		83,482	111,753	570,272	302,000	777,000	252,000	(525,000)	-67.6%

025-555-60800-000 = Street Sweeping

FUND: 025-GAS TAX

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

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

			Actual	Budget	Budget
			2014-15	2015-16	2016-17
<u>Operating & Maintenance</u>					
553	67695	Street Report	\$250	2,000	2,000
553	69100	Transfer to other funds			
		Transfer to CIP Fund Project #310 (Road Maintenance 14/15)	\$ -	\$ -	\$ -
		Transfer to CIP Fund Project #312 (Highway 246 Sidewalk - CalTrans)	\$ -	\$ -	\$ -
		Transfer to CIP Fund Project #202 Buellton Town Center Driveway	\$ -	\$ -	
		Transfer to CIP Fund Project #307 (McMurray Road Widening/TS)	\$ -	\$ -	\$ 25,000
		Transfer to CIP Fund Project #313 (Road Maintenance 15/16)	\$ -	\$ -	\$ 200,000
		Transfer to CIP Fund Project #206 (RV Park Ped/Sidewalk Improvements -combined w/Road Mtce Funding)			\$ 25,000
		Operating Transfer to the General Fund for Overhead Costs	\$ -	\$ -	
554	60800	Contract Services	\$ -	\$ -	\$ 250,000
		Traffic safety studies.			
555	60800	Contract Services	\$ -	\$ -	\$ -
		Street cleaning expenditures.			
557	60800	Contract Services	\$ -	\$ -	\$ -
		Engineering services for street operational improvements.			

Capital

See Fund 92

FUND: 027-LOCAL TRANSPORTATION

DEPARTMENT: 559/TDA GRANT

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 76,575	\$ 60,295	\$ 25,365	\$ 35,200	\$ 92,100	\$ 205,160
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 76,575	\$ 60,295	\$ 25,365	\$ 35,200	\$ 92,100	\$ 205,160

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>OPERATING & MAINTENANCE</u>								
60800 Contract Services	15,759	0	0	0	0	0	0	-
69100 Transfer out (CIP)	39,716	0	0	1,000	50,000	175,000	125,000	+
69400 Bikes and Trails (Reserve)	0	0	0	13,000	13,000	3,960	(9,040)	+
67445 Lompoc-Wine Country Express	20,000	20,000	20,000	2,500	20,000	20,000	0	0.0%
67685 SYVT Dial-A-Ride Subsidy	1,100	1,200	1,203	1,200	1,100	1,200	100	9.1%
67115 Breeze Extension Pilot	0	39,095	4,162	17,500	8,000	5,000	(3,000)	-37.5%
OPERATING & MAINTENANCE SUBTOTAL:	76,575	60,295	25,365	35,200	92,100	205,160	113,060	122.8%
<u>CAPITAL</u>								
74100 Improvements	0	0	0	0	0	0	0	0.0%
CAPITAL SUBTOTAL:	0	0	0	0	0	0	0	0.0%
LOCAL TRANSPORTATION TOTAL:	76,575	60,295	25,365	35,200	92,100	205,160	113,060	122.8%

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEAR 2016-17</u>		Actual 2014-15	Budget 2015-16	Budget 2016-17
<u>Operating & Maintenance</u>				
60800	Contract Services	\$ -	\$ -	\$ -
	North Park & Ride design/permitting			
69100	Transfer Out			
	Transfer Out to CIP # 308 (North Avenue of the Flags Park and Ride)			\$ 75,000
	Transfer Out to CIP # 312 (Highway 246 Sidewalk - Cal Trans)			\$ 100,000
69400	Bikes and Trails (Reserve)	\$ -	\$ -	\$ 13,000
	Set Aside funds allocated to Bikes and Trails for future Project			
67445	Lompoc-SYV Transit Project	\$ 20,000	\$ 20,000	\$ 20,000
	Wine Country Express			
67685	SYVT Dial-A-Ride Subsidy	\$ 1,203	\$ 1,100	\$ 1,200
67115	Breeze Extension Pilot	\$ 4,162	\$ 8,000	\$ 5,000
<u>Capital</u>				
74100	Improvements See Fund 92			

FUND: 029-TRANSPORTATION PLANNING

DEPARTMENT: 557/ENGINEERING

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 41,655	\$ 35,518	\$ 41,338	\$ 45,151	\$ 45,000	\$ 45,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 41,655	\$ 35,518	\$ 41,338	\$ 45,151	\$ 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

		2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Change From	% Change
		Actual	Actual	Actual	Estimate	Budget	Proposed	2015-16	From 2015-16
								Budget	Budget
<u>OPERATING & MAINTENANCE</u>									
60800	Contract Services	41,655	35,518	41,338	45,151	45,000	45,000	0	0.0%
	<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	41,655	35,518	41,338	45,151	45,000	45,000	0	0.0%
TRANSPORTATION PLANNING TOTAL:		41,655	35,518	41,338	45,151	45,000	45,000	0	0.0%

FUND: 029-TRANSPORTATION PLANNING

DEPARTMENT: 557/ENGINEERING

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

Actual
2014-15

Budget
2015-16

Budget
2016-17

Operating & Maintenance

60800 Contract Services

\$ 45,151

\$ 45,000

\$ 45,000

Transportation and transit coordination/planning/Caltrans

FUND: 031-MEASURE A

DEPARTMENT: 560/MEASURE A

DEPARTMENT SUMMARY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ -	\$ -	\$ 527,558	\$ -	\$ 855,347	\$ 621,500
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ -	\$ -	\$ 527,558	\$ -	\$ 855,347	\$ 621,500

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimate	2015-16 Budget	2016-17 Proposed	Change From 2015-16 Budget	% Change From 2015-16 Budget
<u>OPERATING & MAINTENANCE</u>								
69100 Transfer to Other Funds	0	0	527,558		855,347	621,500	(233,847)	-27.3%
60800 Contract Services/Ballot Initiative	0	0	0	0	0	0	0	-
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	0	0	527,558	0	855,347	621,500	(233,847)	-27.3%
<u>CAPITAL</u>								
74100 Improvements	0	0	0	0	0	0	0	-
<u>CAPITAL SUBTOTAL:</u>	0	0	0	0	0	0	0	-
MEASURE A TOTAL:	0	0	527,558	0	855,347	621,500	(233,847)	-27.3%

EXPENDITURE DETAIL NARRATIVE

FISCAL YEAR 2016-17

Actual
2014-15

Budget
2015-16

Budget
2016-17

Operating & Maintenance

69100 Transfer to Other Funds

Transfer to CIP Fund #206 (RVP Pedestrian Sidewalk)	\$ -	\$ 25,000	\$ 25,000
Transfer to CIP Fund #312 (Hwy 246 Sidewalk - Cal Trans)	\$ -	\$ 250,000	\$ 250,000
Transfer to CIP Fund #306 (Highway 246/Sycamore Pedestrian Crossing)	\$ -	\$ 70,000	\$ 70,000
Transfer to CIP Fund #313 (Road Project 2015-16)	\$ -	\$ 250,000	\$ 250,000
Transfer to Fund 27 (LTF) for Transit Operating Costs	\$ -	\$ 39,100	\$ 26,500
	\$ -	\$ -	\$ -

60800 Contract Services

\$ - \$ - \$ -

2014-15 Road Maintenance Project.

Capital

74100 Improvements
See Fund 92



2016-17

**CAPITAL IMPROVEMENT
PROJECTS (CIP) BUDGET**

2017 through 2021

CAPITAL IMPROVEMENT PROGRAM

City of Buellton
 Capital Improvement Project (CIP) Funding by fund
 Budget: 2016-17

Project
 Number

092-101 Storm Drain cleaning and Retrofit
 092-201 Facilities Maintenance and Painting
 092-205 City Hall Repairs (Roof and Restrooms)
 092-206 Riverview Pk Pedestrian/Sidewalk Improvements - with Road Mtn funding
 092-210 Fleet Purchases (See Public Works General 001-558)
 092-211 Village Park Improvements
 092-306 Phase III Hwy 246/Sycamore Ped Xing
 092-307 McMurray Road Widening / TS Improvements
 092-308 North Avenue of the Flags prk and Ride
 092-311 Industrial Way Street Lights
 092-312 Highway 246 Sidewalk (CalTrans)
 092-313 Road Maintenance Project (15/16)
 092-602 Reservoirs 1 & 2 (FY 13/14)
 092-603 WTP Facilities Improvement
 092-605 WTP Backwash Reclamation Improvement Project
 092-610 Water Distribution System Improvements
 092-702 Sewer Collections System Clean CCTV
 092-704 Sewer Line Replacement
 092-706 WWTP Facilities Improvements

Transfer to CIP fund 92:

General Fund	Gas Tax	LTF	MA	Water	WW	FY 16-17 TOTAL
25,000						25,000
10,000						10,000
30,000						30,000
-	25,000		25,000			50,000
-						-
216,000						216,000
			70,000			70,000
	25,000					25,000
		75,000				75,000
85,000						85,000
150,000		100,000	250,000			500,000
100,000	200,000		250,000			550,000
				200,000		200,000
				100,000		100,000
				100,000		100,000
					100,000	100,000
					100,000	100,000
					100,000	100,000
616,000	250,000	175,000	595,000	500,000	250,000	2,386,000

CITY OF BUELLTON, CALIFORNIA
 Capital Program Summary by Project (with 5-Year projections)
 For Fiscal Year Beginning 7/1/16 and Ending 6/30/17

CITY-WIDE CAPITAL IMPROVEMENT PROJECT (CIP) BUDGET

Project Number	Project Description	FY 2016-17 Budget	FY 2017-21 Budget	Total Budget (All Years)	Start Date	End Date
092-101	Storm Drain cleaning and Retrofit	25,000	80,000	160,000	1st Qtr 2014	4th Qtr 2017
092-201	Facilities Maintenance and Painting	10,000	-	10,000	1st Qtr 2014	4th Qtr 2017
092-202	Buellton Town Center Driveway	-	-	114,000	1st Qtr 2014	4th Qtr 2015
092-203	Fundware	-	-	150,000	3rd Qtr 2015	2nd Qtr 2016
092-204	Paws Park Grass (General Fund)	-	-	61,000	1st Qtr 2015	4th Qtr 2015
092-205	City Hall Repairs (Roof, Restrooms)	30,000	30,000	60,000	1st Qtr 2016	4th Qtr 2016
092-206	Riverview Park Pedestrian/Sidewalk Improvements - with Rd Maintenance funding	50,000	100,000	150,000	1st Qtr 2016	4th Qtr 2020
092-207	Santa Ynez River Trail Conceptual Plan and Feasibility Study	-	40,000	40,000	1st Qtr 2019	4th Qtr 2019
092-208	Santa Ynez River Trail Environmental and Design	-	150,000	150,000	1st Qtr 2020	4th Qtr 2020
092-209	Santa Ynez River Trail Construction	-	-	TBD	After 2020	
092-210	Fleet Purchases (2016-17 See Public Works - General)	-	125,000	125,000	1st Qtr 2017	1st Qtr 2020
092-211	Village Park Improvments (Combine funding with Developer) - (1)	216,000	-	216,000	1st Qtr 2016	4th Qtr 2016
092-212	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	840,000	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 Park and Ride	75,000	625,000	790,000	1st Qtr 2014	4th Qtr 2018
092-310	Road Maintenance (FY 14/15)	-	-	611,797	1st Qtr 2016	4th Qtr 2016
092-311	Industrial Way Street Lights (General Fund)	85,000	400,000	500,000	1st Qtr 2016	4th Qtr 2017
092-312	Highway 246 Sidewalk (CalTrans)	500,000	-	500,000	1st Qtr 2016	4th Qtr 2017
092-313	Road Maintenance Project (15/16)	550,000	2,395,000	2,945,000		Ongoing
092-314	SD Inlet/Catch Basin Retrofit Improvements	-	600,000	600,000		Ongoing
092-315	Avenue of the Flags Pedestrian/Drainage Improvements	-	600,000	600,000	1st Qtr 2017	4th Qtr 2018
092-602	Reservoirs 1 & 2 (FY 13/14)	200,000	-	700,000	1st Qtr 2014	1st Qtr 2015
092-603	WTP Facilities Improvement	100,000	400,000	760,000		Ongoing
092-604	WTP and Pump Booster Reliability Project	-	-	60,000	1st Qtr 2014	4th Qtr 2015
092-605	WTP Backwash Reclamation Improvement Project	100,000	-	100,000	1st Qtr 2016	4th Qtr 2016
092-606	Water Meter Reading Improvements	-	105,000	105,000	1st Qtr 2017	4th Qtr 2019
092-607	Water Meter Upgrades	-	200,000	200,000		Ongoing
092-608	WTP/Booster Power Reliability	-	300,000	300,000	1st Qtr 2017	4th Qtr 2018
092-609	Supplemental Well/WTP Feasibility	-	50,000	50,000	1st Qtr 2018	4th Qtr 2019
092-610	Water Distribution System Improvements	100,000	800,000	900,000		Ongoing
092-611	Recycled Water Concept/Feasibility Joint Project **	-	100,000	130,000	1st Qtr 2016	4th Qtr 2017
092-702	Sewer Collections System Cleaning/CCTV	50,000	100,000	190,000		Ongoing
092-703	WWTP and Lift Station security and reliability Project	-	-	100,000		See Project 092-706
092-704	Sewer Line Replacement	100,000	300,000	400,000	1st Qtr 2014	4th Qtr 2014
092-705	Headworks Improvement Project	-	-	150,000	1st Qtr 2014	4th Qtr 2014
092-706	WWTP Facilities Improvements	100,000	400,000	600,000		Ongoing
092-708	Endeloe Pilot Project [No Cost to City]	-	-	-	1st Qtr 2018	4th Qtr 2019
092-709	Sewer Jetter/Vac Truck	-	200,000	200,000	1st Qtr 2018	4th Qtr 2019
092-710	WWTP Lift Station and Plant Power Reliability	-	280,000	280,000	1st Qtr 2017	4th Qtr 2018
092-611	Recycled Water Concept/Feasibility Joint Project **	-	400,000	520,000	1st Qtr 2016	4th Qtr 2018
TOTAL CAPITAL IMPROVEMENT PROGRAM:		2,386,000	9,950,000	16,203,997		

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

FUND BALANCE ANALYSIS- CAPITAL IMPROVEMENT PROJECT (CIP) FUNDING SOURCES

Fund Number			Est. 6/30/16 Fund Equity	FY 2016-17 Revenue	FY 2016-17 Expenditures	FY 2016-17 CIP Funding	Est. 6/30/17 Fund Equity
001	Transfer In from General Fund	General Fund	7,500,000	6,423,600	(7,159,274)	(616,000)	6,148,326
006	Transfer In from Sewer Capital Fund	Sewer Capital Fund	(933,845)	349,424 (1)	-	(250,000)	(834,421)
021	Transfer In from Water Capital Fund	Water Capital Fund	267,432	361,773 (2)	-	(500,000)	129,205
031	Transfer In from Measure A	Measure A	700,000	278,771	(369,229)	(595,000)	14,542
027	Transfer In from Local Transportation Fund	LTF Fund	30,000	205,160	(30,160)	(175,000)	30,000
025	Transfer In from Gas Tax Fund	Gas Tax Fund	600,000	189,000	(65,000)	(250,000)	474,000
TOTAL TRANSFERS IN FUNDING FROM ALL FUNDS			8,163,587	7,807,728	(7,623,663)	(2,386,000)	5,961,652

(1) Connection fees are sufficient to cover CIPs in 2016-17. Negative Beginning fund balance to be analyzed as part of Rate Study.

(2) Connection fees in 2016-17 and positive beginning fund balance from prior years are sufficient to cover CIPs in 2016-17. More analysis will be done as part of Rate Study.

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.
Contingency	A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfalls and/or unknown expenditures; also referred to as appropriated reserves.

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	<p>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:</p> <ul style="list-style-type: none"> ➤ <u>Employee Services</u> - Salaries and fringe benefits paid to City employees. Includes items such as vision, health, dental insurance, retirement and deferred compensation. ➤ <u>Operating and Maintenance Charges</u> - 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. ➤ <u>Capital Outlay</u> - 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.

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.