



CITY OF BUELLTON

CITY COUNCIL AGENDA

**Regular Meeting of June 8, 2017 – 6:00 p.m.
City Council Chambers, 140 West Highway 246
Buellton, California**

Materials related to an item on this agenda, as well as materials submitted to the City Council after distribution of the agenda packet, are available for public inspection in the Office of the City Clerk, located at 107 West Highway 246, during normal business hours.

CALL TO ORDER

Mayor Holly Sierra

PLEDGE OF ALLEGIANCE

ROLL CALL

Council Members John Connolly, Dave King, Foster Reif, Vice Mayor Ed Andrisek, and Mayor Holly Sierra

REORDERING OF AGENDA

PUBLIC COMMENTS

Speaker Slip to be completed and turned in to the City Clerk prior to commencement of meeting. Any person may address the Council on any subject pertaining to City business, including all items on the agenda not listed as a Public Hearing, including the Consent Agenda and Closed Session. Limited to three (3) minutes per speaker. By law, no action may be taken at this meeting on matters raised during Public Comments not included on this agenda. Public Speakers using a translator are allotted a total of six (6) minutes to speak, unless simultaneous translation equipment is used.

CONSENT CALENDAR

(ACTION)

The following items are considered routine and non-controversial and are scheduled for consideration as a group. Any Council Member, the City Attorney, or the City Manager may request that an item be withdrawn from the Consent Agenda to allow for full discussion. Members of the Public may speak on Consent Agenda items during the Public Comment period.

- 1. Minutes of May 25, 2017 Regular City Council Meeting**
- 2. List of Claims to be Approved and Ratified for Payment to Date for Fiscal Year 2016-17**

3. **Resolution No. 17-10 – “A Resolution of the City Council of the City of Buellton, California, Acknowledging the Receipt of and Ordering the Filing of the Annual Statement of Investment Policy for Fiscal Year 2017-18 with the City Council”**
❖ *(Staff Contact: Finance Director Carolyn Galloway-Cooper)*
4. **Resolution No. 17-11 – “A Resolution of the City Council of the City of Buellton, California, Establishing an Appropriation Limit for Fiscal Year 2017-18”**
❖ *(Staff Contact: Finance Director Carolyn Galloway-Cooper)*
5. **Approval of Measure A Safe Routes to School Grant Cooperative Agreement with Santa Barbara County Association of Governments (SBCAG)**
❖ *(Staff Contact: Public Works Director Rose Hess)*

PRESENTATIONS

PUBLIC HEARINGS

(POSSIBLE ACTION)

6. **Resolution No. 17-05 – “A Resolution of the City Council of the City of Buellton, California, Regarding the Commitments and Publishing the Report Required by Central Coast Water Authority Resolution Nos. 92-02 and 92-11”**
❖ *(Staff Contact: Public Works Director Rose Hess)*

COUNCIL MEMBER COMMENTS/ITEMS

WRITTEN COMMUNICATIONS

COMMITTEE REPORTS

BUSINESS ITEMS

(POSSIBLE ACTION)

7. **Discussion Regarding the Increases to Monthly Water Meter Service Fees and Monthly Wastewater Service Fees in the City of Buellton**
❖ *(Staff Contact: Public Works Director Rose Hess)*
8. **Resolution No. 17-08 – “A Resolution of the City Council of the City of Buellton, California, Imposing a Two-Hour Parking Limit on the East Side of the 200 Block of Avenue of Flags”**
❖ *(Staff Contact: Public Works Director Rose Hess)*
9. **Resolution No. 17-09 – “A Resolution of the City Council of the City of Buellton, California, Imposing a Fifteen-Minute Parking Limit on the East Side of the 300 Block of Park Street”**
❖ *(Staff Contact: Public Works Director Rose Hess)*
10. **Review of Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ending June 30, 2016**
❖ *(Staff Contact: Finance Director Carolyn Galloway-Cooper)*

CITY MANAGER'S REPORT

CLOSED SESSION ITEMS

(POSSIBLE ACTION)

- 11. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**
Initiation of litigation pursuant to Government Code Section 54956.9, subdivision (d)(4) (one case)

ADJOURNMENT

The next meeting of the City Council will be held on Thursday, June 22, 2017 at 6:00 p.m.

CITY OF BUELLTON

CITY COUNCIL MEETING MINUTES
Regular Meeting of May 25, 2017
City Council Chambers, 140 West Highway 246
Buellton, California

CALL TO ORDER

Mayor Holly Sierra called the meeting to order at 6:00 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

Present: Council Members Dave King and Foster Reif, Vice Mayor Ed Andrisek, and Mayor Holly Sierra

Excused Absence: Council Member John Connolly

Staff: City Manager Marc Bierdzinski, Finance Director Carolyn Galloway-Cooper, Public Works Director Rose Hess, City Attorney Steve McEwen, Revenue Specialist Shannel Zamora, Deputy Rockwell Ellis and City Clerk Linda Reid

PUBLIC COMMENTS

None

CONSENT CALENDAR

1. **Minutes of May 11, 2017 Regular City Council Meeting**
2. **List of Claims to be Approved and Ratified for Payment to Date for Fiscal Year 2016-17**
3. **Revenue and Expenditure Reports through April 30, 2017**

MOTION:

Motion by Council Member King, seconded by Vice Mayor Andrisek approving Consent Calendar Items 1 through 3 as listed.

VOTE:

Motion passed by a roll call vote of 4-0.

Council Member King – Yes

Council Member Reif – Yes

Vice Mayor Andrisek - Yes

Mayor Sierra – Yes

PRESENTATIONS

None

PUBLIC HEARINGS

None

COUNCIL MEMBER COMMENTS/ITEMS

Council Member King requested that staff begin the hiring process for a Planning Director. City Manager Bierdzinski said that staff budgets for this position each year and will be filled when he retires.

Vice Mayor Andrisek congratulated Oak Valley Elementary School teacher, Jennifer Cline for being named Teacher of the Year in Santa Barbara County.

Mayor Sierra thanked Eva Powers and others for hosting a great “Earth Day” at River View Park and said the event was well done.

Mayor Sierra announced that Council Member Connolly is moving out of Buellton and his last meeting will be June 22. Staff will place the application for appointment on the City’s website tomorrow and a notice in the Santa Ynez Valley News on June 1.

WRITTEN COMMUNICATIONS

None

COMMITTEE REPORTS

Vice Mayor Andrisek announced that he attended the Santa Barbara County Association of Governments (SBCAG) and Air Pollution Control District (APCD) board meetings and provided oral reports for the record.

Mayor Sierra announced that she attended the Santa Barbara City Council meeting on May 22 and spoke to their Council about Buellton’s Library contract with them.

BUSINESS ITEMS**4. Resolution No. 17-07 – "A Resolution of the City Council of the City of Buellton, California, Adopting the Biennial Fiscal Year 2017-18 and 2018-19 Budget"****RECOMMENDATION:**

That the City Council consider the adoption of Resolution No. 17-07.

STAFF REPORT:

Finance Director Galloway-Cooper presented the staff report.

DOCUMENTS:

Staff report with attachment as listed in the staff report.

SPEAKERS/DISCUSSION:

Peggy Brierton, Buellton, discussed the bike and trails funding and requested that revenue be set aside for this purpose.

The City Council discussed the following issues:

- Adding revenue to the bike and trails fund and Cash for Grass program
- Further review of each department and line item modifications as agreed by consensus of the Council

MOTION:

Motion by Council Member Reif, seconded by Council Member King approving Resolution No. 17-07 – "A Resolution of the City Council of the City of Buellton, California, Adopting the Biennial Fiscal Year 2017-18 and 2018-19 Budget" with amendments as agreed by consensus of the Council.

VOTE:

Motion passed by a roll call vote of 4-0.

Council Member King - Yes

Council Member Reif - Yes

Vice Mayor Andrisek - Yes

Mayor Sierra – Yes

5. Resolution No. 17-06 – "A Resolution of the City Council of the City of Buellton, California, Approving the CalPERS Exception to the 180-Day Wait Period Pursuant to Government Code Sections 7522.56 and 21224"**RECOMMENDATION:**

That the City Council consider the adoption of Resolution No. 17-06.

STAFF REPORT:

H.R. Director Reid presented the staff report.

DOCUMENTS:

Staff report with attachment as listed in the staff report.

MOTION:

Motion by Council Member King, seconded by Vice Mayor Andrisek approving Resolution No. 17-06 – “A Resolution of the City Council of the City of Buellton, California, Approving the CalPERS Exception to the 180-Day Wait Period Pursuant to Government Code Sections 7522.56 and 21224”

VOTE:

Motion passed by a roll call vote of 4-0.

Council Member King - Yes

Council Member Reif - Yes

Vice Mayor Andrisek - Yes

Mayor Sierra – Yes

CITY MANAGER’S REPORT

City Manager Bierdzinski provided an informational report to the City Council.

CLOSED SESSION ITEMS

- 6. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**
Initiation of litigation pursuant to Government Code Section 54956.9, subdivision (d)(4) (one case)

No Closed Session was held.

ADJOURNMENT

Mayor Sierra adjourned the regular meeting at 8:05 p.m. The next regular meeting of the City Council will be held on Thursday, June 8, 2017 at 6:00 p.m.

Holly Sierra
Mayor

ATTEST:

Linda Reid
City Clerk

BACK-UP/SUPPORT DATA IS AVAILABLE FOR COUNCIL REVIEW IN CITY HALL

The following is a list of claims to be ratified and approved for payment by the City Council at the
June 8, 2017 Council Meeting.

Listed below is a brief summary of the attached claims:

EXHIBIT A *	A/P Packet #APPKT00506	52,827.85 (4 pages)
	A/P Packet #APPKT00505	69,204.99 (6 pages)
	A/P Packet #APPKT00502	75,533.63 (8 pages)
	A/P Packet #APPKT00497	55,332.21 (9 pages)
	Utility Packet #UBPKT00648	140.10 (1 page)
	Utility Packet #UBPKT00663	251.69 (1 page)

Total Packets:	\$253,290.47
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EXHIBIT B	\$728.65
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Council Payroll	5/25/2017	1,922.93
Staff Payroll	5/26/2017	42,315.23

Total Payroll:	\$44,238.16
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TOTAL AMOUNT OF CLAIMS:	\$298,257.28
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* The A/P Packets above will be approved on Council Agenda date of 06/08/2017
 Checks to be signed on 06/08/17 tie to A/P Packet #APPKT00506
 Checks previously signed by staff to avoid late fees relate to:
 A/P Packets # APPKT00497, APPKT00502 and APPKT00505
 Utility Packet #UBPKT00648 and UBPKT00663

Payments via Electronic Fund Transfer (EFT):
From 05/16/2017 through 05/30/2017

AFLAC	5/16/2017	609.03
Payroll Tax - IRS	5/26/2017	96.42
Payroll Tax - EDD	5/26/2017	23.20

Total

728.65



City of Buellton, CA

Detailed Check Register

Packet: APPKT00497 - 2017-05-19 Special Run PAYMENTS

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: ALAN NEEDHAM dba							
Fund: 001 - General Fund							
ALAN NEEDHAM dba	34574	05/19/2017	22853	4/25/2017 Moving & Weed	001-552-60800		1,200.00
ALAN NEEDHAM dba	34574	05/19/2017	22859	4/7/2017 Tree Trimming - 4	001-556-60800		260.00
ALAN NEEDHAM dba	34574	05/19/2017	22870	April 2017 - Landscape Mai	001-552-60800		11,200.00
ALAN NEEDHAM dba	34574	05/19/2017	22870	April 2017 - Landscape Mai	001-556-60800		3,960.00
ALAN NEEDHAM dba	34574	05/19/2017	22956	4/25&26/2017 Irrigation Re	001-552-60800		327.61
ALAN NEEDHAM dba	34574	05/19/2017	22957	5/2/2017 Tree Trimming - 2	001-556-60800		365.75
							<u>17,313.36</u>
						Fund 001 - General Fund Total:	17,313.36
Fund: 005 - Sewer Fund							
ALAN NEEDHAM dba	34574	05/19/2017	22962	5/2/2017 Misc Supplies	005-701-61111		256.41
							<u>256.41</u>
						Fund 005 - Sewer Fund Total:	256.41
						Vendor ALAN NEEDHAM dba Total:	17,569.77
Vendor: Brian Schneider dba							
Fund: 001 - General Fund							
Brian Schneider dba	34575	05/19/2017	1366	5/17/2017 Graphics for CER	001-410-60014		982.20
							<u>982.20</u>
						Fund 001 - General Fund Total:	982.20
						Vendor Brian Schneider dba Total:	982.20
Vendor: CAL-COAST IRRIGATION, INC.							
Fund: 005 - Sewer Fund							
CAL-COAST IRRIGATION, IN	34576	05/19/2017	772653	5/4/2017 Misc Maint/Repai	005-701-61127		26.61
							<u>26.61</u>
						Fund 005 - Sewer Fund Total:	26.61
						Vendor CAL-COAST IRRIGATION, INC. Total:	26.61
Vendor: CITY OF SOLVANG							
Fund: 001 - General Fund							
CITY OF SOLVANG	34577	05/19/2017	INV0006979	2017 JAN-MAR REC 50/50 R	001-511-67570		1,880.00
							<u>1,880.00</u>
						Fund 001 - General Fund Total:	1,880.00
						Vendor CITY OF SOLVANG Total:	1,880.00

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: COASTAL COPY, INC.							
Fund: 001 - General Fund							
COASTAL COPY, INC.	34578	05/19/2017	730615	4/16-5/15 CH Overage Char	001-410-61130		20.40
							<u>20.40</u>
Fund 001 - General Fund Total:							20.40
Vendor COASTAL COPY, INC. Total:							20.40
Vendor: CVS PHARMACY INC.							
Fund: 020 - Water Fund							
CVS PHARMACY INC.	34579	05/19/2017	INV0006971	April 2017 Misc Maint/Repa	020-601-61140		8.38
							<u>8.38</u>
Fund 020 - Water Fund Total:							8.38
Vendor CVS PHARMACY INC. Total:							8.38
Vendor: ENGEL & GRAY, INC.							
Fund: 005 - Sewer Fund							
ENGEL & GRAY, INC.	34580	05/19/2017	0000018956	4/1-4/30/2017 Bio Solids C	005-701-60800		5,272.30
							<u>5,272.30</u>
Fund 005 - Sewer Fund Total:							5,272.30
Vendor ENGEL & GRAY, INC. Total:							5,272.30
Vendor: FARM SUPPLY COMPANY							
Fund: 001 - General Fund							
FARM SUPPLY COMPANY	34581	05/19/2017	24433	5/4/2017 RVP Supplies	001-552-60258		15.59
							<u>15.59</u>
Fund 001 - General Fund Total:							15.59
Vendor FARM SUPPLY COMPANY Total:							15.59
Vendor: LEE CENTRAL COAST NEWSPAPERS							
Fund: 001 - General Fund							
LEE CENTRAL COAST NEWS	34582	05/19/2017	103847	5/4/2017 Notice of Public H	001-403-60520		137.67
							<u>137.67</u>
Fund 001 - General Fund Total:							137.67
Vendor LEE CENTRAL COAST NEWSPAPERS Total:							137.67
Vendor: Maria Moreida							
Fund: 001 - General Fund							
AccountCode: 22510 - Park/Damage Charge							
Maria Moreida	34583	05/19/2017	INV0006978	5/17/2017 REFUND Securit	001-22510		100.00
							<u>100.00</u>
AccountCode 22510 - Park/Damage Charge Total:							100.00
Fund 001 - General Fund Total:							100.00
Vendor Maria Moreida Total:							100.00

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: Maricela Zepeda							
Fund: 001 - General Fund							
AccountCode: 22416 - Developer Deposit							
Maricela Zepeda	34584	05/19/2017	INV0006974	5/17/2017 REFUND Dep Bal	001-22416	90034001	530.00
AccountCode 22416 - Developer Deposit Total:							530.00
Fund 001 - General Fund Total:							530.00
Vendor Maricela Zepeda Total:							530.00
Vendor: MATT-CHLOR, INC.							
Fund: 020 - Water Fund							
MATT-CHLOR, INC.	34585	05/19/2017	18328	3/24/2017 Misc Maint/Rep	020-601-61111		196.44
							196.44
Fund 020 - Water Fund Total:							196.44
Vendor MATT-CHLOR, INC. Total:							196.44
Vendor: P G & E							
Fund: 001 - General Fund							
P G & E	34586	05/19/2017	INV0006985	4/5-5/4/2017 Electrical Ser	001-410-61241		621.98
P G & E	34586	05/19/2017	INV0006985	4/5-5/4/2017 Electrical Ser	001-501-61241		207.58
P G & E	34586	05/19/2017	INV0006985	4/5-5/4/2017 Electrical Ser	001-510-61241		191.01
P G & E	34586	05/19/2017	INV0006985	4/5-5/4/2017 Electrical Ser	001-550-61241		5,141.66
P G & E	34586	05/19/2017	INV0006985	4/5-5/4/2017 Electrical Ser	001-552-61241		508.76
P G & E	34586	05/19/2017	INV0006985	4/5-5/4/2017 Electrical Ser	001-556-61241		82.81
P G & E	34586	05/19/2017	INV0006985	4/5-5/4/2017 Electrical Ser	001-565-61241		178.55
							6,932.35
Fund 001 - General Fund Total:							6,932.35
Fund: 005 - Sewer Fund							
P G & E	34586	05/19/2017	INV0006985	4/5-5/4/2017 Electrical Ser	005-701-61241		8,553.77
							8,553.77
Fund 005 - Sewer Fund Total:							8,553.77
Fund: 020 - Water Fund							
P G & E	34586	05/19/2017	INV0006985	4/5-5/4/2017 Electrical Ser	020-601-61241		7,802.34
							7,802.34
Fund 020 - Water Fund Total:							7,802.34
Vendor P G & E Total:							23,288.46

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: POLYDYNE INC.							
Fund: 005 - Sewer Fund							
POLYDYNE INC.	34587	05/19/2017	113398	4/24/2017 B/L# 6462303 CI	005-701-61111		572.15
							<u>572.15</u>
						Fund 005 - Sewer Fund Total:	572.15
						Vendor POLYDYNE INC. Total:	572.15
Vendor: QUINN COMPANY							
Fund: 001 - General Fund							
QUINN COMPANY	34588	05/19/2017	WO030039115	4/29/2017 Caterpillar Repai	001-558-60270		406.87
							<u>406.87</u>
						Fund 001 - General Fund Total:	406.87
Fund: 005 - Sewer Fund							
QUINN COMPANY	34588	05/19/2017	WO030039115	4/29/2017 Caterpillar Repai	005-701-60270		406.86
							<u>406.86</u>
						Fund 005 - Sewer Fund Total:	406.86
Fund: 020 - Water Fund							
QUINN COMPANY	34588	05/19/2017	WO030039115	4/29/2017 Caterpillar Repai	020-601-60270		406.86
							<u>406.86</u>
						Fund 020 - Water Fund Total:	406.86
						Vendor QUINN COMPANY Total:	1,220.59
Vendor: Santa Barbara County Vintners Association							
Fund: 001 - General Fund							
AccountCode: 22418 - Special Event Deposit							
Santa Barbara County Vintn	34589	05/19/2017	INV0006981	5/18/17 - REFUND Deposits	001-22418		445.03
							<u>445.03</u>
						AccountCode 22418 - Special Event Deposit Total:	445.03
						Fund 001 - General Fund Total:	445.03
						Vendor Santa Barbara County Vintners Association Total:	445.03
Vendor: SB CO SHERIFF'S DEPARTMENT							
Fund: 001 - General Fund							
SB CO SHERIFF'S DEPARTM	34590	05/19/2017	17-267	April 2017 Contract Service	001-501-60800		358.35
							<u>358.35</u>
AccountCode: 22418 - Special Event Deposit							
SB CO SHERIFF'S DEPARTM	34590	05/19/2017	17-267	April 2017 Contract Service	001-22418		507.36
							<u>507.36</u>
						AccountCode 22418 - Special Event Deposit Total:	507.36

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
AccountCode: 22510 - Park/Damage Charge							
SB CO SHERIFF'S DEPARTM	34590	05/19/2017	17-268	May 2017 Contract Services	001-22510		632.74
AccountCode 22510 - Park/Damage Charge Total:							632.74
Fund 001 - General Fund Total:							1,498.45
Vendor SB CO SHERIFF'S DEPARTMENT Total:							1,498.45
Vendor: SILVIO L. MOTTA							
Fund: 001 - General Fund							
SILVIO L. MOTTA	34591	05/19/2017	417	4/30/2017 CC Chmbr Equip	001-401-60210		475.00
							475.00
Fund 001 - General Fund Total:							475.00
Vendor SILVIO L. MOTTA Total:							475.00
Vendor: STEVE'S WHEEL & TIRE							
Fund: 001 - General Fund							
STEVE'S WHEEL & TIRE	34592	05/19/2017	1-63316	3/14/2017 Vehicle Repair -	001-511-60270		96.48
							96.48
Fund 001 - General Fund Total:							96.48
Vendor STEVE'S WHEEL & TIRE Total:							96.48
Vendor: Tractor Supply Co							
Fund: 005 - Sewer Fund							
Tractor Supply Co	34593	05/19/2017	INV0006970	April 2017 Misc Maint/Repa	005-701-60270		16.19
							16.19
Fund 005 - Sewer Fund Total:							16.19
Vendor Tractor Supply Co Total:							16.19
Vendor: UNDERGROUND SERVICE ALERT							
Fund: 005 - Sewer Fund							
UNDERGROUND SERVICE A	34594	05/19/2017	420170070	5/1/2017 BUE01 New Ticke	005-701-60800		8.25
							8.25
Fund 005 - Sewer Fund Total:							8.25
Fund: 020 - Water Fund							
UNDERGROUND SERVICE A	34594	05/19/2017	420170070	5/1/2017 BUE01 New Ticke	020-601-60800		8.25
							8.25
Fund 020 - Water Fund Total:							8.25
Vendor UNDERGROUND SERVICE ALERT Total:							16.50

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: USA BLUEBOOK INC							
Fund: 005 - Sewer Fund							
USA BLUEBOOK INC	34595	05/19/2017	244353	4/27/17 Misc Maint/Repair	005-701-61140		23.92
							<u>23.92</u>
Fund 005 - Sewer Fund Total:							23.92
Vendor USA BLUEBOOK INC Total:							23.92
Vendor: VERIZON WIRELESS							
Fund: 001 - General Fund							
VERIZON WIRELESS	34596	05/19/2017	9785331727	5/9-6/8/2017 PW/CM Wirel	001-410-67705		67.02
VERIZON WIRELESS	34596	05/19/2017	9785331727	5/9-6/8/2017 PW/CM Wirel	001-511-61290		38.19
VERIZON WIRELESS	34596	05/19/2017	9785331727	5/9-6/8/2017 PW/CM Wirel	001-558-67705		123.18
							<u>228.39</u>
Fund 001 - General Fund Total:							228.39
Fund: 005 - Sewer Fund							
VERIZON WIRELESS	34596	05/19/2017	9785331727	5/9-6/8/2017 PW/CM Wirel	005-701-67705		156.36
							<u>156.36</u>
Fund 005 - Sewer Fund Total:							156.36
Fund: 020 - Water Fund							
VERIZON WIRELESS	34596	05/19/2017	9785331727	5/9-6/8/2017 PW/CM Wirel	020-601-67705		181.33
							<u>181.33</u>
Fund 020 - Water Fund Total:							181.33
Vendor VERIZON WIRELESS Total:							566.08
Vendor: WAGE WORKS							
Fund: 001 - General Fund							
WAGE WORKS	34597	05/19/2017	145799	April 2017 FSA/AFLAC Admi	001-401-50400		21.69
WAGE WORKS	34597	05/19/2017	145799	April 2017 FSA/AFLAC Admi	001-402-50400		10.85
WAGE WORKS	34597	05/19/2017	145799	April 2017 FSA/AFLAC Admi	001-403-50400		10.85
WAGE WORKS	34597	05/19/2017	145799	April 2017 FSA/AFLAC Admi	001-420-50400		18.52
WAGE WORKS	34597	05/19/2017	145799	April 2017 FSA/AFLAC Admi	001-511-50400		12.25
WAGE WORKS	34597	05/19/2017	145799	April 2017 FSA/AFLAC Admi	001-558-50400		17.35
WAGE WORKS	34597	05/19/2017	145799	April 2017 FSA/AFLAC Admi	001-565-50400		9.45
							<u>100.96</u>
Fund 001 - General Fund Total:							100.96
Fund: 005 - Sewer Fund							
WAGE WORKS	34597	05/19/2017	145799	April 2017 FSA/AFLAC Admi	005-701-50400		16.52
							<u>16.52</u>
Fund 005 - Sewer Fund Total:							16.52

Detailed Check Register

Packet: APPKT00497 - 2017-05-19 Special Run PAYMENTS

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Fund: 020 - Water Fund							
WAGE WORKS	34597	05/19/2017	145799	April 2017 FSA/AFLAC Admi	020-601-50400		16.52
							<u>16.52</u>
						Fund 020 - Water Fund Total:	<u>16.52</u>
						Vendor WAGE WORKS Total:	<u>134.00</u>
Vendor: WILDLING MUSEUM							
Fund: 001 - General Fund							
WILDLING MUSEUM	34598	05/19/2017	32817-5/10/17	5/10/2017 - Excursion (24 p	001-511-67135		240.00
							<u>240.00</u>
						Fund 001 - General Fund Total:	<u>240.00</u>
						Vendor WILDLING MUSEUM Total:	<u>240.00</u>
						Grand Total:	<u><u>55,332.21</u></u>

Fund Summary

Fund	Expense Amount
001 - General Fund	31,402.75
005 - Sewer Fund	15,309.34
020 - Water Fund	8,620.12
Grand Total:	55,332.21

Account Summary

Account Number	Account Name	Expense Amount
001-22416	Developer Deposit	530.00
001-22418	Special Event Deposit	952.39
001-22510	Park/Damage Charge	732.74
001-401-50400	Medical Benefit	21.69
001-401-60210	Computer Maintenance	475.00
001-402-50400	Medical Benefit	10.85
001-403-50400	Medical Benefit	10.85
001-403-60520	Advertising - Legal	137.67
001-410-60014	Emergency Operations	982.20
001-410-61130	Office Supplies	20.40
001-410-61241	Utilities - Electric	621.98
001-410-67705	Telephone	67.02
001-420-50400	Medical Benefit	18.52
001-501-60800	Contract Services	358.35
001-501-61241	Utilities - Electric	207.58
001-510-61241	Utilities - Electric	191.01
001-511-50400	Medical Benefit	12.25
001-511-60270	Maintenance-Vehicles	96.48
001-511-61290	Telephone/Internet	38.19
001-511-67135	Buellton Rec Program Tr	240.00
001-511-67570	Recreation Program 50/	1,880.00
001-550-61241	Utilities - Electric	5,141.66
001-552-60258	Maintenance/Repair-Riv	15.59
001-552-60800	Contract Services	12,727.61
001-552-61241	Utilities - Electric	508.76
001-556-60800	Contract Services	4,585.75
001-556-61241	Utilities - Electric	82.81
001-558-50400	Medical Benefit	17.35
001-558-60270	Maintenance - Vehicles	406.87
001-558-67705	Telephone	123.18
001-565-50400	Medical Benefit	9.45
001-565-61241	Utilities - Electric	178.55
005-701-50400	Medical Benefit	16.52
005-701-60270	Maintenance - Vehicles	423.05
005-701-60800	Contract Services	5,280.55

Account Summary

Account Number	Account Name	Expense Amount
005-701-61111	Chemicals / Analysis	828.56
005-701-61127	Tools	26.61
005-701-61140	Operational Supplies	23.92
005-701-61241	Utilities - Electric	8,553.77
005-701-67705	Telephone	156.36
020-601-50400	Medical Benefit	16.52
020-601-60270	Maintenance - Vehicles	406.86
020-601-60800	Contract Services	8.25
020-601-61111	Chemicals / Analysis	196.44
020-601-61140	Operational Supplies	8.38
020-601-61241	Utilities - Electric	7,802.34
020-601-67705	Telephone	181.33
Grand Total:		55,332.21

Project Account Summary

Project Account Key	Expense Amount
None	54,802.21
90034001	530.00
Grand Total:	55,332.21



City of Buellton, CA

Detailed Check Register

Packet: APPKT00502 - 2017-05-24 Special Run - PAYMENTS

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: A-OK POWER EQUIPMENT INC. dba							
Fund: 020 - Water Fund							
A-OK POWER EQUIPMENT I	34599	05/24/2017	264784	5/12/2017 WTP Tools	020-601-73500		1,058.08
							<u>1,058.08</u>
Fund 020 - Water Fund Total:							1,058.08
Vendor A-OK POWER EQUIPMENT INC. dba Total:							1,058.08
Vendor: ART MERCADO							
Fund: 001 - General Fund							
ART MERCADO	34600	05/24/2017	INV0007079	5/18/17 Planning Commissi	001-565-50010		50.00
							<u>50.00</u>
Fund 001 - General Fund Total:							50.00
Vendor ART MERCADO Total:							50.00
Vendor: BPMS Software							
Fund: 020 - Water Fund							
BPMS Software	34601	05/24/2017	1711	5/2017-5/2018 BckFlw Prev	020-601-60210		342.00
							<u>342.00</u>
Fund 020 - Water Fund Total:							342.00
Vendor BPMS Software Total:							342.00
Vendor: CalPERS LONG-TERM CARE PROGRAM							
Fund: 001 - General Fund							
AccountCode: 22166 - Long-Term Care Deduction							
CalPERS LONG-TERM CARE	34602	05/24/2017	11767634	5/16-5/31/17 - Long Term C	001-22166		84.25
							<u>84.25</u>
AccountCode 22166 - Long-Term Care Deduction Total:							84.25
Fund 001 - General Fund Total:							84.25
Vendor CalPERS LONG-TERM CARE PROGRAM Total:							84.25
Vendor: CLARK PEST CONTROL							
Fund: 001 - General Fund							
CLARK PEST CONTROL	34603	05/24/2017	19937021	04/24/2017 PD/LIB Pest Co	001-558-60800		159.00
							<u>159.00</u>
Fund 001 - General Fund Total:							159.00
Vendor CLARK PEST CONTROL Total:							159.00

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: COAST NETWORKX, INC.							
Fund: 001 - General Fund							
COAST NETWORKX, INC.	34604	05/24/2017	19205	4/20/2017 CC Set up Lapto	001-401-60210		95.00
							<u>95.00</u>
Fund 001 - General Fund Total:							95.00
Vendor COAST NETWORKX, INC. Total:							95.00
Vendor: COASTAL COPY, INC.							
Fund: 001 - General Fund							
COASTAL COPY, INC.	34605	05/24/2017	731156	4/18-5/17/2017 CH Overag	001-410-61130		467.53
							<u>467.53</u>
Fund 001 - General Fund Total:							467.53
Vendor COASTAL COPY, INC. Total:							467.53
Vendor: COMCAST CABLE							
Fund: 001 - General Fund							
COMCAST CABLE	34606	05/24/2017	INV0007091	5/18-6/17/2017 CC Chamb	001-410-61292		129.36
							<u>129.36</u>
Fund 001 - General Fund Total:							129.36
Vendor COMCAST CABLE Total:							129.36
Vendor: COURIER SYSTEMS							
Fund: 005 - Sewer Fund							
COURIER SYSTEMS	34607	05/24/2017	1321666	5/2017 - DW/WWTP Water	005-701-60800		75.00
							<u>75.00</u>
Fund 005 - Sewer Fund Total:							75.00
Fund: 020 - Water Fund							
COURIER SYSTEMS	34607	05/24/2017	1321666	5/2017 - DW/WWTP Water	020-601-60800		75.00
							<u>75.00</u>
Fund 020 - Water Fund Total:							75.00
Vendor COURIER SYSTEMS Total:							150.00
Vendor: DAN HEEDY							
Fund: 001 - General Fund							
DAN HEEDY	34608	05/24/2017	INV0007078	05/18/17 Planning Commis	001-565-50010		50.00
							<u>50.00</u>
Fund 001 - General Fund Total:							50.00
Vendor DAN HEEDY Total:							50.00

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: Harry Poor							
Fund: 001 - General Fund							
AccountCode: 22416 - Developer Deposit							
Harry Poor	34609	05/24/2017	INV0007006	5/19/2017 REFUND Credit	001-22416	90025001	193.00
AccountCode 22416 - Developer Deposit Total:							193.00
Fund 001 - General Fund Total:							193.00
Vendor Harry Poor Total:							193.00
Vendor: JACQUELINE G DOW							
Fund: 001 - General Fund							
JACQUELINE G DOW	34610	05/24/2017	INV0007096	06/03/2017 - RVP Reservati	001-44020		40.00
AccountCode: 22510 - Park/Damage Charge							
JACQUELINE G DOW	34610	05/24/2017	INV0007096	06/03/2017 - RVP Reservati	001-22510		100.00
AccountCode 22510 - Park/Damage Charge Total:							100.00
Fund 001 - General Fund Total:							140.00
Vendor JACQUELINE G DOW Total:							140.00
Vendor: JIM VREELAND FORD							
Fund: 001 - General Fund							
JIM VREELAND FORD	34611	05/24/2017	C09565	5/15/2017 Vehicle Maint/1	001-511-60270		844.23
Fund 001 - General Fund Total:							844.23
Vendor JIM VREELAND FORD Total:							844.23
Vendor: JOSE RAFAEL RUIZ dba							
Fund: 001 - General Fund							
JOSE RAFAEL RUIZ dba	34612	05/24/2017	1001	May 2017 Monthly Janitori	001-552-60800		1,500.00
Fund 001 - General Fund Total:							1,500.00
Vendor JOSE RAFAEL RUIZ dba Total:							1,500.00
Vendor: MNS ENGINEERS, INC.							
Fund: 001 - General Fund							
MNS ENGINEERS, INC.	34613	05/24/2017	68483	3/1-3/31/17 City Engineer/	001-557-60800		5,697.50
MNS ENGINEERS, INC.	34613	05/24/2017	68486	3/1-3/31/17 City Storm Wa	001-551-60800		9,952.50
AccountCode: 22416 - Developer Deposit							
MNS ENGINEERS, INC.	34613	05/24/2017	68488	3/1-3/31/17 Crossroads Cn	001-22416	90010070	1,630.00
MNS ENGINEERS, INC.	34613	05/24/2017	68491	3/1-3/31/17 Nghbrhd Park	001-22416	90017070	600.00
MNS ENGINEERS, INC.	34613	05/24/2017	68492	3/1-3/31/17 Hampton Inn	001-22416	90019070	750.00
MNS ENGINEERS, INC.	34613	05/24/2017	68493	3/1-3/31/17 Flying Flags RV	001-22416	90016070	660.00
MNS ENGINEERS, INC.	34613	05/24/2017	68495	3/1-3/31/17 Village Townh	001-22416	90021070	7,150.00

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
MNS ENGINEERS, INC.	34613	05/24/2017	68498	3/1-3/31/17 Fig Mtn Brew	001-22416	90037070	4,735.00
AccountCode 22416 - Developer Deposit Total:							15,525.00
Fund 001 - General Fund Total:							31,175.00
Fund: 005 - Sewer Fund							
MNS ENGINEERS, INC.	34613	05/24/2017	68485	3/1-3/31/17 City/Sewer Ne	005-701-60830		655.00
Fund 005 - Sewer Fund Total:							655.00
Fund: 020 - Water Fund							
MNS ENGINEERS, INC.	34613	05/24/2017	68487	3/1-3/31/17 City/Update W	020-601-60800		1,277.50
MNS ENGINEERS, INC.	34613	05/24/2017	68490	3/1-3/31/17 Water Model	020-601-60800		1,220.00
MNS ENGINEERS, INC.	34613	05/24/2017	68494	3/1-3/31/17 Backflow Prev	020-601-60800		2,875.00
Fund 020 - Water Fund Total:							5,372.50
Fund: 029 - Transportation Planning							
MNS ENGINEERS, INC.	34613	05/24/2017	68484	3/1-3/31/17 City/Transport	029-557-60800		6,562.50
Fund 029 - Transportation Planning Total:							6,562.50
Fund: 092 - Capital Improvement Proj Fund							
MNS ENGINEERS, INC.	34613	05/24/2017	68489	3/1-3/31/17 Ped Sfty Imprv	092-306-74100		525.00
MNS ENGINEERS, INC.	34613	05/24/2017	68496	3/1-3/31/17 Hwy 246 Ped	092-312-74100		4,812.50
MNS ENGINEERS, INC.	34613	05/24/2017	68497	3/1-3/31/17 Recycled Wate	092-611-74100		1,692.50
MNS ENGINEERS, INC.	34613	05/24/2017	68499	3/1-3/31/17 2016-17 Road	092-313-74100		12,326.50
Fund 092 - Capital Improvement Proj Fund Total:							19,356.50
Vendor MNS ENGINEERS, INC. Total:							63,121.50
Vendor: O'CONNOR & SONS dba							
Fund: 001 - General Fund							
O'CONNOR & SONS dba	34615	05/24/2017	30165295	5/1/17 PO Monthly Pest Co	001-558-60800		105.00
Fund 001 - General Fund Total:							105.00
Vendor O'CONNOR & SONS dba Total:							105.00
Vendor: PROCARE JANITORIAL SUPPLY, INC.							
Fund: 001 - General Fund							
PROCARE JANITORIAL SUPP	34616	05/24/2017	109470	5/12/2017 Misc Maint Supp	001-558-61140		507.33
Fund 001 - General Fund Total:							507.33
Vendor PROCARE JANITORIAL SUPPLY, INC. Total:							507.33

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: SANTA BARBARA NEWS-PRESS							
Fund: 001 - General Fund							
SANTA BARBARA NEWS-PR	34617	05/24/2017	INV0007088	6/16/17-6/15/18 Newspaper	001-410-60650		182.35
							<u>182.35</u>
Fund 001 - General Fund Total:							182.35
Vendor SANTA BARBARA NEWS-PRESS Total:							182.35
Vendor: SC incorporated							
Fund: 001 - General Fund							
SC incorporated	34618	05/24/2017	1510	2017-Summer - Rec Shirts	001-511-67140		1,134.88
							<u>1,134.88</u>
Fund 001 - General Fund Total:							1,134.88
Vendor SC incorporated Total:							1,134.88
Vendor: Scott O'Brien Fire & Safety Co. Inc.							
Fund: 001 - General Fund							
Scott O'Brien Fire & Safety	34619	05/24/2017	2058945	5/9/2017 Safety Equip Servi	001-552-60258		198.87
Scott O'Brien Fire & Safety	34619	05/24/2017	2058945	5/9/2017 Safety Equip Servi	001-558-60800		198.87
							<u>397.74</u>
Fund 001 - General Fund Total:							397.74
Fund: 005 - Sewer Fund							
Scott O'Brien Fire & Safety	34619	05/24/2017	2058945	5/9/2017 Safety Equip Servi	005-701-60800		198.86
							<u>198.86</u>
Fund 005 - Sewer Fund Total:							198.86
Fund: 020 - Water Fund							
Scott O'Brien Fire & Safety	34619	05/24/2017	2058945	5/9/2017 Safety Equip Servi	020-601-60800		198.86
							<u>198.86</u>
Fund 020 - Water Fund Total:							198.86
Vendor Scott O'Brien Fire & Safety Co. Inc. Total:							795.46
Vendor: SP MAINTENANCE SERVICES, INC.							
Fund: 001 - General Fund							
SP MAINTENANCE SERVICE	34620	05/24/2017	61903	May 2017 - Street Sweepin	001-558-60800		2,821.00
							<u>2,821.00</u>
Fund 001 - General Fund Total:							2,821.00
Vendor SP MAINTENANCE SERVICES, INC. Total:							2,821.00

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: TRANSFIRST HEALTH & GOVERNMENT SVCS							
Fund: 001 - General Fund							
TRANSFIRST HEALTH & GOV	34621	05/24/2017	ARINV101818	April 2017 - Monthly Merch	001-410-60900		332.89
							<u>332.89</u>
Fund 001 - General Fund Total:							332.89
Vendor TRANSFIRST HEALTH & GOVERNMENT SVCS Total:							332.89
Vendor: WALLACE GROUP							
Fund: 005 - Sewer Fund							
WALLACE GROUP	34622	05/24/2017	43324	-> 2/28/2017 Services FY16-	005-701-60800		1,121.00
							<u>1,121.00</u>
Fund 005 - Sewer Fund Total:							1,121.00
Vendor WALLACE GROUP Total:							1,121.00
Vendor: Wells Fargo Vendor Fin Serv							
Fund: 001 - General Fund							
Wells Fargo Vendor Fin Ser	34623	05/24/2017	66989514	7/1-7/31/2017 REC Copier L	001-511-60310		149.77
							<u>149.77</u>
Fund 001 - General Fund Total:							149.77
Vendor Wells Fargo Vendor Fin Serv Total:							149.77
Grand Total:							75,533.63

Fund Summary

Fund	Expense Amount
001 - General Fund	40,518.33
005 - Sewer Fund	2,049.86
020 - Water Fund	7,046.44
029 - Transportation Planning	6,562.50
092 - Capital Improvement Proj Fund	19,356.50
Grand Total:	75,533.63

Account Summary

Account Number	Account Name	Expense Amount
001-22166	Long-Term Care Deducti	84.25
001-22416	Developer Deposit	15,718.00
001-22510	Park/Damage Charge	100.00
001-401-60210	Computer Maintenance	95.00
001-410-60650	Membership & Publicati	182.35
001-410-60900	Miscellaneous	332.89
001-410-61130	Office Supplies	467.53
001-410-61292	Internet Access/ Websit	129.36
001-44020	Park Reservation Fees	40.00
001-511-60270	Maintenance-Vehicles	844.23
001-511-60310	Equipment Rental	149.77
001-511-67140	Buellton Recreation Pro	1,134.88
001-551-60800	Contract Services	9,952.50
001-552-60258	Maintenance/Repair-Riv	198.87
001-552-60800	Contract Services	1,500.00
001-557-60800	Contract Services	5,697.50
001-558-60800	Contract Services	3,283.87
001-558-61140	Operational Supplies	507.33
001-565-50010	Planning Commission Sal	100.00
005-701-60800	Contract Services	1,394.86
005-701-60830	Contract Services-Engine	655.00
020-601-60210	Computer Maintenance	342.00
020-601-60800	Contract Services	5,646.36
020-601-73500	Equipment	1,058.08
029-557-60800	Contract Services	6,562.50
092-306-74100	Improvements	525.00
092-312-74100	Hwy 246 Sidewalk (CalTr	4,812.50
092-313-74100	Road Maintenance Proje	12,326.50
092-611-74100	Recycled Water Progra	1,692.50
Grand Total:	75,533.63	

Project Account Summary

Project Account Key	Expense Amount
None	59,815.63
90010070	1,630.00
90016070	660.00
90017070	600.00
90019070	750.00
90021070	7,150.00
90025001	193.00
90037070	4,735.00
Grand Total:	75,533.63



City of Buellton, CA

Detailed Check Register

Packet: APPKT00505 - 2017-05-31 Special Run - PAYMENTS

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: BROTHERS' GLASS COMPANY INC							
Fund: 001 - General Fund							
BROTHERS' GLASS COMPAN	34629	05/31/2017	1499	5/10/17 TEMPERED GLASS -	001-558-60250		48.49
							<u>48.49</u>
						Fund 001 - General Fund Total:	48.49
						Vendor BROTHERS' GLASS COMPANY INC Total:	48.49
Vendor: CITY OF LOMPOC							
Fund: 001 - General Fund							
CITY OF LOMPOC	34630	05/31/2017	97709	April 2017 - Live Scan - SCot	001-410-60022		60.00
							<u>60.00</u>
						Fund 001 - General Fund Total:	60.00
Fund: 027 - Local Transportation Fund							
CITY OF LOMPOC	34630	05/31/2017	97708	June 2017 - Monthly Transit	027-559-67115		1,666.66
							<u>1,666.66</u>
						Fund 027 - Local Transportation Fund Total:	1,666.66
						Vendor CITY OF LOMPOC Total:	1,726.66
Vendor: COC/BBA/VISITORS INFORMATION							
Fund: 001 - General Fund							
COC/BBA/VISITORS INFOR	34631	05/31/2017	INV0007121	May 2017 - TOT Allocation	001-410-67790		33,333.33
							<u>33,333.33</u>
						Fund 001 - General Fund Total:	33,333.33
						Vendor COC/BBA/VISITORS INFORMATION Total:	33,333.33
Vendor: COMCAST CABLE							
Fund: 001 - General Fund							
COMCAST CABLE	34632	05/31/2017	INV0007101	5/25-6/24/17 REC Phones	001-511-61290		121.92
COMCAST CABLE	34633	05/31/2017	INV0007100	5/26-6/25/17 CH Internet	001-410-61292		233.61
							<u>355.53</u>
						Fund 001 - General Fund Total:	355.53
						Vendor COMCAST CABLE Total:	355.53

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: ECHO COMMUNICATIONS							
Fund: 001 - General Fund							
ECHO COMMUNICATIONS	34634	05/31/2017	INV0007114	6/2017 Message Service	001-558-60800		21.00
							<u>21.00</u>
						Fund 001 - General Fund Total:	21.00
Fund: 005 - Sewer Fund							
ECHO COMMUNICATIONS	34634	05/31/2017	INV0007114	6/2017 Message Service	005-701-60800		21.00
							<u>21.00</u>
						Fund 005 - Sewer Fund Total:	21.00
Fund: 020 - Water Fund							
ECHO COMMUNICATIONS	34634	05/31/2017	INV0007114	6/2017 Message Service	020-601-60800		21.00
							<u>21.00</u>
						Fund 020 - Water Fund Total:	21.00
						Vendor ECHO COMMUNICATIONS Total:	63.00
Vendor: FIRST NATIONAL BANK OF OMAHA							
Fund: 001 - General Fund							
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007125	KAbello - CC thru 5/17/201	001-511-60250		60.61
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007125	KAbello - CC thru 5/17/201	001-511-60800		50.81
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007126	EAndrisek - CC thru 5/17/20	001-401-60710		236.16
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007127	MBierdzinski - CC thru 5/17	001-402-60710		176.96
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007127	MBierdzinski - CC thru 5/17	001-410-60014		973.96
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007127	MBierdzinski - CC thru 5/17	001-565-60210		359.88
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007128	JConnolly - CC thru 5/17/20	001-401-60710		259.81
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007129	CGalloway-Cooper - CC thru	001-420-60710		53.19
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007130	RHess - CC thru 5/17/2017	001-558-60710		55.20
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007130	RHess - CC thru 5/17/2017	001-558-60900		15.37
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007130	RHess - CC thru 5/17/2017	001-558-67600		918.02
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007131	LReid - CC thru 5/17/2017	001-401-60900		84.39
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007131	LReid - CC thru 5/17/2017	001-401-61130		33.32
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007131	LReid - CC thru 5/17/2017	001-403-61130		32.31
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007131	LReid - CC thru 5/17/2017	001-410-61130		7.50
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007132	HSierra - CC thru 5/17/2017	001-401-60710		181.57
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007132	HSierra - CC thru 5/17/2017	001-410-60900		3.32
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007133	PSmith - CC thru 5/17/2017	001-511-67140		195.38
							<u>3,697.76</u>
						Fund 001 - General Fund Total:	3,697.76
Fund: 005 - Sewer Fund							
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007129	CGalloway-Cooper - CC thru	005-701-61130		15.90
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007130	RHess - CC thru 5/17/2017	005-701-60710		349.75

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007130	RHess - CC thru 5/17/2017	005-701-61140		41.40
							<u>407.05</u>
						Fund 005 - Sewer Fund Total:	407.05
Fund: 020 - Water Fund							
FIRST NATIONAL BANK OF	34635	05/31/2017	INV0007129	CGalloway-Cooper - CC thru	020-601-61130		15.91
							<u>15.91</u>
						Fund 020 - Water Fund Total:	15.91
						Vendor FIRST NATIONAL BANK OF OMAHA Total:	4,120.72
Vendor: FRONTIER COMMUNICATIONS							
Fund: 001 - General Fund							
FRONTIER COMMUNICATIO	34637	05/31/2017	INV0007115	5/19-6/18/2017 Phone Sum	001-410-67705		329.18
FRONTIER COMMUNICATIO	34637	05/31/2017	INV0007115	5/19-6/18/2017 Phone Sum	001-565-67705		410.69
							<u>739.87</u>
						Fund 001 - General Fund Total:	739.87
Fund: 005 - Sewer Fund							
FRONTIER COMMUNICATIO	34637	05/31/2017	INV0007115	5/19-6/18/2017 Phone Sum	005-701-67705		552.26
							<u>552.26</u>
						Fund 005 - Sewer Fund Total:	552.26
Fund: 020 - Water Fund							
FRONTIER COMMUNICATIO	34637	05/31/2017	INV0007115	5/19-6/18/2017 Phone Sum	020-601-67705		493.76
							<u>493.76</u>
						Fund 020 - Water Fund Total:	493.76
						Vendor FRONTIER COMMUNICATIONS Total:	1,785.89
Vendor: HOME DEPOT CREDIT SERVICES							
Fund: 001 - General Fund							
HOME DEPOT CREDIT SERVI	34638	05/31/2017	INV0007098	May 2017 - Misc Maint/Rep	001-558-61140		9.67
							<u>9.67</u>
						Fund 001 - General Fund Total:	9.67
Fund: 005 - Sewer Fund							
HOME DEPOT CREDIT SERVI	34638	05/31/2017	INV0007098	May 2017 - Misc Maint/Rep	005-701-61140		70.65
							<u>70.65</u>
						Fund 005 - Sewer Fund Total:	70.65
Fund: 092 - Capital Improvement Proj Fund							
HOME DEPOT CREDIT SERVI	34638	05/31/2017	INV0007098	May 2017 - Misc Maint/Rep	092-205-60900		492.59
							<u>492.59</u>
						Fund 092 - Capital Improvement Proj Fund Total:	492.59
						Vendor HOME DEPOT CREDIT SERVICES Total:	572.91

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: Staples Credit Plan							
Fund: 001 - General Fund							
Staples Credit Plan	34639	05/31/2017	18149565.81	5/8/2017 Returned Colored	001-511-61130		-19.71
Staples Credit Plan	34639	05/31/2017	INV0007119	4/15-5/13/17 Misc Office S	001-410-61130		354.66
Staples Credit Plan	34639	05/31/2017	INV0007119	4/15-5/13/17 Misc Office S	001-420-61130		138.86
Staples Credit Plan	34639	05/31/2017	INV0007119	4/15-5/13/17 Misc Office S	001-511-61130		71.96
Staples Credit Plan	34639	05/31/2017	INV0007119	4/15-5/13/17 Misc Office S	001-552-61140		20.78
Staples Credit Plan	34639	05/31/2017	INV0007119	4/15-5/13/17 Misc Office S	001-558-61130		178.35
							744.90
Fund 001 - General Fund Total:							744.90
Fund: 020 - Water Fund							
Staples Credit Plan	34639	05/31/2017	INV0007119	4/15-5/13/17 Misc Office S	020-601-61140		35.55
							35.55
Fund 020 - Water Fund Total:							35.55
Vendor Staples Credit Plan Total:							780.45
Vendor: TODD PIPE & SUPPLY							
Fund: 001 - General Fund							
TODD PIPE & SUPPLY	34640	05/31/2017	INV0007134	May 2017 Misc Maint/Repa	001-552-60258		2.18
							2.18
Fund 001 - General Fund Total:							2.18
Fund: 020 - Water Fund							
TODD PIPE & SUPPLY	34640	05/31/2017	INV0007134	May 2017 Misc Maint/Repa	020-601-60250		17.08
							17.08
Fund 020 - Water Fund Total:							17.08
Vendor TODD PIPE & SUPPLY Total:							19.26
Vendor: VISITSYV							
Fund: 001 - General Fund							
VISITSYV	34641	05/31/2017	CM0000047	April 2017 SYVTBID - Admin	001-44250		-538.75
							-538.75
AccountCode: 22160 - SYVTBID Payable							
VISITSYV	34641	05/31/2017	INV0007122	April 2017 SYVTBID Fees	001-22160		26,937.50
AccountCode 22160 - SYVTBID Payable Total:							26,937.50
Fund 001 - General Fund Total:							26,398.75
Vendor VISITSYV Total:							26,398.75
Grand Total:							69,204.99

Fund Summary

Fund	Expense Amount
001 - General Fund	65,411.48
005 - Sewer Fund	1,050.96
020 - Water Fund	583.30
027 - Local Transportation Fund	1,666.66
092 - Capital Improvement Proj Fund	492.59
Grand Total:	69,204.99

Account Summary

Account Number	Account Name	Expense Amount
001-22160	SYVTBID Payable	26,937.50
001-401-60710	Travel & Training	677.54
001-401-60900	Miscellaneous	84.39
001-401-61130	Office Supplies	33.32
001-402-60710	Travel & Training	176.96
001-403-61130	Office Supplies	32.31
001-410-60014	Emergency Operations	973.96
001-410-60022	Recruitment Expense	60.00
001-410-60900	Miscellaneous	3.32
001-410-61130	Office Supplies	362.16
001-410-61292	Internet Access/ Websit	233.61
001-410-67705	Telephone	329.18
001-410-67790	Visitors Bureau	33,333.33
001-420-60710	Travel & Training	53.19
001-420-61130	Office Supplies	138.86
001-44250	Miscellaneous	-538.75
001-511-60250	Maintenance/Repair	60.61
001-511-60800	Contract Services	50.81
001-511-61130	Office Supplies	52.25
001-511-61290	Telephone/Internet	121.92
001-511-67140	Buellton Recreation Pro	195.38
001-552-60258	Maintenance/Repair-Riv	2.18
001-552-61140	Operational Supplies	20.78
001-558-60250	Maintenance / Repair	48.49
001-558-60710	Travel & Training	55.20
001-558-60800	Contract Services	21.00
001-558-60900	Miscellaneous	15.37
001-558-61130	Office Supplies	178.35
001-558-61140	Operational Supplies	9.67
001-558-67600	Safety Equipment	918.02
001-565-60210	Computer Maintenance	359.88
001-565-67705	Telephone	410.69
005-701-60710	Travel & Training	349.75

Account Summary

Account Number	Account Name	Expense Amount
005-701-60800	Contract Services	21.00
005-701-61130	Office Supplies	15.90
005-701-61140	Operational Supplies	112.05
005-701-67705	Telephone	552.26
020-601-60250	Maintenance / Repair	17.08
020-601-60800	Contract Services	21.00
020-601-61130	Office Supplies	15.91
020-601-61140	Operational Supplies	35.55
020-601-67705	Telephone	493.76
027-559-67115	Breeze Extension Pilot	1,666.66
092-205-60900	Miscellaneous	492.59
Grand Total:		69,204.99

Project Account Summary

Project Account Key	Expense Amount
None	69,204.99
Grand Total:	69,204.99



City of Buellton, CA

Detailed Check Register

Packet: APPKT00506 - 2017-06-08 City Council - PAYMENTS

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: BURKE, WILLIAMS & SORENSEN, LLP							
Fund: 001 - General Fund							
BURKE, WILLIAMS & SOREN	34642	05/31/2017	214051	April 2017 - Legal Services-	001-404-60840		9,889.14
							<u>9,889.14</u>
AccountCode: 22416 - Developer Deposit							
BURKE, WILLIAMS & SOREN	34642	05/31/2017	214051	April 2017 - Legal Services-	001-22416	90039-070	51.40
BURKE, WILLIAMS & SOREN	34642	05/31/2017	214051	April 2017 - Legal Services-	001-22416	90041-070	154.20
BURKE, WILLIAMS & SOREN	34642	05/31/2017	214051	April 2017 - Legal Services-	001-22416	90047-070	154.20
AccountCode 22416 - Developer Deposit Total:							<u>359.80</u>
Fund 001 - General Fund Total:							<u>10,248.94</u>
Vendor BURKE, WILLIAMS & SORENSEN, LLP Total:							<u>10,248.94</u>
Vendor: CITY OF BUELLTON							
Fund: 001 - General Fund							
CITY OF BUELLTON	34643	05/31/2017	INV0007111	4/25-5/25/17 Irrigation 595	001-552-61211		1,591.13
							<u>1,591.13</u>
Fund 001 - General Fund Total:							<u>1,591.13</u>
Vendor CITY OF BUELLTON Total:							<u>1,591.13</u>
Vendor: HOLLY SIERRA							
Fund: 001 - General Fund							
HOLLY SIERRA	34644	05/31/2017	INV0007108	2017-March - Committee M	001-401-60710		83.14
							<u>83.14</u>
Fund 001 - General Fund Total:							<u>83.14</u>
Vendor HOLLY SIERRA Total:							<u>83.14</u>
Vendor: JWC ENVIRONMENTAL, LLC							
Fund: 092 - Capital Improvement Proj Fund							
JWC ENVIRONMENTAL, LLC	34645	05/31/2017	86537	5/19/2017 Equipment Upgr	092-706-74100		14,814.56
							<u>14,814.56</u>
Fund 092 - Capital Improvement Proj Fund Total:							<u>14,814.56</u>
Vendor JWC ENVIRONMENTAL, LLC Total:							<u>14,814.56</u>

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: PRAXAIR DISTRIBUTION, INC.							
Fund: 005 - Sewer Fund							
PRAXAIR DISTRIBUTION, IN	34646	05/31/2017	77440230	4/20-5/20/17 Cylindar Rent	005-701-61111		145.89
							<u>145.89</u>
Fund 005 - Sewer Fund Total:							145.89
Vendor PRAXAIR DISTRIBUTION, INC. Total:							145.89
Vendor: SB CO ANIMAL SVCS, HEALTH & REG							
Fund: 001 - General Fund							
SB CO ANIMAL SVCS, HEALT	34647	05/31/2017	INV0007110	FY16-17 4th Qtr - 4/1-6/30/	001-410-60015		9,159.25
							<u>9,159.25</u>
Fund 001 - General Fund Total:							9,159.25
Vendor SB CO ANIMAL SVCS, HEALTH & REG Total:							9,159.25
Vendor: SB CO AUDITOR CONTROLLER							
Fund: 001 - General Fund							
AccountCode: 15000 - Pre-Paid Expense							
SB CO AUDITOR CONTROLL	34648	05/31/2017	INV0007107	2017-18 LAFCO - Distributio	001-15000		2,052.00
							<u>2,052.00</u>
AccountCode 15000 - Pre-Paid Expense Total:							2,052.00
Fund 001 - General Fund Total:							2,052.00
Vendor SB CO AUDITOR CONTROLLER Total:							2,052.00
Vendor: SB CO SHERIFF'S DEPARTMENT							
Fund: 001 - General Fund							
SB CO SHERIFF'S DEPARTM	34649	05/31/2017	17-289	May 2017 - Contract Servic	001-501-60800		290.44
							<u>290.44</u>
Fund 001 - General Fund Total:							290.44
Vendor SB CO SHERIFF'S DEPARTMENT Total:							290.44
Vendor: TETRA TECH, INC.							
Fund: 001 - General Fund							
AccountCode: 22416 - Developer Deposit							
TETRA TECH, INC.	34650	05/31/2017	51182635	Engineering Services thru 4	001-22416	90010070	4,747.67
TETRA TECH, INC.	34650	05/31/2017	51182636	Engineering Services thru 4	001-22416	90021070	9,354.02
							<u>14,101.69</u>
AccountCode 22416 - Developer Deposit Total:							14,101.69
Fund 001 - General Fund Total:							14,101.69
Vendor TETRA TECH, INC. Total:							14,101.69

Detailed Check Register

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: Wells Fargo Vendor Fin Serv Fund: 001 - General Fund							
Wells Fargo Vendor Fin Ser	34651	05/31/2017	66961110	7/1-7/31/2017 CH - Copier	001-410-60310		340.81
							<u>340.81</u>
						Fund 001 - General Fund Total:	<u>340.81</u>
						Vendor Wells Fargo Vendor Fin Serv Total:	<u>340.81</u>
						Grand Total:	<u><u>52,827.85</u></u>

Fund Summary

Fund	Expense Amount
001 - General Fund	37,867.40
005 - Sewer Fund	145.89
092 - Capital Improvement Proj Fund	14,814.56
Grand Total:	52,827.85

Account Summary

Account Number	Account Name	Expense Amount
001-15000	Pre-Paid Expense	2,052.00
001-22416	Developer Deposit	14,461.49
001-401-60710	Travel & Training	83.14
001-404-60840	Contract Services-Legal	9,889.14
001-410-60015	Animal Control	9,159.25
001-410-60310	Equipment Rental	340.81
001-501-60800	Contract Services	290.44
001-552-61211	Utilities - Water	1,591.13
005-701-61111	Chemicals / Analysis	145.89
092-706-74100	Improvements	14,814.56
Grand Total:		52,827.85

Project Account Summary

Project Account Key	Expense Amount
None	38,366.36
90010070	4,747.67
90021070	9,354.02
90039-070	51.40
90041-070	154.20
90047-070	154.20
Grand Total:	52,827.85



UBPKT00648 - Refunds 01 UBPKT00647 Regular

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
10-01100-000	CAPITAL PACIFIC DEVELOPMENT GROUP	5/30/2017	34624	88.16			88.16	Generated From Billing
10-02300-000	CAPITAL PACIFIC DEVELOPMENT GROUP	5/30/2017	34625	51.94			51.94	Generated From Billing
	VOID CHECK		34626	0.00				
Total Refunds: 3			Total Refunded Amount:	140.10				

Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS	140.10
Revenue Total:	140.10

General Ledger Distribution

Posting Date: 05/30/2017

Account Number	Account Name	Posting Amount	IFT
Fund: 020 - WATER FUND			
020-10000	Claim On Pooled Cash	-140.10	Yes
020-22420	Unapplied Credits	140.10	
		020 Total:	0.00
Fund: 999 - POOLED CASH			
999-10001	Pooled Cash - General Checking	-140.10	
999-27000	Due To Other Funds	140.10	Yes
		999 Total:	0.00
		Distribution Total:	0.00



UBPKT00663 - 5/30/17 UB Refunds

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
06-04300-003	LETH, CHRISTY	5/30/2017	34627	163.53			163.53	Deposit
10-02400-000	CAPITAL PACIFIC DEVELOPMENT GROUP	5/30/2017	34628	88.16			88.16	Deposit
Total Refunds: 2			Total Refunded Amount:	251.69				

Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS	251.69
Revenue Total:	251.69

General Ledger Distribution

Posting Date: 05/30/2017

Account Number	Account Name	Posting Amount	IFT
Fund: 020 - WATER FUND			
020-10000	Claim On Pooled Cash	-251.69	Yes
020-22420	Unapplied Credits	251.69	
020 Total:		0.00	
Fund: 999 - POOLED CASH			
999-10001	Pooled Cash - General Checking	-251.69	
999-27000	Due To Other Funds	251.69	Yes
999 Total:		0.00	
Distribution Total:		0.00	

CITY OF BUELLTON
City Council Agenda Staff Report

City Manager Review: MPB
Council Agenda Item No.: 3

To: The Honorable Mayor and City Council

From: Carolyn Galloway-Cooper, Finance Director

Meeting Date: June 8, 2017

Subject: Resolution No. 17-10 – “A Resolution of the City Council of the City of Buellton, California, Acknowledging the Receipt of and Ordering the Filing of the Annual Statement of Investment Policy for Fiscal Year 2017-18 with the City Council”

BACKGROUND

California Government Code section 53646(a)(2) previously required the annual filing of a Statement of Investment Policy with the State Controller’s Office. The law has now been revised to state that the policy “may” be filed annually.

The City of Buellton Investment Policy is attached for filing under Resolution No. 17-10 and its Exhibit “A”. The basic premise underlying the City’s Investment Policy is to insure that money is always safe and available when needed. The objective of this Policy is to accurately monitor and forecast expenditures and revenues through daily projected cash flow analysis to enable investment of funds to the fullest extent possible. The City’s Investment Portfolio as of April 2017 is shown in the following table:

Investment Portfolio	Interest Rate	Type	Amount	Maturity Date
Local Agency Investment Fund - LAIF	0.78%	Government - State Pool	\$ 8,090,766	n/a
Flushing Savings Bank *	1.10%	Negotiable Certificate of Deposit	249,000	7/27/2017
Berkshire Bank *	1.35%	Negotiable Certificate of Deposit	249,000	4/30/2018
Rabobank Money Market	0.20%	Public Investment Money Market	205,473	n/a
Total Invested:			\$ 8,794,239	

* Through First Empire Securities, New York

FISCAL IMPACT

The filing of the agenda item will not have any fiscal impact on the City.

RECOMMENDATION

That the City Council consider adoption of Resolution No. 17-10 - “A Resolution of the City Council of the City of Buellton, California, Acknowledging the Receipt of and Ordering the Filing of the Annual Statement of Investment Policy for Fiscal Year 2017-18 with the City Council”

ATTACHMENTS

Resolution No. 17-10 (Investment Policy - Exhibit A)

RESOLUTION NO. 17-10

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BUELLTON, CALIFORNIA, ACKNOWLEDGING THE RECEIPT OF AND ORDERING THE FILING OF THE ANNUAL STATEMENT OF INVESTMENT POLICY FOR FISCAL YEAR 2017-18 WITH THE CITY COUNCIL

WHEREAS, Section 53646(a)(2) of the California Government Code states that an annual Statement of Investment Policy may be filed by local agencies;

WHEREAS, the Finance Director of the City of Buellton declares the annual Statement of Investment Policy to be as set forth in Exhibit "A" attached hereto; and

WHEREAS, all legal prerequisites have occurred prior to the adoption of this Resolution.

NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE, DECLARE, DETERMINE, AND REQUEST AS FOLLOWS:

SECTION 1. The City Council hereby finds that the above recitations are true and correct and, accordingly, are incorporated as a material part of this Resolution.

SECTION 2. The annual Statement of Investment Policy for the City of Buellton has been prepared and filed by the City Finance Director and presented to the City Council for the Fiscal Year 2017-18 in compliance with Section 53646(a)(2) of the California Government Code.

SECTION 3. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED and ADOPTED this 8th day of June, 2017.

Holly Sierra
Mayor

ATTEST:

Linda Reid
City Clerk

CITY OF BUELLTON

STATEMENT OF INVESTMENT POLICY

PURPOSE

This Statement is intended to provide guidelines for the prudent investment of the City’s temporary idle cash, and outlines the policies for maximizing the efficiency of the City’s cash management system. The ultimate goal is to enhance the economic status of the City while protecting its pooled cash.

OBJECTIVE

The City’s cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield obtainable as long as investments meet the criteria established for safety and liquidity. Yield shall become a consideration only after the basic requirements of safety and liquidity have been met.

POLICY

The City of Buellton operates its temporary pooled idle cash investments under the “Prudent Investor Standard” (Government Code Section 53600.3). The Prudent Investor Standard states, in essence, that in investing or managing property for the benefit of another, a trustee shall exercise the judgment and care, under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency. This affords the City a broad spectrum of investment opportunities as long as the investment is deemed prudent and permissible under applicable law including Government Code Section 53600 et seq.

Investments may be made in the following media:

- Securities of the United States Government, or its agencies
- Certificate of Deposit (or time deposits) placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposit
- Commercial Paper
- Money Market funds rated “AAAm” or AAAM-G” or better by Standard & Poor’s Corporation
- Local Agency Investment Fund (State Pool) Demand and Deposits
- Repurchase Agreements (Repos)

Criteria for selecting investments and the order of priority are:

1. **Safety:** The safety and risk associated with an investment refer to the potential loss of principal, interest or a combination of these amounts. The City only operates in those investments that are considered very safe.
2. **Liquidity:** This refers to the ability to “cash in” at any moment in time with a minimal chance of losing some portion of principal or interest. Liquidity is an important investment quality especially when the unexpected need for funds occurs.
3. **Yield:** Yield is the potential dollar earnings an investment can provide, and sometimes is described as the rate of return.

SAFEKEEPING

Securities purchased from brokers/dealers will be held in third party safekeeping by the trust department of Rabobank or other designated third party trust, in the name of the City of Buellton.

INVESTMENT OBJECTIVE

The cash management system of the City of Buellton is designed to accurately monitor and forecast expenditures and revenues, thus insuring the investment of monies to the fullest extent possible. Attempts are made to obtain the highest interest yields possible as long as investments meet the criteria required for safety and liquidity.

MONTHLY REPORTS

The City Finance Director, as the investment officer, is to submit monthly reports to the local governing body to demonstrate that sufficient cash flow liquidity is available to meet the succeeding month's estimated expenditures. In addition, a monthly report of investments with a maturity greater than one year from the date of purchase will be submitted to the local governing body.

CITY CONSTRAINTS

Buellton strives to maintain the level of investment of all idle funds, as near 100 percent as possible, through daily and projected cash flow determinations. Idle cash management and investment transactions are the responsibility of the City Finance Director. The basic premise underlying the City's investment philosophy is, and will continue to be, to insure that money is always safe and available when needed.

DEPOSITORIES

The Finance Director will establish selection criteria for pre-approval of institutions with which to do business. To qualify for selection, an institution must have an office in California. A written listing of approved institutions will be maintained by the Finance Director.

BROKER/DEALERS

To provide for the optimum yield in the investment of the City's funds, the City's investment procedures shall be designed to encourage competitive bidding on transactions from approved brokers/dealers. In order to be approved by the City, the dealer must be a primary dealer reporting to the New York Federal Reserve, unless a comprehensive credit and capitalization analysis reveals that the firm is adequately financed to conduct public business; the dealer must be experienced in institutional trading practices and familiar with the California Government Code as related to investments; and other criteria as may be established in the investment procedures.

The Finance Director will periodically conduct a credit analysis of each financial institution and securities broker/dealer to determine the financial condition of such agency and reduce the risk of default.

LIMIT ON TERM TO MATURITY

The City Finance Director or his/her representative is not to invest any City monies in investments allowed under this policy that have a term remaining to maturity in excess of five years from the date of investment, unless the City Council has granted express authority to make such investment. The City Finance Director must request authority from the legislative body three months prior to the date of investment.

SAFEKEEPING AND CUSTODY

To protect against potential fraud and embezzlement, the assets of the City shall be secured through third-party custody and safekeeping procedures. The Finance Director shall be bonded to protect the public against possible embezzlement and malfeasance. Safekeeping procedures shall be reviewed annually by the independent auditor and any irregularities noted should be reported promptly to the City Manager and the City Council.

PERFORMANCE EVALUATION AND OPERATIONS AUDIT

The monthly investment reports submitted to the City Council shall contain sufficient information to permit an independent organization to evaluate the performance of the investment program.

ETHICS

All persons authorized to place or approve investments shall report annually on Form 700 of the Fair Political Practices Commission all required economic interests for that year.

ANNUAL REVIEW

This Statement of Investment Policy is to be submitted to the City Council annually for review and approval. It is to continue to serve as the basis for the responsibilities and actions taken by the City Finance Director relative to the investment of the City's idle funds.

(End)

CITY OF BUELLTON
City Council Agenda Staff Report

City Manager Review: MPB
Council Agenda Item No.: 4

To: The Honorable Mayor and City Council

From: Carolyn Galloway-Cooper, Finance Director

Meeting Date: June 8, 2017

Subject: Resolution No. 17-11 – “A Resolution of the City Council of the City of Buellton, California, Establishing an Appropriation Limit for Fiscal Year 2017-18”

BACKGROUND

In 1979, the voters of the State of California passed Proposition 4, the “Gann Initiative”, which added Article XIII-B to the State Constitution. This Article provides that the City’s annual appropriations be subject to certain State limitations based upon budgeted appropriations for Fiscal Year 1978-79 and adjusted annually for changes in population and cost of living or personal income. New legislation under Proposition 98 and 111 modified the original provisions of the law, allowing exemptions for qualified capital projects and adjustment factor changes.

The limitation for fiscal year 2017-18 is \$11,170,148. The Gann spending limitation is calculated by taking the prior year’s limitation of \$10,428,497 and adjusting it by the growth factor in the California Per Capita Personal Income and the change in the population within the City of Buellton. The appropriations subject to the limit is \$5,937,964, which is under limit by \$5,232,184 less than the appropriation limit.

Therefore, the City of Buellton is in compliance with Article XIII-B of the California Constitution for fiscal year 2017-18. The Article XIII-B is not a restricting factor for the City of Buellton due to the combination of modest population growth and continued General Fund spending on qualified capital projects. These factors will continue to be monitored annually and if the use of alternative growth factors as authorized by Proposition 111 would result in a more advantageous appropriation limit, staff will revise the appropriations limit.

Under Government Code section 7910, documentation used in the determination of the appropriations limit is available to the public upon request.

FISCAL IMPACT

There will be no fiscal impact to the City because appropriations are below the limit.

RECOMMENDATION

That the City Council consider adoption of Resolution No. 17-11 – “A Resolution of the City Council of the City of Buellton, California, Establishing an Appropriation Limit for Fiscal Year 2017-18”

ATTACHMENTS

Resolution No. 17-11 (Exhibit A)
Attachment 1 - Letter dated May 2017 from California Department of Finance

RESOLUTION NO. 17-11

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BUELLTON, CALIFORNIA, ESTABLISHING AN APPROPRIATION LIMIT FOR FISCAL YEAR 2017-18

WHEREAS, Article XIII-B of the California Constitution provides that the total annual appropriations limit of this City shall not exceed the appropriations limit for the prior year, except as adjusted for changes in the cost of living or personal income and population, or as otherwise provided for in said Article XIII-B and implementing State statutes;

WHEREAS, pursuant to said Article XIII-B of said California Constitution, the City is required to set its appropriation limit for each fiscal year, and has made available to the public the documentation used in the determination of said appropriation limit;

WHEREAS, in 1990, the voters of California adopted Proposition 111 which amended Article XIII-B of the California Constitution;

WHEREAS, among the changes implemented by Proposition 111 are adjustments to the growth factors used to calculate the annual appropriation limit;

WHEREAS, Proposition 111 established Fiscal Year 1986-87 as the base year for calculating the annual Appropriation Limit and permits the City to re-establish the annual Appropriation Limit for all succeeding years based upon the new growth factors;

WHEREAS, a resolution establishing the annual appropriations limit is to be adopted at a regularly scheduled meeting of the City Council; and

WHEREAS, all legal prerequisites have occurred prior to the adoption of this Resolution.

NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE, DECLARE, DETERMINE, AND REQUEST AS FOLLOWS:

SECTION 1. The City Council hereby finds that the above recitations are true and correct and, accordingly, are incorporated as a material part of this Resolution.

SECTION 2. The Council of the City of Buellton elects to use the change in California per capita income as the cost of living adjustment factor and the annual population change for the City of Buellton as the population adjustment.

SECTION 3. The appropriation limit is amended for Fiscal Year 2017-18 and is hereby set forth as Exhibit "A" in the amount of \$11,170,148.

SECTION 4. The City reserves the right to adjust or amend the appropriations limit based upon the use of alternative growth factors as authorized by Proposition 111 if such changes or revisions would result in a more advantageous appropriation limit, now or in the future.

SECTION 5. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED and ADOPTED this 8th day of June, 2017.

Holly Sierra
Mayor

ATTEST:

Linda Reid
City Clerk

EXHIBIT "A"

CITY OF BUELLTON
Calculation Using Per Capita Personal Income and Population Change
Annual Appropriations Subject to Gann Limit
Fiscal Year 2017-18

Appropriations Subject to Limitation

Fiscal year 2017-18 adopted revenues	\$7,641,145
Less:	
Non-proceeds of tax	(1,703,181)
Qualified Capital Outlay	
Plus:	
User-fees in excess of costs	-
	<hr/>
Total Appropriations Subject to limitation	<u>\$5,937,964</u>

Appropriations Limit

Fiscal year 2016-17 appropriation limit, adopted	\$ 10,428,497
A. California per Capita adjustment	1.0369
B. Population adjustment	<u>1.0330</u>
Change factor (A X B)	1.0711
Increase in appropriation limit	<u>\$ 741,651</u>
Fiscal year 2017-18 appropriation limit	<u>\$11,170,148</u>



DEPARTMENT OF
FINANCE
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. • GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

May 2017

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2017, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2017-18. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2017-18 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. The Revenue and Taxation Code, section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The Code and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2017.**

Please Note: Prior year's city population estimates may be revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

MICHAEL COHEN
Director
By:

AMY M. COSTA
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2017-18 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2017-18	3.69

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2017-18 appropriation limit.

2017-18:

Per Capita Cost of Living Change = 3.69 percent
 Population Change = 0.85 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.69 + 100}{100} = 1.0369$

Population converted to a ratio: $\frac{0.85 + 100}{100} = 1.0085$

Calculation of factor for FY 2017-18: $1.0369 \times 1.0085 = 1.0457$

Fiscal Year 2017-18

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2016 to January 1, 2017 and Total Population, January 1, 2017

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2016-2017	1-1-16	1-1-17	1-1-2017
Santa Barbara				
Buellton	3.30	4,965	5,129	5,129
Carpinteria	-0.05	13,950	13,943	13,943
Goleta	1.05	31,431	31,760	31,760
Guadalupe	0.76	7,358	7,414	7,414
Lompoc	-0.33	41,405	41,267	44,042
Santa Barbara	-0.03	93,072	93,043	93,063
Santa Maria	1.64	104,567	106,280	106,280
Solvang	2.49	5,457	5,593	5,593
Unincorporated	0.82	139,109	140,253	143,439
County Total	0.76	441,314	444,682	450,663

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

CITY OF BUELLTON
City Council Agenda Staff Report

City Manager Review: MPB
Council Agenda Item No.: 5

To: The Honorable Mayor and City Council

From: Rose Hess, Public Works Director/City Engineer

Meeting Date: June 8, 2017

Subject: Approval of Measure A Safe Routes to School Grant Cooperative Agreement with Santa Barbara County Association of Governments (SBCAG)

BACKGROUND

In February 2015, the staff submitted a grant application for the North County Measure A Safe Routes to School, Bicycle and Pedestrian Program. This program is a Measure A subprogram and funds projects through a competitive grant process in order to increase pedestrian and bicycle safety to, from, and near schools in North Santa Barbara County. The program is also intended to expand and improve the North County's regional bicycle and pedestrian facilities network.

Staff submitted an application for the Highway 246/Sycamore School Safety (Pedestrian) Crossing Project, which includes road, sidewalk, crosswalk and warning light improvements at that intersection. The grant funding approved was for the design portion of the project. Subsequently, the City was able to secure construction funds for this project from the State's Active Transportation Program (ATP), utilizing the awarded Measure A funds as part of our local match.

All projects that are delivered through this program are required to enter into a Cooperative Agreement with SBCAG to ensure time use of funds and delivery of project. The SBCAG Board will be approving this agreement at their June 2017 Board meeting.

FISCAL IMPACT

The Highway 246/Sycamore Pedestrian Crossing Project is included in the FY 2017/18-2018/19 budget. This design phase of the project will be funded through the North County Measure A Safe Routes to School Grant.

RECOMMENDATION

That the City Council approve the Measure A Cooperative Agreement with SBCAG and authorize the Mayor to execute the agreement.

ATTACHMENT

Attachment 1 - Measure A Cooperative Agreement

**MEASURE A
PROJECT COOPERATIVE AGREEMENT
For project awarded to City of Buellton in Cycle 2 of the
Measure A Bicycle and Pedestrian and Safe Routes to School Programs**

This Cooperative Agreement ("Agreement") is entered into by and between the City of Buellton ("Sponsor") and the SANTA BARBARA COUNTY ASSOCIATION OF GOVERNMENTS, acting as the Santa Barbara County Local Transportation Authority ("Authority").

RECITALS

WHEREAS, Authority and Sponsor desire to enter into a Cooperative Agreement to coordinate the funding of transportation improvements in Santa Barbara County pursuant to the authority provided by the Road Repair, Traffic Relief and Transportation Safety Measure ("Measure A"), which was approved by the voters of Santa Barbara County on November 4, 2008; and

WHEREAS, the Sponsor has proposed that the Authority provide funding from the Measure A South Coast and North County Bicycle and Pedestrian and Safe Routes to School Programs specified herein ("Program") to Sponsor's projects for the particular transportation improvement project work specified herein ("Project"); and

WHEREAS, the Authority has determined that the Project is eligible as approved by the SBCAG Board on April 15, 2015 for Measure A funds; and

WHEREAS, the Authority is authorized to issue Measure A funds to Sponsor for eligible projects; and

WHEREAS, the Authority and Sponsor desire to have this Agreement serve as the Agreement for the Authority to provide Measure A funding to Sponsor for eligible projects proposed by Sponsor, provided that such funding has been authorized by the Board of the Authority.

NOW, THEREFORE, in consideration of the mutual promises and undertakings herein made and the mutual benefits to be derived therefrom, the parties hereto represent, covenant, and agree as follows:

AGREEMENT
SECTION I
Covenants of Sponsor

- 1.1 Project Description. The Project description, scope of work, delivery schedule, estimate of cost by activity, anticipated amount and type of funds that will supplement Measure A funds, and the anticipated timing for release of Measure A funds are specified in Attachment A to this Agreement. Sponsor shall be solely responsible for implementing and carrying out the Project.
- 1.2 Change In Project Description. Any change in the Project Description shall not be eligible for funding by Authority unless approved in writing by the Authority. Any portion of the Project implemented by Sponsor prior to Authority's written approval shall not be eligible for reimbursement and in no event will any change in scope result in the Authority reimbursing more than the amount awarded for the Project.
- 1.3 Eligible Reimbursement Costs. Eligible project costs are specified in Attachments or as may be approved from time to time by the Authority pursuant to Section 1.2. In no event shall expenses incurred prior to the execution of this Agreement be considered eligible reimbursement costs.
- 1.4 Measure A Percentage Share Defined. Measure A funding is being provided by Authority to Sponsor for the Project described in Attachment A. The percentage share of Measure A funding shall be the Measure A Percentage shown in Attachment A, and shall not exceed the total Measure A amount shown in the same attachment. Each invoice submitted by Sponsor shall be reimbursed by Authority at this percentage up to the not to exceed total Measure A amount shown in the attachment. Sponsor matching funds shall be used to pay for the remainder of Project costs.
- 1.5 Invoices and Progress Reports. Sponsor shall submit semi-annual progress reports and invoices for work completed consistent with the Program guidelines as adopted by the SBCAG Board on May 19, 2011. These documents shall include the following specified information:
 - 1.5.a Invoices. The Sponsor shall provide the Authority with one (1) copy of all invoices submitted to Sponsor by every contractor, subcontractor, consultant, or subconsultant as appropriate and any other backup documentation required to support direct and indirect costs for which a Sponsor submits an invoice.
 - 1.5.b Progress Reports. Progress reports shall include a brief description of the status of the Project including the work completed to date. This summary may be included on the invoices submitted to the Authority or be attached to those invoices.
- 1.6 Use of Funds. The Sponsor shall use existing Measure A funds consistent with the Project description in Attachment A to this Agreement or as approved by the Authority pursuant to Section 1.2.

- 1.7 Submittal of Documents. The Sponsor shall provide copies to the Authority of all executed contracts that relate to the Project scope as described in Attachment A to this Agreement and Section 1.3 or approved by the Authority pursuant to Section 1.2. The Sponsor shall retain records pertaining to the Project for a five (5) year period following completion of the Project.
- 1.8 Completion of Project. Sponsor shall be responsible for meeting the timely use of funds deadlines in corresponding Attachments. Unused funds programmed to the project will be forfeited and be made available by the Authority for programming to other projects in a special or subsequent funding cycle. Sponsor shall provide management of any consultant and contractor activities, including responsibility for schedule, timely use of funds, budget and oversight of the services, consistent with the scope of work. This provision shall apply in all instances, including situations where a change in scope has been approved by the Authority pursuant to Section 1.2.
 - 1.8.a Project Completion Report. Within 6 months of project completion, Sponsor shall provide a project completion report to Authority that includes final cost, revenues, and schedule of completed and future activities. For construction projects, pictures of the completed project must accompany the report. Whenever possible, pictures of the “before” project conditions should also be submitted. This Report shall accompany the final invoice for payment from Sponsor to provide notice of Agreement account closing by Authority. The Report shall meet all requirements set forth in the Authority’s Program Guidelines.
- 1.9 Public Outreach. The Sponsor is responsible for development and administration of a public outreach effort to ensure public awareness and involvement in the Project development and delivery process. The Sponsor shall provide a copy of the public outreach plan and all materials documenting the public outreach activities, including public notices, press releases, flyers, etc. to the Authority. The public outreach plan must accompany the first invoice for payment from Sponsor. The materials documenting the public outreach activities must accompany the final invoice for payment from Sponsor.
- 1.10 Provision of Signs. Sponsor shall install signs consistent with the Authority’s Project Signs Guidelines and Specifications as adopted by the SBCAG Board on August 18, 2011, or as appropriate.
- 1.11 Cost Savings and Excess Costs
 - 1.11.a Cost Savings. After the Project has been accepted by the Sponsor and Authority as complete, any positive difference between the cost, as listed in Attachments to this Agreement or approved by the Authority pursuant to Section 1.2, and the total amount invoiced to the Authority shall revert to the Measure A program for re-programming by the Authority on other eligible projects.

- 1.11.b Excess Costs. In the event the actual Project cost exceeds the estimate shown in Attachments to this Agreement, this amount will be considered an excess cost. Sponsor is solely responsible for all costs over the amount identified in Section 1.3 and pursuant to Section 1.2.
- 1.11.c Reconciliation of Excess Costs. Excess project costs to complete a project are not eligible for reimbursement unless approved pursuant to Section 1.2. The amount of Measure A funds as identified in Section 1.3 are the maximum funds available for reimbursement to the Sponsor and cannot be increased unless agreed to by the Authority pursuant to Section 1.2. The Sponsor shall request an amendment if needed for this purpose in writing to the Authority. Such amended Agreement shall be effective only if signed and approved by the duly authorized representatives of both the Authority and Sponsor.
- 1.12 Errors and Omissions. The Sponsor shall diligently monitor and manage all aspects of the Project and shall aggressively pursue any and all remedies, including full restitution and damages from any consultant, contractor or sub-contractor and their insureds and sureties suspected of any acts, errors, or omissions committed during business activities that economically or legally damage the project.
- 1.13 Sponsor agrees to furnish or cause to be furnished all labor, materials, equipment, required licenses, permits, fees, and other appropriate legal authorization from all applicable federal, state, and local jurisdictions necessary to perform and complete, per schedule, in a professional manner, the obligations described herein.
- 1.14 Sponsor may implement projects herein through private organizations and nonprofit entities as designated on the Attachment

SECTION II

Covenants of Authority

- 2.1 Reimbursement Payments. The Authority shall make reimbursement payments to the Sponsor or implementing party designated pursuant to Paragraph 1.14 for eligible project costs within 45 days of receipt of an invoice as specified in the Attachments to this Agreement, except where payment is subject to provisions of Paragraphs 2.1.a through 2.1.b.4.
- 2.1.a Ineligible Costs. The Authority reserves the right to adjust current or future reimbursement payments to Sponsor if an invoice includes ineligible costs.
- 2.1.b Suspension of Reimbursement. If the Authority determines that any costs in an invoice are not allowable, or lacks supporting progress reports, the Authority shall return the invoice to the Sponsor with an invoice dispute notice outlining the reason for the return and the proposed remedy, if one exists, which would make the invoice acceptable for payment. The Sponsor may re-submit the invoice for payment after reviewing the invoice dispute notice and making any necessary corrections. The Sponsor may also immediately submit a new invoice representing only the amounts which are not in dispute, while setting aside the disputed amounts for review in accordance with the provisions set forth in this Section 2.2.a.

- 2.1.b.1 Meeting. Once a dispute has occurred, the Authority shall arrange a meeting between Authority and Sponsor staff to discuss and attempt to resolve the dispute.
- 2.1.b.2 Subregional Committee. If an agreement cannot be reached at the meeting, then the Sponsor or the Authority shall have the option to take the dispute to the Authority's North or South County Subregional Committee, as appropriate. In this case reimbursement for the disputed cost item(s) will be delayed until a resolution of the matter is reached.
- 2.1.b.3 Authority's Board Decision. If the Sponsor or the Authority disagrees with the resolution by the Subregional Committee then the dispute shall be submitted to the Authority's Board for resolution. If the Board determines that the disputed cost item(s) is ineligible, the Authority shall not provide reimbursement payment to the Sponsor for the disputed item(s). If the Board determines that the disputed cost item(s) is eligible, then the Authority shall provide reimbursement payment to the Sponsor for the disputed cost.
- 2.1.b.4 Reservation of Rights. By utilizing the above procedures, the Sponsor does not surrender any rights to pursue available legal remedies if the Sponsor disagrees with the Board decision.
- 2.2 Authority's Payment shall not constitute Waiver. Authority's failure to discover or object to any ineligible project cost or billing prior to payment shall not constitute a waiver of Authority's right to require Sponsor to correct such work or billings or seek any other legal remedy.
- 2.3 Right to Conduct Audit; Record Keeping. The Authority shall have the right to conduct an audit of all Sponsors' records pertaining to the Agreement at any time during the course of construction and up to a five (5) year period after completion of the Agreement. Sponsor shall keep and provide to Authority or its agents, upon request, accurate financial records (including invoices and published price lists on which this Agreement was based) necessary to enable Authority to review Sponsor's performance of this Agreement. These records shall demonstrate the funding has been used as described in the Project Description. Sponsor shall maintain all such records for at least five years after completion of the project.

SECTION III **Mutual Covenants**

- 3.1 Term. This Agreement shall remain in effect until discharged or terminated as provided in Section 3.2 or Section 3.14.
- 3.2 Discharge. This Agreement shall be subject to discharge as follows:
 - 3.2.a Termination by Mutual Consent. This Agreement may be terminated at any time by mutual consent of the parties.

3.2.b Discharge Upon Completion of Projects. Except as to any rights or obligations which survive discharge as specified in Section 3.13, this Agreement shall be discharged, and the parties shall have no further obligation to each other, upon completion of the Projects as certified by the Authority.

3.3 Indemnity. It is mutually understood and agreed, relative to the reciprocal indemnification of the Authority and the Sponsor:

3.3.a Sponsor shall defend, indemnify and save harmless the Authority, its officers, agents and employees from any and all claims, demands, damages, costs, expenses (including attorney's fees), judgments or liabilities arising out of this Agreement or occasioned by the performance or attempted performance of the provisions hereof; including, but not limited to, any act or omission to act on the part of the Sponsor or its agents or employees or other independent contractors directly responsible to it; except those claims, demands, damages, costs, expenses (including attorney's fees), judgments or liabilities resulting solely from the negligence or willful misconduct of the Authority.

3.3.b Authority shall defend, indemnify and save harmless the Sponsor, its officers, agents and employees from any and all claims, demands, damages, costs, expenses (including attorney's fees), judgments or liabilities arising out of this Agreement or occasioned by the performance or attempted performance of the provisions hereof; including, but not limited to, any act or omission to act on the part of the Authority or its agents or employees or other independent contractors directly responsible to it; except those claims, demands, damages, costs, expenses (including attorney's fees), judgments or liabilities resulting solely from the negligence or willful misconduct of the Sponsor.

3.4 Notices. Any notice which may be required under this Agreement shall be in writing and shall be given by personal service, or by certified or registered mail, return receipt requested, to the addresses set forth below:

AUTHORITY Santa Barbara County Association of Governments 260 North San Antonio Road, Suite B Santa Barbara, CA 93110	SPONSOR City of Buellton 107 West Highway 246 Buellton, CA 93427
--	---

Either party may change its address by giving notice of such change to the other party in the manner provided in this Section 3.5. All notices and other communications shall be deemed communicated as of actual receipt or after the second business day after deposit in the United States mail.

3.5 Additional Acts and Documents. Each party agrees to do all such things and take all such actions, and to make, execute and deliver such other documents and instruments, as shall be reasonably requested to carry out the provisions, intent and purpose of the Agreement.

- 3.6 Integration. This Agreement represents the entire Agreement of the parties with respect to the subject matter hereof. No representations, warranties, inducements or oral agreements have been made by any of the parties except as expressly set forth herein, or in other contemporaneous written agreements.
- 3.7 Amendment. This Agreement may not be changed, modified or rescinded except in writing and approved by both parties.
- 3.8 Non-Partnership. This Agreement is not intended by the parties to constitute or create a joint venture, pooling arrangement, or formal business organization of any kind. The rights and obligations of the parties shall be only those expressly set forth herein. Sponsor and Sponsor's subcontractors shall perform all services under this Agreement as independent parties and not as employees, officers or agents of the Authority.
- 3.9 Assignment. The Agreement may not be assigned, transferred, hypothecated, or pledged by any party without the express written consent of the other party.
- 3.10 Binding on Successors. This Agreement shall be binding upon the successor(s), assignee(s) or transferee(s) of the Authority or as the case may be. This provision shall not be construed as an authorization to assign, transfer, hypothecate or pledge this Agreement other than as provided above.
- 3.11 Severability. Should any part of this Agreement be determined to be unenforceable, invalid, or beyond the authority of either party to enter into or carry out, such determination shall not affect the validity of the remainder of this Agreement which shall continue in full force and effect; provided that, the remainder of this Agreement can, absent the excised portion, be reasonably interpreted to give effect to the intentions of the parties.
- 3.12 Counterparts. This Agreement may be executed in one or more counterparts and shall become effective when one or more counterparts have been signed by all of the parties; each counterpart shall be deemed an original but all counterparts shall constitute a single document.
- 3.13 Survival. The following provisions in this Agreement shall survive discharge:
- 3.13.a The Sponsor. As to the Sponsor, the following sections shall survive discharge: Section 1.6 (obligation to apply funds to the Project), Section 1.7 (obligation to provide copies and retain records), Section 1.8 (obligation to continue to manage the Project).
- 3.13.b The Authority. As to the Authority, the following section shall survive discharge: Section 2.4 (right to conduct audit).
- 3.13.c Both Parties. As to both parties, the following section shall survive discharge: Section 3.3. (mutual indemnities).
- 3.14 Limitation. All obligations of the Authority under the terms of this Agreement are expressly contingent upon the Authority's continued authorization to collect and

expend the sales tax proceeds provided by Measure A. If for any reason the Authority's right or ability to collect or expend such sales tax proceeds is terminated or suspended in whole or part so that it materially affects the Authority's ability to fund the Project, the Authority shall promptly notify Sponsor, and the parties shall consult on a course of action. If, after twenty-five (25) working days, a course of action is not agreed upon by the parties, this Agreement shall be deemed terminated. Maintenance of records, right to audit, and indemnification shall survive. Any future obligation to fund this project or any other project or projects of Sponsor, not already specifically covered by separate Agreement, shall arise only upon execution of a new Agreement.

- 3.15 Time. Time is and shall be of the essence of this Agreement and each and all of its provisions in which performance is a factor.
- 3.16 Remedies Cumulative. No remedy or election of remedies provided for in this Agreement shall be deemed exclusive, but shall be cumulative with all other remedies at law or in equity. Each remedy shall be construed to give the fullest effect allowed by law.
- 3.17 Applicable Law. This Agreement shall be governed by, and construed and enforced in accordance with the laws of the State of California.
- 3.18 Captions. The captions in this Agreement are for convenience only and are not a part of this Agreement. The captions do not in any way limit or amplify the provisions of this Agreement and shall not affect the construction or interpretation of any of its provisions.
- 3.19 No Continuing Waiver. The waiver by any party of any breach of any of the provisions of this Agreement shall not constitute a continuing waiver or a waiver of any subsequent breach of the same, or of any other provision of this Agreement.
- 3.20 No Rights in Third Parties. Nothing in this Agreement, express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any third party, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third party to any party to this Agreement, nor shall any provision of this Agreement give any third party any right of subrogation or action over or against any party to this Agreement.
- 3.21 Signator's Warranty. Each party warrants to each other that he or she is fully authorized and competent to enter into this Agreement in the capacity indicated by his or her signature and agrees to be bound by this Agreement as of the day and year first mentioned above upon the execution of this Agreement by each other party.

IN WITNESS WHEREOF, the undersigned parties have executed this Agreement and it shall become effective when fully executed by the parties.

CITY OF BUELLTON:

SBCAG, acting as the SANTA BARBARA COUNTY LOCAL TRANSPORTATION AUTHORITY:

By: _____
Holly Sierra, Mayor

By: _____
Michael Bennett, Chairperson

Date: _____

Date: _____

ATTEST:
CLERK OF THE BOARD

ATTEST:

By: _____
Linda Reid
City Clerk

By: _____
Marjie Kirn, Executive Director

APPROVED AS TO FORM:

By: _____
Steve McEwen
City Attorney

By: _____
Rachel Van Mullen
Chief Assistant, County Counsel

Attachment:

Attachment A – Project Scope, Cost, Schedule and Funding Plan for the State Route 246 Sycamore School Safety Crossing project

**ATTACHMENT A
PROJECT SCOPE, COST, SCHEDULE AND FUNDING PLAN**



Measure A Project ID #: MSA-2-1

Project Sponsor: City of Buellton
Implemented by: City of Buellton
Project Name: **State Route 246 Sycamore School Safety Crossing**

Project Scope: The project will prepare plans and specifications and obtain Caltrans permits for school crossing safety improvements at the intersection of Highway 246 and Sycamore Drive including: high visibility yellow marked crosswalks, flashing yellow beacons activated by pedestrian push buttons and warning signs, expanded sidewalks at the intersection to taper the roadway section, including new ADA compliant ramps and pedestrian barricade at the east leg of the intersection to divert crossings to the provided crosswalks and other pertinent improvements such as slurry seal and pavement delineation markings.

Project Location: Intersection of Highway 246 and Sycamore Drive in Buellton
Project Contact: Rose Hess
Project Payment: Payments made from SBCAG to City of Buellton
Funding Program: North County Cycle 2

							Project Schedule		
Project Phase	Description	Total Project Cost Estimate	Measure A Amount	Measure A %	Sponsor funding amount	Sponsor funding %	Start	Finish	Timely Use of Funds Deadline
PS&E	Plans and Specifications	\$70,000	\$70,000	100%	\$0	0%	July 2017	June 2018	6/30/2019
Totals:		\$70,000	\$70,000		\$0				

CITY OF BUELLTON
City Council Agenda Staff Report

City Manager Review: MPB
Council Agenda Item No.: 6

To: The Honorable Mayor and City Council

From: Rose Hess, Public Works Director

Meeting Date: June 8, 2017

Subject: Resolution No. 17-05 – “A Resolution of the City Council of the City of Buellton, California, Regarding the Commitments and Publishing the Report Required by Central Coast Water Authority Resolution Nos. 92-02 and 92-11”

BACKGROUND

On January 23, 1992, the Central Coast Water Authority (CCWA) Board of Directors approved CCWA Resolution No. 92-2, which formally approved construction of the Mission Hills and Santa Ynez Extensions and associated facilities. Resolution No. 92-2 included the following:

“CCWA adopts the following conditions of approval for the project. With the adoption of these conditions, CCWA finds that the environmental impacts of the project associated with the potential for growth inducement are insignificant:

1. The Santa Ynez Extension and Mission Hills Extension Mitigation Monitoring Program shall be implemented and enforced throughout the project construction and operation, unless modified after appropriate California Environmental Quality Act (CEQA) review and approval by CCWA.
2. The Santa Maria Valley Water Treatment Plant Mitigation Monitoring Program shall be implemented and enforced through the project construction and operation, unless modified after appropriate CEQA review and approval by CCWA.
3. CCWA shall require each Water Supply Agreement contractor to commit, prior to the contractor’s use of project water, that the water supplied to the contractor by the project will be used first to offset the contractor’s proportionate share of groundwater basin overdraft, if any, and to improve water quality for its customers, if appropriate, before being made available for other purposes. Such a commitment can be manifested in a number of different ways, including but not limited to adoption of an ordinance or resolution or adoption of a water management plan or program which brings groundwater supply and demand into balance.”

On February 27, 1992, the CCWA Board of Directors adopted Resolution No. 92-11, which complied with the terms of a Settlement Agreement between CCWA and two local organizations, which had threatened to institute litigation concerning the CCWA's compliance with CEQA in connection with the project. Resolution No. 92-11 added a new Condition #4 to the above-stated three conditions of approval:

4. "Each contractor shall commit to prepare and shall publish a report on its annual and long term water supply, beginning in the year that State Water Project (SWP) water first is delivered and annually thereafter for so long as the contractor continues to receive SWP water. This report shall include a calculation which quantifies, over the time period of the contractor's water management plan or the report, whichever is longer: (1) the obligation to offset groundwater overdraft and improve water quality, if any, set forth in the prior condition; and (2) reasonable estimates of total supplies available to the contractor, including but not limited to local supplies and the contractor's prediction regarding SWP urban delivery capacity, determined from State Department of Water Resources (DWR) operations studies. The report shall also include a calculation of the available water supply for the ensuing year and the amount of SWP water necessary to fulfill the contractor's obligations as set forth in Condition 3. The report shall contain sufficient information to monitor compliance with Condition No. 3 above. This report shall be presented for adoption to the contractor's Board of Directors at a public hearing. The report shall be distributed at local libraries and at each contractor's office and shall be available for public review at least 30 days prior to the Board hearing".

Condition No. 3 requires that a commitment be made with regard to use of SWP water. Condition No. 4 requires that annual reports be prepared concerning certain matters relating to water supply and demand, beginning with the year that SWP water first is delivered and thereafter for so long as SWP water is received.

In view of the above requirements, we have prepared the appropriate Resolution, which complies with the requirements of said Condition Nos. 3 and No. 4. Resolution No. 17-05 adopts the annual report, attached to Resolution No. 17-05 as Exhibit "A", regarding the City's long term water supply.

FISCAL IMPACT

The fiscal impact to the City will be the publication costs of the annual report and the staff time required to prepare said report.

RECOMMENDATION

That the City Council consider the adoption of Resolution No. 17-05 - “A Resolution of the City Council of the City of Buellton, California, Regarding the Commitments and Publishing the Report Required by Central Coast Water Authority Resolution Nos. 92-02 and 92-11”

ATTACHMENTS

Resolution No. 17-05 (with Exhibit A)

RESOLUTION NO. 17-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BUELLTON, CALIFORNIA, REGARDING THE COMMITMENTS AND PUBLISHING THE REPORT REQUIRED BY CENTRAL COAST WATER AUTHORITY RESOLUTION NOS. 92-02 AND 92-11

I. THE CITY COUNCIL OF THE CITY OF BUELLTON DOES HEREBY FIND AND DETERMINE AS FOLLOWS:

- A. The City of Buellton (“City”) has a Water Supply Agreement with the Central Coast Water Authority (“Authority”); and
- B. One of the conditions of approval of the Santa Ynez and Mission Hills Extensions to the Coastal Branch Phase II of the State Water Project as found in Central Coast Water Authority Resolutions 92-2 and 92-11 requires the following commitments:
 - 1. Prior to the City’s use of State Water Project water, the City will commit that the use of that water will be used first to offset the contractor’s proportionate share of groundwater basin overdraft, if any, and to improve water quality for its customers, if appropriate, before being made available for other purposes.
 - 2. Beginning in the year that State Water Project water is first delivered and annually thereafter, the City will commit to prepare and publish an annual report on its long-term water supply. This report shall include a calculation which quantifies:
 - (a) the obligation to offset groundwater overdraft and improve water quality, if any, set forth in the prior condition; and
 - (b) reasonable estimates of total supplies available to the City, including but not limited to local supplies and the contractor’s prediction regarding State Water Project urban delivery capacity, determined from State Department of Water Resources (DWR) operations studies; and
 - (c) the available water supply for the ensuing year and the amount of State Water Project water necessary to fulfill the contractor’s obligations; and
 - (d) sufficient information to monitor compliance; and

C. This resolution has been presented for adoption to the City Council of the City of Buellton at a public hearing and the Annual Long-Term Water Supply Report (“Report”) attached as Exhibit “A” to this Resolution has been distributed to local libraries and City Hall for public review for a period of time in excess of 30 days prior to the hearing.

II. NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BUELLTON DOES HEREBY RESOLVE AS FOLLOWS:

A. The City Council of the City of Buellton (“City”) hereby commits to using State Water Project water, which it receives to first offset the City’s proportionate share of groundwater basin overdraft, if any, and to improve water quality for its consumers, if appropriate, before making such water available for other purposes.

B. The City Council of the City hereby adopts the Annual Long-Term Water Supply Report (“Report”) attached as Exhibit “A” to this Resolution.

C. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED, and ADOPTED this 8th day of June 2017.

Holly Sierra
Mayor

ATTEST:

Linda Reid
City Clerk



ANNUAL WATER SUPPLY REPORT
May 2017

Prepared by:
Rose Hess

1.0 Introduction

The City of Buellton’s water is supplied by Groundwater and supplemented by State Water Project. The Groundwater is supplied from the Buellton Uplands Groundwater Basin and the Santa Ynez River Underflow. The groundwater sources are shown in Figure 1 (identified as Zone D and Zone A).

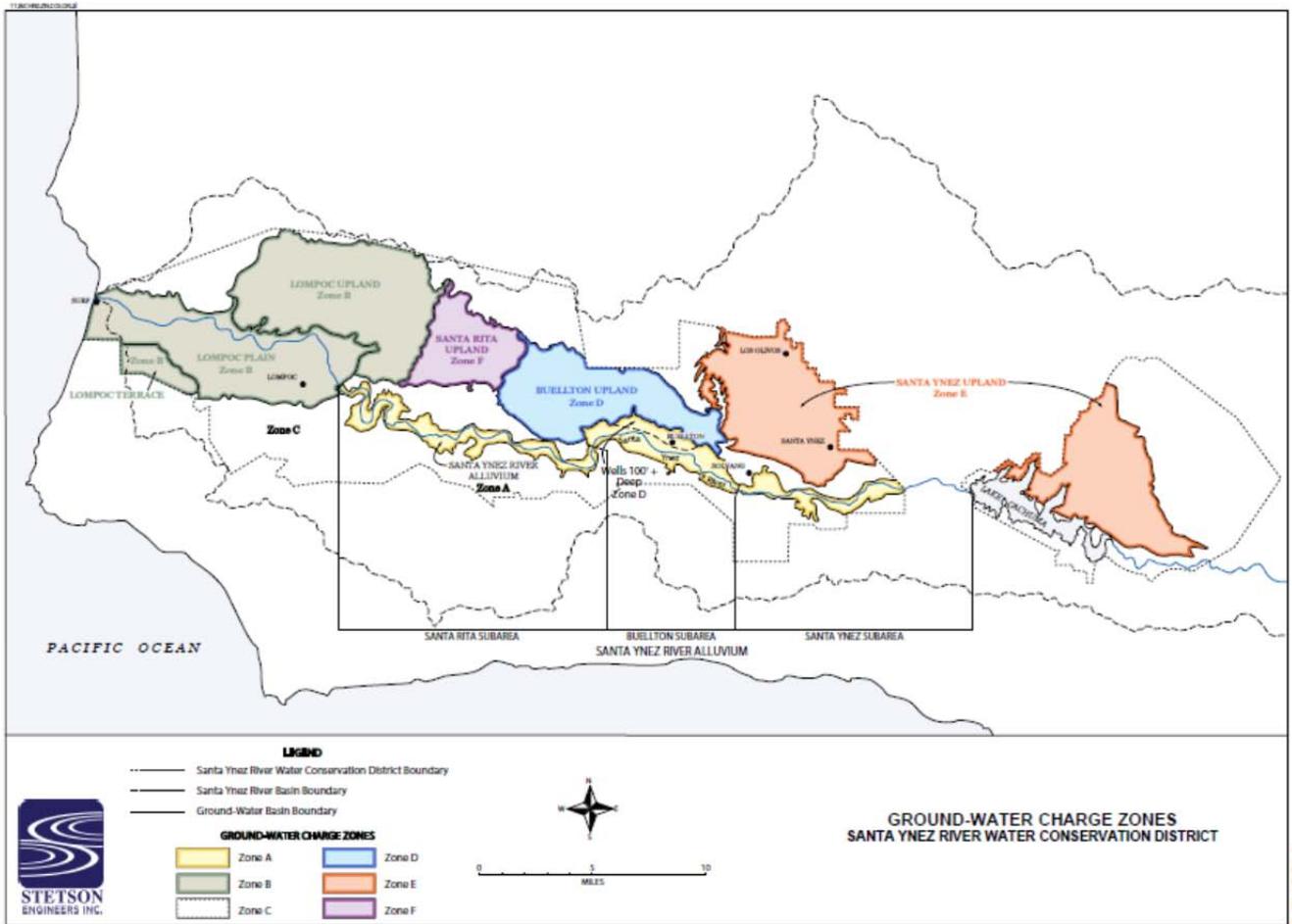


Figure 1. Groundwater Basins

The City currently has four (4) wells as part of the water supply system: three (3) shallow wells in the Santa Ynez Underflow and one (1) in the Buellton Uplands. The City also has a 5th well, located in the Santa Ynez Underflow. However, this well is used purely for irrigation purposes for the Zaca Creek Golf Course.

The City is also a participant of the State Water Project through the Central Coast Water Authority (CCWA).

CCWA owns and operates water treatment facilities and pipeline that delivers water from the State Water Project to the project participants in Santa Barbara and San Luis Obispo Counties. Buellton has one (1) turn-out from the CCWA pipeline that delivers water directly to the City's distribution system. Figure 2 provides a general exhibit of the State Water line.



Figure 2. State Water Project

2.0 Production

The City has two water treatment facilities. The McMurray Water Treatment Plant treats water pumped from the three wells in the Santa Ynez River Underflow. The City's permit to draw from the Santa Ynez River Underflow is currently 1385 acre-feet per year. The City's 246 Water Treatment Plant treats water pumped from one well in the Buellton Uplands. There are currently no permit restrictions on pumping from the Buellton Uplands. During normal and wet years, the primary wells utilized are in the Santa Ynez River Underflow. During dry/drought years, the primary well utilized is in the Buellton Uplands. Table 1 shows the total production for each source by month.

The City's State Water Project allocation is 578 acre-feet. In January 2016, the Department of Water Resources (DWR) notified its contractors that the deliveries would be reduced to 15% of the allocations. In February 2016, the allocation raised to 30%. In March 2016, DWR made a final revision to the annual allocations, rising to 45%. The City continued to conserve, utilizing only 81 acre-feet of Project water in 2016 from the available 260.1 acre-feet.

In 2016, the City produced 963 acre-feet of water (approximately 313,675,000 gallons) from its groundwater supply. Total water supply produced/received in 2016 (groundwater plus State Water Project) was 1044 acre-feet (approximately 340,190,000 gallons).

With the 2016 population of 4931, the water produced on an average daily basis was 189 gallons/day/capita.

Table 1. Water Production 2016

	Buellton Uplands	Santa Ynez River Underflow	State Water Project	Total 2015
Production Amounts (AF)	646	317	81	1044

3.0 Supply

The City of Buellton’s water is supplied by Groundwater and supplemented by State Water Project. The City’s groundwater basins are informally managed by the Santa Ynez River Water Conservation District. Formed in 1939 for the primary purpose of protecting water rights on the lower Santa Ynez River, the District has overseen the groundwater basins from Santa Ynez to Lompoc (as shown in Figure 1, page 1). The District provides an annual report summarizing the groundwater production and charges and a status of groundwater and surface water supplies.

In May 2017, the Santa Ynez River Water Conservation District published its 39th Engineering and Survey Report on Water Supply Conditions. This report summarizes the conditions of supply and basin storage, particularly during Spring which provides the best direct indication of the groundwater conditions during the past year. The Buellton Upland basin showed an increase of water level in the past year. Under normal water supply conditions, the Santa Ynez River Alluvium (Santa Ynez River Underflow) is replenished yearly. During extended drought periods, some shortages may occur, particularly in the Lompoc Basin area. During these times, a water rights release may occur from Lake Cachuma to provide replenishment. In the past year, the City did not experience any issues with shortages from its supply in the Santa Ynez River Underflow. However, several releases were made to provide replenishment to Lompoc, in which the City benefited.

During normal conditions, both groundwater supply sources are in good condition and for planning purposes are equally utilized for production of water. Table 2 provides a summary of water supply reasonably available to the City during the Fiscal Year 2017 and for a cumulative long term period (5 years). Operationally, the City utilizes one of the two groundwater sources as the primary resource based on needs and efficiency. Due to permitting rights, the primary wells the City utilizes are in the Santa Ynez River Underflow during normal and wet years. However, during dry/drought years, the primary well utilized is in the Buellton Uplands.

Table 2. Water Supply Availability

	Buellton Uplands	Santa Ynez River Underflow	State Water Project	Total 2016
FY 2017 (AF)	1,000	1,385	578	2,963
Cumulative Long Term Projection (AF)	5,000	6,925	2,890	14,815

The following Table 3 is an estimate of the water demand anticipated during Fiscal Year 2017 and over the long term (5 year) period. These estimates are well within the Supply Available in Table 2.

Table 3. Water Demand Forecast – 5 Years

	Buellton Uplands	Santa Ynez River Underflow	Total 2016
FY 2017 (AF)	750	750	1,400
Cumulative Long Term Projection (AF)	3,750	3,750	7,000

On November 10, 2016, the City Approved Resolution No. 16-26, deciding to become a Groundwater Sustainability Agency with the Santa Ynez River Water Conservation District to pursuant to the Sustainable Groundwater Management Act (SGMA). This provides the organization of the Central Management Area and begins our SGMA compliance and formal groundwater management, further protecting the long term sustainability of the City’s groundwater basin supply. The Central Management Area is shown in Figure 3.

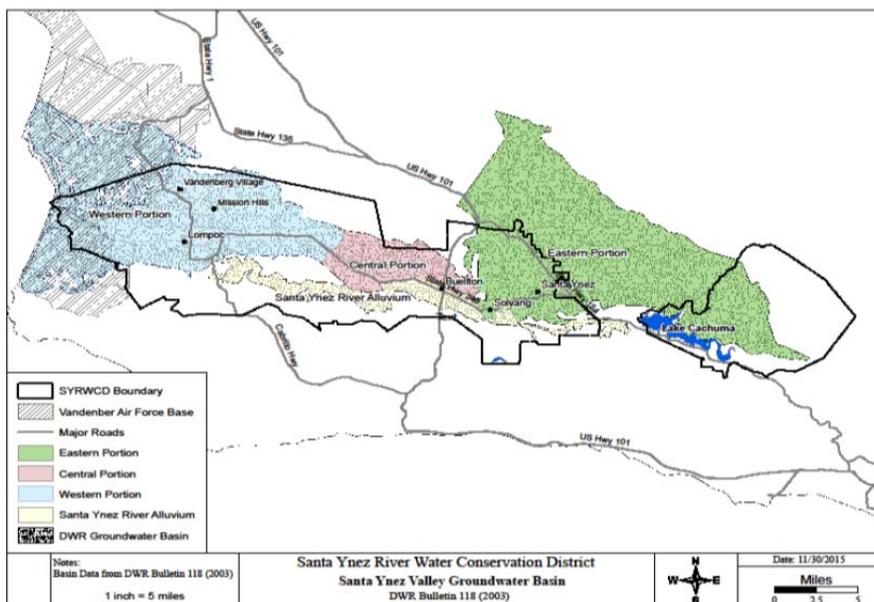


Figure 3. SGMA Basins

The City also utilizes State Water Project as part of its water supply. Buellton's State Water Project allocation is 578 acre-feet, but is subject to availability by the State. The City may utilize State Water Project water in lieu of (or in addition to) pumping from the Santa Ynez River Underflow or the Buellton Uplands. At this time, State Project Water is used to supplement the City's peak water demands or if any of the City's water facilities is under repair.

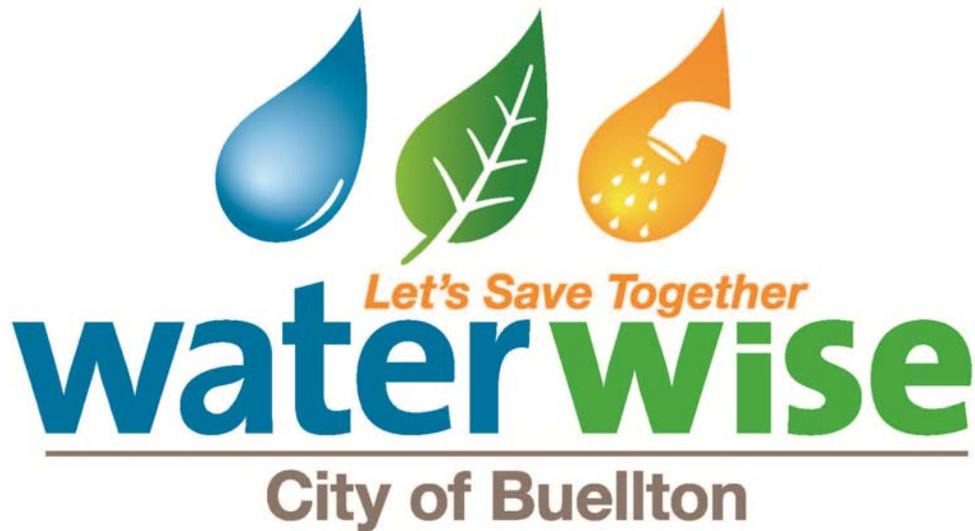
The rainy season has created an abundance of water available. During the early 2017 calendar year, the City started utilizing State Project Water due to availability of Article 21 Water (carryover water that is spilling, made available by DWR to all State Water Project Contractors that does not count against the current year 2017 allocation). Article 21 Water was received through May 11, 2107.

Previously stored carryover water in the San Luis Reservoir began to spill in February 2017. The City participated in an exchange with Metropolitan Water District, facilitated through CCWA so that all water would not be lost in the spill. An estimated amount of 234 acre-feet of water will be returned to the City between May – December 2017.

4.0 Conservation

In 2014, the City of Buellton adopted Resolution 14-19, declaring a Stage Two Water Conservation Requirement. This is pursuant to the State Water Resource Control Board's regulations declaring a State of Emergency due to severe drought conditions. Residents and businesses are required to reduce water consumption and limit outdoor irrigation in order to meet these requirements.

In an effort to advocate water conservation, the City has implemented outreach programs in conjunction with Santa Barbara County and other local jurisdictions. This outreach can be recognized as:



Currently, the City provides water conservation shower heads free to residents and businesses.

CITY OF BUELLTON
City Council Agenda Staff Report

City Manager Review: MPB
Council Agenda Item No.: 7

To: The Honorable Mayor and City Council

From: Rose Hess, Public Works Director

Meeting Date: June 8, 2017

Subject: Discussion Regarding the Increases to Monthly Water Meter Service Fees and Monthly Wastewater Service Fees in the City of Buellton

BACKGROUND

On September 22, 2016, the City Council approved Resolution No. 16-19; setting forth increases to the monthly water meter service fees and monthly wastewater service fees. Attachment 1 provides the adopted monthly rate schedule for water and wastewater for implementation on November 1, 2016, July 1, 2017, and July 1, 2018.

The completed study and process complied with the Proposition 218 requirements. Historically, the City's net operating revenues were not sufficient to cover the net operating expenditures in both the water and wastewater enterprise funds. Due to this, the shortfall has historically been covered by the reserves from the respective funds. In addition, the continued deferment of maintenance and repairs has stressed these funds as major replacement costs are now impacting the operations of the facilities.

The goal of the rate increases was to reduce the deficiency between operating revenue and operational expenditures within these funds. The rates had not been evaluated since 1996 and there were only nominal increases in 2010-2011.

Attachments 2a and 2b are excerpts from the Final Wastewater and Final Water Rate Study Reports. They show the projected net operating revenues based on the former rates and the negative operational fund. You can see from these tables that there is a continued decline, and the net income is significantly negative through this period.

Attachment 3 provides a comparison of a six-month period (November-April) from the prior year at old rates, to the current year with the new rates. Note that there was an increase in revenue of 24% in the Wastewater Fund and an increase of 57% in the Water Fund. However, in comparison to the projected operating revenues from the Rate Study, the six-month period of revenues is still significantly lower. Attachments 4a and 4b are excerpts from the Final Wastewater and Final Water Rate Study Reports, showing the projected operating Revenues at the recommended rates (the rates that were adopted).

The six-month period as shown on the far right should be at 50% to be on-track with the projections at the adopted rates. However, wastewater is at 28% and water is at 38%.

Since the rates only came into effect in November 2016, the six-month period is not long enough to make good qualitative comparisons, particularly because the rate in which expenditures are made are not constant throughout the fiscal year. At this time, based on the initial review, staff recommends that the second year of rate increases, due to take effect July 1, 2017, remain.

To reiterate, establishing the revenue requirements for the rate increases requires taking into consideration the various obligations of the City. Sufficient operating income includes meeting the 25% coverage requirement in the State Water contract. Failure to do so would result in a negative effect on the City's (and CCWA's) bond rating, potential loss/suspension of State Water, and depletion of the Enterprise Funds. Adequate reserves are required to fund capital projects and repairs in addition to operating income.

FISCAL IMPACT

The initial 6-month implementation period of the raised water and sewer rates have generated less revenue than projected in the rate study. Should the second year of rate increases be deferred, the Wastewater and Water Enterprise Funds will continue to decline at a faster rate through the use of Reserves.

RECOMMENDATION

Staff recommends that the City Council reaffirm the second year implementation of rate increases as provided in Attachment 1.

ATTACHMENTS

Attachment 1 – Exhibit A to Resolution 16-19

Attachment 2a – Excerpt from Wastewater Study – Projections at Old Rates

Attachment 2b – Excerpt from Water Study – Projections at Old Rates

Attachment 3 – Finance Revenues since Rate Change

Attachment 4a – Excerpt from Wastewater Study – Projections at New Rates

Attachment 4b – Excerpt from Water Study – Projections at New Rates



**EXHIBIT A TO RESOLUTION 16-19
CITY OF BUELLTON WATER AND WASTEWATER RATES
MONTHLY CHARGES**

*Fire Sprinkler charges: 4" - \$19.29, 6" - \$28.93, 8" - \$38.58.

PROPOSED WATER RATE INCREASE - NOVEMBER 1, 2016:

Meter Size	Proposed Fixed Monthly Service Charges FY 2016-2017
5/8" and 3/4"	\$ 33.23
1"	\$ 86.26
1 1/2"	\$ 171.02
2"	\$ 271.77
3"	\$ 580.58
4"	\$ 1,052.43
6"	\$ 2,222.07
8"	\$ 2,992.60
Consumption Charge (per HCF)	\$ 2.68
Additional Dwelling Unit Charge (Monthly)	\$ 23.26

PROPOSED WATER RATE INCREASE - JULY 1, 2017:

Meter Size	Proposed Fixed Monthly Service Charges FY 2017-2018
5/8" and 3/4"	\$ 33.34
1"	\$ 89.66
1 1/2"	\$ 177.47
2"	\$ 280.00
3"	\$ 604.20
4"	\$ 1,085.82
6"	\$ 2,318.68
8"	\$ 3,105.95
Consumption Charge (per HCF)	\$ 2.76
Additional Dwelling Unit Charge (Monthly)	\$ 23.34

PROPOSED WATER RATE INCREASE - JULY 1, 2018:

Meter Size	Proposed Fixed Monthly Service Charges FY 2018-2019
5/8" and 3/4"	\$ 35.51
1"	\$ 96.89
1 1/2"	\$ 191.90
2"	\$ 301.60
3"	\$ 646.19
4"	\$ 1,176.31
6"	\$ 2,511.90
8"	\$ 3,364.78
Consumption Charge (per HCF)	\$ 2.98
Additional Dwelling Unit Charge (Monthly)	\$ 24.86

PROPOSED WASTEWATER RATE INCREASE – NOVEMBER 1, 2016:

Proposed Wastewater Rate Increase by Customer Class		
FY 2016-2017		
Customer Class	Monthly Charge	Charge for Excess Water Use (for water use over 1400 cf)
Residential Accounts		
Single Family Dwelling	\$25.96 (plus \$18.17 for each add. Unit)	
Multiple Dwelling	\$25.96 (plus \$18.17 for each add. Unit)	
Multi Family-Townhouses & Condos	\$25.96 (plus \$18.17 for each add. Unit)	
Multi Family-Apts	\$25.96 (plus \$18.17 for each add. Unit)	
Mobile Home Parks	\$25.96 (plus \$12.98 for each add. Space)	
Commercial Accounts		
Motels	\$51.77	\$5.15/ hcf
Restaurant	\$51.77	\$5.15/hcf
Fast Food/Bar	\$51.77	\$5.15/hcf
Theaters/Banquet	\$51.77	\$5.15/hcf
Camper/Trailer Parks (unmetered)	\$51.77 plus \$14.06 for each add. Space	
Camper/Trailer Parks (metered)	\$51.77 for first space	\$5.15/hcf
Schools	\$25.56	\$0.47/hcf
Churches (w/o school)	\$25.56	\$0.47/hcf
Other Commercial	\$58.35	\$5.15/hcf
Industrial Accounts	Determined by Public Works Dir. (proposed base rates start at 39.86 and variable for excess water is \$6.19/hcf)	
Combinations	Determined by Public Works Dir.	

PROPOSED WASTEWATER RATE INCREASE – JULY 1, 2017:

Proposed Wastewater Rate Increase by Customer Class		
	FY 2017-2018	
Customer Class	Monthly Charge	Charge for Excess Water Use (for water use over 1400 cf)
Residential Accounts		
Single Family Dwelling	\$28.12 (plus \$19.68 for each add. Unit)	
Multiple Dwelling	\$28.12 (plus \$19.68 for each add. Unit)	
Multi Family-Townhouses & Condos	\$28.12 (plus \$19.68 for each add. Unit)	
Multi Family-Apts	\$28.12 (plus \$19.68 for each add. Unit)	
Mobile Home Parks	\$26.46 (plus \$14.06 for each add. space)	
Commercial Accounts		
Motels	\$56.08	\$5.58/hcf
Restaurant	\$56.08	\$5.58/hcf
Fast Food/Bar	\$56.08	\$5.58/hcf
Theaters/Banquet	\$56.08	\$5.58/hcf
Camper/Trailer Parks (unmetered)	\$56.08	
Camper/Trailer Parks (metered)	\$56.08	\$5.58/hcf
Schools	\$27.69	\$0.51/hcf
Churches (w/o school)	\$27.69	\$0.51/hcf
Other Commercial	\$63.21	\$5.58/hcf
Industrial Accounts	Determined by Public Works Dir. (base rates start at 43.19 and variable for excess water is \$6.70/hcf)	
Combinations	Determined by Public Works Dir.	

PROPOSED WASTEWATER RATE INCREASE – JULY 1, 2018:

Proposed Wastewater Rate Increase by Customer Class		
FY 2018-2019		
Customer Class	Monthly Charge	Charge for Excess Water Use (for water use over 1400 cf)
Residential Accounts		
Single Family Dwelling	\$30.45 (plus \$21.31 for each add. Unit)	
Multiple Dwelling	\$30.45 (plus \$21.31 for each add. Unit)	
Multi Family-Townhouses & Condos	\$30.45 (plus \$21.31 for each add. Unit)	
Multi Family-Apts	\$30.45 (plus \$21.31 for each add. Unit)	
Mobile Home Parks	\$30.45 (plus \$15.22 for each add. Unit)	
Commercial Accounts		
Motels	\$60.72	6.05/hcf
Restaurant	\$60.72	6.05/hcf
Fast Food/Bar	\$60.72	6.05/hcf
Theaters/Banquet	\$60.72	6.05/hcf
Camper/Trailer Parks (unmetered)	\$60.72 (plus \$15.22 for each add. Space)	
Camper/Trailer Parks (metered)	60.72 for first space	6.05/hcf
Schools	\$29.98	0.56/hcf
Churches (w/o school)	\$29.98	0.56/hcf
Other Commercial	\$68.44	6.05/hcf
Industrial Accounts	Determined by Public Works Dir. (base rates start at 46.76 and variable for excess water is \$7.26/hcf)	
Combinations	Determined by Public Works Dir.	

3.8 Projected Revenue and Expenses at Current Rates

An annualized revenue plan has been prepared to assess the financial implications of the City's programs and costs. This plan integrates operating and capital costs, and depreciation.

Based on the assumptions described in the preceding sections, the projected financial condition of the City for FY 16-17 to FY 18-19 was evaluated at current rates. This evaluation is presented in **Table 13**.

**TABLE 13
PROJECTED OPERATING REVENUES AND EXPENSES AT CURRENT RATES**

Sources and Uses of Funds	Projected				Notes
	FY 15-16 Budget	FY 16-17	FY 17-18	FY 18-19	
Operating Revenues					
Charges for Services	\$725,000	\$1,005,037	\$1,027,424	\$1,039,531	
Other Services Operating Services	\$4,900	\$4,900	\$4,900	\$4,900	
Total Operating Revenues	\$729,900	\$1,009,937	\$1,032,324	\$1,044,431	
Operating Expenses					
Personnel Services	\$253,567	\$248,348	\$248,348	\$248,348	
Operations and Maintenance	\$589,315	\$724,445	\$890,560	\$1,094,766	
Total Operating Expenses	\$842,882	\$972,793	\$1,138,908	\$1,343,114	
Net Operating Income (Loss)	-\$112,982	\$37,144	-\$106,584	-\$298,682	
Net Op Income as % of Total Op Revenue	-15%	4%	-10%	-29%	
Non-Operating Revenue					
Reimbursements	\$0	\$0	\$0	\$0	
Investment Income	\$2,000	\$1,424	\$1,014	\$722	
Connection Fees	\$346,000	\$256,714	\$169,984	\$77,205	
Capital Contributions	\$0	\$0	\$0	\$0	
Total Non-Operating Revenues	\$348,000	\$258,138	\$170,998	\$77,927	
Non-Operating Expenses					
Capital Expenditures	\$250,000	\$250,000	\$930,000	\$425,000	
Depreciation	\$175,000	\$175,000	\$175,000	\$175,000	
Total Non-Operating Expenses	\$425,000	\$425,000	\$1,105,000	\$600,000	
Net Income (Loss)	(\$189,982)	(\$129,718)	(\$1,040,585)	(\$820,755)	
Cashflow of Unrestricted Funds					
Beginning Balance	(\$174,642)	(\$138,111)	(\$99,543)	(\$205,112)	
Revenue	\$731,900	\$1,011,361	\$1,033,339	\$1,045,154	See Note 1
Expenses	\$842,882	\$972,793	\$1,138,908	\$1,543,114	See Note 1
Ending Balance	(\$138,111)	(\$99,543)	(\$205,112)	(\$703,072)	
Cashflow of Restricted Funds (Connection Fees)					
Beginning Balance	(\$1,114,152)	(\$1,018,152)	(\$1,011,438)	(\$1,771,454)	
Revenue	\$346,000	\$256,714	\$169,984	\$77,205	See Note 1
Expenses	\$250,000	\$250,000	\$930,000	\$225,000	See Note 1
Ending Balance	(\$1,018,152)	(\$1,011,438)	(\$1,771,454)	(\$1,919,249)	

Notes:

1. As budgeted for FY15-16

As shown in **Table 13** and on **Figures 3 and 4**, at current rates, net operating income declines from a projected negative 15 percent in FY 15-16 to negative 40 percent in FY 18-19 and net income declines from a projected negative \$485,982 in FY 15-16 to a negative \$905,686 in FY 18-19. In turn, these financial conditions create significant negative cashflows in the City's unrestricted and restricted funds.

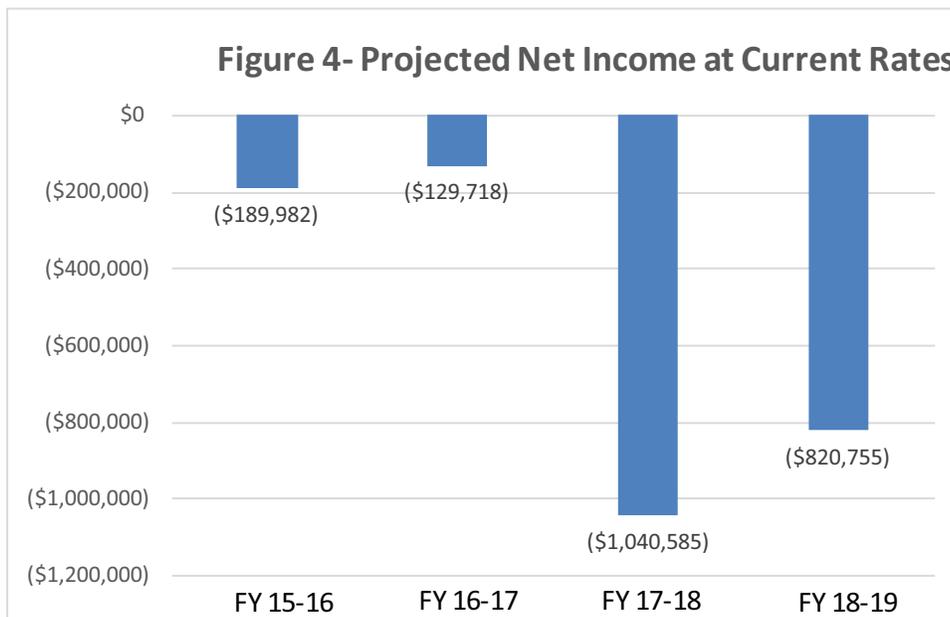
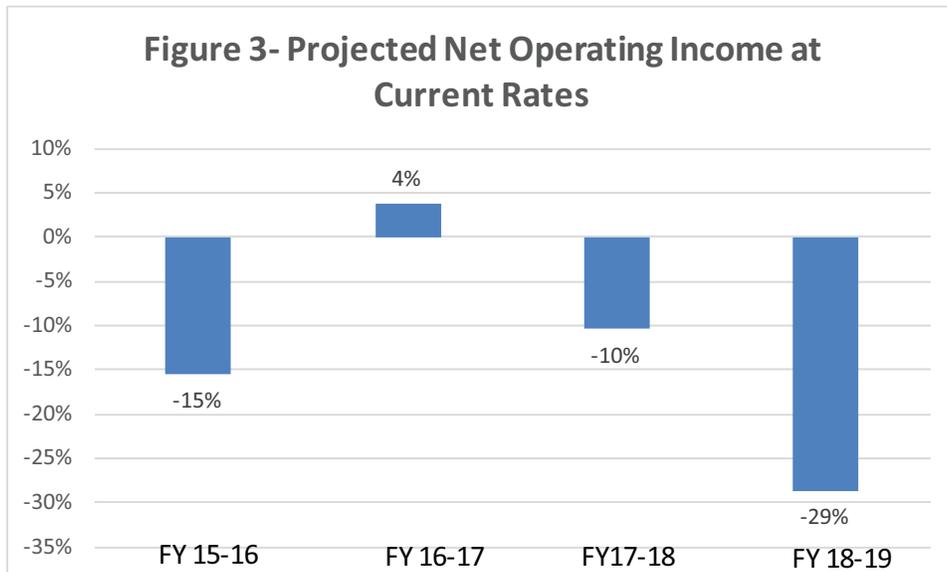


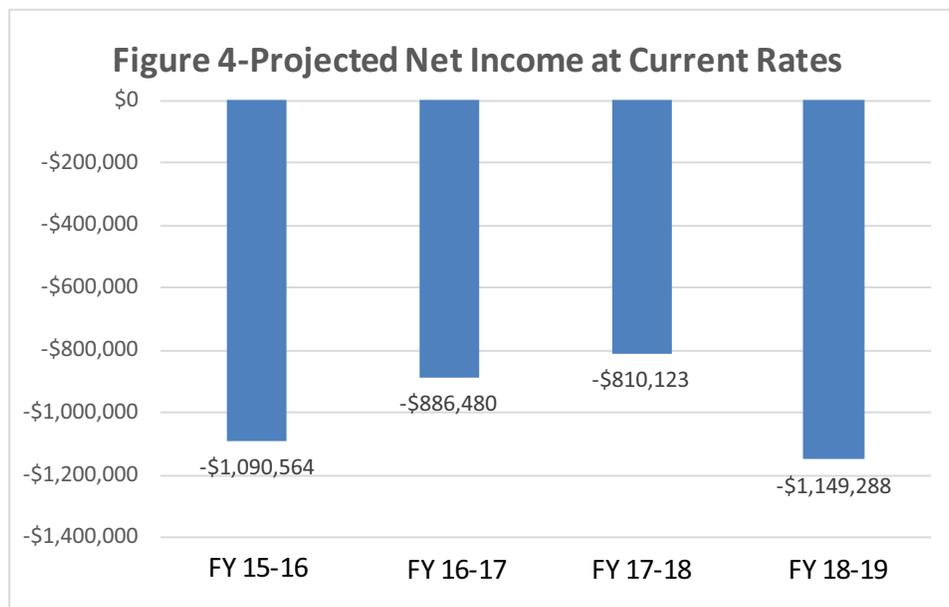
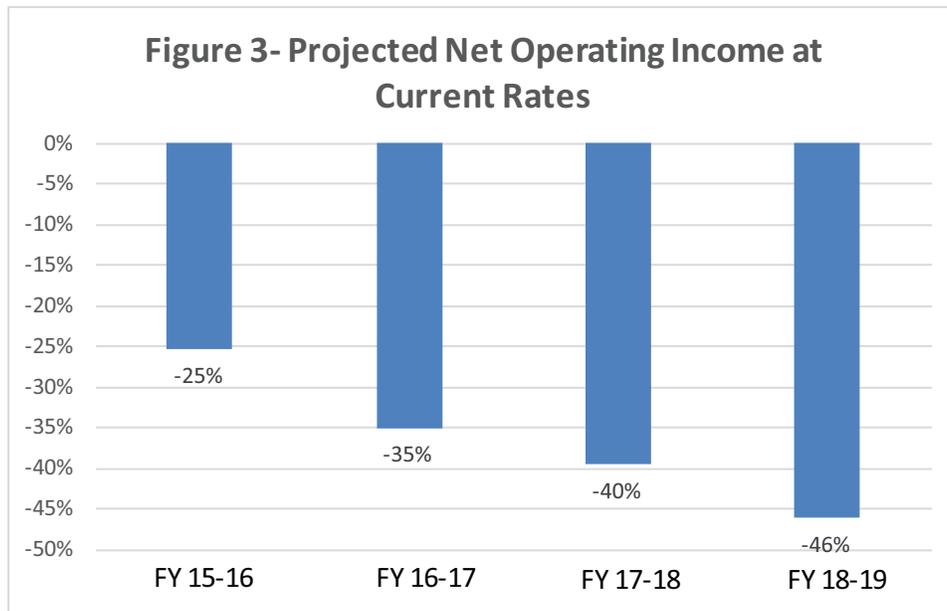
TABLE 14
PROJECTED OPERATING REVENUES AND EXPENSES AT CURRENT RATES

Sources and Uses of Funds	Projected Revenues and Expenses				Notes
	FY 15-16 Budget	FY 16-17	FY 17-18	FY 18-19	
Operating Revenues					
Charges for Services	\$1,448,000	\$1,437,195	\$1,468,285	\$1,482,106	
Other Operating Services	\$13,500	\$16,000	\$16,000	\$16,000	
Total Operating Revenues	\$1,461,500	\$1,453,195	\$1,484,285	\$1,498,106	
Operating Expenses					
Personnel Services	\$209,294	\$235,290	\$235,290	\$235,290	
Operations and Maintenance	\$1,621,437	\$1,725,371	\$1,835,967	\$1,953,653	
Total Operating Expenses	\$1,830,731	\$1,960,661	\$2,071,257	\$2,188,943	
Net Operating Income (Loss)	(\$369,231)	(\$507,466)	(\$586,972)	(\$690,837)	
Net Op Inc as % of Total Op Rev	-25%	-35%	-40%	-46%	
Non-Operating Revenue (Expense)					
Reimbursements	\$0	\$0	\$0	\$0	
Interest Income	\$3,000	\$2,577	\$2,213	\$1,901	
Connection Fees	\$606,000	\$335,409	\$391,636	\$146,648	
Total Non-Operating Revenues	\$609,000	\$337,986	\$393,849	\$148,549	
Non-Operating Expenses					
Depreciation	\$167,000	\$167,000	\$167,000	\$167,000	
Capital Expenditures	\$1,163,333	\$550,000	\$450,000	\$440,000	
Transfer Out					
Total Non-Operating Expenses	\$1,330,333	\$717,000	\$617,000	\$607,000	
Net Income	-\$1,090,564	(\$886,480)	(\$810,123)	(\$1,149,288)	
Cashflow of Unrestricted Funds					
Beginning Balance	(\$507,880)	(\$1,647,444)	(\$2,152,333)	(\$2,737,092)	
Revenue	\$1,464,500	\$1,455,772	\$1,486,498	\$1,500,007	See Note 1
Transfers for O&M	\$1,830,731	\$1,960,661	\$2,071,257	\$2,188,943	See Note 1
Transfers for Capital	\$773,333	\$0	\$0	\$65,000	See Note 1
Ending Balance	(\$1,647,444)	(\$2,152,333)	(\$2,737,092)	(\$3,491,028)	
Cashflow of Restricted Funds (Connection Fees)					
Beginning Balance	(\$98,226)	\$177,774	(\$36,817)	(\$95,181)	
Revenue	\$606,000	\$335,409	\$391,636	\$146,648	See Note 1
Transfers for Capital	\$330,000	\$550,000	\$450,000	\$375,000	See Note 1
Ending Balance	\$177,774	(\$36,817)	(\$95,181)	(\$323,533)	

Notes:

1. As budgeted for FY15-16.

As shown in **Table 14** and on **Figure 3**, at current rates, net operating income declines from a projected negative 25 percent in FY 15-16 to negative 46 percent in FY 18-19. In addition, as shown in **Table 14** and on **Figure 4**, net income is significantly negative throughout the study period. At current rates, both the unrestricted and restricted reserves will significantly decline during this period.



Monthly Activity Report



City of Buellton, CA

Rate Increase EFF 11/1/16

FISCAL YEAR 2016-17

Fund: 005 - Sewer Fund

Revenue

005-44110

Sales

	November 2016-2017	December 2016-2017	January 2016-2017	February 2016-2017	March 2016-2017	April 2016-2017	PERIOD TOTAL
	74,162.06	71,863.77	71,445.73	60,932.32	81,814.38	79,178.18	\$ 439,396.44
	159,900.97	147,416.53	141,872.28	121,813.44	149,291.62	168,968.05	\$ 889,262.89
Total Surplus (Deficit):	234,063.03	219,280.30	213,318.01	182,745.76	231,106.00	248,146.23	\$ 1,328,659.33

Fund: 020 - Water Fund

Revenue

020-44215

Sales

Total Surplus (Deficit):

FISCAL YEAR 2015-16

005-44110

Sales

	November 2015-2016	December 2015-2016	January 2015-2016	February 2015-2016	March 2015-2016	April 2015-2016	PERIOD TOTAL
	61,122.50	59,861.93	59,403.28	56,810.31	58,147.87	59,864.92	\$ 355,210.81
	112,704.22	96,626.40	97,431.66	92,764.29	93,797.34	74,289.59	\$ 567,613.50
	173,826.72	156,488.33	156,834.94	149,574.60	151,945.21	134,154.51	\$ 922,824.31

020-44215

Sales

Sewer Fund
Water Fund
Total

	\$ Change	\$ Change	% Change					
	13,039.56	12,001.84	12,042.45	4,122.01	23,666.51	19,313.26	\$ 84,185.63	24%
	47,196.75	50,790.13	44,440.62	29,049.15	55,494.28	94,678.46	\$ 321,649.39	57%
	60,236.31	62,791.97	56,483.07	33,171.16	79,160.79	113,991.72	405,835.02	

3.9 Revenue Requirements

As expected, additional revenues are needed to meet the obligations of the City. Accordingly, the revenue requirements to maintain a stable financial performance were evaluated. This revenue plan is designed to produce net operating income of a no less than 20 percent in order to provide adequate funding for capital expenditures while maintaining relatively stable fund balances.

The resulting revenue plan needed to fund City's wastewater utility costs is shown in **Table 14**. The focus of the financial plan is to maintain the financial stability of the City's wastewater enterprise.

**TABLE 14
PROJECTED OPERATING REVENUES AND EXPENSES AT RECOMMENDED RATES**

Sources and Uses of Funds	Projected				Nov-2016 - Apr 2017 Act
	FY 15-16 Budget	FY 16-17	FY 17-18	FY 18-19	
Operating Revenues					
Charges for Services	\$725,000	\$1,550,000	\$1,700,000	\$1,850,000	
Other Services Operating Services	\$4,900	\$4,900	\$4,900	\$4,900	
Total Operating Revenues	\$729,900	\$1,554,900	\$1,704,900	\$1,854,900	439,396
Operating Expenses					
Personnel Services	\$253,567	\$248,348	\$248,348	\$248,348	
Operations and Maintenance	\$589,315	\$724,445	\$890,560	\$1,094,766	
Total Operating Expenses	\$842,882	\$972,793	\$1,138,908	\$1,343,114	
Net Operating Income (Loss)	(\$112,982)	\$582,107	\$565,992	\$511,786	
Net Op Income as % of Total Op Revenue	-15%	37%	33%	28%	28% of Proj FY 16-17
Non-Operating Revenue					
Reimbursements	\$434	\$0	\$0	\$0	
Investment Income	\$2,000	\$1,424	\$1,014	\$722	
Connection Fees	\$346,000	\$356,934	\$230,655	\$99,275	
Capital Contributions	\$0	\$0	\$0	\$0	
Total Non-Operating Revenues	\$348,434	\$358,358	\$231,669	\$99,997	
Non-Operating Expenses					
Capital Expenditures	\$250,000	\$250,000	\$930,000	\$425,000	
Depreciation	\$175,000	\$175,000	\$175,000	\$175,000	
Total Non-Operating Expenses	\$425,000	\$425,000	\$1,105,000	\$600,000	
Net Income (Loss)	(\$189,548)	\$515,465	(\$307,339)	\$11,784	
Cashflow of Unrestricted Funds					
Beginning Balance	(\$174,642)	(\$138,111)	\$445,420	\$1,012,427	
Revenue	\$731,900	\$1,556,324	\$1,705,914	\$1,855,622	See Note 1
Expenses	\$842,882	\$972,793	\$1,138,908	\$1,543,114	See Note 1
Ending Balance	(\$138,111)	\$445,420	\$1,012,427	\$1,324,936	See Note 1
Cashflow of Restricted Funds (Connection Fees)					
Beginning Balance	(\$1,114,152)	(\$1,018,152)	(\$911,218)	(\$1,610,564)	
Revenue	\$346,000	\$356,934	\$230,655	\$99,275	See Note 1
Expenses	\$250,000	\$250,000	\$930,000	\$225,000	See Note 1
Ending Balance	(\$1,018,152)	(\$911,218)	(\$1,610,564)	(\$1,736,289)	See Note 1

Notes

1. As budgeted for FY 15-16.

TABLE 15
PROJECTED OPERATING REVENUES AND EXPENSES AT RECOMMENDED RATES

Sources and Uses of Funds	Projected Revenues and Expenses				Notes Nov-2016 - Apr 2017 Act
	FY 15-16 Budget	FY 16-17	FY 17-18	FY 18-19	
Operating Revenues					
Charges for Services	\$1,448,000	\$2,300,000	\$2,400,000	\$2,600,000	
Other Operating Services	\$13,500	\$16,000	\$16,000	\$16,000	
Total Operating Revenues	\$1,461,500	\$2,316,000	\$2,416,000	\$2,616,000	889,263 38% of Proj FY 16-17
Operating Expenses					
Personnel Services	\$209,294	\$235,290	\$235,290	\$235,290	
Operations and Maintenance	\$1,621,437	\$1,725,371	\$1,835,967	\$1,953,653	
Total Operating Expenses	\$1,830,731	\$1,960,661	\$2,071,257	\$2,188,943	
Net Operating Income (Loss)	(\$369,231)	\$355,339	\$344,743	\$427,057	
Net Op Inc as % of Total Op Rev	-25%	15%	14%	16%	
Non-Operating Revenue (Expense)					
Reimbursements	\$0	\$0	\$0	\$0	
Interest Income	\$3,000	\$2,577	\$2,213	\$1,901	
Connection Fees	\$606,000	\$389,128	\$436,619	\$200,593	
Total Non-Operating Revenues	\$609,000	\$391,705	\$438,832	\$202,494	
Non-Operating Expenses					
Depreciation	\$167,000	\$167,000	\$167,000	\$167,000	
Capital Expenditures	\$1,163,333	\$550,000	\$450,000	\$440,000	
Transfer Out					
Total Non-Operating Expenses	\$1,330,333	\$717,000	\$617,000	\$607,000	
Net Income	-\$1,090,564	\$30,044	\$166,574	\$22,551	
Cashflow of Unrestricted Funds					
Beginning Balance	(\$507,880)	(\$1,647,444)	(\$1,289,528)	(\$942,573)	
Revenue	\$1,464,500	\$2,318,577	\$2,418,213	\$2,617,901	
Transfers for O&M	\$1,830,731	\$1,960,661	\$2,071,257	\$2,188,943	See Note 1
Transfers for Capital	\$773,333	\$0	\$0	\$65,000	See Note 1
Ending Balance	(\$1,647,444)	(\$1,289,528)	(\$942,573)	(\$578,615)	
Cashflow of Restricted Funds (Connection Fees)					
Beginning Balance	(\$98,226)	\$177,774	\$16,902	\$3,521	
Revenue	\$606,000	\$389,128	\$436,619	\$200,593	See Note 1
Transfers for Capital	\$330,000	\$550,000	\$450,000	\$375,000	See Note 1
Ending Balance	\$177,774	\$16,902	\$3,521	(\$170,886)	

Notes:

1. As budgeted for FY15-16.

CITY OF BUELLTON
City Council Agenda Staff Report

City Manager Review: MPB
Council Agenda Item No.: 8

To: The Honorable Mayor and City Council

From: Rose Hess, Public Works Director/City Engineer

Meeting Date: June 8, 2017

Subject: Resolution No. 17-08 – “A Resolution of the City Council of the City of Buellton, California, Imposing a Two-Hour Parking Limit on the East Side of the 200 Block of Avenue of Flags”

BACKGROUND

On February 9, 2017, the City Council directed Staff to research placement of parking time limitations for the diagonal parking located along the east side of the 200 Block of Avenue of Flags (by Ellen’s Pancake House).

On March 9, 2017, the City Council discussed potential impacts such as: shifting the problem to other commercial frontages, length of time limits, how it would be enforced, and the necessity for limitations throughout the day/week. At that time, Council determined that no restrictions would be implemented.

On April 27, 2017, City Council directed staff to bring this item back for discussion, to include other areas along the Avenue of Flags.

On May 11, 2017, City Council discussed the parking impacts and received input from businesses on the Avenue of Flags and directed staff to bring back a Resolution to impose a two-hour parking time limit in the diagonal spaces in front of Ellen’s Pancake House.

The recommendation includes painted curbs with the two-hour time limit marked on the curb. Under the California Manual of Uniform Traffic Control Devices and the California Vehicle Code, curb markings may be installed to implement the parking limitations. Curb markings for limited parking are to be green with white lettering stating the limitation time duration for those curbed areas.

City Staff has determined with the installation of painted wheel stops vehicles will still have adequate lane width for backing out and pass through. City Staff has also coordinated with the Sheriff’s Department to determine feasibility of enforcement of new parking limitations in the area and other concerns they may have in regards to this topic.

FISCAL IMPACT

Approval of green painted curb markings will have minimal fiscal impact with the work estimated at less than \$500.00. Maintenance of the curb markings would then be included in schedule of citywide striping.

RECOMMENDATION

That the City Council consider adoption of Resolution No. 17-08 – “A Resolution of the City Council of the City of Buellton, California, Imposing a Two-Hour Parking Limit on the East Side of the 200 Block of Avenue of Flags”

ATTACHMENTS

Resolution No. 17-08 (Exhibit A)

RESOLUTION NO. 17-08

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BUELLTON, CALIFORNIA, IMPOSING A TWO-HOUR PARKING LIMIT ON THE EAST SIDE OF THE 200 BLOCK OF AVENUE OF FLAGS

WHEREAS, Section 10.01.040 of the Buellton Municipal Code designates the method for law enforcement to enforce parking regulations for restricted time periods for parked vehicles; and,

WHEREAS, California Vehicle Code Section 22507 authorizes the City Council, by Resolution, to designate limited time parking restrictions; and

WHEREAS, California Manual of Uniform Traffic Control Devices designates that a green curb shall mean parking time limitations exist for the determined and marked duration; and

WHEREAS, the City Council finds it in the community's best interest to limit parking to a two-hour maximum in the diagonal parking on the east side of the 200 block of Avenue of Flags to prevent extended and overnight vehicle parking in this location which adversely affects local businesses; and,

WHEREAS, the City will continue to maintain curb markings installed on the east side of the 200 block of Avenue of Flags; and,

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Buellton does hereby resolve, determine, and order as follows:

SECTION 1. The City Council hereby finds that the above recitations are true and correct and, accordingly, are incorporated as a material part of this Resolution.

SECTION 2. The City Council hereby limits parking for the diagonal parking spaces along the east side of the 200 block of Avenue of Flags with green curb markings with text informing motorists of the two-hour parking time limit, as shown on Exhibit A attached hereto and incorporated by this reference.

SECTION 3. The City Council hereby approves and directs to the installation (and subsequent maintenance) of curb markings as shown on Exhibit A.

SECTION 4. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED and ADOPTED this 8th day of June, 2017.

Holly Sierra
Mayor

ATTEST:

Linda Reid
City Clerk

Exhibit A – Two-hour Parking Limitation Map

EXHIBIT 1

EXHIBIT A

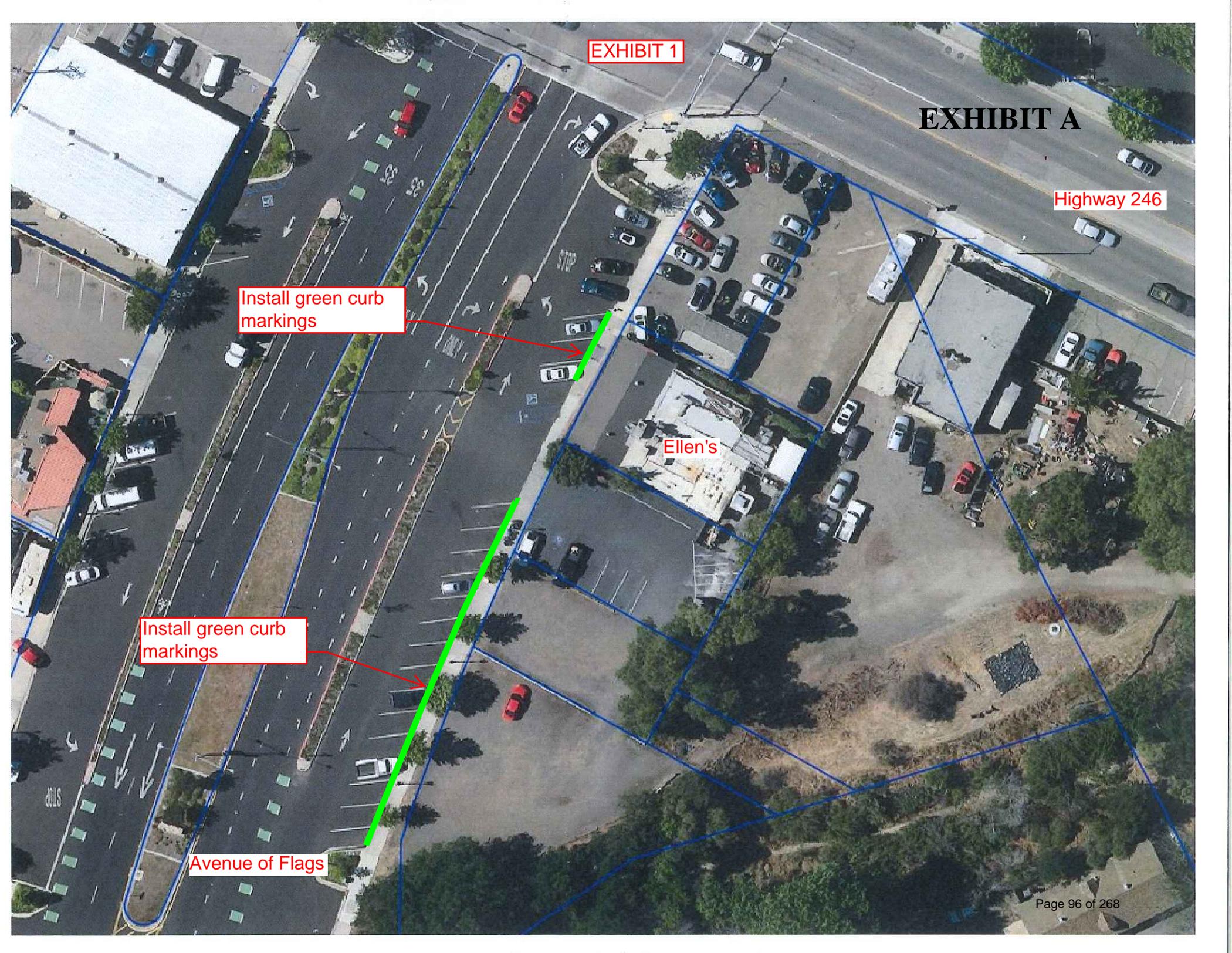
Highway 246

Install green curb markings

Install green curb markings

Ellen's

Avenue of Flags



CITY OF BUELLTON
City Council Agenda Staff Report

City Manager Review: MPB
Council Agenda Item No.: 9

To: The Honorable Mayor and City Council

From: Rose Hess, Public Works Director/City Engineer

Meeting Date: June 8, 2017

Subject: Resolution No. 17-09 – “A Resolution of the City Council of the City of Buellton, California, Imposing a Fifteen-Minute Parking Limit on the East Side of the 300 Block of Park Street”

BACKGROUND

On May 11, 2017, City Council directed staff to prepare a recommendation to impose a fifteen-minute parking restriction on the east side of Park Street, along the commercial property. The prior business at the location was a computer repair shop, which had minimal traffic. The new business, Postal Annex, has frequent traffic turn-over. On street parking is available, but often has parked vehicles. A fifteen-minute parking restriction would be sufficient for the turn-over rate of customers.

The recommendation includes green painted curbs with the fifteen-minute time limit marked on the curb with appropriate corresponding signage. Under the California Manual of Uniform Traffic Control Devices and the California Vehicle Code, curb markings may be installed to implement parking limitations. Curb markings for limited parking are to be green with white lettering stating the limitation time duration for those curbed areas. Green Curb would extend for 60 feet starting at the end of the Postal Annex driveway on Park Street pursuant to Exhibit A of Resolution No. 17-09.

FISCAL IMPACT

Approval of green painted curb markings and signage will have minimal fiscal impact with the work estimated at less than \$500.00. Maintenance of the curb markings would then be included in schedule of citywide striping.

RECOMMENDATION

That the City Council consider adoption of Resolution No. 17-09 – “A Resolution of the City Council of the City of Buellton, California, Imposing a Fifteen-Minute Parking Limit on the East Side of the 300 Block of Park Street”

ATTACHMENTS

Resolution No. 17-09 (Exhibit A)

RESOLUTION NO. 17-09

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BUELLTON, CALIFORNIA, IMPOSING A FIFTEEN-MINUTE PARKING LIMIT ON THE EAST SIDE OF THE 300 BLOCK OF PARK STREET

WHEREAS, Section 10.01.040 of the Buellton Municipal Code designates the method for law enforcement to enforce parking regulations for restricted time periods for parked vehicles; and,

WHEREAS, California Vehicle Code Section 22507 authorizes the City Council, by Resolution, to designate limited time parking restrictions; and

WHEREAS, California Manual of Uniform Traffic Control Devices designates that a green curb shall mean parking time limitations exist per for determined and marked duration; and

WHEREAS, the City Council finds it in the community's best interest to limit parking to a 15-minute maximum for 60 feet on the east side of the 300 block of Park Street to prevent extended parking in this location which adversely affects local businesses; and,

WHEREAS, the City will continue to maintain curb markings installed on the east side of the 300 block of Park Street; and,

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Buellton does hereby resolve, determine, and order as follows:

SECTION 1. The City Council hereby finds that the above recitations are true and correct and, accordingly, are incorporated as a material part of this Resolution.

SECTION 2. The City Council hereby limits parking for 60 feet along the east side of the 300 block of Park Street with green curb markings with text informing motorists of the fifteen-minute parking time limit, as shown on Exhibit A attached hereto and incorporated by this reference.

SECTION 3. The City Council hereby approves and directs to the installation (and subsequent maintenance) of signs and curb markings as shown on Exhibit A.

SECTION 4. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED and ADOPTED this 8th day of June, 2017.

Holly Sierra
Mayor

ATTEST:

Linda Reid
City Clerk

Exhibit A – Fifteen-Minute Parking Limitation Map



P:\GIBUE Buellton\BC000\Complaints\Park Street Green Curb\Green Curb Exhibit.dwg
Tue 23 May 17 05:05:56 PM

MNS
 ENGINEERS INC
 201 Industrial Way
 Buellton, CA 93427
 805.688.5200 Phone

ENGINEERING
 PLANNING
 SURVEYING
 CONSTRUCTION MANAGEMENT



PARK STREET
 GREEN CURB EXHIBIT
 MAY 2017

CITY OF BUELLTON
City Council Agenda Staff Report

City Manager Review: MPB
Council Agenda Item No.: 10

To: The Honorable Mayor and City Council

From: Carolyn Galloway-Cooper, Finance Director

Meeting Date: June 8, 2017

Subject: Review of Comprehensive Annual Financial Report (CAFR) for
Fiscal Year Ending June 30, 2016

BACKGROUND

Staff is pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year July 1, 2015 through June 30, 2016 (Attachment 1). Although submitted to the Mayor and City Council for consideration, the CAFR is also intended to provide relevant financial information to the residents of Buellton, taxpayers, creditors, investors and other interested parties.

The CAFR was prepared at the request of the City Manager to ensure a more comprehensive financial presentation of the City's fiscal position which provides a broader scope than the basic audited financial statements prepared in the past. In fiscal years 2012-13, 2013-14, and 2014-15 the City won a Certificate of Achievement for Excellence in Financial Reporting Award for the CAFR from the Government Finance Officers Association (GFOA). We will continue to prepare and submit the CAFR to the GFOA in anticipation of receiving the Certificate of Achievement for Excellence in Financial Reporting each year.

Attachment 2 is a glossary of terms within the CAFR. A detailed general ledger report showing revenue and expenditures (budget vs. actual) is also attached for reference purposes (Attachment 3). Page 25 of the CAFR presents fund descriptions of the major funds presented in the Fund Financial Statements.

The City contracted with JJACPA, Inc., a Certified Public Accountant licensed to practice in the State of California, to perform the annual independent audit. The auditors expressed an opinion that the City's financial statements for fiscal year 2015-2016 are fairly stated in conformity with accounting principles generally accepted in the United States. This is the most favorable conclusion and is commonly known as an "unmodified" or "clean" opinion. The independent auditor's report is included in the Financial Section of this report. Joe Arch from JJACPA will be in attendance at the meeting.

As shown on Page 5 of the CAFR, it is organized into three sections:

- The Introductory Section is intended to familiarize the reader with the general organizational structure of the City, the nature and scope of City services and specifics of the City's legal operating environment. It includes a transmittal letter that provides this background information and acknowledges the efforts and awards bestowed upon the City through a concerted effort of Finance and department management staff.
- The Financial Section includes Management's Discussion & Analysis, the Basic Financial Statements, which include the government-wide financial statements that present an overview of the City's entire financial operations from a long-term perspective (Pages 21-23) and the fund financial statements along with the notes to the basic financial statements, that present financial information for each of the City's major funds, non-major governmental funds, as well as enterprise funds, internal service funds and fiduciary funds. This section also contains the independent auditor's report on the Basic Financial Statements.
- The Statistical Section presents up to ten years of unaudited statistical data on the City's financial trends, revenue capacity, debt capacity, demographic and economic financial statements and note disclosures in order to gain a context of whether the City's financial health is improving or deteriorating over time.

FISCAL IMPACT

There is no fiscal impact to the City as a result of the approval of the 2015-16 CAFR.

RECOMMENDATION

That the City Council review and file the Comprehensive Annual Financial Report for Fiscal Year ended June 30, 2016.

ATTACHMENTS

Attachment 1 – Comprehensive Annual Financial Report for June 30, 2016

Attachment 2 – Glossary of terms

Attachment 3 – Financial Report (2015-16 Revenue/Expenditures (Budget versus Actual))

2016

Comprehensive Annual Financial Report



Fiscal Year Ended June 30, 2016
Buellton, California

Prepared by:

Carolyn Galloway-Cooper, CPA
Finance Director

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**City of Buellton, California
 Comprehensive Annual Financial Report
 For the year ended June 30, 2016**

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Comprehensive Annual Financial Report
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City of Buellton, California
Comprehensive Annual Financial Report
For the year ended June 30, 2016

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City of Buellton

May 24, 2017

To the Honorable Mayor, Members of the City Council and Citizens of the City of Buellton:

We are pleased to present the Comprehensive Annual Financial Report (“CAFR”) of the City of Buellton (“City”) for the fiscal year July 1, 2015 through June 30, 2016. Although submitted to the Mayor and City Council (“Council”) for consideration, the CAFR is also intended to provide relevant financial information to the residents of Buellton, taxpayers, creditors, investors and other interested parties.

The letter of transmittal provides a non-technical summary of City finances, services, achievements and economic prospects. We ask that readers who wish a more detailed discussion of the City’s financial results refer to Management’s Discussion & Analysis (“MD&A”). State law requires that every general purpose local government publish, within twelve months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2016.

The City Administration is responsible for the accuracy of the information contained in this report, the adequacy of its disclosures and the fairness of its presentation. We believe this CAFR to be complete and reliable in all material respects. To provide a reasonable basis for making this representation, we have established a comprehensive system of internal controls designed to protect City assets from loss to identify and record transactions accurately, and to compile the information necessary to produce financial statements in conformity with generally accepted accounting principles.

The City contracted with JJACPA, Inc., a Certified Public Accountant licensed to practice in the State of California, to perform the annual independent audit. The auditors expressed an opinion that the City’s financial statements for fiscal year 2015-2016 are fairly stated in conformity with accounting principles generally accepted in the United States. This is the most favorable conclusion and is commonly known as an “unmodified” or “clean” opinion. The independent auditor’s report is included in the Financial Section of this report.

REPORTING ENTITY

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 2017. The City Manager is appointed by the Council and serves as the chief administrative officer of the organization responsible for the administration of City affairs, day-to-day operations and implementation of Council policies. In addition to the City Manager, the City Attorney is appointed by and reports directly to the Council.

Letter of Transmittal (Continued)

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

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

The CAFR includes all funds of the City, as well as all governmental organizations and activities for which the Council has financial accountability. These organizations include the Successor Agency to the Redevelopment Agency of the City of Buellton.

ECONOMIC CONDITION AND FISCAL OUTLOOK

Fiscal year 2015-16 ended with a continued solid growth in a number of revenue categories such as Sales Tax and Transient Occupancy Tax. With revenue increases from a stronger economy and the careful management of expenses, the City's budget continued to be on target in 2015-16. Transient Occupancy Tax increased due to increased occupancy rates. The City experienced strong sales tax revenue increases in Auto and Transportation and Building and Construction. The Business and Industry category outpaced all groups, rising over 50 percent. Other categories such as property tax measured slightly lower than expected at 97 percent of budget. Future growth is anticipated in this category with an approved housing development at the City's Crossroads location. The Village Town Homes will include 156-unit townhome project, and a senior citizen apartment complex and commercial development will be coming on-line in the near future.

The 2015-16 Adopted Budget was developed with the assumption of continued economic strength. Economic indicators and actual revenue performance supported this assumption during 2015-16. The City Council adopted a balanced budget which anticipated an operating budget maintaining City services and allowing for incremental increases in employee compensation. The City prioritized funding Buellton library services with a contribution to the Lompoc Library System. The oversight of the library will change from Lompoc to the Santa Barbara system starting in 2016-17. Community Organization Support increased slightly over the prior year with contributions to the Senior Center, People Helping People, Food Bank of Santa Barbara County and Santa Ynez Valley Fruit and Vegetable Rescue. Funding was provided to the Buellton Visitor's Bureau to promote tourism and economic development. The payment is based on a percentage of Transient Occupancy Tax received and increases proportionately with increases in Transient Occupancy Tax revenue.

Letter of Transmittal (Continued)

The City attracts a significant visitor population and numerous employees coming from neighboring Santa Barbara County jurisdictions. Employment is concentrated within accommodation and food services, manufacturing, retail trade and agriculture. The median household income is \$68,480 in Buellton compared to \$61,400 for California and \$53,046 for the United States. The households are mostly owner-occupied, newer housing. There is a large mobile home population consisting of about 20% of the population. The annual population growth rate through 2017 is expected to be .65 percent per year. According to Zillow Home Value Index, median home value for Buellton \$516,200 while California experienced a median value of \$449,500. The median home value for Santa Barbara County compares at \$545,400. All median home values for Buellton, Santa Barbara County and California were up from the prior year.

The unemployment rate in Buellton ended the fiscal year at 5.3 percent, slightly lower than the same period in the prior year. This rate continues to remain well below California. According to the Bureau of Labor Statistics (BLS), the unemployment rate for California in June 2016 is 6.2 percent. The National Unemployment Rate was lower than California at 5.3 percent.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

Examples of Long-Term Financial Planning and Major Initiatives for the fiscal year ended June 30, 2016. Include the following:

- ◆ The City's Economic Development Task Force continued to work with the City's Economic consultant, Kosmont Companies. Consideration of a variety of economic development initiatives will allow the City to bring development projects that will expand the tax base and provide cash flow for funding the City's business plan.
- ◆ Starting in March 2016, two public workshops were held for the Avenue of Flags Specific Plan. The "Avenue" is located in the heart of Buellton's downtown and a focal point of economic development.
- ◆ In May 2016, Earth Day at River View Park and Botanic Garden provided a host of activities for all ages to celebrate the wonders of living on planet Earth.
- ◆ In May 2016, the City submitted an annual report demonstrating water savings from June – November compared to 2013 usage. The City continues to outreach regarding conservation measures. City Hall landscape renovations are planned to replace grass with drought tolerant landscape. Landscape rebate grants were implemented with flyers inserted in monthly water bills.
- ◆ On June 20, 2016, the 4th Annual Firestone 805 Avenue of the Flags Criterium event took place in downtown Buellton. The event is designed for the community with free kids' races, expo booths, food, a Firestone Walker 805 Beer Garden in addition to a really fast and exciting short track, NASCAR-style bicycle racing. Kids' bounce houses and plenty of food and drink were available.

Letter of Transmittal (Continued)

CAPITAL IMPROVEMENT PLAN

The use of a Capital Improvement Fund not only tracks costs but guides the City in the planning, scheduling and budgeting of capital improvement projects. The City has completed the development of Five-Year CIP and included it in budget year 2016-17. The City-wide capital improvement budget summarizes each project by “start date” and “end date. The CIP is updated annually and approved by Council. The CIP is the blueprint for resource investments to improve and rehabilitate existing public infrastructure while also making targeted investments that align with the City’s expansion plans. In total, the City’s 2016-17 CIP budget was equal to \$3.5 million and reflects a 25% increase from 2015-16. The CIP includes large investments to upgrade Water and Wastewater Treatment facilities and infrastructure upgrades such as Streets and Sidewalks.

Key components of the 2016-2020 Adopted Capital Improvement Program include:

- Circulation Improvements – Town Center Driveway was completed in 2015-16, McMurray Road Widening, Avenue of Flags Park and Ride structure and Bus Shelter improvements are still in progress with incremental progress assisting with traffic flow. The Majority of funding is through City General Fund and property owners benefitting at the Town Center project.
- Financial Accounting/Utility Billing Software Upgrade – Project to be completed in 2016-17. Total funding of \$150,000 replaced a ten year old software system. This technology upgrade is expected to improve utility billing efficiency for customers and save time for employees.
- Road Maintenance and Storm Drain Retrofit – Phase III Highway 246 Pedestrian Crossing and Street and Pavement rehabilitation activities are ongoing. The majority of this funding is through Measure A and Gas Tax with a contractor reimbursement of almost \$8,000 for Phase III Highway 246 Pedestrian Crossing received in 2015-16.
- Water Treatment Plant Capital Program – Water Facilities, Reservoirs 1 & 2 and Water Treatment Plant Pump Booster Reliability Project, Backwash Reclamation, Recycled Water Study, Water Distribution and Water Meter upgrades. This level of funding did not require a rate increase in 2015-16 but is anticipated in 2017-18.
- Sanitary Sewer System Capital Program – Sewer Collection System (CCTV) project, Sewer Line Replacement, Lift Station Security project, a Pilot Project (no cost to City), Sewer Jetter, Recycled Water (Joint project with Water Treatment Plan) and Head-Works Improvement. This level of funding did not require a rate increase but may be reviewed in 2016-17.
- Parks, Facilities and Miscellaneous – Paws Park Grass, Riverview Park Pedestrian/Sidewalk, Santa Ynez River Trail, Village Park (Combine funding with Developer). Facilities Maintenance and Painting.

FINANCIAL INFORMATION

Budgetary Controls

The City maintains budgetary controls through the City council’s adoption of an annual balanced budget. Expenditures for City operations cannot exceed revenues. The budgeted amounts approved in the annual budget are recorded in the City’s accounting system for each fund. Fund level monitoring is performed monthly. Quarterly reports to Council include budget versus actual trend analysis. Budget amendments are submitted to Council when a fund’s actual expenditures are expected to exceed budget.

Letter of Transmittal (Continued)

The City continues to meet its responsibility for sound financial management as demonstrated by the statements and schedules included in the financial section of this report.

Cash and Investment Policy

The City invests unreserved idle cash in order to enhance the economic status of the City while protecting its pooled cash. The City's Investment Policy is to exercise prudent judgment and care when investing. The criteria for selecting investments and the order of priority are Safety, Liquidity and Yield. The city attempts to obtain the highest yield obtainable as long as investments meet the criteria established for safety and liquidity. The Statement of Investment Policy is updated annually and approved by the City Council.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded its Certificate of Achievement for Excellence in Financial Reporting to the City for its CAFR for the past two fiscal years ended June 30, 2014 and June 30, 2015. Fiscal year 2015-16 was the third year the City has received this prestigious award. To qualify for the Certificate of Achievement, the governmental entity must publish an easily readable and efficiently organized CAFR, the contents of which conform to program standards. Such report must satisfy accounting principles generally accepted in the United States of America, as well as all applicable legal requirements.

A Certificate of Achievement is valid for only one year. The City believes this CAFR continues to conform to the Certificate of Achievement Program requirements and will be submitting it to the GFOA for consideration of the annual award.

ACKNOWLEDGMENTS

The preparation of the CAFR represents the culmination of a concerted team effort by the entire staff of the Finance Department. Many members of the Departments demonstrated commendable dedication and long days of focused attention to produce this document.

In addition, staff in all City departments and the Successor Agency should be recognized. The City also recognizes the contributions and positive working relationship with JJACPA, Inc.

On behalf of the entire Finance staff, we express our appreciation to the Mayor and City Council for providing policy direction and support for achieving financial excellence in all aspects of financial reporting.

Respectfully Submitted,



Carolyn Galloway-Cooper, CPA
Finance Director

City of Buellton, California
Comprehensive Annual Financial Report
For the year ended June 30, 2016

Certificate of Achievement for Excellence in Financial Reporting



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Buellton
California**

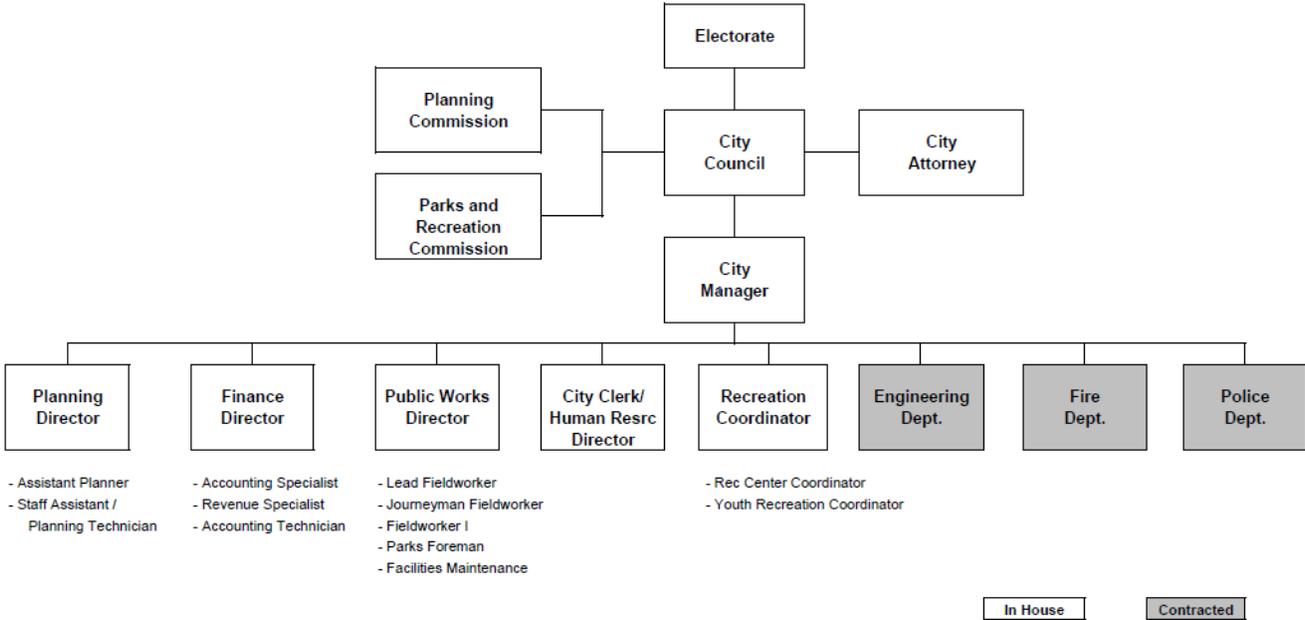
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Executive Director/CEO

**City of Buellton, California
 Comprehensive Annual Financial Report
 For the year ended June 30, 2016**

Organization Chart



City of Buellton, California
Comprehensive Annual Financial Report
For the year ended June 30, 2016

List of Officials

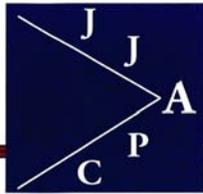
CITY COUNCIL

- Holly Sierra, Mayor
- Ed Andrisek, Vice Mayor
- John Connolly
- Leo Elovitz
- Dan Baumann

CITY OFFICIALS

- Marc Bierdzinski, City Manager/Planning Director
- Carolyn Galloway-Cooper, CPA, Finance Director
- Rose Hess, Public Works Director/ City Engineer
- Linda Reid, City Clerk/ Human Resources Director
- Kyle Abello, Parks & Recreation Coordinator
- Barbara Knecht, Recreation Center Coordinator

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JJACPA, Inc.

A Professional Accounting Services Corp.

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and City Council
of the City of Buellton
Buellton, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the City of Buellton, California (City), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

To the Honorable Mayor and City Council
of the City of Buellton
Buellton, California
Page 2

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the City of Buellton, California, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4–18, the City's Schedule of Contributions on page 88, and the Schedule of the City's proportionate Share of the Net Pension Liability on page 89, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying supplementary information, which includes the combining and individual nonmajor fund financial statements, introductory, and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

To the Honorable Mayor and City Council
of the City of Buellton
Buellton, California
Page 3

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2017 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

May 24, 2017

JJACPA, Inc.
JJACPA, Inc.
Dublin, CA

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis

This section provides a narrative overview and analysis of the financial activities of the City of Buellton (City) for the fiscal year ended June 30, 2016. It should be read in conjunction with the accompanying transmittal letter and basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the City of Buellton exceeded its liabilities at the close of the most recent fiscal year by \$33,753,589 (net position). Of this amount, \$7,513,329 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Government's total Net Position decreased by \$5,276,402. This decrease is attributable to final determinations from the Department of Finance related to the Successor Agency of the former Buellton Redevelopment Agency. The determinations resulted in a one-time payout of almost \$6 Million to the Santa Barbara County Auditor-Controller and a write-off of an advance to the Successor Agency of just over \$1.8 Million. An increase in net revenue and decrease in net expenditures helped offset the impact of the accounting event. A summary of transactions reflecting Net Position is found on page 8 of this report.
- As of the close of the current fiscal year, the City of Buellton's governmental funds reported combined ending fund balances of \$7,781,649, a decrease of \$6,205,017 in comparison with the prior fiscal year. Approximately 45 percent of this total amount, \$6,575,619 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, there was an unassigned fund balance for the general fund of \$6,733,906. Management's suggested minimum reserve goal is to maintain 25 percent of budgeted operating expenditures or a "non-spendable" fund balance figure of \$1,595,984. The unassigned fund balance is in substantial excess of the suggested minimum reserve, or \$5,137,922 is "spendable".

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

OVERVIEW OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT

This Comprehensive Annual Financial Report is in three major parts:

- 1) **Introductory section**, which includes general information;
- 2) **Financial section**, which includes the Management's Discussion and Analysis (this part), the Basic Financial Statements, which include the Government-wide and the Fund Financial Statements along with the notes to these financial statements, and Combining and Individual Fund Financial Statements and Schedules.
- 3) **Statistical section**, which includes detailed information as a context for understanding what the information in the financial statements, and footnotes says about the City's overall financial health.

The Basic Financial Statements

The Basic Financial Statements are comprised of the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the City's financial activities and financial position.

The Government-wide Financial Statements

The Government-wide Financial Statements provide a broad overview of the City's activities as a whole and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the City as a whole, including all its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all the City's revenues and all its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of each the City's programs. The Statement of Activities explains in detail the change in Net Position for the year.

All of the City's activities are grouped into Governmental Activities and Business-type activities, as explained below. All the amounts in the Statement of Net Position and the Statement of Activities are separated into Governmental Activities and Business-type Activities in order to provide a summary of these two activities of the City as a whole.

- ◆ **Governmental activities** – All of the City's basic services are considered to be governmental activities, including general government, community development, culture and leisure, public safety, and public works. These services are supported by general City revenues such as taxes and by specific program revenues such as developer fees.

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

OVERVIEW OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT, Continued

The Government-wide Financial Statements, Continued

- ◆ **Business-type activities** – All the City's enterprise activities are reported here, including Water and Wastewater. Unlike governmental services, these services are supported by charges paid by users based on the amount of the service they use.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the Governmental Fund Financial Statements is narrower than that of the Government-wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-wide Financial Statement. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The Governmental Fund Financial Statements provide detailed information about each of the City's most significant funds, called major funds. The concept of major funds, and the determination of which are major funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them as one total. Instead, each major fund is presented individually, with all non-major funds summarized and presented only in a single column. Subordinate schedules present the detail of these non-major funds. Major funds present the major activities of the City for the year, and may change from year to year as a result of changes in the pattern of the City's activities.

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

OVERVIEW OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT, Continued

Fund Financial Statements, Continued

For the fiscal year ended June 30, 2016, the City's major funds are as follows:

GOVERNMENTAL FUNDS:

- ◆ General Fund
- ◆ Traffic Mitigation Special Revenue Fund
- ◆ Transportation Planning Special Revenue Fund
- ◆ General Capital Projects Fund

PROPRIETARY FUNDS:

- ◆ Water Enterprise Fund
- ◆ Wastewater Enterprise Fund

Proprietary funds. The City maintains Enterprise-type proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the Government-wide Financial Statements. The City uses enterprise funds to account for Water and Wastewater operations. Proprietary funds provide the same type of information as the Government-wide Financial Statements, only in more detail.

Fiduciary funds. The City maintains one private-purpose trust fund and one agency fiduciary fund. The agency funds are used to account for resources held for the benefit of parties outside the government. Since agency funds are custodial in nature, (i.e. assets equal liabilities), they do not involve the measurement of results of operations. Private-purpose trust funds are not reflected in the government-wide financial statements for this reason.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements. The notes to the basic financial statements can be found on pages 49–86 of this report.

Combining and Individual Fund Financial Statements and Schedules

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund statements can be found on pages 92–100 of this report.

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, Net Position may serve over time as a useful indicator of a government's financial position.

In the case of the City, assets exceeded liabilities by \$33,753,589 as of June 30, 2016.

The Summary of Net Position as of June 30, 2016, and 2015, follows:

	Summary of Net Position					
	2016			2015		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 8,257,074	\$ 3,923,681	\$ 12,180,755	\$ 12,761,135	\$ 4,318,122	\$ 17,079,257
Noncurrent assets	-	-	-	1,876,208	-	1,876,208
Capital assets	18,960,813	6,076,811	25,037,624	18,152,109	5,573,002	23,725,111
Deferred outflows of resources	336,062	106,492	442,554	178,731	56,017	234,748
Total assets and deferred outflows of resources	<u>27,553,949</u>	<u>10,106,984</u>	<u>37,660,933</u>	<u>32,968,183</u>	<u>9,947,141</u>	<u>42,915,324</u>
Current and other liabilities	475,425	108,934	584,359	650,677	337,494	988,171
Noncurrent liabilities	2,172,779	442,335	2,615,114	2,064,548	432,633	2,497,181
Deferred inflows of resources	537,642	170,229	707,871	304,536	95,445	399,981
Total liabilities	<u>3,185,846</u>	<u>721,498</u>	<u>3,907,344</u>	<u>3,019,761</u>	<u>865,572</u>	<u>3,885,333</u>
Net Position:						
Net investment in capital assets	18,960,813	6,076,811	25,037,624	18,152,109	5,573,002	23,725,111
Restricted	1,202,636	-	1,202,636	7,483,555	-	7,483,555
Unrestricted	<u>4,204,654</u>	<u>3,308,675</u>	<u>7,513,329</u>	<u>4,312,758</u>	<u>3,508,567</u>	<u>7,821,325</u>
Total net position	<u>\$ 24,368,103</u>	<u>\$ 9,385,486</u>	<u>\$ 33,753,589</u>	<u>\$ 29,948,422</u>	<u>\$ 9,081,569</u>	<u>\$ 39,029,991</u>

Net Position decreased by \$5,276,402. This decrease is attributable to final determinations from the Department of Finance related to the Successor Agency of the former Buellton Redevelopment Agency. The determinations resulted in a one-time payout of almost \$6 Million to the Santa Barbara County Auditor-Controller and a write-off of an advance to the Successor Agency of just over \$1.8 Million. An increase in net revenue and decrease in net expenditures helped offset the impact of the accounting event.

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

The change in Net Position for the fiscal years ended June 30, 2016, and 2015, follows:

	Changes in Net Position					
	2016			2015		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Revenues:						
Program revenues:						
Charges for services	\$ 447,451	\$ 2,153,981	\$ 2,601,432	\$ 460,223	\$ 2,170,416	\$ 2,630,639
Grants and contributions:						
Operating	544,749	824,934	1,369,683	555,856	293,817	849,673
Capital	-	-	-	-	-	-
General revenues:						
Secured and unsecured property taxes	2,396,533	-	2,396,533	1,146,289	-	1,146,289
Sales and use tax	2,044,067	-	2,044,067	1,943,723	-	1,943,723
Transient lodging tax	1,783,807	-	1,783,807	1,830,275	-	1,830,275
Franchise taxes	434,866	-	434,866	418,586	-	418,586
Other taxes	223,302	-	223,302	220,140	-	220,140
Investment income	104,364	10,711	115,075	107,885	8,146	116,031
Other general revenues	39,300	-	39,300	54,257	-	54,257
Gain on sale of capital assets	-	287,690	287,690	-	-	-
Total revenues	<u>8,018,439</u>	<u>3,277,316</u>	<u>11,295,755</u>	<u>6,737,234</u>	<u>2,472,379</u>	<u>9,209,613</u>
Expenses:						
Governmental activities:						
General government	849,291	-	849,291	783,769	-	783,769
Community development	1,115,702	-	1,115,702	1,192,571	-	1,192,571
Culture and leisure	523,974	-	523,974	607,761	-	607,761
Public safety	1,808,093	-	1,808,093	1,801,989	-	1,801,989
Public works	1,358,122	-	1,358,122	1,959,864	-	1,959,864
Business-type activities:						
Water	-	1,947,565	1,947,565	-	1,822,088	1,822,088
Sewer	-	1,025,834	1,025,834	-	957,261	957,261
Total expenses	<u>5,655,182</u>	<u>2,973,399</u>	<u>8,628,581</u>	<u>6,345,954</u>	<u>2,779,349</u>	<u>9,125,303</u>
Excess (Deficiency) of revenues over expenses before transfers	2,363,257	303,917	2,667,174	391,280	(306,970)	84,310
Special Items						
Write off of Advance to Successor Agency Private Purpose Trust	(1,876,208)	-	(1,876,208)			
Release of funds to Successor Agency Private Purpose Trust	(6,067,368)	-	(6,067,368)	-	-	-
Change in net position	(5,580,319)	303,917	(5,276,402)	391,280	(306,970)	84,310
Net position:						
Beginning of year	29,948,422	9,081,569	39,029,991	30,786,883	9,773,954	40,560,837
Adjustments	-	-	-	(1,229,741)	(385,415)	(1,615,156)
Beginning of year, as adjusted	<u>29,948,422</u>	<u>9,081,569</u>	<u>39,029,991</u>	<u>29,557,142</u>	<u>9,388,539</u>	<u>38,945,681</u>
End of year	<u>\$ 24,368,103</u>	<u>\$ 9,385,486</u>	<u>\$ 33,753,589</u>	<u>\$ 29,948,422</u>	<u>\$ 9,081,569</u>	<u>\$ 39,029,991</u>

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Revenues

The City's total revenues for governmental and business-type activities were \$11,295,755 for the fiscal year ended June 30, 2016. Approximately 82% or \$7,594,090 of the City's key revenues is generated from four major sources.

The following discusses variances in key revenues from the prior fiscal year:

- 1. Sales and Use Taxes** – The more than 5% positive change in sales and use tax was mainly due to local vendor retail sales growth, new commercial businesses and an overall generally improving economy in California.
- 2. Secured and Unsecured Property Taxes** – Annual receipts increased by approximately 109% due to a one-time property tax revenue distribution for the dissolution of the Successor's Agency. Property tax is expected to increase at a more steady rate.
- 3. Grants and Contributions – Governmental and Business-Type Activities Operating** – Grants continue to be a consistent source of revenue for public works uses under Business and Governmental-type activities. This was mainly due to street, road, and community enhancement operating grants for maintenance and operations renewed in the current year.
- 4. Transient Occupancy Tax – Governmental Activities Operating** – This revenue source is a major component and top revenue source of the City's General Fund. The City experienced a TOT revenue decrease of almost 3%. A change in ownership in one hotel and expansion in another resulted in both hotels experiencing reduced occupancy from renovation closures during the fiscal year. The decrease in revenue contributed to the decrease in TOT. Stronger trends are expected in future fiscal years as the Hampton Inn will be completed in FY 16-17 and renovation projects finished.

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management’s Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Expenses

Governmental and business-type activity expenses of the City for the year totaled \$8,628,581. Governmental activity expenses totaled \$5,655,182 or about 65% of total expenses. Business-type activities incurred \$2,973,399 of expenses during the fiscal year. Public Safety costs of \$1,808,093 represented about 31% of total governmental activities expenses, which represented the largest single expense for governmental activities.

Governmental Activities

The following table shows the cost of each of the City’s major programs and the net cost of the programs. Net cost is the total cost less fees and other direct revenue generated by the activities. The net cost reflects the financial burden that was placed on the City’s taxpayers by each of the programs. The total cost of services and the net cost of services for the fiscal years ended June 30, 2016, and 2015, are as follows:

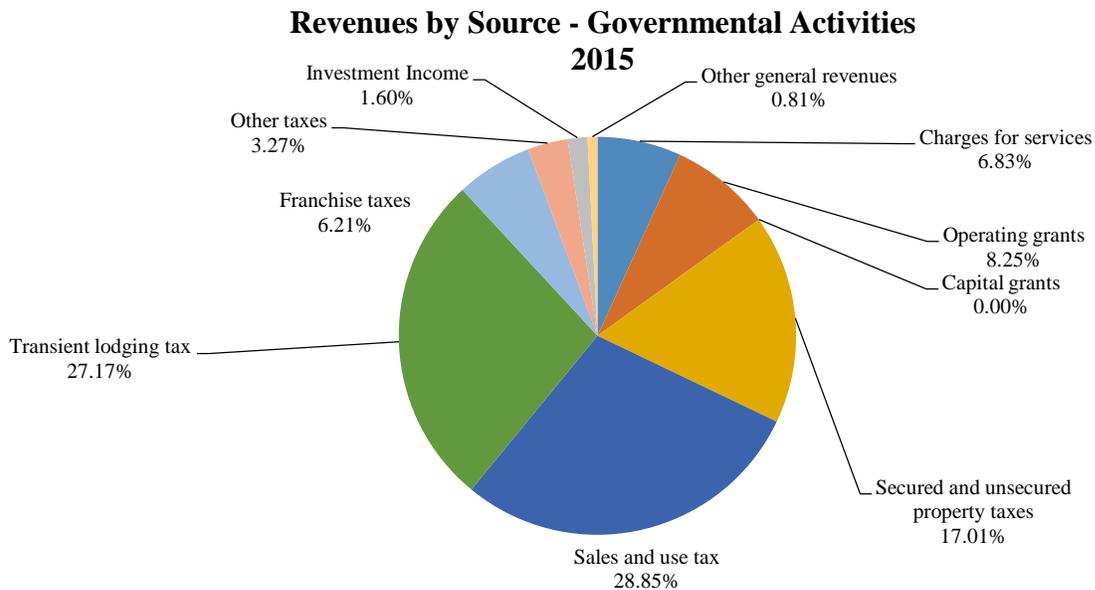
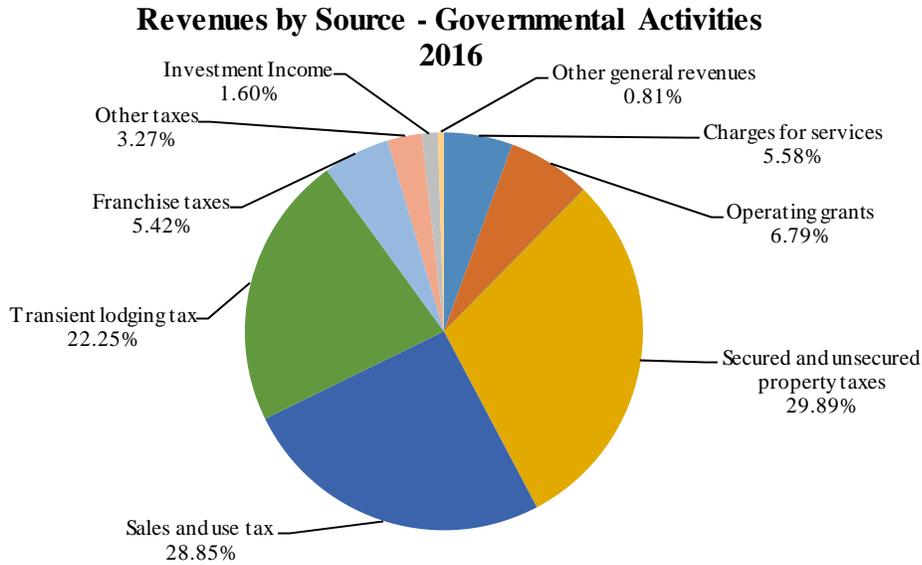
	2016		2015	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General government	\$ 849,291	\$ 839,031	\$ 783,769	\$ 774,674
Community development	1,115,702	1,058,302	1,192,571	1,192,571
Culture and leisure	523,974	251,292	607,761	301,201
Public safety	1,808,093	1,768,218	1,801,989	1,764,395
Public works	1,358,122	746,139	1,959,864	1,297,034
Total	<u>\$ 5,655,182</u>	<u>\$ 4,662,982</u>	<u>\$ 6,345,954</u>	<u>\$ 5,329,875</u>

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Revenues by source for the fiscal years ended June 30, 2016, and 2015, are as follows:



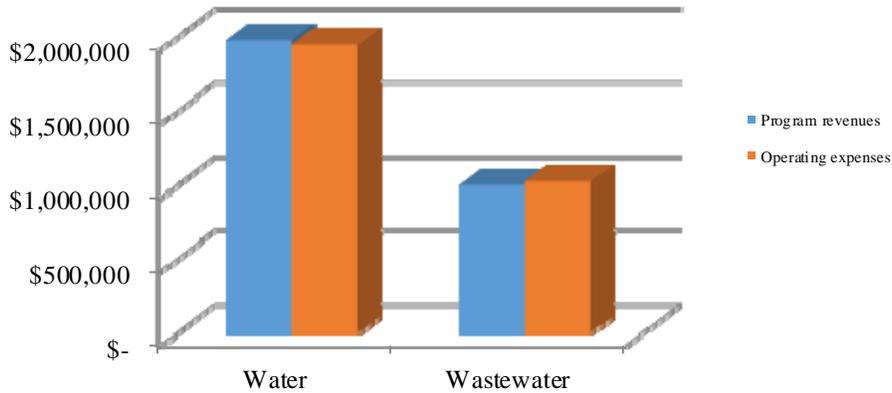
City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management’s Discussion and Analysis, Continued

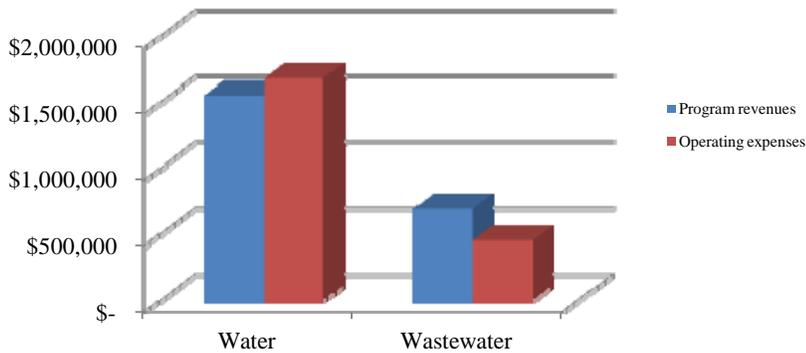
GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Business-type activities. Business-type activities increased the City’s Net Position by \$9,081,569. The City has two business-type activities: Water and Wastewater. Water accounts for 67%, and Wastewater accounts for 33% of total business-type activity revenue. The expenses and program revenues for the business-type activities for the fiscal year ended June 30, 2016, and 2015, are as follows:

**Expenses and Program Revenues
 Business-type Activities
 2016**



**Expenses and Program Revenues
 Business-type Activities
 2015**



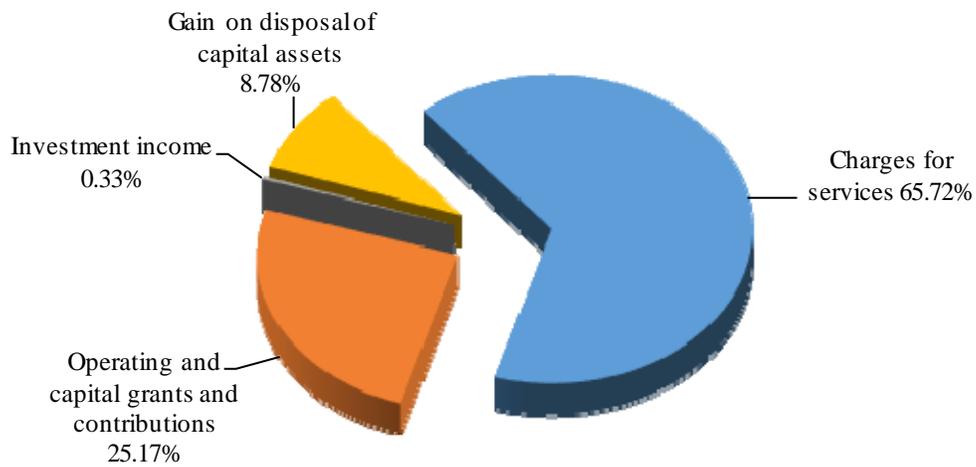
City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

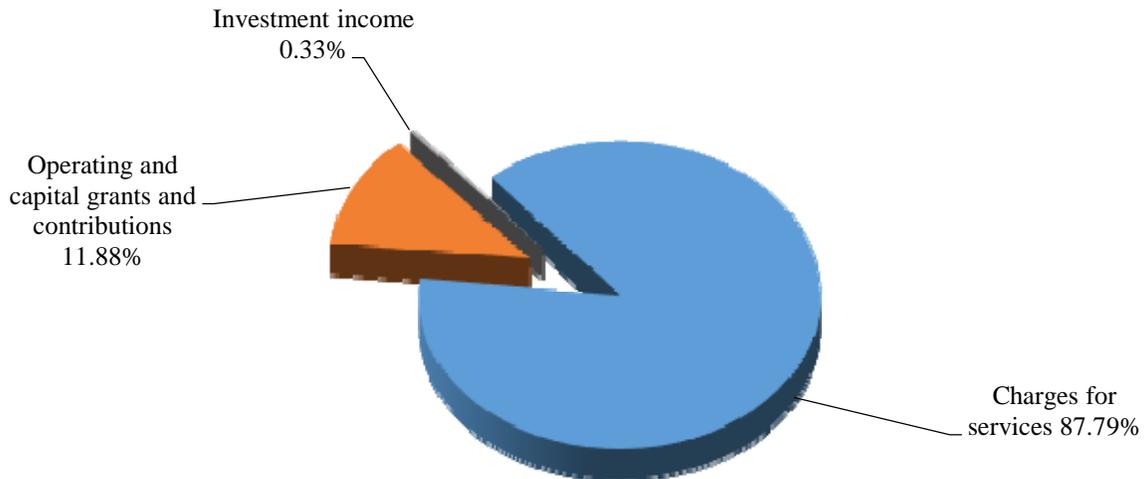
GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

The revenues by source for the business-type activities for the fiscal years ended June 30, 2016, and 2015, are as follows:

**Revenues by Source - Business-type Activities
2016**



**Revenues by Source - Business-type Activities
2015**



City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Financial Analysis of the Government's Funds

The City of Buellton uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide financial statements.

Governmental funds. The focus of the City of Buellton's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Buellton's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Buellton's governmental funds reported combined ending fund balances of \$7,781,649 a decrease of \$6,205,017 in comparison with the prior fiscal year. Approximately 85 percent of this total amount (\$6,575,619) constitutes unassigned fund balance. The remainder of fund balance is "non-spendable" or restricted to indicate that it is not available for new spending because it has already been committed to fund amounts prepaid for the following fiscal year (\$3,394) and a variety of other restricted purposes (\$1,202,636).

The General Fund is the chief operating fund of the City of Buellton. The total fund balance in the general fund is \$7,043,159, of which \$6,733,906 is shown as "unassigned."

The fund balance of the City of Buellton's General Fund decreased by \$6,144,442 during the current fiscal year. Key factors in this decrease are as follows:

- A write-off of Advance to Successor Agency in the amount of \$1,876,208, determined by Department of Finance to be uncollectible.
- A payout to the Department of Finance for "Other Funds Due Diligence Review Determination" of \$5,943,790.
- A net increase in general fund revenues of \$1,321,768.
- A net decrease in general fund expenditures of \$120,492.

Proprietary funds. The City of Buellton's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted Net Position of the water fund at the end of the fiscal year amounted to \$2,067,983 and those for the wastewater fund amounted to \$1,240,692. The total change in unrestricted Net Position for both funds were \$303,389 and \$528 respectively.

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

General Fund Budgetary Highlights

In fiscal year 2016, appropriation changes between the original and final budgets amounted to a net increase of \$4,785,455 for the General Fund. The General Fund experienced slight decreases in various revenue streams while expenditure savings within the General Fund departments offset shortfalls. Other key revenue streams exceeded budget causing the General Fund budget to experience a balanced budget.

Capital Assets

The City of Buellton's investment in capital assets for its governmental and business-type activities as of June 30, 2016, amounts to \$25,037,624 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment and infrastructure. The total increase in the City's investment in capital assets for the current fiscal year was \$1,312,513. Of the total increase, governmental activities showed an increase of \$808,704, resulting from an increase in net depreciable capital assets. Business-type activities increased by \$503,809, due to an increase in net depreciable capital assets.

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 1,536,248	\$ 1,536,248	\$ 247,691	\$ 247,691	\$ 1,783,939	\$ 1,783,939
Total Nondepreciable Capital Assets	1,536,248	1,536,248	247,691	247,691	1,783,939	1,783,939
Buildings and improvements	5,806,438	4,221,448	574,387	574,387	6,380,825	4,795,835
Equipment	598,224	528,043	894,291	815,800	1,492,515	1,343,843
Infrastructure	16,939,604	17,367,786	12,451,313	11,578,959	29,390,917	28,946,745
Total Depreciable Capital Assets	23,344,266	22,117,277	13,919,991	12,969,146	37,264,257	35,086,423
Less: Accumulated Depreciation	5,919,701	5,501,416	8,090,871	7,643,835	14,010,572	13,145,251
Net Depreciable Capital Assets	17,424,565	16,615,861	5,829,120	5,325,311	23,253,685	21,941,172
Net Capital Assets	\$ 18,960,813	\$ 18,152,109	\$ 6,076,811	\$ 5,573,002	\$ 25,037,624	\$ 23,725,111

More detail of the capital assets and current activity can be found in the notes to the financial statements on Page 55 for significant accounting policies and Note 4 on Page 66 for other capital asset information.

Debt Administration

At the end of the current and previous fiscal year, the City of Buellton had no long-term debt outstanding. The City has no general obligation or revenue bonds.

Buellton enjoys a relatively healthy local economy; however, it does not currently have a bond rating because it has zero bonded debt on its balance sheet. When the City decides to go to Wall Street to sell bonds for future infrastructure improvements for Water or Wastewater systems, the City will go before Moody's Investor Service or Fitch's Rating Service for a credit rating. There is a definite need to update the user fees for Water and Wastewater services. An adequate multi-year rate management program will provide the best opportunity for obtaining an investment-grade credit rating for the City of Buellton in the future.

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management's Discussion and Analysis, Continued

Economic Outlook

- The City completed 2015-16 with better operating financial results in some categories than expected when the 2015-16 Adopted Budget was developed. The City finished the year exceeding budgeted revenues in the categories of Taxes and Charges for Current Services. In May of 2016, the City Council approved a balanced General fund budget for 2016-17 that used consistent resources available on an ongoing basis while delivering essential services. The City's sales tax and transient occupancy tax (TOT) revenues are expected to increase with the new Crossroads Shopping Center under construction.
- The General Fund cash reserves are at over \$6 Million and revenues exceed expenditures in the 2016-17 budget by approximately \$40,000. There is no longer restricted cash category after paying the County of Santa Barbara the amount of \$6.2 Million in a final determination related to the dissolved Redevelopment Agency. The lawsuit stems from an outstanding loan to the former Buellton Redevelopment Agency.
- The City Council approved utility rate increases to address maintenance and capital needs. Financial viability of the water and wastewater fund was a key factor in their decision. The effective date of the increases is November 2016. The City of Buellton has not declared a Stage 1 Water Emergency but continues to advocate water conservation.
- A rate study occurred in 2015-16 and determined increases in water and sewer rates were necessary to cover operating costs, repair and maintain facilities and to fund capital projects that improve capacity in the Water and Sewer Funds. Rate increases are expected to be implemented in November 2016. Although the City is experiencing high commercial growth and increases in connection fees, this one-time revenue source may be nonrecurring in future years.
- Quarterly reports to support the financial management of City resources continue to provide information to the City Council and public. As part of the mid-year budget review, the City prepares a report on financial position, considers economic factors and highlights trends based on the City's budget versus what actually occurred during the period. A discussion of other economic factors provides a means of comparing the local economy against the larger economic events that may affect the City. This provides Council with a budget review at four periods during the year. Council has a better control of costs, while identifying financial requirements prior to the close of the fiscal year. Modifications to the original budget take place each quarter as needed.
- The General Fund ended the 2015-16 fiscal year with a fund balance of \$6,735,633 (unassigned). Operating expenditures approved in 2016-17 budget amount to \$6,383,937. The result is a coverage ratio of over 105%. Because it is difficult to fully anticipate dramatic changes in the national and local economies, the Council has set an unassigned fund balance goal of 25% of the general fund's operating expenditures.

City of Buellton, California
Basic Financial Statements
For the year ended June 30, 2016

Management’s Discussion and Analysis, Continued

NEXT YEAR’S BUDGETED APPROPRIATIONS

The adopted budget for all City funds for the new fiscal year of 2016-2017 was \$12,613,223. The adopted budget for fiscal year 2015-16 totals \$12,887,808 and is summarized, with CIP expenditures shown in the Citywide CIP row of the chart below for consistent comparison as follows:

	FY 2016-17	FY 2015-16	Amount Change	Percentage Change
General fund	\$ 6,383,937	\$ 6,188,198	\$ 195,739	3.1%
Water & Sewer Funds	3,736,626	3,075,613	661,013	17.7%
Citywide CIP Fund	2,386,000	3,492,797	(1,106,797)	(46.4)%
Special revenue funds	106,660	131,200	(24,540)	(23.0)%
Total budget	\$ 12,613,223	\$ 12,887,808	\$ (274,585)	(48.6)%

1. General Fund – Shows an increase of \$196,000 or approximately 3 percent. The increase reflects maintaining essential services such a public safety and library. Library costs increased after new costing methods were put in place. Contract planning services continue in the Community Development Department.
2. Water & Sewer Funds – Shows an increase of about \$660,000 or over 17 percent. The increase is due to additional costs related to hiring a consultant to perform a rate study and rising state water costs. The enterprise fund continues to improve efficiencies after replacing antiquated utility billing software. Other contract engineering costs are going up as part of ongoing operations.
3. Citywide Capital Improvement Program (CIP) Fund – The CIP Fund expenditures relate to Capital Improvements. CIP fund shows a decrease of over \$1Million or approximately 46 percent as a result of project completions and rolling forward portions of uncompleted projects. A combined project summary of circulation improvements, water and sewer facilities, water reservoirs, water recycling, parks and maintenance projects are scheduled in 2016-17.
4. Special Revenue Funds – Show a decrease of \$25,000 or approximately 23 percent. The decrease is the result of decreased costs of City transit operating costs.

Requests for Information

This Comprehensive Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City’s finances. If you have any questions about this report, need additional financial information, or would like to obtain component unit financial statements, contact Finance Director, 107 West Highway 246, Buellton, CA 93427, or visit the City’s web page at www.cityofbuellton.com.

BASIC FINANCIAL STATEMENTS

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City of Buellton, California
Statement of Net Position
June 30, 2016

ASSETS	Governmental Activities	Business-type Activities	Total
Current assets:			
Cash and investments	\$ 7,312,784	\$ 2,828,039	\$ 10,140,823
Receivables:			
Accounts receivable	932,649	196,160	1,128,809
Interest receivable	8,247	3,503	11,750
Inventory	-	10,252	10,252
Prepaid items	3,394	885,727	889,121
Total current assets	8,257,074	3,923,681	12,180,755
Noncurrent assets:			
Capital assets:			
Nondepreciable	1,536,248	247,691	1,783,939
Depreciable	17,424,565	5,829,120	23,253,685
Total noncurrent assets	18,960,813	6,076,811	25,037,624
Total assets	27,217,887	10,000,492	37,218,379
DEFERRED OUTFLOWS OF RESOURCES			
Pension Plan	336,062	106,492	442,554
Total deferred outflows of resources	336,062	106,492	442,554
Total assets and deferred outflows	\$ 27,553,949	\$ 10,106,984	\$ 37,660,933
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 371,932	\$ 79,935	\$ 451,867
Wages payable	52,832	-	52,832
Compensated absences	13,168	5,862	19,030
Deposits payable	37,493	23,137	60,630
Total current liabilities	475,425	108,934	584,359
Noncurrent liabilities:			
Compensated absences	75,942	-	75,942
Net OPEB obligation	1,036,582	109,772	1,146,354
Net pension obligation	1,060,255	332,563	1,392,818
Total noncurrent liabilities	2,172,779	442,335	2,615,114
Total liabilities	2,648,204	551,269	3,199,473
DEFERRED INFLOWS OF RESOURCES			
Pension Plan	537,642	170,229	707,871
Total liabilities and deferred inflows of resources	3,185,846	721,498	3,907,344
NET POSITION			
Net investment in capital assets	18,960,813	6,076,811	25,037,624
Restricted:			
Streets and roads	728,053	-	728,053
Housing	474,583	-	474,583
Unrestricted	4,204,654	3,308,675	7,513,329
Total net position	24,368,103	9,385,486	33,753,589
Total liabilities, deferred inflows, and net position	\$ 27,553,949	\$ 10,106,984	\$ 37,660,933

The accompanying notes are an integral part of these basic financial statements.

City of Buellton, California
Statement of Activities
For the year ended June 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 849,291	\$ 10,260	\$ -	\$ -
Community development	1,115,702	52,400	5,000	-
Culture and leisure	523,974	272,682	-	-
Public safety	1,808,093	39,875	-	-
Public works	1,358,122	72,234	539,749	-
Total governmental activities	5,655,182	447,451	544,749	-
Business-type activities:				
Water	1,947,565	1,426,171	551,222	-
Wastewater	1,025,834	727,810	273,712	-
Total business-type activities	2,973,399	2,153,981	824,934	-
Total primary government	\$ 8,628,581	\$ 2,601,432	\$ 1,369,683	\$ -

General revenues:

Taxes:

 Secured and unsecured property taxes

 Sales and use tax

 Transient lodging tax

 Franchise taxes

 Other taxes

Investment income

Gain on disposal of capital assets

Other general revenues

 Total general revenues

Transfers

 Total general revenues and transfers

Special item:

 Write off of Advance to Successor Agency Private Purpose Trust

 Release of funds to Successor Agency Private Purpose Trust

Change in net position

Net position:

 Beginning of year

 Net Position - Ending

The accompanying notes are an integral part of these basic financial statements.

**Net (Expense) Revenue and
Changes in Net Position**

Governmental Activities	Business-Type Activities	Totals
\$ (839,031)	\$ -	\$ (839,031)
(1,058,302)	-	(1,058,302)
(251,292)	-	(251,292)
(1,768,218)	-	(1,768,218)
(746,139)	-	(746,139)
<u>(4,662,982)</u>	<u>-</u>	<u>(4,662,982)</u>
-	29,828	29,828
-	(24,312)	(24,312)
-	5,516	5,516
<u>(4,662,982)</u>	<u>5,516</u>	<u>(4,657,466)</u>
2,396,533	-	2,396,533
2,044,067	-	2,044,067
1,783,807	-	1,783,807
434,866	-	434,866
223,302	-	223,302
104,364	10,711	115,075
-	287,690	287,690
39,300	-	39,300
<u>7,026,239</u>	<u>298,401</u>	<u>7,324,640</u>
-	-	-
<u>7,026,239</u>	<u>298,401</u>	<u>7,324,640</u>
(1,876,208)	-	(1,876,208)
(6,067,368)	-	(6,067,368)
(5,580,319)	303,917	(5,276,402)
29,948,422	9,081,569	39,029,991
<u>\$ 24,368,103</u>	<u>\$ 9,385,486</u>	<u>\$ 33,753,589</u>

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FUND FINANCIAL STATEMENTS
MAJOR FUNDS

Fund	Description
Governmental Funds:	
General Fund	Primary operating fund of the City; accounts for all activities except those legally or administratively required to be accounted for in other funds.
Traffic Mitigation Special Revenue Fund	Accounts for traffic congestion relief funds received for street purposes.
Transportation Planning Special Revenue Fund	Accounts for funds used in the planning for transportation projects restricted by other governments.
General Capital Projects Fund	Accounts for Capital Improvement Projects by centralizing project expenditures. Projects are tracked and managed for purposes of planning, scheduling and budgeting capital improvements.

City of Buellton, California

Balance Sheet

Governmental Funds

June 30, 2016

	Major Funds			
	General Fund	Traffic Mitigation Special Revenue	Transportation Planning Special Revenue	General Capital Projects
ASSETS				
Cash and investments	\$ 6,016,018	\$ 897	\$ -	\$ 156,184
Receivables:				
Accounts	859,809	-	-	-
Interest	6,421	-	-	-
Due from other funds	159,184	-	-	-
Prepaid items	1,727	-	-	-
Total assets	\$ 7,043,159	\$ 897	\$ -	\$ 156,184
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 204,033	\$ -	\$ -	\$ 156,184
Wages payable	52,832	-	-	-
Compensated absences	13,168	-	-	-
Deposits payable	37,493	-	-	-
Due to other funds	-	10,047	149,137	-
Total liabilities	307,526	10,047	149,137	156,184
Fund balances (deficit):				
Nonspendable:				
Prepaid items	1,727	-	-	-
Restricted	-	-	-	-
Unassigned (Deficit)	6,733,906	(9,150)	(149,137)	-
Total fund balances (Deficits)	6,735,633	(9,150)	(149,137)	-
Total liabilities and fund balances	\$ 7,043,159	\$ 897	\$ -	\$ 156,184

The accompanying notes are an integral part of these basic financial statements.

Nonmajor Governmental Funds		Totals	
\$	1,139,685	\$	7,312,784
	72,840		932,649
	1,826		8,247
	-		159,184
	1,667		3,394
<u>\$</u>	<u>1,216,018</u>	<u>\$</u>	<u>8,416,258</u>
\$	11,715	\$	371,932
	-		52,832
	-		13,168
	-		37,493
	-		159,184
<u></u>	<u>11,715</u>	<u></u>	<u>634,609</u>
	1,667		3,394
	1,202,636		1,202,636
	-		6,575,619
<u></u>	<u>1,204,303</u>	<u></u>	<u>7,781,649</u>
<u>\$</u>	<u>1,216,018</u>	<u>\$</u>	<u>8,416,258</u>

City of Buellton, California
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2016

Total fund balances - total governmental funds \$ 7,781,649

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. 18,960,813

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.

Compensated absences	\$ (75,942)	
Net OPEB obligation	(1,036,582)	
Net pension obligation	<u>(1,060,255)</u>	(2,172,779)

Pension obligations result in deferred outflows and inflows of resources associated with actuarial value of contributions, assets, and liabilities

Deferred outflows	336,062	
Deferred inflows	<u>(537,642)</u>	<u>(201,580)</u>

Net position of governmental activities \$ 24,368,103

City of Buellton, California

Reconciliation of Fund Basis Balance Sheet to Government-wide Statement of Net Position

Governmental Activities

June 30, 2016

ASSETS	Governmental Funds Balance Sheet	Reclassifications	Changes in GAAP	Statement of Net Position
Current assets:				
Cash and investments	\$ 7,312,784	\$ -	\$ -	\$ 7,312,784
Receivables:				
Accounts receivable	932,649	-	-	932,649
Interest receivable	8,247	-	-	8,247
Prepaid items	3,394	-	-	3,394
Due from other funds	159,184	(159,184)	-	-
Total current assets	<u>8,416,258</u>	<u>(159,184)</u>	<u>-</u>	<u>8,257,074</u>
Noncurrent assets:				
Capital assets, net:				
Nondepreciable	-	-	1,536,248	1,536,248
Depreciable	-	-	17,424,565	17,424,565
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>18,960,813</u>	<u>18,960,813</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension Plan	-	-	336,062	336,062
Total assets and deferred outflows of resources	<u>\$ 8,416,258</u>	<u>\$ (159,184)</u>	<u>\$ 19,296,875</u>	<u>\$ 27,553,949</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
Current liabilities:				
Accounts payable	\$ 371,932	\$ -	\$ -	\$ 371,932
Wages payable	52,832	-	-	52,832
Compensated absences	13,168	-	-	13,168
Deposits payable	37,493	-	-	37,493
Due to other funds	159,184	(159,184)	-	-
Total current liabilities	<u>634,609</u>	<u>(159,184)</u>	<u>-</u>	<u>475,425</u>
Noncurrent liabilities:				
Compensated absences	-	-	75,942	75,942
Net OPEB obligation	-	-	1,036,582	1,036,582
Net pension obligation	-	-	1,060,255	1,060,255
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>2,172,779</u>	<u>2,172,779</u>
Total liabilities	<u>634,609</u>	<u>(159,184)</u>	<u>2,172,779</u>	<u>2,648,204</u>
Deferred inflows: Pension Plan	<u>-</u>	<u>-</u>	<u>537,642</u>	<u>537,642</u>
Total liabilities and deferred inflows:	<u>634,609</u>	<u>(159,184)</u>	<u>2,710,421</u>	<u>3,185,846</u>
FUND BALANCES/NET POSITION				
Fund balances:				
Nonspendable				
Prepaid items	3,394	(3,394)	-	-
Restricted				
Redevelopment	-	-	-	-
Streets and roads	728,053	(728,053)	-	-
Housing	474,583	(474,583)	-	-
Unassigned (Deficit)	6,575,619	(6,575,619)	-	-
Net position:				
Net investment in capital assets	-	-	18,960,813	18,960,813
Restricted	-	1,202,636	-	1,202,636
Unrestricted	-	6,579,013	(2,374,359)	4,204,654
Total fund balances/ net position	<u>7,781,649</u>	<u>-</u>	<u>16,586,454</u>	<u>24,368,103</u>
Total liabilities, deferred inflows, and net position	<u>\$ 8,416,258</u>	<u>\$ (159,184)</u>	<u>\$ 19,296,875</u>	<u>\$ 27,553,949</u>

The accompanying notes are an integral part of these basic financial statements.

City of Buellton, California
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2016

	Major Funds		
	General Fund	Traffic Mitigation Special Revenue	Transportation Planning Special Revenue
REVENUES:			
Taxes	\$ 6,479,828	\$ -	\$ -
Licenses, permits, and fees	21,056	-	-
Intergovernmental	414,367	-	-
Charges for services	263,528	-	-
Fines and forfeitures	39,875	-	-
Use of money and property	99,051	88	-
Other	68,263	54,809	-
Total revenues	7,385,968	54,897	-
EXPENDITURES:			
Current:			
General government	638,552	-	-
Community development	1,115,702	-	-
Culture and leisure	507,894	-	-
Public safety	1,808,093	-	-
Public works	1,459,156	-	44,993
Capital outlay	6,644	-	-
Total expenditures	5,536,041	-	44,993
REVENUES OVER (UNDER) EXPENDITURES	1,849,927	54,897	(44,993)
OTHER FINANCING SOURCES (USES):			
Write off of Advance to Successor Agency Private Purpose Trust	(1,876,208)	-	-
Release of funds to Successor Agency Private Purpose Trust	(6,067,368)	-	-
Transfers in	-	-	25,001
Transfers out	(50,793)	-	-
Total other financing sources (uses)	(7,994,369)	-	25,001
Net change in fund balances	(6,144,442)	54,897	(19,992)
FUND BALANCES (Deficit):			
Beginning of year	12,880,075	(64,047)	(129,145)
End of year	\$ 6,735,633	\$ (9,150)	\$ (149,137)

The accompanying notes are an integral part of these basic financial statements.

General Capital Projects	Other Governmental Funds	Totals
\$ -	\$ -	\$ 6,479,828
-	-	21,056
-	539,749	954,116
-	32,600	296,128
-	-	39,875
-	5,225	104,364
-	-	123,072
-	577,574	8,018,439
-	-	638,552
-	-	1,115,702
-	-	507,894
-	-	1,808,093
-	205,734	1,709,883
493,112	-	499,756
493,112	205,734	6,279,880
(493,112)	371,840	1,738,559
-	-	(1,876,208)
-	-	(6,067,368)
493,112	39,100	557,213
-	(506,420)	(557,213)
493,112	(467,320)	(7,943,576)
-	(95,480)	(6,205,017)
-	1,299,783	13,986,666
\$ -	\$ 1,204,303	\$ 7,781,649

City of Buellton, California

Reconciliation of Fund Basis Statements to Government-wide Statement of Activities

For the year ended June 30, 2016

Functions/Programs	Fund Based Totals	Compensated Absences	Depreciation	Capital Asset (Additions)/ Retirements	Net OPEB Obligation	Pension Plan	Government- wide Totals
Governmental activities:							
General government	\$ 638,552	\$ 4,870	\$ 26,733	\$ -	\$ 67,360	\$ 111,776	\$ 849,291
Community development	1,115,702	-	-	-	-	-	1,115,702
Culture and leisure	507,894	-	16,080	-	-	-	523,974
Public safety	1,808,093	-	-	-	-	-	1,808,093
Public works	1,709,883	-	375,472	(727,233)	-	-	1,358,122
Capital outlay	499,756	-	-	(499,756)	-	-	-
Total governmental activities	\$ 6,279,880	\$ 4,870	\$ 418,285	\$ (1,226,989)	\$ 67,360	\$ 111,776	\$ 5,655,182

The accompanying notes are an integral part of these basic financial statements.

City of Buellton, California

Reconciliation of the Statement of Revenues, Expenditures, and Changes in

Fund Balances of Governmental Funds to the Statement of Activities

For the year ended June 30, 2016

Net change in fund balances - total governmental funds \$ (6,205,017)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	\$ 1,226,989	
Depreciation expense	<u>(418,285)</u>	808,704

Certain employee benefit obligations are recorded on a pay-as-you-go basis in the governmental funds, but are accrued as liabilities in the Statement of Net Position:

Net OPEB obligation	(67,360)	(67,360)
---------------------	----------	----------

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in government funds

Change in pension expense	(111,776)	
Change in long-term compensated absences	<u>(4,870)</u>	<u>(116,646)</u>

Change in net position of governmental activities		<u><u>\$ (5,580,319)</u></u>
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The accompanying notes are an integral part of these basic financial statements.

City of Buellton, California

**Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget to Actual - General Fund and Major Special Revenue Funds
For the year ended June 30, 2016**

	General Fund			Variance w/Final Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES:				
Taxes	\$ 6,427,335	\$ 6,427,335	\$ 6,479,828	\$ 52,493
Licenses, permits, and fees	11,500	11,500	21,056	9,556
Intergovernmental	389,400	389,400	414,367	24,967
Charges for services	186,500	186,500	263,528	77,028
Fines and forfeitures	55,000	55,000	39,875	(15,125)
Use of money and property	90,000	90,000	99,051	9,051
Other	528,600	528,600	68,263	(460,337)
Total revenues	7,688,335	7,688,335	7,385,968	(302,367)
EXPENDITURES:				
Current:				
General government	617,089	624,589	638,552	(13,963)
Community development	1,150,372	1,154,122	1,115,702	38,420
Culture and leisure	474,058	474,058	507,894	(33,836)
Public safety	1,981,396	1,981,396	1,808,093	173,303
Public works	1,872,333	1,915,283	1,459,156	456,127
Capital outlay	3,750	3,750	6,644	(2,894)
Total expenditures	6,098,998	6,153,198	5,536,041	617,157
REVENUES OVER (UNDER) EXPENDITURES	1,589,337	1,535,137	1,849,927	314,790
OTHER FINANCING SOURCES (USES):				
Write off of Advance to Successor Agency Private Purpose Trust	-	-	(1,876,208)	(1,876,208)
Transfer to Successor Agency Private Purpose Trust	-	-	(6,067,368)	(6,067,368)
Transfers in	-	-	-	-
Transfers out	(20,000)	(20,000)	(50,793)	(30,793)
Total other financing sources (uses)	(20,000)	(20,000)	(7,994,369)	(7,974,369)
Net change in fund balances	1,569,337	1,515,137	(6,144,442)	(7,659,579)
FUND BALANCES (Deficit):				
Beginning of year	12,880,075	12,880,075	12,880,075	-
End of year	\$ 14,449,412	\$ 14,395,212	\$ 6,735,633	\$ (7,659,579)

The accompanying notes are an integral part of these basic financial statements.

Traffic Mitigation Special Revenue Fund				Transportation Planning Special Revenue Fund			
Budgeted Amounts		Actual	Variance w/Final Positive (Negative)	Budgeted Amounts		Actual	Variance w/Final Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	20,000	20,000	-	(20,000)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25	25	88	63	-	-	-	-
-	-	54,809	54,809	-	-	-	-
25	25	54,897	54,872	20,000	20,000	-	(20,000)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	45,000	45,000	44,993	7
-	-	-	-	-	-	-	-
-	-	-	-	45,000	45,000	44,993	7
25	25	54,897	54,872	(25,000)	(25,000)	(44,993)	(19,993)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	25,000	25,000	25,001	1
-	-	-	-	-	-	-	-
-	-	-	-	25,000	25,000	25,001	1
25	25	54,897	54,872	-	-	(19,992)	(19,992)
(64,047)	(64,047)	(64,047)	-	(129,145)	(129,145)	(129,145)	-
\$ (64,022)	\$ (64,022)	\$ (9,150)	\$ 54,872	\$ (129,145)	\$ (129,145)	\$ (149,137)	\$ (19,992)

(continued)

City of Buellton, California

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual - General Fund and Major Special Revenue Funds For the year ended June 30, 2016

	Total			Variance w/Final Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES:				
Taxes	\$ 6,427,335	\$ 6,427,335	\$ 6,479,828	\$ 52,493
Licenses, permits, and fees	11,500	11,500	21,056	9,556
Intergovernmental	409,400	409,400	414,367	4,967
Charges for services	186,500	186,500	263,528	77,028
Fines and forfeitures	55,000	55,000	39,875	(15,125)
Use of money and property	90,025	90,025	99,139	9,114
Other	528,600	528,600	123,072	(405,528)
Total revenues	7,708,360	7,708,360	7,440,865	(267,495)
EXPENDITURES:				
Current:				
General government	617,089	624,589	638,552	(13,963)
Community development	1,150,372	1,154,122	1,115,702	38,420
Culture and leisure	474,058	474,058	507,894	(33,836)
Public safety	1,981,396	1,981,396	1,808,093	173,303
Public works	1,917,333	1,960,283	1,504,149	456,134
Capital outlay	3,750	3,750	6,644	(2,894)
Total expenditures	6,143,998	6,198,198	5,581,034	617,164
REVENUES OVER (UNDER) EXPENDITURES	1,564,362	1,510,162	1,859,831	349,669
OTHER FINANCING SOURCES (USES):				
Write off of Advance to Successor Agency Private Purpose Trust	-	-	(1,876,208)	(1,876,208)
Transfer to Successor Agency Private Purpose Trust	-	-	(6,067,368)	(6,067,368)
Transfers in	25,000	25,000	25,001	1
Transfers out	(20,000)	(20,000)	(50,793)	(30,793)
Total other financing sources (uses)	5,000	5,000	(7,969,368)	(7,974,368)
Net change in fund balances	1,569,362	1,515,162	(6,109,537)	(7,624,699)
FUND BALANCES (Deficit):				
Beginning of year	12,686,883	12,686,883	12,686,883	-
End of year	\$ 14,256,245	\$ 14,202,045	\$ 6,577,346	\$ (7,624,699)

The accompanying notes are an integral part of these basic financial statements.

(concluded)

PROPRIETARY FUNDS

Fund	Description
MAJOR FUNDS:	
Water Fund	Accounts for revenues and expenses associated with the City's Water enterprise operation.
Wastewater Fund	Accounts for all activities associated with the operation and maintenance of providing Sewer services.

City of Buellton, California
Statement of Net Position
Proprietary Funds
June 30, 2016

	<u>Water Fund</u>	<u>Wastewater Fund</u>	<u>Totals</u>
ASSETS			
Current assets:			
Cash and investments	\$ 1,307,248	\$ 1,520,791	\$ 2,828,039
Receivables:			
Accounts	130,639	65,521	196,160
Interest	1,757	1,746	3,503
Inventory	10,252	-	10,252
Prepaid items	885,494	233	885,727
Total current assets	<u>2,335,390</u>	<u>1,588,291</u>	<u>3,923,681</u>
Noncurrent assets:			
Capital assets, net			
Land	247,691	-	247,691
Buildings and improvements	574,387	-	574,387
Equipment	429,023	465,268	894,291
Infrastructure	6,459,530	5,991,783	12,451,313
Less: accumulated depreciation	(4,120,704)	(3,970,167)	(8,090,871)
Total capital assets (net of accumulated depreciation)	<u>3,589,927</u>	<u>2,486,884</u>	<u>6,076,811</u>
Total noncurrent assets	<u>3,589,927</u>	<u>2,486,884</u>	<u>6,076,811</u>
Total assets	<u>5,925,317</u>	<u>4,075,175</u>	<u>10,000,492</u>
Deferred outflows: Pension Plan	48,804	57,688	106,492
Total assets and deferred outflows	<u>\$ 5,974,121</u>	<u>\$ 4,132,863</u>	<u>\$ 10,106,984</u>
LIABILITIES AND NET POSITION			
Current liabilities:			
Accounts payable	\$ 6,717	\$ 73,218	\$ 79,935
Deposits	23,137	-	23,137
Compensated absences	2,931	2,931	5,862
Total current liabilities	<u>32,785</u>	<u>76,149</u>	<u>108,934</u>
Noncurrent liabilities:			
Net OPEB obligation	54,886	54,886	109,772
Net pension obligation	150,599	181,964	332,563
Total noncurrent liabilities	<u>205,485</u>	<u>236,850</u>	<u>442,335</u>
Total liabilities	<u>238,270</u>	<u>312,999</u>	<u>551,269</u>
Deferred inflows: Pension Plan	77,941	92,288	170,229
Total liabilities and deferred inflows	<u>316,211</u>	<u>405,287</u>	<u>721,498</u>
Net Position:			
Net investment in capital assets	3,589,927	2,486,884	6,076,811
Unrestricted	2,067,983	1,240,692	3,308,675
Total net position	<u>5,657,910</u>	<u>3,727,576</u>	<u>9,385,486</u>
Total liabilities and net position	<u>\$ 5,974,121</u>	<u>\$ 4,132,863</u>	<u>\$ 10,106,984</u>

The accompanying notes are an integral part of these basic financial statements.

City of Buellton, California
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2016

	Water Fund	Wastewater Fund	Totals
OPERATING REVENUES:			
Charges for services	\$ 1,426,171	\$ 727,810	\$ 2,153,981
Other operating revenues	551,222	273,712	824,934
Total operating revenues	1,977,393	1,001,522	2,978,915
OPERATING EXPENSES:			
Personnel services	236,447	250,557	487,004
Operations and maintenance	1,535,427	523,480	2,058,907
Depreciation	175,691	251,797	427,488
Total operating expenses	1,947,565	1,025,834	2,973,399
OPERATING INCOME (LOSS)	29,828	(24,312)	5,516
NONOPERATING REVENUES:			
Gain on disposal of capital assets	267,235	20,455	287,690
Interest revenue	6,326	4,385	10,711
Total non-operating revenues	273,561	24,840	298,401
CHANGE IN NET POSITION	303,389	528	303,917
NET POSITION:			
Beginning of year	5,354,521	3,727,048	9,081,569
End of year	<u>\$ 5,657,910</u>	<u>\$ 3,727,576</u>	<u>\$ 9,385,486</u>

The accompanying notes are an integral part of these basic financial statements.

City of Buellton, California
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2016

	Water Fund	Wastewater Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received (refunds paid) from (to) customers/users for services provided	\$ 1,963,452	\$ 995,676	\$ 2,959,128
Cash payments to suppliers for goods and services	(1,624,290)	(481,116)	(2,105,406)
Cash payments to employees for services	(239,146)	(253,256)	(492,402)
Net cash provided by operating activities	100,016	261,304	361,320
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Changes in pension obligations	16,667	19,192	35,859
Net cash used by noncapital financing activities	16,667	19,192	35,859
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of capital assets	(430,713)	(212,894)	(643,607)
Net cash (used) by capital and related financing activities	(430,713)	(212,894)	(643,607)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income received	5,536	3,692	9,228
Net cash provided by investing activities	5,536	3,692	9,228
Net increase (decrease) in cash and cash equivalents	(308,494)	71,294	(237,200)
CASH AND CASH EQUIVALENTS:			
Beginning of year	1,615,742	1,449,497	3,065,239
End of year	\$ 1,307,248	\$ 1,520,791	\$ 2,828,039
Reconciliation of income from operations to net cash provided by operating activities:			
Operating income	\$ 29,828	\$ (24,312)	\$ 5,516
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	175,691	251,797	427,488
(Increase) decrease in current assets:			
Accounts receivable	(14,602)	(5,846)	(20,448)
Prepaid items	149,933	29,239	179,172
Increase (decrease) in liabilities:			
Accounts payable	(238,796)	13,125	(225,671)
Deposits payable	661	-	661
Compensated absences	(13,335)	(13,335)	(26,670)
Net cash provided by operating activities	\$ 100,016	\$ 261,304	\$ 361,320

There were no noncash investing, capital, or financing activities affecting recognized assets and liabilities for the year ended June 30, 2016.
The accompanying notes are an integral part of these basic financial statements.

FIDUCIARY FUNDS

Fund Type	Description
Private Purpose Trust Fund	
Successor Agency	Accounts for funds collected and disbursed for the dissolution of the former Buellton Redevelopment Agency related to Administration and Retirement of enforceable obligations.
Agency Fund	
Deposits Agency Fund	This fund accounts for various deposits that are held on behalf of the City for various projects or programs

City of Buellton, California
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2016

ASSETS	Successor Agency Private Purpose Trust Fund	Deposits Agency Fund
Current Assets:		
Cash and investments	\$ -	\$ 235,321
Receivables:		
Interest	-	222
Total current assets	<u>-</u>	<u>235,543</u>
Noncurrent Assets		
Long-term receivables	-	-
Total noncurrent Assets:	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 235,543</u>
LIABILITIES AND NET POSITION		
Current Liabilities:		
Accounts payable	\$ -	\$ -
Refundable deposits	-	235,543
Total current liabilities:	<u>-</u>	<u>235,543</u>
Total liabilities	<u>-</u>	<u>\$ 235,543</u>
Net Position (Deficit)		
Net deficit held in trust for Redevelopment Dissolution	<u>-</u>	
Total liabilities and net position	<u>\$ -</u>	

The accompanying notes are an integral part of these basic financial statements.

City of Buellton, California
Statement of Changes in Fiduciary Net Position
 Successor Agency Private Purpose Trust Fund
 For the year ended June 30, 2016

	Successor Agency <u>Private Purpose Trust Fund</u>
ADDITIONS:	
Investment earnings	\$ 217
Write-off of Advance from General Fund/Governmental Activities	1,876,208
Release of funds from City of Buellton General Fund	<u>5,943,790</u>
Total additions:	7,820,215
DEDUCTIONS:	
Community development	2,170
State approved administrative fees	7,117
Transfers to City of Buellton General Fund	25,570
Transfers to governmental activities - Land and building	345,703
Payments to County for distribution to taxing entities	<u>5,943,790</u>
Total deductions:	6,324,350
CHANGE IN FIDUCIARY NET POSITION	1,495,865
NET POSITION (Deficit):	
Beginning of year	<u>(1,495,865)</u>
End of year	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these basic financial statements.

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NOTES TO BASIC FINANCIAL STATEMENTS

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City of Buellton, California
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For the year ended June 30, 2016

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City of Buellton, California
Notes to Basic Financial Statements
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Buellton, California (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. *Financial Reporting Entity*

The City of Buellton (City) was incorporated in 1992, under the laws and regulations of the State of California (State). The City operates under a City Council/Manager form of government and provides the following services: public safety (Police and Fire), highways and streets, water service, wastewater, public improvements, planning and zoning, and general administration.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. On June 15, 1987, GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The City applies all GASB pronouncements to its activities.

The City was incorporated under the General Laws of the State of California and enjoys all the rights and privileges pertaining to such "General Law" cities. The City uses the City Council/Manager form of government. The financial reporting entity consists of: (a) the primary government, the City; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the primary government's exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

A. Financial Reporting Entity, Continued

The following is a brief review of the Successor Agency included in the accompanying basic financial statements of the City:

Former Redevelopment Agency of the City of Buellton (RDA) was established in fiscal year 1992-93 pursuant to the State of California Health and Safety Codes, Section 33000, entitled "Community Redevelopment Law." Its purpose is to prepare and carry out plans for the improvement, rehabilitation, and redevelopment of blighted areas within the territorial limits of the City. In fiscal year 2011-12, due to dissolution of all redevelopment agencies by the State, all redevelopment activities were transferred to a Successor Agency reported in a private purpose trust fund.

The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's board, or because the component unit will provide a financial benefit or impose a financial burden on the City. The City has no component units reported in these financial statements.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The government-wide financial statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental and business-type activities for the City, the primary government, accompanied by a total column. Fiduciary activities of the City are not included in these statements.

These government-wide financial statements are presented on an "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets and related infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in Net Position.

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Government–Wide Financial Statements, continued

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. Transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Advances to/from other funds
- Transfers in/out

The City applies all applicable GASB pronouncements (including all National Council on Governmental Accounting (NCGA) Statements and Interpretations currently in effect) to the business-type activities, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the committee on Accounting Procedure.

Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in Net Position as presented in these statements to the Net Position presented in the government-wide financial statements. The City has presented all major funds that met the applicable criteria. The following were the City's major governmental funds:

- ***The General Fund*** - Accounts for all general revenues of the city not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all financial resources of a governmental unit which are not accounted for in other funds.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Governmental Fund Financial Statements, Continued

Major governmental funds, continued

- ***Traffic Mitigation Special Revenue Fund*** - Accounts for traffic congestion relief revenue received for street purposes. Fees are charged to developers for the future cost of providing services to new residents for finance the design, construction, and acquisition of facilities related to traffic mitigation.
- ***Transportation Planning Special Revenue Fund*** - Accounts for revenue used in the planning for transportation projects restricted by other governments. Funds are a State grant derived from a 1/4-cent share of retail sales tax collected statewide.
- ***General Capital Projects Fund*** - Accounts for Capital Improvement Projects by centralizing project expenditures. Projects are tracked and managed for purposes of planning, scheduling and budgeting capital improvements. Funds for each project are generated in other funds such as Measure A, Gas Tax, Enterprise Funds and General Fund.

All governmental funds are accounted for on a spending or “*current financial resources*” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues, and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Deferred revenues arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, the deferred revenue is removed from the balance sheet and revenue is recognized.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences between the two methods of measurement focus.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Proprietary Fund Financial Statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Change in Net Position, and a Statement of Cash Flows for all proprietary funds. The City has determined that all its enterprise funds are major funds. The following were the City's major enterprise funds:

- ***The Water Fund*** - This fund was established as a separate fund to account for the operation of the City's water utility. It is a self-supporting activity that provides services on a user-charge basis to residents and businesses located in the City.
- ***The Wastewater Fund*** - This fund was established as a separate fund to account for the operation of the City's wastewater utility. It is a self-supporting activity that provides services on a user-charge basis to residents and businesses located in the City.

Proprietary funds are accounted for using the “*economic resources*” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position present increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which a liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

Fiduciary Fund Financial Statements

Successor Agency Private Purpose Trust Fund

Successor Agency Private Purpose Trust Fund accounts for resources held for other individuals or entities in a manner similar to private enterprise.

Agency Funds

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The fiduciary funds are accounted for using the accrual basis of accounting.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Cash, Cash Equivalents, and Investments

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments. For purposes of the statement of cash flows of the proprietary fund types, cash and cash equivalents include all investments, as the City operates an internal cash management pool which maintains the general characteristics of a demand deposit account.

Disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

The City participates in the Local Agency Investment Fund (LAIF), an investment pool managed by the State of California. LAIF has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as a result of changes in interest rates.

D. Restricted Cash and Investments

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects. Cash and investments are also restricted for deposits held for others within the enterprise funds.

E. Inventories

The City accounts for inventories using the first-in, first-out method. Inventories in the Water Fund consist primarily of meters and are carried at cost.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Capital Assets

Government-Wide Financial Statements

Capital assets are valued at historical cost or estimated historical cost if actual historical cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated. City policy is to capitalize all capital assets with costs exceeding a minimum threshold of \$2,000 and with useful lives exceeding one year. Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

Structures and Improvements	50 years
Machinery and Equipment	3-15 years
Infrastructure	15-100 years

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include streets, wastewater, park lands, and buildings. Each major infrastructure system can be divided into subsystems. For example, the street system can be subdivided into pavement, curb and gutters, sidewalks, medians, streetlights, landscaping, and land. These subsystems were not delineated in the basic financial statements. The appropriate operating department maintains information regarding the subsystems.

Interest accrued during capital assets construction, if any, is capitalized for the business-type and proprietary funds as part of the asset cost.

For all infrastructure systems, the City elected to use the Basic Approach defined by GASB Statement No. 34, which requires all infrastructures be reported at historical cost and be depreciated over their estimated useful lives.

G. Long-Term Liabilities

Government-Wide Financial Statements

Long-term debt and other financial obligations are reported as liabilities in the appropriate activities. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable premium or discount. Issuance costs are reported as deferred outflows if they constitute bond insurance.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

G. Long-Term Liabilities, continued

Fund Financial Statements

The Governmental Fund Financial Statements do not present long-term debt. Consequently, long-term debt is shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financial sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

H. Compensated Absences

Government-Wide Financial Statements

For governmental and business-type activities, compensated absences are recorded as incurred and the related expenses and liabilities are reported in the appropriate activity.

Fund Financial Statements

In compliance with Governmental Accounting Standards Board Statement *No.* 16, the City has established a liability for accrued vacation in relevant funds. For governmental type funds, the current liability appears in the respective funds. All vacation paid is accrued when incurred in the government-wide and proprietary funds financial statements. This liability is set up for the current employees at the current rates of pay. Each fiscal year, an adjustment to the liability is made based on pay rate changes and adjustments for the current portion. The General Fund is primarily responsible for the repayment of the governmental portion of compensated absences.

Accumulated employee sick leave benefits are not recognized as liabilities of the City. The City's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has only has one item that qualifies for reporting in this category. It is the deferred charge on pension plan contributions on the statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item reported as a deferred inflow of resources. The deferred inflow our resources is the net difference between projected and actual earnings on pension plan investments and is reported on the statement of net position.

J. Net Position and Fund Equity

Government-Wide Financial Statements

In the Government-Wide Financial Statements, Net Position is classified in the following categories:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted Net Position – This amount is all Net Position that does not meet the definition of “investment in capital assets” or “restricted net position.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. Proprietary fund equity is classified the same as in the government-wide statements. The classifications for governmental funds are defined as follows for the City:

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

J. Net Position and Fund Equity, Continued

Fund Financial Statements, Continued

Nonspendable Fund Balance –

- Assets that will never convert to cash (prepaid items, inventory).
- Assets that will not convert to cash soon enough to affect the current period (long-term notes or loans receivable).
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

Restricted Fund Balance –

- Resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government (Creditors, Grantors, Contributors and Other Governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or enabling legislation (Gas Tax).

Committed Fund Balance –

- Self imposed limitations set in place prior to the end of the period. (Encumbrances, economic contingencies and uncertainties)
- Limitation at the highest level of decision-making (Council) that requires formal action at the same level to remove.

Assigned Fund Balance –

- Amounts in excess of nonspendable, restricted and committed fund balance in funds other than the general fund automatically are reported as assigned fund balance.

Unassigned Fund Balance –

- Residual net resources
- Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance (surplus). The General Fund is the only fund that reports a positive unassigned fund balance amount.
- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit).

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. Property Taxes

California Constitution Article XIII A, limits the combined property tax rate to one percent of a property's assessed valuation. Additional taxes may be imposed with voter approval. Assessed value is calculated at one hundred percent of a property's fair value, as defined by Article XIII A, and may be increased no more than two percent per year unless a change in ownership occurs. The State Legislature has determined the method of distributing the one percent tax levy among the various taxing jurisdictions.

Property tax revenues are recognized in the fiscal year for which taxes have been levied, and collected within sixty days of fiscal year end. Property taxes are billed and collected as follows:

	<u>Secured</u>	<u>Unsecured</u>
Valuation/Lien Dates	January 1	January 1
Levy Dates	July 1	August 1
Due Dates	November 1 (50%) February 1 (50%)	
Delinquency Dates	December 10 (Nov.) April 10 (Feb)	August 31

The City adopted an alternative method of property tax distribution (the "Teeter Plan"). Under this method, the City receives 100% of its secured property tax levied in exchange for foregoing any interest and penalties collected on delinquent taxes. The City receives payments as a series of advances made by the County throughout the fiscal year. The secured property tax levy is recognized as revenue upon receipt including the final payment, which generally is received within 60 days after the fiscal year end.

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities. In addition, estimates affect the reported amount of expenses. Actual results could differ from these estimates and assumptions.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Implementation of GASB Statements 68 and 71 related to Pension Plan

The GASB issued Statement No. 68, “Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27” The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of this Statement, as well as for nonemployer governments that have a legal obligation to contribute to those plans.

In addition, the GASB issued Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date” The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, “Accounting and Financial Reporting for Pensions”.

The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government’s beginning net pension liability.

In implementing these Statements, the City recognizes a net pension liability, which represents the City’s proportionate share of the excess of the total pension liability over the fiduciary net position of the Plan reflected in an actuarial report provided by the California Public Employees’ Retirement System (CalPERS). The net pension liability is measured as of the City’s prior Plan year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change in the liability. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred.

For purposes of measuring the net pension liability and deferred outflows/inflows or resources relating to pensions and pension expense, information about the fiduciary net position of the City’s pension plan with CalPERS and additions to/deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

N. Reclassifications

Certain amounts have been reclassified to provide for comparable results on a year to year basis.

O. Interfund Balances/Internal Balances

Advances to and advances from other funds represent interfund loans in the fund financial statements. Advances between funds are offset by a fund liability or by deferred revenue in the applicable governmental funds to indicate that they are not expendable available financial resources. Any unpaid interest due to lack of funds in the borrowing fund increases the principal owed and is reported in the lending fund as deferred revenue.

All other outstanding balances between funds are reported as due to and due from other funds. These are generally repaid within the following fiscal year.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the Government-Wide Financial Statements as “internal balances.”

P. Use of Restricted and Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted Net Position is available, the City’s policy is to apply restricted Net Position first.

Q. Budgetary Accounting

The City Council establishes budgets for the General Fund and all Special Revenue Funds, except for certain Special Revenue Funds for which expenditures are controlled by grant funding or by assessments received. Budgetary control is legally maintained at the fund level for these funds. Department heads submit budget requests to the City Manager. The City Manager prepares an estimate of revenues and prepares recommendations for the next year’s budget. The preliminary budget may or may not be amended by the City Council and is adopted by resolution by the City Council on or before June 30 in accordance with the municipal code.

The City Council may amend the budget by motion during the fiscal year. Only the Council can authorize transfers between funds and approve inter-fund loans. The City Manager is authorized to transfer budgeted amounts within a fund without formal council action or approval. The City Manager is authorized to increase expenditures in relation to revenues in funds receiving assigned revenues without approval by the City Council.

Expenditures may not legally exceed appropriations at the fund level, which is the legal level of control. Supplemental appropriations, which increase appropriations, may be made during the fiscal year. There were no material supplemental appropriations made for the fiscal year ended June 30, 2016. Budget information is presented for the General and budgeted Special Revenue Funds in the fund financial statements. The budget information is presented on a basis consistent with generally accepted accounting principles. Appropriations, except open project appropriations, and unexpended grant appropriations, lapse at the end of each fiscal year.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Q. Budgetary Accounting, Continued

Appropriations lapse at the end of the fiscal year and then are rebudgeted for the coming year. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fees schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2016, based on the calculations by City Management, proceeds of taxes did not exceed the appropriations limit. Budgeted appropriations for the various governmental funds become effective each July 1.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

2. CASH AND INVESTMENTS

At June 30, 2016, the City's pooled cash and investments, classified by maturity, consisted of the following stated at fair market value:

	Maturities (in years)			Deposits	Fair Market Value
	< 1	1 to 2	> 2		
<u>Cash equivalents and investments pooled</u>					
Pooled cash, at fair value:					
Cash in bank	\$ -	\$ -	\$ -	\$ 971,475	\$ 971,475
Money Market Savings	-	-	-	205,133	205,133
Petty cash	-	-	-	650	650
Total pooled items	-	-	-	1,177,258	1,177,258
Pooled investments, at fair value					
<u>Interest obligations</u>					
Negotiable Certificates of Deposit 1.2% - 1.85%					
\$1,737,000 par	762,183	-	-	-	762,183
State of California Local Agency Investment Fund	8,436,703	-	-	-	8,436,703
Total pooled investments - interest obligations	9,198,886	-	-	-	9,198,886
Total cash equivalents and investments pooled	\$ 9,198,886	\$ -	\$ -	\$ 1,177,258	\$ 10,376,144
Amounts reported in:					
Governmental activities					\$ 7,312,784
Business-type activities					2,828,039
Fiduciary activities					
Deposits Agency Fund					235,321
Total					\$ 10,376,144

Investment Type	Fair Value	Maturity (in years)
Negotiable Certificates of Deposit	\$ 762,183	1.02
Local Agency Investment Fund	8,436,703	-
Total fair value	\$ 9,198,886	
Portfolio weighted average maturity		0.08

California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. During the year ended June 30, 2016, the City's permissible investments included the following instruments:

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

2. CASH AND INVESTMENTS, Continued

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	15%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Money Market Mutual Funds	N/A	20%	10%
Local Agency Investment Fund.	N/A	None	None

Interest rate risk – In accordance with its investment policy, the City manages its exposures to declines in fair values by limiting the weighted average maturity of its investment portfolio to not exceed 5 years. As of June 30, 2016, the weighted average maturity was 0.84 years.

Credit risk – It is the City’s policy that medium-term notes, with a final maturity not exceeding five years from the date of purchase, must have a rating of “AAAm” or “AAAm-G” or better by the Standard & Poor’s Corporation. The LAIF, administered by the State of California, has a separate investment policy, governed by Government Code Sections 16480-16481.2, that provides credit standards for its investments.

Concentration of credit risk – The City’s investment policy does not allow for an investment in any one issuer that is in excess of five percent of the government’s total investments. The investments made by the City Treasurer are limited to those allowable under State statutes as incorporated into the City’s Investment Policy, which is accepted annually by the City Council. There were no concentrations in any one issuer for the year.

The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested none of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

2. CASH AND INVESTMENTS, Continued

Custodial credit risk – deposits. For deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's Investment Policy addresses custodial credit risk, which follows the Government Code. As of June 30, 2016, the City had a balance of \$205,914 in the pool exposed to custodial credit risk because they exceeded the \$250,000 Federal Deposit Insurance Corporation's insurance limits. The uninsured bank balance is collateralized by the pledging financial institutions at 110% of the deposits, in accordance with the State of California Government Code.

Custodial credit risk – investments. For investments, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside counterparty. For the investments maintained by the City, no security was uninsured or unregistered or held by a brokerage firm which is also the counterparty for the security.

At June 30, 2016, the carrying amount of the City's deposits was \$971,475 and the balances in financial institutions were \$972,908. Of the balance in financial institutions, \$250,000 was covered by federal depository insurance and \$722,908 was collateralized as required by State law (Government Code Section 53630), by the pledging financial institution with assets held in a common pool for the City and other governmental agencies, but not in the name of the City. As of June 30, 2016, the City's investments were held by the City's custodial agent, but not in the City's name, and were insured up to specified limits by the Securities Investor Protection Corporation (SIPC) and supplemental private insurance up to a limit of \$150 million.

Investment in LAIF: The City is a voluntary participant in California Local Agency Investment Fund (LAIF), which is regulated by California Government Code Section under the oversight of the Local Investment Advisory Board (Board). The Board consists of five members as designated by state statute, and is chaired by the State Treasurer who is responsible for day to day administration of LAIF. The total amount invested by all public agencies as of June 30, 2016 was \$22,712,084,628 of which the City had a balance of \$8,436,703. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2016 has a portfolio of \$75,368,905. Of the total invested, 1.55% was invested in structured notes and medium-term Asset-backed securities and 1.26% in short-term Asset-Backed Commercial Paper (ABCP). The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following at June 30, 2016:

	Governmental Activities	Business-type Activities	Fiduciary Activities	Total
Current:				
Accounts receivable	\$ 932,649	\$ 196,160	\$ -	\$ 1,128,809
Interest receivable	8,247	3,503	222	11,972
Total receivables	<u>\$ 940,896</u>	<u>\$ 199,663</u>	<u>\$ 222</u>	<u>\$ 1,140,781</u>

These amounts resulted in the following concentrations in receivables:

Individuals/Businesses	98.9%
Financial	1.1%

Amounts do not indicate a significant concentration (greater than 25%) with any single individual, business, or agency.

4. CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions	Deletions	Adjustments	Balance June 30, 2016
Governmental activities:					
Nondepreciable assets:					
Land	\$ 1,536,248	\$ -	\$ -	\$ -	\$ 1,536,248
Total nondepreciable assets	<u>1,536,248</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,536,248</u>
Depreciable assets:					
Buildings and improvements	4,221,448	528,255	-	1,056,735	5,806,438
Equipment	528,043	132,320	-	(62,139)	598,224
Infrastructure	17,367,786	566,414	-	(994,596)	16,939,604
Total depreciable assets	<u>22,117,277</u>	<u>1,226,989</u>	<u>-</u>	<u>-</u>	<u>23,344,266</u>
Total	<u>23,653,525</u>	<u>1,226,989</u>	<u>-</u>	<u>-</u>	<u>24,880,514</u>
Accumulated depreciation:					
Buildings and improvements	(499,418)	(324,123)	-	(344,669)	(1,168,210)
Equipments	(413,646)	(66,555)	-	(18,611)	(498,812)
Infrastructure	(4,588,352)	(27,607)	-	363,280	(4,252,679)
Total accumulated depreciation	<u>(5,501,416)</u>	<u>(418,285)</u>	<u>-</u>	<u>-</u>	<u>(5,919,701)</u>
Net depreciable assets	<u>16,615,861</u>	<u>808,704</u>	<u>-</u>	<u>-</u>	<u>17,424,565</u>
Total net capital assets	<u>\$ 18,152,109</u>	<u>\$ 808,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,960,813</u>

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

4. CAPITAL ASSETS, Continued

Capital asset activity for business-type activities for the year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions	Deletions	Adjustments/ Reclassifications	Balance June 30, 2016
Business-type activities:					
Nondepreciable assets:					
Land	\$ 247,691	\$ -	\$ -	\$ -	\$ 247,691
Total nondepreciable assets	247,691	-	-	-	247,691
Depreciable assets:					
Buildings	574,387	-	-	-	574,387
Equipment	815,800	78,491	-	-	894,291
Infrastructure	11,578,959	872,354	-	-	12,451,313
Total depreciable assets	12,969,146	950,845	-	-	13,919,991
Total	13,216,837	950,845	-	-	14,167,682
Accumulated depreciation:					
Buildings and improvements	(516,338)	-	-	-	(516,338)
Equipment	(548,053)	(2,279)	-	-	(550,332)
Infrastructure	(6,579,444)	(425,209)	-	(19,548)	(7,024,201)
Total accumulated depreciation	(7,643,835)	(427,488)	-	(19,548)	(8,090,871)
Net depreciable assets	5,325,311	523,357	-	(19,548)	5,829,120
Total net capital assets	\$ 5,573,002	\$ 523,357	\$ -	\$ (19,548)	\$ 6,076,811

Depreciation Allocations

Depreciation expense was charged to function and programs based on their usage of the related assets. The amounts allocated to each function or programs were as follows:

Governmental Activities:	
General government	\$ 26,733
Culture and leisure	16,080
Public works	375,472
Total depreciation expense governmental activities	<u>\$ 418,285</u>
Business-type Activities:	
Water	\$ 175,691
Wastewater	251,797
Total depreciation expense - business-type activities	<u>\$ 427,488</u>

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consisted of the following at June 30, 2016:

	Governmental Activities	Business-type Activities	Fiduciary Activities	Total
Accounts payable	\$ 371,932	\$ 79,935	\$ -	\$ 451,867
Wages payable	52,832	-	-	52,832
Deposits payable	37,493	23,137	235,543	296,173
Total	<u>\$ 462,257</u>	<u>\$ 103,072</u>	<u>\$ 235,543</u>	<u>\$ 800,872</u>

These amounts resulted in the following concentrations in payables:

Vendors	56.42%
Employees	6.60%
Individuals/Businesses	36.98%

Amounts do not indicate a significant concentration (greater than 25%) with any single vendor or employee.

6. NONCURRENT LIABILITIES

Changes in Noncurrent Liabilities

Noncurrent liability activity for the fiscal year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 79,174	\$ 9,936	\$ -	\$ 89,110	\$ 13,168
Net OPEB Obligation	969,222	67,360	-	1,036,582	-
Net Pension Obligation	1,024,254	36,001	-	1,060,255	-
Total Governmental Activities:	<u>\$ 2,072,650</u>	<u>\$ 113,297</u>	<u>\$ -</u>	<u>\$ 2,185,947</u>	<u>\$ 13,168</u>
Business-type activities:					
Compensated Absences	\$ 32,532	\$ -	\$ (26,670)	\$ 5,862	\$ 5,862
Net OPEB Obligation	88,500	21,272	-	109,772	-
Net Pension Obligation	321,013	11,550	-	332,563	-
Total Business-type Activities:	<u>\$ 442,045</u>	<u>\$ 32,822</u>	<u>\$ (26,670)</u>	<u>\$ 448,197</u>	<u>\$ 5,862</u>

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

6. NONCURRENT LIABILITIES, Continued

Claims liabilities

The City has no recorded liability for potential claims in excess of amounts covered by the insurance pool for the year ended June 30, 2016. See Note 10 for further discussion on the City's risk management activities.

Compensated Absences

Governmental Accounting Standards Board Statement No. 16 identifies certain items that should be accrued as a liability as the benefits are earned by the employees but only to the extent it is probable that the employer will compensate the employees for the benefits through cash payments conditioned on the employee's termination or retirement.

City employees accumulate earned but unused benefits which can be converted to cash at termination of employment. The non-current portion of these vested benefits at June 30, 2016, total \$89,110 for governmental activities and \$5,862 for business-type activities.

Net OPEB Obligation

A net OPEB Obligation is the cumulative difference between annual OPEB cost and an employer's contribution to a plan. At June 30, 2016, the City had a total net OPEB Obligation of \$1,392,818. Governmental activities were \$1,060,255 and business-type activities were \$332,563. See Note 12 for further discussion on OPEB.

7. NET POSITION/ FUND BALANCES

Net Position

	Governmental Activities	Business-type Activities	Totals
Net investment in capital assets	\$ 18,960,813	\$ 6,076,811	\$ 25,037,624
Restricted	1,202,636	-	1,202,636
Unrestricted	4,204,654	3,308,675	7,513,329
Total	<u>\$ 24,368,103</u>	<u>\$ 9,385,486</u>	<u>\$ 33,753,589</u>

- Restricted balances are for the same purposes as fund balance restrictions because external restriction requirements are the same. See descriptions of the restrictions below

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

7. NET POSITION/ FUND BALANCES, Continued

Fund Balance

Nonspendable, Restricted, and Unassigned (deficit) fund balance consisted of the following at June 30, 2016:

Nonspendable:	
Prepaid items	\$ 3,394
Total nonspendable	<u>\$ 3,394</u>
Restricted for:	
Housing	\$ 474,583
Gas Tax	394,614
Measure A	293,812
Local Transportation	39,627
Total restricted	<u>\$ 1,202,636</u>
Unassigned (deficit):	
General Fund	\$ 6,733,906
Traffic Mitigation	(9,150)
Transportation Planning	(149,137)
Total unassigned	<u>\$ 6,575,619</u>
Total fund balances	<u>\$ 7,781,649</u>

The following describe the purpose of each nonspendable, restriction and unassigned used by the City:

Nonspendable

Prepaid items - used to segregate that portion of fund balance to indicate that prepaid amounts do not represent available, spendable resources even though they are components of assets.

Restricted

Housing – includes amounts set aside to increase the number of affordable housing units as provided by affordable housing regulations.

Gas Tax – represents amounts restricted for street purposes by the California Streets and Highways Code.

Measure A – represents amounts restricted for Measure A.

Local Transportation – represents amounts restricted for local transportation.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

7. NET POSITION/ FUND BALANCES, Continued

Deficit fund balances consisted of the following at June 30, 2016:

Major Special Revenue Funds:

Traffic Mitigation Funds - (\$9,150)

Transportation Planning - (\$149,137)

These amounts will be eliminated over time as resources become available through grants and intergovernmental revenues.

8. INTERFUND TRANSACTIONS

Due to and due from other funds consisted of the following as of June 30, 2016:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
<u>Governmental Activities</u>		
Major Funds:		
General Fund	\$ 159,184	\$ -
Traffic Mitigation Special Revenue	-	10,047
Transportation Planning Special Revenue	-	149,137
Total Major Funds	<u>159,184</u>	<u>159,184</u>
Total Governmental Activities	<u><u>159,184</u></u>	<u><u>159,184</u></u>

Due to and from balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

8. INTERFUND TRANSACTIONS, Continued

Transfers consisted of the following at June 30, 2016:

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Activities</u>		
<u>Major Funds:</u>		
General Fund	\$ -	\$ 50,793
Transportation Planning Special Revenue	25,001	-
General Capital Projects	493,112	-
Total Major Funds	<u>518,113</u>	<u>50,793</u>
<u>Non-major Funds:</u>		
<u>Special Revenue Funds:</u>		
Gas Tax	-	263,974
Measure A	-	228,516
Local Transportation	39,100	13,930
Total Non-major Special Revenue Funds	<u>39,100</u>	<u>506,420</u>
Total Non-major Funds	<u>39,100</u>	<u>506,420</u>
Total Transfers	<u>\$ 557,213</u>	<u>\$ 557,213</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. The use of one fund maximizes efficiency by consolidating all transactions.

9. RISK MANAGEMENT

Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of Buellton is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 122 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine member Executive Committee.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

9. RISK MANAGEMENT, Continued

Self-Insurance Programs of the Authority

Amount	Coverage Provider	Payment Source
General and Automobile Liability Claims:		
\$0 - \$30,000	Charged directly to the City's primary deposit	City funds
30,001 - 750,000	Pooled based on the City's share of losses under \$30,000	City funds
750,001 - 5,000,000	Pooled based on payroll	Authority
5,000,001 - 10,000,000	Paid under reinsurance policies	Authority
10,000,001 - 50,000,000	Covered through purchase of excess insurance policies	Authority
Workers' Compensation Claims:		
\$0 - \$50,000	Charged directly to City's primary deposit	City funds
50,001 - 100,000	Pooled based on the member's share of losses under \$50,000	City funds
100,001 - 2,000,000	Pooled based on payroll	Authority
2,000,001 - 4,000,000	Covered through purchase of excess insurance policies	Authority
4,000,001 - 10,000,000	Covered through purchase of excess insurance policies	Authority

Purchased Insurance

Environmental Insurance – The City of Buellton participates in the pollution legal liability and remediation legal liability insurance which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of Buellton. Coverage is on a claims-made basis. There is a \$50,000 deductible.

Earthquake and Flood Insurance – The City of Buellton purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City of Buellton property currently has earthquake protection in the amount of \$6,262,385. There is a deductible of 5% per unit of value with a minimum deductible of \$100,000. Premiums for the coverage are paid annually and are not subject to retroactive adjustments.

Crime Insurance – The City of Buellton purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority. Premiums are paid annually and are not subject to retroactive adjustments.

Adequacy of Protection

During the past three fiscal (claims) years, none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior fiscal year.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM

A. General Information about the Pension Plans

Plan Descriptions - All qualified full-time employees are eligible to participate in the City's Miscellaneous First Tier Plan and Miscellaneous PEPR Plan (The Plans), agent multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect at June 30, 2016, are summarized as follows:

	<u>Miscellaneous Plan</u>
Hire date	Prior to January 1, 1978
Benefit formula	2% @ 55
Benefit vesting schedule	5 years service
Benefit payments	monthly for life
Retirement age	55
Monthly benefits, as a % of eligible compensation	2% to 2.7%
Required employee contribution rates	7%
Required employer contribution rates	13.85%

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

A. General Information about the Pension Plans, Continued

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CaIPERS. The actuarially determined rate is based on the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2016, the contributions recognized as part of pension expense for the Plan were as follows:

	Miscellaneous	PEPRA Miscellaneous
Contributions - employer	\$ 180,244	\$ -
Contributions - employee (paid employer)	-	-

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2016, the City reported a net pension liability for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 1,392,736
Miscellaneous PEPRA	82
Total Net Pension Liability	<u>\$ 1,392,818</u>

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2015, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014 rolled forward to June 30, 2015 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2015 was as follows:

	Miscellaneous	PEPRA Miscellaneous
Proportion - June 30, 2014	0.02162%	0.00000%
Proportion - June 30, 2015	0.05077%	0.00000%
Change - Increase (Decrease)	0.02915%	0.00000%

For the year ended June 30, 2016, the City recognized pension expense of \$93,131. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions paid to CalPERS subsequent to measurement date	\$ 180,244	\$ -
Differences between actual and expected economic experience	10,389.00	-
Changes in assumptions	-	(98,284)
Differences between the employer's contributions and the employer's proportionate share of the contributions	-	(207,684)
Net differences between projected and actual earnings on plan investments	251,921.00	(299,584)
Adjustments due to differences in proportions	-	(102,319)
Total	\$ 442,554	\$ (707,871)

\$180,244 reported as deferred outflows of resources related to contributions subsequent to the measurement date and other contribution differences, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2017.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended <u>June 30</u>	
2016	\$ 134,241
2017	134,241
2018	134,241
2019	113,299
2020	(70,461)
Thereafter	-

Actuarial Assumptions -The total pension liabilities in the June 30, 2014 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Assumptions	
Valuation date	June 30, 2014
Measurement date	June 30, 2015
Actuarial cost method	Entry-age normal cost method
Actuarial assumptions:	
Discount rate	7.65%
Inflation	2.75%
Salary increases	Varies by entry age and service
Investment Rate of Return	7.50% net pension plan investment and administrative expenses; includes inflation
Post-retirement benefit increase	Contract COLA up to 2.75% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter.

The underlying mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details, please refer to the 2015 experience study report.

All other actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study can be obtained at CalPERS' website under Forms and Publications.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

Discount Rate -The discount rate used to measure the total pension liability was 7.65% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.65 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

10. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS), Continued

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 ¹	Real Return Year 11+ ²
Global Equity	47%	5.25%	5.71%
Global Fixed Income	19%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	12%	6.83%	6.95%
Real Estate	11%	4.50%	5.13%
Infrastructure and Forestland	3%	4.50%	5.09%
Liquidity	2%	-0.55%	-1.05%

(1) An expected inflation of 2.5% used for this period.

(2) An expected inflation of 3.0% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (6.65%)	Current Discount Rate (7.65%)	1% Increase (8.65%)
Miscellaneous	2,335,716	1,392,736	614,197
Miscellaneous PEPRAs	138	82	36
Net Pension Liability as of June 30, 2015	<u>\$ 2,335,854</u>	<u>\$ 1,392,818</u>	<u>\$ 614,233</u>

Pension Plan Fiduciary Net Position -Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plans - At June 30, 2016, the City reported a payable of \$24,201 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2016.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

11. POSTEMPLOYMENT HEALTH CARE BENEFITS

Plan Description

Medical coverage is provided through CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA), also referred to as PERS Health. The City contributes up to \$800 per month on behalf of each active employee and covered dependents. The employee is responsible for excess, if any of the total PEMHCA premium over \$800 per month.

The City offers the same medical plans to its retirees as to its active employees, with the general exception that upon reaching age 65 and becoming eligible for Medicare, the retiree must join one of the Medicare Supplement coverage's offered under PEMHCA.

Employees become eligible to retire and receive City-paid healthcare benefits upon attainment of age 50 and 5 years of covered PERS service, or by attaining qualifying disability retirement status. The City's contribution on behalf of retirees is the same as for active employees - 100% of PEMHCA premium for retiree and covered dependents, but not to exceed \$800 per month. Benefits continue for the lifetime of the retiree with survivor benefits extended to surviving spouses.

Membership of the plan consisted of the following at June 30, 2016

Retirees and beneficiaries receiving benefits	9
Current staff receiving benefits	0
Other participants not yet fully eligible for benefits	10
Total	19

The City pays a 0.34% of premium administrative fee on behalf of employees and retirees.

Funding Policy

As required by GASB Statement No. 45, an actuary will determine the City's Annual Required Contribution (ARC) at least once every two fiscal years. The ARC is calculated in accordance with certain parameters, and includes (1) the Normal Cost for one year, and (2) a component for amortization of the total unfunded actuarial accrued liability (UAL) over a period not to exceed 30 years. GASB Statement No. 45 does not require pre-funding of OPEB benefits. Therefore, the City's funding policy is to continue to pay healthcare premiums for retirees as they fall due. The City has elected not to establish an irrevocable trust at this time. The City Council reserves the authority to review and amend this funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the City. Typically, the General Fund has been used in the past to liquidate the net OPEB obligation.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

11. POSTEMPLOYMENT HEALTH CARE BENEFITS, Continued

Annual OPEB Cost and Net OPEB Obligation

The City's annual other postemployment benefit cost (expense) is calculated based on the annual required contribution (ARC) of the employer. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

The following table shows the components of the City's annual OPEB Cost for the fiscal year ended June 30, 2016, the amount actually contributed to the plan, and changes in the City's Net OPEB obligation:

Annual required contribution (ARC)	\$ 196,660
Interest on net OPEB Obligation	41,957
Adjustment to annual required contribution	(60,659)
Annual OPEB cost (expense)	<u>\$ 177,958</u>
Employer contributions made	(80,520)
Increase (Decrease) in net OPEB obligation	\$ 97,438
Net OPEB Obligation - beginning of year	<u>1,057,722</u>
Adjustment to Net OPEB Obligation	(8,806)
Net OPEB Obligation - beginning of year, as adjusted	<u>1,048,916</u>
Net OPEB Obligation - end of year	<u><u>\$ 1,146,354</u></u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for fiscal year 2016 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/14	\$ 252,822	20%	\$ 861,278
6/30/15	249,198	21%	1,057,722
6/30/16	196,660	45%	1,146,354

Funded Status and Funding Progress

The funded status of the plan as June 30, 2016, the Plan's most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 2,102,341
Actuarial value of Plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	\$ 2,102,341
Funded ratio (actuarial value of Plan assets/AAL)	0%
Covered payroll (active Plan participants)	\$ 632,148
UAAL as a percentage of covered payroll	332.6%

11. POSTEMPLOYMENT HEALTH CARE BENEFITS, Continued

Actuarial valuations of an ongoing plan involve estimates of the value of expected benefit payments and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The plan's most recent actuarial valuation was performed as of May 1, 2017. In that valuation, the Projected Unit Credit (PUC) Cost Method was used. The actuarial assumptions included a 4 percent investment rate (net of administrative expense) and an annual health care cost trend rate of 5 percent to better reflect expectations of average premium increases over the next several years. The City's unfunded actuarial accrued liability is being amortized as a level dollar amount on an open basis over 30 years. The remaining amortization period as of May 1, 2017, was 30 years.

12. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 (“the Bill”) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Buellton that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the “successor agency” to hold the assets until they are distributed to other units of state and local government. On June 4, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 12-02.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

12. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY, Continued

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2012. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City's position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012. Prior to that date, the final seven months of the activity of the redevelopment agency continued to be reported in the governmental funds of the City included in the fund financial statements as Former Redevelopment Agency Community Development Fund.

After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City. The transfer of the assets and liabilities of the former redevelopment agency as of February 1, 2012 (effectively the same date as January 31, 2012) from governmental funds of the City to fiduciary funds was reported in the governmental funds as an extraordinary loss (or gain) in the governmental fund financial statements. The receipt of these assets and liabilities as of January 31, 2012 was reported in the private-purpose trust fund as an extraordinary gain (or loss) in the June 30, 2012 financial statements.

Because of the different measurement focus of the governmental funds (*current financial resources measurement focus*) and the measurement focus of the trust funds (*economic resources measurement focus*), the extraordinary loss (gain) recognized in the governmental funds was not the same amount as the extraordinary gain (loss) that was recognized in the fiduciary fund financial statements.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

13. COMMITMENTS AND CONTINGENCIES

The City is a party to claims and lawsuits arising in the ordinary course of business. The City's management and legal council are of the opinion that the ultimate liability, if any, arising from these claims will not have material adverse impact on the financial position of the City. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

14. JOINT OPERATING AGREEMENTS

Water operations – The Central Coast Water Authority (CCWA) is a Joint Power Authority authorized to finance, develop, operate, and maintain the Mission Hills and Santa Ynez extension to the Coastal Branch Phase II Extension of the California aqueduct of the State water project. Each member has entered into a water supply agreement with the Authority to pay their proportionate share of the project costs from local water revenues. These costs are reported in the Water Fund as operations and maintenance.

15. NEW ACCOUNTING PRONOUNCEMENTS

The GASB has issued Statement No. 72, "*Fair Value Measurement and Application*". The objective of this Statement is to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements. These improvements are based in part on the concepts and definitions established in Concepts Statement No. 6, *Measurement of Elements of Financial Statements*, and other relevant literature. The requirements of this Statement are effective for financial statements for reporting periods beginning after June 15, 2015. The City implemented this statement for year ended June 30, 2016. The implementation of this statement did not have an effect on the financial statements.

The GASB has issued Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*". The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, "*Accounting and Financial Reporting for Pensions*", as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, "*Financial Reporting for Pension Plans*", and Statement 68 for pension plans and pensions that are within their respective scopes.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

15. NEW ACCOUNTING PRONOUNCEMENTS, Continued

The requirements of this Statement that address accounting and financial reporting by employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement 68 are effective for financial statements for fiscal years beginning after June 15, 2016, and the requirements of this Statement that address financial reporting for assets accumulated for purposes of providing those pensions are effective for fiscal years beginning after June 15, 2015. The requirements of this Statement for pension plans that are within the scope of Statement 67 or for pensions that are within the scope of Statement 68 are effective for fiscal years beginning after June 15, 2015. The City will evaluate the applicability of the provisions of this Statement and implement it in the applicable year, accordingly.

The GASB has issued Statement No. 74, "*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*". The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces Statements No. 43, "*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*", as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, as amended, Statement 43, and Statement No. 50, Pension Disclosures. The provisions in Statement 74 are effective for fiscal years beginning after June 15, 2016. The City will implement this Statement in fiscal year ending June 30, 2017.

The GASB has issued Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*". The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 45, "*Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*", as amended, and No. 57, "*OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*", for OPEB. Statement No. 74, "*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*", establishes new accounting and financial reporting requirements for OPEB plans. The provisions in Statement 75 are effective for fiscal years beginning after June 15, 2017. The City will implement this statement, as applicable, to its financial statements for the year ending June 30, 2018.

City of Buellton, California
Notes to Basic Financial Statements, Continued
For the year ended June 30, 2016

15. NEW ACCOUNTING PRONOUNCEMENTS, Continued

The GASB has issued Statement No. 76, *“The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55, *“The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”*. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, and should be applied retroactively. The City implemented this statement for year ended June 30, 2016. The implementation of this statement did not have an effect on the financial statements.

The GASB has issued Statement No. 77, *“Tax Abatement Disclosures”*. This information is intended, among other things, to assist these users of financial statements in assessing (1) whether a government’s current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government’s financial resources come from and how it uses them, and (4) a government’s financial position and economic condition and how they have changed over time. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. The City will implement this statement, as applicable, to its financial statements for the year ending June 30, 2017.

REQUIRED SUPPLEMENTARY INFORMATION

City of Buellton, California
Required Supplementary Information - Schedule of Contributions
Miscellaneous Plan

Last 10 Fiscal Years*

	<u>2014</u>
Actuarially determined contribution	\$ 154,787
Contributions in relation to the actuarially determined contributions	<u>(154,787)</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered-employee payroll	\$ 1,158,940
Contribution as a percentage of covered-employee payroll	13.36%

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

City of Buellton, California

Required Supplementary Information - Schedule of the City's Proportionate Share of the Net Pension Liability

Miscellaneous Plan

Last 10 Fiscal Years*

	<u>2014</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.02162%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 1,345,267
Plan's Covered-Employee Payroll	\$ 1,158,940
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	116.08%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	81.23%
Plan's Proportionate Share of Aggregate Employer Contribution	\$ 157,466

Notes to Schedule

1) Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of retirement benefits are included.

* - Fiscal year 2015 was the first year of implementation, therefore only the first year was available.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

NON-MAJOR GOVERNMENTAL FUNDS

Fund Type	Description
Housing Fund	Accounts for funds used to maintain the City's supply of affordable housing.
Gas Tax Fund	Accounts for funds received and expended for street maintenance as defined in the Streets and Highways Code.
Measure A Fund	Accounts for revenues and expenditures of Measure A funds.
Local Transportation Fund	Accounts for revenues and expenditures used for local transportation funds.

City of Buellton, California
Combining Balance Sheet
Non-major Governmental Funds
June 30, 2016

	Special Revenue Funds		
	Housing Fund	Gas Tax Fund	Measure A Fund
ASSETS			
Cash and investments	\$ 474,094	\$ 320,993	\$ 293,256
Receivables:			
Accounts	-	72,840	-
Interest	489	781	556
Prepaid items	-	-	-
Total assets	\$ 474,583	\$ 394,614	\$ 293,812
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	-	-	-
Fund Balances:			
Nonspendable:			
Prepaid items	-	-	-
Restricted	474,583	394,614	293,812
Total fund balances	474,583	394,614	293,812
Total liabilities and fund balances	\$ 474,583	\$ 394,614	\$ 293,812

Special Revenue Funds

Local Transportation Fund	Total Non-major Governmental Funds
\$ 51,342	\$ 1,139,685
-	72,840
-	1,826
1,667	1,667
<u>\$ 53,009</u>	<u>\$ 1,216,018</u>
<u>\$ 11,715</u>	<u>\$ 11,715</u>
<u>11,715</u>	<u>11,715</u>
1,667	1,667
<u>39,627</u>	<u>1,202,636</u>
<u>41,294</u>	<u>1,204,303</u>
<u>\$ 53,009</u>	<u>\$ 1,216,018</u>

City of Buellton, California
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the year ended June 30, 2016

	Special Revenue Funds		
	Housing Fund	Gas Tax Fund	Measure A Fund
REVENUES:			
Intergovernmental	\$ -	\$ 181,435	\$ 340,203
Charges for services	32,600	-	-
Use of money and property	1,269	1,907	1,997
Other	-	-	-
Total revenues	33,869	183,342	342,200
EXPENDITURES:			
Current:			
Public works	1,648	171,171	-
Total expenditures	1,648	171,171	-
REVENUES OVER (UNDER) EXPENDITURES	32,221	12,171	342,200
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	-
Transfers out	-	(263,974)	(228,516)
Total other financing sources and uses	-	(263,974)	(228,516)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	32,221	(251,803)	113,684
FUND BALANCES:			
Beginning of year	442,362	646,417	180,128
End of year	\$ 474,583	\$ 394,614	\$ 293,812

Special Revenue Funds

Local Transportation Fund	Total Non-major Governmental Funds
\$ 18,111	\$ 539,749
-	32,600
52	5,225
-	-
<u>18,163</u>	<u>577,574</u>
32,915	205,734
<u>32,915</u>	<u>205,734</u>
(14,752)	371,840
39,100	39,100
<u>(13,930)</u>	<u>(506,420)</u>
25,170	(467,320)
10,418	(95,480)
30,876	1,299,783
<u>\$ 41,294</u>	<u>\$ 1,204,303</u>

City of Buellton, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Housing Special Revenue Fund

For the year ended June 30, 2016

	Budgeted Amounts		Actual	Variance w/Final
	Original	Final		Positive (Negative)
REVENUES:				
Charges for services	\$ -	\$ -	\$ 32,600	\$ 32,600
Use of money and property	5,000	5,000	1,269	(3,731)
Total revenues	5,000	5,000	33,869	28,869
EXPENDITURES:				
Current:				
Public works	3,000	-	1,648	(1,648)
Total expenditures	3,000	-	1,648	(1,648)
REVENUES OVER (UNDER)	2,000	5,000	32,221	27,221
EXPENDITURES				
Net change in fund balances	2,000	5,000	32,221	27,221
FUND BALANCES (Deficit):				
Beginning of year	442,362	442,362	442,362	-
End of year	\$ 444,362	\$ 447,362	\$ 474,583	\$ 27,221

City of Buellton, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Gas Tax Special Revenue Fund

For the year ended June 30, 2016

	Budgeted Amounts		Actual	Variance w/Final
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ 180,854	\$ 180,854	\$ 181,435	\$ 581
Use of money and property	2,000	2,000	1,907	(93)
Total revenues	182,854	182,854	183,342	488
EXPENDITURES:				
Current:				
Public works	2,000	2,000	171,171	(169,171)
Total expenditures	2,000	2,000	171,171	(169,171)
REVENUES OVER (UNDER)				
EXPENDITURES	180,854	180,854	12,171	(168,683)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(775,000)	(775,000)	(263,974)	511,026
Total other financing sources (uses)	(775,000)	(775,000)	(263,974)	511,026
Net change in fund balances	(594,146)	(594,146)	(251,803)	342,343
FUND BALANCES:				
Beginning of year	646,417	646,417	646,417	-
End of year	\$ 52,271	\$ 52,271	\$ 394,614	\$ 342,343

City of Buellton, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Measure A Special Revenue Fund

For the year ended June 30, 2016

	Budgeted Amounts		Actual	Variance w/Final
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ 342,727	\$ 342,727	\$ 340,203	\$ (2,524)
Use of money and property	350	350	1,997	1,647
Other	-	-	-	-
Total revenues	343,077	343,077	342,200	(877)
EXPENDITURES:				
Current:				
Public works	-	-	-	-
Total expenditures	-	-	-	-
REVENUES OVER (UNDER)				
EXPENDITURES	343,077	343,077	342,200	(877)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(855,347)	(855,347)	(228,516)	626,831
Total other financing sources (uses)	(855,347)	(855,347)	(228,516)	626,831
Net change in fund balances	(512,270)	(512,270)	113,684	625,954
FUND BALANCES (Deficit):				
Beginning of year	180,128	180,128	180,128	-
End of year	\$ (332,142)	\$ (332,142)	\$ 293,812	\$ 625,954

City of Buellton, California

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual

Local Transportation Special Revenue Fund

For the year ended June 30, 2016

	Budgeted Amounts		Actual	Variance w/Final
	Original	Final		Positive (Negative)
REVENUES:				
Intergovernmental	\$ 3,000	\$ 3,000	\$ 18,111	\$ 15,111
Use of money and property	20	20	52	32
Total revenues	3,020	3,020	18,163	15,143
EXPENDITURES:				
Current:				
Public works	29,100	29,100	32,915	(3,815)
Total expenditures	29,100	29,100	32,915	(3,815)
REVENUES OVER (UNDER)				
EXPENDITURES	(26,080)	(26,080)	(14,752)	11,328
OTHER FINANCING SOURCES (USES):				
Transfers in	92,100	92,100	39,100	(53,000)
Transfers out	-	-	(13,930)	(13,930)
Total other financing sources (uses)	92,100	92,100	25,170	(66,930)
Net change in fund balances	66,020	66,020	10,418	(55,602)
FUND BALANCES (Deficit):				
Beginning of year	30,876	30,876	30,876	-
End of year	\$ 96,896	\$ 96,896	\$ 41,294	\$ (55,602)

City of Buellton, California
Statement of Changes in Assets and Liabilities
Deposits Agency Fund
For the year ended June 30, 2016

	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2016</u>
ASSETS				
Cash and investments	\$ 175,898	\$ 223,406	\$ (184,154)	\$ 215,150
Receivables:				
Interest	122	222	(122)	222
Total assets	<u>\$ 176,020</u>	<u>\$ 223,628</u>	<u>\$ (184,276)</u>	<u>\$ 215,372</u>
LIABILITIES				
Refundable deposits	\$ 176,020	\$ 223,406	\$ (184,054)	\$ 215,372
Total liabilities	<u>\$ 176,020</u>	<u>\$ 223,406</u>	<u>\$ (184,054)</u>	<u>\$ 215,372</u>

STATISTICAL SECTION

This part of the City of Buellton's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, footnotes, and required supplementary information says about the City's overall financial health.

Contents	Page(s)
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	102-112
Revenue Capacity	
generate revenues. Property taxes, sales and use taxes, charges for services, licenses, permits and fees and intergovernmental revenue are the City's most significant revenue sources.	113-118
Debt Capacity	
These schedules contain information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt	119-121
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	122
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	124-129

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Buellton, California
Net Position by Component
Last Ten Fiscal Years
(Fiscal year ended June 30)
(Accrual basis of accounting)

	2007	2008	2009	2010
Governmental activities				
Net investment in capital assets	\$ 16,797,701	\$ 16,246,876	\$ 17,157,515	\$ 16,562,754
Restricted	-	-	-	-
Unrestricted	11,753,103	12,960,500	12,919,389	12,391,360
Total governmental activities net position	\$ 28,550,804	\$ 29,207,376	\$ 30,076,904	\$ 28,954,114
Business-type activities				
Net investment in capital assets	\$ 5,255,393	\$ 5,389,703	5,151,913	\$ 5,096,842
Restricted	-	-	-	-
Unrestricted	6,111,889	6,514,815	6,653,810	6,381,738
Total business-type activities net position	\$ 11,367,282	\$ 11,904,518	\$ 11,805,723	\$ 11,478,580
Primary government				
Net investment in capital assets	\$ 22,053,094	\$ 21,636,579	\$ 22,309,428	\$ 21,659,596
Restricted	-	-	-	-
Unrestricted	17,864,992	19,475,315	19,573,199	18,773,098
Total primary government net position	\$ 39,918,086	\$ 41,111,894	\$ 41,882,627	\$ 40,432,694

Source: City Finance Department

2011	2012	2013	2014	2015	2016
\$ 16,445,038	\$ 17,403,453	\$ 17,650,808	\$ 17,499,108	\$ 18,152,109	\$ 18,960,813
4,282,496	1,848,781	7,993,664	7,986,418	7,483,555	1,202,636
8,470,455	11,014,594	5,323,390	5,301,357	4,312,758	4,204,654
<u>\$ 29,197,989</u>	<u>\$ 30,266,828</u>	<u>\$ 30,967,862</u>	<u>\$ 30,786,883</u>	<u>\$ 29,948,422</u>	<u>\$ 24,368,103</u>
\$ 5,530,407	\$ 5,563,438	\$ 5,420,400	\$ 5,555,611	\$ 5,573,002	\$ 6,076,811
-	-	-	-	-	-
5,604,145	5,136,194	4,859,019	4,218,343	3,508,567	3,308,675
<u>\$ 11,134,552</u>	<u>\$ 10,699,632</u>	<u>\$ 10,279,419</u>	<u>\$ 9,773,954</u>	<u>\$ 9,081,569</u>	<u>\$ 9,385,486</u>
\$ 21,975,445	\$ 22,966,891	\$ 23,071,208	\$ 23,054,719	\$ 23,725,111	\$ 25,037,624
4,282,496	1,848,781	7,993,664	7,986,418	7,483,555	1,202,636
14,074,600	16,150,788	10,182,409	9,519,700	7,821,325	7,513,329
<u>\$ 40,332,541</u>	<u>\$ 40,966,460</u>	<u>\$ 41,247,281</u>	<u>\$ 40,560,837</u>	<u>\$ 39,029,991</u>	<u>\$ 33,753,589</u>

City of Buellton, California

Changes in Net Position

Last Ten Fiscal Years

(Fiscal year ended June 30)

(Accrual basis of accounting)

	2007	2008	2009	2010
Expenses				
Governmental activities:				
General government	\$ 1,063,958	\$ 1,139,402	\$ 952,729	\$ 1,027,858
Community development	610,397	617,300	908,792	1,343,533
Culture and leisure	1,737,275	2,311,368	607,147	648,944
Public safety	1,346,880	1,563,977	1,640,233	1,755,474
Public works	684,238	795,921	886,380	1,743,224
Unallocated depreciation	677,340	685,152	705,212	723,587
Total governmental activities expenses	<u>6,120,088</u>	<u>7,113,120</u>	<u>5,700,493</u>	<u>7,242,620</u>
Business-type activities:				
Water Utility	1,621,907	1,543,927	1,591,019	1,633,422
Wastewater Utility	781,517	825,680	869,595	909,121
Total business-type activities expenses	<u>2,403,424</u>	<u>2,369,607</u>	<u>2,460,614</u>	<u>2,542,543</u>
Total primary government expenses	<u>8,523,512</u>	<u>9,482,727</u>	<u>8,161,107</u>	<u>9,785,163</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	240,516	338,389	186,909	133,995
Community development	-	-	42,818	42,818
Culture and leisure	128,955	74,040	82,900	183,933
Public safety	17,477	32,747	12,210	58,207
Public works	-	-	-	-
Operating grants and contributions	439,319	313,596	286,756	400,787
Capital grants and contributions	1,156,790	797,368	474,562	225,429
Total governmental activities program revenue:	<u>1,983,057</u>	<u>1,556,140</u>	<u>1,086,155</u>	<u>1,045,169</u>
Business-type activities:				
Charges for services:				
Water utility	1,480,189	1,495,709	1,467,933	1,467,931
Sewer utility	561,989	562,467	556,822	569,344
Operating grants and contributions	-	-	-	-
Capital grants and contributions	367,055	563,863	179,062	108,960
Total business-type activities program revenues:	<u>2,409,233</u>	<u>2,622,039</u>	<u>2,203,817</u>	<u>2,146,235</u>
Total primary government program revenues	<u>4,392,290</u>	<u>4,178,179</u>	<u>3,289,972</u>	<u>3,191,404</u>
Net (Expense)/Revenue				
Governmental activities	(4,137,031)	(5,556,980)	(4,614,338)	(6,197,451)
Business-type activities	5,809	252,432	(256,797)	(396,308)
Total primary government net expense	<u>(4,131,222)</u>	<u>(5,304,548)</u>	<u>(4,871,135)</u>	<u>(6,593,759)</u>

2011	2012	2013	2014	2015	2016
\$ 1,040,330	\$ 1,484,345	\$ 1,519,771	\$ 1,771,834	\$ 783,769	\$ 849,291
947,844	1,131,764	313,216	469,675	1,192,571	1,115,702
638,904	621,570	588,733	595,098	607,761	523,974
1,804,188	1,350,473	1,872,020	1,792,569	1,801,989	1,808,093
819,223	862,578	1,526,752	2,568,183	1,959,864	1,358,122
737,978	-	-	-	-	-
5,988,467	5,450,730	5,820,492	7,197,359	6,345,954	5,655,182
1,623,335	1,699,457	1,734,083	1,679,681	1,822,088	1,947,565
842,378	771,940	847,522	453,728	957,261	1,025,834
2,465,713	2,471,397	2,581,605	2,133,409	2,779,349	2,973,399
8,454,180	7,922,127	8,402,097	9,330,768	9,125,303	8,628,581
92,618	1,712	3,975	51,250	9,095	10,260
160,854	-	-	-	-	52,400
155,316	59,786	231,337	271,231	306,560	272,682
66,616	48,678	47,982	38,129	37,594	39,875
-	88,865	9,480	27,840	106,974	72,234
356,627	1,225,407	919,707	639,327	555,856	544,749
182,490	-	-	-	-	-
1,014,521	1,424,448	1,212,481	1,027,777	1,016,079	992,200
1,387,651	1,388,813	1,460,658	1,549,410	1,436,127	1,426,171
572,545	597,963	649,703	695,725	734,289	727,810
-	462	3,250	1,699	293,817	824,934
114,575	34,720	36,380	-	-	-
2,074,771	2,021,958	2,149,991	2,246,834	2,464,233	2,978,915
3,089,292	3,446,406	3,362,472	3,274,611	3,480,312	3,971,115
(4,973,946)	(4,026,282)	(4,608,011)	(6,169,582)	(5,329,875)	(4,662,982)
(390,942)	(449,439)	(431,614)	113,425	(315,116)	5,516
(5,364,888)	(4,475,721)	(5,039,625)	(6,056,157)	(5,644,991)	(4,657,466)

(continued)

City of Buellton, California
Changes in Net Position, Continued
Last Ten Fiscal Years
(Fiscal year ended June 30)
(Accrual basis of accounting)

	2007	2008	2009	2010
Continued from previous page:				
General Revenues and Other Changes in Net Position:				
Governmental activities:				
Taxes:				
Secured and unsecured property taxes	1,408,990	1,683,116	1,713,355	1,750,774
Sales and use tax	1,616,089	1,878,982	1,539,733	1,414,049
Transient lodging tax	1,273,905	1,290,705	1,223,797	1,164,409
Franchise taxes	132,300	136,557	142,731	131,659
Other taxes	393,784	384,178	405,637	403,748
Investment income	878,259	814,768	448,519	129,300
Other general revenues	69,799	25,246	10,094	13,632
Transfer from fiduciary activities	-	-	-	-
Transfer in (out)	-	-	-	-
Special item	-	-	-	-
Extraordinary item	-	-	-	-
Total governmental activities	<u>5,773,126</u>	<u>6,213,552</u>	<u>5,483,866</u>	<u>5,007,571</u>
Business-type activities:				
Use of money and property	277,670	252,798	131,760	39,922
Other revenues	28,353	32,006	26,242	29,243
Transfer in (out)	-	-	-	-
Total business-type activities	<u>306,023</u>	<u>284,804</u>	<u>158,002</u>	<u>69,165</u>
Total primary government	<u>6,079,149</u>	<u>6,498,356</u>	<u>5,641,868</u>	<u>5,076,736</u>
Changes in Net Position				
Governmental activities	1,636,095	656,572	869,528	(1,189,880)
Business-type activities	<u>311,832</u>	<u>537,236</u>	<u>(98,795)</u>	<u>(327,143)</u>
Total primary government	<u>\$ 1,947,927</u>	<u>\$ 1,193,808</u>	<u>\$ 770,733</u>	<u>\$ (1,517,023)</u>

Source: City Finance Department

2011	2012	2013	2014	2014	2015
1,718,074	1,679,732	1,528,000	1,116,510	1,146,289	2,396,533
1,552,752	1,611,788	1,744,085	1,935,411	1,943,723	2,044,067
1,193,216	1,239,617	1,344,904	1,604,086	1,830,275	1,783,807
209,220	202,981	207,922	216,444	418,586	434,866
411,514	383,604	381,358	387,905	220,140	223,302
127,128	268,680	102,197	41,160	107,885	104,364
5,917	-	579	1,192	54,257	39,300
-	-	-	59,073	-	-
-	-	-	626,822	-	-
-	-	-	-	-	(7,943,576)
-	(291,281)	-	-	-	-
<u>5,217,821</u>	<u>5,095,121</u>	<u>5,309,045</u>	<u>5,988,603</u>	<u>5,721,155</u>	<u>(917,337)</u>
23,774	14,519	11,401	7,932	8,146	10,711
23,140	-	-	-	-	287,690
-	-	-	(626,822)	-	-
<u>46,914</u>	<u>14,519</u>	<u>11,401</u>	<u>(618,890)</u>	<u>8,146</u>	<u>298,401</u>
<u>5,264,735</u>	<u>5,109,640</u>	<u>5,320,446</u>	<u>5,369,713</u>	<u>5,729,301</u>	<u>(618,936)</u>
243,875	1,068,839	701,034	(180,979)	391,280	(5,580,319)
<u>(344,028)</u>	<u>(434,920)</u>	<u>(420,213)</u>	<u>(505,465)</u>	<u>(306,970)</u>	<u>303,917</u>
<u>\$ (100,153)</u>	<u>\$ 633,919</u>	<u>\$ 280,821</u>	<u>\$ (686,444)</u>	<u>\$ 84,310</u>	<u>\$ (5,276,402)</u>

(concluded)

City of Buellton, California
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Fiscal year ended June 30)
(Modified accrual basis of accounting)

	2007	2008	2009	2010	2011
General Fund:					
Nonspendable	\$ 7,479,546	\$ 7,782,741	\$ 7,957,130	\$ 8,067,010	\$ 2,968,765
Restricted	-	-	-	-	-
Committed	-	-	-	-	25,000
Unassigned	2,668,372	2,768,083	2,974,145	3,187,103	9,045,094
Total general fund	<u>10,147,918</u>	<u>10,550,824</u>	<u>10,931,275</u>	<u>11,254,113</u>	<u>12,038,859</u>
All Other Governmental Funds:					
Nonspendable	203,787	205,181	208,069	225,917	5,971
Restricted	5,156,233	6,123,560	6,751,213	7,016,895	4,282,496
Unassigned (deficit)	<u>(3,717,810)</u>	<u>(3,869,785)</u>	<u>(4,916,803)</u>	<u>(6,091,969)</u>	<u>(3,439,610)</u>
Total all other governmental funds	<u>1,642,210</u>	<u>2,458,956</u>	<u>2,042,479</u>	<u>1,150,843</u>	<u>848,857</u>
Total all governmental funds	<u>\$ 11,790,128</u>	<u>\$ 13,009,780</u>	<u>\$ 12,973,754</u>	<u>\$ 12,404,956</u>	<u>\$ 12,887,716</u>

Source: City Finance Department

2012	2013	2014	2015	2016
\$ 114,737	\$ 98,630	\$ 267,916	\$ 211,871	\$ 1,727
-	6,169,316	6,173,046	6,185,439	-
-	-	-	-	-
11,334,055	5,829,005	6,050,021	6,482,765	6,733,906
11,448,792	12,096,951	12,490,983	12,880,075	6,735,633
200,000	201,667	1,667	1,667	1,667
1,848,781	1,824,348	1,813,372	1,298,116	1,202,636
(277,578)	(273,652)	(245,469)	(193,192)	(158,287)
1,771,203	1,752,363	1,569,570	1,106,591	1,046,016
\$ 13,219,995	\$ 13,849,314	\$ 14,060,553	\$ 13,986,666	\$ 7,781,649

City of Buellton, California
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Fiscal year ended June 30)
(Modified accrual basis of accounting)

	2007	2008	2009
Revenues:			
Taxes	\$ 4,476,399	\$ 5,002,441	\$ 4,641,967
Licenses, permits, and fees	186,321	254,325	90,702
Intergovernmental	1,454,554	1,337,608	1,068,235
Charges for services	128,955	74,040	82,900
Fines and forfeitures	54,015	38,240	36,951
Use of money and property	938,109	874,615	508,368
Other	517,830	188,423	140,898
Total revenues	<u>7,756,183</u>	<u>7,769,692</u>	<u>6,570,021</u>
Expenditures:			
Current:-			
General government	1,061,623	964,392	946,501
Community development	601,277	616,123	1,084,618
Culture and leisure	1,237,275	2,306,960	606,549
Public safety	1,346,880	1,560,994	1,638,619
Public works	684,238	794,403	885,508
Capital outlay	1,346,712	307,168	1,444,252
Total expenditures	<u>6,278,005</u>	<u>6,550,040</u>	<u>6,606,047</u>
Reconciliation of Governmental Revenues			
Less Expenditures to Fund Equity:			
Revenues over (under) expenditures	\$ 1,478,178	\$ 1,219,652	\$ (36,026)
Other financing sources (uses):			
Write off of Advance to Successor Agency Private Purpose Trust	-	-	-
Release of funds to Successor Agency Private Purpose Trust	-	-	-
Proceeds from sales of assets	-	-	-
Transfer from Successor Agency Private Purpose Trust	-	-	-
Extraordinary loss on dissolution of redevelopment	-	-	-
Transfers in	1,000,000	1,800,000	-
Transfers out	(1,000,000)	(1,800,000)	-
Payment to Santa Barbara County	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,478,178</u>	<u>\$ 1,219,652</u>	<u>\$ (36,026)</u>
Debt service as a percentage of noncapital expenditures	<u>0%</u>	<u>0%</u>	<u>0%</u>

Source: City Finance Department

2010	2011	2012	2013	2014	2015	2016
\$ 4,339,672	\$ 4,696,667	\$ 4,917,859	\$ 5,246,898	\$ 5,260,356	\$ 5,179,413	\$ 6,479,828
74,144	30,049	85,777	13,666	79,181	10,854	21,056
1,027,513	1,106,355	1,230,607	879,078	639,327	942,106	954,116
183,933	155,316	-	165,717	189,475	284,829	296,128
44,809	48,342	49,223	49,261	39,203	37,508	39,875
189,152	189,696	525,508	162,312	108,775	107,885	104,364
48,632	5,917	1,876	4,594	14,168	169,351	123,072
5,907,855	6,232,342	6,810,850	6,521,526	6,330,485	6,731,946	8,018,439
995,266	1,002,400	1,046,267	1,317,924	1,511,614	568,229	638,552
1,312,599	911,843	1,131,764	313,216	262,175	1,192,571	1,115,702
629,171	621,181	608,804	575,128	590,873	591,096	507,894
1,755,474	1,804,188	1,350,473	1,872,020	1,792,569	1,801,989	1,808,093
1,540,579	789,708	660,515	1,303,965	1,225,306	1,567,534	1,709,883
310,654	620,262	1,389,467	510,038	1,215,104	1,089,702	499,756
6,543,743	5,749,582	6,187,290	5,892,291	6,597,641	6,811,121	6,279,880
\$ (635,888)	\$ 482,760	\$ 623,560	\$ 629,235	\$ (267,156)	\$ (79,175)	\$ 1,738,559
-	-	-	-	-	-	(1,876,208)
-	-	-	-	-	-	(6,067,368)
-	-	-	-	-	5,288	-
-	-	-	-	59,073	-	-
-	-	(291,281)	-	-	-	-
-	4,602,777	-	-	1,264,556	1,256,482	557,213
-	(4,602,777)	-	-	(637,734)	(1,256,482)	(557,213)
-	-	-	-	(207,500)	-	-
-	-	(291,281)	-	478,395	5,288	(7,943,576)
\$ (635,888)	\$ 482,760	\$ 332,279	\$ 629,235	\$ 211,239	\$ (73,887)	\$ (6,205,017)
0%	0%	0%	0%	0%	0%	0%

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City of Buellton, California
Assessed Value and Actual Value of Taxable Property
For the last ten fiscal years

	City			Former Redevelopment Agency			Total Direct Tax Rate
	Secured	Unsecured	Taxable Assessed Value	Secured	Unsecured	Taxable Assessed Value	
FY 06-07	621,975,128	27,378,443	649,353,571	79,183,064	8,682,562	87,865,626	1.000%
FY 07-08	679,402,694	28,649,150	708,051,844	88,497,770	7,892,351	96,390,121	1.000%
FY 08-09	707,619,233	34,655,099	742,274,332	103,932,132	8,554,860	112,486,992	1.000%
FY 09-10	686,233,598	53,552,918	739,786,516	107,966,325	9,107,721	117,074,046	1.000%
FY 10-11	684,320,951	55,490,755	739,811,706	108,444,880	8,877,972	117,322,852	1.000%
FY 11-12	683,948,070	58,348,786	742,296,856	108,257,121	7,676,358	115,933,479	1.000%
FY 12-13	677,670,315	56,809,979	734,480,294	107,901,412	7,364,330	115,265,742	1.000%
FY 13-14	693,882,411	58,627,154	752,509,565	109,941,037	7,636,523	117,577,560	1.000%
FY 14-15	715,256,461	48,056,143	763,312,604	111,820,186	7,764,135	119,584,321	1.000%
FY 15-16	749,194,282	61,290,514	810,484,796	116,980,297	8,401,492	125,381,789	1.000%

Note: In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: County of Santa Barbara Auditor-Controller's Office

City of Buellton, California
Direct and Overlapping Tax Rates
For the last ten fiscal years
(Rate per \$1,000 of assessed value)

	Direct Rates		Overlapping Rates	
	Basic Rate	Total Direct	Buellton Union School District 1992	Buellton Union School District 2004
FY 06-07	1.000	1.000	0.0241	0.0279
FY 07-08	1.000	1.000	0.0234	0.0279
FY 08-09	1.000	1.000	0.0231	0.0279
FY 09-10	1.000	1.000	0.0242	0.0279
FY 10-11	1.000	1.000	0.0242	0.0279
FY 11-12	1.000	1.000	0.0250	0.0288
FY 12-13	1.000	1.000	0.0250	0.0298
FY 13-14	1.000	1.000	0.0250	0.0298
FY 14-15	1.000	1.000	0.0250	0.0298
FY 15-16	1.000	1.000	0.0250	0.0298

Note: In 1978, California voters passed Proposition 13, which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies whose boundaries include the subject property. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of debt issued by the taxing agencies shown above.

* The RDA rate is based on the largest RDA tax rate area (TRA) and includes only rates from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. In accordance with the timeline set forth in AB 1x26 (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

Source: County of Santa Barbara Auditor-Controller's Office

AHCC Bond 2006	Total Tax Rate	Redevelopment Agency *
0.0250	1.07706	1.07706
0.0248	1.07609	1.07609
0.0250	1.07599	1.07599
0.0250	1.07714	1.07714
0.0250	1.07714	1.07714
0.0250	1.07871	-
0.0250	1.07972	-
0.0250	1.07972	-
0.0250	1.07972	-
0.0250	1.07972	-

City of Buellton, California
Principal Property Tax Payers - Secured Roll Only
Current Year and Seven Years Ago

Property Owner	FY 2015-16			FY 2009-10		
	Assessed Valuation	Rank	% of Total	Assessed Valuation	Rank	% of Total
FPA Flying Flags Associates, LP	\$ 15,501,932	1	19.9%	\$ 14,467,701	2	18.7%
Kang Family Partners	8,710,915	2	11.2%	7,811,985	5	10.1%
RREF II-CPD Buellton, LLC	7,663,729	3	9.8%			0.0%
Buellton Self-Storage, LP	7,395,952	4	9.5%	7,969,779	4	10.3%
Buellton Village Center, LLC	7,107,382	5	9.1%	-	-	-
Kaywine, LLC	7,104,920	6	9.1%	-	-	-
ABS CA-O LLC	6,615,000	7	8.5%	-	-	-
Los Olivos Meadows LLC	6,402,662	8	8.2%	-	-	-
Santa Ynez Self Storage, LLC	6,014,578	9	7.7%	5,626,454	7	7.3%
Hauber Family Trust	5,331,036	10	6.8%	5,050,479	8	6.5%
Los Padres Properties	-	-	-	4,879,567	10	6.3%
Narang, Thakar D & Krishna K Revocable Trust	-	-	-	-	-	0.0%
Buellton Properties Investment	-	-	-	11,113,702	3	14.4%
Buellton Industrial Partners II, LLC	-	-	-	-	0	0.0%
Santa Ynez Band of Mission Indians	-	-	-	4,900,000	9	6.3%
Giorgi, John R	-	-	-	-	0	0.0%
Oak Springs Village Properties LLC	-	-	-	15,606,000	1	20.2%
New Albertson's Inc	-	-	-	6,208,066	6	
	<u>\$77,848,106</u>		<u>100.0%</u>	<u>\$77,425,667</u>		<u>100.0%</u>

Source: County of Santa Barbara Auditor-Controller's Office

City of Buellton, California

Schedule of Top 25 Principal Sales Tax Remitters (listed in alphabetical order) Current Year and Five Years Ago

Jan-Mar 2016	Jan-Mar 2011
AJ Spurs Saloon & Dining Hall	AJ Spurs Saloon & Dining Hall
Albertsons	Albertsons
Andersons Pea Soup	Andersons Pea Soup
Buellton Shell	Arco
Buellton Mobil	Buellton Shell
Chevron	Carls Jr
Coast Auto Sales	Chevron
Conserv Fuel	Coast Auto Sales
CVS	CVS
Eagle Energy	Eagle Energy
Farm Supply	Firestone Walker Brewing
Firestone Walker	Firstline Gloves
Industrial Eats	Gracian Agricultural Company
Jim Vreeland Ford	Hitching Post
McDonalds	Jim Vreeland Ford
Platinum Performance	McDonalds
Platinum Performance Vet	Mobil
Rio Vista Chevrolet	One Stop Auto Parts
Santa Ynez Valley Marriott	Platinum Performance
Sky River RV	Platinum Performance Vet
Terravant Wine	Rio Vista Chevrolet
Tesoro Refining & Marketing	San Ynez Valley Marriott
The Hitching Post II	Steves Wheel & Tires
Todd Pipe & Supply	Todd Pipe & Supply
Toms Gas & Market	Toms Gas & Market

Note: The lists above includes both public and private entities for the most recent and prior comparable period available and therefore the dollar values have been omitted because the information is not public information. Rankings are determined by the sales dollar amount.

Source: City Finance Department

City of Buellton, California
Property Tax Levies and Collections
For the last ten fiscal years

Fiscal Year Ended June 30,	Countywide Full Cash Value	Taxes Levied for the Fiscal Year*	Collected within the		Collections in Subsequent Years	Total Collections to Date	
			Fiscal Year of the Levy Amount	Percentage of Levy		Amount	Percentage of Levy
2007	\$ 508,780,407	\$ 928,269	\$ 908,772	97.9%	\$ 19,497	\$ 928,269	100.0%
2008	547,037,318	1,024,612	999,816	97.6%	24,796	1,024,612	100.0%
2009	570,319,442	1,087,350	1,056,581	97.2%	30,769	1,087,350	100.0%
2010	573,825,003	1,098,733	1,071,856	97.6%	26,877	1,098,733	100.0%
2011	575,911,027	1,099,024	1,080,276	98.3%	18,748	1,099,024	100.0%
2012	582,738,827	1,100,892	1,086,758	98.7%	14,134	1,100,892	100.0%
2013	590,636,407	1,098,286	1,087,164	99.0%	11,122	1,098,286	100.0%
2014	617,343,477	1,118,521	1,109,598	99.2%	8,362	1,117,960	99.9%
2015	649,369,538	1,137,192	1,127,669	99.2%	-	112,669	99.2%
2016	724,671,827	1,209,841	1,197,790	99.0%	-	112,669	99.2%

Source: Santa Barbara County Auditor-Controller's Office

Note: For the fiscal year ended June 30, 2015, amounts are estimates as of 12/17/2015.

City of Buellton, California
Direct and Overlapping Debt
Current Year
June 30, 2016

2015-16 Assessed Valuation: \$ 815,944,791

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable (1)</u>	<u>Debt 6/30/2016</u>
Allan Hancock Joint Community College District - GO Bonds	3.338%	\$ 2,553,907
Buellton Union School District - GO Bonds and Bond Anticipation Notes	73.463%	<u>5,717,317</u>
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$ 8,271,224
<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>		
Buellton Union School District - Certificates of Participation	73.463%	\$ 330,584
Santa Ynez Valley Union High School District - Certificates of Participation	12.808%	359,278
Santa Barbara County Certificates of Participation	1.117%	<u>636,422</u>
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT		\$ 1,326,284
COMBINED TOTAL DEBT		<u>\$ 9,597,508</u> (2)

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue and mortgage revenue bonds and non-bonded lease obligations.

Ratios to 2015-16 Assessed Valuation:

Total Overlapping Tax and Assessment Debt	1.01%
Combined Total Debt	1.18%

Source: Eastshore Consulting, LLC.

City of Buellton, California
Legal Debt Margin Information
Last Ten Fiscal Years
(Dollars in thousands)

	2007	2008	2009	2010
Assessed Value	\$ 621,975,128	\$ 679,402,694	\$ 707,619,233	\$ 686,233,598
Conversion Percentage	25%	25%	25%	25%
Adjusted Assessed Value	155,493,782	169,850,674	176,904,808	171,558,400
Debt Limit Percentage	15%	15%	15%	15%
Debt limit	23,324,067	25,477,601	26,535,721	25,733,760
Total net debt applicable to limit	-	-	-	-
Legal debt margin	\$ 23,324,067	\$ 25,477,601	\$ 26,535,721	\$ 25,733,760
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%

Notes: The Government Code of the State of California provides for a legal debt limit of 15% of grossed assessed secured tax valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of the assessed value for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted. The City does not have any outstanding general obligation debt subject to the limit.

Source: City Finance Department

2011	2012	2013	2014	2015	2016
\$ 684,320,951	\$ 683,948,070	\$ 677,670,315	\$ 693,882,411	\$ 715,256,461	\$ 749,194,282
25%	25%	25%	25%	25%	25%
171,080,238	170,987,018	169,417,579	173,470,603	178,814,115	187,298,571
15%	15%	15%	15%	15%	15%
25,662,036	25,648,053	25,412,637	26,020,590	26,822,117	28,094,786
-	-	-	-	-	-
\$ 25,662,036	\$ 25,648,053	\$ 25,412,637	\$ 26,020,590	\$ 26,822,117	\$ 28,094,786
0%	0%	0%	0%	0%	0%

City of Buellton, California
Demographic and Economic Statistics
Last Ten Calendar Years

<u>Year</u>	<u>Population ⁽¹⁾</u>	<u>Personal Income Santa Barbara County (in thousands) ⁽²⁾</u>	<u>Per Capita Personal Income Santa Barbara County ⁽³⁾</u>	<u>Unemployment Rate Santa Barbara County ⁽⁴⁾</u>
2007	4,663	18,900	44.6	3.8
2008	4,700	19,100	44.5	5.2
2009	4,740	18,100	42.0	8.2
2010	4,833	18,600	42.9	8.8
2011	4,878	19,000	44.6	8.9
2012	4,858	19,000	44.5	7.9
2013	4,863	19,300	45.0	6.3
2014	4,893	20,600	47.6	5.4
2015	4,931	21,700	49.7	4.7
2016	4,957	22,300	49.9	4.9

Notes:

** Information presented is for the Santa Barbara County Region, except for population data which relate to the City's population, since separate data is not available for the City of Buellton.

Sources:

⁽¹⁾ State Department of Finance, numbers are based on January 1

⁽²⁾ U.S. Dept. of Commerce Bureau of Economic Analysis.

⁽³⁾ U.S. Dept. of Commerce Bureau of Economic Analysis.

⁽⁴⁾ Bureau of Labor Statistics.

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City of Buellton, California

Full-time and Part-time City Employees by Function (Full Time Equivalent)

Last Ten Fiscal Years

(Fiscal year ended June 30)

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
- City Council	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
- City Clerk / HR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
- City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
- City Attorney *	1.00	1.00	-	-	-	-	-	-	-	-
- Finance	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.28	4.05	3.55
Community Development										
- Planning	3.00	3.00	3.00	3.05	3.13	3.19	3.10	3.16	2.45	2.45
Culture and Leisure										
- Parks & Recreation	-	1.00	2.51	3.35	3.43	3.61	3.97	5.09	6.65	6.60
- Library **	-	-	-	-	-	-	-	-	-	-
Public Safety										
- Police ***	-	-	-	-	-	-	-	-	-	-
- Fire ****	-	-	-	-	-	-	-	-	-	-
Public works										
- Street Lights	-	-	-	-	-	-	-	-	-	-
- Engineering	-	-	-	-	-	-	-	-	-	-
- General	7.00	7.00	7.00	6.09	6.53	7.40	7.00	9.05	8.80	8.80
Total	22.00	23.00	23.51	22.49	23.09	24.21	24.07	27.58	28.95	28.40

Note:

* Starting in FY2009 the City Attorney is contract personnel .

** The City of Buellton contracted with City of Lompoc Library System to manage the Buellton Branch of the County Library.

*** Contract with Santa Barbara County Sheriff Department for law enforcement services.

**** Contract with Santa Barbara County Fire Department to provide staffing at County Fire Station 31 in Buellton.

Source: City Finance Department

City of Buellton, California
Operating Indicators by Function
Last Ten Fiscal Years
(Fiscal year ended June 30)

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Police *										
- Arrests	383	412	339	429	313	260	231	147	127	107
- Non-criminal Citations	867	489	507	644	452	292	348	768	667	402
Total Police Actions	1,250	901	846	1,073	765	552	579	915	794	509
Fire **										
- Number of Calls for Service	NA	NA	NA	NA	167	526	777	538	796	479
- Emergency Call Responses	NA	NA	NA	NA	119	197	186	351	508	492
- Fire Prevention Activities	NA	NA	NA	NA	2	19	21	14	29	55
Total Fire Actions					288	742	984	903	1,333	1,026
Planning Permits:										
- Certificate of Compliance	1	-	-	-	-	-	-	-	-	-
- Conditional Use	-	2	-	3	1	-	2	1	-	3
- Development Plan Modification	2	1	2	-	-	-	-	-	1	1
- Final Development Plan	5	1	3	-	1	2	1	5	3	2
- General Plan Amendment	3	-	3	-	-	-	-	-	3	-
- Preliminary Development Plan	1	-	-	-	-	-	1	-	-	-
- Home Occupation	1	3	5	1	2	5	3	4	7	7
- Land Use Exemption ***	89	73	78	35	42	49	48	68	63	87
- Lot Line Adjustment	2	1	-	1	-	-	-	2	-	-
- Minor Use Permit	2	2	2	-	1	-	-	-	1	2
- Sign Ordinance Exemption	1	1	1	-	-	1	2	-	1	1
- Specific Plan	1	-	-	-	-	-	1	-	-	-
- Time Extensions	-	3	2	-	-	-	2	2	-	-
- Tentative Parcel Map	2	2	1	-	-	1	-	-	-	-
- Tentative Tract Map	2	1	-	-	-	-	-	1	-	1
- Variance	-	-	-	-	-	-	-	-	-	-
- Zoning Clearance	49	16	54	39	37	42	41	27	38	69
- Zoning Ordinance Amendment	5	-	4	2	2	1	-	1	1	2
Total planning actions	166	106	155	81	86	101	101	111	118	175

*Police services are provided by the Santa Barbara County Sheriff's Office.

** Fire services are provided by the Santa Barbara County Fire Department

1. FY2011 data is for Apr - June 2011 activities

2. FY2012 data is for Oct 2011 - June 2012 activities

3. FY2015 data is for July 2013 - Dec 2013 & Apr 2015 - June 2015

NA indicates the information is not available.

Source: City Finance, Public Works and Planning Departments

City of Buellton, California
Capital Asset Statistics by Function
Last Ten Fiscal Years
(Fiscal year ended June 30)

Function	2007	2008	2009	2010	2011
Police *:					
Stations	1	1	1	1	1
Fire *					
Fire stations	1	1	1	1	1
Public works					
Streets (miles)	22	22	22	22	22
Streetlights	50	50	50	50	64
Parks and recreation					
Parks	2	2	2	2	2
Sewer					
Sanitary sewers (miles)	18	18	18	18	18
Number of pump stations	2	2	2	2	2
Wastewater treatment plant	1	1	1	1	1
Water					
Water lines	27	27	27	27	27
Wells	5	5	5	5	5
Water treatment plants	2	2	2	2	2
Reservoirs	3	3	3	3	3

* Services are provided by the County or Special Districts, which are separate from the City. The data provided are for those portions of the system located within the City of Buellton.

Source: City Finance, Public Works and Planning Departments

2012	2013	2014	2015	2016
1	1	1	1	1
1	1	1	1	1
22	22	22	22	22
64	64	64	64	64
2	2	4	4	4
18	18	18	18	18
2	2	2	2	2
1	1	1	1	1
27	27	27	27	27
5	5	5	5	5
2	2	2	2	2
3	3	3	3	3

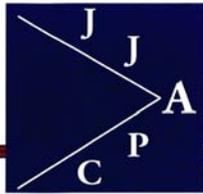
City of Buellton, California
Capital Asset Statistics by Funds
Last Ten Fiscal Years
(Fiscal year ended June 30)

	2007	2008	2009	2010
Governmental-type				
Land	\$ 1,118,648	\$ 1,118,648	\$ 1,118,648	\$ 1,118,648
Construction-in-progress	-	-	92,397	-
Buildings and improvements	7,626,199	7,759,526	8,388,508	8,318,333
Equipment	394,828	376,438	292,115	306,543
Infrastructure	14,986,648	14,986,648	15,824,033	16,094,430
Total	<u>24,126,323</u>	<u>24,241,260</u>	<u>25,715,701</u>	<u>25,837,954</u>
Accumulated depreciation				
Total Accumulated depreciation	(7,328,622)	(7,994,384)	(8,558,186)	(9,275,200)
Total Governmental net capital assets	<u>16,797,701</u>	<u>16,246,876</u>	<u>17,157,515</u>	<u>16,562,754</u>
Business-type Activities				
Land	\$ 247,691	\$ 247,691	\$ 247,691	\$ 247,691
Construction-in-progress	-	-	-	88,645
Buildings and improvements	-	-	-	-
Equipment	348,660	428,084	428,084	552,625
Infrastructure	9,572,352	9,985,252	10,065,452	10,116,246
Total	<u>10,168,703</u>	<u>10,661,027</u>	<u>10,741,227</u>	<u>11,005,207</u>
Accumulated depreciation				
Total accumulated depreciation	(4,913,310)	(5,271,324)	(5,589,314)	(5,908,365)
Total Business-type net capital assets	<u>\$ 5,255,393</u>	<u>\$ 5,389,703</u>	<u>\$ 5,151,913</u>	<u>\$ 5,096,842</u>

Source: City Finance Department

2011	2012	2013	2014	2015	2016
\$ 1,536,248	\$ 1,536,248	\$ 1,536,248	\$ 1,536,248	\$ 1,536,248	\$ 1,536,248
-	-	-	-	-	-
8,346,414	4,221,448	4,221,448	4,221,448	4,221,448	5,806,438
392,039	385,766	425,998	444,765	528,043	598,224
16,183,515	15,815,655	16,279,484	16,364,557	17,367,786	16,939,604
26,458,216	21,959,117	22,463,178	22,567,018	23,653,525	24,880,514
(10,013,178)	(4,555,664)	(4,812,370)	(5,067,910)	(5,501,416)	(5,919,701)
16,445,038	17,403,453	17,650,808	17,499,108	18,152,109	18,960,813
\$ 247,691	\$ 247,691	\$ 247,691	\$ 247,691	\$ 247,691	\$ 247,691
-	-	-	-	-	-
-	574,387	574,387	574,387	574,387	574,387
557,499	582,952	740,718	773,522	815,800	894,291
10,968,077	10,729,454	10,765,834	11,207,646	11,578,959	12,451,313
11,773,267	12,134,484	12,328,630	12,803,246	13,216,837	14,167,682
(6,242,860)	(6,571,046)	(6,908,230)	(7,247,635)	(7,643,835)	(8,090,871)
\$ 5,530,407	\$ 5,563,438	\$ 5,420,400	\$ 5,555,611	\$ 5,573,002	\$ 6,076,811

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JJACPA, Inc.

A Professional Accounting Services Corp.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

To the Honorable Mayor and City Council
of the City of Buellton
Buellton, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the City of Buellton, California (City), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 24, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Mayor and City Council
of the City of Buellton
Buellton, California
Page 132

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

May 24, 2017

JJACPA, Inc.

JJACPA, Inc.
Dublin, CA

GLOSSARY OF TERMS

Net Position	Total Assets minus Total Liabilities for the period.
Changes in Net Position	Net position changes by adding revenues minus expenditures (including transfers) for the period.
Special Revenue Funds	Governmental Fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes, i.e., Measure A and Gas Tax.
Major Funds	Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. Funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. The General Fund is always a major fund.
Non-Major Funds	Governmental fund or enterprise fund not meeting the criteria of a major fund.
Program Revenue	Charges for Services, i.e., Fees, Licenses, permits rental income, Fines and Forfeitures.
General Revenue	All taxes and non-tax revenue that do not meet the criteria for Program Revenue.
Governmental Funds	The funds through which most government functions typically are financed. Used to account for essentially the same functions reported as governmental activities in the Government-wide Financial Statements.
Intergovernmental	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.
General Government	Is charged with all expenditures for the legislative and judicial branches of a government. It is also charged with the expenditures made by the chief executive officer and other top-level auxiliary and staff agencies in the administrative branch of the government. The accounts are subdivided into three groups; legislative, judicial, and executive.
Community Development	Sometimes referred to as Community Services. It is a broad term covering Housing and Community Support Services. This category does not include the "Community Development – Planning" section of the Buellton Budget.

Public Works

Is charged with streets, traffic congestion, zoning, signs, park services, street lights, engineering, storm drains and landscape maintenance. The “Community Development – Planning” section of the Buellton Budget is located within this category.

Culture and Leisure

A major function of government, includes all library, cultural and recreational activities maintained for the benefit of residents and visitors.

Grants and Contributions

Grants and related earnings are externally restricted to the acquisition of specified asset or specified purpose.



City of Buellton, CA

ATTACHMENT 3

Detail vs Budget Report

Account Summary

Date Range: 07/01/2015 - 06/30/2016

REVENUES

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - General Fund							
Category: 410 - Taxes							
001-41005	Property Taxes - Secured	-2,298,335.00	0.00	-2,352,308.23	-2,352,308.23	53,973.23	2.35 %
001-41010	Property Taxes - Unsecured	-41,000.00	0.00	-44,225.28	-44,225.28	3,225.28	7.87 %
001-41015	Homeowners Exemptions	-7,000.00	0.00	-6,620.00	-6,620.00	-380.00	-5.43 %
001-41020	Franchise Fees	-210,000.00	0.00	-223,302.42	-223,302.42	13,302.42	6.33 %
001-41025	Sales Tax	-2,053,000.00	0.00	-1,911,233.06	-1,911,233.06	-141,766.94	-6.91 %
001-41030	Sales Tax Compensation	0.00	0.00	-132,834.17	-132,834.17	132,834.17	0.00 %
001-41035	Transient Occupancy Tax	-1,800,000.00	0.00	-1,783,807.00	-1,783,807.00	-16,193.00	-0.90 %
001-41040	Property Transfer Tax	-25,000.00	0.00	-32,118.88	-32,118.88	7,118.88	28.48 %
410 - Taxes Totals:		-6,434,335.00	0.00	-6,486,449.04	-6,486,449.04	52,114.04	0.81 %
Category: 420 - Fees & Permits							
001-42010	Zoning Clearance	-1,500.00	0.00	-1,620.00	-1,620.00	120.00	8.00 %
001-42011	Oak Tree Mitigation Fee	0.00	0.00	-19,800.00	-19,800.00	19,800.00	0.00 %
001-42015	Small Permits	-10,000.00	0.00	-9,750.00	-9,750.00	-250.00	-2.50 %
420 - Fees & Permits Totals:		-11,500.00	0.00	-31,170.00	-31,170.00	19,670.00	171.04 %
Category: 430 - Revenues From Other Agencies							
001-43005	Motor Vehicle in Lieu Tax	-2,400.00	0.00	0.00	0.00	-2,400.00	-100.00 %
001-43010	MV License Fee Compensation	-375,000.00	0.00	-402,747.57	-402,747.57	27,747.57	7.40 %
001-43015	COPS grant	-100,000.00	0.00	0.00	0.00	-100,000.00	-100.00 %
001-43040	Beverage Container Grant	-5,000.00	0.00	-5,000.00	-5,000.00	0.00	0.00 %
001-43050	Staffing Charges - CIP	-50,000.00	0.00	0.00	0.00	-50,000.00	-100.00 %
430 - Revenues From Other Agencies Totals:		-532,400.00	0.00	-407,747.57	-407,747.57	-124,652.43	-23.41 %
Category: 440 - Charges for Current Services							
001-44005	Buellton Recreation Program	-90,000.00	0.00	-173,079.93	-173,079.93	83,079.93	92.31 %
001-44010	Recreation Program 50/50	-5,000.00	0.00	-18,806.83	-18,806.83	13,806.83	276.14 %
001-44015	Buellton Rec Program Trips	-45,000.00	0.00	-43,346.65	-43,346.65	-1,653.35	-3.67 %
001-44020	Park Reservation Fees	-5,000.00	0.00	-7,320.00	-7,320.00	2,320.00	46.40 %
001-44025	Event Application Fee/Temp Use	-1,500.00	0.00	-1,165.00	-1,165.00	-335.00	-22.33 %
001-44035	Cost Reimbursement	-40,000.00	0.00	0.00	0.00	-40,000.00	-100.00 %
001-44040	Transfer from Reserves	-464,884.00	0.00	0.00	0.00	-464,884.00	-100.00 %
440 - Charges for Current Services Totals:		-651,384.00	0.00	-243,718.41	-243,718.41	-407,665.59	-62.58 %
Category: 441 - Wastewater Enterprise							
001-44105	Interest	-20,000.00	0.00	-24,816.15	-24,816.15	4,816.15	24.08 %
441 - Wastewater Enterprise Totals:		-20,000.00	0.00	-24,816.15	-24,816.15	4,816.15	24.08 %
Category: 442 - Water Enterprise							

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-44250	Miscellaneous	-10,000.00	0.00	-28,962.96	-28,962.96	18,962.96	189.63 %
442 - Water Enterprise Totals:		-10,000.00	0.00	-28,962.96	-28,962.96	18,962.96	189.63 %
Category: 450 - Fines & Penalties							
001-45005	Criminal Fines & Penalties	-40,000.00	0.00	-1,050.17	-1,050.17	-38,949.83	-97.37 %
001-45010	Fines & Fees	-15,000.00	0.00	-38,824.88	-38,824.88	23,824.88	158.83 %
450 - Fines & Penalties Totals:		-55,000.00	0.00	-39,875.05	-39,875.05	-15,124.95	-27.50 %
Category: 490 - Use of Monies & Properties							
001-49010	Rent	-70,000.00	0.00	-74,235.58	-74,235.58	4,235.58	6.05 %
490 - Use of Monies & Properties Totals:		-70,000.00	0.00	-74,235.58	-74,235.58	4,235.58	6.05 %
Category: 495 - Client Review							
001-49526	CA Mandated Cost Reimbursement	0.00	0.00	-13,710.00	-13,710.00	13,710.00	0.00 %
001-49548	Document Sales	0.00	0.00	-9.10	-9.10	9.10	0.00 %
001-49566	Home Occupation Permit	0.00	0.00	-200.00	-200.00	200.00	0.00 %
001-49584	Minor Use Permit	0.00	0.00	-310.00	-310.00	310.00	0.00 %
001-49585	Miscellaneous Permits	0.00	0.00	-9,176.25	-9,176.25	9,176.25	0.00 %
001-49636	Transfer in - Successor Agency	-53,716.00	0.00	-25,589.94	-25,589.94	-28,126.06	-52.36 %
495 - Client Review Totals:		-53,716.00	0.00	-48,995.29	-48,995.29	-4,720.71	-8.79 %
001 - General Fund Totals:		-7,838,335.00	0.00	-7,385,970.05	-7,385,970.05	-452,364.95	-5.77 %
005 - Sewer Fund							
Category: 441 - Wastewater Enterprise							
005-44105	Interest	-2,000.00	0.00	-4,386.47	-4,386.47	2,386.47	119.32 %
005-44110	Sales	-725,000.00	0.00	-727,809.83	-727,809.83	2,809.83	0.39 %
005-44115	Connection Fees	-346,000.00	0.00	-267,802.00	-267,802.00	-78,198.00	-22.60 %
005-44120	Set-Up Fees	-900.00	0.00	-1,165.00	-1,165.00	265.00	29.44 %
005-44125	Late Charges	-4,000.00	0.00	-4,744.83	-4,744.83	744.83	18.62 %
005-44126	Gain (Loss) on Capital Assets	0.00	0.00	-20,455.43	-20,455.43	20,455.43	0.00 %
441 - Wastewater Enterprise Totals:		-1,077,900.00	0.00	-1,026,363.56	-1,026,363.56	-51,536.44	-4.78 %
Category: 495 - Client Review							
005-49652	Transfer from Reserves	-283,333.00	0.00	0.00	0.00	-283,333.00	-100.00 %
495 - Client Review Totals:		-283,333.00	0.00	0.00	0.00	-283,333.00	-100.00 %
005 - Sewer Fund Totals:		-1,361,233.00	0.00	-1,026,363.56	-1,026,363.56	-334,869.44	-24.60 %
020 - Water Fund							
Category: 441 - Wastewater Enterprise							
020-44105	Interest	-3,000.00	0.00	-6,327.68	-6,327.68	3,327.68	110.92 %
020-44115	Connection Fees	-606,000.00	0.00	-468,460.00	-468,460.00	-137,540.00	-22.70 %
020-44120	Set-Up Fees	-900.00	0.00	-1,120.00	-1,120.00	220.00	24.44 %
020-44125	Late Charges	-10,000.00	0.00	-11,253.98	-11,253.98	1,253.98	12.54 %
441 - Wastewater Enterprise Totals:		-619,900.00	0.00	-487,161.66	-487,161.66	-132,738.34	-21.41 %
Category: 442 - Water Enterprise							
020-44210	Bulk Water	-20,000.00	0.00	-109,389.37	-109,389.37	89,389.37	446.95 %
020-44215	Sales	-1,428,000.00	0.00	-1,316,782.11	-1,316,782.11	-111,217.89	-7.79 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
020-44220	Meter Service Installation	-500.00	0.00	-60,175.00	-60,175.00	59,675.00	11,935.00 %
020-44240	Service Reinstatement Fee	-2,100.00	0.00	-959.00	-959.00	-1,141.00	-54.33 %
020-44246	Gain (Loss) on Capital Assets	0.00	0.00	-267,234.71	-267,234.71	267,234.71	0.00 %
020-44250	Miscellaneous	0.00	0.00	-8,554.30	-8,554.30	8,554.30	0.00 %
442 - Water Enterprise Totals:		-1,450,600.00	0.00	-1,763,094.49	-1,763,094.49	312,494.49	21.54 %
Category: 495 - Client Review							
020-49656	Hydrant Permits	0.00	0.00	-700.00	-700.00	700.00	0.00 %
020-49661	Transfer from Reserves	-1,103,333.00	0.00	0.00	0.00	-1,103,333.00	-100.00 %
495 - Client Review Totals:		-1,103,333.00	0.00	-700.00	-700.00	-1,102,633.00	-99.94 %
020 - Water Fund Totals:		-3,173,833.00	0.00	-2,250,956.15	-2,250,956.15	-922,876.85	-29.08 %
023 - Housing Fees							
Category: 441 - Wastewater Enterprise							
023-44105	Interest	-5,000.00	0.00	-1,268.76	-1,268.76	-3,731.24	-74.62 %
441 - Wastewater Enterprise Totals:		-5,000.00	0.00	-1,268.76	-1,268.76	-3,731.24	-74.62 %
Category: 443 - Housing							
023-44310	Housing Fees	0.00	0.00	-32,600.00	-32,600.00	32,600.00	0.00 %
443 - Housing Totals:		0.00	0.00	-32,600.00	-32,600.00	32,600.00	0.00 %
023 - Housing Fees Totals:		-5,000.00	0.00	-33,868.76	-33,868.76	28,868.76	577.38 %
024 - Traffic Mitigation Fund							
Category: 441 - Wastewater Enterprise							
024-44105	Interest	-25.00	0.00	-88.19	-88.19	63.19	252.76 %
441 - Wastewater Enterprise Totals:		-25.00	0.00	-88.19	-88.19	63.19	252.76 %
Category: 470 - Traffic Mitigation							
024-47010	Traffic Mitigation Fees	0.00	0.00	-54,809.05	-54,809.05	54,809.05	0.00 %
470 - Traffic Mitigation Totals:		0.00	0.00	-54,809.05	-54,809.05	54,809.05	0.00 %
024 - Traffic Mitigation Fund Totals:		-25.00	0.00	-54,897.24	-54,897.24	54,872.24	219,488.96 %
025 - Gas Tax Fund							
Category: 440 - Charges for Current Services							
025-44040	Transfer from Reserves	-592,146.00	0.00	0.00	0.00	-592,146.00	-100.00 %
440 - Charges for Current Services Totals:		-592,146.00	0.00	0.00	0.00	-592,146.00	-100.00 %
Category: 441 - Wastewater Enterprise							
025-44105	Interest	-2,000.00	0.00	-1,905.46	-1,905.46	-94.54	-4.73 %
441 - Wastewater Enterprise Totals:		-2,000.00	0.00	-1,905.46	-1,905.46	-94.54	-4.73 %
Category: 471 - Gas Tax							
025-47110	Surface Transportation Program	-70,000.00	0.00	-72,840.00	-72,840.00	2,840.00	4.06 %
025-47120	Gas Tax 2105	-27,955.00	0.00	-27,685.10	-27,685.10	-269.90	-0.97 %
025-47125	Gas Tax 2106	-19,211.00	0.00	-18,529.91	-18,529.91	-681.09	-3.55 %
025-47130	Gas Tax 2107	-38,414.00	0.00	-36,049.78	-36,049.78	-2,364.22	-6.15 %
025-47135	Gas Tax 2107.5	-1,000.00	0.00	-1,000.00	-1,000.00	0.00	0.00 %
025-47140	Gas Tax 2103/R & T 7360	-24,274.00	0.00	-25,330.33	-25,330.33	1,056.33	4.35 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
	471 - Gas Tax Totals:	-180,854.00	0.00	-181,435.12	-181,435.12	581.12	0.32 %
	025 - Gas Tax Fund Totals:	-775,000.00	0.00	-183,340.58	-183,340.58	-591,659.42	-76.34 %
027 - Local Transportation Fund							
Category: 441 - Wastewater Enterprise							
027-44105	Interest	-20.00	0.00	-52.43	-52.43	32.43	162.15 %
	441 - Wastewater Enterprise Totals:	-20.00	0.00	-52.43	-52.43	32.43	162.15 %
Category: 473 - Local Transportation							
027-47310	LTF - Bikeways	-3,000.00	0.00	-16,819.65	-16,819.65	13,819.65	460.66 %
027-47311	Transfer from Bikes and Ped	0.00	0.00	-13,000.00	-13,000.00	13,000.00	0.00 %
027-47315	LTF - Roads	0.00	0.00	-1,291.00	-1,291.00	1,291.00	0.00 %
	473 - Local Transportation Totals:	-3,000.00	0.00	-31,110.65	-31,110.65	28,110.65	937.02 %
Category: 474 - Transportation Planning							
027-47415	Transfer from General Fund	-92,100.00	0.00	0.00	0.00	-92,100.00	-100.00 %
	474 - Transportation Planning Totals:	-92,100.00	0.00	0.00	0.00	-92,100.00	-100.00 %
Category: 490 - Use of Monies & Properties							
027-49690	Transfer from Other Funds	0.00	0.00	-39,100.00	-39,100.00	39,100.00	0.00 %
	490 - Use of Monies & Properties Totals:	0.00	0.00	-39,100.00	-39,100.00	39,100.00	0.00 %
	027 - Local Transportation Fund Totals:	-95,120.00	0.00	-70,263.08	-70,263.08	-24,856.92	-26.13 %
029 - Transportation Planning							
Category: 474 - Transportation Planning							
029-47410	STA Funding	-20,000.00	0.00	0.00	0.00	-20,000.00	-100.00 %
029-47415	Transfer from General Fund	-25,000.00	0.00	-25,000.00	-25,000.00	0.00	0.00 %
	474 - Transportation Planning Totals:	-45,000.00	0.00	-25,000.00	-25,000.00	-20,000.00	-44.44 %
	029 - Transportation Planning Totals:	-45,000.00	0.00	-25,000.00	-25,000.00	-20,000.00	-44.44 %
031 - Measure A							
Category: 441 - Wastewater Enterprise							
031-44105	Interest	-350.00	0.00	-1,998.21	-1,998.21	1,648.21	470.92 %
	441 - Wastewater Enterprise Totals:	-350.00	0.00	-1,998.21	-1,998.21	1,648.21	470.92 %
Category: 475 - Measure A							
031-47510	Measure A	-342,727.00	0.00	-340,203.28	-340,203.28	-2,523.72	-0.74 %
	475 - Measure A Totals:	-342,727.00	0.00	-340,203.28	-340,203.28	-2,523.72	-0.74 %
Category: 495 - Client Review							
031-49736	Transfer from Reserves	-512,270.00	0.00	0.00	0.00	-512,270.00	-100.00 %
	495 - Client Review Totals:	-512,270.00	0.00	0.00	0.00	-512,270.00	-100.00 %
	031 - Measure A Totals:	-855,347.00	0.00	-342,201.49	-342,201.49	-513,145.51	-59.99 %
051 - Successor Agency Proj Fund							
Category: 495 - Client Review							
051-49704	Interest	0.00	0.00	-217.08	-217.08	217.08	0.00 %
051-49706	Loan from City of Buellton	0.00	0.00	-1,876,208.00	-1,876,208.00	1,876,208.00	0.00 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
051-49709	Transfer from General Fund	-5,943,790.00	0.00	-5,943,790.00	-5,943,790.00	0.00	0.00 %
	495 - Client Review Totals:	-5,943,790.00	0.00	-7,820,215.08	-7,820,215.08	1,876,425.08	31.57 %
	051 - Successor Agency Proj Fund Totals:	-5,943,790.00	0.00	-7,820,215.08	-7,820,215.08	1,876,425.08	31.57 %
075 - Trust & Agency Fund							
Category: 495 - Client Review							
075-49716	Interest Revenue	0.00	0.00	-593.21	-593.21	593.21	0.00 %
	495 - Client Review Totals:	0.00	0.00	-593.21	-593.21	593.21	0.00 %
	075 - Trust & Agency Fund Totals:	0.00	0.00	-593.21	-593.21	593.21	0.00 %
092 - Capital Improvement Proj Fund							
Category: 495 - Client Review							
092-49676	Transfer between 091/092	0.00	0.00	-493,112.00	-493,112.00	493,112.00	0.00 %
	495 - Client Review Totals:	0.00	0.00	-493,112.00	-493,112.00	493,112.00	0.00 %
	092 - Capital Improvement Proj Fund Totals:	0.00	0.00	-493,112.00	-493,112.00	493,112.00	0.00 %
	Report Total:	-20,092,683.00	0.00	-19,686,781.20	-19,686,781.20	-405,901.80	-2.02 %

Fund Summary

Fund	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - General Fund	-7,838,335.00	0.00	-7,385,970.05	-7,385,970.05	-452,364.95	-5.77 %
005 - Sewer Fund	-1,361,233.00	0.00	-1,026,363.56	-1,026,363.56	-334,869.44	-24.60 %
020 - Water Fund	-3,173,833.00	0.00	-2,250,956.15	-2,250,956.15	-922,876.85	-29.08 %
023 - Housing Fees	-5,000.00	0.00	-33,868.76	-33,868.76	28,868.76	577.38 %
024 - Traffic Mitigation Fund	-25.00	0.00	-54,897.24	-54,897.24	54,872.24	219,488.96 %
025 - Gas Tax Fund	-775,000.00	0.00	-183,340.58	-183,340.58	-591,659.42	-76.34 %
027 - Local Transportation Fund	-95,120.00	0.00	-70,263.08	-70,263.08	-24,856.92	-26.13 %
029 - Transportation Planning	-45,000.00	0.00	-25,000.00	-25,000.00	-20,000.00	-44.44 %
031 - Measure A	-855,347.00	0.00	-342,201.49	-342,201.49	-513,145.51	-59.99 %
051 - Successor Agency Proj Fund	-5,943,790.00	0.00	-7,820,215.08	-7,820,215.08	1,876,425.08	31.57 %
075 - Trust & Agency Fund	0.00	0.00	-593.21	-593.21	593.21	0.00 %
092 - Capital Improvement Proj Fund	0.00	0.00	-493,112.00	-493,112.00	493,112.00	0.00 %
Report Total:	-20,092,683.00	0.00	-19,686,781.20	-19,686,781.20	-405,901.80	-2.02 %



City of Buellton, CA

EXPENDITURES

Detail vs Budget Report

Account Summary

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - General Fund							
Department: 401 - CITY COUNCIL							
001-401-50000	Salaries	45,680.00	0.00	69,782.53	69,782.53	-24,102.53	-52.76 %
001-401-50020	Council Salaries	26,400.00	0.00	4,400.00	4,400.00	22,000.00	83.33 %
001-401-50025	Council Car Allowance	4,500.00	0.00	4,500.00	4,500.00	0.00	0.00 %
001-401-50120	Employer SS/MC	1,210.00	0.00	1,208.46	1,208.46	1.54	0.13 %
001-401-50130	UI & Employee Training Tax	1,250.00	0.00	1,300.23	1,300.23	-50.23	-4.02 %
001-401-50200	PERS Retirement	11,790.00	0.00	11,180.36	11,180.36	609.64	5.17 %
001-401-50300	Workers Compensation	4,915.00	0.00	4,896.00	4,896.00	19.00	0.39 %
001-401-50400	Medical Benefit	9,700.00	0.00	9,855.48	9,855.48	-155.48	-1.60 %
001-401-50410	Employer Paid DCP	2,745.00	0.00	2,605.70	2,605.70	139.30	5.07 %
001-401-50500	Group Life Ins Benefit	40.00	0.00	48.12	48.12	-8.12	-20.30 %
001-401-60013	Election Expense	5,500.00	0.00	555.52	555.52	4,944.48	89.90 %
001-401-60210	Computer Maintenance &Software	14,642.00	0.00	12,425.41	12,425.41	2,216.59	15.14 %
001-401-60710	Travel & Training	12,000.00	0.00	6,391.92	6,391.92	5,608.08	46.73 %
001-401-60900	Miscellaneous	1,000.00	0.00	1,337.97	1,337.97	-337.97	-33.80 %
001-401-61130	Office Supplies	500.00	0.00	379.49	379.49	120.51	24.10 %
001-401-72200	Office Furniture	750.00	0.00	750.00	750.00	0.00	0.00 %
401 - CITY COUNCIL Totals:		142,622.00	0.00	131,617.19	131,617.19	11,004.81	7.72 %
Department: 402 - CITY MANAGER							
001-402-50000	Salaries	153,422.00	0.00	152,536.15	152,536.15	885.85	0.58 %
001-402-50025	Car Allowance	3,600.00	0.00	600.00	600.00	3,000.00	83.33 %
001-402-50120	Employer SS/MC	2,170.00	0.00	2,386.00	2,386.00	-216.00	-9.95 %
001-402-50130	UI & Employee Training Tax	260.00	0.00	261.67	261.67	-1.67	-0.64 %
001-402-50200	PERS Retirement	24,480.00	0.00	24,858.38	24,858.38	-378.38	-1.55 %
001-402-50300	Workers Compensation	9,600.00	0.00	9,564.00	9,564.00	36.00	0.38 %
001-402-50400	Medical Benefit	10,820.00	0.00	10,830.85	10,830.85	-10.85	-0.10 %
001-402-50410	Employer Paid DCP	8,980.00	0.00	9,120.67	9,120.67	-140.67	-1.57 %
001-402-50500	Group Life Ins Benefit	100.00	0.00	100.75	100.75	-0.75	-0.75 %
001-402-60210	Computer Maintenance &Software	200.00	0.00	0.00	0.00	200.00	100.00 %
001-402-60650	Membership & Publications	700.00	0.00	350.00	350.00	350.00	50.00 %
001-402-60710	Travel & Training	2,500.00	0.00	915.72	915.72	1,584.28	63.37 %
001-402-60900	Miscellaneous	500.00	0.00	219.88	219.88	280.12	56.02 %
001-402-61130	Office Supplies	250.00	0.00	54.74	54.74	195.26	78.10 %
001-402-72200	Office Furniture	0.00	0.00	778.95	778.95	-778.95	0.00 %
402 - CITY MANAGER Totals:		217,582.00	0.00	212,577.76	212,577.76	5,004.24	2.30 %
Department: 403 - CITY CLERK							

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-403-50000	Salaries	72,270.00	0.00	71,673.43	71,673.43	596.57	0.83 %
001-403-50120	Employer SS/MC	1,140.00	0.00	1,140.62	1,140.62	-0.62	-0.05 %
001-403-50130	UI & Employee Training Tax	160.00	0.00	153.80	153.80	6.20	3.88 %
001-403-50200	PERS Retirement	11,205.00	0.00	10,406.07	10,406.07	798.93	7.13 %
001-403-50300	Workers Compensation	4,400.00	0.00	4,380.00	4,380.00	20.00	0.45 %
001-403-50400	Medical Benefit	6,490.00	0.00	6,573.39	6,573.39	-83.39	-1.28 %
001-403-50410	Employer Paid DCP	4,110.00	0.00	3,908.45	3,908.45	201.55	4.90 %
001-403-50500	Group Life Ins Benefit	60.00	0.00	59.63	59.63	0.37	0.62 %
001-403-60012	Code Updates	3,000.00	0.00	1,263.43	1,263.43	1,736.57	57.89 %
001-403-60210	Computer Maintenance &Software	1,000.00	0.00	1,104.20	1,104.20	-104.20	-10.42 %
001-403-60520	Advertising - Legal	3,500.00	0.00	2,271.30	2,271.30	1,228.70	35.11 %
001-403-60650	Membership & Publications	800.00	0.00	345.00	345.00	455.00	56.88 %
001-403-60710	Travel & Training	5,000.00	0.00	3,517.73	3,517.73	1,482.27	29.65 %
001-403-60900	Miscellaneous	1,000.00	0.00	352.95	352.95	647.05	64.71 %
001-403-61130	Office Supplies	1,000.00	0.00	454.68	454.68	545.32	54.53 %
001-403-72200	Office Furniture	0.00	0.00	1,374.00	1,374.00	-1,374.00	0.00 %
403 - CITY CLERK Totals:		115,135.00	0.00	108,978.68	108,978.68	6,156.32	5.35 %
Department: 404 - CITY ATTORNEY							
001-404-60840	Contract Services-Legal Fees	150,000.00	0.00	168,826.77	168,826.77	-18,826.77	-12.55 %
404 - CITY ATTORNEY Totals:		150,000.00	0.00	168,826.77	168,826.77	-18,826.77	-12.55 %
Department: 410 - NON-DEPARTMENTAL							
001-410-50130	UI & Employee Training Tax	0.00	0.00	974.64	974.64	-974.64	0.00 %
001-410-50400	Medical Benefit	60,583.00	0.00	49,581.20	49,581.20	11,001.80	18.16 %
001-410-50600	Insurance - Liability	152,015.00	0.00	152,015.44	152,015.44	-0.44	0.00 %
001-410-50610	Insurance - Property	5,500.00	0.00	2,712.00	2,712.00	2,788.00	50.69 %
001-410-60014	Emergency Operations	3,000.00	0.00	5,263.55	5,263.55	-2,263.55	-75.45 %
001-410-60015	Animal Control	35,093.00	0.00	35,093.00	35,093.00	0.00	0.00 %
001-410-60022	Recruitment Expense	2,000.00	0.00	5,436.00	5,436.00	-3,436.00	-171.80 %
001-410-60210	Computer Maintenance &Software	10,000.00	0.00	14,166.33	14,166.33	-4,166.33	-41.66 %
001-410-60310	Equipment Rental	10,000.00	0.00	9,955.34	9,955.34	44.66	0.45 %
001-410-60650	Membership & Publications	4,500.00	0.00	7,854.25	7,854.25	-3,354.25	-74.54 %
001-410-60710	Travel & Training	800.00	0.00	863.45	863.45	-63.45	-7.93 %
001-410-60800	Contract Services	0.00	0.00	1,300.00	1,300.00	-1,300.00	0.00 %
001-410-60900	Miscellaneous	59,380.00	0.00	54,279.66	54,279.66	5,100.34	8.59 %
001-410-60910	Misc Recognition Items	3,500.00	0.00	1,263.44	1,263.44	2,236.56	63.90 %
001-410-61130	Office Supplies	6,500.00	0.00	13,243.81	13,243.81	-6,743.81	-103.75 %
001-410-61131	Postage	2,000.00	0.00	1,374.42	1,374.42	625.58	31.28 %
001-410-61210	Utilities - Sewer	900.00	0.00	1,110.24	1,110.24	-210.24	-23.36 %
001-410-61211	Utilities - Water	1,800.00	0.00	921.47	921.47	878.53	48.81 %
001-410-61230	Utilities - Gas	900.00	0.00	0.00	0.00	900.00	100.00 %
001-410-61241	Utilities - Electric	9,000.00	0.00	8,831.23	8,831.23	168.77	1.88 %
001-410-61292	Internet Access/ Website Maint	10,000.00	0.00	5,638.04	5,638.04	4,361.96	43.62 %
001-410-67200	Community Organization Support	80,900.00	0.00	81,450.00	81,450.00	-550.00	-0.68 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-410-67370	H/R Expense	0.00	0.00	1,281.00	1,281.00	-1,281.00	0.00 %
001-410-67430	LAFCO Contribution	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
001-410-67620	SB Co Mntl Hlth Mbl Crisis Svc	2,621.00	0.00	2,686.00	2,686.00	-65.00	-2.48 %
001-410-67705	Telephone	3,800.00	0.00	4,151.70	4,151.70	-351.70	-9.26 %
001-410-67790	Visitors Bureau	375,000.00	0.00	338,011.84	338,011.84	36,988.16	9.86 %
001-410-67821	Write-Off	0.00	0.00	18,675.70	18,675.70	-18,675.70	0.00 %
001-410-69100	Transfer to Other Funds	6,466,674.00	0.00	7,994,369.44	7,994,369.44	-1,527,695.44	-23.62 %
001-410-69600	Undesignated Misc Support	0.00	0.00	400.00	400.00	-400.00	0.00 %
001-410-72300	Computer Equipment	1,000.00	0.00	3,842.64	3,842.64	-2,842.64	-284.26 %
410 - NON-DEPARTMENTAL Totals:		7,309,466.00	0.00	8,816,745.83	8,816,745.83	-1,507,279.83	-20.62 %
Department: 420 - FINANCE							
001-420-50000	Salaries	129,585.00	0.00	141,286.51	141,286.51	-11,701.51	-9.03 %
001-420-50030	Hourly Employee	38,500.00	0.00	8,275.00	8,275.00	30,225.00	78.51 %
001-420-50120	Employer SS/MC	5,040.00	0.00	3,583.72	3,583.72	1,456.28	28.89 %
001-420-50130	UI & Employee Training Tax	400.00	0.00	971.62	971.62	-571.62	-142.91 %
001-420-50200	PERS Retirement	16,890.00	0.00	18,483.01	18,483.01	-1,593.01	-9.43 %
001-420-50300	Workers Compensation	6,315.00	0.00	6,288.00	6,288.00	27.00	0.43 %
001-420-50400	Medical Benefit	16,440.00	0.00	17,308.58	17,308.58	-868.58	-5.28 %
001-420-50410	Employer Paid DCP	5,210.00	0.00	5,051.92	5,051.92	158.08	3.03 %
001-420-50500	Group Life Ins Benefit	150.00	0.00	156.85	156.85	-6.85	-4.57 %
001-420-60021	Audit	7,500.00	0.00	4,269.90	4,269.90	3,230.10	43.07 %
001-420-60210	Computer Maintenance &Software	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
001-420-60211	Data Processing Contract Maint	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
001-420-60650	Membership & Publications	800.00	0.00	920.00	920.00	-120.00	-15.00 %
001-420-60710	Travel & Training	2,000.00	0.00	166.32	166.32	1,833.68	91.68 %
001-420-60800	Contract Services	75,000.00	0.00	105,848.48	105,848.48	-30,848.48	-41.13 %
001-420-60900	Miscellaneous	1,000.00	0.00	1,061.62	1,061.62	-61.62	-6.16 %
001-420-61130	Office Supplies	3,000.00	0.00	2,156.83	2,156.83	843.17	28.11 %
001-420-61131	Postage	0.00	0.00	16.30	16.30	-16.30	0.00 %
001-420-72100	Office Equipment	0.00	0.00	676.50	676.50	-676.50	0.00 %
001-420-72300	Computer Equipment	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
420 - FINANCE Totals:		316,330.00	0.00	316,521.16	316,521.16	-191.16	-0.06 %
Department: 501 - PUBLIC SAFETY - POLICE/FIRE							
001-501-60800	Contract Services	1,780,000.00	0.00	1,615,912.74	1,615,912.74	164,087.26	9.22 %
001-501-60810	Contract Services - Fire Dept	193,696.00	0.00	186,976.00	186,976.00	6,720.00	3.47 %
001-501-60820	Contract Svcs - Police -CA IGG	0.00	0.00	66.00	66.00	-66.00	0.00 %
001-501-61241	Utilities - Electric	7,700.00	0.00	5,138.16	5,138.16	2,561.84	33.27 %
501 - PUBLIC SAFETY - POLICE/FIRE Totals:		1,981,396.00	0.00	1,808,092.90	1,808,092.90	173,303.10	8.75 %
Department: 510 - LEISURE SERVICES - LIBRARY							
001-510-60800	Contract Services	91,641.00	0.00	91,641.00	91,641.00	0.00	0.00 %
001-510-61211	Utilities - Water	1,800.00	0.00	921.47	921.47	878.53	48.81 %
001-510-61230	Utilities - Gas	2,800.00	0.00	1,834.18	1,834.18	965.82	34.49 %
001-510-61241	Utilities - Electric	0.00	0.00	3,580.99	3,580.99	-3,580.99	0.00 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
510 - LEISURE SERVICES - LIBRARY Totals:		96,241.00	0.00	97,977.64	97,977.64	-1,736.64	-1.80 %
Department: 511 - RECREATION							
001-511-50000	Salaries	185,678.00	0.00	221,935.96	221,935.96	-36,257.96	-19.53 %
001-511-50030	Hourly Employees	37,000.00	0.00	19,924.57	19,924.57	17,075.43	46.15 %
001-511-50120	Employer SS/MC	5,410.00	0.00	7,087.72	7,087.72	-1,677.72	-31.01 %
001-511-50130	UI & Employee Training Tax	2,160.00	0.00	2,741.86	2,741.86	-581.86	-26.94 %
001-511-50200	PERS Retirement	30,370.00	0.00	28,781.73	28,781.73	1,588.27	5.23 %
001-511-50300	Workers Compensation	14,135.00	0.00	14,400.00	14,400.00	-265.00	-1.87 %
001-511-50400	Medical Benefit	36,470.00	0.00	33,276.30	33,276.30	3,193.70	8.76 %
001-511-50410	Employer Paid DCP	8,510.00	0.00	8,026.39	8,026.39	483.61	5.68 %
001-511-50500	Group Life Ins Benefit	0.00	0.00	271.25	271.25	-271.25	0.00 %
001-511-50510	Group Life Insurance	325.00	0.00	54.24	54.24	270.76	83.31 %
001-511-60210	Computer Maint & Software	0.00	0.00	49.97	49.97	-49.97	0.00 %
001-511-60250	Maintenance/Repair	16,000.00	0.00	10,474.14	10,474.14	5,525.86	34.54 %
001-511-60252	Maintenance/Repair-Joint Use	0.00	0.00	943.10	943.10	-943.10	0.00 %
001-511-60270	Maintenance-Vehicles	2,000.00	0.00	3,589.27	3,589.27	-1,589.27	-79.46 %
001-511-60510	Advertising	6,500.00	0.00	7,851.80	7,851.80	-1,351.80	-20.80 %
001-511-60800	Contract Services	30,000.00	0.00	34,528.27	34,528.27	-4,528.27	-15.09 %
001-511-60900	Miscellaneous	1,000.00	0.00	195.99	195.99	804.01	80.40 %
001-511-61130	Office Supplies	2,500.00	0.00	2,842.90	2,842.90	-342.90	-13.72 %
001-511-61280	Fuel-Vehicles	9,000.00	0.00	7,621.82	7,621.82	1,378.18	15.31 %
001-511-61290	Telephone/Internet	3,000.00	0.00	2,448.37	2,448.37	551.63	18.39 %
001-511-67135	Buelltton Rec Program Trips	29,500.00	0.00	35,339.15	35,339.15	-5,839.15	-19.79 %
001-511-67140	Buelltton Recreation Program	49,500.00	0.00	63,199.65	63,199.65	-13,699.65	-27.68 %
001-511-67570	Recreation Program 50/50	5,000.00	0.00	2,309.59	2,309.59	2,690.41	53.81 %
511 - RECREATION Totals:		474,058.00	0.00	507,894.04	507,894.04	-33,836.04	-7.14 %
Department: 550 - PUBLIC WORKS - STREET LIGHTS							
001-550-61241	Utilities - Electric	55,000.00	0.00	0.00	0.00	55,000.00	100.00 %
550 - PUBLIC WORKS - STREET LIGHTS Totals:		55,000.00	0.00	0.00	0.00	55,000.00	100.00 %
Department: 551 - STORM WATER							
001-551-60650	Memberships & Pbs	600.00	0.00	565.00	565.00	35.00	5.83 %
001-551-60800	Contract Services	155,000.00	0.00	154,892.50	154,892.50	107.50	0.07 %
001-551-67575	Regulatory Compliance	9,000.00	0.00	11,599.72	11,599.72	-2,599.72	-28.89 %
001-551-69100	Transfer to Other Funds	20,000.00	0.00	0.00	0.00	20,000.00	100.00 %
551 - STORM WATER Totals:		184,600.00	0.00	167,057.22	167,057.22	17,542.78	9.50 %
Department: 552 - PUBLIC WORKS - PARKS							
001-552-60254	Maintenance/Repair-A&F Medians	5,000.00	0.00	279.55	279.55	4,720.45	94.41 %
001-552-60255	Maintenance/Repair-Golf Course	0.00	0.00	842.61	842.61	-842.61	0.00 %
001-552-60256	Maintenance/Repair-Oak Park	20,000.00	0.00	9,635.27	9,635.27	10,364.73	51.82 %
001-552-60257	Maintenance/Repair-Paws Park	10,500.00	0.00	11,166.32	11,166.32	-666.32	-6.35 %
001-552-60258	Maintenance/Repair-Riverview	30,000.00	0.00	22,277.85	22,277.85	7,722.15	25.74 %
001-552-60310	Equipment Rental	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-552-60800	Contract Services	159,000.00	0.00	147,767.30	147,767.30	11,232.70	7.06 %
001-552-61110	Chemicals	1,000.00	0.00	122.32	122.32	877.68	87.77 %
001-552-61125	Small Equipment	3,000.00	0.00	447.13	447.13	2,552.87	85.10 %
001-552-61140	Operational Supplies	8,800.00	0.00	1,052.70	1,052.70	7,747.30	88.04 %
001-552-61211	Utilities - Water	46,000.00	0.00	33,745.29	33,745.29	12,254.71	26.64 %
001-552-61241	Utilities - Electric	7,500.00	0.00	3,500.78	3,500.78	3,999.22	53.32 %
001-552-73500	Equipment	25,000.00	0.00	13,599.34	13,599.34	11,400.66	45.60 %
552 - PUBLIC WORKS - PARKS Totals:		320,800.00	0.00	244,436.46	244,436.46	76,363.54	23.80 %
Department: 556 - PUBLIC WORKS - LANDSCAPE MAINTENANCE							
001-556-60250	Maintenance/Repair	2,500.00	0.00	1,578.52	1,578.52	921.48	36.86 %
001-556-60800	Contract Services	70,000.00	0.00	65,756.92	65,756.92	4,243.08	6.06 %
001-556-61211	Utilities - Water	22,000.00	0.00	11,294.57	11,294.57	10,705.43	48.66 %
001-556-61241	Utilities - Electric	6,000.00	0.00	6,135.42	6,135.42	-135.42	-2.26 %
556 - PUBLIC WORKS - LANDSCAPE MAINTENANCE Totals:		100,500.00	0.00	84,765.43	84,765.43	15,734.57	15.66 %
Department: 557 - PUBLIC WORKS - ENGINEERING							
001-557-60800	Contract Services	85,000.00	0.00	0.00	0.00	85,000.00	100.00 %
001-557-60830	Contract Services-Engineering	25,000.00	0.00	0.00	0.00	25,000.00	100.00 %
001-557-60831	Contract Svcs-Engr-Prop 1B	0.00	0.00	3,890.00	3,890.00	-3,890.00	0.00 %
557 - PUBLIC WORKS - ENGINEERING Totals:		110,000.00	0.00	3,890.00	3,890.00	106,110.00	96.46 %
Department: 558 - PUBLIC WORKS - GENERAL							
001-558-50000	Salaries	231,058.00	0.00	241,957.30	241,957.30	-10,899.30	-4.72 %
001-558-50035	Hourly	12,192.00	0.00	0.00	0.00	12,192.00	100.00 %
001-558-50120	Employer SS/MC	0.00	0.00	3,885.15	3,885.15	-3,885.15	0.00 %
001-558-50130	UI & Employee Training Tax	1,070.00	0.00	1,087.77	1,087.77	-17.77	-1.66 %
001-558-50200	PERS Retirement	33,915.00	0.00	31,731.72	31,731.72	2,183.28	6.44 %
001-558-50300	Workers Compensation	0.00	0.00	13,908.00	13,908.00	-13,908.00	0.00 %
001-558-50301	Workers Compensation	4,700.00	0.00	0.00	0.00	4,700.00	100.00 %
001-558-50400	Medical Benefit	42,070.00	0.00	37,734.83	37,734.83	4,335.17	10.30 %
001-558-50410	Employer Paid DCP	25,705.00	0.00	11,657.67	11,657.67	14,047.33	54.65 %
001-558-50500	Group Life Ins Benefit	345.00	0.00	292.22	292.22	52.78	15.30 %
001-558-60131	Laundry / Uniforms	800.00	0.00	1,918.67	1,918.67	-1,118.67	-139.83 %
001-558-60210	Computer Maintenance &Software	2,000.00	0.00	1,067.69	1,067.69	932.31	46.62 %
001-558-60250	Maintenance / Repair	40,000.00	0.00	44,711.41	44,711.41	-4,711.41	-11.78 %
001-558-60270	Maintenance - Vehicles	15,000.00	0.00	4,957.93	4,957.93	10,042.07	66.95 %
001-558-60560	Signs	15,000.00	0.00	8,406.59	8,406.59	6,593.41	43.96 %
001-558-60650	Membership & Publications	1,200.00	0.00	305.00	305.00	895.00	74.58 %
001-558-60710	Travel & Training	2,500.00	0.00	1,173.35	1,173.35	1,326.65	53.07 %
001-558-60800	Contract Services	75,000.00	0.00	66,993.57	66,993.57	8,006.43	10.68 %
001-558-60900	Miscellaneous	0.00	0.00	538.02	538.02	-538.02	0.00 %
001-558-61127	Tools	4,000.00	0.00	6,344.18	6,344.18	-2,344.18	-58.60 %
001-558-61130	Office Supplies	1,200.00	0.00	935.95	935.95	264.05	22.00 %
001-558-61131	Postage	0.00	0.00	22.95	22.95	-22.95	0.00 %
001-558-61140	Operational Supplies	6,000.00	0.00	7,105.41	7,105.41	-1,105.41	-18.42 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-558-61211	Utilities - Water	32,000.00	0.00	4,787.66	4,787.66	27,212.34	85.04 %
001-558-61241	Utilities - Electric	950.00	0.00	0.00	0.00	950.00	100.00 %
001-558-61280	Fuel - Vehicles	8,000.00	0.00	5,357.28	5,357.28	2,642.72	33.03 %
001-558-67575	Regulatory Compliance	2,500.00	0.00	416.59	416.59	2,083.41	83.34 %
001-558-67600	Safety Equipment	1,500.00	0.00	780.34	780.34	719.66	47.98 %
001-558-67705	Telephone	5,500.00	0.00	1,945.70	1,945.70	3,554.30	64.62 %
001-558-73500	Equipment	10,000.00	0.00	17,853.76	17,853.76	-7,853.76	-78.54 %
001-558-74100	Improvements	10,000.00	0.00	23.38	23.38	9,976.62	99.77 %
558 - PUBLIC WORKS - GENERAL Totals:		584,205.00	0.00	517,900.09	517,900.09	66,304.91	11.35 %
Department: 565 - PLANNING							
001-565-50000	Salaries	181,147.00	0.00	101,943.48	101,943.48	79,203.52	43.72 %
001-565-50010	Planning Commission Salaries	6,000.00	0.00	3,400.00	3,400.00	2,600.00	43.33 %
001-565-50050	Code Enforcement	9,200.00	0.00	1,012.00	1,012.00	8,188.00	89.00 %
001-565-50100	E SUTA	0.00	0.00	37.45	37.45	-37.45	0.00 %
001-565-50110	E FICA	0.00	0.00	77.41	77.41	-77.41	0.00 %
001-565-50120	Employer SS/MC	3,970.00	0.00	1,913.37	1,913.37	2,056.63	51.80 %
001-565-50130	UI & Employee Training Tax	900.00	0.00	804.68	804.68	95.32	10.59 %
001-565-50200	PERS Retirement	25,015.00	0.00	11,022.85	11,022.85	13,992.15	55.94 %
001-565-50300	Workers Compensation	6,445.00	0.00	6,420.00	6,420.00	25.00	0.39 %
001-565-50400	Medical Benefit	30,840.00	0.00	18,536.60	18,536.60	12,303.40	39.89 %
001-565-50410	Employer Paid DCP	13,045.00	0.00	2,546.77	2,546.77	10,498.23	80.48 %
001-565-50500	Group Life Ins Benefit	275.00	0.00	179.08	179.08	95.92	34.88 %
001-565-60011	Code Enforcement Expenses	500.00	0.00	217.17	217.17	282.83	56.57 %
001-565-60210	Computer Maintenance &Software	6,000.00	0.00	1,754.56	1,754.56	4,245.44	70.76 %
001-565-60250	Maintenance / Repair	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
001-565-60310	Equipment Rental	5,000.00	0.00	6,730.24	6,730.24	-1,730.24	-34.60 %
001-565-60520	Advertising - Legal	3,000.00	0.00	1,854.69	1,854.69	1,145.31	38.18 %
001-565-60650	Membership & Publications	2,000.00	0.00	592.70	592.70	1,407.30	70.37 %
001-565-60710	Travel & Training	5,000.00	0.00	539.85	539.85	4,460.15	89.20 %
001-565-60800	Contract Services	140,000.00	0.00	165,827.04	165,827.04	-25,827.04	-18.45 %
001-565-60830	Contract Services-Engineering	6,000.00	0.00	6,355.00	6,355.00	-355.00	-5.92 %
001-565-60900	Miscellaneous	500.00	0.00	1,245.43	1,245.43	-745.43	-149.09 %
001-565-61130	Office Supplies	2,000.00	0.00	2,696.33	2,696.33	-696.33	-34.82 %
001-565-61131	Postage	0.00	0.00	6.47	6.47	-6.47	0.00 %
001-565-61241	Utilities - Electric	2,500.00	0.00	2,448.84	2,448.84	51.16	2.05 %
001-565-67705	Telephone	3,600.00	0.00	4,966.79	4,966.79	-1,366.79	-37.97 %
565 - PLANNING Totals:		453,937.00	0.00	343,128.80	343,128.80	110,808.20	24.41 %
001 - General Fund Totals:		12,611,872.00	0.00	13,530,409.97	13,530,409.97	-918,537.97	-7.28 %
005 - Sewer Fund							
Department: 701 - WASTEWATER							
005-701-50000	Salaries	182,602.00	0.00	151,925.73	151,925.73	30,676.27	16.80 %
005-701-50120	Employer SS/MC	2,950.00	0.00	2,650.19	2,650.19	299.81	10.16 %
005-701-50130	UI & Employee Training Tax	690.00	0.00	735.06	735.06	-45.06	-6.53 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
005-701-50200	PERS Retirement	24,270.00	0.00	42,622.64	42,622.64	-18,352.64	-75.62 %
005-701-50300	Workers Compensation	10,510.00	0.00	10,469.58	10,469.58	40.42	0.38 %
005-701-50400	Medical Benefit	29,350.00	0.00	34,005.71	34,005.71	-4,655.71	-15.86 %
005-701-50410	Employer Paid DCP	7,930.00	0.00	7,942.93	7,942.93	-12.93	-0.16 %
005-701-50500	Group Life Ins Benefit	265.00	0.00	204.24	204.24	60.76	22.93 %
005-701-50600	Insurance - Liability	19,000.00	0.00	19,002.00	19,002.00	-2.00	-0.01 %
005-701-50610	Insurance - Property	10,500.00	0.00	10,500.00	10,500.00	0.00	0.00 %
005-701-60021	Audit	7,100.00	0.00	4,220.00	4,220.00	2,880.00	40.56 %
005-701-60131	Laundry / Uniforms	800.00	0.00	1,052.05	1,052.05	-252.05	-31.51 %
005-701-60210	Computer Maintenance &Software	1,000.00	0.00	2,653.57	2,653.57	-1,653.57	-165.36 %
005-701-60211	Data Processing Contract Maint	1,300.00	0.00	0.00	0.00	1,300.00	100.00 %
005-701-60250	Maintenance / Repair	50,000.00	0.00	75,747.29	75,747.29	-25,747.29	-51.49 %
005-701-60270	Maintenance - Vehicles	8,000.00	0.00	4,608.97	4,608.97	3,391.03	42.39 %
005-701-60650	Membership & Publications	500.00	0.00	851.00	851.00	-351.00	-70.20 %
005-701-60710	Travel & Training	4,000.00	0.00	3,076.84	3,076.84	923.16	23.08 %
005-701-60800	Contract Services	233,200.00	0.00	172,311.51	172,311.51	60,888.49	26.11 %
005-701-60830	Contract Services-Engineering	55,000.00	0.00	43,867.50	43,867.50	11,132.50	20.24 %
005-701-60900	Miscellaneous	8,415.00	0.00	10,721.55	10,721.55	-2,306.55	-27.41 %
005-701-61111	Chemicals / Analysis	30,000.00	0.00	26,055.07	26,055.07	3,944.93	13.15 %
005-701-61127	Tools	1,000.00	0.00	1,394.44	1,394.44	-394.44	-39.44 %
005-701-61130	Office Supplies	2,300.00	0.00	1,625.05	1,625.05	674.95	29.35 %
005-701-61131	Postage	5,000.00	0.00	4,655.30	4,655.30	344.70	6.89 %
005-701-61140	Operational Supplies	4,000.00	0.00	4,665.52	4,665.52	-665.52	-16.64 %
005-701-61211	Utilities - Water	13,000.00	0.00	7,993.00	7,993.00	5,007.00	38.52 %
005-701-61241	Utilities - Electric	100,000.00	0.00	93,034.73	93,034.73	6,965.27	6.97 %
005-701-61280	Fuel - Vehicles	6,000.00	0.00	5,357.28	5,357.28	642.72	10.71 %
005-701-67575	Regulatory Compliance	20,000.00	0.00	18,538.59	18,538.59	1,461.41	7.31 %
005-701-67600	Safety Equipment	2,000.00	0.00	1,657.03	1,657.03	342.97	17.15 %
005-701-67705	Telephone	7,200.00	0.00	8,978.75	8,978.75	-1,778.75	-24.70 %
005-701-68110	Depreciation	175,000.00	0.00	251,797.16	251,797.16	-76,797.16	-43.88 %
005-701-69100	Transfer to Other Funds	283,333.00	0.00	0.00	0.00	283,333.00	100.00 %
005-701-73100	Vehicles	8,500.00	0.00	0.00	0.00	8,500.00	100.00 %
005-701-73500	Equipment	50,000.00	0.00	893.00	893.00	49,107.00	98.21 %
005-701-74100	Improvements	0.00	0.00	23.38	23.38	-23.38	0.00 %
701 - WASTEWATER Totals:		1,364,715.00	0.00	1,025,836.66	1,025,836.66	338,878.34	24.83 %
005 - Sewer Fund Totals:		1,364,715.00	0.00	1,025,836.66	1,025,836.66	338,878.34	24.83 %

020 - Water Fund

Department: 601 - WATER

020-601-50000	Salaries	142,104.00	0.00	141,904.60	141,904.60	199.40	0.14 %
020-601-50035	Hourly	7,200.00	0.00	0.00	0.00	7,200.00	100.00 %
020-601-50120	Employer SS/MC	2,820.00	0.00	2,521.74	2,521.74	298.26	10.58 %
020-601-50130	UI & Employee Training Tax	950.00	0.00	730.72	730.72	219.28	23.08 %
020-601-50200	PERS Retirement	19,515.00	0.00	37,015.74	37,015.74	-17,500.74	-89.68 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
020-601-50300	Workers Compensation	11,435.00	0.00	11,388.00	11,388.00	47.00	0.41 %
020-601-50400	Medical Benefit	23,430.00	0.00	35,997.56	35,997.56	-12,567.56	-53.64 %
020-601-50410	Employer Paid DCP	6,630.00	0.00	6,677.36	6,677.36	-47.36	-0.71 %
020-601-50500	Group Life Ins Benefit	210.00	0.00	210.00	210.00	0.00	0.00 %
020-601-50600	Insurance - Liability	19,000.00	0.00	19,003.37	19,003.37	-3.37	-0.02 %
020-601-50610	Insurance - Property	10,500.00	0.00	10,500.00	10,500.00	0.00	0.00 %
020-601-60021	Audit	7,100.00	0.00	4,220.00	4,220.00	2,880.00	40.56 %
020-601-60131	Laundry / Uniforms	800.00	0.00	1,228.59	1,228.59	-428.59	-53.57 %
020-601-60210	Computer Maintenance &Software	4,000.00	0.00	744.56	744.56	3,255.44	81.39 %
020-601-60211	Data Processing Contract Maint	1,300.00	0.00	0.00	0.00	1,300.00	100.00 %
020-601-60250	Maintenance / Repair	50,000.00	0.00	66,798.44	66,798.44	-16,798.44	-33.60 %
020-601-60270	Maintenance - Vehicles	8,000.00	0.00	4,451.76	4,451.76	3,548.24	44.35 %
020-601-60550	Printing	900.00	0.00	0.00	0.00	900.00	100.00 %
020-601-60650	Membership & Publications	7,000.00	0.00	1,556.00	1,556.00	5,444.00	77.77 %
020-601-60710	Travel & Training	5,000.00	0.00	3,087.52	3,087.52	1,912.48	38.25 %
020-601-60800	Contract Services	95,000.00	0.00	50,060.88	50,060.88	44,939.12	47.30 %
020-601-60830	Contract Services-Engineering	75,000.00	0.00	83,660.00	83,660.00	-8,660.00	-11.55 %
020-601-60900	Miscellaneous	8,837.00	0.00	10,640.40	10,640.40	-1,803.40	-20.41 %
020-601-61111	Chemicals / Analysis	40,000.00	0.00	34,768.10	34,768.10	5,231.90	13.08 %
020-601-61127	Tools	1,500.00	0.00	450.49	450.49	1,049.51	69.97 %
020-601-61130	Office Supplies	2,000.00	0.00	1,606.84	1,606.84	393.16	19.66 %
020-601-61131	Postage	4,500.00	0.00	4,654.73	4,654.73	-154.73	-3.44 %
020-601-61140	Operational Supplies	4,000.00	0.00	801.60	801.60	3,198.40	79.96 %
020-601-61240	Meter Expense	40,000.00	0.00	50,669.48	50,669.48	-10,669.48	-26.67 %
020-601-61241	Utilities - Electric	0.00	0.00	128,104.93	128,104.93	-128,104.93	0.00 %
020-601-61280	Fuel - Vehicles	7,000.00	0.00	5,357.24	5,357.24	1,642.76	23.47 %
020-601-67575	Regulatory Compliance	22,000.00	0.00	10,292.31	10,292.31	11,707.69	53.22 %
020-601-67600	Safety Equipment	3,000.00	0.00	938.25	938.25	2,061.75	68.73 %
020-601-67610	Santa Ynez River Appropriation	9,000.00	0.00	9,299.06	9,299.06	-299.06	-3.32 %
020-601-67635	State Water Project	1,076,000.00	0.00	1,014,990.81	1,014,990.81	61,009.19	5.67 %
020-601-67705	Telephone	120,000.00	0.00	7,977.83	7,977.83	112,022.17	93.35 %
020-601-67820	Write-Off Utility Plant	0.00	0.00	1,381.45	1,381.45	-1,381.45	0.00 %
020-601-68110	Depreciation	167,000.00	0.00	175,690.64	175,690.64	-8,690.64	-5.20 %
020-601-69100	Transfer to Other Funds	1,103,333.00	0.00	0.00	0.00	1,103,333.00	100.00 %
020-601-73500	Equipment	30,000.00	0.00	0.00	0.00	30,000.00	100.00 %
020-601-74100	Improvements	30,000.00	0.00	8,183.39	8,183.39	21,816.61	72.72 %
601 - WATER Totals:		3,166,064.00	0.00	1,947,564.39	1,947,564.39	1,218,499.61	38.49 %
020 - Water Fund Totals:		3,166,064.00	0.00	1,947,564.39	1,947,564.39	1,218,499.61	38.49 %
023 - Housing Fees							
Department: 580 - HOUSING							
023-580-67385	Housing Assistance	0.00	0.00	1,648.20	1,648.20	-1,648.20	0.00 %
023-580-67470	Mobile Home Repair	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
580 - HOUSING Totals:		3,000.00	0.00	1,648.20	1,648.20	1,351.80	45.06 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
023 - Housing Fees Totals:		3,000.00	0.00	1,648.20	1,648.20	1,351.80	45.06 %
025 - Gas Tax Fund							
Department: 553 - GAS TAX/STREET MAINTENANCE							
025-553-67695	TCRF Audit	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
025-553-69400	Transfer to Reserves	0.00	0.00	-0.37	-0.37	0.37	0.00 %
553 - GAS TAX/STREET MAINTENANCE Totals:		2,000.00	0.00	-0.37	-0.37	2,000.37	100.02 %
Department: 554 - TRAFFIC SAFETY							
025-554-60800	Contract Services	0.00	0.00	95,615.42	95,615.42	-95,615.42	0.00 %
025-554-60830	Contract Services - Engineering	0.00	0.00	11,500.00	11,500.00	-11,500.00	0.00 %
025-554-61241	Utilities	0.00	0.00	54,490.55	54,490.55	-54,490.55	0.00 %
025-554-67265	Development Permit Processing	0.00	0.00	9,565.00	9,565.00	-9,565.00	0.00 %
025-554-69100	Transfer to Other Funds	775,000.00	0.00	263,974.37	263,974.37	511,025.63	65.94 %
554 - TRAFFIC SAFETY Totals:		775,000.00	0.00	435,145.34	435,145.34	339,854.66	43.85 %
025 - Gas Tax Fund Totals:		777,000.00	0.00	435,144.97	435,144.97	341,855.03	44.00 %
027 - Local Transportation Fund							
Department: 559 - TDA GRANT							
027-559-67115	Breeze Extension Pilot	8,000.00	0.00	28,382.06	28,382.06	-20,382.06	-254.78 %
027-559-67445	Lompoc- Wine Country Express	20,000.00	0.00	3,333.32	3,333.32	16,666.68	83.33 %
027-559-67685	SYVT Dial-A-Ride Subsidy	1,100.00	0.00	1,200.00	1,200.00	-100.00	-9.09 %
027-559-69100	Transfer to Other Funds	50,000.00	0.00	930.00	930.00	49,070.00	98.14 %
027-559-69400	Transfer to Reserves	13,000.00	0.00	13,000.00	13,000.00	0.00	0.00 %
559 - TDA GRANT Totals:		92,100.00	0.00	46,845.38	46,845.38	45,254.62	49.14 %
027 - Local Transportation Fund Totals:		92,100.00	0.00	46,845.38	46,845.38	45,254.62	49.14 %
029 - Transportation Planning							
Department: 557 - PUBLIC WORKS - ENGINEERING							
029-557-60800	Contract Services	45,000.00	0.00	44,993.00	44,993.00	7.00	0.02 %
557 - PUBLIC WORKS - ENGINEERING Totals:		45,000.00	0.00	44,993.00	44,993.00	7.00	0.02 %
029 - Transportation Planning Totals:		45,000.00	0.00	44,993.00	44,993.00	7.00	0.02 %
031 - Measure A							
Department: 560 - MEASURE A							
031-560-69100	Transfer to Other Funds	855,347.00	0.00	228,516.57	228,516.57	626,830.43	73.28 %
560 - MEASURE A Totals:		855,347.00	0.00	228,516.57	228,516.57	626,830.43	73.28 %
031 - Measure A Totals:		855,347.00	0.00	228,516.57	228,516.57	626,830.43	73.28 %
051 - Successor Agency Proj Fund							
Department: 566 - 566							
051-566-60021	Audit	0.00	0.00	2,400.00	2,400.00	-2,400.00	0.00 %
051-566-60250	Maintenance / Repair	0.00	0.00	1,248.00	1,248.00	-1,248.00	0.00 %
051-566-60840	Contract Services-Legal Fees	0.00	0.00	3,469.20	3,469.20	-3,469.20	0.00 %
051-566-61210	Utilities - Sewer	0.00	0.00	370.08	370.08	-370.08	0.00 %
051-566-61211	Utilities - Water	0.00	0.00	296.31	296.31	-296.31	0.00 %

Detail vs Budget Report

Date Range: 07/01/2015 - 06/30/2016

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
051-566-61241	Utilities - Electric	0.00	0.00	1,503.19	1,503.19	-1,503.19	0.00 %
051-566-67226	"Other Funds" DDR Determination 4-8-2015	5,943,790.00	0.00	5,943,790.00	5,943,790.00	0.00	0.00 %
051-566-69101	Transfer to General Fund	0.00	0.00	371,272.94	371,272.94	-371,272.94	0.00 %
	566 - 566 Totals:	5,943,790.00	0.00	6,324,349.72	6,324,349.72	-380,559.72	-6.40 %
	051 - Successor Agency Proj Fund Totals:	5,943,790.00	0.00	6,324,349.72	6,324,349.72	-380,559.72	-6.40 %
091 - General Fixed Assets							
Department: 500 - 500							
091-500-68130	Depreciation Expense-Vehicles	0.00	0.00	20,315.54	20,315.54	-20,315.54	0.00 %
	500 - 500 Totals:	0.00	0.00	20,315.54	20,315.54	-20,315.54	0.00 %
Department: 600 - 600							
091-600-68120	Depreciation Expense - GFAAG	0.00	0.00	369,931.93	369,931.93	-369,931.93	0.00 %
	600 - 600 Totals:	0.00	0.00	369,931.93	369,931.93	-369,931.93	0.00 %
Department: 700 - 700							
091-700-68140	Depr-Sts & Rt of Way Valuation	0.00	0.00	28,038.36	28,038.36	-28,038.36	0.00 %
	700 - 700 Totals:	0.00	0.00	28,038.36	28,038.36	-28,038.36	0.00 %
	091 - General Fixed Assets Totals:	0.00	0.00	418,285.83	418,285.83	-418,285.83	0.00 %
092 - Capital Improvement Proj Fund							
Department: 000 - 000							
092-000-69100	Transfer out 091/092	0.00	0.00	493,112.00	493,112.00	-493,112.00	0.00 %
	000 - 000 Totals:	0.00	0.00	493,112.00	493,112.00	-493,112.00	0.00 %
	092 - Capital Improvement Proj Fund Totals:	0.00	0.00	493,112.00	493,112.00	-493,112.00	0.00 %
	Report Total:	24,858,888.00	0.00	24,496,706.69	24,496,706.69	362,181.31	1.46 %

Fund Summary

Fund	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - General Fund	12,611,872.00	0.00	13,530,409.97	13,530,409.97	-918,537.97	-7.28 %
005 - Sewer Fund	1,364,715.00	0.00	1,025,836.66	1,025,836.66	338,878.34	24.83 %
020 - Water Fund	3,166,064.00	0.00	1,947,564.39	1,947,564.39	1,218,499.61	38.49 %
023 - Housing Fees	3,000.00	0.00	1,648.20	1,648.20	1,351.80	45.06 %
025 - Gas Tax Fund	777,000.00	0.00	435,144.97	435,144.97	341,855.03	44.00 %
027 - Local Transportation Fund	92,100.00	0.00	46,845.38	46,845.38	45,254.62	49.14 %
029 - Transportation Planning	45,000.00	0.00	44,993.00	44,993.00	7.00	0.02 %
031 - Measure A	855,347.00	0.00	228,516.57	228,516.57	626,830.43	73.28 %
051 - Successor Agency Proj Fund	5,943,790.00	0.00	6,324,349.72	6,324,349.72	-380,559.72	-6.40 %
091 - General Fixed Assets	0.00	0.00	418,285.83	418,285.83	-418,285.83	0.00 %
092 - Capital Improvement Proj Fund	0.00	0.00	493,112.00	493,112.00	-493,112.00	0.00 %
Report Total:	24,858,888.00	0.00	24,496,706.69	24,496,706.69	362,181.31	1.46 %