

CITY OF BUELLTON
BIENNIAL OPERATING BUDGET

JULY 1, 2017 – JUNE 30, 2019



CITY HALL

107 WEST HIGHWAY 246

BUELLTON, CA 93427

805-686-0137

www.cityofbuellton.com

TABLE OF CONTENTS

BIENNIAL CITY BUDGET FY 2017-18 & 2018-19

CITY COUNCIL MEMBERS/ CITY MANAGER.....	1
ORGANIZATION CHART.....	2
CITY MANAGER’S BUDGET MESSAGE.....	3-16
VISION PLAN AND GOALS.....	17-18
COMMUNITY PROFILE.....	19-24
BUDGET PROCESS OVERVIEW.....	25-28
BUDGET USER’S GUIDE.....	29-51

BUDGET SUMMARIES

FUND BALANCES.....	52-53
REVENUE PROJECTIONS.....	54-59
EXPENDITURE PROJECTIONS.....	60-62

DEPARTMENTAL BUDGETS

CITY COUNCIL.....	64-66
CITY MANAGER.....	67-69
CITY CLERK.....	70-73
CITY ATTORNEY.....	74-76
NON-DEPARTMENTAL.....	77-81
FINANCE.....	82-85
PUBLIC SAFETY.....	86-88
LEISURE SERVICES – LIBRARY.....	89-91
RECREATION.....	92-95
PUBLIC WORKS	
STREET LIGHTS.....	96-98
ENGINEERING.....	99-101
GENERAL.....	102-105
STORM WATER.....	106-108

PARKS.....	109-111
LANDSCAPE MAINTENANCE	112-114
COMMUNITY DEVELOPMENT – PLANNING.....	115-118
WASTEWATER.....	120-124
WATEWATER CAPITAL.....	125-126
WATER.....	127-132
WATER CAPITAL.....	133-134
HOUSING.....	136-138
GAS TAX.....	139-141
LOCAL TRANSPORTATION (LTF) – TDA GRANT.....	142-144
TRANSPORTATION PLANNING.....	145-147
MEASURE A.....	148-150

CAPITAL IMPROVEMENT PROJECTS (CIP)

2017-18 & 2018-19 CIPS.....	152
--------------------------------	-----

2017-22 CIP 5 YEAR PROJECTION	153-154
2017-18 CIP FUND BALANCE ANALYSIS	153
2017-18 & 2018-19 CIP DETAIL	155-164
GLOSSARY OF TERMS	165-168

City Council Members/City Manager

Fiscal Years 2017-18 and 2018-19

Holly Sierra, Mayor

Ed Andrisek, Vice Mayor

John Connolly, Council Member

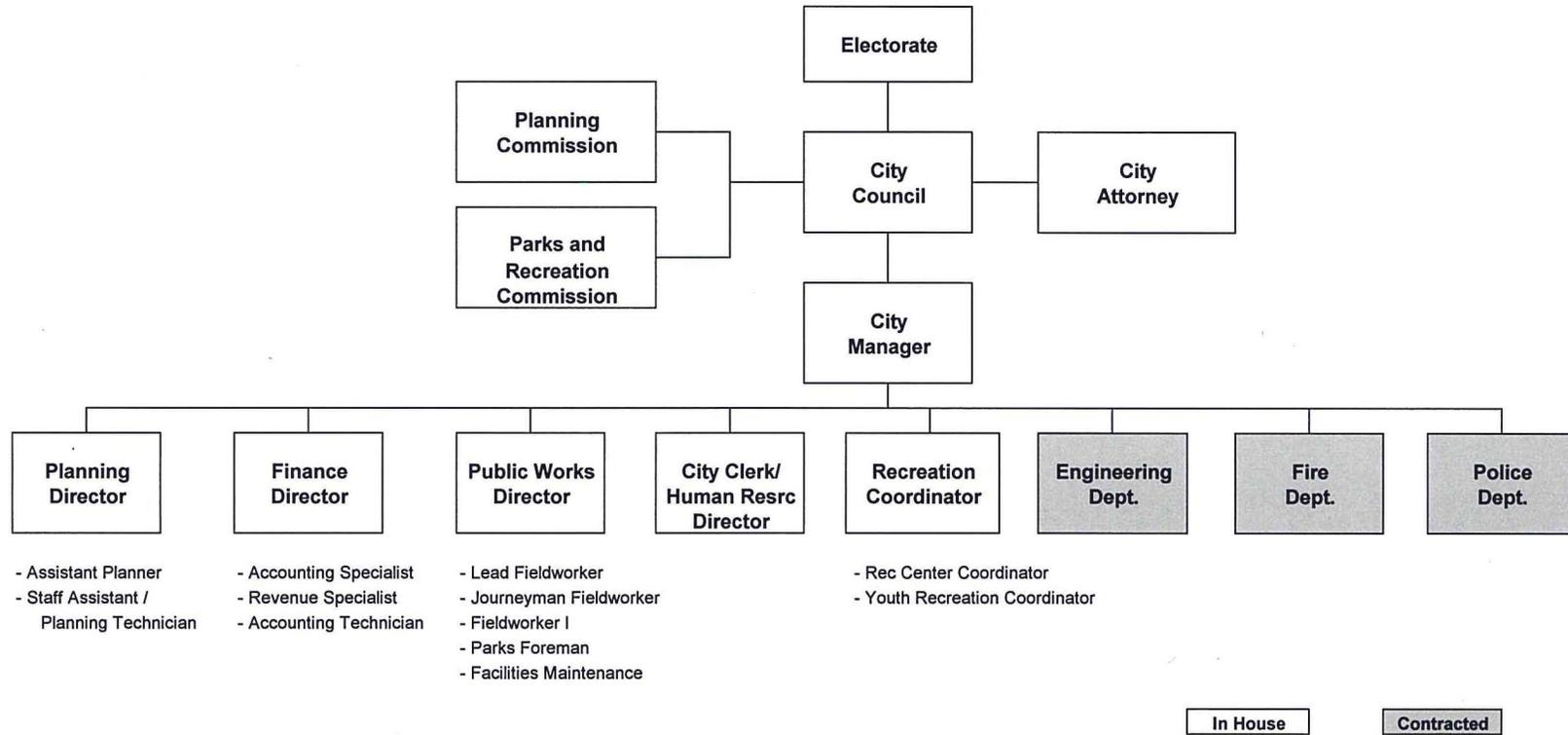
Dave King, Council Member

Foster Reif, Council Member

Marc Bierdzinski, City Manager

CITY OF BUELLTON

Organizational Chart





BUDGET MESSAGE

May 25, 2017

To: Honorable Mayor and City Council

From: Marc P. Bierdzinski, City Manager

INTRODUCTION

I am pleased to present the first biennial City of Buellton Municipal Budget for Fiscal Year 2017-18 and 2018-19. City Council approved the biennial budget on January 12, 2017. The Budget guides the City in planning budget priorities, capital improvements and important operational objectives during the next fiscal year. This overview highlights a financial plan that considers a strategic investment and fiscal stability. The budget estimates the General Fund Operating Revenues at \$6,612,645 (increase of 4 percent over the prior year) and Operating Expenditures at \$6,370,555 (decrease of less than 1 percent compared to the prior year). An operating surplus of over \$242,000 exists for Capital Improvement Projects (CIPs). Reserves will be used to fund CIPs after offsetting the excess surplus.

The proposed budget reflects two budget years, but the Budget Message will focus on fiscal year 2017-18, the first year of the two-year budget. The second year is developed from the first year's funding and revenue levels. A two percent increase is generally applied, or an exact amount if it is known to be more accurate.

Revenues include the following major components: increases in Transient Occupancy Tax, Sales Tax, Motor Vehicle License fee and various charges for current services. These increases are partially offset by savings realized from the use of reserves that had been established for Capital Improvement Projects. The details of the operating budgets and CIP budgets for all funds including revenues, expenditures, fund balance and service level enhancements are discussed below:

BUDGET SUMMARY

- 1) Delivering essential services using consistent resources available on an ongoing basis along while recognizing economic growth;
- 2) Targeting Capital Improvement investments to maintain, rehabilitate and rejuvenate a wide array of public infrastructure and significant upgrades to major projects;
- 3) Maintain General Fund and other operating fund balances within policy reserve levels;
- 4) Prioritizing programs such as Recreation, Library services and other options important to the community;
- 5) An awareness of Council's vision for the City of Buellton and refining actions to carry out the vision for the future.

The City's Budget is aligned to meet or exceed the considerations from several sources. Sources include City Council Members, input from the community and information from staff. It carries out Council's objectives and continues to move forward in an economically sound manner to maintain financial stability now and in the future.

Capital Improvement Plan

The Capital Improvement Plan includes completion of current projects, new investments and important reinvestments in critical infrastructure projects. Funds allocated for capital projects will be spent or will be rolled forward for specific projects in future years. The CIP Budget includes line item details explaining expenditures, funding source and summaries projects by category and funding source. Capital Improvements are explained in detail following the funding summary below:

1) General Fund	\$ 1,028,500
2) Sewer Capital Fund	\$ 650,000
3) Water Capital Fund	\$ 680,000
4) Measure A	\$ 625,000
5) Gas Tax	\$ 500,000
6) Local Transportation Fund (LTF)	\$ <u>95,000</u>

Total CIP in 2017-18: \$ 3,578,500

Total CIP in 2018-19: \$ 3,585,000 (Fund allocations determined at Mid-Year Review)

- General Fund
 Funding is through a General Fund operating surplus of about \$242,000 and the use of reserves. It covers Public Works, City Hall, Storm Water and Parks. Costs are recorded under Budget Unit “Non-Departmental” for all CIPs except Storm Water, which is recorded in Budget Unit, “Storm Water”. Projects include facilities maintenance and painting, Fleet Purchases, Industrial Way Streetlights, Village Park Improvements, City Hall Emergency Generator/Electrical Replacement and Road Maintenance. (\$1,028,500)
- Enterprise Funds (Water and Sewer – Capital)
 Funding is provided by the Enterprise funds’ Connection fees and use of reserves. Reserves in the Capital Funds amount to \$50,000 (Water) and \$15,000 (Wastewater). Connection Fees amount to \$400,000 (Water) and \$200,000 (Wastewater). A reserve transfer from the Operating Fund is required in the amount of \$230,000 (Water) and \$435,000 (Wastewater). The Water and Sewer projects include Water Treatment Facilities, Water Meter Upgrades, Water Treatment Plant/Booster Reliability, Water Distribution System, Recycled Water Concept/Feasibility, Sewer Collection System Clean (CCTV), Sewer Line Replacement and Wastewater Treatment Facilities. (Water: \$680,000 and Wastewater: \$650,000)
- Measure A
 Funding is from the State of California and includes Avenue of Flags Pedestrian Paths Improvements, Phase II Highway 246 Improvements, Highway 246 Sidewalks, Avenue of Flags Pedestrian Pedestrian/Drainage Improvements and Road maintenance at various locations. Allocations come from SBCAG and General Fund. (\$625,000)
- Gas Tax
 Funding is from the State of California and includes Avenue of Flags Pedestrian Paths Improvements, McMurray Road Widening and Road Maintenance at various locations. Allocations come from the State of California and General Fund. (\$500,000)
- Local Transportation Fund (LTF) - Transportation Development Act (TDA)
 Funding is from the State of California and includes Santa Ynez River Trail Conceptual Plan and Feasibility Study and North Avenue of Flags Park and Ride. Allocations come from SBCAG and General Fund. (\$95,000)

General Fund Operating Budget

Staff submits monthly and quarterly reports to Council to review the status of the City budget. This approach provides a method of finding budget gaps and making necessary adjustments on a regular basis. As a result, a sustainable strategy was developed to guide budgeting efforts. This strategy allows Council to control costs, while identifying financial requirements and initiating budget adjustments prior to the close of the fiscal year. The 2017-18 Budget identifies ongoing revenue sources and seeks to reduce operating costs.

Revenue and Expenditures Summary

- Currently, no General Fund reserves will be used for Operating Expenditures.
- The Planning Director position is no longer funded in the proposed budget and remains unfilled.
- Conservative estimates based on information from prior year and other external data have been used in projecting revenue.

General Fund Revenue

- Transient Occupancy Tax
The Hampton Inn adds an additional hotel and is expected to increase revenues. An increase of about 3 percent is expected overall.
- Sales Tax
The Habit, Chipotle Mexican Restaurant and various commercial establishments at the City's Crossroads location are in operating. The approved Commons at Zaca Creek Project, with an anticipated completion date of summer 2018, the project has a public market consisting of retail, restaurant and wine-tasting spaces. Live Oak Lanes is expected to open during the same period. These businesses will bring additional sales tax to the City. Staff estimates a net increase of about 3 percent.
- Property Tax
Growth is anticipated in this category with the approved Village Townhomes and senior citizen apartment complex. Phase 1 and 2 of the Townhomes has been completed with 19 homes in place. Phase 3 and 4 are underway with a construction of 25 additional units. In addition, The Commons and Live Oak Lanes are

expected to add a property tax component. A conservative 2 percent increase is expected until future property sales take place.

- Other Revenue

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

General Fund Expenditures

- Finance

The retirement of the current Finance Director will be as of June 30, 2017. Fiscal year 2017-18 will include a new Finance Director who will start at an entry level salary and related PEPRA retirement benefits. Salary savings will be experienced as a result. The internal promotion will leave a vacant Revenue Specialist position which will remain unfilled for about three months of the fiscal year, until the recruitment and hiring is finalized. The retired Finance Director will remain a contract employee during the fiscal year, with Council approval granted on May 25, 2017. The estimated hours are expected to be about 500 hours and are included in the Finance budget unit. It is estimated that additional costs of approximately \$27,000 related to the contract will be offset by salary savings overall.

- Non-Departmental

1. CalPERS Unfunded Accrued Liability (UAL) is paid from this department. In addition to this amount, cost sharing charges related to Employer Contributions based on a percentage of payroll are allocated for each employee in various departments. This UAL is split and budgeted in the General Fund (Non-Departmental) and the Enterprise Funds. The amount is expected to be slightly less than \$100,000 in 2017-18. The UAL is a function of prior year payrolls and with the City's small staff of "Miscellaneous" employees and no public safety, equates to a lesser UAL than most cities. Larger jurisdictions have been severely impacted by the UAL and the CalPERS pension plan.
2. Contributions to non-profit agencies are recorded in this budget unit for Senior Center, People Helping People, Food bank of Santa Barbara County, SYV Fruit and Vegetable Rescue, Nature Track, Zaca Center Preschool and various donations to help our schools and community activities.
3. General Liability Insurance through California Joint Powers Insurance Corporation (CJPIA) is recorded in this department. Staff estimated the amount which will be verified upon receipt of the actual billing, prior to finalizing the budget.
4. Transfers out included the following:

- ✓ CIP Transfers: \$1,028,500
Storm Drain Cleaning/Outfall repairs, Facilities Maintenance Painting, Fleet Purchases, Village Park Improvements, Post Office Fire Alarm, Industrial Way Streetlights, City Hall Emergency Generator/Electrical Replacement and Road Maintenance (MOE – Measure A Maintenance of Effort requirement).
- ✓ Operating Transfers:
Local Transportation Fund (LTF) \$75,000 - to cover Road CIPs, Transportation Planning \$25,000 - to cover Operations.

- Public Safety

The budget for the Sheriff's Department reflects 9.2 percent increase from prior year. Representatives from the Sheriff's Department met with City staff and discussed the percentage increase.

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

Public Works also covers operations and maintenance of building facilities such as City Hall, Library, Council Chambers, Post Office, Sheriff's Office, Park and Ride and multiple parks facilities and asset maintenance of the City's fleet and heavy equipment. Contract costs for Valley Gardener are included in Landscape Maintenance Budget Unit. Parks Budget Unit includes contract services for Rafael Ruiz and Valley Gardener. Salaries are recorded in Public Works – General Budget Unit.

- Planning Department

The Planning Director is no longer funded and will remain unfilled. Increased development within the City requires contract services to increase. Funds from salaries will be transferred to contract services on an as-needed basis to fund the approved contract Planner position.

- Library

The budgeted amount for the library services is \$141,641. The City of Santa Barbara increased their administrative fee to \$43,477 for Fiscal Year 2017/18. The administrative fee for Buellton will increase about \$25,000 for Fiscal Year 2018/19 compared to the current budget year. The City will increase the total budget for library services to \$166,641 next year to cover the administrative fee increase. However, this increase may be lower due to cost savings this fiscal year and if the City of Santa Barbara phases the increase over two-three years.

The chart below summarizes Operating revenues and expenditures to show a net surplus exists in the General Fund for 2017-18.

Summary – General Fund Revenues versus Expenditures

	2017-18
General Fund Operating Revenues	\$ 6,612,645
(Excludes Transfer-in from Reserves for CIP)	
General Fund Operating Expenditures	6,370,555
(Excludes Transfer-out to fund 92 for CIP)	
Excess Surplus:	<u>\$ 242,090</u>

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

Enterprise Funds

The Enterprise Funds are self-sufficient and currently utilize reserves for operations and CIPs. The funds enacted rate increases in 2016-17 to balance revenues against operating costs and CIPs in future years. The 2017-18 budget will experience one full year of rate increases with approval occurring in November 2016. Planning efforts provide a prioritized approach to infrastructure improvements and expansion while maintaining sufficient operating revenue to cover costs. The State Water payment is expected to be almost \$1.4 Million this fiscal year. Staff provides quarterly reports on the Enterprise Funds throughout the year to monitor the status of the budgeted revenue and expenditures.

Special Revenue Funds

CIPs are the major category for expenditures. Special funds include Measure A, Transportation Development Act (TDA) – referred to in the budget as Local Transportation Fund (LTF), Transportation Planning and Gas Tax. TDA operating expenditures include transit operations throughout the City. For example, the Breeze, Lompoc Wine Country Express and Dial-a-Ride serve the transportation needs of our residents. The General Fund and Measure A will execute interfund transfers to the TDA fund to cover these operating costs. The revenue received from TDA is redirected to the City of Solvang for transit except for a portion which amounts to almost \$4,000 per year. Revenue directed to Bikes and Pedestrian purposes continues to be reserved in the fund to assist with current and future Bike and Pedestrian projects such as walking trails (See CIP Budget – Attachment 2)). The General Fund will fund Transportation Planning Fund to pay for transit planning and coordination with CalTrans.

Fund Balance

- General Fund Reserves - Current General Fund revenue is sufficient to cover operating expenditures. Cash reserves are at over \$6 Million. Reserves are available to cover CIPs totaling \$1,028,500:

Operating Revenue:	\$6,612,645
Operating Expenditures:	<u>\$6,370,555</u>
Surplus:	\$ 242,090 (Apply to Reserves)

- Sewer Fund Reserves – Current sewer fund cash reserves are at over \$1.4 Million. CIP expenditures and Connection fees are recorded separately in a Capital Projects Fund. Connection fee revenue is not sufficient to cover 2017-18 CIPs and will require a transfer from Operating reserves of \$435,000 (Sewer Operating fund transfer to Capital Projects).

Sewer fund Operating Revenues are less than Operating Expenditures and will require a transfer from reserves:

Operating Revenue:	\$ 888,500	
Operating Expense:	<u>\$1,188,808</u>	
Deficit:	-\$ 300,308	(See Sewer Fund Revenue line item: "Transfer from Reserves – Operating Costs)

The goal of making the Sewer Enterprise funds (Operating and Capital) self-sufficient required a rate increase, effective in November 2016. The funds have not absorbed the many years of deficit in the eight months following the rate increase. The funds expect to reduce the deficit and increase reserves over the next two fiscal years.

- Water Fund Reserves – Current water fund cash reserves are at over \$1.15 Million. CIP expenditures and Connection fees are recorded separately in a Capital Projects Fund. Connection fee revenue is not sufficient to cover 2017-18 CIPs and will require a transfer from reserves of \$230,000.

Water fund Operating Revenues are less than Operating Expenditures and will require a transfer from reserves:

Operating Revenue:	\$1,818,000	
Operating Expense:	<u>\$2,497,255</u>	
Deficit:	-\$ 679,255	(See Water Fund Revenue line item: "Transfer from Reserves – Operating Costs)

The goal of making the Water Enterprise funds (Operating and Capital) self-sufficient required a rate increase, effective in November 2016. The operating fund has not absorbed the many years of deficit in the eight months following the rate increase. The funds expect to reduce the deficit and increase reserves over the next two fiscal years.

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

LTF CIPs:	\$95,000
LTF Operations:	44,000
Transportation Planning Operations:	<u>45,000</u>

Total Expenditures:	\$184,000
Transfer from Measure A:	\$ 39,100
Transfer from General Fund:	100,000
LTF/Trans Planning Revenue:	29,854
LTF Reserve for Bikes and Pedestrians	<u>70,000</u>
Total Revenue:	\$238,954

Capital Improvement Projects

- General Fund**
Covers Public Works, City Hall, Storm Water and Parks and is recorded under Budget Unit “Non-Departmental” for all CIPs except Storm Water, which is recorded in Budget Unit “Storm Water”. Projects include facilities maintenance and painting, Fleet Purchases, Industrial Way Streetlights and Village Park improvements, City Hall Emergency Generator/Electrical Replacement and Road Maintenance and Post Office Fire Alarm Replacement.
- Gas Tax**
Funding is the State of California (Highway Users Tax and SB-1) and includes Avenue of Flags Pedestrian Path Improvements, McMurray Road Widening and Road maintenance at various locations.
- Transportation Development Act (TDA)**
Funding is the State of California and includes Santa Ynez River Trail Conceptual Plan and Feasibility Study and North Avenue of Flags Park and Ride. Allocations come from SBCAG and General Fund.
- Measure A**
Funding is the State of California and includes Ave of Flags Pedestrian Paths Improvements, Phase II Highway 246 Improvements, Highway 246 Sidewalks, Avenue of Flags Pedestrian/Drainage Improvements and Road maintenance at various locations. Allocations come from SBCAG and General Fund.
- Enterprise Funds**
Funding is provided by the Enterprise funds and includes Water Treatment Facilities, Water Meter Upgrades, Water Treatment Plant/Booster Reliability, Water Distribution System, Recycled Water Concept/Feasibility, Sewer Collection System Clean (CCTV), Sewer line replacement and Wastewater Treatment Facilities Improvements. Water and Sewer Connection Fees fund CIPs which are expected to enhance capacity. When

Connection Fee revenue is insufficient, reserves are used. Reserves are expected to increase with the recent rate increase but may take two fiscal years to realize the impact.

City-Wide Budget Highlights

The chart below compares the 2017-18 City-wide and CIP Budgets for all funds against prior year totals. It reflects a City-wide operating budget of almost \$11 Million, an increase from prior year of almost \$476,000. The increase in operating expenditures is largely due to increased operating costs related to salaries and benefits, property insurance, state water expense and Public Safety increases.

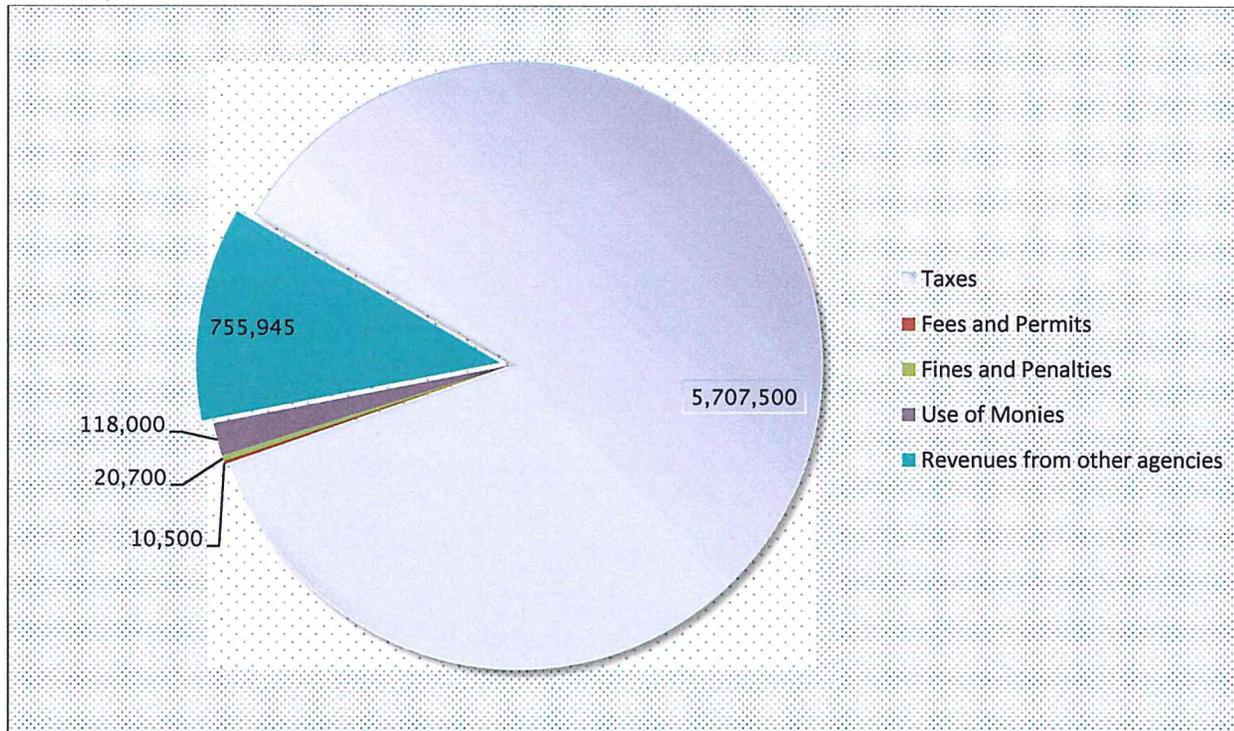
Capital Improvement Projects were less in prior year by over \$1 Million. Carry-forwards exist because the amount budgeted was not fully spent in the prior year and the unspent funds are carried forward to the next fiscal year. Total expenditures (Operating and CIP) increased almost \$1.7 Million in 2017-18. Ongoing CIPs include Road Maintenance and various Water and Wastewater facilities improvements.

Description	Fiscal Year 2017-18	Fiscal Year 2016-17	Increase / (Decrease)
City Wide Budget (Total Expenditures net of CIP)	\$10,954,717	\$10,478,723	\$ 475,994
Capital Improvement Budget (CIP Expenditures)	\$ 3,578,500	\$ 2,386,000	\$1,192,500
Total:	\$14,533,217	\$ 12,864,723	\$ 1,668,494

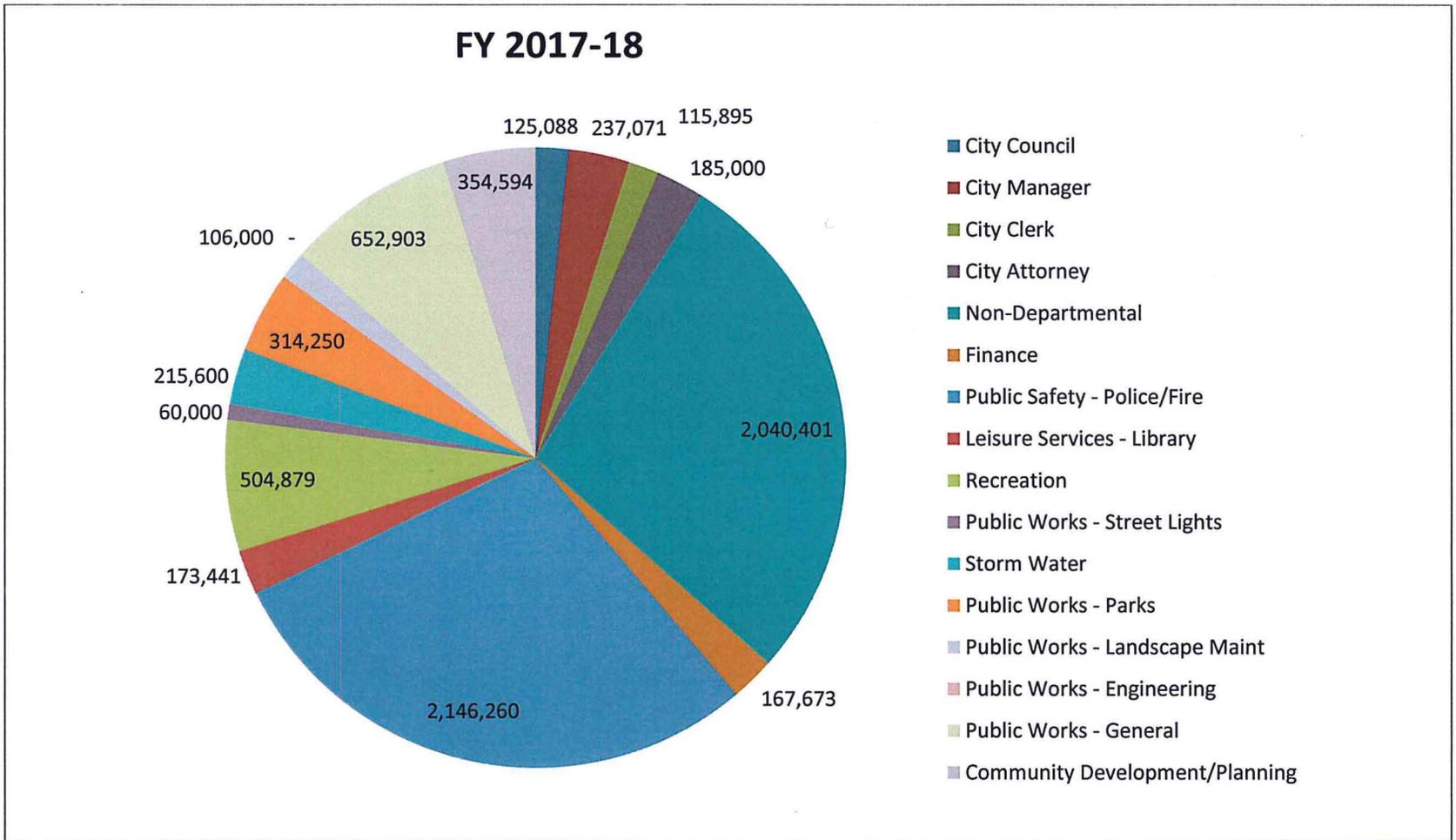
CONCLUSION

The following charts show City revenues in relation to spending patterns in the General Fund during fiscal year 2017-18. Although the City operates in an economic environment with strong TOT and Sales Tax revenue, the goal each year is to maintain long-term and short-term fiscal health through conservative and prudent spending decisions. This is a short and long-term effort intended to be undertaken while planning current and future revenues against expenditures. The top five revenues include Sales Tax, TOT, Property Tax, Motor Vehicle License fees and Franchise Fees. The City operates within the budget constraints and will continue to stay on a course of action that reflects watchful fiscal actions now and in the future.

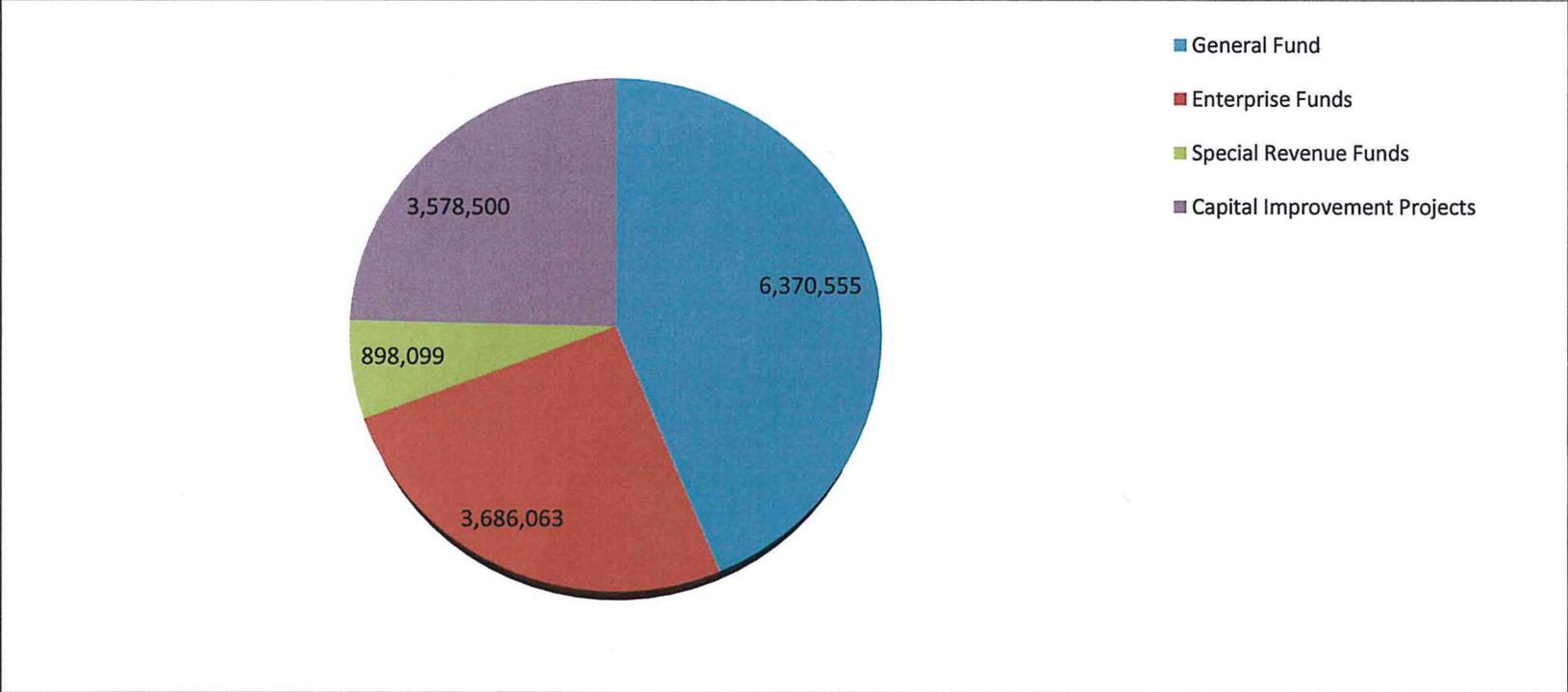
TOTAL REVENUES - GENERAL FUND



TOTAL DEPARTMENT EXPENDITURES - GENERAL FUND



All Funds By Category – 2017-18 Adopted Budget:



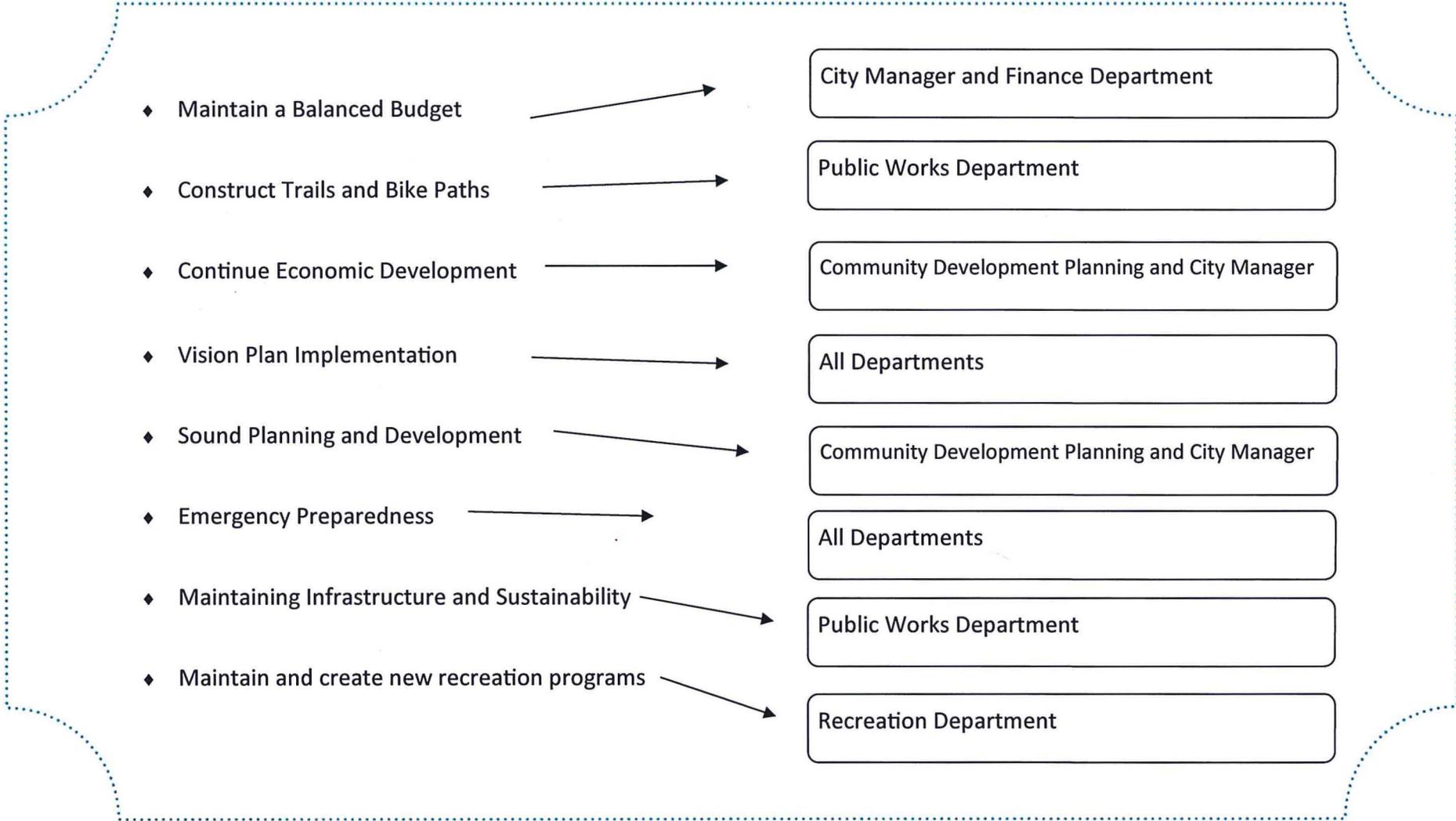


BUELLTON VISION PLAN

- ◆ Portray a Positive Buellton Image and Brand
- ◆ Expand Opportunities for Active and Healthy Living
- ◆ Offer a Variety of Arts and Cultural Opportunities
- ◆ Promote Desired Change Through Planning and Design
- ◆ Create a Vibrant Downtown
- ◆ Maintain a Strong Sense of Community and Family
- ◆ Be a leader in Environmental Sustainability and Stewardship
- ◆ Foster Local Economic Development



LINKING CITY GOALS TO IMPLEMENTING DEPARTMENTS





CITY PROFILE

DEMOGRAPHICS, HISTORICAL INFORMATION AND STATISTICS



CITY INFORMATION

Date of Incorporation:	February 1, 1992
Form of Government :	Council/Manager
Geographic Area:	1.6 Square Miles
Miles of Street:	18.0 Miles
County:	Santa Barbara

DEMOGRAPHIC INFORMATION

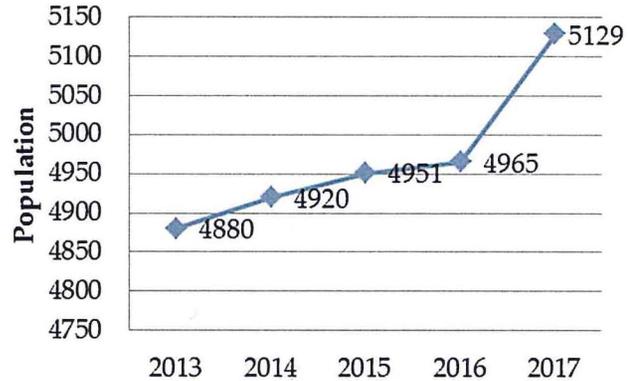
According to the State of California Finance Department, the City of Buellton’s population as of January 1, 2017 is estimated at 5,129. That is a 3.3% growth from the prior year.

COMPOSITION OF POPULATION

Median Age:	44.1
Median Household Income:	\$71,667
Median Housing Value:	\$547,500
Housing Units:	1,860
Owner-Occupied:	54.3%
Renter-Occupied:	45.7%

Source: U..S. Census Bureau

Population Growth



ETHNIC COMPOSITION

Caucasian	64.1%
Hispanic	27.1%
African American	2.2%
American Indian	1.4%
Other	5.2%

Source: U..S. Census Bureau

Buellton’s Timeline

- September 18, 1845 – Mexican Governor Pio Pico issued a land grant to Covarrubias and Carrillo
- Late 1860s – R.T. and Alonzo Buell purchase a quarter of Rancho De Jonata from Covarrubias and Carrillo
- 1872 – R.T. bought the rest of Rancho De Jonata
- 1911- Danish settlers starting migrating to Buellton
- 1920- William Budd opened United States Post Office
- 1924 – Anton and Juliette Andersen opened a restaurant called Electrical Café (currently Pea Soup Andersen’s)
- 1927- Don Eduardo de la Cuesta gets Highway 101 routed through Buellton
- 1930-1940s – Highway 101 ran through Avenue of Flags
- Early 1960s – Highway 101 was moved to its current location and Ave of Flags remains open as the main street in Buellton.
- 1964– Governor Ronald Regan dedicates Buellton main street as “ Avenue of Flags”
- February 1, 1992 –Buellton Incorporates

Buellton's History

Early History

The City's name "Buellton" comes from the family name of Rufus T. Buell. R.T Buell migrated from his home state of Vermont to California in 1853 in search of gold. In the late 1850s, R.T Buell and his brother Alonzo Wilcox Buell, purchased land in the Santa Ynez Valley which was a Mexican land grand owned by Jose Maria Covarrubias and Joaquin Carrillo of Santa Barbara. The brothers purchased a quarter of Rancho San Carlos de Jonata which was about 26,000 acres. The Rancho San Carlos de Jonata covered the land from the west to mission Santa Ynez, from the middle of the Santa Ynez River on the south to Zaca Station (north on Hwy 101). By 1872 R.T had bought the entire Rancho, and dissolved the partnership with his brother .

The Buell Ranch became a dairy farm and a successful horse and cattle ranch. A location known as Buell flat grew wheat and other grains on 4,200 acres.

The drought of 1876-77, impacted Buell Ranch significantly. Feed for his livestock was scare with very little rainfall. Rufus struggled

financially to pay his debts during this time period that he was forced to sale the Buell Flats.

R.T. Buell died in 1905 at the family farm at age 78. He was buried in the family plot, now the parking lot of Pea Soup Andersen's Hotel. His body was later moved to Oak Hill Cemetery, in Ballard.

His oldest son, Linus, continued to manage the ranch until the younger children reached majority. Then they each received a portion of the land.

Another important family in the Buellton area is the de la Cuesta family, of Rancho La Vega. In 1853, Dr. Roman de la Cuesta and his wife Michaela Cota, the daughter of Francisco Cota, of Rancho Santa Rosa, built an adobe home on the south bank of the Santa Ynez River (near Highway 101). This adobe still stands. The adobe home was 13 rooms, and is much as it was when first built.

Dr. Roman de la Cuesta from Spain came to California in 1849. He purchased the Rancho La Vega in 1851. La Vega consisted of 8,000 acres and had belonged to Raimundo Carrillo.

Don Eduardo and his wife Eleva Pollard, a

granddaughter of William Dana, lived in the family home after his parents. Eduardo and Eleva's daughters were early school teachers in the Valley. Don Eduardo de la Cuesta was instrumental in getting Highway 101 routed through Buellton in 1927.

The area of Buellton began to change rapidly after the turn of the century, with more settlers coming to farm and start businesses. By 1911 Danish settlers were spilling over into the Buellton area, and there was a great need for a post office. William Budd opened a post office and it became an official United States Post Office in 1920.

Stores were being built on the main street of the community, and it was Anton and Juliette Andersen who bought a store from William Budd and opened a restaurant in 1924 called the Electrical Cafe. Juliette brought with her from her native France a recipe for pea soup, and this was the beginning of the now famous Pea Soup Andersen's restaurants.



Buellton has always been strategically located as the Gateway to the Santa Ynez Valley, feeding traffic north and south, east and west.

In the 1930's Highway 101 was improved as more traffic used the road. The highway was opened through the heart of the town, lined with service stations, motels, and diners.

In the 1940's Avenue of Flags was an eight lane road through town, four lanes for local traffic, and four for north and south travel on the highway. The newly widened highway earned Buellton the name of "Service Town, U.S.A."

In the early 1960's Highway 101 was moved to its current location, and Avenue of the Flags remains as the main street of Buellton. In 1964, California Governor Ronald Reagan dedicated the strip of land to Buellton named it "Avenue of Flags" as we know it today. The Avenue of Flags is a source of civic pride with its bronze statues, state flags, American Flags, and flags representing and honoring each branch of the United States military.



Statues at Avenue of Flags

City Government

Buellton became an incorporated city on February 1, 1992. Buellton operates under the Council-Manager form of government.

The City Council consists of five members whom are the City's policy-making legislative body approving and adopting all ordinances, resolutions and other policy decisions. The City Manager is responsible for the efficient implementation of Council Policy and effective administer the daily and routine operation of the City.

Regular Council meeting are held every second and fourth Thursday of each month.

The City is organized into the following Departments: City Clerk/Human Resources, Finance, Planning, and Public Works.

Cultural and Recreation Services

The City of Buellton provides guest with a wide variety of accommodation choices. For visitor's who prefer campgrounds, or RV Travel, Flying Flags RV and Campground is ready to serve their needs. There are over 10 traditional hotels in which a guest can stay in Buellton which include a Marriott, Motel 6, Quality Inn, Hampton Inn; locally owed Sideways Inn, Farmhouse Motel, Red Court Motel, and most known, Pea Soup Andersen's.

Buellton offers a wide array of dining choices . Buellton residents and guests can enjoy wineries, craft breweries and distillers in Buellton.

Buellton is known as the gateway to the Santa Ynez Valley as it is centrally located. The Santa Ynez Airport is located just 7 miles east of Buellton on Highway 246. There are two commercial airports about 35 miles North and

South of Buellton, in Santa Maria and Santa Barbara, respectively. The City also offers a Park and ride on the south-end of Avenue of the Flags. In addition, the Santa Ynez Valley Transit System operates buses with regular routes and stops throughout the Santa Ynez Valley.



Buellton offers a brand new community center, located on the Jonata School campus. The facility includes a full size gymnasium, exercise/weight room, activity/meeting rooms, and a full size kitchen. The meeting rooms are available to rent for events and meetings.

Buellton citizens of all ages enjoy the trips and activities the Buellton Recreation Department offers. Every year the Recreation Department adds new trips and classes and continues to increase the number of citizens that enroll in their recreation programs.

Riverview Park offers a great place for family and kids to relax. It offers six different areas

which can be reserved for events which includes an Event Pavillon.



Gazebo at Riverview Park

The Santa Ynez Valley Botanic Garden is located at Riverview Park. The Garden displays a variety of native plants and serves as education venue for all to learn about the native culture and plants. Guests can stroll through the Botanic Garden and enjoy the local art incorporated into the park.

Oak Park contains grass areas complete with picnic tables and barbeque pits along with play structures and public restrooms.

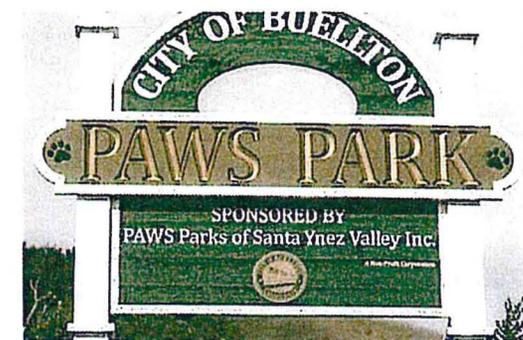
Zaca Creek Golf Course features 1,590 yards of Gold from the longest tees for a par of 29 Golf

Course.



Zaca Creek Golf Course

PAWS Park is an off-leash dog park. It is sponsored by the PAWS Parks of Santa Ynez Valley Inc. It a three-acre park featuring separate areas of large and small breeds, as well as providing waste bags, scoopers and water for dogs.



MISCELLANEOUS STATISTICS

City Employees: 19 full-time

Public Safety

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

Recreation

Buellton Community Recreation Center

Education

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

Utilities

Water/Sewer City of Buellton
 Natural Gas Southern California Gas Company
 Electricity PG & E
 Telephone Frontier
 Cable TV Comcast Cable

Occupations

Management, Business,
 Science & Art: **36%**
 Service: **30%**
 Sales and Office: **21%**
 Production, Transportation,
 Material Moving: **9%**

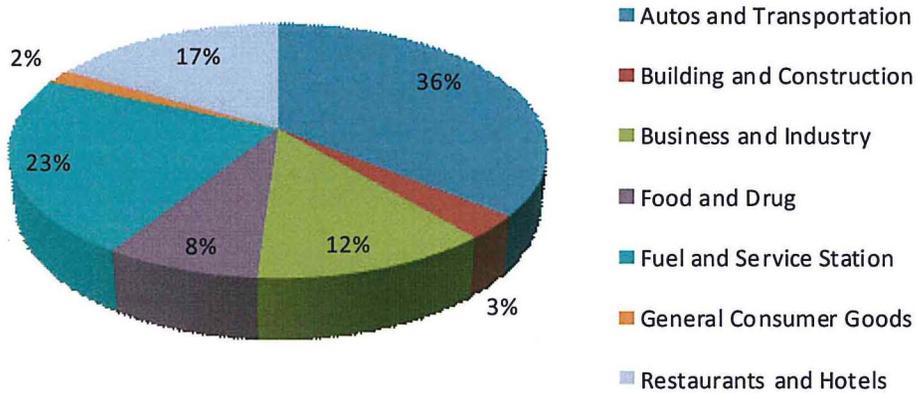
Class of Workers

Private Wage & Salary: **71%**
 Government Workers: **18%**
 Self-employed: **10%**

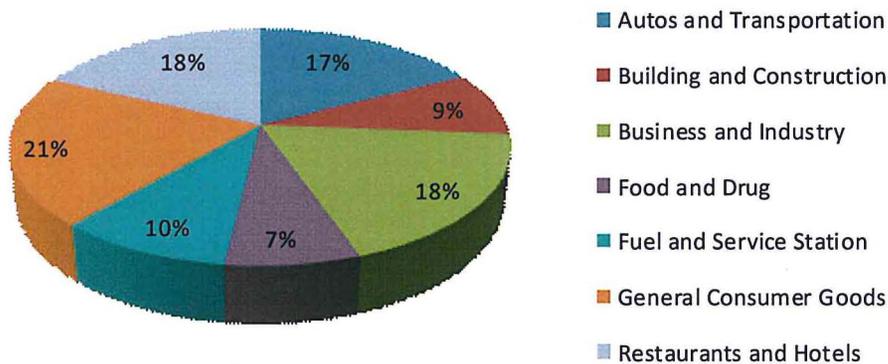
Top 5 Industries

Education, Health Care,
 and Social Assistance: **21%**
 Arts, Entertainment, Recreation,
 Accommodations, Food Service: **20%**
 Manufacturing: **14%**
 Retail Trade **12%**
 Other Services, except Public Admin: **9%**

Sales Tax FY 16/17 by Industry



Sales Tax FY 16/17 by Industry compared to Santa Barbara County



Top 10 Sales Tax Producers

(2017 2nd Quarter Sales April-June 2017)

1. Albertsons
2. Buellton Shell
3. Conserv Fuel
4. CVS Pharmacy
5. Jim Vreeland Ford
6. Platinum Performance
7. Rio Vista Chevrolet
8. Sky River RV
9. Tesoro Refining & Marketing
10. Toms Gas & Market

Source: HDL Companies

Top 10 Taxpayers– Secured Roll

Taxpayer	Net Assessed Value	Total Tax
FPA FLYING FLAGS ASSOCIATES, L P	\$16,548,334	\$179,009
RREF II-CPD BUELLTON, LLC	\$9,441,826	\$101,921
KANG FAMILY PARTNERS	\$8,854,216	\$95,648
BUELLTON VILLAGE CENTER LLC (CA)	\$8,091,369	\$87,437
BUELLTON SELF-STORAGE, L P	\$7,376,532	\$79,683
KAYWINE, LLC	\$7,213,268	\$77,958
ABS CA-O LLC	\$6,753,293	\$72,979
LOS OLIVOS MEADOWS, LLC	\$6,500,302	\$70,195
SANTA YNEZ SELF STORAGE, LLC	\$6,105,867	\$66,088
HAUBER FAMILY TRUST	\$5,412,331	\$58,497

Source: Santa Barbara County



City of Buellton

BUDGET PROCESS OVERVIEW

Background

The City of Buellton is required to prepare and submit an annual budget to the city council for its approval per City's Municipal Code 2.0.060. On January 12, 2017 City Council approved a biennial budget starting with the period July 1, 2017 and through June 30, 2019. The biennial budget reflects two one-year budgets with staff concentrating on the first year, and the second year is developed from the first year's funding and revenue levels. A two percent increase is generally applied unless an exact amount provides a more accurate projection.

In addition, per City Council request, detail sheets for the Capital Improvement Projects (CIP) portion of the budget have been added that describe each project, where the funds are coming from, and the originator of the project.

Financial Capacity Phase

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

Budgetary Basis of Accounting

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

Policy/Strategy Phase

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

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

Short-term and Long-term review must be considered during budget preparation. Organizational factors viewed as short-term include basic service needs related to public safety, community objectives, general health and welfare of citizens. In 2017-18, essential services were delivered while prioritizing the importance of Recreation, Library services and community-based programs. Long-term goals call for carrying out the vision of Council and the community. This vision includes completion of Capital Improvement Projects (CIPs) and investment/re-investment in infrastructure projects. In 2017-18, City-wide CIPs totaled over \$3.5 million with most of the total consisting of infrastructure projects.

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

General

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

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

Capital Improvement Program

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

Use of Reserves

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

Adoption Phase

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

Amendment Phase

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

Biennial Fiscal Years 2017-18 & 2018-19 Budget Adoption Process

Budget preparation allows departments the opportunity to reassess goals and objectives and the means for accomplishing them. Even though the budget may be heard by the Mayor and Council in June, its preparation begins at least six months prior, with projection of City reserves, revenues, and expenditure limit requirements and financial capacity. It is with this "groundwork" that departmental expenditure requests are made and subsequently reviewed. The scope of the budget includes the General Fund and other City Funds to produce the biennial budget. The Biennial FY 2017-18 and 2018-19 Budget Schedule follows:

March 1 – 25	Meetings scheduled with Department Heads. Work with City Manager and Finance Director to prepare budget figures for fiscal year 2017-18 (2018-19 based on percentage increase)
March 27	Submit budget figures to City Manager and Finance Director
March 1 – 31	City Manager and Finance Director begin reviewing budget figures. Meet with Department Heads as needed
April 3 - 28	Budget Preparation using final budget figures
May 11	Budget Study Session with Council
May 25	Adopt Budget (Budget Adopted)
June 8	Alternate date to Adopt Budget (not applicable)



USERS GUIDE TO THE BUDGET

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

The operating budget document starts with the City Manager's Budget Message, outlining major policy issues and changes to the City Programs including the General Fund Balancing Strategy. The Community Profile Section includes basic City information and data that depicts the Buellton community and its population. The Budget Process section describes the process for preparing, reviewing and adopting the budget. The Budget Guide section provides an explanation of the City of Buellton's Biennial Budget and provides a glossary of terms in this budget.

Summary information of expected revenues and expenditures is then presented, along with comparative history and trend information revenues, expenditures, and staffing levels. The Budget Policies and Practices section includes budgeting policies, significant accounting practices and information regarding debt services obligations. The General Fund Revenue estimates section contains assumptions used in budget development, as well as description of major fund revenue sources.

This document represents the City's first two-year budget, covering the period July 1, 2017 through June 30, 2019. The primary focus is concentrated on the first year of the budget (2017-18). The second year of the two-year budget is developed from the first year's funding and revenue levels. A 2 percent increase is projected for the second year's expenditures. The benefits of a two-year plan allows the ability to maintain long-range planning efforts, ability develop realistic budgeting for significant objectives, encourages more efficient spending patterns and saves time and resources allocated to preparing annual budgets.

At the end of the first year (2017-18), a mid-year cycle review will be held to determine if any significant circumstances have occurred that would initiate budget adjustments for the next year (2018-19). Any significant circumstances may be as a result of changes in the economy, new or changes in policy mandates, deviations from projected revenues from new commercial businesses, or effects of deferring water and sewer rate increases.

The budget document is organized into 3 major sections:

- a. Budget Summaries
- b. Department Budgets
- c. Capital Improvement Project (CIP) Budget

The Budget Summary section includes actual fund balances as of June 30, 2017 and estimated for 2018 and comparative budget years listing financial information.

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

The third section, or Capital Improvement Project (CIP) Budget, presents the City's CIP plan which includes all the City's construction and maintenance projects by various funding sources. The section summarizes the expenditures that will be spent during the two budgeted years. The amount appropriated by each funding source is only budgeted for the fiscal year 2017-2018 and the 2018-2019 appropriation will be allocated during mid-year review. This section also provides a plan of what the intended Capital Projects are for the next five years.

Governmental Accounting

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

Important Terms

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

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

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

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

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

DESCRIPTION OF FUNDS

Governmental Fund Types

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

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

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

- **SEMP Housing Fund (023):** This fund accounts for funding to assist qualified residents for mobile home related repair projects.
- **Traffic Mitigation Fund (024):** This fund accounts for developer deposits restricted for mitigating traffic related to development.

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

Proprietary Fund Types

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

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

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

- **Water Capital:** This Enterprise Fund accounts from revenues from new residential, commercial and industrial connections. These revenues pay the City's share of acquisition, construction, reconstruction and enlargement of the Water system. Enterprise Fund operates as a business. Service and connection fees are required to be adequate enough to cover costs.

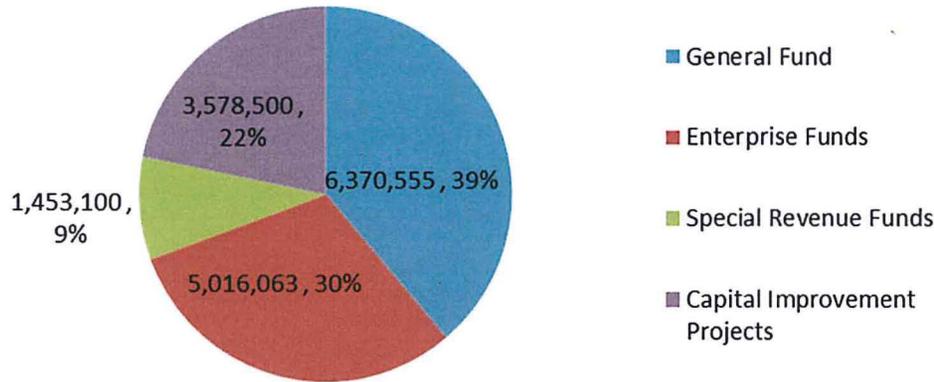
Fiduciary Fund Types

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

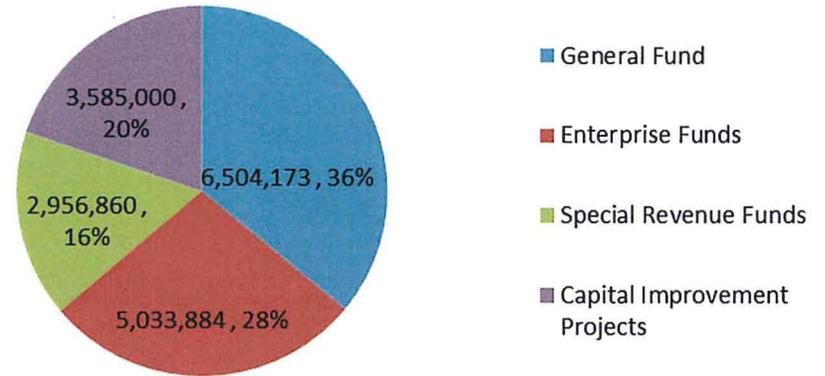
- **TRUST AND AGENCY FUNDS** – Deposits Agency fund: This fund accounts for various deposits that are held on behalf of the City for various projects or programs.

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

2017-18 Adopted Budget



2018-19 Adopted Budget



Major and Non-Major Funds:

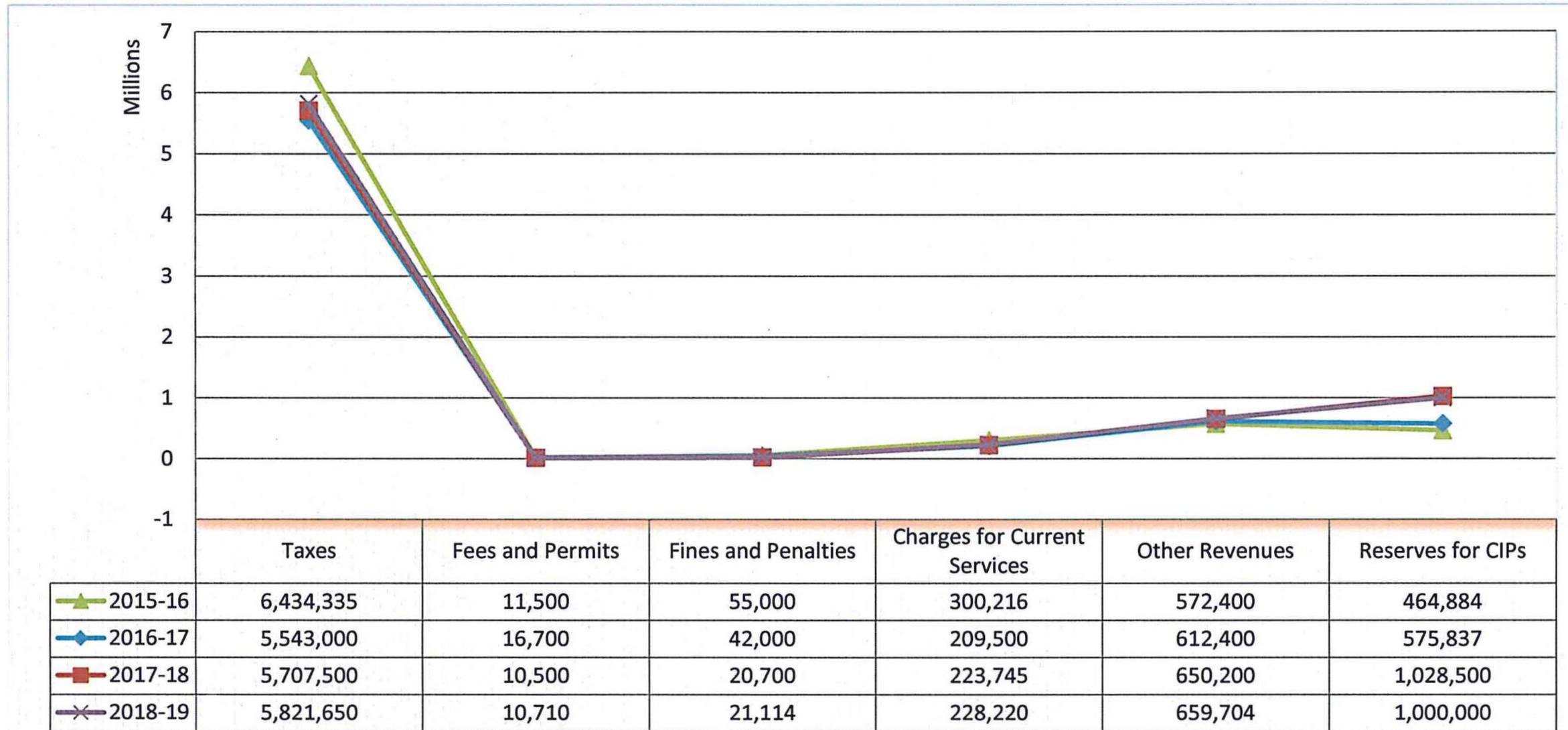
Major funds include General Fund, Gas Tax Fund, Local Transportation Fund, Measure A , and Enterprise Funds. The General Fund is the primary operating fund of the City and accounts for all activities except those legally or administrative required to be accounted for in other funds. Capital Improvement fund receives funding from other funds within the City and developer contributions. Non-Major funds include all funds which do not change more than 10% from the previous year.

2017-18 Budgetary Trends:

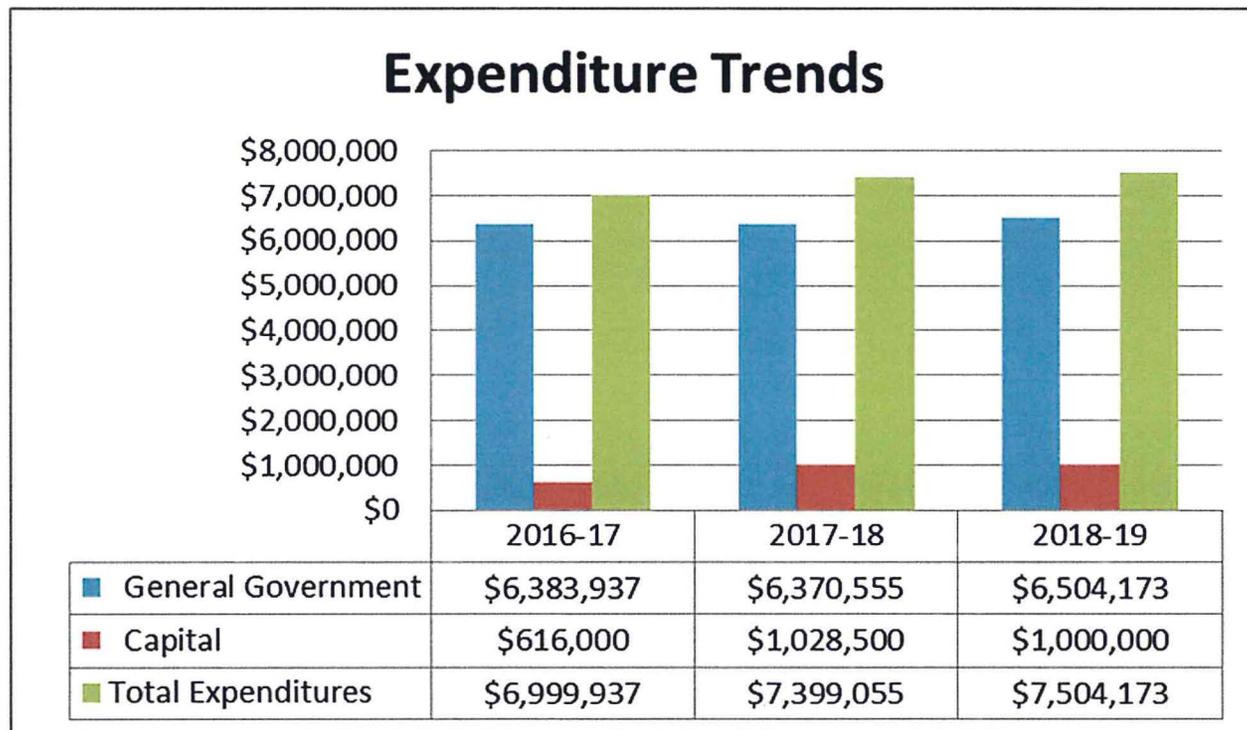
General Fund: The chart on the following page shows Revenue from key sources in the General Fund. Revenue is expected to be stable in the next two fiscal years. With new residential units in progress, property taxes are expected to continue on an upward trend, yet at a steady pace. Sales Tax is also expected to increase as the City experiences new commercial establishments at the Crossroad’s Shopping Center, the Commons and other locations. Transient Occupancy Tax is trending upward with a new Hampton Inn and renovations of two existing hotels. Other revenue is showing slight increases based on prior year activity.

The Chart below compares General Fund revenue by source over the past two fiscal years and projected for 2017-18 and 2018-19.

General Fund Revenue Trends:



General Fund: The chart below shows operating and capital expenditures. Stable operating expenditures are noted over three fiscal years. General Government expects a slight decrease in operations in 2017-18 due to the savings from un-funding the Planning Director position that has been unfilled for several years. Increase is expected in Capital Improvement Project expenditures in 2017-18 and 2018-19.

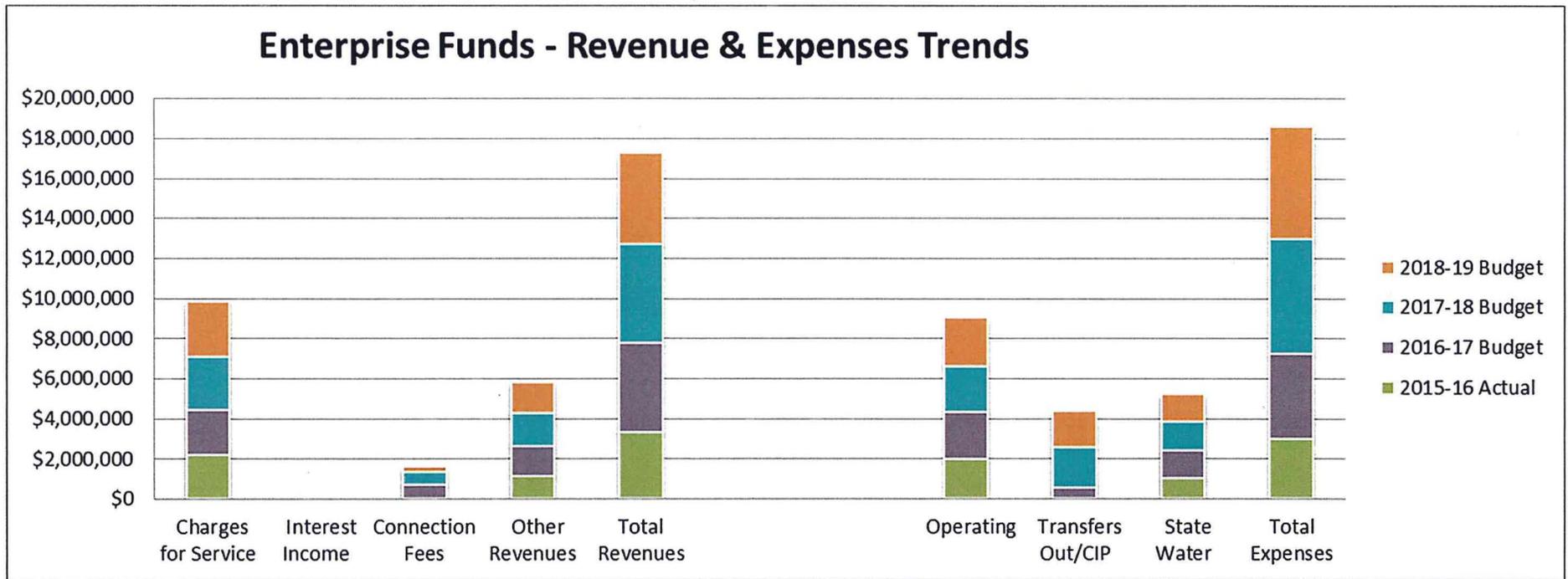


Special Revenue Funds:

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

Enterprise Funds:

Water fund has experienced a decrease in water sales as a result of the drought and decreases in usage. Both Water and Wastewater rates increased effective November 1, 2016. Water and Wastewater rates are expected to increase in the next couple of years. New development in the City for both business and residential is causing an upsurge in revenue from connection fees for both funds, offsetting negative revenue swings. Operating expenditures are consistent with prior years. Capital expenditures are discussed later in our report.



REVENUE SOURCES

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

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

1. **Property Taxes**: This revenue source is derived from the tax imposed on real property and tangible personal property. The tax is 1 percent of the full cash value of the property and the City receives a portion of the tax. The revenues are distributed to local government in accordance with the provisions of Proposition 13 and AB-8.
2. **Sales Tax**: This revenue source is derived from the sales tax paid by consumers purchasing items in the City. Of the eight percent State and County tax levy, one percent of the eight percent State portion is distributed back to the City.
3. **Transient Occupancy Tax**: The Transient Occupancy Tax in Buellton is 12% of the cost of a hotel room. The tax is imposed on "transients" who occupy a room or rooms in a hotel, inn, motel, bed & breakfast, or other lodging facility within the City limit.
4. **Other Taxes**: This revenue is received from various sources: Homeowners and Documentary Stamp Tax received from the County and Off Highway and Motor Vehicle In-Lieu Fees received from the State.
5. **Franchises**: The Franchise Fee is imposed on various utilities and organizations which permit them to use and operate those facilities within the City. The City receives Franchise fees from Marborg (Solid Waste Service Provider) and various utilities, i.e., Comcast Cable, Gas and Electric companies.
6. **Fines-Forfeitures-Penalties**: Includes Civil/Criminal Violation Fines and other fines.
7. **Charges for Current Services**: Includes water and wastewater revenues which are received by the water and wastewater funds and mitigation fees.
8. **Money & Property**: Includes rents and concession and interest or investment earnings on City funds.

9. **Other Revenue:** Includes miscellaneous revenues such as other operating revenues, special fees, and refunds and reimbursements for such things as refunds from vendors and reimbursements from government agencies.
10. **Other Financing Sources:** Includes loan proceeds and transfers-in. Monies transferred to a specific fund from another fund. These become a source of funding for the recipient fund's budget.
11. **Interest:** Interest income is earned as the City invests its idle funds in Local Agency Investment Fund (L.A.I.F.) and other short term investments such as certificate of deposits and money market accounts. The goal of the City is to protect the investments while achieving the highest rate of return. The City's Finance Director handles the City's investment portfolio.

DESCRIPTION OF EXPENDITURE ACCOUNTS

1. **PERSONNEL SERVICES:** Includes all payroll related expenses (Object Numbers 5001-5106).
2. **SERVICES & SUPPLIES:** Includes supplies such as office supplies, computer supplies, and miscellaneous goods and services such as contract services, training, etc., which are necessary for general operations. (Object Numbers 5201-5902).
3. **OTHER CHARGES:** Includes non-general service and supply costs such as principal and interest on repayment of debts, and loans made (Object Numbers 6002-6011; 6013-6014; 6301).
4. **CAPITAL EXPENDITURES:** Expenditures for property, plant, equipment or infrastructure with long-term estimated useful lives beyond one year and a cost equal to or above \$5,000. These projects are associated with five-year expenditure plan that usually require funding beyond the one-year period of the annual budget. (Special accounts numbers are set up based on consecutive project numbers).
5. **TRANSFERS-OUT:** Includes Transfers to Other Funds (Object Number 6012).

FINANCIAL INFORMATION

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

Internal Controls

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

Budgetary Controls

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

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

SERVICE LEVELS

For the 2018 and 2019 Biennial Adopted Budget, the number of City positions for the entire City totals 19, which is an increase of one position for the past three fiscal years. Positions include four department heads: City Manager, City Clerk, Finance Director and Public Works Director.

The City contracts with the County of Santa Barbara for Animal Control, Building Permits/Inspections and Police and Fire services. Refuse collection services are under contract with Marborg Industries. Transit services are contracted with nearby Cities of Solvang and Lompoc and Library services are through the City of Santa Barbara. Legal services are also contracted out.

The following charts help illustrate the positions under each department, and illustrate their full-time equivalence (FTE). Some positions are allocated between several departments and funds. The Summary of Salary and Benefits shows the total amount budgeted for full-time and part-time employees within each department. Per Resolution 17-04, City Council approved a 1.5% COLA increase for all full-time employees for FY 2017-18. A 2 percent increase was projected for FY 2018-19.

The Finance Department and the Community Development Planning Department show the greatest deviation from the prior fiscal year. The Finance Director retired at the end of FY 16/17 and was paid at the highest level of the Salary Schedule. The new Finance Director's salary will begin at the lowest step of the Salary Schedule, thus explaining the reduction of about 10 percent in the Finance Department's salary budget.

The Community Development Planning Department shows a decrease of 38.77 percent in salary expense. The vacant Planning Director position has been funded in the past years, and with the City Manager filling as Planning Director as well, there is no need to fund the Planning Director position. All salary and benefits associated with that position will not be budgeted until ready to recruit.

The Recreation Department Salary shows and increases of about 7 percent. The increase is partially due to the increase in part-time employees hired during the summer for Camp Counselors. In FY 2016-17, the Recreation offered a first annual Teen Camp, thus the need to hire additional employees.

The increase in the Public Works Department has to do with the Finance Department salary allocation. The Accounting Technician position was created in FY 2016-17. An allocation of 25 percent of the Accounting Technician's salary is apportioned to the Public Works Department.

SUMMARY

Position Allocation By Department for For FY 2017-18 and FY 2018-19

Department	2014-15 Authorized	2015-16 Authorized	2016-17 Authorized	2017-18 Authorized	2018-19 Authorized	Position Changes from FY 2016-2017
City Council	0.40	0.40	0.40	0.40	0.40	-
City Manager	1.00	1.00	1.00	1.00	1.00	-
City Clerk	0.60	0.60	0.60	0.60	0.60	-
Finance	1.50	1.20	1.40	1.40	1.40	-
Recreation	3.25	3.20	3.20	3.20	3.20	-
Public Works	3.80	3.80	4.05	4.05	4.05	-
Community Development/Planning	1.75	1.80	2.05	2.05	2.05	-
Utilities	4.70	6.00	6.30	6.30	6.30	-
Department Totals	17.00	18.00	19.00	19.00	19.00	-

SUMMARY OF SALARY AND BENEFITS

GENERAL FUND	2014-15 Authorized	2015-16 Authorized	2016-17 Authorized	2017-18 Authorized	Changes from FY 2016-2017	2018-19 Authorized	Changes from FY 2017-2018
City Council	\$ 39,843	\$ 47,783	\$ 49,403	\$ 50,331	1.88%	\$ 51,338	2.00%
City Manager	\$ 197,386	\$ 210,258	\$ 229,231	\$ 233,371	1.81%	\$ 237,966	1.97%
City Clerk	\$ 91,368	\$ 98,295	\$ 100,725	\$ 102,895	2.15%	\$ 104,953	2.00%
Finance	\$ 227,243	\$ 201,406	\$ 148,614	\$ 133,473	-10.19%	\$ 136,142	2.00%
Recreation	\$ 321,501	\$ 336,500	\$ 325,404	\$ 349,879	7.52%	\$ 356,877	2.00%
Public Works	\$ 249,650	\$ 342,255	\$ 392,301	\$ 404,703	3.16%	\$ 412,797	2.00%
Community Development/Planning	\$ 167,994	\$ 147,894	\$ 298,214	\$ 182,594	-38.77%	\$ 187,571	2.73%
TOTAL GENERAL FUND	\$ 1,294,985	\$ 1,384,391	\$ 1,543,892	\$ 1,457,246	-6%	\$ 1,487,644	2.09%
ENTERPRISE FUNDS							
Wastewater	\$ 228,441	\$ 220,728	\$ 253,567	\$ 314,605	24.07%	\$ 320,897	2.00%
Water	\$ 230,903	\$ 209,141	\$ 333,415	\$ 323,552	-2.96%	\$ 330,023	2.00%
TOTAL ENTERPRISE FUNDS	\$ 459,344	\$ 429,869	\$ 586,982	\$ 638,157	8.72%	\$ 650,920	2.00%
TOTAL ALL FUNDS	\$ 1,754,329	\$ 1,814,260	\$ 2,130,874	\$ 2,095,403	-1.66%	\$ 2,138,564	2.06%

PERSONNEL AND STAFFING Biennial Budget for FY 2017/18 and 2018/19

PERSONNEL AND STAFFING BY DEPARTMENT 5-YEAR COMPARISON

DEPARTMENT/JOB TITLE	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-2017	Adopted FY 2017-18	Adopted FY 2018-19	Position Changes from FY 2016-2017	Explanation of Position Changes:
CITY COUNCIL							
City Clerk	0.40	0.40	0.40	0.40	0.40	-	No changes.
CITY COUNCIL TOTAL	0.40	0.40	0.40	0.40	0.40	-	
CITY MANAGER	1.00	1.00	1.00	1.00	1.00	-	No changes.
CITY CLERK (Human Resource Director)	0.60	0.60	0.60	0.60	0.60	-	No changes.
CITY ATTORNEY (Outside Contractor)	-	-	-	-	-	-	
FINANCE							
Finance Director	0.80	0.50	0.50	0.50	0.50	-	No changes.
Accounting Technician	0.70	-	-	-	-	-	No changes.
Revenue Specialist	-	0.20	0.20	0.20	0.20	-	No changes.
Accounting Specialist	-	0.50	0.50	0.50	0.50	-	No changes.
Accounting Technician	-	-	0.20	0.20	0.20	-	No changes.
FINANCE TOTAL	1.50	1.20	1.40	1.40	1.40	-	
PUBLIC SAFETY (Outside Contractor)	-	-	-	-	-	-	
RECREATION							
Recreation Coordinator	1.00	1.00	1.00	1.00	1.00	-	No changes.
Staff Assistant/Planning Technician	0.25	0.20	0.20	0.20	0.20	-	No changes.
Recreation Center Coordinator	1.00	1.00	1.00	1.00	1.00	-	No changes.
Recreation Technician	1.00	1.00	-	-	-	-	No changes.
Youth Recreation Coordinator	-	-	1.00	1.00	1.00	-	No changes.
RECREATION TOTAL	3.25	3.20	3.20	3.20	3.20	-	
PUBLIC WORKS- GENERAL							
Public Works Director	0.40	0.40	0.40	0.40	0.40	-	No changes.
Fieldmen - 6 total	2.40	2.40	2.00	-	-	2.00	Reclassification of job position
Groundskeeper	1.00	1.00	-	-	-	-	No changes.

Facilities Maintenance	-	-	0.40	0.40	0.40	-	No changes.
Parks Foreman	-	-	1.00	1.00	1.00	-	No changes.
Accounting Technician	-	-	0.25	0.25	0.25	-	No changes.
Journeyman Field Worker	-	-	-	0.40	0.40	0.40	Reclassification of job position
Journeyman Maintenance	-	-	-	0.80	0.80	0.80	Reclassification of job position
Lead Maintenance	-	-	-	0.80	0.80	0.80	Reclassification of job position
PUBLIC WORKS TOTAL	3.80	3.80	4.05	4.05	4.05	-	
COMMUNITY DEVELOPMENT PLANNING							
Planning Director	-	-	-	-	-	-	No changes.
Assistant Planner	1.00	1.00	1.00	1.00	1.00	-	No changes.
Staff Assitant/Planning Technician	0.75	0.80	0.80	0.80	0.80	-	No changes.
Accounting Technician	-	-	0.25	0.25	0.25	-	No changes.
PLANNING TOTAL	1.75	1.80	2.05	2.05	2.05	-	
WASTEWATER							
Finance Director	0.20	0.25	0.25	0.25	0.25	-	No changes.
Accounting Technician	0.30	-	0.15	0.15	0.15	-	No changes.
Public Works Director	0.30	0.30	0.30	0.30	0.30	-	No changes.
Fieldmen - 5 total	1.80	1.80	-	-	-	-	No changes.
Accounting Specialist	-	0.25	0.25	0.25	0.25	-	No changes.
Facilities Maintenance	-	-	0.30	0.30	0.30	-	No changes.
Journeyman Fieldworker	-	-	0.30	0.30	0.30	-	No changes.
Journeyman Maintenance	-	-	0.60	0.60	0.60	-	No changes.
Lead Maintenance	-	-	0.60	0.60	0.60	-	No changes.
Revenue Specialist	-	0.40	0.40	0.40	0.40	-	No changes.
WASTEWATER TOTAL	2.60	3.00	3.15	3.15	3.15	-	
WATER							
Public Works Director	0.30	0.30	0.30	0.30	0.30	-	No changes.
Fieldmen- 5 Total	1.80	1.80	-	-	-	-	No changes.
Accounting Technician	-	-	0.15	0.15	0.15	-	No changes.
Accounting Specialist	-	0.25	0.25	0.25	0.25	-	No changes.
Facilities Maintenance	-	-	0.30	0.30	0.30	-	No changes.
Finance Director	-	0.25	0.25	0.25	0.25	-	No changes.
Journeyman Fieldworker	-	-	0.30	0.30	0.30	-	No changes.
Journeyman Maintenance	-	-	0.60	0.60	0.60	-	No changes.
Lead Maintenance	-	-	0.60	0.60	0.60	-	No changes.
Revenue Specialist	-	0.40	0.40	0.40	0.40	-	No changes.
WATER TOTAL	2.10	3.00	3.15	3.15	3.15	-	No changes.
TOTAL Full-Time Equivalent (FTE):	17.00	18.00	19.00	19.00	19.00	-	

PERSONNEL AND STAFFING for FY 2017/18 and 2018/19

PERSONNEL AND STAFFING BY FUND AND DEPARTMENT ALLOCATION

JOB TITLE	Status	General Fund							Enterprise Funds		TOTAL	
		001-401	001-402	001-403	001-420	001-511	001-558	001-565	005-701	020-601		
		City Council	City Manager	City Clerk	Finance	Recreation	Public Works	Planning	Wastewater	Water		
Accounting Specialist (1)	FT				0.50				0.25	0.25	1.00	
Accounting Technician (2)	FT				0.20		0.25	0.25	0.15	0.15	1.00	
Assistant Planner	FT							1.00			1.00	
City Clerk/Human Resource Director (3)	FT	0.40		0.60							1.00	
City Manager	FT		1.00								1.00	
Facilities Maintenance (4)	FT						0.40		0.30	0.30	1.00	
Finance Director (1)	FT				0.50				0.25	0.25	1.00	
Journeyman Field Worker (5)	FT						0.40		0.30	0.30	1.00	
Journeyman Maintenance (5)	FT						0.80		0.60	0.60	2.00	
Lead Maintenance (5)	FT						0.80		0.60	0.60	2.00	
Parks Foreman	FT						1.00				1.00	
Planning Director*	FT							-			-	
Public Works Director (6)	FT						0.40		0.30	0.30	1.00	
Recreation Center Coordinator	FT					1.00					1.00	
Recreation Coordinator	FT					1.00					1.00	
Revenue Specialist (1)	FT				0.20				0.40	0.40	1.00	
Staff Assistant/Planning Tech (7)	FT					0.20		0.80			1.00	
Youth Recreation Coordinator	FT					1.00					1.00	
Total		0.40	1.00	0.60	1.40	3.20	4.05	2.05	3.15	3.15	19.00	
Total General Funds FTE:									12.70	Total Enterprise Fund FTE:		6.30

Footnotes:

*Position is not funded and remains unfilled.

- (1) Accounting Specialist, Finance Director, and Revenue Specialist are allocated between the Finance Department, Wastewater Fund and Water Fund.
- (2) Accounting Technician is allocated between the Finance, Public Works, Planning Department, Wastewater Fund and Water Fund.
- (3) The City Clerk is allocated between City Clerk and City Council. The City Clerk also acts as the Human Resource Director.
- (4) Facilities Maintenance is allocated between the Public Works Department, and Wastewater Fund and Water Fund.
- (5) Journeyman Field Worker, Journeyman Maintenance, and Lead Maintenance are allocated between Public Works, Wastewater Fund and Water Fund.
- (6) Public Works Director is allocated between Public Works, Wastewater Fund and Water Fund.
- (7) Staff Assistant/Planning Technician is allocated between the Recreation and Planning Department.

Fund Balance – General Fund

In 2017-18, the General Fund is expected to see a reduction in fund balance due to about \$786,000 expended for CIPs (about an 18 percent decrease in fund balance). CIPs include storm drain cleaning and retrofit, facilities maintenance, Village Park improvements, Industrial Way Street Lights and various road maintenance projects.

General Fund	2015-16	2016-17	2017-18
	Actual	Estimated	Estimated
Fund Balance	6,649,563	6,000,000	5,213,590

Debt Administration

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

Reporting Entity Information

The City of Buellton has operated under the Council-Manager form of government since 1992. The Mayor and Council form the legislative body that represents the community and is empowered to formulate citywide policy. Council members serve four-year terms, with three members elected every two years. The Mayor is no longer appointed by the Council because the voters recently passed a measure that requires the Mayor to be elected for a two-year term starting in 2016. In addition to the City Manager, the City Attorney is appointed by and reports directly to the Council.

The City of Buellton, California incorporated in 1992 and is in the central coast part of the state in the Santa Ynez Valley. It is located at the regional intersection of Highways 101 and 246 about 45 miles North of the City of Santa Barbara. Buellton occupies an area of 1.6 miles and serves a population of about 5,100 consisting of 1,860 households within the City. Thousands of travelers have come to know Buellton as the Home of the Original Split Pea Soup, giving credit to Anderson's Split Pea Soup Restaurant. The City is surrounded by cattle ranches, the beautiful Santa Ynez Mountains, vineyards and wineries. No longer merely a crossroads stop for tourists and travelers, the City has evolved into a highly desirable place to live and work. Buellton's scenic biking routes, hiking trails and wine trails are a popular recreational attraction. The botanical gardens at Riverview Park are a picturesque vista for locals and tourists alike.

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

Performance Measures

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

Community and Economic Development

The Community Development/Planning Department completed development plans for 156-unit townhome project, industrial buildings, hotel, and commercial shopping center. Future development for the Avenue of Flags is in progress and consideration of a variety of economic development initiatives underway. The department also approved plans for a bowling alley, commercial retail spaces, and industrial projects. The Department facilitates community workshops.

Recreational activities

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

Technology Improvements

The Finance Department completed the successful conversion of financial and utility billing software from two outdated programs. The new system helps residents with improved utility billing and saves time for employees. The department streamlined tasks and revamped

duties to assist other city-wide departments. The Biennial 2017-18 and 2018-19 Biennial Finance budget shares duties and costs with Planning, Public Works, Water and Wastewater.

Fund Balance Analysis

The City's fund balances are compared in Table 1 on the following page for the periods 2015-16, 2016-17 and 2017-18. Changes in fund balance from 2016-17 to 2017-18 are discussed below for funds changing during that period at a rate greater than 10 percent.

General Fund:

The decrease in general fund balance is mainly due to the increase in CIPs. The amount of \$1,028,500 will be transferred from the general fund for Storm Drain cleaning, facilities maintenance, Post Office Alarm, Industrial Way Streetlights, City Hall emergency generator/electrical replacement and Road Maintenance. Any surplus in the General Fund will offset the total estimated CIP reserve transfer (expected to be almost \$250,000 in 2017-18). Also, \$75,000 will be transferred to the LTF fund to cover Road CIPs and \$25,000 to cover Transportation Planning Operations. An additional transfer to LTF fund reserves will occur for the purpose of funding bikes and pedestrian projects.

Water Fund:

A decrease in fund balance is expected in order to fund Operations (deficit of about \$680,000) and CIPs (deficit of about \$230,000). This change in fund balance is due to two factors: 1) first-year water rate increases in 2016-17 that have yet to reach the full effect of covering operating losses and, 2) CIP expenditures that exceed connection fee revenues plus available fund balance. On November 1, 2016 the City implemented the first phase of water rate increases. Water rates will continue to increase in FY 2017-18 and 2018-19. In 2016-17, CIPs are recorded in a new fund described as "Water Capital". The Water fund uses reserves to pay for CIPs by transferring from reserves to the Water Capital fund. Reserves are used to fund operations when an operating loss exists in the Water fund. Reserve balance at the end of 2017-18 is at about \$5 Million.

Water Capital:

This fund is a new fund to record Connection fees and CIP expenditures. The change in fund balance is due to planned expenditures for CIPs exceeding estimated Connection fee revenues and offset by any existing fund balance. The unfunded CIPs amounted to \$230,000 in 2017-18.

Wastewater Fund:

A decrease in fund balance is expected in order to fund Operations (deficit of about \$300,000) and CIPs (deficit of about \$435,000). This change in fund balance is due to two factors: 1) first-year water rate increases in 2016-17 that have yet to reach the full effect of covering operating losses and, 2) CIP expenditures that exceed connection fee revenues plus available fund balance. On November 1, 2016 the City implemented the first phase of water rate increases. Water rates will continue to increase in FY 2017-18 and 2018-19. In 2016-17, CIPs are recorded in a new fund described as "Wastewater Capital". The Wastewater fund uses reserves to pay for CIPs by transferring from reserves to the Wastewater Capital fund. Reserves are

used to fund operations when an operating loss exists in the Wastewater fund. Reserve balance at the end of 2017-18 is at about \$3 Million.

Wastewater Capital:

This fund is a new fund used to record Connection fees and CIP expenditures. The change in fund balance is due to planned expenditures for CIPs exceeding estimated Connection fee revenue and offset by any existing fund balance. The unfunded CIPs amounted to \$435,000 in 2017-18.

LTF Fund:

This fund accounts for revenue and expenditures used for local transportation. Fund Balance increased due to a transfer from General Fund in the amount of \$50,000 for the purpose of future bikes and trails. The fund utilized \$20,000 of reserves to begin the conceptual plan and feasibility studies for the Santa Ynez River Trail in 2017-18. Other CIPs were funded through General fund while operating costs are partially subsidized by Measure A, in accordance with the SBCAG Program of Projects.

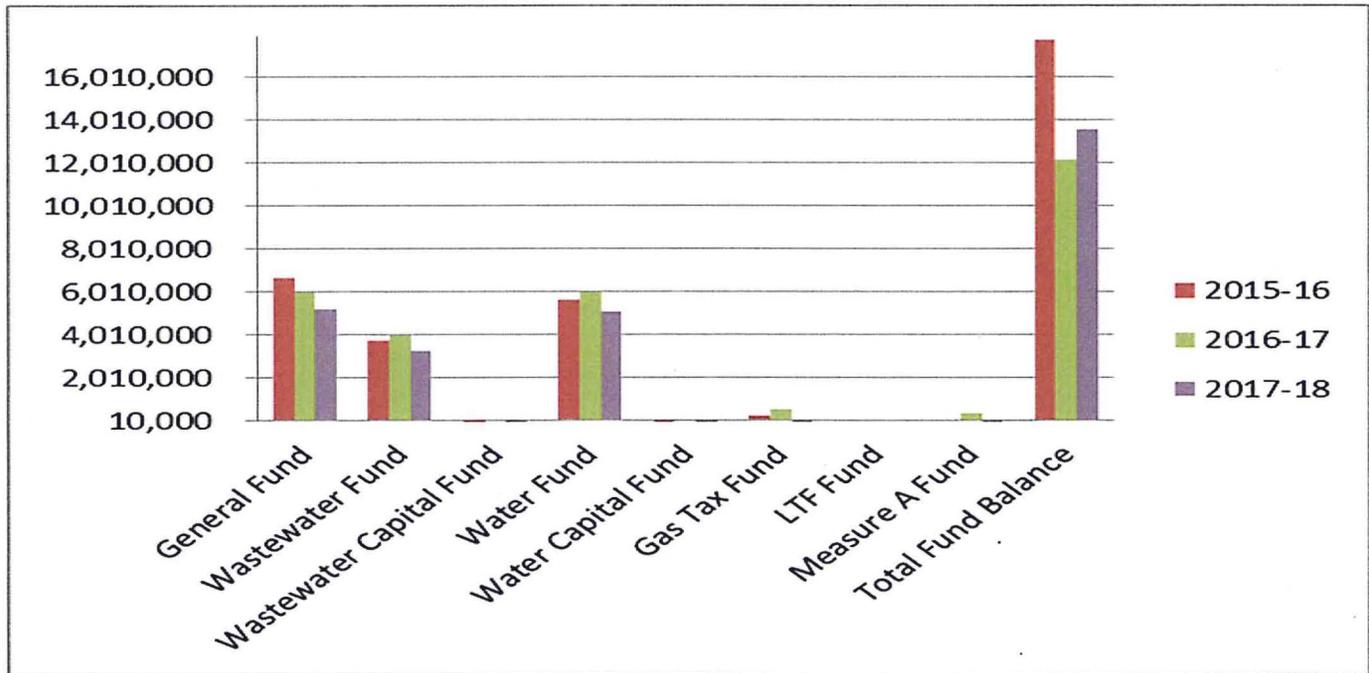
Gas Tax Fund:

This fund accounts for funds received and expended for street maintenance and traffic safety purposes as defined in the Streets and Highways Code. The change in fund balance is due for planned expenditures for CIPs in the amount of \$500,000.

Measure A Fund:

This change in fund balance is due to CIP expenditures. In 2017-18, CIP expenditures are over \$625,000. The Measure A fund is funded through sales tax measures for the purpose of street and highway improvements. Revenue received each year is earmarked for CIPs and street/highway related operating costs. Unused fund balance is carried over as projects may extend into several fiscal years.

Table 1 – Fund Balance Analysis: 2015-16; 2016-17; 2017-18

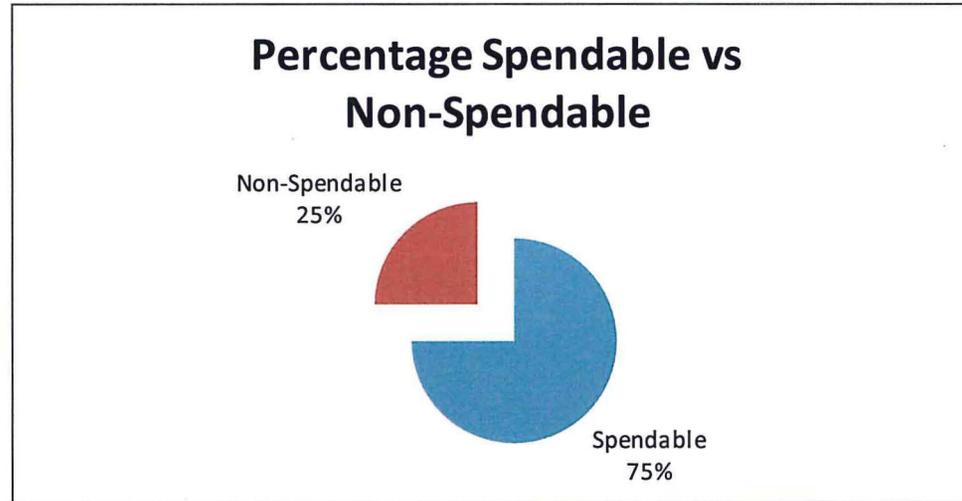


Fund Balance is declining but expected to be replenished. The major reason is Capital Improvement expenditures.

General Fund Reserves

Current General Fund revenue is sufficient to cover operating expenditures. Cash reserves are over \$6.4 Million and are available to cover CIPs totaling \$1,028,500. The expected reserve transfer will be offset by any operating surplus (estimated at almost \$250,000 in 2017-18). Cash reserves are unassigned and available to spend except for 25 percent suggested by Management and City Council to be held as non-spendable in order to have funds available in case of an emergency.

For fiscal year 2017/18 the non-spendable amount is estimated to be about \$1.6 Million (25 percent of total reserves). The spendable and unassigned fund balance is estimated to be \$4.8 Million (75 percent of total reserves).



FUND BALANCE

CITY OF BUELLTON, CALIFORNIA
 Analysis of Fund Balance
 For Fiscal Year Beginning 7/1/17 and Ending 6/30/18

Fund No.	Description	Est. 6/30/17 Fund Balance	FY 2017-18 Revenue	FY 2017-18 Expenditures	FY 2017-18 Transfers In	FY 2017-18 Transfers Out	Est. 6/30/18 Fund Equity
1	General Fund	6,000,000	6,612,645	(1) 6,220,555		1,178,500	5,213,590
5	Wastewater Operating Fund	4,000,000	888,500	(2) 1,188,808		435,000	3,264,692
6	Wastewater Capital Fund	15,000	200,000	650,000	435,000		-
20	Water Operating Fund	6,000,000	1,818,000	(3) 2,497,255		230,000	5,090,745
21	Water Capital Fund	50,000	400,000	680,000	230,000		-
23	Housing Fees Fund	475,000	2,400	3,000			474,400
24	Traffic Mitigation Fund	-	20,150	-			20,150
25	Gas Tax Fund	509,000	93,000	602,000			-
27	Local Transportation Fund	15,500	9,854	139,000	164,100		50,454
29	Transportation Planning Fund	-	20,000	45,000	25,000		-
31	Measure A Fund	330,000	340,093	625,000		39,100	5,993
75	Trust and Agency Fund	200,000	-	-			200,000
92	City-wide CIP Fund (Transfers-in = Transfers-out)	-	-	-			-
TOTAL FUND BALANCE "ESTIMATED AVAILABLE":		17,594,500	10,404,642	12,650,618	854,100	1,882,600	14,320,024

Notes:

(1) General Fund Revenue/Reserve Transfers:

Operating	6,612,645
Transfer from Reserves (CIP)	<u>1,028,500</u>
	<u><u>7,641,145</u></u>

General Fund Expenditures:

Operating	6,220,555
Operating Transfer to LTF (027)	150,000
Transfer from Reserves (CIP)	<u>1,028,500</u>
	<u><u>7,399,055</u></u>

(2) Wastewater Fund Revenues:

Operating	888,500
Reserves (Operating)	<u>300,308</u>
	<u><u>1,188,808</u></u>

Wastewater Fund Expenses:

Operating	1,188,808
CIPs	<u>435,000</u>
	<u><u>1,623,808</u></u>

(3) Water Fund Revenues:

Operating	1,818,000
Reserves (Operating)	<u>679,255</u>
	<u><u>2,497,255</u></u>

Water Fund Expenses:

Operating	2,497,255
Transfer from Reserves (CIP)	<u>230,000</u>
	<u><u>2,727,255</u></u>

REVENUE PROJECTIONS

BY FUND

SCHEDULE OF REVENUES
Fiscal Year 2017-18 and Fiscal Year 2018-19

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Estimate	2016-2017 Budget	2017-18 Adopted	2018-19 Adopted
<u>GENERAL FUND</u>							
<u>TAXES</u>							
001-41005	Property Taxes - Secured	1,106,375	2,352,308	1,163,573	1,150,000	1,186,000	1,209,720
001-41010	Property Taxes - Unsecured	39,914	44,225	52,023	41,000	53,000	54,060
001-41015	Homeowners Exemption	6,651	6,620	6,592	7,000	6,700	6,834
001-41020	Franchise Fees	220,140	223,303	228,628	220,000	225,000	229,500
001-41025	Sales & Use Tax	1,426,554	1,911,233	2,120,755	2,250,000	2,300,000	2,346,000
001-41030	Sales Tax Compensation	517,169	132,834	-	-	-	-
001-41035	Transient Occupancy Tax	1,830,275	1,783,807	1,802,009	1,850,000	1,900,000	1,938,000
001-41040	Property Transfer Tax	38,986	32,119	36,151	25,000	36,800	37,536
	TOTAL:	5,186,064	6,486,449	5,409,731	5,543,000	5,707,500	5,821,650
<u>FEES & PERMITS</u>							
001-42005	Park Quimby Act Fees	-	-	-	-	-	-
001-42010	Zoning Clearance	1,759	1,620	2,340	1,700	2,000	2,040
001-42015	Engineering Fees	8,945	9,750	7,500	15,000	8,500	8,670
	TOTAL:	10,704	11,370	9,840	16,700	10,500	10,710
<u>FINES & PENALTIES</u>							
001-45005	Criminal Fines and Penalties	15,694	1,050	735	2,000	700	714
001-45010	Fines & Fees	21,814	38,825	22,065	40,000	20,000	20,400
	TOTAL:	37,508	39,875	22,800	42,000	20,700	21,114
<u>USE OF MONEY & PROPERTY</u>							
001-44105	Interest Income	38,948	24,816	38,466	10,000	38,000	38,760
001-49010	Rent	65,615	74,236	80,929	75,000	80,000	81,600
	TOTAL:	104,563	99,052	119,394	85,000	118,000	120,360

SCHEDULE OF REVENUES
Fiscal Year 2017-18 and Fiscal Year 2018-19

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Estimate	2016-2017 Budget	2017-18 Adopted	2018-19 Adopted
GENERAL FUND							
REVENUES FROM OTHER AGENCIES							
001-43005	Motor Vehicle In-Lieu	2,005	-	2,221	2,400	2,200	2,244
001-43010	MV License Fee Compensation	377,595	402,748	420,606	420,000	425,000	430,000
001-43015	COPS	100,000	100,000	100,000	100,000	100,000	102,000
001-43020	CA Indian Gaming Grant	-	-	-	-	-	-
001-43025	CA Bikeways and Trails Grant	-	-	-	-	-	-
001-43040	Beverage Container Grant	-	5,000	5,000	5,000	5,000	5,100
001-43035	CA Proposition 1B Funding	-	-	-	-	-	-
	TOTAL:	479,600	507,748	527,827	527,400	532,200	539,344
CHARGES FOR CURRENT SERVICES/RESERVES FOR CIP							
001-44005	Buellton Recreation Program	139,507	173,080	126,832	90,000	110,000	112,200
001-44010	Recreation Program 50/50	26,277	18,551	11,955	5,000	10,000	10,200
001-44015	Buellton Recreation Program-Trips	48,474	43,347	21,993	45,000	45,000	45,900
001-44020	Park Reservation Fees	8,110	7,320	6,307	8,000	6,300	6,426
001-44025	Special Event Fees	1,375	1,165	1,713	1,500	1,500	1,530
001-44250	Miscellaneous	34,437	53,688	11,168	30,000	30,000	30,600
001-44035	Developer Reimb (expenditure offset)	56,098	-	250,000	20,000	20,945	21,364
001-43050	Staffing Charges - CIPs	-	-	-	10,000	-	-
001-49636	Transfer from other Funds (Cost Allocation)	19,832	25,590	-	-	-	-
	TOTAL:	334,110	322,741	429,968	209,500	223,745	228,220
GENERAL FUND OPERATING REVENUE		6,152,549	7,467,234	6,519,560	6,999,437	6,612,645	6,741,398
001-44040	Transfer in from Reserves (CIP)	19,832	-	-	575,837	1,028,500	1,000,000
GENERAL FUND OPERATING REVENUE PLUS CIP RESERVE:		6,172,381	7,467,234	6,519,560	7,575,274	7,641,145	7,741,398

SCHEDULE OF REVENUES
Fiscal Year 2017-18 and Fiscal Year 2018-19

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Estimate	2016-2017 Budget	2017-18 Adopted	2018-19 Adopted
<u>ENTERPRISE FUNDS</u>							
<u>WASTEWATER ENTERPRISE FUND</u>							
005-44105	Interest	3,491	4,386	7,277	2,000	7,000	7,140
005-44110	Sewer Revenue	734,289	727,810	818,791	800,000	876,000	893,520
005-44115	Connection Fee <i>(Move to Capital Fund)</i>	-	-	-	-	-	-
005-44120	Setup Fees	600	1,165	750	1,000	750	765
005-44125	Late Charges	2,250	4,745	4,728	5,000	4,750	4,845
WASTEWATER OPERATING REVENUE		740,630	738,106	831,547	808,000	888,500	906,270
005-49652	Transfer from Reserves - Operating Costs	-	-	-	321,831	300,308	300,000
ADJUSTED REVENUE AFTER RESERVE TRANSFER:		740,630	738,106	831,547	1,129,831	1,188,808	1,206,270
<u>WASTEWATER ENTERPRISE CAPITAL FUND</u>							
006-44105	Interest	-	-	-	-	-	-
006-49652	Transfer In From Reserves	-	-	-	-	435,000	380,000
006-44115	Connection Fee	89,277	267,802	63,782	-	200,000	95,000
TOTAL:		89,277	267,802	63,782	-	635,000	475,000
<u>WATER ENTERPRISE FUND</u>							
020-44105	Interest	4,655	6,328	8,998	3,000	8,500	8,670
020-44210	Bulk Water	25,471	109,389	18,068	100,000	18,000	18,360
020-44215	Water Sales	1,410,655	1,316,782	1,653,725	1,350,000	1,780,000	1,815,600
020-44220	Water Service Installation	2,500	60,175	2,370	50,000	-	-
020-44115	Connection Fee <i>(Move to Capital Fund)</i>	-	-	-	-	-	-
020-44120	Setup Fees	700	1,120	756	1,000	800	816
020-44125	Late Charges	11,701	11,254	9,579	15,000	9,500	9,690
020-44240	Reinstatement Fee	1,837	959	1,208	1,000	1,200	1,224
020-44245	Infrastructure Contributions	-	-	-	-	-	-
WATER OPERATING REVENUE		1,457,519	1,506,007	1,694,704	1,520,000	1,818,000	1,854,360
020-49661	Transfer from Reserves - Operating Costs	-	267,235	-	1,086,795	679,255	600,000
ADJUSTED REVENUE AFTER RESERVE TRANSFER:		1,457,519	1,773,242	1,694,704	2,606,795	2,497,255	2,454,360

SCHEDULE OF REVENUES
Fiscal Year 2017-18 and Fiscal Year 2018-19

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Estimate	2016-2017 Budget	2017-18 Adopted	2018-19 Adopted
<u>WATER ENTERPRISE CAPITAL FUND</u>							
021-44105	Interest	-	-	-	-	-	-
021-49652	Transfer In From Reserves	-	-	1,103,333	-	230,000	234,600
021-44115	Connection Fee	734,289	468,460	107,728	358,773	400,000	200,000
	TOTAL:	734,289	468,460	1,211,061	358,773	630,000	434,600
<u>HOUSING FUND</u>							
023-44105	Interest	1,025	1,269	2,493	5,000	2,400	2,448
023-44310	Housing Fees	-	32,600	-	-	-	-
	TOTAL:	1,025	33,869	2,493	5,000	2,400	2,448
<u>SPECIAL REVENUE FUNDS</u>							
<u>TRAFFIC MITIGATION FUND</u>							
024-44105	Interest	108	88	151	25	150	153
024-47010	Traffic Mitigation Fees	93,507	54,809	18,034	50,000	20,000	10,000
	TOTAL:	93,615	54,897	18,185	50,025	20,150	10,153
<u>GAS TAX FUND</u>							
025-44105	Interest	1,585	1,905	1,955	2,000	2,000	2,040
025-44105	Surface Transportation Program	73,165	72,840	-	70,000	-	-
025-47116	SB1 - Local Streets & Roads	-	-	-	-	-	113,000
025-47120	2105 Funds	29,005	27,685	27,359	27,000	27,000	27,540
025-47125	2106 Funds	19,490	18,530	18,678	19,000	19,000	19,380
025-47130	2107 Funds	37,351	36,050	33,816	30,000	30,000	30,600
025-47135	2107.5 Funds	4,500	1,000	1,000	1,000	1,000	1,200
025-47140	Prop 42 Replcmt/Sec 2103	51,773	25,330	13,566	40,000	14,000	14,280
025-44040	Transfer from Reserves for CIP/Staff Costs	-	-	-	63,000	409,000	-
	TOTAL:	216,869	183,340	96,374	252,000	502,000	208,040

SCHEDULE OF REVENUES
Fiscal Year 2017-18 and Fiscal Year 2018-19

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Estimate	2016-2017 Budget	2017-18 Adopted	2018-19 Adopted
LOCAL TRANSPORTATION FUND							
027-44105	Interest	148	52	31	20	30	31
027-47310	SB 325 (LTF/TDA) - Bikeways	3,767	5,111	3,960	3,960	3,977	4,057
027-47311	Transfer to Bikes and Ped	-	-	-	-	70,000	50,000
027-47320	SYVT Dial-A-Ride Subsidy	-	-	-	-	-	-
027-47415	Transfer from Other Funds	50,000	39,100	195,359	195,359	114,100	640,000
027-49672	Regional Transportation Planning	-	-	5,821	5,821	5,847	5,964
	TOTAL:	53,915	44,263	205,171	205,160	193,954	700,051
SPECIAL REVENUE FUNDS							
TRANSPORTATION PLANNING							
029-44105	Interest	-	-	-	-	-	-
029-47410	STA Funding	-	-	20,000	20,000	20,000	24,000
029-47415	Transfer from General Fund	-	-	25,000	25,000	25,000	25,500
	TOTAL:	-	-	45,000	45,000	45,000	49,500
MEASURE A							
031-44105	Interest	455	1,998	3,552	300	3,500	3,570
031-49736	Transfer from Reserves for CIP/Staff Costs	-	-	-	278,471	324,007	-
031-47510	Measure A	336,806	340,203	342,729	342,729	336,593	345,127
	TOTAL:	337,261	342,201	346,281	621,500	664,100	348,697
TOTAL SPECIAL REVENUES		<u>2,900,834</u>	<u>2,902,683</u>	<u>3,239,754</u>	<u>3,865,458</u>	<u>6,378,667</u>	<u>5,889,119</u>
TOTAL GENERAL FUND		<u>6,152,549</u>	<u>7,467,234</u>	<u>6,519,560</u>	<u>6,999,437</u>	<u>7,641,145</u>	<u>7,741,398</u>
GRAND TOTAL		<u>9,053,383</u>	<u>10,369,917</u>	<u>9,759,315</u>	<u>10,864,895</u>	<u>14,019,812</u>	<u>13,630,517</u>

EXPENDITURE PROJECTIONS

BY FUND

**EXPENDITURE SUMMARY - ALL FUNDS
BIENNIAL BUDGET 2017-18 AND 2018-19**

Fund	Dept	Description	Actual 2015-16 <u>Budget</u>	Adopted 2016-17 <u>Budget</u>	Adopted FY 2017-18 <u>Budget</u>	Adopted FY 2018-19 <u>Budget</u>
001	401	City Council	131,618	131,503	125,088	132,347
001	402	City Manager	212,578	233,381	237,071	241,720
001	403	City Clerk	108,978	116,525	115,895	119,213
001	404	City Attorney	168,827	175,000	185,000	188,700
001	410	Non-Departmental	6,934,178	1,608,096	2,040,401	2,073,009
001	420	Finance	316,506	189,614	167,673	167,082
001	501	Public Safety - Police/Fire	1,808,093	1,981,688	2,146,260	2,189,185
001	510	Leisure Services - Library	97,977	148,541	173,441	176,910
001	511	Recreation	507,893	481,904	504,879	514,977
001	550	Public Works - Street Lights	-	55,000	60,000	65,000
001	551	Storm Water	217,850	195,600	215,600	204,012
001	552	Public Works - Parks	244,437	331,000	314,250	304,135
001	556	Public Works - Landscape Maint	86,766	106,000	106,000	108,120
001	557	Public Works - Engineering	3,890	110,000	-	-
001	558	Public Works - General	517,890	662,771	652,903	665,961
001	565	Community Development/Planning	343,130	473,314	354,594	353,801
		General Fund Total *	11,700,611	6,999,937	7,399,055	7,504,173
* 001	410 & 551	Less: Reserve Transfer For CIP		616,000	1,028,500	
		General Fund Operating Expenditures:		6,383,937	6,370,555	

**EXPENDITURE SUMMARY - ALL FUNDS
BIENNIAL BUDGET 2017-18 AND 2018-19**

Fund	Dept	Description	Actual 2015-16 Budget	Adopted 2016-17 Budget	Adopted FY 2017-18 Budget	Adopted FY 2018-19 Budget
005	701	Wastewater Operating *	996,009	1,058,123	1,623,808	1,656,284
006	702	Wastewater Capital	250,000	50,000	650,000	425,000
020	601	Water Operating **	1,920,258	2,616,795	2,727,255	3,042,200
021	602	Water Capital	-	500,000	680,000	525,000
023	580	Housing	1,648	3,000	3,000	3,060
025	553-7	Gas Tax	435,145	252,000	602,000	604,000
027	559	Local Transportation Fund	45,130	205,160	139,000	644,800
029	557	Transportation Planning	44,993	45,000	45,000	45,000
031	560	Measure A	228,517	621,500	664,100	1,660,000
		Special Funds Total	3,921,700	5,351,578	7,134,162	7,276,846
		All Funds Total	15,622,310	12,351,515	14,533,217	14,781,019
ENTERPRISE FUNDS ANALYSIS:						
*005	701	Less: Reserve Transfer For CIP			435,000	
		Sewer Fund Operating Expenditures			1,188,808	
**020	601	Less: Reserve Transfer For CIP			230,000	
		Water Fund Operating Expenditures			2,497,255	

GENERAL FUND

FUND: 001-GENERAL

DEPARTMENT: 401/CITY COUNCIL

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ 104,680	\$ 109,777	\$ 109,503	\$ 107,576	\$ 111,088	\$ 113,587
Operating & Maintenance	\$ 11,097	\$ 21,091	\$ 22,000	\$ 12,283	\$ 14,000	\$ 18,760
Capital	\$ 1,429	\$ 750	\$ -	\$ 1,991	\$ -	\$ -
Department Total	\$ 117,207	\$ 131,618	\$ 131,503	\$ 121,850	\$ 125,088	\$ 132,347

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

CITY COUNCIL
001-401

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
<u>EMPLOYEE SERVICES</u>						
50000 Staff Salaries	39,843	47,783	49,403	47,476	50,331	51,338
50020 Council Salaries	26,840	26,400	26,400	26,400	26,400	26,400
50025 Council Car Expense Allowance	4,575	4,500	4,500	4,500	4,500	4,500
50100 Benefits	33,423	31,094	29,200	29,200	29,857	31,350
EMPLOYEE SERVICES SUBTOTAL:	104,680	109,777	109,503	107,576	111,088	113,587
<u>OPERATING & MAINTENANCE</u>						
60013 Election Expense	0	556	5,500	5,017	1,000	5,500
60210 Computer Maintenance & Software	0	12,425	3,000	0	3,000	3,060
60710 Travel & Training	9,144	6,392	12,000	4,604	8,000	8,160
60900 Miscellaneous	852	1,338	1,000	1,994	1,500	1,530
61130 Office Supplies	1,102	380	500	668	500	510
OPERATING & MAINTENANCE SUBTOTAL:	11,097	21,091	22,000	12,283	14,000	18,760
<u>CAPITAL</u>						
72200 Office Furniture	0	750	0	0	0	0
72300 Computer Equipment	1,429	0	0	1,991	0	0
CAPITAL SUBTOTAL:	1,429	750	0	1,991	0	0
CITY COUNCIL TOTAL:	117,207	131,618	131,503	121,850	125,088	132,347

FUND: 001-GENERAL

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

<u>Employee Services</u>	<u>Budget</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>
Council Members (5)	5.00	5.00	5.00
City Clerk	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
Total:	5.40	5.40	5.40
50000 Staff Salaries	\$ 49,403	\$ 50,331	\$ 51,338
40% of City Clerk salary			
50020 Council Salaries	\$ 26,400	\$ 26,400	\$ 26,400
50025 Council Car Expense Allowance	\$ 4,500	\$ 4,500	\$ 4,500
50100 Benefits	\$ 29,200	\$ 29,857	\$ 31,350
<u>Operating & Maintenance</u>			
60013 Election Expense	\$ 5,500	\$ 1,000	\$ 5,500
60210 Computer Maintenance & Software	\$ 3,000	\$ 3,000	\$ 3,060
Other annual computer maintenance costs - \$3,000.			
60710 Travel & Training	\$ 12,000	\$ 8,000	\$ 8,160
Attendance at League of California Cities (LOCC) conferences, Channel Counties Division (LOCC) meetings, Council of Government meetings and miscellaneous seminars for the Mayor and Council Members.			
60900 Miscellaneous	\$ 1,000	\$ 1,500	\$ 1,530
61130 Office Supplies	\$ 500	\$ 500	\$ 510
<u>Capital</u>			
72200 Office Furniture	\$ -	\$ -	\$ -
72300 Computer Equipment	\$ -	\$ -	\$ -

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

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ 197,386	\$ 210,258	\$ 229,231	\$ 223,470	\$ 233,371	\$ 237,966
Operating & Maintenance	\$ 4,129	\$ 1,541	\$ 4,150	\$ 2,266	\$ 3,700	\$ 3,754
Capital	\$ 17	\$ 779	\$ -	\$ 4,348	\$ -	\$ -
Department Total	\$ 201,532	\$ 212,578	\$ 233,381	\$ 230,084	\$ 237,071	\$ 241,720

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

CITY MANAGER
001-402

<u>EMPLOYEE SERVICES</u>		2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
50000	Salaries	134,940	152,536	169,841	164,080	172,310	175,756
50025	City Manager Vehicle Allowance	1,050	600	3,600	3,600	3,600	3,600
50100	Benefits	61,396	57,122	55,790	55,790	57,461	58,610
EMPLOYEE SERVICES SUBTOTAL:		197,386	210,258	229,231	223,470	233,371	237,966

<u>OPERATING & MAINTENANCE</u>							
60022	Recruitment Expense	0	0	0	0	0	0
60210	Computer Maintenance & Software	855	0	200	0	200	200
60650	Membership & Publications	800	350	700	950	800	800
60710	Travel & Training	1,603	916	2,500	640	2,000	2,040
60900	Miscellaneous	498	220	500	507	500	510
61130	Office Supplies	373	55	250	170	200	204
OPERATING & MAINTENANCE SUBTOTAL:		4,129	1,541	4,150	2,266	3,700	3,754

<u>CAPITAL</u>							
72200	Office Furniture	17	779	0	3,239	0	0
72300	Computer Equipment	0	0	0	1,109	0	0
CAPITAL SUBTOTAL:		17	779	0	4,348	0	0

CITY MANAGER TOTAL:	201,532	212,578	233,381	230,084	237,071	241,720
----------------------------	----------------	----------------	----------------	----------------	----------------	----------------

FUND: 001-GENERAL

DEPARTMENT: 402/CITY MANAGER

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

<u>Employee Services</u>	<u>Budget 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>
City Manager	1.00	1.00	1.00
50000 Salaries	\$ 169,841	\$ 172,310	\$ 175,756
50025 City Manager Car Allowance	\$ 3,600	\$ 3,600	\$ 3,600
50100 Benefits	\$ 55,790	\$ 57,461	\$ -
 <u>Operating & Maintenance</u>			
60210 Computer Maintenance & Software	\$ 200	\$ 200	\$ 200
60650 Membership & Publications	\$ 700	\$ 800	\$ 800
60710 Travel & Training	\$ 2,500	\$ 2,000	\$ 2,040
Attendance at League of California Cities (LOCC) conferences, Channel Counties Division (LOCC) meetings, City Managers' Luncheons and miscellaneous meetings and training seminars for the City Manager.			
60900 Miscellaneous	\$ 500	\$ 500	\$ 510
61130 Office Supplies	\$ 250	\$ 200	\$ 204
 <u>Capital</u>			
72200 Office Furniture	\$ -	\$ -	\$ -
72300 Computer Equipment	\$ -	\$ -	\$ -

FUND: 001-GENERAL

DEPARTMENT: 403/CITY CLERK

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ 91,368	\$ 98,295	\$ 100,725	\$ 95,542	\$ 102,895	\$ 104,953
Operating & Maintenance	\$ 17,113	\$ 9,309	\$ 13,300	\$ 10,499	\$ 13,000	\$ 13,260
Capital	\$ -	\$ 1,374	\$ 2,500	\$ 2,510	\$ -	\$ 1,000
Department Total	\$ 108,481	\$ 108,978	\$ 116,525	\$ 108,551	\$ 115,895	\$ 119,213

DEPARTMENT DESCRIPTION

This Department's primary purpose is to preserve and maintain the official documents of the City and to ensure that they are readily accessible to the public. The department is also responsible for the City's files, agendas, minutes, resolutions and ordinances, including non-land use permits and licenses, and maintains laws, codes and statutes. The City Clerk is also responsible for personnel and human resources. The main goal as the Human Resource manager is to attract and retain well-qualified City employees who can consistently provide efficient services through skill, innovation and creativity through effective recruitment and selection processes.

DEPARTMENT EXPENDITURES

CITY CLERK
001-403

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	62,181	71,673	74,105	71,214	75,497	77,007
50100 Benefits	29,187	26,622	26,620	24,328	27,398	27,946
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	91,368	98,295	100,725	95,542	102,895	104,953
<u>OPERATING & MAINTENANCE</u>						
60012 Code Updates	1,702	1,263	3,000	2,475	3,000	3060
60013 Election Expense	3,210	0	0	0	0	0
60210 Computer Maintenance & Software	0	1,104	1,000	127	1,000	1,020
60520 Advertising - Legal	3,563	2,271	3,500	3,568	3,500	3,570
60650 Membership & Publications	280	345	800	800	1,000	1,020
60710 Travel & Training	6,531	3,518	3,000	2,245	3,000	3,060
60900 Miscellaneous	670	353	1,000	290	500	510
61130 Office Supplies	1,157	455	1,000	994	1,000	1,020
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	17,113	9,309	13,300	10,499	13,000	13,260
<u>CAPITAL</u>						
72100 Office Equipment	0	0	0	0	0	0
72200 Office Furniture	0	1,374	2,500	2,510	0	1000
72300 Computer Equipment	0	0	0	0	0	0
<u>CAPITAL SUBTOTAL:</u>	0	1,374	2,500	2,510	0	1,000
CITY CLERK TOTAL:	108,481	108,978	116,525	108,551	115,895	119,213

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

<u>Employee Services</u>	<u>Budget 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>
City Clerk	0.60	0.60	0.60
50000 Salaries	\$ 74,105	\$ 75,497	\$ 77,007
50100 Benefits	\$ 24,328	\$ 27,398	\$ 27,946
<u>Operating & Maintenance</u>			
60012 Code Updates	\$ 3,000	\$ 3,000	\$ 3,060
Buellton Municipal Code and Santa Barbara County Code updates.			
60013 Election Expense	\$ -	\$ -	\$ -
60210 Computer Maintenance & Software	\$ 1,000	\$ 1,000	\$ 1,020
60520 Advertising-Legal	\$ 3,500	\$ 3,500	\$ 3,570
60650 Membership & Publications	\$ 800	\$ 1,000	\$ 1,020
Dues for the City Clerk for the International Institute of Municipal Clerks Association; Calif City Clerks Association dues; miscellaneous books and publications.			
60710 Travel & Training	\$ 3,000	\$ 3,000	\$ 3,060
Attendance at conferences, seminars, courses and related training programs. Books and training material.			
60900 Miscellaneous	\$ 1,000	\$ 500	\$ 510
61130 Office Supplies	\$ 1,000	\$ 500	\$ 1,020

FUND: 001-GENERAL

DEPARTMENT: 403/CITY CLERK

Capital

72100 Office Equipment	\$	-	\$	-	\$	-
72200 Office Furniture	\$	2,500	\$	-	\$	1,000
72300 Computer Equipment	\$	-	\$	-	\$	-

FUND: 001-GENERAL

DEPARTMENT: 404/CITY ATTORNEY

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Actual	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 186,496	\$ 168,827	\$ 175,000	\$ 175,000	\$ 185,000	\$ 188,700
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 186,496	\$ 168,827	\$ 175,000	\$ 175,000	\$ 185,000	\$ 188,700

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

CITY ATTORNEY
001-404

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
<u>EMPLOYEE SERVICES</u>						
50000 Salaries	0	0	0	0	0	0
50100 Benefits	0	0	0	0	0	0
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	0	0	0	0	0	0

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
<u>OPERATING & MAINTENANCE</u>						
60210 Computer Maintenance & Software	0	0	0	0	0	0
60650 Membership & Publications	0	0	0	0	0	0
60710 Travel & Training	0	0	0	0	0	0
60840 Contract Services	186,496	168,827	175,000	175,000	185,000	188,700
60900 Miscellaneous	0	0	0	0	0	0
61130 Office Supplies	0	0	0	0	0	0
67705 Telephone	0	0	0	0	0	0
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	186,496	168,827	175,000	175,000	185,000	188,700

CITY ATTORNEY TOTAL:	186,496	168,827	175,000	175,000	185,000	188,700
-----------------------------	----------------	----------------	----------------	----------------	----------------	----------------

FUND: 001-GENERAL

DEPARTMENT: 404/CITY ATTORNEY

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

<u>Employee Services</u>	Budget 2016-17	Budget 2017-18	Budget 2018-19
City Attorney	-	-	-
50000 Salaries	\$ -	\$ -	\$ -
50100 Benefits	\$ -	\$ -	\$ -
<u>Operating & Maintenance</u>			
60210 Computer Maintenance & Software	\$ -	\$ -	\$ -
60650 Membership & Publications	\$ -	\$ -	\$ -
60710 Travel & Training	\$ -	\$ -	\$ -
60840 Contract Services - Legal Fees	\$ 175,000	\$ 185,000	\$ 188,700
60900 Miscellaneous	\$ -	\$ -	\$ -
61130 Office Supplies	\$ -	\$ -	\$ -
61280 Telephone	\$ -	\$ -	\$ -

FUND: 001-GENERAL

DEPARTMENT: 410/NON-DEPARTMENTAL

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ 52,754	\$ 50,556	\$ 55,770	\$ 49,047	\$ 51,501	\$ 52,531
Operating & Maintenance	\$ 977,393	\$6,879,779	\$1,552,326	\$1,127,521	\$1,988,900	\$2,020,478
Capital	\$ 899	\$ 3,843	\$ -	\$ 5,209	\$ -	\$ -
Department Total	\$1,031,046	\$6,934,178	\$1,608,096	\$1,181,777	\$2,040,401	\$2,073,009

DEPARTMENT DESCRIPTION

The Non-Departmental budget provides for those services and functions neither included nor attributed to the operation of any single department and which benefit more than one departmental operation. Local non-profits are funded by the Non-Departmental budget. Non-profit funding supports the Senior Center, Peoples Self-Help Housing, Vegie Rescue, Foodbank, Nature-Track and Zaca Center Preschool. Animal Care and Services are contracted through the County of Santa Barbar providing safety and sheter services for animals. Interfund transfers are recorded for General Fund in this fund. For example, Capital Improvement Project transfers.

DEPARTMENT EXPENDITURES

NON-DEPARTMENTAL
001-410

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
<u>EMPLOYEE SERVICES</u>						
50400 Benefits	52,754	50,556	55,770	49,047	51,501	52,531
EMPLOYEE SERVICES SUBTOTAL:	52,754	50,556	55,770	49,047	51,501	52,531

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
<u>OPERATING & MAINTENANCE</u>						
50600 Insurance - Liability	216,208	152,015	85,689	85,710	125,000	127,500
50610 Insurance - Property	4,162	2,712	5,000	5,000	5,500	5,610
60014 Emergency Operations	648	5,264	9,000	10,100	10,000	10,000
60015 Animal Control	33,500	35,093	36,637	36,600	37,000	37,740
60022 Recruitment Expense	2,493	5,436	2,000	5,103	5,000	5,100
60210 Computer Maintenance & Software	13,655	14,166	14,000	35,291	35,000	35,700
60211 Data Processing Contract Maintenance	0	0	0	0	0	0
60310 Equipment Rental	11,907	9,955	11,000	9,593	10,000	10,200
60650 Membership & Publications	1,818	7,854	10,000	11,500	10,000	10,200
60710 Travel & Training	5,899	863	1,000	-	-	-
60900 Miscellaneous and PERS unfunded liability	12,992	86,496	62,000	79,970	75,000	76,500
60910 Miscellaneous Recognition Items	644	1,263	2,000	2,000	2,000	2,040
61120 Office Equipment	0	0	0	0	0	0
61130 Office Supplies	10,270	13,244	10,000	13,156	15,000	15,300
61131 Postage	2,009	1,374	500	2,155	2,000	2,040
61210 Utilities - Sewer	1,110	1,110	900	900	1,000	1,020
61211 Utilities - Water	1,980	921	1,800	1,800	2,000	2,040
61230 Utilities - Gas	164	0	900	765	1,000	1,020
61241 Utilities - Electric	8,898	8,831	10,000	8,264	10,000	10,200
61292 Internet Access / Website Maintenance	5,021	5,638	6,000	7,457	7,500	7,650
61410 Newsletter	0	0	0	544	500	510
67200 Community Organization Support	75,591	81,450	78,900	84,406 (1)	86,900	88,638
67430 LAFCO Contribution	2,977	0	2,000	2,001	2,000	2,040
67620 SB Co Mental Health Assessment Team (MHAT)	2,621	2,686	4,000	3,672	4,000	4,080
67705 Telephone	4,250	4,152	5,000	4,736	5,000	5,100
67790 Visitors Bureau	414,737	371,488	400,000	462,797	400,000	400,000
69100 Transfer to Other Funds	143,839	6,067,368	791,000	250,000 (2)	1,133,500	1,156,170
69600 Undesignated Miscellaneous Support	0	400	3,000	4,000	4,000	4,080
OPERATING & MAINTENANCE SUBTOTAL:	977,393	6,879,779	1,552,326	1,127,521	1,988,900	2,020,478

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
<u>CAPITAL</u>						
72200 Office Furniture	0	0	0	115	0	0
72300 Computer Equipment	899	3,843	0	5,094	0	0

DEPARTMENT EXPENDITURES

73100 Vehicle Replacement
 74100 Improvements

CAPITAL SUBTOTAL:

0	0	0	0	0	0
0	0	0	0	0	0
899	3,843	0	5,209	0	0

NON-DEPARTMENTAL TOTAL:

1,031,046	6,934,178	1,608,096	1,181,777	2,040,401	2,073,009
------------------	------------------	------------------	------------------	------------------	------------------

- (1) This incorporates the grant to the SYV Senior Citizens' Foundation (\$59,680); People Helping People (\$9,380); Foodbank of Santa Barbara County (\$6,400); SYV Fruit and Vegetable Rescue (\$5,800); Nature Track (\$1,800); Zaca Center Preschool (\$3,840).
 (2) Capital Improvement Project transfers (CIP) - 983,500; Operating Transfers to Funds 029 of \$25,000 (Transportation Planning) and 027 of \$125,000 (LTF).

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEARS 2017-18 & 2018-19</u>	<u>Budget 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>
<u>Employee Services</u>			
50100 Benefits	\$ 175,000	\$ 51,501	\$ 52,531
Medical Benefits for retired employees			
<u>Operating & Maintenance</u>			
60600 Insurance - Liability	\$ 85,689	\$ 125,000	\$ 127,500
80% of the City's liability insurance; 10% is charged to the Wastewater and Water funds, respectively.			
50610 Insurance - Property	\$ 5,000	\$ 5,500	\$ 5,610
20% of the City's fire insurance costs; 40% is charged to the Wastewater and Water funds respectively. Includes earthquake and flood insurance on City property.			
60014 Emergency Operations	\$ 9,000	\$ 10,000	\$ 10,000
CERT Training			
60015 Animal Control	\$ 36,637	\$ 37,000	\$ 37,740
Contract for services with County Animal Control.			
60022 Recruitment Expense	\$ 2,000	\$ 5,000	\$ 5,100
Expenses related to new employee recruitment.			
60210 Computer Maintenance & Softwre	\$ 14,000	\$ 35,000	\$ 35,700
60211 Data Processing Contract Maintenance	\$ -	\$ -	\$ -
60310 Equipment Rental	\$ 11,000	\$ 10,000	\$ 10,200
Lease cost of a copier and postage meter. Postage Meter Lease			
60650 Membership & Publications	\$ 10,000	\$ 10,000	\$ 10,200
League of California Cities dues, miscellaneous dues and various publications.			
60710 Travel & Training	\$ 1,000	\$ -	\$ -
60900 Misceaneous and PERS unfunded liability	\$ 62,000	\$ 75,000	\$ 76,500
Green Business Program: \$652 per year; other miscellaneous; CalPERS Unfunded Liability calculated separately from payroll and billed directly through A/P (split with Water and Wastewater). General Fund's CalPERS liability is \$75,000.			
60910 Miscellaneous Recognition Items	\$ 2,000	\$ 2,000	\$ 2,040
Miscellaneous award items for various organizations and employee recognition program.			
61120 Office Equipment	\$ -	\$ -	\$ -
61130 Office Supplies	\$ 10,000	\$ 15,000	\$ 15,300
Copier expense for all departments.			
61131 Postage	\$ 500	\$ 2,000	\$ 2,040

FUND: 001-GENERAL		DEPARTMENT: 410/NON-DEPARTMENTAL		
61210	Utilities - Sewer	\$ 900	\$ 1,000	\$ 1,020
61211	Utilities - Water	\$ 1,800	\$ 2,000	\$ 2,040
50%of water used at 140 W. Highway 246.				
61230	Utilities - Gas	\$ 900	\$ 1,000	\$ 1,020
61241	Utilities - Electric	\$ 10,000	\$ 10,000	\$ 10,200
61292	Internet Access / Website Maintenance	\$ 6,000	\$ 7,500	\$ 7,650
Includes \$1,000 annual maintenance for Buellton App and \$7,000 website update and maintenance.				
61410	Newsletter	\$ -	\$ 500	\$ 510
67200	Community Organization Support	\$ 78,900	\$ 86,900	\$ 88,638
Senior Center, People Helping People, Foodbank, and SYV Fruit & Vegetable Rescue, Nature Track and Zaca Center Preschool.				
67430	LAFCO Contribution	\$ 2,000	\$ 2,000	\$ 2,040
City's share of LAFCO's operating costs.				
67620	SB Co Mental Health Assessment Team (MHAT)	\$ 4,000	\$ 4,000	\$ 4,080
Santa Barbara County Mental Health Assessment Team (MHAT) Services.				
67705	Telephone	\$ 5,000	\$ 5,000	\$ 5,100
67790	Visitors Bureau	\$ 400,000	\$ 400,000	\$ 400,000
Contract for advertising based on a \$33,333/month contract.				
69100	Transfer to Other Funds			
	Transfer to CIP Project #201 (Facilities Maintenance and Painting Project)	\$ 10,000	\$ 25,000	\$ -
	Transfer to CIP Project #205 (City Hall Roof and Restrooms Repairs)	\$ 30,000	\$ -	\$ -
	Transfer to CIP Project #207 (Santa Ynez River Trail Conceptual Plan/Feasibility Study)	\$ -	\$ -	\$ 20,000
	Transfer to CIP Project #210 (Fleet Purchases)-Move to Vehicle Replacement-PW Gen	\$ -	\$ -	\$ -
	Transfer to CIP Project#211 (Village Park Improvements)	\$ 216,000	\$ 216,000	\$ -
	Transfer to CIP Project #213 (Post Office Fire Alarm System Replacement)	\$ -	\$ 20,000	\$ -
	Transfer to CIP Project #214 (City Hall Emergency Generator & Electrical)	\$ -	\$ 40,000	\$ -
	Transfer to CIP Project#311 (Industrial Way Streetlights)	\$ 85,000	\$ 82,500	\$ 400,000
	Transfer to CIP Project#312 (Highway 246 Sidewalk- CalTrans)	\$ 150,000	\$ -	\$ -
	Transfer to CIP Project#313 (Road Maintenance Project - 15/16 and 16/17); MOE	\$ 100,000	\$ 400,000	\$ -
	Transfer to CIP Project #315 (Ave of Flags Pedestrian/Drainage Improvements)	\$ -	\$ 100,000	\$ 500,000
	Transfer to CIP Project#316 (Road Maintenance Project - 17/18); MOE	\$ -	\$ 100,000	\$ -
	Transfer to Local Transportation Fund 027 (to cover CIP)	\$ 175,000	\$ 125,000	\$ 127,500
	Transfer to Transportation Planning Fund 029 (to cover operating costs)	\$ 25,000	\$ 25,000	\$ 25,500
69600	Undesignated Miscellaneous Support	\$ 3,000	\$ 4,000	\$ 4,080
Donation to Buellton Historical Society; Central Coast Collaborative on Homeless; Buellton Union School District Jog-A-thon.				
Capital				
72200	Office Furniture	\$ -	\$ -	\$ -
72300	Computer Equipment	\$ -	\$ -	\$ -
73100	Vehicle Replacement	\$ -	\$ -	\$ -
74100	Improvements	\$ -	\$ -	\$ -

FUND: 001-GENERAL

DEPARTMENT: 420/FINANCE

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ 227,243	\$ 201,406	\$ 148,614	\$ 156,162	\$ 133,473	\$ 136,142
Operating & Maintenance	\$ 75,791	\$ 114,423	\$ 39,000	\$ 41,900	\$ 30,200	\$ 30,940
Capital	\$ 2,297	\$ 677	\$ 2,000	\$ 3,700	\$ 4,000	\$ -
Department Total	\$ 305,331	\$ 316,506	\$ 189,614	\$ 201,762	\$ 167,673	\$ 167,082

DEPARTMENT DESCRIPTION

The Finance Department provides for the overall financial management of the City and ensures that the City's finances are open and transparent with consistent reporting to the Public. Major activities include projecting and collecting revenues, preparing the annual budget, controlling and disbursing all expenditures, purchasing equipment and supplies, investing City monies, and data processing functions. The department is responsible for the billing of all utility customers for the services of water and wastewater collection.

DEPARTMENT EXPENDITURES

FINANCE
001-420

<u>EMPLOYEE SERVICES</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Budget</u>	2016-17 <u>Estimate</u>	2017-18 <u>Adopted</u>	2018-19 <u>Adopted</u>
50000 Salaries	131,034	141,287	105,652	116,368	104,468	106,557
50030 Hourly Employees	34,419	8,275	5,732	-	-	-
50100 Benefits	61,790	51,844	37,230	39,794	29,005	29,585
<u>EMPLOYEE SERVICES SUBTOTAL:</u>	227,243	201,406	148,614	156,162	133,473	136,142
<u>OPERATING & MAINTENANCE</u>						
60021 Audit	5,809	4,270	7,500	22,500	8,200	8,500
60210 Computer Maintenance & Software	0	0	1,500	0	0	0
60211 Data Processing Contract Maintenance	4,864	0	5,000	0	0	0
60550 Printing	0	0	0	0	0	0
60650 Membership & Publications	1,015	920	1,000	400	1,000	1,020
60710 Travel & Training	1,265	166	5,000	4,500	5,000	5,100
60800 Contract Services	60,883	105,848	15,000	12,000	12,000	12,240
60900 Miscellaneous	351	1,062	1,000	500	1,000	1,020
61130 Office Supplies	1,604	2,157	3,000	2,000	3,000	3,060
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	75,791	114,423	39,000	41,900	30,200	30,940
<u>CAPITAL</u>						
72100 Office Equipment	0	677	0	0	0	0
72200 Office Furniture	0	0	0	2,400	4,000	0
72300 Computer Equipment	2,297	0	2,000	1,300	0	0
<u>CAPITAL SUBTOTAL:</u>	2,297	677	2,000	3,700	4,000	0
FINANCE TOTAL:	305,331	316,506	189,614	201,762	167,673	167,082

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

<u>Employee Services</u>		Budget 2016-17	Budget 2017-18	Budget 2018-19
	Finance Director	0.50	0.50	0.50
	Accounting Specialist (1)	0.50	0.50	0.50
	Revenue Specialist (1)	0.20	0.20	0.20
	Accounting Technicians (1) (Split)	0.20	0.20	0.20
	Accounting Technicians (2) Part-time/Temporary	0.00	0.00	0.00
	Total	1.40	1.40	1.40
50000	Salaries	\$ 105,652	\$ 104,468	\$ 106,557
50030	Hourly Employees	\$ 5,732	\$ -	\$ -
50100	Benefits	\$ 37,230	\$ 29,005	\$ 29,585
<u>Operating & Maintenance</u>				
60021	Audit 33 1/3% of the cost.	\$ 7,500	\$ 8,200	\$ 8,500
60210	Computer Maintenance & Software	\$ 1,500	\$ -	\$ -
60211	Data Processing Contract Maintenance	\$ 5,000	\$ -	\$ -
	Contract support for accounting programs.			
60550	Printing	\$ -	\$ -	\$ -
60650	Membership & Publications	\$ 1,000	\$ 1,000	\$ 1,020
	Membership dues for the California Society of Municipal Finance Officers (CSMFO) and the Government Finance Officers Association (GFOA); miscellaneous publications.			
60710	Travel & Training	\$ 5,000	\$ 5,000	\$ 5,100
	Attendance at conferences and seminars.			
60800	Contract Services	\$ 15,000	\$ 12,000	\$ 12,240
	Hinderliter De Llamas, HDL Coren & Cone \$12,000			
60900	Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,020
61130	Office Supplies	\$ 3,000	\$ 3,000	\$ 3,060
<u>Capital</u>				
72100	Office Equipment	\$ -	\$ -	\$ -

FUND: 001-GENERAL

DEPARTMENT: 420/FINANCE

72200	Office Furniture	\$ -	\$ 4,000	\$ -
Privacy dividers for two workstations to increase staff ability to focus by providing a quiet work space area				
72300	Computer Equipment	\$ 2,000	\$ -	\$ -

FUND: 001-GENERAL

**DEPARTMENT: 501/PUBLIC SAFETY
POLICE & FIRE**

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$1,801,989	\$1,808,093	\$1,981,688	\$1,981,688	\$2,146,260	\$2,189,185
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$1,801,989	\$1,808,093	\$1,981,688	\$1,981,688	\$2,146,260	\$2,189,185

DEPARTMENT DESCRIPTION

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

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

DEPARTMENT EXPENDITURES

PUBLIC SAFETY - POLICE & FIRE
001-501

		2014-15	2015-16	2016-17	2016-17	2017-18	2018-19
		Actual	Actual	Budget	Estimate	Adopted	Adopted
<u>OPERATING & MAINTENANCE</u>							
60800	Contract Services - Police	1,610,873	1,615,979	1,780,000	1,780,000	1,943,760	1,982,635
60810	Contract Services - Fire	188,348	186,976	195,688	195,688	196,000	199,920
61241	Utilities - Electric	2,768	5,138	6,000	6,000	6,500	6,630
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>		1,801,989	1,808,093	1,981,688	1,981,688	2,146,260	2,189,185
 PUBLIC SAFETY TOTAL:		 1,801,989	 1,808,093	 1,981,688	 1,981,688	 2,146,260	 2,189,185

FUND: 001-GENERAL

DEPARTMENT: 501/PUBLIC SAFETY
POLICE & FIRE

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

Budget
2016-17

Budget
2017-18

Budget
2018-19

Operating & Maintenance

60800	Contract Services - Sheriff	1,780,000	1,943,760	1,982,635
	Contract with the County of Santa Barbara Sheriff's Department for public safety services and traffic enforcement. Includes estimated overtime pay.			
60810	Contract Services - Fire	195,688	196,000	199,920
	Contract with the County of Santa Barbara's Fire Department for 33% of the salary for a Firefighter/Paramedic.			
61241	Utilities - Electric	6,000	6,500	6,630

FUND: 001-GENERAL

**DEPARTMENT: 510/LEISURE SERVICES
LIBRARY**

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 98,101	\$ 97,977	\$ 148,541	\$ 147,500	\$ 173,441	\$ 176,910
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 98,101	\$ 97,977	\$ 148,541	\$ 147,500	\$ 173,441	\$ 176,910

DEPARTMENT DESCRIPTION

This Department provides a building and utilities for the Buellton Branch of the County Library, operated by contract with the City of Santa Barbara Library System. The goal of Buellton's Library is to ensure the public has access to a wide range of materials, information and technology. The library expanded its hours to operate in a resourceful manner and be an efficient model of library services.

DEPARTMENT EXPENDITURES

LEISURE SERVICES - LIBRARY
001-510

<u>OPERATING & MAINTENANCE</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Budget</u>	2016-17 <u>Estimate</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>
60800 Contract Services	91,641	91,641	141,641	141,641	166,641	169,974
61211 Utilities - Water	1,980	921	1,800	1,800	1,800	1,836
61230 Utilities - Gas	1,010	1,834	1,000	1,000	1,000	1,020
61241 Utilities - Electric	3,470	3,581	4,100	3,059	4,000	4,080
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	98,101	97,977	148,541	147,500	173,441	176,910
 LIBRARY TOTAL:	98,101	97,977	148,541	147,500	173,441	176,910

FUND: 001-GENERAL

DEPARTMENT: 510/LEISURE SERVICES
LIBRARY

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEARS 2017-18 & 2018-19</u>		Actual 2016-17	Budget 2017-18	Budget 2018-19
<u>Operating & Maintenance</u>				
60800	Contract Services	\$ 141,641	\$ 166,641	\$ 169,974
Contract with the City of Santa Barbara Library System to manage the Buellton Library.				
61211	Utilities - Water	\$ 1,800	\$ 1,800	\$ 1,836
50% of water used at 140 W. Highway 246.				
61230	Utilities - Gas	\$ 1,000	\$ 1,000	\$ 1,020
61241	Utilities - Electric	\$ 4,100	\$ 4,000	\$ 4,080

FUND: 001-RECREATION

DEPARTMENT: 511/RECREATION

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ 321,501	\$ 336,500	\$ 325,404	\$ 339,671	\$ 349,879	\$ 356,877
Operating & Maintenance	\$ 231,533	\$ 171,393	\$ 156,500	\$ 150,019	\$ 155,000	\$ 158,100
Capital	\$ 24,804	\$ -	\$ -	\$ 3,045	\$ -	\$ -
Department Total	\$ 577,838	\$ 507,893	\$ 481,904	\$ 492,735	\$ 504,879	\$ 514,977

DEPARTMENT DESCRIPTION

The mission of Buellton Recreation is to create and implement activities, programs, and events that engage people of all ages; enriching lives through recreational pursuits. Programs and trips include everything from adult fitness classes and afterschool enrichment at the Buellton Community Recreation Center, to day trips and cultural excursions both near and far to large annual community events such as the Buellton Barbecue Bonanza. The Recreation Department is dedicated to building a strong, interconnected community and improving the quality of life for the residents of Buellton.

DEPARTMENT EXPENDITURES

RECREATION
001-511

		2014-15	2015-16	2016-17	2016-17	2017-18	2018-19
		Actual	Actual	Budget	Estimate	Adopted	Adopted
<u>EMPLOYEE SERVICES</u>							
50000	Salaries	172,548	185,678	200,634	201,771	205,551	209,662
50030	Hourly Employees	46,148	25,000	37,000	50,427	48,850	49,827
50100	Benefits	102,805	125,822	87,770	87,474	95,478	97,388
<u>EMPLOYEE SERVICES SUBTOTAL</u>		321,501	336,500	325,404	339,671	349,879	356,877
<u>OPERATING & MAINTENANCE</u>							
60250	Maintenance / Repair - Rec Dept	13,937	10,474	12,000	3,650	7,500	7,650
60252	Maintenance / Repair - Joint Use	3,306	943	4,000	276	1,500	1,530
60270	Maintenance - Vehicles	2,627	3,589	4,000	2,804 (1)	4,000	4,080
60510	Advertising	6,322	7,852	6,500	7,349	6,500	6,630
60800	Contract Services	48,846	34,528	30,000	28,842	30,000	30,600
60900	Miscellaneous	39	246	1,000	3,582	2,000	2,040
61130	Office Supplies	1,678	2,843	3,000	3,564	3,000	3,060
61280	Fuel- Vehicles	7,005	7,622	9,000	7,535	9,000	9,180
61290	Telephone/Internet	2,895	2,448	3,000	2,295	3,000	3,060
67020	Recreation Coordinator/Admin Overhead	0	0	0	0	0	0
67135	Buellton Rec Programs Trips	42,657	35,339	29,500	18,033	29,500	30,090
67140	Buellton Recreation Program	53,431	63,200	49,500	64,896	55,000	56,100
67570	Buellton Recreation Program 50/50	48,791	2,310	5,000	7,195	4,000	4,080
69400	Transfer to Reserves	0	0	0	0	0	-
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>		231,533	171,393	156,500	150,019	155,000	158,100
<u>CAPITAL</u>							
73100	Vehicles	24,804	0	0	0	0	0
73500	Equipment	0	0	0	3,045	0	0
74100	Improvements	0	0	0	0	0	0
<u>CAPITAL SUBTOTAL:</u>		24,804	0	0	3,045	0	0
PARKS / RECREATION TOTAL:		577,838	507,893	481,904	492,735	504,879	514,977

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

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

	Budget 2016-17	Budget 2017-18	Budget 2018-19
<u>Employee Services</u>			
Recreation Coordinator	1.00	1.00	1.00
Staff Assistant/Planning Tech	0.20	0.20	0.20
Recreation Center Coordinator	1.00	1.00	1.00
Youth Recreation Coordinator	1.00	1.00	1.00
Total	3.20	3.20	3.20
50000 Salaries	\$ 200,634	\$ 205,551	\$ 209,662
50030 Hourly Employees	\$ 37,000	\$ 48,850	\$ 50,427
Currently employ five part-time employees			
50100 Benefits	\$ 87,770	\$ 95,478	\$ 87,474
<u>Operating & Maintenance</u>			
60250 Maintenance / Repair	\$ 12,000	\$ 7,500	\$ 7,650
Buellton Rec dept repairs and maintenance - office, Zone			
60252 Maint/Repair-Joint Use	\$ 4,000	\$ 1,500	\$ 1,530
Joint facility repairs - gym, kitchen, weight room, restroom,courtyard Amount based on 1/3 of the total Rec Center rental revenue from the previous year			
60270 Maint - Vehicles	\$ 4,000	\$ 4,000	\$ 4,080
60510 Advertising	\$ 6,500	\$ 6,500	\$ 6,630
60800 Contract Services	\$ 30,000	\$ 30,000	\$ 30,600
60900 Miscellaneous	\$ 1,000	\$ 2,000	\$ 2,040
61130 Office Supplies	\$ 3,000	\$ 3,000	\$ 3,060
61280 Fuel - Vehicles	\$ 9,000	\$ 9,000	\$ 9,180
61290 Telephone/Internet	\$ 3,000	\$ 3,000	\$ 3,060
67020 Recreation Coordinator/ Admin Overhead	\$ -	\$ -	\$ -
67135 Buellton Recreation Program-Trips	\$ 29,500	\$ 29,500	\$ 30,090
Trips organized for children and adults through Buellton Recreation			

FUND: 001-GENERAL

DEPARTMENT: 511/RECREATION

67140	Buellton Recreation Program	\$ 49,500	\$ 55,000	\$ 56,100
<u>Seasonal personnel, Oak Valley afterschool program, supplies, flyers and equipment.</u>				
67570	Buellton Recreation Program - 50/50	\$ 5,000	\$ 4,000	\$ 4,080
<u>Shared recreations programs with the City of Solvang</u>				
69400	Transfer to Reserves	\$ -	\$ -	\$ -
<u>Capital</u>				
73100	Vehicles	\$ -	\$ -	\$ -

FUND: 001-GENERAL

**DEPARTMENT: 550/PUBLIC WORKS
STREET LIGHTS**

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 53,634	\$ -	\$ 55,000	\$ 59,886	\$ 60,000	\$ 65,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 53,634	\$ -	\$ 55,000	\$ 59,886	\$ 60,000	\$ 65,000

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

PUBLIC WORKS - STREET LIGHTS
001-550

<u>OPERATING & MAINTENANCE</u>		2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Budget</u>	2016-17 <u>Estimate</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>
61241	Utilities - Electric	53,634	0	55,000	59,886	60,000	65,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>		53,634	0	55,000	59,886	60,000	65,000
 STREET LIGHTS TOTAL:		53,634	0	55,000	59,886	60,000	65,000

FUND: 001-GENERAL

DEPARTMENT: 550/PUBLIC WORKS
STREET LIGHTS

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEARS 2017-18 & 2018-19</u>	Budget 2016-17	Budget 2017-18	Budget 2018-19
<u>Operating & Maintenance</u>			
61241 Utilities - Electric	\$ 55,000	\$ 60,000	\$ 65,000

FUND: 001-GENERAL

**DEPARTMENT: 557/PUBLIC WORKS
ENGINEERING**

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 98,695	\$ 3,890	\$ 110,000	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 98,695	\$ 3,890	\$ 110,000	\$ -	\$ -	\$ -

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

PUBLIC WORKS - ENGINEERING
001-557

		2014-15	2015-16	2016-17	2016-17	2017-18	2018-19
		Actual	Actual	Budget	Estimate	Adopted	Adopted
<u>OPERATING & MAINTENANCE</u>							
60800	Contract Services	87,210	0	85,000	0	0	0
60830	Engineering Services	1,650	0	25,000	0	0	0
60830	Engineering Services - Prop1B	0	3,890	0	0	0	0
67265	Development Permit Processing	9,835	0	0	0	0	0
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>		98,695	3,890	110,000	0	0	0
<u>CAPITAL</u>							
74100	Improvements	0	0	0	0	0	0
74110	Improvements - Prop 1B	0	0	0	0	0	0
<u>CAPITAL SUBTOTAL:</u>		0	0	0	0	0	0
ENGINEERING TOTAL:		98,695	3,890	110,000	0	0	-

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEARS 2017-18 & 2018-19</u>	Budget 2016-17	Budget 2017-18	Budget 2018-19
<u>Operating & Maintenance</u>			
60800 Contract Services	\$ 85,000	\$ -	\$ -
General Engineering Services as requested by City.			
60830 Engineering Services	\$ 25,000	\$ -	\$ -
Traffic safety studies.			
60830 Engineering Services - Prop1B	\$ -	\$ -	\$ -
67265 Development Permit Processing	\$ -	\$ -	\$ -
<u>Capital</u>			
74100 Improvements	\$ -	\$ -	\$ -

FUND: 001-GENERAL

**DEPARTMENT: 558/PUBLIC WORKS
GENERAL**

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ 294,650	\$ 342,255	\$ 392,301	\$ 369,390	\$ 404,703	\$ 412,797
Operating & Maintenance	\$ 177,986	\$ 157,746	\$ 225,470	\$ 158,999	\$ 213,200	\$ 217,464
Capital	\$ 79,709	\$ 17,889	\$ 45,000	\$ 47,156	\$ 35,000	\$ 35,700
Department Total	\$ 552,345	\$ 517,890	\$ 662,771	\$ 575,544	\$ 652,903	\$ 665,961

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

PUBLIC WORKS - GENERAL

001-558

		2014-15	2015-16	2016-17	2016-17	2017-18	2018-19
		Actual	Actual	Budget	Estimate	Adopted	Adopted
<u>EMPLOYEE SERVICES</u>							
50000	Salaries	189,326	241,957	269,959	270,903	277,157	282,700
50035	Hourly	685	0	12,192	0	12,804	13,060
50100	Benefits	104,639	100,298	110,150	98,487	114,742	117,037
	<u>EMPLOYEE SERVICES SUBTOTAL:</u>	294,650	342,255	392,301	369,390	404,703	412,797
<u>OPERATING & MAINTENANCE</u>							
60131	Laundry - Uniforms	670	1,919	1,800	220	1,000	1,020
60141	Landscape Maintenance Program	0	0	0	0	0	0
60210	Computer Maintenance & Software	947	1,068	2,000	1,425	2,000	2,040
60250	Maintenance / Repair	41,139	44,711	50,000	68,629	70,000	71,400
60270	Maintenance - Vehicles	12,723	4,958	15,000	5,656	10,000	10,200
60560	Signs - Replacement and Upgrade	7,430	8,407	15,000	2,290	8,000	8,160
60650	License, Membership & Publications	790	305	1,000	615	1,000	1,020
60710	Travel & Training	2,327	1,173	2,500	711	1,500	1,530
60800	Contract Services	79,002	66,994	75,000	50,088	75,000	76,500
60900	Miscellaneous	5,109	538	500	482	550	561
61127	Tools	2,480	6,344	4,000	750	4,000	4,080
61130	Office Supplies	1,025	936	1,200	1,487	1,200	1,224
61140	Operational Supplies	3,682	7,105	7,000	4,149	7,000	7,140
61211	Utilities - Water	8,299	4,788	32,000	15,000	15,000	15,300
61241	Utilities - Electric	0	0	950	950	950	969
61280	Fuel - Vehicles	6,373	5,357	8,000	4,519	8,000	8,160
67575	Regulatory Compliance	409	417	2,500	0	2,500	2,550
67600	Safety Equipment	1,244	780	1,520	410	1,500	1,530
67705	Telephone	4,338	1,946	5,500	1,618	4,000	4,080
	<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	177,986	157,746	225,470	158,999	213,200	217,464
<u>CAPITAL</u>							
73100	Vehicle Replacement	78,829	0	25,000	39,402	0	0
73500	Equipment	281	17,854	10,000	7,754	10,000	10,200
74100	Improvements-Cash 4 Grass Rebate	600	35	10,000	0	25,000	25,500
	<u>CAPITAL SUBTOTAL:</u>	79,709	17,889	45,000	47,156	35,000	35,700
<u>PUBLIC WORKS - GENERAL TOTAL:</u>		552,345	517,890	662,771	575,544	652,903	665,961

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEARS 2017-18 & 2018-19</u>		Budget 2016-17	Budget 2017-18	Budget 2018-19
<u>Employee Services</u>				
	Public Works Director	0.40	0.40	0.40
	Facilities Maintenance (Split with Water)	0.40	0.40	0.40
	Parks Foreman	1.00	1.00	1.00
	Fieldmen (6)	2.00	2.00	2.00
	Accounting Technician (Split Finance, Planning, W & WW)	0.25	0.25	0.25
	Total	4.05	4.05	4.05
50000	Salaries	\$ 269,959	\$ 277,157	\$ 282,700
50035	Hourly	\$ 12,192	\$ 12,804	\$ 13,060
50100	Benefits	\$ 110,150	\$ 114,742	\$ 117,037
<u>Operating & Maintenance</u>				
60131	Laundry - Uniforms	\$ 1,800	\$ 1,000	\$ 1,020
33 1/3% of laundry and uniform service for Public Works employees; 100% for Groundskeeper; Increased maintenance required on aging vehicles/equipment. Uniforms for 2.5 PW Employees				
60210	Computer Maintenance & Software	\$ 2,000	\$ 2,000	\$ 2,040
Automated Work Order Program. Computers, hardware and software, including license/support.				
60250	Maintenance / Repair	\$ 50,000	\$ 70,000	\$ 71,400
City buildings, facilities, infrastructure and equipment maintenance and repair.				
60270	Maintenance - Vehicles	\$ 15,000	\$ 10,000	\$ 10,200
60560	Signs Replacement and Upgrade	\$ 15,000	\$ 8,000	\$ 8,160
Signs include replacements and upgrade of signs throughout the City caused by damage, missing, reflectivity, etc.				
60650	License, Membership & Publications	\$ 1,000	\$ 1,000	\$ 1,020
60710	Travel & Training	\$ 2,500	\$ 1,500	\$ 1,530

FUND: 001-GENERAL		DEPARTMENT: 558/PUBLIC WORKS - GENERAL		
60800	Contract Services	\$ 75,000	\$ 75,000	\$ 76,500
Contract services for answering service (33 1/3%, janitorial service for City Hall/Library, security system for City Hall and pest control services at City Hall/Post Office/Library/Sheriff locations.				
60900	Miscellaneous	\$ 500	\$ 550	\$ 561
61127	Tools	\$ 4,000	\$ 4,000	\$ 4,080
61130	Office Supplies	\$ 1,200	\$ 1,200	\$ 1,224
61140	Operational Supplies	\$ 7,000	\$ 7,000	\$ 7,140
61211	Utilities - Water	\$ 32,000	\$ 15,000	\$ 15,300
Irrigation and potable water use at City Hall/Council Chambers.				
61241	Utilities - Electric	\$ 950	\$ 950	\$ 969
Electricity use at City Hall/Council Chambers.				
61280	Fuel - Vehicles	\$ 8,000	\$ 8,000	\$ 8,160
67575	Regulatory Compliance	\$ 2,500	\$ 2,500	\$ 2,550
		\$ 1,520		
67600	Safety Equipment		\$ 1,500	\$ 1,530
Safety equipment and Personal Protective Equipment such as safety glasses, vests, gloves, high visibility rain gear, hard hats/caps.				
67705	Telephone	\$ 5,500	\$ 4,000	\$ 4,080
Capital				
73100	Vehicle Replacement	\$ 25,000	\$ -	\$ -
73500	Equipment	\$ 10,000	\$ 10,000	\$ 10,200
Misc Public Works equipment				
74100	Improvements	\$ 10,000	\$ 25,000	\$ 25,500
Cash 4 Grass Rebate Program				

FUND: 001-GENERAL FUND

DEPARTMENT: 551/STORM WATER

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 117,703	\$ 217,850	\$ 195,600	\$ 133,840	\$ 215,600	\$ 204,012
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 117,703	\$ 217,850	\$ 195,600	\$ 133,840	\$ 215,600	\$ 204,012

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

STORM WATER
001-551

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
<u>OPERATING & MAINTENANCE</u>						
60250 Maintenance/Repair	0	0	0	0	0	0
60650 Membership and Publications	330	565	600	300	600	612
60800 Contract Services	109,225	154,893	155,000	94,448	155,000	158,100
67575 Regulatory Compliance	8,148	11,600	15,000	14,093	15,000	15,300
69100 Transfer to Other Funds (CIP 092-101 and 102)	0	50,793	25,000	25,000	45,000	30,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	117,703	217,850	195,600	133,840	215,600	204,012
 STORM WATER TOTAL:	117,703	217,850	195,600	133,840	215,600	204,012

FUND: 001-STORM WATER

DEPARTMENT: 551/STORM WATER

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEARS 2017-18 & 2018-19</u>		Actual 2016-17	Budget 2017-18	Budget 2018-19
<u>Operating & Maintenance</u>				
60250	Repair/Maintenance	\$ -	\$ -	\$ -
60650	Memberships and Publications	\$ 600	\$ 600	\$ 612
60800	Contract Services	\$ 155,000	\$ 155,000	\$ 158,100
Engineering work related to FEMA mapping and regulatory issues, Storm Water Management Plan (SWMP) permitting and implementation, and storm drain system evaluation.				
67575	Regulatory Compliance	\$ 15,000	\$ 15,000	\$ 15,300
69100	Transfer to Other Funds	\$ 25,000	\$ 45,000	\$ 30,000
Transfer to CIP Project #101: Storm Drain Cleaning and Retrofit; Outfall Repairs and Re-establishment of Storm Drain				

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

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 161,089	\$ 230,837	\$ 311,000	\$ 217,320	\$ 304,250	\$ 294,135
Capital	\$ 2,047	\$ 13,600	\$ 20,000	\$ -	\$ 10,000	\$ 10,000
Department Total	\$ 163,136	\$ 244,437	\$ 331,000	\$ 217,320	\$ 314,250	\$ 304,135

DEPARTMENT DESCRIPTION

Parks was consolidated into the General Fund in prior years. Parks include: Oak Park, Riverview, Paws Park, Village Park, Botanic Garden, Avenue of the Flags and the Golf Course. Their purpose is to preserve, protect, maintain, improve, and enhance natural resources, parkland, and recreational opportunities for Buellton citizens.

DEPARTMENT EXPENDITURES

PARKS
001-552

		2014-15	2015-16	2016-17	2016-17	2017-18	2018-19
		Actual	Actual	Budget	Estimate	Adopted	Adopted
<u>OPERATING & MAINTENANCE</u>							
60254	Maintenance/Repair-Ave of the Flags	0	280	5,000	0	5,000	5,100
60255	Golf Course Renovation-Park	4,793	843	20,000	8,974	20,000	10,000
60256	Maintenance/Repair-Oak Park	14,924	9,635	20,000	3,861	10,000	10,200
60257	Maintenance/Repair-Paws Park	7,777	11,166	16,000	24,000 (2)	16,000	16,320
60258	Maintenance/Repair-Riverview	9,074	22,278	40,000	21,257 (1)	40,000	30,000
60059	Maintenance/Repair-Village Park	0	0	0	0	0	5,000
60310	Equipment Rental	48	0	1,000	0	500	510
60800	Contract Services - Park	86,405	147,767	159,000	141,608	159,000	162,180
60830	Contract Services - Engineering	0	0	0	0	0	0
61110	Chemicals	84	122	1,000	102	250	255
61125	Small Equipment	597	447	3,000	285	500	510
61140	Operational Supplies	3,023	1,053	4,000	700	4,000	4,080
61211	Utilities - Water	33,195	33,745	40,000	7,945	40,000	40,800
61241	Utilities - Electric	1,169	3,501	2,000	8,588	9,000	9,180
67825	Zaca Creek Park	0	0	0	0	0	0
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>		161,089	230,837	311,000	217,320	304,250	294,135
<u>CAPITAL</u>							
73500	Equipment	2,047	13,600	20,000	0	10,000	10,000
74100	Improvements	0	0	0	0		
<u>CAPITAL SUBTOTAL:</u>		2,047	13,600	20,000	0	10,000	10,000
PARKS TOTAL:		163,136	244,437	331,000	217,320	314,250	304,135

- (1) Includes contribution for Botanic Gardens of \$11,000
- (2) Includes contribution for Paws Park of \$16,000 - approved through 2016-17 Budget Process; Ongoing Maintenance.

DEPARTMENT: 556/PUBLIC WORKS/PARKS

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEARS 2017-18 & 2018-19</u>		Budget 2016-17	Budget 2017-18	Budget 2018-19
<u>Operating & Maintenance</u>				
60254	Maintenance/Repair- Ave of Flags	\$ 5,000	\$ 5,000	\$ 5,100
60255	Golf Course Renovation	\$ 20,000	\$ 20,000	\$ 10,000
Water conservation repair, roof repairs and maintenance of slope adjacent to Six Flags Circle.				
60256	Maintenance/Repair - Oak Park	\$ 20,000	\$ 10,000	\$ 10,200
Playground equipment repair, restrooms, picnic table, etc.				
60257	Maintenance/Repair - Paws Park	\$ 16,000	\$ 16,000	\$ 16,320
includes contribution for Paws Park of \$16,000 for park maintenance.				
60258	Maintenance/Repair - Riverview Park	\$ 40,000	\$ 40,000	\$ 30,000
Sidewalks, plants, restrooms, buildings, electrical, etc. Playground equipment repairs. Includes contribution for Botanic Gardens of \$11,000.				
6025x	Maintenance/Repair - Village Park	\$ -	\$ -	\$ 5,000
60310	Equipment Rental	\$ 1,000	\$ 500	\$ 510
60800	Contract Services	\$ 159,000	\$ 159,000	\$ 162,180
Rafel Ruiz (\$24,000); Valley Gardener (\$135,000)				
60830	Contact Services - Engineering	\$ -	\$ -	\$ -
61110	Chemicals	\$ 1,000	\$ 250	\$ 255
Pesticides, herbicides, graffiti remover				
61125	Small Equipment	\$ 3,000	\$ 500	\$ 510
61140	Operational Equipment	\$ 4,000	\$ 4,000	\$ 4,080
Trash bags/dog pot bags, soaps, toilet paper, cleaning supplies				
61211	Utilities-Water	\$ 40,000	\$ 40,000	\$ 40,800
61241	Utilities-Electric	\$ 2,000	\$ 9,000	\$ 9,180
Riverview, Oak Park and Village Park				
67825	Zaca Creek Park	\$ -	\$ -	\$ -
<u>Capital</u>				
73500	Equipment	\$ 20,000	\$ 10,000	\$ 10,000
74100	Improvements	\$ -	\$ -	\$ -

FUND: 001-GENERAL FUND

DEPARTMENT: 556/PUBLIC WORKS-LANDSCAPE MAINTENANCE

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 88,228	\$ 86,766	\$ 106,000	\$ 77,047	\$ 106,000	\$ 108,120
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 88,228	\$ 86,766	\$ 106,000	\$ 77,047	\$ 106,000	\$ 108,120

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

PUBLIC WORKS-LANDSCAPE MAINTENANCE
001-556

<u>OPERATING & MAINTENANCE</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Budget</u>	2016-17 <u>Estimate</u>	2017-18 <u>Adopted</u>	2018-19 <u>Adopted</u>
60250 Maintenance / Repair	1,330	1,579	5,000	800	5,000	5,100
60800 Contract Services	58,581	67,757	70,000	45,660	70,000	71,400
60830 Contract Services - Engineering	0	0	0	0	0	0
61211 Utilities - Water	23,110	11,295	22,000	22,000	22,000	22,440
61241 Utilities - Electric	5,208	6,135	9,000	8,588	9,000	9,180
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	88,228	86,766	106,000	77,047	106,000	108,120
 LANDSCAPE MAINTENANCE TOTAL:	88,228	86,766	106,000	77,047	106,000	108,120

FUND: 001-GENERAL FUND

DEPARTMENT: 556/PUBLIC WORKS-LANDSCAPE MAINTENANCE

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

	Budget 2016-17	Budget 2017-18	Budget 2018-19
<u>Operating & Maintenance</u>			
60250 Maintenance / Repair	\$ 5,000	\$ 5,000	\$ 5,100
60800 Contract Services	\$ 70,000	\$ 70,000	\$ 71,400
Valley Gardener maintenance contract for common landscaped areas of the City. Portions of Highway 246.			
60830 Contract Services - Engineering	\$ -	\$ -	\$ -
61211 Utilities - Water	\$ 22,000	\$ 22,000	\$ 22,440
61241 Utilities - Electric	\$ 9,000	\$ 9,000	\$ 9,180

FUND: 001-GENERAL

**DEPARTMENT: 565/COMMUNITY DEVELOPMENT
PLANNING**

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ 167,994	\$ 147,894	\$ 298,214	\$ 162,046	\$ 182,594	\$ 187,571
Operating & Maintenance	\$ 131,717	\$ 195,236	\$ 175,100	\$ 161,348	\$ 161,500	\$ 164,730
Capital	\$ -	\$ -	\$ -	\$ 535	\$ 10,500	\$ 1,500
Department Total	\$ 299,711	\$ 343,130	\$ 473,314	\$ 323,928	\$ 354,594	\$ 353,801

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

COMMUNITY DEVELOPMENT - PLANNING

001-565

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
<u>EMPLOYEE SERVICES</u>						
50000	101,310	101,943	218,394	119,324	132,187	134,831
50010	3,450	3,400	6,000	3,360	3,733	3,733
50040		0	0	0	0	
50050	6,026	0	0	0	0	0
50100	57,208	42,551	73,820	39,361	46,674	49,008
	167,994	147,894	298,214	162,046	182,594	187,571
<u>EMPLOYEE SERVICES SUBTOTAL:</u>						
 <u>OPERATING & MAINTENANCE</u>						
60011	0	218	500	0	500	510
60210	1,578	1,755	3,500	2,167	2,000	2,040
60250	12	0	1,000	0	500	510
60310	7,269	6,730	5,000	6,696	6,000	6,120
60520	3,211	1,855	3,000	208	200	204
60650	1,439	593	2,000	237	800	816
60710	4,333	540	5,000	6,311	5,000	5,100
60800	99,051	165,827	140,000	130,574 (1)	130,000 (1)	132,600 (1)
60830	4,720	6,355	6,000	3,907	6,000	6,120
60900	1,843	1,245	1,000	1,330	1,000	1,020
61130	1,133	2,702	2,000	2,428	2,000	2,040
61241	1,946	2,449	2,500	2,475	2,500	2,550
67105	0	0	0	0	0	0
67705	5,182	4,967	3,600	5,015	5,000	5,100
	131,717	195,236	175,100	161,348	161,500	164,730
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>						
 <u>CAPITAL</u>						
72100	0	0	0	0	-	-
72200	0	0	0	535	9,000	1,000
72300	0	0	0	0	1,500	500
	0	0	0	535	10,500	1,500
<u>CAPITAL SUBTOTAL:</u>						
 PLANNING TOTAL:						
	299,711	343,130	473,314	323,928	354,594	353,801

(1) Economic Development Consultant - Kosmont Companies: \$35,000
Miscellaneous work on Ave of Flags Specific Plan, Contract Planner, Traffic Studies

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

<u>Employee Services</u>		Actual 2016-17	Budget 2017-18	Budget 2018-19
Planning Director		1.00	1.00	1.00
Planning Commissioners (5)		5.00	5.00	5.00
Assistant Planner		1.00	1.00	1.00
Staff Assistant/ Planning Tech		0.80	0.80	0.80
Accounting Technician (Split with Finance, PW, W & WW)		0.25	0.25	0.25
Total		8.05	8.05	8.05
50000	Salaries	\$ 101,310	\$ 132,187	\$ 134,831
50010	Planning Commission Salaries	\$ 3,450	\$ 3,733	\$ 3,733
\$100 per month each for five Planning Commissioners				
50040	Intern Program	\$ -	\$ -	\$ -
50050	Code Enforcement	\$ 6,026	\$ -	\$ -
Part-Time Code Enforcement Officer				
50120-				
50500	Benefits	\$ 57,208	\$ 46,674	\$ 49,008
<u>Operating & Maintenance</u>				
60011	Code Enforcement Expense	\$ 500	\$ 500	\$ 510
60210	Computer Maintenance & Software	\$ 3,500	\$ 2,000	\$ 2,040
Maintenance and updates of existing computer software programs.				
60250	Maintenance/Repair	\$ 1,000	\$ 500	\$ 510
Copier and miscellaneous maintenance and repairs.				
60310	Equipment Rental	\$ 5,000	\$ 6,000	\$ 6,120
Monthly leasing expense for copier.				
60520	Advertising-Legal	\$ 3,000	\$ 200	\$ 204

FUND: 001-GENERAL

DEPARTMENT: 565/COMMUNITY DEVELOPMENT
PLANNING

60650	Membership & Publications	\$ 2,000	\$ 800	\$ 816
	Professional and organization dues.			
60710	Travel & Training	\$ 5,000	\$ 5,000	\$ 5,100
	Attendance at conferences and seminars for Planning Commission and staff.			
60800	Contract Services	\$ 140,000	\$ 130,000	\$ 132,600
	Economic Development consultant \$35,000 and Contract Planner.			
60830	Contract Services - Engineering	\$ 6,000	\$ 1,000	\$ 6,120
	GIS,CADD and mapping services.			
60900	Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,020
61130	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,040
61241	Utilities - Electric	\$ 2,500	\$ 2,500	\$ 2,550
67105	Bev Container Recycle Program	\$ -	\$ -	\$ -
67705	Telephone	\$ 3,600	\$ 5,000	\$ 5,100
Capital				
72100	Office Equipment	\$ -	\$ -	\$ -
	Miscellaneous office equipment.			
72200	Office Furniture	\$ -	\$ 9,000	\$ 1,000
	New desks for planning.			
72300	Computer Equipment	\$ -	\$ 1,500	\$ 500

ENTERPRISE FUNDS

FUND: 005-WASTEWATER

DEPARTMENT: 701/WASTEWATER

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ 228,441	\$ 220,728	\$ 253,567	\$ 312,080	\$ 314,605	\$ 320,897
Operating & Maintenance	\$ 710,690	\$ 774,365	\$ 779,556	\$ 862,403	\$ 1,309,203	\$ 1,335,387
Capital	\$ 18,042	\$ 916	\$ 25,000	\$ 2,201	\$ -	\$ -
Department Total	\$ 957,172	\$ 996,009	\$ 1,058,123	\$ 1,176,684	\$ 1,623,808	\$ 1,656,284

DEPARTMENT DESCRIPTION

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

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

DEPARTMENT EXPENDITURES

WASTEWATER
005-701

<u>EMPLOYEE SERVICES</u>	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
50000 Salaries	163,618	151,926	180,302	238,410	231,354	235,981
50030 Hourly	0	0	0	0	0	0
50100 Benefits	64,822	68,802	75,965	73,670	83,251	84,916
EMPLOYEE SERVICES SUBTOTAL:	228,441	220,728	253,567	312,080	314,605	320,897
<u>OPERATING & MAINTENANCE</u>						
50600 Insurance - Liability	29,512	19,002	13,206	13,000	20,000	20,400
50610 Insurance - Property	10,500	10,500	10,500	11,457	12,603	12,855
60021 Audit	5,836	4,220	7,100	9,962	8,200	8,364
60131 Laundry - Uniforms	192	1,052	1,100	393	1,100	1,122
60210 Computer Maintenance & Software	754	2,654	1,650	3,713	3,000	3,060
60211 Data Processing Contract Maintenance	900	0	1,300	0	1,300	1,326
60250 Maintenance / Repair	20,198	75,747	50,000	48,492	50,000	51,000
60270 Maintenance - Vehicles	5,641	4,609	8,000	3,549	6,000	6,120
60650 Membership & Publications	230	851	500	446	500	510
60710 Travel & Training	2,049	3,077	4,000	57	4,000	4,080
60800 Contract Services	153,667	172,312	250,000	246,052	250,000	255,000
60830 Contract Services - Engineering	37,680	43,868	55,000	0	55,000	56,100
60900 Miscellaneous/CalPERS Unfunded Liability	502	10,722	12,000	17,025	15,000	15,300
61111 Chemicals / Analysis	20,774	26,055	25,000	30,575	25,000	25,500
61127 Tools	666	1,394	1,000	1,086	1,000	1,020
61130 Office Supplies	1,891	1,625	2,000	1,576	2,000	2,040
61131 Postage	5,840	4,655	5,000	4,933	5,000	5,100
61140 Operational Supplies	4,745	4,665	4,000	1,962	3,000	3,060
61211 Utilities - Water	22,238	7,993	23,000	25,000	26,000	26,520
61241 Utilities - Electric	104,772	93,035	100,000	103,424	100,000	102,000
61280 Fuel - Vehicles	6,255	5,357	6,000	4,459	5,000	5,100
67575 Regulatory Compliance	16,028	18,539	20,000	25,525	20,000	20,400
67600 Safety Equipment	1,121	1,657	2,000	1,559	2,000	2,040
67705 Telephone	8,114	8,979	7,200	8,158	8,500	8,670
68110 Depreciation	250,585	251,797	170,000	250,000	250,000	255,000
69100 Transfer to Other Funds (WW Capital Fund)	0	0	-	50,000	435,000	400,000
OPERATING & MAINTENANCE SUBTOTAL:	710,690	774,365	779,556	862,403	1,309,203	1,335,387
WASTEWATER TOTAL:	939,130	995,093	1,033,123	1,174,483	1,623,808	1,656,284

DEPARTMENT EXPENDITURES

WASTEWATER
005-701

BUDGET NOTE: Capital Items are included in the Depreciation Category

<u>CAPITAL</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Budget</u>	2016-17 <u>Estimate</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>
73100 Vehicle Replacement	0	0	0	0	-	0
73500 Equipment	14,302	893	25,000	2,201	0	0
74100 Improvements	3,740	23	0	0	0	0
<u>CAPITAL TOTAL:</u>	18,042	916	25,000	2,201	-	0

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEARS 2017-18 & 2018-19</u>		Budget 2016-17	Budget 2017-18	Budget 2018-19
<u>Employee Services</u>				
	Finance Director (Split with Finance, W and WW)	0.25	0.25	0.25
	Finance Support Staff (2 - Split with Finance, W and WW)	0.65	0.65	0.65
	Accounting Technician (1 - Split w/ Finance, Planning, PW, Water)	0.15	0.15	0.15
	Public Works Director (Split with PW, W and WW)	0.30	0.30	0.30
	Facilities Maintenance (Split with PW, W and WW)	0.30	0.30	0.30
	Fieldmen (5)	1.50	1.50	1.50
	Total	3.15	3.15	3.15
50000	Salaries	\$ 180,302	\$ 231,354	\$ 235,981
50030	Hourly	\$ -	\$ -	\$ -
50100	Benefits	\$ 75,965	\$ 83,251	\$ 84,916
<u>Operating & Maintenance</u>				
50600	Insurance - Liability	\$ 13,206	\$ 20,000	\$ 20,400
	10% of the City's liability insurance; 80% is charged to the General Fund and 10% is charged to the Water Fund.			
50610	Insurance - Property	\$ 10,500	\$ 12,603	\$ 12,855
	40% of the City's fire insurance costs; 20% is charged to the General Fund and 40% is charged to the Water Fund. Includes earthquake and flood insurance on City property.			
60021	Audit	\$ 7,100	\$ 8,200	\$ 8,364
	33 1/3% of the cost.			
60131	Laundry - Uniforms	\$ 1,100	\$ 1,100	\$ 1,122
	33 1/3% of laundry and uniform service for the Wastewater Plant operators.			
60210	Computer Maintenance & Software	\$ 1,650	\$ 3,000	\$ 3,060
	Computer equipment and software licenses, including SCADA			
60211	Data Processing Contract Maintenance	\$ 1,300	\$ 1,300	\$ 1,326
	50% of contract support for utility billing software.			
60250	Maintenance / Repair	\$ 50,000	\$ 50,000	\$ 51,000
60270	Maintenance - Vehicles	\$ 8,000	\$ 6,000	\$ 6,120
60650	Membership & Publication	\$ 500	\$ 500.00	\$ 510

FUND: 005-WASTEWATER		DEPARTMENT: 701/WASTEWATER		
60710	Travel & Training	\$ 4,000	\$ 4,000	\$ 4,080
60800	Contract Services	\$ 250,000	\$ 250,000	\$ 255,000
Trash hauling, 33 1/3% of answering service and sludge removal. Compliance work with sewer system Management Plan and consultant cost for rate study. WWTP Master Plan Update.				
60830	Contract Services - Engineering	\$ 55,000	\$ 55,000	\$ 56,100
Engineering work related to state mandated industrial waste discharge program, wastewater treatment plant upgrades and Regional Water Quality Control Board (RWQCB) compliance and permitting. Sewer network model and inflow/infiltration study update.				
60900	Miscellaneous	\$ 12,000	\$ 15,000	\$ 15,300
CalPERS Unfunded Liability is billed separately from Payroll. The 2017-18 amount due from the Enterprise fund is \$15,000. Other costs are due to various small WWTP-related purchases.				
61111	Chemicals / Analysis	\$ 25,000	\$ 25,000	\$ 25,500
61127	Tools	\$ 1,000	\$ 1,000	\$ 1,020
61130	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,040
61131	Postage	\$ 5,000	\$ 5,000	\$ 5,100
61140	Operational Supplies	\$ 4,000	\$ 3,000	\$ 3,060
61241	Utilities - Electric	\$ 23,000	\$ 26,000	\$ 26,520
61211	Utilities - Water	\$ 100,000	\$ 100,000	\$ 102,000
91280	Fuel - Vehicles	\$ 6,000	\$ 5,000	\$ 5,100
67575	Regulatory Compliance	\$ 20,000	\$ 20,000	\$ 20,400
Compliance and permit costs with various regulatory agencies including: Air Pollution Control Board, Regional Water Quality Control Board, County of Santa Barbara.				
67600	Safety Equipment	\$ 2,000	\$ 2,000	\$ 2,040
33 1/3 % of the cost for the Wastewater Plant operators. Safety equipment and personal protective equipment for wastewater division.				
67705	Telephone	\$ 7,200	\$ 8,500	\$ 8,670
68110	Depreciation	\$ 170,000	\$ 250,000	\$ 255,000
Includes the amortization of buildings, underground lines, automotive equipment and other equipment listed in the utility plant; excludes land. WWTP Master Plan Update (Use to fund CIPs).				
69100	Transfer to other funds	\$ 50,000	\$ 435,000	\$ 400,000
CIP transfer from Reserves; see: Wastewater Capital Fund				
Capital				
73100	Vehicle Replacement	\$ -	\$ -	\$ -
73500	Equipment	\$ 25,000	\$ -	\$ -
Wastewater treatment plant equipment				
74100	Improvements	\$ -	\$ -	\$ -

FUND: 006-WASTEWATER CAPITAL

DEPARTMENT: 702/WASTEWATER CAPITAL

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ -	\$ -	\$ 250,000	\$ 50,000	\$ 650,000	\$ 425,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ -	\$ -	\$ 250,000	\$ 50,000	\$ 650,000	\$ 425,000

DEPARTMENT DESCRIPTION

Wastewater Capital fund is used to record Connection Fees. Revenue from this source is used for Capital Projects. This fund records transfers out to Fund 092 (Capital Projects). For example, Wastewater Treatment Plant Improvements, and sewer line replacement.

DEPARTMENT EXPENDITURES

WASTEWATER CAPITAL
006-702

	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Budget</u>	2016-17 <u>Estimate</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>
<u>OPERATING & MAINTENANCE</u>						
60800 Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69100 Transfer to Other Funds (to 092; See CIP Budget)	\$ -		\$ 250,000	\$ 50,000	\$ 650,000	\$ 425,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	\$ -	\$ -	\$ 250,000	\$ 50,000	\$ 650,000	\$ 425,000
 <u>CAPITAL</u>						
74100 Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>CAPITAL SUBTOTAL:</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
 MEASURE A TOTAL:	\$ -	\$ -	\$ 250,000	\$ 50,000	\$ 650,000	\$ 425,000

FUND: 020-WATER

DEPARTMENT: 601/WATER

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ 230,903	\$ 209,141	\$ 333,415	\$ 209,141	\$ 323,552	\$ 330,023
Operating & Maintenance	\$ 1,589,453	\$ 1,702,934	\$ 2,228,380	\$ 1,702,934	\$ 2,403,703	\$ 2,692,177
Capital	\$ 1,733	\$ 8,183	\$ 55,000	\$ 8,183	\$ -	\$ 20,000
Department Total	\$ 1,822,089	\$ 1,920,258	\$ 2,616,795	\$ 1,920,258	\$ 2,727,255	\$ 3,042,200

DEPARTMENT DESCRIPTION

The Water Fund is an enterprise fund that is used to account for all the financial activity associated with the operation of the City's water utility. The Water Department is responsible for providing production, treatment and distribution of potable domestic water to all residential, commercial and industrial customers within the City as well as providing water for fire suppression. The Department maintains water quality control to meet all Health Department standards and regulation. The goal of the Water Department is to provide water service and maintain efficiency in operations, system and plant activities. Also, to improve and build plant capacity.

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

DEPARTMENT EXPENDITURES

WATER
020-601

		2014-15	2015-16	2016-17	2016-17	2017-18	2018-19
		Actual	Actual	Budget	Estimate	Budget	Budget
<u>EMPLOYEE SERVICES</u>							
50000	Salaries	163,402	141,905	238,445	225,636	231,354	235,981
50030	Hourly	-	-	7,200	-	7,560	7,711
50100	Benefits	67,500	67,237	87,770	83,912	84,638	86,331
<u>EMPLOYEE SERVICES SUBTOTAL:</u>		230,903	209,141	333,415	309,549	323,552	330,023

		2014-15	2015-16	2016-17	2016-17	2017-18	2018-19
		Actual	Actual	Budget	Estimate	Budget	Budget
<u>OPERATING & MAINTENANCE</u>							
50600	Insurance - Liability	13,821	19,003	13,580	13,000	20,000	20,400
50610	Insurance - Property	10,500	10,500	10,500	11,457	12,603	12,855
60021	Audit	5,838	4,220	71,000	9,963	8,200	8,364
60131	Laundry - Uniforms	238	1,229	1,100	82	1,000	1,020
60210	Computer Maintenance & Software	3,471	745	4,000	5,373	4,000	4,080
60211	Data Processing Contract Maintenance	900	-	1,300	-	13,000	13,260
60250	Maintenance / Repair	58,698	66,798	50,000	73,978	50,000	51,000
60270	Maintenance - Vehicles	5,052	4,452	8,000	3,418	6,000	6,120
60550	Printing	-	-	900	-	900	918
60650	Membership & Publications	7,149	1,556	7,000	1,830	3,000	3,060
60710	Travel & Training	1,449	3,088	5,000	596	4,000	4,080
60800	Contract Services	12,583	50,061	95,000	99,123	95,000	96,900
60830	Contract Services - Engineering	85,833	83,660	75,000	8,655	75,000	76,500
60900	Miscellaneous/CalPERS Unfunded Liability	502	12,021	12,500	17,025	15,000	15,300
61111	Chemicals / Analysis	45,082	34,768	40,000	43,940	40,000	40,800
61127	Tools	854	450	1,500	151	1,500	1,530
61130	Office Supplies	1,885	1,607	2,000	1,068	1,500	1,530
61131	Postage	5,857	4,655	4,500	4,933	4,500	4,590
61140	Operational Supplies	311	802	4,000	505	1,500	1,530
61240	Meter Expense	27,261	50,669	40,000	19,861	40,000	40,800
61241	Utilities - Electric	138,174	128,105	163,500	168,134	163,500	166,770
61280	Fuel - Vehicles	6,255	5,357	7,000	4,459	6,000	6,120
67575	Regulatory Compliance	16,042	10,292	22,000	10,161	18,000	18,360
67600	Safety Equipment	843	938	3,000	472	1,500	1,530
67610	Santa Ynez River Appropriations	5,102	9,299	11,000	14,682	11,000	11,220
67635	State Water Project	981,753	1,014,990	1,390,000	954,000	1,390,000	1,417,800
67705	Telephone	8,389	7,978	10,000	7,626	10,000	10,200
68110	Depreciation	145,615	175,691	175,000	176,000	177,000	180,540
69100	Transfer to Other Funds (Water Capital)	-	-	-	-	230,000	475,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>		1,589,453	1,702,934	2,228,380	1,650,492	2,403,703	2,692,177

DEPARTMENT EXPENDITURES

WATER TOTAL:

1,820,356	1,912,075	2,561,795	1,960,041	2,727,255	2,692,177
-----------	-----------	-----------	-----------	-----------	-----------

Depreciation:

177,000

WATER

020-601

BUDGET NOTE: Capital Items are included in the Depreciation Category

<u>CAPITAL</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Budget</u>	2016-17 <u>Estimate</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>
73100 Vehicle Replacement	0	0	0	0	-	0
73500 Equipment	1,733	0	25,000	0	0	20,000
74100 Improvements	0	8,183	30,000	2,990	0	0
<u>CAPITAL TOTAL:</u>	1,733	8,183	55,000	2,990	-	20,000

(1) Improvements includes water treatment plant improvements, buildings, filters, booster station and Clearscada software.

(2) Equipment includes sampling, sounding and generators.

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

	Actual 2016-17	Budget 2017-18	Budget 2018-19
<u>Employee Services</u>			
Public Works Director	0.30	0.30	0.30
Accounting Technician (1 - Split w/ Finance, Planning, PW, Water)	0.15	0.15	0.15
Finance Support Staff (2 - Split with Finance, W and WW)	0.65	0.65	0.65
Finance Director (Split with Finance, W and WW)	0.25	0.25	0.25
Facilities Maintenance (Split with PW, W and WW)	0.30	0.30	0.30
Fieldmen (5)	1.50	1.50	1.50
Total	3.15	3.15	3.15
50000 Salaries	\$ 163,402	\$ 238,445	\$ 225,636
50030 Hourly	\$ -	\$ 7,200	\$ -
50100 Benefits	\$ 67,500	\$ 87,770	\$ 83,912
<u>Operating & Maintenance</u>			
50600 Insurance - Liability	\$ 13,580	\$ 20,000	\$ 20,400
10% of the City's liability insurance; 80% is charged to the General Fund and 10% is charged to the Wasterwater Fund.			
50610 Insurance - Property	\$ 10,500	\$ 12,603	\$ 12,855
40% of the City's fire insurance costs; 20% is charged to the General Fund and 40% is charged to the Wastewater Fund. Includes earthquake and flood insurance on City property.			
60021 Audit	\$ 71,000	\$ 8,200	\$ 8,364
33 1/3% of the cost.			
60131 Laundry - Uniforms	\$ 1,100	\$ 1,000	\$ 1,020
33 1/3% of laundry and uniform service for the Water Department employees. Safety Equipment and personal protective			
60210 Computer Maintenance & Software	\$ 4,000	\$ 4,000	\$ 4,080
50% of contract support for utility billing software. Computer equipment and software licenses, including SCADA.			
60211 Data Processing Contract Maintenance	\$ 1,300	\$ 13,000	\$ 13,260
50% of contract for utility billing software.			

FUND: 020-WATER		DEPARTMENT: 601/WATER		
60250	Maintenance / Repair	\$ 50,000	\$ 50,000	\$ 51,000
60270	Maintenance - Vehicles	\$ 8,000	\$ 6,000	\$ 6,120
60550	Printing	\$ 900	\$ 900	\$ 918
60650	Membership & Publications	\$ 7,000	\$ 3,000	\$ 3,060
Membership dues for the American Works Association (AWWA), Cross Connection, Santa Barbara Water Purveyors Association and Underground Service Alert (USA), etc.				
60710	Travel & Training	\$ 5,000	\$ 4,000	\$ 4,080
Attendance at seminars and reimbursement for Certification and License renewal fees.				
60800	Contract Services	\$ 95,000	\$ 95,000	\$ 96,900
33 1/3% of answering service, instrumentation contract services and consultant for rate study. Backflow program management, rate and connection fee study.				
60830	Contract Services - Engineering	\$ 75,000	\$ 75,000	\$ 76,500
Water sytem modeling and atlas mapping.				
60900	Miscellaneous/CalPERS Unfunded Liability	\$ 12,500	\$ 15,000	\$ 15,300
CalPERS Unfunded Liability is billed separately from Payroll. The 2017-2018 amount due from the Enterprise Fund is \$15,000. Other costs are due to various small WTP-related purchases.				
61111	Chemicals / Analysis	\$ 40,000	\$ 40,000	\$ 40,800
61127	Tools	\$ 1,500	\$ 1,500	\$ 1,530
61130	Office Supplies	\$ 2,000	\$ 1,500	\$ 1,530
61131	Postage	\$ 4,500	\$ 4,500	\$ 4,590
61140	Operational Supplies	\$ 4,000	\$ 1,500	\$ 1,530
61240	Meter Expense	\$ 40,000	\$ 40,000	\$ 40,800
New and replacement meters. New meter expense is offset by meter installation revenue.				
61241	Utilities - Electric	\$ 163,500	\$ 163,500	\$ 166,770
61280	Fuel - Vehicles	\$ 7,000	\$ 6,000	\$ 6,120
67575	Regulatory Compliance	\$ 22,000	\$ 18,000	\$ 18,360
67600	Safety Equipment	\$ 3,000	\$ 1,500	\$ 1,530
33 1/3% of the cost for the Water Department employees.				
67610	Santa Ynez River Appropriations	\$ 11,000	\$ 11,000	\$ 11,220
Annual groundwater charges.				
67635	State Water Project	\$ 1,390,000	\$ 1,390,000	\$ 1,417,800
Covers both Central Coast Water Authority (CCWA) and Department of Water Resources (DWR) charges.				
67705	Telephone	\$ 10,000	\$ 10,000	\$ 10,200
68110	Depreciation	\$ 175,000	\$ 177,000	\$ 180,540
Estimate for Fiscal Year 2016-2017; includes the amortization of buildings, underground lines, automotive equipment and other equipment listed in the utility plant; excludes land. Use for current year CIP funding.				
69100	Transfer to Other Funds			

FUND: 020-WATER

DEPARTMENT: 601/WATER

CIP Transfer (See Water Capital)	\$ -	\$ 230,000	\$ 475,000
----------------------------------	------	------------	------------

FUND: 020-WATER

Actual
2016-17

Budget
2017-18

Budget
2018-19

Capital

73100	Vehicle Replacement	\$ -	\$ -	\$ -
73500	Equipment	\$ -	\$ -	\$ 20,000
	<u>Sampling, sounding and generators</u>			
74100	Improvements	\$ 8,183.00	\$ -	\$ -
	<u>Water Conservation rebates, i.e., "cash for grass"</u>			

FUND: 021-WATER CAPITAL

DEPARTMENT: 602/WATER CAPITAL

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ -	\$ -	\$ 500,000	\$ 55,000	\$ 680,000	\$ 525,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	
Department Total	\$ -	\$ -	\$ 500,000	\$ 55,000	\$ 680,000	\$ 525,000

DEPARTMENT DESCRIPTION

Water Capital fund is used to record Connection Fees. Revenue from this source is used for Capital Projects. This fund records transfers out to Fund 092 (Capital Projects). For example, rehabilitation of resesvoirs, water treatment plant improvements, and water distribution system improvements.

DEPARTMENT EXPENDITURES

WATER CAPITAL
021-602

<u>OPERATING & MAINTENANCE</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Budget</u>	2016-17 <u>Estimate</u>	2017-18 <u>Budget</u>	2018-19 <u>Budget</u>
60800 Contract Services	0	0	0	0	0	0
69100 Transfer to Other Funds	0		500,000	55,000	680,000	525,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	0	0	500,000	55,000	680,000	525,000
<u>CAPITAL</u>						
74100 Improvements	0	0	0	0	0	0
<u>CAPITAL SUBTOTAL:</u>	0	0	0	0	0	0
WATER CAPITAL TOTAL:	0	0	500,000	55,000	680,000	525,000

OTHER FUNDS

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

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -		\$ -	\$ -	\$ -
Operating & Maintenance	\$ 1,130	\$ 1,648	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,060
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,130	\$ 1,648	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,060

DEPARTMENT DESCRIPTION

The funds received from this program may be used for anything associated with site development and development of low cost housing. The purpose is to assist in mobile home repairs to help those in need of the community.

DEPARTMENT EXPENDITURES

HOUSING
023-580

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
<u>OPERATING & MAINTENANCE</u>						
60800 Contract Services	0	0	0	0	0	0
67385 Housing Assistance	1,130	1,648	0	0	0	0
67470 Mobile Home Repair	0	0	3,000	3,000	3,000	3,060
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	1,130	1,648	3,000	3,000	3,000	3,060
 HOUSING TOTAL:	1,130	1,648	3,000	3,000	3,000	3,060

FUND: 023-HOUSING

DEPARTMENT: 580/HOUSING

EXPENDITURE DETAIL NARRATIVE

<u>FISCAL YEARS 2017-18 & 2018-19</u>	Budget 2016-17	Budget 2017-18	Budget 2018-19
<u>Operating & Maintenance</u>			
60800 Contract Services	\$0	\$0	\$0
67385 Housing Assistance	\$0	\$0	\$0
67470 Mobile Home Repair	\$3,000	\$3,000	\$ 3,060
Mobile Home Repair \$3,000 thru Senior Center.			

FUND: 025-GAS TAX

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

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 570,272	\$ 435,145	\$ 252,000	\$ 435,145	\$ 602,000	\$ 604,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 570,272	\$ 435,145	\$ 252,000	\$ 435,145	\$ 602,000	\$ 604,000

DEPARTMENT DESCRIPTION

The Gas Tax Fund is monies collected from gas taxes that are to be used for street construction, repair, maintenance, traffic signals and street cleanin in acordance with State Controller's guidelines.

DEPARTMENT EXPENDITURES

**GAS TAX
025-55X**

<u>OPERATING & MAINTENANCE</u>			2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Budget	2018-19 Budget
553	67695	Annual Street Report	250	2,000	2,000	2,000	2,000	2,000
553	69100	Transfer to Other Funds	570,022	433,145	250,000	250,000	500,000	500,000
553	60800	Contract Services	0	0	0	0	0	0
554	60800	Contract Services	0	0	0	85,000	85,000	86,700
554	60830	Contract Services - Engineering	0	0	0	25,000	15,000	15,300
555	60800	Contract Services	0	0	0	0	0	0
557	60800	Contract Services	0	0	0	0	0	0
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>			570,272	435,145	252,000	362,000	602,000	604,000
 <u>CAPITAL</u>								
553	74100	Improvements	0	0	0	0	0	0
557	74100	Improvements	0	0	0	0	0	0
<u>CAPITAL SUBTOTAL:</u>			0	0	0	0	0	0
 GAS TAX TOTAL:			570,272	435,145	252,000	362,000	602,000	604,000

025-555-60800-000 = Street Sweeping

FUND: 025-GAS TAX

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

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

			Budget 2016-17	Budget 2017-18	Budget 2018-19
<u>Operating & Maintenance</u>					
553	67695	Street Report	\$2,000	2,000	2,000
553	69100	Transfer to other funds			
Transfer to CIP Fund Project #316 (Road Maintenance 17/18)			\$ -	\$ 200,000	\$ -
Transfer to CIP Fund Project #312 (Highway 246 Sidewalk - CalTrans)			\$ -	\$ -	\$ -
Transfer to CIP Fund Project #202 Buellton Town Center Driveway			\$ -	\$ -	\$ -
Transfer to CIP Fund Project #307 (McMurray Road Widening/TS)			\$ 25,000	\$ 25,000	\$ 500,000
Transfer to CIP Fund Project #313 (Road Maintenance 15/16 and 16/17)			\$ 200,000	\$ 250,000	\$ -
Transfer to CIP Fund Project #206 (RV Park Ped/Sidewalk Improvements -combined w/Road Mtce Funding)			\$ 25,000	\$ 25,000	
Operating Transfer to the General Fund for Overhead Costs			\$ -	\$ -	
554	60800	Contract Services	\$ 85,000	\$ 85,000	\$ 86,700
General Engineering as requested by the City					
557	60830	Contract Services	\$ 25,000	\$ 15,000	\$ -
Traffic safety studies					
557	60800	Contract Services	\$ -	\$ -	\$ -
Engineering services for street operational improvements.					

Capital

See Fund 92

FUND: 027-LOCAL TRANSPORTATION

DEPARTMENT: 559/TDA GRANT

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 25,365	\$ 45,130	\$ 205,160	\$ 210,160	\$ 139,000	\$ 644,800
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 25,365	\$ 45,130	\$ 205,160	\$ 210,160	\$ 139,000	\$ 644,800

DEPARTMENT DESCRIPTION

Local Transportation Funds are used for transportation services for the citizens of Buellton. After all unmet needs are satisfied, the funds may be used for street construction, repair and maintenance. The goal of the LTF fund is to effectively meet the needs and expectations of the residents and businesses of Buellton with City transit services that connect our community with priority destinations throughout the County.

DEPARTMENT EXPENDITURES

LOCAL TRANSPORTATION
027-559

OPERATING & MAINTENANCE

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
60800 Contract Services	0	0	0	0	0	0
67115 Breeze Extension Pilot	4,162	10,000	5,000	10,000	5,000	5,100
67445 Lompoc-Wine Country Express	20,000	20,000	20,000	20,000	20,000	20,400
67685 SYVT Dial-A-Ride Subsidy	1,203	1,200	1,200	1,200	15,000	15,300
69100 Transfer out (CIP)	0	930	175,000	175,000	95,000	600,000
69400 Bikes and Trails (Reserve)	0	13,000	3,960	3,960	4,000	4,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	25,365	45,130	205,160	210,160	139,000	644,800

CAPITAL

74100 Improvements	0	0	0	0	0	0
<u>CAPITAL SUBTOTAL:</u>	0		0	0	0	0

LOCAL TRANSPORTATION TOTAL:

25,365	45,130	205,160	210,160	139,000	644,800
---------------	---------------	----------------	----------------	----------------	----------------

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

	Actual 2016-17	Budget 2017-18	Budget 2018-19
<u>Operating & Maintenance</u>			
60800 Contract Services	\$ -	\$ -	\$ -
<u>North Park & Ride design/permitting</u>			
67115 Breeze Extension Pilot	\$ 5,000	\$ 5,000	\$ 5,100
67445 Lompoc-SYV Transit Project	\$ 20,000	\$ 20,000	\$ 20,400
<u>Wine Country Express</u>			
67685 SYVT Dial-A-Ride Subsidy	\$ 1,200	\$ 15,000	\$ 15,300
69100 Transfer Out			
<u>Transfer Out to CIP # 308 (North Avenue of the Flags Park and Ride)</u>			
	\$ 75,000	\$ 75,000	\$ 600,000
<u>Transfer Out to CIP # 312 (Highway 246 Sidewalk - Cal Trans)</u>			
	\$ 100,000	\$ -	\$ -
<u>Transfer Out to CIP #207f (Santa Ynez River Trail Conceptual Plan and Feasibility Study)</u>			
	\$ -	\$ 20,000	\$ -
69400 Bikes and Trails (Reserve)	\$ 3,960	\$ 4,000	\$ 4,000
<u>.</u>			

Capital

74100 Improvements
See Fund 92

FUND: 029-TRANSPORTATION PLANNING

DEPARTMENT: 557/ENGINEERING

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 41,338	\$ 44,993	\$ 45,000	\$ 29,738	\$ 45,000	\$ 45,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 41,338	\$ 44,993	\$ 45,000	\$ 29,738	\$ 45,000	\$ 45,000

DEPARTMENT DESCRIPTION

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

DEPARTMENT EXPENDITURES

TRANSPORTATION PLANNING
029-557

	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Budget</u>	2016-17 <u>Estimate</u>	2017-18 <u>Adopted</u>	2018-19 <u>Adopted</u>
<u>OPERATING & MAINTENANCE</u>						
60800 Contract Services	41,338	44,993	45,000	29,738	45,000	45,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	<u>41,338</u>	<u>44,993</u>	<u>45,000</u>	<u>29,738</u>	<u>45,000</u>	<u>45,000</u>
TRANSPORTATION PLANNING TOTAL:	<u>41,338</u>	<u>44,993</u>	<u>45,000</u>	<u>29,738</u>	<u>45,000</u>	<u>45,000</u>

FUND: 029-TRANSPORTATION PLANNING

DEPARTMENT: 557/ENGINEERING

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

Budget
2016-17

Budget
2017-18

Budget
2018-19

Operating & Maintenance

60800 Contract Services

\$ 45,000

\$ 45,000

\$ 45,000

Transportation and transit coordination/planning/Caltrans

FUND: 031-MEASURE A

DEPARTMENT: 560/MEASURE A

DEPARTMENT SUMMARY	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Adopted	2018-19 Adopted
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 527,558	\$ 228,517	\$ 621,500	\$ 595,000	\$ 664,100	\$1,660,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 527,558	\$ 228,517	\$ 621,500	\$ 595,000	\$ 664,100	\$1,660,000

DEPARTMENT DESCRIPTION

In November 2008, the voters of Santa Barbara County passed Measure A, which will continue the 1/2 cent sales tax authorized by Measure D. Measure A became effective on April 1, 2010, remaining in effect for 30 years, with an expiration date of March 31, 2040. The purpose of Measure A is to improve and maintain streets and sidewalks in accordance with Santa Barbara County Association of Governments's (SBCAG) guidelines for the voter-approved measures.

DEPARTMENT EXPENDITURES

MEASURE A
031-560

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Estimate	2017-18 Budget	2018-19 Budget
<u>OPERATING & MAINTENANCE</u>						
60800 Contract Services/Ballot Initiative	0	0	0	0	0	0
69100 Transfer to Other Funds	527,558	228,517	621,500	595,000	664,100	1,660,000
<u>OPERATING & MAINTENANCE SUBTOTAL:</u>	527,558	228,517	621,500	595,000	664,100	1,660,000
<u>CAPITAL</u>						
74100 Improvements	0	0	0	0	0	0
<u>CAPITAL SUBTOTAL:</u>	0	0	0	0	0	0
MEASURE A TOTAL:	527,558	228,517	621,500	595,000	664,100	1,660,000

EXPENDITURE DETAIL NARRATIVE

FISCAL YEARS 2017-18 & 2018-19

Operating & Maintenance

	Actual 2016-17	Budget 2017-18	Budget 2018-19
60800 Contract Services	\$ -	\$ -	\$ -
2014-15 Road Maintenance Project.			
69100 Transfer to Other Funds			
Transfer to CIP Fund #206 (RVP Pedestrian Sidewalk)	\$ 25,000	\$ 25,000	\$ -
Transfer to CIP Fund #312 (Hwy 246 Sidewalk - Cal Trans)	\$ 250,000	\$ 80,000	\$ -
Transfer to CIP Fund #306 (Highway 246/Sycamore Pedestrian Crossing)	\$ 70,000	\$ 70,000	\$ 670,000
Transfer to CIP Fund #313 (Road Project 2015-16)	\$ 250,000	\$ 300,000	\$ -
Transfer to CIP Fund #315 (Ave of Flags Ped/Drainage Improvements)	\$ -	\$ -	\$ -
Transfer to CIP Fund #316 (Road Maintenance Project (17/18)	\$ -	\$ 150,000	\$ 200,000
Transfer to Fund 27 (LTF) for Transit Operating Costs)	\$ 26,500	\$ 39,100	\$ 40,000

Capital

74100 Improvements
See Fund 92



2017-18 & 2018-19
CAPITAL IMPROVEMENT
PROJECTS (CIP) BUDGET

2018 through 2022
CAPITAL IMPROVEMENT PROGRAM

CITY OF BUELLTON, CALIFORNIA
 Capital Program Summary by Project (with 5-Year projections)
 For Fiscal Year Beginning 7/1/17 and Ending 6/30/22

CITY-WIDE CAPITAL IMPROVEMENT PROJECT (CIP) BUDGET

Project Number	Project Description	FY 2017-18	FY 2019-22	Total Budget (All Years) plus Actual Spent prior to	Start Date	End Date
		Budget	Budget	2017-18		
092-101	Storm Drain Cleaning and Retrofit (See: 001-551)	20,000	80,000	169,000	1st Qtr 2014	4th Qtr 2022
092-102	Storm Drain Outfall Repairs and Re-Establishment	25,000	30,000	55,000	1st Qtr 2018	4th Qtr 2018
092-201	Facilities Maintenance and Painting (See 001-410)	25,000	10,000	50,800	1st Qtr 2014	4th Qtr 2020
092-202	Buellton Town Center Driveway	-	-	114,000	1st Qtr 2014	4th Qtr 2015
092-203	Fundware	-	-	163,740	3rd Qtr 2015	2nd Qtr 2016
092-204	Paws Park Grass (General Fund)	-	-	61,000	1st Qtr 2015	4th Qtr 2015
092-205	City Hall Repairs (Roof, Restrooms)	-	-	-		Future
092-206	Ave of Flags Pedestrian Path Improvements	50,000	50,000	100,000	1st Qtr 2018	4th Qtr 2020
092-207	Santa Ynez River Trail Conceptual Plan and Feasibility Study	20,000	220,000	240,000	1st Qtr 2019	4th Qtr 2020
092-211	Village Park Improvements (Combine funding with Developer) - (1)	216,000	-	216,000	1st Qtr 2017	4th Qtr 2018
092-212	The Avenue Improvements	-	-	-		Future
092-213	Post Office Building Fire Alarm System Replacement	20,000	-	-	1st Qtr 2017	2nd Qtr 2017
092-214	City Hall Emergency Generator/Electrical Improvements	40,000	-	40,000	1st Qtr 2017	2nd Qtr 2017
092-302	Road Maintenance (FY 13/14)	-	-	933,950	1st Qtr 2014	4th Qtr 2017
092-306	Phase III Hwy 246/Sycamore Ped Xing	70,000	670,000	821,300	1st Qtr 2014	4th Qtr 2022
092-307	McMurray Road Widening / TS (13/14)	25,000	500,000	584,100	1st Qtr 2014	4th Qtr 2019
092-308	No. Ave of the Flags Park and Ride	75,000	600,000	698,000	1st Qtr 2014	4th Qtr 2019
092-310	Road Maintenance (FY 14/15)	-	-	600,000	1st Qtr 2016	4th Qtr 2016
092-311	Industrial Way Street Lights (General Fund)	82,500	400,000	417,600	1st Qtr 2016	4th Qtr 2019
092-312	Highway 246 Sidewalk (CalTrans)	80,000	-	589,850	1st Qtr 2016	4th Qtr 2018
092-313	Road Maintenance Project (15/16) and (16/17)	950,000	-	1,023,900		Ongoing
092-314	SD Inlet/Catch Basin Retrofit Improvements	-	600,000	600,000		Ongoing
092-315	Avenue of the Flags Pedestrian/Drainage Improvements	100,000	500,000	600,000	1st Qtr 2018	4th Qtr 2019
092-316	2017-18 Road Maintenance Project	450,000	-	450,000	1st Qtr 2018	4th Qtr 2020
092-317	2018-19 Road Maintenance Project		500,000	500,000	1st Qtr 2019	4th Qtr 2020
092-318	2019-20 Road Maintenance Project		475,000	475,000	1st Qtr 2020	4th Qtr 2020
092-319	2020-21 Road Maintenance Project		475,000	475,000	1st Qtr 2021	4th Qtr 2023
092-320	2021-22 Road Maintenance Project		475,000	475,000	1st Qtr 2021	4th Qtr 2023
092-602	Reservoirs 1 & 2 (FY 13/14)	-	-	17,300	1st Qtr 2014	1st Qtr 2015
092-603	WTP Facilities Improvement	100,000	400,000	782,400		Ongoing
092-604	WTP and Pump Booster Reliability Project	-	-	-	1st Qtr 2014	4th Qtr 2015
092-605	WTP Backwash Reclamation Improvement Project	-	-	-	1st Qtr 2016	4th Qtr 2016
092-606	Water Meter Reading Improvements	-	65,000	78,500	1st Qtr 2019	4th Qtr 2019
092-607	Water Meter Upgrades	50,000	175,000	225,000		Ongoing
092-608	WTP/Booster Power Reliability	300,000	-	300,000	1st Qtr 2018	4th Qtr 2018
092-609	Supplemental Well/WTP Feasibility	-	50,000	50,000	1st Qtr 2019	4th Qtr 2019
092-610	Water Distribution System Improvements	200,000	800,000	1,000,000		Ongoing
092-611	Recycled Water Concept/Feasibility Joint Project **	30,000	500,000	537,000	1st Qtr 2019	4th Qtr 2017
092-702	Sewer Collections System Cleaning/CCTV	50,000	100,000	219,000		Ongoing
092-703	WWTP and Lift Station Security and Reliability Project	-	75,000	92,000		See Project 092-706
092-704	Sewer Line Replacement	100,000	250,000	369,400	1st Qtr 2014	4th Qtr 2019

092-705	Headworks Improvement Project	-	-	225,000	1st Qtr 2014	4th Qtr 2014
092-706	WWTP Facilities Improvements	500,000	1,400,000	2,090,400	Ongoing	
092-708	Endelos Pilot Project [No Cost to City]	-	-	-	1st Qtr 2019	4th Qtr 2020
092-709	Sewer Jetter/Vac Truck	-	200,000	200,000	1st Qtr 2019	4th Qtr 2020
092-710	WWTP Lift Station and Plant Power Reliability	-	280,000	280,000	1st Qtr 2019	4th Qtr 2020
TOTAL CAPITAL IMPROVEMENT PROGRAM:		3,578,500	9,880,000	16,919,240		

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

FUND BALANCE ANALYSIS - CAPITAL IMPROVEMENT PROJECT (CIP) FUNDING SOURCES (2017-18)

Fund Number			Est. 6/30/17 Fund Equity	FY 2017-18 Revenue	FY 2017-18 Expenditures	FY 2017-18 CIP Funding	Est. 6/30/18 Fund Equity
001	Transfer In from General Fund	General Fund	6,000,000	6,612,645	(1) (6,370,555)	(1,028,500)	5,213,590
006	Transfer In from Wastewater Capital Fund	Sewer Capital Fund	15,000	635,000	(2)	(650,000)	-
021	Transfer In from Water Capital Fund	Water Capital Fund	50,000	630,000	(3)	(680,000)	-
031	Transfer In from Measure A	Measure A	330,000	340,093	(39,100)	(625,000)	5,993
027	Transfer In from Local Transportation Fund	LTF Fund	15,500	173,954	(44,000)	(95,000)	50,454
025	Transfer In from Gas Tax Fund	Gas Tax Fund	509,000	93,000	(102,000)	(500,000)	-
TOTAL TRANSFERS IN FUNDING FROM ALL FUNDS			6,919,500	8,484,692	(6,555,655)	(3,578,500)	5,270,037

(1) The Total General Fund CIP amount of \$1,028,500 is transferred from reserves.

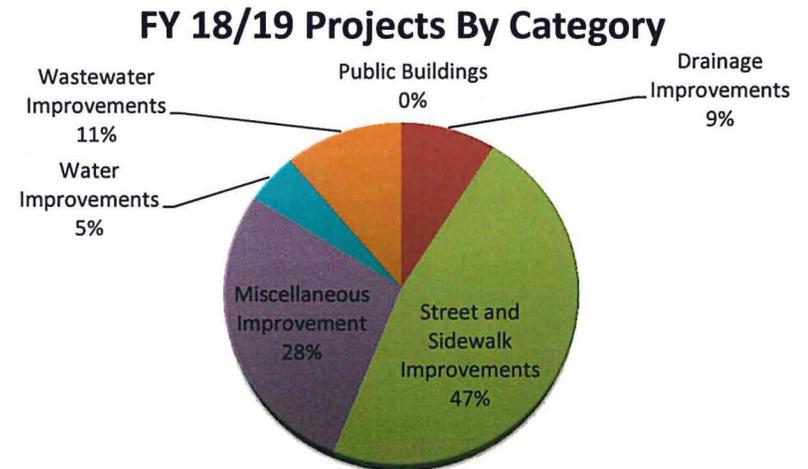
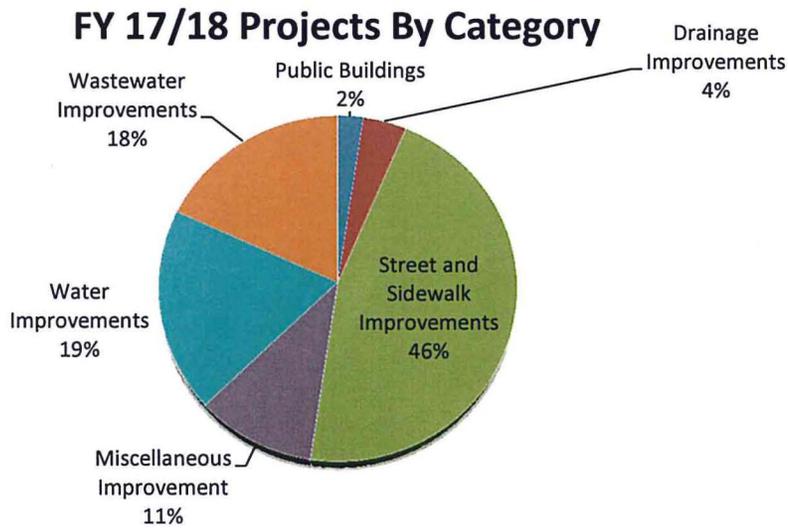
(2) Wastewater Capital Connection fees amount to \$200,000; Transfer from Reserves in Water Operating Fund in the amount of \$435,000 required; Beginning Fund Balance of \$15,000.

(3) Water Capital Connection fees amount to \$400,000; Transfer from Reserves from Water Operating in the amount of \$230,000 is required; Beginning Fund Balance: \$50,000.

City of Buellton
 2017-18 & 2018-19
 Summary of Capital Improvement Projects (CIP) Budget By Category and Funding Source

Summary of Capital Improvement Program Expenditures

Project Categories	FY 17/18	FY 18/19	2017-18 Fund Allocation					
			General Fund	Gas Tax	LTF	MA	Water	Wastewater
Public Buildings	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage Improvements	\$ 145,000	\$ 320,000	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -
Street and Sidewalk Improvements	\$ 1,645,000	\$ 1,690,000	\$ 500,000	\$ 500,000	\$ 20,000	\$ 625,000	\$ -	\$ -
Miscellaneous Improvement	\$ 373,500	\$ 1,000,000	\$ 298,500	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Water Improvements	\$ 680,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 680,000	\$ -
Wastewater Improvements	\$ 650,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Total CIP Expenditures:	\$ 3,578,500	\$ 3,585,000	\$ 1,028,500	\$ 500,000	\$ 95,000	\$ 625,000	\$ 680,000	\$ 650,000



City of Buellton
 2017-18 2018-19
 Detail of Capital Improvement Projects (CIP) Budget By Category and Funding Source

Legend: 1 - Critical, 2 - Urgent, 3 - High

PUBLIC BUILDINGS

092-201 Facilities Maintenance and Painting (See: 001-511)
 Origination: Staff
 Priority Requirement: Maintenance
 Priority Level: 2

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 25,000	\$ -	25,000					
PROJECT TOTALS	\$ 25,000	\$ -						

Description: Repair of dry-rot and fascia and repairing of various City buildings, including Post Office, Library/Council Chambers and Sheriff Sub-Station.

092-205 City Hall Repairs (Roof and restrooms) (See: 001-410)
 Origination: Staff
 Priority Requirement: Maintenance
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction		\$ -						
PROJECT TOTALS	\$ -	\$ -						

Description: Repair of leaking roof and worn restroom facilities.

092-213 Post Office Fire Alarm System Replacement (See: 001-410)
 Origination: Staff
 Priority Requirement: Maintenance/Safety
 Priority Level: 1

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 20,000	\$ -	20,000					
PROJECT TOTALS	\$ 20,000	\$ -						

Description: Replacement of non-functioning fire alarm system at Post Office.

092-214 City Hall Generator/Electrical Replacement
 Origination: Staff
 Priority Requirement: Safety/Emergency Support
 Priority Level: 1

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 40,000	\$ -	40,000					
PROJECT TOTALS	\$ 40,000	\$ -						

Description: Replacement of generator at City Hall and repair of electrical service to ensure entire facility is operating during power outages.

City of Buellton
 2017-18 2018-19
 Detail of Capital Improvement Projects (CIP) Budget By Category and Funding Source

Legend: 1 - Critical, 2 - Urgent, 3 - High

Public Buildings Total	\$	85,000	\$	-	\$	85,000
------------------------	----	--------	----	---	----	--------

DRAINAGE IMPROVEMENTS

092-101 Storm Drain Cleaning and Retrofit (See: 001-551)
 Origination: Staff
 Priority Requirement: Maintenance
 Priority Level: 2

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 20,000	\$ 20,000	20,000					
PROJECT TOTALS	\$ 20,000	\$ 20,000						

Description: Annual Cleaning and Inspection of storm drain catch basin, inlets, and pipes to ensure clear conveyance for storms.

092-102 Storm Drain Outfall Repairs and Re-Establishment (See: 001-551)
 Origination: Staff
 Priority Requirement: Maintenance/Safety
 Priority Level: 1

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 25,000	\$ 10,000	25,000					
PROJECT TOTALS	\$ 25,000	\$ 10,000						

Description: Repair of various storm drain outfalls with rip-rap, concrete or other structures to repair erosion and re-establish proper energy dissipation due to vegetation overgrowth, damage and wear.

092-314 SD Inlet/Catch Basin Retrofit Improvements
 Origination: Staff
 Priority Requirement: Regulatory/Safety
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Design/Permitting	\$ -	\$ 5,000						
Construction	\$ -	\$ 100,000						
Construction Engineering	\$ -	\$ 45,000						
PROJECT TOTALS	\$ -	\$ 150,000						

Description: Retrofit of irregular storm drain inlet/catch basins to provide safety grating and compliance with State Trash Amendment Regulations requiring full capture systems in all storm drains.

Detail of Capital Improvement Projects (CIP) Budget By Category and Funding Source

Legend: 1 - Critical, 2 - Urgent, 3 - High

092-315 Ave of Flags Pedestrian/Drainage Improvements

Origination: Staff/Council
Priority Requirement: Specific Plan
Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Design/Permitting	\$ 100,000		100,000					
Construction	\$ -	\$ 40,000						
Construction Engineering	\$ -	\$ 100,000						
PROJECT TOTALS	\$ 100,000	\$ 140,000						

Description: Sidewalk/Drainage Improvements (potential Phase 1 of Ave of Flags Specific Plan Implementation)

Drainage Improvement Totals:	\$ 145,000	\$ 320,000	145,000					
-------------------------------------	-------------------	-------------------	----------------	--	--	--	--	--

STREET AND SIDEWALK IMPROVEMENTS

092-206 Ave of Flags Pedestrian Paths Improvements

Origination: Staff
Priority Requirement: Safety/Maintenance
Priority Level: 1

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 50,000	\$ -		25,000		25,000		
PROJECT TOTALS	\$ 50,000	\$ -						

Description: Replacement of degraded pedestrian paths on Ave of Flags median.

092-207 Santa Ynez River Trail

Origination: Council
Priority Requirement: Master Plan Implementation
Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Conceptual Plan/ Feasibility	\$ 20,000.00	\$ 20,000.00			20,000			
Environmental/Design/Perm	\$ -	\$ -						
Construction	\$ -	\$ -						
Construction Engineering	\$ -	\$ -						
PROJECT TOTALS	\$ 20,000	\$ 20,000						

Description: Multi-Purpose trail along the Santa Ynez River as recommended in the Bicycle and Pedestrian Master Plan.

City of Buellton
 2017-18 2018-19
 Detail of Capital Improvement Projects (CIP) Budget By Category and Funding Source

Legend: 1 - Critical, 2 - Urgent, 3 - High

092-306 Phase III Hwy 246/Sycamore Ped Xing [1]
 Origination: Staff/Council
 Priority Requirement: Safety/Master Plan
 Priority Level: 2

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Design/Permitting	\$ 70,000					70,000		
Construction		\$ 570,000						
Construction Engineering		\$ 100,000						
PROJECT TOTALS	\$ 70,000	\$ 670,000						

Description: Pedestrian crossing improvements to reduce street width and install flashing warning lights as recommended in the Bicycle and Pedestrian Master Plan and Safe Routes to School Plan.

092-307 McMurray Road Widening/TS Improvements
 Origination: Staff
 Priority Requirement: Safety/General Plan
 Priority Level: 2

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
ROW*	\$ 25,000	\$ -		25,000				
Design/Permitting		\$ 50,000						
Construction		\$ 350,000						
Construction Engineering		\$ 100,000						
PROJECT TOTALS	\$ 25,000	\$ 500,000						

Description: Widening of the north leg of McMurray Road to allow for proper truck turning movements, relocating traffic signal frequently hit. *Note that additional costs regarding ROW land acquisition and mitigating improvements are not included.

092-312 Highway 246 Sidewalk (CalTrans) [1]
 Origination: Staff/Council
 Priority Requirement: Safety
 Priority Level: 2

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 56,000					56,000		
Construction Engineering	\$ 24,000					24,000		
PROJECT TOTALS	\$ 80,000	\$ -						

Description: Construction of sidewalk on Highway 246 between Ave of Flags Highway 101. There are currently no sidewalks. Work will be included in Caltrans CAP-M project. City will pay share for pedestrian improvements to be installed through Caltrans. Pedestrian lighting will be purchased and installed through City contract.

City of Buellton
 2017-18 2018-19
 Detail of Capital Improvement Projects (CIP) Budget By Category and Funding Source

Legend: 1 - Critical, 2 - Urgent, 3 - High

092-313 Road Maintenance Project (15/16) (16/17)
 Origination: Staff
 Priority Requirement: Safety/Maintenance-Pavement Management Plan
 Priority Level: 1

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	836,395	\$ -	400,000	250,000			186,395	
Construction Engineering	113,605						113,605	
PROJECT TOTALS	950,000	\$ -						

Description: Annual road maintenance per pavement management plan. Thumbelina neighborhood, Reservoir Access Road and various sidewalk, curb and gutter concrete and localized road repairs through the city. \$50,000 of this project comes from 092-206 as shown above, therefore this item will appear short by the same amount.

092-316 Road Maintenance Project (17/18)
 Origination: Staff
 Priority Requirement: Safety/Maintenance-Pavement Management Plan
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Design/Permitting	90,000	-		45,000		45,000		
Construction	270,000	-	100,000	110,000		60,000		
Construction Engineering	90,000			45,000		45,000		
PROJECT TOTALS	450,000	-						

Description: Annual road maintenance per pavement management plan.

092-317 Road Maintenance Project (18/19)
 Origination: Staff
 Priority Requirement: Safety/Maintenance-Pavement Management Plan
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Design/Permitting	-	100,000						
Construction	-	300,000						
Construction Engineering	-	100,000						
PROJECT TOTALS	-	500,000						

Description: Annual road maintenance per pavement management plan.

Street and Sidewalk Improvement Total	1,645,000	1,690,000	500,000	500,000	20,000	625,000		
--	------------------	------------------	----------------	----------------	---------------	----------------	--	--

City of Buellton
 2017-18 2018-19
 Detail of Capital Improvement Projects (CIP) Budget By Category and Funding Source

Legend: 1 - Critical, 2 - Urgent, 3 - High

Miscellaneous Improvements

092-211 Village Park Improvements (See 001-140) [1]
 Origination: Council
 Priority Requirement: Developer Requirement
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	216,000	-	216,000					
PROJECT TOTALS	216,000	-						

Description: Construction of accessory structures (playgrounds, gazebo, restrooms, etc.) for new Village Park.

092-308 North Avenue of Flags Park and Ride
 Origination: Council
 Priority Requirement: Historical Ridership need
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Design/Permitting	\$ 75,000				75,000			
Construction		\$ 480,000						
Construction Engineering		\$ 120,000						
PROJECT TOTALS	\$ 75,000	\$ 600,000						

Description: Second park and ride facility at north end of Ave of Flags due to overflow of existing park and ride at south end of Ave of Flags.

092-311 Industrial Way Street Lights (See: 001-410) [1]
 Origination: Council
 Priority Requirement: Safety
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Design/Permitting	\$ 82,500	\$ -	82,500					
Construction		\$ 340,000						
Construction Engineering		\$ 60,000						
PROJECT TOTALS	\$ 82,500	\$ 400,000						

Description: Installation of street lights on Industrial Way. There are currently no street lights on Industrial Way. Road is now used at night due to growth of new commercial.

Misc. Improvement Total	\$ 373,500	\$ 1,000,000	298,500	75,000				
--------------------------------	-------------------	---------------------	----------------	---------------	--	--	--	--

City of Buellton
 2017-18 2018-19
 Detail of Capital Improvement Projects (CIP) Budget By Category and Funding Source

Legend: 1 - Critical, 2 - Urgent, 3 - High

Water Improvements

092-603 WTP Facilities Improvement
 Origination: Staff
 Priority Requirement: Maintenance
 Priority Level: 1

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 100,000	\$ -					100,000	
PROJECT TOTALS	\$ 100,000	\$ -						

Description: Various repairs and replacement of water treatment plant facilities, including source pumps and production, storage and treatment.

092-605 WTP Backwash Reclamation Improvement Project
 Origination: Staff
 Priority Requirement: Maintenance
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ -	\$ -						
PROJECT TOTALS	\$ -	\$ -						

Description: Repair/Improvement of backwash tanks at the water treatment plants which recycles backwash water to the system for reduced waste of pumped water and improve system efficiency.

092-607 Water Meter Upgrades
 Origination: Staff
 Priority Requirement: Maintenance
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 50,000	\$ 75,000					50,000	
PROJECT TOTALS	\$ 50,000	\$ 75,000						

Description: Replacement of water meters throughout the City. Meters have not been changed since original installation. New meters are able to store short term data and are also outfitted with radios capable to connect to future fixed base meter system.

092-608 WTP/Booster Power Reliability
 Origination: Staff
 Priority Requirement: Maintenance/Emergency Support
 Priority Level: 2

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 300,000	\$ 100,000					300,000	
PROJECT TOTALS	\$ 300,000	\$ 100,000						

City of Buellton
 2017-18 2018-19
 Detail of Capital Improvement Projects (CIP) Budget By Category and Funding Source

Legend: 1 - Critical, 2 - Urgent, 3 - High

Description: Installation and upgrade (for one wtp) of power generator for water treatment plants and booster system to ensure water treatment and production during power outages.

092-610 Water Distribution System Improvements
 Origination: Staff
 Priority Requirement: Maintenance
 Priority Level: 1

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	\$ 200,000	\$ -					200,000	
PROJECT TOTALS	\$ 200,000	\$ -						

Description: Various repairs and replacement of water distribution system, including distribution lines, valves, pumps, booster station, scada, hydrants, etc

092-611 Recycled Water Concept/Feasibility - Joint Project [1]
 Origination: Staff
 Priority Requirement: Resource conservation/sustainability
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Feasibility Study	\$ 30,000						30,000	
PROJECT TOTALS	30,000							

Description: Evaluation of the wastewater treatment plant as a potential recycled water source to reduce non-critical demand on the City's potable water sources. Information will allow staff to scope project and pursue grants for implementation.

Water Improvement Total	680,000	175,000					680,000	
Wastewater Improvements								

092-702 Sewer Collections System Clean CCTV
 Origination: Staff
 Priority Requirement: Maintenance
 Priority Level: 3

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	50,000	-						50,000
PROJECT TOTALS	50,000	-						

Description: Annual cleaning inspection of the City sewer system to ensure no blockages that would create sewer overflows and identification of critical repairs required in collection system.

Detail of Capital Improvement Projects (CIP) Budget By Category and Funding Source

Legend: 1 - Critical, 2 - Urgent, 3 - High

092-704 Sewer Line Replacement
 Origination: Staff
 Priority Requirement: Maintenance
 Priority Level: 2

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	100,000	100,000						100,000
PROJECT TOTALS	100,000	100,000						

Description: Repair of damaged, bellied, cracked lines within the city sewer collection system as identified from the prior annual inspection.

092-706 WWTP Facilities Improvements
 Origination: Staff
 Priority Requirement: Maintenance
 Priority Level: 1

	2017/2018	2018/2019	FUNDING SOURCE (2017-18 Fund Allocation)					
			General Fund	Gas Tax	LTF	MA	Water	WW
Construction	500,000	300,000						500,000
PROJECT TOTALS	500,000	300,000						

Description: Various repairs and replacement of wastewater treatment plant facilities, including lift stations, scada, pumps, blowers, and water treatment process.

Wastewater Improvement Total	650,000	400,000						650,000
Transfer to CIP FUND 92:	3,578,500	3,585,000	1,028,500	500,000	95,000	625,000	680,000	650,000

GLOSSARY OF TERMS

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

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

Levy	(verb) To impose taxes, special assessments or service charges for the support of governmental activities; (noun) The total amount of taxes, and/or special assessments and/or service charges imposed by a governmental agency.
Long-Term Debt	Debt with a maturity of more than one year after the date of issue.
Maintenance of Effort	The required amount of discretionary expenditures to maintain city streets and roads.
Objective	Desired output oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective/advances the organization has towards a corresponding goal.
Objects of Expense	<p>The individual expenditure accounts used to record each type of expenditure City operations may incur. For budgeting purposes, objects of expenditure are categorized into groups of similar types of expenditures called major categories of expenditure. The principal objects of expenditure used in the budget are:</p> <ul style="list-style-type: none"> ➤ <u>Employee Services</u> - Salaries and fringe benefits paid to City employees. Includes items such as vision, health, dental insurance, retirement and deferred compensation. ➤ <u>Operating and Maintenance Charges</u> - Supplies and other materials and services used in the normal operations of City departments. Includes items such as books, chemicals and construction materials, consultant contracts and internal service fund charges, advertising, travel and utilities. ➤ <u>Capital Outlay</u> - A budget category which budgets all equipment having a unit cost of more than \$500 and an estimated useful life of more than one year. This includes furniture, automobiles, machinery, equipment and other relatively minor fixed assets.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled.
Ordinance	A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.
Reserve	An account used to record a portion of the fund balance as legally segregated for a specific use.
Resolution	A special or temporary order of a legislative body requiring less formality than an ordinance.
Revenue	Annual income received by the City.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include charges for services rendered only to those paying for such charges as sewer or water service.

Transfers In/Out

Payments from one fund to another fund, primarily for work or services provided.