

CITY OF DUNSMUIR

"Home of the Best Water on Earth"



Honorable Mayor and City Council

City staff is pleased to present to you the 2015-16 budget for final adoption. You previously reviewed all revenue projections and general fund and enterprises expenditures, but staff asked for additional time to study the solid waste and airport budgets.

As Interim City Manager I want to reinforce that your continuing staff has been extremely cooperative and responsive to communications and direction from me during my short tenure with the City. They limited spending until a better understanding of the fiscal condition of the City could be provided. The City's books have been brought current. Prior year audit report has been completed and last fiscal year audit is soon to be completed. We know where we are and we know that there is evidence of deferral of maintenance in many areas that can be addressed over time. Residents, business owners and operators and all associated with the City of Dunsmuir should remain proud of their paid staff, contractors and volunteers.

This budget includes every request for funding that was received by Interim City Manager and Finance Director during development of the budget. It was interesting to note that there was funding anticipated to accommodate all requests without meetings to make "cuts". This again shows that your staff understands the needs of the City and its capabilities to meet them.

Personnel Changes

Changes from prior year include provision for full-time Fire Chief, one additional public works maintenance worker, one additional public utilities maintenance worker, one new operator in training in public utilities, full-time Finance Director, and full-time City Manager. All of these positions have been filled in the past but were not in the prior fiscal year budget. The cost for contract law enforcement services with Siskiyou County Sheriff's Office was increased to \$406,000 for the year.

New Programs

CDBG grants for community center improvements, water system master plan update, water system rate study, and water main replacements are received with projects underway and some nearing completion. A new revolving loan program for businesses is being implemented. Closure of old CDBG projects and funds no longer active is being done. All open CDBG housing loans and EDBG business loan recipients are making payments on their balances.

State Water Resources Board grants and loans have provided for a much improved Waste Water Treatment Plant that is compliant with current laws. It is operational and City is making loan payments from rate increase therefore.

State proposition moneys have been applied for to complete more water main replacements under the IRWM process during 2016. In 2017 it is hoped this source will be available to fund replacement of water tank adjacent to high school and water main extensions to and from this new tank.

The State Transportation Improvement Program (STIP) for Siskiyou County will provide grant moneys for replacements of sidewalks along Sacramento Avenue. The Shasta Community Foundation, which administers settlement moneys from Cantara spill, will provide over \$53,000 for improvement to Tauhindauli Restoration Project and Park, and initial work for installation of permanent bathrooms.

An airport committee was formed and continues to operate to return Mott Airport to a better level of maintenance. The City of Dunsmuir is eligible to receive up to \$150,000 annually for projects related to the airport. The FAA administers these moneys (grants) and is requiring that the City first update all its planning documents to certify need for the maintenance projects that the airport committee of council members and pilots has requested. The planning documents are to be updated in 2016 and maintenance projects can then begin in 2017.

City Council has updated ordinance provisions for collection and disposal of garbage. A new rate schedule is under consideration. The agreement with contractor for collections and disposal services for garbage and trash will be renegotiated in 2017.

Effort continues to update the Housing Element of the General Plan and get it certified by the State. Property is being rezoned to High Density Residential as part of this effort. An apartment project on this property that was previously motel would go a long way toward meeting State requirements for provision of low to moderate income housing opportunities.

A half-cent Transactions and Use Tax was processed by City and approved by voters. Collection of the tax will begin in April 2016 and proceeds should be available starting in June 2016. This City Council has stressed that these new moneys could be used to benefit community projects underway in Dunsmuir, such as Library services and Recreation opportunities being provided by Dunsmuir Recreation and Parks District.

Currently lease payments are being made on property a portion of Children's Park, and Engine House. Interim City Manager recommends these leases be terminated and Children's Park be relocated to residential zoned area of city, and Engine House be demolished if it cannot be leased out eliminating all current and future costs to the City.

Butterfly Bridge restoration project turned out to be more comprehensive than originally thought. Initial grant to evaluate and repair minor damage has turned into federal grant request for greater evaluation and possibly much more costly rehabilitation. Central Federal Lands, a federal agency, has been retained at the recommendation of Caltrans to facilitate this effort, including pursuing federal grant for all costs.

Overview

The General Fund starts with a balance of \$321,140 and ends with a balance of \$207,589, with anticipated expenditures exceeding anticipated revenues by \$113,551. You have been requested to fund \$117,379 in capital improvements out of the general fund that will not be reoccurring expenditures next year when recommended expenditures will hopefully not exceed anticipated revenues.

All enterprise funds are expected to expend less than anticipated revenues with the exception of the sewer enterprise fund. Staff will keep an eye on this fund and review some of the costs to operate the new Waste Water Treatment Plant that were not anticipated. The Solid Waste fund balance continues to grow but adjustment of rates proposed may address that.

The airport fund continues to be in deficit, but anticipated revenues for the year versus anticipated expenditures are within \$3,000. Again, this is a time when the airport is being "put back in business" and extra effort is required. Staff will look into the starting deficit and report on its origin so we are all aware of its circumstance.

There are a couple CDBG funds that are in deficit but anticipated transfer of revenues from loan payments as received should balance out those deficits within the next few years.

Over all, your fund balances are \$2,526,358 at beginning of the year and anticipated to be \$2,546,348 by years end. All City staff present that this is a positive situation with lots of employee effort to be expended during the year to make Dunsmuir a better place to live and work.

Thank you for the opportunity to work with staff to present this fiscal plan.



Randy L. Johnsen
Interim City Manager

Fund

	1-Jul-15	Revenue	Transfer In	Total	Salaries/Benefits	O & M	Capital Imp.	Debt Service	Transfer Out	Total	30-Jun-16
10 General	321,140	1,397,895	-	1,719,035	452,895	902,233	117,379	-	50,000	1,522,447	196,588
20 Sewer Enterprise	142,495	575,332	-	717,827	352,182	327,892	-	-	-	680,074	37,753
21 Sewer Increase	669,334	188,200	-	857,534	-	-	-	173,446	-	173,446	684,088
25 Solid Waste	484,062	412,500	-	896,562	59,043	295,710	-	-	-	354,753	541,809
30 Water Enterprise	499,660	435,850	-	935,510	214,512	178,475	-	-	-	392,987	542,523
31 Water Increase	207,908	182,000	-	389,908	-	-	-	34,833	-	34,833	355,076
14 Tauhindaui Park	10,820	39,000	-	49,820	21,903	4,582	-	-	-	26,485	23,335
40 Airport	(67,522)	193,600	-	126,078	29,774	16,938	150,000	-	-	196,712	(70,634)
45 Airport Improvements	1,471	-	-	1,471	-	-	-	-	-	-	1,471
50 Local Transportation	14,348	49,031	-	63,379	2,732	58,739	-	-	-	61,471	1,908
59 Gas Tax-2103	(10,735)	8,710	-	(2,025)	2,732	1,150	-	-	-	3,882	(5,907)
60 Gas Tax-2105	3,473	10,987	-	14,460	5,463	4,622	-	-	-	10,085	4,375
61 Gas Tax-2106	(2,059)	10,464	-	8,405	2,732	5,668	-	-	-	8,400	5
62 Gas Tax-2107	1,426	22,185	-	23,611	5,463	16,390	-	-	-	21,853	1,758
63 Gas Tax-2107.5	879	1,000	-	1,879	-	91	-	-	-	91	1,788
64 Gas Tax 2107 SR	808	68,694	50,000	119,502	73,860	10,790	-	-	-	84,650	34,852
70 Fire Assessment	71,992	21,125	-	93,117	-	14,371	-	-	-	14,371	78,746
71 09/10 CDBG	(39,308)	-	16,770	(22,538)	-	274	-	-	-	274	(22,812)
72 09/10 CDBG	(38,503)	-	-	(38,503)	-	-	-	-	-	-	(38,503)
73 12/13 CDBG	(27,017)	1,063,000	137,000	1,172,983	-	-	1,172,983	-	-	1,172,983	(0)
82 EDBG RLF	67,817	35,299	78,485	181,602	-	321	-	-	110,648	321	181,281
85 EDBG	110,648	-	-	110,648	-	-	-	-	8,894	110,648	(0)
90 CDBG	8,894	-	-	8,894	-	-	-	-	8,894	8,894	(0)
92 CDBG RLF	95,943	16,910	-	112,853	-	140	-	-	112,713	112,853	0
93 SO Dunsmuir Sewer Dist	(1,617)	9,500	-	7,883	-	-	-	9,520	-	9,520	(1,637)
	2,526,358	4,741,282	282,255	7,549,895	1,223,231	1,838,386	1,440,362	217,799	282,255	5,002,033	2,547,862

CITY OF Dunsmuir 2015/2016 PERSONNEL BUDGET

Position	City Manager	Finance Director	Accts Rec	Admin Asst.	Public Works Sup	PU Sup	PU UMI/III	PU UMI/II	PU UMI	Public Util UMI	Public Works MW/II	Public Works MW/III	Comm Serv Officer	Fire Chief	CC/Tres	TOTAL
<i>Incumbent</i>																
<i># of part time or volunteers</i>																
Salaries Regular	100,000	70,000	41,018	38,958	45,074	51,896	46,467	42,716	42,716	38,958	42,827	40,539	10,826	54,000	6,000	655,169
Salaries Part Time																26,408
FICA	7,652	5,357	3,138	2,980	3,448	3,970	3,555	3,268	3,268	2,980	3,276	3,101	828	4,131	459	52,145
PERS employer	8,003	5,602	3,283	3,118	3,607	4,163	3,719	3,419	3,419	3,118	3,427	3,244	-	4,322		52,433
" employee	4,000	2,800	1,641	1,558	1,803	2,076	1,859	1,709	1,709	1,558	1,713	1,622	-	2,160		26,207
Health Insur.	25,799	25,799	9,581	25,799	19,232	19,353	25,799	19,232	19,232	19,232	19,232	25,799	-			261,866
Workers Comp	633	443	260	247	5138	5,915	5,296	4,869	4,869	4,440	4,881	4,609	1,234	6,260	41	62,262
Deferred Comp.	2,200	1,840	1,200	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	417			14,657
Personnel Total	148,287	111,841	60,119	73,661	79,301	88,363	87,695	76,211	76,212	71,287	76,357	79,915	13,306	70,872	6,500	1,151,147
SCORE share	6,638	5,007	2,691	3,297	3,550	3,956	3,926	3,412	3,412	3,191	3,418	3,577	596	3,173	291	51,532
SCORE Assessment	5,711	4,307	2,315	2,837	3,054	3,403	3,377	2,935	2,935	2,745	2,941	3,078	512	2,729	250	44,334
General Fund																
City Manager	35%	5%														
Finance	5%	65%	40%	30%												
Planning	5%			10%												
Fire																
Buildings/Grounds					15%						30%	10%				
Streets	10%				45%						26%	23%				
Code Enforcement	10%												100%			
Comm. Promotion																
Tauhandaui Park	5%				5%							5%				
Solid Waste					15%							15%				
LTC					2%							2%				
Gas Tax					15%							20%				
Water	10%	10%	20%	20%		25%	50%	50%	50%	50%		30%				
Waste Water	10%	10%	20%	20%		75%	50%	50%	50%	50%		1%				
Airport	10%				3%											
Check sum	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%

1,247,013

Fund 10-000 General		Actual	Actual	Before Audit	Proposed	Approved
A	No.	YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
4100	Secured & Unsecured Taxes pt	252,305	264,905	271,100	287,000	287,000
4120	Sales & Use Tax	65,226	74,209	84,616	75,500	75,500
4125	Transaction & Use Tax	-	-	-	9,000	9,000
4130	Transient Occupancy Tax	109,088	109,567	111,614	109,000	109,000
4140	Franchises	36,697	36,852	31,923	36,800	36,800
4150	Business License Tax	14,380	16,569	16,143	15,000	15,000
4160	Real Property Transfer Tax (pt)	4,268	2,602	1,813	2,000	2,000
4170	Excise Tax	2,134	-	-	-	-
4200	Animal License	1,943	2,334	1,133	1,500	1,500
4210	Building Permits (Bldg Insp)	12,730	2,921	24,276	20,000	20,000
4215	Plan Check Fees (Bldg Insp)	4,436	1,283	1,475	2,000	2,000
4230	Encroachment Permits (Bldg Insp)	375	500	400	400	400
4300	Vehicle Code Fines	3,169	1,770	2,489	2,500	2,500
4310	Criminal Fines	1,234	1,168	305	1,200	1,200
4320	Parking Tickets	524	962	324	500	500
4330	City Ordinance Fines	-	65	-	100	100
4340	Penalties	2,201	1,448	1,468	1,500	1,500
4400	Interest - LAHF	868	181	63	400	400
4405	Interest - Checking	41	125	170	100	100
4430	Building Rentals	79,160	93,920	93,714	94,000	94,000
4440	Lease of Ground Area	150	150	-	100	100
4470	Cemetery Plot Sales	1,000	3,375	1,000	1,000	1,000
4500	Motor Vehicle In Lieu	986	8	788	800	800
4510	Homeowners' Tax Relief (pt)	669	675	(54)	450	450
4535	Mandated Cost Reimbursements	-	128	42,569	-	-
4540	Prop 172 Augmentation	13,203	13,687	16,220	14,000	14,000
4550	VLF Net	150,230	155,679	155,960	155,000	155,000
4555	Triple Flip	19,873	22,392	25,549	24,000	24,000
4620	State Grant Funds	48,854	6,716	-	-	-
4800	Zoning & Subdivision Fees (Plang)	300	-	(50)	83	83
4810	Variances (Planning)	600	300	300	400	400
4820	Use Permits (Planning)	925	335	375	600	600
4830	Sign Permits (Planning)	700	625	245	600	600
4850	District Callout Reimbursement	39,610	27,356	29,708	30,000	30,000
4870	Mutual Aid/Billable Services	41,849	69,601	52,261	30,000	30,000
4880	Misc Fire Dept Revenues (Grant)	3,176	-	2,294	-	-
4910	Impound Fees	435	375	1,302	700	700
5000	Misc. Service	519	1,298	880	800	800
5100	Sale of Surplus Property	-	1,500	-	500	500
5150	Unclassified Revenues	5,533	2,514	622	1,000	1,000
5160	Indirect Cost Allocations	246,850	353,655	325,644	277,553	277,553
5170	Operating Transfers in	38,968	-	-	11,001	11,001
5190	Prior Year Cost Reimbursement	-	-	-	44,000	44,000
	Dept:509 Law Enforcement			-	-	-
4670	C.O.P.S. (CSS & deputy)	88,961	94,147	120,848	100,000	100,000
	Dept:511 F.E.M.A / FIRE Grant				-	-
4670	FEMA / ST OF CA Collision Grant	769,236	-	183,201	-	-
	Dept:513 Streets & Roads					-
4620	State Grant Funds (STIP) & Prop 1B / RSTP	345,011	1,332	5,794	117,379	117,379
	Dept:514 Buildings & Grounds					-
4620	Grant Funds (STIP) Tauhindauli Viewing Platform	-	-	170,558	-	-
	Total Revenues	2,408,416	1,367,230	1,779,038	1,468,466	1,468,466

A	No.	Fund 10-000 General		Actual	Actual	Before Audit	Proposed	Approved
				YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16

Expenditures

Dept:501 City Council

7200	Training & Education	-	1,100	-	2,000	2,000
7210	Meetings & Travel (meals included)	1,240	6,965	286	5,000	5,000
7230	Sub/Membership Dues	-	-	-	1,100	1,100
7300	Professional Services	1,369	473	2,537	3,600	3,600
7310	Contract/Special Services	4,599	182	43	100	100
7400	Election Expense	-	11,728	1,329	-	-
7410	Adv/Notices	703	387	853	1,000	1,000
7600	Equipment/Replacement < \$1,000	-	-	-	11,000	11,000
7730	Utilities	566	595	644	650	650
7900	Office Expenses	611	775	524	500	500
7910	Misc. Department Expenses	-	-	-	-	-
Total Dept: 501 City Council		9,088	22,205	6,215	24,950	24,950

The City Council budget includes \$7,000 for travel/training, \$3600 for public broadcasting of CC mtg. and \$11,000 for new audio/visual equipment and chairs for the Council.

Dept:502 City Manager

XX	Salary & Benefits	103,187	110,403	91,571	81,302	81,302
/200	Training & Education	715	502	568	2,000	2,000
7210	Meetings & Travel	1,123	316	5,951	3,000	3,000
7230	Sub/Membership Dues	1,075	1,075	1,100	1,500	1,500
7300	Professional Services	-	-	350	-	-
7750	Phone Charges	450	375	100	150	150
7900	Office Expenses	77	-	854	500	500
7910	Misc. Department Expenses	-	-	-	4,000	4,000
8100	Liability Insurance	4,841	3,515	8,302	3,665	3,665
Total Dept: 502 City Manager		111,467	116,186	108,796	96,117	96,117

The budget includes the hire of a full time City Manager at \$100,000 per year. Salaries for the CM budget are made up of 35% CM, 5% CFO, and 30% Admin. Asst., travel/training of \$5,000 and \$4,000 for misc. exp.

Fund 10-000 General		Actual	Actual	Before Audit	Proposed	Approved
A	No.	<u>YE 6/30/13</u>	<u>YE 6/30/14</u>	<u>YE 6/30/15</u>	<u>YE 6/30/16</u>	<u>YE 6/30/16</u>
Dept:503 City Clerk & Treasurer						
71XX	Salary & Benefits	5,924	6,508	6,480	6,500	6,500
7210	Meetings & Travel	-	-	-	1,000	1,000
7230	Sub/Membership Dues	-	-	-	1,000	1,000
7300	Professional Services	150	-	-	5,000	5,000
7400	Election Expense	333	-	-	10,000	10,000
7410	Adv/Notices	104	-	298	3,000	3,000
7900	Office Expense	-	-	171	100	100
8100	Liability Insurance	550	560	885	52	52
Total Dept: 503 City Clerk & Treasurer		7,061	7,068	7,834	26,652	26,652

The City Clerk/Treasurer budget includes monthly stipend for both positions as well as \$1,000 for annual Municipal Code Membership, \$10,000 for the Special Election, \$5,000 for Municipal Code reprints and \$3,000 for ordinance publishing.

Dept:505 City Attorney						
7300	Professional Services	30,299	34,721	31,967	35,000	35,000
7340	Litigation Expense	1,541	1,188	1,046	2,000	2,000
7910	Misc. Department Expense	-	-	-	-	-
Total Dept: 505 City Attorney		31,840	35,909	33,013	37,000	37,000

Dept:506 Planning						
71XX	Salary & Benefits	6,624	7,044	7,165	15,099	15,099
7230	Sub/Membership Dues	-	2,345	1,036	2,000	2,000
300	Professional Services-OnCall	5,787	25,840	14,203	22,500	22,500
7310	Contract/Special Services-Hsg Elmnt/Ann'l Update	875	-	668	15,000	15,000
7410	Adv/Notices	1,347	867	943	3,000	3,000
8100	Liability Insurance	13	10	212	115	115
Total Dept: 506 Planning		14,646	36,106	24,226	57,714	57,714

The salaries are for 5% of the CM and 10% of the Admin. Assist., \$22,000 for the Planner, \$15,000 for the housing Element Update and \$3,000 for public Notices/advertising.

Fund 10-000 General		Actual	Actual	Before Audit	Proposed	Approved
A	No.	YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
Dept:507 Finance & Administration						
71XX	Salary & Benefits	105,521	110,862	68,436	106,203	106,203
7200	Training & Education	165	91	-	2,000	2,000
7210	Meetings & Travel	410	106	15	3,000	3,000
7300	Professional Services	6,888	21,401	15,071	15,000	15,000
7310	Contract/Special Services	9,855	7,793	7,351	10,000	10,000
7320	Audit	14,939	17,319	4,200	18,500	18,500
7600	Equipment/Replacement < \$1,000	-	513	1,596	500	500
7610	Equipment Maint & Replacement	-	77	106	500	500
7720	Maintenance Buildings/Grounds	2,548	3,826	4,370	2,500	2,500
7730	Utilities	6,429	4,804	4,691	5,000	5,000
7750	Phone	4,181	5,062	6,632	6,500	6,500
7760	Leases/Rentals	6,605	6,099	8,405	7,000	7,000
7780	Penalty	-	-	584	-	-
7900	Office Expense	5,616	6,871	5,430	6,000	6,000
7920	Supplies/Materials	1,124	603	(165)	500	500
7930	Postage	1,356	1,675	756	1,200	1,200
8100	Liability Insurance	5,534	4,067	9,208	6,513	6,513
8200	Equipment Replacement	8,181	871	12,979	500	500
Total Dept: 507 Finance		179,352	192,042	149,666	191,416	191,416

The budget provides for a full time Finance Director at \$70,000 per year. 65% of the Finance Director, 5% of the CM and 40% of the A/R Clerk are included in the salaries. Professional Services are for tech support through ACME Comp. Services and Tyler Tech (financial software support). Audit and contract services are included, leases of various office equipment and the purchase of the A/R software package is included.

Dept:508 Building Inspection						
7230	Sub/Membership Dues	125	-	-	-	-
7300	Professional Services	5,912	553	5,079	5,000	5,000
7310	Contract/Special Services	17,020	15,583	17,000	17,000	17,000
7900	Office Supplies	41	1,803	135	400	400
Total Dept: 508 Building Inspection		23,097	17,940	22,214	22,400	22,400

Professional services provided by the contract building inspector and related services are included.

Fund 10-000 General		Actual	Actual	Before Audit	Proposed	Approved
A	No.	YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
Dept:509 Law Enforcement						
71XX	Salary & Benefits-Code Enforcement	22,978	18,196	19,587	34,613	34,613
7200	Training & Education		548	-	2,000	2,000
7210	Meetings & Travel		-	-	-	-
7220	Physical Exams		120	120	120	120
7240	Clothing/Cleaning	-	373	568	600	600
7300	Professional Services-Sheriff	387,935	391,452	393,593	406,000	406,000
7410	Adv/Notices	-	560	-	200	200
7600	Equipment/Replacement < \$1,000	-	-	16	3,000	3,000
7620	Vehicle Fuel	3,244	989	713	1,000	1,000
7630	Vehicle Maintenance	712	321	321	400	400
7640	Radio Replace / Repair	97	-	-	-	-
7720	Maintenance Buildings/Grounds	-	32	647	226	226
7730	Utilities	3,893	4,165	2,706	3,000	3,000
7750	Phone	268	483	153	300	300
7920	Supplies/Materials	323	653	803	1,000	1,000
8100	Liability Insurance	85	71	666	631	631
8110	Property Insurance	1,017	1,737	1,757	2,020	2,020
8410	Cleanup - Nuisance Abatement	-	373	-	-	-
Total Dept: 509 Law Enforcement		420,552	420,072	421,649	455,110	455,110

The Law Enforcement budget includes salary for a part time Code Enforcement Officer, Maintenance of Understanding with the Siskiyou County Sherriff's Dept.(S406,000), and a replacement computer for the Code Enforcement officer.

Fund 10-000 General		Actual	Actual	Before Audit	Proposed	Approved
A	Io.	<u>YE 6/30/13</u>	<u>YE 6/30/14</u>	<u>YE 6/30/15</u>	<u>YE 6/30/16</u>	<u>YE 6/30/16</u>
Dept:510 Fire						
71XX	Salary & Benefits	77,734	79,121	80,098	112,440	112,440
7170	Unemployment Insurance	-	235	45	200	200
7200	Training & Education	3,130	2,121	3,268	3,000	3,000
7210	Meetings & Travel	-	-	154	100	100
7220	Physical Exams	2,225	960	720	1,400	1,400
7230	Sub/Membership Dues	560	760	603	600	600
7300	Professional Service	2,402	4,708	7,927	6,000	6,000
7440	Fire Callouts	12,711	23,845	3,322	15,000	15,000
7450	EMS Callouts	7,820	5,394	4,446	6,000	6,000
7460	District Callouts	12,020	10,794	11,042	13,000	13,000
7470	Fire Practices	5,220	5,837	3,315	4,000	4,000
7600	Equipment Replacement < \$1,000	6,547	4,342	11,146	1,000	1,000
7610	Equipment Maint & RPLC	2,340	-	263	1,000	1,000
7620	Vehicle Fuel	9,079	7,666	7,008	8,000	8,000
7630	Vehicle Maintenance	6,662	6,654	2,375	4,000	4,000
7640	Radio Replace/Repair	2,339	-	-	-	-
7720	Maintenance Buildings/Grounds	120	766	140	3,000	3,000
7730	Utilities	6,272	5,353	4,928	5,500	5,500
7750	Phone + Chief's Cell	2,216	2,211	3,117	2,500	2,500
760	Lease/Rentals	751	782	166	500	500
7900	Office Expenses	604	1,086	1,521	1,500	1,500
7920	Supplies/Materials	7,677	3,483	3,146	4,000	4,000
8100	Liability Insurance	6,948	7,875	10,667	5,882	5,882
8110	Property Insurance	1,165	1,861	1,882	2,164	2,164
8200	Equipment Replacement	1,159	5,198	-	10,000	10,000
Total Dept: 510 Fire		177,699	181,051	161,299	210,786	210,786
Dept:511 FEMA Grant / 50/50 GRANT						
7610	Equipment Maint & Replacement	-	-	186,044	-	-
7200	Training	-	-	-	-	-
7920	Vehicle Replacement	808,204	-	-	-	-
		808,204	-	186,044	-	-

Salary for a full time Fire Chief (\$54,000) and stipends for his staff along with EMS/fire callouts are included in the budget. Replacement of turnouts, fire equipment and other apparatus are included. As per the Fire Chief, no FEMA grant applied for this year.

Fund 10-000 General		Actual	Actual	Before Audit	Proposed	Approved
A	No.	YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
	Dept:513 Streets & Roads					-
71XX	Salary & Benefits	64,235	67,172	74,968	55,705	55,705
7200	Training & Education	-	-	50	100	100
7240	Clothing/Cleaning	1,466	2,066	1,661	2,000	2,000
7300	Professional Services	-	277	689	500	500
7600	Equipment Replacement < \$1,000	836	(137)	1,084	600	600
7610	Equipment Maint & Replacement	2,535	1,080	455	1,500	1,500
7630	Vehicle Maintenance	8,485	15,036	5,011	4,000	4,000
7640	Radio Replace/Repair	2,642	-	82	100	100
7730	Utilities	3,441	3,260	3,486	3,500	3,500
7750	Phone	1,504	1,804	2,174	2,200	2,200
7760	Leases/Rentals	4,577	4,699	4,985	5,000	5,000
7900	Office Expenses	965	873	528	1,000	1,000
7910	Misc. Department Expense	-	-	-	-	-
7920	Supplies/Materials	1,464	3,125	1,179	5,000	5,000
8100	Liability Insurance	1,097	867	2,868	1,343	1,343
8130	Permits & Licenses	260	40	280	200	200
8230	Road Projects	3,577	9,998	113	5,000	5,000
8240	Overlay Projects (Dunsmuir Ave)	341,861	1,332	5,853	-	-
8250	Reconstruction Projects (Allen, Sac)	-	-	-	-	-
8260	SideWalk Improvement Projects / RSFP	131	10,816	640	117,379	117,379
8295	Special Proj-RTSP Funding	-	-	4,602	-	-
8210	Vehicle Replacement - Bucker truck	-	-	-	-	-
	Vehicle Acquisition	50	-	-	-	-
500	Op Trnsfrs Out-GT Sww Rmvl 64	25,866	33,996	24,996	50,000	50,000
	Total Dept: 513 Streets & Roads	464,991	156,304	135,703	255,127	255,127

A percentage of Public Works Staff, 10% of the CM and % of the Finance Director is included in the salaries. Purchases of traffic paint, stencils, sprayer along with replacement of misc. tools are included but are also spread to various funds based on usage. \$117,379 for sidewalk improvements and \$50,000 transfer to Fund 64-Snow Removal.

Fund 10-000 General		Actual	Actual	Before Audit	Proposed	Approved
No.		YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
Dept:514 Building & Grounds						
71XX	Salary & Benefits	24,744	27,687	33,723	40,973	40,973
7200	Training & Education	304	-	-	-	-
7220	Physical Exams	-	-	-	-	-
7240	Clothing/Cleaning	42	75	81	100	100
7300	Professional Services	3,975	2,000	438	2,000	2,000
7310	Contract-Cemetery Grounds/Flora Snow	7,714	7,477	7,225	7,500	7,500
7410	Adv/Notices	-	-	-	-	-
7600	Equipment Replacement < \$1,000	3,765	932	913	5,000	5,000
7610	Equipment Maint & Replacement	591	1,199	234	11,000	11,000
7620	Vehicle Fuel	-	-	-	-	-
7630	Vehicle Maintenance	28	-	339	500	500
7710	Property Taxes	30	8,503	376	500	500
7720	Maintenance Buildings/Grounds	7,014	4,861	19,675	4,800	4,800
7730	Utilities	7,737	5,988	5,949	6,000	6,000
7750	Phone	424	-	-	200	200
7760	Leases / Rentals	10,710	16,454	21,690	22,000	22,000
7920	Supplies/Materials	3,484	3,079	2,049	2,500	2,500
8100	Liability Insurance	-	-	-	727	727
8110	Property Insurance	151	119	822	5,339	5,339
8130	Permits & Licenses	2,805	4,591	4,642	4,600	4,600
8200	Equipment Replacement	30	-	263	1,000	1,000
8250	Reconstruction Projects	-	-	22,785	-	-
8270.02	Special Projects	-	-	130,485	-	-
Total Dept: 514 Building & Grounds		73,548	82,964	251,689	114,739	114,739
The salaries include a percentage of Public Works staff time. Needed equipment repair (grader 411,000, etc.) leases/rental of properties (\$22,000) and property insurance are also included.						
Dept:515 Health & Welfare						
7360	Senior Nutrition	2,124	1,644	3,642	4,000	4,000
Total Dept: 515 Health & Welfare		2,124	1,644	3,642	4,000	4,000
Dept:605 Community Promotion						
7300	Professional Services	5,000	2,500	-	-	-
8295	Special Projects-1.Railroad Days	15,315	2,000	2,000	2,000	2,000
8295	Special Projects-2.Art Walk	-	1,000	1,000	1,000	1,000
8295	Special Projects-3.Dogwood Days	-	1,400	-	1,000	1,000
8295	Special Projects-4. Collier Interpretive	-	-	-	5,000	5,000
8295	Special Projects-5. Food Drive	-	500	500	500	500
8295	Special Projects-6. Big Fish / Trout Derby	-	7,097	7,986	7,500	7,500
8295	Chamber of Commerce Support	-	5,000	6,987	20,000	20,000
8295	Citizen of the Year	-	200	200	200	200
Total Dept: 605 Community Promotion		20,315	19,697	18,673	37,200	37,200
Expenditures		2,343,984	1,289,189	1,530,666	1,533,211	1,533,211
Net Effect for GENERAL FUND		64,433	78,042	248,373	(64,745)	(64,745)

Fund 14-000 Taulidauli Park		Actual	Actual	Before	Proposed	Approved
No.	Revenues	YE 6/30/13	YE 6/30/14	Audit	Budget	YE 6/30/16
				YE 6/30/15	YE 6/30/16	YE 6/30/16
5150	Unclassified Rev			12,857	53,000	53,000
				-	-	-
	Total Revenues			12,857	53,000	53,000
						-
	Expenditures					-
71XX	Salary & Benefits			331	21,903	21,903
7480	Management/Adm Charges				4,375	4,375
7720	Grounds Maintenance				10,000	10,000
8100	Liability Insurance			-	207	207
8270	Special Projects (Restroom Proj)			-	15,415	15,415
8320	Debt Serv/Adm Charge					-
8500	Transfers Out			-	11,001	11,001
	Total Expenditures			331	62,901	62,901
						-
	Net Effect			12,527	(9,901)	(9,901)

Fund 20-000 Sewer Enterprise					
Account Revenues	Actual YE 6/30/13	Actual YE 6/30/14	Before Audit YE 6/30/15	Proposed Budget YE 6/30/16	Approved YE 6/30/16
4220 Hookup Permits	3,250	3,270	3,362	3,400	3,400
4340 Penalties	10,401	9,342	9,934	10,500	10,500
4400 Interest - LAIF	721	334	184	350	350
4420 Wells Fargo Security Earnings	5	-	-	2	2
4406 Interest - Other	1,723	72	93	80	80
4620 Other County & State Grant & Loan Funds	438,202	4,903,457	-	-	-
4920 Sewer Charges	582,078	560,754	556,885	561,000	561,000
4921 Sewer Increase Revenue	190,932	189,085	188,219	188,200	188,200
Total Revenues	1,227,312	5,666,313	758,677	763,532	763,532
Expenditures					
71XX Salary & Benefits	227,223	214,042	201,991	352,182	352,182
7200 Training & Education	536	554	1,797	1,000	1,000
7210 Meetings & Travel	-	-	-	-	-
7230 Sub/Membership Dues	615	246	76	1,000	1,000
7240 Clothing/Cleaning	1,894	1,726	1,753	2,000	2,000
7300 Professional Services	33,869	40,970	32,078	35,000	35,000
7310 Contract/Special Services	50	159	-	100	100
7330 Contract Lab Analysis	12,588	15,010	6,729	12,000	12,000
7410 Adv/Notices	243	-	-	100	100
7480 Management/Adm Charges	117,268	119,568	121,387	84,929	84,929
7600 Equipment/Replacement < \$1,000	535	580	946	1,000	1,000
7610 Equipment Maint & Replacement	4,831	424	1,345	4,000	4,000
7620 Vehicle Fuel	5,218	7,967	6,338	5,000	5,000
7630 Vehicle Maintenance	5,234	6,142	3,059	3,500	3,500
7640 Radio Reple/Repair	630	-	-	-	-
7710 Property Taxes	268	271	273	300	300
7720 Maintenance Buildings/Grounds	1,504	2,342	1,735	2,000	2,000
7730 Utilities	43,806	55,286	61,900	62,000	62,000
7750 Phone	2,866	3,024	3,436	3,500	3,500
7760 Leases/Rentals	64	92	61	100	100
7790 Oxidation Ditch Maintenance	106	44	3,901	3,000	3,000
7810 Sludge Bed Maintenance	3,049	4,207	4,045	4,000	4,000
7820 Chlorinator/Contact Maint	20,475	27,951	(5,113)	10,000	10,000
7840 Pump Station Maintenance	14,367	13,201	11,146	5,000	5,000
7860 Depreciation	143,756	145,093	-	-	-
7900 Office Supplies	1,269	1,403	3,585	3,500	3,500
7920 Supplies/Materials	1,534	1,115	3,026	8,000	8,000
7930 Postage	3,221	3,630	2,761	3,000	3,000
7950 Main Repairs	41	1,333	141	7,000	7,000
7970 Lab Supplies/Maintenance	4,722	2,779	3,069	5,000	5,000
8100 Liability Insurance	14,281	15,537	22,544	52,853	52,853
8110 Property Insurance	479	869	878	1,010	1,010
8120 Flood Insurance	2,487	3,091	2,917	3,000	3,000
8130 Permits & Licenses	5,828	1,136	9,274	4,000	4,000
8200 Equipment Replace	1,285	18,443	1,423	1,000	1,000
8280 CWSRF Sewer Improvement Project	-	5,205,513	469,812	-	-
8300 Bad Debt	6,267	-	-	-	-
8600 Interest-All Loans	48,490	47,570	46,650	173,446	173,446
Expenditures	730,899	5,961,319	1,024,964	853,520	853,520
Net Effect	496,413	(295,006)	(266,287)	(89,988)	(89,988)

Included in the budget for the sewer department are the following items: new computer (\$2000) sealcoat blacktop for WWTP (\$1200), 600 ft. replacement hose for the jet rodder (\$1500), root cutter kit for jet rodder(\$1000), air compressor for So. Highway Lift Station (\$1900), chlorine scales (\$2176), (2) buildings for composite manholes (\$1000), manhole extensions (\$2500), solids scale(\$2400), along with some misc. replacement tools. Also included is the hire of a full time Operator in Trail items that are used by multiple depts. are split accordingly.

Acc No.	Fund 25 Solid Waste Enterprise	Actual YE 6/30/13	Actual YE 6/30/14	Before Audit YE 6/30/15	Proposed YE 6/30/16	Approved YE 6/30/16
Revenues						
4340	Penalties	6,916	5,856	6,119	6,200	6,200
4400	Interest - LAIF	1,173	990	955	1,000	1,000
4410	Interest - Loans	1,360	870	249	300	300
4620	State Grant(Recycle \$5k)	5,000	5,000	-	5,000	5,000
4930	Refus Col'n Fees	392,256	389,331	385,068	390,000	390,000
4940	Extra Garbage Fees	5,507	5,656	5,877	6,000	6,000
4945	Dumpster Rental	3,658	3,811	3,516	4,000	4,000
	Total Revenues	415,869	411,513	401,786	412,500	412,500
Expenditures						
71XX	Salary & Benefits	47,685	72,042	64,636	59,043	59,043
7300	Professional Services	70,298	44,578	72,323	75,000	75,000
7310	Contract-Clemons (Res 2012-23)	138,521	157,850	134,985	136,104	136,104
7480	Management/Adm Charges	39,491	74,904	80,810	41,795	41,795
7600	Equipment/Replacement < \$1,000	-	3,177	1,168	1,500	1,500
7620	Vehicle Fuel	4,541	4,685	4,029	4,200	4,200
7630	Vehicle Maintenance	2,593	6,305	2,537	4,000	4,000
7640	Radio Replace/Repair	159	-	-	-	-
7720	Maintenance Buildings/Grounds	507	49	4,698	2,000	2,000
7760	Leases/Rentals	17,708	19,513	16,415	18,000	18,000
7860	Depreciation	24,489	6,452	-	-	-
7900	Office Supplies	-	-	-	-	-
7920	Supplies/Materials	740	7,151	1,326	1,500	1,500
7930	Postage	3,200	2,667	2,756	3,000	3,000
8100	Liability Insurance	1,987	1,571	4,338	1,611	1,611
8200	Equipment Replacement	-	32,259	62,457	-	-
8600	Bad Debt	1,975	-	-	-	-
8270.02	Special Projects	5,200	8,225	6,865	7,000	7,000
	Expenditures	359,094	441,428	459,344	354,753	354,753
	Net Effect	56,775	(29,915)	(57,558)	57,747	57,747

Fund 30-000 Water Enterprise		Actual	Actual	Before Audit	Proposed	Approved
Acc No.		YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
Revenues						
4220	Hookup Permits	850	2,239	2,253	2,300	2,300
4340	Penalties	6,558	4,625	7,790	7,800	7,800
4400	Interest - LAF	518	575	508	750	750
4420	Interest - Other	576	0	1	-	-
4960	Water Charges	431,901	408,024	424,605	425,000	425,000
4961	Water Increase		69,904	182,082	182,000	182,000
5000	Misc. Services	25			-	-
5100	Sale of Surplus Property	-	-	-	-	-
Total Revenues		440,428	485,367	617,236	617,850	617,850
Expenditures						
71XX	Salary & Benefits	118,298	128,604	120,160	214,512	214,512
7200	Training & Education	428	358	516	400	400
7230	Sub/Membership Dues	483	5,572	2,510	2,500	2,500
7240	Clothing/Cleaning	372	447	609	600	600
7300	Professional Services	3,207	2,602	5,262	17,000	17,000
7310	Contract/Special Services	600	250	1,565	10,000	10,000
7330	Contract Lab Analysis	1,924	1,116	1,541	2,000	2,000
7410	Adv/Notices	-	-	236	100	100
7480	Management/Adm Charges	47,485	96,240	89,837	60,670	60,670
7600	Equipment/Replacement < \$1,000	434	479	59	500	500
7610	Equipment Maint & Replac (tank inspections/pipe l	459	277	462	2,000	2,000
7620	Vehicle Fuel	7,376	5,108	4,525	5,000	5,000
7630	Vehicle Maintenance	3,347	3,176	6,114	3,500	3,500
7640	Radio Replace / Repair	242	-	-	-	-
7710	Property Taxes	2,099	2,121	2,125	2,200	2,200
7720	Maintenance Buildings/Grounds	2,908	159	292	500	500
7730	Utilities	11,965	10,032	16,442	16,000	16,000
7750	Phone	502	606	950	1,000	1,000
7830	Valve Hydrant Repair	791	667	374	5,000	5,000
7840	Pump Station Maintenance	-	110	-	-	-
7860	Depreciation	130,652	97,485	-	-	-
7900	Office Supplies	-	396	-	-	-
7920	Supplies/Materials	1,153	1,628	1,372	2,000	2,000
7930	Postage	2,760	3,167	2,792	3,000	3,000
7950	Main Repairs	18,540	16,796	18,323	12,000	12,000
7960	Roadbase Asphalt	630	725	2,013	-	-
8100	Liability Insurance	6,430	7,148	12,217	20,208	20,208
8110	Property Insurance	1,343	2,233	2,258	2,597	2,597
8130	Permits & Licenses	6,826	10,590	6,631	6,700	6,700
8200	Equipment Replacement-Hand Held Mtr Rdrs	286	7,974	-	3,000	3,000
8300	Interest	34,678	35,114	21,799	34,833	34,833
8270.01	Water Main Projects	450	-	-	-	-
8600	Operating Transfers Out	2,564	-	-	-	-
Expenditures		409,232	441,182	320,986	427,820	427,820
Net Effect		31,196	44,186	296,250	190,030	190,030

Included in the Water Dept. budget are the following: Spring Weir Electronics (\$8000), water tank inspections (\$4000), fire hydrant riser (\$1000), meter sampling sites (\$2350), an 2" & 1" gas water pump (\$1100) and various small item replacement items. Items that are shared by multiple depts. are split accordingly. The budget also includes the hire of a fulltime Water System Operator.

Fund 40 Airport		Actual	Actual	Before Audit	Proposed	Approved
Acc No.		YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
Revenues						
4400	Interest - LAIF	-	-	-	-	-
4430	Building Rentals	11,508	11,137	8,608	11,000	11,000
4440	Lease of Ground Area	4,566	1,416	2,366	2,500	2,500
4460	Airport Parking/Tiedowns	120	240	55	100	100
4640	FAA Airport Improv Proj	12,732	-	-	150,000	150,000
4650	Aid to Airports	-	-	-	30,000	30,000
	Total Revenues	28,926	12,793	11,029	193,600	193,600
Expenditures						
71XX	Salary & Benefits	2,520	5,367	3,875	29,774	29,774
7310	Contract/Special Serv	-	6,182	2,722	3,600	14,600
7480	Management/Adm Charges	6,197	5,052	3,215	3,932	3,932
7610	Equipment Maint & Replacement	130	15	-	2,223	2,223
7720	Maintenance Buildings/Grounds	207	184	896	4,000	4,000
7730	Utilities	1,572	1,570	1,072	1,500	1,500
7860	Depreciation	91,450	90,410	-	-	-
8100	Liability Insurance	6,673	4,020	4,178	384	384
8110	Property Insurance	713	1,117	1,130	1,299	1,299
8250	Special Projects	-	-	-	-	-
	Expenditures	109,462	113,918	17,088	46,712	46,712
	Net Effect	(80,536)	(101,125)	(6,059)	146,888	146,888

The budget includes \$150,000 FAA Airport Improvement Grant (application pending) and \$30,000 (\$20,000 for prior yrs.) from Aid to Airports. Salaries include 10% CM, 5% Finance Director and a percentage of Public Works staff and a Contract with Ford Aviation Consultants, Inc. for \$5,000 plus \$800 per month.

Fund 50 Local Transportation		Actual	Actual	Before Audit	Proposed	Approved
Acc No.		YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
Revenues						
4400	Interest - LAIF	33	25	22	25	25
4600	Local Transportation	55,738	52,561	52,811	49,006	49,006
Total Revenues		55,771	52,586	52,833	49,031	49,031
Expenditures						
7100	Salaries & Benefits	1,314	1,488	1,581	2,732	2,732
7475	Transit Assistance	44,027	40,496	35,119	38,154	38,154
7480	Management/Adm Charges	6,035	2,640	3,655	5,082	5,082
7740	Street Lights	-	-	-	14,652	14,652
8100	Liability Insurance	-	-	36	5	5
8250	Reconstruction Projects	-	2,394	5,399	-	-
	Operating Transfers Out	-	-	-	-	-
Total Expenditures		51,376	47,017	45,790	60,625	60,625
Net Effect		4,395	5,569	7,042	(11,594)	(11,594)

The Local Transportation Claim from the County of Siskiyou provides \$49,006, of which \$38,154 will be held for the 'STAGE' transportation. The utility costs for operating the street lights will also be paid from this fund.

Acc. No.	Fund 59 Gas Tax 2103 TCRF	Actual YE 6/30/13	Actual YE 6/30/14	Before Audit YE 6/30/15	Proposed YE 6/30/16	Approved YE 6/30/16
Revenues						
4520	Gas Taxes	<u>15,108</u>	<u>26,549</u>	<u>20,347</u>	<u>8,710</u>	<u>8,710</u>
	Total Revenues	15,108	26,549	20,347	8,710	8,710
Expenditures						
71XX	Salaries & Benefits	895	2,309	874	2,732	2,732
7300	Professional Services	429	-	-	-	-
7480	Management/Adm Charges	1,625	5,472	5,194	1,121	1,121
7620	Vehicle Fuel	-	6,062	-	-	-
7630	Vehicle Maintenance	-	925	-	-	-
7740	Street Lighting	10,711	15,558	21,024	-	-
8100	Liability Insurance	-	-	19	29	29
	Expenditures	13,661	30,326	27,111	3,882	3,882
	Net Effect	<u>1,447</u>	<u>(3,777)</u>	<u>(6,764)</u>	<u>4,828</u>	<u>4,828</u>

The estimates provided to the City for budgeting purposes had a substantial drop for the traffic congestion relief fund. No extra items are budgeted at this time.

Acc. No.	Fund 60 Gas Tax 2105 Sts & Rds	Actual YE 6/30/13	Actual YE 6/30/14	Before Audit YE 6/30/15	Proposed YE 6/30/16	Approved YE 6/30/16
Revenues						
4400	Interest - LAIF	-	-	-	-	-
4520	Gas Taxes	8,546	12,960	11,399	10,987	10,987
	Total Revenues	8,546	12,960	11,399	10,987	10,987
Expenditures						
7100	Salaries & Benefits	4,048	4,063	4,292	5,463	5,463
7240	Clothing/Cleaning	-	-	-	-	-
7300	Professional Services	(697)	-	-	-	-
7480	Management/Adm Charges	924	1,932	1,634	1,571	1,571
7620	Vehicle Fuel	2,408	-	-	-	-
7980	Curb/Sidewalk/St. Painting	1,177	1,662	-	3,000	3,000
8100	Liability Insurance	7	3	111	51	51
	Expenditures	7,867	7,660	6,037	10,085	10,085
	Net Effect	680	5,300	5,362	902	902

The Gas Tax-General has a slight decrease in revenue, a small portion of public works salary and supplies needed for curb and sidewalk painting have been included.

Acc. No.	Fund 61 Gas Tax 2106 Const.	Actual YE 6/30/13	Actual YE 6/30/14	Before Audit YE 6/30/15	Proposed YE 6/30/16	Approved YE 6/30/16
Revenues						
4520	Gas Taxes	12,415	13,067	14,047	10,464	10,464
5000	Operating Transfers In	-	-	-	-	-
	Total Revenues	12,415	13,067	14,047	10,464	10,464
Expenditures						
7100	Salaries & Benefits	2,393	2,789	2,448	2,732	2,732
7300	Professional Services (Audit Exp)	1,001	1,517	1,589	1,300	1,300
7480	Management/Adm Charges	1,322	2,352	2,334	1,355	1,355
7620	Vehicle Fuel	-	-	3,624	-	-
7740	Street Light	1,376	250	162	-	-
7920	Supplies/Materials	2,836	3,185	3,547	3,000	3,000
8100	Liability Insurance	2	1	51	13	13
8200	Equip Replacement	2,000	-	-	-	-
	Total Expenditures	10,930	10,094	13,755	8,400	8,400
	Net Effect	1,485	2,973	292	2,064	2,064

A decrease in revenue has been noted in the Gas Tax-Construction Fund. The cost for the Annual Street Report prepared by the State Controllers Office, a plate compactor and utility rammer (\$3000) are included.

Fund 62 Gas Tax 2107 Maintenance		Actual	Actual	Before Audit	Proposed	Approved
Acc. No.		YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
Revenues						
4520	Gas Taxes	13,634	13,864	14,679	22,185	22,185
	Total Revenues	13,634	13,864	14,679	22,185	22,185
Expenditures						
7100	Salaries & Benefits	2,052	3,664	2,421	5,463	5,463
7300	Professional Services	-	815	-	-	-
7480	Management/Adm Charges	1,494	3,108	2,926	2,877	2,877
7630	Vehicle Maintenance	3,112	1,023	-	-	-
7730	Utilities		1,708	-	-	-
7740	Street Lighting	6,405	4,411	3,129	-	-
7940	Traffic Sign/Repair	-	1,151	2,144	2,500	2,500
8100	Liability Insurance-Assessment			-	-	-
8100	Liability Insurance	1	1	57	13	13
8200	Equipment Replacement	-	-	-	11,000	11,000
	Total Expenditures	13,064	15,882	10,677	21,853	21,853
	Net Effect	570	(2,018)	4,002	332	332

The Gas Tax Maintenance is the only Gas Tax Fund with an estimated increase this year. Traffic sign repair (\$2500) and street crackfill equipment and supplies (\$11,000) are included along with a portion of salaries for the public works dept.

Fund 63 Gas Tax 2107.5

Engineering

Acc. No.

	Actual YE 6/30/13	Actual YE 6/30/14	Before Audit YE 6/30/15	Proposed YE 6/30/16	Approved YE 6/30/16
Revenues					
4520 Gas Taxes	<u>1,000</u>	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>
Expenditures					
7300 Professional Services	856	1,000	-	-	-
7480 Mgmt Admin Charges	<u>110</u>	<u>219</u>	<u>217</u>	<u>91</u>	<u>91</u>
Expenditures	<u>966</u>	<u>1,219</u>	<u>217</u>	<u>91</u>	<u>91</u>
Net Effect	<u>34</u>	<u>(219)</u>	<u>1,783</u>	<u>909</u>	<u>909</u>

Fund 64 Gas Tax 2107SR Snow Removal					
Acc No. Revenues	Actual YE 6/30/13	Actual YE 6/30/14	Actual YE 6/30/15	Proposed YE 6/30/16	Approved YE 6/30/16
4520 Gas Taxes	22,618	30,620	18,199	18,694	18,694
5170 Operating Transfers In	<u>25,866</u>	<u>33,996</u>	<u>24,996</u>	<u>50,000</u>	<u>50,000</u>
Total Revenues	48,484	64,616	43,195	68,694	68,694
					-
Expenditures					-
7100 Salaries	44,507	28,875	30,421	73,860	73,860
7240 Clothing/Cleaning	29	-	-	-	-
7310 Contract/Special Service	263	-	-	-	-
7480 Management/Adm Charges	5,967	12,360	7,179	6,626	6,626
7600 Equipment Replacement < \$1,000	2,436	-	-	-	-
7610 Equip Maint & Rplc	720	-	1,375	2,000	2,000
7620 Vehicle Fuel	5,793	-	11	100	100
7630 Vehicle Maintenance	2,491	-	48	500	500
7760 Leases/Rentals	500	429	960	-	-
7920 Supplies/Materials	786	-	8	-	-
8100 Liability Insurance	<u>627</u>	<u>485</u>	<u>1,633</u>	<u>1,564</u>	<u>1,564</u>
Expenditures	64,119	42,150	41,636	84,650	84,650
					-
Net Effect	(15,635)	22,466	1,559	(15,956)	(15,956)

Snow removal funds are at a minimum based on prior years costs. An additional \$50,000 has been added from the General Fund to provide for anticipated salaries for snow removal and/or storm damage for the coming winter. Minor equipment repairs and fuel costs have also been included.

Fund 70 Fire Assessment Tax		Actual	Actual	Before Audit	Proposed	Approved
Acc No.		YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
Revenues						
4100	Secured & Unsecured Taxes	33,805	27,406	26,637	21,000	21,000
4400	Interest - LAIF	<u>113</u>	<u>126</u>	<u>110</u>	<u>125</u>	<u>125</u>
Total Revenues		33,918	27,532	26,747	21,125	21,125
Expenditures						
7480	Mgmt Charges	4,100	1,548	2,984	2,371	2,371
7600	Equipment Replacement<\$1,000				5,000	5,000
7630	Vehicle Maintenance	1,228	877	-	7,000	7,000
8210	FEMA Grant Match	<u>38,968</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures		44,296	2,425	2,984	14,371	14,371
Net Effect		<u>(10,378)</u>	<u>25,107</u>	<u>23,763</u>	<u>6,754</u>	<u>6,754</u>

Fund 71 CDBG Acc No.	Actual YE 6/30/13	Actual YE 6/30/14	Before Audit YE 6/30/15	Proposed YE 6/30/16	Approved YE 6/30/16
Revenues					
4400 Interest - LAIF	-	-	-	-	-
4410 Interest - Loans	423	588	1,284	4,000	4,000
5180 Transfer In	-	-	-	16,770	16,770
Total Revenues	120,424	588	1,284	20,770	20,770
Expenditures					
7310 Contract/Special Services	118,988	-	-	-	-
7410 Adv/Notices	102	-	-	-	-
7480 Admin. Charges	13,501	-	-	274	274
Expenditures	132,590	-	-	274	274
Net Effect	(12,166)	588	1,284	20,496	20,496

Fund 73 CDBG		Actual	Actual	Before Audit	Proposed	Approved
No.		YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
Revenues						
4400	Interest - LAIF		-	-	-	-
4410	Interest - Loans		-	-	-	-
4620	State Grant Funds		7,052	-	1,063,000	1,063,000
5180	Transfer In	-	-	-	137,000	137,000
	Total Revenues	-	7,052	-	1,200,000	1,200,000
Expenditures						
7300	Professional Service		8,828	12,935	-	-
7310	Contract/Special Services		-	-	-	-
7410	Adv/Notices		71	-	-	-
7930	Postage	-	81	-	-	-
8250	Reconstruction Projects	-	-	6,050	-	-
8270	Water Projects	-	-	22,871	1,200,000	1,200,000
8270.01	Special Projects-Water Study					-
8270.02	Special Projects-Community Building	-	-	546	-	-
	Expenditures	-	8,980	42,402	1,200,000	1,200,000
	Net Effect	-	(1,928)	(42,402)	-	-

Fund 82 ED RLF		Actual	Actual	Actual	Proposed	Approved
Acc No.		<u>YE 6/30/13</u>	<u>YE 6/30/14</u>	<u>YE 6/30/15</u>	<u>YE 6/30/16</u>	<u>YE 6/30/16</u>
Revenues						
4400	Interest - LAIF	190	167	158	170	170
4410	Interest - Loans	1,627	1,172	730	3,500	3,500
5180	Transfers in	-	-	-	78,345	78,345
	Total Revenues	1,817	1,339	888	82,015	82,015
Expenditures						
7300	Bad Debt	-	-	-	-	-
7310	Management/Adm Charges	140	6,816	2,353	321	321
	Total Expenditures	140	6,816	2,353	321	321
	Net Effect	<u>1,677</u>	<u>(5,477)</u>	<u>(1,465)</u>	<u>81,694</u>	<u>81,694</u>

This fund establishes the Economic Development Revolving Loan Fund. The transfer in establishes the starting balance of \$127,500 approved by the Council. All current and future business loans will deposited or dispersed through this Fund.

Fund 85 Econ Dev Blck Grant Acc No. Revenues	Actual <u>YE 6/30/13</u>	Actual <u>YE 6/30/14</u>	Before Audit <u>YE 6/30/15</u>	Approved <u>YE 6/30/16</u>
000-4400 Interest - LAIF	157	138	122	122
000-4410 Interest - Loans	544	388	3,754	3,754
623-4410 Interest - Loans	57	-	-	-
628-4410 Interest - Loans	7,715	3,899	-	-
Total Revenues	8,474	4,425	3,876	3,876
Expenditures				-
7300 Professional Services	-	25	-	-
8600 Bad Debt	61,673	-	-	-
7480 Management/Adm Charges	633	182	616	616
8500 Transfer Out	-	-	-	-
Expenditures	62,306	207	616	616
Net Effect	<u>(53,832)</u>	<u>4,218</u>	<u>3,260</u>	<u>3,260</u>

This fund will be closed and all loans balances will be transferred to Fund 82.

Fund 90 Community Improvement		Actual	Actual	Before Audit	Proposed	Approved
Acc no.	Revenues	YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/15	6/30/2016
4410	Interest - Loans	817	7,340	6,722	-	-
620-4410	Interest - Loans	<u>1,057</u>	<u>802</u>	<u>1,019</u>	<u>-</u>	<u>-</u>
	Total Revenues	1,874	8,142	7,741	-	-
	Expenditures					
7480	Management/Adm Charges	144	156	1,273		
8600	Bad Debt	79,459	-	-	-	-
8500	Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,894</u>	<u>8,894</u>
	Total Expenditures	79,603	156	1,273	8,894	8,894
	Net Effect	<u>(77,729)</u>	<u>7,986</u>	<u>6,468</u>	<u>(8,894)</u>	<u>(8,894)</u>

This fund will be closed, all loan balances will be transferred to Fund 92.

Acc No.	Fund 92 CDBG Hsg Rev Loan Fund	Actual YE 6/30/13	Actual YE 6/30/14	Before Audit YE 6/30/15	Proposed YE 6/30/16	Approved 6/30/2016
	Revenues					
4400	Interest - LAIF	222	247	218	-	-
4410	Interest -Loans	-	-	-	16,910	16,910
	Total Revenues	222	247	218	16,910	16,910
	Expenditures					
7480	Management/Adm Charges	329	72	29	140	140
8500	Transfer Out	-	-	-	16,770	16,770
	Expenditures	329	72	29	16,910	16,910
	Net Effect	(107)	175	189	-	-

This fund will retain all housing rehab loans and receive all housing payments. (Program Income). If less then \$35,000 per year is received, the balance will be transferred into Fund 71 and Funds 72 as permitted by the State Program Income Guidelines.

Fund 93 So Duns Swr						
Dist		Actual	Actual	Before Audit	Proposed	Approved
Acc No.		YE 6/30/13	YE 6/30/14	YE 6/30/15	YE 6/30/16	YE 6/30/16
Revenues						
4100	Secured & Unsecured Tax	8,820	9,512	8,204	9,500	9,500
4400	Interest - LAIF	-	-	-	-	-
Total Revenues		8,820	9,512	8,204	9,500	9,500
Expenditures						
8300	Interest	6,390	6,210	6,000	5,520	5,520
8310	Principal Payments	3,000	3,000	4,000	4,000	4,000
Expenditures		9,390	9,210	10,000	9,520	9,520
Net Effect		(570)	302	(1,796)	(20)	(20)