

CITY OF DUNSMUIR

"Home of the Best Water on Earth"



City of Dunsmuir

2017/2018 Budget

CITY OF DUNSMUIR

"Home of the Best Water on Earth"



City Manager's Budget Message

Honorable Mayor and City Council

City staff is pleased to present to you the 2017-2018 budget for consideration and adoption. The preparation of this year's budget was accomplished by using prior year budgets as a template, and updating them with current programs and department needs for the year. City staff then worked with the Finance Committee to review all funds, departments, and accounts and answer any questions that they had.

I would like to commend city staff for their fiscal awareness in operational spending, and their understanding of this year's lack of funding for capital items. I would also like to commend the Finance Committee for the hours spent working through the budget and working with staff to provide input and gain a thorough understanding of the budget and its process.

Personnel Changes

Changes from the prior year budget include a provision to fill the vacant Public Works Maintenance Worker I position. The City of Dunsmuir Public Works Department manages all public work activities which include roads, storm drains, building maintenance, and parks with two full time employees, and with the hiring of a summer season employee through a temp service. Staff recommends that this vacant position be filled for succession planning of potential future staff retirement, and to have staff that will need minimal training during the summer season. The cost to the General Fund to fill this position will be minimized by the elimination of the hiring of a seasonal employee through the temp service. Staff also looked at filling the vacant Public Utility Operator position for this fiscal year for the same reason as noted above, but has put this on hold until sewer rates can support it.

New Programs

Community Development Block Grants (CDBG) for the community center improvements are expected to be closed-out this fiscal year as the construction work was completed at the end of last fiscal year, and a wheelchair lift is being purchased in the first quarter of this fiscal year.

A public hearing was held on May 18th, 2017 to hear project proposals for council to consider for possible application to the State for Planning and Project grant funding. The City is waiting for the State to issue a Notice of Funding Availability before the three proposed projects are brought back to the council to authorize application to the State. The three projects that are eligible are: 1. Planning and technical assistance grant to look at getting an aerial tram to take people to and from the top of Mt. Bradley to the City of Dunsmuir. 2. Infrastructure project to fund the replacement

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of sewer laterals, and install a backwater valve to low income housing. 3. Business loan program to assist local business and create jobs.

State Revolving Funds - Planning Grant: Sewer. PACE Engineering is currently working on two planning grant projects that total \$1,000,000 in value. The first one is the collection system replacement project where a focus has been on manhole inspections for a system wide hydraulic model needed to address unwanted water from entering the sewer system; provide a rate study; and to prepare a capital improvement plan. The second is a wastewater treatment plant improvement project which is looking to address a discharge issue at the facility; develop a report of waste discharge; and the purchase of various lab and equipment improvements.

State Revolving Funds - Planning Grant: Water. PACE Engineering is currently working on two planning grant projects that total \$1,000,000 in value, and is in the process of applying for a \$3,200,000 construction grant. The first project is the downtown tank relocation and replacement project. The City and PACE is anticipating to receive \$500,000 for the planning and design grant and \$3,200,000 for the construction of this project. The second project is the phase 1 water main replacement project where we anticipate to receive \$500,000 to develop an engineering report, environmental documents, design and construction documents, and application for grant funding.

City Sidewalk Replacement Program. The City Council has asked staff to develop a plan to address failing sidewalks in the city. To accomplish this staff is looking to apply for grant funds from LTC, and has programmed \$21,200 from the TUT revenue. The focus of this funding will be used towards areas of downtown that have the most foot traffic, and the worst sidewalks.

FAA Grant Funding. The City received 90% grant funding from the FAA to hire consultants to provide a Pavement Management Plan (PMP) and an Airport Layout Plan (ALP). The pavement management plan is expected to be completed in August 2017 for which the city received \$90,810 in grant funds, and the Airport Layout Plan is expected to be completed before the end of this fiscal year for which the city received \$216,836 in grant funds.

Butterfly Bridge. Staff is working with CalTrans to program the funds needed to go out to bid for engineering services to design the replacement of Butterfly Bridge, and develop the bid documents needed to go out to bid for the construction of the new bridge. Staff expects to receive approximately \$500,000 in program funds for engineering in October 2017.

Financial Highlights

Sales tax, and the accompanying Transaction and Use Tax (TUT) did better than expected last fiscal year resulting in an anticipated General Fund surplus of \$48,343. This year's proposed budget has the General Fund in a deficit of (\$27,745). The primary reasons for the proposed deficit is due to increases for insurance coverage from SCORE, and increases to employee salary and

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benefits. The city's liability insurance coverage is up 10%, SCORE assessment is up 20%, property insurance is up 36%, and workers comp is up 3% for a total insurance increase this fiscal year of \$35,658. Salaries and Benefits costs are up 7% due to increased costs for medical coverage and the cost of living increases.

Capital Outlay

This year's budget has a capital encumbrance of \$22,500 from the Water Enterprise Fund for the purchase of a new truck. The anticipated cost for the truck is \$45,000 and is expected to be purchased in fiscal year 18/19.

The Tauhaindauli Park Fund is anticipating the purchase and installation of a pre-fabricated bathroom facility in the near future. This project is being put on hold this fiscal year to seek grant funds to assist in the cost.

With this year's budget the Water Enterprise is the only fund that can support funding for capital. The Sewer Enterprise is scheduled to have a rate study performed by PACE Engineering this fiscal year which will address the need for this funding.

Looking Ahead

My recommended 2017-2018 budget is a plan that took prior year budgets then made aggressive cuts in every department, is programming to fill only one vacant position, and did not fund any capital requests other than the water enterprise. This type of budgeting is not ideal, but needed to carry the city through basic operational needs. It is evident that the City of Dunsmuir needs to develop a clear mission and vision statement, and establish goals for limited resources to be allocated towards.

I want to thank the entire staff of the City of Dunsmuir for the hard work and endurance they've demonstrated through the great recession which are still being felt, and the turbulent administrative past. I have been impressed by what staff achieves with such limited resources.

And to the City Council, I praise you for the leadership you have demonstrated and extend my sincerest thank you for the trust you place in myself and our team. Your support makes our job more rewarding and drives us to perform at our best.

Respectfully,


Mark Brannigan
City Manager

2017/2018 Personnel Budget

Position	City Manager	Finance Director	Accts Rec.	Admin Asst.	Utilities Clerk	Public Works Sup	Public Works MWI	Public Works MWI	PU Sup	PU UMIII	Public Util. UMI	PU OIT	PU OIT	Comm.Ser Officer	Fire Chief	Fire Dept	TOTAL
<i>Incumbent</i>	[REDACTED]																
<i># of part time or volunteers</i>	[REDACTED]																
Salaries Regular	100,000	58,650	41,371	41,683		49,171	26,660	43,347	55,286	51,563	39,374	-	32,032		55,080		594,219
Salaries Part Time	-	-		-	19,955		-	-		-	-			11,256		9,582	40,793
FICA	7,650	4,487	3,165	3,189	1,527	3,762	2,039	3,316	4,229	3,945	3,012	-	2,450	861	4,214	733	48,578
PERS employer	6,533	4,937	2,703	3,509	-	4,139	1,742	3,649	4,654	4,341	3,315	-	2,093		6,604		48,218
" employee	-	1,173		834	-	983		867	1,106	1,031	787	-	-		-		6,782
Health Insur.	18,878	26,078	10,236	26,078		26,078	26,078	26,078	18,878	26,078	18,878	-	26,078		10,236		259,652
Workers Comp	3,003	1,761	221	223	107	5,513	2,989	4,860	6,199	5,781	4,415	-	3,592	1,262	5,593	16,827	62,346
Deferred Comp.	2,000	1,173	827	834	-	983	533	867	1,106	1,031	787	-	641			-	10,783
Personnel Total	138,064	98,259	58,523	76,349	21,588	90,630	60,042	82,984	91,458	93,770	70,569	-	66,885	13,379	81,727	27,142	1,071,370
SCORE share	7,995	5,690	3,389	4,421	1,250	5,248	3,477	4,805	5,296	5,430	4,087	-	3,873	775	4,733	1,572	62,041
SCORE Assessment	9,522	6,777	4,036	5,266	1,489	6,251	4,141	5,723	6,308	6,467	4,867	-	4,613	923	5,637	1,872	73,891
General Fund																	
City Manager	35%	5%		10%													1,207,302
Finance	5%	65%	38%		25%												
City Clerk	5%			25%													
Planning	5%			20%													
Fire																	
Buildings/Grounds						15%	10%	10%									
Streets	5%	5%				45%	10%	26%									
Code Enforcement	10%													100%			
Tauhaindauli Park						1%	1%	1%									
Solid Waste	10%		20%	15%	25%	15%	15%	10%									
LTC						2%	2%	1%									
Gas Tax						20%	20%	20%									
Water	10%	10%	20%	15%	25%		20%	30%	25%	50%	50%		50%				
Waste Water	10%	10%	20%	15%	25%		20%		75%	50%	50%		50%				
Airport	5%	5%	2%			2%	2%	2%									
Check sum	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	0%	100%	100%		0%	

Acct. No.	Fund 10-000 General	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YE 6/30/17	As of 6/30/17	Proposed 6/30/18
4100	Secured & Unsecured Taxes pt	264,905	271,100	275,555		280,773	283,370	289,037
4120	Sales & Use Tax	74,209	84,616	92,877		110,000	111,991	120,000
4130	Transient Occupancy Tax	109,567	111,614	103,825		131,000	147,355	135,000
4140	Franchises	36,852	31,923	35,898		36,000	37,485	36,000
4150	Business License Tax	16,569	16,143	13,743		15,000	19,962	19,000
4160	Real Property Transfer Tax (pt)	2,602	1,813	19,100		3,500	3,615	3,600
4200	Animal License	2,334	1,133	2,361		2,300	1,102	2,300
4210	Building Permits (Bldg Insp)	2,921	24,276	11,709		12,000	9,411	12,000
4215	Plan Check Fees (Bldg Insp)	1,283	1,475	241		2,000	2,069	2,000
4230	Encroachment Permits (Bldg Insp)	500	400	(621)		400	250	400
4300	Vehicle Code Fines	1,770	2,489	737		2,000	320	500
4310	Criminal Fines	1,168	305	576		500	542	500
4320	Parking Tickets	962	324	363		400	2,461	2,000
4330	City Ordinance Fines	65	-	65		100	50	100
4340	Penalties	1,448	1,468	810		1,000	2,100	1,500
4400	Interest - LAIF	181	63	496		400	807	1,000
4405	Interest - Checking	125	170	55		75	42	50
4430	Building Rentals	93,920	93,714	93,755		95,000	93,714	93,750
4440	Lease of Ground Area	150	-	-		-	-	-
4470	Cemetery Plot Sales	3,375	1,000	1,000		1,000	2,750	1,000
4500	Motor Vehicle In Lieu	8	788	666		800	739	800
4510	Homeowners' Tax Relief (pt)	675	(54)	659		700	2,794	2,500
4535	Mandated Cost Reimbursements	128	42,569	12,406		-	-	-
4540	Prop 172 Augmentation	13,687	16,220	15,080		13,000	13,938	13,000
4550	VLF Net	155,679	155,960	179,586		180,000	166,799	170,000
4555	Triple Flip	22,392	25,549	26,641		-	-	-
4620	State Grant Funds	6,716	-	10,115		-	-	-
4800	Zoning & Subdivision Fees (Plnng)	-	(50)	1,125		1,000	35	500
4810	Variances (Planning)	300	300	300		300	600	500
4820	Use Permits (Planning)	335	375	525		500	300	500
4830	Sign Permits (Planning)	625	245	975		500	341	500
4840	HDMC Reviews	-	-	-		-	300	-
4850	District Callout Reimbursement	27,356	29,708	22,957		30,000	14,120	30,000
4870	Mutual Aid/Billable Services	69,601	52,261	17,128		30,000	95,659	40,000
4875	EF Recovery	-	-	-		-	4,254	5,000
4880	Misc Fire Dept Revenues	-	2,294	9,561		5,000	3,825	3,500
4910	Impound Fees	375	1,302	935		800	165	500
5000	Misc. Service	1,298	880	819		800	650	500
5100	Sale of Surplus Property	1,500	-	1		-	-	-
5150	Unclassified Revenues	2,514	978	1,395		1,000	7,942	1,000
5160	Indirect Cost Allocations	353,655	114,058	88,368		212,578	213,252	213,689
5170	Transfers in	-	-	-		-	-	-
5190	Prior Year Cost Reimbursement	-	44,000	12,126		-	-	-
	Dept:509 Law Enforcement							
4670	C.O.P.S. (CSS & deputy)	94,147	120,848	100,000		129,000	129,324	100,000
	Dept:511 / FIRE Grant							
4670	50/50 Grant	-	200,001	-		6,000	-	4,273
	Dept:513 Streets & Roads							
4620	State Grant Funds -Butterfly Bridge	1,332	58,249	24,795		50,550	50,550	-
	Dept:605 Community Promotion							
	Donations	-	-	5,019		-	-	-
	Total Revenues	1,367,230	1,510,505	1,183,727		1,355,976	1,499,985	1,373,499

Acct. No.	Fund 10-000 General	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YE 6/30/17	As of 6/30/17	Proposed 6/30/18
Expenditures								
Dept:501 City Council								
7200	Travel & Training	8,065	286	4,438	10,000		9,397	10,000
7230	Sub/Membership Dues	-	-	150	1,100		1,066	1,100
7300	Professional Services	473	2,537	4,050	6,000		7,241	5,500
7310	Contract/Special Services	182	43	-	-		859	1,000
7410	Adv/Notices	387	853	1,249	-		623	-
7600	Equipment/Replacement < \$1,000	-	-	-	5,500		3,143	-
7730	Utilities	595	644	891	1,000		565	1,000
7900	Office Expenses	775	524	443	500		484	500
7999.99	MGMT Alloc. Offset	-	(10,579)	(6,628)	-		-	-
Total Dept: 501 City Council		10,477	(5,693)	4,594	24,100		23,377	19,100
Dept:502 City Manager								
71XX	Salary & Benefits	110,403	94,851	76,689	58,086		63,270	63,456
7170	Unemployment Insurance	-	-	-	-		8,400	-
7200	Travel & Training	818	6,519	1,916	4,000		13,311	2,000
7220	Physical Exams	-	-	989	-		-	-
7230	Sub/Membership Dues	1,075	1,100	1,858	2,000		100	1,500
7310	Contract & Special Service	-	6,459	9,481	-		72	-
7410	Adv/Notices	-	-	-	-		1,735	-
7750	Phone Charges	375	100	30	100		27	100
7760	Leases/Rentals	-	-	6,000	500		-	-
7900	Office Expenses	-	854	51	500		310	500
7910	Misc Dept. Exp.	-	-	2,490	-		-	-
7999.99	MGMT Alloc. Offset	-	(63,476)	(39,766)	-		-	-
8100	Liability Insurance	3,515	8,302	3,665	1,239		1,234	2,021
8100.1	SCORE Assessment	-	-	-	1,371		1,370	2,306
Total Dept: 502 City Manager		116,186	54,708	63,402	67,796		89,830	71,883
Dept:503 City Clerk & Treasurer								
71XX	Salary & Benefits	6,508	6,480	7,010	16,345		12,264	27,010
7200	Travel & Training	-	-	50	4,000		-	2,000
7230	Sub/Membership Dues	-	-	650	1,000		-	1,000
7300	Professional Services	-	-	7,964	2,000		50	-
7400	Election Expense	11,728	1,329	355	15,000		4,325	-
7410	Adv/Notices	-	298	442	500		-	300
7900	Office Expense	-	171	-	-		97	-
8100	Liability Insurance	560	885	584	151		391	271
8100.1	SCORE Assessment	-	-	-	140		167	309
8105	Crime Insurance	-	-	-	880		880	950
Total Dept: 503 City Clerk & Treasurer		18,796	9,163	17,054	40,016		18,174	31,840

Acct. No.	Fund 10-000 General	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YE 6/30/17	As of 6/30/17	Proposed 6/30/18
Dept:505 City Attorney								
7300	Professional Services	34,721	31,967	48,218	20,000		27,722	25,000
7340	Litigation Expense	1,188	1,046	(7,642)	2,000		1,086	2,000
7999.99	MGMT Alloc. Offset	-	(21,159)	(13,255)	-		-	-
Total Dept: 505 City Attorney		35,909	11,854	27,320	22,000		28,808	27,000
Dept:506 Planning								
71XX	Salary & Benefits	7,044	7,165	11,782	15,035		12,948	23,049
7200	Travel/Training			849	1,000		91	1,000
7230	Sub/Membership Dues	2,345	1,036	401	1,800		2,143	2,000
7300	Professional Services-OnCall	25,840	14,203	8,461	10,000		14,773	10,000
7310	Contract/Special Services-Safety Element		668	5,286	10,000		4,690	5,000
7410	Adv/Notices	867	943	1,802	2,000		1,645	1,500
8100	Liability Insurance	10	212	115	78		76	203
8100.1	SCORE Assessment	-	-	-	85		84	231
Total Dept: 506 Planning		36,106	24,226	28,696	39,998		36,450	42,983
Dept:507 Finance & Administration								
71XX	Salary & Benefits	110,862	68,436	70,942	88,036		91,991	102,141
7200	Travel/Training	197	15	743	4,000		202	5,000
7220	Physical Exams	-	-	340	-		820	-
7230	Sub/Membership Dues	-	-	270	270		270	270
7300	Professional Services	21,401	15,071	33,228	5,000		13,609	5,000
7310	Contract/Special Services	7,793	7,351	20,514	25,000		10,325	20,000
7320	Audit	17,319	4,200	34,179	21,000		19,971	25,000
7410	Adv/Notices	-	-	284	-		222	500
7500	Admin Charges-Bank Svc Fees			(256)	1,300		1,909	1,600
7600	Equipment/Replacement < \$1,000	513	1,596	828	1,000		-	-
7610	Equipment Maint & Replacement	77	106	1,542	1,000		1,007	1,000
7720	Maintenance Buildings/Grounds	3,826	4,370	5,907	2,000		4,655	-
7730	Utilities	4,804	4,691	5,717	5,000		6,601	7,500
7750	Phone	5,062	6,632	11,446	6,500		7,996	8,500
7760	Leases/Rentals	6,099	8,405	8,834	8,000		9,189	8,000
7780	Penalty	-	584	28	-		-	-
7900	Office Expense	6,871	5,430	4,214	4,500		8,344	5,000
7920	Supplies/Materials	603	(165)	383	500		796	800
7930	Postage	1,675	756	3,040	3,000		1,042	1,200
7999.99	MGMT Alloc. Offset			(66,276)			-	-
8100	Liability Insurance	4,067	9,208	6,513	2,884		2,871	4,647
8100.1	SCORE Assessment				3,191		3,189	5,300
8200	Equipment Replacement	871	12,979	344	1,500		-	-
Total Dept: 507 Finance		192,041	149,667	142,764	183,681		185,009	201,458

Acct. No.	Fund 10-000 General	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget YE 6/30/17	As of 6/30/17	Proposed 6/30/18
Dept:508 Building Inspection							
7230	Sub/Membership Dues	-	-	-	2,500	-	-
7300	Professional Services	553	5,079	2,827	2,500	4,202	2,893
7310	Contract/Special Services	15,583	17,000	18,417	17,000	17,000	17,000
7900	Office Supplies	1,803	135	-	-	16	100
Total Dept: 508 Building Inspection		17,940	22,214	21,243	22,000	21,218	19,993

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

Dept:509 Law Enforcement							
71XX	Salary & Benefits-Code Enforcement	18,196	19,587	32,288	35,967	36,300	47,184
7200	Travel & Training	548	-	-	2,500	-	-
7220	Physical Exams	120	120	-	-	-	-
7240	Clothing/Cleaning	373	568	308	400	280	400
7300	Professional Services-Sheriff	391,452	393,593	402,521	406,000	400,253	406,000
7410	Adv/Notices	560	-	-	-	158	-
7600	Equipment/Replacement < \$1,000	-	16	-	1,000	154	500
7620	Vehicle Fuel	989	713	744	1,000	797	800
7630	Vehicle Maintenance	321	321	103	1,000	263	500
7720	Maintenance Buildings/Grounds	32	647	-	-	-	-
7730	Utilities	4,165	2,706	2,487	3,000	2,591	2,700
7750	Phone	483	153	147	200	812	1,000
7920	Supplies/Materials	653	803	1,174	1,000	1,248	1,200
8100	Liability Insurance	71	666	631	427	425	515
8100.1	SCORE Assessment	-	-	-	473	472	588
8110	Property Insurance	1,737	1,757	2,020	1,941	1,929	2,718
8410	Cleanup - Nuisance Abatement	373	-	-	-	-	2,000
Total Dept: 509 Law Enforcement		420,072	421,649	442,423	454,908	445,681	466,105

The Law Enforcement budget includes salary for a part time Code Enforcement Officer, Memorandum of Understanding with the Siskiyou County Sheriff's Dept. (\$406,000)

Acct. No.	Fund 10-000 General	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YE 6/30/17	As of 6/30/17	Proposed 6/30/18
	Dept:510 Fire							
71XX	Salary & Benefits	79,121	80,098	103,666		116,651	189,057	113,628
7170	Unemployment Insurance	235	45	89		-	108	100
7200	Training & Education	2,121	3,268	1,801		1,900	295	1,000
7210	Meetings & Travel	-	154	775		200	85	200
7220	Physical Exams	960	720	826		500	240	500
7230	Sub/Membership Dues	760	603	21,612		700	364	700
7300	Professional Service	4,708	7,927	336		6,000	2,782	3,000
7440	Fire Callouts	23,845	3,322	5,623		10,000	4,635	5,000
7450	EMS Callouts	5,394	4,446	6,130		6,000	5,740	5,000
7460	District Callouts	10,794	11,042	2,295		5,000	2,269	2,000
7470	Fire Practices	5,837	3,315	4,329		4,000	2,685	3,000
7600	Equipment Replacement < \$1,000	4,342	11,146	11,635		15,000	4,910	5,000
7610	Equipment Maint & RPLC	-	263	3,244		1,000	3,038	2,000
7620	Vehicle Fuel	7,666	7,008	5,960		8,000	6,694	7,000
7630	Vehicle Maintenance	6,654	2,375	12,566		10,000	6,906	8,000
7720	Maintenance Buildings/Grounds	766	140	865		1,500	14	1,000
7730	Utilities	5,353	4,928	5,830		6,000	6,756	7,200
7750	Phone + Chief's Cell	2,211	3,117	4,277		2,500	1,880	2,500
7760	Lease/Rentals	782	166	1,379		2,000	767	1,000
7900	Office Expenses	1,086	1,521	1,639		1,600	1,546	1,500
7920	Supplies/Materials	3,483	3,146	2,880		3,000	1,945	2,000
8100	Liability Insurance	7,875	10,667	5,882		4,316	4,297	4,769
8100.1	SCORE Assessment					4,775	4,773	5,439
8110	Property Insurance	1,861	1,882	2,164		2,079	2,066	2,912
8200	Equipment Replacement	5,198	-	11,088		2,000	1,557	1,500
	Total Dept: 510 Fire	181,051	161,299	216,888		214,721	255,406	185,947
	Dept:511 FEMA Grant / 50/50 GRANT							
7610	Equipment Maint & Replacement	-	186,044	-		11,200	11,395	8,545
7200	Training	-	-	-		-	-	-
7920	Vehicle Replacement	-	-	-		-	-	-
		-	186,044	-		11,200	11,395	8,545

Salary for a full time Fire Chief and stipends for his staff along with EMS/fire callouts are included in the budget.

Acct. No.	Fund 10-000 General	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YE 6/30/17	As of 6/30/17	Proposed 6/30/18
Dept:513 Streets & Roads								
71XX	Salary & Benefits	67,172	74,968	56,620	30,005		53,670	68,867
7200	Travel & Training	-	50	50	100		75	400
7240	Clothing/Cleaning	2,066	1,661	1,129	1,200		1,347	1,500
7300	Professional Services	277	689	3,622	16,803		17,442	2,200
7600	Equipment Replacement < \$1,000	(137)	1,084	3,518	1,000		962	1,000
7610	Equipment Maint & Replacement	1,080	455	2,273	2,300		2,185	2,000
7630	Vehicle Maintenance	15,036	5,011	4,758	5,200		11,189	5,000
7640	Radio Replace/Repair	-	82	72	-		-	600
7730	Utilities	3,260	3,486	4,249	4,000		5,147	6,000
7740	Street Lights	-	-	-	24,000		21,498	25,000
7750	Phone	1,804	2,174	3,069	2,500		3,302	3,000
7760	Leases/Rentals	4,699	4,985	5,134	5,000		135	5,000
7900	Office Expenses	873	528	730	600		1,812	1,000
7920	Supplies/Materials	3,125	1,179	5,162	13,000		6,276	7,500
8100	Liability Insurance	867	2,868	1,343	280		278	1,482
8100.1	SCORE Assessment				316		518	1,724
8130	Permits & Licenses	40	280	280	280		880	1,000
8210	Vehicle Replacement	-	-	-	-		5,936	-
8230	Road Projects	9,998	113	6,000	22,000		14,087	10,000
8240	Overlay Projects	1,332	5,853	-	-		-	-
8250	Reconstruction Projects	-	-	-	-		-	-
8295	Special Proj-Butterfly Bridge FHBP	-	4,602	46,196	39,942		54,348	-
8500	Op Transfers Out-GT Snow Rmvl 64	33,996	24,996	50,000	10,000		10,000	15,000
Total Dept: 513 Streets & Roads		145,489	135,063	194,205	178,526		211,087	158,273

Dept:514 Building & Grounds								
71XX	Salary & Benefits	27,687	33,723	28,150	24,003		22,187	33,869
7200	Travel & Training	-	-	-	-		-	300
7220	Physical Exams	-	-	-	-		-	-
7240	Clothing/Cleaning	75	81	75	100		165	100
7300	Professional Services	2,000	438	13,129	5,000		5,927	2,200
7310	Contract-Cemetery Grounds/Flora Snow	7,477	7,225	7,809	7,000		8,506	8,000
7410	Adv/Notices	-	-	-	-		-	-
7600	Equipment Replacement < \$1,000	932	913	7,209	5,000		-	-
7610	Equipment Maint & Replacement	1,199	234	2,770	1,000		3,872	3,000
7620	Vehicle Fuel	-	-	-	-		-	-
7630	Vehicle Maintenance	-	339	57	100		-	1,000
7710	Property Taxes	8,503	376	345	400		594	600
7720	Maintenance Buildings/Grounds	4,861	19,675	10,726	5,000		7,901	7,500
7730	Utilities	5,988	5,949	6,975	7,000		7,569	7,500
7750	Phone	-	-	-	-		-	-
7760	Leases / Rentals	16,454	21,690	21,645	22,000		22,521	13,800
7920	Supplies/Materials	3,079	2,049	3,468	2,500		3,374	3,000
7999.99	MGMT Alloc. Offset			(6,627)				-
8100	Liability Insurance			727	179		178	359
8100.1	SCORE Assessment				202			417
8110	Property Insurance	119	822	5,339	5,129		5,096	7,184
8130	Permits & Licenses	4,591	4,642	-	-		-	-
8200	Equipment Replacement	-	263	90	1,000		-	-
8250	Reconstruction Projects	-	22,785	-	-		17	-
8270.02	Special Projects	-	130,485	24,795	7,500		4,651	-
Total Dept: 514 Building & Grounds		82,964	251,689	126,682	93,113		92,558	88,828

Acct. No.	Fund 10-000 General	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YE 6/30/17	As of 6/30/17	Proposed 6/30/18
	Dept:605 Community Promotion							
8294	Chamber of Commerce Support	5,000	6,987	20,000	10,000		10,000	11,000
8294	Special Projects-4. Economic Development Council	-	-	-	-	-	-	5,000
	Revenue							
4125	<i>Transaction & Use Tax</i>	-	-	-	36,000		75,002	67,000
	Expenditure							
8295	Special Projects-Childrens Park					-		9,000
8295	Special Project-Senior Nutrition			1,926	2,000		1,578	2,000
8295	Special Projects-Sidewalk Improvement Projects					-	-	21,200
8295	Special Projects-Library					-	12,500	14,000
8295	Special Projects-Pool/Park's & Recreation					-	12,500	12,500
8295	Special Projects-Cascade Community Church						600	
8295	Special Projects-Dunsmuir Farmers Market							
8295	Special Projects-Roof Repairs RR Depot	-	-	-	-	-		600
8295	Special Projects-Big Fish / Trout Derby	7,097	7,986	10,575	7,500		5,052	3,500
8295	Citizen of the Year	200	200	479	400		420	200
	Total Dept: 605 Community Promotion	7,297	8,186	12,980	9,900		32,651	63,000
	Expenditures	1,264,329	1,430,071	1,298,252	1,361,959		1,451,642	1,400,956
	Net Effect for GENERAL FUND	102,902	80,433	(114,525)	(5,983)		48,343	(27,458)

Fund 14-000 Tauhaindauli Park Acc No. Revenues	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	As of 6/14/17	Proposed YE 6/30/18
4400 Interest-LAIF			31	50	53	50
5150 Unclassified Rev		12,857	53,087	13,403		27,000
		-	-	-	-	-
Total Revenues		12,857	53,118	13,453	53	27,050
Expenditures						
71XX Salary & Benefits		331	12,834	16,054	14,060	6,774
7310 Contract/Special Service			1,056	4,000	1,440	3,000
7480 Management/Adm Charges		-	4,284	2,660	2,664	2,847
7720 Grounds Maintenance		-	7,509	10,000	-	5,000
7760 Leases/Rentals		1,818	146	-	788	800
7920 Supplies/Materials		-	96	1,000	-	300
8100 Liability Insurance		-	207	80	79	14
8100.1 SCORE Assessment				90	90	17
8295 Special Projects (Restroom Prj.)		-	-	-		
8500 Transfers Out		-	11,001	-	-	-
Total Expenditures		2,148	37,133	33,884	19,122	18,752
Net Effect		10,709	15,985	(20,431)	(19,069)	8,298

Fund 20-000 Sewer Enterprise		Audited	Audited	Audited	Budget	As of	Proposed
Acc No. Revenues		YE 6/30/14	YE 6/30/15	6/30/16	6/30/16	6/30/17	6/30/18
4220	Hookup Permits	3,270	3,362	3,387	3,300	405	1,000
4340	Penalties	9,342	9,934	8,116	9,500	9,854	9,000
4400	Interest - LAIF	334	105	2,086	1,700	3,065	2,500
4406	Interest - Other	72	93	70	65	29	65
4620	Other County & State Grant & Loan Funds	4,903,457	184,834	-	-	-	-
4620.1	Prop. 1-Planning WWT Plant					15,687	1,000,000
4920	Sewer Charges	560,754	556,885	544,967	550,507	547,124	548,000
4921	Sewer Improvement Revenue	189,085	188,219	183,575	183,318	184,950	185,000
Total Revenues		5,666,313	943,432	742,201	748,390	761,114	1,745,565
Expenditures							
71XX	Salary & Benefits	214,042	222,143	225,507	304,834	286,336	320,583
7200	Travel & Training	554	1,797	1,814	1,000	2,449	3,000
7220	Physical Exams	-	-	115	-	-	200
7230	Sub/Membership Dues	246	76	766	1,000	440	1,000
7240	Clothing/Cleaning	1,726	1,753	1,818	2,000	1,743	2,000
7300	Professional Services	40,970	32,078	51,157	35,000	69,050	50,000
7310	Contract/Special Services	159	-	-	100	-	-
7330	Contract Lab Analysis	15,010	6,729	24,561	25,000	27,214	30,000
7340	Litigation Expense	-	-	-	5,000	-	7,000
7410	Adv/Notices	-	-	711	-	-	300
7480	Management/Adm Charges	119,568	123,982	80,661	85,111	85,380	86,070
7600	Equipment/Replacement < \$1,000	1,004	2,291	10,120	6,000	5,071	6,000
7620	Vehicle Fuel	7,967	6,338	4,483	5,000	4,445	5,500
7630	Vehicle Maintenance	6,142	3,059	3,475	3,500	5,551	5,000
7640	Radio Replc/Repair	-	-	-	-	-	-
7710	Property Taxes	271	273	275	300	214	300
7720	Maintenance Buildings/Grounds	2,342	1,735	766	2,000	550	2,000
7730	Utilities	55,286	61,900	64,836	65,000	62,631	67,000
7750	Phone	3,024	3,436	3,294	3,500	1,999	3,500
7760	Leases/Rentals	92	61	1	100	138	100
7790	Oxidation Ditch Maintenance	44	3,901	4,642	3,000	674	3,000
7810	Sludge Bed Maintenance	4,207	4,045	-	4,000	5,014	5,000
7820	Chlorinator/Contact Maint	27,951	(5,113)	11,109	10,000	24,800	15,000
7840	Pump Station Maintenance	13,201	11,146	12,308	7,000	16,534	35,000
7860	Depreciation	145,093	306,931	306,713	-	-	-
7900	Office Supplies	1,403	3,585	2,351	3,500	3,055	3,500
7920	Supplies/Materials	1,115	3,026	2,010	8,000	2,033	8,000
7930	Postage	3,630	2,761	1,500	2,000	4,055	2,000
7950	Main Repairs	1,333	141	1,038	7,000	1,231	7,000
7970	Lab Supplies/Maintenance	2,779	13,081	5,558	5,000	2,056	5,000
8100	Liability Insurance	15,537	22,544	52,853	26,714	26,600	32,662
8100	SCORE Assessment				31,603	31,589	39,536
8110	Property Insurance	869	878	1,010	970	964	1,359
8120	Flood Insurance	3,091	2,917	3,584	3,600	-	-
8130	Permits & Licenses	1,136	9,274	2,336	2,500	6,340	6,500
8200	Equipment Replace	18,443	1,423	-	-	-	-
8270	Sewer Prj-Staff				13,695	-	-
8280	Sewer Main Project	5,205,513	-	3,054	-	-	-
8295.50	CWSRF-Sewer Collection Imp			6,418	-	32,058	497,977
8295.55	CWSRF-WWTP Imp.			5,375	-	30,331	486,591
8300	Bad Debt	-	-	12,175	5,000	-	5,000
8600	Interest-All Loans	47,570	62,554	89,318	74,797	75,067	71,936
Expenditures		5,961,319	910,746	997,712	752,824	815,613	1,814,613
Net Effect		(295,006)	32,686	(255,510)	(4,434)	(54,500)	(69,048)

Fund 25 Solid Waste Enterprise		Audited YE	Audited	Audited	Budget	YTD	Proposed YE
Acc No.		6/30/14	YE 6/30/15	YE 6/30/16	6/30/17	6 /30/17	6/30/18
Revenues							
4340	Penalties	5,856	6,119	5,427	5,500	4,128	4,000
4400	Interest - LAIF	990	955	1,480	850	3,112	2,000
4410	Interest - Loans	870	249	-	-	-	-
4620	State Grant(Recycle \$5k)	5,000	-	-	5,000	5,000	5,000
4930	Refus Col'n Fees	389,331	385,068	354,860	266,378	264,196	265,000
4940	Extra Garbage Fees	5,656	5,877	7,283	6,000	7,238	7,200
4945	Dumpster Rental	3,811	3,516	4,240	4,000	4,290	4,300
Total Revenues		411,513	401,786	373,290	287,728	287,963	287,500
Expenditures							
71XX	Salary & Benefits	72,042	72,813	57,039	80,753	57,109	61,486
7240	Clothing/Cleaning			75	-	-	-
7300	Professional Services	44,578	72,323	82,819	75,000	73,714	82,000
7310	Contract-Clemons (Res 2012-23)	157,850	153,288	129,850	138,282	140,889	138,282
7340	Litigation Expense	-	-	-	5,000	-	-
7410	Adv/Notices	-	-	287	-	-	300
7480	Management/Adm Charges	74,904	80,810	40,968	32,699	32,808	32,119
7600	Equipment/Replacement < \$1,000	3,177	1,806	3,478	1,500	3,230	3,500
7620	Vehicle Fuel	4,685	4,029	2,635	4,200	1,606	4,200
7630	Vehicle Maintenance	6,305	2,537	383	4,000	2,634	4,000
7640	Radio Replace/Repair	-	-	-	-	-	-
7720	Maintenance Buildings/Grounds	49	4,698	250	2,000	39	2,000
7760	Leases/Rentals	19,513	16,415	23,102	18,000	19,324	18,000
7860	Depreciation	6,452	18,816	18,816	-	-	-
7900	Office Supplies	-	-	677	-	531	500
7920	Supplies/Materials	7,151	1,326	2,112	1,500	5,839	5,000
7925	Reimbursements	-	-	-	-	6,873	5,000
7930	Postage	2,667	2,756	1,932	2,000	1,928	2,000
8100	Liability Insurance	1,571	4,338	1,661	2,349	2,340	1,483
8100	SCORE Assessment				2,628	2,628	1,707
8200	Equipment Replacement	32,259	-	-	-	-	-
8600	Bad Debt	-	-	1,527	-	-	2,000
8270.02	Special Projects	8,225	6,865	10,730	7,000	13,931	10,000
8295	Special Projects-Tree Removal	-	-	32,810	30,000	2,450	20,715
Expenditures		441,428	442,822	411,152	406,911	367,872	394,293
Net Effect		(29,915)	(41,036)	(37,863)	(119,183)	(79,909)	(106,793)

Fund 30-000 Water Enterprise		Audited	Audited	Audited	Budget	YTD	Proposed YE
Acc No.		YE 6/30/14	YE 6/30/15	YE 6/30/16	6/30/17	6/30/17	6/30/18
Revenues							
4220	Hookup Permits	2,239	2,253	3,904	3,000	3,425	3,500
4340	Penalties	4,625	7,790	6,246	5,000	8,398	7,800
4400	Interest - LAIF	575	508	1,331	1,000	803	1,000
4420	Interest - Other	0	1	1	1	1	1
4620	State Grant Funds					555,912	1,000,000
4960	Water Charges	408,024	405,204	431,244	480,525	501,389	520,000
4961	Water Increase	69,904	176,187	162,761	174,513	182,380	190,000
5180	Misc. Services			4,525	-	-	-
5180	Transfer In	-	-	-	-	-	-
Total Revenues		485,367	591,942	610,012	664,039	1,252,308	1,722,301
Expenditures							
71XX	Salary & Benefits	128,604	139,200	175,330	194,754	195,422	197,615
7200	Training & Education	358	516	798	400	570	3,000
7220	Physical Exams	-	-	60	-	-	200
7230	Sub/Membership Dues	5,572	2,510	4,997	2,500	1,260	2,500
7240	Clothing/Cleaning	447	609	448	600	611	600
7300	Professional Services	2,602	5,262	26,935	17,000	2,160	2,000
7310	Contract/Special Services	250	1,565	2,682	10,000	2,955	2,800
7330	Contract Lab Analysis	1,116	1,541	1,725	2,000	5,056	5,000
7340	Litigation Expense	-	-	-	5,000	7,500	7,000
7410	Adv/Notices	-	236	160	100	-	300
7480	Management/Adm Charges	96,240	92,407	54,112	68,259	68,472	73,473
7600	Equipment/Replacement < \$1,000	479	59	7,011	500	290	500
7610	Equipment Maint & Replac (tank inspections/pipe	277	462	330	2,000	783	10,000
7620	Vehicle Fuel	5,108	4,525	4,714	5,000	4,688	5,500
7630	Vehicle Maintenance	3,176	6,114	4,082	3,500	4,444	5,000
7640	Radio Replace / Repair	-	-	-	-	-	-
7710	Property Taxes	2,121	2,125	2,143	2,200	4,619	3,000
7720	Maintenance Buildings/Grounds	159	292	2,016	500	-	500
7730	Utilities	10,032	16,442	18,639	16,000	19,882	19,000
7750	Phone	606	950	1,778	1,000	1,734	1,500
7770	Springs Maintenance					177	200
7830	Valve Hydrant Repair	667	374	1,190	5,000	4,258	5,000
7840	Pump Station Maintenance	110	-	10	-	322	500
7860	Depreciation	97,485	104,436	101,360	-	-	-
7900	Office Supplies	396	-	677	-	616	500
7920	Supplies/Materials	1,628	1,372	1,852	2,000	1,555	2,000
7930	Postage	3,167	2,792	2,030	2,000	1,944	2,000
7950	Main Repairs	16,796	18,323	15,858	15,000	16,361	17,000
7960	Roadbase Asphalt	725	2,013	1,762	-	854	4,000
8100	Liability Insurance	7,148	12,217	20,208	11,564	11,516	13,168
8100	SCORE Assessment				13,520	13,514	15,800
8110	Property Insurance	2,233	2,258	2,597	2,495	2,480	3,495
8130	Permits & Licenses	10,590	6,631	8,102	8,000	11,517	10,256
8200	Equipment Replacement-Hand Held Mtr Rdrs	7,974	-	-	3,000	-	3,000
8210	Vehicle Replacement	-	-	-	-	-	22,500
8270	Water Prj.-Staff				11,326	-	-
8290	Property Acquisition	-	-	-	-	17,362	-
8295.3	Special Prj.-South Dunsmuir					159,497	-
8295.35	Special Prj. North Dunsmuir					627,872	-
8295.4	DWSRF-Downtown Tank Relocation					32,847	467,230
8295.45	DWSRF-Water Main Prj					56,090	444,639
8300	Interest	23,114	22,499	21,884	21,268	21,269	20,449
8500	Transfers Out	-	-	-	-	-	-
Expenditures		429,181	447,731	485,492	426,486	1,300,496	1,371,224
Net Effect		56,186	144,211	124,520	237,553	(48,188)	351,077

Fund 40 Airport Acc No.	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YTD 6/30/17	YTD 6/30/18
Revenues						
4430 Building Rentals	11,137	8,608	12,912	18,256	17,195	17,500
4440 Lease of Ground Area	1,416	2,366	4,597	5,000	2,309	2,300
4460 Airport Parking/Tiedowns	240	55	165	500	2,480	2,000
4650 Aid to Airports	-	-	30,000	10,000	10,000	10,000
4670.1 FAA-Airport Layout Plan				216,836	18,237	211,886
4670.2 FAA-Pavement Management Plan				90,810	64,351	86,355
5000 Misc Service	-	-	-	-	100	100
	12,793	11,029	47,674	341,402	114,672	330,141
Expenditures						
71XX Salary & Benefits	5,367	3,875	20,484	16,003	31,267	11,290
7210 Meetings & Travel			380	2,000	862	1,000
7230 Sub/Membership Dues			75	75	75	75
7300 Professional Services					1,914	2,000
7310 Contract/Special Serv	6,182	2,722	15,867	28,850	11,658	9,600
7480 Management/Adm Charges	5,052	3,215	10,008	5,251	5,280	4,020
7610 Equipment Maint & Replacement	15	-	1,395	1,500	-	1,000
7720 Maintenance Buildings/Grounds	184	896	3,219	3,000	861	2,500
7730 Utilities	1,570	1,072	1,589	1,100	2,346	2,400
8100 Liability Insurance	4,020	4,178	4,033	4,080	4,095	4,140
8100 SCORE Assessment			1,299	90	90	46
8110 Property Insurance	1,117	1,130	1,190	1,248	1,240	1,747
8250.1 Special Projects	-	-	-	350,000	82,588	310,700
8300 Interest (loan repayment)	-	-	-	-	-	796
	23,508	17,088	59,538	413,197	142,274	351,314
Net Effect	(10,715)	(6,059)	(11,865)	(71,795)	(27,603)	(21,173)

Fund 50 Local Transportation		Audited	Audited	Audited	Budget		Proposed
Acc No.		YE 6/30/14	YE 6/30/15	YE 6/30/16	6/30/17	YTD 6/6/17	6/30/18
Revenues							
4400	Interest - LAIF	25	22	21	-	-	-
4600	Local Transportation	52,561	52,811	48,562	52,601	49,733	50,000
Total Revenues		52,586	52,833	48,583	52,601	49,733	50,000
Expenditures							
7100	Salaries & Benefits	1,488	1,581	1,416	4,000	3,993	5,645
7180	Professional Services	-	-	728	-	-	-
7475	Transit Assistance	40,496	35,119	38,154	37,850	37,850	36,000
7480	Management/Adm Charges	2,640	3,655	4,944	4,613	4,620	4,413
7740	Street Lights	-	-	23,491	-	-	-
8100	Liability Insurance	-	36	5	5	5	10
8100	SCORE Assessment	-	-	-	6	6	12
8250	Reconstruction Projects	2,394	5,399	-	-	-	-
	Operating Transfers Out	-	-	-	-	-	-
Total Expenditures		47,017	45,790	68,738	46,474	46,474	46,079
Net Effect		5,569	7,042	(20,155)	6,127	3,259	3,921

Fund 59 Gas Tax 2103 TCRF Acc. No.	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YTD 6/30/17	Proposed YE 6/30/18
Revenues						
4520 Gas Taxes	26,549	20,347	8,475	4,432	4,404	7,288
5190 P/Y Cost Reimbursement	-	-	-	-	(2,546)	-
Total Revenues	26,549	20,347	8,475	4,432	1,858	7,288
Expenditures						
71XX Salaries & Benefits	2,309	874	1,096	2,001	1,133	6,750
7300 Professional Services	-	-	-	-	-	-
7480 Management/Adm Charges	5,472	5,194	876	458	456	658
7620 Vehicle Fuel	6,062	-	-	-	-	-
7630 Vehicle Maintenance	925	-	-	-	-	-
7740 Street Lighting	15,558	21,024	1,794	-	-	-
8100 Liability Insurance	-	19	29	1	1	17
8100 SCORE Assessment	-	-	-	1	1	20
Expenditures	30,326	27,111	3,795	2,460	1,590	7,445
Net Effect	<u>(3,777)</u>	<u>(6,764)</u>	<u>4,680</u>	<u>1,972</u>	<u>268</u>	<u>(157)</u>

Acc. No.	Fund 60 Gas Tax 2105 Sts &	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YTD 6/30/17	Proposed YE 6/30/18
Revenues							
4400	Interest - LAIF	-	-	-	-	-	-
4520	Gas Taxes	12,960	11,399	9,264	9,936	9,271	9,814
5190	P/Y Cost Reimbursement	-	-	-	-	(983)	-
	Total Revenues	12,960	11,399	9,264	9,936	8,288	9,814
Expenditures							
7100	Salaries & Benefits	4,063	4,292	1,947	6,001	2,367	5,785
7240	Clothing/Cleaning	-	-	-	-	-	-
7300	Professional Services	-	-	-	-	-	-
7480	Management/Adm Charges	1,932	1,634	1,320	1,356	1,356	1,020
7620	Vehicle Fuel	-	-	417	6,000	3,618	2,000
7980	Curb/Sidewalk/St. Painting	1,662	224	2,868	3,000	690	1,000
8100	Liability Insurance	3	111	51	11	11	13
8100	SCORE Assessment	-	-	-	13	13	15
	Expenditures	7,660	6,261	6,603	16,381	8,055	9,833
	Net Effect	5,300	5,138	2,661	(6,445)	233	(19)

Acc. No.	Fund 61 Gas Tax 2106 Const.	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YTD 6/30/17	Proposed 6/30/18
Revenues							
4520	Gas Taxes	13,067	14,047	12,268	10,803	12,270	10,730
5190	P/Y Cost Reimbursement	-	-	-	-	(1,174)	-
	Total Revenues	13,067	14,047	12,268	10,803	11,097	10,730
Expenditures							
7100	Salaries & Benefits	2,789	2,448	1,785	6,002	1,905	7,714
7300	Professional Services	1,517	1,589	1,585	1,700	1,797	2,000
7480	Management/Adm Charges	2,352	2,334	1,200	1,253	1,260	1,126
7620	Vehicle Fuel	-	3,624	3,298	-	-	-
7940	Traffic Sign/Repair & Replace	250	162	-	-	1,866	1,500
8100	Liability Insurance	3,185	3,547	-	11	11	23
8100	SCORE Insurance	1	51	13	13	13	26
	Total Expenditures	10,094	13,755	7,882	8,979	6,851	12,389
	Net Effect	2,973	292	4,386	1,824	4,245	(1,659)

Fund 62 Gas Tax 2107 Maintenance		Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YTD 6/30/17	Proposed 6/30/18
Acc. No.							
Revenues							
4520 Gas Taxes		13,864	14,679	12,063	18,797	11,755	19,273
5190 P/Y Cost Reimbursement		-	-	-	-	(1,348)	(1,348)
	Total Revenues	13,864	14,679	12,063	18,797	10,407	17,925
Expenditures							
7100 Salaries & Benefits		3,664	2,421	1,811	10,002	3,139	12,535
7300 Professional Services		815	-	-	-	-	-
7480 Management/Adm Charges		3,108	2,926	2,724	1,888	1,896	1,845
7620 Vehicle Fuel		-	-	-	-	-	-
7630 Vehicle Maintenance		1,023	-	-	-	-	-
7730 Utilities		1,708	-	-	-	-	-
7740 Street Lighting		4,411	3,129	6,409	-	3,221	-
7940 Traffic Sign/Repair		1,151	2,144	6,252	2,300	6,676	5,000
8100 Liability Insurance		1	57	13	31	31	60
8100 SCORE Assessment		-	-	-	35	35	70
8200 Equipment Replacement		-	-	-	-	-	-
	Total Expenditures	15,882	10,677	17,209	14,256	14,999	19,510
	Net Effect	(2,018)	4,002	(5,146)	4,541	(4,592)	(1,585)

Acc. No.	Fund 63 Gas Tax 2107.5 Engineering	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YTD 6/05/17	Proposed 6/30/18
	Revenues						
4520	Gas Taxes	1,000	2,000	1,000	1,000	1,000	1,000
	Total Revenues	1,000	2,000	1,000	1,000	1,000	1,000
	Expenditures						
7300	Professional Services	1,000	-	-	-	-	-
7480	Mgmt Admin Charges	219	217	84	92	96	90
	Expenditures	1,219	217	84	92	96	90
	Net Effect	(219)	1,783	916	908	904	910

Fund 64 Gas Tax 2107SR Snow Removal Acc No. Revenues	Audited YE 6/30/14	Audited YE 6/30/15	Audited YE 6/30/16	Budget 6/30/17	YTD 6/30/17	Proposed 6/30/18
4520 Gas Taxes	30,620	18,199	18,694	19,904	19,904	42,500
5170 Operating Transfers In	<u>33,996</u>	<u>24,996</u>	<u>50,000</u>	<u>10,000</u>	<u>10,000</u>	<u>15,000</u>
Total Revenues	64,616	43,195	68,694	29,904	29,904	57,500
Expenditures						
7100 Salaries	28,875	30,421	28,928	40,006	53,749	25,070
7240 Clothing/Cleaning	-	-	-	-	-	-
7300 Professional Services	-	-	-	-	2,500	2,500
7310 Contract/Special Service	-	-	-	-	-	-
7480 Management/Adm Charges	12,360	7,179	7,056	3,372	3,384	5,381
7600 Equipment Replacement < \$1,000	-	-	-	-	2,799	1,500
7610 Equip Maint & Rplc	-	1,375	992	1,000	9,102	5,000
7620 Vehicle Fuel	-	11	1,278	2,000	4,295	3,000
7630 Vehicle Maintenance	-	48	5,039	5,000	5,518	4,000
7760 Leases/Rentals	429	960	-	-	2,827	2,500
7920 Supplies/Materials	-	8	-	-	590	500
8100 Liability Insurance	485	1,633	1,515	497	495	240
8100 SCORE Assessment	-	-	-	562	561	280
Expenditures	42,150	41,636	44,807	52,437	85,820	49,971
Net Effect	22,466	1,559	23,887	(22,533)	(55,917)	7,529

Snow removal funds are at a minimum based on prior years costs. An additional \$15,000 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.

Acc No.	Fund 70 Fire Assessment Tax	Audited YE 6/30/14	Audited YE 6/30/15	Audited 6/30/16	Budget 6/30/16	YTD 6/20/17	Proposed 6/30/18
	Revenues						
4100	Secured & Unsecured Taxes	27,406	26,637	26,640	26,600	26,943	26,600
4400	Interest - LAIF	126	110	231	200	347	263
	Total Revenues	27,532	26,747	26,871	26,800	27,290	26,863
	Expenditures						
7480	Mgmt Charges	1,548	2,984	2,328	2,453	2,460	2,419
7600	Equipment Replacement<\$1,000			13,780	20,000	21,028	-
7630	Vehicle Maintenance	877	-	-	-	1,378	-
8210	FEMA Grant Match	-	-	-	-	-	-
	Expenditures	2,425	2,984	16,108	22,453	24,866	2,419
	Net Effect	25,107	23,763	10,763	4,347	2,424	24,444