

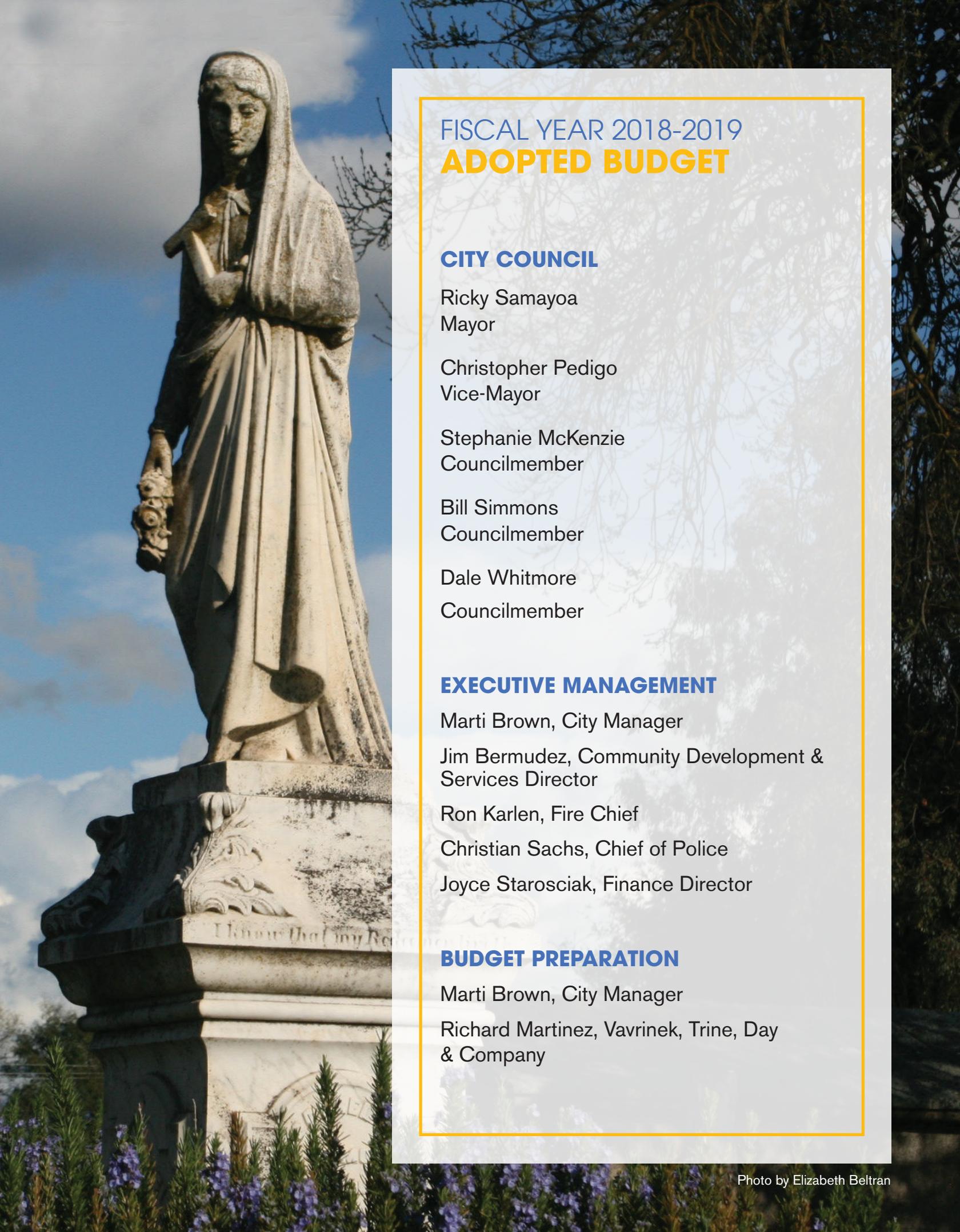


City of Marysville

ADOPTED BUDGET

FISCAL YEAR 2018-2019





FISCAL YEAR 2018-2019
ADOPTED BUDGET

CITY COUNCIL

Ricky Samayoa
Mayor

Christopher Pedigo
Vice-Mayor

Stephanie McKenzie
Councilmember

Bill Simmons
Councilmember

Dale Whitmore
Councilmember

EXECUTIVE MANAGEMENT

Marti Brown, City Manager

Jim Bermudez, Community Development &
Services Director

Ron Karlen, Fire Chief

Christian Sachs, Chief of Police

Joyce Starosciak, Finance Director

BUDGET PREPARATION

Marti Brown, City Manager

Richard Martinez, Vavrinek, Trine, Day
& Company

ACKNOWLEDGEMENTS

A special thank you to Vavrinek, Trine, Day & Company, the City's Department Heads, Finance and other Department support staff who greatly contributed to preparing this year's budget. Many thanks to the Yuba-Sutter Arts Council for donating it's photographs "A day in the Life of Yuba-Sutter" to our budgeting efforts.

THANK YOU!

Richard Martinez, Vavrinek,
Trine, Day & Company

Ben Levine, Financial Advisor,
Wulff, Hansen & Co.

Jim Bermudez, Community Development &
Services Director

Ron Karlen, Fire Chief

Christian Sachs, Chief of Police

Jennifer Styczynski, Senior Accountant

Kristy Herbert, Accountant

Kelly Mincer, Support Services Manager

Jessica Martinez, Community Improvement
Specialist

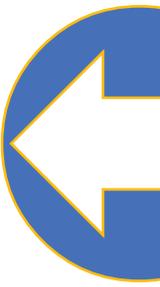
Abbie Cesena, Managing Director,
Yuba-Sutter Arts Council

David Read, Executive Director,
Yuba-Sutter Arts Council

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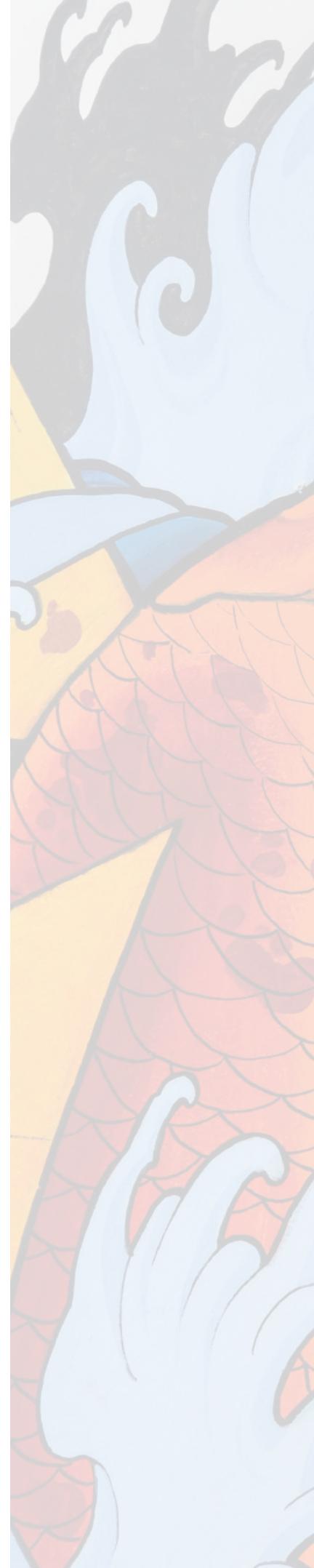
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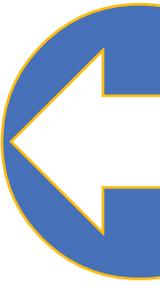
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Understanding **THE BUDGET**



UNDERSTANDING THE BUDGET



The Adopted Budget represents the official City spending plan for the year. The following general outline is designed to assist the reader in understanding the information presented in the document. Additional information related to the City and its operations and services can be obtained on its website at www.marysville.ca.us

THE ROLE OF THE CITY COUNCIL AND CITY MANAGER

The City's governing body consist of a mayor and four-member elected City Council that has legislative authority to govern the City, a charter city and municipal corporation of the State of California. Under the Charter, an appointed City Manager has executive authority on behalf of the Council to carry out the Council's priorities and policies, and to ensure that the organization is efficient and effective in the delivery of City services. Under this structure of government, the City Manager proposes the annual City budget to the City Council and, after deliberation and taking public testimony, the Council may make changes to the budget and ultimately adopt a City budget for the fiscal year – running from July 1 to June 30.

FINANCIAL STRUCTURE & OPERATIONS

Although there are no uniform statewide accounting standards imposed on California's 482 cities, modern municipal budget practices are prescribed by the Government Finance Officers' Association that recommend practices and procedures relating to the form and content of the annual city budget. In accordance with these practices, the City uses a modified accrual basis of accounting, and organizes and operates that system on a fund basis. Funds are separate legal or fiscal entities by which resources are allocated and controlled. The City's Budget has the following five major types of funds:

I. General Fund

The General Fund is the principal discretionary fund in the City's Budget and is used to finance most governmental operations that are general in purpose and not included in another fund, including the Police and Fire Departments, Parks and Recreation, and other administrative services.

II. Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of revenue sources that must be spent for specific purposes and on restricted uses. An example of Special Revenue Funds is the Gas Tax Fund.

III. Enterprise Funds

Enterprise Funds are used to account for operations of governmental units where the users of the services include the general public, and the costs of providing the services are financed primarily by user charges, similar to a private business. An example is the Wastewater Enterprise Fund.

IV. Capital Project Funds

Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). An example of this is the Capital Projects Fund.

V. Agency Funds

These funds are used to account for the assets held for distribution by the City as an agent for another entity for which the City has custodial responsibility and accounts for the flow of assets. Included in this category are the Mary Aaron Memorial Museum and the Marysville Levee Commission – both of which are separate legal entities whose funds are held in trust by the City.

BUDGET OVERVIEW, REVENUES & EXPENDITURES

These provide the “big picture” of citywide financing including a quick, at-a-glance fund balances, revenues and expenditures over the past several years by fund (as described in ‘Financial Structures & Operations’).

DEPARTMENT BUDGETS

Department budgets provides a more focused perspective on each department, including total budget, revenue and expenditure details, appropriations, services and supplies, capital outlay and debt.

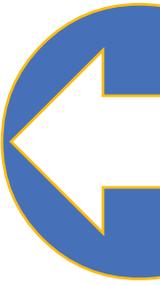
BONDED DEBT & LONG-TERM OBLIGATIONS

Municipal budgets also include an explanation of long-term debt such as bonds and/or multi-year loans.

LONG RANGE PLANNING & CAPITAL PROJECTS

This section describes the City’s long-range planning goals and any individual capital improvement projects, as well as associated budgets and anticipated expenditures.

HOW TO USE THIS BOOK



The City Manager's Proposed Fiscal Year (FY) 2018-19 Budget for the City of Marysville contains citywide budgetary and fiscal policy information as well as detailed departmental budgets. The proposed budget is organized into the following sections:

CITY MANAGER'S MESSAGE: A letter from the City Manager transmitting a long view perspective of both this year's and the work of future years' budgets to the City Council and the citizens of Marysville.

EXECUTIVE SUMMARY: A summary of the proposed budget, including important highlights of this fiscal year, a high-level overview and changes from the prior year's budget, and other details on specific policy areas that are changing in the proposed budget.

BUDGET FRAMEWORK: Focused on the results of the City Council's Strategic Goal Setting from April 2018 and the performance of Measure C, this section illustrates the framework and goals and objectives that were used to develop this year's budget.

MARYSVILLE AT A GLANCE: An overview of the City's history, as well as its economic, demographic, and financial trends.

BUDGET OVERVIEW & SUMMARIES: The amount of funding recommended for projects, programs and services is driven by available funds and staffing levels, Council goals and objectives, and the resources needed to deliver high quality services to the citizens of Marysville. This section summarizes citywide budgeted revenues and expenditures, major tax revenues and their impact on General Fund revenue forecasting, and revenue analysis for each fund. It also includes a description of the funds and their fund balance projections for the fiscal year; revenue analysis for all funds and a five-year revenue summary; and a Five-Year Expenditure Summary.

DEPARTMENT SUMMARIES: Explains budgetary information and operational priorities for each of the City's departments. Department information is organized alphabetically by department name and includes the following information:

- The mission of the department.
- Key services or divisions and functions.
- A summary of total expenditures and funded positions over time.
- Important accomplishments made over the past fiscal year.
- The department's performance in delivering services.
- Highlights of key areas of focus in the upcoming fiscal year.
- Department's organizational structure.
- An historical comparison chart illustrating the department's total revenue sources, expenditures, and funded positions over the past three years.

BONDED DEBT & LONG-TERM OBLIGATIONS:

Outlines the City's debt portfolio and other long-term obligations.

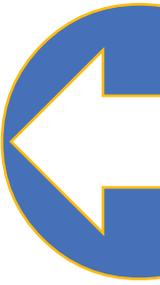
LONG RANGE PLANNING & CAPITAL PROJECTS: Explains long-range planning strategy and planned capital improvement projects funded in fiscal year 2018-2019. It provides an overview of the City's capital planning process and budget development. Capital projects generally include major construction of new or existing buildings, roads, and other investments in the City's physical infrastructure. Specific projects are detailed in this section.

APPENDIX: Provides detailed budget information by department, resolutions adopting the City's budget and appropriation limits, and a glossary of commonly-used terms.

Executive SUMMARY



CITY MANAGER'S BUDGET MESSAGE



Honorable Mayor, Vice-Mayor and Councilmembers:

It is my pleasure to present to the Council the 2018-2019 Fiscal Year Budget for the City of Marysville. This year's balanced budget reflects the hard work and dedication of city staff and their commitment to create a healthy and fiscally sustainable future for the citizens of Marysville.

In the spring of 2018, Standard & Poor's (S&P) Bond Rating for the City of Marysville was increased to "A-" from a long time low of "BBB-." S&P Global Rates stated the City's "outlook is stable" and went on to cite, "an improving economic base and the stability provided by the city's new ongoing source of revenue [Measure C]. We do not expect to change our rating during our two-year outlook horizon."

As demonstrated by S&P's optimistic bond rating increase, the City of Marysville has experienced positive and steady economic growth over the past two years, especially since the passage of voter approved Measure C in June 2016. The new 1% General Sales tax has allowed the City to address long time deferred maintenance concerns such as replacing many of the Police Department's deteriorating fleet vehicles and hire new employees including more police officers and firefighters.

Fiscal Context

The City's overall operating budget is roughly \$15 million and reflects the city's operating and capital activities across five funds, seven departments and approximately 97 full- and part-time employees who provide for the City's public safety, infrastructure maintenance, administration, and overall quality of life for the citizens of Marysville.

The City's funds include the General Fund, Special Revenue Fund, Capital Projects Fund, Wastewater/Enterprise Fund, and the Successor Agency Fund. With the exception of the General Fund, all other funds are restricted and limited as to their use. The General Fund and Wastewater/Enterprise Fund together comprise approximately \$12 million of the City's overall \$15 million operating budget.

Of the \$15 million operating budget, \$9.2 million consists of the General Fund (unrestricted monies) and of those funds, roughly \$2.5 million is Measure C sales tax – a little more than 25% of the General Fund is now derived from the 2016 voter approved 1% sales tax increase. A sobering fact that will be an important consideration moving forward, especially as Measure C's 2026 expiration date approaches.

The City's operating budget funds the Police, Fire, Community Development & Services, City Manager, Finance and City Council Departments, as well as General Services (e.g., operating activities that are not attributed to a single department).

Opportunities

Without a doubt, the passage of Measure C opened the doors to renewed and more robust city services, as well as funding a limited number of new projects and other one-time overdue expenditures. Preliminary results of the 2017-2018 audit show Measure C generating nearly double its 2017 projected revenue of \$1.4 million and producing approximately \$2.5 million in new revenue.

While not yet realized, the voter approved Measure F ('Cannabis tax') is another optimistic sign primed to positively impact the City's General Fund, such as helping to rebuild city reserves, implement new projects, increase staffing levels, and continue to address deferred maintenance and facility improvements. It remains to be seen how the new measure performs in the 2018-2019 fiscal year. As a result, no Measure F monies were budgeted for this fiscal year. We're hoping for a pleasant spring surprise during the mid-year budget review in February.

Challenges

In the short and long term, these signs of hope and optimism are tempered by the real challenge of successfully tackling the city's rising unfunded pension liability, ever-looming B Street property bond payment, high commercial vacancy rates, little to no General Fund reserve, very real limits to city growth, climbing health care costs, keeping pace with market rate salaries, diversifying the City's revenue stream portfolio and preparing for expiration of the Measure C sales tax in 2026.

The Path Forward

Looking ahead, the City will need to continue to control spending, rebuild General Fund reserves, seek service delivery cost savings, and pursue revenue generating opportunities. These efforts include justifying new and old budgetary expenses; driving down the cost of long-term debt (e.g., refinancing, grants) and health care; and focusing on increased economic development, public-private partnerships and investment, and private investment in the Cannabis industry.

When it comes to rebuilding General Fund reserves, the City started the July 1, 2018 Fiscal Year Starting Fund Balance with a very healthy \$2,558,219 million reserve. These monies are unbudgeted reserves to defray the cost of economic uncertainty and fiscal emergencies. Since these appropriations were approved by the City Council as recommended on September 18, 2018, the General Fund started the new Fiscal Year with a reserve equal to 27.75% of the total General Fund. That's huge progress from just two years ago, when all of the General Fund's reserves had been depleted.

In particular, the next several years will focus on strategies that continue to control spending, seek cost savings and increasing revenues, including:

Cost Saving Activities

- Re-evaluate long standing city contracts – review ongoing/existing contracts and leases such as with cell tower, copier machine, and car vendors.
- Reduce long term debt – refinance bonds at a lower interest rate and seek grants to repay loans and bonds.
- Institute energy and sustainability measures in City Hall – continue to seek energy saving measures such as the City's recent solar project (e.g., reducing the City's electric bill), install new LED lights inside City Hall, install water wells in parks to conserve water and save money, and develop a paperless policy.

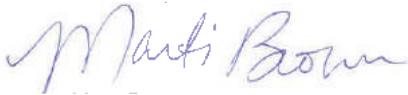
New/Improved Revenue Generating Activities

- Seek cost recovery opportunities – institute full-cost recovery programs for permitting, fees and inspections; debt collections of unpaid customer bills/fees in all departments; fee for service for medical aid and vehicle accident responses; and increase administrative fees for ‘Strike Team’ responders.
- Update and/or institute a new fee schedule – Update/Increase all citywide fees as appropriate in all departments, as well as create an “Impact Fee” schedule and consider new fees/billing such as illegal control burns and vehicle incidents involving negligence.
- Offer new services to other jurisdictions – expand the City’s service reach to offer fire inspection and possibly policing services to other agencies and service areas, as well as grow a more robust fire prevention bureau throughout the region and absorb a greater portion of the regional workload.
- Re-evaluate the value/use of City assets – Re-examine the community benefit and value of City’s assets (e.g., Plumas Lake Golf Course, Annex Building), and consider repurposing and/or disposition.
- Increase economic development & Citywide revenue - promote the city’s economic development opportunities, including attracting, retaining and expanding businesses and filling commercial vacancies.
- Promote Cannabis-related businesses and investment in Marysville thereby maximizing the promise of the Measure F tax.
- Dispose of and develop the City’s ‘B Street Property’ for maximum economic and community benefit.
- Plan and prepare for the expiration of Measure C in 2026, including consider an ‘evergreen’ 1% sales tax (2022).
- Institute new and/or improved revenue generating programs – Develop a citywide parking payment program in commercial districts (e.g., parking meter installation, neighborhood permitting) and electronic payment system at the City’s boat dock/ramp.
- Seek grants – Continue to seek funding opportunities in all departments that facilitate increased investment and infrastructure improvements such as roads, parks and facilities; allow for apparatus and equipment purchases; and enhance services such as hiring additional staffing.
- Leverage Partnerships – Pursue public-public and private-public Partnership opportunities to increase financial and service investments in the City that result in an overall increase in community benefit. For example, evaluate and consider partnering with Adventist Health–Rideout Hospital to introduce and pilot a para-medicine program – helping to reduce calls for service and generate additional revenue to increase staffing levels. Other partnership opportunities include Enterprise Rancheria Casino and Beale Air Force Base, as well as the possibility of developing sales tax sharing relationships with private industry.

- Plan for the future – Expand the City's sphere of influence and regional service offering; updating its primary planning documents including the General Plan and Municipal Code; and consider annexation opportunities.

We can meet these opportunities and challenges, not only now but in the future, by reducing city expenses while increasing revenues; remaining focused on city priorities and needs; offering affordable programs, services and projects; and seeking investment opportunities that are consistent with the values, hopes and aspirations of the citizens of Marysville.

With Respect,

A handwritten signature in blue ink that reads "Marti Brown". The signature is written in a cursive, flowing style.

Marti Brown
City Manager

EXECUTIVE SUMMARY



The City of Marysville Fiscal Year 2018-19 Proposed Operating Budget includes \$15.13 million in expenditures and \$12.78 million in revenues. The increase in expenditures (over revenues) is accounted for by the additional \$2.35 million in the Sewage/Enterprise Fund that will be expended later this year to complete the connection between the City's wastewater treatment plant and the Linda County Water District. Those bond monies are not new revenue. They were generated in past fiscal years and have been in the City's "savings account" waiting to be expended to complete this multi-year infrastructure improvement project. Because of this project and "savings account" expense, the overall city expenditures exceed this year's revenues.

The City's budget is comprised of five Governmental fund type categories (General Fund, Special Revenue Funds, Debt Service, Capital Project Funds and Enterprise Funds). Departments within the General Fund provide core community services, such as public safety (including police and fire protection), community development & services (including planning, building, park maintenance, street improvements and wastewater operations), as well as vital support functions such as finance, legal, and human resources. These core services are primarily supported by major revenue sources that include property tax, sales tax, Measure C sales tax, and franchise fees.

General Fund - Expenditures

The City's Fiscal Year 2018-19 Proposed Budget reflects General Fund expenditures totaling \$9.2 million, representing an increase of \$1.19 million or 14.8 percent over the Fiscal Year 2017-18 Adopted Budget.

The Fiscal Year 2018-19 Proposed City Budget includes 59 budgeted full-time equivalent (FTE) positions, a net decrease of .73 FTE positions from the Fiscal Year 2017-18 Adopted City Budget. Although there is a net decrease in positions, there is an overall increase of \$207,000 in proposed salaries & wages primarily due to proposed hires that are mid-level or management positions.

Proposed General Fund expenditure increases in Services & Supplies totaling \$660,000 account for the majority of the increase over prior year's budget. Increases in Street Improvements of \$220,000, Debt Service (net of subsidy) \$40,000 for 2017 Clean Renewable Energy Bonds-Solar Project, and approximately \$200,000 in personnel expenses, other charges and capital outlay round out the remaining overall increase.

As was mentioned, the Fiscal Year 2018-19 Proposed Budget includes \$220,000 in "Maintenance of Effort" (MOE) funding for Street Improvements. The MOE funding is a State matching requirement in order to receive the new Road Maintenance & Rehabilitation Act (RMRA) Gas Tax funds.

General Fund - Revenues

The General Fund's four largest revenue sources - property tax, sales tax, Measure C, and franchise fees account for approximately \$7 million, or 76 percent of the total General Fund revenues. In total, these four major revenues have increased \$1.2 million over Fiscal Year 2017-18 Adopted Budget, while all other General Fund revenues have actually decreased by approximately \$175,000. The major contributor for this increase is Measure C, totaling \$1.1 million. Proposed Fiscal Year 2018-19 property tax revenues are budgeted at \$2.02 million, an increase of \$112,000 or 6 percent over the Fiscal Year 2017-18 Adopted Budget and Sales Taxes are projected to remain relatively flat.

Debt Service

The Debt Service fund includes \$640,000 in funding to pay for principal and interest on the 2011 Taxable Certificates of Participation. These Certificates provided funding for the B Street Improvements. Also included in the Fiscal Year 2018-19 proposed budget are interest payments for the 2017 Clean Renewable Energy Bonds in the amount of \$67,000. This new debt provided funding for the Solar Projects at City Hall and the Fire Station. As part of the overall financing of the project, an annual energy subsidy revenue of \$27,000 is budgeted and is meant to offset the cost of the debt for the solar project. Debt service for all other City related financings, including wastewater enterprise, are budgeted within Community Development & Services operating budget.

Capital Projects

Capital Project Funds are primarily used for the acquisition or construction of major capital projects & facilities. The Fiscal Year 2018-19 Proposed Budget includes expenditures for a Parks & Open Space Master Plan of \$50,000 and residual funding for the completion of the Solar Project in the amount of \$200,000.

Special Revenue Funds

Special Revenue Funds account for revenues that are received for specifically identified purposes. The larger fund in this group for the City is the Streets Highway User Tax (HUTA) Fund. The Fiscal Year 2018-19 Proposed Operating Budget for Special Revenue Funds is roughly \$815,000. Funding for Fiscal Year 2018-19 provides for \$531,000 in Gas Tax expenditures for the street maintenance, \$225,000 in Citizens Option for Police (COPS) fund transfers dedicated to Police activities and \$57,500 in CDBG transfers for administrative costs.

Enterprise Funds

Enterprise Funds account for specific services that are funded directly through user fees. Typically, these funds are intended to be fully self-supporting and are not subsidized by the General Fund. In the case of the City of Marysville, its Enterprise Fund is for the purpose of managing its wastewater treatment plant and facility.

The Fiscal Year 2018-19 Proposed Budget for all Wastewater Enterprise Funds is \$4.7 million, representing a net decrease of \$975,000, or 17 percent from the Fiscal Year 2017-18 Adopted Budget. This net decrease is primarily the result of the winding down of the Marysville plant improvements and completing construction of the transmission pipeline to the Linda County Treatment Plant. Also included in the Wastewater Enterprise budget are payments for debt service totaling \$1.36 million. Payments for debt service include the 2001 Lease Revenue bonds (\$41,000), 2012 Revenue Bonds (\$771,000), Linda County Water District Phase I Loan (\$476,000) and the last payment on a Vacuum Truck (\$75,000).

New Budget Items

Overall budgetary changes for Fiscal Year 2018-19 mostly include changes to staffing levels – either new positions or converting vacant positions to a different classification to better meet the service delivery needs of the departments. In addition, department line items, especially for equipment, repairs and maintenance, were also increased based on last fiscal year's cost overruns in those areas.

City Attorney's Office

After more than nine years, the City Attorney's Office has increased its rates from \$185 to \$200 per hour with a monthly limit of 50 hours of regular attorney services. The rate increase is consistent with other small cities in the region and will increase the Office's overall budget by \$9,000 per year.

City Manager's Office

The City Manager's Office recommends hiring a full-time permanent Administrative Assistant (\$32.5 K) to focus on and be primarily responsible for phone and counter customer service in the Administrative Offices, as well as provide administrative support to the City Manager, Finance Department and Assistant to the City Manager/City Clerk. In addition, an increase (\$5,000) was made to the professional development/training budget for the new Assistant to the City Manager/City Clerk to fund educational classes related to completing her Municipal City Clerk Certification as required under the City's Charter (within three years of taking office).

Community Development & Services Department

Based on the Council's Strategic Planning and Goal Setting in April 2018, the budget also recommends hiring a new Economic Development Manager (~\$90 K) to assist with business attraction and retention and better promotion of the City to private investors. In addition, the Community Development & Services (CD&S) Department seeks to fully fund the Community Improvement Officer (\$40 K) to provide citywide code enforcement services. This position was previously funded with Community Development Block Grant (CDBG) funds. Those grant funds expire in September 2018.

Overall, the budget also proposes to increase the Community Development & Services Departments budget by \$223 K for park and city facility maintenance and equipment, as well as street improvements. This budget increase is warranted and substantiated by last year's lack of funding in several CD&S budgetary line items related to parks, facilities and streets. Because of underfunding for emergency repairs and critical maintenance, funds were transferred from the General Fund to pay for essential infrastructure improvements and repairs. For example, the 5th and F Streets rehabilitation project to repair the road surface over an old cistern tank cost the City approximately \$15 K and was not budgeted for in fiscal year 2017-18. In addition, fleet maintenance for Public Works vehicles was woefully underfunded at \$20,000 for the entire year. By the end of the year, CD&S spent more than \$100 K in that line item alone. The proposed overall increase in the CD&S budget and various line items related to equipment, maintenance and repairs is based on last year's actual expenditures.

Other increases to the CD&S budget include engineering costs (\$15 K) that will be incurred for the design and installation of water wells in various city parks to use groundwater to irrigate instead of piped water from the California Water Agency. This project will require additional funding, a portion of which has already been secured through a Department of Water Resources grant.

In addition, the City secured a \$2 million loan from the Linda County Water District (LCWD) to fill the construction budget shortfall to complete the connection between the City's wastewater treatment plant and the LCWD plant. The loan will be repaid by the Enterprise Fund.

Finance Department

In the Finance Department, there is approximately \$30 K proposed for assisting the City with closing its 2017-18 books and preparing the 2018 audit (to prevent the City from falling behind on its audits again), as well as \$20 K for additional municipal finance consulting on an as need basis (to be determined by the City Manager and Finance Director).

Fire Department

The Fire Department seeks to convert its Fire Inspection position to a dual Fire Inspector/Engineer (increase of \$5,928) allowing for greater department flexibility in providing both fire code inspections and prevention services, as well as assist with concurrent calls for service.

In addition, the budget proposes bifurcating the regular overtime budget from the “Strike Team” budget that the City receives State reimbursement for. Last year’s adopted overtime budget was ~ \$150 K and the actual overtime spent was \$332 K. The overtime costs were in part due to the “Strike Team” overtime (that is reimbursed by the State) and partially due to Fire Department employees on disability, vacation, etc...Even after removing the “Strike Team” overtime, the Department’s overtime was still \$100 K over budget. For this fiscal year, the budget proposes a slight reduction in regular overtime.

Human Resources

This year’s budget for Human Resources (HR) includes a request for an additional \$20 K for labor negotiations. Labor contracts for all three of the City’s bargaining units expire June 30, 2019. The upcoming year will offer an opportunity to comprehensively re-examine salaries and compensation, health care benefits and retirement plans for all bargaining units. As the City does not have a Human Resources Manager or Department Head, there is also an additional \$15 K in the budget for personnel consulting on an as need basis.

The Marysville Police Officer’s Association (MPOA) and Teamsters labor contracts were set to expire June 30, 2018. Working together, the bargaining units and the City Manager’s Office were able to negotiate a one-year extension of both contracts. In addition, a one-time lump sum of \$2000 for each MPOA and Teamsters member for fiscal year 2018-19 was also negotiated totaling approximately \$66 K. This one-time lump sum payment will not be added to employee salaries and, therefore, is not subject to retirement benefits.

Police Department

In the Police Department (PD), the City Manager recommends the following changes and increases:

- Convert the detective Sergeant position to a Lieutenant (LT) position – the LT will be responsible for Cannabis Ordinance compliance, grant writing and administrative support (net increase of \$9,174);
- Hire an additional full-time Dispatcher (\$63,719);
- Convert the Community Service Officer (CSO), Parking Enforcement from part-time to full-time (\$32,288) – a position that virtually pays for itself via parking tickets resulting in cost neutrality;
- Convert the Community Service Officer (CSO), Animal Control from part-time to full-time and add record maintenance to the position’s duties and responsibilities (\$22,031) – funding for this position will be split between the Animal Care Services budget and the PD budget;

- Lease two new vehicles – one for the CSO, Parking Enforcement and one additional for Police patrol (\$20,000); and
- Install surveillance cameras for the evidence room and the north side of the Police Department and City Hall (\$3500).

In addition to these proposed changes and increases, increasing PD's budget for overtime (\$70 K) and animal care services (\$22,300) is also proposed. Last year, the overtime budget was inadequately funded and the Department exceeded its budget by more than \$100 K due in large part to a high volume of ongoing vacancies in the department. This year's proposed increase offers a balanced compromise that is less than last year's actual budget and yet provides enough cushion for backfilling vacancies, handling emergencies and responding to other unforeseen events.

Last year, Animal Care Services was only partially funded for roughly one-third of the fiscal year and did not consider the total cost of sheltering and contract services with FieldHaven to continue with the advertised Trap-Neuter-Return (TNR) programs and educational events. This budget increase will ensure all program expenses are included and accounted for.

Budget FRAMEWORK



BUDGET FRAMEWORK



Typically, the framework of the budget process is characterized by four fundamental factors: City Council goals and priorities, citizen input, department needs, and available funds. To that end, the Marysville City Council held an all-day strategic planning and goal-setting workshop in April 2018 to develop a vision statement along with goals for the upcoming fiscal year to guide the implementation of Council policies and staff's work.

As the budget 'season' progressed, the City Manager and Department Heads spent innumerable hours combing through department budgets, prioritizing needs, compromising, and finding creative solutions to difficult budget problems. After making some tough choices and a preliminary budget was established, two public workshops were held in May to receive public input and feedback.

While there was a setback in preparing the final budget by June 30, 2018, this budget is the culmination of the 'sweet spot' that delicately balances City Council goals, citizen priorities, and department needs with available revenues.

2018-2019 Council Adopted Vision Statement

A fiscally healthy, safe, fun and physically attractive community that offers a diversity of places to shop, eat, recreate and honor the City's rich history.

2018-2019 Council Adopted Goals (within five years or less)

The following Council goals are and will continue to be used to guide Council policy decision-making and staff work and implementation over the next fiscal year.

Goal #1: Increasing Revenue

- Increase the General Fund revenue by 15-20% from \$9 to \$10.8 million.

Goal #2: Expanding Economic Development Opportunities

- Hire a new Economic Development Manager (FY 2018-2019)
- Decrease commercial vacancy rates by 10-15%.
- Facilitate development of Rideout Hospital-owned properties.
- Working with local merchants, implement design/rehab program to improve commercial building facades.

Goal #3: Improving Infrastructure

- Using the Pavement Management Study to prioritize, improve 100-150 city blocks of road.
- Complete connection to the Linda County Water District's Wastewater Treatment Plant by December 2018.

Goal #4: Fiscal Sustainability

- Increase the City's General Fund Reserve by 5-8%.
 - Sub-Goal #1: Develop a reserve policy.
 - Sub-Goal #2: Develop an investment policy.

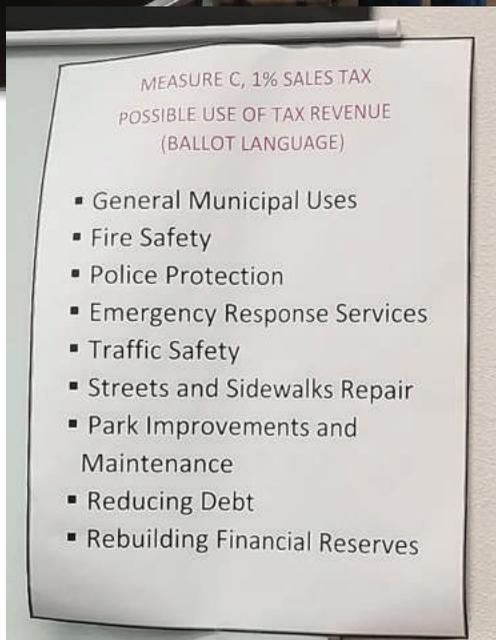
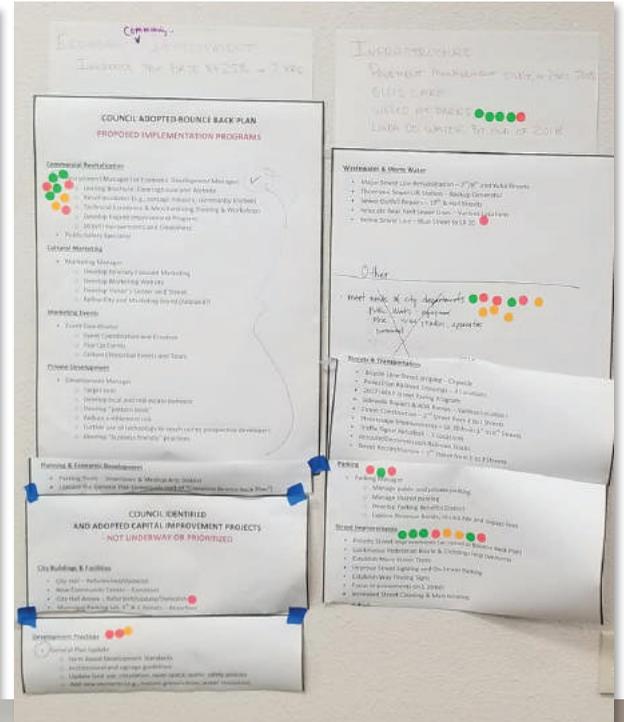
Goal #5: Public Safety

- Reduce overall crime by 5-10%.

Goal #6: Parks & Recreation

- Implement five to eight recommendations in the Council-approved Parks Master Plan.

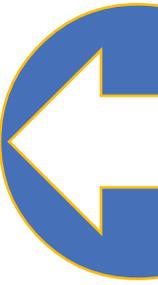
Photos of the April 2018 City Council Strategic Planning Workshop



Marysville

AT A GLANCE





History

Charles Covillaud purchased land in the Marysville area in 1848 and a few years later expanded his holdings. In 1849, Jose Ramirez, John Sampson, and Theodore Sicard purchased three-fourths of Covillaud's land and the four men later led the formation of the town.

Founded in 1842 and incorporated in 1851, Marysville is nicknamed "Gateway to the Gold Fields" and "California's Oldest Little City." In the Chinese-American community, it is also known as the "Third City," because it was the third city they arrived in after San Francisco and Sacramento. Marysville was named for the new wife of Charles Covillaud, Mary Murphy - one of the few survivors of the Donner Party.

Out of the seven original incorporated cities in the State of California in 1851, Marysville is by far the smallest. Completely surrounded by a levee system to protect from flooding, there are approximately 12,000 residents in the City and the population size has barely changed since the Gold Rush era.

Today, the City of Marysville - a unique and charming city - is the County Seat of Yuba County and part of the Greater Sacramento area. One of California's historic Gold Rush cities, Marysville is a vibrant center of distinctive shopping, dining, and entertainment. A stroll along the City's tree-lined, historic D Street with its cafes, galleries, boutiques, and specialty stores, and you will find nearly everything that a Main Street was meant to be. In addition to these unique characteristics, Marysville also holds the distinction of claiming nine sites and one historic district on the National Register of Historic Places.

The City's location and proximity to State Routes 99, 70 and 20 provides easy access to many of the area's major attractions such as the state capital of Sacramento and the Sutter Buttes recreation area. Residents enjoy hot, dry summers and cool, wet winters—an ideal climate that is perfect for year-round leisure and recreation. Residents and visitors to the City can find one of many festivals, open air markets, or be serenaded by an eclectic mix of talented musicians.

The Bok Kai Temple, a traditional Chinese temple and historical landmark, is dedicated to the City's Chinese community. Every year the community hosts the Bok Kai Parade - the oldest continuous running parade in California. The parade honors Bok Kai, the Chinese Water God, who protects Marysville from flooding.

Another signature event is the Marysville Peach Festival, which began as a small street fair in 1999. Today, it's a six-block long extravaganza of all things peaches attracting 30,000 people over a two-day period. The event includes live music, craft and food booths, and a children's carnival.

Marysville is also home to Ellis Lake, a man-made lake popular for boating, fishing, and feeding geese, that plays host to an annual fishing derby. Originally a spillway for the Feather River, Ellis Lake was designed in 1924 by John McLaren, park designer of Golden Gate Park, and commissioned by the Women's Improvement Club of Marysville. Ellis Lake was named for W.T. Ellis, an early town merchant in the 1900's. Mr. Ellis helped to obtain financing for the lake's expansion.

Quick Facts

Land Area:

3.6 square miles

Population:

12,413

Race & Language:

Caucasian: 57%

Latino: 29%

African American: 4.5%

Asian: 4.5%

Other: 5%

Language other than English spoken at home: 19.5%

Education:

High School Graduate or Higher: 82.4

Bachelor's Degree or Higher: 15.6%

Income & Poverty:

Median Household Income: \$41,679

Persons in Poverty: 25.1%

Housing:

Owner-Occupied: 36%

Age:

Persons under 5 years of age: 9%

Persons under 18 years of age: 25.9%

Persons over 65 years of age: 11.3%

Employment:

Unemployment Rate: 7.3%

Local Economy

While Marysville is no longer a gold rush and mining town, civic life is still centered on its historic downtown. Although it suffers from high commercial vacancy rates, it's characterized by charming boutiques, antique and novelty shops, restaurants, and neighborhood-serving businesses.

Major Employers:

Marysville's major employers include: Yuba County, City of Marysville, Yuba County Office of Education, Marysville Unified School District, Caltrans District 3, Beale Air Force Base, Yuba Water Agency, Recology Yuba-Sutter, Yuba College, Frank M. Booth and Adventist Health-Rideout Hospital.

Major Industries

The City's major business groups and service industries include:

- Fuel and Service Stations,
- County and State Pools (Investment Funds),
- Restaurants and Hotels,
- Food Markets and Drug Stores,
- General Consumer Goods,
- Building & Construction, and
- Business and Industry.

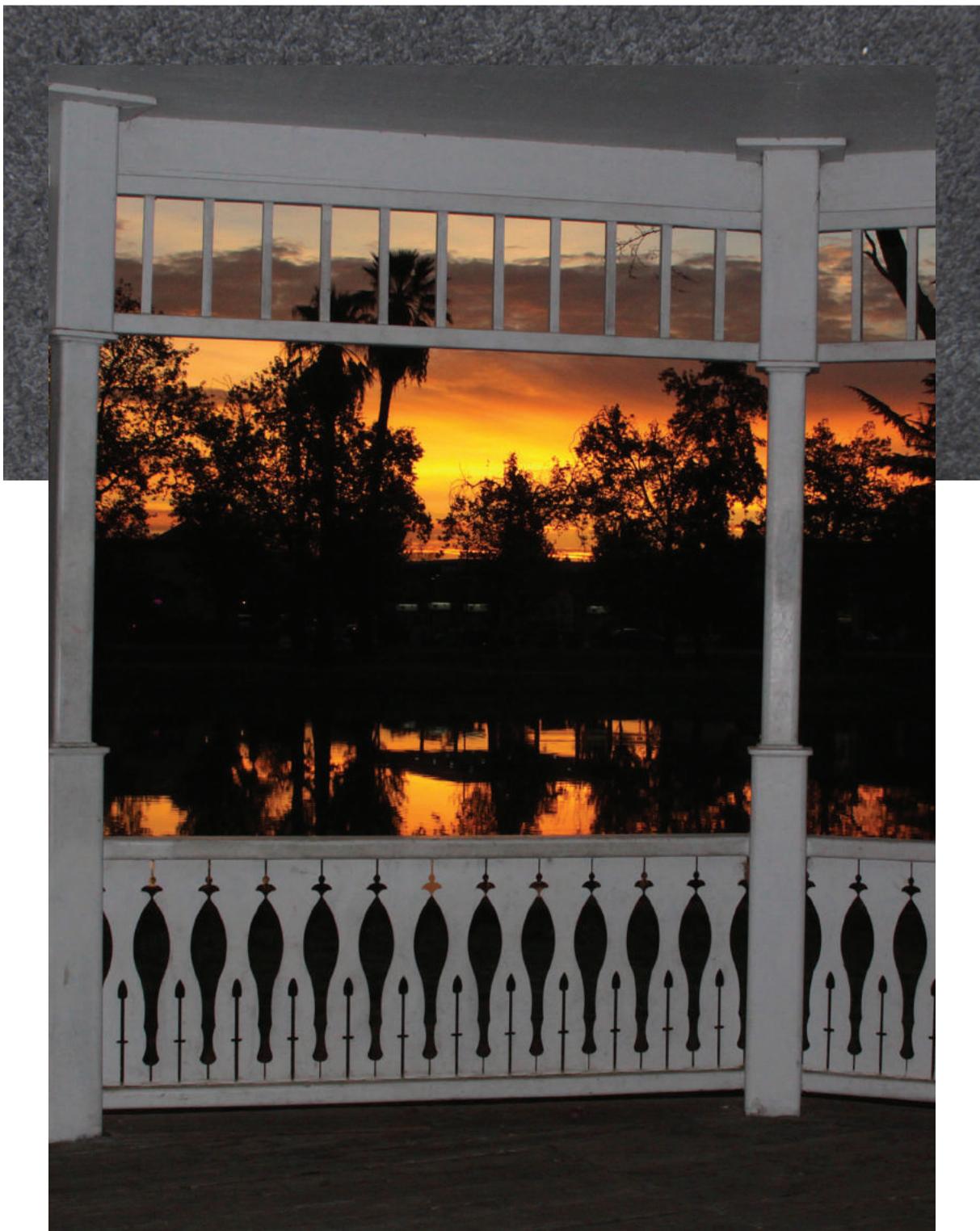
City Governance Structure

Incorporated in 1851, Marysville is a charter city operating under the Council-Manager form of government. The five-member City Council consists of a mayor and four council members elected to serve four-year terms. The City Council appoints the City Manager to be the chief executive officer and administrative head of the City government. Marysville is a full-service city and provides services through five (5) departments that include: Office of the City Manager, Finance, Community Development and Services, Fire, and Police. City operations and services are supported by 52 full-time and 45 part-time employees and a FY 2018-19 General Fund budget of \$9 million.

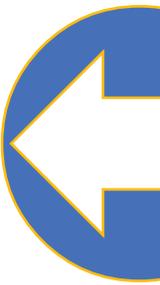


Bok Kai Parade Photo by Chris Kaufman

Budget OVERVIEW

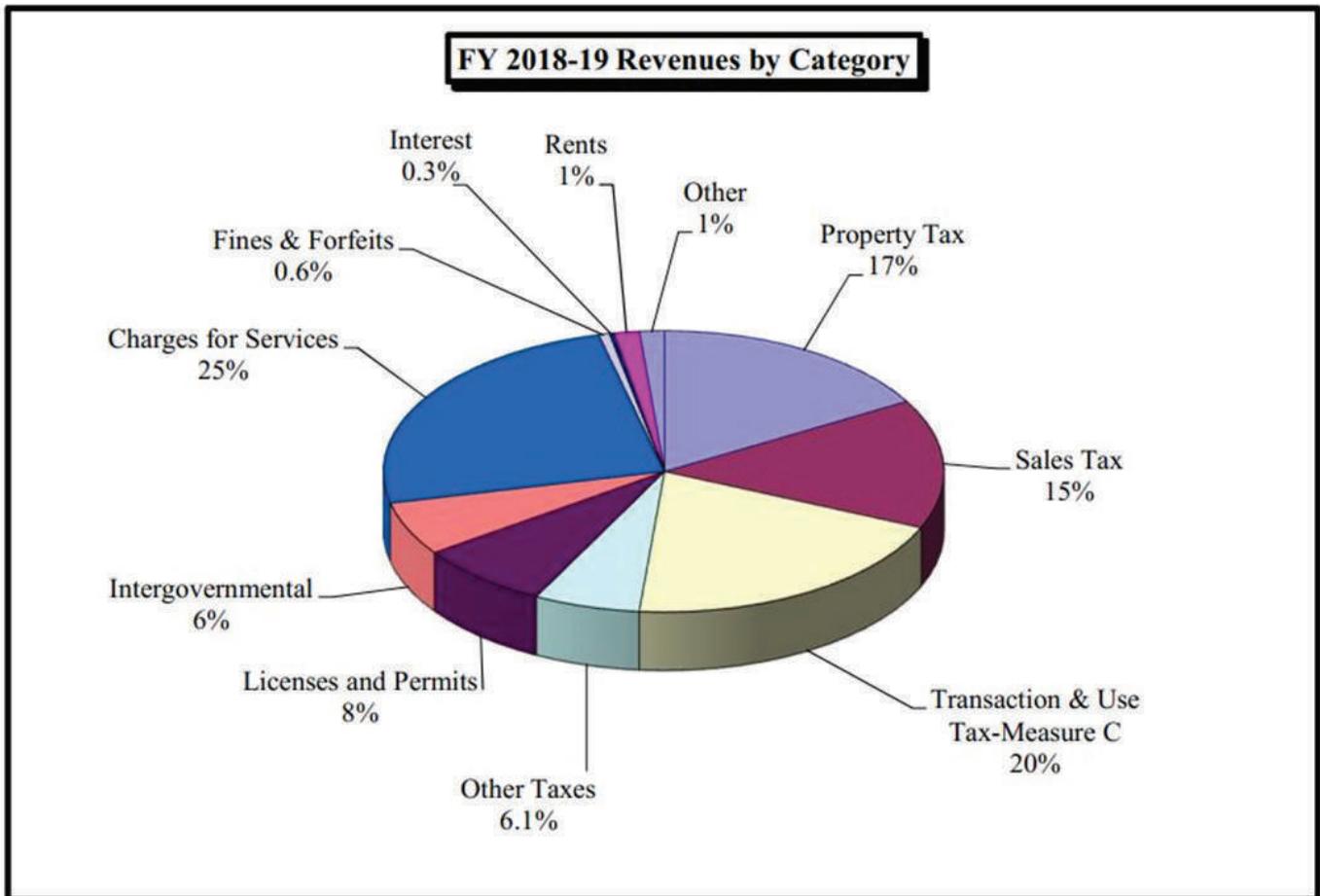


BUDGET OVERVIEW



TOTAL FISCAL YEAR 2018-19 PROJECTED CITY REVENUES - \$12.78 million

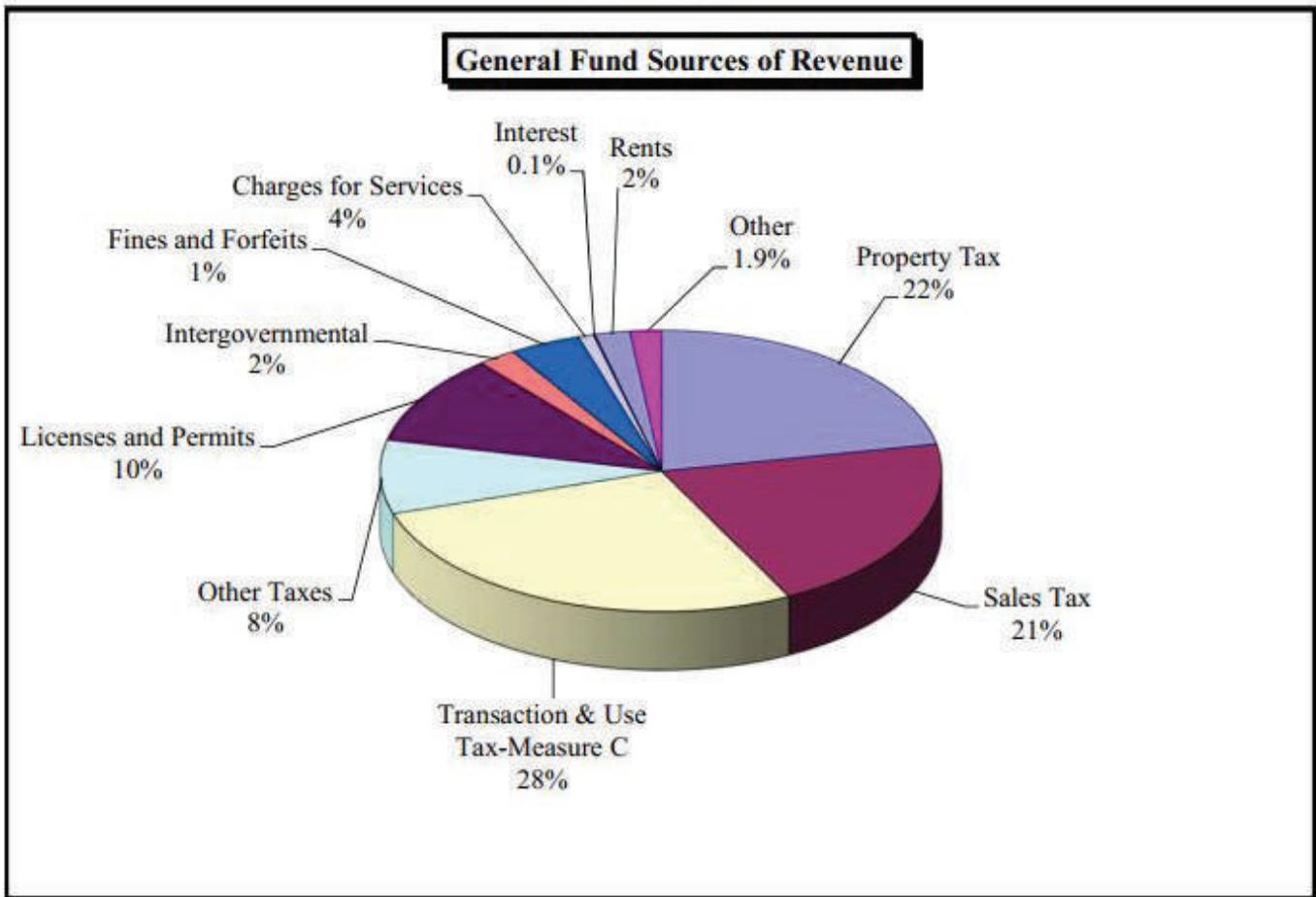
Total projected City revenues for FY 2018-19 are \$12.78 million, net of transfers and reimbursements. While changes in most revenue streams remained relatively flat, Measure C accounts for 20% of the City's total revenue in fiscal year 2018-19.



WHERE DOES THE MONEY COME FROM (GENERAL FUND)?

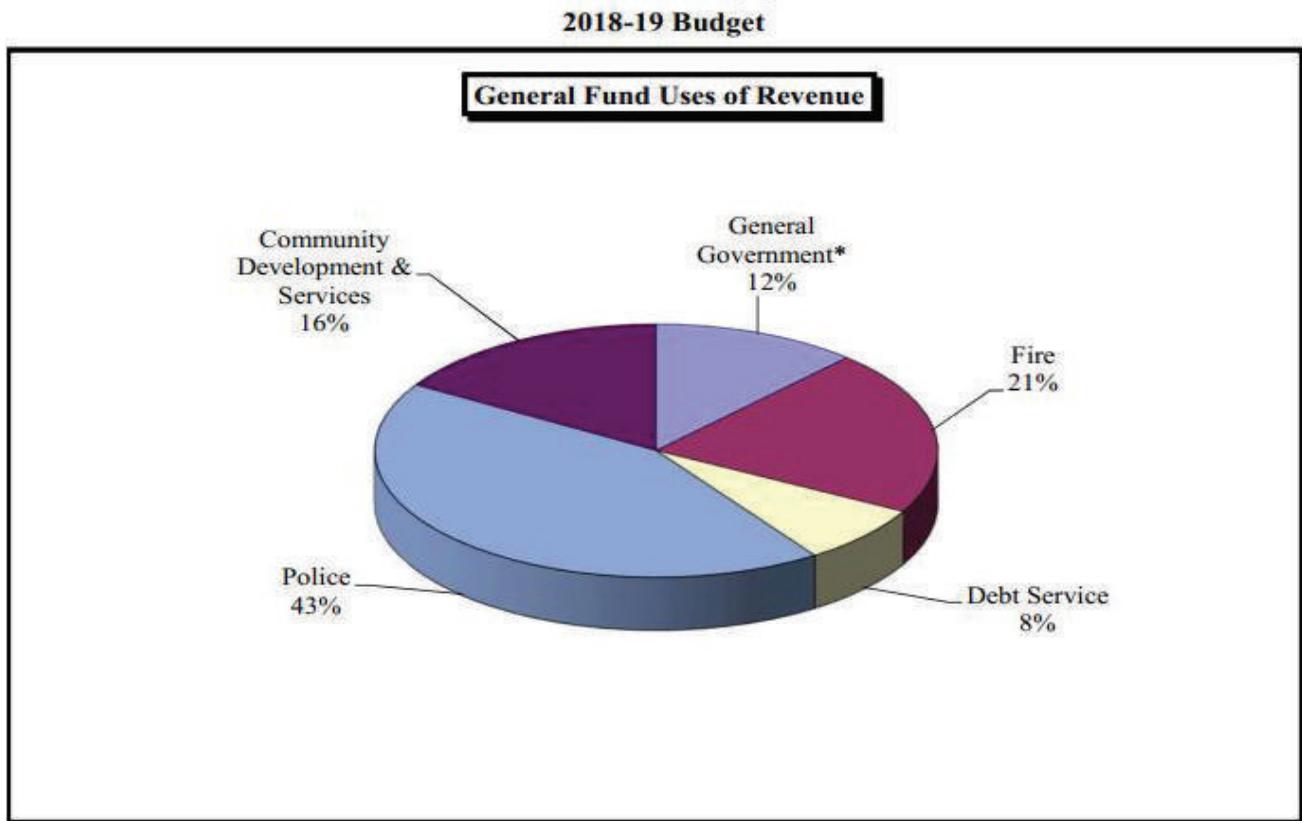
In fiscal year 2018-19, the bulk of the City's General Fund (discretionary monies) or 81% is derived from property tax, general sales tax and Measure C sales tax. Measure C is responsible for 28% of the City's total General Fund revenues. Other revenues generated from licenses, permits, charges for services, and other taxes total 22% of General Fund revenues.

2018-19 Budget



WHERE DOES THE MONEY GO (GENERAL FUND)?

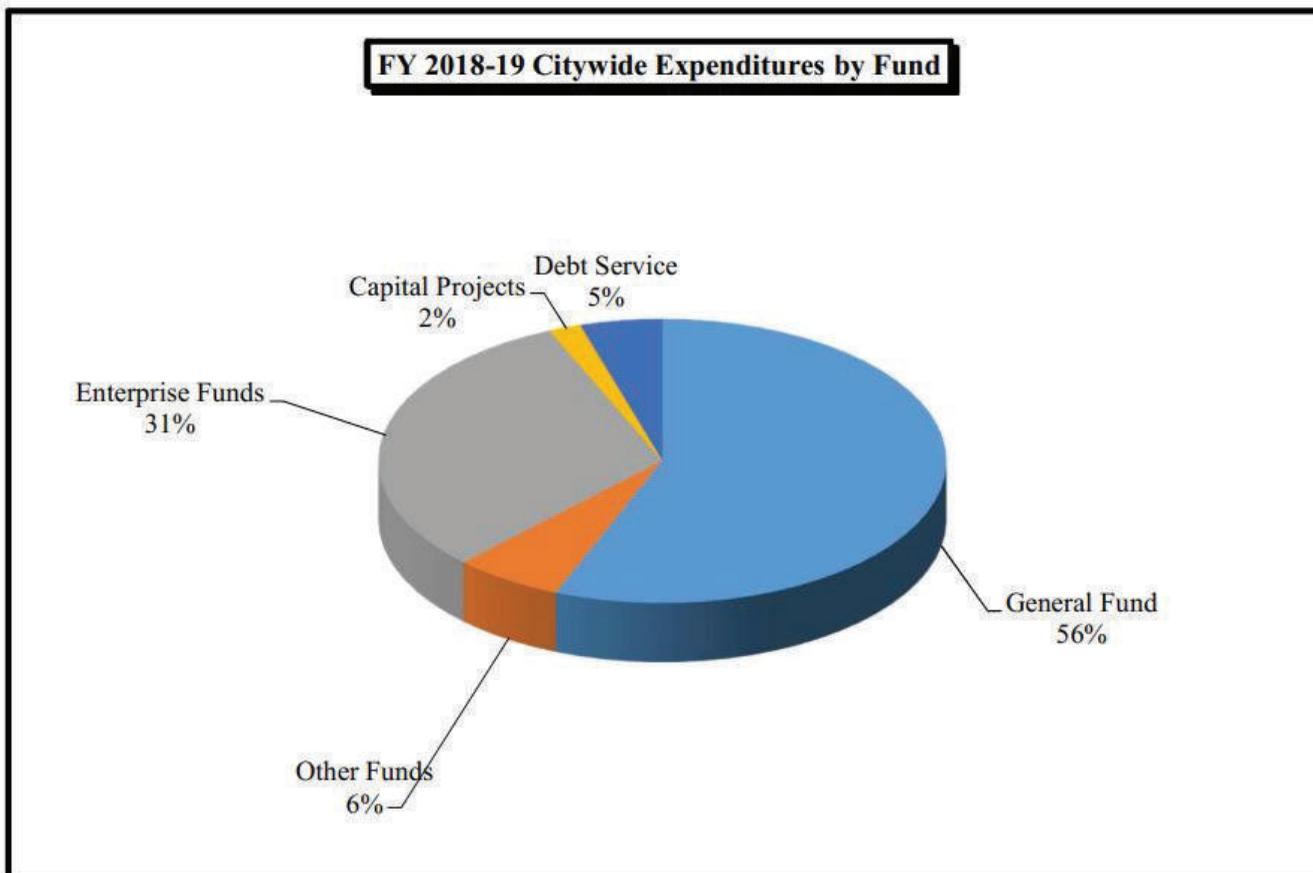
Like most cities, the bulk of General Fund monies go towards public safety. In the case of the City of Marysville, the Police Department budget consists of more than 40% of these funds or nearly \$4 million, and the Fire Department comprises 21% of the General Fund or nearly \$2 million. The Community Development & Services (CD&S) Department includes 16% of the General Fund or nearly \$800,000. CD&S divisions include Planning & Zoning, Building, Engineering, Parks, Facilities, Streets, Economic Development and Wastewater Treatment. General Government comprises 12% of the budget and it includes the City Council, City Manager and City Attorney's Office, Human Resources, Finance, General Services and IT. Approximately 8% of the General Fund pays for the City's debt service, including its "B Street Property" bond payment.



* General Government Includes: City Council, City Manager, City Clerk, City Attorney, Human Resources Finance, Information Systems & General Services.

CITY WIDE EXPENDITURES BY FUND

Of the roughly \$15 million in expenditures for fiscal year 2018-19, 56% are from the General Fund and 31% are from the Enterprise Fund. Other Funds make up 6% and the debt service is 5% with Capital Projects only consisting of 2% of the City's overall budget.



FUND BALANCES



The July 1, 2018 General Fund's starting fund balance is a robust \$2,558,219 with budgeted revenues reaching \$9,217,301. The June 30, 2019 projected ending balances is \$2,574,625. This is more than \$2 million increase in the starting fund balance from previous years. That said, there is only a \$16,000 surplus (or readily available funds).

There is no significant change in the General Fund debt service remaining steady at a little more than \$740 K annually.

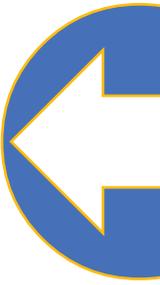
In Special Revenue Funds, there are some changes. The Police Department will opt to use more of its annual COPS funds than in prior years; all CDBG funds from the last round will be expended; and all of the sewage bonds monies will be expended (along with the LCWD \$2 million loan) to complete the Linda Main Connection from the City's wastewater treatment plan to the LCWD's facility.

Also noteworthy, the Enterprise Fund has been operating at a slight deficit mostly because of numerous unplanned emergency repairs to the City's treatment plant while awaiting the much anticipated final connection to LCWD. The City's operating expenses of the treatment plant should start to decrease after the Linda Main Connection is complete.

FUND BALANCE PROJECTIONS FY 2018-19

Fund Category/Type	Estimated		FY 2018-19 Budgeted Revenues	FY 2018-19 Budgeted Expenditures	FY 2018-19 Operating Transfers	6/30/2019 Projected Fund Balance	Change \$	Change %
	Ending Fund Balance 6/30/2018	FY 2018-19 Budgeted Revenues						
GENERAL FUND								
(10) General	2,558,219	9,217,301	8,940,390	260,505	2,574,625	16,406	0.64%	
(11) Code Enforcement Nuisance Abatement	36,440	200			36,640	200	0.55%	
DEBT SERVICE								
(10) General Debt Service	742,762		709,505	(709,505)	742,762	-	0.00%	
SPECIAL REVENUE FUNDS								
(20) Sidewalk Improvement	15,111	100			15,211	100	0.66%	
(21) Streets-Highway Users Tax (HUTA)	62,238	511,322	484,493	47,000	42,067	(20,171)	-32.41%	
(22) Streets-Transportation Development Act (TDA)	682	-			682	-	0.00%	
(23) Citizens Option for Public Safety(COPS/SLESF)	170,137	101,000	-	225,000	46,137	(124,000)	-72.88%	
(24) OTS-Avoid DUI Campaign	-	-			-	-		
(25) Selective Traffic Enforcement Program(STEP)	-	-			-	-		
(26) Asset Seizure	299	-			299	-	0.00%	
(27) Narcotic Confiscation	1,201	-			1,201	-	0.00%	
(27) Prop 172 Public Safety Augmentation Fund	-	-			-	-		
(35) CDBG Program Income	856,182	-			856,182	-	0.00%	
(36) HOME Program Income	627,883	-			627,883	-	0.00%	
(40) CDBG	57,500	-		57,500	-	(57,500)	-100.00%	
(45) HOME	57,667	-			57,667	-	0.00%	
CAPITAL PROJECT FUNDS								
(60) General Capital Projects	290,979	2,000	258,272	20,000	14,707	(276,272)	-94.95%	
ENTERPRISE FUNDS								
(50) Wastewater Operating	3,760,424	2,831,000	2,856,091	60,500	3,674,833	(85,591)	-2.28%	
(50) Wastewater Capital Projects	1,813,993	2,005,000	3,800,000		18,993	(1,795,000)	-98.95%	
OTHER FUNDS								
(71) RDA Successor Agency	414,955	115,000	85,740	39,000	405,215	(9,740)	-2.35%	
TOTAL ALL FUNDS	\$ 11,466,672	\$ 14,782,923	\$ 17,134,491	\$ -	\$ 9,115,104	\$ (2,351,568)		

REVENUES



FY 2018-19 Revenue Summary by Category & Fund

The fiscal year 2018-19 should experience approximately \$2.5 million in Measure C revenues, a little more than \$2 million in property taxes, the general sales tax is expected to stay steady at \$1.9 million, and other fees, licenses, permits, charges for services, rent and interest are totaling ~ \$2.7 million for a total General Fund budget of \$9,217,301.

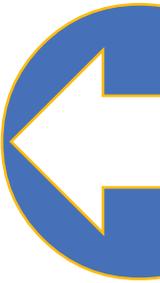
In other revenues, the City expects to generate a little more than \$.5 million in Streets-Highway Users Tax, \$100 K in COPS funds from the State, roughly \$2.8 million in revenues from rate payers for the wastewater operating fund, and approximately \$115 K in property taxes and interest for the RDA Successor Agency fund.

CITY OF MARYSVILLE

FY2018-19 REVENUE SUMMARY BY CATEGORY & FUND

Fund	Property Taxes	Sales Taxes	Trans & Use Tax(Measure C)	Other Taxes	Licenses & Permits	Intergovernmental	Charges for Services	Fines & Forfeits	Interest	Rent	Other	Budget Total
(10) General	\$ 2,020,000	\$ 1,900,000	\$ 2,542,000	\$ 778,000	\$ 956,200	\$ 203,101	\$ 376,000	\$ 80,500	\$ 10,000	\$ 184,200	\$ 167,300	\$ 9,217,301
(11) Code Enforcement Nuisance Abatement	-	-	-	-	-	-	-	-	200	-	-	\$ 200
(20) Sidewalk Improvement	-	-	-	-	-	-	-	-	100	-	-	\$ 100
(21) Streets-Highway Users Tax (HUTA)	-	-	-	-	24,000	483,322	-	-	4,000	-	-	\$ 511,322
(22) Streets-Transportation Development Act (TDA)	-	-	-	-	-	-	-	-	-	-	-	\$ -
(23) Citizens Option for Public Safety(COPS/SLESF)	-	-	-	-	-	100,000	-	-	1,000	-	-	\$ 101,000
(24) OTS-Avoid DUI Campaign	-	-	-	-	-	-	-	-	-	-	-	\$ -
(25) Selective Traffic Enforcement Program(STEP)	-	-	-	-	-	-	-	-	-	-	-	\$ -
(26) Asset Seizure	-	-	-	-	-	-	-	-	-	-	-	\$ -
(27) Narcotic Confiscation	-	-	-	-	-	-	-	-	-	-	-	\$ -
(35) CDBG Program Income	-	-	-	-	-	-	-	-	-	-	-	\$ -
(35) HOME Program Income	-	-	-	-	-	-	-	-	-	-	-	\$ -
(40) CDBG	-	-	-	-	-	-	-	-	-	-	-	\$ -
(45) HOME	-	-	-	-	-	-	-	-	-	-	-	\$ -
(50) Wastewater Operating	-	-	-	-	5,000	-	2,800,000	-	11,000	-	15,000	\$ 2,831,000
(51) Wastewater Capital Projects	-	-	-	-	-	-	-	-	5,000	-	2,000,000	\$ 2,005,000
(60) Capital Projects	-	-	-	-	-	-	-	-	2,000	-	-	\$ 2,000
(70) Mary Aaron Museum	-	-	-	-	-	-	-	-	-	-	-	\$ -
(71) RDA Successor Agency	113,000	-	-	-	-	-	-	-	2,000	-	-	\$ 115,000
TOTAL	\$ 2,133,000	\$ 1,900,000	\$ 2,542,000	\$ 778,000	\$ 985,200	\$ 786,423	\$ 3,176,000	\$ 80,500	\$ 35,300	\$ 184,200	\$ 2,182,300	\$ 14,782,923

EXPENDITURES



FOUR YEAR EXPENDITURE SUMMARY

In reviewing the Four-Year Expenditures Summary, the big changes are as follows:

- The City Council Department budget is projected to increase ~ 50% or \$13 K as a result of restoring the 15% reduction in stipends during furloughs, travel and training expenses, and the City Clerk's \$80/month stipend.
- The City Manager's office budget is expected to increase roughly 30% or \$57 K as a result of the proposed full-time Administrative Assistant position and an increase to the training budget for the City Clerk.
- While now part of the City Manager's Office, the City Clerk budget will decrease by 18% or \$27 K.
- Since the City Attorney, HR and IT were not treated as separate departments before this fiscal year, there is no historical data that is easily attainable. That said, there are minor changes in the City Attorney's budget as cited in the department chapter. In addition, the Animal Care Services division is also new with no historical comparison.
- The deep reduction in expenses in the Finance Department were as a result of the Finance Director vacancy for the entire 2017-18 fiscal year.
- General Services also reduced significantly primarily because the budgets for the City Attorney's Office, HR and IT were removed from the General Services Department.
- Dispatch proposes to add one new dispatcher, but their overtime is expected to decrease considerably over the next year.
- In Building & Development Engineering, the projected expenses are expected to reduce by approximately \$100 K from the 2017-18 budget, because of the departure of a full-time employee and moving to contract services.
- Fleet Maintenance was woefully underfunded last year at approximately \$20,000 and exceeded the budget more than five times. As a result, this line item was appropriately budgeted for fiscal year 2018-19.
- Unlike prior years, the City committed its full Streets/Roads Maintenance of Effort of \$220 K in order to ensure the receipt of SB 1 funds for road improvements totaling approximately \$750 K.

CITY OF MARYSVILLE

FOUR-YEAR EXPENDITURE SUMMARY

FUND/DEPARTMENT BUDGET UNIT	2015-16 Actual	2016-17 Prelim-Actual	(1) 2017-18 Budget	2017-18 Projected	(2) 2018-19 Proposed Budget*	(3) Change Amount (2) - (1)	(4) Change Percent (3) / (1)
(10) General Fund							
City Council	\$ 20,791	\$ 22,825	\$ 20,037	\$ 24,372	\$ 33,265	\$ 13,228	54.3%
City Manager	109,097	163,657	152,080	181,286	209,530	57,450	31.7%
City Clerk	116,308	151,394	141,642	149,572	114,147	(27,495)	-18.4%
City Attorney	0	0	0	111,000	85,000	85,000	76.6%
Human Resources	0	0	0	0	53,500	53,500	100.0%
Finance	137,957	197,087	207,430	151,089	287,221	79,791	52.8%
Information Services	0	0	0	0	165,000	165,000	100.0%
General Services	305,684	385,422	360,139	243,112	142,500	(217,639)	-89.5%
Police	2,689,570	3,062,789	3,621,880	3,563,136	3,262,986	(358,894)	-10.1%
Public Safety Dispatch Center	637,475	255,291	0	25,030	573,308	573,308	2290.5%
Animal Services	27,296	31,107	68,500	61,080	140,049	71,549	117.1%
Fire	1,290,021	1,399,900	1,660,486	2,232,068	1,945,431	284,945	12.8%
Economic Sustainability Services	111,623	107,401	152,516	126,584	132,806	(19,710)	-15.6%
Planning & Zoning	258,137	270,744	174,951	279,703	279,639	104,688	37.4%
Building & Development Engineering	137,341	151,897	334,449	99,253	236,203	(99,246)	-100.0%
Park Maintenance	275,891	281,951	348,731	600,652	381,253	32,522	5.4%
Public Buildings & Grounds	89,507	101,617	108,165	113,070	124,600	16,435	14.5%
Fleet Maintenance	206,082	128,365	0	20,132	107,152	107,152	532.2%
Cemetery	9,190	11,551	17,450	34,632	18,800	1,350	3.9%
General Debt Service	483,635	638,635	643,406	643,167	689,505	46,099	7.2%
Streets/Roads Maintenance of Effort	0	0	0	0	220,000	220,000	100.0%
General Fund Total	\$ 6,905,605	\$ 7,361,633	\$ 8,011,862	\$ 8,658,938	\$ 9,200,895	\$ 1,189,033	14.8%

*Net of Transfers

CITY OF MARYSVILLE

FY 2018-19 Expenditure Summary by Fund

Fund	Salaries and Wages	Services & supplies	Other Charges	Operating Total	Capital Outlay	Debt Service	Transfers	Budget Total
(10) General	\$ 6,118,167	\$ 2,501,223	\$ 35,000	\$ 8,654,390	\$ 286,000	\$ 709,505	\$ (449,000)	\$ 8,491,390
(10) General Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 709,505	\$ -	\$ 709,505
(11) Code Enforcement Nuisance Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(20) Sidewalk Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(21) Streets-Highway Users Tax (HUTA)	\$ 271,093	\$ 213,400	\$ -	\$ 484,493	\$ -	\$ -	\$ 47,000	\$ 531,493
(22) Streets-Transportation Development Act (TDA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(23) Citizens Option for Public Safety(COPS/SLESF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000
(24) OTS-Avoid DUI Campaign	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(25) Selective Traffic Enforcement Program(STEP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(26) Asset Seizure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Narcotic Confiscation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) CDBG Program Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) HOME Program Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(40) CDBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,500	\$ 57,500
(45) HOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(50) Wastewater Operating	\$ 446,180	\$ 877,200	\$ 162,000	\$ 1,485,380	\$ -	\$ 1,370,711	\$ 60,500	\$ 2,916,591
(51) Wastewater Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 3,800,000	\$ -	\$ -	\$ 3,800,000
(60) Capital Projects	\$ -	\$ -	\$ -	\$ 50,000	\$ 208,272	\$ -	\$ 20,000	\$ 278,272
(70) Mary Aaron Museum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(71) RDA Successor Agency	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 75,740	\$ 39,000	\$ 124,740
GRAND TOTAL	\$ 6,835,440	\$ 3,601,823	\$ 197,000	\$ 10,684,263	\$ 4,294,272	\$ 2,155,956	\$ -	\$ 17,134,491



MEASURE C – 1% SALES TAX (2016-2026)

In June 2016, Marysville voters passed a one percent sales tax increase called, Measure C. The following ballot question identified examples of the types of operational activities and services that could be funded should the measure pass:

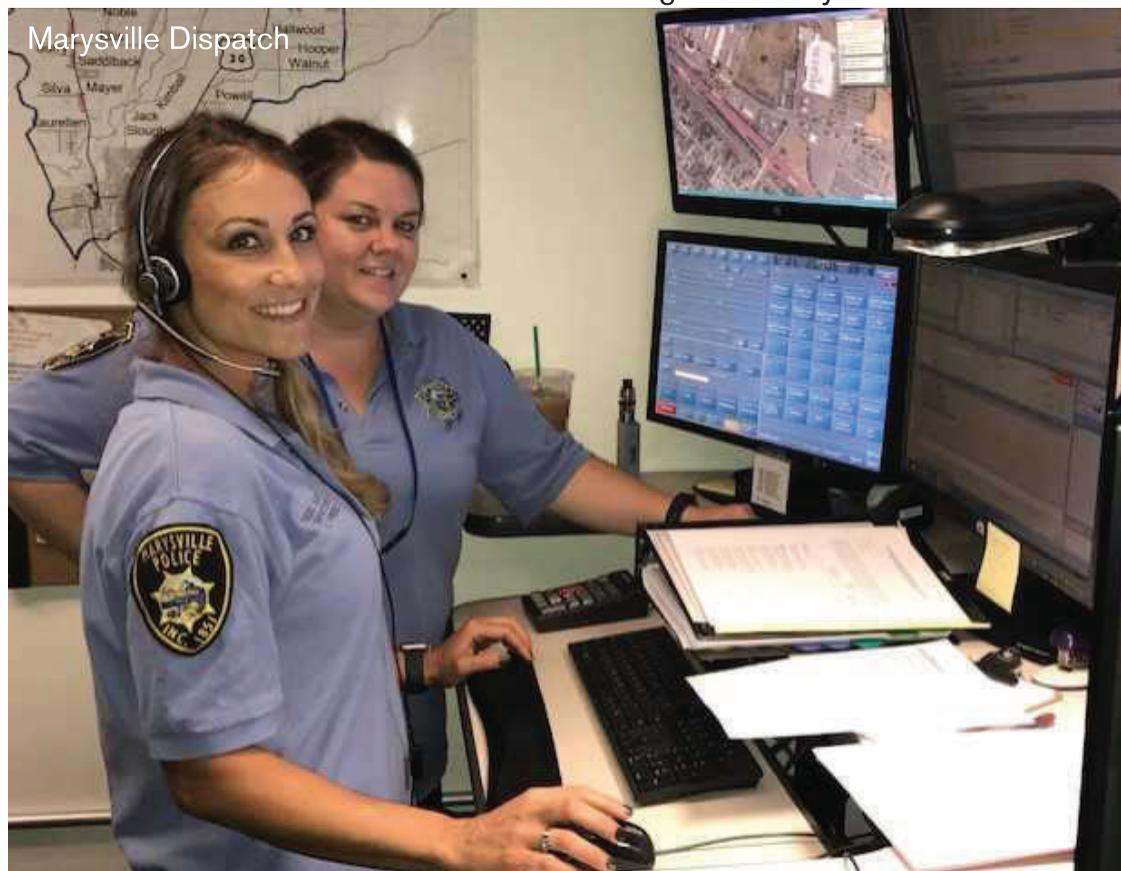
“Shall the City of Marysville enact a 1% sales tax (Transactions and Use Tax) for general municipal purposes, such as fire safety, police protection and emergency response services, traffic safety, streets and sidewalks repair, park improvements and maintenance, reducing debt and rebuilding financial reserves, with the following restrictions? This tax shall expire after ten years, on October 31, 2026. Annually, the City shall publish a report of how much tax revenue was received and how that money was used.”

In its first year of enactment, the fiscal year 2016-2017 budget projected revenues of \$1,080,000 over the 9-month period the tax would be collected starting in October 2016. In fiscal year 2017-2018, based on a complete fiscal year of collection, the budget projected \$1.4 million of 1% sales tax.

However, according to preliminary results of the fiscal year 2016-2017 audit (that will be completed in the fall of 2018) and initial calculations for the 2017-2018 audit, approximately \$1.8 and \$2.5 million, respectively, was generated from the Measure C sales tax. This is an excess of nearly \$1 million greater than projected. As a result, the 2017 ending fund balance was \$1,236,875 – considerably more than the 2016 ending fund balance of \$269,731 and before Measure C was collected.

In fiscal year 2016-2017, the first year Measure C was collected, the only significant increase to the budget and use of Measure C funds was to discontinue furloughs of all city employees and reinstate the 15% salary cuts and associated benefits. In fiscal year 2017-2018, both ongoing and one-time expenses were added to the budget (Table 1).

The total proposed Measure C expenditures for fiscal year 2017-2018 were \$960,640; and the total actual Measure C expenditures for projects was \$1,400,000, including \$439,360 to balance the General Fund. When compared with the actual Measure C revenue that was generated, there is an excess of approximately \$1,772,602, which



explains why the ending fund balance for fiscal year 2017 was \$1,236,875 and is shaping up to be approximately \$2,558,219 for fiscal year 2018.

A detailed annual Measure C performance report and presentation for both fiscal year's 2016 and 2017, including revenue generated and expended, will be forthcoming in the fall of 2018 and the spring of 2019.

Table 1: Measure C Expenditures for Fiscal Year 2017-2018		
Project/Activity	Original Budget	Actual Budget
New Financial Management Software & System *	\$0	\$10,430
Parks & Open Space Master Plan	\$50,000	\$20,742
Vehicle Fleet Replacement – Police Department*	\$173,986	\$185,523
New Police Department Hires (two officers) *	\$295,069	\$160,230
Fire Department Hires (three firefighters) *	\$324,111	\$319,156
New Parks & Facilities Hire *	\$73,474	\$0
Economic Development – New Guides/Brochures and Street Banners	\$19,000	No funds expended.
City Website	\$25,000	\$19,649
To balance the General Fund	\$0	\$439,360
Total Measure C Expenditures **	\$960,640	\$1,400,000

* *These items are an ongoing expense paid from the City's General Fund and will continue to be funded in Fiscal Year 2018-2019.*

** *This does not include the ongoing expense of discontinuing furloughs and reinstating city employees' 15% salary and benefit cuts.*

Department BUDGET SUMMARIES



CITY ATTORNEY





CITY ATTORNEY'S OFFICE

MISSION

The office of the City Attorney's mission is to advance the City's and Community's welfare in the interests of equality, justice and fairness by:

- providing high level legal representation that is ethical, efficient and cost effective;
- advising City officials and staff;
- providing timely and comprehensive assistance;
- representing the City and its employees vigorously and fairly; and
- as a prosecutor, diligently and justly enforcing the law on behalf of the citizens of Marysville.

SERVICES

The City Attorney provides the following services:

Legal Agreements – Prepares and reviews legal contracts and agreements between the City and other legal entities.

Real Estate Transactions – Prepares and reviews legal documents to acquire or sell property, as well as other real estate related transactions (e.g., acquire an easement).

Litigation – Defends the City harmless of any and all potential or real litigation against the City and/or its employees.

Personnel – Prepares and reviews Memorandum of Understanding and other labor agreements between the City and its bargaining units and/or other employees.

Legal Advice – Provides legal advice to the City Council and City Manager on any and all legal matters.

Enforce City Laws – Promotes public safety by enforcing all City laws and the City's Municipal Code.

LOOKING BACK - FY 2017-2018

The City Attorney's Office has been focused on assisting the City Manager execute several contracts and agreements both new and expired; negotiate complex legal issues related to the State mandated sewage connection between the City of Marysville and the Linda County Water District; negotiate and avert litigation; and provide legal opinion on personnel related issues, the City's franchise agreement with Recology, and other city related issues.

BUDGET DATA SUMMARY

After more than five years, the budget increase reflects an increase in the City Attorney's hourly rate from \$185 to \$200 per hour with a monthly cap of 50 hours.

	2017-2018	2018-2019	
	Adopted Budget	Proposed Budget	Change from 2017-2018
Total Expenditure	\$111,000	\$120,000	\$9,000
Total Employees	2	2	0

PERFORMANCE MEASURES

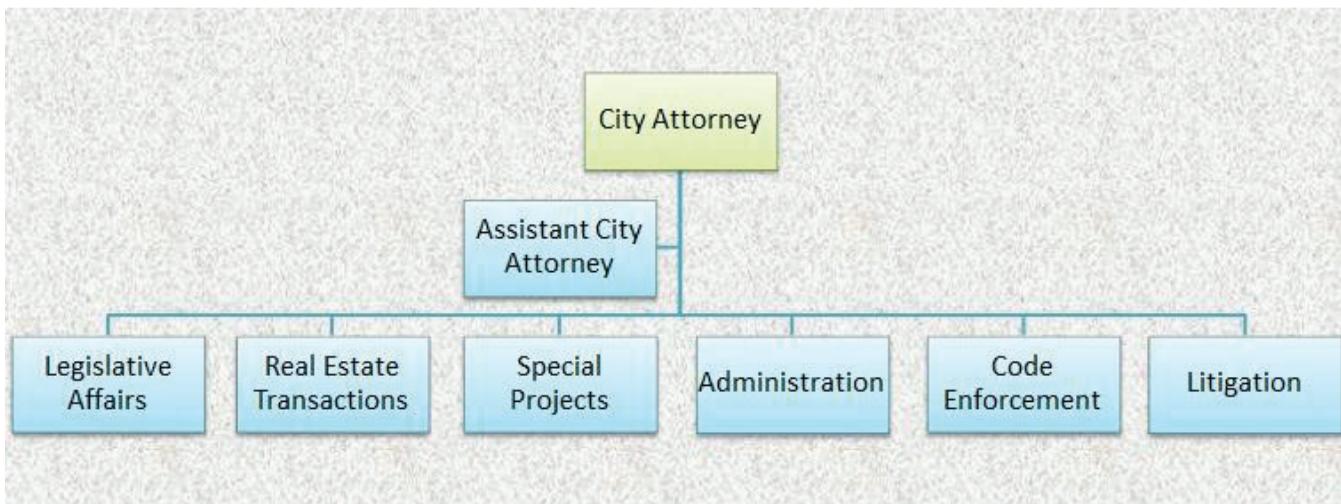
Over the past year, the City Attorney's Office has prepared and executed several employee contracts, professional service agreements, and real estate transactions, as well as defended the City in potential and/or real litigation pursuits.

Project	Completed
Contracts for Professional Services	36
Real Estate Related Transactions	2
Potential or Real Litigation	10
Personnel/HR Related Issues	10

LOOKING AHEAD - FY 2018-2019

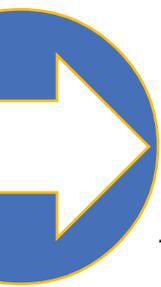
This next year, The City Attorney's Office will continue to focus on providing legal advice and opinions related to the City's Municipal Code, real or potential litigation, contracts and agreements, real estate transactions and personnel matters.

ORGANIZATIONAL STRUCTURE



CITY COUNCIL





MISSION

To adopt legislation, provide direction to the administration of the City and promote the best interests of the community locally and with other governmental agencies.

SERVICES

The City Council provides:

- leadership in establishing policies for the conduct of municipal affairs while acting as the principal policymakers of the City.
- oversees the delivery of basic City services.
- formulates community priorities for allocation of City resources.
- holds regularly scheduled meetings, hearings, and study sessions to receive citizens' input and conduct City business in a public forum.

BUDGET DATA SUMMARY

The budget increase reflects a 15% restoration of the Council's stipend from a pay cut that was instituted at the same time as employee furloughs in 2011, an increase in travel expenses and the City Clerk's monthly stipend (\$80).

	2017-2018	2018-2019	
	Adopted Budget	Proposed Budget	Change from 2017-2018
Total Expenditure	\$20,037	\$33,265	\$13,228

LOOKING BACK – FY 2017-2018

Over the past fiscal year, the City Council has been very busy hiring new staff, establishing new agreements and ordinances, as well as chartering new policy initiatives and direction. Past Council accomplishments include:

- Held several special meetings and adopted ordinances regulating the commercial sale and cultivation of cannabis.
- Hired of a new City Manager in January 2018.
- Established a Memorandum of Understanding with other local public agencies to create a single entity for the purpose of “devising, proposing, conducting, evaluating, and administering public social service programs serving homeless individuals and families.”
- Approved establishing an Animal Care Services division and hiring an Animal Control officer.
- Approved local funding match to ensure the City receives its share of SB 1 funds.
- Held Strategic Planning and Goal-Setting Workshops in October 2017 and April 2018; and established Council goals for upcoming fiscal year.

- Approved preparation of a Parks & Open Space Master plan.
- Approved new employee benefit structure for Executive and Mid-Level Management.
- Established and lead the Marysville Groundwater Sustainability Agency (GSA), as well as participate with other regional GSA and water agencies to establish regional groundwater conservation goals and objectives.

PERFORMANCE MEASURES

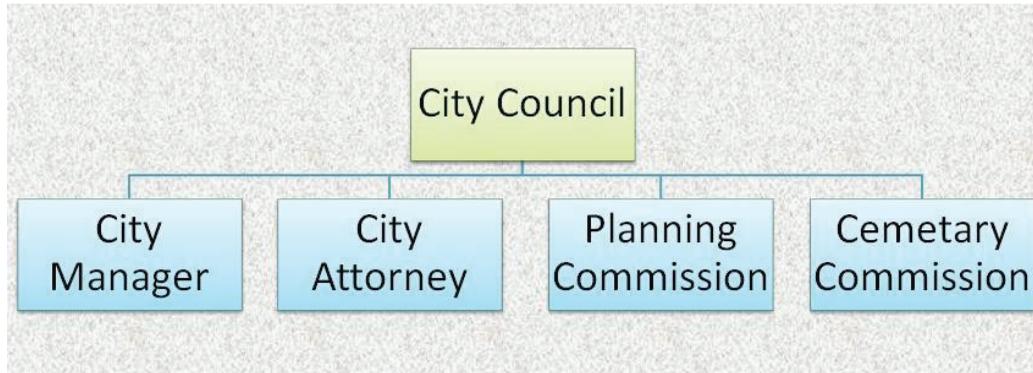
<i>Project</i>	<i>Completed/Approved/ Executed</i>
Contracts for Professional Services	36
New Projects	16
New Employment Positions	16
Ordinances Adopted	11
Public Workshops	2
Regular City Council Meetings	20
Special City Council Meetings	10

LOOKING AHEAD – FY 2018-2019

This next year, the Council’s work will focus on several high-level policy initiatives, including:

- Develop and adopt a financial reserve and investment policy.
- Adopt and implement the Parks & Open Space Master Plan.
- Seek funding for and adopt policies to improve the City’s infrastructures, including streets.
- Adopt projects to implement the City’s new Cannabis Ordinance and increase revenue.
- Adopt policies that promote economic development and private investment.
- Seek and approve policies that bring greater efficiency and cost-effectiveness to the delivery of city services and projects, as well as drive down the cost of the City’s long-term debt.
- Seek and adopt policies that increase city revenue such as automated systems for both on-street parking and parking lots at Riverfront Park.

ORGANIZATIONAL STRUCTURE



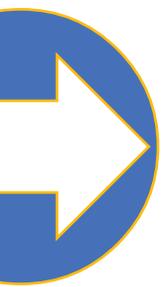
5th Street Bridge Ground Breaking Ceremony.

City Council celebrates installing restored cannon at Veterans Park.



CITY MANAGER





CITY MANAGER'S OFFICE

MISSION

To provide leadership and supervision to the organization to carry out the City Council's policies and priorities in the most equitable, effective and efficient manner that benefits the community. The Office provides professional management guidance to the organization, the City Council and citizens in accordance with ICMA standards.

SERVICES

The City's organizational structure is comprised of five departments and the City Manager's Office is responsible for the day-to-day administration and operation of city government including ultimate responsibility for the Police, Fire, Community Development & Services, Finance, and Administration Departments and their functions, as well as the City Clerk's Office. Examples of the organization's functions include public safety, capital planning, financial management, Council agenda and packets, building, engineering, code enforcement, economic development and civic engagement.

As of Fiscal Year 2018-2019, the City Clerk title has been changed to Assistant to the City Manager/City Clerk. In addition, the City Clerk's Office budget has been folded into the budget of the City Manager's Office. This year's budget also recommends hiring a full-time Administrative Assistant to staff City Hall's counter and phones, as well as provide additional administrative support to the City Manager, City Clerk and Finance Department.

Specific responsibilities of the City Manager's Office include:

- With the support of the Finance Department, prepare the City's annual Operating and Capital Investments Budget;
- Attend to personnel matters;
- Execute and administer agreements and contracts;
- Oversee preparation and distribution of Council agendas and packets;
- Coordinate and collaborate with the Council to initiate new policies, address policy and program issues, and respond to community concerns; and
- Oversee the effective and efficient administration and operation of all City Departments;
- Promote economic development and private investment in the city; and
- Adopt and implement organizational policies that facilitate the effective and efficient operation of the overall organization.

BUDGET DATA SUMMARY

The increase in budget is primarily due to bringing the City Clerk's Office and budget into the City Manager's office the proposed hire of a new full-time Administrative Assistant, and increase training expenses, especially for the City Clerk's position (e.g., Municipal City Clerk Certificate).

	2017-2018	2018-2019	
	Adopted Budget	Proposed Budget	Change from 2017-2018
Total Expenditure	\$293,722	\$330,858	\$37,136
Total Full-Time Employees (FTE)	1	3	2

LOOKING BACK – FY 2017-2018

Over the past fiscal year, the City Manager’s Office has facilitated the smooth adoption and implementation of the new Cannabis Ordinance and Memorandum of Understanding among local public agencies to better address the needs of the region’s homeless population. Other Office accomplishments include:

- Hired the City’s first-ever Community Development & Services Director and completely restructured the former Public Works Department.
- Hired a municipal finance consultant to help get the City’s finances back on track by completing the 2016-2017 and 2017-2018 audits, as well as preparing the 2018-2019 budget.
- Successfully recruited and appointed a new Chief of Police, Fire Chief, Finance Director and Assistant to the City Manager/City Clerk.
- Significantly changed mid-level and executive management’s benefit and total compensation package to be consistent for all unrepresented employees and more closely aligned with represented employees’ benefits.
- Played a key role in preparing this year’s budget.
- Re-established positive working relationships with other public agencies.

Meanwhile, the City Clerk’s Office also assisted in the recruitment of the new City Manager and several Department Head positions, as well as other represented positions. The Office also regularly updated online and hardcopy versions of the Marysville Fee Schedule, and the Municipal and Administrative Codes. In addition, the Office also maintained accurate and up-to-date records of Resolutions, Ordinances, and Meeting Minutes for the 2017-18 Fiscal Year.

PERFORMANCE MEASURES (CITY CLERK)

<i>Project</i>	<i>Completed/Processed</i>
Contracts for Professional Services	36
Worker's Compensation	21
Meetings Administered	31
Agenda and Council Packets Prepared and Posted	46
Proclamations Attested	18
Meeting Minutes Prepared	29
Ordinances Posted	11

LOOKING AHEAD – FY 2018-2019

In this upcoming Fiscal Year, the City Manager will work closely with the City Council and Department Heads to implement and initiate policies that are consistent with the Council's adopted 2018-19 strategic goals. In particular, the City Manager will focus on:

- Implementing the new Cannabis Ordinance;
- Disposing of the City's "B Street Property;"
- Hiring a new Economic Development Manager and attracting new investments to the City;
- Seeking capital for additional infrastructure and street improvements;
- Continuing to restructure the organization and "how we do business" to bring greater efficiency, effectiveness and cost-savings to the delivery of city services and projects;
- Wherever possible, continuing to restructure long-term debt with better interest rates and benefits;
- Seek and implement revenue-generating projects, service delivery and ventures;
- Leverage public-private partnerships that benefit the city and improve service and project delivery; and
- Seek funds to update the City's primary planning documents (e.g., General Plan, Municipal Code).

Concurrently, the City Clerk's Office will continue to support the City Council's work by maintaining an accurate record of Council meetings and meeting minutes, as well as efficiently distributing and preparing agenda materials. Other 2018-19 activities will include:

- Prepare for and coordinate the 2018 municipal election;
- Regularly update online and hardcopy versions of the Marysville Municipal and Administrative Codes;
- Attend training and workshops in an effort to secure Municipal Clerk Certification; and
- Improve the City's archival system and structure; and ensure all documents are being archived properly.

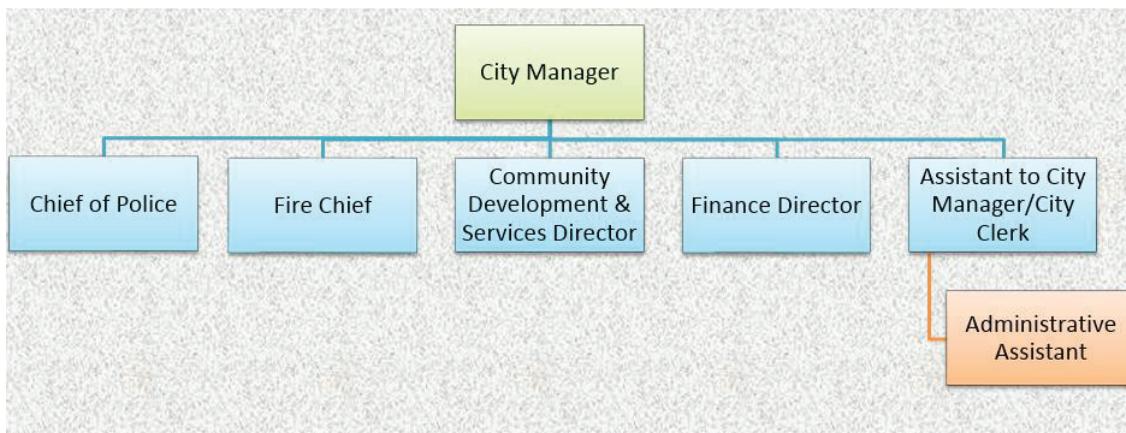
New Budget Items

The City Manager's Office recommends hiring a full-time permanent Administrative Assistant (\$32.5 K) to focus on and be responsible for the counter and phones for the Administrative Offices at City Hall, as well as provide administrative support to the City Manager, Finance Department and Assistant to the City Manager/City Clerk. In addition, increases to the professional development and training budget for both the City Manager and Assistant to the City Manager/City Clerk are recommended.

TOTAL BUDGET - HISTORICAL COMPARISON

TOTAL CITY MANAGER BUDGET - HISTORICAL COMPARISON				
	2016-17	2017-18	2018-19	
	PRELIM ACTUAL	APPROVED BUDGET	PROPOSED BUDGET	CHANGE FROM 17-18
AUTHORIZED POSITIONS				
Total Authorized	1.00	1.00	2.65	1.65
SOURCES - Total Operating Budget				
	315,051	293,722	323,677	29,955
USES - OPERATING EXPENDITURES				
Salaries & Wages	200,883	231,540	175,410	(56,130)
Other Benefits	65,458	49,532	59,620	10,088
Retirement Benefits	48,454	60,043	41,747	(18,296)
Services & Supplies	23,889	15,770	46,900	31,130
Other Charges	-	-	-	-
Interfund Transfers	(23,633)	(63,163)	-	63,163
Uses - Operating Expenditures Total	315,051	293,722	323,677	29,955
USES - PROJECT EXPENDITURES				
Capital Outlay	-	-	-	-
Uses - Project Expenditures Total	-	-	-	-
USES BY PROGRAM TOTAL	315,051	293,722	323,677	29,955

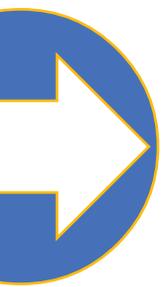
ORGANIZATIONAL STRUCTURE



COMMUNITY DEVELOPMENT AND SERVICES DEPARTMENT



Photo by Axle Ethington



COMMUNITY DEVELOPMENT & SERVICES DEPARTMENT

MISSION

To plan, build and care for the City.

SERVICES

The Community Development & Services Department provides and is concerned with the following services and functions:

- community planning;
- zoning and building safety;
- enforcement of building codes and neighborhood health and safety standards;
- maintenance, operation and repair of city streets, traffic signs and signals, street lights, storm drains, parks and municipal buildings;
- maintaining the City's wastewater treatment plan and connecting to the Linda County Water District;
- economic development and promoting private investment; and
- renting city facilities for special events.

BUDGET DATA SUMMARY

The roughly \$1 million decrease from FY 2017-18 to 2018-19 is in large part due to the decrease in full-time salaried positions and capital outlay.

	2017-2018	2018-2019	
	Adopted Budget	Proposed Budget	Change from 2017-2018 Adopted Budget
Total Expenditure	\$7,276,405	\$6,216,044	(\$1,060,361)
Total Full-Time Employees (FTE)	17	14	-3

LOOKING BACK – FY 2017-2018

In reviewing this past fiscal year, some of the department's key accomplishments and highlights include:

- Restructuring the former Public Works Department to the new Community Development and Services Department;
- Hiring a Full-time Code Enforcement Officer;
- Receiving the Army Corps of Engineers' final permit to complete the City's Wastewater Treatment Plant connection to the Linda County Water District;
- Contributing to the drafting and implementation of the City's Cannabis Ordinance;

- Repairing the Ellis Lake Fountain;
- Improving the Ellis Lake Pump Station;
- Launch the development of the Parks & Open Space Master Plan;
- Evaluating the City's Landscape Maintenance program;
- Updating the City's Pavement Management Plan;
- Completing ongoing maintenance and repairs of the Wastewater Treatment Plant;
- Holding and facilitating a Downtown Economic Summit;
- Launching the Ellis Lake Water Quality Study;
- Facilitating the Urban Level of Flood Protection Finding;
- Assisting with the Ring Levee Construction Initiative;
- Establishing Respite Sites for the homeless;
- Completing the City-wide Solar Initiative;
- Adopting a new and more restrictive Pretreatment Ordinance for waste entering the City's wastewater treatment system to protect public health;
- Facilitating the adoption of the Road Maintenance and Rehabilitation Act (SB 1 Projects); and
- Coordinating and facilitating community participation in the City's annual special events (e.g., Peach Festival).

PERFORMANCE MEASURES – FISCAL YEAR 2017-2018

<i>Work Activity</i>	<i>Completed/Processed/Issued</i>
Public Service Requests (Work Orders)	178
Transportation Permits	85
Encroachment Permits	75
Building Permits	447
Building Inspections	618
Code Enforcement Cases	129

LOOKING AHEAD – FY 2018-2019

As we look to the coming year, there are many projects underway scheduled for completion and/or gearing up for launch, including:

- Decommission the City's Wastewater Treatment Plant and complete the Linda County Water District Connection;
- Establish a new Economic Development Manager position, recruit and hire;
- Continue to implement the City's Cannabis Ordinance;

- Complete rehabilitation of the City's Fire Station;
- Complete the Parks & Open Space Master Plan;
- Complete the 12th & J Streets stormwater drain and roadway improvements;
- Lease and administer fleet vehicles;
- Renew and administer Yuba/Sutter Youth Soccer League Use Agreement;
- Renew and administer Bryant Field Use Agreement;
- Initiate City's Park Irrigation Well Project;
- Implement Pavement Management Plan (Pending SB1 Referendum);
- Complete 5th Street Plans and Design Specifications for new streetscape, and seek funding for construction;
- Initiate update to Union Pacific Railroad Franchise Agreement;
- Administer the SACOG Community Design Grant focused on economic development;
- Evaluate and administer the Active Transportation Program Grant;
- Implement citywide Parking Enforcement Program;
- Construct and upgrade Riverfront Park restrooms; and
- Implement an Energy Audit and Program Initiative.
- Should future budgets permit, the Public Works division needs four to five additional maintenance workers to adequately maintain 97 acres of park and open space, as well as city streets and facilities.

NEW BUDGET ITEMS

This year's budget proposes hiring an Economic Development Manager (~ \$90 K) to assist with business attraction and retention, as well as overall promotion of the city to private investors. It also proposes continuing funding of its neighborhood improvement and code enforcement program by fully funding its Community Improvement Officer (\$40 K) position. While this position was funded with CDBG funds this past year, those funds expire in September 2018.

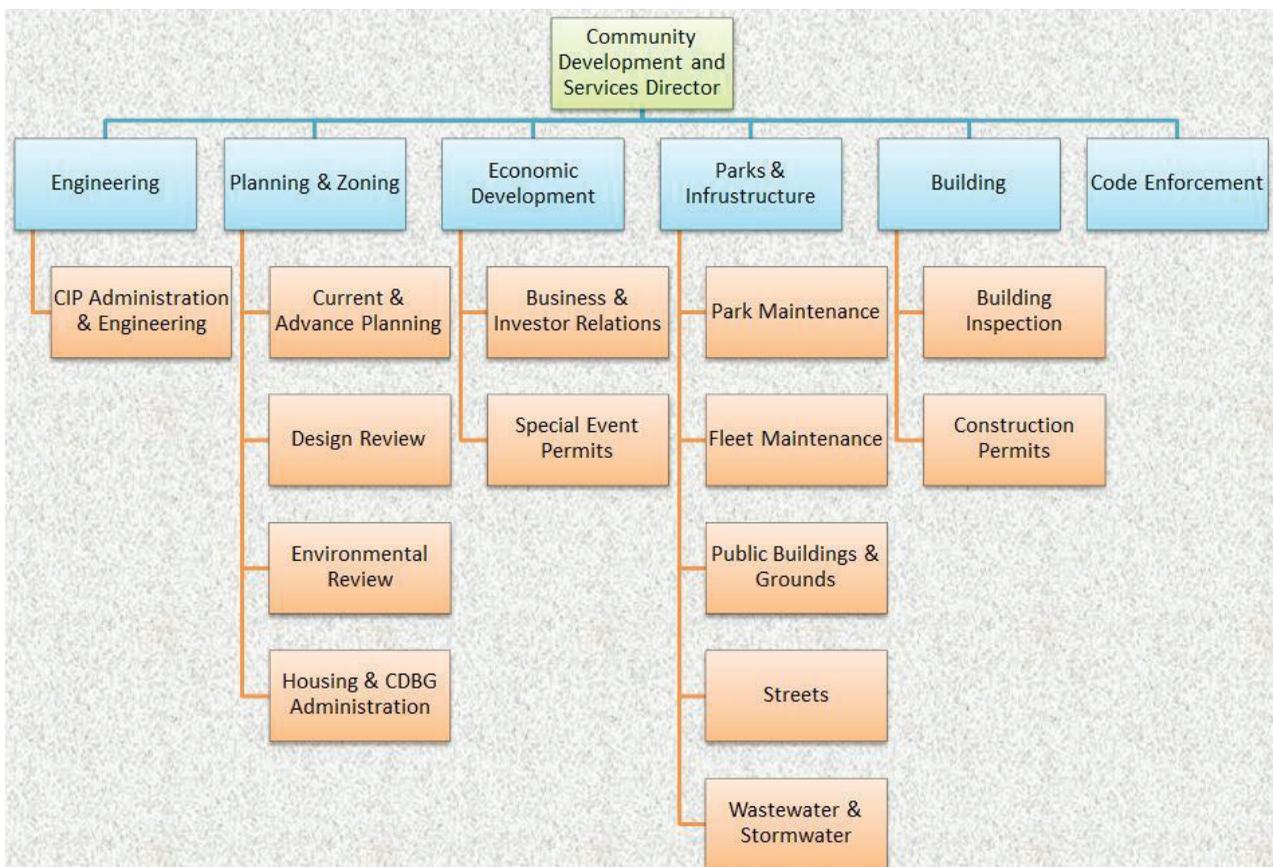
Other new budget items also include:

- fully funding the maintenance of parks, facilities and street maintenance – a total budget increase of \$223 K; and
- funding engineering costs (\$15 K) associated with park well installations in various city parks to use groundwater to irrigate instead of piped water from the California Water Agency (additional grant funding is being secured to complete the project).

TOTAL BUDGET – HISTORICAL COMPARISON

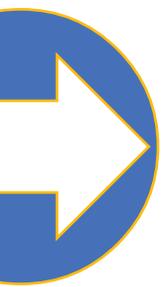
TOTAL COMMUNITY DEVELOPMENT & SERVICES BUDGET - HISTORICAL COMPARISON				
	2016-17	2017-18	2018-19	
	PRELIM ACTUAL	APPROVED BUDGET	PROPOSED BUDGET	CHANGE FROM 17-18
AUTHORIZED POSITIONS				
Total Authorized	16.00	17.00	14.00	-3.00
SOURCES - Total Operating Budget	4,442,356	7,276,405	8,216,044	939,639
USES - OPERATING EXPENDITURES				
Salaries & Wages	672,056	892,480	591,376	(301,104)
Other Benefits	457,026	435,117	229,136	(205,981)
Retirement Benefits	368,934	162,463	137,041	(25,422)
Services & Supplies	1,637,363	1,702,135	1,699,780	(2,355)
Other Charges	565,252	1,703,810	1,532,711	(171,099)
Interfund Transfers	160,270	(195,472)	(14,000)	181,472
Uses - Operating Expenditures Total	3,860,901	4,700,533	4,176,044	(524,489)
USES - PROJECT EXPENDITURES				
Capital Outlay	581,455	2,575,872	4,040,000	1,464,128
Uses - Project Expenditures Total	581,455	2,575,872	4,040,000	1,464,128
USES BY PROGRAM TOTAL	4,442,356	7,276,405	8,216,044	939,639

ORGANIZATIONAL STRUCTURE



FINANCE DEPARTMENT





FINANCE DEPARTMENT

MISSION

To ensure the City's financial integrity and promote efficient, effective, accountable, and transparent government; to be a model of good governance and municipal finance management; and to make the City a better place to live and work.

SERVICES

The Finance Department is responsible for directing the City's budget and financial management services, including:

- Prepare the annual Operating and Capital Investments Budget on behalf of the City Manager;
- Forecast long-range revenues;
- Manage short- and long-term debt;
- Administer treasury functions;
- Maintain accurate accounting and complete financial reporting activities;
- Manage aspects of the City's personnel and human resources services;
- Oversee risk management and claims against the City;
- Disposition of remaining outstanding obligations of the former Redevelopment Agency; and
- Manage the City's Information Technology contract and website.

BUDGET DATA SUMMARY

The increase in total expenditures is because the full-time Finance Director position was vacant for all of fiscal year 2017-18 and that position is now filled.

	2017-2018	2018-2019	
	Adopted Budget	Proposed Budget	Change from Adopted Budget 2017-2018
Total Expenditure	\$207,430	\$287,221	\$79,791
Total Full-Time Employees (FTE)	2.5	3	.5

LOOKING BACK – FY 2017-2018

When the new City Manager started on January 1, 2018, the Finance Director position had been vacant for approximately eight months and two prior attempts to fill it were unsuccessful. In addition, the 2016-2017 Fiscal Year audit had not been started and two full-time accountants were responsible for maintaining the City's \$14 million operating budget. Financial statements

and reporting to the State and other financial institutions were delayed and standard department financial maintenance was backlogged.

Since then, the City contracted with a municipal finance consulting firm and it is finally catching up on its audits and other financial statements and reporting. By this time next year, the City will be back on schedule with its budget, audits, reporting and all financial entries and tracking.

In the midst of all these challenges, however, the Finance Department has still celebrated success, including upgrading and streamlining its business license system allowing the city to accept online payments for renewals and new applications. The Department also completed its conversion to a new state-of-the-art financial management software system that has made the Finance Department more efficient and effective in managing city finances.

Other important department highlights include:

- Hired two full-time accountants;
- In the absence of a Finance Director for the entire fiscal year, hired a municipal finance consultant to catch up on the City's 2016-17 and 2017-18 Fiscal Year audits, as well as prepare the 2018-19 budget; and
- Coordinated with FEMA for public assistance and reimbursement for damages caused by the January/February 2017 Oroville Dam Crisis and regional flooding.

Special Report: HOME Program

For the past several years, the City of Marysville has been fortunate to receive funds from the Federal HOME Program (via the Regional Housing Authority) to assist low-income families with owner-occupied home repairs. This Housing Rehab Program allows home owners to make repairs that address health and safety issues, improve energy conservation, update the structure to current building codes and standards, repair external damage, and extend the buildings useful life.

Current household size and income eligibility requirements and limits to participate in the HOME Program are as follows:

Household Size	Household Income
1 Person	\$33,600
2 Persons	\$38,400
3 Persons	\$43,200
4 Persons	\$48,000
5 Persons	\$51,850
6 Persons	\$55,700
7 Persons	\$59,550
8 Persons	\$63,400

During the 2017-18 Fiscal Year and the early part of 2018-19, the City was able to assist five families with home repairs via the HOME Program (Table 1). As of August 1, 2018, there is \$207,809 remaining in the HOME Program budget available to low-income owner-occupied residential property owners to make repairs to their homes.

Table 1: Marysville Housing Rehab Program

FY 2017-2018		FY 2018-2019	
Number of Homes	Total Cost	Number of Homes	Total Cost
3	\$188,696	2	\$205,552

PERFORMANCE MEASURES

<i>Work Activity</i>	<i>Completed/Issued</i>
Accounts Payable & Invoices Processed	4,898
Accounts Receivable/Invoices Generated	662
Animal Licenses	300
Business Licenses	1,018
Receipts Processed	7,271
Sewer Payments Processed	752

LOOKING AHEAD – FY 2018-2019

Looking to the future, there appears to be light at the end of the financial tunnel. At the beginning of the new fiscal year, the City Manager successfully recruited and hired a new Finance Director (after a 16-month vacancy). In addition, the 2016-17 and 2017-18 audits will be complete before the end of this fiscal year.

Other future Finance Department projects that deserve special highlighting include:

- Per the City Council's spring 2018 Strategic Planning, develop a city reserve and investment policy;
- Review and re-evaluate processes and procedures for cost-savings and efficiencies;
- Seek and secure collection agency services in order to recapture delinquent payments in every department;
- Assist with the execution and implementation of a new franchise agreement with Recology;
- Assist with upcoming labor negotiations and renewing labor agreements;
- Continue to improve and streamline the budget, accounting techniques, finance management structure and reporting.
- Assist the City Manager in cost-benefit analysis of a variety of potential revenue generating and cost-saving initiatives;
- Finalize expenditures and reporting of the City's 2015 CDBG grant (to be expended by September 2018);
- Working with the City Manager's Office and Community Development & Services Director, dispose of former Redevelopment Agency-owned properties; and
- Update and implement the City's Risk Management Program.

NEW BUDGET ITEMS

This year's proposed budget includes approximately \$30 K of outside consulting to assist with closing the City's 2017-18 books and preparing the 2018 audit (to prevent the City from falling behind on its audits again), as well as \$20 K for additional municipal finance consulting on an as need basis (to be determined by the City Manager and Finance Director).

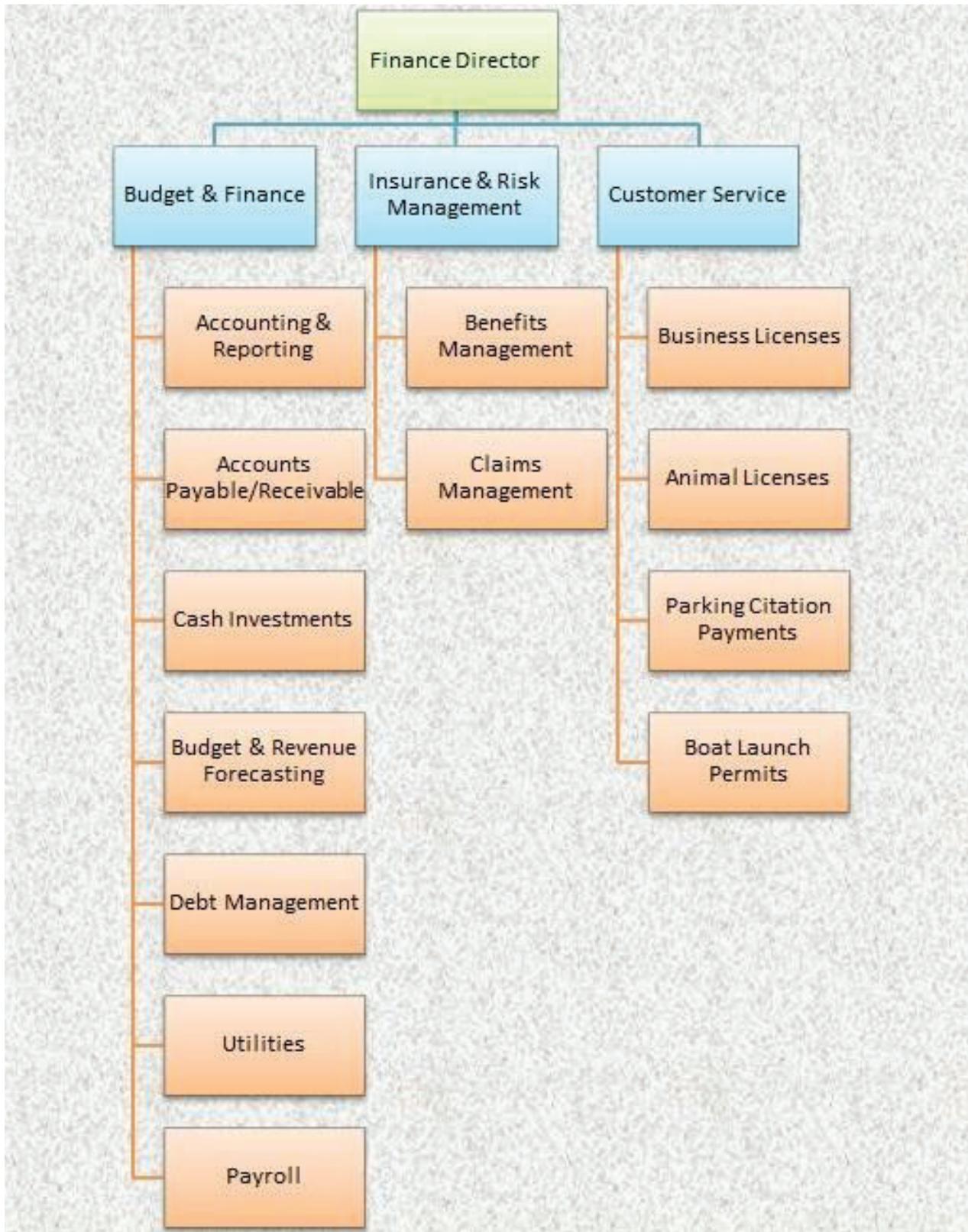
TOTAL BUDGET – HISTORICAL COMPARISON

TOTAL FINANCE BUDGET - HISTORICAL COMPARISON				
	2016-17	2017-18	2018-19	
	PRELIM ACTUAL	APPROVED BUDGET	PROPOSED BUDGET	CHANGE FROM 17-18
AUTHORIZED POSITIONS				
Total Authorized	2.00	3.00	2.35	(0.65)
SOURCES - Total Operating Budget				
	197,087	207,430	287,221	79,791
USES - OPERATING EXPENDITURES				
Salaries & Wages	129,374	187,155	160,110	(27,045)
Other Benefits	58,614	98,867	45,476	(53,391)
Retirement Benefits	44,280	44,645	37,035	(7,610)
Services & Supplies	24,278	40,025	111,100	71,075
Other Charges	-	-	-	-
Interfund Transfers	(59,459)	(163,262)	(66,500)	96,762
Uses - Operating Expenditures Total	197,087	207,430	287,221	79,791
USES - PROJECT EXPENDITURES				
Capital Outlay	-	-	-	-
Uses - Project Expenditures Total	-	-	-	-
USES BY PROGRAM TOTAL				
	197,087	207,430	287,221	79,791

Come get your dog tags here!

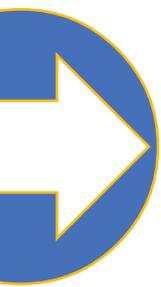


ORGANIZATIONAL STRUCTURE



FIRE DEPARTMENT





FIRE DEPARTMENT

MISSION

To serve the Marysville community by providing protection of life, property, and the environment through emergency response, public education, and fire prevention; and engage the community in preventative action and progressive community outreach.

SERVICES

EMERGENCY RESPONSE activities include fire suppression, Emergency Medical Services (EMS) response, Hazardous Materials Response, Water Rescue and mutual aid to neighboring agencies and the State of California.

PREVENTION activities include plan review, construction inspections, public education, fire code enforcement, weed and hazard abatement, annual building inspections and fire investigation.

ADMINISTRATION responsibilities include program management, finance and accounting of the annual budget, emergency reporting systems, data collection, payroll, grant management and information technology.

BUDGET DATA SUMMARY

Last year's budget underfunded the Fire Department's overtime by approximately two-thirds. In addition, there is a vacancy going into the new fiscal year, as well as less anticipated capital outlay. This year's budget accounts for these changes and seeks to reduce the Department's overtime by less than the actual end of fiscal year 2017-18 budget.

	2017-2018	2018-2019	
	Adopted Budget	Proposed Budget	Change from 2017-2018
Total Expenditure	\$1,660,486	\$1,945,431	(\$286,637)
Total Full-Time Employees (FTE)	11.5	11.5	11.5

LOOKING BACK – FY 2017-2018

Increased Call Volume and Concurrent Calls for Service

From 2015 to present, call volume has increased nearly 10% from 3,033 calls in 2015 to 3,276 for 2017. This is an average of nine calls per day and ranks among the highest in the United States Fire Department per station response statistics. There is a strong likelihood that the call increase can be attributed to an aging community population, increase in transient population, and increased commuter traffic on Highways 20 and 70 through Marysville.

In 2017, the Department experienced an increase in concurrent calls for service. This means that while the department unit is already committed to an emergency service call and a second call for service is requested. There are times when the fire unit is able to expedite the first call and respond to the second incoming call. However, more often than not, the unit is delayed or unable to respond at all. There were 117 concurrent calls for service in 2017. In the first six months of 2018, there were 171 concurrent calls for service - almost triple from the previous year.

Operations

In 2017, the department continued to participate in the development of common and consistent operational policies with valley floor fire protection agencies with a focus on increased collaboration and efficiency. In particular, two policies were implemented regarding fire ground personnel tracking and interior firefighting operations.

Training

This past year, personnel attended grant funded trainings in several disciplines including Oil-By-Rail response, Hazardous Materials Response, and Emergency Management for large incidents. Annual department training was also provided to all personnel including career, reserve and interns on topics such as incident response, wildland tactics, EMS, scene safety, injury prevention, hazardous materials response, and other assigned topics.

Personnel also attended training for personal career development including leadership, instructor training, incident command system, strike team leader, safety officer, and apparatus pump testing.

Staffing

During FY 2017-2018, the department hired its first full-time Fire Prevention Specialist in the newly reconstituted Fire Department. This new position, which is primarily funded by fees for service, is responsible for coordinating inspections of all business in the city and ensuring plan check, weed abatement, and fire prevention compliance. This position works closely with the City Building Official, Community Improvement Specialist, and the Community Services Officer to ensure all code enforcement activities are coordinated. Since April 2018, this position has been vacant and the department is currently recruiting for it.

Although the Department continues to rely on Reserve and Volunteer Firefighters, the program has diminished due to a lack of participation and availability.

Former Fire Chief Dale Vogelsang retired June 30, 2018.

Apparatus and Equipment

The Department has taken receipt of two new staff vehicles - one replaced the Fire Chief's truck and the other has been assigned to the Fire Inspector. These vehicle purchases were recommended in the Strategic Plan for Vehicles and Apparatus which was developed during the fiscal year. Surplus vehicles have also been identified and are scheduled for sale.

High cost and out-of-service time associated with unscheduled vehicle maintenance remains a serious concern due to age of the existing fleet. Several apparatus are past their service life and present ineffective services. FY 2017-2018 expenditures reflect an increase of \$15,000 for vehicle maintenance costs. We can expect these costs will continue to increase steadily each year due to the age of apparatus.

Equipment assessment and maintenance for high cost equipment such as Self-Contained Breathing Apparatus (SCBA), radios and extrication equipment are ongoing. A comprehensive Strategic Plan for Equipment is scheduled for FY 2018-2019 to establish future replacement schedules and upgrades. Several equipment items are due for replacement now and funding sources will need to be identified for the 2019-2020 budget cycle.

Administration

The Department's software and information technology is outdated, including its mobile data and collection, mapping and notification systems. These will have to be prioritized in future budget cycles.



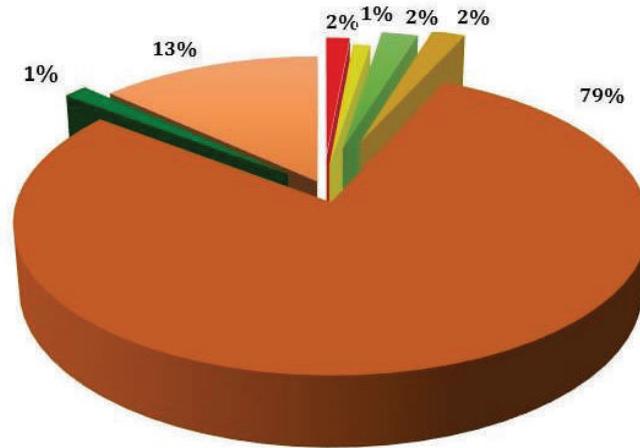
Old Engine



Inspecting

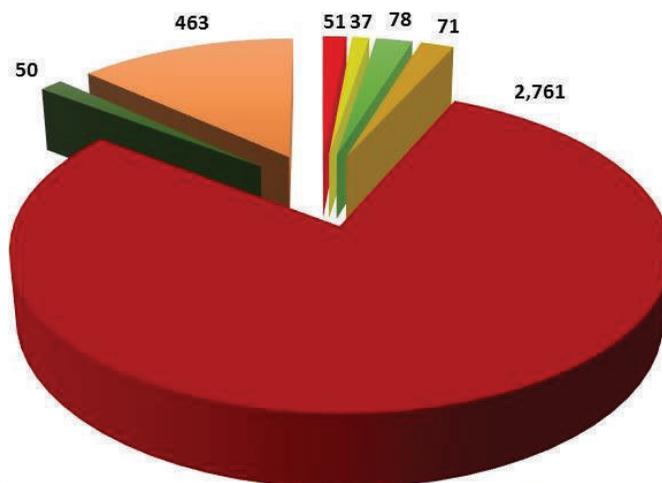
PERFORMANCE MEASURES

Marysville Fire Department
Call Percentages



- Building Fires
- Vehicle Fires
- Vegetation Fires
- Debris Fires
- Rescue & EMS Fires
- Hazardous Fires
- All other Service Calls

Marysville Fire Department
Calls for service



- Building Fires
- Vehicle Fires
- Vegetation Fires
- Debris Fires
- Rescue & EMS Fires
- Hazardouse Conditions
- All other Service Calls

Total Calls For Service 3,511

LOOKING AHEAD – FY 2018-2019

Over this fiscal year, the Department will prepare a strategic planning document that will identify critical needs and provide direction for the future. The department has identified initial areas of focus including staffing levels, fire station rehabilitation, apparatus replacement, equipment replacement and information technology upgrades. The department plans to use funding from this budget cycle, as well as seek grant opportunities to achieve these goals.

Operations

The department will continue to analyze the ongoing effects of concurrent calls on service delivery. With a 200% increase from 2017, the situation requires immediate attention to reduce the impact of delayed patient care and incident stabilization. In addition, the department proposes to increase the fire inspector position to a sworn position at the rank of Fire Engineer to help alleviate concurrent calls Monday thru Friday 8-5.

Staffing

The proposed change to a dual role Fire Inspector/Fire Engineer will allow for fire prevention activities to be completed while assisting with concurrent calls for service.

In addition, the Department will continue to work collaboratively with its neighboring agencies including CAL FIRE to provide and receive mutual aid when necessary. All agencies experience similar staffing level issues and typically can only provide short term assistance on larger incidents. Plans for this year including attempting to re-structure the Department's Reserve/Intern programs to create a more robust approach to augment career staff. Ultimately, the goal is to include an Intern as an additional person everyday on the engine as additional staffing and develop a reliable call back Reserve system to provide an additional staffing resource.

Should future budgets permit, adding a full-service EMS team would benefit the Department and the community.

Apparatus and Equipment

Apparatus replacement is a high priority for the Department including Type I and Type III engines, as well as adding a Type VI engine to the fleet. The Type I engine is critical to providing everyday emergency services. The Type VI would be beneficial for accessing the river bottoms area. The Department is researching grant funding opportunities to assist with these acquisitions.

The Department will create a strategic plan this year to prioritize acquisition of high cost equipment such as vehicles, portable radios, SCBAs, vehicle extrication equipment, water rescue equipment, and Haz Mat equipment.

Capital Projects

The re-construction of the fire station will be the major capital project during this budget cycle and is funded through the insurance claim as a result of flood damage in 2017. Additional upgrades were required including ADA, electrical, building and fire codes. It is anticipated that the project will be completed in early 2019.

Several small capital projects are also slated to be completed this year including repairs to the concrete driveway in front of the fire station, purchase of a mobile repeater for the engine to increase communication with dispatch and information technology upgrades in the station and apparatus.

Administration

Moving forward, the Department focus will remain on improving data collection accuracy and analysis tools to improve service and mitigate areas of increased risk for City residents. The Department anticipates replacing its current Firehouse software reporting system with a newer program with enhanced statistical data reporting capabilities. In addition, there are plans to upgrade information technology systems on department vehicles.

The Department is developing policies and procedures to streamline operations and bring consistency and accountability amongst the organization. In addition, administration will continue to work with valley floor fire agencies to develop additional regional policies, as well as assess options for cost recovery of EMS services and vehicle accident response.

Public Education

In the coming year, the Department will continue to provide public education presentations targeted at specific age groups and common hazards leading to injuries and death; offer the Department's successful "CPR Saturday" training program that was instituted last year; champion Fire Prevention week in October; host an open house after the firehouse rehabilitation is complete.

In partnership with Marysville Police Department, Adventist Health–Rideout Hospital, and Bi-County Ambulance, the Department also wishes to hold a public safety fair in the spring to provide educational materials and training to the public on home safety, accident prevention, fire safety, fire extinguisher use, and general safety topics.

NEW BUDGET ITEMS

This fiscal year, the Fire Department proposes to convert its Fire Inspection position to a dual Fire Inspector/Engineer (increase of \$5,928) allowing for greater department flexibility in providing both fire code inspections and prevention services, as well as assist with concurrent calls for service.

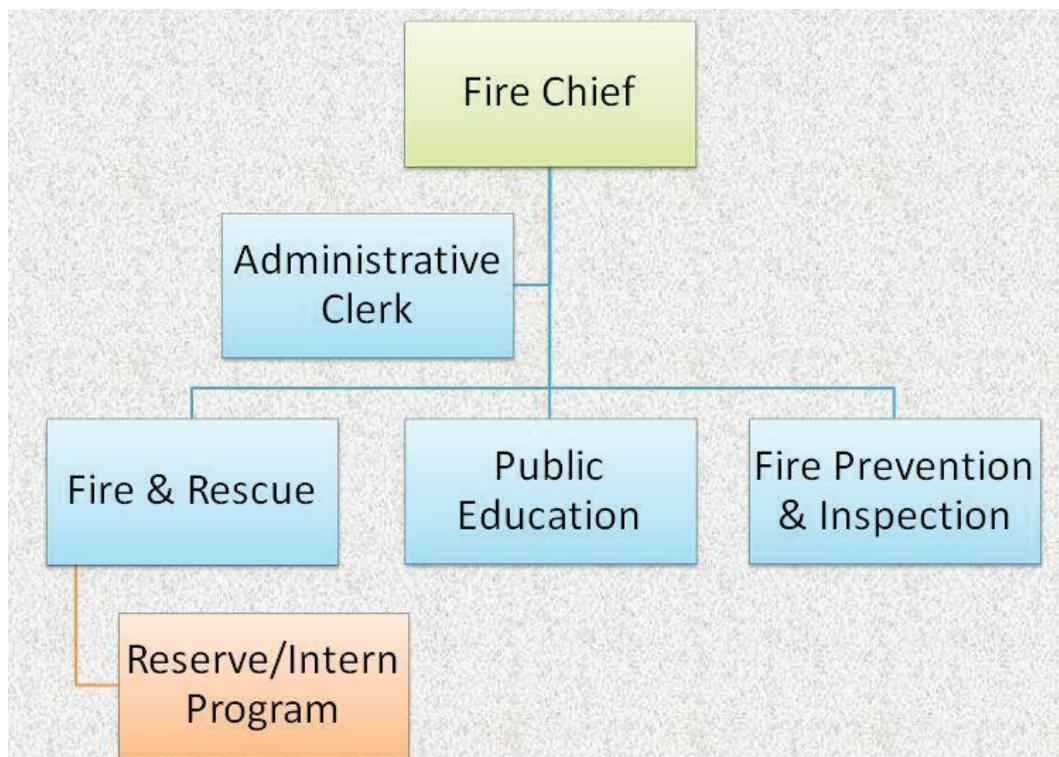
In addition, this year's budget also bifurcates the regular overtime budget from the "Strike Team" budget that the City receives State reimbursement. Last year's adopted overtime budget was \$150 K and the actual overtime spent was \$332 K. The overtime costs were in part due to the "Strike Team" overtime (that is reimbursed by the State) and partially due to Fire Department employees on disability and vacation. Even after removing the "Strike Team" overtime, the Department's overtime budget exceeded \$100 K. For this fiscal year, the budget proposes a slight reduction in regular overtime and a separate line item for "Strike Team" overtime.



TOTAL BUDGET – HISTORICAL COMPARISON

TOTAL FIRE BUDGET - HISTORICAL COMPARISON				
	2016-17	2017-18	2018-19	
	PRELIM ACTUAL	APPROVED BUDGET	PROPOSED BUDGET	CHANGE FROM 17-18
AUTHORIZED POSITIONS				
Total Authorized	11.00	11.73	11.00	(0.73)
SOURCES - Total Operating Budget	1,399,900	1,660,486	1,945,431	284,945
USES - OPERATING EXPENDITURES				
Salaries & Wages	734,867	791,970	942,864	150,894
Other Benefits	216,642	287,424	295,052	7,628
Retirement Benefits	139,784	277,877	315,615	37,738
Services & Supplies	239,163	219,110	310,400	91,290
Other Charges	-	-	-	-
Interfund Transfers	33,721	84,105	39,000	(45,105)
Uses - Operating Expenditures Total	1,364,177	1,660,486	1,902,931	242,445
USES - PROJECT EXPENDITURES				
Capital Outlay	35,723	-	42,500	42,500
Uses - Project Expenditures Total	35,723	-	42,500	42,500
USES BY PROGRAM TOTAL	1,399,900	1,660,486	1,945,431	284,945

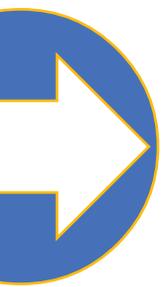
ORGANIZATIONAL STRUCTURE



GENERAL SERVICES DEPARTMENT



Photo by Jonathan Beth



GENERAL SERVICES DEPARTMENT

PURPOSE/MISSION

General Services is a departmental designation for General Funds that are unallocated and for revenues that are not directly attributable to one City department. For example, this may be the cost of general city communications, rentals, expenses for the Peach Festival and other special events, office supplies, postage, dues and subscriptions, etc...

BUDGET DATA SUMMARY

As previously stated, this is the first year that there are City Attorney, Human Resources (HR) and Information Technology (IT) Departments. In prior years, these contracts and fees for service have been accounted for in the General Services Department. The significant decrease in this year's General Services budget is a direct result of removing the fees for service of the City Attorney's Office, HR and IT Departments from General Services. By removing these other departments from General Services, it will be easier and more transparent to track and monitor those departments' expenses and activities.

	2017-2018	2018-2019	
	Adopted Budget	Proposed Budget	Change from 2017-2018
Total Expenditure	\$360,139	\$142,500	(\$217,639)

LOOKING BACK – FY 2017-18

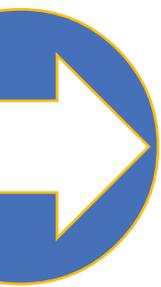
Last year, the contracts and fees for service of the City Attorney's Office, HR and IT were accounted for in the General Services Department (formerly called, "Non-Departmental Special Accounts").

LOOKING AHEAD – FY 2018-19

Moving forward, the City Attorney's Office, HR and IT will be treated as separate individual charges for better tracking, transparency and reporting purposes.

HUMAN RESOURCES





HUMAN RESOURCES DEPARTMENT

MISSION

To hire, develop, support and retain a highly-qualified workforce using fair and equitable practices.

SERVICES

The Human Resources Department provides a host of employee-related services including:

ADMINISTRATION provides internal administrative support to ensure department operations are efficient, as well as job classifications, consulting to internal clients, provides client services, equal employment opportunity (EEO), leave management, and recruitment and assessment.

WORKFORCE DEVELOPMENT is committed to the professional and personal development of the City's workforce through training, educational workshops, symposiums and conferences.

PAYROLL & BENEFITS processes payroll and orientates employees regarding their total benefits compensation package.

WORKERS' COMPENSATION administers benefits and all other benefits related to work injuries and illnesses, in compliance with state and local laws and regulations, and coordinates citywide safety and prevention efforts.

EMPLOYEE RELATIONS negotiates and administers the provisions of collective bargaining agreements between the City and labor organizations representing city employees. Employee Relations staff advises department personnel representatives in interpreting contract provisions, manages and reviews grievances related to contract interpretation and disciplinary action, determines bargaining unit assignments of city classifications, and conducts meet and confer sessions within the scope of representation.

BUDGET DATA SUMMARY

Similar to the IT "Department," there is no Human Resources Department. Historically, HR related services have been charged to the "Non-Departmental Account Services" fund and various departments would charge to it. This is the first fiscal year in which HR is being treated as a department with a budget. The proposed budget increase reflects professional services for labor negotiations in fiscal year 2018-19.

	2017-2018	2018-2019	
	Adopted Budget	Proposed Budget	Change from 2017-2018
Total Expenditure	~ \$33,500	\$53,500	\$20,000

LOOKING BACK – FY 2017-2018

In the second half of this fiscal year, city management, the Marysville Police Officer’s Association and Teamsters partnered and collaborated to negotiate a successful one-year extension of their Memorandums of Understanding (MOU). Both of which were scheduled to expire on June 30, 2018. The MOUs new expiration dates are June 30, 2019. In light of the vacant Finance Director position and no 2016-17 audit, city management requested a one-year time extension on labor negotiations until the City could get a handle on its finances and fiscal future.

PERFORMANCE MEASURES

<i>Work Activity</i>	<i>Completed/Underway</i>
New Employee Orientations and Processing	35
Worker’s Compensation Cases	21
Disciplinary Cases	6

LOOKING AHEAD – FY 2018-2019

In the coming year, the HR Department will seek additional consulting on Human Resource (HR) policy and labor related issues, as well as bringing greater consistency and continuity among HR related City documents (e.g., labor contracts, Administrative Code).

This next fiscal year, the City will also prepare for labor negotiations with all three of its employee bargaining units including Marysville Police Officer’s Association, the International Association of Fire Fighters, and Teamsters.

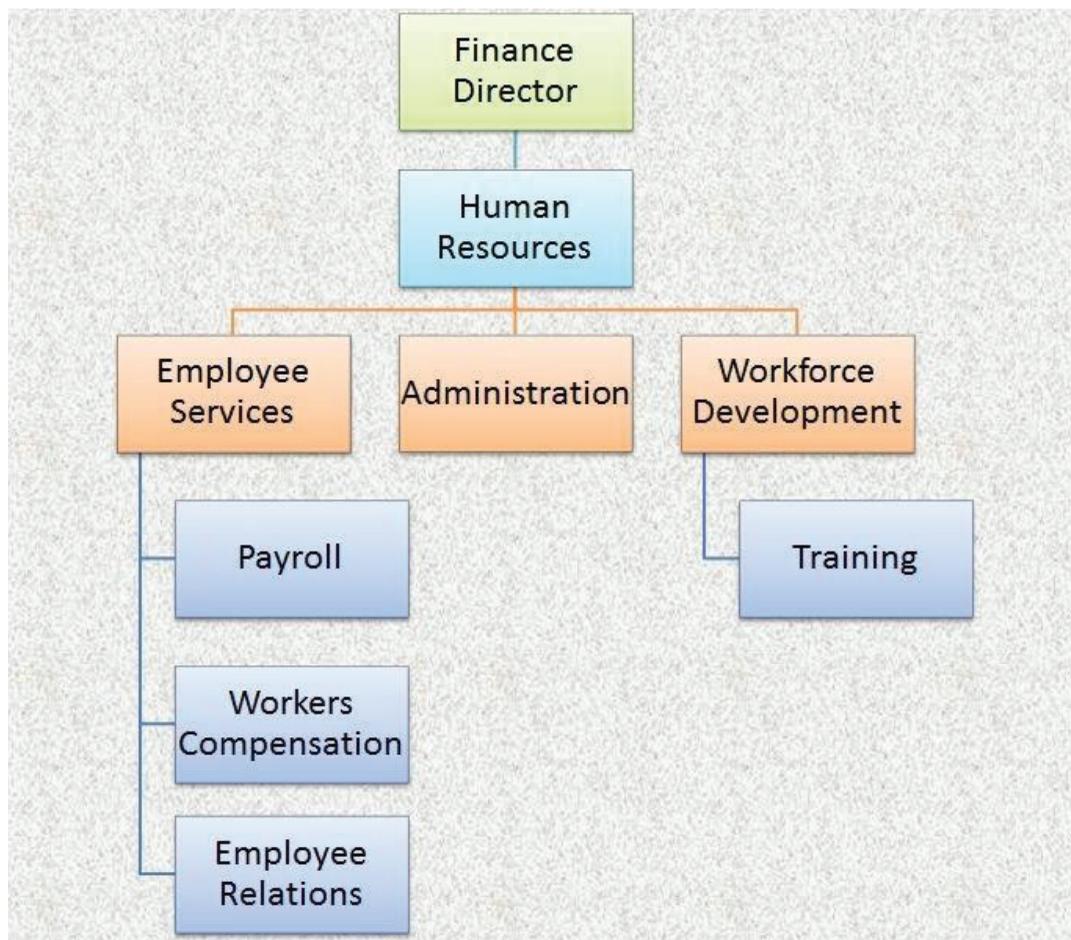
NEW BUDGET ITEMS

In the upcoming year, the budget proposes to increase the HR budget by \$20 K to secure the services of a labor negotiator. The labor contracts of all three of the City’s bargaining units expire on June 30, 2019. The upcoming year will offer an opportunity to comprehensively re-examine salaries and compensation, health care benefits and retirement plans for all bargaining units.

As the City does not have a Human Resources Manager or Department Head, an additional \$15 K is budgeted for personnel consulting on an as need basis.

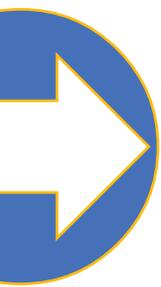
The Marysville Police Officer’s Association (MPOA) and Teamsters labor contracts were set to expire June 30, 2018. Working together, however, the bargaining units and the City Manager’s Office were able to negotiate a one-year extension of both contracts. In addition, a one-time lump sum of \$2000 for each MPOA and Teamsters member for fiscal year 2018-19 was also negotiated totaling approximately \$66 K. This one-time lump sum payment will not be added to employee salaries and, therefore, is not subject to retirement benefits.

ORGANIZATIONAL STRUCTURE



INFORMATION TECHNOLOGY





INFORMATION TECHNOLOGY

MISSION

To keep the City connected to the community; offer innovative and cost-effective solutions to solve tough technology problems and deliver intelligently designed systems; and empower the City of Marysville through technical expertise, leadership, responsive service, and partnership.

SERVICES

The IT Department provides a variety of Information Technology related functions including:

- Technical Support: The Department provides daily and ongoing technical assistance to all city employees to solve a variety of technology, software and network problems.
- Networking: This includes managing users and user activity, file sharing, and security.
- Infrastructure and Database Support: These activities include hardware upgrades and replacement, managing the firewall and backups, and server and endpoint monitoring.

BUDGET DATA SUMMARY

Since historically the IT Department has not been treated as a “department” per se (and the contract and charges were buried in “Non-Departmental Special Accounts”), determining the historic cost to the City for IT services has been challenging. This is the first year that this “department” is being extracted from professional contract services and being treated as an actual department. In future years, the City will be able to better track historic budget trends. That said, there is no proposed increase to the City’s contract with it’s IT service provider.

	2017-2018	2018-2019	
	Adopted Budget	Proposed Budget	Change from 2017-2018
Total Expenditure	~ 155,000	\$165,000	\$10,000

LOOKING BACK – FY 2017-2018

Particularly noteworthy over the past year, the Information Technology Department (IT) has assisted the Police and Fire Departments with specific projects, including:

- Relocated the Fire Department to temporary buildings;
- Installed firewall Intrusion Prevention System (IPS) in compliance with the Department of Justice;
- Configured Seven new tough books for the Police Department, as well as installed several new desktops for non-sworn Police Department employees; and
- Installed citywide upgrades to several existing workstations.

PERFORMANCE MEASURES

<i>Work Activity</i>	<i>Completed/Processed/Issued</i>
IT Tickets submitted and resolved	93
Additional Support Hours Committed	108.5

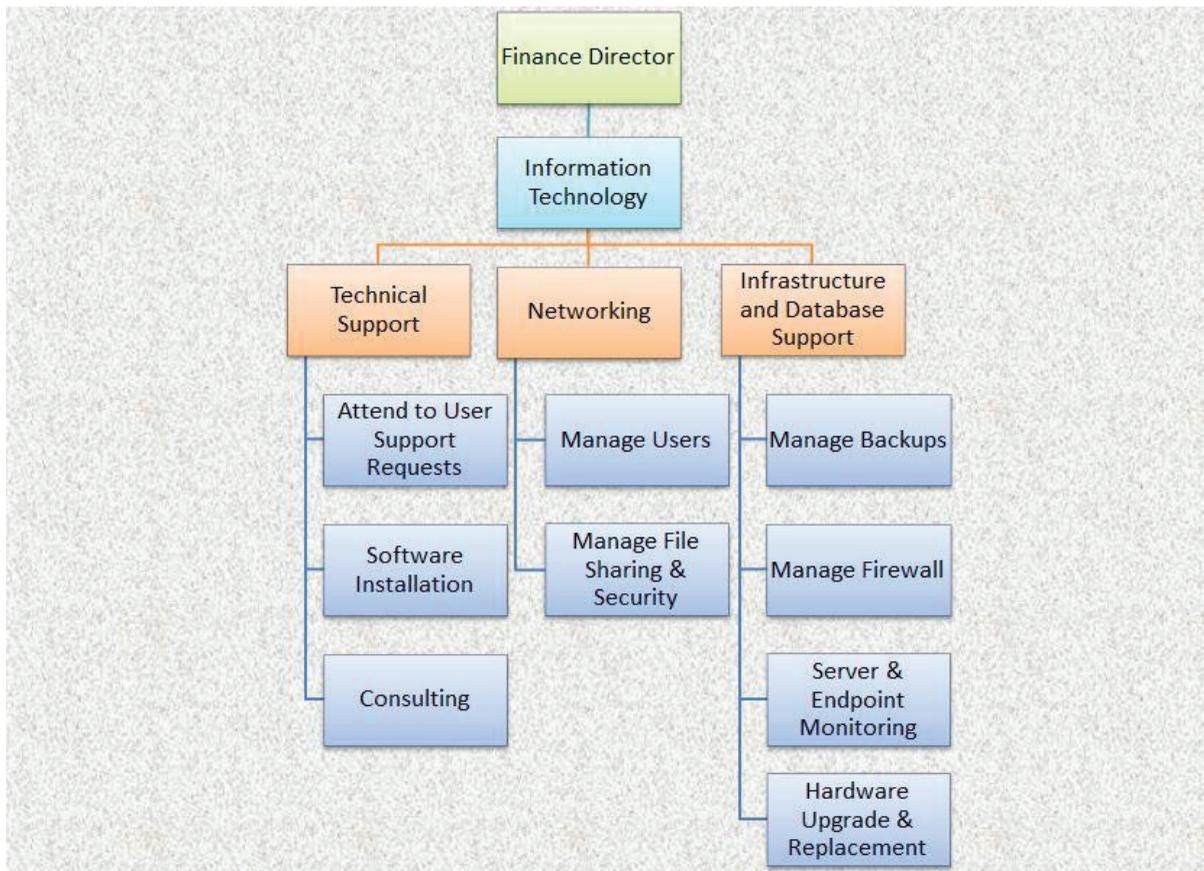
LOOKING AHEAD – FY 2018-2019

Looking to the future, IT will seek opportunities to replace aging workstations and network equipment as needed. The Department will also seek funding to acquire additional server hardware for redundancy and high availability.

NEW BUDGET ITEMS

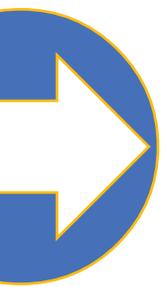
In the new fiscal year, the budget proposes expending an additional \$10 K to upgrade computer hardware and software of computers that are more than five years old and in use.

ORGANIZATIONAL STRUCTURE



POLICE DEPARTMENT





POLICE DEPARTMENT

MISSION

To protect life and property; enhance the safety, trust and quality of life in our community; and to serve with compassion and courage.

SERVICES

OPERATIONS focuses on day-to-day police patrol, investigations, SWAT, K-9 unit, field training, police cadets, and the Community Partnership Initiative. Investigations include homicide and the gang unit.

ADMINISTRATION comprises parking and traffic enforcement, school resources program, volunteer and training programs, cannabis compliance, and policies and procedures.

SUPPORT SERVICES provides for public safety dispatch, homeless outreach services, records bureau, animal care services, property and evidence bureau, and information technology.

RESERVE PROGRAM provides additional support to the Police Department for special city events.

BUDGET DATA SUMMARY

	2017-2018	2018-2019	
	Adopted Budget	Proposed Budget	Change from Adopted 2017-2018
Total Expenditure	\$3,857,229	\$3,836,294	(\$20,935)
Total Full-Time Employees	26	28	+2

LOOKING BACK – FY 2017-2018

In reviewing the departments past accomplishments, it’s worth noting the hiring of the Departments new Chief of Police in March 2018, as well as new patrol officers that backfilled vacant and budgeted positions. The Police Department also launched its Community Partnership Initiative and Nextdoor application, as well as made great strides in partnering with multiple agencies and jurisdictions to improve regional homeless services.

Other efforts and accomplishments include:

- Leased New Police Vehicle Fleet;
- Created a new Animal Care Services Program and division;
- Received funding for and purchased a new K-9 named “Rocky;”
- Partnered with Bi-County SWAT Team and added two new MPD Members to the team;
- Championed Breast Cancer Awareness via the Pink Patch Program;
- Promoted Civilian Support Services Manager;
- Established a new partnership with Fieldhaven for Trap, Neuter and Return (TNR) and

Feline Outreach;

- Hosted Annual Citizen Academy with a record turn-out of 47 participants;
- Secured grant funding from Joint Terrorism Task Force to update Force Option Simulator, Dispatch Mapping Upgrades, and Mobile Data Terminals for patrol units;
- Hired four new officers to backfill vacant police officer positions; and
- Completed drafting and securing Planning Commission and Council approval of Medical and Commercial Cannabis Ordinances.

Special Report: New Initiatives to Address Homelessness

In 2006, the Sutter-Yuba Homeless Consortium ('Consortium') – a group of concerned nonprofit organizations, public agencies and individuals – was established and started working on homeless issues in the bi-county region. Fast forward to today and the Consortium, in partnership with Habitat for Humanity and Hands of Hope, has been instrumental in establishing the Life Center Building in Marysville and Hands of Hope facility in Yuba City. Concurrently, Yuba County established its 14 Forward center also offering homeless services. Together, these three facilities offer an array of emergency and transitional housing, as well as 'wrap around' services including:

- Employment Training (Yuba County's One-Stop);
- Network 2 Success – Employment Development Department helping the unemployed find work;
- Medical benefits enrollment assistance (Harmony Health, Yuba County Health and Human Services);
- Legal assistance (California Rural Legal Assistance);
- Yuba Works – a Yuba County Health and Human Services program offering job, life and housing skills, public health classes and Naloxone training;
- 'Healthy Habits' class (Yuba County Environmental Health);
- Alcoholics (AA) and Narcotics Anonymous (NA) meetings; and
- Nutrition & Budgeting Classes (University of California Agriculture and Natural Resources).

Coming Soon!

- 'Upper Cuts' – free haircuts (Randall Mitchel);
- Mentorship Program (Casa De Esperanza);
- Social Security Enrollment Assistance; and
- Financial Classes (Pam Sweeny); and
- Case Workers available for social work assistance.

Since 2017, the City of Marysville has been playing a key role in helping to improve the quality of life for both the homeless and Marysville residents by coordinating efforts with Yuba County's 14 Forward, offering two respite sites – one in North Marysville and one in the south, and securing funding to staff a part-time Homeless Outreach Coordinator solely dedicated to the City of Marysville. In addition to these City efforts, the

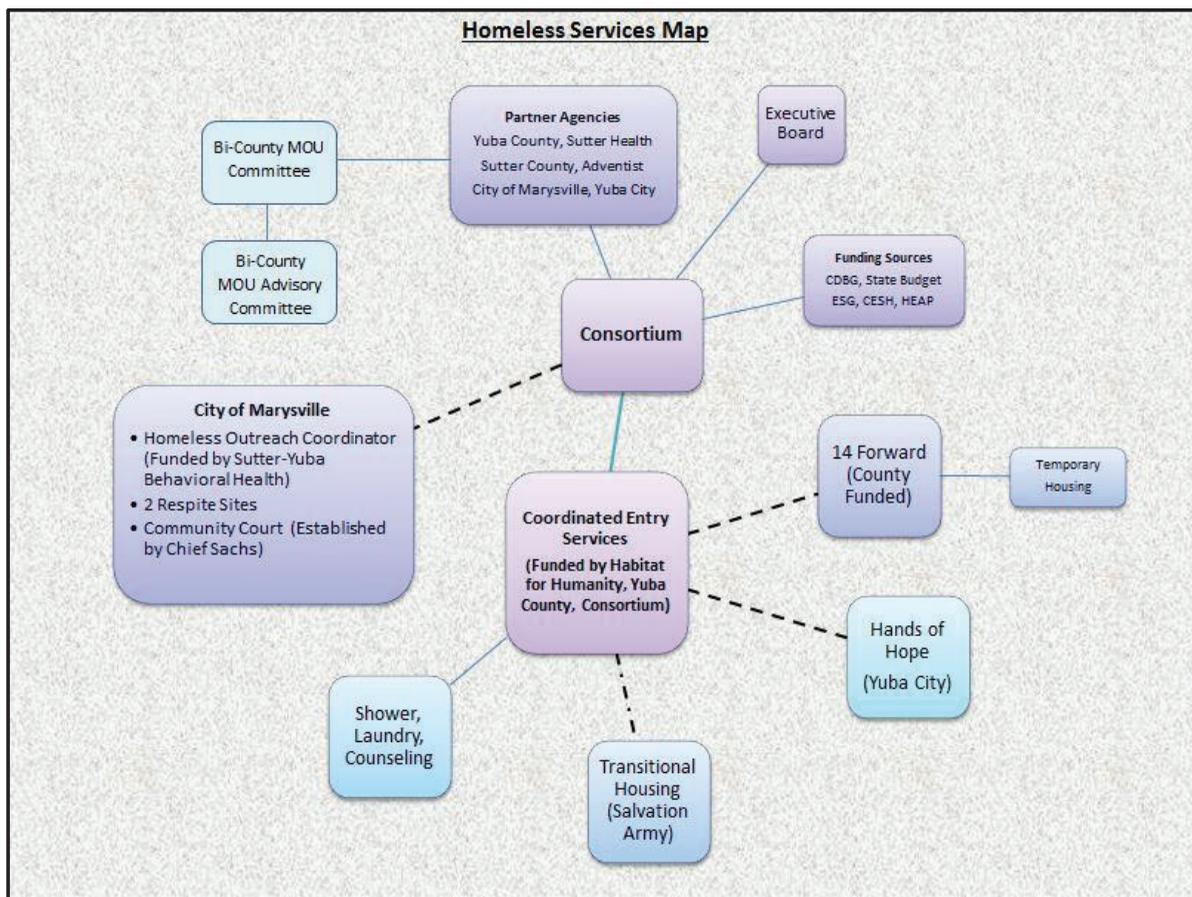
Marysville Efforts to Address Homelessness

- Established two respite locations;
- Installed two carport shelters;
- Installed two porta-potties (\$5030/yr);
- Participate in Homeless Assessment Team (HAT) – 2x month;
- Participate in Coordinated Entry - Assist homeless individuals to clear active warrants for their arrest in an effort to reduce barriers to providing services;
- Member in the Regional Homeless Services Group to identify strategies, funding, and develop policies regarding reducing homelessness in the Bi-County region;
- Partnered with Sutter-Yuba Behavioral Health to hire a Peer Mentor/Homeless Outreach Coordinator to engage with and assist the homeless population with finding social services;
- Participate in the Sutter-Yuba Homeless Consortium to assist in identifying additional funding sources to provide emergency shelter options, transitional housing, and outreach programs; and
- Established a Community Court Program to assist the homeless community in navigating the court system and referring them to services.

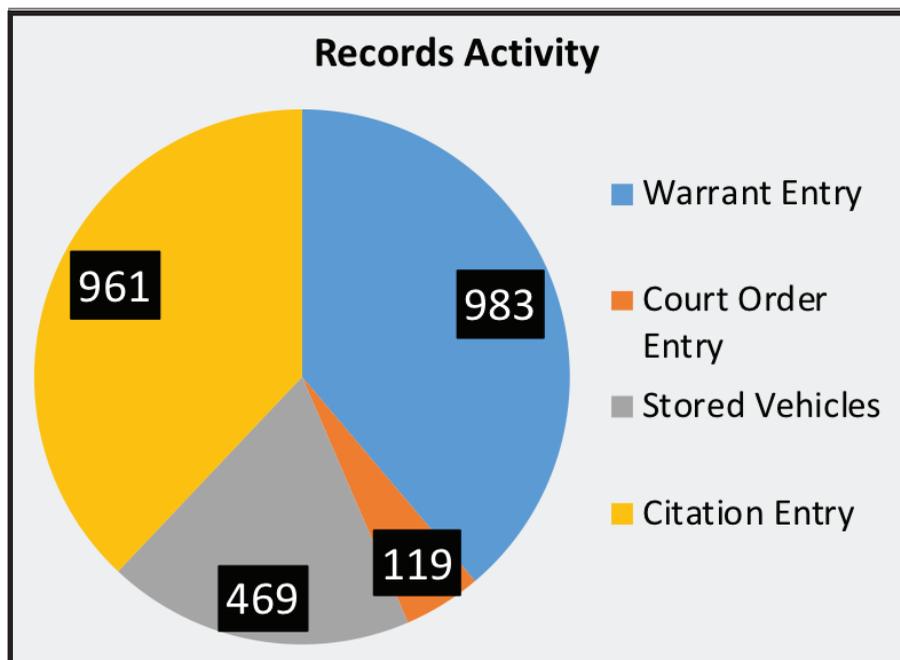
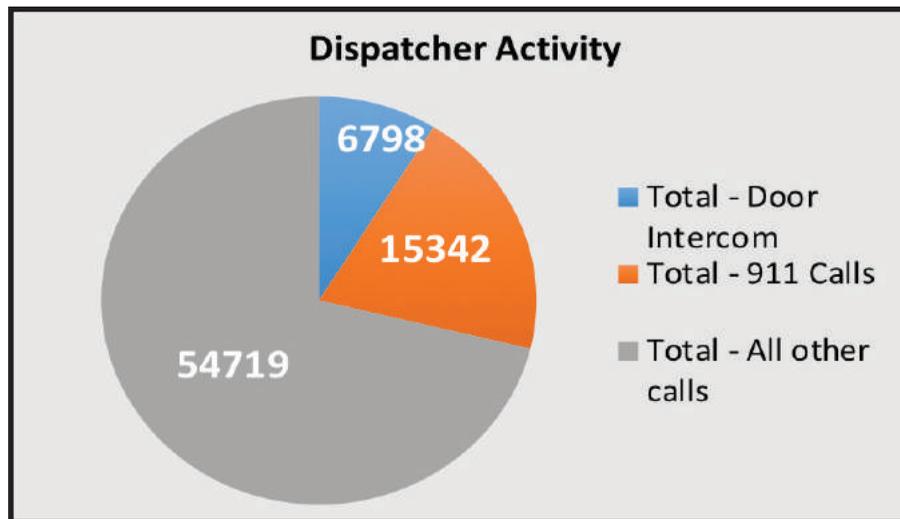
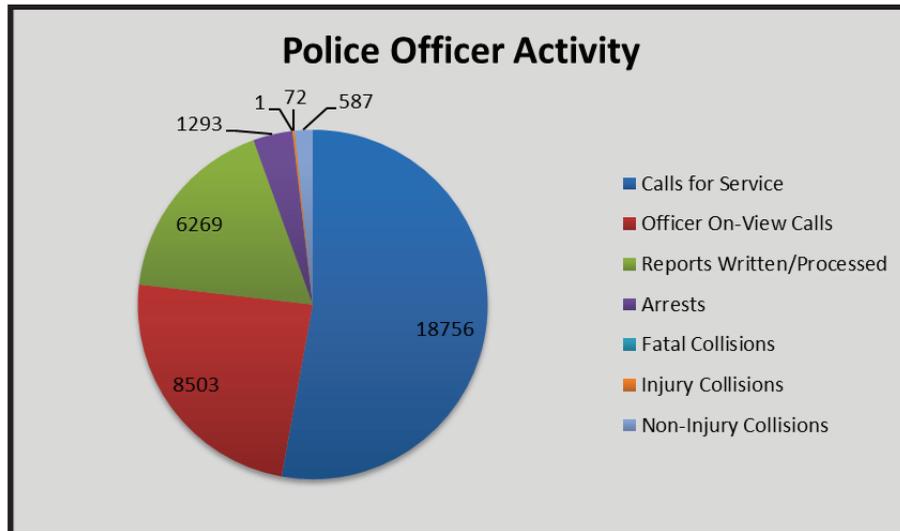
of Police has been president of the Consortium Board since early 2018 and recently launched the Community Court Program established to assist the affected homeless population in navigating the court system and guiding them to community assistance resources. Under the Chief's leadership, the Consortium has been instrumental in securing more than \$2 million for the bi-county region in an effort to substantively address homelessness. For example, they are currently gearing up to submit an application to the State's 'No Place Like Home Program' for transitional housing with wrap around services in the City of Marysville.

Continuing the spirit of regional collaboration, in January 2018, the City of Marysville entered into a Memorandum of Understanding (MOU) with multiple regional public agencies and jurisdictions ('Bi-County MOU Group') in an effort to comprehensively address homelessness in Marysville and the region. The MOU regionally formalized and established partnerships, setting and prioritizing goals, fundraising efforts, and collaboratively harnessing political influence to increase programs and services for the homeless population.

As the "Homeless Services Map" below illustrates, there is a strong regional and collaborative effort afoot to address the underlying and systemic issues that face the homeless, the City of Marysville and the region.



PERFORMANCE MEASURES



LOOKING AHEAD – FY 2018-19

In 2018-19, MPD has several irons already in the fire and it is gearing up to further improve upon and augment existing service delivery throughout the City, including:

- Partnered with Yuba-Sutter Behavioral Health to hire a new Homelessness Outreach Coordinator;
- Continue to ramp up response to homelessness;
- Development and maintain Cannabis Ordinance Compliance Programs;
- Continue to improve Animal Care Services program and public outreach, including expanding continuing the partnership with Fieldhaven to expand TNR and Feline outreach throughout the city;
- Increase parking enforcement activities and secure contract with Complus for parking citation revenue recovery and data;
- Improve public safety dispatch services;
- Develop and implement strategies for paperless records initiative;
- Hire two new officers to fill vacant police officer positions;
- Develop and implement a Community Court Program;
- Continue COPPS Programs including the Community Partnership Initiative, Coffee with a Cop, National Night Out, Badges & Basketball, and Community Outreach;
- Secure grant funding through Joint Terrorism Task Force for Mobile Data Terminal Upgrades;
- Secure grant funding through Yuba County Water Agency for Drone Program; and
- In looking to the next fiscal year, future budgetary considerations should also include an additional dispatcher in the City's Public Safety division.

NEW BUDGET ITEMS

For this fiscal year, the following changes/additions to the Police Departments budget are also recommended:

- Convert the detective Sergeant position to a Lieutenant (LT) position – the LT will be responsible for Cannabis Ordinance compliance, grant writing and administrative support (net increase of \$9,174 K);
- Hire an additional full-time Dispatcher (\$63,719);
- Convert the Community Service Officer (CSO), Parking Enforcement from part-time to full-time (\$32,288) – a position that virtually pays for itself via parking tickets resulting in cost neutrality;
- Convert the Community Service Officer (CSO), Animal Control from part-time to full-time and add record maintenance to the positions duties and responsibilities (\$22,031) – funding for this position will be split between the Animal Care Services budget and the PD budget;

- Lease two new vehicles – one for the CSO, Parking Enforcement and one additional for Police patrol (\$20 K); and
- Install surveillance cameras for the evidence room and the north side of the Police Department and City Hall (\$3500).

In addition to these proposed changes and increases, increasing PD's budget for overtime (\$70 K) and animal care services (\$22,300) is also proposed. Last year, the overtime budget was inadequately funded and the Department exceeded its budget by more than \$100 K due in large part to a high volume of ongoing vacancies in the department. This year's proposed increase offers a balanced compromise that is less than last year's actual budget and yet provides enough cushion for backfilling vacancies, handling emergencies and responding to other unforeseen events.

Last year, Animal Care Services was only partially funded for roughly 1/3 of the fiscal year and did not consider the total cost of sheltering and contract services with FieldHaven to continue with the advertised Trap-Neuter-Return (TNR) programs and educational events. This budget increase will ensure all program expenses are included and accounted for.

Homeless Outreach Coordinator



Police Department's Homeless Outreach Efforts



Police Department Volunteers

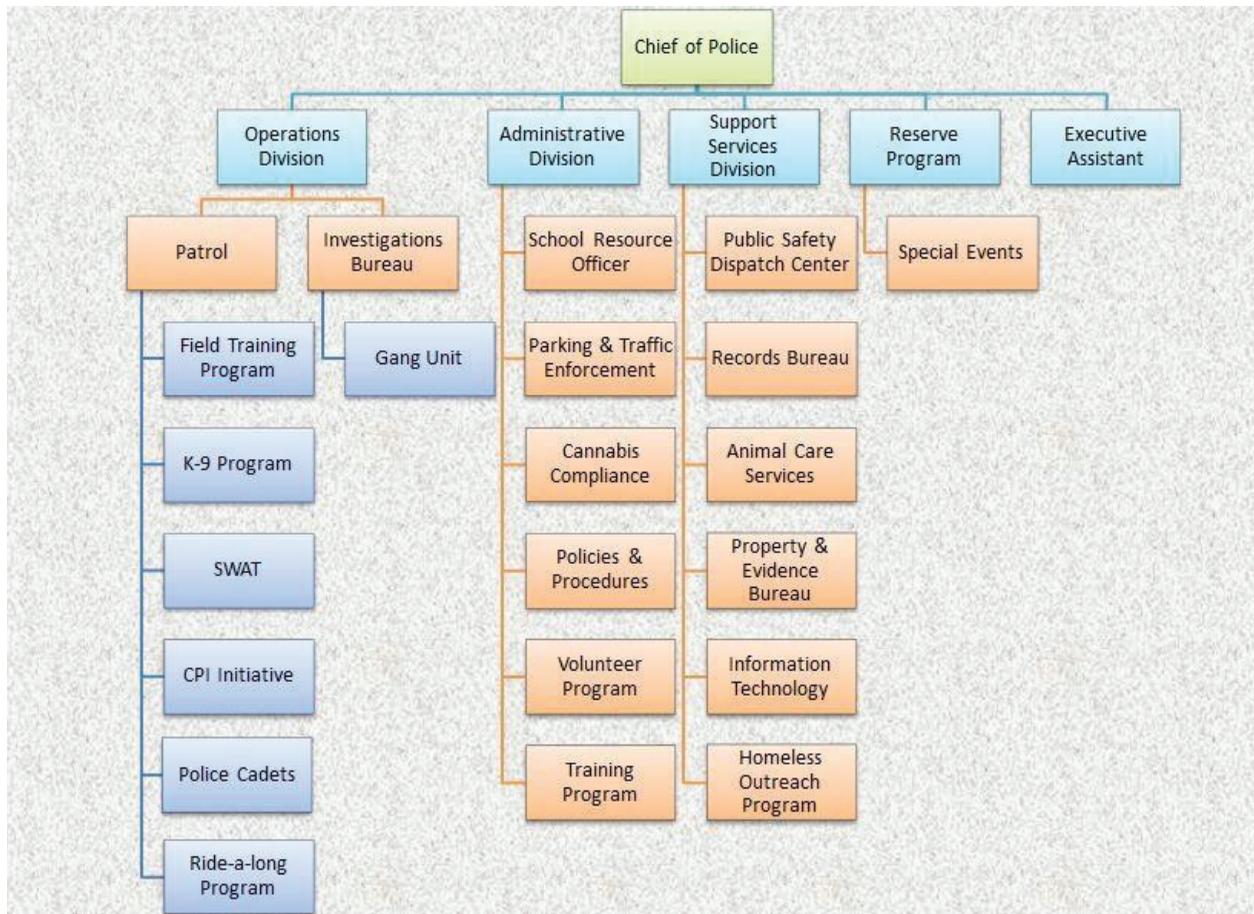


Team Photo

TOTAL BUDGET – HISTORICAL COMPARISON

TOTAL POLICE BUDGET - HISTORICAL COMPARISON				
	2016-17	2017-18	2018-19	
	PRELIM ACTUAL	APPROVED BUDGET	PROPOSED BUDGET	CHANGE FROM 17-18
AUTHORIZED POSITIONS				
Total Authorized	26.00	26.00	29.00	3.00
SOURCES - Total Operating Budget	3,395,034	3,885,729	4,201,343	315,614
USES - OPERATING EXPENDITURES				
Salaries & Wages	1,492,200	1,692,296	1,868,745	176,449
Other Benefits	830,663	834,779	849,439	14,660
Retirement Benefits	548,242	640,681	795,726	155,045
Services & Supplies	474,643	677,476	722,933	45,457
Other Charges	-	-	-	-
Interfund Transfers	49,286	40,497	(39,000)	(79,497)
Uses - Operating Expenditures Total	3,395,034	3,885,729	4,197,843	312,114
USES - PROJECT EXPENDITURES				
Capital Outlay	-	-	3,500	3,500
Uses - Project Expenditures Total	-	-	3,500	3,500
USES BY PROGRAM TOTAL	3,395,034	3,885,729	4,201,343	315,614

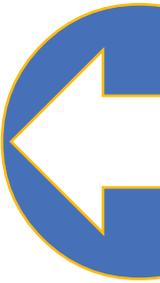
ORGANIZATIONAL STRUCTURE



Bonded Debt & LONG TERM OBLIGATIONS



BONDED DEBT & LONG-TERM OBLIGATIONS



Background

Typically, cities rely on four principal types of municipal debt obligations to finance long-term capital projects: general obligation (G.O.) bonds, lease revenue bonds, certificates of participation, and long-term loans.

In the case of Marysville, the City is currently utilizing Lease Revenue Bonds, Certificates of Participation (COPs) and long-term loans to finance capital projects and a real estate acquisition. The Wastewater Enterprise Fund and General Fund receipts (such as local taxes, fees, and charges) will be used to pay for these debts. Debt service payments for lease revenue bonds and certificates of participation are typically paid from revenues of the related project or fees, taxes, or surcharges imposed on users of the project.

Ratings

As mentioned in the City Manager's Budget Message, Standard & Poor's (S&P) raised Marysville's bond rating to "A-" from its long standing low of "BBB-". The positive ratings increase was in large part due to the 2016 voter approved Measure C, 1% sales tax. Bond Rating Agencies viewed this as a long-term boon to the city's finances giving it a "stable outlook" for the immediate future.

Why should taxpayers care about the City's bond rating? Because it's the City's credit score and ensures investors that their money is safe, the City is under sound fiscal management and will be able to pay off any long-term debt obligations. In addition, higher bond ratings mean lower interest rates when the City does decide to issue debt. Lower interest rates can save the taxpayers hundreds of thousands of dollars over the life of a new bond or other long-term debt. Higher bond ratings also create a more favorable environment for refinancing existing bonds and debt.

Debt

Currently, the City has one COP, three Lease Revenue Bonds and two long-term loans. With the exception of the COPs and one of the bonds, most of the debt is to pay for the wastewater treatment connection to the Linda County Water District. This long-term capital improvement project is the result of a State mandate to remove the wastewater treatment facility and ponds from the City's flood plain and connect to the Linda County Water District's facility south of Marysville. The project was started in 2012 and is scheduled for completion in December 2018.

COPs – 'B Street Property':

Issued in 2012, the COPs were used to refinance the prior 2006 taxable COPs, the proceeds of which were used to finance the acquisition of additional property to expand the lot at 1515 B Street Marysville and to provide some improvements. The 2012 COPs also funded a reserve, a capitalized interest fund, paid delivery cost of the issuance, and provided funds to assist in the sale and lease of the property.

2001 Series A Lease Revenue Bond:

The lease revenue Bond was issued by ABAG (Association of Bay Area Governments) to refinance two outstanding COPs from 1992. Four other cities participated in the issuance and the City of Marysville is responsible for its share of the obligation. The debt service

payments are subordinate to the 2012 sewer revenue bonds and the payments are split between the sewer enterprise fund and the general fund. These proceeds were used for capital improvements to the sewer system, including the wastewater collection system, and covered the cost of the project that was not covered from the funds received from the State Water Resources Control Board under the State Revolving Fund Loan Program. None of the funds from the ABAG refunding or the original COP s in 1992 have been used for the Linda Main Connection.

City's Share of LCWD Phase 1 Loan:

This is a pro rata share of a loan incurred by the Linda County Water District (LCWD) to construct Phase 1 improvements to LCWD's regional treatment plant and the City of Marysville can connect its wastewater treatment to LCWD's facility.

Series 2012 Sewer Revenue Bonds:

Issued in 2012, these bonds were issued to finance a pumping facility at the city's existing treatment plant and to provide additional improvements at the LCWD treatment plant and to finance the cost of a transmission pipeline to convey sewage to the LCWD treatment facility.

2018 Lease Financing CREB (Clean Renewable Energy Bonds) Opterra Project:

This financing was issued to fund solar energy savings projects on 3 city properties. Federal subsidies result in low interest rates (2.90%), these solar improvements will partially replace current utility energy costs with savings of approximately between \$600,000 and \$700,000 over the 25 year estimated life of the facilities.

Linda County Water District Loan:

In the spring of 2018, it became apparent that there was a \$2 million funding shortfall in order to complete the Linda Main Connection – the final phase of connecting the City's wastewater treatment facilities to the Linda County Water District (LCWD). Rather than seek another bond, it was more cost-effective to seek a loan from the City's long-time partner in this undertaking, LCWD, to help close the gap and complete the connection by the State's December 2018 mandated deadline.

Long Term Debt & Terms

Name of Bond/Loan	Total Debt Service	Interest Rate	Annual Average Payment	Total Remaining Debt	Funding Source	Maturity Date
Certificate of Participation (COPs), 'B Street Property'	\$14,331,737	7.5%	\$636,300	\$12,089,906	General Fund	2036
2001 Series A Lease Revenue Bond	\$3,886,954	5%	\$115,000	473,500	Enterprise/ General Fund	2021
City's Share of LCWD Phase 1 Loan	\$14,060,438	TBD	\$476,625	\$11,439,000	Enterprise Fund	2042
Series 2012 Sewer Revenue Bonds	\$26,041,135	3.8%	\$790,000	\$12,030	Enterprise Fund	2045
2018 Lease Financing CREB	\$1,758,000	2.9%	\$87,142	\$1,204,000	General Fund	2038
LCWD Loan	\$2,000,000	Variable - LAIF + 1%	\$83,000	\$2,000,000	Enterprise Fund	2043



Long Range Planning & CAPITAL PROJECTS





What is a Capital Improvement Plan or Program?

A Capital Improvement Plan or Program (CIP) is a multi-year planning instrument that identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. It is not a “wish list” of future projects. Capital projects include a realistic estimated budget with credible and near-future funding source(s). Capital Improvement Planning is a “rolling” process tied to the City’s Master Plans. Each fiscal year and as appropriate, new projects are added to the “Capital Project,” which is incorporated into the Adopted Budget that appropriates funds for specific project improvements.

Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated in a Capital Budget.

Definition – Capital Improvement Project

A Capital Improvement Projects can include the acquisition, expansion or rehabilitation of land, buildings and other major infrastructure (e.g., roads, sewage pipelines).

Recent Capital Improvement Accomplishments

Over the past year, the City has focused on completing construction of the Linda Main Connection to the Linda County Water District, rehabilitating the City’s only Firehouse, repairing a variety of city sidewalks and traffic light signals, and completing the reconstruction of the 12th and J Streets intersection, including sewage lines and stormwater drainage (Table 1).

Table 1: Recent Capital Improvement Projects Underway or Completed

Project Name	Budgeted	Funding Source	Estimated Completion
Fire House - Rehabilitation	\$1.8 Million	Insurance	2019
Sidewalk Repairs & ADA Ramps	~\$70,000	Gas Tax Fund	Ongoing
Reconstruct Sewer & Storm Drainage - 12 th & J Streets	~ \$2 Million	CDBG	September 2018
Traffic Signal Refurbish	\$50,000	Gas Tax Fund	Ongoing
Parks & Open Space Master Plan	\$50,000	GF, Measure C	December 2018
Wastewater Treatment Plant - Linda Main Connection	\$4,200,000	Bonds & LCWD Loan	December 2018
Solar Project	\$207,222	Bond	Complete - Final Payment

Fiscal Year 2018-2019 Projects & Budget

Capital improvement projects in fiscal year 2018-2019 (Table 2) will focus on decommissioning the City's wastewater treatment plant, seeking SACOG funding to complete streetscape improvements on 5th Street from J to D Streets, and installing water wells in various city parks – a cost savings to the City's water bill.

Table 2: Upcoming Capital Improvement Projects – FY 2018-2019

Project Name	Estimated Budget	Funding Source	Estimated Completion
Install Water Wells - Parks	\$415,000	GF & Grant	2019
5 th Street Improvements - E to J Streets (Design Only)	\$600,000	SACOG Grant	2019
Decommission Wastewater Treatment Plant	TBD	TBD	2019 & 2020

The Cart Before the Horse

Although the adopted 2018-2022 Capital Improvement Plan (CIP) was comprised of several projects that did not include an identified funding source, it is generally not considered good practice to develop and adopt a CIP that contains projects for which viable funding has not been secured nor are part of a larger master planning process. In 2017-2018, however, the decision was made to adopt the CIP more as a policy statement to underscore the importance of pursuing State and Federal funding for these projects and fill the financial gap that local resources have been unable to mobilize.

In addition to the fact that City funds are greatly inadequate to underwrite the vast majority of its necessary infrastructure improvements, the City's master plans that would normally guide prioritizing and implementing said projects are also either woefully outdated or non-existent.

While years of failing to invest in the City's infrastructure have produced a condition that cannot be reversed quickly, it has also created an opportunity to refocus efforts on the City's master planning process that should guide CIP investment.

Planning for the Future

Long range Master Plans provide the planning documents, prioritization tools and criteria for long-term and incremental capital investment planning. According to the Government Finance Officers Association (GFOA), Master Plans should play a key role in developing a municipality's Capital Improvement Plan or Program. The GFOA identifies the following four considerations for Capital Improvement Planning:

- Master Plans should provide a vision for capital project plans and investments;
- Governments should make capital project investment decisions that are aligned to their long-range Master Plans;
- The finance officer should play an active role in the early planning process; and
- Financial factors should be considered as part of the development of Master Plans.

Using the principles outlined above, staff identified the following master plans and sub-plans that either require a comprehensive update or recommend be produced for the first time. In addition, most of the projects listed in the 2018-2022 CIP have been appropriately aligned with the listed Master Plan documents that would guide their implementation. Moving forward, City staff recommend updating and, where appropriate, creating new Master Plans and sub-plans first to better guide the CIP process and developing new capital projects based on and that appropriately fit the outcomes of those plans.

General Plan & Municipal Code - UPDATE REQUIRED

- Municipal Service Review,
- Evaluate Annexation Opportunities including service capacity,
- ADA Transitional Plan Update – ADA Ramps and Compliance,
- Complete Implementation of Bounce Back Plan,
- Union Pacific Railroad Track – Reroute and Decommission,
- Pedestrian Crossing at RR and other Locations throughout the City, and
- Sidewalk Repairs.

Waste Water/Sewer Study & Master Plan - NEW PLAN

- Major Sewer Line Rehabilitation – 7th, 8th and Yuba Streets,
- Sewer Outfall Repairs – 17th and Hall Streets,
- Relocate Rear Yard Sewer Lines – Various Locations,
- Reline Sewer Line – Blue Street at SR 20, and
- Sewer and Storm Drain Repairs – 12th and J Streets.

Pavement Management Study - COMPLETED IN 2018

- Street Construction – 2nd Street from E to J Streets

Parks & Recreation Master Plan - COMPLETE IN 2018

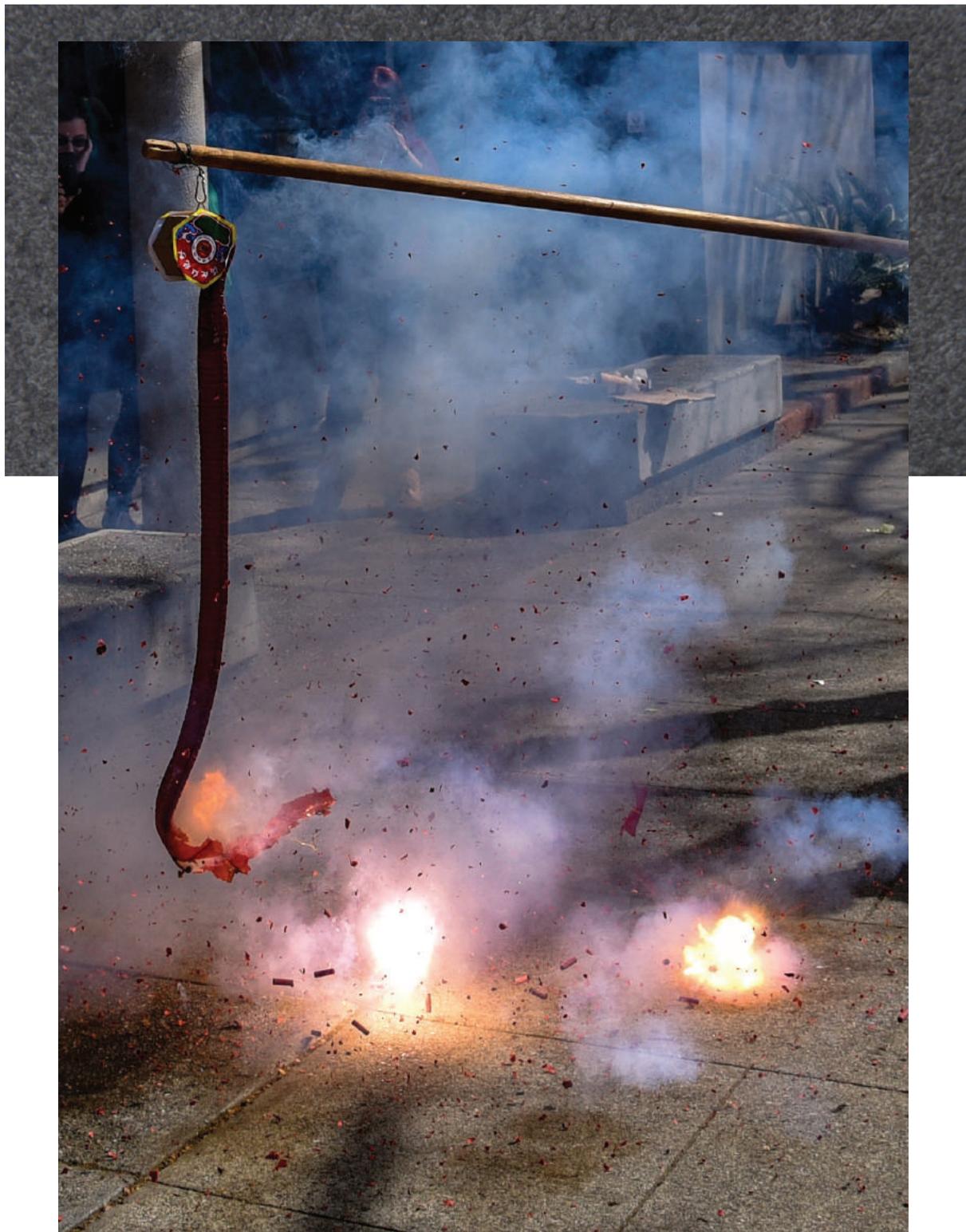
- Community Center,
- City Hall Annex – Demolish or Renovate,
- Rehabilitate the River District for Recreation & Eco-Tourism,
- Ellis Lake Restoration,
- Rehabilitate Sidewalks at Various Parks – underway,
- Bicycle Lane Striping - Available Funds; Locations TBD,
- Regional “Bike Hub”, and
- Sidewalks at Parks – Various Locations: Underway and Ongoing.

APPENDIX



Detailed Revenue

SUMMARY



DETAIL OF REVENUE BY FUND & ACCOUNT
ALL FUNDS
FISCAL YEAR 2018-19

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
GENERAL FUND (10)					
<u>TAXES:</u>					
4001 PROPERTY TAX--SECURED	990,195	1,101,872	1,000,000	927,332	1,069,000
4005 PROPERTY TAX--UNSECURED	41,146	40,753	39,000	35,358	5,000
4010 PROPERTY TAX--SUPPLEMENTAL	16,905	23,758	4,000	23,758	40,000
4015 PROPERTY TAX IN LIEU OF VLF	810,221	826,220	865,000	868,511	906,000
4020 SALES & USE TAXES	1,881,910	1,731,260	1,941,206	1,792,264	1,900,000
4025 TRANSACTIONS & USE TAX (MEASURE C)	0	1,500,924	1,400,000	2,488,333	2,542,000
4027 CANNABIS BUSINESS TAX (MEASURE F)	0	0	250,000	0	0
4030 PROP 172 PUBLIC SAFETY AUGMENTATION	105,099	105,946	105,000	100,496	101,000
4035 DOCUMENTARY (TRANSFER) STAMP TAX	12,764	41,657	15,000	24,061	25,000
4040 TRANSIENT OCCUPANCY TAX	96,749	121,164	100,000	82,808	105,000
4045 FRANCHISE--AT&T	29,531	18,247	31,000	3,612	11,000
4050 FRANCHISE--COMCAST	124,090	129,251	120,000	93,860	125,000
4055 FRANCHISE--PG&E	97,803	107,720	95,000	116,347	116,000
4060 FRANCHISE--RECOLOGY	256,007	262,441	250,000	239,861	295,000
TOTAL TAXES	\$ 4,462,422	\$ 6,011,213	\$ 6,215,206	\$ 6,796,601	\$ 7,240,000
<u>LICENSES & PERMITS:</u>					
4101 BUSINESS LICENSE	136,776	137,437	135,000	144,465	146,000
4105 REFUSE TIPPING FEES	512,884	490,503	510,000	519,489	505,000
4110 ALARM PERMITS & FEES	10,500	7,769	8,000	6,776	8,000
4115 GAMING LICENSE FEES	0	1,237	0	2,055	1,000
4120 MEDICAL MARIJUANA LICENSE FEES	0	54,941	0	15,443	30,000
4121 COMMERCIAL MARIJUANA LICENSE FEES	0	0	0	0	30,000
4125 ANIMAL LICENSE FEES	7,277	6,796	5,000	5,673	6,500
4130 FIRE PREVENTION PERMITS	4,575	10,375	70,000	11,250	35,000
4131 FIRE HAZARDOUS MATERIALS FEES	5,021	3,363	0	0	6,000
4132 FIRE OTHER SERVICES	1,870	570	0	62,041	8,000
4135 CONSTRUCTION PERMITS	90,986	141,019	110,000	140,552	130,000
4140 ENCROACHMENT & EXCAVATION PERMITS	12,356	21,763	11,000	17,143	17,000
4145 TRANSPORTATION PERMITS	0	2,162	500	5,802	5,000
4150 ZONING USE PERMITS	5,160	2,960	3,000	1,850	3,000
4155 ENVIRONMENTAL IMPACT REVIEWS	400	-	400	0	1,000
4160 SUBDIVISION PERMITS	1,400	400	600	0	1,000
4165 VARIANCE PERMITS	450	(750)	800	100	1,000
4170 DESIGN REVIEW FEES	960	2,465	1,500	4,049	3,000
4175 STATE CASP FEES	0	512	100	2,677	1,500
4180 TECHNOLOGY FEES	16,439	9,573	6,000	12,073	10,000
4185 GREEN STANDARDS FEES	0	44	100	211	200
4190 REFUSE LIEN FEES	4,425	51,918	6,000	(35,878)	7,000
4205 OTHER LICENSES & PERMITS	-	506	-	1,080	1,000
TOTAL LICENSES & PERMITS	\$ 811,479	\$ 945,563	\$ 868,000	\$ 916,851	\$ 956,200
<u>FINES, FORFEITURES & PENALTIES:</u>					
4301 VEHICLE CODE FINES	142,832	29,887	32,500	13,116	20,000
4305 PARKING CITATION FINES	11,790	15,117	13,500	26,967	58,000
4310 CODE ENFORCEMENT FINES & PENALTIES	79,936	16,166	17,000	3,010	2,000
4315 WEED ABATEMENT FEES	100	100	100	500	500
TOTAL FINES, FORFEITURES & PENALTIES	\$ 234,658	\$ 61,270	\$ 63,100	\$ 43,593	\$ 80,500
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	(2,287)	490	-	1,245	10,000
4402 UNREALIZED GAIN/LOSS	-	(428)	-	-	-
4405 PLUMAS LAKE GOLF COURSE LEASE REVENUE	22,492	-	22,000	-	-
4410 OFF HIGHWAY VEHICLE LEASE REVENUE	70,733	43,528	65,000	54,410	67,000

DETAIL OF REVENUE BY FUND & ACCOUNT
ALL FUNDS
FISCAL YEAR 2018-19

CLASSIFICATION	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
	Actual	Prelim-Actual	Budget	Projected	Proposed
4415 COMMUNICATION TOWER RENTS	67,930	59,262	64,000	73,139	72,000
4420 USPS PARKING PERMITS	15,200	16,235	15,200	16,580	16,500
4425 PARKING PERMITS & METER COLLECTIONS	4,200	3,992	4,200	3,820	5,000
4430 BASEBALL/SOFTBALL LEASE REVENUE	4,790	43,410	44,100	58,359	10,000
4435 FACILITY USER FEES	9,222	5,849	5,000	2,758	2,500
4440 BOAT LAUNCH FEES	-	5,912	2,000	7,631	4,000
4445 SIGN USER FEES	3,998	3,130	3,000	2,320	3,500
4450 OTHER RENTS & CONCESSIONS	225	3,753	2,000	3,899	3,700
TOTAL USE OF MONEY & PROPERTY	\$ 196,503	\$ 185,133	\$ 226,500	\$ 224,161	\$ 194,200
INTERGOVERNMENTAL:					
STATE:					
4501 MOTOR VEHICLE IN LIEU FEES	4,871	5,408	5,000	6,354	2,000
4510 HOMEOWNER PROPERTY TAX RELIEF	14,640	14,272	14,000	7,025	14,600
4515 STATE MANDATED COST REIMBURSEMENT	57,496	13,063	15,000	1	8,000
4525 AB109 REALIGNMENT REVENUE	59,430	20,167	20,000	0	0
4530 POLICE OFFICER STANDARDS TRAINING (POST)	-	6,164	8,000	7,890	8,000
4534 STATE OES GRANT REVENUE	255,000	28,495	0	0	0
4565 STATE HIGHWAY REIMBURSEMENT	28,941	28,941	28,941	31,352	29,000
FEDERAL:					
4580 DEPT OF JUSTICE BODY VEST PROGRAM	1,455	1,477	0	727	2,500
4581 DEPT OF HOMELAND SECURITY POLICE	0	0	22,100	23,241	17,250
4582 DEPT OF HOMELAND SECURITY FIRE	0	0	0	0	50,000
4585 SAFER GRANT REVENUE	236,437	94,493	0	0	0
4586 DEPT OF TREASURY CREB SUBSIDY	0	0	0	0	27,751
OTHER:					
4655 COUNTY--CORRECTIONS PARTNERSHIP GRANT	50,000	-	50,000	0	25,000
4660 COUNTY--MEASURE D REVENUE	-	-	-	-	-
4665 COUNTY--VEHICLE ABATEMENT REVENUE	16,803	14,752	15,000	16,746	4,000
4667 COUNTY--OES FIRE EQUIPMENT GRANT REVENUE	39,954	0	0	0	0
4675 YUBA COUNTY WATER AGENCY GRANT REVENUE	0	18,274	0	37,463	15,000
4680 SACOG--2013 PLANNING GRANT - BOUNCE BACK	-	-	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 765,026	\$ 245,506	\$ 178,041	\$ 130,799	\$ 203,101
CHARGES FOR SERVICES:					
4701 POLICE OTHER SERVICES	11,555	107,491	110,000	104,406	110,000
4705 DISTRICT 10/HALLWOOD CONTRACT REVENUE	105,000	54,040	215,000	219,460	115,000
4710 FIRE STRIKE TEAM REVENUE	-	122,885	125,000	177,783	150,000
4720 PUBLIC WORKS SERVICES	4,357	12,886	4,000	143	1,000
4730 AUDITING & ACCOUNTING FEES	-	1,025	0	0	0
TOTAL CHARGES FOR SERVICES	\$ 120,912	\$ 298,327	\$ 454,000	\$ 501,792	\$ 376,000
OTHER REVENUES:					
4801 MISCELLANEOUS REVENUE	170,305	519,767	0	118,773	20,000
4802 INSURANCE REIMBURSEMENTS	0	0	0	0	39,000
4805 PEACH FESTIVAL BOOTH REVENUE	31,074	35,716	30,000	27,545	30,000
4810 PEACH FESTIVAL SPONSORSHIP REVENUE	9,150	10,900	6,000	9,450	6,000
4812 CITY PARADE PARTICIPAATION REVENUE	-	-	-	3,475	6,000
4813 CITY PARADE SPONSORSHIP REVENUE	-	-	-	2,400	6,000
4815 DONATIONS FOR PUBLIC SAFETY	9,400	1,600	1,500	17,300	2,000
4820 DONATIONS FOR SPECIAL EVENTS & ACTIVITIES	4,175	3,950	4,000	0	0
4830 OTHER DONATIONS & CONTRIBUTIONS	2,554	0	0	0	0
4835 VEHICLE RELEASE FEES	36,799	28,915	30,000	23,849	24,000
4840 TOWING COMPANY FEES	20,250	16,250	18,250	17,750	18,000
4845 POLICE REPORT COPIES	5,701	6,314	4,000	7,297	6,000
4850 SALE OF DUPLICATED MATERIALS	268	549	300	225	300

DETAIL OF REVENUE BY FUND & ACCOUNT
ALL FUNDS
FISCAL YEAR 2018-19

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
4855	SALE OF SURPLUS PROPERTY	-	-	30,000	30,000	10,000
4860	OES/FEMA REIMBURSEMENTS	-	-	-	404,963	-
4861	FIRE INSURANCE RECEIVED	0	0	-	709,221	-
TOTAL OTHER REVENUES		\$ 289,677	\$ 623,961	\$ 124,050	\$ 1,372,248	\$ 167,300
TOTAL REVENUE-GENERAL FUND(10)		\$ 6,880,675	\$ 8,370,973	\$ 8,128,897	\$ 9,986,045	\$ 9,217,301
CODE ENFORCEMENT NUISANCE ABATEMENT (11)						
USE OF MONEY & PROPERTY:						
4401	INTEREST EARNINGS		227	-	205	200
4402	UNREALIZED GAIN/LOSS		(21)			
TOTAL USE OF MONEY & PROPERTY		\$ -	\$ 206	\$ -	\$ 205	\$ 200
TOTAL - CODE ENFORCEMENT NUISANCE ABATEMENT (11)		\$ -	\$ 206	\$ -	\$ 205	\$ 200
SIDEWALK IMPROVEMENT FUND (20)						
USE OF MONEY & PROPERTY:						
4401	INTEREST EARNINGS	48	86		76	100
4402	UNREALIZED GAIN/LOSS		(8)			
TOTAL USE OF MONEY & PROPERTY		\$ 48	\$ 78	\$ -	\$ 76	\$ 100
TOTAL REVENUE-SIDEWALK IMPROVEMENT FUND		\$ 48	\$ 78	\$ -	\$ 76	\$ 100
STREETS HIGHWAY USERS TAX FUND(21)						
LICENSES & PERMITS:						
4200	ROAD MAINTENANCE FEES/RECOL	24,121	18,474	24,000	24,651	24,000
TOTAL LICENSES & PERMITS		\$ 24,121	\$ 18,474	\$ 24,000	\$ 24,651	\$ 24,000
USE OF MONEY & PROPERTY:						
4401	INTEREST EARNINGS	1,271	1,036		4,742	4,000
4402	UNREALIZED GAIN/LOSS		(135)			
TOTAL USE OF MONEY & PROPERTY		\$ 1,271	\$ 901	\$ -	\$ 4,742	\$ 4,000
INTERGOVERNMENTAL:						
STATE:						
4540	STATE HIGHWAY USERS TAX - SECTION 2103	62,013	32,221	48,334	47,011	46,200
4545	STATE HIGHWAY USERS TAX - SECTION 2105	67,778	67,832	70,165	65,511	70,637
4550	STATE HIGHWAY USERS TAX - SECTION 2106	42,239	46,523	47,178	42,906	43,084
4555	STATE HIGHWAY USERS TAX - SECTION 2107	88,257	82,348	90,644	85,258	87,688
4560	STATE HIGHWAY USERS TAX - SECTION 2107.5	3,000	3,000	3,000	3,000	3,000
4566	ROAD MAINTENANCE & REHABILITATION		-	69,616	45,150	201,989
4567	ROAD REPAIR & ACCOUNTABILITY ACT				13,724	13,724
4599	PRIOR YEAR GAS TAX STATE REPAYMENTS		-			
OTHER:						
4660	COUNTY -- MEASURE D FUNDS	-	41,922	17,000		17,000
TOTAL INTERGOVERNMENTAL		\$ 263,287	\$ 273,846	\$ 345,937	\$ 302,560	\$ 483,322
OTHER REVENUES:						
4801	MISCELLANEOUS REVENUE	5,788	8,401	-	83,944	-

DETAIL OF REVENUE BY FUND & ACCOUNT
ALL FUNDS
FISCAL YEAR 2018-19

CLASSIFICATION	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
	Actual	Prelim-Actual	Budget	Projected	Proposed
TOTAL OTHER REVENUES	\$ 5,788	\$ 8,401	\$ -	\$ 83,944	\$ -
TOTAL - STREETS HIGHWAY USERS TAX FUND(21)	\$ 294,467	\$ 301,622	\$ 369,937	\$ 415,897	\$ 511,322
<u>STREETS TRANSPORTATION DEV ACT FUND(22)</u>					
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	326	516		681	
4402 UNREALIZED GAIN/LOSS		(57)			
TOTAL USE OF MONEY & PROPERTY	\$ 326	\$ 459	\$ -	\$ 681	\$ -
TOTAL - STREETS TRANSPORTATION DEV ACT FUND(22)	\$ 326	\$ 459	\$ -	\$ 681	\$ -
<u>CITIZEN OPTION FOR PUBLIC SAFETY (23)</u>					
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	0	415		1,046	1,000
4402 UNREALIZED GAIN/LOSS		(64)		-	
TOTAL USE OF MONEY & PROPERTY	\$ -	\$ 351	\$ -	\$ 1,046	\$ 1,000
<u>INTERGOVERNMENTAL:</u>					
<u>FEDERAL:</u>					
4520 COPS/SLESF	116,596	125,109	100,000	143,630	100,000
TOTAL INTERGOVERNMENTAL	\$ 116,596	\$ 125,109	\$ 100,000	\$ 143,630	\$ 100,000
TOTAL REVENUE - CITIZEN OPTION FOR PUBLIC SAFETY (23)	\$ 116,596	\$ 125,460	\$ 100,000	\$ 144,676	\$ 101,000
<u>AVOID THE 9 DUI GRANT FUND(24)</u>					
<u>INTERGOVERNMENTAL:</u>					
<u>FEDERAL:</u>					
4531 OTS - AVOID THE NINE GRANT	34,777	39,861			
TOTAL INTERGOVERNMENTAL	\$ 34,777	\$ 39,861	\$ -	\$ -	\$ -
TOTAL REVENUE - AVOID THE 9 DUI GRANT FUND(24)	\$ 34,777	\$ 39,861	\$ -	\$ -	\$ -
<u>SELECTIVE TRAFFIC ENFORCEMENT PROGRAM FUND(25)</u>					
<u>INTERGOVERNMENTAL:</u>					
<u>FEDERAL:</u>					
4532 OTS - SELECTIVE TRAFFIC ENFORCEMENT PROGRAM GF	30,135	40,543			
TOTAL INTERGOVERNMENTAL	\$ 30,135	\$ 40,543	\$ -	\$ -	\$ -
TOTAL REVENUE - SELECTIVE TRAFFIC ENFORCEMENT PROGRA	\$ 30,135	\$ 40,543	\$ -	\$ -	\$ -
<u>ASSET SEIZURE FUND(26)</u>					
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	3	2	-	2	-
4402 UNREALIZED GAIN/LOSS		-	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 3	\$ 2	\$ -	\$ 2	\$ -
<u>INTERGOVERNMENTAL:</u>					
<u>FEDERAL:</u>					
4575 ASSET SEIZURE REVENUE	4,425	-	-	-	-
TOTAL INTERGOVERNMENTAL	\$ 4,425	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE - ASSET SEIZURE FUND(26)	\$ 4,425	\$ 2	\$ -	\$ 2	\$ -

DETAIL OF REVENUE BY FUND & ACCOUNT
ALL FUNDS
FISCAL YEAR 2018-19

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
<u>NARCOTICS ENFORCEMENT FUND(27)</u>					
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	3	8		7	
4402 UNREALIZED GAIN/LOSS	-	(1)	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 3	\$ 7	\$ -	\$ 7	\$ -
<u>INTERGOVERNMENTAL:</u>					
<u>FEDERAL:</u>					
4533 NARCOTICS ENFORCEMENT REVENUE	815	-			
TOTAL INTERGOVERNMENTAL	\$ 815	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE - NARCOTICS ENFORCEMENT FUND(27)	\$ 818	\$ 7	\$ -	\$ 7	\$ -
<u>CDBG PROGRAM INCOME FUND(35)</u>					
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	1,106	1,368	-	46	-
4402 UNREALIZED GAIN/LOSS		(23)		-	-
TOTAL USE OF MONEY & PROPERTY	\$ 1,106	\$ 1,345	\$ -	\$ 46	\$ -
<u>INTERGOVERNMENTAL:</u>					
<u>FEDERAL:</u>					
4590 CDBG PROGRAM INCOME	4,988	2,914	-	12,393	-
4595 88-STBG-287	-	1,109	-		-
<u>OTHER:</u>					
4610 92-STBG-649	1,125	2,145	-	9,250	-
4615 96-STBG-1019	3,155	3,674	-	5,459	-
TOTAL INTERGOVERNMENTAL	\$ 9,268	\$ 9,842	\$ -	\$ 27,102	\$ -
TOTAL REVENUE - CDBG PROGRAM INCOME FUND	\$ 10,374	\$ 11,187	\$ -	\$ 27,148	\$ -
<u>H.O.M.E PROGRAM INCOME FUND(36)</u>					
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	261	623	-	(660)	-
4402 UNREALIZED GAIN/LOSS		(72)	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 261	\$ 551	\$ -	\$ (660)	\$ -
<u>INTERGOVERNMENTAL:</u>					
<u>FEDERAL:</u>					
4625 HOME PROGRAM INCOME	43,451	29,364			
4635 07-HOME-242	-	882			
TOTAL INTERGOVERNMENTAL	\$ 43,451	\$ 30,246	\$ -	\$ -	\$ -
TOTAL REVENUE - H.O.M.E PROGRAM INCOME FUND(36)	\$ 43,712	\$ 30,797	\$ -	\$ (660)	\$ -
<u>15-CDBG-10562 FUND(40)</u>					
<u>INTERGOVERNMENTAL:</u>					
<u>FEDERAL:</u>					
4535 GRANT REVENUE	-	-			
TOTAL INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE - 15-CDBG-10562 FUND(40)	\$ -	\$ -	\$ -	\$ -	\$ -
<u>15-HOME-10900 FUND(45)</u>					
<u>INTERGOVERNMENTAL:</u>					
<u>FEDERAL:</u>					
4535 GRANT REVENUE	-	-		80,631	
TOTAL INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ 80,631	\$ -
TOTAL REVENUE - 15-HOME-10900 FUND(45)	\$ -	\$ -	\$ -	\$ 80,631	\$ -

DETAIL OF REVENUE BY FUND & ACCOUNT
ALL FUNDS
FISCAL YEAR 2018-19

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
WASTEWATER OPERATING FUND(50)					
<u>LICENSES & PERMITS:</u>					
4195 SEWER CONNECTION FEES	\$ 3,600	\$ -	\$ 5,000	\$ 2	\$ 5,000
TOTAL LICENSES & PERMITS	\$ 3,600	\$ -	\$ 5,000	\$ 2	\$ 5,000
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	30,449	25,063	1,000	9,855	11,000
4402 UNREALIZED GAIN/LOSS		(872)	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ 30,449	\$ 24,191	\$ 1,000	\$ 9,855	\$ 11,000
<u>CHARGES FOR SERVICES:</u>					
4725 SEWER SERVICE CHARGES	2,761,782	2,855,878	2,800,000	2,805,473	2,800,000
TOTAL CHARGES FOR SERVICES	\$ 2,761,782	\$ 2,855,878	\$ 2,800,000	\$ 2,805,473	\$ 2,800,000
<u>OTHER REVENUES:</u>					
4801 MISCELLANEOUS REVENUE	10,422	62,320	10,000	15,457	15,000
TOTAL OTHER REVENUES	\$ 10,422	\$ 62,320	\$ 10,000	\$ 15,457	\$ 15,000
TOTAL REVENUE - WASTEWATER OPERATING FUND(50)	\$ 2,806,253	\$ 2,942,389	\$ 2,816,000	\$ 2,830,787	\$ 2,831,000
WASTEWATER CAPITAL PROJECTS FUND(51)					
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	-	6,949	-	11,540	5,000
4402 UNREALIZED GAIN/LOSS	-	(1,362)	-	-	-
TOTAL USE OF MONEY & PROPERTY	\$ -	\$ 5,587	\$ -	\$ 11,540	\$ 5,000
<u>OTHER REVENUES:</u>					
4885 PROCEEDS OF LOANS	-	-	-	-	2,000,000
TOTAL OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
TOTAL REVENUE - WASTEWATER CAPITAL PROJECTS FUND(51)	\$ -	\$ 5,587	\$ -	\$ 11,540	\$ 2,005,000
CAPITAL PROJECTS FUND(60)					
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	-	-	-	-	2,000
4402 UNREALIZED GAIN/LOSS	-	-	-	-	-
4450 OTHER RENTS & CONCESSIONS	-	-	30,000	-	-
TOTAL USE OF MONEY & PROPERTY	\$ -	\$ -	\$ 30,000	\$ -	\$ 2,000
<u>INTERGOVERNMENTAL:</u>					
<u>STATE:</u>					
4536 CALTRANS - SAFE ROUTES TO SCHOOL GRANT		391,797	150,000	38,317	
4537 CALTRANS - REGIONAL/LOCAL GRANT - 2ND & 5TH STREETS		7,280	700,000	7,280	
<u>OTHER:</u>					
4681 SACOG - 2014 PLANNING GRANT - BIKE/PED MASTERPLAI	15,558	49,846			
4682 SACOG - 2015 PLANNING GRANT - PARKING & PAVEMENT MGT		-	100,000	30,661	
TOTAL INTERGOVERNMENTAL	\$ 15,558	\$ 448,923	\$ 950,000	\$ 76,258	\$ -
<u>OTHER REVENUES</u>					
4881 SERIES A LEASE PROCEEDS				1,009,262	
4882 SERIES B LEASE PROCEEDS				104,407	
TOTAL OTHER REVENUES	\$ -	\$ -	\$ -	\$ 1,113,669	\$ -
TOTAL REVENUE - CAPITAL PROJECTS FUND(60)	\$ 15,558	\$ 448,923	\$ 980,000	\$ 1,189,927	\$ 2,000
MARY AARON MUSEUM FUND(70)					
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	-	54			
4402 UNREALIZED GAIN/LOSS		(6)			
TOTAL USE OF MONEY & PROPERTY	\$ -	\$ 48	\$ -	\$ -	\$ -
<u>OTHER REVENUES:</u>					
4450 OTHER RENTS & CONCESSIONS					

DETAIL OF REVENUE BY FUND & ACCOUNT
ALL FUNDS
FISCAL YEAR 2018-19

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Projected	FY 2018-19 Proposed
4830 OTHER DONATIONS & CONTRIBUTIONS		10,800			
TOTAL OTHER REVENUES	\$ -	\$ 10,800	\$ -	\$ -	\$ -
TOTAL REVENUE - MARY AARON MUSEUM FUND(70)	\$ -	\$ 10,848	\$ -	\$ -	\$ -
<u>RDA SUCCESSOR AGENCY FUND(71)</u>					
<u>TAXES:</u>					
4001 PROPERTY TAX--SECURED	235,462	170,629	113,079	109,054	113,000
4005 PROPERTY TAX--UNSECURED	-	-	-	1,345	
TOTAL TAXES	\$ 235,462	\$ 170,629	\$ 113,079	\$ 109,054	\$ 113,000
<u>USE OF MONEY & PROPERTY:</u>					
4401 INTEREST EARNINGS	2,233	3,855		2,191	2,000
4402 UNREALIZED GAIN/LOSS		(215)			
TOTAL USE OF MONEY & PROPERTY	\$ 2,233	\$ 3,640	\$ -	\$ 2,191	\$ 2,000
<u>OTHER REVENUES:</u>					
4855 SALE OF SURPLUS PROPERTY		67,743			
TOTAL OTHER REVENUES	\$ -	\$ 67,743	\$ -	\$ -	\$ -
TOTAL REVENUE - RDA SUCCESSOR AGENCY FUND(71)	\$ 237,695	\$ 242,012	\$ 113,079	\$ 111,245	\$ 115,000
 TOTAL REVENUES - ALL FUNDS	 \$ 10,471,434	 \$ 12,570,954	 \$ 12,507,913	 \$ 14,798,207	 \$ 14,782,923

CITY ATTORNEY BUDGET DETAIL SUMMARY



Photo by Axle Ethington

Axle Ethington

**CITY ATTORNEY BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 111

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim. Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
EXPENDITURE/APPROPRIATIONS					
SERVICES & SUPPLIES					
5165 PROFESSIONAL & SPECIALIZED SERVICES				111,000	120,000
5315 JUDGMENTS & DAMAGES	0	0	0	-	0
TOTAL SERVICES & SUPPLIES	-	-	-	111,000	120,000
GROSS TOTAL	-	-	-	111,000	120,000
INTERFUND TRANSFERS (IN)/OUT					
5515 INTERFUND TRANSFER--SEWER FUND					(30,000)
5520 INTERFUND TRANSFER--STREET FUND					(5,000)
TOTAL INTERFUND TRANSFERS (IN)/OUT	-	-	-	-	(35,000)
NET TOTAL	-	-	-	111,000	85,000
BUDGETED POSITIONS (FTE)	-				

CITY COUNCIL BUDGET DETAIL SUMMARY



Photo by Sharon Thorpe

CITY COUNCIL BUDGET DETAIL
FUND - 10

BUDGET UNIT - 100

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Adopted	FY 2017-18 Estimated	FY 2018-19 Proposed
EXPENDITURE/APPROPRIATIONS					
SALARIES & EMPLOYEE BENEFITS					
5010 SALARIES--ELECTED	15,300	15,300	15,300	15,300	18,000
5011 SALARIES--STIPEND	-	-	-	-	960
5035 MEDICARE	222	204	222	222	275
5045 WORKERS COMPENSATION INSURANCE	492	626	383	1,060	450
5070 RETIREMENT--PARS CITY	230	169	184	184	270
TOTAL SALARIES & EMPLOYEE BENEFITS	16,244	16,299	16,089	16,766	19,955
SERVICES & SUPPLIES					
5140 INSURANCE--CASUALTY & LIABILITY	-	1,010	943	800	810
5150 INSURANCE--FIDELITY	-	9	5	8	0
5155 OFFICE SUPPLIES	1,276	0	0	123	100
5165 PROFESSIONAL & SPECIALIZED SERVIC	403	240	0	0	0
5170 PROFESSIONAL DEVELOPMENT	-	2,215	1,000	4,105	2,000
5205 ADVERTISING & LEGAL NOTICES	540	0	0	0	0
5210 PRINTING & BINDING	-	200	400	91	300
5230 SPECIAL DEPARTMENT EXPENSES	0	0	0	0	0
5235 TRAVEL, LODGING & MEALS	2,328	2,852	1,600	2,410	10,000
5250 COMMUNITY FUNCTIONS & PROMOTION	-	-	-	69	100
TOTAL SERVICES & SUPPLIES	4,547	6,526	3,948	7,606	13,310
GROSS TOTAL	20,791	22,825	20,037	24,372	33,265
NET TOTAL	20,791	22,825	20,037	24,372	33,265
Budgeted Positions (full time equivalents)	-	-	-	-	-

CITY MANAGER BUDGET DETAIL SUMMARY



Photo by Chris Kaufman

**CITY MANAGER BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 105

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
EXPENDITURE/APPROPRIATIONS					
SALARIES & EMPLOYEE BENEFITS					
5001 SALARIES--PERMANENT	101,939	117,059	132,180	131,005	121,410
5030 ACCRUED LEAVE PAYOUT	5,022	4,569	0	9,666	0
5035 MEDICARE	1,478	1,539	1,917	2,036	1,760
5040 UNEMPLOYMENT INSURANCE	245	0	245	-	429
5045 WORKERS COMPENSATION INSURANCE	3,058	7,567	3,305	6,870	3,035
5050 HEALTH INSURANCE	9,815	9,938	11,748	9,576	24,108
5051 DENTAL INSURANCE	600	747	691	531	2,027
5052 VISION INSURANCE	69	69	68	56	238
5055 LIFE & DISABILITY INSURANCE	1,136	1,676	1,372	1,485	1,328
5060 RETIREMENT--PERS CITY	8,540	9,849	11,127	9,009	7,952
5065 RETIREMENT--PERS EMPLOYEE	7,020	7,785	9,253	5,775	0
5067 RETIREMENT--PERS UNFUNDED LIABILIT	4,056	12,273	16,694	16,260	20,943
TOTAL SALARIES & EMPLOYEE BENEFITS	142,978	173,071	188,600	192,269	183,230
SERVICES & SUPPLIES					
5110 COMMUNICATIONS	694	696	700	1,285	1,600
5115 DUES & SUBSCRIPTIONS	50	0	0	1,954	0
5140 INSURANCE--CASUALTY & LIABILITY	-	6,731	8,147	6,914	7,000
5150 INSURANCE--FIDELITY	-	60	42	70	0
5155 OFFICE SUPPLIES	491	0	0	355	300
5165 PROFESSIONAL & SPECIALIZED SERVIC	0	110	0	18,446	10,000
5170 PROFESSIONAL DEVELOPMENT	0	0	0	1,230	2,000
5210 PRINTING & BINDING	0	0	0	67	100
5220 INFORMATION TECHNOLOGY EQUIPMEN	0	0	0	177	-
5235 TRAVEL LODGING & MEALS	0	0	0	3,669	5,000
5250 COMMUNITY FUNCTIONS & PROMOTION	0	0	0	259	300
5230 OTHER EXPENSES	60	-	0	0	0
TOTAL SERVICES & SUPPLIES	1,295	7,597	8,889	34,426	26,300
GROSS TOTAL	144,273	180,668	197,489	226,695	209,530
INTERFUND TRANSFERS (IN)/OUT					
5515 INTERFUND TRANSFER--SEWER FUND	(35,176)	(17,701)	(47,150)	(47,150)	-
TOTAL INTERFUND TRANSFERS (IN)/OUT	(35,176)	(17,701)	(47,150)	(47,150)	-
INTRAFUND TRANSFERS (IN)/OUT					
5601 INTRAFUND TRANSFER--IT SERVICE	0	690	1,741	1,741	0
TOTAL INTRAFUND TRANSFERS (IN)/OUT	-	690	1,741	1,741	0
NET TOTAL	109,097	163,657	152,080	181,286	209,530
Budgeted Positions (full time equivalents)	1.0	1.0	1.0	1.0	1.75

CITY CLERK BUDGET DETAIL
FUND - 10

BUDGET UNIT - 125

CLASSIFICATION	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
	Actual	Prelim-Actual	Budget	Estimated	Proposed
EXPENDITURE/APPROPRIATIONS					
SALARIES & EMPLOYEE BENEFITS					
5001 SALARIES--PERMANENT	63,318	70,155	74,400	78,937	54,000
5005 SALARIES--TEMPORARY	11,325	13,647	24,960	18,010	0
5015 SALARIES--OVERTIME	-	22	-	101	0
5030 ACCRUED LEAVE PAYOUT	8,748	11,175	0	8,595	0
5035 MEDICARE	1,209	1,196	2,520	1,500	1,566
5040 UNEMPLOYMENT INSURANCE	490	-	490	-	221
5045 WORKERS COMPENSATION INSURANCE	2,490	6,562	2,484	6,883	1,350
5050 HEALTH INSURANCE	17,334	18,773	22,296	20,577	20,895
5051 DENTAL INSURANCE	1,380	679	1,381	1,931	1,811
5052 VISION INSURANCE	130	131	131	128	169
5055 LIFE & DISABILITY INSURANCE	800	837	884	1,035	683
5060 RETIREMENT--PERS CITY	5,350	5,939	7,990	6,102	3,537
5065 RETIREMENT--PERS EMPLOYEE	4,360	4,725	5,208	6,012	0
5067 RETIREMENT--PERS UNFUNDED ACCRUED LIAB	2,520	7,699	9,397	9,152	9,315
5070 RETIREMENT--PARS CITY	0	184	374	249	0
TOTAL SALARIES & EMPLOYEE BENEFITS	119,454	141,724	152,515	159,212	93,547
SERVICES & SUPPLIES					
5110 COMMUNICATION	0	360	480	1,005	500
5115 DUES & SUBSCRIPTIONS	155	275	245	329	400
5140 INSURANCE--CASUALTY & LIABILITY	0	5,484	6,124	5,198	5,500
5150 INSURANCE--FIDELITY	0	49	32	53	0
5155 OFFICE SUPPLIES	130	0	0	166	100
5160 POSTAGE & DELIVERY	67	0	0	0	0
5165 PROFESSIONAL & SPECIALIZED SERVICES	0	91	0	33	100
5170 PROFESSIONAL DEVELOPMENT	0	40	0	1,003	4,000
5210 PRINTING & BINDING	0	0	0	32	0
5235 TRAVEL, LODGING & MEALS	0	0	0	288	0
5230 SPECIAL DEPARTMENTAL EXPENSE	9,835	9,993	0	0	10,000
5250 COMMUNITY FUNCTIONS & PROMOTIONS	-	-	0	7	0
TOTAL SERVICES & SUPPLIES	10,187	16,292	6,881	8,114	20,600
GROSS TOTAL	129,641	158,016	159,396	167,326	114,147
INTERFUND TRANSFERS (IN)/OUT					
5615 INTERFUND TRANSFER--SEWER FUND	(13,333)	(7,312)	(19,495)	(19,495)	-
TOTAL INTERFUND TRANSFERS	(13,333)	(7,312)	(19,495)	(19,495)	-
INTRAFUND TRANSFERS (IN)/OUT					
5601 INTRAFUND TRANSFER--IT SERVICE	0	690	1,741	1,741	0
TOTAL INTRAFUND TRANSFERS	-	690	1,741	1,741	0
NET TOTAL	116,308	151,394	141,642	149,572	114,147
BUDGETED POSITIONS (FTE)	1.0	1.0	1.0	1.0	.90

COMMUNITY DEVELOPMENT & SERVICES BUDGET DETAIL SUMMARY



**ECONOMIC SUSTAINABILITY BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 110

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	31,584	34,806	39,552	42,395	45,000
5015	SALARIES--OVERTIME	447	1,608	500	2,848	0
5030	ACCRUED LEAVE PAYOUT	4,922	5,087	-	-	0
5035	MEDICARE	458	501	581	557	653
5040	UNEMPLOYMENT INSURANCE	245	-	245	-	245
5045	WORKERS COMPENSATION INSURANCE	1,100	2,913	1,001	2,776	1,125
5050	HEALTH INSURANCE	22,166	24,685	26,337	24,083	11,608
5051	DENTAL INSURANCE	2,000	1,825	2,012	1,283	1,006
5052	VISION INSURANCE	190	192	192	188	94
5055	LIFE & DISABILITY INSURANCE	400	382	462	481	584
5060	RETIREMENT--PERS CITY	1,871	3,466	2,736	2,547	2,948
5065	RETIREMENT--PERS EMPLOYEE	2,175	1,236	-	8	0
5067	RETIREMENT--PERS UNFUNDED ACCRUED LIABILITY	1,260	3,807	4,995	4,865	7,763
TOTAL SALARIES & EMPLOYEE BENEFITS		68,818	80,508	78,613	82,031	71,026
SERVICES & SUPPLIES						
5110	COMMUNICATIONS	480	391	480	440	480
5115	DUES & SUBSCRIPTIONS	-	-	200	-	200
5140	INSURANCE--CASUALTY & LIABILITY	-	2,436	2,469	2,095	2,100
5150	INSURANCE--FIDELITY	-	22	13	21	-
5155	OFFICE SUPPLIES	409	30	400	451	400
5165	PROFESSIONAL & SPECIALIZED SERVICES	11,809	3,698	19,000	33	19,000
5170	PROFESSIONAL DEVELOPMENT	-	40	1,000	906	1,000
5210	PRINTING & BINDING	-	-	2,000	139	2,000
5230	SPECIAL DEPARTMENTAL EXPENSE	-	-	19,000	10,000	5,000
5235	TRAVEL, LODGING & MEALS	-	75	-	1,100	4,000
5250	COMMUNITY FUNCTIONS & PROMOTIONS	-	-	-	121	-
5255	PEACH FESTIVAL EXPENSES	27,315	16,816	25,000	25,010	25,000
5260	HOLIDAY FESTIVAL EXPENSES	2,792	2,695	2,600	2,496	2,600
TOTAL SERVICES & SUPPLIES		42,805	26,203	72,162	42,812	61,780
DEBT, CONTINGENCY & OTHER CHARGES						
5335	BAD DEBT WRITE-OFF	-	-	0	0	0
TOTAL DEBT, CONTINGENCY & OTHER CHARGES		-	-	0	0	0
GROSS TOTAL		111,623	106,711	150,775	124,843	132,806
INTRAFUND TRANSFERS (IN)/OUT						
5601	INTRAFUND TRANSFER--IT SERVICE	-	690	1,741	1,741	0
TOTAL INTRAFUND TRANSFERS (IN)/OUT		-	690	1,741	1,741	0
NET TOTAL		111,623	107,401	152,516	126,584	132,806
BUDGETED POSITIONS (FTE)		1.0	1.0	1.0	1.0	1.0

PLANNING & ZONING BUDGET DETAIL
FUND - 10

BUDGET UNIT - 150

CLASSIFICATION		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
		Actual	Prelim-Actual	Budget	Estimated	Proposed
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	174,005	152,611	146,780	143,699	88,861
5005	SALARIES--TEMPORARY	-	-	-	-	-
5012	SALARIES--ONETIME STIPEND	-	-	-	-	2,000
5015	SALARIES--OVERTIME	0	130	0	58	0
5030	ACCRUED LEAVE PAYOUT	10,000	13,765	0	1,185	2,000
5035	MEDICARE	2,188	1,747	1,523	1,750	1,288
5040	UNEMPLOYMENT INSURANCE	735	-	490	-	306
5045	WORKERS COMPENSATION INSURANCE	5,520	14,533	3,669	12,462	2,222
5050	HEALTH INSURANCE	49,993	36,669	38,743	17,092	15,452
5051	DENTAL INSURANCE	4,084	5,844	2,703	1,062	2,042
5052	VISION INSURANCE	391	302	260	260	190
5055	LIFE & DISABILITY INSURANCE	2,015	1,348	1,479	1,445	966
5060	RETIREMENT--PERS CITY	14,743	11,239	12,257	10,220	7,283
5065	RETIREMENT--PERS EMPLOYEE	11,982	7,750	-	6,864	-
5067	RETIREMENT--PERS UNFUNDED ACCRUED LIABILIT	20,707	20,611	18,538	17,419	15,329
TOTAL SALARIES & EMPLOYEE BENEFITS		296,363	266,549	226,442	213,516	137,939
SERVICES & SUPPLIES						
5110	COMMUNICATIONS	600	508	600	175	600
5115	DUES & SUBSCRIPTIONS	200	1,802	200	1,016	1,000
5135	HOUSEHOLD EXPENSES--OTHER	-	63	-	147	1,000
5140	INSURANCE--CASUALTY & LIABILITY	13,634	12,150	9,047	7,678	8,000
5150	INSURANCE--FIDELITY	56	109	47	746	0
5155	OFFICE SUPPLIES	4,000	576	4,000	3,531	1,000
5160	POSTAGE & DELIVERY	-	115	200	-	200
5165	PROFESSIONAL & SPECIALIZED SERVICES	66,000	50,622	20,000	140,892	117,000
5170	PROFESSIONAL DEVELOPMENT	800	-	800	575	2,000
5175	RENTS & LEASES--VEHICLES & EQUIPMENT	2,100	2,115	2,100	462	2,100
5195	REPAIR & MTC--OFFICE EQUIPMENT	850	88	850	1,013	900
5200	REPAIR & MTC--BUILDINGS	-	-	-	4	0
5205	ADVERTISING & LEGAL NOTICES	1,400	3,092	1,400	1,759	1,400
5210	PRINTING & BINDING	-	44	-	179	500
5225	SOFTWARE LICENSING & FEES	1,800	-	1,800	324	4,000
5235	TRAVEL, LODGING & MEALS	-	53	0	0	2,000
5250	COMMUNITY FUNCTIONS & PROMOTIONS	-	-	-	221	0
TOTAL SERVICES & SUPPLIES		91,440	71,337	41,044	158,722	141,700
GROSS TOTAL		387,803	337,886	267,486	372,238	279,639
INTERFUND TRANSFERS (IN)/OUT						
5515	INTERFUND TRANSFER--SEWER FUND	(134,796)	(57,644)	(97,757)	(97,757)	0
5530	INTERFUND TRANSFER (IN)/OUT	-	(11,567)	0	5,222	0
TOTAL INTERFUND TRANSFERS (IN)/OUT		(134,796)	(69,211)	(97,757)	(92,535)	-

PLANNING & ZONING BUDGET DETAIL

FUND - 10

BUDGET UNIT - 150

CLASSIFICATION	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
	Actual	Prelim-Actual	Budget	Estimated	Proposed
INTRAFUND TRANSFERS (IN)/OUT					
5601 INTRAFUND TRANSFER--IT SERVICE	5,130	2,069	5,222	0	0
TOTAL INTRAFUND TRANSFERS (IN)/OUT	5,130	2,069	5,222	0	0
NET TOTAL	258,137	270,744	174,951	279,703	279,639
BUDGETED POSITIONS (FTE)	3.0	2.0	2.0	2.0	1.25

BUILDING & DEVELOPMENT ENGINEERING BUDGET DETAIL

FUND - 10

BUDGET UNIT - 155

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
EXPENDITURE/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	69,274	28,007	190,388	81,725	67,362
5005	SALARIES--TEMPORARY	-	19,123	28,800	1,560	-
5012	SALARIES--ONETIME STIPEND	-	-	-	-	2,000
5015	SALARIES--OVERTIME	-	-	-	89	-
5020	UNIFORM ALLOWANCE	300	300	300	300	-
5030	ACCRUED LEAVE PAYOUT	2,169	2,526	-	2,833	3,000
5035	MEDICARE	1,004	1,286	3,926	1,157	977
5040	UNEMPLOYMENT INSURANCE	490	-	1,225	-	490
5045	WOIRKERS COMPENSATION INSURANCE	3,880	7,962	11,907	15,208	2,971
5050	HEALTH INSURANCE	36,705	42,375	89,760	40,264	27,068
5051	DENTAL INSURANCE	3,390	1,959	7,418	2,040	2,703
5052	VISION INSURANCE	320	307	706	271	255
5055	LIFE & DISABILITY INSURANCE	850	806	1,530	883	845
5060	RETIREMENT--PERS CITY	5,800	7,647	14,742	4,955	4,412
5065	RETIREMENT--PERS EMPLOYEE	4,770	2,752	-	17	0
5067	RETIREMENT--PERS UNFUNDED ACCRUED LIABILIT	2,784	5,702	24,084	23,457	11,620
5070	RETIREMENT--PARS CITY	0	263	432	42	0
TOTAL SALARIES & EMPLOYEE BENEFITS		131,736	121,015	375,218	174,801	123,703
SERVICES & SUPPLIES						
5105	CLOTHING & PROTECTIVE GEAR	0	66	0	23	0
5110	COMMUNICATIONS	870	1,197	800	3,077	1,000
5115	DUES & SUBSCRIPTIONS	630	3,396	650	234	650
5120	FUEL & OIL	1,215	1,180	950	893	950
5135	HOUSEHOLD EXPENSES--OTHER	0	33	-	50	500
5140	INSURANCE--CASUALTY & LIABILITY	0	6,657	13,528	11,482	12,000
5145	INSURANCE--VEHICLE	0	56	62	62	0
5150	INSURANCE--FIDELITY	0	60	70	116	0
5155	OFFICE SUPPLIES	1,039	505	2,000	478	1,000
5160	POSTAGE & DELIVERY	-	154	200	-	100
5165	PROFESSIONAL & SPECIALIZED SERVICES	5,007	5,332	20,000	22,833	119,000
5170	PROFESSIONAL DEVELOPMENT	-	1,290	1,200	0	2,000
5175	RENTS & LEASES--VEHICLES & EQUIPMENT	35	-	300	0	300
5190	REPAIR & MTC--VEHICLES & EQUIPMENT	-	749	1,000	719	1,000
5195	REPAIR & MTC--OFFICE EQUIPMENT	0	88	0	137	0
5200	REPAIR & MTC--BUILDINGS	0	0	0	(85)	0
5205	ADVERTISING & LEGAL NOTICES	0	0	0	188	0
5210	PRINTING & BINDING	-	97	-	54	500
5220	INFORMATION TECHNOLOGY EQUIPMENT	1,250	2,137	3,000	774	2,000
5225	SOFTWARE LICENSING & FEES	-	2,938	-	3,033	-
5235	TRAVEL, LODGING & MEALS	984	538	500	533	500
5250	COMMUNITY FUNCTIONS & POMOTIONS	0	0	0	79	-
TOTAL SERVICES & SUPPLIES		11,030	26,473	44,260	44,680	141,500
GROSS TOTAL		142,766	147,488	419,478	219,481	265,203
INTERFUND TRANSFERS (IN)/OUT						
5515	INTERFUND TRANSFER--SEWER FUND	0	0	(55,711)	(55,711)	0
5530	INTERFUND TRANSFER (IN)/OUT	(5,425)	-	(30,000)	(65,199)	(30,000)
5550	ENGINEERING COST ALLOCATION TRANSFER	-	-	(7,923)	(7,923)	0
TOTAL INTERFUND TRANSFERS (IN)/OUT		(5,425)	-	(93,634)	(128,833)	(30,000)

BUILDING & DEVELOPMENT ENGINEERING BUDGET DETAIL
FUND - 10

BUDGET UNIT - 155

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
INTRAFUND TRANSFERS (IN)/OUT					
5601 INTRAFUND TRANSFER--IT SERVICE	0	1,379	3,481	3,481	0
5605 INTRAFUND TRANSFER--FLEET SERVICE	0	3,030	5,124	5,124	0
TOTAL INTRAFUND TRANSFERS (IN)/OUT	-	4,409	8,605	8,605	0
NET TOTAL	137,341	151,897	334,449	99,253	235,203
BUDGETED POSITIONS (FTE)	2.0	2.0	3.0	3.0	2.0

**PARK MAINTENANCE BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 160

CLASSIFICATION		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
		Actual	Prelim-Actual	Budget	Estimated	Proposed
EXPENDITURE/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	40,660	33,066	74,603	37,367	47,586
5005	SALARIES--TEMPORARY	-	-	15,000	0	0
5012	SALARIES--ONETIME STIPEND	-	-	-	-	2,000
5015	SALARIES--OVERTIME	2,728	3,275	500	2,744	350
5020	UNIFORM ALLOWANCE	500	500	500	500	950
5025	AUTO ALLOWANCE	900	0	0	0	0
5030	ACCRUED LEAVE PAYOUT	4,564	2,967	0	0	0
5035	MEDICARE	590	514	1,270	542	705
5040	UNEMPLOYMENT INSURANCE	245	-	735	-	343
5045	WORKERS COMPENSATION INSURANCE	2,550	2,796	5,256	5,240	2,918
5050	HEALTH INSURANCE	28,038	20,000	43,233	18,521	28,836
5051	DENTAL INSURANCE	690	284	2,703	69	2,249
5052	VISION INSURANCE	69	69	260	67	209
5055	LIFE & DISABILITY INSURANCE	390	365	889	439	575
5060	RETIREMENT--PERS CITY	2,550	3,327	5,752	2,274	3,946
5065	RETIREMENT--PERS EMPLOYEE	2,090	1,212	0	7	0
5067	RETIREMENT--PERS UNFUNDED ACCRUED LIABILIT	1,104	2,484	7,923	7,717	8,286
5070	RETIREMENT--PARS CITY	0	0	180	0	-
TOTAL SALARIES & EMPLOYEE BENEFITS		87,668	70,859	158,804	75,487	98,953
SERVICES & SUPPLIES						
5101	CHEMICALS & FERTILIZERS	0	1,018	1,500	1,118	10,000
5105	CLOTHING & PROTECTIVE GEAR	0	175	0	827	1,000
5110	COMMUNICATIONS	535	2,278	-	480	500
5120	FUEL & OIL	748	1,825	2,000	1,350	2,000
5125	HOUSEHOLD EXPENSES--CUSTODIAL SERVICES	0	715	1,200	1,118	8,000
5135	HOUSEHOLD EXPENSES--OTHER	0	2,107	-	4,982	3,000
5140	INSURANCE--CASUALTY & LIABILITY	0	6,835	9,224	7,313	8,800
5145	INSURANCE--VEHICLE	0	0	989	991	0
5150	INSURANCE--FIDELITY	0	0	24	40	0
5155	OFFICE SUPPLIES	0	645	0	389	500
5165	PROFESSIONAL & SPECIALIZED SERVICES	16,760	14,431	0	16,087	20,000
5175	RENTS & LEASES--VEHICLES & EQUIP	0	0	0	2,432	2,500
5185	RENTS & LEASES--BUILDINGS & GROUNDS	18,000	3,000	0	0	0
5190	REPAIR & MTC--VEHICLES & EQUIPMENT	369	8,086	1,000	12,786	15,000
5200	REPAIR & MTC--BUILDINGS & GROUNDS	22,438	56,623	21,000	319,095	55,000
5210	PRINTING & BINDING	0	10	0	36	0
5215	SMALL TOOLS & INSTRUMENTS	0	1,963	1,000	1,973	1,000
5230	SPECIAL DEPARTMENTAL EXPENSE	0	0	0	871	0
5240	UTILITIES--WATER SERVICE	52,278	48,298	70,000	80,043	70,000
5245	UTILITIES--GAS & ELECTRIC	66,845	56,333	70,000	61,244	65,000
TOTAL SERVICES & SUPPLIES		177,973	204,342	177,937	513,175	262,300
CAPITAL OUTLAY						
5405	CAPITAL OUTLAY & EQUIPMENT	10,250	0	0	0	20,000
TOTAL CAPITAL OUTLAY		10,250	0	0	0	20,000
GROSS TOTAL		275,891	275,201	336,741	588,662	381,253

PARK MAINTENANCE BUDGET DETAIL
FUND - 10

BUDGET UNIT - 160

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
INTRAFUND TRANSFERS (IN)/OUT					
5601 INTRAFUND TRANSFER--IT SERVICE	0	690	1,741	1,741	0
5605 INTRAFUND TRANSFER--FLEET SERVICE	0	6,060	10,249	10,249	0
TOTAL INTRAFUND TRANSFERS (IN)/OUT	-	6,750	11,990	11,990	0
NET TOTAL	275,891	281,951	348,731	600,652	381,253
BUDGETED POSITIONS (FTE)	1.0	1.0	2.0	2.0	1.40

**PUBLIC BUILDINGS & GROUNDS BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 165

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
EXPENDITURE/APPROPRIATIONS					
SERVICES & SUPPLIES					
5125 HOUSEHOLD EXPENSES--CUSTODIAL SERVICES	16,800	17,100	21,600	20,620	21,600
5130 HOUSEHOLD EXPENSES--PEST CONTROL SERVICES	1,200	453	1,000	632	1,000
5135 HOUSEHOLD EXPENSES--OTHER	3,656	3,388	5,000	3,333	5,000
5140 INSURANCE--CASUALTY & LIABILITY	0	-	4,565	0	0
5165 PROFESSIONAL & SPECIALIZED SERVICES	0	970	-	2,390	0
5200 REPAIR & MTC--BUILDINGS & GROUNDS	9,695	15,803	11,000	23,528	40,000
5230 SPECIAL DEPARTMENTAL EXPENSE	0	431	0	0	0
5240 UTILITIES--WATER SERVICE	3,927	4,177	5,000	4,906	6,000
5245 UTILITIES--GAS & ELECTRIC	54,229	59,295	60,000	57,661	51,000
TOTAL SERVICES & SUPPLIES	89,507	101,617	108,165	113,070	124,600
GROSS TOTAL	89,507	101,617	108,165	113,070	124,600
NET TOTAL	89,507	101,617	108,165	113,070	124,600
BUDGETED POSITIONS (FTE)					

FLEET MAINTENANCE BUDGET DETAIL
FUND - 10

BUDGET UNIT - 170

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
EXPENDITURE/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	87,527	76,589	53,707	49,283	43,572
5012	SALARIES--ONETIME STIPEND					2,000
5015	SALARIES--OVERTIME	4,317	1,808	-	236	-
5020	UNIFORM ALLOWANCE	1,300	1,000	1,000	500	-
5025	AUTO ALLOWANCE	900	0	0		0
5030	ACCRUED LEAVE PAYOUT	4,890	4,299	-	51	0
5035	MEDICARE	1,269	531	161	72	632
5040	UNEMPLOYMENT INSURANCE	475	0	490	-	245
5045	WORKERS COMPENSATION INSURANCE	4,755	6,359	3,282	1,580	2,614
5050	HEALTH INSURANCE	37,944	41,760	9,933	20,192	18,612
5051	DENTAL INSURANCE	3,350	3,086	850	3,335	1,381
5052	VISION INSURANCE	300	323	79	175	128
5055	LIFE & DISABILITY INSURANCE	900	840	380	545	486
5060	RETIREMENT--PERS CITY	3,166	7,805	3,785	2,802	2,566
5065	RETIREMENT--PERS EMPLOYEE	2,492	2,893	-	17	0
5067	RETIREMENT--PERS UNFUNDED ACCRUED LIABILIT	2,400	9,147	6,909	6,729	7,516
TOTAL SALARIES & EMPLOYEE BENEFITS		155,985	156,440	80,576	85,517	79,752
SERVICES & SUPPLIES						
5101	CHEMICALS & FERTILIZERS	0	-	250	0	0
5105	CLOTHING & PROTECTIVE GEAR	0	1,090	1,000	27	1,000
5110	COMMUNICATIONS	2,061	1,562	1,200	1,209	1,800
5120	FUEL & OIL	17,336	14,330	2,300	21,434	18,000
5135	HOUSEHOLD EXPENSES--OTHER	0	3,278	2,000	1,871	2,000
5140	INSURANCE--CASUALTY & LIABILITY	0	5,541	3,372	1,193	1,300
5150	INSURANCE--FIDELITY	0	50	18	12	0
5155	OFFICE SUPPLIES	0	400	250	-	0
5165	PROFESSIONAL & SPECIALIALIZED SERVICES	6,546	611	0	39	0
5170	PROFESSIONAL DEVELOPMENT	-	-	0	-	1,000
5175	RENTS & LEASES-VEHICLES & EQUIPMENT	0	771	0	506	13,000
5190	REPAIR & MTC--VEHICLES & EQUIPMENT	20,825	8,422	10,000	9,539	10,000
5195	REPAIR & MTC--OFFICE EQUIPMENT	0	892	500	0	1,000
5200	REPAIR & MTC--BUILDINGS & GROUNDS	0	6,990	2,000	157	2,000
5215	SMALL TOOLS & INSTRUMENTS	0	1,048	1,500	2,175	3,000
5230	SPECIAL DEPARTMENTAL EXPENSE	0	751		-	-
5240	UTILITIES--WATER SERVICE	2,754	2,691	2,800	2,965	2,800
5245	UTILITIES--GAS & ELECTRIC	14,427	15,742	13,200	14,454	15,000
TOTAL SERVICES & SUPPLIES		63,949	64,169	40,390	55,581	71,900
GROSS TOTAL		219,934	220,609	120,966	141,098	151,652
INTERFUND TRANSFERS (IN)/OUT						
5505	INTERFUND TRANSFER--FLEET SERVICE	-	(26,163)	-	-	-
5520	INTERFUND TRANSFER--STREET FUND	-	-	(44,921)	(44,921)	(21,000)
5515	INTERFUND TRANSFER--SEWER	(13,852)	-	-	0	(23,500)
TOTAL INTERFUND TRANSFERS (IN)/OUT		(13,852)	(26,163)	(44,921)	(44,921)	(44,500)

FLEET MAINTENANCE BUDGET DETAIL
FUND - 10

BUDGET UNIT - 170

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
INTRAFUND TRANSFERS (IN)/OUT					
5601 INTRAFUND TRANSFER--IT SERVICE	0	1,379	1,741	1,741	0
5605 INTRAFUND TRANSFER--FLEET SERVICE	0	(67,460)	(77,786)	(77,786)	0
TOTAL INTRAFUND TRANSFERS (IN)/OUT	-	(66,081)	(76,045)	(76,045)	0
NET TOTAL	206,082	128,365	0	20,132	107,152
BUDGETED POSITIONS (FTE)	2.0	2.0	1.0	1.0	1.0

**CEMETERY BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 175

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
EXPENDITURE/APPROPRIATIONS					
SALARIES & EMPLOYEE BENEFITS					
5005 SALARIES--TEMPORARY	168	0	0	0	0
5035 MEDICARE	11	0	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	179	-	0	0	0
SERVICES & SUPPLIES					
5135 HOUSEHOLD EXPENSES--OTHER	0	1,583	0	1,043	500
5155 OFFICE SUPPLIES	70	-	450	-	500
5165 PROFESSIONAL & SPECIALIZED SERVICE	2,319	1,103	2,800	22,905	2,800
5175 RENTS & LEASES-VEHICLE & EQUIP	0	0	0	1,043	1,000
5200 REPAIR & MTC--BUILDINGS & GROUNDS	12	2,300	0	3,600	0
5230 SPECIAL DEPARTMENTAL EXPENSE	0	0	0	0	7,000
5245 UTILITIES--GAS & ELECTRIC	6,610	6,565	7,200	6,041	7,000
TOTAL SERVICES & SUPPLIES	9,011	11,551	10,450	34,632	18,800
DEBT, CONTINGENCY & OTHER CHARGES					
5320 CONTINGENCY	0	0	7,000	0	0
TOTAL DEBT, CONTINGENCY & OTHER CHARGES	0	0	7,000	0	0
GROSS TOTAL	9,190	11,551	17,450	34,632	18,800
NET TOTAL	9,190	11,551	17,450	34,632	18,800
BUDGETED POSITIONS (FTE)	-	-	-	-	-

STREET MAINTENANCE (MOE) BUDGET DETAIL
FUND - 10

BUDGET UNIT - 185

CLASSIFICATION	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
	Actual	Prelim-Actual	Budget	Estimated	Proposed
<u>EXPENDITURE/APPROPRIATIONS</u>					
CAPITAL OUTLAY					
5405 CAPITAL PROJECTS	-	-	-	-	220,000
TOTAL CAPITAL OUTLAY	-	-	-	-	220,000
GROSS TOTAL	-	-	-	-	220,000
INTERFUND TRANSFERS (IN)/OUT					
5515 INTERFUND TRANSFER--SEWER FUND	-	-	-	-	-
TOTAL INTERFUND TRANSFERS (IN)/OUT	-	-	-	-	-
NET TOTAL	-	-	-	-	220,000
BUDGETED POSITIONS (FTE)	-	-	-	-	-

WASTEWATER OPERATING BUDGET DETAIL

FUND - 50

BUDGET UNIT - 500

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim- Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
OPERATING INCOME						
LICENSES & PERMITS:						
4195	SEWER CONNECTION FEES	3,600	-	5,000	2	5,000
	TOTAL LICENSES & PERMITS	3,600	-	5,000	2	5,000
USE OF MONEY & PROPERTY:						
4401	INTEREST EARNINGS	30,449	25,064	1,000	9,855	11,000
4402	UNREALIZED GAIN/LOSS	-	(872)	-	-	-
	TOTAL USE OF MONEY & PROPERTY	30,449	24,192	1,000	9,855	11,000
CHARGES FOR SERVICES:						
4725	SEWER SERVICE CHARGES	2,761,782	2,855,877	2,800,000	2,530,473	2,800,000
	TOTAL CHARGES FOR SERVICES	2,761,782	2,855,877	2,800,000	2,530,473	2,800,000
OTHER REVENUES						
4801	MISCELLANEOUS REVENUE	10,422	62,320	10,000	15,457	15,000
	TOTAL OTHER REVENUES	10,422	62,320	10,000	15,457	15,000
	TOTAL OPERATING INCOME	\$ 2,806,253	\$ 2,942,389	\$ 2,816,000	\$ 2,555,787	\$ 2,831,000
OPERATING EXPENSES						
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	158,060	160,581	233,232	107,622	285,645
5015	SALARIES--OVERTIME	18,573	10,369	1,800	12,478	5,000
5020	UNIFORM ALLOWANCE	-	1,400	1,650	600	300
5025	AUTO ALLOWANCE	3,300	3,600	4,200	648	-
5030	ACCRUED LEAVE PAYOUT	9,451	33,881	-	8,191	-
5035	MEDICARE	3,200	2,805	3,493	2,060	4,312
5040	UNEMPLOYMENT INSURANCE	980	(2,959)	1,470	-	1,433
5045	WORKERS COMPENSATION INSURANCE	12,600	15,064	14,453	16,692	12,057
5050	HEALTH INSURANCE	47,582	50,052	65,037	31,708	62,228
5051	DENTAL INSURANCE	4,100	5,050	4,996	4,117	6,535
5052	VISION INSURANCE	390	388	480	227	612
5055	LIFE & DISABILITY INSURANCE	2,050	1,905	2,402	1,233	2,686
5060	RETIREMENT--PERS CITY	13,762	17,364	10,699	6,232	18,097
5065	RETIREMENT--PERS EMPLOYEE	11,312	6,630	-	18	-
5067	RETIREMENT--PERS UNFUNDED ACCRUED LIABILIT	6,252	218,865	29,666	28,894	46,593
5070	RETIREMENT--PARS CITY	-	96	-	63	682
	TOTAL SALARIES & EMPLOYEE BENEFITS	291,612	525,091	373,578	220,783	446,180
SERVICES & SUPPLIES						
5101	CHEMICALS & FERTILIZERS	75,623	47,175	25,000	64,303	62,000
5105	CLOTHING & PERSONAL GEAR	4,796	4,998	2,000	4,775	5,000
5110	COMMUNICATIONS	4,863	4,488	4,100	4,299	4,100
5115	DUES & SUBSCRIPTIONS	1,492	1,010	1,700	1,873	1,900
5120	FUEL & OIL	16,380	24,169	27,000	13,598	14,000
5135	HOUSEHOLD EXPENSES--OTHER	-	4,822	10,000	4,232	5,000
5140	INSURANCE--CASUALTY & LIABILITY	48,487	23,200	24,902	19,985	21,000
5145	INSURANCE--VEHICLE	-	2,418	2,683	2,689	2,700
5150	INSURANCE--FIDELITY	-	113	77	127	-
5155	OFFICE SUPPLIES	3,681	1,462	10,000	415	2,000
5160	POSTAGE & DELIVERY	18	1,689	500	86	500
5165	PROFESSIONAL & SPECIALIZED SERVICES	266,325	279,176	384,000	357,503	384,000
5170	PROFESSIONAL DEVELOPMENT	-	1,711	4,000	947	4,000
5175	RENTS & LEASES--VEHICLES & EQUIPMENT	-	50,289	10,000	336	5,000

WASTEWATER OPERATING BUDGET DETAIL
FUND - 50

BUDGET UNIT - 500

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim- Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
5185	RENTS & LEASES--BUILDINGS & GROUNDS	-	-	4,000	87	4,000
5190	REPAIR & MTC--VEHICLES & EQUIPMENT	4,909	31,233	28,000	15,101	20,000
5195	REPAIR & MTC--OFFICE EQUIPMENT	29	-	4,000	-	2,000
5200	REPAIR & MTC--BUILDINGS & GROUNDS	12,058	403,260	100,000	127,042	140,000
5210	PRINTING & BINDING	-	61	-	-	-
5215	SMALL TOOLS & INSTRUMENTS	-	2,756	10,000	4,955	5,000
5220	INFORMATION TECHNOLOGY EQUIPMENT	-	-	10,000	-	50,000
5225	SOFTWARE LICENSING & FEES	-	1,500	3,000	1,500	3,000
5230	SPECIAL DEPARTMENTAL EXPENSE	-	16,248	283,000	4,971	25,000
5235	TRAVEL, LODGING & MEALS	260	-	2,000	-	2,000
5240	UTILITIES--WATER SERVICE	3,427	3,065	3,400	8,548	7,000
5245	UTILITIES--GAS & ELECTRIC	109,286	88,131	90,000	99,591	108,000
TOTAL SERVICES & SUPPLIES		551,634	992,974	1,043,362	736,963	877,200
DEBT, CONTINGENCY & OTHER CHARGES						
5301	PRINCIPAL	844,377	499	878,322	297,901	812,625
5305	INTEREST	529,535	83,619	669,488	672,250	552,086
5310	DEBT SERVICE FEES	1,686	1,600	5,000	1,653	6,000
5330	DEPRECIATION EXPENSE	288,427	-	-	-	-
5335	BAD DEBT WRITEOFF	-	40,770	-	-	-
5340	PAYMENTS & CONTRIBUTIONS TO OTHER AGENCIE	-	144,144	144,000	17,017	162,000
TOTAL DEBT, CONTINGENCY & OTHER CHARGES		1,664,025	270,632	1,696,810	988,821	1,532,711
CAPITAL OUTLAY						
5401	VEHICLES & HEAVY EQUIPMENT	89,232	-	-	-	-
5405	CAPITAL PROJECTS	-	8,284	70,000	188	-
5415	BOND AMORTIZATION	(10,741)	572,902	(10,741)	-	-
TOTAL CAPITAL OUTLAY		78,491	581,186	59,259	188	-
TOTAL OPERATING EXPENSES		2,585,762	2,369,883	3,173,009	1,946,755	2,856,091
INTERFUND TRANSFERS (IN)/OUT						
5505	INTERFUND TRANSFER--FLEET SERVICE	-	13,771	-	23,514	23,500
5510	INTERFUND TRANSFER--IT SERVICE	-	2,758	-	6,962	7,000
5520	INTERFUND TRANSFER--STREET FUND	-	-	-	(45,946)	-
5530	INTERFUND TRANSFER (IN)/OUT	244,794	3,930,707	-	316,589	-
5535	FINANCE COST ALLOCATION TRANSFER	4,904	6,573	-	10,754	-
5540	GENERAL GOVERNMENT COST ALLOCATION TRANSFER	30,678	72,297	-	71,903	30,000
5545	LEGAL COST ALLOCATION TRANSFER	125,191	16,380	-	37,663	-
5550	ENGINEERING COST ALLOCATION TRANSFER	22,762	9,928	-	7,088	-
TOTAL INTERFUND TRANSFERS (IN)/OUT		428,329	4,052,414	-	428,527	60,500
NET TOTAL		3,014,091	6,422,297	3,173,009	2,375,282	2,916,591
BUDGETED POSITIONS (FTE)		4.0	4.0	5.0	5.0	3.85

**WASTEWATER CAPITAL PROJECTS BUDGET DETAIL
FUND - 51**

BUDGET UNIT - 510

CLASSIFICATION		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
		Actual	Prelim-Actual	Budget	Estimated	Proposed
REVENUES						
USE OF MONEY & PROPERTY:						
4401	INTEREST EARNINGS	-	6,949	-	11,540	5,000
	TOTAL USE OF MONEY & PROPERTY	-	6,949	-	11,540	5,000
OTHER REVENUES:						
4885	PROCEEDS OF LOANS					2,000,000
	TOTAL OTHER REVENUES					2,000,000
TOTAL REVENUES		-	6,949	-	11,540	2,005,000
EXPENDITURE/APPROPRIATIONS						
DEBT, CONTINGENCY & OTHER CHARGES						
5330	DEPRECIATION EXPENSE	-	294,620	-	-	-
	TOTAL DEBT, CONTINGENCY & OTHER CHARGES	-	294,620	-	-	-
CAPITAL OUTLAY						
5405	CAPITAL PROJECTS	5,885,658	269	2,516,613	245,943	3,800,000
	TOTAL CAPITAL OUTLAY	5,885,658	269	2,516,613	245,943	3,800,000
TOTAL OPERATING EXPENSES		5,885,658	294,889	2,516,613	245,943	3,800,000
INTERFUND TRANSFERS (IN)/OUT						
5530	INTERFUND TRANSFER (IN)/OUT	-	(3,816,613)	-	-	-
	TOTAL INTERFUND TRANSFERS (IN)/OUT	-	(3,816,613)	-	-	-
NET TOTAL		5,885,658	(3,521,724)	2,516,613	245,943	3,800,000
BUDGETED POSITIONS (FTE)		-	-	-	-	-

**STREETS - HIGHWAY USER TAX BUDGET DETAIL
FUND - 21**

BUDGET UNIT - 210

CLASSIFICATION	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
	Actual	Prelim-Actual	Budget	Estimated	Proposed
EXPENDITURE/APPROPRIATIONS					
SALARIES & EMPLOYEE BENEFITS					
5001 SALARIES--PERMANENT	96,320	140,680	106,718	156,068	142,117
5005 SALARIES--TEMPORARY	180	-	-	15,794	-
5012 SALARIES--ONETIME STIPEND	-	-	-	-	6,000
5015 SALARIES--OVERTIME	4,060	9,403	900	5,069	900
5020 UNIFORM ALLOWANCE	1,500	2,000	1,500	2,000	1,500
5025 AUTO ALLOWANCE	1,800	3,600	-	3,300	-
5030 ACCRUED LEAVE PAYOUT	7,832	2,531	-	778	-
5035 MEDICARE	1,397	2,213	1,582	2,680	2,095
5040 UNEMPLOYMENT INSURANCE	972	1,515	735	1,351	858
5045 WORKERS COMPENSATION INSURANCE	9,724	11,573	6,547	7,560	8,671
5050 HEALTH INSURANCE	25,752	63,810	52,631	64,666	66,609
5051 DENTAL INSURANCE	5,400	3,178	4,715	7,620	5,751
5052 VISION INSURANCE	520	578	452	505	538
5055 LIFE & DISABILITY INSURANCE	1,800	1,835	1,284	2,137	1,694
5060 RETIREMENT--PERS CITY	11,300	11,526	7,486	9,367	9,672
5065 RETIREMENT--PERS EMPLOYEE	9,300	6,871	-	22	-
5067 RETIREMENT--PERS UNFUNDED ACCRUED LIAE	4,380	16,241	12,279	11,960	24,688
5070 RETIREMENT-PARS CITY	-	-	-	247	-
TOTAL SALARIES & EMPLOYEE BENEFITS	182,237	277,554	196,829	291,124	271,093
SERVICES & SUPPLIES					
5101 CHEMICALS & FERTILIZERS	-	500	1,000	-	1,000
5105 CLOTHING & PROTECTIVE GEAR	-	500	1,000	766	2,000
5110 COMMUNICATIONS	1,080	1,740	1,200	1,840	1,900
5120 FUEL & OIL	1,085	4,503	5,000	6,041	8,000
5135 HOUSEHOLD EXPENSES--OTHER	-	150	500	1,586	500
5145 INSURANCE--VEHICLE	-	1,203	1,335	1,338	1,400
5150 INSURANCE--FIDELITY	-	86	35	58	-
5160 POSTAGE & DELIVERY	-	363	-	74	-
5165 PROFESSIONAL & SPECIALIZED SERVICES	89,318	10,000	15,000	16,832	15,000
5170 PROFESSIONAL DEVELOPMENT	-	250	1,000	1,118	1,500
5175 RENTS & LEASES--VEHICLES & EQUIPMENT	-	500	-	453	-
5190 REPAIR & MTC--VEHICLES & EQUIPMENT	1,583	8,058	10,000	10,690	10,000
5200 REPAIR & MTC--BUILDINGS & GROUNDS	-	6,070	-	2,102	-
5205 ADVERTISING & LEGAL NOTICES	-	-	-	180	-
5210 PRINTING & BINDING	-	-	-	44	-
5215 SMALL TOOLS & INSTRUMENTS	-	500	3,000	1,327	1,000
5230 SPECIAL DEPARTMENTAL EXPENSE	27,564	16,888	38,000	42,734	60,000
5240 UTILITIES--WATER SERVICE	-	-	500	-	200
5245 UTILITIES--GAS & ELECTRIC	66,606	77,165	79,000	99,771	104,000
5245 COMMUNITY FUNCTIONS & PROMOTIONS	-	-	-	69	-
TOTAL SERVICES & SUPPLIES	198,804	138,697	164,365	193,518	213,400
GROSS TOTAL	381,041	416,251	361,194	484,642	484,493

STREETS - HIGHWAY USER TAX BUDGET DETAIL
FUND - 21

BUDGET UNIT - 210

CLASSIFICATION		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
		Actual	Prelim-Actual	Budget	Estimated	Proposed
INTERFUND TRANSFERS (IN)/OUT						
5505	INTERFUND TRANSFER--FLEET SERVICE	-	24,784	21,407	21,407	21,000
5510	INTERFUND TRANSFER--IT SERVICE	-	5,516	6,962	6,962	7,000
5515	INTERFUND TRANSFER--SEWER FUND	-	-	45,946	45,946	-
5530	INTERFUND TRANSFER (IN)/OUT	32,748	6,988	-	-	-
5535	FINANCE COST ALLOCATION TRANSFER	-	2,170	1,267	1,267	-
5540	GENERAL GOVERNMENT COST ALLOCATION TF	-	23,864	8,472	8,472	14,000
5545	LEGAL COST ALLOCATION TRANSFER	-	5,406	4,438	4,438	5,000
5550	ENGINEERING COST ALLOCATION TRANSFER	-	3,278	835	835	-
TOTAL INTERFUND TRANSFERS (IN)/OUT		32,748	72,006	89,327	89,327	47,000
NET TOTAL		413,789	488,257	450,521	573,969	531,493
BUDGETED POSITIONS (FTE)		4.0	4.0	3.0	3.0	3.50

STREETS - TRANSPORTATION DEVELOPMENT ACT BUDGET DETAIL

FUND - 22

BUDGET UNIT - 220

CLASSIFICATION	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
	Actual	Prelim-Actual	Budget	Estimated	Proposed
REVENUE DETAIL					
USE OF MONEY & PROPERTY:					
4401 INTEREST EARNINGS	326	458	-	-	-
TOTAL USE OF MONEY & PROPERTY	326	458	-	-	-
TOTAL REVENUE	326	458	-	-	-
EXPENDITURE/APPROPRIATIONS					
CAPITAL ASSETS					
5405 CAPITAL PROJECTS	-	-	-	-	-
TOTAL CAPITAL ASSETS	-	-	-	-	-
GROSS TOTAL	-	-	-	-	-
INTERFUND TRANSFERS (IN)/OUT					
5530 INTERFUND TRANSFER (IN)/OUT	-	-	98,320	98,320	-
TOTAL INTERFUND TRANSFERS (IN)/OUT	-	-	98,320	98,320	-
NET TOTAL	-	-	98,320	98,320	-
BUDGETED POSITIONS (FTE)	-	-	-	-	-

**CDBG PROGRAM INCOME BUDGET DETAIL
FUND - 35**

BUDGET UNIT - 350

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim- Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
REVENUE DETAIL						
USE OF MONEY & PROPERTY:						
4401	INTEREST EARNINGS	1,106	1,368	-	46	-
4402	UNREALIZED GAIN/LOSS	-	(23)	-	-	-
TOTAL USE OF MONEY & PROPERTY		1,106	1,345	-	46	-
INTERGOVERNMENTAL:						
FEDERAL:						
4590	CDBG PROGRAM INCOME	4,988	2,914	-	12,393	-
4595	88-STBG-287	-	1,109	-	9,190	-
OTHER:						
4610	92-STBG-649	1,125	2,145	-	5,459	-
4615	96-STBG-1019	3,155	3,674	-	60	-
TOTAL INTERGOVERNMENTAL		9,268	9,842	-	27,102	-
TOTAL REVENUE		10,374	11,187	-	27,148	-
EXPENDITURE/APPROPRIATIONS						
GROSS TOTAL		-	-	-	-	-
INTERFUND TRANSFERS (IN)/OUT						
5530	INTERFUND TRANSFER (IN)/OUT	33,649	64,366	-	335,659	-
TOTAL INTERFUND TRANSFERS (IN)/OUT		33,649	64,366	-	335,659	-
CDBG/HOME GRANT PROJECTS						
5701	GENERAL ADMINISTRATION	6,738	5,851	-	19,138	-
5735	PARK IMPROVEMENTS	1,177	247,750	-	-	-
5745	COMMUNITY CENTER P/TA	-	-	-	-	-
TOTAL CDBG/HOME GRANT PROJECTS		7,915	253,601	-	19,138	-
NET TOTAL		41,564	317,967	-	354,797	-
BUDGETED POSITIONS (FTE)		-	-	-	-	-

CDBG-10562 BUDGET DETAIL
FUND - 40

BUDGET UNIT - 400

CLASSIFICATION	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
	Actual	Prelim-Actual	Budget	Estimated	Proposed
REVENUE DETAIL					
INTERGOVERNMENTAL:					
FEDERAL:					
4535 CDBG GRANT REVENUE	-	-	-	-	-
TOTAL INTERGOVERNMENTAL	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
EXPENDITURE/APPROPRIATIONS					
GROSS TOTAL	-	-	-	-	-
INTERFUND TRANSFERS (IN)/OUT					
5530 INTERFUND TRANSFER (IN)/OUT	(33,649)	(64,366)	-	(278,159)	57,500
TOTAL INTERFUND TRANSFERS (IN)/OUT	(33,649)	(64,366)	-	(278,159)	57,500
CDBG/HOME GRANT PROJECTS					
5701 GENERAL ADMINISTRATION	6,992	7,802	-	1,170	-
5730 STREET IMPROVEMENTS	861	8,925	-	499,403	-
5740 CODE ENFORCEMENT	25,914	47,683	-	37,139	-
5745 COMMUNITY CENTER	-	-	-	-	-
TOTAL CDBG/HOME GRANT PROJECTS	33,767	64,410	-	537,712	-
NET TOTAL	118	44	-	259,553	57,500
BUDGETED POSITIONS (FTE)	-	-	-	-	-

**FINANCE DEPARTMENT BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 115

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
EXPENDITURE/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	113,374	69,655	187,155	81,855	155,610
5005	SALARIES--TEMPORARY	18,633	59,719	0	3,334	0
5012	SALARIES--ONETIME STIPEND	-	-	0	0	4,000
5015	SALARIES--OVERTIME	0	0	0	0	500
5030	ACCRUED LEAVE PAYOUT	3,815	14,443	0	0	0
5035	MEDICARE	1,969	2,107	2,728	1,197	2,263
5040	UNEMPLOYMENT INSURANCE	730	-	735	13,301	576
5045	WORKERS COMPENSATION INSURANCE	5,400	14,391	4,704	12,967	3,900
5050	HEALTH INSURANCE	10,734	24,740	82,018	23,570	31,950
5051	DENTAL INSURANCE	4,000	1,877	6,037	6,648	4,729
5052	VISION INSURANCE	380	192	575	329	442
5055	LIFE & DISABILITY INSURANCE	1,650	864	2,070	854	1,616
5060	RETIREMENT--PERS CITY	14,000	16,516	14,090	4,964	10,192
5065	RETIREMENT--PERS EMPLOYEE	12,000	10,662	6,917	0	0
5067	RETIREMENT--PERS UNFUNDED ACCRUED LIABIL	5,292	16,861	23,638	23,700	26,843
5070	RETIREMENT--PARS CITY	0	241	0	50	0
	TOTAL SALARIES & EMPLOYEE BENEFITS	191,977	232,268	330,667	172,769	242,621
SERVICES & SUPPLIES						
5110	COMMUNICATIONS	0	731	2,580	188	1,200
5115	DUES & SUBSCRIPTIONS	485	375	1,000	0	800
5140	INSURANCE--CASUALTY & LIABILITY	0	12,032	11,535	9,790	12,000
5150	INSURANCE--FIDELITY	0	108	60	99	0
5155	OFFICE SUPPLIES	4,147	0	0	327	300
5160	POSTAGE & DELIVERY	56	0	0	0	100
5165	PROFESSIONAL & SPECIALIZED SERVICES	1,589	331	3,000	144,964	76,700
5170	PROFESSIONAL DEVELOPMENT	0	0	1,500	150	3,000
5175	RENTS & LEASES--VEHICLES & EQUIPMENT	2,121	0	0	0	0
5195	REPAIRS & MTC--OFFICE EQUIPMENT	0	0	2,500	0	1,000
5205	ADVERTISING & LEGAL NOTICES	552	0	350	250	500
5210	PRINTING & BINDING	0	439	2,000	844	1,500
5220	INFORMATION TECHNOLOGY EQUIPMENT	0	1,570	2,000	1,787	1,500
5225	SOFTWARE LICENSING & FEES	6,698	8,692	12,000	0	9,500
5235	TRAVEL, LODGING & MEALS	144	0	1,500	174	1,500
5250	COMMUNITY FUNCTIONS & PROMOTIONS	0	0	0	30	1,500
	TOTAL SERVICES & SUPPLIES	15,792	24,278	40,025	158,603	111,100
GROSS TOTAL		207,769	256,546	370,692	331,372	353,721
INTERFUND TRANSFERS (IN)/OUT						
5515	INTERFUND TRANSFER--SEWER FUND	(59,257)	(31,437)	(96,476)	(96,476)	0
5520	INTERFUND TRANSFER--STREET FUND	0	-	0	0	0
5525	INTERFUND TRANSFER--SUCCESSOR AGENCY FL	0	(19,901)	(39,000)	(39,000)	(39,000)
5530	INTERFUND TRANSFER (IN)/OUT	(13,975)	(1,842)	(30,000)	(36,267)	(27,500)
5535	FINANCE COST ALLOCATION TRANSFER	0	(7,658)	(1,267)	(12,021)	0
	TOTAL INTERFUND TRANSFERS (IN)/OUT	(73,232)	(60,838)	(166,743)	(183,764)	(66,500)

FINANCE DEPARTMENT BUDGET DETAIL

FUND - 10

BUDGET UNIT - 115

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
INTRAFUND TRANSFERS (IN)/OUT						
5601	INTRAFUND TRANSFER--IT SERVICE	3,420	1,379	3,481	3,481	0
	TOTAL INTRAFUND TRANSFERS (IN)/OUT	3,420	1,379	3,481	3,481	-
NET TOTAL		137,957	197,087	207,430	151,089	287,221
BUDGETED POSITIONS (FTE)		2.0	2.0	3.0	3.0	2.35

HOME PROGRAM INCOME BUDGET DETAIL
FUND - 36

BUDGET UNIT - 360

CLASSIFICATION	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
	Actual	Prelim-Actual	Budget	Estimated	Proposed
REVENUE DETAIL					
USE OF MONEY & PROPERTY:					
4401 INTEREST EARNINGS	261	623	-	(660)	-
4402 UNREALIZED GAIN/LOSS	-	(72)			
TOTAL USE OF MONEY & PROPERTY	261	551	-	(660)	-
INTERGOVERNMENTAL:					
OTHER:					
4625 HOME PROGRAM INCOME	43,451	29,364	-	-	-
4635 07-HOME-2425	-	882	-	-	-
TOTAL INTERGOVERNMENTAL	43,451	30,246	-	-	-
TOTAL REVENUE	43,712	30,797	-	(660)	-
EXPENDITURE/APPROPRIATIONS					
GROSS TOTAL	-	-	-	-	-
INTERFUND TRANSFERS (IN)/OUT					
5530 INTERFUND TRANSFER (IN)/OUT	-	30,269	-	2,129	-
TOTAL INTERFUND TRANSFERS (IN)/OUT	-	30,269	-	2,129	-
CDBG/HOME GRANT PROJECTS					
5701 GENERAL ADMINISTRATION	1,118	-	-	-	-
5705 ACTIVITY DELIVERY	-	-	-	31,029	-
5710 OWNER OCCUPIED REHABILITATION	76,042	-	-	-	-
TOTAL CDBG/HOME GRANT PROJECTS	77,160	-	-	31,029	-
NET TOTAL	77,160	30,269	-	33,158	-
BUDGETED POSITIONS (FTE)	-	-	-	-	-

HOME-10900 BUDGET DETAIL
 FUND - 45

BUDGET UNIT - 450

CLASSIFICATION		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
		Actual	Prelim-Actual	Budget	Estimated	Proposed
REVENUE DETAIL						
INTERGOVERNMENTAL:						
FEDERAL:						
4535	GRANT REVENUE	-	-	-	80,631	-
	TOTAL INTERGOVERNMENTAL	-	-	-	80,631	-
	TOTAL REVENUE	-	-	-	80,631	-
EXPENDITURE/APPROPRIATIONS						
	GROSS TOTAL	-	-	-	-	-
INTERFUND TRANSFERS (IN)/OUT						
5530	INTERFUND TRANSFER (IN)/OUT	-	-	-	-	-
	TOTAL INTERFUND TRANSFERS (IN)/OUT	-	-	-	-	-
CDBG/HOME GRANT PROJECTS						
5701	GENERAL ADMINISTRATION	-	3,736	-	2,756	-
5705	ACTIVITY DELIVERY	-	-	-	16,472	-
5740	CODE ENFORCEMENT	-	-	-	-	-
5745	COMMUNITY CENTER	-	-	-	-	-
	TOTAL CDBG/HOME GRANT PROJECTS	-	3,736	-	19,228	-
	NET TOTAL	-	3,736	-	19,228	-
	BUDGETED POSITIONS (FTE)	-	-	-	-	-

FIRE DEPARTMENT BUDGET DETAIL SUMMARY



FIRE DEPARTMENT BUDGET DETAIL

FUND - 10

BUDGET UNIT - 145

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	512,754	524,347	622,008	674,556	702,560
5005	SALARIES--TEMPORARY	28,877	26,164	19,968	15,446	18,304
5012	SALARIES--ONETIME STIPEND	-	-	-	-	2,000
5015	SALARIES--OVERTIME	104,174	184,356	149,994	332,487	140,000
5016	SALARIES--OVERTIME(STRIKE TEAM)	-	-	-	-	80,000
5020	UNIFORM ALLOWANCE	-	5,320	6,000	7,880	6,840
5030	ACCRUED LEAVE PAYOUT	11,548	16,647	-	7,375	5,000
5035	MEDICARE	7,435	9,648	11,571	14,306	13,742
5040	UNEMPLOYMENT INSURANCE	7,691	463	3,185	38	3,185
5045	WORKERS COMPENSATION INSURANCE	51,275	52,249	70,641	55,292	84,019
5050	HEALTH INSURANCE	103,604	117,576	168,837	150,673	155,155
5051	DENTAL INSURANCE	16,000	8,228	18,921	9,359	18,290
5052	VISION INSURANCE	1,450	1,211	1,802	1,642	1,713
5055	LIFE & DISABILITY INSURANCE	6,000	5,300	6,467	6,953	7,108
5060	RETIREMENT--PERS CITY	59,000	58,714	69,336	65,946	84,958
5065	RETIREMENT--PERS EMPLOYEE	-	-	-	-	-
5067	RETIREMENT--PERS UNFUNDED ACCRUED LIABILIT	156,564	80,733	208,241	208,410	230,382
5070	RETIREMENT--PARS CITY	-	337	300	715	275
TOTAL SALARIES & EMPLOYEE BENEFITS		1,066,372	1,091,293	1,357,271	1,551,078	1,553,531
SERVICES & SUPPLIES						
5101	CHEMICALS & FERTILIZERS	-	74	500	33	500
5105	CLOTHING & PROTECTIVE GEAR	56,718	35,136	23,000	22,964	24,400
5110	COMMUNICATIONS	3,513	4,877	4,000	12,453	5,100
5115	DUES & SUBSCRIPTIONS	329	1,562	500	1,735	1,600
5120	FUEL & OIL	17,068	17,655	17,000	19,501	19,000
5125	HOUSEHOLD EXPENSES--CUSTODIAL SERVICES	1,000	-	-	-	-
5130	HOUSEHOLD EXPENSES--PEST CONTROL SERVICE	800	604	1,400	691	1,400
5135	HOUSEHOLD EXPENSES--OTHER	-	6,187	3,500	8,215	8,300
5140	INSURANCE--CASUALTY & LIABILITY	-	44,938	52,693	44,325	46,000
5145	INSURANCE--VEHICLE	-	11,941	12,262	11,001	11,000
5150	INSURANCE--FIDELITY	-	407	255	423	500
5155	OFFICE SUPPLIES	3,700	2,588	3,500	2,295	4,000
5160	POSTAGE & DELIVERY	349	928	1,500	448	2,000
5165	PROFESSIONAL & SPECIALIZED SERVICES	7,133	3,180	1,500	26,800	7,600
5170	PROFESSIONAL DEVELOPMENT	4,000	9,251	6,000	5,688	6,000
5175	RENTS & LEASES--VEHICLES & EQUIPMENT	0	2,563	0	44,975	9,000
5185	RENTS & LEASES--BUILDINGS & LAND	0	0	0	38,800	39,000
5190	REPAIR & MTC--VEHICLES & EQUIP	59,532	36,786	30,000	60,426	52,600
5195	REPAIR & MTC--OFFICE EQUIPMENT	-	247	1,500	3,135	2,000
5200	REPAIR & MTC--BUILDINGS & GROUNDS	7,406	14,635	14,000	197,899	17,500
5205	ADVERTISING & LEGAL NOTICES	274	706	-	-	500
5210	PRINTING & BINDING	-	456	3,000	1,535	2,000
5215	SMALL TOOLS & INSTRUMENTS	8,800	12,531	12,000	2,424	12,000
5220	INFORMATION TECHNOLOGY EQUIPMENT	-	1,565	3,000	1,289	6,000
5225	SOFTWARE LICENSING & FEES	-	2,299	5,000	4,379	4,500
5230	SPECIAL DEPARTMENTAL EXPENSE	-	751	0	0	0
5235	TRAVEL, LODGING & MEALS	13,664	4,993	4,000	2,197	5,000

FIRE DEPARTMENT BUDGET DETAIL

FUND - 10

BUDGET UNIT - 145

CLASSIFICATION		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
		Actual	Prelim-Actual	Budget	Estimated	Proposed
5240	UTILITIES--WATER SERVICE	2,191	2,052	2,000	2,425	1,400
5245	UTILITIES--GAS & ELECTRIC	16,426	20,009	16,000	21,391	20,000
5250	COMMUNITY FUNCTIONS & PROMOTIONS	-	242	1,000	1,399	1,500
TOTAL SERVICES & SUPPLIES		202,903	239,163	219,110	538,846	310,400
CAPITAL OUTLAY						
5401	VEHICLES & HEAVY EQUIPMENT	39,954	35,723	-	58,499	42,500
TOTAL CAPITAL OUTLAY		39,954	35,723	-	58,499	42,500
GROSS TOTAL		1,309,229	1,366,179	1,576,381	2,148,423	1,906,431
INTERFUND TRANSFERS (IN)/OUT						
5530	INTERFUND TRANSFER (IN)/OUT	(19,208)	-	-	-	-
TOTAL INTERFUND TRANSFERS (IN)/OUT		(19,208)	-	-	-	-
INTRAFUND TRANSFERS (IN)/OUT						
5601	INTRAFUND TRANSFER--IT SERVICE	-	7,399	18,676	18,676	-
5605	INTRAFUND TRANSFER--FLEET SERVICE	-	17,074	29,550	29,550	-
5610	INTRAFUND TRANSFER--DISPATCH SERVICE	-	9,248	35,879	35,419	39,000
TOTAL INTRAFUND TRANSFERS (IN)/OUT		-	33,721	84,105	83,645	39,000
NET TOTAL		1,290,021	1,399,900	1,660,486	2,232,068	1,945,431
BUDGETED POSITIONS (FTE)		10.0	11.0	11.73	11.73	11.0

GENERAL SERVICES BUDGET DETAIL SUMMARY



Photo by Stoney Meagher

GENERAL SERVICES DEPARTMENT BUDGET DETAIL

FUND - 10

BUDGET UNIT - 120

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
EXPENDITURE/APPROPRIATIONS					
SERVICES & SUPPLIES					
5110 COMMUNICATIONS	9,309	8,111	10,000	8,152	10,000
5115 DUES & SUBSCRIPTIONS	9,437	11,818	11,000	14,270	14,200
5135 HOUSEHOLD EXPENSES--OTHER	-	421	2,000	693	500
5140 INSURANCE--CASUALTY & LIABILITY	249,628	4,944	6,573	4,835	7,000
5155 OFFICE SUPPLIES	10,410	9,661	16,000	6,336	9,000
5160 POSTAGE & DELIVERY	8,797	5,890	10,000	12,979	11,000
5165 PROFESSIONAL & SPECIALIZED SERVICES	262,808	312,920	275,950	219,059	37,800
5175 RENTS & LEASES--VEHICLES & EQUIPMENT	412	7,898	7,950	15,076	15,000
5195 REPAIR & MTC--OFFICE EQUIPMENT	0	186	5,000	203	5,000
5200 REPAIR & MTC--BUILDINGS	0	0	0	3,031	0
5205 ADVERTISING & LEGAL NOTICES	1,655	3,374	3,000	6,314	5,000
5210 PRINTING & BINDING	0	285	2,000	1,922	2,000
5220 INFORMATION TECHNOLOGY EQUIPMENT	0	32			
5225 SOFTWARE LICENSING & FEES	37,696	61,845	49,000	68,985	-
5230 SPECIAL DEPARTMENTAL EXPENSE	0	0	0	0	-
5250 COMMUNITY FUNCTIONS & PROMOTIONS	0	2,029	5,000	8,912	5,000
5255 PEACH FESTIVAL EXPENSES	0	2,328	-	-	-
5315 JUDGMENTS & DAMAGES	0	0	0	8,554	0
TOTAL SERVICES & SUPPLIES	590,152	431,742	403,473	379,321	121,500
DEBT, CONTINGENCY & OTHER CHARGES					
5325 PROPERTY TAXES & ASSESSMENTS	594	7,927	650	14,741	15,000
5340 PAYMENTS & CONTRIBUTIONS TO OTHER AGENCIE	74,404	88,184	85,331	127,028	20,000
TOTAL DEBT, CONTINGENCY & OTHER CHARGES	74,998	96,111	85,981	141,769	35,000
GROSS TOTAL	665,150	527,853	489,454	521,090	156,500
INTERFUND TRANSFERS (IN)/OUT					
5510 INTERFUND TRANSFER--IT SERVICE	0	(5,516)	(13,924)	(13,924)	0
5515 INTERFUND TRANSFER--SEWER FUND	(183,535)	-	0	0	0
5520 INTERFUND TRANSFER--STREET FUND	(24,429)	-	0	0	(14,000)
5525 INTERFUND TRANSFER--SUCCESSOR AGENCY FUN	(80,000)	0	0	0	0
5530 INTERFUND TRANSFER (IN)/OUT	(71,502)	0	52,500	52,500	0
5540 GENERAL GOVT ALLOCATION TRANSFER	0	(84,229)	(80,375)	(80,375)	0
5545 LEGAL COST ALLOCATION TRANSFER	0	(19,083)	(4,438)	(42,101)	0
TOTAL INTERFUND TRANSFERS (IN)/OUT	(359,466)	(108,828)	(46,237)	(83,900)	(14,000)
INTRAFUND TRANSFERS (IN)/OUT					
5601 INTRAFUND TRANSFER--IT SERVICE	0	(33,603)	(83,078)	(83,078)	0
TOTAL INTRAFUND TRANSFERS (IN)/OUT	-	(33,603)	(83,078)	(83,078)	0
NET TOTAL	305,684	385,422	360,139	354,112	142,500
BUDGETED POSITIONS (FTE)	-				

**INFORMATION TECHNOLOGY BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 116

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
<u>EXPENDITURE/APPROPRIATIONS</u>					
SERVICES & SUPPLIES					
5165 PROFESSIONAL & SPECIALIZED SERVICES					82,000
5195 REPAIR & MTC--OFFICE EQUIPMENT					10,000
5220 INFORMATION TECHNOLOGY EQUIPMENT					9,000
5225 SOFTWARE LICENSING & FEES					78,000
TOTAL SERVICES & SUPPLIES	-	-	-	-	179,000
GROSS TOTAL	-	-	-	-	179,000
INTERFUND TRANSFERS (IN)/OUT					
5515 INTERFUND TRANSFER--SEWER FUND					(7,000)
5520 INTERFUND TRANSFER--STREET FUND					(7,000)
5530 INTERFUND TRANSFER (IN)/OUT					0
TOTAL INTERFUND TRANSFERS (IN)/OUT	-	-	-	-	(14,000)
NET TOTAL	-	-	-	-	165,000
BUDGETED POSITIONS (FTE)	-				

HUMAN RESOURCES BUDGET DETAIL SUMMARY



HUMAN RESOURCES BUDGET DETAIL
FUND - 10

BUDGET UNIT - 112

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
<u>EXPENDITURE/APPROPRIATIONS</u>					
SERVICES & SUPPLIES					
5165 PROFESSIONAL & SPECIALIZED SERVICES					53,500
TOTAL SERVICES & SUPPLIES	-	-	-	-	53,500
GROSS TOTAL	-	-	-	-	53,500
NET TOTAL	-	-	-	-	53,500
BUDGETED POSITIONS (FTE)	-				

POLICE DEPARTMENT BUDGET DETAIL SUMMARY



**POLICE DEPARTMENT BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 130

CLASSIFICATION	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
	Actual	Prelim-Actual	Budget	Estimated	Proposed
EXPENDITURE/APPROPRIATIONS					
SALARIES & EMPLOYEE BENEFITS					
5001 SALARIES--PERMANENT	878,692	948,785	1,139,513	1,005,932	1,218,543
5005 SALARIES--TEMPORARY Sworn	113,756	74,703	100,049	111,568	67,470
5009 SALARIES-PART-TIME Non-Sworn	0	0	0	0	33,082
5015 SALARIES--OVERTIME	102,383	195,680	100,300	252,363	161,000
5012 SALARIES--ONETIME STIPEND	-	-	-	-	32,000
5020 UNIFORM ALLOWANCE	8,200	20,932	19,000	17,500	17,000
5030 ACCRUED LEAVE PAYOUT	93,086	95,820	-	95,816	50,000
5035 MEDICARE	13,323	17,707	19,703	20,622	21,708
5040 UNEMPLOYMENT INSURANCE	2,647	4,396	5,390	111	5,880
5045 WORKERS COMPENSATION INSURANCE	132,000	98,715	118,890	94,155	129,310
5050 HEALTH INSURANCE	271,817	378,719	467,606	351,309	362,425
5051 DENTAL INSURANCE	17,300	33,337	34,748	27,906	31,171
5052 VISION INSURANCE	1,850	2,973	3,312	2,659	2,922
5055 LIFE & DISABILITY INSURANCE	7,550	9,629	12,154	10,518	13,143
5060 RETIREMENT--PERS CITY	123,587	120,926	141,615	119,550	172,213
5065 RETIREMENT--PERS EMPLOYEE	-	(1,290)	-	-	-
5067 RETIREMENT--PERS UNFUNDED ACCRUED LIABILIT	342,776	398,992	457,115	460,356	554,041
5070 RETIREMENT--PERS CITY	800	652	1,501	810	2,265
5075 RETIREE HEALTH INSURANCE	12,000	5,502	7,124	9,977	12,000
TOTAL SALARIES & EMPLOYEE BENEFITS	2,121,767	2,406,178	2,628,020	2,581,152	2,886,173
SERVICES & SUPPLIES					
5105 CLOTHING & PROTECTIVE GEAR	46,921	19,296	24,906	15,586	29,533
5110 COMMUNICATIONS	17,799	25,125	19,140	22,183	21,780
5115 DUES & SUBSCRIPTIONS	3,959	3,095	5,283	3,279	4,900
5120 FUEL & OIL	41,491	44,831	47,500	47,073	54,000
5135 HOUSEHOLD EXPENSES--OTHER	1,550	1,972	12,526	1,296	7,900
5140 INSURANCE--CASUALTY & LIABILITY	0	85,385	87,086	73,534	80,000
5145 INSURANCE--VEHICLE	0	1,503	1,668	6,161	6,200
5150 INSURANCE---FIDELITY	0	741	435	721	800
5155 OFFICE SUPPLIES	17,101	4,829	3,750	2,968	5,400
5160 POSTAGE & DELIVERY	1,185	1,661	2,500	871	1,000
5165 PROFESSIONAL & SPECIALIZED SERVICES	47,438	27,422	19,764	27,207	27,000
5170 PROFESSIONAL DEVELOPMENT	5,600	4,914	15,000	3,134	10,000
5171 LIVESCAN SERVICES	-	-	-	-	5,000
5175 RENTS & LEASES--VEHICLES & EQUIP	3,905	7,101	173,986	192,278	195,000
5180 RENTS & LEASES--TRAFFIC CONTROL DEVICES	148,236	0	0	0	0
5185 RENTS & LEASES--BLDGS & GROUNDS	0	400	500	200	300
5190 REPAIR & MTC--VEHICLES & EQUIP	55,837	69,820	20,000	30,165	29,000
5195 REPAIR & MTC--OFFICE EQUIPMENT	1,452	3,290	5,100	4,631	4,200
5200 REPAIR & MTC--BLDGS & GROUNDS	-	511	1,525	11,895	2,400
5205 ADVERTISING & LEGAL NOTIES	1,500	350	1,125	2,079	1,200
5210 PRINTING & BINDING	1,970	3,764	3,690	2,068	3,700
5215 SMALL TOOLS & INSTRUMENTS	0	2,177	5,300	3,152	7,300
5220 INFORMATION TECHNOLOGY EQUIP	0	30,633	22,150	24,493	28,600
5225 SOFTWARE LICENSING & FEES	120,740	12,650	14,462	12,242	10,800
5230 SPECIAL DEPARTMENTAL EXPENSE	16	28,860	35,070	43,711	40,000

CLASSIFICATION		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
		Actual	Prelim-Actual	Budget	Estimated	Proposed
5235	TRAVEL, LODGING & MEALS	22,523	10,892	28,000	11,904	20,000
5250	COMMUNITY FUNCTIONS & PROMOTIONS	0	666	2,250	3,969	2,300
5260	HOLIDAY FESTIVAL EXPENSES	0	0	0	120	-
TOTAL SERVICES & SUPPLIES		539,223	391,888	552,716	546,920	598,313
CAPITAL OUTLAY						
5401	VEHICLES & HEAVY EQUIPMENT	29,860	0	0	0	3,500
TOTAL CAPITAL OUTLAY		29,860	0	0	0	3,500
GROSS TOTAL		2,690,850	2,798,066	3,180,736	3,128,072	3,487,986
INTERFUND TRANSFERS (IN)/OUT						
5530	INTERFUND TRANSFER--COPS	(1,280)	-	(100,000)	(100,000)	(225,000)
TOTAL INTERFUND TRANSFERS (IN)/OUT		(1,280)	-	(100,000)	(100,000)	(225,000)
INTRAFUND TRANSFERS (IN)/OUT						
5601	INTRAFUND TRANSFER--IT SERVICE	0	13,101	33,070	33,070	0
5605	INTRAFUND TRANSFER--FLEET SERVICE	0	41,296	32,863	32,863	0
5610	INTRAFUND TRANSFER--DISPATCH SERVICE	0	210,326	475,211	469,131	0
TOTAL INTRAFUND TRANSFERS (IN)/OUT		-	264,723	541,144	535,064	0
NET TOTAL		2,689,570	3,062,789	3,621,880	3,563,136	3,262,986
BUDGETED POSITIONS (FTE)		17.0	20.0	20.0	20.0	21.0

PUBLIC SAFETY DISPATCH CENTER BUDGET DETAIL
FUND - 10

BUDGET UNIT - 135

CLASSIFICATION		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
		Actual	Prelim-Actual	Budget	Estimated	Proposed
EXPENDITURE/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	202,584	207,077	225,483	225,385	250,460
5005	SALARIES--TEMPORARY	0	18,902	36,002	33,365	36,000
5012	SALARIES--ONETIME STIPEND	-	-	-	-	10,000
5015	SALARIES--OVERTIME	2,416	22,405	6,000	23,062	22,000
5020	UNIFORM ALLOWANCE	4,800	5,200	4,800	5,200	5,600
5030	ACCRUED LEAVE PAYOUT	13,716	9,064	0	9,377	
5035	MEDICARE	2,937	3,354	3,948	4,032	4,554
5040	UNEMPLOYMENT INSURANCE	1,400	-	1,715	-	1,960
5045	WORKERS COMPENSATION INSURANCE	8,000	20,277	6,807	18,868	7,852
5050	HEALTH INSURANCE	103,119	110,471	117,344	106,532	154,225
5051	DENTAL INSURANCE	10,000	8,524	8,800	12,022	12,822
5052	VISION INSURANCE	800	870	843	915	1,196
5055	LIFE & DISABILITY INSURANCE	2,600	2,214	2,595	2,592	2,961
5060	RETIREMENT--PERS CITY	8,638	10,463	11,029	11,102	14,338
5065	RETIREMENT--PERS EMPLOYEE	0	0	0	0	0
5067	RETIREMENT--PERS UNFUNDED ACCRUED LIABILIT	10,000	18,368	28,681	27,934	43,480
5070	RETIREMENT--PARS CITY	0	131	540	268	540
TOTAL SALARIES & EMPLOYEE BENEFITS		371,010	437,320	454,587	480,654	567,988
SERVICES & SUPPLIES						
5105	CLOTHING & PROTECTIVE GEAR	120	122	240	-	450
5110	COMMUNICATIONS	3,100	1,422	2,280	5,927	7,920
5115	DUES & SUBSCRIPTIONS	35	0	54	75	100
5135	HOUSEHOLD EXPENSES--OTHER	250	0	4,176	223	100
5140	INSURANCE--CASUALTY & LIABILITY	0	16,922	16,782	14,243	15,000
5150	INSURANCE---FIDELITY	0	151	87	144	0
5155	OFFICE SUPPLIES	3,000	793	3,180	2,193	1,350
5160	POSTAGE & DELIVERY	230	239	237	68	0
5165	PROFESSIONAL & SPECIALIZED SERVICES	2,200	888	4,356	6,474	6,100
5170	PROFESSIONAL DEVELOPMENT	200	558	300	0	2,300
5175	RENTS & LEASES--VEHICLES & EQUIP	800	321	1,200	1,519	0
5195	REPAIR & MTC--OFFICE EQUIPMENT	0	0	300	0	0
5200	REPAIR & MTC--BUILDINGS & GROUNDS	0	0	375	46	400
5205	ADVERTISING & LEGAL NOTICES	0	0	375	49	400
5210	PRINTING & BINDING	30	0	0	1,015	0
5215	SMALL TOOLS & INSTRUMENTS	0	3,047	400	-	1,600
5220	INFORMATION TECHNOLOGY EQUIPMENT	0	3,540	1,500	-	1,500
5225	SOFTWARE LICENSING & FEES	0	2,100	7,968	6,445	4,100
5235	TRAVEL, LODGING & MEALS	1,500	3,305	2,250	16	3,000
5250	COMMUNITY FUNCTIONS & PROMOTIONS	-	-	-	46	-
TOTAL SERVICES & SUPPLIES		11,465	33,408	46,060	38,483	44,320
CAPITAL OUTLAY						
5405	CAPITAL PROJECTS	255,000	0	0	0	0
TOTAL CAPITAL OUTLAY		255,000	0	0	0	0
GROSS TOTAL		637,475	470,728	500,647	519,137	612,308

**PUBLIC SAFETY DISPATCH CENTER BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 135

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
INTRAFUND TRANSFERS (IN)/OUT					
5601 INTRAFUND TRANSFER--IT SERVICE	0	4,137	10,443	10,443	0
5610 INTRAFUND TRANSFER--DISPATCH SERVICE	0	(219,574)	(511,090)	(504,550)	(39,000)
TOTAL INTRAFUND TRANSFERS (IN)/OUT	-	(215,437)	(500,647)	(494,107)	(39,000)
NET TOTAL	637,475	255,291	0	25,030	573,308
BUDGETED POSITIONS (FTE)	6.0	6.0	6.0	6.0	7.0

**ANIMAL SERVICES BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 140

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
<u>EXPENDITURE/APPROPRIATIONS</u>					
SALARIES & EMPLOYEE BENEFITS					
5001 SALARIES--PERMANENT					37,190
5005 SALARIES--TEMPORARY			6,100	1,663	-
5015 SALARIES--OVERTIME					1,000
5020 UNIFORM ALLOWANCE					800
5030 ACCRUED LEAVE PAYOUT					-
5035 MEDICARE				24	565
5040 UNEMPLOYMENT INSURANCE					245
5045 WORKERS COMPENSATION INSURANCE					975
5050 HEALTH INSURANCE					8,927
5051 DENTAL INSURANCE					691
5052 VISION INSURANCE					67
5055 LIFE & DISABILITY INSURANCE					440
5060 RETIREMENT--PERS CITY					2,434
5065 RETIREMENT--PERS EMPLOYEE					
5067 RETIREMENT--PERS UNFUNDED ACCRUED LIABILITY					6,415
5070 RETIREMENT--PERS CITY	0	0	200	25	-
TOTAL SALARIES & EMPLOYEE BENEFITS	-	-	6,300	1,712	59,749
SERVICES & SUPPLIES					
5105 CLOTHING & PROTECTIVE GEAR	-	-	-	1,158	-
5115 DUES & SUBSCRIPTIONS				148	
5165 PROFESSIONAL & SPECIALIZED SERVICES	27,296	31,107	50,000	45,817	55,000
5170 PROFESSIONAL DEVELOPMENT	-	-	1,000	-	-
5190 REPAIR & MTC--VEHICLES & EQUIP	-	-	8,000	-	8,000
5210 PRINTING & BINDING				1,367	500
5215 SMALL TOOLS & INSTRUMENTS	-	-	1,000	878	
5225 SOFTWARE LICENSE & FEES	-	-	1,000		
First time supplies and gear for new staff					
5230 SPECIAL DEPARTMENT EXPENSES	0	0	1,200	10,000	16,800
TOTAL SERVICES & SUPPLIES	27,296	31,107	62,200	59,368	80,300
GROSS TOTAL	27,296	31,107	68,500	61,080	140,049
NET TOTAL	27,296	31,107	68,500	61,080	140,049
BUDGETED POSITIONS (FTE)	-	-	-	-	1.0

CITIZENS OPTION FOR PUBLIC SAFETY(COPS/SLESF) BUDGET DETAIL
FUND - 23

BUDGET UNIT - 230

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
<u>REVENUE DETAIL</u>						
4401	INTEREST EARNINGS	-	60	-	1,046	1,000
4402	UNREALIZED GAIN/LOSS	-	(64)	-	-	-
4520	COPS/SLESF	116,596	125,110	100,000	143,630	100,000
TOTAL REVENUE		116,596	125,106	100,000	144,676	101,000
<u>EXPENDITURE/APPROPRIATIONS</u>						
GROSS TOTAL		-	-	-	-	-
INTERFUND TRANSFERS (IN)/OUT						
5530	INTERFUND TRANSFER (IN)/OUT	116,596	-	100,000	100,000	225,000
TOTAL INTERFUND TRANSFERS (IN)/OUT		116,596	-	100,000	100,000	225,000
NET TOTAL		116,596	-	100,000	100,000	225,000
BUDGETED POSITIONS (FTE)		-	-	-	-	-

AVOID THE DUI GRANT BUDGET DETAIL
FUND - 24

BUDGET UNIT - 240

CLASSIFICATION		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
		Actual	Prelim-Actual	Budget	Estimated	Proposed
REVENUE DETAIL						
4531	AVOID THE 9 GRANT	30,135	39,861		-	-
TOTAL REVENUE		30,135	39,861	-	-	-
EXPENDITURE/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	2,021	-	-	-	-
5005	SALARIES--TEMPORARY	-	-	-	-	-
5015	SALARIES--OVERTIME	18,433	8,890	-	-	-
5035	MEDICARE	2,128	203	-	-	-
5040	UNEMPLOYMENT INSURANCE	-	140	-	-	-
5045	WORKERS COMPENSATION INSURANCE	-	1,117	-	-	-
TOTAL SALARIES & EMPLOYEE BENEFITS		22,582	10,350	-	-	-
SERVICES & SUPPLIES						
5105	CLOTHING & PROTECTIVE GEAR	-	-	-	-	-
5165	PROFESSIONAL & SPECIALIZED SERVICES	-	4,466	-	-	-
5170	PROFESSIONAL DEVELOPMENT	12,928	192	-	-	-
5215	SMALL TOOLS & INSTRUMENTS	4,393	13,348	-	-	-
5235	TRAVEL, LODGING & MEALS	160	117	-	-	-
TOTAL SERVICES & SUPPLIES		17,481	18,123	-	-	-
CAPITAL ASSETS						
5405	CAPITAL PROJECTS	-	-	-	-	-
TOTAL CAPITAL ASSETS		-	-	-	-	-
GROSS TOTAL		40,063	28,473	-	-	-
NET TOTAL		40,063	28,473	-	-	-
BUDGETED POSITIONS (FTE)		-	-	-	-	-

OTS-SELECTIVE TRAFFIC ENFORCEMENT PROGRAM BUDGET DETAIL

FUND - 25

BUDGET UNIT - 250

CLASSIFICATION		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19
		Actual	Prelim-Actual	Budget	Estimated	Proposed
REVENUE DETAIL						
4532	OTS - SELECTIVE TRAFFIC ENFORCEMENT PROGR/	34,777	40,543	95,349	-	-
TOTAL REVENUE		34,777	40,543	95,349	-	-
EXPENDITURE/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	3,056	-	-	-	-
5005	SALARIES--TEMPORARY	178	105	-	-	-
5015	SALARIES--OVERTIME	39,973	15,653	78,849	-	-
5035	MEDICARE	3,698	208	-	-	-
5040	UNEMPLOYMENT INSURANCE	-	143	-	-	-
5045	WORKERS COMPENSATION INSURANCE	-	1,148	-	-	-
TOTAL SALARIES & EMPLOYEE BENEFITS		46,905	17,257	78,849	-	-
SERVICES & SUPPLIES						
5105	CLOTHING & PROTECTIVE GEAR	-	-	-	-	-
5110	COMMUNICATIONS	421	117	-	-	-
5165	PROFESSIONAL & SPECIALIZED SERVICES	-	-	8,500	-	-
5215	SMALL TOOLS & INSTRUMENTS	-	-	-	-	-
5235	TRAVEL, LODGING & MEALS	3,647	-	8,000	-	-
TOTAL SERVICES & SUPPLIES		4,068	117	16,500	-	-
CAPITAL ASSETS						
5405	CAPITAL PROJECTS	6,935	-	-	-	-
TOTAL CAPITAL ASSETS		6,935	-	-	-	-
GROSS TOTAL		57,908	17,374	95,349	-	-
NET TOTAL		57,908	17,374	95,349	-	-
BUDGETED POSITIONS (FTE)		-	-	-	-	-

ASSET SEIZURE PROGRAM BUDGET DETAIL

FUND - 26

BUDGET UNIT - 260

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
REVENUE DETAIL						
4401	INTEREST REVENUE	3	2	-	2	-
4575	ASSET SEIZURE REVENUE	4,425	-	-	-	-
TOTAL REVENUE		4,428	2	-	2	-
EXPENDITURE/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	-	-	-	-	-
5005	SALARIES--TEMPORARY	-	-	-	-	-
5015	SALARIES--OVERTIME	-	-	-	-	-
5035	MEDICARE	-	-	-	-	-
5040	UNEMPLOYMENT INSURANCE	-	-	-	-	-
5045	WORKERS COMPENSATION INSURANCE	-	-	-	-	-
TOTAL SALARIES & EMPLOYEE BENEFITS		-	-	-	-	-
SERVICES & SUPPLIES						
5105	CLOTHING & PROTECTIVE GEAR	-	-	-	-	-
5110	COMMUNICATIONS	-	-	-	-	-
5165	PROFESSIONAL & SPECIALIZED SERVICES	1,578	-	-	-	-
5235	TRAVEL, LODGING & MEALS	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		1,578	-	-	-	-
CAPITAL ASSETS						
5405	CAPITAL PROJECTS	3,000	-	-	-	-
TOTAL CAPITAL ASSETS		3,000	-	-	-	-
GROSS TOTAL		4,578	-	-	-	-
NET TOTAL		4,578	-	-	-	-
BUDGETED POSITIONS (FTE)		-	-	-	-	-

**NARCOTIC CONFISCATION PROGRAM BUDGET DETAIL
FUND - 27**

BUDGET UNIT - 270

CLASSIFICATION		FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
REVENUE DETAIL						
4401	INTEREST REVENUE	3	7	-	7	-
4533	NARCOTIC ENFORCEMENT REVENUE	815			-	-
TOTAL REVENUE		818	7	-	7	-
EXPENDITURE/APPROPRIATIONS						
SALARIES & EMPLOYEE BENEFITS						
5001	SALARIES--PERMANENT	-	-	-	-	-
5005	SALARIES--TEMPORARY	-	-	-	-	-
5015	SALARIES--OVERTIME	-	-	-	-	-
5020	UNIFORM ALLOWANCE	2,924	-	-	-	-
5035	MEDICARE	-	-	-	-	-
5040	UNEMPLOYMENT INSURANCE	-	-	-	-	-
5045	WORKERS COMPENSATION INSURANCE	-	-	-	-	-
TOTAL SALARIES & EMPLOYEE BENEFITS		2,924	-	-	-	-
SERVICES & SUPPLIES						
5105	CLOTHING & PROTECTIVE GEAR	-	-	-	-	-
5110	COMMUNICATIONS	-	-	-	-	-
5165	PROFESSIONAL & SPECIALIZED SERVICES	-	-	-	-	-
5235	TRAVEL, LODGING & MEALS	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		-	-	-	-	-
CAPITAL ASSETS						
5405	CAPITAL PROJECTS	-	-	-	-	-
TOTAL CAPITAL ASSETS		-	-	-	-	-
GROSS TOTAL		2,924	-	-	-	-
NET TOTAL		2,924	-	-	-	-
BUDGETED POSITIONS (FTE)		-	-	-	-	-

OTHER FUNDS BUDGET DETAIL SUMMARY



Photo by Tammiy Arrada

**GENERAL DEBT SERVICE BUDGET DETAIL
FUND - 10**

BUDGET UNIT - 180

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
EXPENDITURE/APPROPRIATIONS					
DEBT, CONTINGENCY & OTHER CHARGES					
5301 PRINCIPAL	-	160,000	175,000	175,000	185,000
5305 INTEREST	481,875	476,875	466,406	466,407	522,505
5310 DEBT SERVICE FEES	1,760	1,760	2,000	1,760	2,000
TOTAL DEBT, CONTINGENCY & OTHER CHARGES	483,635	638,635	643,406	643,167	709,505
GROSS TOTAL	483,635	638,635	643,406	643,167	709,505
INTERFUND TRANSFERS (IN)/OUT					
5530 INTERFUND TRANSFER (IN)/OUT	-	-	-	-	(20,000)
TOTAL INTERFUND TRANSFERS (IN)/OUT	-	-	-	-	(20,000)
NET TOTAL	483,635	638,635	643,406	643,167	689,505
BUDGETED POSITIONS (FTE)	-	-	-	-	-

**MARYSVILLE SUCCESSOR AGENCY BUDGET DETAIL
FUND - 71**

BUDGET UNIT - 710

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
REVENUE DETAIL					
4001 PROPERTY TAX--CURRENT SECURED	235,462	170,629	113,079	109,054	113,000
4005 PROPERTY TAX--CURRENT UNSECURED	-	-	-	1,345	-
4401 INTEREST EARNINGS	2,233	3,855	-	2,191	-
4402 UNREALIZED GAIN/LOSS	-	(215)	-	-	-
4855 SALE OF SURPLUS PROPERTY	-	67,743	-	-	-
TOTAL REVENUE	237,695	242,012	113,079	112,590	113,000
EXPENDITURE/APPROPRIATIONS					
SERVICES & SUPPLIES					
5165 PROFESSIONAL & SPECIALIZED SERVICES	9,156	10,000	10,000	4,884	10,000
TOTAL SERVICES & SUPPLIES	9,156	10,000	10,000	4,884	10,000
DEBT, CONTINGENCY & OTHER CHARGES					
5301 PRINCIPAL	54,400	54,400	57,600	120,713	64,000
5305 INTEREST	22,159	17,892	14,952	19,862	10,240
5310 DEBT SERVICE - FEES	1,452	-	1,500	1,395	1,500
5330 DEPRECIATION EXPENSE	1,622	1,622	-	-	-
TOTAL DEBT, CONTINGENCY & OTHER CHARGES	79,633	73,914	74,052	141,970	75,740
GROSS TOTAL	88,789	83,914	84,052	146,854	85,740
INTERFUND TRANSFERS (IN)/OUT					
5530 INTERFUND TRANSFER (IN)/OUT	80,000	19,901	39,000	39,000	39,000
TOTAL INTERFUND TRANSFERS (IN)/OUT	80,000	19,901	39,000	39,000	39,000
NET TOTAL	168,789	103,815	123,052	185,854	124,740
BUDGETED POSITIONS (FTE)	-	-	-	-	-

MARY AARON MUSEUM BUDGET DETAIL
FUND - 70

BUDGET UNIT - 700

CLASSIFICATION	FY 2015-16 Actual	FY 2016-17 Prelim-Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Proposed
REVENUE DETAIL					
4401 INTEREST EARNINGS	11	24	-	55	-
4402 UNREALIZED GAIN/LOSS	-	(5)			
4830 OTHER DONATIONS & CONTRIBUTIONS	10,800	10,800	45,800	10,800	
TOTAL FINANCING SOURCES	10,811	10,819	45,800	10,855	-
EXPENDITURES/APPROPRIATIONS					
SERVICES & SUPPLIES					
5110 COMMUNICATIONS	-	1,830	1,700	2,280	
5130 HOUSEHOLD EXPENSES--PEST CONTROL SERVICES	-	781	250	870	
5140 INSURANCE--CASUALTY & LIABILITY	704	589	782	576	
5165 PROFESSIONAL & SPECIALIZED SERVICES	2,172	654	-	504	
5200 REPAIR & MTC--BUILDINGS & GROUNDS	516	531	7,900	805	
5240 UTILITIES--WATER	802	913	1,400	1,007	
5245 UTILITIES--GAS & ELECTRIC	1,764	1,833	2,300	1,974	
TOTAL SERVICES & SUPPLIES	5,958	7,131	14,332	8,016	-
CAPITAL OUTLAY					
5405 CAPITAL PROJECTS	-	-	35,000	-	
TOTAL CAPITAL OUTLAY	-	-	35,000	-	-
GROSS TOTAL	5,958	7,131	49,332	8,016	-
INTERFUND TRANSFERS (IN)/OUT					
5530 OPERATING TRANS OUT/(IN)	-	-	-	-	
TOTAL INTERFUND TRANSFERS (IN)/OUT	-	-	-	-	-
NET TOTAL	5,958	7,131	49,332	8,016	-
BUDGETED POSITIONS (FTE)	-	-	-	-	-

Resolutions



RESOLUTION NO. 2018-45

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARYSVILLE,
STATE OF CALIFORNIA, ADOPTING A BUDGET FOR THE 2018-19 FISCAL YEAR**

At a regular meeting of the Council of the City of Marysville, State of California, held on the 18th day of September, 2018.

WHEREAS, the City Manager submitted a proposed budget for the 2018-19 fiscal year; and

WHEREAS, on September 4, 2018, the City Council held a study session on the proposed budget; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marysville as follows:

Section 1. That revised figures prepared and submitted for the 2018-19 budget be and the same are hereby, in all things, approved and appropriated and any necessary transfers between accounts and funds is hereby authorized, approved, and appropriated.

Section 2. That the budget proposed by the City Manager for the fiscal year commencing on July 1, 2018, as revised by the City Council, be and the same, with proposed net City expenditures totaling \$15,130,000 is hereby approved, adopted, and appropriated.

Section 3. That from the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several departments, offices, and agencies for the respective objects and purposes therein named; provided, however, that the City Manager may transfer funds from one object or purpose to another within the same department, office, or agency. The City Manager may also transfer non-departmental funds from one expenditure type to another within the same fund provided there is no increase in approved total appropriations contained in the budget.

Section 4. That the Mayor shall sign and the City Clerk shall certify to the passage and adoption of this Resolution and thereupon the same shall take effect and be in force.

I HEREBY CERTIFY that the foregoing resolution was duly and regularly introduced and adopted by the City Council of the City of Marysville, County of Yuba, State of California, on the 18th day of September, 2018, by the following vote:

AYES: Bill Simmons, Stephanie McKenzie, Christopher Pedigo, and Ricky Samayoa

NOES: Dale Whitmore

ABSENT: None

ABSTAIN: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 18th day of September, 2018.

By:  _____
Persephonie Riley, City Clerk

CITY OF MARYSVILLE, CALIFORNIA
BY ITS CITY COUNCIL

By:  _____
Ricky A. Samayoa, Mayor

RESOLUTION NO. 2018-46

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARYSVILLE,
STATE OF CALIFORNIA, ADOPTING AN APPROPRIATIONS LIMITATION FOR THE
2018-19 FISCAL YEAR**

At a regular meeting of the Council of the City of Marysville, State of California, held on the 18th day of September, 2018.

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

WHEREAS, the City Council wishes to set an appropriations limitation for the 2018-19 fiscal year on those appropriations subject to limitation under Article XIII-B; and

WHEREAS, the City of Marysville has complied with all the provisions of Article XIII-B, as amended, in determining the appropriations limit for Fiscal Year 2018-19.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marysville as follows:

Section 1. That the annual appropriations limitation for the City for the 2018-19 fiscal year for appropriations subject to limitation under Article XIII-B shall be \$18,287,322. This limitation shall apply only to appropriations subject to limitation under Article XIII-B.

Section 2. That the Mayor shall sign and the City Clerk shall certify to the passage and adoption of this Resolution and thereupon the same shall take effect and be in force.

I HEREBY CERTIFY that the foregoing resolution was duly and regularly introduced and adopted by the City Council of the City of Marysville, County of Yuba, State of California, on the 4th day of September, 2018, by the following vote:

AYES: Bill Simmons, Dale Whitmore, Stephanie McKenzie, Christopher Pedigo,
and Ricky Samayoa

NOES: None

ABSENT: None

ABSTAIN: None

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IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 18th day of September, 2018.

By: 
Persephonie Riley, City Clerk

**CITY OF MARYSVILLE, CALIFORNIA
BY ITS CITY COUNCIL**

By: 
Ricky A. Samayoa, Mayor

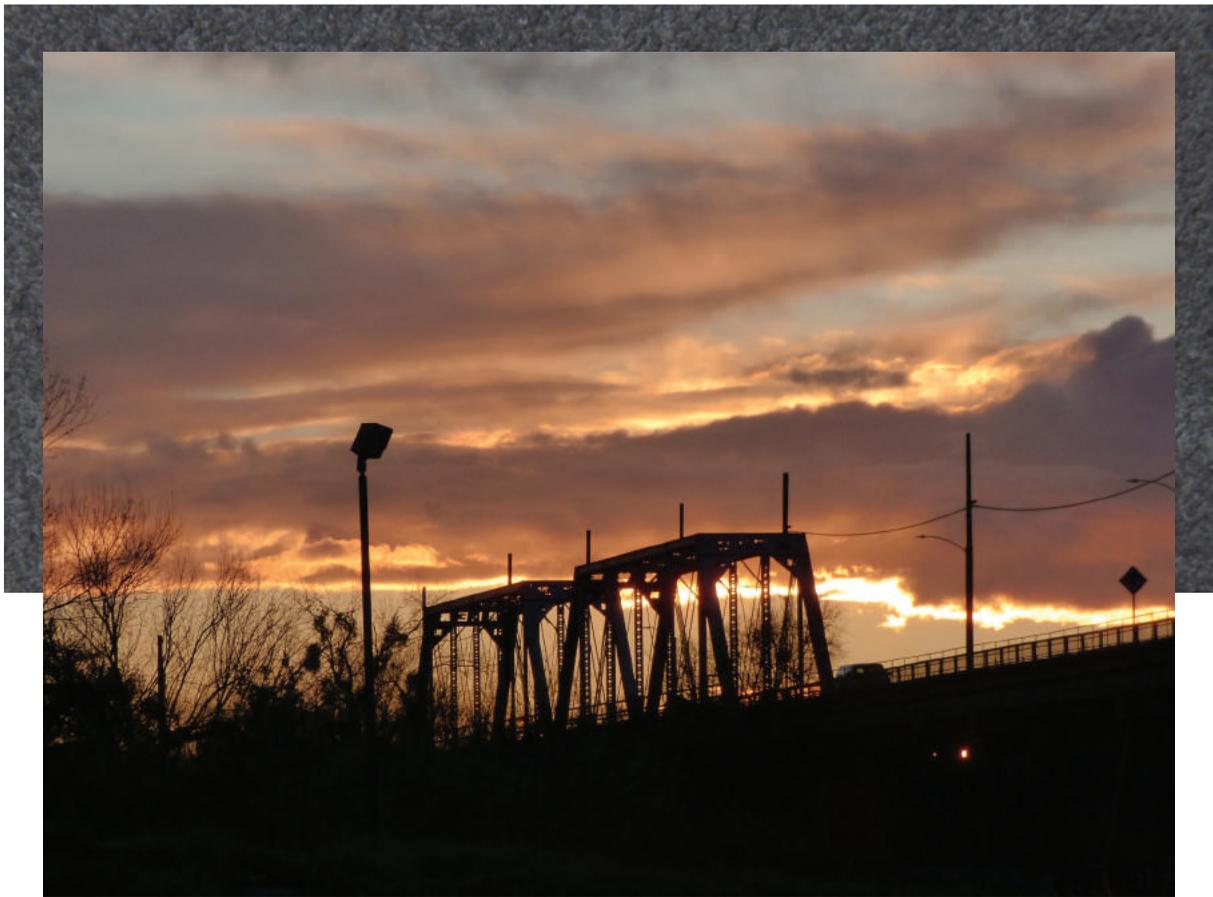
Budget CALENDAR

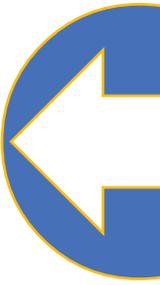


Budget Calendar – City of Marysville FY2018-19

September 2018	Council approval of Final 18-19 budget
November 2018	Measure C report to the Council
November 2018	Final Budget document
February 2019	Mid-Year Budget Presentation to Council
February 2019	Strategic Planning Session of the City Council
February – April 2019	Develop Proposed Budget
May 7, 2019	Proposed Budget presentation to City Council
May 2019	Two Public Workshops on budget
June 4 and 18, 2019	Public Hearing and Budget Adoption
July 1, 2019	New Fiscal Year 2019-20
August – November 2019	Close of Fiscal Year 2018-19 and Year End Audit

Glossary OF TERMS





Account

A record collecting related debits or credits of like expenditures or revenues.

Accounts Payable

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts Receivable

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

Adopted Budget

The City Council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the adopting Council budget resolution.

Assets

Property owned by a government, which has monetary value.

Audit

Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's financial statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles.

Balanced Budget

When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses, the budget is balanced.

Bond

Called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a special rate.

Bond Rating

An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full. Two agencies regularly review city bonds and generate bond ratings: Moody's Investors Service and Standard and Poor's Ratings Group.

Budget

A plan of financial and program operation listing an estimate of proposed appropriations or expenses and the proposed means of financing them, for a particular time period. The budget is proposed or preliminary until it has been adopted by the City Council.

Budget Calendar

The schedule of key dates or milestones which a government follows in preparation and adoption of a budget.

CalPERS

State of California Public Employee's Retirement System.

Capital Asset

A tangible, fixed asset that is long-term in nature, of significant value, and obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements to buildings, and infrastructure (i.e., streets, highways, bridges, and other immovable assets). A capital asset is defined as an asset with a useful life extending beyond a single accounting period.

Capital Budget

A financial plan of proposed capital improvement projects and the means of financing them for a given period of time.

Capital Outlay

A budget category which budgets all equipment having a unit cost of more than \$1,000 and an estimated useful life of more than one year. Capital Outlay items are budgeted in the operating budget.

Capital Improvement Plan (CIP)

A dynamic community planning and fiscal management tool used to coordinate the location, timing, and financing of capital improvements over the next fiscal year. It is critically important and one of the major responsibilities for a government entity.

Cashflow

The net amount of cash and cash-equivalents being transferred into and out of a business.

Department

An operational and budgetary unit designated by the City Council to define and organize City operations, or a group of related operations within a functional area.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

Debt Service

Debt service refers to the interest and principal payments on bond issues and Certificate of Participation, and includes the issuance costs related to bond funding.

Deficit

The excess of an entity's liabilities over its assets, or the excess of expenditures or expenses over revenue during a single accounting period.

Division

An organizational unit consisting of program(s) or activity(ies) within a department which furthers the objectives of the City Council by providing services or a product.

Enterprise Fund

A type of fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprises. These funds are entirely or predominately self-supporting.

Expenditure

The payment made for cost of services rendered, materials, equipment, and capital improvements.

Expense

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fee

The payment for direct receipt of a public service by the party who benefits from the service.

Fiduciary Fund

A fund type to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension, trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year

A twelve-month accounting period of time to which the budget applies; For Marysville, it is July 1 through June 30.

FTE

Full Time Equivalent Employee (FTE) Hours per year = 1.0 Full-Time Equivalent position.

Fund

An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. There are three major types of fund: Governmental (general, special revenue, debt service, capital projects, and permanent), Proprietary (enterprise and internal service), and Fiduciary (trust and agency).

Fund Balance

The amount of financial resources immediately available for use. Generally, this represents the excess of unrestricted current assets over current liabilities.

Gann Appropriation Limit

Article XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIII B limits growth in the spending of tax proceeds to tax proceeds appropriated in the “base year” of 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction’s population or the annual percentage population change of the county in which the jurisdiction is located.

General Fund

The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. Examples of departments financed by the General Fund include City Council, Police and Fire Departments.

General Obligation Bond

A type of bond that is backed by the full faith, credit, and taxing power of the City.

Governmental Fund

A fund type to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and fiduciary funds.

Grant

Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant given by the Federal government.

Infrastructure

Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks and airports.

Interfund Transfers

These budgetary transactions consist of quasi-external transactions which would be treated as revenues and expenditures if they involved organizations external to the governmental unit, reimbursements of expenditures initially made in one fund which are attributable to another fund, and operating transfers where monies are appropriated from one fund to another fund to reimburse expenses which are of benefit to the first fund.

Intrafund Transfers

These budgetary transactions occur when services received and provided are within the same fund but different internal governmental units.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. Note: This term does not include encumbrances.

Line Item Detail

A budget that lists detailed expenditure categories (permanent salaries, utilities, travel, training, etc.) separately, along with the amount budgeted for each specified category.

Long-Term Debt

Debt with a maturity of more than one year after the date of issue.

Measures C

Measure C, approved by Marysville voters in 2016, increased the City's transaction and use tax rate by one percent. The tax increase will expire in 2026.

Measure F

Measure F is the Cannabis Regulation aimed at taxing and regulating the use, possession, cultivation and sale of cannabis. The ballot measure was approved by voters in 2016.

Mission

A description of the basic purpose and responsibility of the division or department.

Municipal Code

A compilation of City Council approved ordinances currently in effect. The Code defines City policy in various categories, for example, Civil Service rules, traffic regulations, sanitation and health standards, building regulations, and planning and zoning regulations.

Operating Budget

A financial, programmatic and organizational plan for furthering the goals of the City Council through the departments of the City, which does not include one-time capital improvements projects.

Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution.

Resolution

A special order of the City Council which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance. The adopted City budget is approved by resolution and requires a majority vote of the Council members present at budget adoption time. During the fiscal year other budget modifications made by the City Council require a majority plus one vote.

Reserve Fund Balance

An estimated amount of a fund's budgeted resources that is established to be available to the ensuing year's budget and specifically reserved as such. This amount can be transferred to expenditure appropriations only by resolution of the governing body.

Revenue

Sources of income used to finance City governmental services.

Salaries and Wages

A budget category which generally accounts for full-time, part-time, and temporary employees' salaries, overtime costs and fringe benefits for a particular division or program.

Special Revenue Funds

A Special Revenue Fund is separately administered because restrictions have been placed on how revenues may be spent by the City Council, the State of California or the Federal government. Two examples are the State of California Gas Tax Fund and Federal government Community Development Block Grant funds.

Starting Fund Balance

Fund balance available in a fund from the end of the prior year for use in the following year.

Supplies and Expenses

A budget category which accounts for all non-personnel expenses. Examples include office, supplies, utility costs, legal advertising, equipment maintenance, small tool purchases, building/structure maintenance and contractual services.

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. This term does not include charges for services rendered only to those paying such charges, for example refuse collection.

Transient Occupancy Tax (TOT)

A tax on hotel/motel stays thirty days or less. The rate in the City of Marysville is 10%.

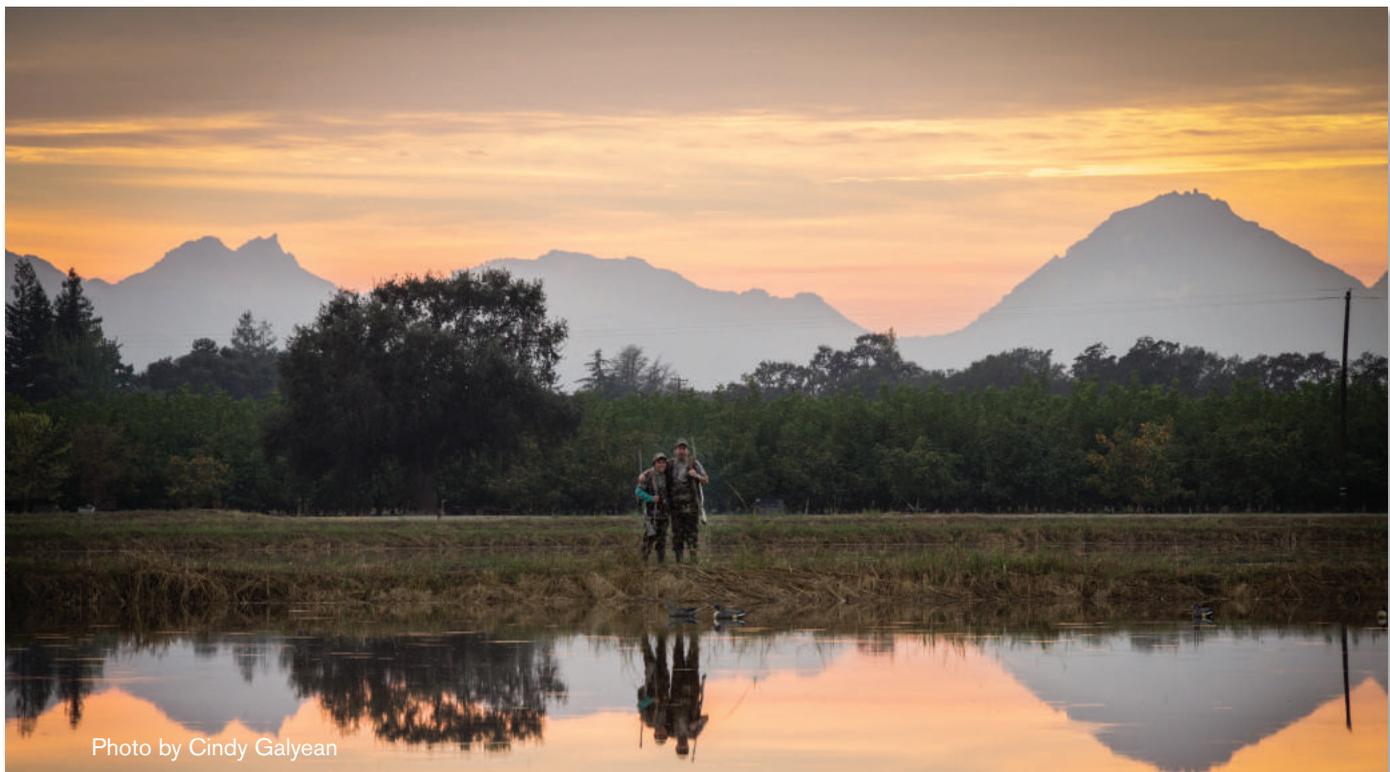


Photo by Cindy Galyean

ACRONYMS

CalPERS California Public Employee's Retirement System

CDBG Community Development Block Grant

CIP Capital Improvement Plan

COPS Citizens' Option for Public Safety

DUI Driving Under the Influence

FEMA Federal Emergency Management Agency

FTE Full Time Equivalent

FY Fiscal Year

GDP Gross Domestic Product

HOME Federal Home Investment Partnership Program

LED Light Emitting Diodes

MOE Maintenance of Effort

MOU Memorandum of Understanding

PERS Public Employee Retirement System

SACOG Sacramento Area Council of Governments

RDA Redevelopment Agency

SB Senate Bill

TDM Traffic Demand Management

TMP Transportation Management Program

TOT Transient Occupancy Tax

