

TWO YEAR BUDGET



Fiscal Years 2018-19 and 2019-20
City of Shasta Lake, California

Adopted by Resolution CC 18-34
June 5, 2018



City of Shasta Lake, California

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MEMORANDUM

TO: Mayor and City Council Members

FROM: John N. Duckett, Jr., City Manager

DATE: May 16, 2018

SUBJECT: Two-Year Fiscal Budget – FY 2018-19 and FY 2019-20

City Staff respectfully submits the 2018-20 biennial budget for the City of Shasta Lake.

Overshadowing all decisions in the development of this budget was the expectation of a fiscally sound and balanced budget without sacrificing core services. The ongoing challenge for City Council and staff (and the budget) is how to balance the vast number of desired services, programs and solutions requested above and beyond the vital core services being provided – against a finite source of available resources.

Budget preparations for the two-year budget began in January. In February, City departments prepared budget requests. Typically, Council meets for a workshop to discuss budget objectives and priorities, however, due to the high urgency of other city matters, a time was unable to be established.

The budget includes all of the funds the City anticipates will be received and expended throughout the upcoming two-year period. In most instances, revenue and expenditures are based on known information likely to occur, however, it is important to note that the City is reliant on many factors when making projections for budget purposes. Please see the City wide comparative fund summary for 2019 and 2020 for an overview of all funds.

The two-year budget document contains estimated general wage increases for all City employees. IBEW and Teamsters wages were negotiated and are under Memorandum of Understandings until fiscal year 2020. Council should be prepared for greater increases in salary for COLA adjustments and retirements within the next five years. A 3% salary increase has been budgeted both years for for Management staff. This is in line with expected COLA and predicted salary increases for the United States due to inflation. Almost 25% of the current staff is eligible to retire at this time.

The City contributes to the California Public Employees Retirement System (CalPERS) trust fund for employer defined benefit post-employment healthcare. An employee is eligible for lifetime medical benefits under the Plan, along with his/her spouse at the time of retirement, if he or she retires from the City under CalPERS. Retiree health care costs continue to rise. As of July 1, 2015, the most recent actuarial valuation date, the plan was 73.3% funded. The actuarial accrued liability was \$7,750,905 and the actuarial value of assets was \$5,684,162, resulting in an unfunded actuarial accrued liability (UAAL) of \$2,066,743. As of March 31, 2018, the City has invested \$7,055,616 to the retiree health trust. The City is currently undergoing an actuarial valuation for retiree health care costs as of July 1, 2017.

Retirement pensions also continue to increase dramatically. The City recorded pension retirement liability for 2017 of \$6,485,096, an increase of 47.6% over the 2015 liability of \$4,392,748. CalPERS projects the employer normal cost rate as follows; 13.439 for 2018-19, 4.0% for 2019-20, and 15.2% for 2020-21 of employee wages. In addition, employer payment of unfunded liability costs are

projected at \$406,221 for 2018-19, \$506,000 for 2019-20, and \$590,000 for 2020-21. The increase is significant when compared with unfunded liability costs of \$265,444 for 2016-17, just one year ago.

While capital outlay projects had been curtailed in recent years, many projects are underway and keeping staff busy. See below for a summary of City wide anticipated capital projects:

The term “roll-over” above and mentioned in this document refers to funds committed for projects in a previous fiscal year and moved to the current fiscal year.

Capital Outlay Summary - City Wide

<u>Department and Project</u>	<u>Amount</u>
Water	
Backwash Separation Tank	\$ 20,000
Portable Office Building	40,000
Centimudi Tank	50,000
Storage Tank Maintenance	100,000
Filtered Water Pump Overhaul	75,000
BV Intertie Electric Upgrade	46,000
Capital Project Reserve	1,002,780
2017-18 Rollover Projects	811,049
Electric	
SGIP Substation Project	350,000
Keswick-Knauf Reconductoring	1,000,000
CVS Upgrade	114,000
Distribution System Replacements	25,000
SMART Meter Replacement	990,000
Modernize Distribution System	17,000
2017-18 Rollover Projects	1,926,000
Wastewater	
2017-18 Rollover Projects	20,989,000
Capital Project Reserve	950,000
General	
Furniture and Equipment	90,000
2017-18 Rollover Projects	2,158,400
Total Projects	<u><u>\$ 30,754,229</u></u>

General Fund

General Fund Revenue

Staff has spent a considerable amount of time analyzing General Fund revenue streams in order to make projections for the next two budget cycles. The City's General Fund revenue is subject to many factors that are outside of the City's control. With these factors in mind, staff believes that the projections presented here are likely to occur. The following table details overall General Fund revenue and expenditure projections:

Overall General Fund Estimated Revenues and Expenditures

	<u>FY 2018-19</u>	<u>FY 2019-20</u>
Revenue Projection	\$ 9,909,186	\$ 7,806,529
Expenditure Projection	7,655,186	8,005,831
Transfers	-	-
Capital Outlay - add back	50,000	40,000
Other Finance Sources - add back	<u>2,303,807</u>	<u>-</u>
<u>Revenue Over (Under) Expenditures</u>	<u>\$ 193</u>	<u>\$ (159,302)</u>

Removing one-time capital expenditures, the General Fund is projected to have revenues exceeding expenditures for the first year of \$193. The second year is projected to have expenditures exceeding revenues of \$159,302, largely due to new staff positions.

At the close of fiscal year 2018-19, the General Fund is projected to have an unrestricted fund balance of over \$1,400,000, which includes capital outlay costs. This reserve is expected to decrease due to the excess expenditures in the 2020 fiscal year.

General Fund Departmental Expenditures

City Manager –An election expense of \$6,500 has been budgeted for the 2019 fiscal year.

Customer Service –Increase of one additional part-time customer service account clerk.

Development Services – Increase for code enforcement officers (either two part-time or contracted) and a full time GIS program coordinator.

Central Services – Increase for USDA debt for City Hall payment of approximately \$151,000 annually. One time amount budgeted of \$20,000 for the City Celebration and \$44,000 budgeted annually for donations to other organizations.

Capital Outlay – \$2,158,400 estimate of funds to be rolled over for City Hall/Community Center construction and furnishings for the new building. Also includes \$90,000 over two years for miscellaneous furniture and equipment for City Hall and Community Center.

Park/Recreation Services – An annual addition of \$40,000 has been included for landscaping services.

Police Services – An increase of \$130,000 has been included for police contract services (4.4% increase), with an additional 5.0% increase budgeted for 2020.

Public Services – Increase of one full-time assistant city engineer has been added.

There is a material and ongoing challenge to provide for an ever growing number of services and programs requested by the community as the sum of desired “wants” far outweighs available resources. As the City allocates financial resources to both core services and prioritized community projects, the demand on available resources also creates a growing burden of responsibility on Council and staff to evaluate the merit of core service levels and program proposals according the order of the highest good. At some point established limits need to be placed on further expansion in deference to building stability in funds and reserve, and in acknowledgement of staff resources.

Special Revenue Funds

Transportation-Trafficway

Revenue – Revenues fluctuate from year to year. SB-1: The Road Repair and Accountability Act revenues are new to the City budget. The City estimates \$182,000 of annual revenues, which has offset the lack of funding from SRTA. At this time, it is unknown what, if any, Exchange funds the City will receive through SRTA. The City received \$125,000 in 2016-17, but has not received any funding since.

Expenditures – Budgeted expenses include \$400,000 for a street project prioritized by the City Engineer, \$85,000 for the Moody Creek Bridge rehab, \$75,000 annually for pavement striping, \$200,000 for a road project with Traffic Impact Fee reserves, and the rollover of \$490,076 to wrap up the Cascade Boulevard paving project.

Plant & Facility Connection Charges

These funds are collected through new development and are utilized to construct or upgrade facilities. Expenditures in these funds are limited to funds available and revenue received in the current year. The City has four wholly separate funds related to water, electric, wastewater, and park services.

Revenue – Conservative revenue projections have been made for all of the City's P&FCC funds.

Transfers – Per the 2014 Wastewater Study, \$230,744 will be transferred to the Wastewater Fund from the Wastewater P&FCC Fund. The rate study does not cover fiscal year 2020. \$230,744 has been projected as the transfer amount for 2020 as well.

CDBG Projects Funds

The CDBG program is a pass-through federal grant awarded from the State of California Housing and Community Development to grant small cities with a population under 50,000. This funding is released through a Notice of Funding Availability (NOFA), and is a competitive application process. CDBG funding may be used for projects such as; community service, infrastructure improvements, and housing for low income residents. Typical projects funded in the past include infrastructure improvements and construction of public facilities.

No major grant funding has been secured at this time, however, Management is actively seeking funding.

Enterprise Funds

Water Enterprise

Revenue – Revenues projections include approved rate adjustments.

Expenditures – \$30,000 has been set aside in 2020 for a new water rate study. Capital Outlay additions are as follows; \$50,000 has been budgeted for Centimudi tank repairs, an additional \$100,000 for storage tank maintenance, \$46,000 has been budgeted for BV intertie electric upgrade, \$20,000 for a new #2 sludge pump, \$75,000 for a filtered water pump overhaul and \$40,000 for a portable office building at the water plant. The current building is not large enough for three employees. Toyon water plant demolition, filter number 1 rehab, and the BOR raw water pump are all projects being rolled over from the prior year. See the capital outlay summary for a list of Water Enterprise projects.

Electric Enterprise

Revenue – Revenue projections are estimated by Staff. A rate study is currently underway for fiscal year 2019 and 2020.

Expenditures – The largest purchases for Electric are power purchases and total over \$12,000,000 of the annual budget.

The department has requested \$2,522,000 and \$1,900,000 for capital items in fiscal years 2019 and 2020, respectively. These items are intended for replacements/betterments to existing infrastructure that has otherwise reached the end of its useful life, or as additions to increase the City's operational capabilities to support city growth. Each project is described below.

SGIP Substation Project

The Shasta Gateway Industrial Park Substation Project is intended to support city growth. Property owners in SGIP have advised COSL that they intend to submit new service requests for large and intensive electricity use. The size of these projects exceed the operating limit of existing 12-kV circuits fed from Central Valley Substation. This project contemplates looping in to the 115-kV circuit between Knauf-CV substations, or between Knauf-Keswick substations, to build a new substation in SGIP to serve one or more customers. The budget request of \$350,000 is insufficient capital to build a substation, which will cost \$2,000,000 to \$4,000,000, depending on size, redundancy, or other factors. The budget request is intended to fund COSL's contributions toward construction, with the balance of costs from the applicant. These funds may include costs to re-route COSL transmission infrastructure up to the SGIP substation.

Keswick-Knauf Reconductoring

The Keswick-Knauf Reconductoring project is intended to increase the transfer capability of the Keswick-Knauf transmission corridor to support city growth. Staff anticipates the WAPA System Impact Study to identify this transmission corridor as a limiting factor, since its current rating of approximately 50 MW is insufficient to serve existing and new COSL load should the Flanagan substation corridor experience a de-rate or outage. The budget of \$1,000,000 is intended to allow COSL to replace the existing conductor material (i.e. replace the power line), including any pole

replacements, throughout the entire corridor. The budget is based on preliminary estimates of recent reconducting activity by other municipal utilities, using a cost-per-mile average cost.

Central Valley Substation Upgrade

The Central Valley Substation Upgrade project is intended to increase the operational capacity of the CV substation to support city growth. CV substation serves as the sole source of 12-kV feeder circuits that all COSL electric users take service from, with the exception to the Knauf Fiberglass manufacturing plant. As the city grows, the demands upon the CV substation will cause it to reach capacity and impede development of homes, businesses, and small industrial enterprises throughout the city. The project contemplates adding “forced air” coolers at the substation, which allow the equipment to dissipate heat at a more rapid rate. This in turn increases CV substation’s transfer capability for all circuits. Staff estimates this will increase the CV Substation rating by 9 MW. Adding “forced air” coolers requires substantially less capital than expanding the substation and adding circuits (expanding the substation is estimated to cost \$1,000,000). Moreover, this project does not preclude COSL from expanding the substation at a later date.

Knauf Battery Replacement

The Knauf Battery Replacement project is intended to replace equipment that has reached the end of its life. All COSL substations draw a small amount of electricity to power communications and relay equipment. The battery system at the Knauf substation serves as an alternate source of electric power for the equipment in the event the primary power source fails. This allows the automated systems to communicate any outage events to electric department personnel so they may respond and address problems in a timely manner and the protection equipment to function when needed.

Distribution System Replacements

The Distribution System Replacements project is intended to replace equipment that has reached the end of its useful life. Specifically, this project targets replacement of Recloser #434, which has been in service for over 30 years. This device feed approximately 700 kW of load. The existing unit is leaking oil and has the lowest current handling capability out of all city reclosers. A recloser is used to automatically transfer load between circuits in the case of system disturbances. This recloser will become more important to enhance grid reliability as the city’s load increases.

Inspection Software

Adding iOS software will leverage existing city owned iPhones and iPads to give lineman and other staff access to both maps and inspection data in the field. The iOS devices are generally less expensive than new laptops also.

Smart Meter Replacement

The Smart Meter Replacement project is intended to replace equipment that has reached the end of its life. Smart meters allow COSL to read consumption data remotely and in real-time, which saves costs and reduces time to detect and respond to outages. The budgeted amount includes meters that enable remote shut-off and reactivation, which also reduces labor costs over time. The communication software that drives the existing AMI meters are no longer supported and will be incompatible with communication protocols within the year, according to the vendor.

Modernize Distribution System

The Modernize Distribution System project is intended to change out remaining electro-mechanical capacitor controls to remote controlled electronic controls, which will allow COSL to gather operational data in near real-time. Staff plans to use the data to optimize circuit loading and power factors, which will better utilize distribution assets and reduce system losses.

Interstate 5 Crossings (2)

COSL 12-kV distribution infrastructure crosses over I-5 in 5 locations, and 4 of these crossings are facilitated with overhead lines. COSL completed one such “overhead to underground” conversion project in 2015. This project would convert two more overhead lines to underground.

The purpose of this type of project is to address (a) existing overhead lines are nearing the end of their useful life, and (b) safety and liability concerns. Converting to underground infrastructure would eliminate the possibility of an overhead line falling on to I-5. It also would provide a more controllable work environment for COSL line crews when performing maintenance in the future. The budget includes the cost to determine the best locations, environmental, etc.

The Interstate 5 Crossing project was approved in the last 2-year budget, but workload did not allow for this project to proceed. The project will require staff to determine the best location for the new crossings. It will require contracting for boring services and for installation of conduit under I-5. It will also require some coordination with outside agencies, as I-5 is managed by Caltrans and is a heavily-used interstate.

Twin Lakes Entrance / Secondary

The Twin Lakes Entrance & Secondary Project is intended to replace equipment that is nearing the end of its useful life, to enhance the Electric Department’s accessibility to COSL distribution infrastructure, and to improve response time in the case of outages within the Twin Lakes mobile home park.

Work near the entrance of the park would include replacing all primary service infrastructure and relocating one or more power poles, which would allow COSL crews better access to key infrastructure without need of coordinating with property owners. Work on the secondary system is intended to give crews better access to COSL distribution equipment by relocating infrastructure to the front of the homes with underground utilities, instead of in homes’ backyards as is the case today. This would reduce the time to service equipment by reducing or eliminating the need to coordinate with multiple property owners.

CVS and Knauf 115 kV Relays

The Central Valley Substation & Knauf Substation Relays project is intended to replace equipment that is nearing the end of its useful life. This project would follow replacement of relays at the Flanagan substation.

Flanagan Control Systems

The Flanagan Control Systems project was approved in the last 2-year budget and is intended to replace technology well beyond its useful/supported life and to separate COSL and WAPA control systems at the Flanagan substation. The Flanagan substation serves as one of COSL’s points of interconnection to the electric system that spans throughout the Western United States. The substation contains 230 kV equipment, operated by WAPA, and 115 kV equipment, owned and operated by COSL. The existing technology is used to operate switches that ultimately isolate electrical equipment, which is used during system events and during planned maintenance operations. The software runs on a Windows 98 platform and must be replaced in its entirety. All of the controls at Flanagan substation reside in a single building. This project includes costs to build a second building so that the WAPA controls (230 kV equipment) are isolated from COSL controls (115 kV) equipment. This provides better demarcation of ownership for operations, maintenance, and regulatory compliance (NERC/WECC Reliability Standards).

Wastewater Enterprise

Revenue – Staff used the Wastewater Rate Study approved in May 2014 to budget revenue for fiscal year 2019. A rate study is expected to get underway soon for revenue projections for fiscal year 2020.

The City plans to overhaul its current flat rate wastewater charge and move to volumetric sewer pricing in fiscal year 2020. Volumetric sewer pricing is the simple concept of billing a customer for the volume of water discharged to the sewer based on the water meter reading—water the customer actually uses as opposed to a flat charge. The less water a customer uses, the less the bill will be. As a result, wastewater volumetric rates provide important incentives for water efficiency to customers and offer a more fair pricing structure.

Expenditures – An additional full-time Wastewater Treatment operator has been budgeted. \$30,000 is expected for the wastewater quality study and \$50,000 has been set aside for a rate study. Staff has done its best to anticipate the additional costs associated with running the upgraded facility. The Wastewater Fund capital budget has no new projects scheduled at this time. The 2019 capital budget is entirely related to the Wastewater Treatment upgrade. \$950,000 has been set aside for new projection 2020, however, this may change once the rate study is completed.

For the past several years, the City has been working to address ongoing issues at the City's Wastewater Treatment Facility related to effluent discharge and disposal, mixing zone adequacy, and continued NDPEs permit compliance with the Regional Water Quality Control Board (RWQCB). Following nine years of work extensively detailed at previous City Council meetings and study sessions, as well as work by City staff to complete an exhaustive application for a CWSRF loan and grant package to fund the project, the City now has the upgrade project underway for a total cost of \$21,000,000. This is the largest project in the City's history.

Industrial Park Enterprise

Staff has been working with the existing property owners in the Industrial Park to ultimately turn over the operation of the park in the futures as the City no longer owns or has an interest in the park at this time.

Revenue – There is minor activity within this fund. Assessment revenues cover debt requirements.

Expenditures –There is minor activity within this fund. Debt payments comprise the largest portion of expenses.

Internal Service Funds

Motor Pool

Revenue – The fund charges only for the services it provides.

Expenditures –The Motor Pool Fund’s vehicle replacement budget for the next two years is proposed as follows:

Motor Pool Vehicle Replacements

FY 2019

Dump Truck	\$	85,000
Electric Vehicle		25,000
Patrol SUV		50,000
Maintenance Truck		40,000
Miscellaneous		5,000
Subtotal		<u>205,000</u>

FY 2020

Small Bucket Truck (100% Electric)		120,000
Patrol SUV		50,000
Maintenance Truck		45,000
Pool Car		30,000
Miscellaneous		50,000
Subtotal	\$	<u>295,000</u>

Public Works

Revenue – The fund charges only for the services it provides.

Expenditures - Increases relate mainly to salary increases and employee benefit changes.

All services provided by the Public Works Department are recovered from the individual funds utilizing services. These funds include the Wastewater Utility, Water Utility, Transportation-Trafficway Fund, and General Fund.

Conclusion

Information has been summarized regarding any significant changes in this two-year budget from previous year's budgets. Through the concerted efforts of a talented and dedicated staff it is with confidence that we present the City Council, Finance Committee and Citizens of Shasta Lake with this 2018-20 Biennial Budget. The budget is a "road map", laying out the course of City operations for the next two years. This project requires hours upon hours of staff time to develop the best plan, at the lowest cost, for the greatest benefit to the citizens of Shasta Lake. Many years of combined staff experience went into projecting the resources and expenditures required to meet the needs of the community, and the outcome is this budget which provides for essential core services and many other programs in the next biennium. We would like to acknowledge the time and effort of all staff members and department directors that contribute wholeheartedly to this task in addition to the daily operational workload. On behalf of the City staff and the community, we thank the Finance Committee and City Council for their time and dedication to this important public process.

COMPARATIVE FUND SUMMARY-ALL FUNDS (FY 2018-19)

Fund Category	Restricted * Funds July 1, 2018	Funds Available July 1, 2018	Estimated Revenue 2018-19	Other Financing Sources	Other Financing Uses	Operating Transfers In	Operating Transfers Out	Estimated Expenditures 2018-19	Restricted * Funds June 30, 2019	Estimated Fund Available June 30, 2019
GENERAL FUND	\$ 598,175	\$ 1,450,605	\$ 7,605,379	\$ 2,303,807	\$ -	\$ -	\$ -	\$ 7,659,186	\$ 598,175	\$ 1,396,798
SPECIAL REVENUE FUNDS										
Transportation/Trafficway	1,082,597	-	1,081,857	-	-	-	-	2,147,347	17,107	-
Housing Authority	1,082,105	-	-	-	-	-	-	30,000	1,052,105	-
Water Plant & Facilities	18,123	-	150,150	-	-	-	-	8,560	159,713	-
Electric Plant & Facilities	256,560	-	30,500	-	-	-	-	1,739	285,321	-
Wastewater Plant & Facilities	230,458	-	(30,244)	-	-	-	230,744	11,430	(41,960)	-
Parks Plant & Facilities	175,647	-	50,500	-	-	-	-	2,879	223,268	-
Law Enforcement Grant	240	-	100,000	-	-	-	-	100,000	240	-
CDBG Project Fund	(24,753)	-	-	-	-	-	-	-	(24,753)	-
CDBG Housing Rehabilitation	91,412	-	2,000	-	-	-	-	54,365	39,047	-
CDBG HOME Program	3,959,679	-	525,000	-	-	-	-	512,890	3,959,679	12,110
	6,872,068	-	1,909,763	-	-	-	230,744	2,869,210	5,669,767	12,110
DEBT SERVICE FUNDS										
1995 Wastewater Treatment	578,741	-	251,000	-	-	-	-	239,000	590,741	-
Riddle Road Water Bond	7,288	-	3,750	-	-	-	-	3,550	7,488	-
Davis-Grunsky Act Loan	87,755	-	11,600	-	-	-	-	13,318	86,037	-
	673,784	-	266,350	-	-	-	-	255,868	684,266	-
ENTERPRISE FUNDS - DEPRECIATION/AMORTIZATION NOT INCLUDED										
Water	63,502	1,055,683	3,806,773	-	-	-	-	2,893,738	63,502	1,968,718
Electric	-	12,649,804	20,655,650	-	-	-	-	22,681,186	-	10,624,268
Wastewater	-	2,760,111	3,399,869	21,000,000	-	230,744	-	2,189,349	-	4,201,375
Industrial Park	-	597,054	57,000	-	-	-	-	91,921	-	562,133
	63,502	17,062,652	27,919,292	21,000,000	-	230,744	-	27,856,194	63,502	17,356,494
INTERNAL SERVICE FUNDS - DEPRECIATION NOT INCLUDED										
Motor Pool	-	(154,132)	741,763	-	-	-	-	724,942	-	(137,311)
Community Facilities Dist.	-	324,358	55,500	-	-	-	-	57,255	-	322,603
Public Works	-	(437,951)	2,102,013	-	-	-	-	2,131,140	-	(467,078)
	-	(267,725)	2,899,276	-	-	-	-	2,913,337	-	(281,786)
TOTAL ALL FUNDS	\$ 8,207,529	\$ 18,245,532	\$ 40,600,060	\$ 23,303,807	\$ -	\$ 230,744	\$ 230,744	\$ 41,553,795	\$ 7,015,710	\$ 18,483,616

* See appendix for description of restricted assets/funds.

COMPARATIVE FUND SUMMARY-ALL FUNDS (FY 2019-20)

Fund Category	Restricted * Funds July 1, 2019	Funds Available July 1, 2019	Estimated Revenue 2019-20	Other Financing Sources	Other Financing Uses	Operating Transfers In	Operating Transfers Out	Estimated Expenditures 2019-20	Restricted * Funds June 30, 2020	Estimated Fund Available June 30, 2020
GENERAL FUND	\$ 598,175	\$ 1,396,798	\$ 7,806,531	\$ -	\$ -	\$ -	\$ -	\$ 8,005,831	\$ 598,175	\$ 1,197,498
SPECIAL REVENUE FUNDS										
Transportation/Trafficway	17,107	-	1,081,857	-	-	-	-	993,513	105,451	-
Housing Authority	1,052,105	-	-	-	-	-	-	1,500	1,050,605	-
Water Plant & Facilities	159,713	-	150,150	-	-	-	-	8,817	301,046	-
Electric Plant & Facilities	285,321	-	30,500	-	-	-	-	1,791	314,030	-
Wastewater Plant & Facilities	(41,960)	-	(30,244)	-	-	-	230,744	11,773	(314,721)	-
Parks Plant & Facilities	223,268	-	50,500	-	-	-	-	2,965	270,803	-
Law Enforcement Grant	240	-	100,000	-	-	-	-	100,000	240	-
CDBG Project Fund	(24,753)	-	-	-	-	-	-	-	(24,753)	-
CDBG Housing Rehabilitation	39,047	-	2,000	-	-	-	-	-	39,047	2,000
CDBG HOME Program	3,959,679	12,110	75,000	-	-	-	-	40,000	3,959,679	47,110
	<u>5,669,767</u>	<u>12,110</u>	<u>1,459,763</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230,744</u>	<u>1,160,359</u>	<u>5,701,427</u>	<u>49,110</u>
DEBT SERVICE FUNDS										
1995 Wastewater Treatment	590,741	-	251,000	-	-	-	-	239,000	602,741	-
Riddle Road Water Bond	7,488	-	3,750	-	-	-	-	3,450	7,788	-
Davis-Grunsky Act Loan	86,037	-	11,600	-	-	-	-	13,550	84,087	-
	<u>684,266</u>	<u>-</u>	<u>266,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>256,000</u>	<u>694,616</u>	<u>-</u>
ENTERPRISE FUNDS - DEPRECIATION/AMORTIZATION NOT INCLUDED										
Water	63,502	1,968,718	4,120,012	-	-	-	-	3,591,057	63,502	2,497,673
Electric	-	10,624,268	20,803,000	-	-	-	-	20,706,931	-	10,720,337
Wastewater	-	4,201,375	3,399,869	-	-	230,744	-	3,287,452	-	4,544,536
Industrial Park	-	562,133	57,000	-	-	-	-	92,114	-	527,019
	<u>63,502</u>	<u>17,356,494</u>	<u>28,379,881</u>	<u>-</u>	<u>-</u>	<u>230,744</u>	<u>-</u>	<u>27,677,554</u>	<u>63,502</u>	<u>18,289,565</u>
INTERNAL SERVICE FUNDS - DEPRECIATION NOT INCLUDED										
Motor Pool	-	(137,311)	868,671	-	-	-	-	821,914	-	(90,554)
Community Facilities Dist.	-	322,603	55,000	-	-	-	-	57,255	-	320,348
Public Works**	-	(467,078)	2,188,979	-	-	-	-	2,218,852	-	(496,951)
	<u>-</u>	<u>(281,786)</u>	<u>3,112,650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,098,021</u>	<u>-</u>	<u>(267,157)</u>
TOTAL ALL FUNDS	\$ 7,015,710	\$ 18,483,616	\$ 41,025,175	\$ -	\$ -	\$ 230,744	\$ 230,744	\$ 40,197,765	\$ 7,057,720	\$ 19,269,016

* See appendix for description of restricted assets/funds.



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Water Utility

Program Description:

Administrative charges (01-01) for the Water System Utility includes expenses such as permits, insurance, depreciation, administrative fees, Motor Pool, and debt expense.

Water Distribution (01-02) is responsible for providing clean safe drinking water to the City of Shasta Lake customers, along with providing adequate fire flows for residential, commercial and industrial use. Water Distribution installs and maintains distribution mains and service lines. Performs routine and emergency maintenance on valves, meters, fire hydrants and 79 miles of water main. The Department is responsible for providing adequate capacity for future growth with infrastructure development and replacement

Water Supply and Treatment (01-03) administers the water conservation program, is responsible for obtaining an adequate supply of domestic water and treating the water to meet (as a minimum) State health standards.

Capital outlay (01-09) provides for the funding of capital improvements and capital replacement of plant for the Water Treatment Plant and distribution facilities.

Objectives:

- Provide safe and reliable drinking water for the City of Shasta Lake citizens.
- Meet all State and Federal drinking water guidelines.
- Maintain water conservation program.
- Work with Bureau of Reclamation (BOR) to upgrade Raw Water Pump Station.
- Secure new Potable Water Tank site.
- Utilize water master plan to prioritize utility improvements.
- Abandon and demolish the old Toyon water treatment facility.
- Continue securing long-term and short-term water supply contracts.
- Complete modeling of existing infrastructure and determine improvements required to support cannabis industry.
- Continue to work to mitigate Cold Water Pool concerns and finalize long-term water transfer agreements.
- Continue to catalog utility assets in the City's Geographic Information System (GIS).

Budget Impacts:

- **Personnel:** 3 FTE
- **Operation and Maintenance:** N/A
- **Capital Outlay:** See Capital Outlay Budget (01-09)

WATER ENTERPRISE FUND

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 63,502	\$ 63,502
Funds Available, Beginning of Year	1,055,683	1,968,718
Estimated Revenues for Fiscal Year	3,806,773	4,120,012
Estimated Expenditures for Fiscal Year*	2,893,738	3,591,057
Restricted Funds, End of Year	63,502	63,502
Estimated Funds, End of Year	\$ 1,968,718	\$ 2,497,673

*Add back depreciation and prior year budget rollovers

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services	\$ 2,475,734	\$ 2,867,045	\$ 3,315,950	\$ 3,779,773	\$ 4,086,012
Revenue from Use of Money	27,899	6,353	10,000	18,000	25,000
Other Revenue	(172,610)	1,014,635	109,000	9,000	9,000
Total Revenues	2,331,023	3,888,033	3,434,950	3,806,773	4,120,012

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Water Administration	1,149,208	1,159,155	1,412,533	1,457,032	1,443,930
Water Distribution	598,118	697,896	797,965	820,094	835,700
Water Treatment	1,107,820	829,366	996,314	977,318	1,089,990
Water Capital*	111,639	58,182	2,055,909	681,343	821,437
Total Expenditures	\$ 2,966,784	\$ 2,744,599	\$ 5,262,721	\$ 3,935,787	\$ 4,191,057

*Does not include rollovers.

**REVENUE DETAIL
WATER ENTERPRISE**

Fund 01

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services					
01-702 Sales-Utility Services	\$ 1,966,478	\$ 2,750,460	\$ 3,283,450	\$ 3,747,273	\$ 4,053,512
01-705 Excess Water Usage*	501,995	98,079	-	-	-
01-720 Service Connection Fees	7,260	18,506	32,500	32,500	32,500
Subtotal	2,475,734	2,867,045	3,315,950	3,779,773	4,086,012
Revenue from Use of Money					
01-851 Interest on Investments	41,770	32,764	10,000	18,000	25,000
01-852 Fair Value of Investments	(13,871)	(26,411)	-	-	-
Subtotal	27,899	6,353	10,000	18,000	25,000
Other Revenue					
01-301 Transfers In	85,000	120,000	100,000	-	-
01-302 Transfers Out**	(450,000)	-	-	-	-
01-905 Sale of Assets	(29,358)	-	-	-	-
01-910 Miscellaneous Revenue	3,689	8,399	9,000	9,000	9,000
01-971 Other Financing Uses	-	-	-	-	-
01-975 Capital Contributions	218,059	886,236	-	-	-
Subtotal	(172,610)	1,014,635	109,000	9,000	9,000
Total Revenues	\$ 2,331,023	\$ 3,888,033	\$ 3,434,950	\$ 3,806,773	\$ 4,120,012

*Ceased in 2015-16.

**Represents transfer to General Fund for construction of new City Hall.

EXPENDITURE DETAIL
WATER ADMINISTRATION
Fund 01
Department 01

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials Supplies & Services					
5513 Permits & Fees	\$ 28,279	\$ 34,093	\$ 35,000	\$ 45,000	\$ 45,000
5521 Services-Consulting	70,226	2,077	7,500	5,000	35,000
5528 Bad Debts	5,940	1,001	7,000	7,500	7,500
5565 Travel, Meetings, Dues	1,372	811	5,000	1,500	1,500
5590 Insurance	24,747	29,559	36,100	33,540	33,540
Subtotal	130,563	67,542	90,600	92,540	122,540
Internal Services					
5710 Depreciation*	484,164	491,686	484,000	500,000	500,000
5750 Administration Fee	377,960	455,260	478,023	490,721	505,443
5760 Motor Pool Charges	18,955	14,467	24,064	21,671	21,947
Subtotal	881,079	961,413	986,087	1,012,392	1,027,390
*Depreciation is not a funded item.					
Debt Service					
5920 Interest Expense	137,566	130,200	114,480	118,300	111,000
5930 Debt Repayment- Principal	-	-	221,366	233,800	183,000
Subtotal	137,566	130,200	335,846	352,100	294,000
Total Expenses	\$ 1,149,208	\$ 1,159,155	\$ 1,412,533	\$ 1,457,032	\$ 1,443,930

WATER DISTRIBUTION**Fund 01****Department 02**

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials Supplies & Services					
5504 Office Supplies	\$ 849	\$ 627	\$ 1,000	\$ 1,000	\$ 1,000
5521 Services-Consulting	4,808	14,081	2,000	15,000	15,000
5565 Travel, Meetings, Dues	2,159	2,378	3,000	3,000	3,000
5567 Training	4,129	2,219	6,500	5,500	5,500
5572 Small Tools & Equipment	4,031	2,412	2,500	4,000	4,000
5575 Maintenance Agreements	-	14,055	15,000	29,600	17,100
5576 Computer Services & Repair	1,592	9,217	2,120	3,500	3,500
5612 Water Conservation Program	14,797	-	-	-	-
5622 Distribution-Parts & Materials	25,652	26,112	34,780	32,500	32,500
5623 Meter & Hydrants	21,325	45,148	28,000	28,000	28,000
Subtotal	79,341	116,249	94,900	122,100	109,600
Internal Services					
5755 Labor Allocation	518,777	581,646	703,065	697,994	726,100
Total Expenses	\$ 598,118	\$ 697,896	\$ 797,965	\$ 820,094	\$ 835,700

PERSONNEL SUMMARY

Authorized Classifications:

None

WATER TREATMENT PLANT

Fund 01

Department 03

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 225,570	\$ 242,793	\$ 294,113	\$ 290,186	\$ 295,722
Benefits	87,092	133,747	205,465	185,090	199,861
Subtotal	312,663	376,540	499,578	475,276	495,583
Material, Supplies & Services					
5410 Utilities	41,025	46,893	46,000	48,300	49,800
5420 Telephone	807	735	920	1,000	1,000
5430 Alarms	946	795	1,035	1,100	1,100
5505 General Operating Supplies	2,997	1,493	2,500	3,000	3,000
5510 Water Purchases	570,048	224,288	260,000	249,323	270,807
5511 Chemicals	9,594	10,784	14,000	11,845	12,200
5513 CV Restoration Fund	19,736	14,399	45,000	30,000	30,000
5514 Lab Supplies and Equip.	-	3,630	4,000	7,000	7,000
5521 Service-Consulting	42,150	1,499	5,400	10,000	50,000
5527 Service-Miscellaneous	8,566	9,627	10,000	10,000	10,000
5565 Travel, Meetings, Dues	2,398	2,584	3,245	4,500	4,500
5567 Training	989	2,758	2,500	5,000	5,000
5570 Equipment Rental Fees	297	-	-	1,500	1,500
5572 Small Tools & Equipment	-	1,639	2,500	1,000	1,000
5594 Safety	724	2,413	2,000	3,000	3,000
5610 General Maintenance	3,977	2,087	2,000	5,000	33,000
5612 Water Conservation Program	-	11,270	18,540	15,000	15,000
5613 Lab Testing	33,370	17,449	27,000	20,000	20,000
5630 Equipment Maintenance	39,630	43,097	37,100	50,000	50,000
Subtotal	777,254	397,440	483,740	476,568	567,907
Internal Services					
5755 Labor Allocation	17,903	55,386	12,996	25,474	26,500
Total Expenses	\$ 1,107,820	\$ 829,366	\$ 996,314	\$ 977,318	\$ 1,089,990

PERSONNEL SUMMARY

Authorized Classifications:

Public Works Superintendent-Water	1.00	1.00	1.00	1.00	1.00
Senior Plant Operator	1.00	1.00	1.00	1.00	1.00
Plant Operator	1.00	1.00	1.00	1.00	1.00
Total FTE	3.00	3.00	3.00	3.00	3.00

WATER CAPITAL PROJECTS

Fund 01

Department 09

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Capital Outlay					
001-1340 Capital Project Reserve	\$ -	\$ -	\$ 1,200,514	\$ 421,343	\$ 581,437
001-1380 Toyon Water Plan Demolition*	-	-	250,000	250,000	-
001-1390 Filter #1 Rehab**	-	-	100,000	-	300,000
001-1410 Temperature Modeling	-	30,968	-	-	-
002-1310 30 HP Air Scour Blower	-	-	17,000	-	-
002-1330 Volute Submersible Pump	-	-	20,000	-	-
002-1410 Backwash Separation Tank	-	-	150,000	-	-
003-1330 Turbidity Meter Replacement	-	-	8,000	-	-
004-1390 Portable Office Building - H2O Plant	-	-	-	-	40,000
003-1331 Storage Tank Maintenance	-	-	-	100,000	-
003-1390 Centimudi Tank	-	-	-	50,000	-
004-1310 BV Intertie Electric Upgrade	-	-	-	46,000	-
004-1330 Sludge Pump #2	-	-	-	20,000	-
006-1330 Sludge Dewatering	2,685	-	-	-	-
008-1330 Raw Water Pump - Filter (BOR)*	750	-	261,049	261,049	-
011-1390 Retaining Wall	-	-	5,346	-	-
012-1330 Water Master Plan Update	108,204	27,214	-	-	-
002-1390 Filtered Water Pump Rebuild**	-	-	44,000	75,000	-
Total Capital Outlay	\$ 111,639	\$ 58,182	\$ 2,055,909	\$ 1,223,392	\$ 921,437

*These projects are capital project rollovers from previously budgeted years.

** These projects are capital project rollovers from previously budgeted years with additional funds added.

PERSONNEL SUMMARY

Authorized Classifications:

None

TOTAL WATER ENTERPRISE	\$ 2,966,784	\$ 2,744,599	\$ 5,262,721	\$ 4,477,836	\$ 4,291,057
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TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Electric Department

Program Description:

Administrative charges (02-01) for the Electric System Utility include expenses such as insurance, depreciation, administrative fee, lease payments, debt service and the Public Benefit Program. Electric Operation (02-02) is responsible for providing electric utility service to customers in the City. The Department operates and maintains the distribution system, provides service to new customers, plans for future growth, and handles infrastructure replacements. Electric Resource Management is responsible for electric energy resource and plant management including the planning, scheduling, purchasing and sales of electric power for the City of Shasta Lake. Capital Outlay (02-09) is responsible for the funding of capital replacements of plant, facility improvements and additions, distribution system automation and SMART grid technology and long-term system development for the Electric Utility.

Objectives:

- Coordinate and administer the Public Benefit Program including: energy efficient appliance rebates, weatherization assistance for homes or businesses, commercial lighting rebates, Gasket guy commercial refrigeration program funding, solar rebate program for homes and businesses, and community betterment projects. Monitor legislation for continuation of the Public Benefit Program.
- Joining the Northern California Power Agency (NCPA), which commits City to legislative and regulatory services.
- Develop an accurate distribution model with connectivity, loading and distances.
- Continuing improving distribution inspection program with software and accurate record keeping; replacing or upgrading deteriorated or damaged distribution facilities as a result of a good inspection program.
- Continue substation maintenance programs.
- Continue street lighting maintenance.
- Continue tree trimming and vegetation management program; right of way clearing, right of way spraying, tree trimming, dangerous tree removal, and substation spraying.
- Negotiate new long-term power arrangements.
- Continue implementing Renewable Portfolio Standard and looking for low cost effective resources to meet requirements.
- Monitor state/federal commissions and legislation for adverse impacts and develop appropriate responses.

Budget Impacts:

- **Personnel:** 10 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (02-09)

ELECTRIC ENTERPRISE FUND

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	12,649,804	10,624,268
Estimated Revenues for Fiscal Year	20,655,650	20,803,000
Estimated Expenditures For Fiscal Year*	22,681,186	20,706,931
Restricted Funds, End of Year	-	-
Estimated Funds, End of Year	\$ 10,624,268	\$ 10,720,337

*Add back depreciation, amortization, and prior year budget rollovers.

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services	\$ 20,153,868	\$ 19,555,082	\$ 20,281,790	\$ 20,421,200	\$ 20,561,200
Revenue from Use of Money	158,916	54,498	113,000	84,450	91,800
Other Revenue	(633,017)	142,244	200,000	150,000	150,000
Total Revenues	<u>19,679,767</u>	<u>19,751,824</u>	<u>20,594,790</u>	<u>20,655,650</u>	<u>20,803,000</u>

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Electric Administration	3,516,331	3,891,381	4,128,832	4,169,229	4,482,317
Electric Distribution	2,123,436	2,849,397	2,896,234	2,762,432	2,836,836
Electric Resources	12,981,808	11,960,536	14,242,090	14,053,525	14,187,778
Electric Capital*	14,807	38,663	1,655,459	2,496,000	-
Total Expenditures	<u>\$ 18,636,382</u>	<u>\$ 18,739,977</u>	<u>\$ 22,922,615</u>	<u>\$ 23,481,186</u>	<u>\$ 21,506,931</u>

*Does not include rollovers.

**REVENUE DETAIL
ELECTRIC ENTERPRISE
FUND 02**

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services					
02-701 Power Cost Adjustment	\$ (142,275)	\$ (356,460)	\$ -	\$ -	\$ -
02-702 Sales-Utilities	12,000,040	11,958,557	11,415,000	11,180,000	11,225,000
02-704 Sales-Industrial	6,448,022	6,233,842	7,453,000	7,621,200	7,621,200
02-715 Emission Allowance Sales	1,316,661	1,227,408	913,790	1,120,000	1,215,000
02-720 Public Benefit	531,420	491,735	500,000	500,000	500,000
Subtotal	20,153,868	19,555,082	20,281,790	20,421,200	20,561,200
Revenue from Use of Money					
02-851 Interest on Investments	90,495	113,806	80,000	52,500	60,000
02-852 Fair Value of Investment	34,283	(87,786)	-	(1,050)	(1,200)
02-855 Interest Income	34,138	28,478	33,000	33,000	33,000
Subtotal	158,916	54,498	113,000	84,450	91,800
Other Revenue					
02-302 Transfers Out*	(700,000)	-	-	-	-
02-905 Sales of Assets	(9,946)	-	-	-	-
02-910 Miscellaneous Revenue	176,381	142,244	200,000	150,000	150,000
02-975 Capital Contributions	(99,452)	-	-	-	-
Subtotal	(633,017)	142,244	200,000	150,000	150,000
Total Revenues	\$ 19,679,767	\$ 19,751,824	\$ 20,594,790	\$ 20,655,650	\$ 20,803,000

*Represents transfer to General Fund for construction of new City Hall.

EXPENDITURE DETAIL
ELECTRIC ADMINISTRATION
Fund 02
Department 01

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials Supplies & Services					
5521 Services-Consulting	\$ 2,418	\$ 5,582	\$ 25,000	\$ 25,000	\$ 25,000
5528 Bad Debts	27,181	28,084	35,000	30,000	30,900
5565 Travel, Meetings, Dues	103,357	109,545	213,750	225,000	225,000
5590 Insurance	86,911	111,993	138,100	135,020	135,020
5990 Public Benefit Program	210,714	301,314	320,067	400,000	400,000
Subtotal	430,581	556,518	731,917	815,020	815,920
Internal Services					
**5710 Depreciation	771,180	780,135	770,100	800,000	800,000
5750 Administration Fee	2,002,016	2,245,668	2,357,950	2,296,872	2,365,778
5760 Motor Pool Charges	225,054	309,060	268,865	257,337	500,619
Subtotal	2,998,250	3,334,863	3,396,915	3,354,209	3,666,397
**Depreciation is not a funded item.					
Debt Service					
5920 Interest Expense	87,500	-	-	-	-
Total Expenses	\$ 3,516,331	\$ 3,891,381	\$ 4,128,832	\$ 4,169,229	\$ 4,482,317

PERSONNEL SUMMARY
Authorized Classifications:
None

ELECTRIC DISTRIBUTION

Fund 02

Department 02

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 1,233,659	\$ 1,364,770	\$ 1,328,621	\$ 1,314,541	\$ 1,336,354
Benefits	312,132	776,752	861,788	698,891	763,982
Subtotal	1,545,791	2,141,522	2,190,409	2,013,432	2,100,336
Material, Supplies & Services					
5410 Utilities	8,105	8,552	9,200	9,200	9,200
5420 Telephone	6,649	6,254	6,300	6,300	6,300
5430 Alarms	420	496	840	500	500
5505 General Operating Supplies	4,645	5,162	5,500	6,000	6,000
5507 Postage & Supplies	23	11	500	500	500
5521 Service-Consulting	-	-	10,000	10,000	10,000
5526 Service-Janitorial	1,675	1,687	3,235	3,500	3,500
5527 Services-Miscellaneous	14,158	1,289	3,500	3,500	3,500
5561 Site Clean-up	3,905	3,909	5,000	5,000	5,000
5565 Travel, Meetings, Dues	1,956	7,043	7,500	7,500	7,500
5567 Training	9,539	14,276	10,000	10,000	10,000
5570 Equipment Rental Fees	651	-	1,000	1,000	1,000
5572 Small Tools and Equipment	9,407	8,823	14,000	26,500	14,000
5575 Maintenance Agreements	126,035	161,540	147,500	167,500	167,500
5576 Computer Services	4,768	849	5,000	5,000	5,000
5594 Safety	15,486	10,534	15,750	18,000	18,000
5604 Operations	159,828	170,807	290,000	290,000	290,000
5617 Maint. Sub-Stations	156,932	218,238	111,000	111,000	111,000
5620 Building Maintenance	12,514	3,673	5,000	10,000	10,000
5623 Meter Program	38,573	46,625	50,000	53,000	53,000
5624 Transmission Rebuild	2,376	38,107	5,000	5,000	5,000
Subtotal	577,645	707,875	705,825	749,000	736,500
Total Expenses	\$ 2,123,436	\$ 2,849,397	\$ 2,896,234	\$ 2,762,432	\$ 2,836,836

PERSONNEL SUMMARY

Authorized Classifications:

Electric Utilities Director	1	1	1	1	1
Electric Operations Manager	1	1	1	1	1
Asst. Electric Utilities Director	1	1	1	1	1
Electric Leadworker	2	2	2	2	2
Electric Lineman	3	3	3	3	3
Electric Troubleman	1	1	1	1	1
Line Staking Technician	1	1	1	1	1
Total FTE	10	10	10	10	10

ELECTRIC RESOURCE

Fund 02

Department 03

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Material, Supplies & Services					
5009 Distributed Generation Purchases	\$ 16,964	\$ 22,505	\$ 25,000	\$ 25,000	\$ 25,000
5420 Telephone	5,934	5,203	5,200	5,200	5,200
5505 General Operating Supplies	2,346	738	2,500	2,500	2,500
5508 Emission Purchase Passthrough (Co2)	1,713,458	1,085,600	1,080,000	1,188,000	1,306,800
5509 Power Purchase Amortization	461,450	461,450	230,725	-	-
5510 Power Purchases	4,497,263	3,770,382	5,506,000	4,675,000	4,675,000
5511 Power Purchases-Pass Through	4,887,049	5,339,508	5,857,000	6,600,000	6,600,000
5512 California Surcharge Energy Tax	56,667	57,942	55,000	55,100	55,100
5513 CV Restoration Fund	339,733	210,902	350,000	350,000	350,000
5521 Services-Consulting	34,995	66,115	93,165	100,000	100,000
5565 Travel, Meetings, & Dues	24,241	19,137	15,000	15,000	15,000
5576 Computer Services & Repairs	5,832	5,421	7,500	7,500	7,500
5605 Transmission Reservations	935,876	915,633	1,015,000	1,030,225	1,045,678
Total Expenses	\$ 12,981,808	\$ 11,960,536	\$ 14,242,090	\$ 14,053,525	\$ 14,187,778

PERSONNEL SUMMARY

Authorized Classifications:

None

ELECTRIC CAPITAL PROJECTS

Fund 02

Department 09

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Capital Outlay					
001-1400 SGIP Substation Project	\$ -	\$ -	\$ -	\$ 350,000	\$ -
002-1320 Flanagan Control Systems*	14,807	-	47,526	-	1,000,000
008-1390 2016 Fire Damage	-	38,663	-	-	-
002-1390 Keswick-Knauf Reconductoring	-	-	-	1,000,000	-
002-1400 CVS Upgrade	-	-	-	114,000	-
004-1390 Relays in Knauf and CV Substations*	-	-	500,000	-	500,000
007-1320 Distribution System Replacements	-	-	-	25,000	-
007-1311 Inspection Software*	-	-	-	10,000	-
010-1390 SMART Meter Replcmnt (Public Benefit)	-	-	-	990,000	-
013-1320 Interstate 5 URD Crossings*	-	-	200,000	-	200,000
014-1320 Fiber Communications	-	-	30,000	-	-
021-1390 Facilities Upgrade (Public Benefit)	-	-	100,000	-	-
029-1390 Distribution System Modernize	-	-	-	17,000	-
037-1320 Knauf Battery Replacement*	-	-	-	16,000	-
047-1390 Twin Lakes Entrance*	-	-	100,000	-	100,000
050-1320 Twin Lakes Secondary*	-	-	100,000	-	100,000
052-1320 WWTP- Genset	-	-	500,000	-	-
055-1320 HVAC - City Hall	-	-	77,933	-	-
Total Capital Outlay	\$ 14,807	\$ 38,663	\$ 1,655,459	\$ 2,522,000	\$ 1,900,000

*These projects are capital project rollovers from previously budgeted years.

PERSONNEL SUMMARY

Authorized Classifications:

None

TOTAL ELECTRIC ENTERPRISE	\$ 18,636,382	\$ 18,739,977	\$ 22,922,615	\$ 23,507,186	\$ 23,406,931
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TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Wastewater Utility

Program Description:

Administrative charges (03-01) for the Wastewater System Utility include expenses such as permits, insurance, depreciation, administrative fees, Motor Pool, and debt expense. Wastewater Treatment and Reclamation (03-02) is responsible for processing the City's wastewater to meet state health standards and to provide reclaimed water for industrial and agriculture/landscaping uses. Wastewater Collection (03-03) provides all types of maintenance, installation, operation, and repair of approximately 54 miles of gravity sewer, 4 miles of force mains, and 6 lift stations located throughout the city. Capital Outlay (03-09) provides for the funding of capital improvements and capital replacement of materials and equipment at the Wastewater Treatment Plant and in the Wastewater Collection System.

Objectives:

- Complete treatment plant upgrade project.
- Renew / negotiate NPDES permit for the treatment plant with State Water Quality Control Board.
- Ongoing equipment maintenance program.
- Ongoing sludge disposal program to properly dispose of sludge waste to landfill.
- Continue implementation of the City's State mandated Sewer System Management Plan.
- Infiltration and inflow reduction program.
- Complete force main replacement design project.
- Continue to catalog utility assets in the City's Geographic Information System (GIS).

Budget Impacts:

- **Personnel:** 4 FTE
- **Operation and Maintenance:** No significant changes
- **Capital Outlay:** See Capital Outlay (03-09)

WASTEWATER ENTERPRISE FUND

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	2,760,111	4,201,375
**Estimated Revenues, for Fiscal Year	3,399,869	3,399,869
Operating Transfers In	230,744	230,744
Operating Transfers Out	-	-
*Estimated Expenditures, for Fiscal Year	2,189,349	3,287,452
Restricted Funds, End of Year	-	-
Estimated Funds Available, End of Year	\$ 4,201,375	\$ 4,544,536

*Add back depreciation and prior year budget rollovers

**Remove debt proceeds on capital outlay

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services	\$ 2,790,033	\$ 2,865,234	\$ 3,034,250	\$ 3,161,725	\$ 3,161,725
Revenue from Use of Money	49,017	6,080	7,400	7,400	7,400
Other Revenue	(330,687)	360,128	226,400	21,230,744	230,744
Total Revenues	2,508,363	3,231,442	3,268,050	24,399,869	3,399,869

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Wastewater Administration	997,898	1,064,975	1,107,125	1,163,313	1,379,108
Wastewater Treatment	602,626	771,895	851,437	888,542	994,413
Wastewater Collection	610,140	550,237	682,126	707,494	733,931
Wastewater Capital*	268,931	77,847	22,691,010	-	950,000
Total Expenditures	\$ 2,479,595	\$ 2,464,954	\$ 25,331,698	\$ 2,759,349	\$ 4,057,452

*Does not include rollovers.

**REVENUE DETAIL
WASTEWATER ENTERPRISE
Fund 03**

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services					
03-702 Sales-Utilities	\$ 2,777,525	\$ 2,855,980	\$ 3,024,250	\$ 3,154,225	\$ 3,154,225
03-703 Sales-Reclaimed Water	11,962	8,057	8,500	6,000	6,000
03-705 Liftstation Surcharge	-	(215)	-	-	-
03-720 Service Connection Fees	546	1,412	1,500	1,500	1,500
Subtotal	2,790,033	2,865,234	3,034,250	3,161,725	3,161,725
Revenue from Use of Money & Property					
03-851 Interest on Investments	36,515	37,796	6,000	6,000	6,000
03-852 Fair Value of Investments	11,942	(32,466)	-	-	-
03-865 Pasture Rent	560	750	1,400	1,400	1,400
Subtotal	49,017	6,080	7,400	7,400	7,400
Other Revenue					
03-301 Transfers In	125,000	360,095	226,400	230,744	230,744
03-302 Transfers Out*	(450,000)	-	-	-	-
03-910 Miscellaneous Revenue	(5,687)	33	-	-	-
03-971 Other Financing Sources	-	-	-	21,000,000	-
Subtotal	(330,687)	360,128	226,400	21,230,744	230,744
Total Revenues	\$ 2,508,363	\$ 3,231,442	\$ 3,268,050	\$ 24,399,869	\$ 3,399,869

*Represents transfer to General Fund for construction of new City Hall.

**EXPENDITURE DETAIL
WASTEWATER ADMINISTRATION
Fund 03
Department 01**

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials Supplies & Services					
5513 Permits & Fees	\$ 17,095	\$ 18,466	\$ 20,000	\$ 15,274	\$ 15,732
5521 Consulting	-	-	-	55,657	57,327
5528 Bad Debts	11,360	6,545	10,000	14,708	15,149
5590 Insurance	33,778	39,234	45,700	41,825	41,825
Subtotal	62,233	64,245	75,700	127,464	130,033
Internal Services					
5710 Depreciation*	549,416	564,131	548,010	570,000	770,000
5750 Administration Fee	354,440	412,738	433,375	418,658	431,218
5760 Motor Pool Charges	29,848	22,287	37,007	34,131	34,566
Subtotal	933,704	999,156	1,018,392	1,022,789	1,235,784
*Depreciation is not a funded item.					
Debt Service					
5720 Interest Expense	1,961	1,574	1,700	1,500	1,500
5730 Debt Repayment - Principal	-	-	11,333	11,560	11,791
Subtotal	1,961	1,574	13,033	13,060	13,291
Total Expenses	\$ 997,898	\$ 1,064,975	\$ 1,107,125	\$ 1,163,313	\$ 1,379,108

PERSONNEL SUMMARY

Authorized Classifications:
None

WASTEWATER TREATMENT FACILITY

Fund 03

Department 02

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 247,146	\$ 279,946	\$ 291,510	\$ 310,186	\$ 386,485
Benefits	101,482	207,850	212,329	187,721	251,509
Subtotal	348,628	487,796	503,839	497,907	637,994
Material, Supplies & Services					
5410 Utilities	126,848	125,937	130,000	130,000	140,000
5420 Telephone	778	609	1,200	1,000	1,030
5430 Alarms	385	385	500	566	583
5505 General Operating Supplies	939	3,157	2,500	3,500	3,605
5511 Chemicals	27,063	53,361	60,000	55,000	56,650
5514 Lab Supplies	10,626	10,735	15,000	11,000	11,330
5521 Service-Consulting	(1,755)	4,463	10,000	70,000	20,000
5526 Service-Janitorial	1,794	2,882	3,000	3,000	3,090
5527 Service-Miscellaneous	2,907	3,254	6,500	4,000	4,120
5561 Site Clean-up	14,285	12,165	18,000	15,000	15,450
5565 Travel, Meetings, Dues	1,901	1,250	1,000	2,000	2,060
5572 Small Tools & Equipment	-	303	1,200	1,000	1,030
5576 Computer Services & Supplies	370	-	2,000	1,200	1,236
5594 Safety	1,222	2,158	1,500	2,000	2,060
5610 General Maintenance	4,297	3,634	10,000	5,000	5,150
5613 Lab Testing	42,747	45,665	45,000	50,000	51,500
5630 Equipment Maintenance	13,200	8,403	35,000	30,000	30,900
Subtotal	247,607	278,361	342,400	384,266	349,794
Internal Services					
5755 Labor Allocation	6,391	5,738	5,198	6,369	6,625
Total Expenses	\$ 602,626	\$ 771,895	\$ 851,437	\$ 888,542	\$ 994,413

PERSONNEL SUMMARY

Authorized Classifications:

Public Works Superintendent-WW	1.00	1.00	1.00	1.00	1.00
Wastewater Treatment Operator II	1.00	1.00	1.00	2.00	2.00
Wastewater Treatment Operator	1.00	1.00	1.00	1.00	1.00
Total FTE	3.00	3.00	3.00	4.00	4.00

WASTEWATER COLLECTION SYSTEM
Fund 03
Department 03

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Material, Supplies & Services					
5410 Utilities	\$ 87,454	\$ 90,995	\$ 90,000	\$ 118,798	\$ 122,362
5420 Telephone	2,198	1,645	2,200	2,263	2,331
5504 Office Supplies	409	492	1,000	500	515
5513 Permits and Fees	3,295	3,201	4,100	3,394	3,496
5521 Services-Consulting	6,691	7,494	10,000	5,000	5,150
5565 Travel, Meetings, Dues	883	612	1,000	4,526	4,662
5567 Training	1,207	2,546	3,500	4,526	4,662
5572 Small Tools & Equipment	2,368	1,711	6,000	5,000	5,150
5575 Maintenance Agreements	-	4,344	3,000	5,000	5,150
5611 Maintenance, Collection System	17,763	11,005	15,500	16,971	17,480
5614 Lift Station Maintenance	26,679	36,011	26,000	33,942	34,960
Subtotal	148,947	160,056	162,300	199,920	205,918
Internal Services					
5755 Labor Allocation	461,357	390,181	519,826	507,574	528,013
Debt Service					
5920 Interest Expense	(164)	-	-	-	-
Total Expenses	\$ 610,140	\$ 550,237	\$ 682,126	\$ 707,494	\$ 733,931

PERSONNEL SUMMARY

Authorized Classifications:
None

WASTEWATER CAPITAL PROJECTS

Fund 03

Department 09

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Capital Outlay					
001-1340 Capital Project Reserve	\$ -	\$ -	\$ -	\$ -	\$ 950,000
002-1390 Environmental Study	3,878	29,692	-	-	-
003-1370 WW Master Plan	-	48,155	-	-	-
006-1350 CCTV/Sewer Cleaing Phase I & II	265,053	-	-	-	-
007-1350 Pump Station Repairs	(22,345)	-	-	-	-
007-1390 Pine Grove Force Main Replcmt	-	-	764,596	-	-
008-1350 Pump Station #1 Replacement	22,345	-	-	-	-
009-1390 Pump Statn #3 Bypass Force Main*	-	-	500,000	500,000	-
050-1330 WWTP Design*	-	-	347,859	240,000	-
050-1340 WWTP Construction Mgmt*	-	-	978,555	960,000	-
050-1350 WWTP Construction*	-	-	20,000,000	19,189,000	-
050-1360 WWTP Financing Costs*	-	-	50,000	50,000	-
050-1370 WWTP Materials Testing*	-	-	50,000	50,000	-
Total Capital Outlay	\$ 268,931	\$ 77,847	\$ 22,691,010	\$ 20,989,000	\$ 950,000

*These projects are capital project rollovers from previously budgeted years.

PERSONNEL SUMMARY

Authorized Classifications:

None

TOTAL WASTEWATER ENTERPRISE	\$ 2,479,595	\$ 2,464,954	\$ 25,331,698	\$ 23,748,349	\$ 4,057,452
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TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Shasta Gateway Industrial Park

Program Description:

This program manages the Shasta Gateway Industrial Park to increase the industrial base within the City by recruiting quality development, increasing the tax base, and providing employment opportunities for our community. This program is managed by the City Manager's office.

Objectives:

- To wind down City involvement in the public landscaping areas.
- Continue to promote and encourage business development in the Park

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** Capital Outlay Budget (71-09)

INDUSTRIAL PARK ENTERPRISE FUND

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	597,054	562,133
Estimated Revenues for Fiscal Year	57,000	57,000
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures for Fiscal Year	91,921	92,114
Restricted Funds, End of Year	-	-
Estimated Funds Available, End of Year	\$ 562,133	\$ 527,019

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Use of Property	\$ 47,087	\$ 55,481	\$ -	\$ -	\$ -
Other Revenue	(616,890)	54,792	100,850	57,000	57,000
Total Revenues	(569,803)	110,273	100,850	57,000	57,000

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Industrial Administration	83,632	70,938	100,850	91,921	92,114
Total Expenditures	\$ 83,632	\$ 70,938	\$ 100,850	\$ 91,921	\$ 92,114

**REVENUE DETAIL
INDUSTRIAL ENTERPRISE
Fund 71**

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Use of Money or Property					
71-860 Rental Income	\$ 47,087	\$ 55,481	\$ -	\$ -	\$ -
Other Revenue					
71-301 Transfers In	-	-	46,200	-	-
71-302 Transfers Out	(446,298)	-	-	-	-
71-915 Proceeds (Loss) from Sale of Land	(226,009)	-	-	-	-
71-910 Miscellaneous Revenue	-	-	500	-	-
71-950 Assessments	49,265	47,952	48,000	50,000	50,000
71-951 Landscape Maintenance	6,152	6,840	6,150	7,000	7,000
Subtotal	(616,890)	54,792	100,850	57,000	57,000
Total Revenues	\$ (569,803)	\$ 110,273	\$ 100,850	\$ 57,000	\$ 57,000

EXPENDITURE DETAIL
INDUSTRIAL PARK
Fund 71
Department 01

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials Supplies & Services					
5410 Utilities	\$ 20,260	\$ -	\$ -	\$ -	\$ -
5521 Services-Consulting	519	334	500	700	700
5526 Services-Janitorial	263	-	-	-	-
5527 Services-Miscellaneous	7,488	7,460	5,800	7,500	7,500
5563 Utilities- Agency Support	1,072	13,811	13,000	-	-
5590 Insurance-General	1,418	434	480	1,300	1,300
5610 General Maintenance	1,584	-	-	-	-
Subtotal	32,604	22,039	19,780	9,500	9,500
Internal Services					
5750 Administration Fee	8,240	7,686	8,070	6,421	6,614
Subtotal	8,240	7,686	8,070	6,421	6,614
Debt Service					
5920 Interest Expense	42,788	41,213	43,000	41,000	41,000
5930 Debt Repayment-Principal	-	-	30,000	35,000	35,000
Subtotal	42,788	41,213	73,000	76,000	76,000
Total Expenses	\$ 83,632	\$ 70,938	\$ 100,850	\$ 91,921	\$ 92,114

PERSONNEL SUMMARY
Authorized Classifications:
None

TOTAL INDUSTRIAL PARK	\$ 83,632	\$ 70,938	\$ 100,850	\$ 91,921	\$ 92,114
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GENERAL FUND

FUND SUMMARY

	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 598,175	\$ 598,175
Funds Available, Beginning of Year	1,450,605	1,396,798
Estimated Revenues, for Fiscal Year	7,605,379	7,806,531
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year*	7,659,186	8,005,831
Restricted Funds, End of Year	598,175	598,175
Estimated Funds Available, End of Year	\$ 1,396,798	\$ 1,197,498

*Add back prior year budget rollovers

REVENUE SUMMARY

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Taxes	\$ 2,475,254	\$ 2,545,804	\$ 2,830,635	\$ 2,785,757	\$ 2,864,080
Licenses and Permits	108,238	134,205	186,400	195,900	197,900
Revenue from Other Agencies	872,576	854,905	823,500	847,500	864,300
Charges for Services	3,166,384	3,671,721	3,802,902	3,722,822	3,826,851
Fines and Forfeitures	8,277	13,839	14,550	14,400	14,400
Revenue from Use of Money	90,476	16,281	31,000	21,500	21,500
Other Revenue	2,080,824	28,648	2,508,247	2,321,307	17,500
Total Revenues	8,802,029	7,265,403	10,197,234	9,909,186	7,806,531

EXPENDITURE SUMMARY

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
City Council	33,151	38,213	41,370	39,636	39,636
City Manager	262,514	509,672	637,547	634,350	651,933
Customer Services	503,915	845,728	966,793	1,051,241	1,103,173
Finance Services	470,880	60,949	78,000	86,375	86,375
Development Services	442,780	606,712	721,294	762,859	933,271
Building Services	182,879	6,499	48,500	30,125	30,125
Central Services	545,375	564,975	1,228,799	885,681	841,464
Capital Outlay*	311,463	613,869	6,979,168	50,000	40,000
Animal Control	214,613	215,846	263,502	299,235	308,465
Parks	239,766	193,793	328,928	349,334	353,144
Public Safety Services	2,580,717	2,660,555	3,029,678	3,175,691	3,309,417
Public Services	45,503	43,986	52,997	211,159	223,588
Personnel & Labor Relations	241,669	381,380	434,879	83,500	85,240
Total Expenditures	\$ 6,202,095	\$ 6,743,407	\$ 14,813,955	\$ 7,659,186	\$ 8,005,831

*Does not include rollovers.

**REVENUE DETAIL
GENERAL FUND
Fund 05**

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Taxes					
05-401 Property Taxes-Current Sec.	\$ 649,636	\$ 662,044	\$ 675,000	\$ 688,500	\$ 705,713
05-402 Property Taxes-Current Unsec.	21,842	27,805	26,575	27,107	27,649
05-403 Prior Year Tax-Uns.	-	176	-	-	-
05-404 Property Taxes-Pr Yr-Uns.	2,101	1,340	7,500	7,650	7,803
05-405 Property Taxes-Supplemental Current	17,009	19,308	19,000	19,380	19,768
05-406 Property Tax - Post RDA	305,667	345,977	354,560	590,000	430,000
05-409 Property Taxes-ERAF Backfill	165,347	-	261,000	147,000	147,000
05-415 Document Transfer Tax	25,665	26,144	25,000	25,500	26,010
05-420 Sales & Use Tax	617,129	701,611	695,000	708,900	726,623
05-421 Sales Tax Compensation	41,279	-	-	-	-
05-425 Transient Occupancy Tax	7,691	4,525	6,000	6,000	84,000
05-430 Franchise Tax	204,991	185,455	186,000	189,720	193,514
05-630 Special Business Tax	416,897	571,419	575,000	376,000	496,000
Subtotal	2,475,254	2,545,804	2,830,635	2,785,757	2,864,080
Licenses and Permits					
05-510 Business License Tax	20,411	20,103	20,400	20,400	20,400
05-520 Animal License Tax	3,788	2,421	3,000	3,000	3,000
05-530 Building Permit	67,013	101,496	100,000	100,000	102,000
05-531 Use Permit	14,326	9,985	32,500	32,500	32,500
05-532 Pre-application Fee	2,700	200	500	-	-
05-535 Cannabis Permit Fee	-	-	30,000	40,000	40,000
Subtotal	108,238	134,205	186,400	195,900	197,900
Revenues from Other Agencies					
05-610 Homeowners Exemption	7,445	7,195	7,500	7,500	7,500
05-620 Motor Vehicle In-Lieu	784,971	807,632	816,000	840,000	856,800
05-670 State Grant - OWP	57,122	40,078	-	-	-
05-680 Grant- Other	23,038	-	-	-	-
Subtotal	872,576	854,905	823,500	847,500	864,300
Charges for Services					
05-730 Sales-Service Charges	10,095	9,780	10,000	10,000	10,000
05-731 Restoration of Service Fees	5,675	5,360	5,500	5,000	5,000
05-732 Field Notice Fees	77,215	81,641	80,000	80,000	80,000
05-733 Field Collection Fees	5,675	-	-	-	-
05-734 Return Check Fees	1,215	1,035	1,500	1,500	1,500
05-735 Landlord Agreement Fees	40	-	-	-	-
05-740 Plan Check Fees	19,217	48,459	50,000	50,000	50,000
05-745 Building Inspection Fees	-	-	500	-	-
05-746 Inspection Fees - Public Works	(2,000)	-	5,000	1,000	1,000
05-747 Misc. Employee Services Transfer	49,383	38,516	50,000	50,000	50,000
05-748 General Plan Maintenance Fee	10,454	22,137	20,000	25,000	25,000
05-749 Information Technology Fee	10,160	21,502	20,000	25,000	25,000
05-760 Park User Fees	1,505	2,597	2,500	3,000	3,000
05-765 Animal Control-Redemption/Boarding	2,024	1,170	1,700	1,700	1,700
05-766 Animal Control-Miscellaneous Fees	3,327	2,736	3,000	3,000	3,000
05-780 Administration Fees	2,924,836	3,369,716	3,538,202	3,467,622	3,571,651
05-784 Successor Agency Fees	47,563	67,072	15,000	-	-
Subtotal	3,166,384	3,671,721	3,802,902	3,722,822	3,826,851

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Fines and Forfeitures					
05-810 Vehicle Code Fines	3,217	8,901	10,000	10,000	10,000
05-811 Parking Citations	2,613	1,389	1,500	1,500	1,500
05-820 Court Fines	2,183	3,302	2,700	2,700	2,700
05-830 Citation-Animal Control	264	247	350	200	200
Subtotal	8,277	13,839	14,550	14,400	14,400
Revenue from Use of Money & Property					
05-851 Interest on Investments	61,708	69,644	25,000	20,000	20,000
05-852 Fair Value of Investments	19,917	(59,523)	-	-	-
05-857 Principal-Recapture	-	1,540	-	1,500	1,500
05-860 Rental Income	8,851	4,620	6,000	-	-
Subtotal	90,476	16,281	31,000	21,500	21,500
Other Revenue					
05-301 Transfers In	2,046,748	13,068	36,000	-	-
05-302 Transfers Out	-	-	(46,200)	-	-
05-910 Miscellaneous Revenue	2,573	1,815	10,447	10,000	10,000
05-940 Bad Debt Recoveries	10,303	2,831	500	-	-
05-955 Nuisance Abatement	21,200	10,934	7,500	7,500	7,500
05-971 Other Financing Sources*	-	-	2,500,000	2,303,807	-
Subtotal	2,080,824	28,648	2,508,247	2,321,307	17,500
Total Revenues	\$ 8,802,029	\$ 7,265,403	\$ 10,197,234	\$ 9,909,186	\$ 7,806,531



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

City Council

Program Description:

The City Council provides elected authority, leadership and direction to the City programs. The Council has a number of official responsibilities including; setting City policy, establishing City-wide goals and objectives, providing a link to City government for citizens and business, meeting with and lobbying other government agencies and business groups and supervising the City Manager and City Attorney. The Mayor and Council also appoint and serve as liaisons to the many City and County boards and commissions. Among its many responsibilities are the adoption and execution of a balanced operating and capital budget and the analysis of community problems and issues. The Council holds regular meetings each month to conduct the business of the City and to hear from Shasta Lake citizens.

Objectives:

- To supervise development and implementation of an operating budget for fiscal years 2018-2019 and 2019-2020.
- To analyze and address community problems and issues.
- Collaborate effectively to ensure public safety security for all and improve overall livability.
- To ensure safe, cost-effective and sustainable public services, facilities and utilities to meet the immediate and future needs of Shasta Lake.
- To provide high quality and effective city service and governance in a transparent, accessible and fiscally responsible manner.

Budget Impacts:

- **Personnel:** 5 Council Members
- **Operations and Maintenance:** No significant change
- **Capital Outlay:** None

*These are rollovers from previously budgeted years.

**EXPENDITURE DETAIL
CITY COUNCIL
Fund 05
Department 01**

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 18,000	\$ 18,000	\$ 29,000	\$ 18,000	\$ 18,000
Benefits	14,350	13,984	3,870	13,836	13,836
Subtotal	32,350	31,984	32,870	31,836	31,836
Materials Supplies & Services					
5505 General Operating Supplies	401	1,407	1,000	800	800
5528 Bad Debt	(5,409)	-	-	-	-
5565 Travel, Meetings, Dues	5,809	4,822	7,500	7,000	7,000
Subtotal	801	6,229	8,500	7,800	7,800
City Council	\$ 33,151	\$ 38,213	\$ 41,370	\$ 39,636	\$ 39,636

PERSONNEL SUMMARY
Authorized Classifications:
None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

City Manager

Program Description:

The City Manager's function is to serve the City Council and Community as the City's Chief Executive Officer. The City Manager provides general oversight and direction to the City as a whole both in terms of planning for the City's long-term financial and organizational health and managing the day-to-day operation of one of Shasta Lake's largest employers. The City Manager is responsible for implementing and communicating to all employees the City Council's goals and policies and managing the organization consistent with the policies of the City Council. The Manager develops and implements an approved fiscal plan based on City Council adopted policies to allocate resources for coordinated program implementation. The City Manager's office also houses the City Clerk.

The City Clerk serves as Clerk of the Council, as well as Secretary for the Redevelopment Agency, Public Financing Agency, and Housing Authority. The City's Clerk maintains City records; compiles agendas; handles legal advertising and gives notice of public hearings/meetings; prepares minutes of City Council and various boards and commissions; processes and maintains record of official documents. The City Clerk serves as Notary Public and is the Filing Officer for Campaign Disclosure Forms and Statements of Economic Interest. Helps coordinate Municipal Elections, and provides administrative support to the City Council, City Manager, and Department Heads.

Objectives:

- To assist and support City Council in implementing major goals and objectives through coordination and management of staff services.
- To deliver high quality and effective delivery of the full spectrum of city service and governance in a transparent, accessible and fiscally responsible manner.
- To prepare agenda packets and record/maintain proceeding of Council/Board meetings. Ensure that all meetings and actions are published or posted within proper time limits.
- To continue document imaging of City central file records and coordinate staff instruction.

Budget Impacts:

- **Personnel:** 4 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (05-09)

CITY MANAGER
Fund 05
Department 02

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 200,877	\$ 355,222	\$ 360,610	\$ 395,779	\$ 398,226
Benefits	57,665	142,107	186,637	208,771	230,407
Subtotal	258,542	497,329	547,247	604,550	628,633
Material, Supplies & Services					
5504 Office Supplies	-	624	500	-	-
5505 General Operating Supplies	558	1,882	800	2,000	2,000
5521 Consulting	-	3,532	8,000	7,800	7,800
5522 Election Expense	-	-	75,000	6,500	-
5565 Travel, Meetings, Dues	3,414	6,305	6,000	6,500	6,500
5567 Training	-	-	-	5,000	5,000
5568 Advertisement	-	-	-	2,000	2,000
Subtotal	3,972	12,343	90,300	29,800	23,300
City Manager*	\$ 262,514	\$ 509,672	\$ 637,547	\$ 634,350	\$ 651,933

*Includes City Clerk Department for 2016-17 and 2017-18.

PERSONNEL SUMMARY

Authorized Classifications:

City Manager	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	-	-	-	-
Comm. & Economic Dev. Manager	-	1.00	1.00	1.00	1.00
City Clerk	-	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Total FTE	2.00	4.00	4.00	4.00	4.00



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Finance and Customer Service

Program Description:

The Customer Service and Finance Department is a key support department providing services directly to the public and to all other departments and funds in the City of Shasta Lake. Like no other department, Finance serves and interacts with every fund and department, often down to the employee level. Finance is responsible for recording and reporting all financial transactions for the City, providing accurate annual statements, budgeting, accounting, payroll and benefit processing, performing internal auditing, internal service cost tracking, insurance coverage and handling of insurance claims, information technology, and human resources. Enterprise funds also benefit from utility billing and collection activities. The Department monitors revenues and expenditures as approved by the City Council. The Finance Department assists in the preparation of special reports and projects as may be required by the City Manager. Finance provides expertise to all City departments in recruiting and retaining a diverse workforce that is committed to providing quality service to our community. Through policy direction and training efforts, Finance helps reduce the risk of employment-related legal claims and work-related injuries. Finance is also responsible for a wide spectrum of information technology devices, computers/servers, telephones, and other IT project management. The City currently contracts out for technical support, data backup, security, and software updates.

The Department also serves as the primary receptionist/front counter for all of City Hall. The Customer Service front counter is the point of contact with the public for most administrative needs, utility billing payments and information, licensing, tax collections, and general information. Customer Service provides a variety of services for the City's water, electric, wastewater, and solid waste program customers. In fulfilling these services, the department is responsible for the timely and accurate reading of both water and electric meters. The repair and maintenance of the remote metering system, which includes electric and water meter wiring, shark-fin programming and deployment, monitoring for potential water leaks, power quality and outages through the Tantalus Network and responding appropriately to the situation. Dispatching field personnel to repair, initiate or terminate services; preparation, distribution and the collection of monthly utility bills; administering and collecting customer deposits; prompt response to customer inquiries and requests; resolving customer disputes; and pursuing delinquent accounts. Additionally, the Department handles all incoming cash to the City from both external and internal sources including property taxes, animal control fees, building and use permits and other miscellaneous revenues.

Objectives:

- Coordinate the receipt of utility payments for City services and other miscellaneous charges and revenues.
- Provide excellent customer service to the public.
- Ensure all employees receive an annual performance evaluation.
- Comply with Governmental Accounting Standards board policies.
- Ensure annual financial audit and biennial and mid-year budgets are completed timely.

Budget Impacts:

- **Personnel:** 7.48 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (05-09)

CUSTOMER SERVICE

Fund 05

Department 03

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 224,741	\$ 450,879	\$ 541,170	\$ 539,951	\$ 553,442
Benefits	99,084	221,940	301,623	319,790	353,531
Subtotal	323,825	672,819	842,793	859,741	906,973
Material, Supplies & Services					
5504 Office Supplies	653	1,187	2,000	-	-
5505 General Operating Supplies	565	1,733	3,000	2,000	2,000
5507 Postage & Shipping	36,127	32,958	36,000	35,000	35,000
5508 Services-Utility Bills	19,428	32,105	20,000	40,000	41,200
5527 Services-Miscellaneous	121,817	97,258	60,000	100,000	103,000
5565 Travel, Meetings, Dues	500	6,338	1,500	8,125	8,125
5567 Training	-	-	-	4,375	4,375
5594 Safety	1,000	1,330	1,500	2,000	2,500
Subtotal	180,090	172,909	124,000	191,500	196,200
Customer Service	\$ 503,915	\$ 845,728	\$ 966,793	\$ 1,051,241	\$ 1,103,173

PERSONNEL SUMMARY

Authorized Classifications:

Finance Director	0.50	0.50	0.50	0.50	0.50
Finance & Customer Service Manager	0.50	0.50	0.50	0.50	0.50
Utilities Technician	1.00	1.00	1.00	1.00	1.00
Account Clerk -Part Time	1.00	1.00	-	0.48	0.48
Account Clerk II	-	-	1.00	1.00	1.00
Meter Reader/Warehouse	1.00	1.00	1.00	1.00	1.00
Total FTE	4.00	4.00	4.00	4.48	4.48

FINANCE SERVICES

Fund 05

Department 04

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 263,328	\$ -	\$ -	\$ -	\$ -
Benefits	131,754	(4,785)	-	-	-
Subtotal	395,082	(4,785)	-	-	-
Material, Supplies & Services					
5504 Office Supplies	898	1,648	2,500	-	-
5505 General Operating Supplies	1,362	1,428	2,500	2,000	2,000
5521 Services-Consulting	18,385	6,810	8,500	10,000	10,000
5522 Payroll Service Charges	12,306	11,427	15,000	15,000	15,000
5524 Services-Auditing	40,273	41,481	42,675	50,000	50,000
5565 Travel, Meetings, Dues	2,574	2,940	6,825	5,000	5,000
5567 Training	-	-	-	4,375	4,375
Subtotal	75,798	65,734	78,000	86,375	86,375
Finance Services	\$ 470,880	\$ 60,949	\$ 78,000	\$ 86,375	\$ 86,375

PERSONNEL SUMMARY

Authorized Classifications:

Finance Director	0.50	0.50	0.50	0.50	0.50
Finance & Customer Service Manager	0.50	0.50	0.50	0.50	0.50
Accounting Technician	2.00	2.00	2.00	2.00	2.00
Total FTE	3.00	3.00	3.00	3.00	3.00



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Development Services Department

Program Description:

Development Services is responsible for current and long-range planning, building and code enforcement in the City. The Department reviews land use proposals (e.g., administrative and use permits, parcel and subdivision maps, property line adjustments, variances, design review applications, etc.) ensures compliance with federal, state and local regulations, including the City's General Plan, Zoning Code, California Subdivision Map Act, California Environmental Quality Act and National Environmental Policy Act. The Division provides direction and leadership in implementing the goals, objectives, and policies of the City as adopted by the City Council.

Building Division provides enforcement of minimum standards to safeguard life, health, property and public welfare by regulating design, construction, quality of materials, use and occupancy of all structures within the City, and strives to implement these standards in a fair and consistent manner in compliance with federal, state and local regulations. The Department is also responsible for Code Enforcement and the abatement of dangerous buildings, site conditions, and accumulations of junk and debris on private property.

Objectives:

- Provide professional land use planning services to the City Council and Planning Commission for discretionary project proposals, project environmental clearance (CEQA/NEPA), long range planning programs, and special projects.
- Provide additional staff support for Economic Development, Grant Administration, Building Division and Code Enforcement functions.
- Provide communication and direction regarding Permit Submittal Requirements.
- To ensure that construction meets all requirements of the California Building Code and related state and local codes.
- To keep accurate records of all building inspections.
- To provide quality and timely plan checks for all new construction.
- To accurately communicate building code requirements to property owners, tenants, applicants, engineers, etc.
- To complete the abatement of substandard buildings, both commercial and residential.

Budget Impacts:

- **Personnel:** 5.96 FTE in 2018/19 and 6.96 FTE in 2019/20
- **Operation and Maintenance:** Possible increase for consultants due to employee retirements
- **Capital Outlay:** See Capital Outlay Budget (05-09)

DEVELOPMENT SERVICES

Fund 05

Department 05

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 270,938	\$ 377,488	\$ 412,231	\$ 484,044	\$ 582,618
Benefits	110,964	142,049	236,063	251,815	323,653
Subtotal	381,902	519,537	648,294	735,859	906,271
Material, Supplies & Services					
5504 Office Supplies	2,736	2,205	2,500	-	-
5505 General Operating Supplies	1,005	3,019	3,000	2,000	2,000
5521 Consulting*	51,361	76,616	57,000	10,000	10,000
5565 Travel, Meetings, Dues	3,013	2,365	3,500	7,500	7,500
5567 Training	1,695	1,302	5,000	5,000	5,000
5568 Advertisement	1,068	1,668	2,000	2,500	2,500
Subtotal	60,878	87,175	73,000	27,000	27,000
Development Services	\$ 442,780	\$ 606,712	\$ 721,294	\$ 762,859	\$ 933,271

*Increase due to employee retirements.

PERSONNEL SUMMARY

Authorized Classifications:

Development Services Director	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00
Permit Center Manager	1.00	1.00	-	-	-
Associate Planner	-	-	1.00	1.00	1.00
GIS Program Coordinator	-	-	-	-	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Total FTE	3.50	3.50	3.50	3.50	4.50

BUILDING SERVICES

Fund 05

Department 06

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 92,734	\$ -	\$ -	\$ -	-
Benefits	44,076	(1,403)	-	-	-
Subtotal	136,810	(1,403)	-	-	-
Material, Supplies & Services					
5503 Building Abatement	32,129	500	39,500	15,000	15,000
5505 General Operating Supplies	1,161	2,973	2,500	2,000	2,000
5521 Services-Consulting	12,061	1,073	3,000	10,000	10,000
5565 Travel, Meetings, Dues	293	1,555	1,500	1,875	1,875
5567 Training	425	1,801	2,000	1,250	1,250
Subtotal	46,069	7,902	48,500	30,125	30,125
Building Services	\$ 182,879	\$ 6,499	\$ 48,500	\$ 30,125	\$ 30,125

PERSONNEL SUMMARY

Authorized Classifications:

Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Code Enforcement Officer-Part Time	-	-	-	0.96	0.96
Building Official	1.00	1.00	1.00	1.00	1.00
Total FTE	1.50	1.50	1.50	2.46	2.46



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Central Services

Program Description:

This program includes a number of the expenditures that cover general programs of the government. The operating costs for City Hall, Community Center, City Attorney, and general overhead expenses are examples. Program expenditures may be requisitioned by several sources, but must be approved by the City Manager prior to completion. The program is administered and monitored by the Finance Department and City Manager Department.

Objectives:

- To operate and maintain the City's website and ensure the availability of public information.
- To provide for participation in community promotions that encourages tourism and visitor activities.
- Coordinate with service clubs to ensure successful community events.
- To provide general overhead for shared City costs.

Budget Impacts:

- **Personnel:** Not applicable
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (05-09)

CENTRAL SERVICES

Fund 05

Department 08

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Benefits	\$ (1,175)	\$ (546)	\$ 550,000	\$ -	\$ -
Subtotal	(1,175)	(546)	550,000	-	-
Material, Supplies & Services					
5310 Janitorial Supplies	1,211	3,578	1,000	4,000	4,000
5410 Utilities	37,365	38,375	40,000	45,000	45,000
5420 Telephone	22,002	19,729	22,000	25,000	25,000
5430 Alarms	1,683	1,501	2,000	1,700	1,700
5504 Office Supplies	7,409	4,175	5,000	12,500	12,500
5505 General Operating Supplies	5,322	3,370	5,000	5,000	5,000
5507 Postage & Shipping	4,398	1,910	6,000	5,000	5,000
5515 Public Info Program	10,972	9,602	10,000	10,000	10,000
5516 Reimbursements Other Agencies	400	-	-	-	-
5517 Business Improvement Incentive*	-	21,648	28,352	34,291	10,000
5520 Services-Legal	75,246	64,858	57,500	60,000	60,000
5521 Services-Consulting	1,870	33,990	10,000	15,000	15,000
5524 Services-Internet	2,731	2,347	3,000	3,000	3,000
5525 Services-Computers	320	-	-	-	-
5526 Services-Janitorial	18,924	19,490	16,000	22,000	22,000
5527 Services-Miscellaneous	30,066	26,695	30,000	35,000	35,000
5528 Bad Debts	10,800	4,254	5,000	5,500	5,500
5529 Facility Rental	-	-	2,000	-	-
5560 City Celebration	-	-	-	20,000	-
5561 Public Promotions	40,709	41,111	42,000	42,000	43,500
5563 Funding Requests-Other Agencies	45,948	61,159	55,000	48,000	44,000
5565 Travel, Meetings, Dues	10,427	11,068	11,000	11,000	11,500
5568 Advertisement	-	870	1,500	1,000	1,000
5570 Equipment Rental Fees	736	-	1,500	1,500	1,500
5572 Small Tools & Equipment	41	-	500	500	500
5575 Maintenance Agreements	113,931	137,191	140,000	145,000	145,000
5576 Computer Supplies & Serv.	8,587	11,062	18,938	15,000	15,000
5590 Insurance-General	2,913	(12,745)	14,990	23,560	23,560
5594 Safety	1,110	1,273	1,000	1,200	1,200
5610 General Maintenance	1,657	780	3,500	5,000	5,000
5620 Building Maintenance	10,222	5,701	5,000	25,000	25,000
5760 Motor Pool Charges	31,402	21,759	36,017	34,673	35,115
Subtotal	498,402	534,751	573,797	656,424	610,575
Debt Service					
5920 Interest Expense	10,839	9,487	12,000	90,050	87,732
5930 Principal Repayment	-	-	68,310	100,996	103,407
Subtotal	10,839	9,487	80,310	191,046	191,139
Internal Service Charge					
5755 Labor Allocation	37,309	21,283	24,692	38,211	39,750
Central Services	\$ 545,375	\$ 564,975	\$ 1,228,799	\$ 885,681	\$ 841,464

PERSONNEL SUMMARY

Authorized Classifications:

Janitor	-	-	-	-	-
Total FTE	-	-	-	-	-



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

General Fund – Capital Outlay Projects

Program Description:

This program contains all capital outlay projects proposed for General Fund functions. In addition, special projects by their nature, objective or funding, warrant specific notice are also included in this account. The purpose for creating a special account is to ensure that the proposed expenditures are clearly identifiable and to provide a mechanism to ensure that there is performance accountability.

Objectives:

- Complete the City Hall and Community Center.
- Furnish new City Hall and Community Center.
- Upgrade city wide server to meet expected growth.

Budget Impacts:

- **Personnel:** Not applicable
- **Operation and Maintenance:** Not applicable
- **Capital Outlay:** See Capital Outlay Budget (05-09)

CAPITAL PROJECTS

Fund 05

Department 09

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Capital Outlay					
002-1390 System Software Upgrade*	\$ -	\$ -	\$ 95,000	\$ 95,000	\$ -
002-1310 City Hall Equipment & IT Equipment	-	-	-	50,000	40,000
010-1390 GASB 45 Actuarial Valuation*	7,600	-	8,400	8,400	-
031-1380 City Hall Furniture*	-	-	225,000	225,000	-
032-1380 JB Remodel Historical/Library/Chamber	284,477	47,241	285,000	-	-
033-1380 City Hall*	19,386	566,628	6,365,768	1,830,000	-
Total Capital Outlay	\$ 311,463	\$ 613,869	\$ 6,979,168	\$ 2,208,400	\$ 40,000

*Capital project rollovers.

PERSONNEL SUMMARY

Authorized Classifications:

None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Animal Control

Program Description:

The Animal Control Department carries out the California Health and Safety agenda for the public's health and animal welfare being. The Department is responsible for collecting stray animals, enforcing the City's Animal Control Ordinance, and ensuring animals are licensed and have requisite inoculations. Animal Control coordinates rabies clinics and spaying and neutering of animals. Additionally, the Department is responsible for issuing nuisance citations to local citizenry who do not abide by the City's ordinance in support of neighborly pet ownership.

Objectives:

- Provide animal control and shelter service consistent with the State's regulations and the City's desired level of service.
- Continue to enforce, educate, and issue citations on the cities and state's animal control laws, as well as parking citations.
- Coordinate with animal support groups for the placement of unwanted animals.
- Continue to provide low cost rabies clinic's to the public.
- Provide routine patrols and enforcement of City ordinances.
- Maintain City trash abatement program and various other assigned tasks using community service workers.

Budget Impacts:

- **Personnel:** 2.88 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (05-09)

ANIMAL CONTROL SERVICES

Fund 05

Department 10

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 130,109	\$ 131,689	\$ 157,804	\$ 162,424	\$ 167,147
Benefits	50,593	56,158	75,898	81,311	88,818
Subtotal	180,702	187,847	233,702	243,735	255,965
Material, Supplies & Services					
5410 Utilities	14,811	9,136	9,000	12,000	12,000
5420 Telephone	2,436	2,738	2,500	3,500	3,500
5430 Alarms	480	440	600	500	500
5504 Office Supplies	552	843	500	1,000	1,000
5505 General Operating Supplies	8,331	10,108	9,000	15,000	15,000
5515 Public Info Program	-	-	-	1,000	1,000
5522 Services-Rendering	177	-	-	-	-
5527 Services-Miscellaneous	1,197	1,426	1,000	5,000	5,000
5565 Travel, Meeting, Dues	3,028	379	3,000	5,000	5,000
5594 Safety	2,465	922	1,500	2,500	2,500
5620 Building Maintenance	434	2,007	2,700	10,000	7,000
Subtotal	33,911	27,999	29,800	55,500	52,500
Animal Control Services	\$ 214,613	\$ 215,846	\$ 263,502	\$ 299,235	\$ 308,465

PERSONNEL SUMMARY

Authorized Classifications:

Animal Control Officer Supervisor	1.00	1.00	1.00	1.00	1.00
Animal Control Officer-Part Time	1.88	1.88	1.88	1.88	1.88
Total FTE	2.88	2.88	2.88	2.88	2.88



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Park/Recreation Department

Program Description:

The Park/Recreation Department is responsible for the maintenance of all City park facilities, includes approximately forty-four acres of park grounds, tennis courts, Visitor Center and City Hall. Recreation services include the administering summer camp programs. In partnership with the Gateway Unified School District, and the Shasta Lake Garden Project, the Park Department works to help beautify the City.

Objectives:

- Administer the landscape maintenance contract for park maintenance.
- Actively explore funding to implement the Park System Master Plan.
- Administer annual summer programs.

Budget Impacts:

- **Personnel:** .96 FTE
- **Operation and Maintenance:** Landscape maintenance contract
- **Capital Outlay:** See Capital Outlay Budget (05-09)

PARK/RECREATION SERVICES

Fund 05

Department 11

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 19,214	\$ 23,053	\$ 34,000	\$ 30,000	\$ 30,000
Benefits	4,762	5,724	7,164	6,306	6,269
Subtotal	23,976	28,777	41,164	36,306	36,269
Material, Supplies & Services					
5410 Utilities	72,711	52,903	60,000	75,000	75,000
5420 Telephone	953	960	1,100	500	500
5450 Portable Toilet Rental	1,287	1,135	1,500	1,500	1,500
5505 General Operating Supplies	1,100	1,939	3,000	3,000	3,000
5517 Summer Camp	-	-	19,800	20,000	20,000
5527 Services-Miscellaneous	57,171	66,081	80,700	110,000	110,000
5610 General Maintenance	5,883	3,770	12,500	7,500	7,500
Subtotal	139,105	126,788	178,600	217,500	217,500
Internal Service Charges					
5755 Labor Allocation	76,685	38,228	109,164	95,528	99,375
Park Services	\$ 239,766	\$ 193,793	\$ 328,928	\$ 349,334	\$ 353,144

PERSONNEL SUMMARY

Authorized Classifications:

Parks-Seasonal (Part-Time)	0.96	0.96	0.96	0.96	0.96
Total FTE	0.96	0.96	0.96	0.96	0.96



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Public Safety Services

Program Description:

The Contract services agreement between the City of Shasta Lake and the Shasta County Sheriff's Offices is a year-to-year agreement. The partnership encompasses law enforcement personnel, equipment, services which include traffic enforcement. The alliance with the community, staff, and the volunteer patrol has enculturated the members providing better community services. This Contract is overseen by the City Manager Department.

Objectives:

- To provide fair and ethical law enforcement services to this community. This has been continually provided through training and education of the patrol staff and law enforcement attendance at numerous community meetings so we can better serve the City of Shasta Lake.
- To provide traffic enforcement services in order to reduce DUI's, traffic injuries and related deaths. DUI checkpoints, saturated enforcement, radar units and a children's bicycle rodeo program will accomplish this. In addition supplements P.O.S.T. traffic training will be provided to field personnel.

Budget Impacts:

- **Personnel:** N/A
- **Operation and Maintenance:** Services are contracted with Shasta County
- **Capital Outlay:** See Capital Outlay Budget (05-09)

PUBLIC SAFETY SERVICES

Fund 05

Department 13

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials Supplies & Services					
5410 Utilities	\$ 10,176	\$ 17,181	\$ 18,000	\$ 20,000	\$ 20,000
5523 Contract-Police Services	2,412,940	2,534,398	2,842,258	2,971,691	3,105,417
5526 Services-Janitorial	11,539	12,268	11,520	12,500	12,500
5527 Contracts-Miscellaneous	10,123	6,341	6,000	10,000	10,000
5596 Citizens Patrol Expenses	1,197	1,339	1,900	1,500	1,500
5620 Building Maintenance	225	3,942	5,000	10,000	10,000
5760 Motor Pool Charges	134,517	85,086	145,000	150,000	150,000
Public Safety	\$ 2,580,717	\$ 2,660,555	\$ 3,029,678	\$ 3,175,691	\$ 3,309,417

PERSONNEL SUMMARY

Authorized Classifications:

None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Public Services

Program Description:

Under the direction of the City Engineer and Assistant City Engineer, the Public Services program is dedicated to the efficient design, construction, operation, and maintenance of public works systems and programs that protect and enhance the quality of life of the citizens of Shasta Lake.

Objectives:

- Update and publish City construction standards.
- Administer the design, construction and maintenance of all Public Works and capital improvement projects.
- Oversee planning and implementation of infrastructure improvements.

Budget Impacts:

- **Personnel:** 1.25 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (05-09)

PUBLIC SERVICES

Fund 05

Department 14

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 31,479	\$ 33,116	\$ 33,501	\$ 34,938	\$ 35,985
Benefits	11,845	10,870	14,496	15,029	17,737
Subtotal	43,324	43,986	47,997	49,967	53,722
Material, Supplies & Services					
5504 Office Supplies	99	-	500	500	500
5513 Permits & Fees	115	-	-	-	-
5521 Services-Consulting	491	-	2,500	2,500	2,500
5565 Travel, Meetings, Dues	462	-	500	500	500
5567 Training	-	-	-	500	500
5576 Computer Services/Repairs	1,012	-	1,500	-	-
Subtotal	2,179	-	5,000	4,000	4,000
Intra-Government Transfer					
5755 Labor Allocation	-	-	-	157,192	165,866
Public Services	\$ 45,503	\$ 43,986	\$ 52,997	\$ 211,159	\$ 223,588

PERSONNEL SUMMARY

Authorized Classifications:

City Engineer	0.25	0.25	0.25	0.25	0.25
Assistant City Engineer	0.00	0.00	0.00	1.00	1.00
Total FTE	0.25	0.25	0.25	1.25	1.25



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Personnel & Labor Relations

Program Description:

The City's Personnel and Labor Relations program was formed to capture and monitor on-going personnel related expenses in the City's General Fund. Line items included in this department are employee training, advertising employment opportunities, retired employee medical contributions, and maintenance of personnel related procedures and laws. The program is managed by the Finance Department.

Objectives:

- To capture and monitor non-payroll employee related expenses.
- To provide five days of general management training courses for all department heads and supervisors.
- To update personnel policies and maintain policies annually.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (05-09)

PERSONNEL & LABOR RELATIONS

Fund 05

Department 15

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
5110 Insurance - Health	\$ 181,341	\$ 303,321	\$ 417,379	\$ -	\$ -
5111 OPEB Contribution	46,565	65,827	-	58,000	59,740
Subtotal	227,906	369,148	417,379	58,000	59,740
Material, Supplies & Services					
5505 General Operating Supplies	95	-	-	-	-
5521 Services-Consulting	392	2,826	5,000	5,000	5,000
5527 Services-Miscellaneous	6,850	5,689	5,000	7,500	7,500
5565 Travel, Meetings, Dues	210	-	-	500	500
5567 Training	3,607	209	5,000	7,500	7,500
5568 Advertisement	2,609	3,508	2,500	5,000	5,000
Subtotal	13,763	12,232	17,500	25,500	25,500
Personnel & Labor Relations	\$ 241,669	\$ 381,380	\$ 434,879	\$ 83,500	\$ 85,240

PERSONNEL SUMMARY

Authorized Classifications:

None - - - - -

TOTAL GENERAL FUND	\$ 6,202,095	\$ 6,743,407	\$ 14,813,955	\$ 9,813,586	\$ 8,005,831
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TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Wastewater Reclamation Facilities Assessment District

Program Description:

This fund accounts for the debt service requirements to retire an assessment on September 2, 1996, to finance the expansion of the Wastewater Treatment Plant. The original issue of \$5,645,500 consists of two components – Series A and Series B. The Series A component has principal payments ranging from \$51,000 to \$265,000, with interest payments of 4.5%. The Series B component has principal payments of \$6,500 to \$33,000, also with interest payments of 4.5%. The first payment began on September 2, 1995, and will mature on September 2, 2034. The repayment of this debt is accomplished through assessments against properties benefiting from the improvement.

Budget Impacts:

- **Personnel:** N/A
- **Operation and Maintenance:** Annual debt and interest payments.
- **Capital Outlay:** N/A

WASTEWATER TREATMENT DEBT SERVICE

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 578,741	\$ 590,741
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	251,000	251,000
Estimated Expenditures, for Fiscal Year	239,000	239,000
Restricted Funds, End of Year	590,741	602,741
Estimated Funds Available, End of Year	\$ -	\$ -

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Special Assessment	\$ 250,976	\$ 250,908	\$ 249,000	\$ 250,000	\$ 250,000
Revenue from Use of Money	1,653	3,020	1,000	1,000	1,000
Total Revenues	<u>252,629</u>	<u>253,928</u>	<u>250,000</u>	<u>251,000</u>	<u>251,000</u>

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Wastewater Treatment Debt	240,204	240,059	246,670	239,000	239,000
Total Expenditures	<u>\$ 240,204</u>	<u>\$ 240,059</u>	<u>\$ 246,670</u>	<u>\$ 239,000</u>	<u>\$ 239,000</u>

**REVENUE DETAIL
WASTEWATER TREATMENT DEBT
FUND 93**

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Special Assessment					
93-950 Sewer Assessment	\$ 250,976	\$ 250,908	\$ 249,000	\$ 250,000	\$ 250,000
Revenue from Use of Money					
93-851 Interest Income	1,653	3,020	1,000	1,000	1,000
Total Revenues	\$ 252,629	\$ 253,928	\$ 250,000	\$ 251,000	\$ 251,000

**EXPENDITURE DETAIL
WASTEWATER TREATMENT DEBT SERVICE
Fund 93
Department 01**

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Material, Supplies & Services					
5521 Services-Consulting	\$ 9,452	\$ 8,784	\$ 10,000	\$ 10,000	\$ 10,000
Debt Service					
5920 Interest Expense	133,752	129,275	131,670	120,000	115,000
5930 Debt Repayment- Principal	97,000	102,000	105,000	109,000	114,000
Subtotal	230,752	231,275	236,670	229,000	229,000
Total Expenses	\$ 240,204	\$ 240,059	\$ 246,670	\$ 239,000	\$ 239,000

PERSONNEL SUMMARY
Authorized Classifications:
None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Riddle Road Assessment Bonds

Program Description:

This fund accounts for the debt service required to retire the voter-approved assessments issued on August 7, 1989, to finance the construction costs for the Riddle Road water system. The original issue of \$64,932 has principal payments ranging from \$932 to \$4,000 and interest payments of 5.0%. The first payment began on March 2, 1990 and will mature on September 2, 2029. The repayment of this debt is accomplished through assessments against properties benefiting from the improvements.

Budget Impacts:

- **Personnel:** N/A
- **Operation and Maintenance:** Annual debt and interest payments.
- **Capital Outlay:** N/A

RIDDLE ROAD WATER BOND

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 7,288	\$ 7,488
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	3,750	3,750
Estimated Expenditures, for Fiscal Year	3,550	3,450
Restricted Funds, End of Year	7,488	7,788
Estimated Funds Available, End of Year	\$ -	\$ -

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Special Assessment	\$ 3,646	\$ 3,809	\$ 3,750	\$ 3,750	\$ 3,750
Revenue from Use of Money	(15)	(65)	-	-	-
Total Revenues	<u>3,631</u>	<u>3,744</u>	<u>3,750</u>	<u>3,750</u>	<u>3,750</u>

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Riddle Road Water Bond	3,850	3,750	3,750	3,550	3,450
Total Expenditures	<u>\$ 3,850</u>	<u>\$ 3,750</u>	<u>\$ 3,750</u>	<u>\$ 3,550</u>	<u>\$ 3,450</u>

**REVENUE DETAIL
RIDDLE ROAD WATER BOND
FUND 95**

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Special Assessment					
95-950 Sewer Assessment	\$ 3,646	\$ 3,809	\$ 3,750	\$ 3,750	\$ 3,750
Revenue from Use of Money					
95-851 Interest Income	(15)	(65)	-	-	-
Total Revenues	\$ 3,631	\$ 3,744	\$ 3,750	\$ 3,750	\$ 3,750

**EXPENDITURE DETAIL
RIDDLE ROAD WATER BOND
Fund 95
Department 01**

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Debt Service					
5920 Interest Expense	\$ 1,850	\$ 1,750	\$ 1,750	\$ 1,550	\$ 1,450
5930 Debt Repayment- Principal	2,000	2,000	2,000	2,000	2,000
Subtotal	3,850	3,750	3,750	3,550	3,450
Total Expenses	\$ 3,850	\$ 3,750	\$ 3,750	\$ 3,550	\$ 3,450

PERSONNEL SUMMARY
Authorized Classifications:
None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Davis-Grunsky Loan

Program Description:

This fund accounts for the debt service requirements to retire the voter-approved tax override issued in February 1974 to finance the construction of a water system in Summit City. The original issue of \$408,538 has principal payments ranging from \$4,207 to \$14,054 and interest payments of 2.5%. The first payment began on January 1, 1977 and will mature on July 1, 2026. The repayment of this debt is accomplished through a tax override against properties inside the improvement area.

Budget Impacts:

- **Personnel:** N/A
- **Operation and Maintenance:** Annual debt and interest payments.
- **Capital Outlay:** N/A

DAVIS-GRUNSKY ACT LOAN

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 87,755	\$ 86,037
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	11,600	11,600
Estimated Expenditures, for Fiscal Year	13,318	13,550
Restricted Funds, End of Year	86,037	84,087
Estimated Funds Available, End of Year	\$ -	\$ -

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Taxes	\$ 11,903	\$ 15,129	\$ 16,000	\$ 11,500	\$ 11,500
Revenue from Other Agencies	20	41	-	-	-
Revenue from Use of Money	255	471	100	100	100
Total Revenues	12,178	15,641	16,100	11,600	11,600

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Davis Grunsky Act Loan	10,989	13,375	13,599	13,318	13,550
Total Expenditures	\$ 10,989	\$ 13,375	\$ 13,599	\$ 13,318	\$ 13,550

REVENUE DETAIL
DAVIS-GRUNSKY ACT LOAN
Fund 98

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Taxes					
98-401 Property Tax-Curr. Sec.	\$ 11,710	\$ 15,076	\$ 16,000	\$ 11,500	\$ 11,500
98-402 Property Tax-Curr. Uns.	132	16	-	-	-
98-403 Prior Year Tax-Curr. Sec.	-	3	-	-	-
98-404 Property Tax-Pr Yr Uns.	9	10	-	-	-
98-405 Supplemental Taxes	50	14	-	-	-
98-410 Interest on Taxes	2	10	-	-	-
Subtotal	11,903	15,129	16,000	11,500	11,500
Revenue from Other Agencies					
98-610 Homeowners Exemption	20	41	-	-	-
Revenue from Use of Money					
98-851 Interest on Investments	255	471	100	100	100
Total Revenues	\$ 12,178	\$ 15,641	\$ 16,100	\$ 11,600	\$ 11,600

EXPENDITURE DETAIL
Fund 98
Department 01

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Debt Service					
5920 Interest Expense	\$ 2,329	\$ 4,498	\$ 4,500	\$ 4,000	\$ 4,000
5930 Debt Repayment- Principal	8,660	8,877	9,099	9,318	9,550
Total Expenses	\$ 10,989	\$ 13,375	\$ 13,599	\$ 13,318	\$ 13,550

PERSONNEL SUMMARY
Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2018-19 AND 2019-20**

**Water Plant Facilities Department
Capital Outlay (P&FCC)**

Program Description:

This program provides for the funding of capital improvements and capital replacement of plant for the Water Treatment Plant and Distribution Facilities with P&FCC funds.

Objectives:

- Complete capacity fee study.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** None

WATER PLANT & FACILITIES CAPACITY

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 18,123	\$ 159,713
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	150,150	150,150
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	8,560	8,817
Restricted Funds, End of Year	159,713	301,046
Estimated Funds Available End of Year	\$ -	\$ -

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Services	\$ 87,891	\$ 114,326	\$ 151,000	\$ 150,000	\$ 150,000
Revenue from Use of Money	245	258	150	150	150
Total Revenues	<u>88,136</u>	<u>114,584</u>	<u>151,150</u>	<u>150,150</u>	<u>150,150</u>

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Water Plant & Facilities Capacity	2,230	3,073	39,360	8,560	8,817
Total Expenditures	<u>\$ 2,230</u>	<u>\$ 3,073</u>	<u>\$ 39,360</u>	<u>\$ 8,560</u>	<u>\$ 8,817</u>

REVENUE DETAIL
WATER PLANT & FACILITIES
Fund 11

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services					
11-770 Plant & Facility Fees	\$ 87,891	\$ 114,326	\$ 151,000	\$ 150,000	\$ 150,000
Revenue from Use of Money					
11-851 Interest Income	245	258	150	150	150
Other Revenue					
11-302 Transfers Out	(85,000)	(120,000)	(100,000)	-	-
Total Revenues	\$ 3,136	\$ (5,416)	\$ 51,150	\$ 150,150	\$ 150,150

EXPENDITURE DETAIL
Fund 11
Department 01

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Internal Service Charge					
5750 Administration Fee	\$ 2,230	\$ 3,073	\$ 3,227	\$ 8,560	\$ 8,817
Capital Outlay					
001-1380 Water Modeling Study Cannabis	-	-	25,000	-	-
003-1390 Water Feasability Study	-	-	11,133	-	-
Subtotal	-	-	36,133	-	-
Total Expenses	\$ 2,230	\$ 3,073	\$ 39,360	\$ 8,560	\$ 8,817

PERSONNEL SUMMARY
Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2018-19 AND 2019-20**

**Electric Plant and Facilities Department
Capital Outlay (P&FCC)**

Program Description:

This program provides for the funding of capital improvements and capital replacement of plant for the City Electric Department with P&FCC funds.

Objectives:

- None at present.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** All requests PF&CC (22-09)

ELECTRIC PLANT & FACILITIES CAPACITY

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
	Restricted Funds, Beginning of Year	\$ 256,560
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	30,500	30,500
Estimated Expenditures, for Fiscal Year	1,739	1,791
Restricted Funds, End of Year	285,321	314,030
Estimated Funds Available End of Year	\$ -	\$ -

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services	\$ 12,367	\$ 3,795	\$ 10,000	\$ 30,000	\$ 30,000
Other Revenue	760	1,383	500	500	500
Total Revenues	13,127	5,178	10,500	30,500	30,500

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Electric Plant & Facilities Capacity	5,750	644	675	1,739	1,791
Total Expenditures	\$ 5,750	\$ 644	\$ 675	\$ 1,739	\$ 1,791

REVENUE DETAIL
ELECTRIC PLANT & FACILITIES
Fund 22

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services					
22-770 Plant & Facility Fees	\$ 12,367	\$ 3,795	\$ 10,000	\$ 30,000	\$ 30,000
Revenue from Use of Money					
22-851 Interest Income	760	1,383	500	500	500
Total Revenues	\$ 13,127	\$ 5,178	\$ 10,500	\$ 30,500	\$ 30,500

EXPENDITURE DETAIL
ELECTRIC PLANT & FACILITIES
Fund 22
Department 01/09

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Internal Service Charge-01					
5750 Administration Fee	\$ 3,320	\$ 644	\$ 675	\$ 1,739	\$ 1,791
Capital Outlay-09					
001-1400 Service Extensions	2,430	-	-	-	-
Total Expenses	\$ 5,750	\$ 644	\$ 675	\$ 1,739	\$ 1,791

PERSONNEL SUMMARY
Authorized Classifications:
None



**TWO-YEAR BUDGET
FISCAL YEARS 2018-19 AND 2019-20**

**Wastewater Plant and Facilities Department
Capital Outlay (P&FCC)**

Program Description:

This program provides for the funding of capital improvements and capital replacement of plant for the Wastewater Treatment Plant and Collection Facilities with P&FCC funds.

Objectives:

- Complete capacity fee study.
- No capital projects at present time.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** All requests PF&CC (03-09)

WASTEWATER PLANT & FACILITIES CAPACITY

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 230,458	\$ (41,960)
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	(30,244)	(30,244)
Operating Transfers In	-	-
Operating Transfers Out	230,744	230,744
Estimated Expenditures, for Fiscal Year	11,430	11,773
Restricted Funds, End of Year	(41,960)	(314,721)
Estimated Funds Available End of Year	\$ -	\$ -

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Services	\$ 62,172	\$ 141,278	\$ 199,000	\$ 199,000	\$ 199,000
Revenue from Use of Money	(122,804)	(355,774)	(224,900)	(229,244)	(229,244)
Total Revenues	(60,632)	(214,496)	(25,900)	(30,244)	(30,244)

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Wastewater Plant & Facilities Capacity	-	-	15,670	11,430	11,773
Total Expenditures	\$ -	\$ -	\$ 15,670	\$ 11,430	\$ 11,773

**REVENUE DETAIL
WASTEWATER PLANT & FACILITIES
Fund 33**

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services					
33-770 Plant & Facility Fees	\$ 57,307	\$ 135,676	\$ 190,000	\$ 190,000	\$ 190,000
33-771 Trunk Capacity Charge	4,865	5,602	9,000	9,000	9,000
Subtotal	62,172	141,278	199,000	199,000	199,000
Revenue from Use of Money					
33-302 Transfers Out	(125,000)	(360,095)	(226,400)	(230,744)	(230,744)
33-851 Interest on Investments	2,196	4,321	1,500	1,500	1,500
Subtotal	(122,804)	(355,774)	(224,900)	(229,244)	(229,244)
Total Revenues	\$ (60,632)	\$ (214,496)	\$ (25,900)	\$ (30,244)	\$ (30,244)

**EXPENDITURE DETAIL
WASTEWATER PLANT & FACILITIES
Fund 33
Department 01/09**

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Internal Service Charge					
5750 Administration Fee	-	-	4,537	11,430	11,773
Capital Outlay					
003-1390 Wastewater Feasibility	-	-	11,133	-	-
Total Expenses	\$ -	\$ -	\$ 15,670	\$ 11,430	\$ 11,773

PERSONNEL SUMMARY
Authorized Classifications:
None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Parks Plant and Facilities Department (P&FCC)

Program Description:

This program provides for the funding of capital improvements and capital replacement of plant facilities for the City Parks System with P&FCC funds.

Objectives:

- Develop park improvement plans.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (44-09)

PARKS PLANT & FACILITIES CAPACITY

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
	Restricted Funds, Beginning of Year	\$ 175,647
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	50,500	50,500
Estimated Expenditures, for Fiscal Year	2,879	2,965
Restricted Funds, End of Year	223,268	270,803
Estimated Funds Available End of Year	\$ -	\$ -

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services	\$ 29,266	\$ 33,649	\$ 14,000	\$ 50,000	\$ 50,000
Other Revenue	390	835	150	500	500
Total Revenues	29,656	34,484	14,150	50,500	50,500

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Parks Plant & Facilities Capacity	586	1,848	1,940	2,879	2,965
Total Expenditures	\$ 586	\$ 1,848	\$ 1,940	\$ 2,879	\$ 2,965

REVENUE DETAIL
PARKS PLANT & FACILITIES
Fund 44

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services					
44-320 Transfers Out	\$ -	\$ -	\$(36,000)	\$ -	\$ -
44-770 Plant & Facility Fees	29,266	33,649	50,000	50,000	50,000
Subtotal	29,266	33,649	14,000	50,000	50,000
Revenue from Use of Money					
44-851 Interest on Investments	390	835	150	500	500
Total Revenues	\$ 29,656	\$ 34,484	\$ 14,150	\$ 50,500	\$ 50,500

EXPENDITURE DETAIL
PARKS PLANT & FACILITIES
Fund 44
Department 01/09

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Internal Service Charge					
5750 Administration Fee	\$ 586	\$ 1,848	\$ 1,940	\$ 2,879	\$ 2,965
Total Expenses	\$ 586	\$ 1,848	\$ 1,940	\$ 2,879	\$ 2,965

PERSONNEL SUMMARY
Authorized Classifications:
None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Transportation / Trafficway Fund

Program Description:

This program provides for the funding of capital improvements and maintenance activities of the sixty miles of paved streets for the City's transportation system. The fund is managed by the Public Works Department

Objectives:

- Maintenance of sixty-two miles of paved streets.

Budget Impacts:

- | | |
|-----------------------------|---|
| • Personnel: | None |
| • Operation and Maintenance | None |
| • Capital Outlay: | Pavement overlay projects will be completed as funding becomes available. |

TRANSPORTATION/TRAFFICWAY FUND

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 1,082,597	\$ 17,107
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	1,081,857	1,081,857
Estimated Expenditures, for Fiscal Year	2,147,347	993,513
Restricted Funds, End of Year	17,107	105,451
Estimated Funds Available End of Year	\$ -	\$ -

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Other Agencies	\$ 1,013,208	\$ 816,049	\$ 807,315	\$ 1,048,857	\$ 1,048,857
Charges for Current Services	22,965	26,441	30,000	30,000	30,000
Revenue from Use of Money	8,408	11,987	5,500	3,000	3,000
Total Revenues	1,044,581	854,477	842,815	1,081,857	1,081,857

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Transportation/Trafficway	1,337,827	1,038,600	1,818,724	2,147,347	993,513
Total Expenditures	\$ 1,337,827	\$ 1,038,600	\$ 1,818,724	\$ 2,147,347	\$ 993,513

**REVENUE DETAIL
TRANSPORTATION/TRAFFICWAY FUND
FUND 15/16**

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Other Agencies					
16-650 TDA Funds	\$ 561,832	\$ 531,106	\$ 432,000	\$ 597,000	\$ 597,000
15-639 Streets & Highways 2103	52,212	28,086	40,000	79,625	79,625
15-640 Streets & Highways 2105	69,587	55,927	60,480	59,795	59,795
15-641 Streets & Highways 2106	52,461	53,997	50,785	50,972	50,972
15-642 Streets & Highways 2107	74,307	74,965	74,150	74,188	74,188
15-643 Streets & Highways 2107.5	3,000	3,000	3,000	3,000	3,000
15-644 Streets & Highways Govenor Add'l	-	-	53,900	11,807	11,807
15-645 SB-1 Road Maintenance & Rehab	-	-	-	172,470	172,470
15-655 Exchange Funds	130,453	-	-	-	-
15-671 State Grant - Cal Trans	-	2,172	-	-	-
16-680 Grant - Other	69,356	66,796	93,000	-	-
Subtotal	1,013,208	816,049	807,315	1,048,857	1,048,857
Charges for Current Services					
16-742 Traffic Impact Fee	22,965	26,441	30,000	30,000	30,000
Revenue from Use of Money					
15/16-851 Interest	8,408	11,987	5,500	3,000	3,000
Total Revenues	\$ 1,044,581	\$ 854,477	\$ 842,815	\$ 1,081,857	\$ 1,081,857

EXPENDITURE DETAIL
TRANSPORTATION/TRAFFICWAY FUND
Fund 15/16
Department 01/09

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Material, Supplies & Services-01					
5785 Services-RABA	\$ 207,788	\$ 266,251	\$ 240,000	\$ 266,976	\$ 274,985
Subtotal	207,788	266,251	240,000	266,976	274,985
Capital Outlay-09					
001-1315 Street Maintenance Project	423,892	572,096	611,148	573,170	596,250
001-1316 Pavement Striping	-	34,699	50,000	75,000	75,000
002-1315 Street Lighting	44,650	39,391	45,000	46,125	47,278
002-1370 Cascade Blvd Project RD	-	9,924	490,076	490,076	-
003-1315 TBD by City Engineer-Project	-	-	-	400,000	-
004-1315 TIF Road Project	-	-	-	200,000	-
007-1320 Ashby Road Reconstruction	661,497	108,889	-	-	-
008-1315 Moody Creek Bridge Rehab*	-	1,226	302,500	85,000	-
009-1320 Main St Storm Drain Repair	-	-	80,000	-	-
011-1390 Pine Grove Bridge Deck Overlay*	-	6,124	-	11,000	-
Subtotal	1,130,039	772,349	1,578,724	1,880,371	718,528
Total Expenses	\$ 1,337,827	\$ 1,038,600	\$ 1,818,724	\$ 2,147,347	\$ 993,513

*A capital project rollover.

PERSONNEL SUMMARY

Authorized Classifications:
None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

CDBG Project Fund

Program Description:

The primary federal objective of the CDBG Program is the development of viable communities by providing decent housing and a suitable living environment and by expanding economic opportunities, principally for persons of low and moderate income. “Persons of low and moderate income” are defined as families, households, and individuals whose incomes do not exceed 80 percent of the county median income, with adjustments for family or household size.

Each year the CDBG program makes funds available to eligible jurisdictions through several allocations: Community Development, Economic Development, Native American, and Planning and Technical Assistance. CDBG funds are used to benefit low income persons, aid in the prevention or elimination of slums and blight, or to meet an urgent community need that poses an immediate threat to public health and welfare. The major categories of activities include housing, public improvements or facilities, public services, and economic development. The program is managed by the Community and Economic Development Manager.

Objectives:

- To continue to apply for funding for projects approved by City Council.

Budget Impacts:

- **Personnel:** N/A
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** To be determined

CDBG PROJECT FUND

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ (24,753)	\$ (24,753)
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	-	-
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	-	-
Restricted Funds, End of Year	(24,753)	(24,753)
Estimated Funds Available End of Year	\$ -	\$ -

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Other Agencies	\$ 486,729	\$ 933,225	\$ 111,350	\$ -	\$ -
Total Revenues	<u>486,729</u>	<u>933,225</u>	<u>111,350</u>	<u>-</u>	<u>-</u>

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Projects	-	-	111,350	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,350</u>	<u>\$ -</u>	<u>\$ -</u>

REVENUE DETAIL
CDBG PROJECT FUND
Fund 23

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Other Agencies					
23-671 State Grant-CDBG	\$ 81,960	\$ 11,064	\$ -	\$ -	\$ -
23-672 State Grant-CDBG	284,329	906,232	-	-	-
23-673 Grant-Other	110,440	15,929	111,350	-	-
23-674 Beverage Recycling	10,000	-	-	-	-
Total Revenues	\$ 486,729	\$ 933,225	\$ 111,350	\$ -	\$ -

EXPENDITURE DETAIL
CDBG PROJECT FUND
Projects
Fund 23
Department 05

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Material, Supplies & Services					
001-1320 Housing Rehab Loan	\$ 93,568	\$ 53,838	\$ 111,350	\$ -	\$ -
001-1360 Public Imprvmts (WTP Dewatering)	218,059	886,236	-	-	-
002-1390 Beverage Recycling	5,000	-	-	-	-
009-1380 Water Master Plan Update	46,512	-	-	-	-
009-1390 Wastewater Master Plan Update	35,447	11,065	-	-	-
CDBG Project	\$ 398,586	\$ 951,139	\$ 111,350	\$ -	\$ -

PERSONNEL SUMMARY
Authorized Classifications:
None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

CDBG Housing Rehabilitation Fund

Program Description:

This fund includes housing and rehabilitation program projects that are to be funded by Community Development Block Grants (CDBG) and Cal Home Program provided by the state and federal government and administered by the California Department of Housing and Community Development (HCD). The grant is for the correction of health and safety issues of low and moderate income homeowners.

This project is being administered by the Community and Economic Development Manager.

Objectives:

- To maintain the existing loan portfolio.
- To continue to utilize funds for the improvement of housing stock in the City of Shasta Lake to qualified homeowners.
- To educate and inform the community of available programs to benefit homeowners of low to moderate income.

Budget Impacts:

- **Personnel:** N/A
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** None

CDBG HOUSING REHABILITATION

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 91,412	\$ 39,047
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	2,000	2,000
Estimated Expenditures, for Fiscal Year	54,365	-
Restricted Funds, End of Year	39,047	39,047
Estimated Funds Available End of Year	\$ -	\$ 2,000

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from Use of Money	(225)	(4,133)	-	2,000	2,000
Total Revenues	(225)	(4,133)	-	2,000	2,000

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
CDBG Housing Rehabilitation	-	22,440	54,365	54,365	-
Total Expenditures	\$ -	\$ 22,440	\$ 54,365	\$ 54,365	\$ -

REVENUE DETAIL
CDBG HOUSING REHABILITATION
Fund 24/27/29

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Use of Money					
24/27/29-301 Transfers In	\$ 450	\$ -	\$ -	\$ -	\$ -
24/27/29-302 Transfers Out	(900)	(5,088)	-	-	-
24/27/29-851 Interest on Investments	-	346	-	-	-
24/27/29-855 Interest Income	225	609	-	1,000	1,000
24/27/29-856 Principal Income	-	-	-	1,000	1,000
Subtotal	(225)	(4,133)	-	2,000	2,000
Total Revenues	\$ (225)	\$ (4,133)	\$ -	\$ 2,000	\$ 2,000

EXPENDITURE DETAIL
CDBG HOUSING REHABILITATION
Fund 24/27/29
Department 01

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials, Supplies & Services					
5755/5756 Labor-Administration	\$ -	\$ 3,500	\$ -	\$ 54,365	\$ -
5528 Bad Debt	-	18,940	-	-	-
Subtotal	-	22,440	-	54,365	-
Capital Outlay					
5781 Deferred Loans	-	-	54,365	-	-
Total Expenses	\$ -	\$ 22,440	\$ 54,365	\$ 54,365	\$ -

PERSONNEL SUMMARY
 Authorized Classifications:
 None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

HOME Grant

Program Description:

This fund was established in Fiscal Year 1999-00. It includes Homebuyer's Program Assistance and when available, owner occupied rehabilitation program projects that are to be funded by Home program funds provided by the federal government and administered by the California Department of Housing and Community Development (HCD). This grant is for the purpose of homebuyer assistance and housing rehabilitation. It is managed by the Community and Economic Development Manager.

Objectives:

- First Time Homebuyer Program Assistance Program.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** None

CDBG HOME PROGRAM

FUND SUMMARY	Council	Council
	Approved FY 2018-19	Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 3,959,679	\$ 3,959,679
Funds Available, Beginning of Year	-	12,110
Estimated Revenues, for Fiscal Year	525,000	75,000
Estimated Expenditures, for Fiscal Year	512,890	40,000
Restricted Funds, End of Year	3,959,679	3,959,679
Estimated Funds Available End of Year	\$ 12,110	\$ 47,110

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Other Agencies	\$ -	\$ -	\$ 105,500	\$ 525,000	\$ 75,000
Total Revenues	-	-	105,500	525,000	75,000

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
CDBG Housing Rehabilitation	44,678	80	586,890	512,890	40,000
Total Expenditures	\$ 44,678	\$ 80	\$ 586,890	\$ 512,890	\$ 40,000

REVENUE DETAIL
CDBG HOME PROGRAM
Fund 30

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Other Agencies					
30-671 State Grant-CDBG	\$ -	\$ -	\$ 40,500	\$ 450,000	\$ -
30-856 Principal Income	-	-	65,000	75,000	75,000
Total Revenues	\$ -	\$ -	\$ 105,500	\$ 525,000	\$ 75,000

EXPENDITURE DETAIL
CDBG HOME PROGRAM
Fund 30
Department 01

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials, Supplies & Services					
5521 Consulting	\$ 145	\$ 80	\$ 1,000	\$ -	\$ -
5728 Bad Debt	44,533	-	65,000	40,000	40,000
5757 General Administration	-	-	-	11,250	-
5758 Activity Delivery	-	-	-	28,518	-
Subtotal	44,678	80	66,000	79,768	40,000
Capital Outlay					
5780 Loans - DAP	-	-	520,890	433,122	-
Total Expenses	\$ 44,678	\$ 80	\$ 586,890	\$ 512,890	\$ 40,000

PERSONNEL SUMMARY
Authorized Classifications:
None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Supplemental Law Enforcement

Program Description:

The City of Shasta Lake received moneys allocated by the State of California for Supplemental Law Enforcement Services (SLESF). These funds are governed by Section 30062 of the California Government Code and under this section all funds shall be expended exclusively to provide front line law enforcement services. In addition, these funds may only be used to supplement existing services.

Objectives:

- Program funds are currently being used to partially fund a Traffic Officer.

Budget Impacts:

- **Personnel:** Contract with Shasta County
- **Operations and Maintenance:** N/A
- **Capital Outlay:** None

SUPPLEMENTAL LAW ENFORCEMENT FUND (SLESF)

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 240	\$ 240
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	100,000	100,000
Estimated Expenditures, for Fiscal Year	100,000	100,000
Restricted Funds, End of Year	240	240
Estimated Funds Available End of Year	\$ -	\$ -

REVENUE SUMMARY

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Intergovernmental Revenue	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

EXPENDITURE SUMMARY

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
SLESF	100,000	100,000	100,000	100,000	100,000
Total Expenditures	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

REVENUE DETAIL

SLESF

Fund 10

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Intergovernmental Revenues					
10-672 State Grant - COPS	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total SLESF	100,000	100,000	100,000	100,000	100,000

EXPENDITURE DETAIL

Fund 10

Department 01/09

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
5010 Salaries-Regular	100,000	100,000	100,000	100,000	100,000
Total Expenses	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

PERSONNEL SUMMARY

Authorized Classifications:

Traffic Officer	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00	1.00



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Housing Authority (Successor Agency of the Former RDA Low and Moderate Income Fund)

Program Description:

On January 9, 2012, the City of Shasta Lake Housing Authority resolved to become the Successor Agency to the former Redevelopment Agency Low and Moderate Housing Funds which was dissolved with all redevelopment agencies on February 1, 2012 pursuant to the California Health and Safety Code as amended by Assembly Bill x1 26 (“ABx1 26”). Under ABx1 26, the Successor Agency, by operation of law, receives all assets, properties, contracts, leases, books and records, buildings, and equipment of the former Redevelopment Agency. The purpose of the Housing Authority is to increase, improve, and preserve the community’s supply of low and moderate- income housing.

Objectives:

With the State of California’s elimination of the RDA L&M fund. The City of Shasta Lake Housing programs and projects will seek funding from HOME, CalHOME, CDBG, or any other funding source to provide affordable housing opportunities. Projects previously funded with RDA L&M Funds include: Affordable Housing Development Subsidies, First Time Homebuyer Assistance, Owner Occupied Rehab, Paint Rebate, Code Enforcement, and Relocation Assistance are eliminated under the Housing Authority (formally the RDA Low and Moderate Fund).

- Maintain the existing loan portfolio for the former RDA L&M loans
- Maintain the assets, including property of the Housing Authority
- Work with VRDC on Shasta Lake Veterans Village
- Work on securing funding for Black Canyon property for affordable housing

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** Administration of programs performed by Housing Authority
- **Capital Outlay:** See Capital Outlay budget (63-09)

SHASTA LAKE HOUSING AUTHORITY

FUND SUMMARY

	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ 1,082,597	\$ 1,052,597
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	-	-
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	30,000	1,500
Restricted Funds, End of Year	1,052,597	1,051,097
Estimated Funds Available End of Year	\$ -	\$ -

REVENUE SUMMARY

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Use of Money	\$ -	\$ 5,315	\$ 100,000	\$ -	\$ -
Other Revenue	-	-	-	-	-
Total Revenues	-	5,315	100,000	-	-

EXPENDITURE SUMMARY

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Low and Moderate	-	46,381	173,154	30,000	1,500
Total Expenditures	\$ -	\$ 46,381	\$ 173,154	\$ 30,000	\$ 1,500

REVENUE DETAIL
SHASTA LAKE HOUSING AUTHORITY
Fund 63

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Use of Money					
63-851 Interest Earnings	\$ -	\$ 870	\$ -	\$ -	\$ -
63-855 Interest Income	-	4,445	-	-	-
63-856 Principal Income	-	-	100,000	-	-
Total Revenues	\$ -	\$ 5,315	\$ 100,000	\$ -	\$ -

EXPENDITURE DETAIL
SHASTA LAKE HOUSING AUTHORITY
Fund 63
Department 01/09

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Material, Supplies & Services					
0000 Loan For Housing Project- Reserve	-	-	100,000	-	-
5330 Special Department Expenses	-	-	5,000	1,500	1,500
5503 Building Abatement	(2,560)	-	40,000	20,000	-
5521 Services-Consulting	1,735	-	1,500	-	-
5527 Services-Misc.	825	980	1,000	-	-
5999 Land Acquisitions	-	-	1,500	-	-
Subtotal	-	980	149,000	21,500	1,500
Capital Outlay					
002-1380 Black Canyon Housing	-	44,846	11,154	8,500	-
002-1390 Morning Star Affordable Housing	-	555	13,000	-	-
Subtotal	-	45,401	24,154	8,500	-
Total Expenses	\$ -	\$ 46,381	\$ 173,154	\$ 30,000	\$ 1,500

PERSONNEL SUMMARY
 Authorized Classifications:
 None



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Motor Pool Department

Program Description:

Motor Pool is responsible for the maintenance and repair of all City vehicles and equipment. Additional responsibilities include maintaining records of all repairs, parts utilized in this repair process and total labor hours required and record keeping associated with CHP Biannual Inspection Terminal (BIT) Program.

Objectives:

- Manage Master Vehicle Maintenance Schedule.
- Assist departments with the purchasing and outfitting of vehicles.

Budget Impacts:

- **Personnel:** 1.62 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** No capital outlay

MOTOR POOL INTERNAL SERVICE FUND

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	(154,132)	(137,311)
Estimated Revenues, for Fiscal Year	741,763	868,671
Estimated Expenditures, for Fiscal Year	724,942	821,914
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ (137,311)	\$ (90,554)

**Depreciation Not Included

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services	\$ 608,311	\$ 577,927	\$ 718,783	\$ 691,763	\$ 818,671
Other Revenue	(5,564)	34,112	610	50,000	50,000
Total Revenues	602,747	612,039	719,393	741,763	868,671

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Motor Pool	651,717	721,921	901,204	799,942	806,914
Motor Pool Capital	-	-	170,000	205,000	295,000
Total Expenditures	\$ 651,717	\$ 721,921	\$ 1,071,204	\$ 1,004,942	\$ 1,101,914

REVENUE DETAIL

MOTOR POOL INTERNAL SERVICE FUND

Fund 09

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services					
09-781 Motor Pool-Cost Transfers	\$ 608,311	\$ 577,927	\$ 718,783	\$ 691,763	\$ 818,671
Other Revenue					
09-905 Sales-Surplus Equipment	(5,564)	34,112	610	50,000	50,000
Total Revenues	\$ 602,747	\$ 612,039	\$ 719,393	\$ 741,763	\$ 868,671

MOTOR POOL CAPITAL PROJECTS

Fund 09

Department 09

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Capital Outlay					
001-1400 Vehicle Replacement	\$ -	\$ -	\$ 125,000	\$ 155,000	\$ 245,000
001-1500 Police Vehicle Replacement	-	-	45,000	50,000	50,000
Total Capital Outlay	-	-	170,000	205,000	295,000

PERSONNEL SUMMARY

Authorized Classifications:

None

Motor Pool	\$ 651,717	\$ 721,921	\$ 1,071,204	\$ 1,004,942	\$ 1,101,914
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EXPENDITURE DETAIL
MOTOR POOL
Fund 09
Department 10

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 73,539	\$ 71,499	\$ 96,832	\$ 102,401	\$ 103,505
Benefits	32,083	63,159	69,246	61,227	65,809
Subtotal	105,622	134,658	166,078	163,628	169,314
Material, Supplies & Services					
5410 Utilities	2,717	4,383	7,000	6,000	6,000
5430 Alarm	385	315	600	600	600
5505 General Operating Supplies	909	400	1,500	1,500	1,500
5527 Services-Miscellaneous	3,175	2,940	3,000	3,000	3,000
5529 Outside Repairs-Labor & Equip	23,881	27,677	25,000	3,000	3,000
5554 Repair Parts - Patrol Cars	39,096	29,178	40,000	30,000	30,000
5555 Repair Parts	71,307	56,951	60,000	40,000	40,000
5556 Fuel Purchases	57,913	62,243	70,000	75,000	75,000
5557 Fuel Purchases - Patrol Cars	49,959	47,953	55,000	70,000	70,000
5558 Contracted Repairs	-	-	1,000	60,000	60,000
5561 Site Clean-up	-	-	2,500	-	-
5567 Training	45	-	-	1,500	1,500
5572 Small Tools & Equipment	2,619	889	500	2,500	2,500
5575 Maintenance Agreements	8,495	11,931	5,000	6,500	6,500
5590 Insurance	6,044	4,206	6,530	6,105	6,105
5594 Safety	1,051	1,047	1,000	1,200	1,200
5620 Building Maintenance	-	-	500	5,000	5,000
5910 Vehicle Lease Payments	-	-	28,485	-	-
5920 Interest Expense	2,700	746	500	500	500
5930 Debt Principal	-	-	3,116	3,179	3,243
Subtotal	270,296	250,859	311,231	315,584	315,648
Internal Service Charges					
5710 Depreciation*	235,269	278,409	363,000	280,000	280,000
5750 Administration Fees	40,530	57,995	60,895	40,730	41,952
Subtotal	275,799	336,404	423,895	320,730	321,952
*Depreciation is not a funded item.					
Total Expenses	\$ 651,717	\$ 721,921	\$ 901,204	\$ 799,942	\$ 806,914

PERSONNEL SUMMARY

Authorized Classifications:

Motor Pool Assistant-Part Time	0.48	0.48	0.48	0.62	0.62
Senior Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Total FTE	1.48	1.48	1.48	1.62	1.62



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Public Works Department

Program Description:

The Public Works Department is responsible for maintenance of the sixty-two miles of paved streets throughout the City, as well as installation and maintenance of all street name and regulatory signs placed in the street right-of-way. Additional functions include administration and maintenance of the storm water management program, vegetation control, snow removal, completion of engineering of traffic surveys, and traffic control for all major community events. Public Works also works in the water and wastewater utilities with repair and maintenance operations.

Objectives:

- Administration and maintenance of Storm Water Management Program.
- Respond to requests for pavement repairs.
- Maintain vegetation control on major streets.
- Install and maintain street name and regulatory signs.
- Assist with repairs to Water and Waset Water infrastructure.

Budget Impacts:

- **Personnel:** 10.75 FTE
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** All capital requests are located in 17-09

PUBLIC WORKS INTERNAL SERVICE FUND

FUND SUMMARY	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	(437,951)	(467,078)
Estimated Revenues, for Fiscal Year	2,102,013	2,188,979
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	2,131,140	2,218,852
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ (467,078)	\$ (496,951)

**Depreciation Not Included

REVENUE SUMMARY	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services	\$ 1,531,779	\$ 1,619,178	\$ 1,978,589	\$ 2,101,513	\$ 2,188,479
Other Revenue	170	510	500	500	500
Total Revenues	1,531,949	1,619,688	1,979,089	2,102,013	2,188,979

EXPENDITURE SUMMARY	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Public Works	1,404,384	1,716,987	2,027,634	2,138,840	2,226,552
Total Expenditures	\$ 1,404,384	\$ 1,716,987	\$ 2,027,634	\$ 2,138,840	\$ 2,226,552

**REVENUE DETAIL
PUBLIC WORKS
Fund 17**

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Charges for Current Services					
17-782 Public Works-Cost Transfers	\$ 1,531,779	\$ 1,619,178	\$ 1,978,589	\$ 2,101,513	\$ 2,188,479
Other Revenue					
17-910 Miscellaneous Revenue	170	510	500	500	500
Total Revenues	\$ 1,531,949	\$ 1,619,688	\$ 1,979,089	\$ 2,102,013	\$ 2,188,979

EXPENDITURE DETAIL
PUBLIC WORKS
Fund 17
Department 01

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Personnel Costs					
Salaries	\$ 724,571	\$ 744,114	\$ 787,028	\$ 933,849	\$ 951,850
Benefits	261,928	555,504	668,142	632,980	694,484
Subtotal	986,499	1,299,618	1,455,170	1,566,829	1,646,334
Material, Supplies & Services					
5410 Utilities	11,979	9,861	11,000	12,000	12,000
5420 Telephone	4,693	4,251	4,000	4,000	4,000
5430 Alarms	840	665	1,000	750	750
5505 General Operating Supplies	6,250	6,284	5,500	7,500	7,500
5513 Permits and Fees	7,191	9,226	9,300	10,000	10,000
5521 Services-Consulting	24,598	10,945	16,000	15,000	15,000
5526 Services-Janitorial	5,195	7,181	7,200	5,000	5,000
5527 Services-Miscellaneous	7,822	16,252	13,000	25,000	25,000
5565 Travel, Meetings, Dues	434	1,102	1,000	1,000	1,000
5567 Training	465	3,430	2,500	2,500	2,500
5570 Equipment Rental Fees	1,910	3,684	9,000	2,500	2,500
5572 Small Tools & Equipment	5,048	6,607	7,000	7,000	7,000
5573 Signs	4,954	8,013	11,500	7,500	7,500
5575 Maintenance Agreements	-	2,844	3,000	11,000	11,000
5590 Insurance	10,798	1,620	10,395	10,370	10,370
5594 Safety	4,297	6,506	6,000	5,000	5,000
5610 General Maintenance	5,029	305	5,000	7,500	7,500
5620 Building Maintenance	-	124	2,500	5,000	5,000
Subtotal	101,503	98,900	124,895	138,620	138,620
Internal Service Charges					
5710 Depreciation Expense	7,634	7,633	7,635	7,700	7,700
5750 Administration Fees	133,320	180,485	189,509	189,613	195,301
5760 Motor Pool	169,620	125,268	207,830	193,951	196,424
Subtotal	310,574	313,386	404,974	391,264	399,425
Debt Service					
5920 Interest Expense	5,808	5,083	6,000	4,800	4,100
5930 Debt Repayment-Principal	-	-	36,595	37,327	38,073
Subtotal	5,808	5,083	42,595	42,127	42,173
Total Expenses	\$ 1,404,384	\$ 1,716,987	\$ 2,027,634	\$ 2,138,840	\$ 2,226,552

PERSONNEL SUMMARY

Authorized Classifications:

City Engineer	0.75	0.75	0.75	0.75	0.75
Public Works Supervisor	1.00	1.00	1.00	1.00	1.00
Public Works Leadworker	1.00	1.00	1.00	1.00	1.00
Engineer Tech II	1.00	1.00	1.00	1.00	1.00
Equipment Operator	2.00	2.00	2.00	2.00	2.00
Maintenance Worker I & II	5.00	5.00	5.00	5.00	5.00
Total FTE	10.75	10.75	10.75	10.75	10.75



TWO-YEAR BUDGET FISCAL YEARS 2018-19 AND 2019-20

Community Facilities Districts

Program Description:

The Community Facilities District was formed in 2000 to maintain designated open space and storm water retention facilities in the Windsor Estates, Deer Creek and Hazelwood/Oakridge Estates Subdivisions.

Objectives:

- Maintain weed and sediment control in and around storm water retention facilities.
- Maintain weed control and tree care in designated open space areas within the subdivisions.
- Manage landscaping contracts.

Budget Impacts:

- **Personnel:** None
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** None

COMMUNITY FACILITIES DISTRICTS

FUND SUMMARY

	Council Approved FY 2018-19	Council Approved FY 2019-20
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	324,358	322,603
Estimated Revenues, for Fiscal Year	55,500	55,000
Estimated Expenditures, for Fiscal Year	57,255	57,255
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ 322,603	\$ 320,348

REVENUE SUMMARY

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Use of Money	\$ 56,911	\$ 59,257	\$ 55,500	\$ 55,500	\$ 55,000
Total Revenues	56,911	59,257	55,500	55,500	55,000

EXPENDITURE SUMMARY

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Community Facilities District	15,621	30,112	82,300	57,255	57,255
Total Expenditures	\$ 15,621	\$ 30,112	\$ 82,300	\$ 57,255	\$ 57,255

**REVENUE DETAIL
COMMUNITY FACILITIES DISTRICT
Fund 81**

	Actual Revenue FY 2015-16	Actual Revenue FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Revenue from Use of Money					
81-851 Interest on Investments	\$ 864	\$ 1,762	\$ 500	\$ 500	\$ -
81-950 Assessments	56,047	57,495	55,000	55,000	55,000
Total Revenues	\$ 56,911	\$ 59,257	\$ 55,500	\$ 55,500	\$ 55,000

**EXPENDITURE DETAIL
COMMUNITY FACILITIES DISTRICT #1 (WINDSOR)
Fund 81
Department 01**

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials, Supplies & Services					
5521 Consulting	\$ 2,978	\$ 1,743	\$ 2,500	\$ 2,500	\$ 2,500
5527 Services-Miscellaneous	475	17,324	21,500	15,500	15,500
Subtotal	3,453	19,067	24,000	18,000	18,000

**EXPENDITURE DETAIL
COMMUNITY FACILITIES DISTRICT #2 (WINDSOR)
Fund 81
Department 02**

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials, Supplies & Services					
5521 Consulting	\$ 2,987	\$ 1,793	\$ 2,500	\$ 2,500	\$ 2,500
5527 Services-Miscellaneous	6,762	4,791	14,500	14,500	14,500
Subtotal	9,749	6,584	17,000	17,000	17,000

**EXPENDITURE DETAIL
DRAINAGE MAINTENANCE DISTRICT (DEER CREEK)
Fund 81
Department 03**

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials, Supplies & Services					
5521 Consulting	\$ 625	\$ 582	\$ 650	\$ 1,000	\$ 1,000
5527 Services-Miscellaneous	-	277	20,000	2,000	2,000
Subtotal	625	859	20,650	3,000	3,000

**EXPENDITURE DETAIL
LANDSCAPING AND LIGHTING DISTRICT (DEER CREEK)
Fund 81
Department 04**

	Actual Expended FY 2015-16	Actual Expended FY 2016-17	Council Approved FY 2017-18	Council Approved FY 2018-19	Council Approved FY 2019-20
Materials, Supplies & Services					
5521 Consulting	\$ 625	\$ 582	\$ 650	\$ 1,000	\$ 1,000
5527 Services-Miscellaneous	1,169	3,020	20,000	18,255	18,255
Subtotal	1,794	3,602	20,650	19,255	19,255
Total Expenses	\$ 15,621	\$ 30,112	\$ 82,300	\$ 57,255	\$ 57,255

Glossary of Terms (Note: Authority Statement is included after definition, if applicable)

Appropriated Budget. The expenditure authority created by resolution that is approved by the City Council, which includes related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriation and other legally authorized Council changes. (NCGA Interpretation 10)

Basis of Accounting. The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transaction or events take place), or on a cash basis (that is, when cash is received or paid). (SGAS 11)

Comparative Data. Information from prior fiscal periods provided to enhance the analysis of financial data for the current fiscal period.

Component Unit. A legally separate organization for which the elected officials of the government are financially accountable. For example, the City of Shasta Lake and the Shasta Lake Redevelopment Agency. (SGAS 14)

Connection Fee. Fees charged to join or to extend an existing utility system.

Consistency. The principle according to which once an accounting principal or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity. (SGAC 1)

Debt Service Fund. Governmental fund type used to account for accumulation of resources for, and the payment of, general long-term debt principal and interest. (NCGA Statement 1)

Developer Fees. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g. parks, sidewalks).

Encumbrances. Commitments related to unperformed contracts for goods and services. (NCGA Statement 1)

Enterprise Fund. Propriety fund type used to report an activity for which a fee is charged to external users for goods or services. (SGAS 34)

Fiduciary Fund. Funds used 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. (SGAS 34)

Final Amended Budget. Term used in connection with budgetary reporting. The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable to the fiscal year. (SGAS 34)

Financial Reporting Entity. A primary government, organizations for which the primary government is financial accountable, and other organizations for which the nature and significance

of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Financial Resources. Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash.

Fiscal Accountability. The responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year). (SGAS 34)

Fixed Budget. Budgets that embody estimates of specific (fixed) dollar amounts. (NCGA Statement 1)

Flexible Budget. Budgets that embody dollar estimates that vary according to demand for the goods or services provided. (NCGA Statement 1)

Function. A group of related activities aimed at accomplishing a major service for which a government is responsible (e.g. public safety).

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are separated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. (NCGA Statement 1)

Fund Balance. The difference between assets and liabilities reported in a governmental fund.

Fund Classifications. One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.

General Fund. The general fund is one of five governmental fund types and typically services as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund. (NCGA Statement 1)

Generally Accepted Accounting Principles (GAAP). The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of

GAAP for state and local government are set forth by SAS No. 60, the *Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report.*

Governmental Funds. Funds generally used 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 permanent fund.

Internal Financial Reporting. Financial reporting specifically designed to meet the needs of management.

Internal Service Funds. Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the City and its component units, or to other governments, on a cost-reimbursement basis. (SGAS 34)

Legal Level of Budgetary Control. The level at which a government's management may not reallocate resources without special approval from the City Council.

Original Budget. The first complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized Council changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. (SGAS 34)

Proprietary Funds. Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Reserved (Restricted) Fund Balance. The portion of a governmental fund's net assets that is not available for appropriation.

Restricted Assets/Funds. Assets whose use is subject to constraints that are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of the other governments or (b) imposed by law through constitutional provisions or enabling legislation. (SGAS 34)

Rollover Funds. Funds that were adopted in a previous year budget (spending plan) into the current fiscal period for spending. This is a result of not completing a project in the year it was budgeted.

Special Assessment. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund. A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. (NCGA Statement 1)

Supplemental Appropriation. The method/process in which the City Council authorizes additional spending in a fiscal year, not included in the original budget.

Undesignated Unreserved Fund Balance. Available expendable financial resources in a government fund that are not the object of tentative management plans.

Commonly Used Acronyms

- CAFR-Comprehensive Annual Financial Report
- CDBG-Community Development Block Grant
- CMAS-California Multiple Award Schedule
- COPS-Community Oriented Policing Services
- CSMFO-California Society of Municipal Finance Officers
- ERAF-Educational Revenue Augmentation Fund
- GAAFR-Governmental, Accounting, Auditing, and Financial Reporting
- GAAP-Generally accepted account principles
- GASB-Government Account Standards Board
- GFOA-Government Finance Officers Association
- HOME-Home Investment Partnership Program
- MFOA-Municipal Finance Officers Association
- MPO- Metropolitan Planning Organization
- NCGA-National Council on Governmental Accounting
- PARS-Public Agency Retirement Services
- PERS-Public Employee Retirement System
- PF&CC-Plant, Facility, and Capacity Charge
- RAWC-Redding Area Water Council
- SRTA-Shasta Regional Transportation Agency
- SCORE-Small Cities Organized Risk Effort
- SGAS-Statement on Government Accounting Standards
- SLESF-Supplemental Law Enforcement Services Funds
- TDA-Transit Development Act
- VLF-Vehicle License Fee
- USBR-United States Bureau of Reclamation
- WAPA-Western Area Power Administration

CITY OF SHASTA LAKE
2018-19 Salary & Benefit Budget
By Fund/Department

Rates:
 IBEW
 Teamsters
 Management

		(A)	(B)	(C)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	CLASS	1.01 MOU 1.030 HOURLY	MONTHLY (C / 12)	5010:5040 ANNUAL	5050 OVERTIME/ TEMP./ACCR/ CASHOUT	5150 PERS 13.439%	5210 MEDICARE (F * 1.45%)	5230 WKRS COMP 0.134851	5220 SUI (7,000 * 6.2%)	5140 LIFE & DISABILITY	5110, 5120, 5130 2,172.63 MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (C+G+N)
WATER; 01-03													
Overtime					20,000			1,397				1,397	21,397
Public Works Superintendent-Water	M	51.73	9,000	108,005	2,069	14,515	1,596	11,461	434	1,616	26,072	55,693	165,767
Senior Water Treatment Plant Operator	T	37.08	6,452	77,423	2,966	10,405	1,166	8,320	434	1,189	26,072	47,585	127,974
Water Treatment Plant Operator	T	32.16	5,596	67,150	2,573	9,024	1,011	7,216	434	911	26,072	44,668	114,390
Position Upgrade/Standby Pay			833	10,000	-	-	765	634	248	-	-	1,647	11,647
Annual Unfunded PERS						25,600						25,600	25,600
WATER TOTAL:		120.97	21,882	262,578	27,608	59,544	4,538	29,027	1,550	3,716	78,215	176,590	466,776
ELECTRIC; 02-02													
Overtime			-	-	25,000	-	363	-	-	-	-	363	25,363
Electric Utilities Director	M	87.16	15,166	181,987	3,486	24,457	2,689	4,098	434	1,836	26,072	59,587	245,060
Electric Operations Manager	M	72.65	12,640	151,685	2,906	20,385	2,242	3,416	434	1,836	26,072	54,384	208,974
Assistant Electric Director	M	72.65	12,640	151,685	2,906	20,385	2,242	3,416	434	1,836	26,072	54,384	208,974
Electric Leadworker	I	56.55	9,840	118,086	2,262	15,870	1,745	10,255	434	1,725	26,072	56,101	176,449
Electric Lineman	I	52.61	9,154	109,848	2,104	14,762	1,623	9,540	434	1,661	26,072	54,092	166,044
Electric Lineman	I	52.61	9,154	109,848	2,104	14,762	1,623	9,540	434	1,661	26,072	54,092	166,044
Electric Lineman	I	52.61	9,154	109,848	2,104	14,762	1,623	9,540	434	1,661	26,072	54,092	166,044
Electric Lineman	I	52.61	9,154	109,848	2,104	14,762	1,623	9,540	434	1,661	26,072	54,092	166,044
Electric Troublemens	I	55.06	9,581	114,968	2,202	15,451	1,699	9,984	434	1,707	26,072	55,346	172,516
Line Staking Technician	I	42.09	7,323	87,874	1,683	11,809	1,299	1,979	434	1,360	26,072	42,953	132,511
Position Upgrade/Standby Pay				20,000		2,688	290	1,737	434			5,149	25,149
Annual Unfunded PERS						126,258						126,258	126,258
ELECTRIC TOTAL:		596.59	103,806	1,265,677	48,864	296,352	19,061	73,044	4,774	16,944	260,716	670,892	1,985,432
WASTEWATER; 03-02													
Overtime			-	-	40,000	-	580	601	-	-	-	1,181	41,181
Public Works Superintendent-Wastewater	M	51.73	9,000	108,005	2,069	14,515	1,596	11,317	434	1,616	26,072	55,549	165,623
Senior WW Treatment Operator	T	37.08	6,452	77,423	2,966	10,405	1,166	8,112	434	1,189	26,072	47,378	127,767
Wastewater Treatment Operator II	T	32.16	5,596	67,150	2,573	9,024	1,011	7,036	434	1,032	26,072	44,609	114,331
Wastewater Operator In Training - Vacant	T	-	-	-	-	-	-	-	-	-	-	-	-
Position Upgrade/Standby Pay			833	10,000		1,344	765	1,048	248	-	-	3,405	13,405
Annual Unfunded PERS						25,600						25,600	25,600
WASTEWATER TOTAL:		120.97	21,882	262,578	47,608	60,888	5,118	28,113	1,550	3,837	78,215	177,720	487,907
CITY COUNCIL; 05-01													
COUNCILMEMBER		300	300	3,600	-	-	551	24	223	-	9,966	10,764	14,364
COUNCILMEMBER		300	300	3,600	-	-	551	24	223	-	-	798	4,398
COUNCILMEMBER		300	300	3,600	-	-	551	24	223	-	-	798	4,398
COUNCILMEMBER		300	300	3,600	-	-	551	24	223	-	-	798	4,398
COUNCILMEMBER		300	300	3,600	-	-	551	24	223	-	-	798	4,398
CITY COUNCIL TOTAL:		1,500	1,500	18,000	-	-	2,754	119	1,116	-	9,966	13,955	31,955

Rates:
 IBEW
 Teamsters
 Management

		(A)	(B)	(C)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		1.01 MOU 1.030 HOURLY	MONTHLY (C / 12)	5010:5040 ANNUAL	5050 OVERTIME/ TEMP./ACCR/ CASHOUT	5150 PERS 13.439%	5210 MEDICARE (F * 1.45%)	5230 WKRS COMP 0.134851	5220 SUI (7,000 * 6.2%)	5140 LIFE & DISABILITY	5110, 5120, 5130 2,172.63 MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (C+G+N)
CLASS													
CITY MANAGER; 05-02													
City Manager	M	76.27	14,034	168,407	9,153	22,632	2,575	1,113	434	1,836	26,072	54,661	232,221
City Clerk	M	42.29	7,359	88,305	1,692	11,867	1,305	583	434	1,339	26,072	41,601	131,598
Community & Economic Dev. Manager	M	37.98	6,608	79,294	1,519	10,656	1,172	531	434	1,203	26,072	40,067	120,881
Administrative Assistant	M	23.79	4,140	49,680	952	6,676	734	328	434	706	26,072	34,950	85,582
Annual Unfunded PERS						37,844	-	-				37,844	37,844
CITY MANAGER TOTAL:		180.33	32,141	385,687	13,315	89,676	5,786	2,555	1,736	5,084	104,286	209,124	608,125
FINANCE & CUSTOMER SERVICE; 05-03													
Finance Director	M	52.42	9,121	109,446	2,097	14,708	1,617	732	434	1,632	26,072	45,195	156,738
Finance & Admin. Services Manager	M	40.17	6,990	83,875	1,607	11,272	1,239	561	434	1,271	26,072	40,849	126,331
Accounting Technician	M	28.58	4,973	59,680	2,887	8,020	907	407	434	905	26,072	36,745	99,312
Accounting Technician	M	28.58	4,973	59,680	2,887	8,020	907	407	434	905	26,072	36,745	99,312
Utilities Accounting Technician	M	27.42	4,771	57,250	2,693	7,694	869	390	434	869	26,072	36,328	96,271
Account Clerk II	T	24.52	4,266	51,198	2,962	6,880	785	338	434	788	26,072	35,298	89,457
Account Clerk - 1,000 Hours	T	22.55	1,879	22,550	2,804		368	149	434			951	26,305
Meter Reader/Service and Warehouse Worker	T	27.96	4,135	58,380	3,237	7,846	893	400	434	897	26,072	36,542	98,159
On-Call Meter Reader/Part-time Assistance		-	833	10,000	-	1,344	145	66		-	-	1,555	11,555
Position Upgrade	M	4.51	549	6,592	126	886	97	-				983	7,701
Annual Unfunded PERS						48,601						48,601	48,601
FINANCE & CUSTOMER SERVICE TOTAL:		256.71	42,491	518,652	21,299	115,272	7,829	3,451	3,472	7,265	182,501	319,791	859,742
DEVELOPMENT SERVICES; 05-05													
Development Services Director	M	60.36	10,502	126,028	2,414	16,937	1,862	843	434	1,757	26,072	47,906	176,347
Senior Planner	M	41.77	7,267	87,208	1,671	11,720	1,289	584	434	1,321	26,072	41,419	130,298
Associate Planner	M	35.27	6,136	73,638	1,411	9,896	1,088	493	434	1,115	26,072	39,098	114,147
Administrative Assistant	T	23.46	4,082	48,984	1,877	6,583	737	332	434	755	26,072	34,913	85,774
Building Official	M	41.76	7,267	87,205	1,671	11,719	1,289	1,989	434	1,321	26,072	42,824	131,699
Code Enforcement- 1,000 Hours	T	24.97	2,081	24,970	999		377	577	434			1,388	27,357
Code Enforcement- 1,000 Hours	T	24.97	2,081	24,970	999		377	577	434			1,388	27,357
Annual Unfunded PERS						42,880						42,880	42,880
DEVELOPMENT SERV. TOTAL:		252.56	39,417	473,003	11,041	99,735	7,019	5,395	3,038	6,270	130,358	251,815	735,859

Rates:
 IBEW
 Teamsters
 Management

		(A) 1.01 MOU 1.030 HOURLY	(B) MONTHLY (C / 12)	(C) 5010:5040 ANNUAL	(G) 5050 OVERTIME/ TEMP./ACCR/ CASHOUT	(H) 5150 13.439% PERS	(I) 5210 MEDICARE (F * 1.45%)	(J) 5230 0.134851 WKRS COMP	(K) 5220 SUI (7,000 * 6.2%)	(L) 5140 LIFE & DISABILITY	(M) 5110, 5120, 5130 2,172.63 MEDICAL	(N) TOTAL BENEFITS (SUM H...M)	(O) TOTAL SAL. & BEN. (C+G+N)
ANIMAL CONTROL; 05-10													
Animal Control Officer-Supervisor	M	32.58	5,669	68,025	1,303	9,142	1,005	7,128	434	1,031	26,072	44,811	114,139
Animal Control Officer (1)	M	22.13	2,398	28,775	5,000	3,867	490	3,364	434	-	-	8,155	41,930
Animal Control Officer	M	22.13	2,398	28,775	885	3,867	430	3,077	434	-	-	7,808	37,469
Animal Control Officer	M	22.13	2,398	28,775	885	3,867	430	3,077	434	-	-	7,808	37,469
Annual Unfunded PERS						12,728						12,728	12,728
ANIMAL CONTROL TOTAL:		98.98	12,863	154,350	8,074	33,471	2,355	16,646	1,736	1,031	26,072	81,310	243,734
PARKS; 05-11													
Seasonal Parks Workers (2)-1000 Hours	M	15.00	5,000	30,000		-	2,295	3,143	868	-	-	6,306	36,306
PARKS TOTAL:		15.00	5,000	30,000	-	-	2,295	3,143	868	-	-	6,306	36,306
ENGINEER.; 05-14													
Engineer 25%		65.67	2,857	34,281	657	4,607	507	227	109	455	6,518	12,422	47,359
Annual Unfunded PERS						2,606						2,606	2,606
ENGINEER TOTAL:		65.67	2,857	34,281	657	7,213	507	227	109	455	6,518	15,028	49,965
MOTOR POOL 09-10													
Senior Mechanic	T	33.95	5,907	70,888	2,716	9,527	1,067	7,617	434	1,091	26,072	45,808	119,411
Equipment Mechanic	T	-											
Part-time help - 1,300 Hours	M	21.49	2,328	27,937	860		418	2,987	434	-	-	3,839	32,635
Annual Unfunded PERS						7,079						7,079	7,079
MOTOR POOL. TOTAL:		55.44	8,235	98,825	3,576	16,606	1,485	10,605	868	1,091	26,072	56,725	159,126
PUBLIC WORKS; 17-01													
Overtime			-	-	25,000	-	363	1,746	-	-	-	2,109	27,109
Public Works Director/Engineer 75%	M	65.67	8,570	102,842	1,970	13,821	1,520	680	326	1,366	19,554	37,266	142,078
Assistant City Engineer	M	52.87	9,200	110,400	2,115	14,837	1,631	729	434	974	26,072	44,677	157,192
Public Works Supervisor	M	46.16	8,033	96,392	1,847	12,954	1,424	2,171	434	974	26,072	44,029	142,267
Public Works Leadworker	T	33.04	5,749	68,988	2,643	9,271	1,039	7,228	434	974	26,072	45,018	116,649
Public Works Engineer Tech II	T	33.34	5,801	69,614	2,667	9,355	1,048	7,294	434	2,254	26,072	46,457	118,738
Public Works Equipment Operator	T	30.30	5,272	63,266	2,424	8,502	953	6,629	434	883	26,072	43,472	109,163
Public Works Equipment Operator	T	30.30	5,272	63,266	2,424	8,502	953	6,629	434	883	26,072	43,472	109,163
Public Works Maintenance Worker II	T	27.49	4,783	57,399	2,199	7,714	864	6,014	434	883	26,072	41,981	101,579
Public Works Maintenance Worker II	T	27.49	4,783	57,399	2,199	7,714	864	6,014	434	883	26,072	41,981	101,579
Public Works Maintenance Worker II	T	27.49	4,783	57,399	2,199	7,714	864	6,014	434	787	26,072	41,885	101,484
Public Works Maintenance Worker II	T	27.49	4,783	57,399	2,199	7,714	864	6,014	434	787	26,072	41,885	101,484
Public Works Maintenance Worker II	T	27.49	4,783	57,399	2,199	7,714	864	6,014	434	787	26,072	41,885	101,484
Annual Unfunded PERS						73,550						73,550	73,550
Position Upgrade/Standby				20,000		2,688	190		434		-	3,312	23,312
*PUBLIC WORKS TOTAL:		429.14	71,814	881,763	52,086	192,050	13,441	63,178	5,534	12,436	306,341	592,980	1,526,829
GENERAL FUND TOTALS		2,304	133,411	1,579,691	53,728	338,155	28,038	31,310	11,966	19,650	453,183	882,302	2,515,722
COMBINED TOTALS		3,692	363,886	4,385,393	234,127	970,808	72,186	235,503	26,350	58,130	1,209,259	2,572,236	7,191,756

Rates:
 IBEW
 Teamsters
 Management

		(A) 1.01 MOU 1.030 HOURLY	(B) MONTHLY (C / 12)	(C) 5010:5040 ANNUAL	(G) 5050 OVERTIME/ TEMP./ACCR/ CASHOUT	(H) 5150 14.000% PERS	(I) 5210 MEDICARE (F * 1.45%)	(J) 5230 0.133251 WKRS COMP	(K) 5220 SUI (7,000 * 6.2%)	(L) 5140 LIFE & DISABILITY	(M) 5110, 5120, 5130 2,370.48 MEDICAL	(N) TOTAL BENEFITS (SUM H...M)	(O) TOTAL SAL. & BEN. (C+G+N)
CITY MANAGER; 05-02													
City Manager	M	78.56	13,669	164,033	9,427	22,965	2,515	1,071	434	1,836	28,446	57,266	230,726
City Clerk	M	43.56	7,580	90,954	1,742	12,734	1,344	594	434	1,339	28,446	44,891	137,588
Community & Economic Dev. Manager	M	39.12	6,806	81,673	1,565	11,434	1,207	540	434	1,203	28,446	43,264	126,502
Administrative Assistant	M	22.95	3,993	47,914	918	6,708	708	313	434	706	28,446	37,314	86,146
Annual Unfunded PERS						47,554	-	-				47,554	47,554
CITY MANAGER TOTAL:		184.18	32,048	384,574	13,652	101,394	5,774	2,518	1,736	5,084	113,783	230,289	628,515
FINANCE & CUSTOMER SERVICE; 05-03													
Finance Director	M	53.99	9,394	112,729	2,160	15,782	1,666	745	434	1,632	28,446	48,705	163,594
Finance & Admin. Services Manager	M	41.38	7,199	86,391	1,655	12,095	1,277	571	434	1,271	28,446	44,093	132,139
Accounting Technician	M	29.44	5,123	61,471	2,955	8,606	934	414	434	905	28,446	39,739	104,164
Accounting Technician	M	29.44	5,123	61,471	2,955	8,606	934	414	434	905	28,446	39,739	104,164
Utilities Accounting Technician	M	28.24	4,914	58,968	2,759	8,255	895	397	434	869	28,446	39,296	101,023
Account Clerk II	T	24.89	4,331	51,970	2,991	7,276	797	339	434	788	28,446	38,080	93,042
Account Clerk	T	22.89	1,908	22,890	2,831	373	149	434				956	26,678
Meter Reader/Service and Warehouse Worker	T	28.38	4,197	59,257	3,270	8,296	907	401	434	897	28,446	39,380	101,908
On-Call Meter Reader/Part-time Assistance		-	833	10,000	-	1,400	145	65		-		1,610	11,610
Position Upgrade	M	4.51	549	6,592	126	923	97	44				1,064	7,782
Annual Unfunded PERS						60,869						60,869	60,869
FINANCE & CUSTOMER SERVICE TOTAL:		263.16	43,571	531,739	21,703	132,108	8,025	3,541	3,472	7,265	199,120	353,531	906,974
DEVELOPMENT SERVICES; 05-05													
Development Services Director	M	62.17	10,817	129,808	2,487	18,173	1,918	858	434	1,757	28,446	51,587	183,882
Senior Planner	M	43.02	7,485	89,825	1,721	12,575	1,327	594	434	1,321	28,446	44,698	136,243
Associate Planner	M	36.33	6,321	75,847	1,453	10,619	1,121	502	434	1,115	28,446	42,236	119,536
Administrative Assistant	T	23.81	4,143	49,715	1,905	6,960	748	333	434	755	28,446	37,676	89,296
Building Official	M	43.02	7,485	89,821	1,721	12,575	1,327	2,024	434	1,321	28,446	46,128	137,669
GIS Program Coordinator	M	40.23	7,000	84,000	1,609	11,760	1,241	1,893	434	974	28,446	44,749	130,358
Code Enforcement- 1,000 Hours	T	25.34	2,112	25,340	1,014		382	579	434				26,354
Code Enforcement- 1,000 Hours	T	25.34	2,112	25,340	1,014		382	579	434				26,354
Annual Unfunded PERS						53,791						53,791	53,791
DEVELOPMENT SERV. TOTAL:		299.25	47,475	569,696	12,922	126,453	8,448	7,362	3,472	7,244	170,674	320,864	903,483

Rates:
 IBEW
 Teamsters
 Management

		(A) 1.01 MOU 1.030 HOURLY	(B) MONTHLY (C / 12)	(C) 5010:5040 ANNUAL	(G) 5050 OVERTIME/ TEMP./ACCR/ CASHOUT	(H) 5150 14.000% PERS	(I) 5210 MEDICARE (F * 1.45%)	(J) 5230 0.133251 WKRS COMP	(K) 5220 SUI (7,000 * 6.2%)	(L) 5140 LIFE & DISABILITY	(M) 5110, 5120, 5130 2,370.48 MEDICAL	(N) TOTAL BENEFITS (SUM H...M)	(O) TOTAL SAL. & BEN. (C+G+N)
ANIMAL CONTROL; 05-10													
Animal Control Officer-Supervisor	M	33.56	5,839	70,065	1,342	9,809	1,035	7,254	434	1,031	28,446	48,009	119,417
Animal Control Officer (1)	M	22.80	2,470	29,638	5,000	4,149	502	3,414	434	-	-	8,499	43,138
Animal Control Officer	M	22.80	2,470	29,638	912	4,149	443	3,132	434	-	-	8,158	38,708
Animal Control Officer	M	22.80	2,470	29,638	912	4,149	443	3,132	434	-	-	8,158	38,708
Annual Unfunded PERS						15,993						15,993	15,993
ANIMAL CONTROL TOTAL:		101.95	13,248	158,981	8,166	38,250	2,424	16,931	1,736	1,031	28,446	88,818	255,964
PARKS; 05-11													
Seasonal Parks Workers (2)-1000 hours	M	15.00	5,000	30,000		-	2,295	3,106	868	-	-	6,269	36,269
PARKS TOTAL:		15.00	5,000	30,000	-	-	2,295	3,106	868	-	-	6,269	36,269
ENGINEER.; 05-14													
Engineer 25%		67.64	2,942	35,309	676	4,943	522	231	109	455	7,111	13,371	49,356
Annual Unfunded PERS						4,366						4,366	4,366
ENGINEER TOTAL:		67.64	2,942	35,309	676	9,309	522	231	109	455	7,111	17,737	53,722
MOTOR POOL 09-10													
Senior Mechanic	T	34.46	5,996	71,952	2,757	10,073	1,083	7,640	434	1,091	28,446	48,767	123,477
Equipment Mechanic	T	-											
Part-time help - 1,300 hr	M	21.49	2,328	27,937	860		418	2,952	434	-	-	3,803	32,600
Annual Unfunded PERS						8,603						8,603	8,603
MOTOR POOL. TOTAL:		55.95	8,324	99,889	3,616	18,676	1,501	10,592	868	1,091	28,446	61,174	164,680
PUBLIC WORKS; 17-01													
Overtime			-	-	25,000	-	363	1,726	-	-	-	2,088	27,088
Public Works Director/Engineer 75%	M	67.64	8,827	105,927	2,029	14,830	1,565	692	326	1,366	21,334	40,113	148,069
Assistant City Engineer	M	54.46	9,475	113,704	2,178	15,919	1,680	2,530	434	974	28,446	49,983	165,866
Public Works Supervisor	M	47.55	8,274	99,283	1,902	13,900	1,467	2,209	434	974	28,446	47,430	148,616
Public Works Leadworker	T	33.53	5,834	70,011	2,682	9,801	1,054	7,249	434	974	28,446	47,958	120,651
Public Works Engineer Tech II	T	33.84	5,888	70,658	2,707	9,892	1,064	7,316	434	2,254	28,446	49,405	122,770
Public Works Equipment Operator	T	30.75	5,351	64,206	2,460	8,989	967	6,648	434	883	28,446	46,366	113,032
Public Works Equipment Operator	T	30.75	5,351	64,206	2,460	8,989	967	6,648	434	883	28,446	46,366	113,032
Public Works Maintenance Worker II	T	27.90	4,855	58,255	2,232	8,156	877	6,032	434	883	28,446	44,827	105,314
Public Works Maintenance Worker II	T	27.90	4,855	58,255	2,232	8,156	877	6,032	434	883	28,446	44,827	105,314
Public Works Maintenance Worker II	T	27.90	4,855	58,255	2,232	8,156	877	6,032	434	787	28,446	44,731	105,219
Public Works Maintenance Worker II	T	27.90	4,855	58,255	2,232	8,156	877	6,032	434	787	28,446	44,731	105,219
Public Works Maintenance Worker II	T	27.90	4,855	58,255	2,232	8,156	877	6,032	434	787	28,446	44,731	105,219
Annual Unfunded PERS						94,665						94,665	94,665
Position Upgrade/Standby				20,000		2,800	190	2,071			-	5,061	25,061
*PUBLIC WORKS TOTAL:		438.02	73,273	899,271	52,579	220,563	13,702	67,245	5,100	12,436	334,238	653,283	1,605,133
GENERAL FUND TOTALS		2,364	142,842	1,692,990	56,444	398,206	29,720	33,576	12,400	20,625	521,989	1,013,725	2,763,159
COMBINED TOTALS		3,812	383,312	4,618,630	240,706	1,130,277	75,663	247,946	26,784	60,136	1,375,362	2,913,378	7,772,714

DEPT. NAME	PROPOSED (%) ALLOCATION												PROPOSED (\$) ALLOCATION											
	01 Water Fund	02 Electric Fund	03 Wastewater Fund	05 General Fund	09 Motor Pool	11 Water P & FCC	17 Public Works Fund	22 Electric P & FCC	33 Wastewater P & FCC	44 Parks P & FCC	71 Industrial Park Fund	Total (%) Allocated	01 Water Fund	02 Electric Fund	03 Wastewater Fund	05 General Fund	09 Motor Pool	11 Water P & FCC	17 Public Works Fund	22 Electric P & FCC	33 Wastewater P & FCC	44 Parks P & FCC	71 Industrial Park Fund	Total (\$) Allocated
05-01 City Council	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%	3,697	23,165	3,294	6,029	782	115	2,261	23	154	39	77	39,636
05-02 City Manager	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%	59,172	370,734	52,713	96,489	12,523	1,845	36,190	375	2,463	620	1,226	634,350
05-03 Customer Services	26.00%	51.00%	20.50%	2.50%								100.00%	180,693	354,436	142,469	17,374	-	-	-	-	-	-	-	694,972
05-04 Finance	9.52%	59.62%	8.48%	15.52%		0.30%	5.82%	0.06%	0.40%	0.10%	0.20%	100.00%	42,121	263,905	37,524	68,685	-	1,313	25,761	267	1,754	442	872	442,644
05-05 Dev. and Building Services	9.52%	59.62%	8.48%	15.52%		0.30%	5.82%	0.06%	0.40%	0.10%	0.20%	100.00%	75,459	472,778	67,223	123,047	-	2,353	46,151	478	3,141	791	1,563	792,984
05-08 Internal Services	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%	73,816	462,483	65,759	120,367	15,622	2,301	45,146	467	3,073	774	1,529	791,338
05-09 Capital Projects	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%	7,462	46,755	6,648	12,169	1,579	233	4,564	47	311	78	155	80,000
05-09* Capital Rollover				100.00%								100.00%	-	-	-	1,800,000	-	-	-	-	-	-	-	1,800,000
05-10 Animal Control				100.00%								100.00%	-	-	-	299,235	-	-	-	-	-	-	-	299,235
05-11 Parks				100.00%								100.00%	-	-	-	347,749	-	-	-	-	-	-	-	347,749
05-13 Police Services				100.00%								100.00%	-	-	-	2,873,700	-	-	-	-	-	-	-	2,873,700
05-13 Police Serv. 10%	11.11%	69.61%	9.90%		2.35%		6.80%				0.23%	100.00%	35,477	222,277	31,605	-	7,508	-	21,698	-	-	-	735	319,300
05-14 Public Services	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%	5,034	31,540	4,485	8,209	1,065	157	3,079	32	210	53	104	53,967
05-15 Labor Relations	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%	7,789	48,800	6,939	12,701	1,648	243	4,764	49	324	82	161	83,500
Total FY 2018-19 Proposed Allocations													490,721	2,296,872	418,658	5,785,753	40,730	8,560	189,613	1,739	11,430	2,879	6,421	9,253,375
FY 2017/18 Allocations													478,023	2,357,950	433,375	3,780,764	60,895	3,227	189,509	675	4,537	1,940	8,070	7,318,965
Variance from Prior FY													12,698	(61,078)	(14,717)	2,004,989	(20,165)	5,333	104	1,064	6,893	939	(1,649)	1,934,410

Please See Attached for an Enhanced View of this Sheet

GENERAL FUND ALLOCATION - (ENHANCED VIEW)

City of Shasta Lake

Distribution of General Fund Costs: Fiscal Year 2018-19 (FY 2019-20 =3%)

DEPT. NAME		PROPOSED (%) ALLOCATION											
		01 Water Fund	02 Electric Fund	03 Wastewater Fund	05 General Fund	09 Motor Pool	11 Water P & FCC	17 Public Works Fund	22 Electric P & FCC	33 Wastewater P & FCC	44 Parks P & FCC	71 Industrial Park Fund	Total (%) Allocated
05-01	City Council	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%
05-02	City Manager	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%
05-03	Customer Services	26.00%	51.00%	20.50%	2.50%								100.00%
05-04	Finance	9.52%	59.62%	8.48%	15.52%		0.30%	5.82%	0.06%	0.40%	0.10%	0.20%	100.00%
05-05	Dev. and Building Services	9.52%	59.62%	8.48%	15.52%		0.30%	5.82%	0.06%	0.40%	0.10%	0.20%	100.00%
05-08	Internal Services	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%
05-09	Capital Projects	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%
05-09*	Capital Rollover				100.00%								100.00%
05-10	Animal Control				100.00%								100.00%
05-11	Parks				100.00%								100.00%
05-13	Police Services				100.00%								100.00%
05-13	Police Serv. 10%	11.11%	69.61%	9.90%		2.35%		6.80%				0.23%	100.00%
05-14	Public Services	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%
05-15	Labor Relations	9.33%	58.44%	8.31%	15.21%	1.97%	0.29%	5.70%	0.06%	0.39%	0.10%	0.19%	100.00%
											Total FY 2018-19 Proposed Allocations		
											FY 2017/18 Allocations		
											Variance from Prior FY		

GENERAL FUND ALLOCATION - (ENHANCED VIEW)

5/30/2018

TOTAL ALLOCATION TO GENERAL: \$ 3,467,622

PROPOSED (\$) ALLOCATION											
01 Water Fund	02 Electric Fund	03 Wastewater Fund	05 General Fund	09 Motor Pool	11 Water P & FCC	17 Public Works Fund	22 Electric P & FCC	33 Wastewater P & FCC	44 Parks P & FCC	71 Industrial Park Fund	Total (\$) Allocated
3,697	23,165	3,294	6,029	782	115	2,261	23	154	39	77	39,636
59,172	370,734	52,713	96,489	12,523	1,845	36,190	375	2,463	620	1,226	634,350
180,693	354,436	142,469	17,374	-	-	-	-	-	-	-	694,972
42,121	263,905	37,524	68,685	-	1,313	25,761	267	1,754	442	872	442,644
75,459	472,778	67,223	123,047	-	2,353	46,151	478	3,141	791	1,563	792,984
73,816	462,483	65,759	120,367	15,622	2,301	45,146	467	3,073	774	1,529	791,338
7,462	46,755	6,648	12,169	1,579	233	4,564	47	311	78	155	80,000
-	-	-	1,800,000	-	-	-	-	-	-	-	1,800,000
-	-	-	299,235	-	-	-	-	-	-	-	299,235
-	-	-	347,749	-	-	-	-	-	-	-	347,749
-	-	-	2,873,700	-	-	-	-	-	-	-	2,873,700
35,477	222,277	31,605	-	7,508	-	21,698	-	-	-	735	319,300
5,034	31,540	4,485	8,209	1,065	157	3,079	32	210	53	104	53,967
7,789	48,800	6,939	12,701	1,648	243	4,764	49	324	82	161	83,500
490,721	2,296,872	418,658	5,785,753	40,730	8,560	189,613	1,739	11,430	2,879	6,421	9,253,375
478,023	2,357,950	433,375	3,780,764	60,895	3,227	189,509	675	4,537	1,940	8,070	7,318,965
12,698	(61,078)	(14,717)	2,004,989	(20,165)	5,333	104	1,064	6,893	939	(1,649)	1,934,410