

# CITY OF SHASTA LAKE TWO-YEAR BUDGET



**FISCAL YEARS:**

**2014-15 & 2015-16**

**RESOLUTION: CC 14-36**

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**CITY OF SHASTA LAKE**  
**(Two Year Budget FY 2014-15 & 2015-16)**

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## MEMORANDUM

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**TO: Mayor and City Council Members**

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

**DATE: May 29, 2014**

**SUBJECT: Two-Year Fiscal Budget – FY 2014-15 and FY 2015-16**

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The City of Shasta Lake fiscal year 2014-15 and 2015-16 two-year budget document is presented here and 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.

The two-year budget document contains general wage increases for the following employees; 3.0% for management, 3.2% for Teamsters, 8.5% IBEW, a 17.33% increase for the Electric Utility Director, and a 12.82% increase for the Assistant Electric Utility Director and the Electric Operations Manager for the 2014-15 fiscal year. A wage increase of 13.3% for 2014-15 and 3.0% for 2015-16 is scheduled for the Program Manager as this employee will be absorbing many of the Project Manager (retired employee) duties. No wage increases are covered in the budget for management or bargaining unit employees for the 2015-16 fiscal year.

Health care costs continue to be unpredictable due to the newness of the Patient Protection and Affordable Care Act (PPACA). Management has included a 6% increase for both fiscal years for a total of 12%. While premium increases are expected, it is difficult to forecast.

Management continues to look towards finding a solution for the increased health insurance costs that have been imposed on City employees with families due to the changes implemented by PPACA. Some City employees experienced a 30% increase in health insurance costs during the 2013-14 fiscal year. A separate resolution will be brought to Council to discuss the matter further.

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

### **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**

	FY 2014-15	FY 2015-16
Revenue Projection	\$ 5,818,397	\$ 5,905,975
Expenditure Projection	5,973,835	5,798,662
Capital Expenditures		
General Plan Technical Studies	(50,000)	-
GIS Utility Mapping	(25,000)	-
GASB 45 Actuarial Valuation	(7,500)	-
Community Center	(103,018)	-
Total Capital Expenditures	(185,518)	-
Revenue Over (Under) Expenditures	\$ 30,080	\$ 107,313

Removing one-time capital expenditures, the General Fund is projected to have revenues exceeding expenditures during the first year by \$30,080. The second year is projected to have revenues exceeding expenditures by \$107,313.

The City continues to have a favorable history completing budget years with revenues exceeding expenditures. The following table compares General Fund actual revenues received to actual expenditures since fiscal year 2003:

**General Fund Actual Revenues vs. Expenditures**

Fiscal Year	Revenue	Expenditures	Transfers In (Out)	Over/(Under)
2013*	\$ 6,325,473	\$ 5,400,807	\$ (18,939) ***	\$ 905,727
2012*	\$ 5,338,139	\$ 5,037,157	\$ -	\$ 300,982
2011*	\$ 5,293,039	\$ 4,983,537	\$ 13,834 **	\$ 323,336
2010*	\$ 5,540,099	\$ 5,157,203	\$ (23,000)	\$ 359,896
2009*	\$ 5,523,804	\$ 5,587,065	\$ (22,100) ***	\$ (85,361)
2008	\$ 5,895,617	\$ 5,481,466	\$ (40,000)	\$ 374,151
2007	\$ 5,608,723	\$ 4,933,507	\$ (11,300)	\$ 663,916
2006	\$ 5,101,924	\$ 4,815,031	\$ (53,595)	\$ 233,298
2005	\$ 5,029,732	\$ 4,536,286	\$ (669,019)	\$ (175,573)
2004	\$ 4,417,290	\$ 3,963,288	\$ (131,889)	\$ 322,113
2003	\$ 4,035,271	\$ 3,704,594	\$ (106,918)	\$ 223,759

\* Excludes one-time capital project expenditures and OPEB contribution.

\*\* Transfer from CDBG Project Fund.

\*\*\* Includes a subsidy to the City's internal recreation program.

At the close of fiscal year 2014-15, the General Fund is projected to have an unrestricted fund balance of \$2,309,900 or 38.7% of projected operating expenditures of \$5,973,835. The \$2,309,900 represents the City's General Fund reserve balance after 2014-15 expenditures have been made.

As in past years the General Fund will have projected transfers to the City's Industrial Park Fund of \$30,721 and \$34,713 in fiscal years 2014-15 and 2015-16, respectively.

At the Goals and Objective meeting held on April 9, 2014, staff presented a preliminary financing concept for the replacement of the three existing City Hall offices located on Stanton Drive. The concept presented is consistent with the long-range goal as outlined in the August 2009 Civic Center Conceptual Plan for building a City Hall at the Civic Center site between Red Bluff and Main Streets. Based on the two-year budget as proposed, staff believes that this concept can be explored further and brought forward to the City Council for additional consideration in the near future. The following are notable changes to expenditures in the City's General Fund by department:

### **General Fund Departmental Expenditures**

City Manager – Includes the addition of a full-time Administrative Assistant (one part-time temp employee and partial hours budgeted from Animal Control). Includes the reduction of the Program Manager position as employee retired. These items effect both fiscal years.

Customer Service – Increase in utility billing of \$30,000 to implement online utility bill payment access through City website.

Development Services – Increase in Services-Consulting for 2014-15 fiscal year of \$88,000, which is offset by OWP grant revenue.

Building Services – Increase in Building Abatement of \$25,000 and \$35,000 for fiscal years 2014-15 and 2015-16, respectively. This is to help mitigate some of the City blight as limited funds have been allocated in past years.

City Clerk Services – Increase of \$13,000 for election and ballot expenses anticipated for 2014-15 fiscal year.

Central Services – Increase of \$78,500 each year is due to CalPERS Side Fund debt and interest payments which begin in 2014-15 to reimburse Electric Utility Fund.

Capital Projects – Includes the roll-over of \$103,018, which has been earmarked for Community Center upgrades. Additional increase of \$50,000 for General Plan Technical Studies and \$7,500 for the completion of a required Governmental Accounting Standards Board Other Post-Employment Benefit Actuarial Valuation Study. \$25,000 for GIS Utility Mapping is to be paid from the Planning Department's IT and General Plan reserves.

## **Special Revenue Funds**

### **Transportation-Trafficway**

Revenue – Revenues fluctuate from year to year.

Expenditures – \$25,000 is budgeted each year for general pavement striping. The fund also includes \$335,000 for 2014-15 and \$365,000 for 2015-16 in Redding Area Bus Authority (RABA) services.

### **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 – As part of the 2008 water infrastructure project, the City pledged that \$135,000 would be transferred on an annual basis from the Water P&FCC Fund to the Water Fund to assist with the payment of debt service. Due to the economic downturn, and the decline in connection fees, the amount was projected to be unavailable within the P&FCC Fund in previous fiscal years. Management anticipates being able to make a payment in the 2015-16 fiscal year. A transfer has not been addressed at this time, but will be reviewed at the mid-year budget process.

### **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 – Staff used the Water Rate Study approved in May 2014 to budget revenue.

Expenditures – The Water Fund capital budget includes \$380,000 for the 2014-15 fiscal year and \$491,000 for the 2015-16 fiscal year. Projects span over multiple years (including costs), but funds have been set aside as follows; \$100,000 for construction of the Sludge Dewatering Facility, \$50,000 for filter media replacement, \$100,000 for the Water Master plan, \$100,000 for water system hydraulic modeling, and \$50,000 for a retaining wall. All projects are included in the Water Rate Study, which was approved in May 2014.

Transfers – Please see narrative above under P&FCC funds.

### **Electric Enterprise**

Revenue – Revenue projections include approved rate adjustments.

Expenditures – The Electric Utility Fund capital budget includes capital projects of \$735,000 and \$2,335,000 for fiscal years 2014-15 and 2015-16, respectively. Projects include; \$1,500,000 for Flanagan ISIS control upgrades, \$100,000 for Twin Lakes replace of underground entrance, \$450,000 for relay replacements at Knauf and Central Valley substations, \$300,000 to replace four

overhead primary Interstate 5 freeway crossings, \$400,000 for utility grade photo-voltaic system, and other miscellaneous projects.

The Electric Utility Fund intends to defease bonded debt in the 2014-15 fiscal year. This has not been included in the budgeted expenditures. A separate item will be brought to Council for approval.

### **Wastewater Enterprise**

Revenue – Staff used the Wastewater Rate Study approved in May 2014 to budget revenue.

Expenditures – Property assessment fees of \$108,000 for fiscal year 2014-15 and 2015-16 (\$54,000 each year) have been included in the budget. These fees might be reimbursed through the State Controller ROPS (Recognized Obligation Payments Schedule) process, which began in 2012 due to redevelopment agency dissolution. Budgets will be adjusted at mid-year to reflect the reimbursements, if approved and reimbursed.

The Wastewater Fund capital budget includes capital projects of \$1,030,000 for fiscal year 2014-15 and \$1,005,000 for fiscal year 2015-16. Included is \$350,000 for the design of the Direct Discharge project, \$150,000 for Mixed Liquor Pump repairs, \$425,000 for a pump station replacement, \$100,000 for miscellaneous pump station repairs, \$850,000 for CCTV Sewer Cleaning project along with other miscellaneous projects. The utility is accumulating funds for a significant project that will be required in the future related to the direct discharge of effluent from the wastewater plant. Projects span over multiple years (including costs). All projects are included in the Water Rate Study, which was approved in May 2014.

### **Industrial Park Enterprise**

Revenue – The fund includes a projected transfer from the City's General Fund in the amount of \$30,721 and \$34,713 for fiscal year 2014-15 and 2015-16, respectively. Any increase in revenue received by the Industrial Park will lower the transfer amount.

Expenditures – The fund is not self-supporting and has expenditures that exceed revenue and requires a transfer from the City's General Fund as indicated above. Included with these expenses are the costs of assessment debt which will go down as Industrial Park lots are sold to be developed. At this time there are three remaining lots within the Industrial Park.

## **Internal Service Funds**

### **Motor Pool**

Revenue – The fund charges only for the services it provides. Estimated charges for fiscal year 2014-15 and 2015-16 will be \$641,550 and \$646,670, respectively.

Expenditures – The annual capital replacement fund transfer of \$135,000 for the replacement of vehicles is collected from the funds (departments) that use the Motor Pool services. Of this, \$50,000 is collected separately from the City's General Fund for the replacement of law enforcement vehicles. The \$135,000 capital replacement amount is in addition to the operating costs of the Motor Pool Fund charged to the users. The Motor Pool Fund's vehicle replacement budget for the next two years is proposed as follows:

**Motor Pool Vehicle Replacements****FY 2014-15**

Law Enforcement Patrol Car	\$	50,000
Water Maintenance Truck		25,000
Animal Control Supervisor Truck		25,000
Public Works Dump Truck		35,000
Total		\$135,000

**FY 2015-16**

Law Enforcement Captain's Car		25,000
Electric Digger Derrick		110,000
Total	\$	135,000

***First year vehicle replacements:***

The City continues to replace law enforcement vehicles at approximately one per year. If certain circumstances dictate otherwise, staff would bring a separate action to the City Council for consideration an approval. A water maintenance truck, Animal Control light truck and a Public Works dump truck are all slated to be purchased.

***Second year vehicle replacements:***

It is proposed that a new law enforcement vehicle be purchased. In addition, funds are budgeted for a Digger Derrick in the Electric Utility Fund.

**Public Works**

There are no significant changes to the costs expended within the department with the exception of the \$42,000 for CalPERS Side Fund debt and interest payments which begin in 2014-15 to reimburse the Electric Utility Fund.

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. Staff continues to monitor the State of California's budget process. It is unlikely that the state will finalize a budget prior to the City adopting this two-year budget document. Any significant action by the state could create a situation where one or more of the City's departmental budgets would require additional review by staff and City Council.

**COMPARATIVE FUND SUMMARY-ALL FUNDS (FY 2014-15)**

Fund Category	Restricted * Funds July 1, 2014	Funds Available July 1, 2014	Estimated Revenue 2014-15	Operating Transfers In	Operating Transfers Out	Estimated Expenditures 2014-15	Restricted * Funds June 30, 2015	Estimated Fund Available June 30, 2015
<b>GENERAL FUND</b>	<b>\$ 88,550</b>	<b>\$ 2,496,059</b>	<b>\$ 5,818,397</b>	<b>\$ -</b>	<b>\$ 30,721</b>	<b>\$ 5,973,835</b>	<b>\$ 88,550</b>	<b>\$ 2,309,900</b>
<b>SPECIAL REVENUE FUNDS</b>								
Transportation/Trafficway	678,621	1,165,853	819,800	-	-	991,359	692,621	980,294
Shasta Lake Housing	-	-	-	-	-	-	-	-
Water Plant & Facilities	-	99,289	40,200	-	-	2,125	-	137,364
Electric Plant & Facilities	-	226,763	101,000	-	-	103,160	-	224,603
Wastewater Plant & Facilities	-	481,012	39,500	-	-	2,090	-	518,422
Parks Plant & Facilities	-	81,125	10,500	-	-	555	-	91,070
Law Enforcement Grant	-	-	100,000	-	-	100,000	-	-
CDBG Project Fund	-	-	52,500	-	-	52,500	-	-
CDBG Housing Rehabilitation	785,328	55,549	44,100	-	-	250,325	548,388	86,264
CDBG HOME Program	3,322,437	-	465,000	-	-	455,890	2,972,437	359,110
	<u>4,786,386</u>	<u>2,109,591</u>	<u>1,672,600</u>	<u>-</u>	<u>-</u>	<u>1,958,004</u>	<u>4,213,446</u>	<u>2,397,127</u>
<b>DEBT SERVICE FUNDS</b>								
1995 Wastewater Treatment	558,550	-	246,800	-	-	245,294	560,056	-
Rosamond Assessment Dist.	29,994	-	21,850	-	-	19,463	32,381	-
Riddle Road Water Bond	6,752	-	3,045	-	-	3,950	5,847	-
Davis-Grunsky Act Loan	80,204	-	12,100	-	-	10,973	81,331	-
	<u>675,500</u>	<u>-</u>	<u>283,795</u>	<u>-</u>	<u>-</u>	<u>279,680</u>	<u>679,615</u>	<u>-</u>
<b>ENTERPRISE FUNDS - DEPRECIATION/AMORTIZATION NOT INCLUDED</b>								
Water	386,966	609,592	2,527,000	-	-	2,721,654	386,966	414,938
Electric	922,441	10,708,869	21,088,177	-	-	21,696,536	922,441	10,100,510
Wastewater	-	1,085,354	2,696,794	-	-	3,120,593	-	661,555
Industrial Park	-	-	101,500	30,721	-	132,221	-	-
	<u>1,309,407</u>	<u>12,403,815</u>	<u>26,413,471</u>	<u>30,721</u>	<u>-</u>	<u>27,671,004</u>	<u>1,309,407</u>	<u>11,177,003</u>
<b>INTERNAL SERVICE FUNDS - DEPRECIATION NOT INCLUDED</b>								
Motor Pool	-	221,030	641,550	-	-	652,548	-	210,032
Community Facilities Dist.	-	198,355	36,000	-	-	75,800	-	158,555
Public Works	-	-	1,719,931	-	-	1,719,931	-	-
	<u>-</u>	<u>419,385</u>	<u>2,397,481</u>	<u>-</u>	<u>-</u>	<u>2,448,279</u>	<u>-</u>	<u>368,587</u>
<b>TOTAL ALL FUNDS</b>	<b>\$ 6,859,843</b>	<b>\$ 17,428,850</b>	<b>\$ 36,585,744</b>	<b>\$ 30,721</b>	<b>\$ 30,721</b>	<b>\$ 38,330,802</b>	<b>\$ 6,291,018</b>	<b>\$ 16,252,617</b>

\* See appendix for description of restricted assets/funds

**COMPARATIVE FUND SUMMARY-ALL FUNDS (FY 2015-16)**

Fund Category	Restricted * Funds July 1, 2015	Funds Available July 1, 2015	Estimated Revenue 2015-16	Operating Transfers In	Operating Transfers Out	Estimated Expenditures 2015-16	Restricted * Funds June 30, 2016	Estimated Fund Available June 30, 2016
<b>GENERAL FUND</b>	<b>\$ 88,550</b>	<b>\$ 2,309,900</b>	<b>\$ 5,905,975</b>	<b>\$ -</b>	<b>\$ 34,713</b>	<b>\$ 5,798,662</b>	<b>\$ 88,550</b>	<b>\$ 2,382,500</b>
<b>SPECIAL REVENUE FUNDS</b>								
Transportation/Trafficway	692,621	980,294	819,800	-	-	1,014,835	696,621	781,259
Water Plant & Facilities	-	137,364	50,200	-	-	2,230	-	185,334
Electric Plant & Facilities	-	224,603	101,000	-	-	103,320	-	222,283
Wastewater Plant & Facilities	-	518,422	39,500	-	-	2,195	-	555,727
Parks Plant & Facilities	-	91,070	10,500	-	-	585	-	100,985
Law Enforcement Grant	-	-	100,000	-	-	100,000	-	-
CDBG Project Fund	-	-	5,000	-	-	5,000	-	-
CDBG Housing Rehabilitation	548,388	86,264	44,100	-	-	-	548,388	130,364
CDBG HOME Program	2,972,437	359,110	-	-	-	74,000	2,972,437	285,110
	<u>4,213,446</u>	<u>2,397,127</u>	<u>1,170,100</u>	<u>-</u>	<u>-</u>	<u>1,302,165</u>	<u>4,217,446</u>	<u>2,261,062</u>
<b>DEBT SERVICE FUNDS</b>								
1995 Wastewater Treatment	560,056	-	246,500	-	-	244,839	561,717	-
Rosamond Assessment Dist.	32,381	-	21,850	-	-	23,150	31,081	-
Riddle Road Water Bond	5,847	-	3,045	-	-	3,850	5,042	-
Davis-Grunsky Act Loan	81,331	-	12,100	-	-	10,983	82,448	-
	<u>679,615</u>	<u>-</u>	<u>283,495</u>	<u>-</u>	<u>-</u>	<u>282,822</u>	<u>680,288</u>	<u>-</u>
<b>ENTERPRISE FUNDS - DEPRECIATION/AMORTIZATION NOT INCLUDED</b>								
Water	386,966	414,938	2,597,254	-	-	2,880,891	386,966	131,301
Electric	922,441	10,100,510	21,035,717	-	-	23,419,039	922,441	7,717,188
Wastewater	-	661,555	2,798,026	-	-	3,169,466	-	290,115
Industrial Park	-	-	101,500	34,713	-	136,213	-	-
	<u>1,309,407</u>	<u>11,177,003</u>	<u>26,532,497</u>	<u>34,713</u>	<u>-</u>	<u>29,605,609</u>	<u>1,309,407</u>	<u>8,138,604</u>
<b>INTERNAL SERVICE FUNDS - DEPRECIATION NOT INCLUDED</b>								
Motor Pool	-	210,032	646,670	-	-	657,593	-	199,109
Community Facilities Dist.	-	158,555	36,000	-	-	75,800	-	118,755
Public Works	-	-	1,698,490	-	-	1,698,490	-	-
	<u>-</u>	<u>368,587</u>	<u>2,381,160</u>	<u>-</u>	<u>-</u>	<u>2,431,883</u>	<u>-</u>	<u>317,864</u>
<b>TOTAL ALL FUNDS</b>	<b>\$ 6,291,018</b>	<b>\$ 16,252,617</b>	<b>\$ 36,273,227</b>	<b>\$ 34,713</b>	<b>\$ 34,713</b>	<b>\$ 39,421,141</b>	<b>\$ 6,295,691</b>	<b>\$ 13,100,030</b>

\* See appendix for description of restricted assets/funds

**GENERAL FUND**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ 88,550	\$ 88,550
Funds Available, Beginning of Year	2,496,059	2,309,900
Estimated Revenues, for Fiscal Year	5,818,397	5,905,975
Operating Transfers In	-	-
Operating Transfers Out	30,721	34,713
Estimated Expenditures, for Fiscal Year	5,973,835	5,798,662
Restricted Funds, End of Year	88,550	88,550
Estimated Funds Available, End of Year	\$ 2,309,900	\$ 2,382,500

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Taxes	\$ 1,508,998	\$ 2,071,651	\$ 1,486,000	\$ 1,824,500	\$ 1,835,000
Licenses and Permits	100,802	68,237	81,600	97,000	118,000
Revenue from Other Agencies	769,547	740,195	848,202	837,702	749,500
Charges for Services	2,899,163	3,072,596	3,013,748	3,006,345	3,150,625
Fines and Forfeitures	8,959	21,722	15,450	20,650	20,650
Revenue from Use of Money	32,801	29,321	20,150	13,900	13,900
Other Revenue	17,872	321,621	(686,032)	18,300	18,300
<b>Total Revenues</b>	<b>5,338,142</b>	<b>6,325,343</b>	<b>4,779,118</b>	<b>5,818,397</b>	<b>5,905,975</b>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
City Council	29,895	37,065	38,909	30,725	30,725
City Manager	237,659	299,208	283,533	232,840	237,270
Customer Services	344,536	397,263	401,005	395,130	406,935
Finance Services	390,710	491,168	520,301	538,820	552,910
Development Services	330,432	367,651	494,404	508,362	431,615
Building Services	91,575	143,996	142,465	189,985	204,100
City Clerk	139,882	127,136	125,450	144,100	133,445
Central Services	527,913	547,225	564,623	627,960	633,507
Capital Projects-General Fund	801,127	253,156	144,518	185,518	-
Animal Control	152,888	182,680	221,896	225,150	230,465
Parks	228,960	199,546	249,048	247,920	247,324
Public Safety Services	2,396,498	2,414,713	2,527,580	2,445,885	2,468,665
Public Services	44,876	47,627	53,679	60,585	61,375
Personnel & Labor Relations	321,329	332,374	133,334	140,855	160,326
<b>Total Expenditures</b>	<b>\$ 6,038,280</b>	<b>\$ 5,840,808</b>	<b>\$ 5,900,745</b>	<b>\$ 5,973,835</b>	<b>\$ 5,798,662</b>

**CITY OF SHASTA LAKE TWO-YEAR BUDGET** | 10  
**FISCAL YEAR 2014-15 AND 2015-16**

**REVENUE DETAIL**  
**GENERAL FUND**  
**Fund 05**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Taxes</b>					
05-401 Property Taxes-Current Sec.	\$ 598,335	\$ 613,260	\$ 620,000	\$ 640,000	\$ 640,000
05-402 Property Taxes-Current Unsec.	36,200	24,263	27,000	27,000	27,000
05-404 Property Taxes-Pr Yr-Uns.	2,867	4,714	2,700	2,700	2,700
05-405 Property Taxes-Supplemental Current	5,635	10,173	5,800	15,000	15,000
05-406 Property Tax - Post RDA	49,562	657,380	225,000	265,000	265,000
05-409 Property Taxes-ERAF Backfill	229,191	197,347	5,000	222,000	222,000
05-415 Document Transfer Tax	13,693	16,212	13,500	20,000	20,000
05-420 Sales & Use Tax	315,933	293,031	330,000	350,000	360,500
05-421 Sales Tax Compensation	98,780	97,431	100,000	100,000	100,000
05-425 Transient Occupancy Tax	5,280	4,900	5,000	7,800	7,800
05-430 Franchise Fees	153,522	152,940	152,000	175,000	175,000
Subtotal	1,508,998	2,071,651	1,486,000	1,824,500	1,835,000
<b>Licenses and Permits</b>					
05-510 Business License Tax	18,942	19,802	18,500	22,000	23,000
05-520 Animal Licenses	4,300	3,805	4,100	5,000	5,000
05-530 Building Permit	49,637	41,112	50,000	60,000	75,000
05-531 Use Permit	27,923	3,518	9,000	10,000	15,000
Subtotal	100,802	68,237	81,600	97,000	118,000
<b>Revenues from Other Agencies</b>					
05-610 Homeowners Exemption	11,669	8,037	8,000	9,500	9,500
05-620 Motor Vehicle In-Lieu	757,878	732,158	740,000	740,000	740,000
05-670 State Grant - OWP	-	-	100,202	88,202	-
Subtotal	769,547	740,195	848,202	837,702	749,500
<b>Charges for Services</b>					
05-730 Sales-Service Charges	13,880	12,935	13,000	13,500	13,500
05-731 Restoration of Service Fees	2,980	3,980	3,500	4,000	4,000
05-732 Field Notice Fees	61,437	64,281	61,500	65,000	65,000
05-733 Field Collection Fees	2,280	2,985	2,500	3,000	3,000
05-734 Return Check Fees	1,425	1,410	1,400	1,500	1,500
05-735 Landlord Agreement Fees	840	400	500	400	400
05-740 Plan Check Fees	12,109	11,678	14,000	20,000	25,000
05-741 Plan Check Fee - Public Works	-	-	500	500	500
05-745 Building Inspection Fees	285	-	200	200	200
05-746 Inspection Fees - Public Works	-	-	500	500	500
05-747 Misc. Employee Services Transfer	6,068	72,064	18,500	18,500	18,500
05-748 General Plan Maintenance Fee	4,664	6,094	5,000	5,000	5,000
05-749 Information Technology Fee	4,685	5,919	4,900	5,000	5,000
05-760 Park User Fees	1,895	2,470	2,100	2,200	2,200
05-761 Park Recreation Fee	1,368	1,496	1,450	1,800	1,800
05-765 Animal Control-Redemption/Boarding	1,558	855	1,700	1,700	1,700
05-766 Animal Control-Miscellaneous Fees	4,483	3,797	4,000	3,000	3,000
05-780 Administration Fees	2,619,365	2,679,152	2,803,498	2,785,545	2,924,825
05-784 Successor Agency Fees	159,841	203,080	75,000	75,000	75,000
Subtotal	2,899,163	3,072,596	3,013,748	3,006,345	3,150,625

**CITY OF SHASTA LAKE TWO-YEAR BUDGET** | 11  
**FISCAL YEAR 2014-15 AND 2015-16**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Fines and Forfeitures</b>					
05-810 Vehicle Code Fines	4,015	15,206	11,000	15,000	15,000
05-811 Parking Citations	2,184	4,433	1,800	3,000	3,000
05-820 Court Fines	1,874	1,499	1,700	1,700	1,700
05-830 Citation-Animal Control	886	584	950	950	950
Subtotal	8,959	21,722	15,450	20,650	20,650
<b>Revenue from Use of Money &amp; Property</b>					
05-851 Interest Income	23,477	21,731	11,250	5,000	5,000
05-860 Rental Income	9,324	7,590	8,900	8,900	8,900
Subtotal	32,801	29,321	20,150	13,900	13,900
<b>Other Revenue</b>					
05-910 Misc. Revenue	8,552	161,594	8,000	7,500	7,500
05-920 Donations	456	149,645	1,000	1,000	1,000
05-940 Bad Debt Recoveries	8,864	10,382	9,800	9,800	9,800
05-971 Other Financing Sources	-	-	(704,832)	-	-
Subtotal	17,872	321,621	(686,032)	18,300	18,300
<b>Total Revenues</b>	<b>\$ 5,338,142</b>	<b>\$ 6,325,343</b>	<b>\$ 4,779,118</b>	<b>\$ 5,818,397</b>	<b>\$ 5,905,975</b>

## 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 established by California Government Code. Among its many responsibilities are the adoption and execution of a balanced operating and capital budget and the analysis of community problems and issues.

**Objectives:**

- To supervise development and implementation of an operating budget for Fiscal Years 2014-2015 and 2014-2016.

**Performance/Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** Education and training for new council members
- **Capital Outlay:** See Capital Outlay Budget (05-09)

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 18,060	\$ 18,150	\$ 19,800	\$ 19,230	\$ 19,230
Benefits	3,447	10,247	12,109	2,495	2,495
Subtotal	21,507	28,397	31,909	21,725	21,725
<b>Materials Supplies &amp; Services</b>					
5505 General Operating Supplies	973	1,668	2,000	1,500	1,500
5565 Travel, Meetings, Dues	7,415	7,000	5,000	7,500	7,500
Subtotal	8,388	8,668	7,000	9,000	9,000
<b>City Council</b>	<b>\$ 29,895</b>	<b>\$ 37,065</b>	<b>\$ 38,909</b>	<b>\$ 30,725</b>	<b>\$ 30,725</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## 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 mission is to continually study and analyze community and City organization needs and problems, and to provide expert advice and recommendations for programs and projects that respond with long-term cost-effective solutions. The function develops and implements and approved fiscal plan based on City Council adopted policies to allocate resources for coordinated program implementation.

**Objectives:**

- To assist City Council in implementing major projects and programs through coordination and management of staff services.

**Performance/Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** Retirement of Project Manager as of July 1<sup>st</sup>, 2014. Two part-time Administrative Assistants
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (05-09)

**CITY OF SHASTA LAKE TWO-YEAR BUDGET** | 15  
**FISCAL YEAR 2014-15 AND 2015-16**

**CITY MANAGER**  
**Fund 05**  
**Department 02**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 174,903	\$ 222,360	\$ 204,328	\$ 172,900	\$ 172,900
Benefits	60,906	72,380	74,705	55,440	59,870
Subtotal	235,809	294,740	279,033	228,340	232,770
<b>Material, Supplies &amp; Services</b>					
5505 General Operating Supplies	323	719	1,000	1,000	1,000
5565 Travel, Meetings, Dues	1,527	3,749	3,500	3,500	3,500
Subtotal	1,850	4,468	4,500	4,500	4,500
<b>City Manager</b>	<b>\$ 237,659</b>	<b>\$ 299,208</b>	<b>\$ 283,533</b>	<b>\$ 232,840</b>	<b>\$ 237,270</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

City Manager	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	-	-
Administrative Assistant	-	-	-	1.00	1.00
Total FTE	2.00	2.00	2.00	2.00	2.00

## CUSTOMER SERVICE

**Program Description:**

The Customer Service Department 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 Department is also responsible for 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, and power quality and outages. The Department dispatches field personnel to repair and initiate or close utility 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 are among other daily tasks. Additionally, the department handles all incoming cash to the City of Shasta Lake 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.
- Timely and accurate reading of water and electric meters.
- Responding and monitoring of potential water leaks and power quality and outages.
- Distribution of accurate and timely utility bills to customers.
- Prompt response to customer inquiries and requests, customer disputes, and delinquent accounts.

**Performance/Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Cash Transactions Completed	53,877	49,292	55,000
Service Orders Completed	2,338	2,365	5,200

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** Implement online utility bill payment access through City website
- **Capital Outlay:** See Capital Outlay Budget (05-09)

**CITY OF SHASTA LAKE TWO-YEAR BUDGET** | 17  
**FISCAL YEAR 2014-15 AND 2015-16**

**CUSTOMER SERVICE**  
**Fund 05**  
**Department 03**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 198,734	\$ 208,075	\$ 205,386	\$ 175,525	\$ 175,525
Benefits	76,773	105,006	104,119	97,405	103,710
Subtotal	275,507	313,081	309,505	272,930	279,235
<b>Material, Supplies &amp; Services</b>					
5504 Office Supplies/Forms	1,520	1,493	1,500	1,700	1,700
5505 General Operating Supplies	674	999	1,000	1,000	1,000
5507 Postage & Shipping	29,609	31,818	32,000	33,000	33,500
5508 Services-Utility Bills	15,338	14,829	15,500	45,000	45,000
5527 Services-Miscellaneous	21,034	34,558	40,000	40,000	45,000
5565 Travel, Meetings, Dues	-	30	500	500	500
5594 Safety	854	455	1,000	1,000	1,000
Subtotal	69,029	84,182	91,500	122,200	127,700
<b>Customer Service</b>	<b>\$ 344,536</b>	<b>\$ 397,263</b>	<b>\$ 401,005</b>	<b>\$ 395,130</b>	<b>\$ 406,935</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

Finance & Administrative Serv. Mgr.	0.50	0.50	0.50	0.50	0.50
Utilities Technician	1.00	1.00	1.00	1.00	1.00
Account Clerk II	1.00	1.00	1.00	1.00	1.00
Account Clerk II	0.50	0.50	0.50	-	-
Meter Reader/Warehouse	1.00	1.00	1.00	1.00	1.00
Total FTE	4.00	4.00	4.00	3.50	3.50

## FINANCE DEPARTMENT

**Program Description:**

The Finance Department is responsible for recording and reporting all financial transactions for the City, providing accurate annual financial statements (CAFR), performing budgetary assistance to the City Manager, performing internal auditing and administering the contract for the independent annual audit, monitor compliance with debt covenants. The Department monitors revenues and expenditures as approved by the City Council. Additional functions include bi-weekly payroll and weekly accounts payable within the City. The Finance Department assists in the preparation of special reports and projects as may be required by the City Manager.

**Objectives:**

- To continue to develop and implement internal control practices and procedures for Finance and Customer Service processes.
- To complete all internal audit preparation processes by October 15<sup>th</sup> each year.
- To continue implementing procedures which provide greater workload efficiencies and cost savings measures City wide.

**Performance/Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Complete internal audit preparation complete	October 2013	October 2014	October 2015 & 2016
Complete City wide mid-year budget and two-year budget	February 2013 (mid-year only)	February 2014 (mid-year) & June 2014 (two-year)	February 2015 (mid-year)

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** New financial statement auditors to begin October 2014
- **Capital Outlay:** See Capital Outlay Budget (05-09)

**CITY OF SHASTA LAKE TWO-YEAR BUDGET** | 19  
**FISCAL YEAR 2014-15 AND 2015-16**

**FINANCE SERVICES**  
**Fund 05**  
**Department 04**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 231,733	\$ 285,361	\$ 312,322	\$ 330,575	\$ 332,695
Benefits	97,361	139,979	139,929	146,095	156,390
Subtotal	329,094	425,340	452,251	476,670	489,085
<b>Material, Supplies &amp; Services</b>					
5504 Office Supplies	321	493	500	500	500
5505 General Operating Supplies	1,216	1,296	1,300	1,300	1,300
5521 Services-Consulting	7,300	7,157	7,500	7,500	7,500
5522 Payroll Service Charges	9,378	10,885	11,000	12,000	12,500
5524 Services-Auditing	41,600	44,856	46,000	39,100	40,275
5565 Travel, Meetings, Dues	1,801	1,141	1,750	1,750	1,750
Subtotal	61,616	65,828	68,050	62,150	63,825
<b>Finance Services</b>	<b>\$ 390,710</b>	<b>\$ 491,168</b>	<b>\$ 520,301</b>	<b>\$ 538,820</b>	<b>\$ 552,910</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

Assistant City Manager	1.00	1.00	-	-	-
Finance Director	-	-	1.00	1.00	1.00
Finance & Admin. Services Manager	0.50	0.50	0.50	0.50	0.50
Lead Accounting Technician	-	-	1.00	1.00	1.00
Accounting/Personnel Technician	1.00	1.00	1.00	1.00	1.00
Total FTE	2.50	2.50	3.50	3.50	3.50

## DEVELOPMENT SERVICES / PLANNING DEPARTMENT

**Program Description:**

The Planning Department is responsible for current and long-range planning 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.) and 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 Department provides direction and leadership in implementing the goals, objectives, and policies of the City as adopted by the City Council.

**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.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
<b>Complete Comprehensive Update to the Shasta Lake General Plan:</b>			
Safety Element/Hazard Mitigation Plan	Draft Completed	Dec. 2014	Implementation Ongoing
Land Use Element	Obtained Grant	Issue RFP and	June 30, 2015
Circulation Element	Funding	Commence	
Open Space/Conservation Element		Update	
Complete Update to Housing Element (2014-2019 Planning Cycle)	Commenced	June 30, 2014	Implementation Ongoing
Implement Administrative Citation Program.	Draft Completed	August 2014	Ongoing
Staff Technical Advisory Committee Meetings and Process Pre-Applications for Building and Planning Projects.	Ongoing	Ongoing	Ongoing
Complete applicable programs included in State Water Board MS4 Permit.	Ongoing	Ongoing	Ongoing
Prepare agenda packets and maintain minutes of all Planning Commission meetings. Ensure all meetings and public hearings are published or posted within legal timeframes.	Ongoing	Ongoing	Ongoing
Prepare environmental documents (CEQA/NEPA) for public works, grant applications and private development projects.	Ongoing	Ongoing	Ongoing

**Budget Impacts:**

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

**DEVELOPMENT SERVICES**

**Fund 05**

**Department 05**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 237,311	\$ 253,304	\$ 262,946	\$ 270,880	\$ 270,880
Benefits	80,329	101,582	113,506	117,280	125,235
Subtotal	317,640	354,886	376,452	388,160	396,115
<b>Material, Supplies &amp; Services</b>					
5504 Office Supplies	1,105	745	1,250	3,000	3,000
5505 General Operating Supplies	1,157	1,943	1,500	1,500	1,500
5521 Services-Consulting	4,850	6,710	106,002	108,202	20,000
5565 Travel, Meetings, Dues	2,541	1,840	4,800	4,500	6,000
5567 Training	2,101	973	3,400	1,500	3,500
5568 Advertisement	1,038	554	1,000	1,500	1,500
Subtotal	12,792	12,765	117,952	120,202	35,500
<b>Development Services</b>	<b>\$ 330,432</b>	<b>\$ 367,651</b>	<b>\$ 494,404</b>	<b>\$ 508,362</b>	<b>\$ 431,615</b>

**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	1.00	1.00	1.00
Administrative Assistant	0.20	0.20	0.20	0.50	0.50
Total FTE	3.20	3.20	3.20	3.50	3.50

## DEVELOPMENT SERVICES / BUILDING DEPARTMENT

**Program Description:**

The Building Department 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 responsible for Code Enforcement and the abatement of dangerous buildings, site conditions, and accumulations of junk and debris on private property.

**Objectives:**

- 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.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Building Construction Plan Check.	As needed	As needed	As needed
Assist customers with building permit applications / issuance of building permits.	As needed	As needed	As needed
Provide information and educational materials to property owners, businesses and residents regarding building and code enforcement issues.	Ongoing	Ongoing	Ongoing
Assist property owners and tenants with code enforcement issues. Coordinate hearings with the Abatement Hearing Officer.	Ongoing	Ongoing	Ongoing

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** Building abatement projects slated for 2014-15 and 2015-16
- **Capital Outlay:** See Capital Outlay Budget (05-09)

**CITY OF SHASTA LAKE TWO-YEAR BUDGET** | 23  
**FISCAL YEAR 2014-15 AND 2015-16**

**BUILDING SERVICES**  
**Fund 05**  
**Department 06**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 62,610	\$ 88,371	\$ 88,402	\$ 102,370	\$ 102,370
Benefits	24,343	38,412	40,663	49,015	52,430
Subtotal	86,953	126,783	129,065	151,385	154,800
<b>Material, Supplies &amp; Services</b>					
5503 Building Abatement	548	10,710	5,000	30,000	40,000
5505 General Operating Supplies	459	623	1,200	1,200	1,500
5521 Services-Consulting	3,540	5,755	4,100	4,100	4,500
5565 Travel, Meetings, Dues	-	125	2,000	2,000	2,000
5567 Training	75	-	1,100	1,300	1,300
Subtotal	4,622	17,213	13,400	38,600	49,300
<b>Building Services</b>	<b>\$ 91,575</b>	<b>\$ 143,996</b>	<b>\$ 142,465</b>	<b>\$ 189,985</b>	<b>\$ 204,100</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

Administrative Assistant	0.30	0.30	0.30	0.50	0.50
Building Official	0.50	0.50	0.50	1.00	1.00
Total FTE	0.80	0.80	0.80	1.50	1.50

## CITY CLERK'S DEPARTMENT

**Program Description:**

The City Clerk serves as Clerk of the Council, as well as the Parks and Recreation Advisory Commission, 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:**

- Ensure that all agendas, ordinances, resolutions, agreements, and other official documents are officially posted, published, recorded, or filed as provided for by law.
- Maintain official City records and coordinate records management practices with City departments.
- Coordinate municipal elections in conjunction with Shasta County. Maintain Campaign/Economic Interest Statements.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
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.	Ongoing	Ongoing	Ongoing
Continue document imaging of City central file records and coordinate staff instruction.	Ongoing	Ongoing	Ongoing

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** Anticipated increase in election expenses to place measures on November 2014 ballot.
- **Capital Outlay:** See Capital Outlay Budget (05-09)

**CITY OF SHASTA LAKE TWO-YEAR BUDGET** | 25  
**FISCAL YEAR 2014-15 AND 2015-16**

**CITY CLERK**  
**Fund 05**  
**Department 07**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 73,369	\$ 81,566	\$ 81,030	\$ 83,460	\$ 83,460
Benefits	26,793	33,948	33,620	34,640	36,985
Subtotal	100,162	115,514	114,650	118,100	120,445
<b>Material, Supplies &amp; Services</b>					
5504 Office Supplies	529	427	500	500	500
5505 General Operating Supplies	2,139	1,279	1,000	1,000	1,000
5521 Services-Consulting	1,438	2,955	6,000	6,000	6,000
5522 Election Expense	33,161	2,708	3,000	13,000	-
5565 Travel, Meetings, Dues	755	3,106	300	4,500	4,500
5568 Advertising	1,698	1,147	-	1,000	1,000
Subtotal	39,720	11,622	10,800	26,000	13,000
<b>City Clerk</b>	<b>\$ 139,882</b>	<b>\$ 127,136</b>	<b>\$ 125,450</b>	<b>\$ 144,100</b>	<b>\$ 133,445</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

City Clerk	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00	1.00

## 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 training and safety are examples. Program expenditures may be requisitioned by several sources, but must be approved by the City Manager prior to completion.

**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.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Monitor and update City website	Ongoing	Ongoing	Ongoing
Continue public outreach	Ongoing	Ongoing	Ongoing

**Budget Impacts:**

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

**CENTRAL SERVICES**  
**Fund 05**  
**Department 08**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 24,103	\$ 26,667	\$ 28,791	\$ 29,720	\$ 29,720
Benefits	(46,985)	15,028	22,669	23,730	25,200
Subtotal	(22,882)	41,695	51,460	53,450	54,920
<b>Material, Supplies &amp; Services</b>					
5310 Janitorial Supplies	1,998	1,954	2,000	2,000	2,000
5410 Utilities	56,563	58,819	59,000	53,000	55,000
5420 Telephone	20,308	21,300	22,000	22,000	23,000
5430 Alarms	1,100	1,506	1,400	1,600	1,650
5504 Office Supplies	8,290	8,936	7,500	7,500	7,500
5505 General Operating Supplies	5,465	5,192	5,500	5,500	5,500
5507 Postage & Shipping	5,707	6,624	7,000	7,000	7,000
5515 Public Info Program	9,850	9,252	10,000	10,500	10,500
5516 Solid Waste Program	92	174	5,000	1,500	1,500
5520 Services-Legal	72,420	55,520	50,000	55,000	50,000
5521 Services-Consulting	2,371	499	2,000	2,000	2,000
5524 Services-Internet	2,074	2,476	3,500	3,500	3,500
5525 Services-Computers	-	10	1,000	1,000	1,000
5527 Services-Miscellaneous	68,256	39,552	35,000	32,000	32,000
5528 Bad Debts	4,912	11,359	11,000	11,000	11,500
5529 Facility Rental	3,373	1,200	-	-	-
5560 Thrash the Trash Day	250	1,000	1,000	1,000	1,000
5561 Public Promotions	33,262	41,166	32,000	32,000	32,000
5563 Funding Requests-Other Agencies	44,000	44,000	44,000	40,800	40,800
5565 Travel, Meetings, Dues	6,583	10,400	9,500	9,500	9,500
5568 Advertisement	249	277	500	500	500
5570 Equipment Rental Fees	2,274	1,497	1,300	1,800	1,800
5572 Small Tools and Equipment	-	-	500	500	500
5575 Maintenance Agreements	90,932	97,736	100,000	100,000	100,000
5576 Computer Supplies & Serv.	19,155	14,830	10,563	10,500	11,000
5590 Insurance-General	(6,331)	9,042	15,362	16,015	16,495
5594 Safety	715	687	1,000	1,000	1,000
5610 General Maintenance	4,268	2,977	3,500	3,500	3,500
5620 Building Maintenance	41,334	8,882	10,000	15,000	15,000
5760 Vehicle Maintenance/Motor Pool	32,076	29,025	31,412	27,463	32,235
Subtotal	531,546	485,892	482,537	474,678	478,980
<b>Debt Service</b>					
5920 Interest Expense	-	-	-	14,097	12,809
5930 Principal Repayment	-	-	-	64,370	65,657
Subtotal	-	-	-	78,467	78,466
<b>Internal Service Charge</b>					
5755 Labor Allocation	19,249	19,638	30,626	21,365	21,141
<b>Central Services</b>	<b>\$ 527,913</b>	<b>\$ 547,225</b>	<b>\$ 564,623</b>	<b>\$ 627,960</b>	<b>\$ 633,507</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

Janitor	1	1	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00	1.00

## 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 General Plan Technical Studies.
- Complete the John Beudet Community Center repairs.
- Complete the GASB 45 Actuarial Valuation.
- Complete GIS Utility Mapping in partnership with another Department.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** Not applicable
- **Operation and Maintenance:** Not applicable
- **Capital Outlay:** All requests are identified

**CAPITAL PROJECTS**

**Fund 05**

**Department 09**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Capital Outlay</b>					
001-1310 Land	\$ -	\$ 42,859	\$ -	\$ -	\$ -
001-1370 General Plan Technical Studies	-	-	-	50,000	-
001-XXXX GIS Utility Mapping	-	-	-	25,000	-
002-1390 System Software Upgrade	-	-	6,500	-	-
006-1380 Law Enforcement Center	-	149,645	-	-	-
010-1390 GASB 45 Actuarial Valuation	-	7,700	-	7,500	-
030-1380 Community Center Maint. & Repair	-	5,451	-	103,018	-
032-1380 Council Chamber Addition	801,127	47,501	138,018	-	-
<b>Total Capital Outlay</b>	<b>\$ 801,127</b>	<b>\$ 253,156</b>	<b>\$ 144,518</b>	<b>\$ 185,518</b>	<b>\$ -</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

None

## ANIMAL CONTROL DEPARTMENT

**Program Description:**

The Animal Control Department is responsible for collecting stray animals, enforcing the City's Animal Control Ordinance, and ensuring animals are licensed and have requisite inoculations. Additionally, the Department is responsible for issuing nuisance citations to local citizenry who do not abide by the City's ordinance.

**Objectives:**

- Continue to enforce, educate, and issue citations on the cities and state's animal control laws, as well as parking citations.
- Coordinate with Breed Rescues/Animal Welfare organizations for the placement of unwanted animals.
- Continue to provide low cost rabies clinic's to the public.
- Coordinate evening/weekend deployment of Animal Control Officers.
- Maintain City trash abatement program using community service workers.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Calls for service	1,255	1,257	1,400
Intake of animals	1,032	909	1,100
Citations issued	114	123	150

**Budget Impacts:**

- **Personnel:** One part-time Animal Control Coordinator
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (05-09)

**ANIMAL CONTROL SERVICES**  
**Fund 05**  
**Department 10**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 99,696	\$ 112,407	\$ 139,067	\$ 137,630	\$ 137,630
Benefits	32,269	47,763	48,499	62,945	67,535
Subtotal	131,965	160,170	187,566	200,575	205,165
<b>Material, Supplies &amp; Services</b>					
5410 Utilities	6,755	8,896	9,000	9,000	9,000
5420 Telephone	3,002	1,687	3,200	2,600	2,800
5430 Alarms	488	440	700	525	550
5504 Office Supplies	278	172	1,000	750	750
5505 General Operating Supplies	7,157	8,582	12,700	8,000	8,000
5515 Public Info Program	245	-	500	250	500
5522 Services-Rendering	333	152	1,000	500	500
5527 Services-Miscellaneous	1,147	999	4,330	1,050	1,050
5565 Travel, Meeting, Dues	309	339	500	500	750
5594 Safety	1,209	1,243	1,400	1,400	1,400
Subtotal	20,923	22,510	34,330	24,575	25,300
<b>Animal Control Services</b>	<b>\$ 152,888</b>	<b>\$ 182,680</b>	<b>\$ 221,896</b>	<b>\$ 225,150</b>	<b>\$ 230,465</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

Animal Control Coordinator	-	-	0.50	0.63	0.63
Animal Control Officer Supervisor	1.00	1.00	1.00	1.00	1.00
Animal Control Officer-Part Time	1.00	1.00	1.00	1.00	1.00
Total FTE	2.00	2.00	2.50	2.63	2.63

## PARK/RECREATION DEPARTMENT

**Program Description:**

The Park/Recreation Department is responsible for the maintenance of all City park facilities, which include approximately forty-four acres of park grounds, tennis courts, Senior Community Center and City Hall. Recreation services include the administering of summer 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 for park playground equipment replacement.
- Actively explore funding to implement the Park System Master Plan.
- Administer annual summer programs.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
O&M expense per acre of park (44 acres of park land)	\$4,535	\$5,660	\$5,628

**Budget Impacts:**

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

**PARK/RECREATION SERVICES**  
**Fund 05**  
**Department 11**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 23,024	\$ 26,634	\$ 24,380	\$ 25,115	\$ 25,115
Benefits	3,157	4,970	4,553	5,260	5,645
Subtotal	26,181	31,604	28,933	30,375	30,760
<b>Material, Supplies &amp; Services</b>					
5410 Utilities	53,018	67,398	58,000	60,000	60,000
5420 Telephone	1,020	1,049	1,300	1,100	1,100
5450 Portable Toilet Rental	728	1,192	1,800	1,500	1,500
5505 General Operating Supplies	-	-	430	1,000	1,000
5527 Services-Miscellaneous	52,941	43,416	50,000	50,000	50,000
5610 General Maintenance	10,216	8,269	9,500	9,500	9,500
Subtotal	117,923	121,324	121,030	123,100	123,100
<b>Internal Service Charges</b>					
5750 Internal Service Allocation	-	-	-	-	-
5755 Labor Allocation	84,856	46,618	99,085	94,445	93,464
Subtotal	84,856	46,618	99,085	94,445	93,464
<b>Park Services</b>	<b>\$ 228,960</b>	<b>\$ 199,546</b>	<b>\$ 249,048</b>	<b>\$ 247,920</b>	<b>\$ 247,324</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

Parks-Seasonal (Part-Time)	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00	1.00

## PUBLIC SAFETY SERVICES DEPARTMENT

**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, and services including traffic enforcement. The alliance with the community, staff, and the volunteer patrol has enculturated the members providing better community services.

**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, and radar units will accomplish this. In addition, supplements P.O.S.T. traffic training will be provided to field personnel.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

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

**PUBLIC SAFETY SERVICES**  
**Fund 05**  
**Department 13**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials Supplies &amp; Services</b>					
5410 Utilities	\$ 4,191	\$ 13,748	\$ 15,000	\$ 15,000	\$ 15,000
5523 Contract-Police Services	2,260,169	2,257,801	2,355,330	2,277,885	2,300,665
5527 Contracts-Miscellaneous	5,204	7,731	8,500	8,000	8,000
5596 Citizens Patrol Expenses	771	1,968	2,000	2,000	2,000
5760 Motor/Equip Pool	126,163	133,465	146,750	143,000	143,000
Subtotal	2,396,498	2,414,713	2,527,580	2,445,885	2,468,665
<b>Public Safety</b>	<b>\$ 2,396,498</b>	<b>\$ 2,414,713</b>	<b>\$ 2,527,580</b>	<b>\$ 2,445,885</b>	<b>\$ 2,468,665</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## PUBLIC SERVICES DEPARTMENT

**Program Description:**

Under the direction of the City Engineer, the Public Services Department 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.
- Publish Capital Improvement Program on an annual basis.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

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

**CITY OF SHASTA LAKE TWO-YEAR BUDGET** | 37  
**FISCAL YEAR 2014-15 AND 2015-16**

**PUBLIC SERVICES**  
**Fund 05**  
**Department 14**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 28,102	\$ 30,538	\$ 33,102	\$ 32,860	\$ 32,860
Benefits	9,242	9,594	11,077	10,975	11,765
Subtotal	37,344	40,132	44,179	43,835	44,625
<b>Material, Supplies &amp; Services</b>					
5504 Office Supplies	1,328	260	500	500	500
5513 Permits & Fees	951	211	750	750	750
5521 Services-Consulting	4,223	5,873	5,000	10,000	10,000
5565 Travel, Meetings, Dues	-	-	750	1,500	1,500
5567 Training	50	189	500	2,000	2,000
5576 Computer Services/Repairs	980	962	2,000	2,000	2,000
Subtotal	7,532	7,495	9,500	16,750	16,750
<b>Public Services</b>	<b>\$ 44,876</b>	<b>\$ 47,627</b>	<b>\$ 53,679</b>	<b>\$ 60,585</b>	<b>\$ 61,375</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

City Engineer	0.25	0.25	0.25	0.25	0.25
Total FTE	0.25	0.25	0.25	0.25	0.25

## PERSONNEL & LABOR RELATIONS

**Program Description:**

The City's Personnel and Labor Relations Department was formed to capture and monitor ongoing 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.

**Objectives:**

- To capture and monitor non-payroll employee related expenses.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
General Training Courses	Ongoing	Ongoing	Ongoing

**Budget Impacts:**

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



## TRANSPORTATION / TRAFFICWAY FUND

**Program Description:**

This program provides for the funding of capital improvements and maintenance of the sixty miles of paved streets for the City transportation system and City roadways. The department is also responsible for installation and maintenance of all street name and regulatory signs and pavement markings placed in the street right-of-way. Additional functions include vegetation control, snow removal, and preparation of traffic surveys and traffic control for all major community events.

**Objectives:**

- Collect traffic counts at various locations in support of the General Plan Circulation Element
- Upgrade and maintain signage and pavement striping and marking.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** Pavement overlay projects will be completed as funding becomes available. Various projects related to transportation and traffic will be funded by SRTA.

**TRANSPORTATION/TRAFFICWAY FUND**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ 678,621	\$ 692,621
Funds Available, Beginning of Year	1,165,853	980,294
Estimated Revenues, for Fiscal Year	819,800	819,800
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	991,359	1,014,835
Restricted Funds, End of Year	692,621	696,621
Estimated Funds Available End of Year	\$ 980,294	\$ 781,259

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Revenue from Other Agencies	\$ 1,367,539	\$ 963,667	\$ 1,137,817	\$ 807,800	\$ 807,800
Charges for Current Services	14,545	6,978	7,500	4,000	4,000
Revenue from Use of Money	15,771	14,879	12,000	8,000	8,000
Other Revenue	224	100	-	-	-
Total Revenues	<u>1,398,079</u>	<u>985,624</u>	<u>1,157,317</u>	<u>819,800</u>	<u>819,800</u>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Transportation/Trafficway	1,288,432	853,226	1,141,121	991,359	1,014,835
Total Expenditures	<u>\$ 1,288,432</u>	<u>\$ 853,226</u>	<u>\$ 1,141,121</u>	<u>\$ 991,359</u>	<u>\$ 1,014,835</u>

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

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Revenue from Other Agencies</b>					
16-650 TDA Funds	\$ 405,946	\$ 456,622	\$ 558,183	\$ 425,000	\$ 425,000
15-639 Streets & Highways 2103	138,842	81,116	112,074	107,900	107,900
15-640 Streets & Highways 2105	46,979	44,674	48,200	49,600	49,600
15-641 Streets & Highways 2106	51,971	50,718	36,775	43,400	43,400
15-642 Streets & Highways 2107	67,431	73,204	71,621	60,900	60,900
15-643 Streets & Highways 2107.5	3,000	3,000	3,000	3,000	3,000
16-651 Metro Planning Organization	28,000	-	30,000	-	-
15-655 ISTE Exchange Funds	59,329	143,815	50,000	50,000	50,000
15-670 State Grant	430,493	25,583	-	-	-
15-671 State Grant - Cal Trans	-	16,085	158,914	-	-
16-680 Grant - Other	135,548	68,850	69,050	68,000	68,000
Subtotal	1,367,539	963,667	1,137,817	807,800	807,800
<b>Charges for Current Services</b>					
16-742 Traffic Impact Fee	14,545	6,978	7,500	4,000	4,000
Subtotal	14,545	6,978	7,500	4,000	4,000
<b>Revenue from Use of Money</b>					
15/16-851 Interest	15,771	14,879	12,000	8,000	8,000
Subtotal	15,771	14,879	12,000	8,000	8,000
<b>Other Revenue</b>					
15/16-910 Miscellaneous Revenue	224	100	-	-	-
Subtotal	224	100	-	-	-
<b>Total Revenues</b>	<b>\$ 1,398,079</b>	<b>\$ 985,624</b>	<b>\$ 1,157,317</b>	<b>\$ 819,800</b>	<b>\$ 819,800</b>

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Material, Supplies &amp; Services-01</b>					
5524 Services - Auditing	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
5602 Traffic Circulation	28,000	-	30,000	-	-
5785 Services-RABA	344,570	310,841	328,000	335,000	365,000
Subtotal	372,570	310,841	361,000	338,000	368,000
<b>Capital Outlay-09</b>					
001-1315 Street Maintenance	390,324	379,916	448,840	573,359	566,835
001-1316 Pavement Striping		24,847	45,153	25,000	25,000
002-1315 Street Lighting	45,974	40,561	55,000	55,000	55,000
004-1315 Pine Grove Paving	-	-	61,000	-	-
005-1315 2013 Bicycle Grant		17,873	157,128	-	-
006-1315 Safe Routes to Schools	479,564	27,187	-	-	-
007-1315 Grand River Project		52,001	-	-	-
011-1390 Churn Creek Trail	-	-	13,000	-	-
Subtotal	915,862	542,385	780,121	653,359	646,835
<b>Total Expenses</b>	<b>\$ 1,288,432</b>	<b>\$ 853,226</b>	<b>\$ 1,141,121</b>	<b>\$ 991,359</b>	<b>\$ 1,014,835</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## 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.

**Performance / Workload Measures**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** To be determined based on funding

**SUPPLEMENTAL LAW ENFORCEMENT FUND (SLESF)**

**FUND SUMMARY**

	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	100,000	100,000
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	100,000	100,000
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ -	\$ -

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Intergovernmental Revenue	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenues	100,000	100,000	100,000	100,000	100,000

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
SLESF	100,000	100,000	100,000	100,000	100,000
Total Expenditures	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

**REVENUE DETAIL**

**SLESF**

**Fund 10**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Intergovernmental Revenues</b>					
10-672 State Grant - COPS	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
<b>Total SLESF</b>	100,000	100,000	100,000	100,000	100,000

**EXPENDITURE DETAIL**

**Fund 10**

**Department 01/09**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
5010 Salaries-Regular	100,000	100,000	100,000	100,000	100,000
Subtotal	100,000	100,000	100,000	100,000	100,000
<b>Total Expenses</b>	\$ 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

## 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” or the “targeted income group” (TIG) 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 and immediate threat to public health and welfare. The major categories of activities include housing, public improvements or facilities, public services, and economic development.

**Objectives:**

- Public improvements in affordable housing
- Water treatment plant recycle project
- Microenterprise program
- Water and wastewater master plan update

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

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

**CDBG PROJECT FUND**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	52,500	5,000
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	52,500	5,000
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ -	\$ -

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Revenue from Other Agencies	\$ 171,455	\$ 992,361	\$ 533,049	\$ 52,500	\$ 5,000
Total Revenues	<u>171,455</u>	<u>992,361</u>	<u>533,049</u>	<u>52,500</u>	<u>5,000</u>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Projects	1,103	6,505	533,049	52,500	5,000
Total Expenditures	<u>\$ 1,103</u>	<u>\$ 6,505</u>	<u>\$ 533,049</u>	<u>\$ 52,500</u>	<u>\$ 5,000</u>

**REVENUE DETAIL**  
**CDBG PROJECT FUND**  
**Fund 23**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Revenue from Other Agencies</b>					
23-671 State Grant-CDBG	\$ 7,724	\$ 78,019	\$ 212,391	\$ -	\$ -
23-672 State Grant-Cultural Ctr.	62,446	737,554	-	-	-
23-673 Grant-Other	46,028	84,321	95,000	47,500	-
23-674 Beverage Recycling	5,000	5,000	5,000	5,000	5,000
23-675 EECBG-Lift Station Grant	50,257	-	-	-	-
23-676 PIHNC-Langfield Project	-	87,467	220,658	-	-
Subtotal	171,455	992,361	533,049	52,500	5,000
<b>Total Revenues</b>	<b>\$ 171,455</b>	<b>\$ 992,361</b>	<b>\$ 533,049</b>	<b>\$ 52,500</b>	<b>\$ 5,000</b>

**PERSONNEL SUMMARY**  
 Authorized Classifications:  
 None

**EXPENDITURE DETAIL**  
**CDBG PROJECT FUND**  
**Projects**  
**Fund 23**  
**Department 05**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Material, Supplies &amp; Services</b>					
001-1330 Direct Discharge Dev. Design	\$ 3,554	\$ 70,646	\$ -	\$ -	\$ -
001-1380 Cultural Resource Center	62,445	737,555	-	-	-
002-1350 EECBG-Lift Station Drives WW	50,258	-	-	-	-
002-1390 Beverage Recycling	5,000	5,000	5,000	5,000	5,000
003-1310 Commercial Property Study	2,100	1,514	10,000	-	-
009-1306 Greentech Business Park	6,621	-	-	-	-
009-1307 Microenterprise Program	46,027	84,321	95,000	47,500	-
009-1308 PIHNC-Langfield Project	-	90,740	220,658	-	-
009-1360 Disaster Recovery Initiative	1,103	6,505	202,391	-	-
Subtotal	177,108	996,281	533,049	52,500	5,000
CDBG Project	<b>\$ 177,108</b>	<b>\$ 996,281</b>	<b>\$ 533,049</b>	<b>\$ 52,500</b>	<b>\$ 5,000</b>

**PERSONNEL SUMMARY**  
 Authorized Classifications:  
 None

## 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 City of Shasta Lake’s Program Managers under the direction of the Assistant City 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.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Housing Rehabilitation Projects (Including PI Loans)	1	1	2

**Budget Impacts:**

- **Personnel:** None
- **Operation and Maintenance:** None
- **Capital Outlay:** None

**CDBG HOUSING REHABILITATION**

**FUND SUMMARY**

	<u>Council Approved FY 2014-15</u>	<u>Council Approved FY 2015-16</u>
Restricted Funds, Beginning of Year	\$ 785,328	\$ 548,388
Funds Available, Beginning of Year	55,549	86,264
Estimated Revenues, for Fiscal Year	44,100	44,100
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	250,325	-
Restricted Funds, End of Year	548,388	548,388
Estimated Funds Available End of Year	\$ 86,264	\$ 130,364

**REVENUE SUMMARY**

	<u>Actual Revenue FY 2011-12</u>	<u>Actual Revenue FY 2012-13</u>	<u>Council Approved FY 2013-14</u>	<u>Council Approved FY 2014-15</u>	<u>Council Approved FY 2015-16</u>
Revenue from Other Agencies	\$ 94,931	\$ 85,710	\$ 294,325	\$ 40,000	\$ 40,000
Revenue from Use of Money	315	530	2,700	4,100	4,100
Total Revenues	95,246	86,240	297,025	44,100	44,100

**EXPENDITURE SUMMARY**

	<u>Actual Expended FY 2011-12</u>	<u>Actual Expended FY 2012-13</u>	<u>Council Approved FY 2013-14</u>	<u>Council Approved FY 2014-15</u>	<u>Council Approved FY 2015-16</u>
CDBG Housing Rehabilitation	40,000	2,015	294,325	250,325	-
Total Expenditures	\$ 40,000	\$ 2,015	\$ 294,325	\$ 250,325	\$ -

**REVENUE DETAIL**  
**CDBG HOUSING REHABILITATION**  
**Fund 24/25/26/27/29**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Revenue from Other Agencies</b>					
27-671 State Grant	\$ 94,931	\$ 85,710	\$ 294,325	\$ 40,000	\$ 40,000
Subtotal	94,931	85,710	294,325	40,000	40,000
<b>Revenue from Use of Money</b>					
24/29-851 Interest on Investments	164	409	-	-	-
24/25/27-855 Interest Income	137	121	200	2,600	2,600
24/25-856 Principal Income	-	-	2,500	1,500	1,500
24/25/27-910 Miscellaneous	14	-	-	-	-
Subtotal	315	530	2,700	4,100	4,100
<b>Total Revenues</b>	<b>95,246</b>	<b>86,240</b>	<b>297,025</b>	<b>44,100</b>	<b>44,100</b>

**EXPENDITURE DETAIL**  
**CDBG HOUSING REHABILITATION**  
**Fund 24/25/26/27/29**  
**Department 01**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials, Supplies &amp; Services</b>					
5528 Bad Debt	40,000	-	-	-	-
5756 Labor-Administration	-	2,015	17,985	13,985	-
5757 General Administration	-	-	-	-	-
Subtotal	40,000	2,015	17,985	13,985	-
<b>Capital Outlay</b>					
5781 Deferred Loans	-	-	276,340	236,340	-
Subtotal	-	-	276,340	236,340	-
<b>Total Expenses</b>	<b>\$ 40,000</b>	<b>\$ 2,015</b>	<b>\$ 294,325</b>	<b>\$ 250,325</b>	<b>\$ -</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## 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.

**Objectives:**

- N/A

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
First Time Homebuyer Program Assistance Program	5	6	10
Housing rehabilitation projects	0	0	0

**Budget Impacts:**

- **Personnel:** None
- **Operation and Maintenance:** Administration of programs performed by housing authority staff
- **Capital Outlay:** None

**CDBG HOME PROGRAM**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ 3,322,437	\$ 2,972,437
Funds Available, Beginning of Year	-	359,110
Estimated Revenues, for Fiscal Year	465,000	-
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	455,890	74,000
Restricted Funds, End of Year	2,972,437	2,972,437
Estimated Funds Available End of Year	\$ 359,110	\$ 285,110

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Revenue from Other Agencies	\$ 127,483	\$ 61,560	\$ 637,021	\$ 465,000	\$ -
Total Revenues	<u>127,483</u>	<u>61,560</u>	<u>637,021</u>	<u>465,000</u>	<u>-</u>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
CDBG Housing Rehabilitation	252,274	20,076	637,021	455,890	74,000
Total Expenditures	<u>\$ 252,274</u>	<u>\$ 20,076</u>	<u>\$ 637,021</u>	<u>\$ 455,890</u>	<u>\$ 74,000</u>

**REVENUE DETAIL**  
**CDBG HOME PROGRAM**  
**Fund 30**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Revenue from Other Agencies</b>					
30-670 State Grant	\$ -	\$ -	\$ -	\$ -	-
30-671 State Grant-CDBG	127,483	61,560	637,021	380,000	-
30-855 Interest Income	-	-	-	5,000	-
30-856 Principal Income	-	-	-	80,000	-
Subtotal	127,483	61,560	637,021	465,000	-
<b>Total Revenues</b>	127,483	61,560	637,021	465,000	-

**EXPENDITURE DETAIL**  
**CDBG HOME PROGRAM**  
**Fund 30**  
**Department 01**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials, Supplies &amp; Services</b>					
5521 Consulting	12,113	-	-	4,000	4,000
5728 Bad Debt	222,350	8,416	-	70,000	70,000
5757 General Administration	12,400	8,416	7,665	1,890	-
5758 Activity Delivery	5,411	3,244	41,118	30,000	-
Subtotal	252,274	20,076	48,783	105,890	74,000
<b>Capital Outlay</b>					
5780 Loans - DAP	-	-	588,238	350,000	-
Subtotal	-	-	588,238	350,000	-
<b>Total Expenses</b>	\$ 252,274	\$ 20,076	\$ 637,021	\$ 455,890	\$ 74,000

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## 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:**

- Update the 2003 Water Master Plan.
- Install sludge dewatering equipment to comply with California Department of Health requirements.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** As funding becomes available

**WATER PLANT & FACILITIES CAPACITY**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	99,289	137,364
Estimated Revenues, for Fiscal Year	40,200	50,200
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	2,125	2,230
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ 137,364	\$ 185,334

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Charges for Services	\$ 22,501	\$ 35,602	\$ 40,000	\$ 40,000	\$ 50,000
Revenue from Use of Money & Property	143	304	200	200	200
<b>Total Revenues</b>	<b>22,644</b>	<b>35,906</b>	<b>40,200</b>	<b>40,200</b>	<b>50,200</b>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Water Plant & Facilities Capacity	2,923	421	442	2,125	2,230
<b>Total Expenditures</b>	<b>\$ 2,923</b>	<b>\$ 421</b>	<b>\$ 442</b>	<b>\$ 2,125</b>	<b>\$ 2,230</b>

**REVENUE DETAIL**  
**WATER PLANT AND FACILITIES**  
**Fund 11**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Charges for Current Services</b>					
11-770 Plant & Facility Fees	\$ 22,501	\$ 35,602	\$ 40,000	\$ 40,000	\$ 50,000
Subtotal	22,501	35,602	40,000	40,000	50,000
<b>Revenue from Use of Money</b>					
11-851 Interest Income	143	304	200	200	200
Subtotal	143	304	200	200	200
<b>Total Revenues</b>	<b>22,644</b>	<b>35,906</b>	<b>40,200</b>	<b>40,200</b>	<b>50,200</b>

**EXPENDITURE DETAIL**  
**Fund 11**  
**Department 09**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Internal Service Charge</b>					
5750 Administration Fee	2,923	421	442	2,125	2,230
Subtotal	2,923	421	442	2,125	2,230
<b>Total Expenses</b>	<b>\$ 2,923</b>	<b>\$ 421</b>	<b>\$ 442</b>	<b>\$ 2,125</b>	<b>\$ 2,230</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## 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:**

- Revise the P&FCC policy language to better coordinate with our line extension policy.
- Monitor the P&FCC fees to ensure the fees recover the actual cost to connect new customers and adjust for cost increases.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** All requests PF&CC (22-09)

**ELECTRIC PLANT AND FACILITIES CAPACITY**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	226,763	224,603
Estimated Revenues, for Fiscal Year	101,000	101,000
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	103,160	103,320
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ 224,603	\$ 222,283

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Charges for Current Services	\$ 1,453	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Other Revenue	2,067	1,802	2,000	1,000	1,000
Total Revenues	<u>3,520</u>	<u>1,802</u>	<u>102,000</u>	<u>101,000</u>	<u>101,000</u>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Electric Plant & Facilities Capacity	6,722	8,349	108,732	103,160	103,320
Total Expenditures	<u>\$ 6,722</u>	<u>\$ 8,349</u>	<u>\$ 108,732</u>	<u>\$ 103,160</u>	<u>\$ 103,320</u>

**REVENUE DETAIL**  
**ELECTRIC PLANT AND FACILITIES**  
**Fund 22**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Charges for Current Services</b>					
22-770 Plant & Facility Fees	\$ 1,453	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Subtotal	1,453	-	100,000	100,000	100,000
<b>Revenue from Use of Money</b>					
22-851 Interest Income	2,067	1,802	2,000	1,000	1,000
Subtotal	2,067	1,802	2,000	1,000	1,000
<b>Total Revenues</b>	<b>3,520</b>	<b>1,802</b>	<b>102,000</b>	<b>101,000</b>	<b>101,000</b>

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Internal Service Charge-01</b>					
5750 Administration Fee	6,722	8,349	8,732	3,160	3,320
Subtotal	6,722	8,349	8,732	3,160	3,320
<b>Capital Outlay-09</b>					
001-1400 Service Extensions	-	-	100,000	100,000	100,000
Subtotal	-	-	100,000	100,000	100,000
<b>Total Expenses</b>	<b>\$ 6,722</b>	<b>\$ 8,349</b>	<b>\$ 108,732</b>	<b>\$ 103,160</b>	<b>\$ 103,320</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## 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:**

- Implement as needed for infrastructure improvements detailed in the 2005 Wastewater Master Plan.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** All requests PF&CC (03-09)

**WASTEWATER PLANT & FACILITIES CAPACITY**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	481,012	518,422
Estimated Revenues, for Fiscal Year	39,500	39,500
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	2,090	2,195
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ 518,422	\$ 555,727

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Charges for Services	\$ 30,876	\$ 39,870	\$ 41,000	\$ 37,500	\$ 37,500
Revenue from Use of Money & Property	3,746	3,417	2,500	2,000	2,000
<b>Total Revenues</b>	<b>34,622</b>	<b>43,287</b>	<b>43,500</b>	<b>39,500</b>	<b>39,500</b>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Wastewater Plant & Facilities Capacity	20,111	30,803	14,763	2,090	2,195
<b>Total Expenditures</b>	<b>\$ 20,111</b>	<b>\$ 30,803</b>	<b>\$ 14,763</b>	<b>\$ 2,090</b>	<b>\$ 2,195</b>

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

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Charges for Current Services</b>					
33-770 Plant & Facility Fees	\$ 29,010	\$ 37,319	\$ 35,000	\$ 35,000	\$ 35,000
33-771 Trunk Capacity Charge	1,866	2,551	6,000	2,500	2,500
Subtotal	30,876	39,870	41,000	37,500	37,500
<b>Revenue from Use of Money</b>					
33-851 Interest Income	3,746	3,417	2,500	2,000	2,000
Subtotal	3,746	3,417	2,500	2,000	2,000
<b>Total Revenues</b>	<b>34,622</b>	<b>43,287</b>	<b>43,500</b>	<b>39,500</b>	<b>39,500</b>

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Internal Service Charge</b>					
5750 Administration Fee	13,090	14,117	14,763	2,090	2,195
Subtotal	13,090	14,117	14,763	2,090	2,195
<b>Capital Outlay</b>					
001-1330 Direct Discharge Dev. Design	7,021	16,686	-	-	-
Subtotal	7,021	16,686	-	-	-
<b>Total Expenses</b>	<b>\$ 20,111</b>	<b>\$ 30,803</b>	<b>\$ 14,763</b>	<b>\$ 2,090</b>	<b>\$ 2,195</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## PARKS PLANT AND FACILITIES DEPARTMENT CAPITAL OUTLAY (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.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (44-09)

**PARKS PLANT AND FACILITIES CAPACITY**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	81,125	91,070
Estimated Revenues, for Fiscal Year	10,500	10,500
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	555	585
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ 91,070	\$ 100,985

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Charges for Current Services	\$ 13,500	\$ 30,343	\$ 10,000	\$ 10,000	\$ 10,000
Other Revenue	399	478	1,250	500	500
Total Revenues	<u>13,899</u>	<u>30,821</u>	<u>11,250</u>	<u>10,500</u>	<u>10,500</u>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Parks Plant & Facilities Capacity	3,369	694	728	555	585
Total Expenditures	<u>\$ 3,369</u>	<u>\$ 694</u>	<u>\$ 728</u>	<u>\$ 555</u>	<u>\$ 585</u>

**REVENUE DETAIL**  
**PARKS PLANT AND FACILITIES**  
**Fund 44**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Charges for Current Services</b>					
44-671 Grants	\$ -	\$ -	\$ -	\$ -	\$ -
44-674 Grant-Park Bond Allocation	2,950	15,925	-	-	-
44-770 Plant & Facility Fees	10,550	14,418	10,000	10,000	10,000
Subtotal	13,500	30,343	10,000	10,000	10,000
<b>Revenue from Use of Money</b>					
44-851 Interest Income	399	478	1,250	500	500
Subtotal	399	478	1,250	500	500
<b>Total Revenues</b>	<b>13,899</b>	<b>30,821</b>	<b>11,250</b>	<b>10,500</b>	<b>10,500</b>

**EXPENDITURE DETAIL**  
**PARKS PLANT & FACILITIES**  
**Fund 44**

**Department 01/09**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Internal Service Charge</b>					
5500 Misc. Expense	-	-	-	-	-
5750 Administration Fee	2,588	694	728	555	585
Subtotal	2,588	694	728	555	585
<b>Capital Outlay</b>					
005-1390 Park Bond County Alloc.	781	-	-	-	-
Subtotal	781	-	-	-	-
<b>Total Expenses</b>	<b>\$ 3,369</b>	<b>\$ 694</b>	<b>\$ 728</b>	<b>\$ 555</b>	<b>\$ 585</b>

**PERSONNEL SUMMARY**

Authorized Classifications:  
None

## 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 Plan. 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.

**Objectives:**

- N/A

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** N/A
- **Operation and Maintenance:** N/A
- **Capital Outlay:** N/A

**WASTEWATER TREATMENT DEBT SERVICE**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ 558,550	\$ 560,056
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	246,800	246,500
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	245,294	244,839
Restricted Funds, End of Year	560,056	561,717
Estimated Funds Available, End of Year	\$ -	\$ -

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Special Assessment	\$ 246,328	\$ 246,816	\$ 243,500	\$ 245,300	\$ 245,000
Revenue from Use of Money & Prop.	2,420	2,097	2,500	1,500	1,500
<b>Total Revenues</b>	<b>248,748</b>	<b>248,913</b>	<b>246,000</b>	<b>246,800</b>	<b>246,500</b>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Wastewater Treatment Debt	238,715	236,948	238,288	245,294	244,839
<b>Total Expenditures</b>	<b>\$ 238,715</b>	<b>\$ 236,948</b>	<b>\$ 238,288</b>	<b>\$ 245,294</b>	<b>\$ 244,839</b>

**REVENUE DETAIL  
WASTEWATER TREATMENT DEBT  
FUND 93**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Special Assessment</b>					
93-950 Sewer Assessment	\$ 246,328	\$ 246,816	\$ 248,500	\$ 245,300	\$ 245,000
Subtotal	246,328	246,816	248,500	245,300	245,000
<b>Revenue from Use of Money</b>					
93-851 Interest Income	2,420	2,097	2,500	1,500	1,500
Subtotal	2,420	2,097	2,500	1,500	1,500
<b>Total Revenues</b>	<b>\$ 248,748</b>	<b>\$ 248,913</b>	<b>\$ 251,000</b>	<b>\$ 246,800</b>	<b>\$ 246,500</b>

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Material, Supplies &amp; Services</b>					
5521 Services-Consulting	\$ 9,045	\$ 6,968	\$ 7,200	\$ 7,200	\$ 7,200
Subtotal	9,045	6,968	7,200	7,200	7,200
<b>Debt Service</b>					
5920 Interest Expense	149,670	145,980	142,088	146,094	141,639
5930 Debt Repayment- Principal	80,000	84,000	89,000	92,000	96,000
Subtotal	229,670	229,980	231,088	238,094	237,639
<b>Total Expenses</b>	<b>\$ 238,715</b>	<b>\$ 236,948</b>	<b>\$ 238,288</b>	<b>\$ 245,294</b>	<b>\$ 244,839</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## ROSAMOND ASSESSMENT DISTRICT

**Program Description:**

This fund accounts for the debt service required to retire the assessments issued on November 4, 1994, for street improvements and engineering costs within the Rosamond Avenue Area Assessment District. The original issue of \$189,277 has principal payments ranging from \$4,277 to \$20,000 that are due annually, with semi-annual interest payments of 7.5%. The first payments began on September 2, 1996, and will mature on September 2, 2015. Property tax will be levied to finance the debt service and will be legally restricted to service this debt.

**Objectives:**

- N/A

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** N/A
- **Operation and Maintenance:** N/A
- **Capital Outlay:** N/A

**ROSAMOND DEBT SERVICE**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ 29,994	\$ 32,381
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	21,850	21,850
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	19,463	23,150
Restricted Funds, End of Year	32,381	31,081
Estimated Funds Available, End of Year	\$ -	\$ -

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Special Assessment	\$ 20,444	\$ 19,300	\$ 21,000	\$ 21,750	\$ 21,750
Revenue from Use of Money & Prop.	118	102	195	100	100
<b>Total Revenues</b>	<b>20,562</b>	<b>19,402</b>	<b>21,195</b>	<b>21,850</b>	<b>21,850</b>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Rosamond Assessment District	22,785	21,665	20,588	19,463	23,150
<b>Total Expenditures</b>	<b>\$ 22,785</b>	<b>\$ 21,665</b>	<b>\$ 20,588</b>	<b>\$ 19,463</b>	<b>\$ 23,150</b>

**REVENUE DETAIL  
 ROSAMOND DEBT SERVICE  
 FUND 94**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Special Assessment</b>					
94-950 Sewer Assessment	\$ 20,444	\$ 19,300	\$ 21,000	\$ 21,750	\$ 21,750
Subtotal	20,444	19,300	21,000	21,750	21,750
<b>Revenue from Use of Money</b>					
94-851 Interest Income	118	102	195	100	100
Subtotal	118	102	195	100	100
<b>Total Revenues</b>	<b>\$ 20,562</b>	<b>\$ 19,402</b>	<b>\$ 21,195</b>	<b>\$ 21,850</b>	<b>\$ 21,850</b>

**EXPENDITURE DETAIL  
 ROSAMOND DEBT SERVICE  
 Fund 94  
 Department 01**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Material, Supplies &amp; Services</b>					
5521 Services-Consulting	\$ 2,347	\$ 2,352	\$ 2,400	\$ 2,400	\$ 2,400
Subtotal	2,347	2,352	2,400	2,400	2,400
<b>Debt Service</b>					
5920 Interest Expense	5,438	4,313	3,188	2,063	750
5930 Debt Repayment- Principal	15,000	15,000	15,000	15,000	20,000
Subtotal	20,438	19,313	18,188	17,063	20,750
<b>Total Expenses</b>	<b>\$ 22,785</b>	<b>\$ 21,665</b>	<b>\$ 20,588</b>	<b>\$ 19,463</b>	<b>\$ 23,150</b>

**PERSONNEL SUMMARY**  
 Authorized Classifications:  
 None

## 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.

**Objectives:**

- N/A

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** N/A
- **Operation and Maintenance:** N/A
- **Capital Outlay:** N/A

**RIDDLE ROAD WATER BOND**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ 6,752	\$ 5,847
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	3,045	3,045
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	3,950	3,850
Restricted Funds, End of Year	5,847	5,042
Estimated Funds Available, End of Year	\$ -	\$ -

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Special Assessment	\$ 3,094	\$ 3,045	\$ 3,125	\$ 3,045	\$ 3,045
Revenue from Use of Money & Prop.	42	40	45	-	-
<b>Total Revenues</b>	<b>3,136</b>	<b>3,085</b>	<b>3,170</b>	<b>3,045</b>	<b>3,045</b>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	City Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Riddle Road Water Bond	3,075	3,175	3,025	3,950	3,850
<b>Total Expenditures</b>	<b>\$ 3,075</b>	<b>\$ 3,175</b>	<b>\$ 3,025</b>	<b>\$ 3,950</b>	<b>\$ 3,850</b>

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

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Special Assessment</b>					
95-950 Sewer Assessment	\$ 3,094	\$ 3,045	\$ 3,125	\$ 3,045	\$ 3,045
Subtotal	3,094	3,045	3,125	3,045	3,045
<b>Revenue from Use of Money</b>					
95-851 Interest Income	42	40	45	-	-
Subtotal	42	40	45	-	-
<b>Total Revenues</b>	<b>\$ 3,136</b>	<b>\$ 3,085</b>	<b>\$ 3,170</b>	<b>\$ 3,045</b>	<b>\$ 3,045</b>

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Debt Service</b>					
5920 Interest Expense	\$ 2,075	\$ 2,175	\$ 2,025	\$ 1,950	\$ 1,850
5930 Debt Repayment- Principal	1,000	1,000	1,000	2,000	2,000
Subtotal	3,075	3,175	3,025	3,950	3,850
<b>Total Expenses</b>	<b>\$ 3,075</b>	<b>\$ 3,175</b>	<b>\$ 3,025</b>	<b>\$ 3,950</b>	<b>\$ 3,850</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## 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.

**Objectives:**

- N/A

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** N/A
- **Operation and Maintenance:** N/A
- **Capital Outlay:** N/A

**DAVIS-GRUNSKY ACT LOAN**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ 80,204	\$ 81,331
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	12,100	12,100
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	10,973	10,983
Restricted Funds, End of Year	81,331	82,448
Estimated Funds Available, End of Year	\$ -	\$ -

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Taxes	\$ 19,114	\$ 12,035	\$ 19,020	\$ 12,000	\$ 12,000
Revenue from Other Agencies	22	21	25	-	-
Revenue from Use of Money & Prop.	555	536	525	100	100
<b>Total Revenues</b>	<b>19,691</b>	<b>12,592</b>	<b>19,570</b>	<b>12,100</b>	<b>12,100</b>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Davis Grunsky Act Loan	12,001	11,971	11,983	10,973	10,983
<b>Total Expenditures</b>	<b>\$ 12,001</b>	<b>\$ 11,971</b>	<b>\$ 11,983</b>	<b>\$ 10,973</b>	<b>\$ 10,983</b>

**REVENUE DETAIL**  
**DAVIS-GRUNSKY ACT LOAN**  
**Fund 98**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Taxes</b>					
98-401 Property Tax-Curr. Sec.	\$ 19,093	\$ 12,000	\$ 19,000	\$ 12,000	\$ 12,000
98-402 Property Tax-Curr. Uns.	10	9	10	-	-
98-404 Property Tax-Pr Yr Uns.	4	21	5	-	-
98-405 Supplemental Taxes	(2)	1	5	-	-
98-410 Interest on Taxes	9	4	-	-	-
Subtotal	19,114	12,035	19,020	12,000	12,000
<b>Revenue from Other Agencies</b>					
98-610 Homeowners Exemption	22	21	25	-	-
Subtotal	22	21	25	-	-
<b>Revenue from Use of Money</b>					
98-851 Interest Income	555	536	525	100	100
Subtotal	555	536	525	100	100
<b>Total Revenues</b>	<b>\$ 19,691</b>	<b>\$ 12,592</b>	<b>\$ 19,570</b>	<b>\$ 12,100</b>	<b>\$ 12,100</b>

**EXPENDITURE DETAIL**  
**Fund 98**  
**Department 01**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Debt Service</b>					
5920 Interest Expense	\$ 4,354	\$ 4,142	\$ 3,949	\$ 2,738	\$ 2,533
5930 Debt Repayment- Principal	7,647	7,829	8,034	8,235	8,450
Subtotal	12,001	11,971	11,983	10,973	10,983
<b>Total Expenses</b>	<b>\$ 12,001</b>	<b>\$ 11,971</b>	<b>\$ 11,983</b>	<b>\$ 10,973</b>	<b>\$ 10,983</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

**WATER ENTERPRISE FUND**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ 386,966	\$ 386,966
Funds Available, Beginning of Year	609,592	414,938
Estimated Revenues for Fiscal Year	2,527,000	2,597,254
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures for Fiscal Year	2,721,654	2,880,891
Restricted Funds, End of Year	386,966	386,966
Estimated Funds, End of Year	\$ 414,938	\$ 131,301

\*Add back depreciation

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Charges for Current Services	\$ 2,143,515	\$ 2,447,152	\$ 2,358,135	\$ 2,512,000	\$ 2,582,254
Revenue from Use of Money	41,401	14,216	15,000	10,000	10,000
Other Revenue	5,117	3,630	(113,132)	5,000	5,000
<b>Total Revenues</b>	<b>2,190,033</b>	<b>2,464,998</b>	<b>2,260,003</b>	<b>2,527,000</b>	<b>2,597,254</b>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Water Administration	\$1,076,784	\$1,215,762	\$1,286,991	\$1,314,402	\$1,362,974
Water Distribution	464,908	594,274	826,449	707,553	699,954
Water Treatment	570,093	615,542	801,465	834,867	856,142
Water Capital	7,516	265,551	1,518,697	380,000	491,000
<b>Total Expenditures</b>	<b>\$ 2,119,301</b>	<b>\$ 2,691,129</b>	<b>\$ 4,433,602</b>	<b>\$ 3,236,822</b>	<b>\$ 3,410,070</b>

**REVENUE DETAIL**  
**WATER ENTERPRISE**

**Fund 01**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Charges for Current Services</b>					
01-702 Sales-Utility Services	\$ 2,142,382	\$ 2,444,529	\$ 2,356,885	\$ 2,509,000	\$ 2,579,254
01-711 Sales-Other Entities	734	346	750	500	500
01-720 Water Service Charges	399	2,277	500	2,500	2,500
Subtotal	2,143,515	2,447,152	2,358,135	2,512,000	2,582,254
<b>Revenue from Use of Money</b>					
01-851 Interest on Investments	41,401	37,048	15,000	10,000	10,000
01-852 Fair Value of Investments	-	(22,832)	-	-	-
Subtotal	41,401	14,216	15,000	10,000	10,000
<b>Other Revenue</b>					
01-910 Miscellaneous Revenue	5,117	3,630	3,000	5,000	5,000
01-971 Other Financing Uses	-	-	(116,132)	-	-
Subtotal	5,117	3,630	(113,132)	5,000	5,000
<b>Total Revenues</b>	<b>\$ 2,190,033</b>	<b>\$ 2,464,998</b>	<b>\$ 2,260,003</b>	<b>\$ 2,527,000</b>	<b>\$ 2,597,254</b>

## WATER ADMINISTRATION DEPARTMENT

**Program Description:**

This program provides for administrative charges for the Water System Utility such as permits, insurance, depreciation, administrative fees, Motor Pool, and debt expense.

**Objectives:**

- See distribution, treatment and capital projects.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** N/A
- **Operation and Maintenance:** N/A
- **Capital Outlay:** N/A

**EXPENDITURE DETAIL**  
**WATER ADMINISTRATION**

**Fund 01**

**Department 01**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials Supplies &amp; Services</b>					
5513 Permits & Fees	\$ 20,152	\$ 26,794	\$ 26,000	\$ 32,000	\$ 34,000
5521 Services-Consulting	-	-	31,000	10,000	24,000
5528 Bad Debts	6,837	12,323	12,000	12,000	13,000
5565 Travel, Meetings, Dues	-	533	500	500	500
5590 Insurance	(44,700)	14,690	25,909	26,500	27,295
Subtotal	(17,711)	54,340	95,409	81,000	98,795
<b>Internal Services</b>					
5710 Depreciation*	448,467	447,014	456,570	515,168	529,179
5750 Administration Fee	291,569	362,366	379,461	359,792	377,781
5760 Motor Pool Charges	20,048	18,141	19,633	20,668	20,150
Subtotal	760,084	827,521	855,664	895,628	927,110
*Depreciation is not a funded item.					
<b>Debt Service</b>					
5920 Interest Expense	161,714	155,423	151,554	147,283	140,255
5930 Debt Repayment- Principal	172,697	178,478	184,364	190,491	196,814
Subtotal	334,411	333,901	335,918	337,774	337,069
<b>Total Expenses</b>	<b>\$ 1,076,784</b>	<b>\$ 1,215,762</b>	<b>\$ 1,286,991</b>	<b>\$ 1,314,402</b>	<b>\$ 1,362,974</b>

## WATER DISTRIBUTION DEPARTMENT

**Program Description:**

The Water Distribution Department 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. Administers the Water Conservation Program, installs and maintains distribution mains and service lines. Performs routine and emergency maintenance on valves/boxes, meters/boxes and fire hydrants.

**Objectives:**

- Continue to implement a water conservation program.
- Continue distribution and service line replacement program to eliminate future failures.
- Continue fire hydrant replacement program to help maintain adequate fire flows.
- Create a valve turning program to ensure water system reliability.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (01-09)

**WATER DISTRIBUTION**

**Fund 01**

**Department 02**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials Supplies &amp; Services</b>					
5504 Office Supplies	\$ 415	\$ 638	\$ 1,000	\$ 1,000	\$ 1,000
5521 Services-Consulting	4,408	8,891	3,000	12,000	12,000
5565 Travel, Meetings, Dues	841	2,916	2,000	5,000	5,000
5567 Training	353	2,984	2,608	5,000	5,000
5572 Small Tools and Equipment	349	4,628	6,000	7,500	7,500
5576 Computer Serv. & Repair	861	-	2,000	2,000	2,000
5612 Water Conservation Program	5,020	5,020	6,000	8,000	8,000
5615 Misc O & M	-	48	-	-	-
5622 Distrib.-Parts & Materials	23,026	28,991	33,892	32,500	32,500
5623 Meter & Hydrants	7,654	10,868	22,796	25,000	25,000
Subtotal	42,927	64,984	79,296	98,000	98,000
<b>Internal Services</b>					
5755 Labor Allocation	421,981	529,290	747,153	609,553	601,954
Subtotal	421,981	529,290	747,153	609,553	601,954
<b>Total Expenses</b>	<b>\$ 464,908</b>	<b>\$ 594,274</b>	<b>\$ 826,449</b>	<b>\$ 707,553</b>	<b>\$ 699,954</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

None

## WATER SUPPLY AND TREATMENT DEPARTMENT

**Program Description:**

The Water Supply and Treatment Department is responsible for obtaining an adequate supply of domestic water and treating the water to meet (as a minimum) State health standards. The Department is responsible for providing adequate capacity for future growth with infrastructure development and replacement.

**Objectives:**

- Assist the Public Works Department in planning new infrastructure.
- Abandon the old Toyon water treatment facility.
- Work with Shasta County to become part of the 6 county Integrated Regional Water Management Group to help secure grant funds.
- Assist the Planning Technical Action committee in reviewing new development and their utility needs.
- Continue securing long-term and short-term water supply contracts.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (01-09)

**WATER TREATMENT PLANT**

**Fund 01**

**Department 03**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 154,361	\$ 169,123	\$ 216,135	\$ 247,430	\$ 247,430
Benefits	66,108	80,686	131,255	139,570	149,615
Subtotal	220,469	249,809	347,390	387,000	397,045
<b>Material, Supplies &amp; Services</b>					
5410 Utilities	45,141	46,400	47,500	47,500	47,500
5420 Telephone	5,699	810	1,000	1,000	1,000
5430 Alarms	865	900	1,200	1,100	1,200
5505 General Operating Supplies	2,128	807	2,500	3,000	3,000
5510 Water - M & I Payments	176,953	239,344	236,000	236,000	247,270
5511 Chemicals	18,764	12,270	17,000	19,000	19,000
5513 CV Restoration Fund	45,000	19,783	57,000	50,000	50,000
5521 Service-Consulting	3,860	528	4,500	5,500	5,500
5527 Service-Miscellaneous	4,355	2,852	5,000	5,000	5,000
5565 Travel, Meetings, Dues	3,357	3,279	2,500	3,000	3,000
5567 Training	190	596	2,000	4,000	3,000
5570 Equipment Rental Fees	-	-	2,000	1,500	1,500
5594 Safety	526	481	500	1,000	1,000
5610 General Maintenance	2,782	1,975	2,500	4,000	5,000
5613 Lab Testing	8,836	10,223	14,000	15,000	15,000
5630 Equipment Maintenance	21,582	17,286	47,000	40,000	40,000
Subtotal	340,038	357,534	442,200	436,600	447,970
<b>Internal Services</b>					
5755 Labor Allocation	9,588	8,199	11,875	11,267	11,127
Subtotal	9,588	8,199	11,875	11,267	11,127
<b>Total Expenses</b>	<b>\$ 570,093</b>	<b>\$ 615,542</b>	<b>\$ 801,465</b>	<b>\$ 834,867</b>	<b>\$ 856,142</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

Public Works Superintendent	1.00	1.00	1.00	1.00	1.00
Senior Plant Operation	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Op.	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

**Program Description:**

The program provides for the funding of capital improvements and capital replacement of plant for the Water Treatment Plant and distribution facilities.

**Objectives:**

- Upgrade water distribution system transmission and undersized mains.
- Provide water service to areas that currently do not have water service.
- Prepare hydraulic model of the distribution system.
- Evaluate feasibility of enhancing water supply through other sources.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (01-09)

**WATER CAPITAL PROJECTS**

**Fund 01**

**Department 09**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Capital Outlay</b>					
001-1340 Capital Project Reserve	\$ 4,198	\$ 263,311	\$ 94,697	\$ 130,000	\$ 341,000
2014 Water Improvements	-	-	495,000	-	-
Pensacola Transmission Main	-	-	75,000	-	-
Water Maintenance Imprvmnts	-	-	21,500	-	-
Software and Server	-	-	32,500	-	-
Water Supply Feasibility	-	-	50,000	-	-
Sludge Dewatering Design	-	-	150,000	-	-
Sludge Dewatering Construction	-	-	600,000	100,000	-
Filter No 2 Media Replacmnt	-	-	-	50,000	-
Master Water Plan	-	-	-	100,000	-
Water System Hydraulic Model	-	-	-	-	100,000
Retaining Wall	-	-	-	-	50,000
002-1330 Supply Pump Stn Design	3,040	-	-	-	-
003-1331 DWR Public Works Labor	278	429	-	-	-
004-1331 Water System Labor	-	1,811	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 7,516</b>	<b>\$ 265,551</b>	<b>\$ 1,518,697</b>	<b>\$ 380,000</b>	<b>\$ 491,000</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

None

**ELECTRIC ENTERPRISE FUND**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ 922,441	\$ 922,441
Funds Available, Beginning of Year	10,708,869	10,100,510
Estimated Revenues for Fiscal Year	21,088,177	21,035,717
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures For Fiscal Year*	21,696,536	23,419,039
Rate Stabilization Funds	-	-
Restricted Funds, End of Year	922,441	922,441
Estimated Funds, End of Year	\$ 10,100,510	\$ 7,717,188

\*Add-back Depreciation

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Charges for Current Services	\$ 14,921,718	\$ 17,038,477	\$ 18,407,654	\$ 20,925,727	\$ 20,925,727
Revenue from Use of Money	161,953	120,210	169,170	131,950	79,490
Other Revenue	108,739	395,080	(536,506)	30,500	30,500
Total Revenues	<u>15,192,410</u>	<u>17,553,767</u>	<u>18,040,318</u>	<u>21,088,177</u>	<u>21,035,717</u>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Electric Administration	3,981,081	4,242,755	4,413,444	4,542,140	4,644,085
Electric Distribution	1,796,413	1,757,107	2,383,665	2,594,396	2,614,855
Electric Resources	10,262,020	11,973,194	12,861,048	15,079,450	15,079,450
Electric Capital	307,174	532,048	1,867,500	735,000	2,335,000
Total Expenditures	<u>\$ 16,346,688</u>	<u>\$ 18,505,104</u>	<u>\$ 21,525,657</u>	<u>\$ 22,950,986</u>	<u>\$ 24,673,390</u>

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**FISCAL YEAR 2014-15 AND 2015-16**

**REVENUE DETAIL  
ELECTRIC ENTERPRISE  
FUND 02**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Charges for Current Services</b>					
02-702 Sales-Utilities	\$ 14,509,793	\$ 16,358,941	\$ 17,923,262	\$ 19,826,531	\$ 19,826,531
02-715 Emission Allowance Sales	-	210,000	-	561,000	561,000
02-720 Public Benefit	411,925	469,536	484,392	538,196	538,196
Subtotal	14,921,718	17,038,477	18,407,654	20,925,727	20,925,727
<b>Revenue from Use of Money</b>					
02-851 Interest Income	149,842	140,089	161,549	100,000	50,000
02-852 Fair Value of Investment	455	(35,548)	-	-	-
02-855 Interest Income	11,656	15,669	7,621	31,950	29,490
Subtotal	161,953	120,210	169,170	131,950	79,490
<b>Other Revenue</b>					
02-535 Temp Electric Permit	-	-	550	500	500
02-670 State Grant	-	365,000	-	-	-
02-910 Miscellaneous Revenue	108,739	30,080	50,256	30,000	30,000
02-971 Other Financing Uses	-	-	(587,312)	-	-
Subtotal	108,739	395,080	(536,506)	30,500	30,500
<b>Total Revenues</b>	<b>\$ 15,192,410</b>	<b>\$ 17,553,767</b>	<b>\$ 18,040,318</b>	<b>\$ 21,088,177</b>	<b>\$ 21,035,717</b>

## ELECTRIC ADMINISTRATION DEPARTMENT

**Program Description:**

The division is responsible for the administrative charges for the Electric System Utility such as insurance, depreciation, administrative fee, lease payments, debt service and the Public Benefit Program.

**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.
- Joining the Balancing Authority of Northern California (BANC) to protect the utility's interest in the wholesale power market and to explore future generation opportunities.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Public Benefit Funds (SB 1037 goals)	\$469,536	\$199,161	\$800,000
Annual Dues: Addition of BANC (ongoing)	N/A	N/A	\$100,000

**Budget Impacts:**

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

**EXPENDITURE DETAIL**  
**ELECTRIC ADMINISTRATION**  
**Fund 02**  
**Department 01**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials Supplies &amp; Services</b>					
5521 Services-Consulting	\$ 3,865	\$ 5,075	\$ 13,000	\$ 10,000	\$ 10,000
5528 Bad Debts	24,411	65,730	65,000	65,000	65,000
5565 Travel, Meetings, Dues	37,285	37,863	70,000	100,000	100,000
5590 Insurance	(55,271)	29,968	97,080	100,800	103,825
Subtotal	10,290	138,636	245,080	275,800	278,825
<b>Internal Services</b>					
**5710 Depreciation	716,727	743,954	795,000	793,000	792,901
5750 Administration Fee	1,642,434	1,729,277	1,809,227	1,908,680	2,004,114
5760 Motor Pool Charges	238,067	215,422	233,137	236,810	239,245
Subtotal	2,597,228	2,688,653	2,837,364	2,938,490	3,036,260
**Depreciation is not a funded item.					
<b>Debt Service</b>					
5920 Interest Expense	456,766	437,154	421,000	397,850	374,000
5930 Debt Repayment- Principal	446,184	466,184	510,000	530,000	555,000
5990 Public Benefit Program	470,613	512,128	400,000	400,000	400,000
Subtotal	1,373,563	1,415,466	1,331,000	1,327,850	1,329,000
<b>Total Expenses</b>	<b>\$ 3,981,081</b>	<b>\$ 4,242,755</b>	<b>\$ 4,413,444</b>	<b>\$ 4,542,140</b>	<b>\$ 4,644,085</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## ELECTRIC OPERATIONS DEPARTMENT

**Program Description:**

The Electric Distribution Division 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.

**Objectives:**

- Develop an accurate distribution model with connectivity, loading, and distances.
- Continue replacing or upgrading deteriorated or damaged distribution facilities.
- Continue street lighting maintenance.
- Staff up for impending linemen retirements.
- Complete NERC/WECC ongoing reliability standards program.
- Addition of cycle spraying to vegetation management program.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Brush spraying for transmission right-of-ways	\$5,104	\$4,000	\$80,000

**Budget Impacts:**

- **Personnel:** Lineman (1)
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (02-09)

**ELECTRIC DISTRIBUTION**  
**Fund 02**  
**Department 02**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 926,499	\$ 981,039	\$ 1,123,354	\$ 1,232,169	\$ 1,232,169
Benefits	355,151	453,184	522,494	563,320	602,910
Subtotal	1,281,650	1,434,223	1,645,848	1,795,489	1,835,079
<b>Material, Supplies &amp; Services</b>					
5310 Janitorial Supplies	-	465	500	500	525
5410 Utilities	9,833	8,565	10,000	9,200	10,000
5420 Telephone	2,799	4,000	4,700	5,000	5,000
5430 Alarms	483	420	500	500	500
5505 General Operating Supplies	7,503	8,055	7,500	5,500	5,500
5507 Postage & Supplies	274	310	500	500	500
5521 Service-Consulting	3,288	-	4,000	10,000	10,000
5526 Service-Janitorial	165	2,873	3,100	3,200	3,300
5527 Services-Miscellaneous	935	4,843	3,000	3,500	3,500
5561 Site Clean-up	4,726	3,694	5,000	5,000	5,000
5565 Travel, Meetings, Dues	1,972	1,322	5,000	7,500	7,500
5567 Training	1,862	16,504	7,500	10,000	10,000
5570 Equipment Rental Fees	190	-	2,000	1,000	1,000
5572 Small Tools and Equipment	10,843	14,102	15,000	18,000	18,000
5575 Maintenance Agreements	112,729	119,792	163,000	165,500	145,500
5576 Computer Services	3,350	9,633	5,563	5,000	5,000
5594 Safety	8,670	17,139	14,000	14,500	14,500
5604 Distribution-Parts & Mtrls	156,507	87,997	230,000	300,000	300,000
5617 Maint. Sub-Stations	158,441	(27,399)	220,000	180,000	180,000
5620 Building Maintenance	455	7,199	5,000	10,000	10,000
5623 Meter Program	28,700	43,370	22,204	35,000	35,000
5624 Transmission Rebuild	1,038	-	5,000	5,000	5,000
Subtotal	514,763	322,884	733,067	794,400	775,325
<b>Internal Services</b>					
5755 Labor Allocation	-	-	4,750	4,507	4,451
Subtotal	-	-	4,750	4,507	4,451
<b>Total Expenses</b>	<b>\$ 1,796,413</b>	<b>\$ 1,757,107</b>	<b>\$ 2,383,665</b>	<b>\$ 2,594,396</b>	<b>\$ 2,614,855</b>

**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	4	4	4	4	4
Administrative Services Assistant	1	1	1	1	1
<b>Total FTE</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

## ELECTRIC RESOURCE MANAGEMENT DEPARTMENT

**Program Description:**

The Division 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.

**Objectives:**

- Secure professional services to assist staff with reliability standards requirements.
- Continue implementing Renewable Portfolio Standard (RPS) and looking for low cost effective resources to meet requirements. Use RPS to mitigate CO2 emission costs.
- Monitor state/federal commissions and legislation for adverse impacts and develop appropriate responses.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
WECC Subject Matter Expert	N/A	\$0	\$60,000
Western Area Power Administrators		\$0.08736	
Redding Electric Utility		\$0.08365	
Shell Energy North America		\$0.04420	
Renewable Energy Product Calendar		\$0.08787	
City will need to purchase emission allowances in order to meet Cap and Trade requirements	N/A	\$200,000	\$400,000

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change

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**FISCAL YEAR 2014-15 AND 2015-16**

**ELECTRIC RESOURCE**  
**Fund 02**  
**Department 03**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Material, Supplies &amp; Services</b>					
5009 Distributed Generation Purchases	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
5420 Telephone	4,985	4,197	5,000	5,000	5,000
5505 General Operating Supplies	1,609	2,561	3,000	2,500	2,500
5509 Power Purchase Amortization	461,449	461,449	461,448	461,450	461,450
5510 Power Purchases	4,821,379	5,196,829	5,117,600	5,940,000	5,940,000
5511 Power Purchases-Pass Through	3,951,362	5,261,243	5,980,000	7,400,000	7,400,000
5512 California Surcharge	50,132	53,922	54,000	58,000	58,000
5513 CV Restoration Fund	156,930	101,092	200,000	160,000	160,000
5521 Services-Consulting	43,654	77,375	155,000	100,000	100,000
5565 Travel, Meetings, & Dues	7,751	17,042	20,000	15,000	15,000
5576 Computer Services & Repairs	5,719	4,342	10,000	7,500	7,500
5605 Transmission Reservations	757,050	793,142	855,000	900,000	900,000
<b>Total Expenses</b>	<b>\$ 10,262,020</b>	<b>\$ 11,973,194</b>	<b>\$ 12,861,048</b>	<b>\$ 15,079,450</b>	<b>\$ 15,079,450</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## ELECTRIC CAPITAL PROJECTS

**Program Description:**

This division 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:**

- Defease long-term debt per the financial goals and objectives; principal, interest, and closeout costs.
- Expand Flanagan substation property; replace Flanagan standalone monitoring system with a Western fully integrated SCADA system; add a second control house splitting the 230kV system from the 115kV system; upgrade several manual switches with motor operations and SCADA control.
- Replace the direct-buried primary underground serving Twin Lakes Mobile Home Park (10-year plan).
- Replace solid state relays with microprocessor-based relays in the Knauf and Central Valley substations (WECC requirement).
- Replace the five overhead primary Interstate 5 freeway crossings with 3 underground primary crossings (10-year plan).
- Expand the footprint of the corporation yard to improve material inventory storage and traffic flow.
- General up-keep on the shared fiber optic system, as needed.
- Integrated software plan
- Install electric vehicle charging stations at two locations within City limits.
- Invest in utility grade solar generation to mitigate CO2 emissions and meet renewable portfolio standard requirements (separately funded from public benefit projects).

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Defease 2005 refunding installment sale revenue bonds	N/A	N/A	\$7,265,000
Flanagan ISIS control systems upgrade	N/A	N/A	\$1,500,000
Replace Twin Lakes primary underground entrance	N/A	N/A	\$100,000
Replace relays in Knauf and Central Valley substations	N/A	N/A	\$450,000
Replace the five overhead primary Interstate 5 freeway crossings	N/A	N/A	\$300,000
Yard expansion	N/A	N/A	\$50,000
Fiber communications	N/A	N/A	\$50,000
GIS and electric model software	N/A	N/A	\$75,000
GIS Equipment	N/A	N/A	\$25,000
Line staking software	N/A	N/A	\$25,000

General orders #165 inspection software	N/A	N/A	\$75,000
Utility grade photo-voltaic system	N/A	N/A	\$400,000
Electric vehicle charging stations	N/A	N/A	\$20,000

**Budget Impacts:**

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

**ELECTRIC CAPITAL PROJECTS**  
**Fund 02**  
**Department 09**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Capital Outlay</b>					
001-1390 GIS Software & Equipment	\$ 2,665	\$ -	\$ -	\$ 100,000	\$ -
Construction in Progress	55,259	365,580	-	-	-
Twin Lakes Underground Entrance	-	-	-	100,000	-
Relays in Knauf and CV Substations	-	-	-	-	450,000
Replace Overhead Crossings I5	-	-	-	150,000	150,000
Yard Expansion	-	-	-	50,000	-
Line Staking Software	-	-	-	25,000	-
Inspection Software	-	-	-	75,000	-
Photo-voltaic System	-	-	-	200,000	200,000
Electric Vehicle Charging Stations	-	-	-	10,000	10,000
System Software Upgrade	-	-	45,500	-	-
Field Recloser Communication	-	-	50,000	-	-
Transmission Replacement	-	-	147,000	-	-
Meter Data Mngt Software	-	-	50,000	-	-
006-1390 Transformers	-	115,355	-	-	-
012-1320 Twin Lakes Tie Line	13,545	36,968	-	-	-
004-1320 Regulators	132,776	-	-	-	-
001-1320 SCADA System	100,627	-	-	-	-
002-1320 Flanagan Control Systems	-	-	1,500,000	-	1,500,000
013-1320 Interstate 5 URD Crossings	-	-	50,000	-	-
014-1320 Fiber Communications	2,302	14,145	25,000	25,000	25,000
<b>Total Capital Outlay</b>	<b>\$ 307,174</b>	<b>\$ 532,048</b>	<b>\$ 1,867,500</b>	<b>\$ 735,000</b>	<b>\$ 2,335,000</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

**WASTEWATER ENTERPRISE FUND**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	1,085,354	661,555
Estimated Revenues, for Fiscal Year	2,696,794	2,798,026
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	3,120,593	3,169,466
Restricted Funds, End of Year	-	-
Estimated Funds Available, End of Year	\$ 661,555	\$ 290,115

\*Add back depreciation

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Charges for Current Services	\$ 2,178,309	\$ 2,368,044	\$ 2,572,696	\$ 2,684,994	\$ 2,789,626
Revenue from Use of Money	13,932	17,072	9,900	11,300	7,900
Other Revenue	196,739	16,848	(116,136)	500	500
Total Revenues	<u>2,388,980</u>	<u>2,401,964</u>	<u>2,466,460</u>	<u>2,696,794</u>	<u>2,798,026</u>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Wastewater Administration	1,124,221	1,314,623	1,367,916	1,124,454	1,175,983
Wastewater Treatment	567,221	634,527	701,920	803,442	813,581
Wastewater Collection	450,593	517,821	687,207	777,867	825,082
Wastewater Capital	265,884	64,616	1,563,741	1,030,000	1,005,000
Total Expenditures	<u>\$ 2,407,919</u>	<u>\$ 2,531,587</u>	<u>\$ 4,320,784</u>	<u>\$ 3,735,763</u>	<u>\$ 3,819,646</u>

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**FISCAL YEAR 2014-15 AND 2015-16**

**REVENUE DETAIL**  
**WASTEWATER ENTERPRISE**  
**Fund 03**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Charges for Current Services</b>					
03-702 Sales-Utilities	\$ 2,156,654	\$ 2,357,602	\$ 2,566,296	\$ 2,678,644	\$ 2,783,276
03-703 Sales-Reclaimed Water	6,067	10,153	6,000	6,000	6,000
03-705 Liftstation Surcharge	15,259	-	-	-	-
03-720 Service Connections	329	289	400	350	350
Subtotal	2,178,309	2,368,044	2,572,696	2,684,994	2,789,626
<b>Revenue from Use of Money &amp; Property</b>					
03-851 Interest on Investments	12,252	15,812	8,500	9,900	6,500
03-865 Pasture Rent	1,680	1,260	1,400	1,400	1,400
Subtotal	13,932	17,072	9,900	11,300	7,900
<b>Other Revenue</b>					
03-910 Miscellaneous Revenue	-	162	800	500	500
03-971 Other Financing Uses	-	-	(116,936)	-	-
03-975 Capital Contributions	196,739	16,686	-	-	-
Subtotal	196,739	16,848	(116,136)	500	500
<b>Total Revenues</b>	<b>\$ 2,388,980</b>	<b>\$ 2,401,964</b>	<b>\$ 2,466,460</b>	<b>\$ 2,696,794</b>	<b>\$ 2,798,026</b>

## WASTEWATER ADMINISTRATION DEPARTMENT

**Program Description:**

This program provides for administrative charges for the Wastewater System Utility such as permits, insurance, depreciation, administrative fees, Motor Pool, and debt expense.

**Objectives:**

- N/A

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (03-09)

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials Supplies &amp; Services</b>					
5513 Permits & Fees	\$ 15,108	\$ 15,024	\$ 15,000	\$ 16,000	\$ 17,000
5521 Consulting	1,840	393	12,000	5,000	5,000
5528 Bad Debts	9,203	20,628	13,000	14,000	15,000
5590 Insurance	(66,926)	19,941	34,080	34,750	35,795
5914 Assessments	53,727	53,756	53,885	54,000	54,000
Subtotal	<u>12,952</u>	<u>109,742</u>	<u>127,965</u>	<u>123,750</u>	<u>126,795</u>
<b>Internal Services</b>					
5710 Depreciation*	780,125	816,136	832,000	615,170	650,180
5750 Administration Fee	299,569	360,173	377,030	337,390	354,260
5760 Motor Pool Charges	31,575	28,572	30,921	35,126	31,730
Subtotal	<u>1,111,269</u>	<u>1,204,881</u>	<u>1,239,951</u>	<u>987,686</u>	<u>1,036,170</u>
*Depreciation is not a funded item.					
<b>Debt Service</b>					
5720 Interest Expense	-	-	-	2,339	2,125
5730 Debt Repayment - Principal	-	-	-	10,679	10,893
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,018</u>	<u>13,018</u>
<b>Total Expenses</b>	<u>\$ 1,124,221</u>	<u>\$ 1,314,623</u>	<u>\$ 1,367,916</u>	<u>\$ 1,124,454</u>	<u>\$ 1,175,983</u>

**PERSONNEL SUMMARY**

Authorized Classifications:  
None

## WASTEWATER TREATMENT AND RECLAMATION DEPARTMENT

**Program Description:**

The Wastewater Treatment and Reclamation Department is responsible for processing the City's wastewater to meet state health standards and to provide reclaimed water for industrial and agriculture/landscaping uses. The department includes the City's reclamation plant and spays fields surrounding the plant as well as the 410 acre reclamation pond.

**Objectives:**

- Proceed with treatment plant upgrade design project.
- Comply with new NPDES permit for the treatment plant including newly required testing and studies.
- Ongoing equipment maintenance program.
- Ongoing sludge disposal program to properly dispose of sludge waste to landfill.
- Rebuild MLSS pumps (one per year for next three years).
- Chlorine system maintenance (yearly).

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Sludge disposal	Completed in Sept.	Completed in Sept.	Complete by Sept.
Chlorine/SO2 system maintenance and upgrade	Completed	Completed	Complete by August 2014 and 2015

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (03-09)

**WASTEWATER TREATMENT FACILITY**  
**Fund 03**  
**Department 02**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 228,905	\$ 238,801	\$ 235,631	\$ 242,275	\$ 242,275
Benefits	101,844	132,377	126,663	132,985	142,745
Subtotal	330,749	371,178	362,294	375,260	385,020
<b>Material, Supplies &amp; Services</b>					
5410 Utilities	123,445	123,199	130,000	135,000	135,000
5420 Telephone	860	1,034	1,500	1,500	1,500
5430 Alarms	385	420	500	550	550
5505 General Operating Supplies	2,528	2,471	2,500	2,500	2,500
5511 Chemicals	17,447	21,865	25,000	30,000	30,000
5513 Permits & Fees	-	-	1,000	500	500
5514 Lab Supplies	4,953	6,599	7,000	17,425	17,860
5521 Service-Consulting	10,872	26,669	3,000	15,000	15,000
5526 Service-Janitorial	-	875	-	1,500	1,500
5527 Service-Miscellaneous	1,269	2,416	12,000	12,500	12,500
5561 Site Clean-up	10,452	18,531	15,000	15,500	15,500
5565 Travel, Meetings, Dues	985	1,235	1,200	1,200	1,200
5568 Advertisement	121	-	1,000	1,000	1,000
5572 Small Tools	63	1,172	2,500	2,500	2,500
5576 Computer Services & Supplies	216	1,008	1,563	2,000	2,000
5594 Safety	762	599	3,000	3,000	3,000
5610 General Maintenance	2,780	2,351	21,000	22,000	22,000
5613 Lab Testing	38,259	35,613	36,000	45,000	45,000
XXXX Discharge Permit Compliance	-	-	-	75,000	75,000
5630 Equipment Maintenance	13,217	14,814	32,300	40,000	40,000
Subtotal	228,614	260,871	296,063	423,675	424,110
<b>Internal Services</b>					
5755 Labor Allocation	7,858	2,478	43,563	4,507	4,451
<b>Total Expenses</b>	<b>\$ 567,221</b>	<b>\$ 634,527</b>	<b>\$ 701,920</b>	<b>\$ 803,442</b>	<b>\$ 813,581</b>

**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	1.00	1.00
WasteWater Treatment Operator	1.00	1.00	1.00	1.00	1.00
Total FTE	3.00	3.00	3.00	3.00	3.00

## WASTEWATER COLLECTION DEPARTMENT

**Program Description:**

The Wastewater Collection Department provides all types of maintenance, installation, operation, and repair of approximately forty miles of sewer lines. In addition, this department is responsible for the maintenance of seven pump stations located throughout the City.

**Objectives:**

- Continue implementation of the City’s State mandated Sewer System Management Plan.
- Continue the main line cleaning program in accordance with the SSMP.
- Continue main line and manhole inspection program in accordance with the SSMP.
- Infiltration and inflow reduction program.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
O&M expenses per connection (3,314 connections)	\$156.00	\$161.00	\$249.00

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (03-09)

**WASTEWATER COLLECTION SYSTEM**  
**Fund 03**  
**Department 03**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Material, Supplies &amp; Services</b>					
5410 Utilities	\$ 87,952	\$ 74,799	\$ 100,000	\$ 107,000	\$ 107,000
5504 Office Supplies	-	-	-	1,000	1,000
5521 Services-Consulting	-	-	-	12,000	12,000
5572 Small Tools and Equipment	-	-	-	5,000	5,000
5420 Telephone	1,943	1,920	2,000	2,000	2,000
5513 Permits and Fees	2,594	2,582	3,000	3,500	3,500
5565 Travel, Meetings, Dues	693	2,305	4,000	4,000	4,000
5567 Training	1,172	3,552	4,000	4,000	4,000
5611 Maintenance, Collection System	1,209	14,562	15,000	15,500	15,500
5614 Lift Station Maintenance	21,513	28,999	30,000	40,000	40,000
Subtotal	117,076	128,719	158,000	194,000	194,000
<b>Internal Services</b>					
5755 Labor Allocation	333,517	389,102	529,207	583,867	631,082
<b>Total Expenses</b>	<b>\$ 450,593</b>	<b>\$ 517,821</b>	<b>\$ 687,207</b>	<b>\$ 777,867</b>	<b>\$ 825,082</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

## WASTEWATER CAPITAL PROJECTS

**Program Description:**

This fund 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:**

- See detailed project list in rate study completed in Spring 2014.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (03-09)

**WASTEWATER CAPITAL PROJECTS**  
**Fund 03**  
**Department 09**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Capital Outlay</b>					
Direct Discharge Design	\$ -	\$ -	\$ 1,050,000	\$ 350,000	\$ -
Mixed Liquor Pump Repairs	-	-	-	75,000	75,000
Pump Station Repairs	-	-	-	50,000	50,000
Pump Station No 1 Replacement	-	-	-	75,000	350,000
CCTV/Sewer Cleaning	-	-	-	400,000	450,000
Direct Discharge-Environmental	-	-	300,000	-	-
Server Upgrade	-	-	6,500	-	-
Pump Station No 3 Dimminutor	-	-	42,006	-	-
Wastewater Master Plan	-	-	100,000	-	-
001-1330 Analyzer Building Repairs	-	3,650	-	-	-
001-1340 Capital Project Reserve	245,902	12,730	54,235	80,000	80,000
001-1350 Chlorine/Sulfur System	10,034	10,623	11,000	-	-
001-1380 Paint/Seal Chem. Building	-	-	-	-	-
001-1390 Alarm Dialer	3,846	-	-	-	-
003-1350 Paint Drain Pumps	-	18,314	-	-	-
003-1330 Chlorine & Sulfur Dioxide Screen	3,533	-	-	-	-
005-1390 Filter Maintenance	2,569	-	-	-	-
004-1350 Repair/Replace W3 Pump	-	284	-	-	-
005-1350 2013 I & I Reduction Project	-	19,015	-	-	-
006-1350 2014 I & I Reduction Project	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 265,884</b>	<b>\$ 64,616</b>	<b>\$ 1,563,741</b>	<b>\$ 1,030,000</b>	<b>\$ 1,005,000</b>

**PERSONNEL SUMMARY**

Authorized Classifications:  
None

**INDUSTRIAL PARK ENTERPRISE FUND**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	-	-
Estimated Revenues for Fiscal Year	101,500	101,500
Operating Transfers In	30,721	34,713
Operating Transfers Out	-	-
Estimated Expenditures for Fiscal Year*	132,221	136,213
Restricted Funds, End of Year	-	-
Estimated Funds Available, End of Year	\$ -	\$ -

\*Add back depreciation

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Revenue from Use of Property	\$ 43,567	\$ 45,278	\$ 42,500	\$ 42,500	\$ 42,500
Other Revenue	59,614	58,392	58,000	59,000	59,000
Total Revenues	<u>103,181</u>	<u>103,670</u>	<u>100,500</u>	<u>101,500</u>	<u>101,500</u>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Industrial Administration	119,011	147,053	172,091	155,685	159,677
Total Expenditures	<u>\$ 119,011</u>	<u>\$ 147,053</u>	<u>\$ 172,091</u>	<u>\$ 155,685</u>	<u>\$ 159,677</u>

**REVENUE DETAIL**  
**INDUSTRIAL ENTERPRISE**  
**Fund 71**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Revenue from Use of Money or Property</b>					
71-860 Rental Income	\$ 43,567	\$ 45,278	\$ 42,500	\$ 42,500	\$ 42,500
Subtotal	43,567	45,278	42,500	42,500	42,500
<b>Other Revenue</b>					
71-950 Assessments	53,730	52,370	52,000	53,000	53,000
71-951 Landscape Maintenance	5,884	6,022	6,000	6,000	6,000
Subtotal	59,614	58,392	58,000	59,000	59,000
<b>Total Revenues</b>	<b>\$ 103,181</b>	<b>\$ 103,670</b>	<b>\$ 100,500</b>	<b>\$ 101,500</b>	<b>\$ 101,500</b>

## SHASTA GATEWAY INDUSTRIAL PARK & SUCCESSOR AGENCY PROPERTIES

**Program Description:**

This program manages the Shasta Gateway Industrial Park and Incubator Building to increase the industrial base within the City by recruiting quality development, selling City properties, increasing the tax base, and providing employment opportunities for our community. The Successor Agency Properties program manages the properties previously owned by the Shasta Lake Redevelopment Agency. Pursuant to state law and a Long Range Management Plan approved by the state Department of Finance, the Successor Agency will offer the properties for sale with the objective of maximizing proceeds to the benefit of the taxing entities.

**Objectives:**

- Maintain Incubator Building rental at capacity.
- Select a commercial real estate brokerage to market the properties.
- Work with the broker to prepare a marketing plan to sell the properties.
- Work with City departments to identify infrastructure needs and environmental issues.
- Continue to improve and restore the public landscaping areas.
- Help market vacant lots in the Shasta Gateway Industrial Park that are privately owned.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
Percentage of suites leased in the Incubator Building.	75%	92%	92%
Sale of lots in Shasta Gateway Industrial Park.	0	0	2
Form Park ownership committee and transfer management.	Formed	Formed	Assume mgmt.
Assist in development of Shasta Gateway Drive.	Ongoing	Ongoing	Ongoing
Develop emergency exit roadway for Ind. Park.	N/A	Underway	Complete
Sale of Commercial Center properties	N/A	Underway	Underway

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** N/A
- **Capital Outlay:** See Capital Outlay Budget (71-09) See ROPS Budget

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**FISCAL YEAR 2014-15 AND 2015-16**

**EXPENDITURE DETAIL**  
**INDUSTRIAL PARK**  
**Fund 71**  
**Department 01**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials Supplies &amp; Services</b>					
5410 Utilities	\$ 21,865	\$ 25,265	\$ 27,500	\$ 27,500	\$ 27,500
5505 General Operating Supplies	-	241	150	150	150
5521 Services-Consulting	386	397	500	500	500
5526 Services-Janitorial	-	875	500	1,050	1,050
5527 Services-Miscellaneous	1,967	12,938	12,000	12,000	12,000
5568 Advertisement	-	-	500	500	500
5590 Insurance-General	(6,738)	2,715	1,195	1,220	1,260
5610 General Maintenance	7,498	9,325	7,000	7,000	7,000
Subtotal	24,978	51,756	49,345	49,920	49,960
<b>Internal Services</b>					
5710 Depreciation	23,464	23,464	23,464	23,464	23,464
5750 Administration Fee	6,903	9,643	10,088	7,845	8,240
Subtotal	30,367	33,107	33,552	31,309	31,704
<b>Debt Service</b>					
5914 Property Assessments	15,410	15,246	15,500	4,700	4,700
5920 Interest Expense	48,256	46,944	48,694	44,756	43,313
5930 Debt Repayment-Principal	-	-	25,000	25,000	30,000
Subtotal	63,666	62,190	89,194	74,456	78,013
<b>Total Expenses</b>	<b>\$ 119,011</b>	<b>\$ 147,053</b>	<b>\$ 172,091</b>	<b>\$ 155,685</b>	<b>\$ 159,677</b>

**PERSONNEL SUMMARY**  
Authorized Classifications:  
None

**MOTOR POOL INTERNAL SERVICE FUND**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	221,030	210,032
Estimated Revenues, for Fiscal Year	641,550	646,670
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	652,548	657,593
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ 210,032	\$ 199,109

\*\*Depreciation Not Included

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Charges for Current Services	\$ 627,356	\$ 586,983	\$ 637,564	\$ 641,550	\$ 646,670
Other Revenue	-	29,607	(32,160)	-	-
Total Revenues	<u>627,356</u>	<u>616,590</u>	<u>605,404</u>	<u>641,550</u>	<u>646,670</u>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Motor Pool	641,175	668,950	717,729	779,143	774,268
Motor Pool Capital	-	-	190,000	135,000	135,000
Total Expenditures	<u>\$ 641,175</u>	<u>\$ 668,950</u>	<u>\$ 907,729</u>	<u>\$ 914,143</u>	<u>\$ 909,268</u>

**REVENUE DETAIL**  
**MOTOR POOL INTERNAL SERVICE FUND**  
**Fund 09**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Charges for Current Services</b>					
09-781 Motor Pool-Cost Transfers	\$ 627,356	\$ 586,983	\$ 637,564	\$ 641,550	\$ 646,670
Subtotal	627,356	586,983	637,564	641,550	646,670
<b>Other Revenue</b>					
09-905 Sales-Surplus Equipment	-	29,607	-	-	-
09-971 Other Financing Sources	-	-	(32,160)	-	-
Subtotal	-	29,607	(32,160)	-	-
<b>Total Revenues</b>	<b>\$ 627,356</b>	<b>\$ 616,590</b>	<b>\$ 605,404</b>	<b>\$ 641,550</b>	<b>\$ 646,670</b>

## MOTOR POOL DEPARTMENT

**Program Description:**

The 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, total labor hours required and record keeping associated with CHP Biannual Inspection Terminal (BIT) Program. Monitor progress toward new diesel emission standards. Continue meeting local environmental disposal requirements.

**Objectives:**

- Manage Master Vehicle Maintenance Schedule.
- Assist departments with the purchasing and outfitting of vehicles.
- Sell out-of service vehicles at auction for salvage value.

**Performance / Workload Measures:**

Functional Area	2013-14 Miles Driven	Functional Area	2013-14 Miles Driven
Public Works	36,863	Administration	29,621
Law Enforcement	187,468	Janitor	4,500
Electric	57,358	Shop	7,377
Water	43,916	Planning and Building	13,789
Animal Control	43,822	Meter Reader	7,544

**Budget Impacts:**

- **Personnel:** One full-time supervisor and one part-time assistant < 400 hours
- **Operation and Maintenance:** No significant change
- **Capital Outlay:**
  - 2015 – replace #13 in water (Maintenance Truck)
  - 2015 – replace #113 in sheriff's department (Patrol Car)
  - 2015 – replace #123 in sheriff's department (Captain's)
  - 2015 – replace #108 in animal control (Supervisor's)
  - 2015 – replace #101 in public works (dump truck)
  - 2016 – replace #66 in electric department (digger derrick)
  - 2016 – replace #121 in sheriff's department (Patrol Car)

**EXPENDITURE DETAIL**  
**MOTOR POOL**  
**Fund 09**  
**Department 10**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 62,034	\$ 59,058	\$ 59,281	\$ 69,895	\$ 69,895
Benefits	34,757	38,578	47,626	52,020	55,005
Subtotal	96,791	97,636	106,907	121,915	124,900
<b>Material, Supplies &amp; Services</b>					
5410 Utilities	6,397	5,050	6,500	6,500	6,500
5430 Alarm	441	420	550	500	550
5505 General Operating Supplies	577	137	1,481	1,500	1,500
5527 Services-Miscellaneous	2,972	419	4,000	3,200	3,200
5529 Outside Repairs-Labor & Equip	21,999	11,226	20,000	20,000	20,000
5554 Repair Parts - Patrol Cars	26,501	27,133	28,000	28,000	28,000
5555 Automotive Parts	45,322	51,401	50,000	50,000	50,000
5556 Fuel Purchases	93,236	98,895	109,450	103,000	103,000
5557 Fuel Purchases - Patrol Cars	56,590	58,234	68,750	65,000	65,000
5565 Travel, Meetings & Dues	-	-	-	-	-
5567 Training	60	-	500	500	500
5572 Small Tools	1,617	1,528	2,000	2,000	2,000
5575 Maintenance Agreements	123	165	5,500	11,000	11,000
5590 Insurance	(5,821)	806	5,096	5,250	5,410
5594 Safety	404	526	1,000	1,000	1,000
5620 Building Maintenance	-	-	-	-	-
5910 Vehicle Lease Payments	-	-	51,389	53,353	55,393
5920 Interest Expense	9,925	8,102	6,210	4,888	2,789
5930 Debt Principal	-	-	-	2,937	2,996
Subtotal	260,343	264,042	360,426	358,628	358,838
<b>Internal Service Charges</b>					
5710 Depreciation*	251,214	264,317	205,500	261,595	251,675
5750 Administration Fees	32,827	42,955	44,896	37,005	38,855
Subtotal	284,041	307,272	250,396	298,600	290,530
<b>Total Expenses</b>					
	\$ 641,175	\$ 668,950	\$ 717,729	\$ 779,143	\$ 774,268

**PERSONNEL SUMMARY**

Authorized Classifications:

Motor Pool Assistant-P.T.	-	-	-	0.50	0.50
Senior Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.50	1.50

**MOTOR POOL CAPITAL PROJECTS**  
**Fund 09**  
**Department 09**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Capital Outlay</b>					
001-1400 Vehicle Replacement	\$ -	\$ -	\$ 190,000	\$ 135,000	\$ 135,000
<b>Total Capital Outlay</b>	-	-	190,000	135,000	135,000

**PERSONNEL SUMMARY**  
 Authorized Classifications:  
     None

**PUBLIC WORKS INTERNAL SERVICE FUND**

<b>FUND SUMMARY</b>	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	-	-
Estimated Revenues, for Fiscal Year	1,719,931	1,698,490
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	1,719,931	1,698,490
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ -	\$ -

\*\*Depreciation Not Included

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Charges for Current Services	\$ 1,250,499	\$ 1,353,373	\$ 1,830,117	\$ 1,719,931	\$ 1,698,490
Other Revenue	968	2,025	(377,593)	-	-
<b>Total Revenues</b>	<b>1,251,467</b>	<b>1,355,398</b>	<b>1,452,524</b>	<b>1,719,931</b>	<b>1,698,490</b>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Public Works	1,211,065	1,352,787	1,599,117	1,659,931	1,698,490
Public Works Capital	-	-	231,000	60,000	-
<b>Total Expenditures</b>	<b>\$ 1,211,065</b>	<b>\$ 1,352,787</b>	<b>\$ 1,830,117</b>	<b>\$ 1,719,931</b>	<b>\$ 1,698,490</b>

**CITY OF SHASTA LAKE TWO-YEAR BUDGET** | 121  
**FISCAL YEAR 2014-15 AND 2015-16**

**REVENUE DETAIL**  
**PUBLIC WORKS**  
**Fund 17**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Charges for Current Services</b>					
17-782 Public Works-Cost Transfers	\$ 1,250,499	\$ 1,353,373	\$ 1,830,117	\$ 1,719,931	\$ 1,698,490
Subtotal	1,250,499	1,353,373	1,830,117	1,719,931	1,698,490
<b>Other Revenue</b>					
17-910 Miscellaneous Revenue	968	2,025	-	-	-
17-971 Other Financing Sources	-	-	(377,593)	-	-
Subtotal	968	2,025	(377,593)	-	-
<b>Total Revenues</b>	<b>\$1,251,467</b>	<b>\$1,355,398</b>	<b>\$1,452,524</b>	<b>\$1,719,931</b>	<b>\$1,698,490</b>

## PUBLIC WORKS MAINTENANCE DEPARTMENT

**Program Description:**

The Public Works Department is responsible for maintenance of the sixty 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, and traffic control for all major community events.

**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.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

- **Personnel:** No change
- **Operation and Maintenance:** No significant change
- **Capital Outlay:** See Capital Outlay Budget (17-09)

**EXPENDITURE DETAIL**  
**PUBLIC WORKS**  
**Fund 17**  
**Department 01**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Personnel Costs</b>					
Salaries	\$ 607,141	\$ 636,604	\$ 709,435	\$ 737,605	\$ 737,605
Benefits	254,915	329,547	428,963	446,880	476,970
Subtotal	862,056	966,151	1,138,398	1,184,485	1,214,575
<b>Material, Supplies &amp; Services</b>					
5410 Utilities	9,804	11,659	11,500	11,500	11,500
5420 Telephone	4,330	3,721	3,500	3,500	3,500
5430 Alarms	490	770	900	900	900
5505 General Operating Supplies	6,007	6,860	14,097	6,600	6,600
5513 Permits and Fees	-	-	7,300	8,500	8,500
5521 Services-Consulting	-	-	30,000	30,000	30,000
5526 Services-Janitorial	-	2,475	2,970	2,970	2,970
5527 Services-Miscellaneous	7,602	6,865	10,000	10,000	10,000
5565 Travel, Meetings, Dues	528	115	1,500	1,500	1,500
5567 Training	360	75	-	2,500	2,500
5570 Equipment Rental Fees	5,901	7,561	7,500	6,000	6,000
5572 Small Tools	3,748	6,868	6,500	6,500	6,500
5573 Signs	1,715	11,150	10,000	15,000	15,000
5590 Insurance	994	5,760	9,110	9,490	9,775
5594 Safety	7,499	4,363	5,500	6,500	6,500
5610 General Maintenance	943	4,878	6,000	6,000	6,000
5620 Building Maintenance	-	-	500	500	500
Subtotal	49,921	73,120	126,877	127,960	128,245
<b>Internal Service Charges</b>					
5710 Depreciation Expense	2,721	-	-	-	-
5750 Administration Fees	116,940	151,157	158,131	126,889	133,320
5760 Motor Pool	179,427	162,359	175,711	178,561	180,315
Subtotal	299,088	313,516	333,842	305,450	313,635
<b>Debt Service</b>					
5720 Interest Expense	-	-	-	7,552	6,861
5730 Debt Repayment-Principal	-	-	-	34,484	35,174
Subtotal	-	-	-	42,036	42,035
<b>Total Expenses</b>	<b>\$ 1,211,065</b>	<b>\$ 1,352,787</b>	<b>\$ 1,599,117</b>	<b>\$ 1,659,931</b>	<b>\$ 1,698,490</b>

**PERSONNEL SUMMARY**

Authorized Classifications:

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

**PUBLIC WORKS CAPITAL PROJECTS**  
**Fund 17**  
**Department 09**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Capital Outlay</b>					
001-1380 Public Works Vehicle Storage	\$ -	\$ -	\$ 231,000	\$ -	\$ -
001-XXXX GIS Rectification	-	-	-	35,000	-
001-XXXX GIS Utility Mapping	-	-	-	25,000	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>231,000</b>	<b>60,000</b>	<b>-</b>

**PERSONNEL SUMMARY**  
 Authorized Classifications:  
 None

## COMMUNITY FACILITIES DISTRICT

**Program Description:**

The Community Facilities District was formed in 2000 to maintain designated open space and storm water retention facilities in the Windsor Estates 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 two subdivisions.

**Performance / Workload Measures:**

Item	2012-13 Prior	2013-14 Current	2014-16 Estimate
N/A	N/A	N/A	N/A

**Budget Impacts:**

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

**COMMUNITY FACILITIES DISTRICTS**

**FUND SUMMARY**

	Council Approved FY 2014-15	Council Approved FY 2015-16
Restricted Funds, Beginning of Year	\$ -	\$ -
Funds Available, Beginning of Year	198,355	158,555
Estimated Revenues, for Fiscal Year	36,000	36,000
Operating Transfers In	-	-
Operating Transfers Out	-	-
Estimated Expenditures, for Fiscal Year	75,800	75,800
Restricted Funds, End of Year	-	-
Estimated Funds Available End of Year	\$ 158,555	\$ 118,755

**REVENUE SUMMARY**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Revenue from Other Agencies	\$ 1,461	\$ 1,437	\$ 1,100	\$ 1,000	\$ 1,000
Revenue from Use of Money	35,660	36,614	35,000	35,000	35,000
Total Revenues	<u>37,121</u>	<u>38,051</u>	<u>36,100</u>	<u>36,000</u>	<u>36,000</u>

**EXPENDITURE SUMMARY**

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
Community Facilities District	14,932	22,849	75,800	75,800	75,800
Total Expenditures	<u>\$ 14,932</u>	<u>\$ 22,849</u>	<u>\$ 75,800</u>	<u>\$ 75,800</u>	<u>\$ 75,800</u>

**REVENUE DETAIL**  
**COMMUNITY FACILITIES DISTRICT**  
**Fund 81**

	Actual Revenue FY 2011-12	Actual Revenue FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Revenue from Use of Money</b>					
81-851 Interest on Investments	\$ 1,461	\$ 1,437	\$ 1,100	\$ 1,000	\$ 1,000
81-950 Assessments	35,660	36,614	35,000	35,000	35,000
<b>Total Revenues</b>	<b>37,121</b>	<b>38,051</b>	<b>36,100</b>	<b>36,000</b>	<b>36,000</b>

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials, Supplies &amp; Services</b>					
5521 Contract Services	2,112	2,221	2,250	2,250	2,250
5527 Misc. Services	-	11,530	15,500	15,500	15,500
Subtotal	2,112	13,751	17,750	17,750	17,750

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials, Supplies &amp; Services</b>					
5521 Contract Services	2,105	2,193	2,250	2,250	2,250
5527 Misc. Services	8,850	5,150	14,500	14,500	14,500
Subtotal	\$ 10,955	\$ 7,343	\$ 16,750	\$ 16,750	\$ 16,750

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials, Supplies &amp; Services</b>					
5521 Contract Services	\$ 500	\$ 500	\$ 650	\$ 650	\$ 650
5527 Misc. Services	865	-	20,000	20,000	20,000
Subtotal	1,365	500	20,650	20,650	20,650

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

	Actual Expended FY 2011-12	Actual Expended FY 2012-13	Council Approved FY 2013-14	Council Approved FY 2014-15	Council Approved FY 2015-16
<b>Materials, Supplies &amp; Services</b>					
5521 Contract Services	500	500	650	650	650
5527 Misc. Services	-	755	20,000	20,000	20,000
Subtotal	500	1,255	20,650	20,650	20,650
<b>Total Expenses</b>	<b>\$ 14,932</b>	<b>\$ 22,849</b>	<b>\$ 75,800</b>	<b>\$ 75,800</b>	<b>\$ 75,800</b>

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. Proprietary 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**  
**2014-15 Salary & Benefit Budget**  
**By Fund/Department**

(A)	(B)	(C)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
3% Rate Increase		5010:5040	5050	5150	5210	5230	5220	5140	5110, 5120, 5130		
HOURLY	MONTHLY (C / 12)	ANNUAL	RUBR GLV OVERTIME/ TEMP./ACCR/ CASHOUT	16.79% PERS	MEDICARE (F * 1.45%)	WKRS COMP	SUI (7,000 * 6.2%)	DISABILITY	6% Rate Increase MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (F+G+N)

**WATER; 01-03**

Public Works Superintendent-Water	46.43	8,079	96,951	1,857	16,274	1,433	-	434	1,733	17,330	37,204	136,012
Senior Water Treatment Plant Operator	30.47	5,303	63,632	12,438	10,681	1,103	-	434	1,232	17,330	30,781	106,850
Water Treatment Plant Operator	27.01	4,699	56,392	12,161	9,466	994	-	434	1,232	17,330	29,456	98,008
Position Upgrade/Standby Pay	100.00	333	4,000	-	-	306	-	248	-	-	554	4,554
OPEB Contribution - Retiree Health Care										16,319		16,319
<b>WATER TOTAL:</b>	<b>203.91</b>	<b>18,415</b>	<b>220,974</b>	<b>26,456</b>	<b>36,421</b>	<b>3,836</b>	<b>-</b>	<b>1,550</b>	<b>4,196</b>	<b>68,310</b>	<b>97,995</b>	<b>361,744</b>

**ELECTRIC; 02-02**

Overtime	0.00	-	-	25,000	-	363	-	-	-	-	363	25,363
Electric Utilities Director	84.77	14,751	177,006	3,391	29,712	2,616	-	434	1,765	17,330	51,857	232,254
Electric Operations Manager	65.21	11,346	136,154	2,608	22,855	2,012	-	434	1,765	17,330	44,396	183,159
Assistant Electric Director	65.21	11,346	136,154	2,608	22,855	2,012	-	434	1,765	17,330	44,396	183,159
Electric Leadworker	50.16	8,728	104,733	7,809	17,580	1,632	-	434	1,751	22,644	44,041	156,583
Electric Leadworker	50.16	8,728	104,733	7,809	17,580	1,632	-	434	1,751	22,644	44,041	156,583
Electric Lineman	46.66	8,118	97,419	7,264	16,353	1,518	-	434	1,711	22,644	42,660	147,343
Electric Lineman	46.66	8,118	97,419	7,264	16,353	1,518	-	434	1,711	22,644	42,660	147,343
Electric Lineman - Vacant	46.66	8,118	97,419	7,264	16,353	1,518	-	434	1,711	22,644	42,660	147,343
Electric Lineman/Troublemens	48.83	8,497	101,966	7,603	17,116	1,589	-	434	1,736	22,644	43,519	153,089
Electric Line Staking Technician	35.93	6,252	75,018	1,437	12,593	1,109	-	434	1,380	22,644	38,159	114,614
Position Upgrade/Standby Pay			17,983		5,431	261	-	434			6,126	24,109
OPEB Contribution - Retiree Health Care										49,212		49,212
<b>ELECTRIC TOTAL:</b>	<b>540.24</b>	<b>94,002</b>	<b>1,146,006</b>	<b>80,060</b>	<b>194,781</b>	<b>17,778</b>	<b>-</b>	<b>4,774</b>	<b>17,045</b>	<b>259,712</b>	<b>444,878</b>	<b>1,720,155</b>

**WASTEWATER; 03-02**

Overtime	-	-	-	18,000	-	261	-	-	-	-	261	18,261
Public Works Superintendent-Wastewater	46.43	8,079	96,951	1,857	16,274	1,433	-	434	1,733	17,330	37,205	136,013
Wastewater Treatment Operator II	29.02	5,049	60,593	2,322	10,171	912	-	434	1,171	17,330	30,019	92,934
Wastewater Treatment Operator - Vacant	27.01	4,699	56,392	2,161	9,466	849	-	434	1,090	17,330	29,170	87,722
Wastewater Operator In Training - Vacant	-	-	-	-	-	-	-	-	-	-	-	-
Position Upgrade/Standby Pay	100.00	333	4,000	-	-	306	-	248	-	-	554	4,554
OPEB Contribution - Retiree Health Care										12,552		12,552
<b>WASTEWATER TOTAL:</b>	<b>202</b>	<b>18,161</b>	<b>217,936</b>	<b>24,339</b>	<b>35,911</b>	<b>3,761</b>	<b>-</b>	<b>1,550</b>	<b>3,994</b>	<b>64,543</b>	<b>97,208</b>	<b>352,035</b>

**CITY COUNCIL; 05-01**

COUNCILMEMBER	300.00	300	3,600	-	-	275	-	223	-	-	499	4,099
COUNCILMEMBER	300.00	300	3,600	-	-	275	-	223	-	-	499	4,099
COUNCILMEMBER	300.00	300	3,600	-	-	275	-	223	-	-	499	4,099
COUNCILMEMBER	300.00	300	3,600	-	-	275	-	223	-	-	499	4,099
COUNCILMEMBER	300.00	300	3,600	-	-	275	-	223	-	-	499	4,099
<b>CITY COUNCIL TOTAL:</b>	<b>1,500.00</b>	<b>1,500</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>1,377</b>	<b>-</b>	<b>1,116</b>	<b>-</b>	<b>-</b>	<b>2,493</b>	<b>20,493</b>

	(A)	(B)	(C)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	3% Rate Increase		5010:5040	5050	5150	5210	5230	5220	5140 6% Rate Increase	5110, 5120, 5130 6% Rate Increase		
	HOURLY	MONTHLY (C / 12)	ANNUAL	RUBR GLV OVERTIME/ TEMP./ACCR/ CASHOUT	16.79% PERS	MEDICARE (F * 1.45%)	WKRS COMP	SUI (7,000 * 6.2%)	DISABILITY	MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (F+G+N)
<b>CITY MANAGER; 05-02</b>												
City Manager	61.06	10,624	127,493	7,327	21,401	1,955	-	434	1,765	17,330	42,885	177,706
Project Manager-Vacant	-	-	-	-	-	-	-	-	-	-	-	-
Admin Assistant-37.5%	15.00	975	11,700	225	731	173	-	-	444	6,499	7,847	19,772
Admin Assistant-62.5%	20.00	2,180	26,160	-	1,635	379	-	434	1,219	-	3,667	29,827
<b>CITY MANAGER TOTAL:</b>	<b>96.06</b>	<b>13,779</b>	<b>165,353</b>	<b>7,552</b>	<b>23,767</b>	<b>2,507</b>	<b>-</b>	<b>868</b>	<b>3,427</b>	<b>23,829</b>	<b>54,399</b>	<b>227,304</b>
<b>CUST. SERVICE; 05-03</b>												
Finance & Admin. Services Manager 50%	37.27	3,242	38,905	745	6,531	575	-	217	750	8,665	16,738	56,388
Utilities Accounting Technician	25.66	4,464	53,572	2,553	8,993	814	-	434	1,037	17,330	28,608	84,733
Meter Reader/Service and Warehouse Worker	25.00	2,537	30,444	2,500	5,110	478	-	434	960	17,330	24,312	57,256
Account Clerk	20.64	3,591	43,096	2,651	7,234	663	-	434	834	17,330	26,496	72,244
Account Clerk-Vacant	-	-	-	-	-	-	-	-	-	-	-	-
On-Call Meter Reader/Part-time Assistance	23.81	-	-	-	-	-	-	-	-	-	-	-
<b>CUST. SERVICE TOTAL:</b>	<b>132.37</b>	<b>13,835</b>	<b>166,018</b>	<b>8,449</b>	<b>27,868</b>	<b>2,530</b>	<b>-</b>	<b>1,519</b>	<b>3,582</b>	<b>60,657</b>	<b>96,155</b>	<b>270,621</b>
<b>FINANCE SERV.; 05-04</b>												
Overtime	-	-	-	2,000	-	29	-	-	-	-	29	2,029
Accounting Technician	25.66	4,464	53,572	2,653	8,993	815	-	434	1,037	17,330	28,610	84,835
Lead Account Technician	28.39	4,939	59,272	2,871	9,949	901	-	434	1,059	17,330	29,674	91,816
Program Manager	33.02	5,745	68,946	1,321	11,573	1,019	-	434	1,219	17,330	31,575	101,842
Finance & Admin Services Manager 50%	37.27	3,242	38,905	745	6,531	575	-	217	750	8,665	16,738	56,388
Finance Director	47.05	8,187	98,241	1,882	16,491	1,452	-	434	1,715	17,330	37,422	137,545
<b>FINANCE SERVICE TOTAL:</b>	<b>171.38</b>	<b>26,578</b>	<b>318,936</b>	<b>11,472</b>	<b>53,537</b>	<b>4,791</b>	<b>0</b>	<b>1,953</b>	<b>5,780</b>	<b>77,987</b>	<b>144,047</b>	<b>474,455</b>
<b>DEVEL. SERVICES; 05-05</b>												
Part-time	-	-	-	-	-	-	-	-	-	-	-	-
Development Services Director	47.66	8,293	99,510	1,906	16,704	1,471	-	434	1,747	17,330	37,686	139,102
Senior Planner	37.49	6,524	78,283	1,500	13,141	1,157	-	434	1,508	17,330	33,570	113,353
Permit Center Manager	31.53	5,486	65,831	1,261	11,050	973	-	434	1,275	17,330	31,063	98,155
Administrative Assistant 50%	20.84	1,813	21,753	833	3,651	328	-	217	420	8,665	13,281	35,868
<b>DEVELOPMENT SERV. TOTAL:</b>	<b>137.51</b>	<b>22,115</b>	<b>265,377</b>	<b>5,501</b>	<b>44,546</b>	<b>3,928</b>	<b>-</b>	<b>1,519</b>	<b>4,950</b>	<b>60,657</b>	<b>115,600</b>	<b>386,478</b>
<b>BUILD. SERVICES; 05-06</b>												
Building Official	37.49	6,524	78,283	1,500	13,141	1,157	-	434	1,508	17,330	33,570	113,353
Administrative Assistant 50%	20.84	1,813	21,753	833	3,651	328	-	217	420	8,665	13,281	35,868
<b>BUILDING SERVICES TOTAL:</b>	<b>58.33</b>	<b>8,336</b>	<b>100,036</b>	<b>2,333</b>	<b>16,792</b>	<b>1,484</b>	<b>-</b>	<b>651</b>	<b>1,928</b>	<b>25,996</b>	<b>46,851</b>	<b>149,220</b>
<b>CITY CLERK; 05-07</b>												
City Clerk	37.96	6,604	79,251	1,518	13,303	1,171	-	434	1,520	17,330	33,759	114,528
Part Time/Fill In - Vacant	33.64	224	2,691	-	-	206	-	162	-	-	368	3,059
<b>CITY CLERK TOTAL:</b>	<b>71.60</b>	<b>6,829</b>	<b>81,942</b>	<b>1,518</b>	<b>13,303</b>	<b>1,377</b>	<b>-</b>	<b>596</b>	<b>1,520</b>	<b>17,330</b>	<b>34,127</b>	<b>117,587</b>

	(A)	(B)	(C)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	3% Rate Increase		5010:5040	5050	5150	5210	5230	5220	5140 6% Rate Increase	5110, 5120, 5130 6% Rate Increase	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (F+G+N)
	HOURLY	MONTHLY (C / 12)	ANNUAL	RUBR GLV OVERTIME/ TEMP./ACCR/ CASHOUT	PERS	MEDICARE (F * 1.45%)	WKRS COMP	SUI (7,000 * 6.2%)	DISABILITY	MEDICAL		
<b>CENTRAL SERVICES; 05-08</b>												
Janitor	13.70	4,769	28,616	1,096	4,803	431	-	434	555	17,330	23,554	53,266
<b>CENTRAL SERVICES TOTAL:</b>	13.70	4,769	28,616	1,096	4,803	431	-	434	555	17,330	23,554	53,266
<b>ANIMAL CTRL; 05-10</b>												
Animal Control Officer-Supervisor	29.24	5,088	61,057	1,170	10,249	902	-	434	1,183	17,330	30,099	92,325
Animal Control Officer (1)	19.87	2,757	33,081	5,000	5,553	552	-	434	-	-	6,539	44,621
Animal Control Temp Help	19.87	1,378	16,531	795		1,325	-	434	-	-	1,759	19,085
Animal Control Admin Asst-62.5%	15.00	1,635	19,620	375	1,226	1,530	-	434	739	10,832	14,761	34,756
<b>ANIMAL CONTROL TOTAL:</b>	83.98	10,857	130,289	7,339	17,028	4,309	-	1,736	1,922	28,162	53,158	190,786
<b>PARKS; 05-11</b>												
Seasonal Parks Workers (2)-1000 hours	12.56	4,185	25,111		-	1,921	-	868	-	-	2,789	27,900
<b>PARKS TOTAL:</b>	12.56	4,185	25,111	-	-	1,921	-	868	-	-	2,789	27,900
<b>ENGINEER.; 05-14</b>												
Engineer 25%	58.95	2,564	30,770	589	5,165	455	-	109	441	4,333	10,502	41,862
<b>ENGINEER TOTAL:</b>	58.95	2,564	30,770	589	5,165	455	-	109	441	4,333	10,502	41,862
<b>MOTOR POOL 09-10</b>												
Equipment Mechanic	28.20	4,908	58,891	2,256	9,885	887	-	434	1,140	17,330	29,676	90,824
Part-time Help	19.87	662	7,948	795	-	127	-	434	-	-	561	9,304
OPEB Contribution - Retiree Health Care										13,362		13,362
<b>MOTOR POOL. TOTAL:</b>	48.07	5,570	66,839	3,051	9,885	1,013	-	868	1,140	30,692	30,237	113,489
<b>PUBLIC WORKS; 17-01</b>												
Overtime	0.00	-	-	21,880	-	317	-	-	-	-	317	22,197
Public Works Director/Engineer 75%	58.95	7,693	92,311	1,768	15,495	1,364	-	326	1,324	12,998	31,506	125,586
Public Works Supervisor	41.44	7,210	86,520	1,657	14,523	1,279	-	434	1,622	17,330	35,189	123,367
Public Works Leadworker	29.62	5,154	61,843	2,369	10,381	931	-	434	1,196	17,330	30,273	94,485
Public Works Engineer Tech II	30.51	5,309	63,705	2,441	10,694	959	-	434	1,622	17,330	31,040	97,185
Public Works Equipment Operator	26.23	4,565	54,775	2,099	9,195	825	-	434	1,065	17,330	28,849	85,723
Public Works Equipment Operator	27.55	4,794	57,534	2,204	9,658	866	-	434	1,114	17,330	29,402	89,140
Public Works Maintenance Worker II	25.29	4,401	52,815	2,024	8,865	795	-	434	1,022	17,330	28,447	83,285
Public Works Maintenance Worker II	25.29	4,401	52,815	2,024	8,865	795	-	434	1,022	17,330	28,447	83,285
Public Works Maintenance Worker II	24.48	4,259	51,112	1,958	8,580	770	-	434	898	17,330	28,012	81,082
Public Works Maintenance Worker II	24.48	4,259	51,112	1,958	8,580	770	-	434	912	17,330	28,026	81,097
Public Works Maintenance Worker II	24.48	4,259	51,112	1,958	8,580	770	-	434	1,022	17,330	28,135	81,206
Position Upgrade/Standby			13,100		2,199	190	-				2,389	15,489
OPEB Contribution - Retiree Health Care										60,880		60,880
<b>PUBLIC WORKS TOTAL:</b>	338.33	56,304	688,754	44,341	115,614	10,630	-	4,666	12,818	247,183	330,031	1,124,006

\* Employee currently at maintenance worker I level

**COMBINED TOTALS**

3,669	307,800	3,670,958	224,097	599,423	62,128	-	24,776	63,299	986,722	1,584,023	5,631,404
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**CITY OF SHASTA LAKE**  
**2015-16 Salary & Benefit Budget**  
**By Fund/Department**

(A)	(B)	(C)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
3% Rate Increase		5010:5040	5050	5150	5210	5230	5220	5140	5110, 5120, 5130		
HOURLY	MONTHLY (C / 12)	ANNUAL	RUBR GLV OVERTIME/ TEMP./ACCR/ CASHOUT	18.289% PERS	MEDICARE (F * 1.45%)	WKRS COMP	SUI (7,000 * 6.2%)	12% Rate Increase DISABILITY	12% Rate Increase MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (F+G+N)

<b>WATER; 01-03</b>												
Public Works Superintendent-Water	46.43	8,079	96,951	1,857	17,731	1,433	11,163	434	1,831	18,311	50,903	149,711
Senior Water Treatment Plant Operator	30.47	5,303	63,632	12,438	11,638	1,103	8,177	434	1,302	18,311	40,964	117,034
Water Treatment Plant Operator	27.01	4,699	56,392	12,161	10,313	994	7,333	434	1,302	18,311	38,687	107,239
Position Upgrade/Standby Pay	100.00	333	4,000	-	-	306	-	248	-	-	554	4,554
OPEB Contribution - Retiree Health Care										16,319		16,319
<b>WATER TOTAL:</b>	<b>203.91</b>	<b>18,415</b>	<b>220,974</b>	<b>26,456</b>	<b>39,682</b>	<b>3,836</b>	<b>26,672</b>	<b>1,550</b>	<b>4,434</b>	<b>71,253</b>	<b>131,109</b>	<b>394,858</b>

<b>ELECTRIC; 02-02</b>												
Overtime	0.00	-	-	25,000	-	363	-	-	-	-	363	25,363
Electric Utilities Director	84.77	14,751	177,006	3,391	32,373	2,616	4,325	434	1,865	18,311	59,924	240,321
Electric Operations Manager	65.21	11,346	136,154	2,608	24,901	2,012	3,327	434	1,865	18,311	50,850	189,613
Assistant Electric Director	65.21	11,346	136,154	2,608	24,901	2,012	3,327	434	1,865	18,311	50,850	189,613
Electric Leadworker	50.16	8,728	104,733	7,809	19,155	1,632	9,869	434	1,850	23,926	56,865	169,407
Electric Leadworker	50.16	8,728	104,733	7,809	19,155	1,632	9,869	434	1,850	23,926	56,865	169,407
Electric Lineman	46.66	8,118	97,419	7,264	17,817	1,518	9,180	434	1,808	23,926	54,682	159,366
Electric Lineman	46.66	8,118	97,419	7,264	17,817	1,518	9,180	434	1,808	23,926	54,682	159,366
Electric Lineman - Vacant	46.66	8,118	97,419	7,264	17,817	1,518	9,180	434	1,808	23,926	54,682	159,366
Electric Lineman/Troublemaker	48.83	8,497	101,966	7,603	18,649	1,589	9,608	434	1,835	23,926	56,040	165,609
Administrative Services Assistant	35.93	6,252	75,018	1,437	13,720	1,109	1,833	434	1,458	23,926	42,479	118,934
Position Upgrade/Standby Pay			17,983		5,431	261	1,694	434			7,820	25,803
OPEB Contribution - Retiree Health Care										49,212		49,212
<b>ELECTRIC TOTAL:</b>	<b>540.24</b>	<b>94,002</b>	<b>1,146,006</b>	<b>80,060</b>	<b>211,735</b>	<b>17,778</b>	<b>71,390</b>	<b>4,774</b>	<b>18,010</b>	<b>271,627</b>	<b>546,102</b>	<b>1,821,380</b>

<b>WASTEWATER; 03-02</b>												
Overtime	-	-	-	18,000	-	261	293	-	-	-	554	18,554
Public Works Superintendent-Wastewater	46.43	8,079	96,951	1,857	17,731	1,433	11,022	434	1,832	18,311	50,763	149,571
Wastewater Treatment Operator II	29.02	5,049	60,593	2,322	11,082	912	6,889	434	1,237	18,311	38,865	101,780
Wastewater Treatment Operator - Vacant	27.01	4,699	56,392	2,161	10,313	849	6,411	434	1,152	18,311	37,471	96,023
Wastewater Operator In Training - Vacant	-	-	-	-	-	-	-	-	-	-	-	-
Position Upgrade/Standby Pay	100.00	333	4,000	-	-	306	455	248	-	-	1,009	5,009
OPEB Contribution - Retiree Health Care										12,552		12,552
<b>WASTEWATER TOTAL:</b>	<b>202</b>	<b>18,161</b>	<b>217,936</b>	<b>24,339</b>	<b>39,127</b>	<b>3,761</b>	<b>25,070</b>	<b>1,550</b>	<b>4,221</b>	<b>67,486</b>	<b>128,662</b>	<b>383,490</b>

<b>CITY COUNCIL; 05-01</b>												
COUNCILMEMBER	300.00	300	3,600	-	-	275	26	223	-	-	524	4,124
COUNCILMEMBER	300.00	300	3,600	-	-	275	26	223	-	-	524	4,124
COUNCILMEMBER	300.00	300	3,600	-	-	275	26	223	-	-	524	4,124
COUNCILMEMBER	300.00	300	3,600	-	-	275	26	223	-	-	524	4,124
COUNCILMEMBER	300.00	300	3,600	-	-	275	26	223	-	-	524	4,124
<b>CITY COUNCIL TOTAL:</b>	<b>1,500.00</b>	<b>1,500</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>1,377</b>	<b>129</b>	<b>1,116</b>	<b>-</b>	<b>-</b>	<b>2,622</b>	<b>20,622</b>

	(A)	(B)	(C)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	3% Rate Increase		5010:5040	5050	5150	5210	5230	5220	5140	5110, 5120, 5130		
	HOURLY	MONTHLY (C / 12)	ANNUAL	RUBR GLV OVERTIME/ TEMP./ACCR/ CASHOUT	18.289% PERS	MEDICARE (F * 1.45%)	WKRS COMP	SUI (7,000 * 6.2%)	12% Rate Increase DISABILITY	12% Rate Increase MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (F+G+N)
<b>CITY MANAGER; 05-02</b>												
City Manager	61.06	10,624	127,493	7,327	23,317	1,955	914	434	1,865	18,311	46,796	181,617
Project Manager-Vacant	-	-	-	-	-	-	-	-	-	-	-	-
Admin Assistant-37.5%	15.00	975	11,700	225	731	173	84	434	1,288	6,867	9,576	21,501
Admin Assistant-62.5%	20.00	2,180	26,160		1,635	379	188		1,288		3,489	29,649
<b>CITY MANAGER TOTAL:</b>	<b>96.06</b>	<b>13,779</b>	<b>165,353</b>	<b>7,552</b>	<b>25,683</b>	<b>2,507</b>	<b>1,185</b>	<b>868</b>	<b>4,440</b>	<b>25,178</b>	<b>59,862</b>	<b>232,768</b>
<b>CUST. SERVICE; 05-03</b>												
Finance & Admin. Services Manager 50%	37.27	3,242	38,905	745	7,115	575	282	217	793	9,156	18,138	57,788
Utilities Accounting Technician	25.66	4,464	53,572	2,553	9,798	814	396	434	1,096	18,311	30,849	86,974
Meter Reader/Service and Warehouse Worker	25.81	2,620	31,437	2,565	5,750	493	238	434	1,014	18,311	26,240	60,242
Account Clerk	20.64	3,591	43,096	2,651	7,882	663	309	434	882	18,311	28,481	74,229
Account Clerk-Vacant	-	-	-	-	-	-	-	-	-	-	-	-
On-Call Meter Reader/Part-time Assistance	23.81	-	-	-	-	-	-	-	-	-	-	-
<b>CUST. SERVICE TOTAL:</b>	<b>133.18</b>	<b>13,918</b>	<b>167,011</b>	<b>8,514</b>	<b>30,545</b>	<b>2,545</b>	<b>1,225</b>	<b>1,519</b>	<b>3,784</b>	<b>64,090</b>	<b>103,709</b>	<b>279,233</b>
<b>FINANCE SERV.; 05-04</b>												
Overtime	-	-	-	2,000	-	29	10	-	-	-	39	2,039
Accounting Technician	25.66	4,464	53,572	2,653	9,798	815	397	434	1,096	18,311	30,851	87,076
Lead Account Technician	28.39	4,939	59,272	2,871	10,840	901	439	434	1,119	18,311	32,044	94,187
Program Manager	34.09	5,932	71,186	1,364	13,019	1,052	517	434	1,288	18,311	34,621	107,171
Finance & Admin Services Manager 50%	37.27	3,242	38,905	745	7,115	575	282	217	793	9,156	18,138	57,788
Finance Director	47.05	8,187	98,241	1,882	17,967	1,452	713	434	1,812	18,311	40,690	140,813
<b>FINANCE SERVICE TOTAL:</b>	<b>172.45</b>	<b>26,765</b>	<b>321,177</b>	<b>11,515</b>	<b>58,740</b>	<b>4,824</b>	<b>2,358</b>	<b>1,953</b>	<b>6,107</b>	<b>82,402</b>	<b>156,383</b>	<b>489,074</b>
<b>DEVEL. SERVICES; 05-05</b>												
Part-time	-	-	-	-	-	-	-	-	-	-	-	-
Development Services Director	47.66	8,293	99,510	1,906	18,199	1,471	723	434	1,846	18,311	40,984	142,400
Senior Planner	37.49	6,524	78,283	1,500	14,317	1,157	568	434	1,593	18,311	36,381	116,164
Permit Center Manager	31.53	5,486	65,831	1,261	12,040	973	478	434	1,347	18,311	33,584	100,676
Administrative Assistant 50%	20.84	1,813	21,753	833	3,978	328	160	217	444	9,156	14,282	36,869
<b>DEVELOPMENT SERV. TOTAL:</b>	<b>137.51</b>	<b>22,115</b>	<b>265,377</b>	<b>5,501</b>	<b>48,535</b>	<b>3,928</b>	<b>1,929</b>	<b>1,519</b>	<b>5,231</b>	<b>64,090</b>	<b>125,231</b>	<b>396,109</b>
<b>BUILD. SERVICES; 05-06</b>												
Building Official	37.49	6,524	78,283	1,500	14,317	1,157	1,937	434	1,593	18,311	37,750	117,533
Administrative Assistant 50%	20.84	1,813	21,753	833	3,978	328	545	217	444	9,156	14,668	37,254
		-	-	-	-	-	-	-	-	-	-	-
<b>BUILDING SERVICES TOTAL:</b>	<b>58.33</b>	<b>8,336</b>	<b>100,036</b>	<b>2,333</b>	<b>18,296</b>	<b>1,484</b>	<b>2,482</b>	<b>651</b>	<b>2,037</b>	<b>27,467</b>	<b>52,418</b>	<b>154,787</b>
<b>CITY CLERK.; 05-07</b>												
City Clerk	37.96	6,604	79,251	1,518	14,494	1,171	568	434	1,606	18,311	36,585	117,354
Part Time/Fill In - Vacant	33.64	224	2,691			206	19	162			387	3,078
<b>CITY CLERK TOTAL:</b>	<b>71.60</b>	<b>6,829</b>	<b>81,942</b>	<b>1,518</b>	<b>14,494</b>	<b>1,377</b>	<b>587</b>	<b>596</b>	<b>1,606</b>	<b>18,311</b>	<b>36,972</b>	<b>120,433</b>

	(A)	(B)	(C)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	3% Rate Increase		5010:5040	5050	5150	5210	5230	5220	5140	5110, 5120, 5130		
	HOURLY	MONTHLY (C / 12)	ANNUAL	RUBR GLV OVERTIME/ TEMP./ACCR/ CASHOUT	18.289% PERS	MEDICARE (F * 1.45%)	WKRS COMP	SUI (7,000 * 6.2%)	12% Rate Increase DISABILITY	12% Rate Increase MEDICAL	TOTAL BENEFITS (SUM H...M)	TOTAL SAL. & BEN. (F+G+N)
<b>CENTRAL SERVICES; 05-08</b>												
Janitor	13.70	4,769	28,616	1,096	5,234	431	205	434	586	18,311	25,201	54,913
<b>CENTRAL SERVICES TOTAL:</b>	13.70	4,769	28,616	1,096	5,234	431	205	434	586	18,311	25,201	54,913
<b>ANIMAL CTRL; 05-10</b>												
Animal Control Officer-Supervisor	29.24	5,088	61,057	1,170	11,167	902	6,941	434	1,250	18,311	39,006	101,232
Animal Control Officer (1)	19.87	2,757	33,081	5,000	6,050	552	4,140	434	-	-	11,176	49,258
Animal Control Temp Help	19.87	1,378	16,531	795		1,325	97	434			1,857	19,182
Animal Control Temp Help-62.5%	15.00	1,635	19,620	375	1,226	1,530	113	434	739	11,445	15,487	35,482
<b>ANIMAL CONTROL TOTAL:</b>	83.98	10,857	130,289	7,339	18,443	4,309	11,292	1,736	1,989	29,756	67,526	205,154
<b>PARKS; 05-11</b>												
Seasonal Parks Workers (2)-1000 hours	12.56	4,185	25,111		-	1,921	2,855	868	-	-	5,644	30,755
<b>PARKS TOTAL:</b>	12.56	4,185	25,111	-	-	1,921	2,855	868	-	-	5,644	30,755
<b>ENGINEER.; 05-14</b>												
Engineer 25%	58.95	2,564	30,770	589	5,628	455	221	109	466	4,578	11,455	42,815
<b>ENGINEER TOTAL:</b>	58.95	2,564	30,770	589	5,628	455	221	109	466	4,578	11,455	42,815
<b>MOTOR POOL 09-10</b>												
Equipment Mechanic	28.20	4,908	58,891	2,256	10,771	887	6,866	434	1,204	18,311	38,473	99,620
Part-time help	19.87	662	7,948	795		127	964	434	-	-	1,525	10,267
OPEB Contribution - Retiree Health Care										13,362		13,362
<b>MOTOR POOL. TOTAL:</b>	48.07	5,570	66,839	3,051	10,771	1,013	7,830	868	1,204	31,673	39,998	123,250
<b>PUBLIC WORKS; 17-01</b>												
Overtime	0.00	-	-	21,880	-	317	1,658	-	-	-	1,976	23,856
Public Works Director/Engineer 75%	58.95	7,693	92,311	1,768	16,883	1,364	662	326	1,399	13,734	34,366	128,446
Public Works Supervisor	41.44	7,210	86,520	1,657	15,824	1,279	2,114	434	1,714	18,311	39,676	127,854
Public Works Leadworker	29.62	5,154	61,843	2,369	11,311	931	7,031	434	1,264	18,311	39,281	103,494
Public Works Engineer Tech II	30.51	5,309	63,705	2,441	11,651	959	7,242	434	1,714	18,311	40,312	106,458
Public Works Equipment Operator	26.23	4,565	54,775	2,099	10,018	825	6,227	434	1,126	18,311	36,941	93,815
Public Works Equipment Operator	27.55	4,794	57,534	2,204	10,522	866	6,541	434	1,177	18,311	37,851	97,589
Public Works Maintenance Worker II	25.29	4,401	52,815	2,024	9,659	795	6,004	434	1,079	18,311	36,284	91,122
Public Works Maintenance Worker II	25.29	4,401	52,815	2,024	9,659	795	6,004	434	1,079	18,311	36,284	91,122
Public Works Maintenance Worker II	24.48	4,259	51,112	1,958	9,348	770	5,811	434	949	18,311	35,623	88,693
Public Works Maintenance Worker II	24.48	4,259	51,112	1,958	9,348	770	5,811	434	964	18,311	35,638	88,708
Public Works Maintenance Worker II	24.48	4,259	51,112	1,958	9,348	770	5,811	434	1,079	18,311	35,753	88,824
Position Upgrade/Standby			13,100		2,396	190	1,489				4,075	17,175
OPEB Contribution - Retiree Health Care										60,880		60,880
<b>PUBLIC WORKS TOTAL:</b>	338.33	56,304	688,754	44,341	125,966	10,630	62,406	4,666	13,544	257,728	414,059	1,208,035

\* Employee currently at maintenance worker I level

**COMBINED TOTALS**

3,671	308,070	3,674,192	224,205	652,878	62,176	217,837	24,776	67,659	1,033,952	1,906,953	5,957,675
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City of Shasta Lake  
 Distribution of General Fund Costs: Fiscal Year 2014-15 (FY 2015-16 = 5%)

TOTAL ALLOCATION FROM GENERAL: \$ 2,785,545

DEPT. NAME	PROPOSED (%) ALLOCATION												2014/15 Council Approved Budget	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	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.28%	100.00%	30,725	2,781	19,630	2,774	3,452	534	26	1,373	38	25	7	85	30,725
05-02 City Manager	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.28%	100.00%	232,840	21,077	148,763	21,022	26,163	4,047	193	10,404	287	190	51	644	232,840
05-03 Customer Services	26.00%	51.00%	20.50%	2.50%								100.00%	395,130	102,734	201,516	81,002	9,878	-	-	-	-	-	-	-	395,130
05-04 Finance	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.28%	100.00%	538,820	48,774	344,255	48,647	60,545	9,365	448	24,076	664	440	117	1,490	538,820
05-05 Development Services	9.21%	65.02%	9.19%	11.44%		0.08%	4.55%	0.13%	0.08%	0.02%	0.28%	100.00%	508,362	46,831	330,541	46,709	58,133	-	430	23,117	638	422	112	1,430	508,362
05-06 Building Services	9.21%	65.02%	9.19%	11.44%		0.08%	4.55%	0.13%	0.08%	0.02%	0.28%	100.00%	189,985	17,502	123,530	17,456	21,725	-	161	8,639	238	158	42	535	189,985
05-07 City Clerk	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.28%	100.00%	144,100	13,044	92,066	13,010	16,192	2,505	120	6,439	178	118	31	398	144,100
05-08 Internal Services	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.28%	100.00%	539,955	48,877	344,981	48,749	60,672	9,385	449	24,127	665	441	117	1,493	539,955
05-09 Capital Projects	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.28%	100.00%	57,500	5,205	36,737	5,191	6,461	999	48	2,569	71	47	12	159	57,500
05-09* Capital Rollover				100.00%								100.00%	103,020	-	-	-	57,000	-	-	-	-	-	-	-	57,000
05-10 Animal Control				100.00%								100.00%	225,150	-	-	-	225,150	-	-	-	-	-	-	-	225,150
05-11 Parks				100.00%								100.00%	247,920	-	-	-	247,920	-	-	-	-	-	-	-	247,920
05-13 Police Services				100.00%								100.00%	2,201,296	-	-	-	2,201,296	-	-	-	-	-	-	-	2,201,296
05-13 Police Serv. 10%	10.23%	72.23%	10.21%		1.96%		5.05%			0.31%	100.00%	244,590	25,030	176,668	24,965	-	4,806	-	-	12,355	-	-	-	764	244,590
05-14 Public Services	25.07%		25.00%	31.12%	4.81%	0.23%	12.37%	0.34%	0.23%	0.06%	0.77%	100.00%	60,585	15,188	-	15,148	18,853	2,916	139	7,497	207	137	36	464	60,585
05-15 Labor Relations	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.28%	100.00%	140,855	12,750	89,993	12,717	15,827	2,448	117	6,294	174	115	31	389	140,855
Total FY 2014/15 Projected Allocations													5,860,832	359,792	1,908,680	337,390	3,029,267	37,005	2,130	126,889	3,159	2,092	556	7,851	5,814,812
FY2013/14 Allocations													5,994,730	374,061	1,796,827	372,830	3,211,233	44,896	442	158,131	8,731	14,762	729	10,088	5,994,730
Variance from prior FY													(133,898)	(14,269)	109,853	(35,440)	(181,966)	(7,891)	1,687	(31,242)	(5,572)	(12,670)	(172)	(2,236)	(179,918)

\* Rollover from previous year.

Please See Attached for an Enhanced View of this Sheet

DEPT.	NAME	PROPOSED (%) ALLOCATION													2014/15 Council Approved Budget	
		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	60 Redevelopment Agency	63 Low & Moderate Housing	71 Industrial Park Fund		Total (%) Allocated
05-01	City Council	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.00%	0.00%	0.28%	100.00%	30,725
05-02	City Manager	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.00%	0.00%	0.28%	100.00%	232,840
05-03	Customer Services	26.00%	51.00%	20.50%	2.50%										100.00%	395,130
05-04	Finance	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.00%	0.00%	0.28%	100.00%	538,820
05-05	Development Services	9.21%	65.02%	9.19%	11.44%		0.08%	4.55%	0.13%	0.08%	0.02%	0.00%	0.00%	0.28%	100.00%	508,362
05-06	Building Services	9.21%	65.02%	9.19%	11.44%		0.08%	4.55%	0.13%	0.08%	0.02%	0.00%	0.00%	0.28%	100.00%	189,985
05-07	City Clerk	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.00%	0.00%	0.28%	100.00%	144,100
05-08	Internal Services	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.00%	0.00%	0.28%	100.00%	539,955
05-09	Capital Projects	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.00%	0.00%	0.28%	100.00%	57,500
05-09*	Capital Rollover				100.00%										100.00%	103,020
05-10	Animal Control				100.00%										100.00%	225,150
05-11	Parks				100.00%										100.00%	247,920
05-12	Recreation Center				100.00%										100.00%	-
05-13	Police Services				100.00%										100.00%	2,201,296
05-13	Police Serv. 10%	10.23%	72.23%	10.21%		1.96%		5.05%				0.00%		0.31%	100.00%	244,590
05-14	Public Services	25.07%		25.00%	31.12%	4.81%	0.23%	12.37%	0.34%	0.23%	0.06%	0.00%	0.00%	0.77%	100.00%	60,585
05-15	Labor Relations	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.00%	0.00%	0.28%	100.00%	140,855
05-16	Grant Administration	9.05%	63.89%	9.03%	11.24%	1.74%	0.08%	4.47%	0.12%	0.08%	0.02%	0.00%	0.00%	0.28%	100.00%	-
													Total FY 2014/15 Projected Allocations	5,860,832		
													FY2013/14 Allocations	5,994,730		
													Variance from prior FY	(133,898)		

\* Rollover from previous year.

TOTAL ALLOCATION FROM GENERAL: **\$ 2,785,545**

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	60 Redevelopment Agy.	63 Low & Moderate Housing	71 Industrial Park Fund	Total (\$) Allocated
2,781	19,630	2,774	3,452	534	26	1,373	38	25	7	-	-	85	30,725
21,077	148,763	21,022	26,163	4,047	193	10,404	287	190	51	-	-	644	232,840
102,734	201,516	81,002	9,878	-	-	-	-	-	-	-	-	-	395,130
48,774	344,255	48,647	60,545	9,365	448	24,076	664	440	117	-	-	1,490	538,820
46,831	330,541	46,709	58,133	-	430	23,117	638	422	112	-	-	1,430	508,362
17,502	123,530	17,456	21,725	-	161	8,639	238	158	42	-	-	535	189,985
13,044	92,066	13,010	16,192	2,505	120	6,439	178	118	31	-	-	398	144,100
48,877	344,981	48,749	60,672	9,385	449	24,127	665	441	117	-	-	1,493	539,955
5,205	36,737	5,191	6,461	999	48	2,569	71	47	12	-	-	159	57,500
-	-	-	57,000	-	-	-	-	-	-	-	-	-	57,000
-	-	-	225,150	-	-	-	-	-	-	-	-	-	225,150
-	-	-	247,920	-	-	-	-	-	-	-	-	-	247,920
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	2,201,296	-	-	-	-	-	-	-	-	-	2,201,296
25,030	176,668	24,965	-	4,806	-	12,355	-	-	-	-	-	764	244,590
15,188	-	15,148	18,853	2,916	139	7,497	207	137	36	-	-	464	60,585
12,750	89,993	12,717	15,827	2,448	117	6,294	174	115	31	-	-	389	140,855
-	-	-	-	-	-	-	-	-	-	-	-	-	-
359,792	1,908,680	337,390	3,029,267	37,005	2,130	126,889	3,159	2,092	556	-	-	7,851	5,814,812
374,061	1,798,827	372,830	3,211,233	44,896	442	158,131	8,731	14,762	729	-	-	10,088	5,994,730
(14,269)	109,853	(35,440)	(181,966)	(7,891)	1,687	(31,242)	(5,572)	(12,670)	(172)	-	-	(2,238)	(179,918)