

CITY OF MONTE SERENO

2016-2017 BUDGET



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Reserve funds

Fiscal Year 2016-2017

SUMMARY

The General Fund Reserve balance as of March 31, 2016 was \$6,069,745. The General Fund Reserve is comprised of the following designations: Undesignated Reserve \$1,775,745, Economic Fluctuation Reserve \$3,500,000, Capital Improvement Program Reserve \$500,000, Property Improvement Reserve \$200,000 and Other Post Employment Benefits (OPEB) Reserve \$94,000. The total amount in the General Fund reserve is the equivalent to two years of City operating costs. This indicates that the City is in sound financial condition.

The total reserve balance including the General Fund, restricted Gas Tax accounts, and restricted special districts as of March 31, 2016 was \$6,347,419, which shows an increase of \$19,758 from the March 31, 2015 balance. These assets are invested in the State of California, Local Agency Investment Fund (LAIF).

Budget Revenues

Fiscal Year 2016-2017

GENERAL FUND UNRESTRICTED REVENUE

SUMMARY

For the 2016-17 fiscal year, total operating revenue is recommended at \$3,267,797, which amounts to an increase of 24.3% from the current year end projections. The major budget categories are described below.

A. Property Tax: \$1,345,351 The amount for FY 2016-17 is estimated at a 3% increase over the current year end projection plus the additional TEA tax expected for this FY. These amounts are determined based upon estimates received from the County Controllers office, along with the revenue from both the VLF (vehicle license fee) backfill exchange for property taxes and Tax Equity Allocation.

B. Real Property Transfer Tax: \$60,000 The real property transfer tax revenue bears a direct relationship to the amount of real estate sales activity occurring in the City.

C. Licenses and Permits: \$490,000 Business license fee projections are adjusted based upon current year actual receipts; this amount is highly dependent upon the volume of construction activity occurring in the City. Building permit activities are projected at a higher rate than the current year end estimate. Subdivision fees are anticipated to be \$25,000 for FY 2016-17.

D. Franchise Tax: \$272,000 The total franchise tax revenue is projected to remain essentially the same as current year end projection. All franchise fees projections are based upon current year receipts.

E. Miscellaneous Revenue: \$746,400 The total miscellaneous revenue is budgeted at an increased amount from the 2015-16 receipts. This increase is due solely to an anticipated transfer from the general reserve fund (\$617,000) for payment to CalPERS to pay off the Unfunded Accrued Liability approved by the City Council at their April 5, 2016 meeting. The insurance refund varies year-to-year and is influenced by claim experience. The microfilm fee is a surcharge upon building permits, the proceeds of which must be used to digitize building and planning records into computer disk storage. Reimbursement for publications is budgeted based on current year collection experience. Also included in this category is the General Fund interest account (\$16,000). Interest earned is a direct result of the City's unappropriated General Fund balance in LAIF (local agency investment fund) and the local money market account.

F. State Subventions: \$17,000 This budget amount is slightly lower than the current year end projection. State sales and use tax, distributed on a per capita basis, is budgeted at a slightly higher amount than the current year budgeted amount.

RESTRICTED REVENUE

A. Law Enforcement Tax: \$183,150 This amount represents the current Police Tax Assessment of \$150 per parcel. The City's cost for law enforcement services is \$755,628 (including Cal I.D.). The net expenditure from the General Fund in the amount of \$572,478 is needed to support this service. COPS Grant disbursement of \$100,000 is merely a pass through expense received from the State and paid to the Los Gatos/Monte Sereno Police Department.

B. Road Impact Fees: \$75,000 This fee bears a direct relationship with the building activity in the City. These collected fees are used to maintain City streets worn or damaged from construction activity.

C. Traffic Safety Bails and Fines: \$15,000 This accounts annual receipts are budgeted to stay essentially the same as the current year end projection.

Traffic Safety Misc: \$20,708 This budgeted amount represents the VLF local road improvement funds (\$20,708).

D. State Gas Tax: \$90,400 The gas tax revenue accounts annual receipts are budgeted to stay essentially the same as the current year end projection.

E. Storm Drain Fees: \$43,010 Storm drain fee revenue is derived from several sources. The City collects a storm drain development fee on new construction that is estimated at \$1,200 per parcel. The Nonpoint Source Program leases the City Hall annex building from the City (\$15,540). West Valley Sanitation District distributes the storm drain assessment money it collects to the City to cover administrative and storm drain maintenance costs. That amount is anticipated to be \$22,470.

SPECIAL DISTRICTS/ FUNDS

A. Post Office: \$3,666 This revenue reflects the Council's direction to terminate the contract with the Postal Service 120 days into the FY2016-17.

B. Loma Serena Lighting District: \$2,002 The budgeted amount is based upon current year end projections.

C. Rose/ Andrews Lighting District: \$1,148 The budgeted amount is based upon estimated costs calculated by the City Engineer.

Budget Expenditures

Fiscal Year 2016-2017

GENERAL OPERATING BUDGET

SUMMARY

The General Operating Budget represents all of the operating expenditures for City services. The fiscal year 2016-17 total operating expenses are proposed to increase by 24.3% from FY 2015-16 year end estimates. The total budget proposed for fiscal year 2016-17 is \$3,267,797, including law enforcement services (\$755,628).

Each operating budget account is described in the following discussion. The numbers in the left margin correspond to the account numbers contained in the budget schedules.

A. CITY ATTORNEY

The City Attorney operating unit is recommended to decrease from the FY 2015-16 year end projections. The budget amount is \$166,679.

425 - Retainer: \$66,379 This amount is budgeted to include a 3% increase from FY2015-16

427 - Code Enforcement/Litigation: \$100,000 This budgeted amount is used for litigation activity.

428 - Special Projects: \$0 There are no special project services anticipated.

435 - Meetings & Travel: \$300 This expense is allocated for the annual League of California Cities City Attorney conference.

B. CITY AUDIT

The total is recommended at \$31,900 in FY 2016-17.

470 - Audit: \$30,000 Recommended budgeted amount for independent audit services provided by the City's Auditor. The amount also provides for the legally required Annual State Controllers Report preparation.

472 - Accounting Assistance: \$0.

480 - Miscellaneous: \$400 This amount is recommended to pay the cost of various bank fees, including new check processing fees.

472 - Gas Tax Audit: \$1,500 Recommended for the costs of State review and audit of Gas Tax accounting records.

C. GENERAL GOVERNMENT

The total recommended for general government services and supplies is \$199,969. This amount is an increase from current year end projections.

505 - Council Travel, Meetings and Protocol: \$20,000 Recommended to stay the same as FY2015-16 budgeted amount to allow for various City Council and various Committee activities. This budget amount includes \$10,000 for a City community picnic.

515 - Council Memberships: \$7,500 This account is used to pay the City's membership in the Association of Bay Area Governments (ABAG), the League of California Cities (LCC) and the Santa Clara County Cities Association (SCCCA).

520 - Elections: \$7,000 is budgeted for the November 2016 election, per the estimate from the Registrar of Voters.

521 - Municipal Code Revisions: \$2,000 This a nominal amount to cover the codification of municipal code changes during the fiscal year.

522 - Environmental Services: \$17,000 This account is used to pay the cost of resident's participation in the Household Hazardous Waste (HHW) Program operated by Santa Clara County. Currently this program is used by only 6% of the Monte Sereno households. This budget amount also accounts for the expenses for the West Valley Solid Waste Management Program and the community garage sale held annually with the Town of Los Gatos.

535 - Professional Services: \$12,000 This budgeted amount allows for the IT consultant services and other various professional consultants.

540- Insurance: \$58,744 The budget amount is recommended based upon actuarial estimates provided by the insurance authority and covers the cost of fire, casualty and liability insurance coverage.

545 - Code Enforcement: \$13,000 This account provides for code enforcement contract services.

550 - Community Assistance: \$15,000 This anticipates City provided support to the Jazz on the Plazz (\$10,000), Los Gatos Community Concert Association (\$1,000) and Art Docents of Los Gatos (\$1,000).

555 - Emergency Services: \$13,000 This amount is budgeted to cover the costs of the City's share of the Silicon Valley Radio Interoperability Project (\$11,245). This countywide project will link law enforcement CAD to CAD systems, establish the Silicon Valley Regional Communication System (SVRCS), E-Comm-microwave network connecting dispatch centers county-wide and Data Interoperability Project-RMS, which will link local law enforcement records managements systems to allow exchange of public safety information between network participants . This amount also allows for participation in the BAYRICS JPA (\$1,755).

565 - Legal Ads: \$200 This account is used to pay the publication costs of all legal advertising and recording fees.

570 - General Plan Revision: \$5,000 This budgeted amount is for consultant services for implementing specific programs of the 2015-2023 Housing Element.

575 - Miscellaneous: \$500 This account is used to refund fees approved by the City Council.

576 - Sales Tax: \$50 This account is used to pay sales tax to the State of California on the amount collected for reproducing documents.

585 - Animal Control: \$28,975 Animal control, animal shelter and licensing services are provided to the City under the Silicon Valley Animal Control Joint Powers Authority. The amount recommended for 2016-17 is consistent with the Joint Powers Agreement for operating expenses.

D. PERSONNEL

Overall the ongoing personnel costs have remained level compared to fiscal year 2015-2016 budget. This draft budget only allows for modest merit based increases for City employees at the discretion of the City Manager. In addition to the ongoing personnel costs, this proposed budget includes a one-time payment of \$617,000 to CalPERS to pay off the exiting unfunded accrued liability for employee pensions. This payment was previously approved by the City Council at their April 5, 2016 meeting. The total combined ongoing personnel costs and the CalPERS payment for fiscal year 2016-2107 is \$1,672,421.

605 - Regular Full-time Employees: \$723,944 The budgeted amount is recommended to cover the costs of employee salaries.

615 - Part-time Employees: \$28,602 The amount recommended provides for the continuation of the part-time administrative clerk.

620 - Long Term Disability: \$7,956 The amount recommended provides for long term disability insurance for all permanent full-time employees.

625 & 627 - Retirement: \$732,718 This amount includes the one time payoff amount of \$617,000 for the City's UAL. The Public Employees Retirement System sets the City's rate based upon an actuarial study.

630 - Health; Account 635 - Dental; Account 660 - Deferred Compensation; and Account 665 - Benefits Allowance: \$102,751 the sum of these four accounts represents the total approved for employee health insurance and optional benefits. The amount included in each account represents a forecast of the election to be made by each employee for use of the benefits. Insurance costs are expected to continue to increase for fiscal year 2016-17.

642 - Workers Compensation: \$15,215 The workers compensation rate is recommended based upon the insurance carrier's actuarial study.

645 - Social Security \$49,629 and **Account 647 - Medicare:** \$11,606 Both of these accounts fund mandatory payment based upon percentage formulas defined by the Federal government.

655 - Tuition Reimbursement: \$0 Most training and improvement courses are covered under line item # 01-770 Training.

E. ADMINISTRATION

The Administration expense for services and supplies is budgeted at \$213,000.

705 - Office Utilities: \$8,500 This amount is based upon continuation of current services.

710 - Office Supplies: \$6,000 This account is used to purchase all consumable supplies and small equipment items. The largest single expense category is for paper products.

711 - Postage: \$4,000 This is an account established to track all postage expenses.

715 - Office Equipment Maintenance: \$6,000 Maintenance of the copier machine and phone system, the annual maintenance of the computer storage of City permits and other records. This account is also used for repair of all other office equipment such as the printers and fax machine.

720 - Communications: \$20,000 Telephone, internet access, cell phone and monthly charges for Website and public meeting access.

725 - Reproduction and Printing: \$4,000 This account is used to pay the production costs of plans and maps and the printing of forms.

740 - Meetings, Travel and Mileage Reimbursement: \$20,000 This account is used to compensate employees for use of their private vehicles for City business and to pay the costs of meeting attendance.

745 - Publications, Books and Memberships: \$7,000 This account is used to purchase updates to the State Code volumes used by staff. The amount also covers the expense of memberships in professional organizations such as the International Conference of Building Officials. Other memberships include the Santa Clara County City Manager's Association, International Institute of City Clerks, the City Clerk's Association of California and the American Planning Association.

765 - Contract Services: \$130,000 This account is utilized to provide engineering services, structural plan checks of building plans, and for the contract City Engineer. The amount budgeted and the need for contract services is directly correlated to construction activity. The budgeted amount is based upon the existing volume of construction activity this current fiscal year. All costs for engineering plan checks are directly passed on to the applicants. Refer to the plan check and building permit account #01-236. This revenue account also includes revenues received from applicants for engineering plan checks. Also, for the FY2016-17, this account will provide for a temporary contract Assistant Planner for three months.

770 - Training: \$4,000 The recommended amount is an increase from the current fiscal year end projections for employee training. This account is used to pay for conference registration and course fees.

885 - Horticultural/Arborist Services: \$500 This account is used to disburse money collected from applicants to pay arborists directly for reports and services provided to the City Council.

999 - City Manager Revolving Account: \$3,000 The amount recommended is the same as the FY2015-16 budgeted amount and is used at the discretion of the City Manager.

F. EQUIPMENT AND IMPROVEMENTS

805 - Office: \$5,000 This budget recommendation allows for the replacement of office furniture and equipment.

810 - Field: \$200 Miscellaneous field supplies.

811 - Computer/Software: \$10,000 This budget amount provides for any necessary computer equipment and accessories including software updates.

815 - Building: \$0. See account 01-920 for building improvements and construction.

LAW ENFORCEMENT BUDGET

The amount recommended for contract police services is, \$755,568. The payment to the County of Santa Clara for jail booking charges and the automated CAL-ID system is recommended in the amount of \$60. The total amount for Law Enforcement Services, including CAL-ID, is \$755,628, which will require a \$572,478 contribution from the general fund.

This budget also allows for the distribution of the COPS Grant money received from the State and passed on to the Los Gatos–Monte Sereno Police Department (\$100,000).

CAPITAL IMPROVEMENT BUDGET

A. FACILITIES MAINTENANCE

The two accounts which are used for City Hall buildings and grounds maintenance, repair and construction are grouped together.

860 - Buildings and Grounds Maintenance: \$13,000 This account is used to pay the costs of janitorial service for the City Hall buildings and carpet and floor cleaning as well as the grounds landscaping maintenance. Also included is an amount for emergency repair or service, such as plumbing or pest control.

920 - Building and Grounds Construction: \$100,000 The amount recommended is for building remodel design and construction.

B. MAINTENANCE

845 - Street Maintenance: \$36,000 This budget amount allows for street maintenance work deemed necessary by the City Engineers and miscellaneous and unanticipated street repairs (i.e. pot holes and other road damage).

805 - WV Clean Water Program Administration: \$28,000 This budgeted amount provides for the continuation of the City's participation in the West Valley Clean Water Program.

850 - Storm Drain Maintenance: \$14,000 This amount allows for annual and emergency maintenance to the storm drains.

865 - Street Sweeping: \$7,000 This amount is budgeted at the same level as FY2015-16 and allows for the continuation of all City streets being swept, quarterly.

870 - Traffic Safety: \$15,000 The cost for street lighting on Winchester Blvd., Saratoga-Los Gatos Road, and one light on Daves Avenue total an estimated \$3,000. \$12,000 is available for FY2016-17 for any traffic safety improvements deemed necessary.

915 - Traffic Safety Projects: \$0 there are no traffic safety projects scheduled for FY 2016-17.

875 - Congestion Management: \$2,000 Under terms of State law each county must have a traffic congestion management planning agency. City participation is necessary to maintain eligibility for certain gas tax revenues. The \$2,000 expenditure recommendation represents the City's designated share of costs for participation in the Santa Clara County Congestion Management agency.

C. CONSTRUCTION

905 - Gas Tax Fund Road Project: \$7,500 This budgeted amount is for the Bike study project with the Town of Los Gatos scheduled for FY 2016-17.

905 - Traffic Safety: \$50,000 This budgeted amount is for the Highway 9 pedestrian safety improvements project phase 4 scheduled for FY 2016-17.

910 - Storm Drains: \$0 There are no storm drain projects scheduled for FY 2016-17.

915 - Gas Tax Road Project: \$100,000 This budgeted amount is for the design and repair of the hillside on Withey Road scheduled for FY 2016-17.

SPECIAL DISTRICT AND ENTERPRISE FUNDS

A. POST OFFICE CONTRACT STATION

The amount budgeted for FY2016-17 reflects the Council's direction to terminate the contract with the Post Services after the required 120 day notice.

580 - Post Office Expenses: \$1,000 The amount for Post Office operating expenses such as postage meter rental and supplies based on the current expenses.

606 - Payroll: \$8,926 The Post Office is staffed with one part-time Postal Clerk position. The amount recommended in this account will cover employee wages.

626 - PERS: \$1,372 The amount budgeted for the retirement system is based upon rates established by the Public Employees Retirement System.

646 & 648 - Medicare and Social Security: \$682. The amounts recommended for Medicare and Social Security are defined by federal law.

B. LOMA SERENA LIGHTING DISTRICT

935 - The amount of \$2,400 is budgeted at the same level as the current year end estimate to pay the electric charges for the operation of street lights within the district boundaries.

C. ROSE/ ANDREWS LIGHTING DISTRICT

945 - \$1,300 This account is used to pay the electric charges for the operation of street lights within the district boundaries and the administrative charges for complying with State law in establishing the annual fee.

**CITY OF MONTE SERENO
2016/2017 FISCAL YEAR BUDGET**

OPERATING BUDGET

2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Year End Projection	2016/17 Budget
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REVENUES					
Property Tax	1,244,488	1,365,842	1,268,967	1,268,967	1,345,351
Real Property Trans.	74,378	96,747	50,000	66,000	60,000
License and Permits	501,728	381,768	467,000	444,000	490,000
Franchise Tax	277,456	292,325	257,000	272,292	272,000
Miscellaneous	39,640	42,198	131,600	132,430	746,400
State Collected Tax	9,131	22,419	15,000	20,612	17,000
Law Enforce. Tax (Rstrt)	281,467	280,196	283,150	283,150	283,150
Transfer from Reserve	29,395	115,688	219,894	142,133	53,896
TOTALS	2,457,683	2,597,183	2,692,611	2,629,584	3,267,797
EXPENSES					
City Attorney	174,386	246,538	139,849	199,446	166,679
City Audit	31,567	32,142	31,300	30,800	31,900
General Government	225,951	271,449	246,999	188,048	199,969
Personnel	1,001,477	1,025,591	1,048,189	973,903	1,672,421
Administrative	232,402	250,007	266,500	355,587	213,000
Equipment & Building Maintenance	70,333	28,440	148,200	69,000	128,200
Police Services	634,382	678,241	811,574	812,800	855,628
SUBTOTAL OPERATING EXPENSES	2,370,498	2,532,408	2,692,611	2,629,584	3,267,797
Add into General Fund Reserve	118,830	64,775	0	0	0
TOTALS	2,489,328	2,597,183	2,692,611	2,629,584	3,267,797

CAPITAL BUDGET

2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Year End Projection	2016/17 Budget
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REVENUES					
Traffic Safety+ Road Impact fees	519,816	91,644	72,000	115,934	180,708
Gas Tax + Interest + Transfer	116,545	286,613	95,150	90,400	90,400
Storm Drain + Transfer	39,615	36,353	43,010	47,810	43,010
Special Districts	24,799	14,734	17,986	13,182	6,816
TOTALS	700,775	429,344	228,146	267,326	320,934
EXPENSES					
Maintenance	68,691	44,993	132,000	89,525	102,000
Construction	401,996	236,154	20,000	34,960	157,500
Special Districts	37,614	38,438	39,491	39,377	15,681
SUBTOTAL	508,301	319,585	191,491	163,862	275,181
Add into Restrict Fund Reserve	160,829	109,759	36,655	103,464	45,753
TOTALS	669,130	429,344	228,146	267,326	320,934

**CITY OF MONTE SERENO
2016/2017 FISCAL YEAR BUDGET**

REVENUE SUMMARY

2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Year End Projection	2016/17 Budget
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I. Unrestricted Revenue and Interest	2,146,821	2,201,299	2,189,567	2,204,301	2,930,751
II. Restricted Revenue and Interest	957,443	694,806	493,310	537,294	597,268
III. Special District Funds Revenue	24,799	14,734	17,986	13,182	6,816
IV. Transfer from Restricted Reserve	0	0	0	0	0
V. Transfer from General Fund Reserve	29,395	115,688	219,894	142,133	53,896
SUBTOTAL	3,158,458	3,026,527	2,920,757	2,896,910	3,588,731
Deduct Alloc. to "Reserve"	279,659	174,534	36,655	103,464	45,753
TOTAL REVENUE AVAIL.	2,878,799	2,851,993	2,884,102	2,793,446	3,542,978

EXPENDITURE SUMMARY

2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Year End Projection	2016/17 Budget
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I. Operating	2,338,853	2,532,408	2,692,611	2,629,584	3,267,797
II. Addition to General Fund Reserve	118,830	64,775	0	0	0
III. Capital Improvements	502,332	281,147	152,000	124,485	259,500
IV. Special Districts	37,614	38,438	39,491	39,377	15,681
V. Addition to Restricted Fund Reserve	160,829	109,759	36,655	103,464	45,753
TOTAL	3,158,458	3,026,527	2,920,757	2,896,910	3,588,731

**CITY OF MONTE SERENO
2016/2017 FISCAL YEAR BUDGET**

I. GENERAL UNRESTRICTED

FUND ACCT	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Year End Projection	2016/17 Budget
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A. Property Tax						
Secured	01-202	1,150,397	1,257,196	1,170,867	1,170,867	1,245,993
Unsecured	01-204	63,135	71,228	66,950	66,950	68,958
Homeowners Exemption	01-210	5,992	5,210	5,400	5,400	5,400
Supplemental Prop Tax/SB813	01-214	24,964	32,208	25,750	25,750	25,000
TOTAL		1,244,488	1,365,842	1,268,967	1,268,967	1,345,351

B. Real Prop Trans	01-222	74,378	96,747	50,000	66,000	60,000
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C. License & Permits						
Business Lic.	01-232	40,595	36,644	38,000	37,000	38,000
Construction Tax	01-234	36,842	18,135	25,000	25,000	25,000
Construction Permits	01-236	318,466	224,007	275,000	275,000	300,000
Grading Permits	01-237	27,107	17,216	26,000	24,000	24,000
Subdivision Fee	01-240	0	0	25,000	0	25,000
Zoning Fees	01-242	63,758	76,166	68,000	68,000	68,000
Encroachments	01-244	14,960	9,600	10,000	15,000	10,000
TOTAL		501,728	381,768	467,000	444,000	490,000

D. Franchise Tax						
Gas	01-262	13,884	12,498	13,000	13,000	13,000
Electricity	01-263	42,876	41,017	41,000	41,000	41,000
Water	01-264	20,581	23,409	23,000	22,292	22,000
Solid Waste/Recycle	01-266	120,844	124,580	100,000	110,000	110,000
Recycle HHW& JPA fees	01-267	13,407	23,384	20,000	22,000	22,000
Cable TV	01-268	65,864	67,437	60,000	64,000	64,000
TOTAL		277,456	292,325	257,000	272,292	272,000

E. Miscellaneous						
Interest-General Fund	01-282	14,609	16,431	12,000	20,000	16,000
Horticultural/Arborist Service	01-284	0	0	500	0	0
Merchant Credit service fee	01-286	1,828	482	0	0	0
AB939 (recycle incentive)	01-287	2,189	1,959	1,600	2,230	1,900
AVASA Abandoned Vehicle	01-288	1,821	1,698	1,800	1,800	1,800
Insurance rebates	01-290	1,917	1,071	2,000	1,000	1,000
Microfilm Fee	01-291	7,878	6,108	6,000	6,000	6,000
Miscellaneous	01-292	8,944	14,152	1,000	600	2,000
Alarm Soundings	01-293	200	0	200	600	400
Reimb. Publication	01-294	254	297	500	200	300
Debt Collection	01-295	0	0	6,000	0	0
Gen Fund Reserve Transfer	01-025	0	0	100,000	100,000	717,000
TOTAL		39,640	42,198	131,600	132,430	746,400

**CITY OF MONTE SERENO
2016/2017 FISCAL YEAR BUDGET**

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FUND ACCT	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Year End Projection	2016/17 Budget
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I. GENERAL UNRESTRICTED

F. State Subventions						
Sales/Use Tax	01-296	7,576	15,917	10,000	14,220	12,000
Motor Vehicle Lic fees	01-300	0	0	0	1,392	0
Miscellaneous State/County	01-305	1,555	6,502	5,000	5,000	5,000
TOTAL		9,131	22,419	15,000	20,612	17,000
GENERAL UNRESTR. TOTAL		2,146,821	2,201,299	2,189,567	2,204,301	2,930,751

II. RESTRICTED REVENUES

A. Law Enforcement Tax		03-316	181,467	181,467	183,150	183,150	183,150
COPS Grant		03-318	100,000	98,729	100,000	100,000	100,000
TOTAL			281,467	280,196	283,150	283,150	283,150

B. Road Impact Fees		01-246	91,209	57,790	60,000	80,000	75,000
TOTAL			91,209	57,790	60,000	80,000	75,000

C. Traffic Safety Bails & Fines		05-322	17,957	13,146	12,000	15,000	15,000
Misc. (VLF)		05-323	410,650	20,708	0	20,934	20,708
Traffic safety transfer		05-025	0	0	0	0	70,000
TOTAL			428,607	33,854	12,000	35,934	105,708

D. Gas Tax Revenue							
Gas Tax 2107/2106/2105	12-328	116,454	109,598	95,000	90,000	90,000	
Gas Tax Interest	12-332	91	90	150	400	400	
Miscellaneous Revenue	12-333	0	176,925	0	0	0	
Gas Tax Reserve Transfer	12-025	0	0	0	0	0	
TOTAL		116,545	286,613	95,150	90,400	90,400	

E. Storm Drain							
Storm Drain Devel. Fees	25-352	15,490	3,260	5,000	9,800	5,000	
Clean Water Program lease	25-353	4,140	13,140	15,540	15,540	15,540	
Drain Maintenance/ Administration	25-354	19,985	19,953	22,470	22,470	22,470	
Storm Drain Fund Transfer	25-025	0	0	0	0	0	
TOTAL		39,615	36,353	43,010	47,810	43,010	
RESTRICTED FUNDS TOTAL		957,443	694,806	493,310	537,294	597,268	

CITY OF MONTE SERENO

2016/2017 FISCAL YEAR BUDGET	2015/16 Year End Projection	2016/17 Budget
FUND ACCT	2013/14 Actual	2014/15 Actual
	2015/16 Budget	

III. SPECIAL DISTRICT/ FUNDS						
A. Post Office						
Post Office Revenue	06-270	21,455	11,610	15,000	10,196	3,666
SUBTOTAL		21,455	11,610	15,000	10,196	3,666

B. Loma Serena Lighting District						
Secured	40-366	1,857	1,927	1,800	1,800	1,800
Unsecured	40-368	142	144	140	140	140
Homeowners Exempt	40-370	47	11	12	12	12
BIPTR/SB813	40-378	0	68	50	50	50
SUBTOTAL		2,046	2,150	2,002	2,002	2,002

C. Rose/Andrews Lighting Dist.						
Secured	50-402	1,298	974	984	984	1,148
SUBTOTAL		1,298	974	984	984	1,148
SPECIAL DIST FUNDS TOTAL		24,799	14,734	17,986	13,182	6,816

**CITY OF MONTE SERENO
2016/2017 FISCAL YEAR BUDGET**

**I. GENERAL OPERATING
Budget**

FUND ACCT	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Year End Projection	2016/17 Budget
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A. City Attorney						
Retainer	01-425	62,652	64,449	64,449	64,446	66,379
Litigation	01-427	111,406	181,824	75,000	135,000	100,000
Mtg, Trv, Prot.	01-435	328	265	400	0	300
TOTAL		174,386	246,538	139,849	199,446	166,679

B. City Audit						
Audit	01-470	25,700	28,200	29,000	29,000	30,000
Gas Tax Audit	12-472	1,428	1,486	1,800	1,500	1,500
Miscellaneous	01-480	4,439	2,456	500	300	400
TOTAL		31,567	32,142	31,300	30,800	31,900

C. General Government						
Council Trvl, Mtgs. & Protocol	01-505	10,876	12,548	20,000	20,000	20,000
Council Membership	01-515	7,327	7,467	7,500	7,400	7,500
Elections	01-520	0	7,375	0	0	7,000
City Code Revisions/Updates	01-521	2,777	1,003	3,000	2,000	2,000
Environmental Svcs	01-522	8,860	21,121	20,000	7,000	17,000
Professional Services	01-535	22,932	49,748	20,000	10,000	12,000
Insurance	01-540	62,587	58,008	58,672	58,744	58,744
Code Enforcement	01-545	18,599	14,915	13,000	13,000	13,000
Community Assist.	01-550	12,000	12,000	15,000	14,000	15,000
Emergency Svcs	01-555	17,734	11,245	11,500	13,000	13,000
Newspaper Ads/Recorder fees	01-565	255	477	350	200	200
General Plan Revise	01-570	38,522	49,986	50,000	15,000	5,000
Misc/Refunds	01-575	55	1,413	500	300	500
Sales Tax	01-576	24	23	100	27	50
Animal Control	01-585	23,403	24,120	27,377	27,377	28,975
TOTAL		225,951	271,449	246,999	188,048	199,969

CITY OF MONTE SERENO

2016/2017 FISCAL YEAR BUDGET

FUND ACCT	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Year End Projection	2016/17 Budget
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D. Personnel						
Reg Full Time	01-605	661,802	672,805	679,930	620,000	723,944
Part Time	01-615	27,135	27,926	27,770	28,000	28,602
Ltdi Lif Ins	01-620	10,926	8,452	8,268	7,963	7,956
Rtrmnt Employer	01-625	101,452	107,849	117,048	110,114	680,040
Rtrmnt Employee	01-627	48,225	49,051	49,538	45,558	52,678
Health Insurance	01-630	54,977	66,016	73,198	66,731	67,179
Dental Insurance	01-635	5,961	7,617	8,346	6,850	6,850
Workers Comp	01-642	9,418	8,995	11,922	12,388	15,215
Social Security	01-645	39,056	41,981	40,339	36,717	49,629
Medicare	01-647	10,728	10,787	10,844	9,913	11,606
Unemployment	01-650	0	0	0	8,549	0
Deferred Compensation	01-660	12,404	10,644	11,131	13,433	15,498
Benefits Allowance	01-665	19,393	13,468	9,855	7,687	13,224
TOTAL		1,001,477	1,025,591	1,048,189	973,903	1,672,421

E. Administration						
Office Utilities	01-705	8,281	7,899	8,000	8,500	8,500
Office Supplies	01-710	5,995	5,783	7,000	6,000	6,000
Postage	01-711	2,481	4,784	4,500	4,000	4,000
Office Equipment Maintenance	01-715	3,416	5,893	7,000	10,587	6,000
Communications	01-720	8,871	18,326	21,500	21,000	20,000
Reproduction/Printing	01-725	7,897	6,472	6,000	2,500	4,000
Mtgs/Travel/Mileage reimbursement	01-740	21,144	20,215	21,000	15,000	20,000
Pubs/Books/Memberships	01-745	8,185	7,567	7,000	8,000	7,000
Contract Services	01-765	162,242	169,602	176,000	276,000	130,000
Training	01-770	2,563	2,637	5,000	2,000	4,000
Horticultural/Arborist Services	01-885	582	332	500	0	500
City Manager Revolving Account	01-999	745	497	3,000	2,000	3,000
TOTAL		232,402	250,007	266,500	355,587	213,000

F. Equipment/Improvements						
Office	01-805	9,421	4,550	5,000	5,000	5,000
Field	01-810	0	0	200	0	200
Computers, Hard/Software	01-811	14,809	11,663	15,000	14,000	10,000
Building	01-815	2,223	0	10,000	10,000	0
TOTAL		26,453	16,213	30,200	29,000	15,200

G. Law Enforcement						
Police Services	03-545	534,382	579,513	711,514	712,800	755,568
Booking and CAL-ID	03-546	0	0	60	0	60
Disburse COPS Grant	03-548	100,000	98,728	100,000	100,000	100,000
TOTAL		634,382	678,241	811,574	812,800	855,628
TOTAL OPERATING BUDGET		2,338,853	2,532,408	2,692,611	2,629,584	3,267,797

CITY OF MONTE SERENO

II. CAPITAL IMPROVEMENT Budget

2016/2017 FISCAL YEAR BUDGET

FUND ACCT	2013/14 Actual	2014/15 Actual	2015/16 Budget	2015/16 Year End Projection	2016/17 Budget
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A. Facilities Maintenance						
Building and Grounds Maintenance	01-860	12,235	12,227	18,000	15,000	13,000
Building and Grounds Const	01-920	0	0	100,000	25,000	100,000
SUBTOTAL		12,235	12,227	118,000	40,000	113,000

B. Maintenance						
Streets Maint. & Repair	12-845	7,000	1,250	75,000	20,000	36,000
Storm Drain Maintenance	25-850	19,741	11,663	13,000	14,000	14,000
WVCWP administration	25-805	23,594	14,000	25,000	28,628	28,000
Traffic Safety	05-870	11,244	14,856	10,000	20,123	15,000
Street Sweeping	12-865	5,115	1,227	7,000	4,777	7,000
Congestion Management	12-875	1,997	1,997	2,000	1,997	2,000
SUBTOTAL		68,691	44,993	132,000	89,525	102,000

C. Construction						
Road Project	01-905	0	0	0	0	0
Road Project (Bike Study project)	12-905	31,645	236,154	10,000	10,000	7,500
Road Project (Withey Rd)	12-915	0	0	0	0	100,000
Storm Drains	25-910	0	0	10,000	24,960	0
Traffic Safety (Hwy 9 pedestrian project phase 4)	05-905	401,996	0	0	0	50,000
SUBTOTAL		433,641	236,154	20,000	34,960	157,500
TOTAL MAINT. & CONSTRUCT.		502,332	281,147	152,000	124,485	259,500

III. SPECIAL DISTRICTS ACCOUNTS

A.						
Post Office Expenses	06-580	2,361	5,625	4,000	3,500	1,000
Post office wages	06-606	24,508	22,324	26,000	26,192	8,926
PERS	06-626	5,324	4,998	3,901	3,901	1,372
Soc Sec	06-646	1,519	1,384	1,612	1,612	553
Medicare	06-648	355	323	378	378	129
SUBTOTAL		34,067	34,654	35,891	35,583	11,981

B. Loma Serena Lighting District	40-935	2,357	2,434	2,300	2,494	2,400
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C. Rose/Andrews Street Lighting Dist.	50-945	1,190	1,350	1,300	1,300	1,300
TOTAL SPECIAL DISTRICTS		37,614	38,438	39,491	39,377	15,681