

CITY OF MONTE SERENO

2008-2009 BUDGET



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Reserve funds

Fiscal Year 2008-2009

SUMMARY

The General Fund Reserve balance as of March 31, 2008 was \$5,395,683. The total amount in the General Fund reserve is the equivalent to nearly two and a half 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, 2008 was \$5,766,156. These assets are invested in the State of California, Local Agency Investment Fund (LAIF). In the 2008-09 fiscal year it is estimated that the invested reserve funds will generate \$260,000 of interest income. The earned interest is a significant revenue source to the City. For the fiscal year 2007-08 year end, staff projects a \$219,746 contribution to the General fund unappropriated reserve balance.

Budget Revenues

Fiscal Year 2008-2009

GENERAL FUND UNRESTRICTED REVENUE

SUMMARY

For the 2008-09 fiscal year, total *operating* revenue is recommended at \$2,241,154, which amounts to a decrease of 4% from the current year end projections. The major budget categories are described below.

A. Property Tax: \$981,000 The recommended amount for FY 2008-09 is estimated at a slight increase over the current year end projection. These amounts are determined based upon estimates received from the County Controllers office along with the revenue from both the VLF backfill exchange for property taxes and Tax Equity Allocation.

B. Real Property Transfer Tax: \$50,000 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: \$ 521,000 Business license fee projections are adjusted based upon current year actual receipts; the amount is highly dependent upon the volume of construction activity occurring in the City. Building permit activities are projected at the same level as the current year end estimate. Zoning fee revenues are expected to remain stable.

D. Franchise Tax: \$180,000 The total recommended franchise tax revenue is projected to remain essentially the same as current fiscal year. All franchise fees projections are based upon current year receipts.

E. Miscellaneous Revenue: \$45,904 The total miscellaneous revenue is budgeted at a 32% decrease from the 2007-08 receipts. This decrease is attributed solely to the anticipated State's budget elimination of the COPS grant allocation of (\$100,000). The AB 939 (recycling incentive) revenue is expected to remain approximately the same. The abandoned vehicle program revenue is projected based upon actual receipts in 2007-08. 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. Debt collection is an account to allow for monies owed to the City to be accounted for separately.

F. State Subventions: \$30,100 This budget amount is a 13% reduction from fiscal year 2007-08 year end projection. State sales and use tax, distributed on a per capita basis, is budgeted at a slight increase over last fiscal year. The VLF amount has been adjusted to reflect the Governor's budget of a permanent reduction of the VLF rate from 2% to .0.65% (its current effective rate).

G. Interest Earnings: \$250,000 The interest earned is a direct result of the City's unappropriated General Fund balance in LAIF and the local money market account.

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 \$465,161 (including Cal I.D.). The net expenditure from the general fund in the amount of \$282,011 is needed to support this service.

B. Road Impact Fees: \$90,000 This fee bears a direct relationship with the building activity in the City. These collected fees are use to maintain City streets worn or damaged from construction activity.

C. Traffic Safety: \$5,000 The amount recommended is based upon current year estimated receipts in traffic fine revenue. **Traffic Safety Reserve:** \$200,000 in Proposition 1B monies which will be used to complete street maintenance projects scheduled in FY 2008-09.

D. State Gas Tax: \$75,000 The several gas tax revenue accounts annual receipts have remained nearly unchanged since fiscal year 1991-92. **State Gas Tax Reserve Transfer and Interest Income:** Interest earned on the Gas Tax reserve balance is projected at \$10,000. The interest earnings, road impact fees and Proposition 1B monies will make up the difference between the annual State gas tax revenue received and the cost of the recommended street projects.

E. Storm Drain Fees: \$16,485 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 pays the City rent for use of the City Hall annex building. West Valley Sanitation District reimburses the City for the cost of storm drain maintenance.

SPECIAL DISTRICTS/ FUNDS

A. Post Office: \$36,000 The Post Office is operated under contract with the U.S. Postal Service.

B. Loma Serena Lighting District: \$1,780 The budgeted amount is based upon estimates received from the County Controllers office.

C. Rose/ Andrews Lighting District: \$1,215 The budgeted amount is based upon the annual levy set by the City Engineer.

Budget Expenditures

Fiscal Year 2008-2009

GENERAL OPERATING BUDGET

SUMMARY

The general operating budget represents all of the operating expenditures for City services. The fiscal year 2008-09 total operating expenses are proposed to decrease by 4% from FY 2007-08 year end estimates. The total budget proposed for fiscal year 2008-09 is \$2,069,746 including law enforcement services. Additionally, the City anticipates a \$171,408 contribution to the General Fund Reserve, amounting in total operating expenses of \$2,241,154.

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 increase from the FY 2007-08 year end projections to \$103,136.

425 - Retainer: \$57,136 This amount is budgeted at the same level as the current fiscal year.

427 - Code Enforcement/Litigation: \$45,000 This budgeted amount is used for litigation activity.

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

435 - Meetings & Travel: \$1,000 This expense is allocated for the annual League of California Cities City Attorney conference.

B. CITY AUDIT

The total is recommended at \$27,100 in FY 2008-09.

470 - Audit: \$24,000 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: \$1,500 This amount is recommended to pay the cost of various bank fees including new check processing fees and credit card activity.

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 \$232,904. This amount includes the election (\$10,000) scheduled for November 2008.

505 - Council Travel, Meetings and Protocol: \$25,000 Recommended at the same level as the current fiscal year to allow for various Council and Commission activities.

510 - Council Self Paid Benefit: \$11,604 this amount represents no cost to the City and allows Councilmembers to purchase health insurance through the City's programs at the Councilmember's expense. The revenue to cover this cost is shown in revenue account 01-289.

515 - Council Memberships: \$7,300 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: \$10,000 This amount is based on estimates from the County 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: \$9,000 This account is used to pay the cost of resident's participation in the Household Hazardous Waste (HHW) Program operated by Santa Clara County and the West Valley Solid Waste Management Program JPA.

535 - Professional Services: \$21,500 This amount is recommended to provide the accounting mechanism for the services of professional consultants to explore a civic facility master plan and public safety projects.

540- Insurance: \$52,000 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: \$30,000 This account provides for code enforcement services.

550 - Community Assistance: \$15,000 This anticipates City provided support to the Housing Trust of Santa Clara County (\$7,500), Los Gatos Community Concert Association (\$1,000), A Place for Teens (\$2,000), Joint Venture Silicon Valley (\$1,000), United Way 2-1-1-program (\$1,000) and the community garage sale (\$1,400). The amount recommended would allow for continuing funding of those programs and the opportunity to honor new requests that arise during the year.

555 - Emergency Services: \$8,500 This amount is budgeted to cover the costs of the City's share of the Radio Interoperability Project. 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 (\$8,000) . An additional \$500, to pay the costs associated with public education for emergency preparedness.

565 - Legal Ads: \$400 This account is used to pay the publication costs of all legal advertising and recording fees.

570 - General Plan Revision: \$5,000 This amount is budgeted for consultant services to assist staff with the completion of the comprehensive review of the General Plan.

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

576 - Sales Tax: \$100 This account is used to pay sales tax to the State of California on the amount collected for reproducing documents.

585 - Animal Control: \$35,000 Animal control, animal shelter and licensing services are provided to the City under the Silicon Valley Animal Control Authority. The amount recommended for 2008-09 is consistent with the JPA Agreement for operating expenses.

D. PERSONNEL

Overall, personnel costs have increased by 6.9% over prior year projections. The proposed budget allows for a 3.9% COLA and appropriate step increases within the approved ranges as authorized by the City Manager.

605 - Regular Full-time Employees: \$611,927 The budgeted amount is recommended to cover the costs of employee salaries.

610 - Overtime: \$0 No amount for overtime is recommended based upon the practice of requiring employees to take compensatory leave in lieu of payment.

615 - Part-time Employees: \$23,827 The amount recommended provides for the continuation of the part-time administrative clerk and allows for a 3.9% COLA increase.

620 - Long Term Disability: \$7,600 The amount recommended provides for long term disability insurance for all permanent full-time employees.

625 & 627 - Retirement: \$125,013 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: \$78,457 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 sharply increase for fiscal year 2008-09.

642 - Workers Compensation: \$31,717 The workers compensation rate is recommended based upon the insurance carrier's actuarial study.

645 - Social Security \$43,525 and **Account 647 - Medicare:** \$10,179 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 expenses for services and supplies is budgeted at \$258,100.

705 - Office Utilities: \$7,100 This amount is based upon continuation of current services.

710 - Office Supplies: \$9,000 This account is used to purchase all consumable supplies and small equipment items. The largest single expense category is for paper products.

711 - Postage: \$7,000 This is an account established to better track all postage expenses.

715 - Office Equipment Maintenance: \$6,500 Maintenance of the new computer networking system, the copier machine and phone system maintenance, the annual maintenance of the computer storage of City permits and other records and the annual maintenance on the City Hall alarm system. This account is also used for repair of all other office equipment such as the computer printer and fax machine.

720 - Communications: \$8,000 In addition to telephone charges, Internet access charges, alarm monitoring charges, and cell phone charges are paid from this account.

725 - Reproduction and Printing: \$15,000. This account is also used to pay the production costs of the City newsletter, reproduction costs of plans, and the printing of forms.

740 - Meetings, Travel and Mileage Reimbursement: \$19,000. 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: \$6,500 This account is recommended to remain the same as the current year end estimate. It is also 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: \$170,000 This account is utilized to provide engineering services for 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 includes revenues received from applicants for engineering plan checks).

770 - Training: \$5,000 The recommended amount is unchanged from the current fiscal year based on projected employee training. This account is used to pay for conference registration and course fees. Each staff person attends at least one professional training course during the year.

999 - City Manager Revolving Account: \$5,000 The amount recommended is the same as the current fiscal year 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 will cover the costs of replacing laptop computers and other necessary computer equipment and accessories including software updates.

815 - Building: \$5,000 This budget item allows for miscellaneous building and security improvements.

LAW ENFORCEMENT BUDGET

The amount recommended for contract police services, \$461,061, represents a \$34,152 increase (8%) over the current year. The payment to the County of Santa Clara for jail booking charges and the automated CAL-ID system is recommended at the same level as the current fiscal year, in the amount of \$4,100.

The total amount for Law Enforcement Services including CAL-ID is \$465,161 which will require a \$282,011 contribution from the general fund. No change to the current level of service is recommended.

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: \$16,000 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: \$15,000 This amount will be used to make various improvements to City Hall.

B. MAINTENANCE

845 - Street Maintenance: \$150,000 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).

850 - Storm Drain Maintenance: \$9,000 This amount allows for annual and emergency maintenance to the storm drains.

865 - Street Sweeping: \$5,528 This budgeted amount is increase in line with the new contract and allows for the continuation of all City streets being swept, quarterly.

870 - Traffic Safety: \$22,000 The cost for street lighting on Winchester Blvd., Saratoga-Los Gatos Road, and one light on Daves Avenue total an estimated \$3,000. Also included in this account are routine replacement of street name signs and repainting of worn pavement markings. \$10,000 for any traffic safety improvements deemed necessary.

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 - Road Project: \$150,000 is budgeted for road projects and improvements per the City Engineers proposal.

910 - Storm Drains: \$0 There are no major storm drain construction projects for this fiscal year.

915 - Traffic Safety: \$0.

SPECIAL DISTRICT AND ENTERPRISE FUNDS

A. POST OFFICE CONTRACT STATION

Monte Sereno is one of only two cities in the greater Bay Area to operate a Post Office contract station within the City Hall, utilizing City staff. The Post Office operation is intended to be self-funding; the US Postal Service contract should reimburse the City for the cost of personnel and supplies. To limit general fund subsidy this budget proposes continuation of the modified hours of operation.

580 - Post Office Expenses: \$4,000 The amount for Post Office operating expenses such as postage meter rental and supplies based on the current expenses.

606 - Payroll: \$18,861 The Post Office is staffed with one part-time Postal Clerk position. The amount recommended in this account will cover employee salary and the same salary adjustment recommended for other hourly employees.

615 - Payroll seasonal: \$0 This position will be filled with the existing City staff when help is necessary.

626 - PERS: \$3,709 The amount budgeted for the retirement system is based upon rates established by the Public Employees Retirement System.

646 & 648 - Medicare and Social Security: \$1,444 The amounts recommended for Medicare and Social Security are defined by federal law.

B. LOMA SERENA LIGHTING DISTRICT

935 - The amount of \$2,100 is budgeted at the same level as the current fiscal year end estimate to pay the electric charges for the operation of street lights within the district boundaries.

C. ROSE/ ANDREWS LIGHTING DISTRICT

945 - \$1,200 No change is recommended in the amount budgeted 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
2008/2009 FISCAL YEAR BUDGET

OPERATING BUDGET	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Year End Projection	2008/09 Proposed Budget
REVENUES					
Property Tax	712,764	1,007,344	933,000	971,000	981,000
Real Property Trans.	66,996	51,312	50,000	48,000	50,000
License and Permits	643,060	591,554	552,000	529,000	521,000
Franchise Tax	124,021	149,314	169,000	180,756	180,000
Miscellaneous	149,207	160,884	53,800	144,100	45,904
State Collected Tax	115,235	49,206	44,200	34,000	30,100
Law Enforce. Tax (Rstrt)	181,318	181,243	183,150	183,150	183,150
Interest from the Gen Fund Reserve	177,245	259,811	200,000	250,000	250,000
TOTALS	2,169,846	2,450,668	2,185,150	2,340,006	2,241,154
EXPENSES					
City Attorney	113,890	96,077	88,136	98,136	103,136
City Audit	23,430	22,819	24,100	25,000	27,000
General Government	240,208	302,209	247,133	324,619	232,904
Personnel	669,502	729,722	864,806	871,419	932,245
Administrative	274,845	302,373	232,000	269,405	258,100
Equipment & Building Maintenance	49,867	66,169	94,200	100,672	51,200
Police Services	357,833	386,908	431,009	431,009	465,161
SUBTOTAL OPERATING EXPENSES	1,729,575	1,906,277	1,981,384	2,120,260	2,069,746
Add into General Fund Reserve	440,271	544,391	203,766	219,746	171,408
TOTALS	2,169,846	2,450,668	2,185,150	2,340,006	2,241,154

CAPITAL BUDGET	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Year End Projection	2008/09 Proposed Budget
REVENUES					
Traffic Safety+ Road Impact fees	12,632	18,679	518,160	435,000	295,000
Gas Tax + Interest + Transfer	81,051	111,139	372,840	75,000	75,000
Storm Drain + Transfer	16,676	20,687	15,935	17,185	16,485
Special Districts	38,913	39,111	38,995	38,995	38,995
TOTALS	149,272	189,616	945,930	566,180	425,480
EXPENSES					
Maintenance	117,720	40,490	436,220	168,773	188,528
Construction	0	40,800	400,000	200,000	150,000
Special Districts	57,901	28,139	30,244	39,245	31,314
SUBTOTAL	175,621	109,429	866,464	408,018	369,842
Interest allocation to Restrict Fund	-26,349	80,187	79,466	158,162	55,638
TOTALS	149,272	189,616	945,930	566,180	425,480

**CITY OF MONTE SERENO
2008/2009 FISCAL YEAR BUDGET**

REVENUE SUMMARY

2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Year End Projection	2008/09 Proposed Budget
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I. Unrestricted Revenue and Interest	1,988,528	2,269,425	2,002,000	2,156,856	2,058,004
III. Restricted Revenue and Interest	291,677	331,748	804,245	710,335	569,635
III. Special District Funds Revenue	38,913	39,111	38,995	38,995	38,995
VI. Transfer from Restricted Reserve	0	0	285,840	0	0
SUBTOTAL	2,319,118	2,640,284	3,131,080	2,906,186	2,666,634
Deduct Alloc. to "Reserve"	413,922	624,578	283,232	377,908	227,046
TOTAL REVENUE AVAIL.	1,905,196	2,015,706	2,847,848	2,528,278	2,439,588

EXPENDITURE SUMMARY

2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Year End Projection	2008/09 Proposed Budget
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I. Operating	1,729,575	1,906,277	1,981,384	2,120,260	2,069,746
II. Addition to General Fund Reserve	440,271	544,391	203,766	219,746	171,408
III. Capital Improvements	117,720	81,290	836,220	368,773	338,528
IV. Special Districts	57,901	28,139	30,244	39,245	31,314
V. Addition to Retricted Fund Reserve	-26,349	80,187	79,466	158,162	55,638
TOTAL	2,319,118	2,640,284	3,131,080	2,906,186	2,666,634

CITY OF MONTE SERENO
2008/2009 FISCAL YEAR BUDGET

I. GENERAL UNRESTRICTED

FUND ACCT	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Year End Projection	2008/09 Proposed Budget
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A. Property Tax						
Secured	01-202	635,962	913,993	845,000	890,000	900,000
Unsecured	01-204	36,087	53,687	60,000	53,000	53,000
Homeowners Exemption	01-210	3,899	5,648	3,000	3,000	3,000
Supplemental Prop Tax/SB813	01-214	36,816	34,016	25,000	25,000	25,000
TOTAL		712,764	1,007,344	933,000	971,000	981,000

B. Real Prop Trans	01-222	66,996	51,312	50,000	48,000	50,000
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C. License & Permits						
Business Lic.	01-232	43,457	43,917	42,000	42,000	42,000
Construction Tax	01-234	39,210	33,759	30,000	30,000	30,000
Construction Permits	01-236	430,043	401,972	390,000	350,000	350,000
Grading Permits	01-237	15,033	24,366	13,000	30,000	20,000
Subdivision Fee	01-240	13,770	0	0	0	0
Zoning Fees	01-242	89,820	80,760	70,000	70,000	72,000
Encroachments	01-244	11,727	6,780	7,000	7,000	7,000
TOTAL		643,060	591,554	552,000	529,000	521,000

D. Franchise Tax						
Gas	01-262	15,127	16,752	15,000	14,760	15,000
Electricity	01-263	27,468	38,146	27,000	37,985	37,000
Water	01-264	14,639	15,199	15,000	16,011	16,000
Solid Waste/Recycle	01-266	36,373	44,849	82,000	82,000	82,000
Cable TV	01-268	30,414	34,368	30,000	30,000	30,000
TOTAL		124,021	149,314	169,000	180,756	180,000

Interest-General Fund	01-282	177,245	259,811	200,000	250,000	250,000
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E. Miscellaneous						
Merchant Credit service fee	01-286	0	0	0	0	1,000
AB939 (recycle incentive)	01-287	13,537	10,480	11,000	2,000	2,000
AVASA Abandoned Vehicle	01-288	2,200	1,530	2,000	2,000	2,000
Council self paid benefit	01-289	8,533	11,200	10,800	10,800	11,604
Insurance rebates	01-290	8,646	4,852	8,000	5,000	5,000
Microfilm Fee	01-291	6,013	6,905	6,000	6,000	6,000
Miscellaneous	01-292	107,756	112,191	4,000	101,000	4,000
Alarm Soundings	01-293	0	75	1,000	3,500	3,500
Reimb. Publication	01-294	1,097	1,051	1,000	800	800
Debt Collection	01-295	1,425	12,600	10,000	13,000	10,000
TOTAL		149,207	160,884	53,800	144,100	45,904

**CITY OF MONTE SERENO
2008/2009 FISCAL YEAR BUDGET**

(CONT.)

FUND ACCT	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Year End Projection	2008/09 Proposed Budget
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I. GENERAL UNRESTRICTED

F. State Subventions						
Sales/Use Tax incl. 1/2%	01-296	22,248	19,251	14,000	14,000	15,000
Motor Veh Lic	01-300	80,705	21,620	30,000	15,000	15,000
Off Highway	01-301	132	0	200	0	100
Miscellaneous State/County	01-305	12,150	8,335	0	5,000	0
TOTAL		115,235	49,206	44,200	34,000	30,100
GENRL. UNRESTR. TOTAL		1,988,528	2,269,425	2,002,000	2,156,856	2,058,004

II. RESTRICTED REVENUES

A. Law Enforcement Tax		03-316	181,318	181,243	183,150	183,150	183,150
TOTAL			181,318	181,243	183,150	183,150	183,150
B. Road Impact Fees		01-246	0	12,240	114,160	30,000	90,000
TOTAL			0	12,240	114,160	30,000	90,000
C. Traffic Safety Bails & Fines		05-322	4,116	3,679	4,000	5,000	5,000
Misc Traffic Safety(Prop1B)		05-323	8,516	15,000	400,000	400,000	0
Traffic safety transfer		05-025	0	0	0	0	200,000
TOTAL			12,632	18,679	404,000	405,000	205,000
D. Gas Tax Revenue							
Gas Tax 2107/2106/2105		12-328	69,724	95,692	80,000	65,000	65,000
Gas Tax Eng		15-330	0	0	0	0	0
Gas Tax Interest		12-332	11,327	15,447	7,000	10,000	10,000
Gas Tax Reserve Transfer		12-025	0	0	285,840	0	0
TOTAL			81,051	111,139	372,840	75,000	75,000

E. Storm Drain							
Storm Drain Devel. Fees		25-352	3,675	6,806	2,450	3,700	3,000
Nonpoint Source Prog Rent		25-353	4,485	4,830	4,485	4,485	4,485
Drain maintenance reimbursement		25-354	8,516	9,051	9,000	9,000	9,000
Storm Drain Fund Transfer		25-025	0	0	0	0	0
TOTAL			16,676	20,687	15,935	17,185	16,485
RESTRICTED FUNDS TOTAL			291,677	331,748	1,090,085	710,335	569,635

**CITY OF MONTE SERENO
2008/2009 FISCAL YEAR BUDGET**

FUND ACCT	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Year End Projection	2008/09 Proposed Budget
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III. SPECIAL DISTRICT/ FUNDS					
A. Post Office					
Post Office Revenue	06-270	36,000	36,000	36,000	36,000
SUBTOTAL		36,000	36,000	36,000	36,000

B. Loma Serena					
Secured	40-366	1,456	1,687	1,500	1,500
Unsecured	40-368	143	135	200	200
Homeowners Exempt	40-370	0	0	0	0
BIPTR/SB813	40-378	112	87	80	80
SUBTOTAL		1,711	1,909	1,780	1,780

C. Rose/Andrews Lighting					
Secured	50-402	1,202	1,202	1,215	1,215
Delinquent	50-405	0	0	0	0
SUBTOTAL		1,202	1,202	1,215	1,215

SPEC DIST FUNDS TOTAL		38,913	39,111	38,995	38,995	38,995
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CITY OF MONTE SERENO
2008/2009 FISCAL YEAR BUDGET

**I. GENERAL OPERATING
Budget**

FUND ACCT	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Year End Projection	2008/09 Proposed Budget
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A. City Attorney					
Retainer	01-425	54,119	55,418	57,136	57,136
Code Enforce/Litigation	01-427	59,771	40,659	30,000	40,000
Special Projects	01-428	0		0	0
Mtg, Trv, Prot.	01-435	0	0	1,000	1,000
TOTAL		113,890	96,077	88,136	98,136

B. City Audit					
Audit	01-470	23,045	19,612	22,000	22,000
Accounting Asst.	01-472	0	0	0	0
Gas Tax Audit	12-472	0	2,393	1,500	1,500
Miscellaneous	01-480	385	814	600	1,500
TOTAL		23,430	22,819	24,100	25,000

C. General Government					
Council Trvl, Mtgs. & Protocol	01-505	12,931	25,997	25,000	15,000
Council self paid benefits	01-510	9,413	10,488	10,800	10,800
Council Membership	01-515	6,399	6,852	7,000	7,239
Elections	01-520	0	9,843	0	0
City Code Revisions/Updates	01-521	1,513	1,033	2,000	2,000
Environmental Svcs	01-522	11,328	7,027	11,000	9,000
Professional Services	01-535	6,600	5,045	6,000	6,500
Insurance	01-540	55,857	50,483	52,000	51,536
Code Enforcement	01-545	3,433	42,834	35,000	30,000
Community Assist.	01-550	10,000	7,834	15,000	10,000
Emergency Svcs	01-555	0	545	500	504
Newspaper Ads/Recorder fees	01-565	25	887	400	0
General Plan Revise	01-570	0	57	50,000	50,000
Misc/Refunds	01-575	100,461	105,929	500	100,125
Sales Tax	01-576	141	84	100	82
Animal Control	01-585	22,107	27,271	31,833	31,833
TOTAL		240,208	302,209	247,133	324,619

**CITY OF MONTE SERENO
2008/2009 FISCAL YEAR BUDGET**

	FUND ACCT	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Year End Projection	2008/09 Proposed Budget
D. Personnel						
Reg Full Time	01-605	438,127	479,731	567,851	567,851	611,927
Overtime	01-610	0	0	0	0	0
Part Time	01-615	27,738	27,539	22,517	23,000	23,827
Ltdi Lif Ins	01-620	5,809	6,444	6,444	7,506	7,600
Rtrmnt Employer	01-625	57,344	63,556	74,765	74,765	80,511
Rtrmnt Employee	01-627	32,400	35,130	41,325	41,325	44,502
Health Insurance	01-630	13,235	19,447	27,471	24,753	24,616
Dental Insurance	01-635	5,195	5,308	6,777	6,777	6,777
Workers Comp	01-642	26,693	20,524	24,690	24,690	31,717
Social Security	01-645	26,697	29,496	40,462	40,462	43,525
Medicare	01-647	7,382	8,078	9,463	9,463	10,179
Unemployment	01-650	0	0	0	4,344	0
Tuition Reimb	01-655	0	0	0	0	0
Deferred Compensation	01-660	14,252	16,020	18,659	22,102	23,100
Benefits Allowance	01-665	14,630	18,449	24,381	24,381	23,964
TOTAL		669,502	729,722	864,806	871,419	932,245
E. Administration						
Office Utilities	01-705	6,836	7,059	7,000	7,000	7,100
Office Supplies	01-710	9,669	10,205	9,000	9,000	9,000
Postage	01-711	5,397	6,250	6,000	7,000	7,000
Office Equipment Maintenance	01-715	5,205	5,073	5,000	6,500	6,500
Communications	01-720	8,028	7,527	7,000	8,000	8,000
Reproduction/Printing	01-725	11,376	14,870	15,000	15,000	15,000
Mtgs/Travel/Mileage reimburse	01-740	20,291	18,116	19,000	18,000	19,000
Pubs/Books/Memberships	01-745	4,055	3,011	4,000	6,500	6,500
Contract Services	01-765	200,127	226,044	150,000	188,000	170,000
Training	01-770	3,861	3,241	5,000	4,000	5,000
Miscellaneous	01-775	0	0	0	0	0
City Manager Revolving Account	01-999	0	977	5,000	405	5,000
TOTAL		274,845	302,373	232,000	269,405	258,100
F. Equipment/Improvements						
Office	01-805	5,087	4,643	5,000	5,000	5,000
Field	01-810	0	47	200	0	200
Computers, Hard/Software	01-811	12,669	8,656	20,000	24,672	10,000
Building	01-815	1,000	17,884	5,000	5,000	5,000
TOTAL		18,756	31,230	30,200	34,672	20,200
G. Law Enforcement						
Police Services	03-545	354,498	382,858	426,909	426,909	461,061
Booking and CAL-ID	03-546	3,335	4,050	4,100	4,100	4,100
TOTAL Law Enforcement		357,833	386,908	431,009	431,009	465,161
TOTAL OPERATING BUDGET		1,729,575	1,906,277	1,981,384	2,120,260	2,069,746

CITY OF MONTE SERENO
2008/2009 FISCAL YEAR BUDGET

II. CAPITAL IMPROVEMENT
Budget

	FUND ACCT	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Year End Projection	2008/09 Proposed Budget
A. Facilities Maintenance						
Building and Grounds Maint	01-860	15,232	13,650	14,000	16,000	16,000
Building and Grounds Const	01-920	15,879	21,289	50,000	50,000	15,000
SUBTOTAL FACILITIES MAINTENANCE		31,111	34,939	64,000	66,000	31,000
B. Maintenance						
Streets Maint. & Repair	12-845	85,003	17,510	400,000	130,000	150,000
Storm Drain Maintenance	25-850	8,516	9,051	9,000	9,000	9,000
Nonpoint Admin	25-805	0	0	0	0	0
Street Sweeping	12-865	2,663	2,663	5,320	5,528	5,528
Traffic Safety	05-870	19,672	9,334	20,000	22,245	22,000
Congestion Management	12-875	1,866	1,932	1,900	2,000	2,000
SUBTOTAL MAINTENANCE		117,720	40,490	436,220	168,773	188,528
C. Construction						
Road Project	01-905	0		0		
Road Project	12-905	0	40,800	400,000	200,000	150,000
Storm Drains	25-910	0	0	0	0	0
Traffic Safety	05-915	0	0	0	0	0
SUBTOTAL CONSTRUCTION		0	40,800	400,000	200,000	150,000
TOTALS		117,720	81,290	836,220	368,773	338,528

III. SPECIAL DIST. ACCOUNTS

A. Post Office Expenses						
Payroll	06-606	32,249	17,741	18,100	18,100	18,861
Payroll part-time	06-615	1,814	0	0	0	0
PERS	06-626	6,148	2,945	3,559	3,559	3,709
Soc Sec	06-646	2,439	1,099	1,122	1,122	1,170
Medicare	06-648	570	257	262	262	274
Ben Allow	06-666	7,222	0	0	0	0
SUBTOTAL POST OFFICE		54,556	24,396	27,044	35,945	28,014
B. Loma Serena Ltg						
	40-935	2,196	2,503	2,000	2,100	2,100
C. Rose/Andrews						
	50-945	1,149	1,240	1,200	1,200	1,200
TOTAL SPEC DISTRICTS		57,901	28,139	30,244	39,245	31,314

RESOLUTION NO. 3307

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MONTE SERENO
ADOPTING THE BUDGET FOR THE CITY OF MONTE SERENO FOR THE FISCAL
YEAR 2008 - 2009 AND MAKING APPROPRIATIONS THEREFORE**

WHEREAS, there has been presented to this Council for its consideration and adoption an annual budget ("Budget") for the City of Monte Sereno for the fiscal year 2007-08; and

WHEREAS, the City Council has considered the Budget; and

WHEREAS, the City Council has approved the Budget, the total amount of operating expenditures for all funds is \$2,241,154 and the total amount of the capital budget for all funds is \$425,480 for a total Budget of \$2,664,634.

BE IT RESOLVED by the City Council of the City of Monte Sereno that the Budget is hereby adopted as the Budget for the City of Monte Sereno for the fiscal year 2008-09.

BE IT FURTHER RESOLVED that amounts set out as expenses in the Budget for the purposes expressed therein are hereby appropriated.

REGULARLY passed and adopted this 17th day of June 2008.

AYES: Council Members Aerts, Baxter, Wright and Mayor Garner

NOES: None

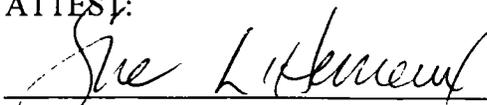
ABSTAIN: None

ABSENT: Council Member Perry

BY: _____


Erin Garner, Mayor

ATTEST:



Sue L'Heureux, Deputy City Clerk